

COUNTY OF SUSSEX

REPORT OF AUDIT

2006

*NISIVOCCIA & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS*

COUNTY OF SUSSEX

REPORT OF AUDIT

2006

COUNTY OF SUSSEX
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COUNTY OF SUSSEX
PART I
FINANCIAL STATEMENTS
AND SUPPLEMENTARY DATA
YEAR ENDED DECEMBER 31, 2006



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Independent Auditors' Report

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

We have audited the accompanying financial statements of the various funds of the County of Sussex (the "County") as of and for the years then ended December 31, 2006, and 2005, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audits.

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

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

The financial statements referred to in the first paragraph do not include the general fixed assets account group, which should be included to conform with the Technical Accounting Directives of the Division. The amount that should be recorded as total fixed assets and the corresponding reserve for fixed assets in the general fixed assets account group is not known.

In our opinion, because the County prepares its financial statements on the basis of accounting discussed in the third paragraph, the financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2006 and 2005 and the results of its operations for the years then ended.

The Honorable Director and Members of
the Board of Chosen Freeholders
County of Sussex
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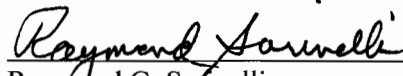
However, in our opinion, except for the effects on the financial statements of the omission described in the fourth paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the various funds of the County of Sussex at December 31, 2006 and 2005, and the results of operations and changes in fund balance, where applicable, of such funds, thereof for the years then ended, in conformity with accounting principles prescribed by the Division, as described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 13, 2007 on our consideration of the County of Sussex's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audits.

Our audits were conducted for the purpose of forming opinions on the financial statements taken as a whole. The information included in the supplementary data schedules listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedules of expenditures of federal and state awards are also presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*, and New Jersey OMB Circular NJOMB 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid* and are not a required part of the financial statements. This information has been subjected to the auditing procedures applied in the audit of the financial statements mentioned above and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole, on the basis of accounting described in Note 1 to the financial statements and Note B to the schedules of expenditures of federal and state awards.

June 13, 2007

NISIVOCCIA & COMPANY LLP



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

COUNTY OF SUSSEX
2006
CURRENT FUND

COUNTY OF SUSSEX
CURRENT FUND
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2006	2005
<u>ASSETS</u>			
Cash and Cash Equivalents and Investments:			
Cash and Cash Equivalents		\$ 19,646,149.49	\$ 17,854,978.54
Investments		7,774,816.88	4,924,975.86
	A-4	<u>27,420,966.37</u>	<u>22,779,954.40</u>
Change Funds		325.00	325.00
		<u>27,421,291.37</u>	<u>22,780,279.40</u>
Grant Funds Receivable:			
Federal	A-8	6,172,155.96	6,760,550.55
State	A-9	<u>4,068,376.58</u>	<u>3,827,617.53</u>
Total Grant Funds Receivable		<u>10,240,532.54</u>	<u>10,588,168.08</u>
Receivables and Other Assets With Full Reserves:			
County Taxes Receivable	A-6	3,046.00	3,046.00
Added and Omitted Taxes Receivable	A-6	769,331.12	776,107.42
Revenue Accounts Receivable	A-7	296,601.72	500,268.81
Accounts Receivable - Sussex County Municipal Utilities Authority		<u>418,658.42</u>	<u>418,658.42</u>
Total Receivables and Other Assets with Full Reserves		<u>1,487,637.26</u>	<u>1,698,080.65</u>
Deferred Charges:			
Emergency Authorizations (40A: 4-47)	A-3	<u>83,484.00</u>	
TOTAL ASSETS		<u><u>\$ 39,232,945.17</u></u>	<u><u>\$ 35,066,528.13</u></u>

COUNTY OF SUSSEX
CURRENT FUND
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2006	2005
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	A-3;A-11	\$ 5,328,041.78	\$ 3,967,162.54
Encumbered	A-3;A-11	2,373,588.71	2,297,623.01
Total Appropriation Reserves		7,701,630.49	6,264,785.55
Other Encumbrances Payable:			
Federal Grants	A-12	1,348,583.70	1,456,729.86
State Grants	A-13	729,601.23	615,980.12
Central Supply		3,964.74	15,975.52
Accounts Payable - Vendors		220,625.32	567,314.73
County Tax Overpayments			38,686.00
Due to State of New Jersey		18,589.00	18,589.00
Due to Other Trust Funds	B	2,017,975.52	1,208,036.05
Due to General Capital Fund	C	423.68	260,786.25
Due to Special Revenue - County Health Fund	D	1,898,847.11	1,654,123.60
Payments In Lieu of Taxes - Due Municipalities		32,686.00	
Reserve for Sale of County Assets		752,666.24	116,481.24
Reserve for Grant Fund Expenditures:			
Federal	A-12	4,904,783.29	4,193,216.60
State	A-13	2,385,628.13	2,485,969.31
Private Grants	A-14	272.70	639.14
Reserve for Uncollectible Grants Receivable		600,000.00	600,000.00
Reserve for Unappropriated Grants	A-15	304,848.73	201,429.96
		22,921,125.88	19,698,742.93
Reserve for Receivables	A	1,487,637.26	1,698,080.65
Fund Balance	A-1	14,824,182.03	13,669,704.55
TOTAL LIABILITIES, RESERVES AND FUND BALANCE		\$ 39,232,945.17	\$ 35,066,528.13

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

	<u>Year Ended December 31,</u>	
	<u>2006</u>	<u>2005</u>
<u>Revenue and Other Income Realized</u>		
Fund Balance Utilized	\$ 3,305,916.47	\$ 1,721,000.00
Fund Balance Anticipated With Prior Written Consent of Director of Local Government Services	2,942,088.53	3,357,199.00
	<u>6,248,005.00</u>	<u>5,078,199.00</u>
Miscellaneous Revenue Anticipated	30,926,010.82	29,914,654.17
Receipts from Current Taxes	62,706,160.00	59,448,760.00
Nonbudget Revenue	1,762,279.78	2,041,023.82
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	2,733,821.38	2,970,575.37
Balances Cancelled:		
Accounts Payable	107,184.35	
Reserve for Federal Grant Fund Expenditures	451,500.54	
Reserve for State Grant Fund Expenditures	810,616.80	26,723.46
Collection of Added & Omitted Taxes	776,134.42	778,458.56
Prior Years Interfunds Returned		232,512.67
	<u>106,521,713.09</u>	<u>100,490,907.05</u>
<u>Expenditures</u>		
Budget and Emergency Appropriations:		
Operations	80,775,238.86	76,052,814.04
Capital Improvements	1,298,000.00	702,150.00
County Debt Service	12,522,570.83	12,799,705.65
Deferred Charges and Statutory Expenditures	3,445,917.50	2,750,652.27
Refund of Prior Year's Revenue	1,201.20	3,611.30
Balances Cancelled:		
Federal Grant Funds Receivable	318,468.92	
State Grant Funds Receivable	841,317.30	26,723.46
	<u>99,202,714.61</u>	<u>92,335,656.72</u>

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

	<u>Ref.</u>	<u>Year Ended December 31,</u>	
		<u>2006</u>	<u>2005</u>
Excess in Revenue		\$ 7,318,998.48	\$ 8,155,250.33
Adjustments Before Fund Balance:			
Expenditures Included Above Which Are by Statute			
Deferred Charges to Budget of Succeeding Year		83,484.00	
Statutory Excess to Fund Balance		7,402,482.48	8,155,250.33
<u>Fund Balance</u>			
Balance January 1		13,669,704.55	10,592,653.22
		21,072,187.03	18,747,903.55
Decreased by:			
Utilization as Anticipated Revenue		6,248,005.00	5,078,199.00
Balance December 31	A	<u>\$ 14,824,182.03</u>	<u>\$ 13,669,704.55</u>

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

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2006

	Budget	Added by NJSA 40A:4-87	Realized	Excess or Deficit *
Fund Balance Anticipated	\$ 3,305,916.47		\$ 3,305,916.47	
Fund Balance Anticipated With Prior Written Consent of Director of Local Government Services	2,942,088.53		2,942,088.53	
	<u>6,248,005.00</u>		<u>6,248,005.00</u>	
Miscellaneous Revenue:				
County Clerk Fees	1,800,000.00		2,473,891.47	\$ 673,891.47
County Surrogate Fees	81,000.00		83,715.67	2,715.67
County Sheriff Fees	230,000.00		259,374.11	29,374.11
Fines	63,000.00		51,941.00	11,059.00 *
Interest on Investments and Deposits	325,000.00		1,613,940.45	1,288,940.45
Rental - County Buildings	63,000.00		63,105.00	105.00
Franchise Tax on Stock Insurance Companies (Other than Life Insurance) - NJSA 54:16A	130,000.00		331,181.96	201,181.96
State Aid - College Bonds (NJSA 44:7-35 et. seq.)	1,986,109.00		1,986,108.25	0.75 *
Permanent Disability - Patients in County Institutions (NJSA 44:7-38 et seq.)	6,600,000.00		7,124,058.00	524,058.00
State Aid - Solid Waste Bonds - SCMUA	1,800,000.00		834,943.00	965,057.00 *
Social and Welfare Services (P.L. 1990, Ch. 66):				
Division of Youth and Family Services	465,073.00		465,073.00	
Supplemental Social Security Income	197,537.00		202,248.00	4,711.00
Psychiatric Facilities (P.L. 1990, Ch. 73):				
Maintenance of Patients in State Institutions for:				
Mental Diseases	1,591,991.00		1,591,991.00	
Mentally Retarded	1,395,532.00		1,395,532.00	
U.S. Department of Health & Human Services:				
N.J. Department of Human Services:				
Medicaid Peer Grouping - Handicapped & Elderly Services	164,422.00		164,422.00	
N.J. Department of Health and Senior Services:				
Title III - Aging - Area Plan Grant	204,905.00	\$ 214,012.00	418,917.00	
Public Health Preparedness and Response for BioTerrorism:				
05 Grant	59,532.00	36,460.00	95,992.00	
06 Grant		503,074.00	503,074.00	
U.S. Department of Justice:				
N.J. Department of Law & Public Safety:				
Multi-Jurisdictional Narcotics Task Force		81,809.00	81,809.00	
LLEBG, Megan's Law		2,767.00	2,767.00	
Sexual Assault Nurse Examiner	84,079.00		84,079.00	
Juvenile Accountability Incentive Block Grant	10,069.00		10,069.00	
Domestic Violence Victim Assistance		228,215.00	228,215.00	
U.S. Department of Homeland Security:				
State Homeland Security Grant Program		202,027.00	202,027.00	
Emergency Management Planning for Special Needs Population	10,000.00		10,000.00	
Citizen Corps and Community Emergency Response Team		1,000.00	1,000.00	
Hazardous Materials Emergency Preparedness		9,350.00	9,350.00	
N.J. Transit Corporation:				
Federal Transit Administration - Section 5311: Operating/Nonoperating 2005/06		523,749.00	523,749.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2006
(Continued)

	<u>Budget</u>	<u>Added by NJSA 40A:4-87</u>	<u>Realized</u>	<u>Excess or Deficit *</u>
Miscellaneous Revenue (Continued):				
N.J. Transit Corporation:				
Senior Citizens & Disabled Residents Transportation Assistance Program:				
Operating/Nonoperating Grants - 2006/07	\$ 583,984.00		\$ 583,984.00	
Job Access: Reverse Commute	114,840.00		114,840.00	
N.J. Department of Health & Senior Services:				
Case Management Services - Handicapped Children		\$ 280,994.00	280,994.00	
Alcohol Program	254,785.00	1,274.00	256,059.00	
Right To Know #04-2241-RTK-00		9,380.00	9,380.00	
Office on Aging - Sussex County Area Plan Grant:				
State Matching Funds	16,355.00	17,233.00	33,588.00	
Weekend Home Delivered Meals	13,000.00		13,000.00	
Safe Housing and Transportation	11,246.00		11,246.00	
Cost of Living Allowance	39,904.00	101.00	40,005.00	
Social Services Block Grant	13,192.00		13,192.00	
Home Delivered Meals	28,709.00		28,709.00	
Care Coordination	23,810.00		23,810.00	
State Aid Reimbursement	58,000.00		58,000.00	
Adult Protective Services for Vulnerable Adults	73,632.00	2,500.00	76,132.00	
Senior Health Insurance Program	10,000.00	17,300.00	27,300.00	
Nutrition Services Incentive Program	10,166.00	31,711.00	41,877.00	
Leaders' Academy for Healthy Community Development		1,250.00	1,250.00	
Social Assistance Management System (SAMS)	2,890.00		2,890.00	
N.J. Department of Military & Veterans Affairs:				
Veterans Transportation Services		9,000.00	9,000.00	
N.J. Department of the Treasury:				
Governor's Council on Alcoholism & Drug Abuse:				
Municipal Alliance to Prevent Alcoholism and Drug Abuse	206,730.17		206,730.17	
N.J. Department of Law & Public Safety:				
Juvenile Justice Commission:				
State/Community Partnership Program - 2006	363,461.00		363,461.00	
State Facilities Education Act		76,500.00	76,500.00	
Attorney Identification Program		11,000.00	11,000.00	
Project Vision Grant # PV-20-04		43,750.00	43,750.00	
Division of Criminal Justice:				
Body Armor Replacement Fund	12,504.34		12,504.34	
County Prosecutor's Insurance Fraud Reimbursement	92,250.00	65,398.00	157,648.00	
N.J. Department of Human Services:				
Division of Youth & Family Services:				
Human Services Advisory Council Planning and Administration Grant	61,817.00		61,817.00	
Youth Incentive Program	27,456.00		27,456.00	
Division of Economic Assistance:				
Social Services for the Homeless	96,264.00	8,346.00	104,610.00	
Division of Family Development:				
Special Initiative and Transportation Contract		151,978.00	151,978.00	
Division of Disability Services:				
Personal Assistance Services Program	112,880.00	16,086.00	128,966.00	
N.J. Department of Community Affairs:				
Handicapped Persons Recreational Opportunities Act	28,045.00	7,000.00	35,045.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2006
(Continued)

	<u>Budget</u>	<u>Added by NJSA 40A:4-87</u>	<u>Realized</u>	<u>Excess or Deficit *</u>
Miscellaneous Revenue (Continued):				
N.J. Department of Environmental Protection:				
County Environmental Health Program		\$ 141,090.00	\$ 141,090.00	
Clean Communities Program		44,928.85	44,928.85	
Municipal Stormwater Regulation Program	\$ 10,000.00		10,000.00	
Section 604b Water Quality Management Grant		24,565.00	24,565.00	
N.J. Department of Transportation:				
Law Enforcement Agency Security Enhancement (LEASE)		224,000.00	224,000.00	
N.J. Office of Travel and Tourism:				
2006 Birding and Nature Festival Marketing		9,000.00	9,000.00	
N.J. Office of Emergency Telecommunications:				
9-1-1 Consolidation	60,000.00		60,000.00	
U.S. Department of Transportation:				
NJ Transportation Trust Fund Authority -				
State Highway Projects - County Aid		1,574,000.00	1,574,000.00	
NJ Department of Law & Public Safety:				
Personal Services for Highway Traffic Safety	17,410.00		17,410.00	
North Jersey Transportation Planning Authority:				
Traffic Safety Equipment		31,715.50	31,715.50	
U.S. Department of Justice:				
Community Oriented Policing Services (COPS)				
Technology Grant		98,723.00	98,723.00	
N.J. Department of State:				
Division of Archives and Records Committee:				
Public Archives and Records Infrastructure Support (PARIS)		1,145,600.00	1,145,600.00	
Highlands Water Protection and Planning Council:				
County Planning Assistance Grants:				
Parcel Data/MOD IV		10,000.00	10,000.00	
Outstanding Approvals		15,000.00	15,000.00	
Sewer and Water Service Area		25,000.00	25,000.00	
N.J. Department of Corrections:				
Agreement for Maintenance of State Inmates in County Jails	637,074.64		1,004,753.63	\$ 367,678.99
Reserve to Pay Debt Service - Health Center	93,000.00		93,000.00	
Reserve to Pay Vocational School Debt Service	240,000.00		240,000.00	
General Capital Fund Balance	80,645.00		80,645.00	
County Clerk (P.L. 2001, Ch. 370)	1,282,986.00		1,185,541.70	97,444.30 *
County Surrogate (P.L. 2001, Ch. 370)	79,125.97		61,480.23	17,645.74 *
County Sheriff (P.L. 2001, Ch. 370)	218,799.39		169,263.49	49,535.90 *
Trust Fund Reserve for Motor Vehicle Fines Pledged to				
Road Maintenance and Repair	800,000.00		800,000.00	
State of N.J. Salary Reimbursement of County Prosecutor	41,000.00		41,000.00	
Highlands Commission Program Fees	30,000.00			30,000.00 *
Total Miscellaneous Revenue	23,107,210.51	5,896,886.35	30,926,010.82	1,921,913.96
Amount to be Raised by Taxes for Support of the County Budget:				
Local Taxes for County Purposes	62,706,160.00		62,706,160.00	
Budget Totals	92,061,375.51	5,896,886.35	99,880,175.82	\$ 1,921,913.96
Nonbudget Revenue			1,762,279.78	
	\$ 92,061,375.51	\$ 5,896,886.35	\$ 101,642,455.60	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2006
(Continued)

Analysis of Realized Revenue

County Clerk Fees:

Cash Received	\$ 2,591,075.47
Less: Transfer to Trust Funds	<u>117,184.00</u>
	<u>\$ 2,473,891.47</u>

County Sheriff's Fees:

Cash Received	\$ 264,842.81
Less: Refund of County Sheriff's Fees	<u>5,468.70</u>
	<u>\$ 259,374.11</u>

Amounts Due From General Capital Fund For Anticipated Revenue Items

Reserve to Pay Debt Service - Health Center	\$ 93,000.00
Reserve to Pay Vocational School - Debt Service	240,000.00
General Capital Fund Balance	<u>80,645.00</u>
	<u>\$ 413,645.00</u>

Interest:

Cash Received	\$ 1,032,764.98
Due from Other Trust Funds	5,102.90
Due from General Capital Fund	<u>576,072.57</u>
	<u>\$ 1,613,940.45</u>

Analysis of Nonbudget Revenue:

Welfare Surplus	\$ 102,545.00
Planning Department	84,617.50
Jail Processing Fees	32,670.57
Telephone Income - Jail	44,015.52
Bid Specifications	9,545.00
Emergency Management /Fire LEA Reimbursements	32,000.00
Miscellaneous Reimbursements and Insurance Refunds	275,054.72
Prior Year Refunds/Reimbursements	165,109.50
Developmentally Disabled Facilities Reimbursement	38,567.48
Union County - Juvenile Detention Center Fees	92,237.25
NJ Institute of Technology - Salary Reimbursement	43,435.20
Library Administration Reimbursement	100,000.00
Transit Reimbursement Revenue	177,281.18
Bail Forfeitures	26,827.92
Title IV-D Probation Facility Reimbursement	181,817.85
Public Health Priority Funding Excess - Administrative Reimbursement	146,251.00
Mental Health Salary Reimbursement	24,000.00
Various County Departments Revenue	14,567.67
Auction Revenue	29,939.70
NY Susquehanna & Western Railway - Final Loan Repayment	15,000.00
Federal Medicaid/Medicare Reimbursements	22,831.54
Roadway/Driveway Openings and Violation Assessments	38,950.00
Other Miscellaneous Revenue	<u>65,015.18</u>
	<u>\$ 1,762,279.78</u>

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

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2006

	Appropriations		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT:					
Administrative and Executive:					
Board of Chosen Freeholders:					
Salaries and Wages	\$ 116,053.00	\$ 116,053.00	\$ 116,052.72	\$ 0.28	
Other Expenses:					
Annual Audit	111,407.00	111,407.00	110,707.00	700.00	
Miscellaneous Other Expenses	27,610.00	27,610.00	17,377.36	10,232.64	
County Administrator's Office:					
Salaries and Wages	195,656.00	195,656.00	195,555.84	100.16	
Other Expenses	13,010.00	13,010.00	11,150.43	1,859.57	
Budget Management:					
Salaries and Wages	108,075.00	108,076.00	108,074.72	1.28	
Other Expenses	1,925.00	1,925.00	1,884.28	40.72	
Technology & Information Management:					
Salaries and Wages	256,075.00	259,030.00	259,029.07	0.93	
Other Expenses	361,000.00	362,647.00	357,838.84	4,808.16	
Central Services:					
Salaries and Wages	47,630.00	47,630.00	44,201.29	3,428.71	
Other Expenses	10,450.00	10,450.00	6,165.63	4,284.37	
Office of the Treasury:					
County Treasurer's Office:					
Salaries and Wages	318,443.00	315,157.00	306,931.25	8,225.75	
Other Expenses	91,915.00	102,915.00	37,489.66	65,425.34	
County Counsel:					
Salaries and Wages	113,201.00	113,258.00	113,201.04	56.96	
Other Expenses	283,850.00	283,850.00	263,385.30	20,464.70	
County Adjuster's Office:					
Salaries and Wages	86,535.00	86,792.00	86,701.88	90.12	
Other Expenses	43,030.00	43,030.00	37,166.45	5,863.55	
Employee Services:					
Salaries and Wages	276,015.00	276,015.00	275,468.22	546.78	
Other Expenses	140,230.00	138,583.00	96,139.63	42,443.37	
Clerk of the Board:					
Salaries and Wages	148,301.00	148,301.00	148,171.72	129.28	
Other Expenses	32,637.00	32,637.00	28,974.50	3,662.50	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2006
(Continued)

	Appropriations		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT:					
Risk Management:					
Salaries and Wages	\$ 20,823.00	\$ 20,838.00	\$ 20,837.74	\$ 0.26	
Other Expenses	13,239.00	13,239.00	10,412.18	2,826.82	
County Clerk:					
Salaries and Wages	735,952.00	735,952.00	706,340.17	29,611.83	
Other Expenses:					
Elections	56,415.00	56,415.00	23,936.25	32,478.75	
Miscellaneous Other Expenses	277,006.00	277,006.00	68,732.73	208,273.27	
Prosecutor's Office:					
Salaries and Wages	3,244,186.00	3,009,590.00	2,937,978.11	71,611.89	
Other Expenses	500,000.00	734,596.00	600,475.86	134,120.14	
Purchasing Department:					
Salaries and Wages	141,530.00	141,530.00	136,342.60	5,187.40	
Other Expenses	18,490.00	18,490.00	12,933.20	5,556.80	
Facilities Management:					
Salaries and Wages	1,415,680.00	1,415,680.00	1,362,041.11	53,638.89	
Other Expenses	1,044,862.00	1,044,862.00	983,003.48	61,858.52	
Public Employees' Award Program:					
Other Expenses	6,750.00	6,750.00	2,767.03	3,982.97	
Insurance:					
Group Insurance Plan for Employees	8,916,343.00	8,916,343.00	8,562,726.94	353,616.06	
Workmen's Compensation	835,565.00	835,565.00	768,156.32	67,408.68	
Other Insurance Premiums	1,006,709.00	1,006,709.00	934,540.24	72,168.76	
TOTAL GENERAL GOVERNMENT	21,016,598.00	21,027,597.00	19,752,890.79	1,274,706.21	
JUDICIARY:					
County Surrogate:					
Salaries and Wages	316,863.00	316,863.00	308,476.36	8,386.64	
Other Expenses	31,950.00	31,950.00	30,773.74	1,176.26	
Sheriff's Office (Judicial Functions):					
Salaries and Wages	1,114,673.00	1,114,673.00	1,042,880.11	71,792.89	
Other Expenses	66,476.00	66,476.00	59,578.71	6,897.29	
TOTAL JUDICIARY	1,529,962.00	1,529,962.00	1,441,708.92	88,253.08	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2006
(Continued)

	Appropriations		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
REGULATION:					
Sheriff's Office:					
Salaries and Wages	\$ 1,762,052.00	\$ 1,762,052.00	\$ 1,743,415.60	\$ 18,636.40	
Other Expenses	274,051.00	274,051.00	216,237.85	57,813.15	
Weights and Measures:					
Salaries and Wages	152,810.00	152,310.00	146,282.53	6,027.47	
Other Expenses	25,975.00	26,475.00	23,138.91	3,336.09	
Board of Taxation:					
Salaries and Wages	155,597.00	155,597.00	154,676.84	920.16	
Other Expenses	39,415.00	39,415.00	37,757.08	1,657.92	
County Medical Examiner:					
Salaries and Wages	94,364.00	94,364.00	93,602.52	761.48	
Other Expenses	144,076.00	144,076.00	138,240.45	5,835.55	
Parks and Forestry (Shade Tree Commission):					
Salaries and Wages	136,362.00	136,362.00	127,118.58	9,243.42	
Other Expenses	13,806.00	13,806.00	12,566.38	1,239.62	
Board of Elections:					
Salaries and Wages	245,885.00	245,885.00	245,883.60	1.40	
Other Expenses	269,656.00	269,656.00	246,321.69	23,334.31	
Fire Marshal:					
Salaries and Wages	47,239.00	47,239.00	42,296.07	4,942.93	
Other Expenses	12,920.00	12,920.00	10,510.44	2,409.56	
Fire Academy:					
Other Expenses	127,816.00	127,816.00	6,552.37	121,263.63	
Office of Emergency Management:					
Salaries and Wages	100,452.00	100,452.00	99,466.88	985.12	
Other Expenses	37,788.00	37,788.00	23,968.36	13,819.64	
Sussex County Planning Department:					
Salaries and Wages	348,434.00	348,434.00	341,059.58	7,374.42	
Other Expenses	143,150.00	143,150.00	127,615.72	15,534.28	
TOTAL REGULATION	4,131,848.00	4,131,848.00	3,836,711.45	295,136.55	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2006
(Continued)

	Appropriations		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
ROADS AND BRIDGES:					
Roads and Culverts:					
Salaries and Wages	\$ 2,952,973.00	\$ 2,952,973.00	\$ 2,715,149.62	\$ 237,823.38	
Other Expenses	1,791,633.00	1,791,633.00	1,726,185.52	65,447.48	
Bridges:					
Salaries and Wages	685,292.00	685,292.00	580,123.71	105,168.29	
Other Expenses	285,249.00	285,249.00	281,670.74	3,578.26	
Lighting of Highways and Bridges	30,600.00	30,600.00	25,933.16	4,666.84	
Traffic Lights:					
Other Expenses	74,500.00	74,500.00	56,616.64	17,883.36	
Engineering and Road Administration:					
Salaries and Wages	1,153,417.00	1,054,661.00	990,334.19	64,326.81	
Other Expenses	127,502.00	127,502.00	103,225.21	24,276.79	
TOTAL ROADS AND BRIDGES	7,101,166.00	7,002,410.00	6,479,238.79	523,171.21	
CORRECTIONAL AND PENAL:					
Jail:					
Salaries and Wages	6,031,296.00	5,966,296.00	5,483,297.42	482,998.58	
Other Expenses	1,093,727.00	1,158,727.00	1,085,823.95	72,903.05	
Juvenile Center:					
Salaries and Wages	997,208.00	948,208.00	942,121.14	6,086.86	
Other Expenses	318,463.00	379,463.00	280,387.95	99,075.05	
Youth Services (NJSA 2A:4A-91):					
Salaries and Wages	423,168.00	423,168.00	412,985.90	10,182.10	
Other Expenses	58,813.00	61,813.00	55,106.61	6,706.39	
TOTAL CORRECTIONAL AND PENAL	8,922,675.00	8,937,675.00	8,259,722.97	677,952.03	
HEALTH AND WELFARE:					
Health Administration:					
Other Expenses	19,500.00	19,500.00	12,000.00	7,500.00	
Sussex County Chest Clinic:					
Salaries and Wages	49,606.00	49,606.00	49,602.32	3.68	
Other Expenses	9,352.00	9,352.00	4,017.34	5,334.66	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2006
(Continued)

	Appropriations		Budget After Modification	Expended by		Unexpended Balance Cancelled
	Budget			Paid or Charged	Reserved	
HEALTH AND WELFARE:						
Home Health Care Agency (NJSA 26:2H-1 et seq.):						
Other Expenses	\$ 64,000.00	\$	64,000.00	\$ 64,000.00		
Aid to SCARC (R.S. 23-8.11)	10,000.00		10,000.00	10,000.00		
Aid to Highlands Sheltered Workshop (R.S. 40:23-8.11)	23,000.00		23,000.00	23,000.00		
Aid to Nonprofit Child Care Center (R.S. 40:23-8.14)	48,000.00		48,000.00	48,000.00		
Aid to Volunteer Rescue and Ambulance Squads (R.S. 40:5-2)	83,125.00		83,125.00	83,125.00		
Aid to Project Self-Sufficiency (R.S. 40:23-8.28)	30,000.00		30,000.00	30,000.00		
Aid to Advance Housing (NJSA 40A:23-8.28)	37,410.00		37,410.00	37,410.00		
Aid to Domestic Abuse Services (N.J.S. 40:5-2.9)	57,102.00		57,102.00	57,102.00		
Aid to Sussex County Help Line (R.S. 40:23-8.28)	9,000.00		9,000.00	9,000.00		
Mosquito Control:						
Salaries and Wages	234,004.00		215,450.00	166,211.79	\$ 49,238.21	
Other Expenses (NJSA 40A:4-47 +\$83,484)	97,215.00		186,899.00	170,826.88	16,072.12	
Mental Health Administration:						
Salaries and Wages	25,000.00		25,000.00	23,342.89	1,657.11	
Health and Human Services Administration:						
Salaries and Wages	156,932.00		157,721.00	157,719.72	1.28	
Other Expenses	13,000.00		12,211.00	9,373.51	2,837.49	
Maintenance of Patients in State Institutions for Mental Diseases (NJSA 30:4-79)	2,049,079.00		2,049,079.00	2,049,079.00		
Developmental Disabilities - State Share of Costs	1,395,532.00		1,395,532.00	1,395,532.00		
County Welfare Agency:						
Administration	1,051,247.00		1,051,247.00	960,000.00	91,247.00	
Services	145,848.00		145,848.00	132,000.00	13,848.00	
Assistance for Dependent Children	51,152.00		51,152.00	51,152.00		
Assistance to Supplemental Security Income Recipients	197,537.00		197,537.00	197,537.00		
Division of Youth and Family Services	465,073.00		465,073.00	465,073.00		
Juveniles in Need of Supervision (NJS 2A:4-42):						
Salaries and Wages	36,136.00		36,136.00	35,483.39	652.61	
Other Expenses	75,000.00		60,000.00		60,000.00	
Welfare Home:						
Salaries and Wages	4,801,486.00		4,771,090.00	4,627,159.53	143,930.47	
Other Expenses	1,114,385.00		1,153,835.00	1,051,943.69	101,891.31	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2006
(Continued)

	Appropriations		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
HEALTH AND WELFARE:					
Office on Aging:					
Salaries and Wages	\$ 142,545.00	\$ 152,446.00	\$ 152,446.00		
Other Expenses	5,700.00	2,270.00	1,395.19	\$ 874.81	
County Nutrition Projects:					
Salaries and Wages	20,000.00	20,000.00	20,000.00		
Other Expenses	45,900.00	42,729.00	39,605.00	3,124.00	
Veterans' Grave Registration:					
Salaries and Wages	3,393.00	3,394.00	3,393.12	0.88	
Other Expenses	7,241.00	7,241.00	7,001.52	239.48	
Aid to SCMUA - Solid Waste Bonds Uniform Construction Code:	1,800,000.00	1,800,000.00	834,943.00	965,057.00	
Appeal Board:					
Other Expenses	4,825.00	4,825.00	4,570.64	254.36	
Legal Aid:					
Other Expenses	3,000.00	3,000.00	3,000.00		
Aid to People Help (NJSA 44:1-1, 1-88, 1-128)	5,800.00	5,800.00	5,800.00		
Aid to Interfaith Hospitality Network (R.S. 40:23-8.11)	5,000.00	5,000.00	5,000.00		
Office of Community Services:					
Salaries and Wages	20,715.00	20,715.00	20,614.40	100.60	
Other Expenses	3,600.00	3,600.00	3,370.82	229.18	
Aid to Samaritan Inn - Homeless	20,643.00	20,643.00	20,643.00		
TOTAL HEALTH AND WELFARE	14,437,083.00	14,505,568.00	13,041,473.75	1,464,094.25	
EDUCATIONAL:					
Office of County Superintendent of Schools:					
Salaries and Wages	84,002.00	84,002.00	80,121.68	3,880.32	
Other Expenses	29,550.00	29,550.00	21,393.98	8,156.02	
County Vocational School	6,815,146.00	6,815,146.00	6,815,146.00		
Farm and Home Demonstration:					
Salaries and Wages	138,887.00	131,571.00	131,353.39	217.61	
Other Expenses	24,727.00	32,043.00	30,919.38	1,123.62	
Community College Agency (NJS 18A:64A-30 et seq.)	4,162,543.00	4,163,500.00	4,163,500.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2006
(Continued)

	Appropriations		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
EDUCATIONAL:					
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (NJS 18A:64A-23)	\$ 280,000.00	\$ 280,000.00	\$ 119,201.81	\$ 160,798.19	
TOTAL EDUCATIONAL	11,534,855.00	11,535,812.00	11,361,636.24	174,175.76	
UNCLASSIFIED:					
Volunteer Fire Company Appropriation to Aid Uniforms (R.S. 40:23-8.9)	8,100.00	8,100.00	8,100.00		
Memorial Day Observance (R.S. 40:23-8.1)	1,000.00	1,000.00	1,000.00		
Transit:					
Salaries and Wages	218,547.00	226,563.00	225,286.64	1,276.36	
Other Expenses	3,600.00	3,600.00	3,600.00		
Aid to Sussex County Arts Council (NJSA 40:23-8.25)	15,000.00	15,000.00	15,000.00		
Motor Pool:					
Salaries and Wages	614,728.00	614,728.00	601,776.37	12,951.63	
Other Expenses	149,333.00	240,073.00	170,587.91	69,485.09	
Indirect Cost Rate Study:					
Contractual	15,800.00	15,800.00	15,800.00		
Utilities:					
Electricity	893,079.00	893,079.00	820,946.38	72,132.62	
Gas (Natural or Propane)	686,108.00	651,108.00	346,049.00	305,059.00	
Garbage and Trash Removal	110,000.00	110,000.00	71,089.00	38,911.00	
County Matching Funds for Grants	(28,915.00)	6,085.00		6,085.00	
Pharmacy:					
Salaries and Wages	47,423.00	47,423.00	47,352.96	70.04	
Other Expenses	23,080.00	23,080.00		23,080.00	
Single Audit Act of 1984:					
Other Expenses:					
Audit Fees	45,100.00	45,100.00	45,100.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2006
(Continued)

	Appropriations		Budget After Modification	Expended by		Unexpended Balance Cancelled
	Budget			Paid or Charged	Reserved	
UNCLASSIFIED:						
Matching Funds For the Following Grants:						
Juvenile Accountability Incentive Block Grant	\$ 1,119.00	\$	1,119.00	\$	1,119.00	
State Community Partnership	18,904.00		18,904.00		18,904.00	
Alcoholism Service Program	36,917.00		36,917.00		36,917.00	
Human Services Advisory Council	16,026.00		16,026.00		16,026.00	
Handicapped Persons Recreation Opportunities Act	7,009.00		7,009.00		7,009.00	
Case Management/Early Intervention Services	94,037.00		94,037.00		94,037.00	
FTA, Section 5311 Grant Operating, July 1,06-June 30, 07	174,583.00		174,583.00		174,583.00	
Multi-Jurisdictional Narcotics Task Force Grant	81,809.00		81,809.00		81,809.00	
TOTAL UNCLASSIFIED	3,232,387.00		3,331,143.00		2,802,092.26	\$ 529,050.74

PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:

NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:

Case Management Services - Handicapped Children #07-273-EIP-L-3 - (NJSA 40A:4-87 +\$280,994)	280,994.00		280,994.00		280,994.00	
Alcohol Program #04-541-ADA-C-0 (NJSA 40A:4-87 +\$1,274)	254,785.00		256,059.00		256,059.00	
Right-to-Know #04-2241-RTK (NJSA 40A:4-87 +\$9,380)			9,380.00		9,380.00	
Public Health Preparedness and Response for BioTerrorism - 2005 (NJSA 40A:4-87 +\$36,460)	59,532.00		95,992.00		95,992.00	
2006 (NJSA 40A:4-87 +\$503,074)			503,074.00		503,074.00	
Special Programs for Aging:						
Title III (NJSA 40A:4-87 + \$214,012)	204,905.00		418,917.00		418,917.00	
Office on Aging - Sussex County Area Plan Grant:						
State Matching Funds (NJSA 40A:4-87 +\$17,233)	16,355.00		33,588.00		33,588.00	
Weekend Home Delivered Meals	13,000.00		13,000.00		13,000.00	
Safe Housing and Transportation Program	11,246.00		11,246.00		11,246.00	
Cost of Living Allowance (NJSA 40A:4-87 +\$101)	39,904.00		40,005.00		40,005.00	
Social Services Block Grant	13,192.00		13,192.00		13,192.00	
Home Delivered Meals	28,709.00		28,709.00		28,709.00	
Care Coordination	23,810.00		23,810.00		23,810.00	
State Aid Reimbursement	58,000.00		58,000.00		58,000.00	
Adult Protective Services for Vulnerable Adults - (NJSA 40A:4-87 +\$2,500)	73,632.00		76,132.00		76,132.00	
Senior Health Insurance Program (NJSA 40A:4-87 +\$17,300)	10,000.00		27,300.00		27,300.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2006
(Continued)

	Appropriations		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:					
Leaders' Academy for Healthy Community Development - (NJSA 40A:4-87 +\$1,250)	\$	1,250.00	\$ 1,250.00		
Social Assistance Management System (SAMS)	\$ 2,890.00	2,890.00	2,890.00		
Office on Aging - Sussex County Area Planning Grant: Nutrition Services Incentive Program	10,166.00	41,877.00	41,877.00		
NJ OFFICE OF TRAVEL AND TOURISM:					
2006 Birding and Nature Festival Cooperative Marketing Grant - (NJSA 40A:4-87 +\$9,000)		9,000.00	9,000.00		
NJ DEPARTMENT OF HUMAN SERVICES:					
Human Services Advisory Council/Child Abuse/Missing	61,817.00	61,817.00	61,817.00		
Youth Incentive Program #04BDUN	27,456.00	27,456.00	27,456.00		
Social Services for the Homeless #H0419 (NJSA 40A:4-87 +\$8,346)	96,264.00	104,610.00	104,610.00		
Special Initiative & Transportation Contract 7/1/06-6/30/07 - (NJSA 40A:4-87 +\$151,978)		151,978.00	151,978.00		
Division of Disability Services:					
Personal Assistance Service Program (NJSA 40A:4-87 +\$16,086)	112,880.00	128,966.00	128,966.00		
Medicaid Peer Grouping:					
Handicapped and Elderly Services	164,422.00	164,422.00	164,422.00		
NJ DEPARTMENT OF COMMUNITY AFFAIRS:					
Handicapped Person's Recreational Opportunities Act #03-6126-00 - (NJSA 40A:4-87 +\$7,000)	28,045.00	35,045.00	35,045.00		
U.S. DEPARTMENT OF HOMELAND SECURITY:					
Citizen Corps and Community Emergency Response Team - (NJSA 40A:4-87 +\$1,000)		1,000.00	1,000.00		
Hazardous Materials Emergency Preparedness - (NJSA 40A:4-87 +\$9,350)		9,350.00	9,350.00		
State Homeland Security Grant Program (NJSA 40A:4-87 +\$202,027)		202,027.00	202,027.00		
NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS:					
Veterans' Transportation Program (NJSA 40A:4-87 +\$9,000)		9,000.00	9,000.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2006
(Continued)

	Appropriations		Budget After Modification	Expended by		Unexpended Balance Cancelled
	Budget			Paid or Charged	Reserved	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:						
NJ TRANSIT CORPORATION:						
Senior Citizen & Disabled Resident Transportation Assistance Program - Operating/Nonoperating Grants - 2006/07	\$ 583,984.00	\$	583,984.00	\$ 583,984.00		
Federal Transit Administration - Section 5311 Grants:						
Operating/Nonoperating 2005/06 (NJSA 40A:4-87 +\$523,749)	114,840.00		523,749.00	523,749.00		
Job Access: Reverse Commute			114,840.00	114,840.00		
GOVERNOR'S COUNCIL ON ALCOHOL & DRUG ABUSE:						
Municipal Alliance to Prevent Alcoholism & Drug Abuse	206,730.17		206,730.17	206,730.17		
NJ DEPARTMENT OF STATE:						
Division of Archives and Records Committee:						
Public Archives and Records Infrastructure Support (PARIS) - (NJSA 40A:4-87 +\$1,145,600)			1,145,600.00	1,145,600.00		
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:						
County Environmental Health Program (NJSA 40A:4-87 +\$141,090)			141,090.00	141,090.00		
Municipal Stormwater Regulation Program Grant	10,000.00		10,000.00	10,000.00		
Division of Solid Waste Administration:						
Clean Communities Program (NJSA 40A:4-87 +\$44,928.85)			44,928.85	44,928.85		
Section 604b Water Quality Management Grant - (NJSA 40A:4-87 + \$24,565)			24,565.00	24,565.00		
Law Enforcement Agency Security Enhancement (LEASE) - (NJSA 40A:4-87 +\$224,000)			224,000.00	224,000.00		
HIGHLANDS WATER PROTECTION AND PLANNING COUNCIL:						
County Planning Assistance Grants:						
Parcel Data/MOD IV (NJSA 40A:4-87 +\$10,000)			10,000.00	10,000.00		
Outstanding Approvals (NJSA 40A:4-87 +\$15,000)			15,000.00	15,000.00		
Sewer and Water Service Area (NJSA 40A:4-87 +\$25,000)			25,000.00	25,000.00		
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:						
Juvenile Justice Commission:						
State/Community Partnership Grant Program - 2006	363,461.00		363,461.00	363,461.00		
State Facilities Education Act (NJSA 40A:4-87 +\$76,500)			76,500.00	76,500.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2006
(Continued)

	Appropriations		Budget After Modification	Expended by		Unexpended Balance Cancelled
	Budget			Paid or Charged	Reserved	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:						
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:						
NJ Division of Criminal Justice -						
Attorney Identification Program (NJSA 40A:4-87 +\$11,000)	\$	\$	11,000.00	11,000.00		
Body Armor Replacement Fund			12,504.34	12,504.34		
County Prosecutor's Insurance Fraud Reimbursement Program (NJSA 40A:4-87 +\$65,398)			157,648.00	157,648.00		
Emergency Management Planning for Special Needs Population			10,000.00	10,000.00		
Project Vision Grant #PV-20-04 (NJSA 40A:4-87 +\$43,750)			43,750.00	43,750.00		
US DEPARTMENT OF JUSTICE:						
Community Oriented Policing Services (COPS) Technology Grant - (NJSA 40A:4-87 +\$98,723)			98,723.00	98,723.00		
NJ Division of Criminal Justice -						
Multi-Jurisdictional Narcotics Task Force #DE 2-19-04 - (NJSA 40A:4-87 +\$81,809)			81,809.00	81,809.00		
LLEBG, Megan's Law (NJSA 40A:4-87 +\$2,767)			2,767.00	2,767.00		
Sexual Assault Nurse Examiner #V-41-03S			84,079.00	84,079.00		
Domestic Violence Victim Assistance #V-19-047 - (NJSA 40A:4-87 +\$228,215)			228,215.00	228,215.00		
Juvenile Accountability Incentive Block Grant			10,069.00	10,069.00		
US DEPARTMENT OF TRANSPORTATION:						
State Highway Projects - County Aid (NJSA 40A:4-87 +\$1,574,000)			1,574,000.00	1,574,000.00		
North Jersey Transportation Planning Authority:						
Traffic Safety Equipment (NJSA 40A:4-87 +\$31,715.50)			31,715.50	31,715.50		
Personal Services for Highway Traffic Safety			17,410.00	17,410.00		
NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS:						
9-1-1 Consolidation in Sussex County			60,000.00	60,000.00		
TOTAL PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE			8,773,223.86	8,773,223.86		
TOTAL OPERATIONS			80,775,238.86	75,748,699.03	\$	5,026,539.83
Detail:						
Salaries and Wages			30,050,232.00	28,627,962.33		1,422,269.67
Other Expenses			44,247,267.51	47,120,736.70		3,604,270.16

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2006
(Continued)

	Appropriations		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
CAPITAL IMPROVEMENTS:					
Capital Improvement Fund	\$ 391,000.00	\$ 391,000.00	\$ 391,000.00		
Purchase Computers (Replacements and Additions)	150,000.00	150,000.00	149,995.00	\$ 5.00	
Purchase Educational Equipment - SCCC	52,000.00	52,000.00		52,000.00	
Various Facilities Improvements	243,000.00	243,000.00	243,000.00		
Purchase Public Works & Transit Vehicles	248,000.00	248,000.00	247,591.40	408.60	
Purchase Voting Equipment	194,000.00	194,000.00	182,184.12	11,815.88	
Acquisition of County Right of Way	20,000.00	20,000.00		20,000.00	
TOTAL CAPITAL IMPROVEMENTS	1,298,000.00	1,298,000.00	1,213,770.52	84,229.48	
DEBT SERVICE:					
Payment of Bond Principal:					
County College Bonds	880,000.00	880,000.00	880,000.00		
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	1,766,000.00	1,766,000.00	1,766,000.00		
Vocational School Bonds	300,000.00	300,000.00	300,000.00		
Other Bonds	6,350,000.00	6,350,000.00	6,350,000.00		
Interest on Bonds:					
County College Bonds	281,530.00	281,530.00	281,529.13		\$ 0.87
State Aid - County College Bonds	220,109.00	220,109.00	220,108.25		0.75
Vocational School Bonds	107,245.00	107,245.00	107,245.00		
Other Bonds	2,227,588.00	2,227,588.00	2,227,587.02		0.98
Interest on Notes	382,909.00	382,909.00	382,893.43		15.57
New Jersey Economic Development Authority Loan:					
Principal	6,800.00	6,800.00	6,800.00		
Interest	408.00	408.00	408.00		
TOTAL DEBT SERVICE	12,522,589.00	12,522,589.00	12,522,570.83		18.17

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2006
(Continued)

	Appropriations		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
DEFERRED CHARGES:					
Prior Year's Bills	\$ 3,819.00	\$ 3,819.00	\$ 3,818.50		\$ 0.50
STATUTORY EXPENDITURES:					
Contribution to:					
Public Employees' Retirement System	457,856.00	457,856.00	411,397.72	\$ 46,458.28	
Social Security System (OASI)	2,330,977.00	2,330,977.00	2,188,974.76	142,002.24	
Unemployment Compensation Insurance (NJSA 43:21-3 et. seq.)	80,000.00	68,043.00	39,231.45	28,811.55	
Police & Firemen's Retirement System	585,223.00	585,223.00	585,222.60	0.40	
TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES	3,457,875.00	3,445,918.00	3,228,645.03	217,272.47	0.50
Subtotal General Appropriations for County Purposes	92,061,375.51	98,041,745.86	92,713,685.41	5,328,041.78	18.67
TOTAL GENERAL APPROPRIATIONS	\$ 92,061,375.51	\$ 98,041,745.86	\$ 92,713,685.41	\$ 5,328,041.78	\$ 18.67

Ref.

A

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2006
(Continued)

		Analysis of	
	Ref.	Budget After Modification	Paid or Charged
Adopted Budget		\$ 92,061,375.51	
Appropriation by NJSA 40A:4-87		5,896,886.35	
Emergency Appropriation by NJSA 40A: 4-47	A	83,484.00	
		\$ 98,041,745.86	
Cash Disbursed			\$ 81,769,954.64
Encumbrances Payable	A		2,373,588.71
Due to Other Trust Funds:			
State Unemployment Insurance Fund			50,000.00
Self Insurance Fund - Damage to County Vehicles			100,000.00
Transfer to Grant Fund Expenditures:			
Federal Programs			4,481,546.50
State Programs			4,722,081.36
			93,497,171.21
Less: Appropriation Refunds			783,485.80
			\$ 92,713,685.41

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

COUNTY OF SUSSEX
2006
TRUST FUNDS

COUNTY OF SUSSEX
TRUST FUNDS
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2006	2005
<u>ASSETS</u>			
Other Trust Funds:			
Cash and Cash Equivalents		\$ 5,363,901.60	\$ 9,132,095.00
Investments		11,030,478.25	978,122.37
	B-2	16,394,379.85	10,110,217.37
Added and Omitted Taxes Receivable	B-3	67,779.50	40,455.17
Due from Current Fund	A	2,017,975.52	1,208,036.05
Due from Special Revenue - County Health Fund - Reserve for Accrued Sick and Vacation	D	68,025.65	28,025.65
Due from Special Revenue - County Library Fund - Reserve for Accrued Sick and Vacation	E	50,000.00	30,000.00
<u>TOTAL ASSETS</u>		<u>\$ 18,598,160.52</u>	<u>\$ 11,416,734.24</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Other Trust Funds:			
Due to Special Revenue - County Health Fund	D	\$ 77.03	\$ 77.03
Escrow/Other Deposits		384,156.48	355,628.84
Reserves for -			
Motor Vehicle Fines Pledged to Road Maintenance and Repair		1,528,665.83	1,395,311.25
Tax Appeal Fees		36,678.05	45,179.57
County Surrogate Fees		5,003.77	16,276.15
County Clerk Fees		444,966.65	330,836.08
County Sheriff Fees		23,000.08	29,094.53
Voluntary Life Insurance		774.74	738.65
State Unemployment Insurance		264,184.02	197,683.52
Forfeited Assets		68,663.32	72,994.30
Self Insurance Fund - Damage to County Vehicles		181,892.64	52,874.58
Self Insurance Fund-Legal		25,518.39	25,001.69
Environmental Quality Enforcement		90,280.76	52,996.68
Open Space		13,180,545.29	7,297,459.58
Weights and Measures		126,072.05	100,313.79
Work Release Program		6,282.36	6,185.99
Sheriff's Labor Assistance Program		105,425.95	63,336.80
Jail Inmate Interest Account		78,137.07	85,395.01
Employee Flexible Spending Account		5,136.98	7,439.04
Prosecutor's US Treasury Account		90,242.80	54,497.27
Accrued Sick and Vacation		1,573,628.98	886,436.61
Snow Removal		343,745.85	305,895.85
Fund Balance	B-1	35,081.43	35,081.43
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 18,598,160.52</u>	<u>\$ 11,416,734.24</u>

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

COUNTY OF SUSSEX
TRUST FUNDS
STATEMENT OF FUND BALANCE

B-1

	<u>Ref.</u>	
Balance December 31, 2005	B	<u>\$ 35,081.43</u>
Balance December 31, 2006	B	<u><u>\$ 35,081.43</u></u>

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

COUNTY OF SUSSEX
2006
GENERAL CAPITAL FUND

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2006	2005
<u>ASSETS</u>			
Cash and Cash Equivalents		\$ 15,203,105.64	\$ 1,721,011.48
Investments		7,520,989.19	9,616,798.75
	C-2	<u>22,724,094.83</u>	<u>11,337,810.23</u>
Accounts Receivable:			
NJ Department of Community Affairs		300,000.00	300,000.00
NJ Department of Transportation		9,713,825.78	9,713,825.78
NJ Transit Corporation			50,000.00
Due from Current Fund	A	423.68	260,786.25
Deferred Charges to Future Taxation:			
Funded		95,626,400.00	76,388,200.00
Unfunded	C-4	<u>5,732,299.63</u>	<u>15,517,273.20</u>
<u>TOTAL ASSETS</u>		<u>\$ 134,097,043.92</u>	<u>\$ 113,567,895.46</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Bond Anticipation Notes	C-7	\$ 2,000,000.00	\$ 9,599,000.00
General Improvement Serial Bonds	C-8	68,359,000.00	59,018,000.00
Vocational School Serial Bonds	C-8	2,960,000.00	2,410,000.00
County College Bonds	C-8	12,952,000.00	7,832,000.00
County College Bonds (Chapter 12)	C-8	11,335,000.00	7,101,000.00
Economic Development Loan Payable	C-9	20,400.00	27,200.00
Improvement Authorizations:			
Funded	C-6	29,884,850.86	15,656,353.23
Unfunded	C-6	3,013,582.87	7,263,505.39
Capital Improvement Fund	C-5	352,832.56	308,932.56
Due to State of NJ		155,109.67	71,520.13
Reserve for:			
Payment of Vocational School Debt Service		198,066.00	245,872.00
Payment of Debt Service		782,685.06	845,673.71
Future Capital Projects:			
Departmental Improvements		91,028.80	91,028.80
Historic Court House/County Clerk's Office		900,000.00	1,859,225.00
NJ Department of Transportation Grants -			
Bridge Improvements		473,894.88	396,570.21
Arbitrage Rebate		66,470.13	28,680.00
Bridge Improvements - Insurance Recovery		85,000.00	85,000.00
Fund Balance	C-1	<u>467,123.09</u>	<u>728,334.43</u>
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 134,097,043.92</u>	<u>\$ 113,567,895.46</u>

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

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
STATEMENT OF FUND BALANCE

	<u>Ref.</u>	
Balance December 31, 2005	C	\$ 728,334.43
Increased by:		
Premium on Sale of Serial Bonds		\$ 51,277.66
Premiums on Sale of Bond Anticipation Notes		18,156.00
Cancellation of Fully Funded Improvement Authorizations		600,000.00
		669,433.66
		1,397,768.09
Decreased by:		
Appropriated to Finance Improvement Authorizations		850,000.00
Payment to Current Fund as Anticipated Revenue		80,645.00
		930,645.00
Balance December 31, 2006	C /	\$ 467,123.09

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

COUNTY OF SUSSEX
2006
COUNTY HEALTH FUND

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

	Ref.	December 31,	
		2006	2005
<u>ASSETS</u>			
Change Fund		\$ 100.00	
		100.00	
Due from Current Fund	A	1,898,847.11	\$ 1,654,123.60
Due from Other Trust Funds - Open Space	B ✓	77.03	77.03
Receivables with Full Reserves:			
Health Taxes Receivable	D-5	9.32	9.32
Added and Omitted Taxes Receivable	D-5	14,221.17	15,265.30
Revenue Accounts Receivable		40,729.50	64,441.00
		<u>54,959.99</u>	<u>79,715.62</u>
<u>TOTAL ASSETS</u>		<u>\$ 1,953,984.13</u>	<u>\$ 1,733,916.25</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	D-3;D-6	\$ 275,485.00	\$ 186,146.84
Encumbered	D-3;D-6	229,932.62	127,432.67
Total Appropriation Reserves		<u>505,417.62</u>	<u>313,579.51</u>
Due to Other Trust Funds - Reserve for Accrued Sick and Vacation	B ✓	68,025.65	28,025.65
		573,443.27	341,605.16
Reserve for Receivables		54,959.99	79,715.62
Fund Balance	D-1	1,325,580.87	1,312,595.47
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 1,953,984.13</u>	<u>\$ 1,733,916.25</u>

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

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

	Ref.	Year Ended December 31,	
		2006	2005
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 505,727.00	\$ 445,564.00
Receipts from Current and Prior Year Taxes		1,137,530.00	1,112,530.00
Miscellaneous Revenue Anticipated		470,153.00	364,740.25
Nonbudget Revenue		1,400.00	20,974.30
Other Credits to Income:			
Collection of Added and Omitted Taxes		15,265.58	16,978.42
Collection of Delinquent Health Taxes			0.01
Unexpended Balance of Appropriation Reserves		188,269.82	256,393.24
		<u>2,318,345.40</u>	<u>2,217,180.22</u>
<u>Expenditures</u>			
Budget Expenditures:			
Operating:			
Salaries and Wages		920,455.00	857,501.00
Other Expenses		878,578.00	815,442.00
Refund of Prior Year Revenue		600.00	
		<u>1,799,633.00</u>	<u>1,672,943.00</u>
Excess in Revenue		518,712.40	544,237.22
<u>Fund Balance</u>			
Balance January 1		<u>1,312,595.47</u>	<u>1,213,922.25</u>
		1,831,307.87	1,758,159.47
Decreased by:			
Utilization as Anticipated Revenue		<u>505,727.00</u>	<u>445,564.00</u>
Balance December 31	D	<u>\$ 1,325,580.87</u>	<u>\$ 1,312,595.47</u>

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

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY HEALTH FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2006

	<u>Anticipated</u>	<u>Realized</u>	<u>Excess</u>
Fund Balance Anticipated	\$ 505,727.00	\$ 505,727.00	
Miscellaneous Revenue:			
Public Health Priority Funds	30,776.00	30,776.00	
Public Health Priority Funds, Supplemental Fees, P.L. 2003	95,000.00	409,377.00	\$ 314,377.00
Local Health Service Contract	30,000.00	30,000.00	
Total Miscellaneous Revenue	<u>155,776.00</u>	<u>470,153.00</u>	<u>314,377.00</u>
Amount to be Raised by Taxes for Support of County Health Budget:			
Local Tax for County Health Purposes	<u>1,137,530.00</u>	<u>1,137,530.00</u>	
Budget Totals	1,799,033.00	2,113,410.00	314,377.00
Nonbudget Revenue		<u>1,400.00</u>	<u>1,400.00</u>
	<u>\$ 1,799,033.00</u>	<u>\$ 2,114,810.00</u>	<u>\$ 315,777.00</u>

Analysis of Nonbudget Revenue:
 Miscellaneous Reimbursements

\$ 1,400.00

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

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY HEALTH FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2006

	<u>Appropriation</u>		<u>Expended by</u>	
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>
County Health Operations:				
Salaries and Wages	\$ 889,679.00	\$ 889,679.00	\$ 708,708.16	\$ 180,970.84
Other Expenses	878,578.00	878,578.00	784,063.84	94,514.16
Public Health Priority Funds:				
Salaries and Wages	30,776.00	30,776.00	30,776.00	
	<u>\$ 1,799,033.00</u>	<u>\$ 1,799,033.00</u>	<u>\$ 1,523,548.00</u>	<u>\$ 275,485.00</u>

Ref.

D

Cash Disbursed		\$ 1,380,866.97
Encumbrances	D	229,932.62
		<u>1,610,799.59</u>
Less: Refunds		87,251.59
		<u>\$ 1,523,548.00</u>

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

COUNTY OF SUSSEX
2006
COUNTY LIBRARY FUND

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

	Ref.	December 31,	
		2006	2005
<u>ASSETS</u>			
Cash and Cash Equivalents		\$ 1,447,253.18	\$ 716,663.07
Investments			525,597.60
	E-4	<u>1,447,253.18</u>	<u>1,242,260.67</u>
Receivables with Full Reserves:			
Added and Omitted Taxes Receivable	E-5	53,989.34	52,887.05
Library Taxes Receivable	E-5	20.00	20.00
Revenue Accounts Receivable		<u>9,885.96</u>	<u>7,361.71</u>
		<u>63,895.30</u>	<u>60,268.76</u>
<u>TOTAL ASSETS</u>		<u>\$ 1,511,148.48</u>	<u>\$ 1,302,529.43</u>
 <u>LIABILITIES, RESERVES, AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	E-3;E-6	\$ 196,628.86	\$ 164,998.39
Encumbered	E-3;E-6	<u>437,127.90</u>	<u>310,606.95</u>
Total Appropriation Reserves		633,756.76	475,605.34
Accounts Payable - Vendors			12,453.99
Due to Other Trust Funds-Reserve for Accrued			
Sick and Vacation	B	50,000.00	30,000.00
Deferred Revenue:			
Unrestricted State per Capita Library Aid		130,526.00	128,673.00
Reserve for Donations		<u>11,413.00</u>	<u>11,413.00</u>
		825,695.76	658,145.33
Reserve for Receivables		63,895.30	60,268.76
Fund Balance	E-1	<u>621,557.42</u>	<u>584,115.34</u>
<u>TOTAL LIABILITIES, RESERVES, AND FUND BALANCE</u>		<u>\$ 1,511,148.48</u>	<u>\$ 1,302,529.43</u>

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

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

	Ref.	<u>Year Ended December 31,</u>	
		<u>2006</u>	<u>2005</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 404,752.00	\$ 425,000.00
Receipts from Current Taxes		4,404,706.00	4,181,022.00
Miscellaneous Revenue Anticipated		128,673.00	128,232.00
Nonbudget Revenue		180,673.73	153,786.35
Other Credits to Income:			
Collection of Added and Omitted Taxes		53,010.07	54,536.71
Cancellation of Accounts Payable		12,453.99	
Unexpended Balance of Appropriation Reserves		195,615.29	293,706.02
Total Income		<u>5,379,884.08</u>	<u>5,236,283.08</u>
<u>Expenditures</u>			
Budget Expenditures:			
Operating:			
Salaries and Wages		2,424,083.00	2,311,200.00
Other Expenses		2,513,607.00	2,423,054.00
Total Expenditures		<u>4,937,690.00</u>	<u>4,734,254.00</u>
Excess in Revenue		442,194.08	502,029.08
<u>Fund Balance</u>			
Balance January 1		584,115.34	507,086.26
		<u>1,026,309.42</u>	<u>1,009,115.34</u>
Decreased by:			
Utilization as Anticipated Revenue		404,752.00	425,000.00
Balance December 31	E	<u>\$ 621,557.42</u>	<u>\$ 584,115.34</u>

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

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY LIBRARY FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2006

	<u>Budget</u>	<u>Realized</u>	<u>Excess</u>
Fund Balance Anticipated	\$ 404,752.00	\$ 404,752.00	
Miscellaneous Revenue:			
State Library Per Capita Aid	128,232.00	128,673.00	\$ 441.00
	<u>128,232.00</u>	<u>128,673.00</u>	<u>441.00</u>
Amount to be Raised by Taxes for			
Support of County Library Budget:			
Local Tax for County Library Purposes	4,404,706.00	4,404,706.00	
	<u>4,404,706.00</u>	<u>4,404,706.00</u>	
Budget Totals	4,937,690.00	4,938,131.00	441.00
Nonbudget Revenue		180,673.73	180,673.73
	<u>\$ 4,937,690.00</u>	<u>\$ 5,118,804.73</u>	<u>\$ 181,114.73</u>

Analysis of Nonbudget Revenue:

Fees	\$ 114,751.01
Interest on Investments	<u>65,922.72</u>
	<u>\$ 180,673.73</u>

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

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY LIBRARY FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2006

	<u>Appropriation</u>		<u>Expended by</u>	
	<u>Final Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>
County Library Operations:				
Salaries and Wages	\$ 2,424,083.00	\$ 2,424,083.00	\$ 2,318,875.31	\$ 105,207.69
Other Expenses	2,513,607.00	2,513,607.00	2,422,185.83	91,421.17
	<u>\$ 4,937,690.00</u>	<u>\$ 4,937,690.00</u>	<u>\$ 4,741,061.14</u>	<u>\$ 196,628.86</u>
	<u>Ref.</u>			E
		<u>Ref.</u>	\$ 4,303,933.24	
Cash Disbursed			437,127.90	
Encumbrances		E	<u>\$ 4,741,061.14</u>	

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

COUNTY OF SUSSEX
2006
BOND & INTEREST FUND
(NOT APPLICABLE)

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006

Note 1: Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

Sussex County Community College
 College Hill
 Newton, NJ 07860

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

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

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

B. Description of Funds

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006
(Continued)

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

B. Description of Funds (Cont'd)

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

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

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

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

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

Bond and Interest Fund - Deposits and payments of bond principal and interest. This Fund is not applicable to the County's operations.

C. Basis of Accounting

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

The accounting policies of the County of Sussex conform to the accounting principles applicable to municipalities and counties which have been prescribed by the Division which differ in certain respects from accounting principles generally accepted in the United States of America applicable to local governmental units.

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

Exceptions to this general rule include:

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006
(Continued)

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

C. Basis of Accounting (Cont'd)

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

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

D. Deferred Charges to Future Taxation – The 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.

E. Other significant accounting policies include:

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

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

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

Allowance for Uncollectible Accounts – An allowance for uncollectible grant receivables has been recorded in the Current Fund. This allowance has been established based on management's evaluation of its collection experience over the last several years.

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

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

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006
(Continued)

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

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

Fixed Assets - Property and equipment purchased by the Current and General Capital Funds are recorded as expenditures at the time of purchase and are not capitalized.

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

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

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

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.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006
(Continued)

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

	December 31,		
	2006	2005	2004
<u>Issued</u>			
General Bonds, Notes and Loans	\$ 97,626,400	\$ 85,987,200	\$ 85,976,000
Authorized but not Issued:			
General Bonds and Notes	3,732,300	5,918,273	7,398,265
	<u>101,358,700</u>	<u>91,905,473</u>	<u>93,374,265</u>
Less:			
Funds Temporarily Held to Pay Bond and Note Principal:			
Reserve to Pay Debt Service	782,685	845,674	653,668
Reserve to Pay Vocational School Bonds	198,066	245,872	256,366
Capital Projects for County Colleges (NJSA 18A:64A-22.1 to 22.8)	11,335,000	7,101,000	8,867,000
Pension Refunding Bonds	3,505,000	3,655,000	3,785,000
	<u>15,820,751</u>	<u>11,847,546</u>	<u>13,562,034</u>
Net Bonds and Notes Issued and Authorized but not Issued	<u>\$ 85,537,949</u>	<u>\$ 80,057,927</u>	<u>\$ 79,812,231</u>

All debt issued for the Sussex County Community College is a direct obligation of the County.

The Sussex County Vocational School is a Type I School District; therefore, according to statute, the County is responsible for all debt authorized by the Vocational School.

Summary of Municipal Debt Issued and Outstanding - Prior Year

<u>Fund</u>	<u>Balance 12/31/2004</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/2005</u>
Serial Bonds:				
General Capital Fund	\$ 85,942,000.00		\$ 9,581,000.00	\$76,361,000.00
Bond Anticipation Notes:				
General Capital Fund		\$ 9,599,000.00		9,599,000.00
Loans Payable:				
General Capital Fund:				
Economic Development Loan	34,000.00		6,800.00	27,200.00
	<u>\$ 85,976,000.00</u>	<u>\$ 9,599,000.00</u>	<u>\$ 9,587,800.00</u>	<u>\$85,987,200.00</u>

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006
(Continued)

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

Summary of Municipal Debt Issued and Outstanding - Current Year

<u>Fund</u>	<u>Balance 12/31/2005</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/2006</u>
Serial Bonds:				
General Capital Fund	\$ 76,361,000.00	\$ 28,541,000.00	\$ 9,296,000.00	\$95,606,000.00
Bond Anticipation Notes:				
General Capital Fund	9,599,000.00	11,599,000.00	19,198,000.00	2,000,000.00
Loans Payable:				
General Capital Fund:				
Economic Development Loan	27,200.00		6,800.00	20,400.00
	<u>\$ 85,987,200.00</u>	<u>\$ 40,140,000.00</u>	<u>\$ 28,500,800.00</u>	<u>\$97,626,400.00</u>

The County's debt issued and outstanding at December 31, 2006 is as follows:

Vocational School Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	
02/01/2010	4.15%	\$ 400,000
07/15/2013	5.00%	660,000
07/01/2016	4.40%	1,050,000
09/01/2012	3.60-4.00%	850,000
		<u>2,960,000</u>

General Improvement Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	
02/01/2010	4.15%	\$ 5,058,000
04/01/2009	4.00-4.50%	4,015,000
07/15/2013	5.00%	5,836,000
07/01/2012	4.20%	4,460,000
05/01/2021	5.30%	3,505,000
07/15/2014	3.25%	10,570,000
09/15/2011	2.00-3.41%	3,400,000
07/15/2014	3.625%	15,824,000
09/01/2019	4.00%	15,691,000
		<u>68,359,000</u>

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006
(Continued)

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

County College Bonds

<u>Final Maturity</u>	<u>Rate</u>	
11/01/2007	4.60%	\$ 198,000
07/15/2013	5.00%	260,000
07/01/2014	4.20%	774,000
05/01/2015	3.125%	2,066,000
07/15/2015	3.625%	3,654,000
09/01/2021	4.00%	6,000,000
		<u>12,952,000</u>

County College Bonds (Ch. 12)

<u>Final Maturity</u>	<u>Rate</u>	
04/01/2009	6.00%	\$ 370,000
08/01/2011	5.20%	537,000
07/01/2014	4.30%	791,000
05/01/2008	2.05%	1,105,000
07/15/2009	2.75%	2,532,000
09/01/2026	4.125-4.25%	6,000,000
		<u>11,335,000</u>

Total Serial Bonds Outstanding \$95,606,000

Bond Anticipation Notes

<u>Final Maturity</u>	<u>Rate</u>	
06/22/2007	4.50%	<u>\$ 2,000,000</u>

Economic Development Authority Loan

<u>Final Maturity</u>	<u>Rate</u>	
8/31/2009	1.50%	<u>\$ 20,400</u>

Total Debt Issued and Outstanding \$97,626,400

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 .50%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General, Vocational School and County College Debt	<u>\$ 101,358,700</u>	<u>\$ 15,820,751</u>	<u>\$ 85,537,949</u>

Net Debt \$85,537,949 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, \$17,151,662,050 = .50%.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006
(Continued)

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

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

2% Average Equalized Valuation of Real Property	\$ 343,033,241
Net Debt	<u>85,537,949</u>
Remaining Borrowing Power	<u>\$ 257,495,292</u>

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

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

<u>Calendar Year</u>	<u>Loan Payable</u>	<u>General Improvements</u>	<u>Vocational School</u>	<u>County College*</u>	<u>Total</u>
2007	\$ 7,106	\$ 9,217,915	\$ 476,425	\$ 1,635,964	\$ 11,337,410
2008	7,004	9,648,170	461,105	1,418,571	11,534,850
2009	6,902	9,828,903	445,785	1,407,380	11,688,970
2010		10,056,660	480,465	1,370,282	11,907,407
2011		9,293,540	365,370	1,358,185	11,017,095
2012-2016		27,880,292	1,313,050	6,344,763	35,538,105
2017-2021		7,046,952		2,800,000	9,846,952

* 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.

Note 3: Fund Balances Appropriated

Fund balances at December 31, 2006 which are appropriated and included in the adopted budgets as anticipated revenue in their own respective funds for the year ending December 31, 2007 are as follows:

Current Fund	\$6,990,681
County Health Fund	500,000
County Library Fund	443,269

Note 4: Pension Plans

County employees are enrolled in one of two cost sharing multiple-employer public employee retirement systems: the Public Employees' Retirement System (PERS) or the Police and Firemen's Retirement System (PFRS) of New Jersey. The State of New Jersey sponsors and administers these two plans which cover substantially all County employees. As a general rule, all full-time employees are eligible to join one of the two public employees' retirement systems.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006
(Continued)

Note 4: Pension Plans (Cont'd)

Employees who are members of PERS and retire at or after age 55 are entitled to a retirement benefit based upon a formula which takes 1/55th of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of creditable service. Vesting occurs after 8 to 10 years of service. Enrolled PFRS members may retire at age 55 with a minimum of 10 years of service required for vesting.

The 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 each of the above systems, funds and trust. The financial reports may be obtained by writing to the State of New Jersey, Department of Treasury, Division of Pensions and Benefits, PO Box 295, Trenton, New Jersey 08625-0295.

The contribution policy is set by New Jersey State Statutes and, in most retirement systems, contributions are required by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. Employee contributions are based on percentages of 5.0% for PERS and 8.5% for PFRS of employees' annual compensation, as defined. Employers are required to contribute at an actuarially determined rate in both Funds. The actuarially determined employer contribution includes funding for cost-of-living adjustments and noncontributory death benefits.

The County's annual pension costs (APC) for the plans amounted to \$1,043,078, \$469,740 and \$120,547 for 2006, 2005 and 2004, respectively. For PERS and PFRS, the annual pension cost differs from the annual required contribution due to the enactment of Chapter 114, P.L.1997.

Effective July 1, 2003, Chapter 108, P.L. 2003 provides for a reduction or "phase-in" of the required pension contribution to PERS for local employers for State fiscal years 2005-2008. The local employer PERS normal and accrued liability contributions required for State fiscal years 2005-2008 are as follows:

- 20% for payments due in State fiscal year 2005
- Not more than 40% for payments due in State fiscal year 2006
- Not more than 60% for payments due in State fiscal year 2007
- Not more than 80% for payments due in State fiscal year 2008

Effective July 1, 2003, Chapter 108, P.L. 2003 provides for a reduction or "phase-in" of the required pension contribution to PFRS for local employers for State fiscal years 2004-2007. The local employer PFRS normal and accrued liability contributions required for State fiscal years 2004-2007 are as follows:

- 20% for payments due in State fiscal year 2004
- Not more than 40% for payments due in State fiscal year 2005
- Not more than 60% for payments due in State fiscal year 2006
- Not more than 80% for payments due in State fiscal year 2007

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006
(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 \$1,965,000 at December 31, 2006 and is not reported either as an expenditure or liability. However, it is expected that the cost of such unpaid compensation would be included in the County's budget operating expenditures in the year in which it is used and/or charged. This amount is partially reserved in the Reserve for Accrued Sick and Vacation of \$1,573,629 on the Other Trust Funds balance sheet at December 31, 2006

Note 6: Selected Tax Information

County Tax Calendar

County taxes are billed approximately two months prior to the respective due dates to the municipalities in the County. The first three quarterly billings are based on an estimate of the current year's levy based on the prior year's taxes. These three quarterly billings are due February 15th, May 15th and August 15th. The fourth quarter's billing reflects an adjustment to the current year's actual levy and is due November 15th.

Comparison of Tax Levies and Collection Currently

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

<u>Year</u>	<u>General Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2006	\$62,706,160	\$62,706,160	100.00%
2005	59,448,760	59,448,760	100.00%
2004	56,625,654	56,625,654	100.00%
<u>Year</u>	<u>Open Space Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2006	\$ 6,026,531	\$ 6,026,531	100.00%
2005	3,059,658	3,059,658	100.00%
2004	2,509,221	2,509,221	100.00%
<u>Year</u>	<u>Health Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2006	\$ 1,137,530	\$ 1,137,530	100.00%
2005	1,112,530	1,112,530	100.00%
2004	1,112,530	1,112,530	100.00%
<u>Year</u>	<u>Library Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2006	\$ 4,404,706	\$ 4,404,706	100.00%
2005	4,181,022	4,181,022	100.00%
2004	4,025,268	4,025,248	99.99%

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006
(Continued)

Note 6: Selected Tax Information (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 Health Tax Rate</u>	<u>County Library Tax Rate</u>	<u>County Open Space Tax Rate</u>
2006	\$ 17,498,320,138	0.36	0.01	0.03	0.03
2005	15,302,213,079	0.39	0.01	0.03	0.02
2004	13,322,723,189	0.43	0.01	0.03	0.02

Note 7: Sussex County Municipal Utilities Authority Receivable

The balance sheet reflects a receivable from the Sussex County Municipal Utilities Authority ("SCMUA") in the amount of \$418,658.42 at December 31, 2006.

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

Note 8: Commitment

The County of Sussex and the Sussex County Municipal Utilities Authority (the "SCMUA") have entered into a Deficiency Advance Contract in order to provide security to the holders of obligations of the SCMUA relative to the existing \$58,216,788 Solid Waste Revenue Bonds and Wastewater Facilities Revenue Bonds. Pursuant to the terms of the Deficiency Advance Contract, the SCMUA can impose and collect from the County of Sussex annual charges, as defined in the contract, in any fiscal year that the SCMUA estimates that the amount of revenue received from all sources will be insufficient to satisfy all of its costs, expenses, or other obligations.

As of December 1, 2006, the SCMUA has outstanding approximately \$13,415,442 of Wastewater Facilities Revenue Bonds that are supported by a Deficiency Advance Contract. The SCMUA's wastewater revenues have been sufficient to meet all costs of operation and maintenance and all debt service costs of the Authority with respect to its wastewater system.

As of December 1, 2006, the SCMUA has outstanding approximately \$44,801,346 of Solid Waste Revenue Bonds that are supported by a Deficiency Advance Contract. The SCMUA solid waste revenues and surplus had been sufficient to meet all costs of operation and maintenance and all debt service costs of the Authority with respect to its solid waste system. However, New Jersey's system of waste flow control had previously been ruled unconstitutional in federal court. The United States Supreme Court recently ruled in *United States v. Oneida Herkner Solid Waste Management Authority* that solid waste flow control is constitutional. The SCMUA is awaiting DEP action regarding this matter.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006
(Continued)

Note 8: Commitment (Cont'd)

The prior Supreme Court ruling has caused the SCMUA to reduce its tipping fees to be competitive with other solid waste disposal facilities, resulting in decreased revenues, adversely affecting the SCMUA's ability to meet its debt service obligations. The County is required to advance funds to the SCMUA to cover any deficiencies in revenues over the SCMUA's costs, expenses and debt service obligations. The SCMUA has estimated that the anticipated deficit for 2007 will be \$1,800,000; therefore, the County has appropriated \$834,943 in its 2007 County budget as adopted. This amount is based on the 2006 actual amount, and is the maximum allowed in 2007 under direction by the State of New Jersey, Division of Local Government services. This amount is offset in the budget by anticipated state aid. When the actual amount for 2007 is determined around November 2007 the budget will be amended to the actual amount. It is expected that the state of New Jersey will fund the deficit as it has in the past. Should the State Aid not be forthcoming, the county would have to fund the deficit from its own funds.

The SCMUA has projected shortfalls of approximately \$1,800,000 to \$4,500,000 in the fiscal years ending November 30, 2007 and forward. The County will be required to advance funds to the SCMUA under the Deficiency Advance Contract to the extent that State Aid or other revenue is not obtained to finance the SCMUA's operations.

On December 28, 2006, the SCMUA issued a \$4,200,000 project note in order to provide funds to finance a planned expansion and upgrade to the Authority's Upper Wallkill wastewater treatment system. The note bears interest at a rate of 4.50% payable at maturity and matures December 28, 2007.

Note 9: Cash and Cash Equivalents and Investments

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

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

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

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

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006
(Continued)

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

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.

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

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

Investments:

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

- (1) Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America;
- (2) Government money market mutual funds;
- (3) Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other external factor;
- (4) Bonds or other obligations of the local unit or bonds or other obligations of school districts of which the local unit is a part or within which the school district is located;
- (5) Bonds or other obligations, having a maturity date not more than 397 days from the date of purchase, approved by the Division of Investment of the Department of the Treasury for investment by local units;
- (6) Local government investment pools;
- (7) Deposits with the State of New Jersey Cash Management Fund; or

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006
(Continued)

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

(8) Agreements for the repurchase of fully collateralized securities if:

- (a) the underlying securities are permitted investments pursuant to paragraphs (1) and (3) above;
- (b) the custody of collateral is transferred to a third party;
- (c) the maturity of the agreement is not more than 30 days;
- (d) the underlying securities are purchased through a public depository as defined in statute; and
- (e) a master repurchase agreement providing for the custody and security of collateral is executed.

As of December 31, 2006, cash and cash equivalents and investments of the County of Sussex consisted of the following:

<u>Fund</u>	<u>Cash and Cash Equivalents</u>		<u>Investments</u>	<u>Total</u>
	<u>Cash on Hand</u>	<u>Checking and Savings Accounts</u>	<u>Certificates of Deposit</u>	
Current	\$ 325	\$ 19,646,149	\$ 7,774,817	\$ 27,421,291
Other Trust		15,363,902	1,030,478	16,394,380
General Capital		15,203,106	7,520,989	22,724,095
County Health	100			100
County Library		893,522	553,731	1,447,253
	<u>\$ 425</u>	<u>\$ 51,106,679</u>	<u>\$16,880,015</u>	<u>\$ 67,987,119</u>

The carrying amount of the County's cash and cash equivalents at December 31, 2006, was \$67,987,119 and the bank balance was \$70,626,297.

Note 10: County Health Fund

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006
(Continued)

Note 11: Post-Retirement Benefits

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

If retiring with 25 years or more of pension contributions, the County will pay health benefits premiums (but not the employee's share of health maintenance organization) for the rest of the employee's life. Should the retiree die, the widow(er) will be offered coverage through Horizon Blue Cross/Blue Shield of NJ at his/her expense. The County does not pay for coverage of the survivors.

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

The County's portion of post-retirement benefits is funded on a pay-as-you go basis from the Current Fund operating budget. During 2006 and 2005, the County had approximately 154 and 151 employees who met eligibility requirements and recognized expenses of approximately \$1,667,529 and \$1,466,247, respectively.

Note 12: 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 its health benefit coverage for employees from Horizon Blue Cross/Blue Shield of NJ.

Property, Liability and Workers' Compensation

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

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

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006
(Continued)

Note 12: Risk Management (Cont'd)

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

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

Selected financial information for the Funds is as follows:

	Public Alliance Insurance Coverage Fund Dec. 31, 2005	Statewide Insurance Fund Dec. 31, 2005
Total Assets	\$ 9,309,094	\$ 15,401,704
Net Assets	\$ 5,136,210	\$ 271,704
Total Revenue	\$ 6,998,978	\$ 16,143,108
Total Expenditures	\$ 5,406,441	\$ 18,005,884
Change in Net Assets	\$ 1,592,537	\$ (1,862,776)
Net Asset Distribution to Participating Members	\$ 250,000	\$ -0-

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

Public Alliance Insurance Coverage Fund
Public Entity Group Administrative Services
51 Everett Drive
Suite 105B
Lawrenceville, NJ 08648
(609) 275-1155

Statewide Insurance Fund
Statewide Insurance Fund
55 Madison Avenue
Suite 400
Morristown, NJ 07960
(973) 549-1818

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.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006
(Continued)

Note 12: Risk Management (Cont'd)

New Jersey Unemployment Compensation Insurance (Cont'd)

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

<u>Year</u>	<u>Interest Earnings</u>	<u>Employee Contributions</u>	<u>County Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2006	\$ 16,500.50	\$ -0-	\$ 50,000.00		\$ 264,184.02
2005	852.55	-0-	100,000.00	\$ 13,645.03	197,683.52
2004	1,071.37	-0-	34,045.63	119,369.37	110,476.00

Note 13: Interfund Receivables and Payables

The following interfund balances remained on the balance sheet at December 31, 2006:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current		\$ 3,917,246.31
Other Trust	\$ 2,136,001.17	77.03
General Capital	423.68	
Health	1,898,924.14	68,025.65
Library		50,000.00
	<u>\$ 4,035,348.99</u>	<u>\$ 4,035,348.99</u>

The interfund receivable in the Other Trust Funds is due in part to the prior year interfund receivable from the Current Fund as well as the Reserve for Accrued Sick and Vacation and funds due from the Current, Library and Health Funds. Additionally, there are funds due from the Current Fund for the Reserves for Weights and Measures, State Unemployment Insurance and Self Insurance Fund – Damage to County Vehicles. The interfund receivable in the General Capital Fund is the prior year interfund receivable balance remaining. The interfund receivable in the Health Fund is due primarily to the Health Fund not maintaining a separate bank account.

Note 14: Deferred Compensation

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2006
(Continued)

Note 15: 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 2006 was set at 3 cents. As of December 31, 2006, the balance in the Open Space Trust Fund was \$13,180,545.29.

Note 16: 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 17: Contingent Liabilities

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

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

Note 18: Related Party Transactions

During the years ended December 31, 2006 and 2005, the County of Sussex provided financial support for current operations to the following component units:

	December 31,	
	2006	2005
Sussex County Technical School	\$ 6,815,146	\$ 6,582,636
Sussex County Community College	4,163,500	3,994,500
Sussex County Division of Social Services	1,340,689	1,346,501
	<u>\$ 12,319,335</u>	<u>\$ 11,923,637</u>

Additionally, the County realized revenue and recorded expenditures in the amount of \$834,943 and \$1,789,708 for the years ended December 31, 2006 and 2005 respectively with respect to the Sussex County Municipal Utilities Authority. The Current Fund revenue entitled "State Aid – Solid Waste Bonds – SCMUA" and Current Fund expenditure entitled "Aid to SCMUA – Solid Waste Bonds" relates to a shortfall in revenue at the SCMUA due to a State ruling that caused the SCMUA to reduce its solid waste disposal tipping fees. See Note 8 for additional information on the County's commitment with the SCMUA.

COUNTY OF SUSSEX

SUPPLEMENTARY DATA

COUNTY OF SUSSEX
OFFICIALS IN OFFICE AND SURETY BONDS
YEAR ENDED DECEMBER 31, 2006

Name	Title	Amount of Bond	Name of Corporate Surety
Gary Chiusano	Freeholder Director	(A)	
Harold J. Wirths	Freeholder Deputy Director	(A)	
Glen Vetrano	Freeholder	(A)	
Steven Oroho	Freeholder	(A)	
Susan M. Zellman	Freeholder	(A)	
John H. Eskilson	County Administrator	(A)	
Elaine A. Morgan	Clerk of the Board of Chosen Freeholders	(A)	
Bernard Re	County Treasurer; Administrator of Administration & Finance	\$ 500,000.00	Selective Insurance Company
Eric G. Grove	Administrator of Engineering and Planning; County Engineer	(A)	
Patrick W. Bailey	Budget Director	(A)	
Erma Gormley	County Clerk	50,000.00	Selective Insurance Company
Dennis R. McConnell	County Counsel		
Robert Untig	County Sheriff	50,000.00	Selective Insurance Company
Nancy D. Fitzgibbons	County Surrogate	15,000.00	Selective Insurance Company
David Weaver	County Prosecutor	(A)	
Carol Dennis	County Tax Administrator	(A)	

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

COUNTY OF SUSSEX
2006
CURRENT FUND

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF CASH AND INVESTMENTS - TREASURER

	<u>Ref.</u>	
Balance December 31, 2005	A	\$ 22,779,954.40
Increased by Receipts:		
County Taxes Receivable	\$ 63,443,608.42	
Nonbudget Revenue	1,762,279.78	
Interest on Investments	1,032,764.98	
Revenue Accounts Receivable	20,247,854.21	
Account Refunds:		
2006 Budget Appropriations	783,485.80	
Petty Cash Funds Returned	6,125.00	
Reserve for Unappropriated Grants	173,923.11	
Payments In Lieu - Due Municipalities	32,686.00	
Reserve for the Sale of County Buildings	636,185.00	
Due Health Fund	244,723.51	
Due to General Capital Fund	1,229,355.00	
Due to/from Social Services Fund	312.40	
Grant Funds Receivable:		
Federal Grants	4,493,961.17	
State Grants	3,396,607.67	
	97,483,872.05	120,263,826.45
Decreased by Disbursements:		
2006 Budget Appropriations	81,769,954.64	
2005 Appropriation Reserves	2,804,930.92	
Reserve for Grant Fund Expenditures:		
Federal Grants	3,426,625.43	
State Grants	3,898,184.63	
Private Grants	366.44	
Central Supply	12,010.78	
Due to/from Other Trust Funds:		
Interfund Advanced	16,807.63	
Due to/from General Capital - Advances	500,000.00	
Due from Social Service Funds	312.40	
County Clerk Fees to Trust Funds	117,184.00	
Refund of County Sheriff's Fees	5,468.70	
Petty Cash Funds Advanced	6,125.00	
Refund of Prior Year Revenue	1,201.20	
Accounts Payable	283,688.31	
	92,842,860.08	
Balance December 31, 2006	A	\$ 27,420,966.37

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF INVESTMENTS - U.S. GOVERNMENT SECURITIES
YEAR ENDED DECEMBER 31, 2006

NOT APPLICABLE

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2005	2006 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2006
Andover Borough	\$ 587.25	\$ 274,416.87	\$ 127.33	\$ 275,004.12	\$ 127.33
Andover Township	34,575.51	2,753,458.18	62,334.91	2,788,033.69	62,334.91
Branchville Borough	1,081.53	584,975.43	828.99	586,056.96	828.99
Byram Township	29,399.23	3,733,667.37	53,778.64	3,763,066.60	53,778.64
Frankford Township	14,161.22	2,645,166.73	19,210.90	2,659,327.95	19,210.90
Franklin Borough	11,394.94	1,584,489.88	8,937.04	1,595,884.82	8,937.04
Fredon Township	31,717.19	1,693,861.51	24,958.45	1,725,578.70	24,958.45
Green Township	13,493.35	1,748,081.70	12,516.89	1,761,575.05	12,516.89
Hamburg Borough	8,131.54	1,096,661.82	1,182.64	1,104,793.36	1,182.64
Hampton Township	10,195.67	2,329,623.69	47,584.30	2,339,819.36	47,584.30
Hardyston Township	101,871.42	3,838,018.77	145,779.82	3,939,890.19	145,779.82
Hopatcong Borough	34,744.08	5,444,366.23	15,569.45	5,479,110.31	15,569.45
Lafayette Township	38,369.60	1,385,788.85	18,493.85	1,424,158.45	18,493.85
Montague Township	48,449.29	1,401,515.79	29,134.31	1,449,965.08	29,134.31
Town of Newton	9,979.97	2,384,265.38	25,972.40	2,394,245.35	25,972.40
Ogdensburg Borough	924.77	705,682.71	5,194.90	706,607.48	5,194.90
Sandyston Township	10,427.13	807,637.04	9,393.99	818,064.17	9,393.99
Sparta Township	174,047.95	11,250,200.03	151,179.08	11,424,247.98	151,179.08
Stanhope Borough	26,200.16	1,302,109.45	1,759.27	1,328,309.61	1,759.27
Stillwater Township	10,958.09	1,756,606.88	11,827.12	1,767,654.97	11,737.12
Sussex Borough	408.71	459,795.48	2,637.12	460,204.19	2,637.12
Vernon Township	70,408.99	9,462,951.61	96,884.72	9,533,360.60	96,884.72
Walpack Township	3,046.00	9,817.19		9,817.19	3,046.00
Wantage Township	94,579.83	4,053,001.41	24,072.00	4,147,518.24	24,135.00
	<u>\$ 779,153.42</u>	<u>\$ 62,706,160.00</u>	<u>\$ 769,358.12</u>	<u>\$ 63,482,294.42</u>	<u>\$ 772,377.12</u>

	<u>Ref.</u>		<u>Ref.</u>	
County Taxes	A	\$ 3,046.00	A	\$ 3,046.00
Added & Omitted Taxes	A	<u>776,107.42</u>	A	<u>769,331.12</u>
		<u>\$ 779,153.42</u>		<u>\$ 772,377.12</u>

2006 County Taxes	\$ 62,667,474.00
2005 Added & Omitted Taxes	<u>776,134.42</u>
	63,443,608.42
County Tax Overpayments Applied	<u>38,686.00</u>
	<u>\$ 63,482,294.42</u>

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 2005	Accrued in 2006	Received	Balance Dec. 31, 2006
Fees:				
County Clerk	\$ 272,543.59	\$ 2,506,333.78	\$ 2,591,075.47	\$ 187,801.90
County Surrogate		83,715.67	83,715.67	
County Sheriff	44,696.28	232,796.09	264,842.81	12,649.56
(P.L. 2001, Ch. 370):				
County Clerk	122,486.00	1,151,891.60	1,185,541.70	88,835.90
Surrogate		61,480.23	61,480.23	
Sheriff	25,890.98	150,326.80	169,263.49	6,954.29
Fines - Other		51,941.00	51,941.00	
Rental - County Buildings		63,105.00	63,105.00	
Franchise Tax on Stock Insurance Companies (Other than Life Insurance)		331,181.96	331,181.96	
State Aid - County College Bonds		1,986,108.25	1,986,108.25	
Permanent Disability - Patients in County Institutions	34,651.96	7,089,766.11	7,124,058.00	360.07
Aid to SCMUA - Solid Waste Bonds		834,943.00	834,943.00	
Social and Welfare Services:				
Division of Youth and Family Services		465,073.00	465,073.00	
Supplemental Social Security Income		202,248.00	202,248.00	
Psychiatric Facilities:				
Maintenance of Patients in State Institutions:				
Mental Diseases		1,591,991.00	1,591,991.00	
Mentally Retarded		1,395,532.00	1,395,532.00	
NJ Department of Corrections:				
Agreement for Maintenance of State Inmates		1,004,753.63	1,004,753.63	
Trust Fund Reserve for Motor Vehicle Fines Pledged to				
Road Maintenance and Repair		800,000.00	800,000.00	
State of NJ Salary Reimbursement of County Prosecutor		41,000.00	41,000.00	
	<u>\$ 500,268.81</u>	<u>\$20,044,187.12</u>	<u>\$20,247,854.21</u>	<u>\$ 296,601.72</u>

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COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2005	Accrued in 2006	Received	Uncollectible Balance Cancelled	Balance Dec. 31, 2006
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY:</u>					
NJ Department of Environmental Protection:					
Water Quality Management Program Section 604B	\$ 3,933.00				\$ 3,933.00
Municipal Stormwater Regulation Program	2,500.00	\$ 10,000.00	\$ 12,500.00		
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:</u>					
N.J. Dept. of Human Services:					
Medicaid Peer Grouping - Handicapped & Elderly Services		164,422.00	164,422.00		
N.J. Dept. of Health and Senior Services:					
Title III - Aging - Area Plan Grant:					
#99-1394-AAA-02	3,046.00			\$ 3,046.00	
#02-1394-AAA-02	5,915.00			5,915.00	
#03-1394-AAA-02	2,878.01			2,878.01	
#04-1394-AAA-02	4,025.00			4,025.00	
#05-1394-AAA-03	245,968.00		238,497.00		7,471.00
#06-1394-AAA-03		418,917.00	388,889.00		30,028.00
Nutrition Services Incentive Program - 2006		41,877.00	19,663.00		22,214.00
Social Services Block Grant:					
1999	804.00			804.00	
Public Health Preparedness and Response for Bioterrorism:					
2002	84,034.92			84,034.92	
2003 (04-1163-BT-L-2)	157,176.30			157,176.30	
2004 (05-1163-BT-L-3)	407,164.09		190,915.96		216,248.13
2005 (06-1163-BT-L-3)	443,325.00	95,992.00	267,843.51		271,473.49
2006		503,074.00			503,074.00
<u>U.S. DEPARTMENT OF AGRICULTURE:</u>					
N.J. Dept. of Community Affairs:					
U.S.D.A. Reimbursement - 2003	3,808.00			3,808.00	
U.S.D.A. Reimbursement - 2004	26,660.00			26,660.00	

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

	Balance Dec. 31, 2005	Accrued in 2006	Received	Uncollectible Balance Cancelled	Balance Dec. 31, 2006
<u>U.S. DEPARTMENT OF JUSTICE:</u>					
N.J. Dept. of Law & Public Safety:					
Division of Criminal Justice:					
Domestic Violence Victim Assistance:					
#V-38-97OT	\$ 168.00			\$ 168.00	
#V-19-03	1,616.00			1,616.00	
#V-19-04	149,484.00				\$ 586.00
#V-11-05		\$ 228,215.00	\$ 148,898.00		98,539.00
LLEBG, Megan's Law		2,767.00	129,676.00		2,767.00
Sexual Assault Nurse Examiner:					
V-30-02	122.00			122.00	
V-41-03S	27,337.00		25,508.00	1,829.00	
VS-20-05		84,079.00	77,540.00		6,539.00
Juvenile Justice Commission:					
Juvenile Accountability Incentive Block Grant:					
#7/00 - 9/01	4,894.00			4,894.00	
JAIBG-02-19 (2003)	22,897.00		22,897.00		
JAIBG-03-19 (2004)	25,720.00		25,720.00		
JAIBG-02-09 (2005)	9,910.00				9,910.00
JABG (2006)		10,069.00			10,069.00
Multi-Jurisdictional Narcotics Task Force:					
JAG 1-19TF-05	81,809.00		81,809.00		81,809.00
DE 2-36-04		81,809.00			
Office of Community Oriented Policing Services:					
COPS MORE #96CMWX0809 Renewal	21,146.00				21,146.00

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

	Balance Dec. 31, 2005	Accrued in 2006	Received	Uncollectible Balance Cancelled	Balance Dec. 31, 2006
<u>U.S. DEPARTMENT OF JUSTICE:</u>					
N.J. Dept. of State Police:					
State Domestic Preparedness Program	\$ 15.80			15.80	
State Homeland Security Grant Program	141.95			141.95	
State Homeland Security Grant Program - Phase II	345,484.37		\$ 316,688.27		\$ 28,796.10
State Homeland Security Grant Program - Phase II - Explosive Detecting Canine	18,213.73				18,213.73
State Homeland Security Grant Program FY 04	510,692.00		496,546.64		14,145.36
State Homeland Security Grant Program FY 05	358,622.00				358,622.00
Emergency Management Planning for Special Needs Population		\$ 10,000.00			10,000.00
COPS Technology Grant #2005CW0328	295,993.00				295,993.00
COPS Technology Grant #2006		98,723.00			98,723.00
FY 04 National Criminal History Improvement NCIP Program	22,903.20		22,903.20		
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>					
State Homeland Security Grant Program FY 06		202,027.00			202,027.00
Citizen Corps and Community Emergency Response Team		1,000.00	1,000.00		
Hazardous Materials Emergency Preparedness		9,350.00	9,350.00		
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>					
N.J. Dept. of Law & Public Safety:					
Division of Highway Traffic Safety:					
Digital Video Logging System:					
2002	125.00			125.00	
Personal Services:					
2002	6,659.47			6,659.47	
2003	5,658.52			5,658.52	
2004	3,803.43			3,803.43	
2005	5,088.52			5,088.52	
2006		17,410.00	12,661.89		4,748.11
Traffic Safety Equipment:					
2006		31,715.50			31,715.50

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

	Balance Dec. 31, 2005	Accrued in 2006	Received	Uncollectible Balance Cancelled	Balance Dec. 31, 2006
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>					
N.J. Dept. of Transportation:					
State Aid Highway Projects - County Aid - 2006	\$ 1,574,000.00	\$ 1,574,000.00			
Federal Local Lead Paving Program:					
2000	\$ 183,058.83				\$ 183,058.83
2001	57,040.86				57,040.86
2003 - CR565 - STP-AOOS	8,555.79				8,555.79
North Jersey Transportation Planning Authority:					
Job Access: Reverse Commute		114,840.00			114,840.00
FHWA/NJTPA Local Scoping Projects	649,523.28				649,523.28
2003 - CR653 - STP-AOOS	272,213.11		14,852.22		257,360.89
2004 - CR605 - STP-9017	797,536.24				797,536.24
2005 - CR519 - STP-0395	479,989.00		605.00		479,384.00
N.J. Transit Corporation:					
Federal Transit Administration - Section 5311:					
Operating/Non-Operating:					
2002/2003	23,839.73				23,839.73
2003/2004	22,825.75				22,825.75
2004/2005	240,364.44		28,067.58		212,296.86
7/1/05-6/30/06	460,337.00		78,644.90		381,692.10
7/06-7/07		523,749.00			523,749.00
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</u>					
Division of Emergency Management for Emergency Service Needs:					
EDI - Special Project Grant #B-02-SP-NJ-0433	525.21				525.21
N.J. Dept. of Community Affairs:					
Small Cities Program - Emergency Housing Repair Fund	5,000.00				5,000.00
2005 Small Cities Program - Block Grant #GA #05-2631-00	250,000.00		143,863.00		106,137.00
	<u>\$ 6,760,550.55</u>	<u>\$ 4,224,035.50</u>	<u>\$ 4,493,961.17</u>	<u>\$ 318,468.92</u>	<u>\$ 6,172,155.96</u>

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COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2005	Accrued in 2006	Received	Uncollectible Balance Cancelled	Balance Dec. 31, 2006
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:</u>					
Health Service Contract - Case Management Services - Handicapped Children:					
#03-255-EIP-L-2	\$ 6,305.00			\$ 6,305.00	
#05-273-EIP-L-2	7,605.00			7,605.00	
#06-273-EIP-L-3	216,688.00		\$ 209,834.00		\$ 6,854.00
#07-273-EIP-L-4		\$ 280,994.00			280,994.00
Part H - Early Intervention Service Coordination:					
#97-233-EIP-00	522.00			522.00	
Alcohol Program - Alcoholism Services:					
#97-600-ADA	717.00			717.00	
#03-541-ADA-C-O	20,777.89			20,777.89	
#05-541-ADA-C-O	188,658.00		170,106.00		18,552.00
#06-541-ADA-C-O		256,059.00	195,434.92		60,624.08
Right To Know #04-2241-RTK-00		9,380.00	9,380.00		
LINCS Information Technology Development Grant	36,194.00			36,194.00	
Tobacco Control Prevention and Education:					
2000 - 2002	40,678.00			40,678.00	
2003	1,055.00			1,055.00	
Leaders' Academy for Healthy Community:					
Child & Adult Healthy Community Development Walking Grant		1,250.00	1,250.00		
Social Assistance Management System (SAMS)		2,890.00	2,150.00		740.00

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

	Balance Dec. 31, 2005	Accrued in 2006	Received	Uncollectible Balance Cancelled	Balance Dec. 31, 2006
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:</u>					
Office on Aging - Sussex County Area Plan Grant:					
Home Delivered Meals:					
2000	\$ 6,139.00				\$ 6,139.00
2001	6,647.00				6,647.00
2003	1,484.00				1,484.00
2005	4,270.00	\$ 4,270.00			
2006	51,286.00	\$ 28,709.00	23,192.00		5,517.00
Caregiver Area Plan Grant 2005			34,068.00		17,218.00
State Matching Funds:					
1991	7,044.00			\$ 7,044.00	
1999	2,455.00			2,455.00	
2000	182.00			182.00	
2001	6,459.00			6,459.00	
2004	4,487.00			4,487.00	
2005	23,815.00		11,064.00		12,751.00
2006		33,588.00	33,439.00		149.00
Weekend Home Delivered Meals:					
1991	1,043.00			1,043.00	
2001	4,332.00			4,332.00	
2002	1,083.00			1,083.00	
2005	4,336.00				4,336.00
2006		13,000.00	13,000.00		

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

	Balance Dec. 31, 2005	Accrued in 2006	Received	Uncollectible Balance Cancelled	Balance Dec. 31, 2006
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:</u>					
Office on Aging - Sussex County Area Plan Grant:					
Safe Housing and Transportation Program:					
1999	\$ 1,406.00			\$ 1,406.00	
2003	468.00			468.00	
2005	5,102.00	\$	5,102.00		
2006		\$ 11,246.00	5,992.00		\$ 5,254.00
Cost of Living Allowance (COLA):					
2000	4.00			4.00	
2002	35,708.00			35,708.00	
2003	21,729.00			21,729.00	
2004	5,681.00			5,681.00	
2005	3,453.00		3,453.00		
2006		40,005.00	33,837.00		6,168.00
Social Services Block Grant:					
2001	320.00			320.00	
2003	291.00			291.00	
2005	6,924.00		6,924.00		
2006		13,192.00	11,950.00		1,242.00
State Aid Reimbursement Program:					
2006		58,000.00	58,000.00		

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

(Continued)

	Balance Dec. 31, 2005	Accrued in 2006	Received	Uncollectible Balance Cancelled	Balance Dec. 31, 2006
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:</u>					
Office on Aging - Sussex County Area Plan Grant:					
Adult Protective Services/Vulnerable Adults:					
2000	\$ 1,033.00			\$ 1,033.00	
2001	200.00			200.00	
2005	33,286.00		\$ 33,286.00		
2006		\$ 76,132.00	37,152.00		\$ 38,980.00
Care Coordination:					
2002	3,968.00			3,968.00	
2003	1.00			1.00	
2004	7,936.00			7,936.00	
2006		23,810.00	7,936.00		15,874.00
Counseling on Health Insurance for Medicare Enrollees: #02-2523-0	1,774.00			1,774.00	
Senior Health Insurance Program:					
2005	24,000.00		24,000.00		
2006		27,300.00	15,000.00		12,300.00
West Nile Surveillance & Reporting Program	1,053.24			1,053.24	
SNS Strategic National Stockpile	35,000.00		24,186.00		10,814.00
<u>NJ DEPARTMENT OF MILITARY & VETERAN AFFAIRS:</u>					
Veterans Transportation Services:					
2005/06	8,250.00		8,250.00		
2006/07		9,000.00	3,000.00		6,000.00

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

	Balance Dec. 31, 2005	Accrued in 2006	Received	Uncollectible Balance Cancelled	Balance Dec. 31, 2006
<u>NJ DEPARTMENT OF THE TREASURY:</u>					
Governor's Council on Alcoholism & Drug Abuse:					
Municipal Alliance to Prevent Alcoholism & Drug Abuse:					
2002	\$ 25,408.58			\$ 25,408.58	
2003	11,484.84			11,484.84	
2004	14,047.17			10,814.29	\$ 3,232.88
2005	212,295.12		\$ 182,926.32	29,368.80	
2006		\$ 206,730.17	43,805.19		162,924.98
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>					
Juvenile Justice Commission:					
State/Community Partnership Program:					
2003	38,685.00		7,500.00		31,185.00
2004	155,705.00		74,033.00		81,672.00
2005	298,556.00		178,010.00		120,546.00
2006		363,461.00	214,993.00		148,468.00
State Facilities Education Act					
2004	40,500.00			40,500.00	
2005	45,000.00		45,000.00		
2006		76,500.00			76,500.00
Division of Criminal Justice:					
Body Armor Replacement Fund					
		12,504.34	12,504.34		

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

	Balance Dec. 31, 2005	Accrued in 2006	Received	Uncollectible Balance Cancelled	Balance Dec. 31, 2006
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>					
Division of Criminal Justice:					
County Prosecutor's Insurance Fraud Reimbursement Program:					
2001	\$ 43,263.65			\$ 43,263.65	
2002	3,490.54			3,490.54	
2003	4,357.39			4,357.39	
2004	35,167.40			35,167.40	
2005	58,030.61		\$ 16,214.96		\$ 41,815.65
2006		\$ 157,648.00	33,865.71		123,782.29
Division of Highway Traffic Safety:					
Northwest Regional Vehicular Crime Investigation Unit:					
Prior Years	9,100.86			9,100.86	
2003	247.96			247.96	
Attorney Identification Program		11,000.00			11,000.00
Project Vision PV-20-04		43,750.00			43,750.00
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>					
Division of Youth & Family Services:					
Human Services Advisory Council/Child Abuse/Missing Children:					
#03ALUN	317.25			317.25	
#05ALUN	9,139.00				9,139.00
#06ALUN		61,817.00	61,817.00		

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

NJ DEPARTMENT OF HUMAN SERVICES:

Division of Disability Services:

Personal Assistance Services Program (PASP) #06AVVN

Division of Youth & Family Services:

Youth Incentive Program:

#BDUF9N	\$ 5,429.43				
#03BDUN	25,033.00				
#06BDUN		27,456.00			

Division of Family Development:

Family Development Program:

#H1UZ9N	266.00				
#H1UZ2N	13,363.00				
#H1UZ4N	573.00				
#H1UZ5N	47,868.00		47,822.00		
#SH06019		104,610.00		98,610.00	
#F1UZ2N	91,771.00				\$ 6,000.00
#F1UZ3N	10,071.00				
#F1UZ3N - Extension	91,498.00				

Workfirst New Jersey:

GA0319	4,218.00				
#GA0319 - 1/04 - 6/04	8,673.00				
Special Initiative & Transportation Contract 7/1/04-6/30/05	56,513.00		25,255.00		
2006 Work First Special Initiative & Transportation	165,078.00		163,935.00		
Work First Special Initiative & Transportation		151,978.00		75,990.00	
					4,218.00
					8,673.00
					31,258.00
					1,143.00
					75,988.00

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

	Balance Dec. 31, 2005	Accrued in 2006	Received	Uncollectible Balance Cancelled	Balance Dec. 31, 2006
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>					
Smart Growth Planning Grant	\$ 120,000.00				\$ 120,000.00
Handicapped Person's Recreational Opportunities Act:					
#02-1910-00	410.76			\$ 410.76	
#03-6126-00	859.00			859.00	
#05-1920-00	26,000.00		\$ 26,000.00		
#06-1920-00		\$ 35,045.00	9,815.75		25,229.25
Cross Acceptance III Assistance Program	28,500.00				28,500.00
<u>NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SERVICE:</u>					
9-1-1 Consolidation in Sussex County - 2006		60,000.00	60,000.00		
<u>NJ TRANSIT CORPORATION:</u>					
Senior Citizens & Disabled Residents Transportation Assistance Program:					
2002/2003 (Operating/Nonoperating)	43,365.57			43,365.57	
2003/2004 (Operating/Nonoperating)	98,810.03		68,655.70	30,154.33	
2004/2005	22,830.00				22,830.00
2005 (Operating/Nonoperating)	373,369.06		56,086.27		317,282.79
2006		583,984.00			583,984.00
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>					
Division of Solid Waste Administration:					
Clean Communities - 2006		44,928.85	44,928.85		

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

	Balance Dec. 31, 2005	Accrued in 2006	Received	Uncollectible Balance Cancelled	Balance Dec. 31, 2006
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>					
Swartswood Lake Phase II Project	\$ 10,420.00		\$ 10,415.66	\$ 4.34	
Green Trust Local Assistance Program	40,574.00				\$ 40,574.00
County Environmental Health (CEHA):					
1997	3,549.99			3,549.99	
2002 (EN-02-000)	210.22			210.22	
2003 (EN-03-000)	11,255.95			11,255.95	
2004 (EN-04-000)	18,326.86		13,788.85	4,538.01	
2005	152,500.00		84,623.85		67,876.15
2006		\$ 141,090.00	22,342.00		118,748.00
Division of Watershed Management:					
Northwest Watershed Region Program Grant:					
Watershed and Strategic Growth Management Initiative	18,062.15		18,028.99		33.16
Section 604b Water Quality Management Grant		24,565.00			24,565.00
Resource Recovery Implementation:					
#C-29551	30,000.00			30,000.00	
#C-29729	42,886.01			42,886.01	
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>					
Law Enforcement Agency Security Enhancement (LEASE)		224,000.00	46,666.65		177,333.35
<u>HIGHLANDS WATER PROTECTION AND PLANNING COUNCIL:</u>					
County Planning Assistance Grants:					
Parcel Data/MOD IV 06-033-04-1900		10,000.00			10,000.00
Outstanding Approvals 06-033-05-1900		15,000.00			15,000.00
Sewer & Water Service Area 06-033-06-1900		25,000.00			25,000.00

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

	Balance Dec. 31, 2005	Accrued in 2006	Received	Uncollectible Balance Cancelled	Balance Dec. 31, 2006
<u>NJ DEPARTMENT OF STATE:</u>					
Public Archives and Records Infrastructure Support (PARIS):					
2005	\$ 418,688.00				\$ 418,688.00
2006		\$ 1,145,600.00	\$ 572,800.00		572,800.00
<u>NJ OFFICE OF TRAVEL AND TOURISM:</u>					
2006 Birding and Nature Festival Marketing		9,000.00	9,000.00		
	<u>\$ 3,827,617.53</u>	<u>\$ 4,549,188.36</u>	<u>\$ 3,467,112.01</u>	<u>\$ 841,317.30</u>	<u>\$ 4,068,376.58</u>

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Cash Received	\$ 3,396,607.67
Unappropriated Grant Reserves	70,504.34
	<u>\$ 3,467,112.01</u>

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF PRIVATE GRANT FUNDS RECEIVABLE
YEAR ENDED DECEMBER 31, 2006

NOT APPLICABLE

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2005 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2006

	Balance Dec. 31, 2005	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Administrative and Executive:				
Board of Chosen Freeholders:				
Salaries and Wages	\$ 0.48	\$ 0.48		\$ 0.48
Other Expenses:				
Annual Audit	103,800.00	103,800.00	\$ 103,800.00	
Miscellaneous	11,594.57	11,594.57	2,071.87	9,522.70
County Administrator's Office:				
Salaries and Wages	0.15	0.15		0.15
Other Expenses	3,702.96	3,702.96	1,526.52	2,176.44
Budget Management:				
Salaries and Wages	1.45	1.45		1.45
Other Expenses	210.75	210.75	107.25	103.50
Technology and Information Management:				
Salaries and Wages	0.93	0.93		0.93
Other Expenses	145,456.66	145,456.66	100,484.85	44,971.81
Central Services:				
Salaries and Wages	0.91	0.91		0.91
Other Expenses	10,603.87	10,603.87	840.76	9,763.11
Office of the Treasury:				
County Treasurer's Office:				
Salaries and Wages	14,824.39	14,824.39	10,000.00	4,824.39
Other Expenses	48,281.02	48,281.02	36,916.11	11,364.91
Legal Department:				
County Counsel:				
Salaries and Wages	1.79	1.79		1.79
Other Expenses	115,097.60	115,097.60	57,214.74	57,882.86
County Adjuster's Office:				
Salaries and Wages	1.38	1.38		1.38
Other Expenses	6,736.25	6,736.25	1,068.93	5,667.32
Clerk of the Board:				
Salaries and Wages	299.26	299.26		299.26
Other Expenses	8,748.35	8,748.35	2,383.52	6,364.83
Employee Services:				
Salaries and Wages	5,166.08	5,166.08		5,166.08
Other Expenses	25,891.18	25,891.18	13,986.69	11,904.49
Insurance Fund Commission (Risk Management):				
Salaries and Wages	79.58	79.58		79.58
Other Expenses	920.50	920.50	607.30	313.20
County Clerk:				
Salaries and Wages	16,746.42	16,746.42	10,000.00	6,746.42
Miscellaneous Other Expenses	149,173.67	149,173.67	65,044.92	84,128.75
Elections	59,649.79	59,649.79	43,515.28	16,134.51

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2005 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2006

(Continued)

	Balance Dec. 31, 2005	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Prosecutor's Office:				
Salaries and Wages	\$ 61,783.93	\$ 61,783.93	\$ 47,915.66	\$ 13,868.27
Other Expenses	238,999.69	238,999.69	119,106.48	119,893.21
Purchasing Department:				
Salaries and Wages	104.87	104.87		104.87
Other Expenses	6,310.09	6,310.09	425.12	5,884.97
Facilities Management:				
Salaries and Wages	23,535.29	23,535.29	11,490.76	12,044.53
Other Expenses	170,590.71	170,590.71	123,450.19	47,140.52
Public Employees' Award Program:				
Other Expenses	2,202.81	2,202.81		2,202.81
Insurance:				
Group Insurance Plan for Employees	1,003,980.11	1,003,980.11	642,687.26	361,292.85
Workmen's Compensation	23,022.21	23,022.21	23,022.21	
Other Insurance Premiums	88,840.05	88,840.05	88,839.31	0.74
JUDICIARY:				
County Surrogate:				
Salaries and Wages	8,756.25	8,756.25	5,000.00	3,756.25
Other Expenses	4,621.02	4,621.02	4,241.01	380.01
Sheriff's Office (Judicial):				
Salaries and Wages	31,070.54	31,070.54	20,000.00	11,070.54
Other Expenses	33,834.05	33,834.05	6,425.45	27,408.60
REGULATION:				
Sheriff's Office (Regulation):				
Salaries and Wages	35,164.46	35,164.46	27,750.00	7,414.46
Other Expenses	95,097.20	95,097.20	46,666.56	48,430.64
Weights and Measures:				
Salaries and Wages	1,464.34	1,464.34		1,464.34
Other Expenses	4,150.00	4,150.00	1,704.40	2,445.60
Board of Taxation:				
Salaries and Wages	1.38	1.38		1.38
Other Expenses	3,926.23	3,926.23	2,935.24	990.99
County Medical Examiner:				
Salaries and Wages	109.78	109.78		109.78
Other Expenses	55,922.24	55,922.24	7,748.84	48,173.40
Parks and Forestry:				
Salaries and Wages	2,510.93	2,510.93		2,510.93
Other Expenses	3,154.37	3,154.37	1,936.07	1,218.30
Board of Elections:				
Salaries and Wages	3,712.06	3,712.06		3,712.06
Other Expenses	80,729.42	80,729.42	51,125.65	29,603.77
Fire Marshal:				
Salaries and Wages	4,065.12	4,065.12		4,065.12
Other Expenses	7,058.25	7,058.25	2,529.21	4,529.04

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2005 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2006

(Continued)

	Balance Dec. 31, 2005	Balance After Transfers	Paid or Charged	Balance Lapsed
REGULATION:				
Fire Academy:				
Other Expenses	\$ 109,061.40	\$ 109,061.40	\$ 88,092.38	\$ 20,969.02
Office of Emergency Management:				
Salaries and Wages	256.31	256.31		256.31
Other Expenses	10,937.64	10,937.64	8,105.74	2,831.90
Sussex County Planning Department:				
Salaries and Wages	30,560.83	30,560.83	25,000.00	5,560.83
Other Expenses	50,569.39	50,569.39	28,101.98	22,467.41
ROADS AND BRIDGES:				
Roads and Culverts:				
Salaries and Wages	30,739.12	30,739.12	24,750.00	5,989.12
Other Expenses	261,612.76	261,612.76	254,822.35	6,790.41
Bridges:				
Salaries and Wages	34,083.42	29,083.42	20,000.00	9,083.42
Other Expenses	31,311.61	36,311.61	28,831.63	7,479.98
Lighting of Highways and Bridges	232.30	4,232.30	4,172.55	59.75
Traffic Lights:				
Other Expenses	15,917.53	20,317.53	19,550.31	767.22
Engineering & Road Administration:				
Salaries and Wages	48,893.86	41,793.86	25,000.00	16,793.86
Other Expenses	43,819.13	40,519.13	27,879.77	12,639.36
CORRECTIONAL & PENAL:				
Jail:				
Salaries and Wages	376,050.00	376,050.00	100,000.00	276,050.00
Other Expenses	214,667.59	214,667.59	141,636.80	73,030.79
Juvenile Center:				
Salaries and Wages	123,442.51	123,442.51	60,000.00	63,442.51
Other Expenses	87,801.73	87,801.73	49,218.42	38,583.31
Youth Services (NJSA 2A:4A-91):				
Salaries and Wages	42,169.83	42,169.83	25,000.00	17,169.83
Other Expenses	68,922.04	68,922.04	16,401.59	52,520.45
HEALTH & WELFARE:				
Health Administration:				
Other Expenses	19,500.00	19,500.00		19,500.00
Sussex County Chest Clinic:				
Salaries and Wages	108.81	108.81		108.81
Other Expenses	10,014.80	10,014.80	740.49	9,274.31
Home Health Care Agency (NJSA 26:2H-1):				
Other Expenses	12,208.27	12,208.27	12,208.27	
Aid to SCARC (R.S. 23-8.11)	8,377.00	8,377.00		8,377.00
Aid to Highlands Sheltered Workshop (R.S. 40:23-8.11)	15,000.00	15,000.00	15,000.00	
Aid to Nonprofit Child Care Center (R.S. 40:23-8.14)	33,175.00	33,175.00	33,175.00	

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2005 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2006

(Continued)

	Balance Dec. 31, 2005	Balance After Transfers	Paid or Charged	Balance Lapsed
HEALTH & WELFARE:				
Aid to Volunteer Rescue and Ambulance Squads (R.S. 40:5-2)	\$ 4,375.00	\$ 4,375.00	\$ 4,375.00	
Aid to Project Self-Sufficiency (R.S. 40:23-8.28)	17,500.00	17,500.00	17,500.00	
Aid to Domestic Abuse Services (N.J.S. 40:5-29)	14,972.50	14,972.50	14,972.50	
Aid to K.E.E.P. (R.S. 40:23-8.14)	65.00	65.00		\$ 65.00
Aid to Big Brothers/Big Sisters	1,050.50	1,050.50	1,048.50	2.00
Mental Health Program (R.S. 40:5-29)	7,500.00	7,500.00	7,500.00	
Aid to DIAL, Inc. (R.S. 40A:23-8.11)	2,000.00	2,000.00		2,000.00
Mosquito Control:				
Salaries and Wages	110,234.59	110,234.59	67,640.99	42,593.60
Other Expenses	98,162.52	98,162.52	27,107.69	71,054.83
Health and Human Services Administration:				
Salaries and Wages	166.93	166.93		166.93
Other Expenses	4,971.07	4,971.07	1,244.13	3,726.94
Office of Handicapped Services:				
Salaries and Wages	160.12	160.12		160.12
Other Expenses	3,978.29	3,978.29	3,277.43	700.86
Juveniles In Need of Supervision:				
Salaries and Wages	11,510.77	11,510.77		11,510.77
Other Expenses	74,957.10	74,957.10	7,125.00	67,832.10
Welfare Home:				
Salaries and Wages	245,807.16	245,807.16	150,000.00	95,807.16
Other Expenses	153,373.63	153,373.63	129,020.80	24,352.83
Office on Aging:				
Salaries and Wages	750.94	750.94		750.94
Other Expenses	5,855.32	5,855.32	631.09	5,224.23
County Nutrition Projects:				
Salaries and Wages	7,000.00	7,000.00	7,000.00	
Other Expenses	3,696.00	3,696.00	2,902.00	794.00
Veterans' Grave Registration:				
Salaries and Wages	376.17	376.17		376.17
Other Expenses	67.40	67.40		67.40
Aid to SCMUA - Solid Waste Bonds	10,292.00	10,292.00		10,292.00
Uniform Construction Code:				
Appeal Board:				
Other Expenses	773.60	773.60	165.51	608.09
Aid to Daytop - NJ (R.S. 40: 9B-4)	3,000.00	3,000.00	3,000.00	
County Welfare Agency-Administration	33,948.00	33,948.00		33,948.00
Aid to People Help (NJSA 44:1-1,1-88,1-128)	2,900.00	2,900.00	2,900.00	
Aid to Retired Seniors Volunteer Program of Sussex County (R.S. 15-4.1)	2,556.00	2,556.00	2,500.00	56.00
Legal Aid:				
Other Expenses	2,285.00	2,285.00	2,285.00	

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2005 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2006
(Continued)

	Balance Dec. 31, 2005	Balance After Transfers	Paid or Charged	Balance Lapsed
HEALTH & WELFARE:				
Aid to Sussex County Help Line (R.S. 40:23-8.29)	\$ 7,804.14	\$ 7,804.14	\$ 7,500.00	\$ 304.14
Aid to Samaritan Inn - Homeless	0.50	0.50		0.50
EDUCATIONAL:				
County Superintendent of Schools:				
Salaries and Wages	22,078.63	22,078.63		22,078.63
Other Expenses	11,279.28	11,279.28	1,411.89	9,867.39
County Vocational School	10.00	10.00		10.00
Farm and Home Demonstration:				
Salaries and Wages	17,281.80	17,281.80		17,281.80
Other Expenses	12,775.34	12,775.34	5,961.63	6,813.71
Community College Agency	205.02	205.02		205.02
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (NJS 18A:64A-23)	69,828.14	69,828.14	7,599.40	62,228.74
UNCLASSIFIED:				
Volunteer Fire Company				
Appropriation to Aid Uniforms (R.S. 40:23-8.9)	300.00	300.00	300.00	
Provisions for Salary Adjustments	241,062.00	241,062.00		241,062.00
Transit:				
Salaries and Wages	629.78	629.78		629.78
Other Expenses	4,025.00	4,025.00		4,025.00
Aid to Sussex County Arts Council (NJS 40:23-8.1)	3,750.00	3,750.00	3,750.00	
Motor Pool:				
Salaries and Wages	55,927.68	55,927.68		55,927.68
Other Expenses	47,722.72	47,722.72	42,600.93	5,121.79
Utilities:				
Electricity	101,666.50	103,666.50	103,157.40	509.10
Gas (Natural or Propane)	148,752.15	148,752.15	94,413.32	54,338.83
Garbage and Trash Removal	44,227.39	44,227.39	6,787.68	37,439.71
County Matching Funds for Grants	2,282.00	2,282.00		2,282.00
Pharmacy:				
Salaries and Wages	1.16	1.16		1.16
Other Expenses	37,617.31	37,617.31	17,035.63	20,581.68
Single Audit Act of 1984:				
Other Expenses:				
Audit Fees	45,100.00	45,100.00	45,100.00	
Indirect Cost Rate Study:				
Contractual	15,800.00	15,800.00	15,800.00	
CAPITAL IMPROVEMENTS:				
Purchase Computers (Replacements and Additions)	2,420.30	2,420.30	1,073.74	1,346.56
Purchase Educational Equipment - SCCC	52,000.00	52,000.00		52,000.00
Various Facilities Improvements	38,620.75	38,620.75	33,708.25	4,912.50

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2005 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2006
(Continued)

		<u>Balance</u> <u>Dec. 31, 2005</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>		<u>Balance</u> <u>Lapsed</u>
STATUTORY EXPENDITURES:						
Public Employees Retirement System		\$ 2,472.61	\$ 2,472.61			\$ 2,472.61
Police & Firemen's Retirement System		0.20	0.20			0.20
Unemployment Compensation Insurance (NJSA 43:21-3 et. seq.)		11,675.51	11,675.51	\$ 313.22		11,362.29
Social Security System (OASI)		42,043.76	42,043.76			42,043.76
		<u>\$ 6,264,785.55</u>	<u>\$ 6,264,785.55</u>	<u>\$ 3,530,964.17</u>		<u>\$ 2,733,821.38</u>
	<u>Ref.</u>					
<u>Balance December 31, 2005:</u>						
Unencumbered	A	\$ 3,967,162.54				
Encumbered	A	<u>2,297,623.01</u>				
		<u>\$ 6,264,785.55</u>				
Cash Disbursed				\$ 2,804,930.92		
Due to Other Trust Funds:						
Sick and Vacation Accrual				644,000.00		
Snow Removal				37,850.00		
Accounts Payable				<u>44,183.25</u>		
				<u>\$ 3,530,964.17</u>		

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

	Dec. 31, 2005 Balance	Dec. 31, 2005 Encumbrances Payable	Returned	Transferred From 2006 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2006
						Paid or Charged	Encumbrances Payable	
U.S. DEPT. OF HEALTH & HUMAN SERVICES:								
N.J. Dept. of Human Services:								
(*) Medicaid Peer Grouping - Handicapped & Elderly Services:								
2003	\$ 22,600.00				\$ 22,600.00			
2004		\$ 12,021.75			12,021.75			
2005	6,600.00	20,773.34			513.00	\$ 26,860.34		
2006			\$ 164,422.00			\$ 159,301.81	\$ 3,362.19	\$ 1,758.00
N.J. Dept. of Health and Senior Services:								
Title III - Aging - Area Plan Grant:								
#99-1394-AAA-02	40,423.69				40,423.69			
#02-1394-AAA-02	43,891.01				43,891.01			
#03-1394-AAA-02	8,892.05				8,892.05			
#04-1394-AAA-02	11,363.55				11,363.55			
#05-1394-AAA-02	17,054.56	66,273.49		418,917.00		63,435.46	8,005.00	11,887.59
#06-1394-AAA-02						375,697.70	29,385.49	13,833.81
Social Services Block Grant:								
1999	302.95				302.95			
Nutrition Services Incentive Program - 2006				41,877.00		19,663.00	22,214.00	
Public Health Preparedness & Response for Bioterrorism:								
2002	177,591.05				177,591.05			
2003 (04-1163-BT-L-2)	105,191.83				105,191.83			
2004 (05-1163-BT-L-3)	177,140.42	671.94				671.22		177,141.14
2005 (06-1163-BT-L-1)	339,706.88			95,992.00		402,357.69	11,700.65	21,640.54
2006				503,074.00		123,413.62	3,533.43	376,126.95
Topoff 3 (T-3)	2.78				2.78			
U.S. DEPT. OF AGRICULTURE:								
N.J. Dept. of Community Affairs:								
U.S.D.A. Reimbursement - 2005								
U.S.D.A. Reimbursement - 2006		39,818.00				39,818.00		

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

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

	Dec. 31, 2005		Transferred From 2006 Budget Appropriation	Unexpended Balance Cancelled		Expenditures		Balance Dec. 31, 2006
	Balance Dec. 31, 2005	Encumbrances Payable Returned		Paid or Charged	Encumbrances Payable			
<u>U.S. GOLF ASSOCIATION, FOUNDATION, INC.:</u>								
Sussex County Golf Program	\$ 1,705.00			\$ 1,705.00				
<u>U.S. DEPARTMENT OF JUSTICE:</u>								
N.J. Dept. of Law and Public Safety:								
Division of Criminal Justice -								
Domestic Violence Victim Assistance:								
#V-08-01	6.33			6.33				
#V-19-03	1,619.77			1,619.77				
#V-19-047	79,205.03	\$ 1,263.78				\$ 67,666.36	\$ 12,802.45	
2006			\$ 228,215.00			176,599.46	\$ 50,997.42	
LLEBG, Megan's Law-2005	0.19		2,767.00	0.15		0.19		
LLEBG, Megan's Law-2006						2,766.85		
Stop Violence Against Women:								
2000	0.20			0.20				
Sexual Assault Nurse Examiner	174.54			174.54				
V-30-02	122.00			122.00				
V-41-03S	1,956.36	25,380.24		1,829.40		25,507.20	6,540.42	
2006			84,079.00			77,538.58		
Community Oriented Policing Services (COPS):								
2005CKWX0328 Law Enforcement Technology	295,993.00					225,690.79	40,058.61	
2006 Technology Grant			98,723.00			30,243.60	98,723.00	
Division of Criminal Justice -								
Multi-Jurisdictional Narcotics Task Force:								
2002 #DE 2-03-02	24.32			24.32				
2004 #DE 2-19-04	4.88			4.88				
2005	9,765.02	47,217.98		0.02		56,982.98		
2006			163,618.00			81,809.00	30,877.00	
Juvenile Justice Commission:								
Juvenile Accountability Incentive Block Grant:								
#7/00 - 9/01	0.33			0.33				
JAIBG-02-19 (2005)	5,661.53					80.45	5,581.08	
JAIBG-02-19 (2006)			11,188.00			10,500.00	563.00	

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

	Dec. 31, 2005		Transferred From 2006 Budget Appropriation	Unexpended Balance Cancelled		Expenditures		Balance Dec. 31, 2006
	Balance Dec. 31, 2005	Encumbrances Payable Returned		Paid or Charged	Encumbrances Payable			
<u>U.S. DEPARTMENT OF JUSTICE:</u>								
N.J. Dept. of Law and Public Safety:								
Local Law Enforcement Block Grant-2004 #LLE-42-04	\$ 1,100.12	\$ 179.88			\$ 1,280.00			\$ 0.20
FY 04 National Criminal History Improv NCIP Grant	22,903.20				22,903.00			
N.J. Dept of State Police:								
State Domestic Preparedness Program	15.80			\$ 15.80				
State Homeland Security Grant Program	141.95			141.95				
State Homeland Security Grant Program - Phase II	25,115.10	23,000.00						48,115.10
State Homeland Security Grant Program - Phase II - Explosive Detecting Canine	13.28	953.27			0.00			966.55
State Homeland Security Grant Program FY 04	249,630.29	1,346.30			232,158.55	\$ 193.31		18,624.73
State Homeland Security Grant Program FY 05	358,622.00				127,909.96	147,331.50		83,380.54
State Homeland Security Grant Program FY 06								
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>								
Hazardous Materials Emergency Preparedness	223.18			223.18				
Hazardous Materials Emergency Preparedness	20.74			20.74				
Hazardous Materials Emergency Preparedness - 2006			\$ 9,350.00				8,812.21	537.79
Emergency Management Planning for Special Needs Population			10,000.00		9,975.00			25.00
N.J. Dept. of Law & Public Safety:								
State Homeland Security Grant Program FY 06			202,027.00					202,027.00
State and Local All Hazards Emergency Operation Planning (SLAHEOP) Program	2.76	1,415.00			1,415.00			2.76
Citizen Corps and Community Emergency Response Team:								
2003	1,260.14	894.00			916.70		1,195.62	41.82
2004	3,194.64						3,139.85	54.79
2005	1,270.89				166.92		1,009.86	94.11
2006			1,000.00				990.08	9.92
<u>ENVIRONMENTAL PROTECTION AGENCY</u>								
N.J. Dept. of Environmental Protection:								
2004 Municipal Stormwater Regulation Program	4,900.00							4,900.00
2006 Municipal Stormwater Regulation Program			10,000.00		5,100.00			4,900.00

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

	Dec. 31, 2005 Balance	Dec. 31, 2005 Encumbrances Payable	Transferred From 2006 Budget Appropriation	Unexpended Balance Cancelled	Expenditures:		Balance Dec. 31, 2006
					Paid or Charged	Encumbrances Payable	
U.S. DEPT. OF TRANSPORTATION:							
N.J. Dept. of Law & Public Safety:							
Division of Highway Traffic Safety:							
Digital Video Logging System:							
2002	\$ 125.00			\$ 125.00			
2006			\$ 31,715.50				\$ 31,715.50
Traffic Safety Equipment							
Personal Services:							
2004	3,803.43			3,803.43			
2002	6,659.47			6,659.47			
2003	7,141.85			7,141.85			
2005	5,088.52			5,088.52			
2006			17,410.00		\$ 12,661.89		4,748.11
State Aid Highway Projects - County Aid:							
2003	0.61					0.61	
2005	749,999.39				184,115.00	\$ 300,000.00	265,884.39
2006			1,574,000.00				1,574,000.00
Federal Local Lead Paving Program:							
2000	206,066.98						206,066.98
2001	112,091.92						112,091.92
2003 - CR565 - STP-AOOS	32,288.00						32,288.00
North Jersey Transportation Planning Authority:							
FHWA/NJTPA Local Scoping Projects:							
2001	275,258.00	\$ 55,172.06			7,468.89	47,703.17	275,258.00
2002	0.92	176,454.51				176,454.51	0.92
2003 - CR653 - STP-AOOS	4,334.24	171,112.23				171,112.23	4,334.24
2004 - CR605 - STP-9017	5,000.00	337,793.59				89,372.81	3,392.00
2005-STP-0395-CR 517	5,000.50	474,988.50				4,344.23	475,644.77

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

	Dec. 31, 2005 Balance	Dec. 31, 2005 Encumbrances Payable	Transferred From 2006 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2006
					Paid or Charged	Encumbrances Payable	
\$ 31,785.53						\$	31,785.53
3,242.41							3,242.41
159,087.53							159,087.53
322,303.73			\$ 698,332.00		\$ 313,030.63		9,273.10
			114,840.00		296,467.34		401,864.66
					9,875.71	\$ 6,596.20	98,368.09
525.21							525.21
248,000.00					171,103.10	73,896.90	3,000.00
\$ 4,193,216.60	\$ 1,456,729.86	\$ 4,481,546.50	\$ 451,500.54	\$ 3,426,625.43	\$ 1,348,583.70	\$	4,904,783.29

Ref.	A	A	A	A	A	A
Federal Financial Assistance County Matching Funds	\$ 4,224,035.50	257,511.00	\$ 4,481,546.50			
Federal Financial Assistance County Matching Funds Prior Year Encumbrances	\$ 2,763,318.45	359,725.85	303,581.13	\$ 673,214.29	28,840.69	646,528.72
	\$ 3,426,625.43		\$ 1,348,583.70			\$ 1,348,583.70

U.S. DEPT. OF TRANSPORTATION:
 (*) N.J. Transit Corporation:
 Federal Transit Administration - Section 5311 -
 Operating/Nonoperating:
 2002/2003
 2003/2004
 2004/2005
 2005/2006
 2006/2007
 Job Access: Reverse Commute

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:
 Division of Emergency Management for Emergency Service Needs:
 EDI - Special Project Grant #B-02-SP-NJ-0433
 N.J. Dept. of Community Affairs:
 Small Cities Program - 2005

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

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

	Dec. 31, 2005 Balance	Dec. 31, 2005 Encumbrances Payable	Transferred From 2006 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2006
					Paid or Charged	Encumbrances Payable	
NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:							
(*) Health Service Contract - Case Management Services to Handicapped Children:							
#03-255-EIP-L-2	\$ 55,105.63			\$ 55,105.63			
#04-273-EIP-L-1	21,699.93			21,699.93			
#05-273-EIP-L-2	94,161.02			94,161.02			
#06-273-EIP-L-3	220,292.74	\$ 1,318.22			\$ 202,149.29		\$ 19,461.67
#07-273-EIP-L-4			\$ 375,031.00		163,751.90	\$ 1,010.77	210,268.33
(*) Part H - Early Intervention Service Coordination:							
#01-183-EIP-00	37,457.00			37,457.00			
(*) Alcohol Program - Alcoholism Services:							
#02-541-ADA-C-0	33,720.59			33,720.59			
#03-541-ADA-C-0	18,728.04			18,728.04			
#04-541-ADA-C-0	18,018.97	8,396.38		26,415.35			
#05-541-ADA-C-0	23,888.08	85,418.59			83,039.65		26,267.02
#06-541-ADA-C-0			292,976.00		271,911.00	13,240.77	7,824.23
Right To Know #04-2241-RTK-00			9,380.00		9,380.00		
Electronic Health Alert Network:							
2001	3,014.18			3,014.18			
Senior Health Insurance Program:							
2001	647.94			647.94			
2003	340.18			340.18			
2004	3,153.24			3,153.24			
2005	2,096.52	6,806.21					
2006			27,300.00				
LINCS Information Technology Development Grant:							
2002	1,791.60			1,791.60			211.26
2003	525.00			525.00			647.81

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

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

	Balance Dec. 31, 2005	Dec. 31, 2005 Encumbrances Payable	Transferred From 2006 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2006
					Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:</u>							
Tobacco Control Prevention & Education:							
2000	\$ 9,923.77			\$ 9,923.77			
2002	11,361.44			11,361.44			
2003	1,557.79			1,557.79			
Office on Aging - Sussex County Area Plan Grant:							
State Matching Funds:							
1999	0.63			0.63			
2002	155.28			155.28			
2004	7,489.32			7,489.32			
2005	292.39	\$ 3,353.00			\$ 3,037.00	\$ 608.39	
2006			\$ 33,588.00		\$ 30,215.00	\$ 3,322.00	\$ 51.00
Weekend/Home Delivered Meals:							
2005		1,443.00			1,443.00		
2006			13,000.00		13,000.00		
(*) Safe Housing and Transportation Program:							
1999	26.00			26.00			
2002	1,100.00			1,100.00			
2003	1,332.00			1,332.00			
2004	213.00			213.00			
2005		2,826.00			2,826.00		
2006			11,246.00		9,253.00	1,093.00	900.00
Cost of Living Allowance (COLA):							
2001	274.17			274.17			
2002	0.53			0.53			
2003	15,979.00			15,979.00			
2004	1,997.00			1,997.00			
2005	3,223.00	5,398.00			3,746.00	468.00	4,407.00
2006			40,005.00		38,075.00	639.00	1,291.00

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

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

	Balance Dec. 31, 2005	Dec. 31, 2005 Encumbrances Payable	Transferred From 2006 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2006
					Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:</u>							
Office on Aging - Sussex County Area Plan Grant:							
Home Delivered Meals:							
2003	\$ 1,484.00		\$ 28,709.00		\$ 26,147.00	\$ 2,562.00	\$ 1,484.00
2006							
Social Services Block Grant:							
2005	510.00	\$ 1,426.00	13,192.00		1,936.00		1,050.00
2006					11,191.00	951.00	
Care Coordination:							
2003	1.00			\$ 1.00			
2005	4,842.00				4,842.00		
2006			23,810.00		16,889.00		6,921.00
State Aid Reimbursement:							
2001	0.01						
2003	0.43						
2004	14,316.04			14,316.04			
2005	14,106.74	7,121.00			7,185.77		14,041.97
2006			58,000.00		53,795.89	4,082.00	122.11
Adult Protective Services/Vulnerable Adults:							
2005	2,350.00	25,072.00			27,422.00		
2006			76,132.00		50,221.00	25,911.00	
Counseling on Health Insurance for Medicare Enrollees: #02-2523-00							
Caregiver Initiative	1,064.03			1,064.03			
West Nile Surveillance and Reporting Program	1,053.24	60,347.00		1,053.24	43,600.00	16,747.00	
Strategic National Stockpile (SNS) Exercise for First Responders	35,000.00				34,991.75		8.25
Leaders' Academy for Healthy Community:							
Child & Adult Healthy Community Development Walking Grant			1,250.00		1,250.00		
Social Assistance Management System (SAMS)			2,890.00				2,890.00

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

	Balance Dec. 31, 2005	Dec. 31, 2005 Encumbrances Payable	Transferred From 2006 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2006
					Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS:</u>							
Veterans Transportation Services:							
2001/2002	\$ 1,674.00			\$ 1,674.00			
2005/2006	6,750.00				\$ 6,750.00		\$ 5,250.00
2006/2007			\$ 9,000.00		3,750.00		
<u>NJ DEPARTMENT OF THE TREASURY:</u>							
Governor's Council on Alcoholism & Drug Abuse:							
Municipal Alliance to Prevent Alcoholism/Drug Abuse:							
2002	26,555.24			26,555.24			
2003	22,845.00			22,845.00			
2004	7,749.53	\$ 6,297.64		14,047.17			
2005	12,638.78	99,493.94		18,008.64	94,124.08		
2006			206,730.17		113,077.74	\$ 92,505.50	1,146.93
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>							
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2002	1.64						1.64
2003	0.23	4,483.00			4,483.00		0.23
2004	45,027.89	35,662.87			9,053.00		71,637.76
2005	28,601.92	47,746.34			16,487.11		59,861.15
2006			382,365.00		333,982.94	48,153.65	228.41
State Facilities Education Act - Juvenile Education:							
2005		22,500.00			22,500.00		
2006			76,500.00		47,675.00	28,825.00	
Division of Highway Traffic Safety:							
Northwest Regional Vehicular Crime Investigation Unit:							
2002	3,354.24			3,354.24			
2003	86.40			86.40			

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

	Dec. 31, 2005 Balance	Dec. 31, 2005 Encumbrances Payable	Transferred From 2006 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2006
					Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>							
Division of Highway Traffic Safety:							
Insurance Fraud Reimbursement Program:							
2001	\$ 45,235.94			\$ 45,235.94			
2002	34,954.97			34,954.97			
2003	0.51			0.51			
2004	6,997.41			6,997.41			
2005	46,329.91				\$ 4,514.26		\$ 41,815.65
2006			\$ 157,648.00		71,935.62		85,712.38
Division of Criminal Justice:							
Body Armor Replacement Fund:							
1999	0.16			0.16			
2001	1.12			1.12			
2002	1.23			1.23			
2003	0.81			0.23	0.58		
2004	1.14	\$ 7,377.07		1.21	7,377.00		
2005	6,817.53	6,153.10			5,570.17	\$ 4,031.98	3,368.48
2006			12,504.34		2,004.00		10,500.34
Attorney Identification Program			11,000.00				11,000.00
Project Vision Grant #PV-20-04			43,750.00			43,750.00	
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>							
Division of Youth and Family Services:							
(*) Human Services Advisory Council/Child Abuse/Missing Children:							
#ALUF2N	14,311.61			14,311.61			
#03ALUN	9,139.65			9,139.65			
#05ALUN	2,240.99	8,374.79			6,842.68		3,773.10
#06ALUN			77,843.00		70,401.22	2,410.13	5,031.65

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

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

	Dec. 31, 2005		Transferred From 2006 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2006
	Balance Dec. 31, 2005	Encumbrances Payable Returned			Paid or Charged	Encumbrances Payable	
NJ DEPARTMENT OF HUMAN SERVICES:							
Division of Youth and Family Services:							
(*) Youth Incentive Program:							
#BDUF9N	\$ 8,139.61	\$ 50,000.00				\$ 50,000.00	\$ 8,139.61
#BDUF9N - Modification	3,080.10			\$ 2,134.31			3,080.10
#BDUF2N	2,134.31			437.33			
#03BDUN	437.33			2,428.96			
#04BDUN	2,428.96					838.54	7,004.46
#05BDUN	7,440.10	402.90	\$ 27,456.00			24,289.69	3,166.31
#06BDUN							
Division of Family Development:							
JOBS/Family Development Program:							
#FIUZ2N	104,330.17			104,330.17			
#FIUZ3N	25,071.08			25,071.08			
#FIUZ3N (Extension)		23,743.37		23,743.37			
Work First New Jersey:							
#GA0319	9,218.00						9,218.00
#GA0319 - 1/04 - 6/04	0.43	2,583.00					2,583.43
Special Initiative & Transportation Contract 7/1/04-6/30/05		16,194.00					16,194.00
Special Initiative & Transportation Contract 7/1/05-6/30/06	164,101.26					161,886.27	1,072.25
Special Initiative & Transportation Contract 7/1/06-6/30/07			151,978.00			70,221.58	11,039.71
Office of Program Development:							
One Ease-E Link Initiative:							
1998	914.48			914.48			
1999	16.11			16.11			

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

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

	Balance Dec. 31, 2005	Dec. 31, 2005 Encumbrances Payable	Transferred From 2006 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2006
					Paid or Charged	Encumbrances Payable	
NJ DEPARTMENT OF HUMAN SERVICES:							
Division of Economic Assistance:							
Social Services for the Homeless:							
#H1UZZN	\$ 800.00			\$ 800.00			
#H1UZ3N	562.65			562.65			
#H04I9		\$ 10.00		10.00			
#H1UZN		9,198.30		46.00	\$ 9,152.30		
#H1UZN			\$ 104,610.00		101,974.96	\$ 2,635.04	
(*) Day Care Services:							
#ADUQ2N (Little Children's World/NORWESCAP):		1,375.00		1,375.00			
2004							
Division of Disability Services:							
Personal Assistance Services Program			128,966.00		68,665.65	57,344.00	\$ 2,956.35
NJ DEPARTMENT OF COMMUNITY AFFAIRS:							
Smart Growth Planning Program	102,029.70				5,267.40	33,250.00	63,512.30
(*) Handicapped Person's Recreational Opportunities Act:							
#02-1910-00	601.79			601.79			
#03-6126-00	1,887.87			1,887.87			
#04-1920-00	1,343.95	25,920.00		27,263.95			
#05-3547-00	29.95	9,914.18			9,665.25	278.88	278.88
#06-3547-00			42,054.00		26,055.38	15,979.42	19.20
Cross Acceptance III Assistance Program	31,344.18						31,344.18
NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SERVICE:							
9-1-1 Coordination/Consolidation in Sussex County:							
2002	0.27			0.27			
2003	142.79			142.79			
2004	0.58	6,401.54			6,259.20	142.92	142.92
2005					305.19		15,994.81
2006	16,300.00		60,000.00		27,727.67	32,272.33	

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

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

	Dec. 31, 2005 Balance	Dec. 31, 2005 Encumbrances Payable	Transferred From 2006 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2006
					Paid or Charged	Encumbrances Payable	
NJ TRANSIT CORPORATION:							
Senior Citizens & Disabled Residents Transportation Assistance Program:							
2002/2003 (Operating/Nonoperating)	\$ 30,785.21		\$ 30,785.21				
2003/2004 (Operating/Nonoperating)	8,108.34		8,108.34				
2004/2005 (Operating/Nonoperating)	28,204.59	\$ 10,409.43				\$ 38,614.02	
2005/2006 (Operating/Nonoperating)	44,830.42	4,478.97			\$ 46,854.35	2,455.04	
2006/2007 (Operating/Nonoperating)			\$ 583,984.00		557,693.83	9,271.34	17,018.83
NJ DEPARTMENT OF TRANSPORTATION:							
NJ Transportation Trust Fund Authority Act: Capital Transportation Program - 1999	0.77			0.77			
NJ DEPARTMENT OF TRANSPORTATION							
Law Enforcement Agency Security Enhancement (LEASE)			224,000.00		41,007.06	31,595.39	151,397.55
NJ DEPARTMENT OF AGRICULTURE:							
State Agricultural Development Committee: Right to Farm Activities:							
2000	7,294.66						7,294.66
2001	5,205.85						5,205.85
2003	4,516.30						4,516.30
NJ COMMISSION ON SCIENCE AND TECHNOLOGY:							
Sussex County Technology Incubator Feasibility Study	1,798.16			1,798.16			
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:							
County Environmental Health (CEHA):							
2002 (EN-02-000)	210.22			210.22			
2003 (EN-03-000)	10,940.40			10,940.40			
2004 (EN-04-000)	4,627.01	411.00		4,538.01	500.00		
2005	145,077.65	4,068.71			101,525.50	2,414.40	45,206.46
2006			141,090.00		105,339.53	3,595.00	32,155.47
Division of Watershed Management:							
Northwest Watershed Region Program Grant: Watershed and Strategic Growth Management Initiative	33.16		24,565.00		8,500.00		33.16
Section 604b Water Quality Management Grant							16,065.00

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

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

	Dec. 31, 2005 Balance	Dec. 31, 2005 Encumbrances Payable	Returned	Transferred From 2006 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2006
						Paid or Charged	Encumbrances Payable	
\$	4.34				4.34			
Swartswood Lake Phase II Project								
Clean Communities Program:								
2002	0.33				0.33			
2003	138.74				138.74			
2004	21.64	\$ 485.40			507.04			
2005	538.53	3,370.17				\$ 3,907.84	\$ 3,205.58	0.86
2006				\$ 44,928.85		36,367.29		5,355.98
HIGHLANDS WATER PROTECTION AND PLANNING COUNCIL:								
County Planning Assistance Grants:								
Parcel Data/MOD IV				10,000.00				10,000.00
Outstanding Approvals				15,000.00				15,000.00
Sewer and Water Service Area				25,000.00		14,459.49		10,540.51
NJ DEPARTMENT OF STATE:								
Division of Archives and Records Committee:								
Public Archives and Records Infrastructure Support (PARIS):								
2005	725,666.00			1,145,600.00		447,586.22	168,711.66	109,368.12
2006						1,734.80	2,178.30	1,141,686.90
				9,000.00		8,815.85		184.15
\$	2,485,969.31	615,980.12		4,722,081.36	810,616.80	3,898,184.63	729,601.23	2,385,628.13

Ref.	A	A	A	A	A	A	A
State Financial Assistance		\$ 4,549,188.36					
County Matching Funds		172,893.00					
		<u>\$ 4,722,081.36</u>					
State Financial Assistance		\$ 3,286,838.40		\$ 701,204.12			
County Matching Funds		177,665.61		10,599.17			
Prior Year Encumbrances		433,680.62		17,797.94			
		<u>\$ 3,898,184.63</u>		<u>\$ 729,601.23</u>			

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

	<u>Balance</u> <u>Dec. 31, 2005</u>	<u>Expenditures</u> <u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Dec. 31, 2006</u>
County Prosecutor Fire Investigation Program	\$ 639.14	\$ 366.44	\$ 272.70
	<u>\$ 639.14</u>	<u>\$ 366.44</u>	<u>\$ 272.70</u>
<u>Ref.</u>	A		A

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF UNAPPROPRIATED GRANT RESERVES

	Balance Dec. 31, 2005	Adjustment to Prior Year Balance	Received in Current Fund	Transferred to 2006 Budget Revenue	Balance Dec. 31, 2006
NJ Department of Health and Senior Services:					
Sussex County Area Plan Grant:					
State Aid Reimbursement	\$ 58,000.00		\$ 58,000.00	\$ 58,000.00	\$ 58,000.00
Division of Criminal Justice:					
Body Armor Grant:					
Sheriff's Office		\$ 10,499.93	11,289.82	10,499.93	11,289.82
Prosecutor's Office		2,004.41	2,081.27	2,004.41	2,081.27
NJ Department of Human Services:					
Child and Adolescent Health Programs			1,250.00		1,250.00
NJ Department of Transportation:					
State Highway Projects - Interest Earnings	143,429.96	(12,504.34)	101,302.02		232,227.64
	<u>\$ 201,429.96</u>	<u>\$ -0-</u>	<u>\$ 173,923.11</u>	<u>\$ 70,504.34</u>	<u>\$ 304,848.73</u>
<u>Ref.</u>	A				A

COUNTY OF SUSSEX
2006
TRUST FUNDS

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

	<u>Ref.</u>	
Balance December 31, 2005	B	\$ 10,110,217.37
Increased by Cash Receipts:		
Escrow and Other Deposits		\$ 174,921.67
Motor Vehicle Fines and Interest		933,354.58
Tax Appeal Filing Fees:		
Transfer from Board of Taxation		7,450.00
Interest		1,048.36
County Clerk Filing Fees:		
Transfer from Current Fund		117,184.00
Interest		18,343.54
Open Space:		
Taxes Receivable		6,066,983.11
Interest		387,019.72
State of NJ Farmland Preservation		2,688,260.06
County Surrogate Fees:		
Transfer from County Surrogate		10,124.00
Interest		181.59
Voluntary Life Insurance		36.09
Forfeited Assets and Interest		11,554.38
Self Insurance Reimbursements and Interest		80,663.06
Environmental Quality Enforcement Funds		71,635.04
Weights and Measures Fees and Interest		26,528.05
Due to/from Current Fund:		
Interest Earned		5,102.90
Work Release Program:		
Fees and Interest		96.37
County Sheriff Fees:		
Transfer from County Sheriff		7,400.00
Interest		660.75
Sheriff's Labor Assistance Program:		
Transfer from County Jail		47,000.00
Other		1,000.00
Interest		1,719.83
Employee Flexible Spending Account:		
Payroll Withholding		21,217.36
State Unemployment Insurance		16,500.50

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

Ref.

Increased by Cash Receipts:

Prosecutor U.S Treasury Account:

 Confiscated funds transfer \$ 37,265.57

 Interest 1,521.77

Self Insurance Fund - Legal - Interest 516.70

Jail Inmate Interest Account:

 Interest 1,589.34

 Transfer from County Jail 37,000.00

\$ 10,773,878.34

20,884,095.71

Decreased by Cash Disbursements:

Refund of Escrow and Other Deposits 146,394.03

Motor Vehicles - Transfer to Current Fund 800,000.00

Tax Appeal Expenses 16,999.88

County Clerk Filing Fees Expenses 21,396.97

County Surrogate Filing Fees Expenses 21,577.97

County Sheriff Fees Expenses 14,155.20

Weights and Measures Expenses 769.79

Forfeited Assets 15,885.36

Replacement of Damaged Vehicles 51,645.00

Environmental Quality Enforcement Fund Expenses 34,350.96

Open Space Trust Expenses 3,286,501.51

Employee Flexible Spending Account Expenses 23,519.42

Jail Inmate Interest Account Expenses 45,847.28

Prosecutor U.S Treasury Account Expenses 3,041.81

Sheriff's Labor Assistance Program Expenses 7,630.68

4,489,715.86

Balance December 31, 2006

B

\$ 16,394,379.85

COUNTY OF SUSSEX
TRUST FUNDS
SCHEDULE OF OPEN SPACE TAXES RECEIVABLE

	Balance Dec. 31, 2005	2006 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2006
Andover Borough	\$ 31.47	\$ 26,360.80	\$ 12.26	\$ 26,392.27	\$ 12.26
Andover Township	1,746.88	264,553.32	5,427.62	266,300.20	5,427.62
Branchville Borough	59.41	56,202.68	82.90	56,262.10	82.89
Byram Township	1,534.99	358,610.89	3,501.21	360,145.88	3,501.21
Frankford Township	750.44	254,210.15	1,681.75	254,960.59	1,681.75
Franklin Borough	600.62	152,254.48	858.73	152,855.04	858.79
Fredon Township	1,575.42	162,740.48	2,263.33	164,315.90	2,263.33
Green Township	688.33	168,014.51	1,234.26	168,702.84	1,234.26
Hamburg Borough	426.57	105,378.46	114.99	105,805.03	114.99
Hampton Township	536.60	224,152.55	4,180.04	224,689.14	4,180.05
Hardyston Township	5,461.27	368,717.45	13,906.56	374,175.72	13,909.56
Hopatcong Borough	1,761.78	523,021.11	1,352.21	524,782.89	1,352.21
Lafayette Township	1,896.97	133,342.82	1,491.97	135,239.79	1,491.97
Montague Township	2,480.15	134,690.03	2,647.60	137,170.18	2,647.60
Town of Newton	502.49	228,873.00	2,501.38	229,375.49	2,501.38
Ogdensburg Borough	47.15	67,875.78	499.05	67,922.93	499.05
Sandyston Township	540.63	77,582.53	922.23	78,123.16	922.23
Sparta Township	9,514.01	1,081,171.32	12,441.01	1,090,685.33	12,441.01
Stanhope Borough	1,332.98	125,191.64	106.57	126,524.62	106.57
Stillwater Township	558.55	168,829.10	1,106.16	169,387.65	1,106.16
Sussex Borough	21.22	44,181.29	254.62	44,202.51	254.62
Vernon Township	3,637.37	909,190.69	9,374.71	912,828.06	9,374.71
Walpack Township		943.05		943.05	
Wantage Township	4,749.87	390,442.87	1,815.28	395,192.74	1,815.28
	<u>\$ 40,455.17</u>	<u>\$ 6,026,531.00</u>	<u>\$ 67,776.44</u>	<u>\$ 6,066,983.11</u>	<u>\$ 67,779.50</u>

Ref.

B

B

2006 County Taxes

\$ 6,026,531.00

2005 Added & Omitted Taxes

40,452.11\$ 6,066,983.11

COUNTY OF SUSSEX
2006
GENERAL CAPITAL FUND

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

	<u>Ref.</u>	
Balance December 31, 2005	C	\$ 11,337,810.23
Increased by Receipts:		
Bond Anticipation Note Proceeds		\$ 11,599,000.00
Serial Bond Proceeds		28,541,000.00
Premium on the Sale of Bond Anticipation Notes and Serial Bonds		69,433.66
Due to State of NJ - Interest Earned on County College Chapter 12 Bonds		83,589.54
Deferred Charges to Future Taxation - Unfunded:		
Federal Emergency Management Agency Reimbursements		185,973.57
Budget Appropriation:		
Capital Improvement Fund		391,000.00
Reserves for Future Capital Projects - Sale of Public Safety Training Facility		1,607,518.00
Due to/from Current Fund:		
Cash Advances		500,000.00
Interest Earned		576,072.57
Reserve for:		
NJ Department of Transportation Grants - Bridge Improvements:		
Interest Earned		77,324.67
Arbitrage Rebate		37,790.13
Payment of Vocational School Debt Service		192,194.00
Payment of Debt Service		30,011.35
Payments Received from N.J. Transit		50,000.00
Improvement Authorization Refunds		100,000.00
		<u>44,040,907.49</u>
Decreased by Disbursements:		<u>55,378,717.72</u>
Improvement Authorizations		12,227,267.89
Payment of Bond Anticipation Notes		19,198,000.00
Due from/to Current Fund:		
Return of Interfunds		1,229,355.00
		<u>32,654,622.89</u>
Balance December 31, 2006	C	<u>\$ 22,724,094.83</u>

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

Ord. No.	Improvement Description	Ord. Date	Balance (Deficit) Dec. 31, 2005	Receipts			Disbursements			Transfers		Balance (Deficit) Dec. 31, 2006
				Budget Appropriation	Bond Anticipation Notes	Serial Bonds	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	Miscellaneous	From	
01-01	Bridge Improvements	03/28/01										
01-02	Various Improvements	04/24/02	\$ 1,796,092.50					\$ 1,041,563.85				\$ 754,528.65
01-05	Various Improvements - Sussex County Technical School	04/25/01	38,317.91					20,918.19				17,399.72
01-06	Transportation Study	07/11/01	5,524.74					7,776.00				5,524.74
01-07	Design and Construct Public Safety Training Facility	11/11/01	7,776.00									
02-01	Construction of a Sussex County Branch Building	11/11/01	24,082.66					22,425.70				1,656.96
02-02	Cost of Replacement of Bridge E-07	02/27/02	9,772.39					4,406.50				5,365.89
02-03	Various Capital Improvements	02/27/02	9,477,833.04					258,178.72				9,219,654.32
02-05	Renovate Horton Hall, Addit'l	05/08/02	443,227.97					207,892.70				235,335.27
03-02	Costs of Construction of New Science Lab & Library Building, Interior/Exterior Improvements & Compliance with ADA - Sussex County Community College	11/26/02	548,482.77					104,311.81				444,170.96
03-04	Installation of Handicapped Accessible Improvements at the County Hall of Records and the Old County Courthouse	04/09/03	641,153.12					222,464.28				418,688.84
04-01	Purchase and Installation of Voice and Data Communication System and Public Safety Training Facility	12/23/03	300,000.00									300,000.00
04-02	Various Capital Improvements	03/10/04	317,935.10					351,314.95				66,620.15
		04/14/04	1,259,741.85					265,534.74			\$ 600,000.00	394,207.11

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

Ord. No.	Improvement Description	Ord. Date	Balance (Deficit) Dec. 31, 2005	Receipts			Disbursements			Transfers		Balance (Deficit) Dec. 31, 2006
				Budget Appropriation	Bond Anticipation Notes	Serial Bonds	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	Miscellaneous	From	
04-03	Acquisition of Public Training Facility and Various Capital Improvements to Sussex County Community College	06/23/04	\$ 52,083.45									\$ 52,083.45
04-04	Various Improvements to Sussex Sussex County Vocational School	06/23/04	334,731.86	\$ 850,000.00	\$ 850,000.00							52,196.13
04-05	Supplemental Appropriation for Improvements to Public Safety Training Facility	06/23/04	42,296.01					35,221.80				7,074.21
05-01	Acquisition of Condominium Office Space in the Cochran House	03/09/05	231,648.21		3,318,000.00	3,318,000.00		71,369.48	6,636,000.00			160,278.73
05-02	Various Capital Improvements	03/09/05	3,665,928.84		5,431,000.00	5,431,000.00		1,161,779.77	10,862,000.00			2,504,149.07
05-03	Acquisition of Hydraulic Truck Conveyor	04/27/05	1,197.80									1,197.80
05-05	Installation of Board of Elections Filing Equipment at Cochran House	08/24/05	9,500.00					9,500.00				
05-06	Replacement of Boilers at the Homestead Nursing Home	10/26/05	125,000.00					100,538.47				24,461.53
06-01	Various Capital Improvements	04/12/06			6,942,000.00	6,942,000.00		3,432,364.19			\$ 347,100.00	3,856,735.81
06-02	Construction of New Performing Arts Building By the Sussex County Community College	04/12/06			12,000,000.00	12,000,000.00		4,373,035.39				7,626,964.61
06-03	Planning and Engineering Design Fees for the Construction of the Cochran House Parking Garage	06/28/06									250,000.00	250,000.00
06-04	Reappropriating Cash Balance from Bond Ord. No. 2004-02 for Historic County Courthouse	07/12/06									600,000.00	600,000.00
06-05	Additional Funding for the Historic Courthouse Interior Renovations	07/26/06										
06-06	Historic Courthouse Interior Renovations	11/08/06									2,566,743.00	2,566,743.00
			\$ 11,337,810.23	\$ 391,000.00	\$ 11,599,000.00	\$ 28,541,000.00	\$ 3,509,907.49	\$ 12,227,267.89	\$ 19,198,000.00	\$ 4,777,488.00	\$ 4,777,488.00	\$ 22,724,094.83

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

Ord. No	Improvement Description	Ord. Date	Balance Dec. 31, 2005	2006 Improvement Authorizations	Funded by Various Sources	Transferred To Deferred Charges To Future Tax-Funded	Balance Dec. 31, 2006	Analysis of Balance December 31, 2006		
								Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
00-25	Improve Various Roads, Bridges & Other County Property Damaged by the Flood	10/25/00	\$ 5,911,273.20		\$ 185,973.57		\$ 5,725,299.63	\$ 2,000,000.00	\$ 718,716.76	\$ 3,006,582.87
04-04	Various Improvements to Sussex County Vocational School	06/23/04	850,000.00		\$ 850,000.00					
04-01	Acquisition of Condominium Ownership Space in the Cochran House	03/09/05	3,318,000.00			3,318,000.00				
04-02	Various Capital Improvements	03/23/05	5,431,000.00			5,431,000.00				
05-04	Supplemental Appropriation for the Sussex County Vocational School Improvements	06/22/05	7,000.00				7,000.00			7,000.00
06-01	Various Capital Improvements	04/12/06		\$ 6,942,000.00		6,942,000.00				
06-02	Construction of New Performing Arts Building By the Sussex County Community College	04/12/06		12,000,000.00		12,000,000.00				
			\$ 15,517,273.20	\$ 18,942,000.00	\$ 185,973.57	\$ 28,541,000.00	\$ 5,732,299.63	\$ 2,000,000.00	\$ 718,716.76	\$ 3,013,582.87
	Federal Emergency Management Agency	Ref.			\$ 185,973.57					

C

C

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>Ref.</u>	
Balance December 31, 2005	C	\$ 308,932.56
Increased by:		
2006 Budget Appropriation		<u>391,000.00</u>
		699,932.56
Decreased by:		
Appropriation to Finance Improvement Authorizations		<u>347,100.00</u>
Balance December 31, 2006	C	<u><u>\$ 352,832.56</u></u>

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord. No.	Improvement Description	Date	Ordinance Amount	Balance Dec. 31, 2005		Capital Improvement Fund		Other Sources	Deferred Charges Unfunded	Paid or Charged	Unexpended Balance Cancelled	Balance Dec. 31, 2006	
				Funded	Unfunded	Funded	Unfunded					Funded	Unfunded
93-01	Acquire Land/Buildings - Sussex County College	04/14/93	\$ 8,650,000.00	\$ 7,677.67						\$ 4,542.07		\$ 3,135.60	
96-02	Various Capital Improvements	06/26/96 02/26/97	3,025,000.00	1,985.59								1,985.59	
97-01; 98-13	Various Capital Improvements	05/28/97 12/30/98 04/28/99	4,474,050.00 125,000.00	26,260.80								26,260.80	
98-02 - 98-10	Various Capital Improvements	05/27/98	2,508,200.00	730.00						730.00			
99-01	Various Capital Improvements	04/28/99 08/25/99	6,300,000.00 543,321.00	123,527.62						63,449.54		60,078.08	
00-01; 00-23	Various Capital Improvements	04/12/00 10/23/02	5,995,500.00	87,950.56						29,402.66		58,547.90	
00-24	Various Improvements - Sussex County Technical School	05/10/00	1,260,000.00	129,682.04								129,682.04	
00-25	Improve Roads, Bridges & Other County Property Damaged by the Flood	10/25/00	20,000,000.00		\$ 3,024,196.48					17,613.61			\$ 3,006,582.87
00-26	Refurbish the Old Sussex County Courthouse	10/25/00	1,000,000.00	178,521.64						138,397.74		40,123.90	

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

Ord. No.	Improvement Description	Date	Ordinance Amount	Balance Dec. 31, 2005		2006 Authorizations			Unexpended Balance Cancelled	Balance Dec. 31, 2006		
				Funded	Unfunded	Capital Improvement Fund	Other Sources	Deferred Charges Unfunded		Paid or Charged	Funded	Unfunded
01-01	Bridge Improvements	03/28/01	\$ 3,500,000.00	\$ 1,796,092.50					\$ 1,041,563.85	\$ 754,528.65		
01-02	Various Improvements	04/24/02	3,200,000.00						20,918.19	17,399.72		
01-05	Various Improvements - Sussex County Technical School	07/11/01	620,000.00	5,524.74						5,524.74		
01-06	Transportation Study	11/11/01	90,000.00	7,776.00					7,776.00			
01-07	Design and Construct Public Safety Training Facility	07/10/02	50,000.00									
		11/11/01	400,000.00	24,082.66					22,425.70	1,656.96		
02-01	Construction of a Sussex County Branch Building	02/27/02	2,435,000.00	9,772.39					4,406.50	5,365.89		
02-02	Cost of Replacement of Bridge E-07	02/27/02	10,000,000.00	9,477,833.04					258,178.72	9,219,654.32		
02-03	Various Capital Improvements	05/08/02	6,892,000.00	443,227.97					207,892.70	235,335.27		
02-05	Renovate Horton Hall, Addtl. Costs of Construction of New Science Lab & Library Building, Interior/Exterior Improvements & Compliance with ADA - Sussex County Community College	11/26/02	5,542,000.00	548,482.77					104,311.81	444,170.96		
03-02	Various Capital Improvements	04/09/03	5,181,800.00	641,153.12					222,464.28	418,688.84		

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

Ord. No.	Improvement Description	Date	Ordinance Amount	Balance Dec. 31, 2005		2006 Authorizations		Unexpended Balance Cancelled	Balance Dec. 31, 2006	
				Funded	Unfunded	Capital Improvement Fund	Other Sources		Funded	Unfunded
03-04	Installation of Handicapped Accessible Improvements at the County Hall of Records and the Old County Courthouse	12/23/03	\$ 300,000.00	\$ 300,000.00						\$ 300,000.00
04-01	Supplemental Appropriations for Purchase and Installation of Voice and Data Communication System and Public Safety Training Facility	03/10/04	1,100,000.00	317,935.10			\$ 251,314.95			66,620.15
04-02	Various Capital Improvements	03/10/04	3,317,150.00	1,259,741.85			265,534.74	\$ 600,000.00		394,207.11
04-03	Acquisition of Public Training Facility and Various Capital Improvements to Sussex County Community College	06/23/04	8,458,000.00	52,083.45						52,083.45
04-04	Various Improvements to Sussex County Vocational School	06/23/04	850,000.00		\$ 334,731.86		282,535.73			52,196.13
04-05	Supplemental Appropriation for Improvements to Public Safety Training Facility	06/23/04	500,000.00	42,296.01			35,221.80			7,074.21
05-01	Acquisition of Condominium Office Space in the Cochran House	03/09/05	3,492,000.00		231,648.21		71,369.48			160,278.73
05-02	Various Capital Improvements	03/09/05	5,702,550.00		3,665,928.84		1,161,779.77			2,504,149.07
05-03	Acquisition of Hydraulic Truck Conveyor	04/27/05	35,000.00	1,197.80						1,197.80

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

Ord. No.	Improvement Description	Date	Ordinance Amount	Balance Dec. 31, 2005		Capital Improvement Fund	2006 Authorizations		Paid or Charged	Unexpended Balance Cancelled	Balance Dec. 31, 2006	
				Funded	Unfunded		Other Sources	Deferred Charges Unfunded			Funded	Unfunded
05-04	Supplemental Appropriation for Various Improvements to Sussex County Technical School	06/22/05	\$ 200,000.00	\$	7,000.00							\$ 7,000.00
05-05	Installation of Board of Elections Filing Equipment at Cochran House	08/24/05	9,500.00	\$	9,500.00			\$ 9,500.00				
05-06	Replacement of Boilers at the Homestead Nursing Home	10/26/05	125,000.00		125,000.00			100,538.47		\$	24,461.53	
06-01	Various Capital Improvements	04/12/06	7,289,100.00			\$ 347,100.00	\$ 6,942,000.00	3,432,364.19			3,856,735.81	
06-02	Construction of New Performing Arts Building By the Sussex County Community College	04/12/06	12,000,000.00				12,000,000.00	4,373,035.39			7,626,964.61	
06-03	Planning and Engineering Design Fees for the Construction of the Cochran House Parking Garage	06/28/06	250,000.00				\$ 250,000.00				250,000.00	
06-04	Reappropriating Cash Balance from Bond Ord. No. 2004-02 for Historic County Courthouse	07/12/06	600,000.00				600,000.00				600,000.00	
06-05	Additional Funding for the Historic Courthouse Interior Renovations	07/26/06	1,859,225.00									
06-06		11/08/06	707,518.00				2,566,743.00				2,566,743.00	
				\$ 15,656,353.23	\$ 7,263,505.39	\$ 347,100.00	\$ 3,416,743.00	\$ 12,127,267.89	\$ 600,000.00	\$ 29,884,850.86	\$ 3,013,582.87	
			Ref.	C	C					C	C	
				General Capital Fund Balance Reserve for Historic Courthouse Improvements			\$ 850,000.00					
							2,566,743.00					
							\$ 3,416,743.00					
								Cash Disbursed				
								Less: Refunds				
								\$ 12,227,267.89				
								100,000.00				
								\$ 12,127,267.89				

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES

Ord. No.	Improvement Description	Date of			Interest Rate	Balance Dec. 31, 2005	Issued	Matured	Balance Dec. 31, 2006
		Original Issue	Issue	Maturity					
00-25	Improvements to Various Roads, Bridges and Other County Property Damaged by the Flood	06/22/06	06/22/06	06/22/07	4.50%	\$ 2,000,000.00		\$ 2,000,000.00	
04-04	Various Improvements to Sussex County Vocational School	06/24/05 06/24/05	06/24/05 06/22/06	06/23/06 09/14/06	4.00% 3.80%	\$ 850,000.00	\$ 850,000.00		
05-01	Acquisition of Condominium Ownership Space in the Cochran House	06/24/05 06/24/05	06/24/05 06/22/06	06/23/06 09/14/06	4.00% 3.80%	3,318,000.00	3,318,000.00		
05-02	Various Capital Improvements	06/24/05 06/24/05	06/24/05 06/22/06	06/23/06 09/14/06	4.00% 3.80%	5,431,000.00	5,431,000.00		
						<u>\$ 9,599,000.00</u>	<u>\$ 11,599,000.00</u>	<u>\$ 19,198,000.00</u>	<u>\$ 2,000,000.00</u>
		<u>Ref.</u>			<u>C</u>				
		New Notes Issued				\$ 2,000,000.00			
		Renewals				9,599,000.00	\$ 9,599,000.00		
		Funded by							
		Serial Bonds Issued						9,599,000.00	
						<u>\$ 11,599,000.00</u>	<u>\$ 19,198,000.00</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, 2006	Int. Rate	Balance		Matured	Balance Dec. 31, 2006
					Amount	Dec. 31, 2005		
Vocational School	02/01/99	\$ 1,000,000.00	02/01/2007-10	4.15%	\$ 100,000.00	\$ 500,000.00	\$ 100,000.00	\$ 400,000.00
Vocational School	07/15/00	1,230,000.00	07/15/2007-12 07/15/2013	5.00% 5.00%	95,000.00 90,000.00	755,000.00	95,000.00	660,000.00
Vocational School	07/01/01	1,260,000.00	07/01/2007-16	4.40%	105,000.00	1,155,000.00	105,000.00	1,050,000.00
Vocational School	09/01/06	850,000.00	09/01/2007-09 09/01/2010-11 09/01/2012	3.60% 3.65% 4.00%	50,000.00 100,000.00 500,000.00			850,000.00
Total Vocational School Bonds						2,410,000.00	300,000.00	2,960,000.00
General Improvement	02/01/99	10,660,000.00	02/01/2007-09 02/01/2010	4.15% 4.15%	1,300,000.00 1,158,000.00	6,358,000.00	1,300,000.00	5,058,000.00
General Obligation Refunding	03/01/99	10,235,000.00	04/01/2007 04/01/2008 04/01/2009	4.00% 4.00% 4.125%	1,370,000.00 1,345,000.00 1,300,000.00	5,535,000.00	1,520,000.00	4,015,000.00
General Improvement	07/15/00	9,571,000.00	07/15/2007-12 07/15/2013	5.00% 5.00%	845,000.00 766,000.00	6,681,000.00	845,000.00	5,836,000.00
General Improvement	07/01/01	5,710,000.00	07/01/2007-09 07/01/2010-11 07/01/2012	4.20% 4.20% 4.20%	750,000.00 1,000,000.00 210,000.00	5,210,000.00	750,000.00	4,460,000.00

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds		Int. Rate	Balance Dec. 31, 2005	Issued	Matured	Balance Dec. 31, 2006
			Outstanding Dec. 31, 2006	Date					
Pension Refunding	05/01/03	\$ 3,900,000.00	\$ 175,000.00	05/01/2007	5.30%				
			205,000.00	05/01/2008	5.30%				
			235,000.00	05/01/2009	5.30%				
			250,000.00	05/01/2010	5.30%				
			290,000.00	05/01/2011	5.30%				
			110,000.00	05/01/2012	5.30%				
			130,000.00	05/01/2013	5.30%				
			155,000.00	05/01/2014	5.30%				
			180,000.00	05/01/2015	5.30%				
			210,000.00	05/01/2016	5.30%				
			240,000.00	05/01/2017	5.30%				
		270,000.00	05/01/2018	5.30%					
		310,000.00	05/01/2019	5.30%					
		350,000.00	05/01/2020	5.30%					
		395,000.00	05/01/2021	5.30%	\$ 3,655,000.00		\$ 150,000.00	\$ 3,505,000.00	
General Improvement	07/15/03	12,570,000.00	1,000,000.00	07/15/2007-2008	3.25%				
			1,200,000.00	07/15/2009-2010	3.25%				
			1,400,000.00	07/15/2011-2012	3.25%				
		1,600,000.00	07/15/2013	3.25%					
		1,770,000.00	07/15/2014	3.25%	11,570,000.00		1,000,000.00	10,570,000.00	
General Obligation Refunding	09/15/03	5,100,000.00	765,000.00	09/15/2007	2.00%				
			745,000.00	09/15/2008	2.375%				
			725,000.00	09/15/2009	2.70%				
			705,000.00	09/15/2010	3.125%				
			460,000.00	09/15/2011	3.41%	4,185,000.00		785,000.00	3,400,000.00

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, 2006		Int. Rate	Balance Dec. 31, 2005	Issued	Matured	Balance Dec. 31, 2006
			Date	Amount					
General Improvement	07/15/04	\$ 15,824,000.00	07/15/2007	\$ 300,000.00	3.625%				
			07/15/2008	800,000.00	3.625%				
			07/15/2009	1,000,000.00	3.625%				
			07/15/2010	2,000,000.00	3.625%				
			07/15/2011-2112	3,000,000.00	3.625%				
			07/15/2013	3,500,000.00	3.625%				
			07/15/2014	2,224,000.00	3.625%	\$ 15,824,000.00			\$ 15,824,000.00
General Improvement	09/01/06	15,691,000.00	09/01/2007	100,000.00	4.00%				
			09/01/2008	300,000.00	4.00%				
			09/01/2009	400,000.00	4.00%				
			09/01/2010	1,100,000.00	4.00%				
			09/01/2011	800,000.00	4.00%				
			09/01/2012	1,000,000.00	4.00%				
			09/01/2013	1,100,000.00	4.00%				
			09/01/2014	1,500,000.00	4.00%				
			09/01/2015	2,300,000.00	4.00%				
			09/01/2016	2,200,000.00	4.00%				
		09/01/2017	2,100,000.00	4.00%					
		09/01/2018	1,400,000.00	4.00%					
		09/01/2019	1,391,000.00	4.00%		\$ 15,691,000.00		15,691,000.00	
Total General Improvement Bonds						59,018,000.00	15,691,000.00	\$ 6,350,000.00	68,359,000.00

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, 2006 Date	Int. Rate	Balance Dec. 31, 2005	Issued	Matured	Balance Dec. 31, 2006
County College	11/01/97	\$ 1,500,000.00	11/01/2007	4.60%	\$ 378,000.00		\$ 180,000.00	\$ 198,000.00
County College	07/15/00	465,000.00	07/15/2007-12	5.00%	295,000.00		35,000.00	260,000.00
			07/15/2013	5.00%				
County College	07/01/01	1,316,000.00	07/01/2007-13	4.20%	879,000.00		105,000.00	774,000.00
			07/01/2014	4.20%				
County College	05/01/03	2,771,000.00	05/01/2007-2014	3.125%	2,301,000.00		235,000.00	2,066,000.00
			05/01/2015	3.125%				
County College	07/15/04	4,229,000.00	07/15/2007	3.625%	3,979,000.00		325,000.00	3,654,000.00
			07/15/2008	3.625%				
			07/15/2009-2010	3.625%				
			07/15/2011-2012	3.625%				
			07/15/2013	3.625%				
County College	09/01/06	6,000,000.00	07/15/2014-2015	3.625%				
			09/01/2007	4.00%				
			09/01/2008	4.00%				
			09/01/2009	4.00%				
			09/01/2010	4.00%				
			09/01/2011	4.00%				
			09/01/2012	4.00%				
			09/01/2013	4.00%				
			09/01/2014	4.00%				
			09/01/2015	4.00%				
			09/01/2016	4.00%				
			09/01/2017	4.00%				
			09/01/2018	4.00%				
09/01/2019	4.00%							
09/01/2020	4.00%							
09/01/2021	4.00%							
Total County College Bonds						\$ 6,000,000.00	880,000.00	6,000,000.00
							7,832,000.00	12,952,000.00

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2006 Date	Int. Rate	Balance	
					Dec. 31, 2005	Dec. 31, 2006
County College Bond Act (P.L. 1971, Chapter 12)	04/01/94	\$ 2,170,000.00	04/01/2007-08 04/01/2009	6.00% 6.00%	\$ 150,000.00 70,000.00	\$ 520,000.00 150,000.00
County College Bond Act (P.L. 1971, Chapter 12)	08/01/96	1,587,000.00	08/01/2007-2008 08/01/2009-2010 08/01/2011	5.20% 5.20% 5.20%	110,000.00 105,000.00 107,000.00	647,000.00 110,000.00
County College Bond Act (P.L. 1971, Chapter 12)	07/01/01	1,316,000.00	07/01/2007-13 07/01/2014	4.30% 4.30%	105,000.00 56,000.00	896,000.00 105,000.00
County College Bond Act (P.L. 1971, Chapter 12)	05/01/03	2,770,000.00	05/01/2007 05/01/2008	2.05% 2.05%	555,000.00 550,000.00	1,660,000.00 555,000.00
County College Bond Act (P.L. 1971, Chapter 12)	07/15/04	4,224,000.00	07/15/2007-2008 07/15/2009	2.75% 2.75%	846,000.00 840,000.00	3,378,000.00 846,000.00
County College Bond Act (P.L. 1971, Chapter 12)	09/01/06	6,000,000.00	09/01/2007-22 09/01/2023 9/01/2024-26	4.125% 4.20% 4.25%	300,000.00 300,000.00 300,000.00	6,000,000.00 6,000,000.00
Total County College Bond Act (P.L. 1971, Chapter 12)					7,101,000.00	11,335,000.00
TOTAL ALL BONDS					\$ 28,541,000.00	\$ 95,606,000.00

Ref. C C

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF ECONOMIC DEVELOPMENT AUTHORITY LOAN PAYABLE

	<u>Ref.</u>	
Balance December 31, 2005	C	\$ 27,200.00 ✓
Decreased by:		
Loan Repayments		<u>6,800.00</u>
Balance December 31, 2006	C	<u>\$ 20,400.00</u>

SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS
OUTSTANDING DECEMBER 31, 2006

<u>Payment Number</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Payment of</u>		<u>Balance of Loan</u>
			<u>Interest</u>	<u>Principal</u>	
24	02/28/07	1.50%	\$ 153.00		\$ 20,400.00
25	08/31/07	1.50%	153.00	\$ 6,800.00	13,600.00
26	02/29/08	1.50%	102.00		13,600.00
27	08/31/08	1.50%	102.00	6,800.00	6,800.00
28	02/28/09	1.50%	51.00		6,800.00
29	08/31/09	1.50%	51.00	6,800.00	- 0 -
			<u>\$ 612.00</u>	<u>\$ 20,400.00</u>	

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

Ord. No.	Improvement Description	Balance Dec. 31, 2005	2006 Improvement Authorizations	Bond Anticipation Notes Issued	Notes Paid From Bond Funds	Funded by Various Sources	Serial Bonds Issued	Balance Dec. 31, 2006
00-25	Improvements to Various Roads, Bridges and Other County Property Damaged by the Flood	\$ 5,911,273.20		\$ 2,000,000.00		\$ 185,973.57		\$ 3,725,299.63
04-04	Various Improvements to Sussex County Vocational School				\$ 850,000.00		\$ 850,000.00	
05-01	Acquisition of Condominium Ownership Space in the Cochran House				3,318,000.00		3,318,000.00	
05-02	Various Capital Improvements				5,431,000.00		5,431,000.00	
05-04	Supplemental Appropriation for the Sussex County Vocational School Improvements	7,000.00						7,000.00
06-01	Various Capital Improvements		\$ 6,942,000.00				6,942,000.00	
06-02	Construction of New Performing Arts Building By the Sussex County Community College		12,000,000.00				12,000,000.00	
		<u>\$ 5,918,273.20</u>	<u>\$ 18,942,000.00</u>	<u>\$ 2,000,000.00</u>	<u>\$ 9,599,000.00</u>	<u>\$ 185,973.57</u>	<u>\$ 28,541,000.00</u>	<u>\$ 3,732,299.63</u>

COUNTY OF SUSSEX
2006
COUNTY HEALTH FUND

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

	<u>Ref.</u>	
Balance December 31, 2005	D	\$ -0-
Increased by Cash Receipts:		
County Health Taxes Receivable	\$ 1,152,795.58	
Public Health Priority Funds	30,776.00	
Public Health Priority Funds, Supplemental Fees, P.L. 2003	409,377.00	
Local Health Service Contract	30,000.00	
2006 Appropriation Refunds	87,251.59	
Nonbudget Revenue	1,400.00	
	1,711,600.17	1,711,600.17
Decreased by Cash Disbursements:		
2006 Appropriations	1,380,866.97	
2005 Appropriation Reserves	85,309.69	
Establishment of Change Fund	100.00	
Refund of Prior Year Revenue	600.00	
Due from Current Fund-Advances Net	244,723.51	
	1,711,600.17	1,711,600.17
Balance December 31, 2006	D	\$ -0-

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

	Balance Dec. 31, 2005	2006 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2006
Andover Borough	\$ 25.31	\$ 10,721.92	\$ 5.07	\$ 10,747.50	\$ 4.80
Andover Township	1,523.47	107,577.34	2,501.73	109,100.81	2,501.73
Branchville Borough	45.55	22,855.27	35.93	22,900.83	35.92
Byram Township	1,273.67	145,884.99	2,305.47	147,149.66	2,314.47
Frankford Township	581.03	103,345.96	760.16	103,926.99	760.16
Fredon Township	1,354.52	66,179.70	1,042.83	67,534.22	1,042.83
Green Township	564.35	68,297.13	524.64	68,861.48	524.64
Hamburg Borough	329.77	42,847.36	48.98	43,177.13	48.98
Hampton Township	415.74	91,008.14	1,926.33	91,423.59	1,926.62
Lafayette Township	1,633.14	54,130.86	759.76	55,764.00	759.76
Montague Township	2,115.39	54,753.81	1,219.53	56,869.20	1,219.53
Town of Newton	421.01	93,165.83	1,083.92	93,586.81	1,083.95
Sandyston Township	462.79	31,555.72	390.81	32,018.51	390.81
Stillwater Township	458.88	68,629.43	479.06	69,088.31	479.06
Sussex Borough	17.42	17,963.95	104.58	17,981.37	104.58
Walpack Township		383.57		383.57	
Wantage Township	4,052.58	158,229.02	1,032.65	162,281.60	1,032.65
	\$ 15,274.62	\$ 1,137,530.00	\$ 14,221.45	\$ 1,152,795.58	\$ 14,230.49
<u>Ref.</u>	D				D
Health Taxes Receivable	D \$ 9.32				\$ 9.32
Added and Omitted Taxes Receivable	D 15,265.30				14,221.17
	\$ 15,274.62				\$ 14,230.49
2006 County Health Taxes				\$ 1,137,530.00	
2005 Added & Omitted County Health Taxes				15,265.30	
2006 Added & Omitted County Health Taxes				0.28	
				\$ 1,152,795.58	

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY HEALTH FUND
SCHEDULE OF 2005 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2006

	Balance Dec. 31, 2005	Balance After Transfers	Paid or Charged	Balance Lapsed
County Health Operations:				
Salaries and Wages	\$ 64,458.70	\$ 64,458.70	\$ 34,257.91	\$ 30,200.79
Other Expenses	249,120.81	249,120.81	91,051.78	158,069.03
	<u>\$ 313,579.51</u>	<u>\$ 313,579.51</u>	<u>\$ 125,309.69</u>	<u>\$ 188,269.82</u>

Analysis of Balance December 31, 2005:

	<u>Ref.</u>		
Unencumbered	D	\$ 186,146.84	
Encumbered	D	<u>127,432.67</u>	
		<u>\$ 313,579.51</u>	
Cash Disbursed			\$ 85,309.69
Due to Other Trust Funds - Reserve for Accrued Sick and Vacation			<u>40,000.00</u>
			<u>\$ 125,309.69</u>

COUNTY OF SUSSEX
2006
COUNTY LIBRARY FUND

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

	<u>Ref.</u>	
Balance December 31, 2005	E	\$ 1,242,260.67
Increased by Cash Receipts:		
County Library Taxes Receivable	\$ 4,457,716.07	
Deferred Revenue - State Per Capita Aid	130,526.00	
Petty Cash Returned	500.00	
Nonbudget Revenue	<u>180,673.73</u>	
		<u>4,769,415.80</u>
		<u>6,011,676.47</u>
Decreased by Cash Disbursements:		
2006 Budget Appropriations	4,303,933.24	
2005 Appropriation Reserves	259,990.05	
Petty Cash Advanced	<u>500.00</u>	
		<u>4,564,423.29</u>
Balance December 31, 2006	E	<u><u>\$ 1,447,253.18</u></u>

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

	Balance Dec. 31, 2005	2006 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2006
Andover Borough	\$ 52.14	\$ 23,490.98	\$ 11.00	\$ 23,543.12	\$ 11.00
Andover Township	3,103.27	235,699.09	5,481.28	238,802.36	5,481.28
Branchville Borough	97.05	50,074.87	77.38	50,171.93	77.37
Byram Township	2,605.35	319,617.68	4,702.19	322,223.03	4,702.19
Frankford Township	1,234.58	226,430.80	1,687.81	227,665.38	1,687.81
Franklin Borough	998.54	135,635.34	765.36	136,633.88	765.36
Fredon Township	2,781.28	144,998.48	2,199.80	147,779.76	2,199.80
Green Township	1,184.41	149,637.45	1,124.18	150,821.86	1,124.18
Hamburg Borough	708.14	93,876.78	104.66	94,584.92	104.66
Hampton Township	882.81	199,415.10	4,128.51	200,297.92	4,128.50
Hardyston Township	8,944.75	328,545.23	12,577.07	337,489.98	12,577.07
Hopatcong Borough	3,028.42	466,054.22	1,337.03	469,082.64	1,337.03
Lafayette Township	3,380.79	118,615.28	1,623.28	121,996.07	1,623.28
Montague Township	4,315.94	119,970.15	2,558.18	124,286.09	2,558.18
Town of Newton	869.13	204,104.26	2,293.00	204,973.39	2,293.00
Ogdensburg Borough	80.31	60,405.37	458.29	60,485.68	458.29
Sandyston Township	951.08	69,136.37	828.44	70,067.45	848.44
Stanhope Borough	2,285.56	111,460.97	154.08	113,746.53	154.08
Stillwater Township	979.11	150,365.92	1,039.62	151,345.03	1,039.62
Sussex Borough	36.34	39,359.04	227.35	39,395.38	227.35
Vernon Township	6,242.12	810,047.57	8,613.93	816,289.69	8,613.93
Walpack Township		840.38		840.38	
Wantage Township	8,145.93	346,924.67	2,119.92	355,193.60	1,996.92
	<u>\$ 52,907.05</u>	<u>\$ 4,404,706.00</u>	<u>\$ 54,112.36</u>	<u>\$ 4,457,716.07</u>	<u>\$ 54,009.34</u>
	Ref.	E			
Added and Omitted Taxes Receivable	E	\$ 52,887.05			\$ 53,989.34
Library Taxes Receivable	E	<u>20.00</u>			<u>20.00</u>
		<u>\$ 52,907.05</u>			<u>\$ 54,009.34</u>
2006 County Library Taxes				\$ 4,404,706.00	
2005 Added & Omitted County Library Taxes				52,887.05	
2006 Added & Omitted County Library Taxes				<u>123.02</u>	
				<u>\$ 4,457,716.07</u>	

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY LIBRARY FUND
SCHEDULE OF 2005 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2006

	Balance Dec. 31, 2005	Balance After Transfers	Paid or Charged	Balance Lapsed
County Library Operations:				
Salaries	\$ 22,733.90	\$ 22,733.90	\$ 20,000.00	\$ 2,733.90
Other Expenses	452,871.44	452,871.44	259,990.05	192,881.39
	\$ 475,605.34	\$ 475,605.34	\$ 279,990.05	\$ 195,615.29

Ref.

<u>Balance December 31, 2005:</u>		
Unencumbered	E	\$ 164,998.39
Encumbered	E	310,606.95
		\$ 475,605.34

Cash Disbursed	\$ 259,990.05
Due to Other Trust Fund - Reserve for Accrued Sick and Vacation	20,000.00
	\$ 279,990.05

COUNTY OF SUSSEX
2006
BOND & INTEREST FUND
(NOT APPLICABLE)

COUNTY OF SUSSEX
2006
CHEST CLINIC

COUNTY OF SUSSEX
CHEST CLINIC
COMPARATIVE BALANCE SHEET

	December 31,	
	<u>2006</u>	<u>2005</u>
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ -0-	\$ -0-
<u>TOTAL ASSETS</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
 <u>LIABILITIES</u>		
Due County Treasurer	\$ -0-	\$ -0-
<u>TOTAL LIABILITIES</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

COUNTY OF SUSSEX
CHEST CLINIC
SCHEDULE OF CASH
YEAR ENDED DECEMBER 31, 2006

Increased by:

Collections		<u>\$ 1,351.25</u>
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Decreased by:

Paid to County Treasurer -

Nonbudget Revenue	\$ 843.80	
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Appropriation Refunds	<u>507.45</u>	
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		<u><u>\$ 1,351.25</u></u>
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COUNTY OF SUSSEX

2006

COUNTY CLERK

COUNTY OF SUSSEX
COUNTY CLERK
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2006</u>	<u>2005</u>
<u>ASSETS</u>			
County Clerk:			
Cash and Cash Equivalents	H-1	\$ 1,018,845.57	\$ 1,445,777.71
Cash - Change Fund		200.00	200.00
Accounts Receivable - Other		82.00	842.00
Accounts Receivable - Fees		6,664.75	10,336.25
<u>TOTAL ASSETS</u>		<u>\$ 1,025,792.32</u>	<u>\$ 1,457,155.96</u>
<u>LIABILITIES AND RESERVES</u>			
County Clerk:			
Due County Treasurer:			
Fees		\$ 187,801.90	\$ 272,543.59
Fees - (P.L. 2001, Ch. 370)		88,835.90	122,486.00
Public Health Priority Funds		40,729.50	64,441.00
Interest		2,706.23	2,630.81
Due State of New Jersey:			
Realty Transfer Fees		631,749.63	907,837.50
Secretary of State		457.50	594.00
Overpayments			60.00
Reserve for Change Fund		200.00	200.00
Attorney Deposits		70,987.73	84,039.13
Escrow Deposits		2,323.93	2,323.93
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 1,025,792.32</u>	<u>\$ 1,457,155.96</u>

COUNTY OF SUSSEX
COUNTY CLERK
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2005	H	\$ 1,445,777.71
Receipts:		
Due County Treasurer:		
Fees - County Clerk		\$ 2,506,333.78
Fees - County Clerk (P.L. 2001, Ch. 370)		1,151,891.60
Fees - Public Health Priority Funds		562,692.50
Interest		2,706.23
Accounts Receivable:		
Other		3,846.50
Fees		3,671.50
Overpayments		2,453.50
Fees Due State:		
Secretary of State		9,031.50
State Realty Transfer Fees		8,395,412.46
		12,638,039.57
		14,083,817.28
Disbursements:		
Paid County Treasurer:		
Fees - County Clerk		2,591,075.47
Fees - County Clerk (P.L. 2001, Ch. 370)		1,185,541.70
Fees - Public Health Priority Funds:		
Miscellaneous Revenue Not Anticipated -		
Current Fund		146,251.00
Fees - Public Health Priority Funds - Health Fund		30,776.00
Fees - Public Health Priority Funds, Supplemental		
Fees, P.L. 2003 - Health Fund		409,377.00
Interest		2,630.81
Accounts Receivable:		
Other		3,086.50
Attorney Deposits		13,051.40
Overpayments		2,513.50
Paid State:		
Secretary of State		9,168.00
State Realty Transfer Fees		8,671,500.33
		13,064,971.71
Balance December 31, 2006	H	\$ 1,018,845.57

COUNTY OF SUSSEX
2006
PLANNING BOARD

COUNTY OF SUSSEX
PLANNING BOARD
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2006</u>	<u>2005</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	I-1	\$ 9,600.00	\$ 8,940.50
<u>TOTAL ASSETS</u>		<u>\$ 9,600.00</u>	<u>\$ 8,940.50</u>
 <u>LIABILITIES</u>			
Due to County Treasurer		\$ 9,600.00	\$ 8,940.50
<u>TOTAL LIABILITIES</u>		<u>\$ 9,600.00</u>	<u>\$ 8,940.50</u>

COUNTY OF SUSSEX
PLANNING BOARD
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2005	I	\$ 8,940.50
Increased by:		
Fees Collected		<u>85,277.00</u>
		94,217.50
Decreased by:		
Paid to County Treasurer:		
Nonbudget Revenue		<u>84,617.50</u>
Balance December 31, 2006	I	<u>\$ 9,600.00</u>

COUNTY OF SUSSEX
2006
PUBLIC HEALTH NURSING

COUNTY OF SUSSEX
PUBLIC HEALTH NURSING
COMPARATIVE BALANCE SHEET

	December 31,	
	2006	2005
<u>ASSETS</u>		
Patients' Accounts Receivable	\$ 60.00	\$ -0-
<u>TOTAL ASSETS</u>	\$ 60.00	\$ -0-
 <u>RESERVES</u>		
Reserve for Patients' Accounts Receivable	\$ 60.00	\$ -0-
<u>TOTAL RESERVES</u>	\$ 60.00	\$ -0-

COUNTY OF SUSSEX
PUBLIC HEALTH NURSING
SCHEDULE OF CASH
YEAR ENDED DECEMBER 31, 2006

Increased by:

Collections - Health Clinics/Screenings \$ 31,229.61

Decreased by:

Paid to County Health Fund:
Account Refunds \$ 31,229.61

COUNTY OF SUSSEX

2006

COUNTY SHERIFF

COUNTY OF SUSSEX
SHERIFF
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2006</u>	<u>2005</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	K-1	\$ 184,322.65	\$ 551,741.92
<u>TOTAL ASSETS</u>		<u>\$ 184,322.65</u>	<u>\$ 551,741.92</u>
 <u>LIABILITIES AND RESERVES</u>			
Due County Treasurer:			
Fees		\$ 12,649.56	\$ 44,696.28
Fees - (P.L. 2001, Ch. 370)		6,954.29	25,890.98
Fees - Sheriff's Trust Account		660.00	456.00
Attorneys' Fees		281.33	628.65
Reserve for Court Orders		163,777.47	480,070.01
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 184,322.65</u>	<u>\$ 551,741.92</u>

COUNTY OF SUSSEX
SHERIFF
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2005	K	\$ 551,741.92
Increased by:		
Due to County Treasurer:		
Fees		\$ 232,796.09
Fees - (P.L. 2001, Ch. 370)		150,326.80
Fees - County Sheriff Trust Account		7,604.00
Attorney's Fees		523.24
Court Orders		3,223,661.81
Petty Cash		2,000.00
		3,616,911.94
		4,168,653.86
Decreased by:		
Paid to County Treasurer:		
Fees		264,842.81
Fees - (P.L. 2001, Ch. 370)		169,263.49
Fees - Trust Account		7,400.00
Services (Attorneys)		870.56
Court Orders		3,539,954.35
Petty Cash		2,000.00
		3,984,331.21
Balance December 31, 2006	K	\$ 184,322.65

COUNTY OF SUSSEX
2006
COUNTY SURROGATE

COUNTY OF SUSSEX
COUNTY SURROGATE
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2006</u>	<u>2005</u>
<u>ASSETS</u>			
Cash and Cash Equivalents -			
Surrogate's Account	L-1	\$ 1,526.45	\$ 2,359.08
Guardianship Accounts	L-1	8,668,729.57	7,858,241.71
Change Fund		100.00	100.00
Due from County Treasurer:			
Fees			8.00
<u>TOTAL ASSETS</u>		<u>\$ 8,670,356.02</u>	<u>\$ 7,860,708.79</u>
 <u>LIABILITIES AND RESERVES</u>			
Reserve for Guardianship Accounts		\$ 8,668,729.57	\$ 7,858,241.71
Due to County Treasurer:			
Fees - Surrogate Trust Account		78.44	568.00
Due Secretary of State		223.40	219.25
Attorneys' Deposits		1,224.61	1,579.83
Reserve for Change Fund		100.00	100.00
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 8,670,356.02</u>	<u>\$ 7,860,708.79</u>

COUNTY OF SUSSEX
COUNTY SURROGATE
SCHEDULE OF CASH

	<u>Ref.</u>	<u>County Surrogate</u>	<u>Guardianship</u>
Balance December 31, 2005	L	\$ 2,359.08	\$ 7,858,241.71
Increased by Receipts:			
Due to County Treasurer:			
Fees		145,203.90	
Fees - Surrogate Trust Account		9,634.44	
Secretary of State Fees		124.49	
Deposits Pursuant to Court Orders			1,995,320.95
Interest			277,155.74
		<u>154,962.83</u>	<u>2,272,476.69</u>
Decreased by Disbursements:			
Paid County Treasurer:			
Fees		83,715.67	
Fees - (P.L. 2001, Ch. 370)		61,480.23	
Fees - Surrogate Trust Account		10,124.00	
Attorneys' Deposits		355.22	
Secretary of State		120.34	
Payments in Accordance with Court Orders			1,461,988.83
		<u>155,795.46</u>	<u>1,461,988.83</u>
Balance December 31, 2006	L	<u>\$ 1,526.45</u>	<u>\$ 8,668,729.57</u>

COUNTY OF SUSSEX
2006
BOARD OF TAXATION

COUNTY OF SUSSEX
BOARD OF TAXATION
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2006</u>	<u>2005</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	M-1	<u>\$ 5.00</u>	<u>\$ 17.02</u>
<u>TOTAL ASSETS</u>		<u><u>\$ 5.00</u></u>	<u><u>\$ 17.02</u></u>
 <u>RESERVES</u>			
Reserve for Tax Appeal Filing Fees		<u>\$ 5.00</u>	<u>\$ 17.02</u>
<u>TOTAL RESERVES</u>		<u><u>\$ 5.00</u></u>	<u><u>\$ 17.02</u></u>

COUNTY OF SUSSEX
BOARD OF TAXATION
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2005	M	\$ 17.02
Increased by:		
Tax Appeal Filing Fees		7,646.00
		<u>7,663.02</u>
Decreased by:		
Paid to County Treasurer - Trust Funds	\$ 7,450.00	
Paid to County Treasurer - Nonbudget Revenue	<u>208.02</u>	
		<u>7,658.02</u>
Balance December 31, 2006	M	<u>\$ 5.00</u>

COUNTY OF SUSSEX

2006

COUNTY JAIL

COUNTY OF SUSSEX
COUNTY JAIL
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2006</u>	<u>2005</u>
<u>ASSETS</u>			
Cash and Cash Equivalents:			
Bail Account	N-1		\$ 2,832.00
Inmate Trust Account	N-1	\$ 64,457.56	49,208.26
Inmate Interest Account	N-1	1,126.05	2,400.00
Work Release Program	N-1	1,010.00	1,010.00
Sheriff's Labor Assistance Program	N-1	3,237.33	15,190.33
Inmate Processing Fees Account	N-1	100.00	100.00
<u>TOTAL ASSETS</u>		<u>\$ 69,930.94</u>	<u>\$ 70,740.59</u>
 <u>LIABILITIES AND RESERVES</u>			
Bail Deposits			\$ 2,832.00
Reserve for Inmate Trust		\$ 61,310.24	46,241.94
Reserve for Recreational Purchases for Inmates		4,273.37	5,366.32
Reserve for Work Release Program		1,010.00	1,010.00
Reserve for Sheriff's Labor Assistance Program		3,237.33	15,190.33
Reserve for Inmate Processing Fees		100.00	100.00
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 69,930.94</u>	<u>\$ 70,740.59</u>

COUNTY OF SUSSEX
COUNTY JAIL
SCHEDULE OF CASH

<u>Ref.</u>	<u>Bail</u> <u>Account</u>	<u>Inmate</u> <u>Trust</u> <u>Account</u>	<u>Inmate</u> <u>Interest</u> <u>Account</u>	<u>Work</u> <u>Release</u> <u>Program</u>	<u>Sheriff's</u> <u>Labor</u> <u>Assistance</u> <u>Program</u>	<u>Inmate</u> <u>Processing</u> <u>Fees</u> <u>Account</u>
Balance December 31, 2005	N \$ 2,832.00	\$ 49,208.26	\$ 2,400.00	\$ 1,010.00	\$ 15,190.33	\$ 100.00
Increased by Receipts:						
Bail Received	24,125.02					
Sheriff's Labor Assistance Program Fees					35,047.00	32,670.57
Inmate Processing Fee Account		249,293.00				
Inmate Deposits and Miscellaneous		181.00				
Interest Earned - Due Inmate Interest			35,726.05			
Interest, Profits and Miscellaneous	<u>24,125.02</u>	<u>249,474.00</u>	<u>35,726.05</u>		<u>35,047.00</u>	<u>32,670.57</u>
Decreased by Disbursements:						
Bail Disbursed	26,957.02					
Returned to Inmates/Inmate Purchases		234,224.70				
Turned over to County Treasurer -						
Current Fund - Nonbudget Revenue						32,670.57
Turned over to County Treasurer -						
Other Trust Funds			37,000.00		47,000.00	32,670.57
	<u>26,957.02</u>	<u>234,224.70</u>	<u>37,000.00</u>		<u>47,000.00</u>	<u>32,670.57</u>
Balance December 31, 2006	N \$ -0-	<u>\$ 64,457.56</u>	<u>\$ 1,126.05</u>	<u>\$ 1,010.00</u>	<u>\$ 3,237.33</u>	<u>\$ 100.00</u>

COUNTY OF SUSSEX
2006
HOMESTEAD/WELFARE HOME -
PATIENTS IN COUNTY INSTITUTIONS

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

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2006</u>	<u>2005</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	O-1	\$ 118,065.15	\$ 124,356.44
Patients - Accounts Receivable		864,273.22	792,910.44
<u>TOTAL ASSETS</u>		<u>\$ 982,338.37</u>	<u>\$ 917,266.88</u>
 <u>LIABILITIES AND RESERVES</u>			
Due County Treasurer - Revenue		\$ 360.07	\$ 34,651.96
Reserve for Security Deposits		86,926.76	64,973.35
Reserve for Individual Patients' Accounts		28,927.74	22,211.46
Reserve for Donations in Memory of Former Patients		1,850.58	2,519.67
Reserve for Patients' Accounts Receivable		864,273.22	792,910.44
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 982,338.37</u>	<u>\$ 917,266.88</u>

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

	<u>Ref.</u>	
Balance December 31, 2005	O	\$ 124,356.44
Receipts:		
Due to the County Treasurer:		
Patients in County Institutions Revenue	\$ 7,096,717.04	
Medicaid Peer Grouping Funds	164,422.00	
Security Deposits - Interest Earned	881.91	
Security Deposits	63,048.00	
Donations in Memory of Former Patients	805.00	
Interest Earned on Donations in Memory of Former Patients Account	5.91	
Individual Patients' Accounts	63,938.02	
Petty Cash	2,109.85	
	7,391,927.73	
		7,516,284.17
Disbursements:		
Paid to the County Treasurer:		
Revenue Accounts Receivable	7,124,058.00	
Grant Funds Receivable	164,422.00	
Account Refunds	9,711.76	
Individual Patients' Expenses	54,460.91	
Security Deposits Returned/Applied to Patients Receivable	41,976.50	
Donations in Memory of Former Patients - Expenses	1,480.00	
Petty Cash	2,109.85	
	7,398,219.02	
Balance December 31, 2006	O	\$ 118,065.15

COUNTY OF SUSSEX
2006
HEALTH DIVISION

COUNTY OF SUSSEX
HEALTH DIVISION
COMPARATIVE BALANCE SHEET

	December 31,	
	<u>2006</u>	<u>2005</u>
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ -0-	\$ -0-
<u>TOTAL ASSETS</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
 <u>LIABILITIES</u>		
Due to County Treasurer	\$ -0-	\$ -0-
<u>TOTAL LIABILITIES</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

COUNTY OF SUSSEX
HEALTH DIVISION
SCHEDULE OF CASH
YEAR ENDED DECEMBER 31, 2006

Increased by:

Cash Receipts

\$ 5,377.00

Decreased by:

Paid to County Treasurer - Health Fund:

Account Refunds

\$ 5,377.00

COUNTY OF SUSSEX

PART II

SINGLE AUDIT

YEAR ENDED DECEMBER 31, 2006

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2006

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
					From	To		
U.S. DEPT. OF HEALTH & HUMAN SERVICES:								
Passed Through N.J. Dept. of Health and Senior Services:								
Aging Cluster:								
Title III - Aging - Area Plan Grant:								
#05-1394-AAA-02	93.043 through 93.045	100-046-4144-061-6110; 100-046-4144-262-6110; 100-046-4144-265-6110	\$ 449,491.00 418,917.00 868,408.00	\$ 238,497.00 388,889.00 627,386.00	01/01/05 01/01/06	12/31/05 12/31/06	\$ 5,166.97 405,083.19 410,250.16	\$ 406,519.41 405,083.19 811,602.60
Nutrition Services Incentive Program:								
2006	93.053	100-046-4144-049-6110	41,877.00 910,285.00	19,663.00 647,049.00	01/01/06	12/31/06	41,877.00 452,127.16	41,877.00 853,479.60
Total Aging Cluster								
Public Health Preparedness and Response for Bioterrorism:								
2004 (05-1163-BT-L-3)	93.283		546,685.00	190,915.96	8/31/04	8/31/05		369,544.58
2005 (06-1163-BT-L-1)	93.283	100-046-4E05-362-6140;	539,317.00	267,843.51	8/31/05	10/31/06	414,058.34	517,676.46
2006 (07-1163-BT-L-2)	93.283	100-046-4L10-360-6120	503,074.00 1,589,076.00	458,759.47	8/31/06	8/30/07	126,947.05 541,005.39	126,947.05 1,014,168.09
TOTAL DEPT. OF HEALTH & HUMAN SERVICES								
U.S. DEPT. OF JUSTICE:								
Passed Through N.J. Dept. of Law & Public Safety:								
Division of Criminal Justice:								
Multi-Jurisdictional Narcotics Task Force:								
JAG 1-19TF05	16.579	100-066-1020-157-6010	81,809.00	81,809.00	01/01/05	3/21/06	9,765.00	81,808.98
DE 2-36-04	16.579	100-066-1020-157-6010	81,809.00 163,618.00	81,809.00	01/01/06	04/30/07	66,370.50 76,135.50	66,370.50 148,179.48
Local Law Enforcement Block Grant - Megan's Law:								
LLE-19-03	16.592	100-066-1020-261-6010	7,857.00		10/01/04	08/30/05	0.19	7,857.00
LLE-42-04	16.592	100-066-1020-261-6010	1,280.00		07/01/05	12/31/05	1,100.12	1,280.00
2006 - LLE-21-04	16.592	100-066-1020-261-6010	2,767.00 11,904.00		10/01/05	09/30/06	2,766.85 3,867.16	2,766.85 11,903.85

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2006

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
					From	To		
<u>U.S. DEPT. OF JUSTICE:</u>								
Passed Through N.J. Dept. of Law & Public Safety:								
Division of Criminal Justice:								
Domestic Violence Victim Assistance:								
#V-19-03	16.575	100-066-1020-142-6010	\$ 187,971.00		03/16/04	03/16/05	\$ 186,351.23	
#V-19-04	16.575	2004-VA-GX-0058	217,260.00	\$ 148,898.00	03/16/05	03/15/06	\$ 66,402.58	204,457.55
#V-11-05	16.575	100-066-1020-142-6010	228,215.00	129,676.00	03/16/06	03/15/07	177,217.58	177,217.58
			633,446.00	278,574.00			243,620.16	568,026.36
Sexual Assault Nurse Examiner:								
V-41-03S	16.575	100-066-1020-142-6010	78,200.00	25,508.00	10/01/04	09/30/05	126.96	76,370.60
V-20-05	16.575	100-066-1020-142-6010	84,079.00	77,540.00	10/01/05	09/30/06	77,538.58	77,538.58
			162,279.00	103,048.00			77,665.54	153,909.18
Juvenile Accountability Incentive Block Grant:								
JAIBG-02-19 (2003)	16.523	100-066-1500-121-6010	33,484.00	22,897.00	01/01/03	12/31/03		33,484.00
JAIBG-03-19 (2004)	16.523	100-066-1500-121-6010	25,720.00	25,720.00	01/01/04	12/31/04		25,434.42
JAIBG-02-09 (2005)	16.523	100-066-1500-121-6010	11,011.00		01/01/05	12/31/05	72.40	4,886.92
JAIBG (2006)	16.523	100-066-1500-121-6010	10,069.00		01/01/06	12/31/06	9,562.50	9,562.50
			80,284.00	48,617.00			9,634.90	73,367.84
Community Oriented Policing Services (COPS):								
2005CKWX0328 Law Enforcement Technology	16.710	N/A	295,993.00		12/08/04	12/07/07	255,934.39	255,934.39
FY04 National Criminal History Improvement NCIP Program								
	16.554	100-066-1000-050-6110	22,903.20	22,903.20	09/16/05	08/30/06	22,903.00	22,903.00
State Homeland Security Grant Program - Phase II								
	16.007	100-066-1200-833-6131	582,350.00	316,688.27	07/01/03	04/30/05		557,234.90
			1,952,777.20	851,639.47			689,760.65	1,791,459.00
TOTAL DEPT. OF JUSTICE								

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2006

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
					From	To		
U.S. DEPT. OF TRANSPORTATION:								
Passed thru N.J. Dept. of Transportation:								
Highway Planning and Construction Cluster:								
State Aid Highways Projects - County Aid	20.205	480-078-6320-TCAP-6010	\$ 1,574,000.00		01/01/05	12/31/05	\$ 484,115.00	\$ 1,308,115.61
State Aid Highways Projects - County Aid	20.205	480-078-6320-TCAP-6010	1,574,000.00	\$ 1,574,000.00	01/01/06	12/31/06	484,115.00	1,308,115.61
			3,148,000.00	1,574,000.00				
Sussex and Morris Counties August 2000 Flood Projects								
	20.205	480-078-6320-TCAP-6010	N/A	139,480.18	8/00	N/A	13,210.21	7,284,859.63
North Jersey Transportation Planning Authority:								
FHWA/NJTPA Local Scoping Projects	20.205	N/A	558,730.00	14,852.22	01/01/02	N/A		558,730.00
FHWA/NJTPA Local Scoping Projects	20.205	N/A	843,681.00		01/01/03	N/A	1,608.00	840,289.00
FHWA/NJTPA Local Scoping Projects	20.205	N/A	479,989.00	605.00	01/01/05	N/A	1,608.00	474,988.50
			1,882,400.00	15,457.22				1,874,007.50
Total Highway Planning and Construction Cluster								
			5,030,400.00	1,728,937.40			498,933.21	10,466,982.74
Passed thru N.J. Dept of Law & Public Safety:								
Division of Highway Traffic Safety:								
Personal Services:								
2006	20.215	100-066-1160-077-6010	17,410.00	12,661.89	05/01/06	10/31/06	12,661.89	12,661.89
Passed Through N.J. Transit Corporation:								
Job Access: Reverse Commute								
	20.516	N/A	114,840.00		01/01/06	06/30/08	16,471.91	16,471.91
FTA - Section 5311 Grants:								
Operating & Nonoperating:								
2003/2005	20.507	Vendor #03969;04270	423,737.00		07/01/03	06/30/04		405,660.34
2004/2005	20.507	Vendor #03969;04270	492,251.00	28,067.58	07/01/04	06/30/05		368,866.55
2005/2006	20.507	Vendor #03969;04270	460,337.00	78,644.90	07/01/05	06/30/06	234,772.97	453,381.67
2006/2007	20.507	Vendor #03969;04270	523,749.00	106,712.48	07/01/06	06/30/07	222,350.51	440,959.21
			1,900,074.00	106,712.48			457,123.48	1,668,867.77
TOTAL DEPT. OF TRANSPORTATION								
			7,062,724.00	1,848,311.77			985,190.49	12,164,984.31

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2006

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
					From	To		
<u>U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT:</u>								
N.J. Dept. of Community Affairs:								
ED1 - Special Project Grant #B-02-SP-NJ-0433	14.246	N/A	\$ 200,000.00		10/23/02	10/23/07	\$ 199,474.79	
Small Cities Program - Emergency Housing Repair Fund	14.219	N/A	5,000.00		10/08/03	12/31/04	5,000.00	
Small Cities Program - 2005	14.228	100-022-8020-078-6120	250,000.00	\$ 143,863.00	12/01/04	05/31/06	245,000.00	247,000.00
			255,000.00	143,863.00			245,000.00	252,000.00
TOTAL DEPT. OF HOUSING AND URBAN DEVELOPMENT			455,000.00	143,863.00			245,000.00	451,474.79
<u>ENVIRONMENTAL PROTECTION AGENCY:</u>								
2004 Municipal Stormwater Regulation Program	66.605	100-042-4850-118-6110	10,000.00	2,500.00	03/01/04	02/28/07	5,100.00	5,100.00
2006 Municipal Stormwater Regulation Program	66.605	100-042-4850-118-6110	10,000.00	10,000.00	03/01/04	02/28/07	5,100.00	5,100.00
TOTAL ENVIRONMENTAL PROTECTION AGENCY			20,000.00	12,500.00			5,100.00	10,200.00
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>								
Passed thru N.J. Dept of Law & Public Safety:								
Homeland Security Cluster:								
State Homeland Security Grant Program - FY04	97.004	100-066-1200-893-6131	510,692.00	496,546.64	04/01/04	03/31/06	231,005.56	492,067.27
State Homeland Security Grant Program FY05	97.067	100-066-1200-893-6131	358,622.00		03/01/05	09/30/07	275,241.46	275,241.46
Total Homeland Security Cluster			869,314.00	496,546.64			506,247.02	767,308.73
Special Needs and Emergency Management Planning								
	97.042	100-066-1200-726-6110	10,000.00		07/01/04	06/30/06	9,975.00	9,975.00
Hazardous Materials Emergency Planning								
	97.021	100-066-1200-703-6110	9,350.00	9,350.00	10/26/06	N/A	8,812.21	8,812.21
Citizen Corps and Community Emergency Response Team:								
2003	97.054	100-066-1200-851-6110	9,446.00		01/01/03	12/31/03	1,218.32	6,362.33
2004	97.054	100-066-1200-850-6110			01/01/04	12/31/04		
2004	97.054	100-066-1200-851-6110	3,194.64		01/01/04	12/31/04	3,139.85	3,139.85
2005	97.054	100-066-1200-850-6110	1,270.89		01/01/05	12/31/05	1,176.78	1,176.78
2006	97.054	100-066-1200-893-6110	1,000.00	1,000.00	01/01/06	12/31/06	990.08	990.08
			14,911.53	1,000.00			6,525.03	11,669.04
TOTAL DEPARTMENT OF HOMELAND SECURITY			903,575.53	506,896.64			531,559.26	797,764.98

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2006

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Current Year		Current Year Grant Expenditures	Cumulative Expenditures
				Grant Receipts	From To		
TOTAL FEDERAL AWARD EXPENDITURES			\$ 12,893,437.73	\$ 4,469,019.35		\$ 3,449,742.95	\$ 17,083,530.77

N/A - Not Available/Not Applicable

Analysis of Expenditures:

Current Fund:

Paid
 Encumbered

Ref.

A-12
 A-12

General Capital:

Improvement Authorization Expenditures Ord. #00-25 (Federal Share)

13,210.21
 \$ 3,449,742.95

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

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2006

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>							
Health Service Contract - Case Management							
	100-046-4575-233-6140;						
	491-046-4572-011-6140	\$ 276,551.00	\$ 209,834.00	07/01/05	06/30/06	\$ 150,623.30	\$ 260,561.50
	#06-273-EIP-L-3	280,994.00		07/01/06	06/30/07	123,572.00	123,572.00
	#07-297-SCH-L-0	557,545.00	209,834.00			274,195.30	384,133.50
County Comprehensive Alcoholism and Drug Services:							
	760-054-4219-001-6110	261,447.00	170,106.00	01/01/05	12/31/05		241,310.01
	760-054-4219-024-6110	256,059.00	195,434.92	01/01/06	12/31/06	246,493.15	246,493.15
		517,506.00	365,540.92			246,493.15	487,803.16
Right-to-Know Act:							
	100-046-4771-105-6110	9,380.00	9,380.00	01/01/06	12/31/06	9,380.00	9,380.00
Office on Aging - Sussex County Area Plan Grant:							
State Aid Reimbursement:							
	2005	58,000.00		01/01/04	12/31/05	64.77	43,958.03
	2006	58,000.00		01/01/05	12/31/06	57,877.89	57,877.89
	2007	58,000.00	58,000.00	01/01/06	12/31/07		
		174,000.00	58,000.00			57,942.66	101,835.92
State Matching Funds:							
	2005	34,319.00	11,064.00	01/01/05	12/31/05		34,026.61
	2006	33,588.00	33,439.00	01/01/06	12/31/06	33,537.00	33,537.00
		67,907.00	44,503.00			33,537.00	67,563.61
Weekend/Home Delivered Meals:							
	2006	13,000.00	13,000.00	01/01/06	12/31/06	13,000.00	13,000.00
		13,000.00	13,000.00			13,000.00	13,000.00
Social Services Block Grant:							
	2005	13,190.00	6,924.00	01/01/05	12/31/05	510.00	13,190.00
	2006	13,192.00	11,950.00	01/01/06	12/31/06	12,142.00	12,142.00
		26,382.00	18,874.00			12,652.00	25,332.00

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2006

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:</u>							
Office on Aging - Sussex County Area Plan Grant:							
Safe Housing & Transportation Program:							
2005	491-046-4144	\$ 11,094.00	\$ 5,102.00	01/01/05	12/31/05	\$ 1,093.00	\$ 11,094.00
2006	077-6110	11,246.00	5,992.00	01/01/06	12/31/06	1,093.00	1,093.00
		<u>22,340.00</u>	<u>11,094.00</u>			<u>1,093.00</u>	<u>12,187.00</u>
Cost of Living Allowance (COLA):							
2005	491-046-4144	38,390.00	3,453.00	01/01/05	12/31/05		35,167.00
2006	077-6110	40,005.00	33,837.00	01/01/06	12/31/06	38,714.00	38,714.00
		<u>78,395.00</u>	<u>37,290.00</u>			<u>38,714.00</u>	<u>73,881.00</u>
Home Delivered Meals:							
2005	100-046-4144-324-6110;	23,236.00	4,270.00	01/01/05	12/31/05		23,236.00
2006	100-046-4144-227-6110	28,709.00	23,192.00	01/01/06	12/31/06	28,709.00	28,709.00
		<u>51,945.00</u>	<u>27,462.00</u>			<u>28,709.00</u>	<u>51,945.00</u>
Care Coordination:							
2005	100-046-4144-228-6110	23,810.00	7,936.00	01/01/05	12/31/05	4,842.00	23,810.00
2006		23,810.00	7,936.00	01/01/06	12/31/06	16,889.00	16,889.00
		<u>47,620.00</u>	<u>7,936.00</u>			<u>21,731.00</u>	<u>40,699.00</u>
Caregiver Initiative							
	100-046-4144-355-6110	79,000.00	34,068.00	01/01/05	12/31/05		79,000.00
Social Assistance Management Systems (SAMS)							
	100-046-4145-359-6110	2,890.00	2,150.00	01/01/06	12/31/06		
Adult Protective Services for Vulnerable Adults:							
2005	491-046-4144-076-6110;	75,982.00	33,286.00	01/01/05	12/31/05	2,350.00	75,982.00
2006	100-046-4144-226-6110	76,132.00	37,152.00	01/01/06	12/31/06	76,132.00	76,132.00
		<u>152,114.00</u>	<u>70,438.00</u>			<u>78,482.00</u>	<u>152,114.00</u>
Senior Health Insurance Program:							
2005	100-046-4144-056-6110	24,000.00	24,000.00	01/01/05	12/31/05	1,319.68	23,223.16
2006		27,300.00	15,000.00	01/01/06	12/31/06	19,989.14	19,989.14
		<u>51,300.00</u>	<u>39,000.00</u>			<u>21,308.82</u>	<u>43,212.30</u>

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2006

State Funding Department	State Grant Account #	Grant Award	Current Year		Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
			Receipts	Expenditures	From	To		
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:</u>								
	100-046-4535							
Leaders' Academy for Healthy Community Development	129-6140	\$ 1,250.00	\$ 1,250.00	\$ 1,250.00	01/01/06	12/31/06	\$ 1,250.00	\$ 1,250.00
SNS Strategic National Stockpile Exercise for First Responders	100-046-4E05 362-6140	35,000.00	24,186.00	24,186.00	09/01/05	08/31/06	34,991.75	34,991.75
TOTAL NJ DEPARTMENT OF HEALTH & SENIOR SERVICES		1,887,574.00	974,005.92	873,479.68			1,578,328.24	
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>								
Division of Youth and Family Services:								
Human Services Advisory Council/Child Abuse/Missing Children:								
	100-016-1610-023-6130	61,817.00	61,817.00	61,817.00	01/01/06	12/31/06	57,520.97	57,520.97
		61,817.00	61,817.00	57,520.97			57,520.97	57,520.97
Youth Incentive Program:	100-016-1610-023-6130	27,305.00	27,456.00	27,456.00	01/01/05	12/31/05	252.67	23,429.99
	#05BDUN	27,456.00	27,456.00	24,289.69	01/01/06	12/31/06	24,289.69	24,289.69
	#06BDUN	54,761.00	27,456.00	24,542.36			24,542.36	47,719.68
Division of Disability Services:								
Personal Assistance Services Program (PASP):								
	100-054-1014-005-6130	128,966.00	128,966.00	128,966.00	01/01/06	12/31/06	126,009.65	126,009.65
Division of Family Development:								
Social Services for the Homeless:								
	100-054-7550-072-6030	95,738.00	47,822.00	47,822.00	01/01/05	12/31/05	95,738.00	95,738.00
	#H11UZ5N	104,610.00	98,610.00	98,610.00	01/01/06	12/31/06	104,610.00	104,610.00
	#SH06019	200,348.00	146,432.00	104,610.00			104,610.00	200,348.00
Workfirst New Jersey:								
Special Initiative & Transportation Contract								
	100-054-7550-291-6110	147,078.00	25,255.00	25,255.00	07/01/04	06/30/05	163,029.01	147,078.00
	Special Initiative & Transportation Contract	173,496.00	163,935.00	163,935.00	07/01/05	06/30/06	163,029.01	172,423.75
Special Initiative, Transportation and TANF Initiative for Parents Contract #TS07019								
	100-054-7550-424-6130	151,978.00	75,990.00	75,990.00	07/01/06	06/30/07	140,938.29	140,938.29
		472,552.00	265,180.00	303,967.30			303,967.30	460,440.04

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEARENDED DECEMBER 31, 2006

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>							
Child and Adolescent Health Programs	4220-100-046-4535-129-6140	\$ 1,250.00	\$ 1,250.00	01/01/06	12/31/06	\$ 616,650.28	\$ 892,038.34
TOTAL NJ DEPARTMENT OF HUMAN SERVICES							
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>							
Handicapped Person's Recreational Opportunities Act:	100-022-8050-035-6120;	40,000.00	26,000.00	01/01/05	12/31/05	34,888.88	39,815.14
#05-1920-00	100-022-8050-184-6120	35,045.00	9,815.75	01/01/06	12/31/06	34,888.88	34,888.88
#06-1920-00		75,045.00	35,815.75			34,888.88	74,704.02
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>							
Smart Growth Planning Grant	100-022-8070-039-6120	300,000.00		01/01/00	12/31/01	38,517.40	47,973.48
Special Legislation #02-5217-00: Law Enforcement Training Center	100-022-8030-606-6120	400,000.00		07/01/01	03/11/05	22,425.70	398,343.04
Special Legislation #01-5234-00: Refurbish Courthouse	100-022-8030-322-6120	1,000,000.00		01/01/01	03/11/05	138,397.74	959,876.10
		1,400,000.00				160,823.44	1,358,219.14
TOTAL NJ DEPARTMENT OF COMMUNITY AFFAIRS		1,775,045.00	35,815.75			234,229.72	1,480,896.64
<u>NJ DEPARTMENT OF STATE:</u>							
Division of Archives and Records Committee: Public Archives and Records Infrastructure Support	100-074-2545-033-6110	725,666.00	572,800.00	07/01/05	06/30/06	616,297.88	616,297.88
		1,145,600.00	572,800.00	07/01/06	06/30/07	3,913.10	3,913.10
		1,871,266.00	572,800.00			620,210.98	620,210.98
<u>NJ TRANSIT CORPORATION:</u>							
Senior Citizens and Disabled Residents Transportation Program	EC-8225	526,373.17	68,655.70	01/01/03	12/31/03	42,375.38	456,508.77
		460,783.46	56,086.27	01/01/05	12/31/05	566,965.17	458,328.42
		583,984.00	124,741.97	01/01/06	12/31/06	609,340.55	566,965.17
		1,571,140.63	124,741.97			609,340.55	1,481,802.36

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2006

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ TRANSIT CORPORATION:</u>							
Senior Citizens and Disabled Residents - Ten Year Comprehensive Mobility Plan Study	N/A	\$ 50,000.00	\$ 50,000.00	06/13/01	08/25/04	\$ 7,776.00	\$ 50,000.00
TOTAL NJ TRANSIT CORPORATION		1,621,140.63	174,741.97			617,116.55	1,531,802.36
<u>NEW JERSEY COMMERCE, ECONOMIC GROWTH & TOURISM COMMISSION:</u>							
2006 Birding and Nature Festival Cooperative Marketing Grant							
	N/A	9,000.00	9,000.00	01/01/06	12/31/06	8,815.85	8,815.85
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
County Environmental Health (CEHA)							
	100-042-4855	163,760.00	13,788.85	01/01/04	06/30/05	89.00	159,221.99
	075-6010;	152,500.00	84,623.85	01/01/05	12/31/05	99,871.19	107,293.54
	100-042-4840-094-6110	141,090.00	22,342.00	01/01/06	12/31/06	108,934.53	108,934.53
		457,350.00	120,754.70			208,894.72	375,450.06
Clean Communities Program	765-042-4900-005-6010	43,162.80		01/01/04	12/31/04		43,141.16
		41,377.86		01/01/05	12/31/05	537.67	41,377.00
		44,928.85	44,928.85	01/01/06	12/31/06	39,572.87	39,572.87
		129,469.51	44,928.85			40,110.54	124,091.03
Swartzwood Lake Phase II Project	571-042-4800-001-6020	104,202.00	10,415.66	01/01/99	12/31/99		104,201.05
Section 604B Water Quality Management Grant	RP06-026-100-024-4801-444	24,565.00		08/07/06	09/30/07	8,500.00	8,500.00
Division of Watershed Management:							
Northwest Watershed Region Program Grant:							
Watershed and Strategic Growth Management Initiative	100-042-4801-473-6110	100,000.00	18,028.99	03/01/04	02/28/07		99,966.84
TOTAL NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION		720,384.51	203,128.20			266,321.11	721,024.83

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2006

State Funding Department	State Grant Account #	Grant Award	Current Year		Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
			Grant Receipts	Grant Expenditures	From	To		
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>								
County Prosecutor Insurance Fraud Reimbursement Program	100-066-1020-305-6110	\$ 123,260.00	\$ 16,214.96		01/01/04	12/31/04	\$ 4,514.26	\$ 116,262.59
		115,266.00	33,865.71		01/01/05	12/31/05	71,935.62	73,450.35
		157,648.00	50,080.67		01/01/06	12/31/06	76,449.88	71,935.62
		396,174.00						261,648.56
Body Armor Replacement Fund	718-066-1020-001-6120	10,863.59			01/01/03	12/31/03	0.58	10,863.58
		12,970.63			01/01/05	12/31/05	3,449.05	9,602.15
		12,504.34			01/01/05	12/31/06	2,004.00	2,004.00
		13,371.09	13,371.09		01/01/06	12/31/07		
		49,709.65	13,371.09				5,453.63	22,469.73
Project Vision Grant #PV-20-04	100-066-1310-041-YPRV	43,750.00			10/01/06	9/30/07	43,750.00	43,750.00
<u>Juvenile Justice Commission:</u>								
State/Community Partnership Grant Program:								
2003	100-066-1500-007-6010	293,677.00	7,500.00		07/01/03	06/30/04		289,193.77
2004		293,669.00	74,033.00		01/01/04	12/31/04		261,306.32
2005	100-066-1500-021-6010	298,556.00	178,010.00		01/01/05	12/31/05		271,526.60
2006		363,461.00	214,993.00		01/01/06	12/31/06	363,029.76	363,029.76
		1,249,363.00	474,536.00				363,029.76	1,185,056.45
State Facilities Education Aid	100-066-1500-032-6010	45,000.00	45,000.00		07/01/05	06/30/06		45,000.00
		76,500.00			07/01/06	06/30/07	76,500.00	76,500.00
		121,500.00	45,000.00				76,500.00	121,500.00
		1,860,496.65	582,987.76				565,183.27	1,634,424.74
TOTAL NJ DEPARTMENT OF LAW & PUBLIC SAFETY								
<u>NJ DEPARTMENT OF MILITARY & VETERANS AFFAIRS:</u>								
Veterans Transportation Services:								
2005/2006	100-067-3610-058-6130	9,000.00	8,250.00		07/01/05	06/30/06	6,750.00	9,000.00
2006/2007 - VL07T03		9,000.00	3,000.00		07/01/06	06/30/07	3,750.00	3,750.00
		18,000.00	11,250.00				10,500.00	12,750.00

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2006

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>							
Sussex and Morris Counties August 2000 Flood Projects - State Share	480-078-6320-TCAP-6010	N/A	\$ 46,493.39	08/00	N/A	\$ 4,403.40	\$ 362,806.87
Bridge Bond	572-078-6220-041-6010	\$ 6,700,000.00		11/27/00	12/31/04	1,041,563.85	4,903,907.50
LEASE Law Enforcement Agency Security Enhancement	100-078-AILP-255-3520	224,000.00	46,666.65	05/10/06	05/09/08	72,602.45	72,602.45
Replacement of Bridge E-07	572-078-6220-022-6010	10,000,000.00		11/29/01	N/A	258,178.72	522,166.96
TOTAL NJ DEPARTMENT OF TRANSPORTATION							
<u>NJ DEPARTMENT OF THE TREASURY:</u>							
Governor's Council on Alcoholism/Drug Abuse: Municipal Alliance to Prevent Alcoholism/Drug Abuse	100-082-C001-044-6010	215,528.00	182,926.32	01/01/05	12/31/05	205,583.24	202,889.22
		206,730.17	43,805.19	01/01/06	12/31/06	205,583.24	205,583.24
		422,258.17	226,731.51			205,583.24	408,472.46
Higher Education Administration: P.L. 1971, c. 12 Debt Service	100-082-2155-016	1,986,108.25	1,986,108.25	01/01/06	12/31/06	1,986,108.25	1,986,108.25
TOTAL NJ DEPARTMENT OF THE TREASURY							
<u>NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SERVICES:</u>							
9-1-1 Coordination in Sussex County	100-082-SBE7 050-6110	25,000.00		01/01/05	12/31/05	305.19	305.19
9-1-1 Consolidation in Sussex County	100-082-SBE7 050-6120	60,000.00	60,000.00	01/01/06	12/31/06	60,000.00	60,000.00
TOTAL NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS							
		85,000.00	60,000.00			60,305.19	60,305.19

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2006

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>HIGHLANDS WATER PROTECTION AND PLANNING COUNCIL</u>							
County Planning Assistance Grants:							
Sewer and Water Service Area							
		\$ 25,000.00		11/05/05	02/15/06	\$ 14,459.49	\$ 14,459.49
<u>NJ DEPARTMENT OF EDUCATION</u>							
State Library Aid (Per Capita)							
	5070-150-	128,673.00		01/01/05	12/31/06	128,673.00	128,673.00
	510140-60	130,526.00	\$ 130,526.00	01/01/06	12/31/07		
		<u>259,199.00</u>	<u>130,526.00</u>			<u>128,673.00</u>	<u>128,673.00</u>
		\$ 30,375,166.21	\$ 5,682,356.40			\$ 7,575,569.18	\$ 16,930,978.30
<u>TOTAL STATE AWARD EXPENDITURES</u>							

N/A - Not Available or Not Applicable

Analysis of Expenditures

	Ref.
Current Fund:	
Paid	A-13 \$ 3,286,838.40
Encumbered	A-13 701,204.12
Paid or Charged	A-3 1,986,108.25
	<u>5,974,150.77</u>
General Capital - Improvement Authorizations #00-25 (State Share); 00-26; 01-01; 01-07; 02-02	1,472,745.41
Library Fund	128,673.00
Total	<u>\$ 7,575,569.18</u>

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

COUNTY OF SUSSEX
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2006

A. GENERAL

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

B. BASIS OF ACCOUNTING

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

C. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

D. THRESHOLD FOR FEDERAL AND STATE AWARDS

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

E. NJ ECONOMIC DEVELOPMENT AUTHORITY LOAN PAYABLE

At December 31, 2006, the County has a \$20,400.00 Economic Development Authority Loan Payable outstanding which is recorded in the General Capital Fund.

Currently, the County is in the process of repaying this loan balance. There were no loan receipts or expenditures in the current year. The project which relates to the loan is complete.

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

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

We have audited the financial statements of the County of Sussex, (the "County") as of, and for the years ended December 31, 2006 and 2005 and have issued our report thereon dated June 13, 2007, which indicated that the financial statements have been prepared on an other comprehensive basis of accounting, and was qualified for the omission of the general fixed assets group. We conducted our audits in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with accounting principles prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") such that there is more than a remote likelihood that a misstatement of the county's financial statements that is more than inconsequential will not be detected by the County's internal control. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as Finding 2006-1 and 2006-2 to be significant deficiencies in internal control over financial reporting.

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

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we do not believe that the significant deficiencies described above are material weaknesses.

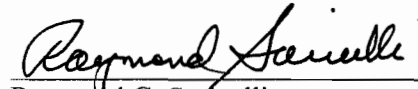
Compliance and Other Matters

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

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

June 13, 2007

NISIVOCCIA & COMPANY LLP



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

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**Independent Auditors' Report on Compliance with Requirements Applicable to Each
Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133
and New Jersey's OMB Circular NJOMB 04-04**

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

Compliance

We have audited the compliance of the County of Sussex (the "County") with the types of compliance requirements described in the US Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* and the New Jersey's State Aid/Grant *Compliance Supplement* that are applicable to each of its major federal and state programs for the year ended December 31, 2006. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

The County of Sussex's financial statements include a portion of the operations of the Sussex County Division of Social Services, which received \$667,321 in federal and state awards which is not included in the schedules of expenditures of federal and state awards for the year ended December 31, 2006. Our audit, described below, did not include the operations of the Sussex County Division of Social Services because the component unit engaged auditors to perform an audit in accordance with OMB Circular A-133.

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

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended December 31, 2006.

Internal Control Over Compliance

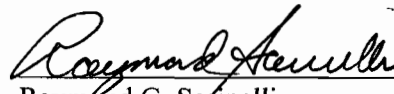
The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal or state program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

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

June 13, 2007

NISIVOCCIA & COMPANY LLP



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

COUNTY OF SUSSEX
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2006

Summary of Auditors' Results:

- A qualified report was issued on the County's financial statements prepared on an other comprehensive basis of accounting due to the omission of the general fixed assets account group.
- The audit did not disclose any material weaknesses in the internal controls of the County.
- The audit did not disclose any material weaknesses in the internal controls of the County's major federal or state programs.
- An unqualified report was issued on the County's compliance for major federal and state programs.
- The audit did not disclose any audit findings which are required to be reported under Federal OMB Circular A-133 and New Jersey's OMB Circular Letter NJOMB 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*.
- The County's major federal programs for the year ended December 31, 2006 consisted of the following awards:

	<u>CFDA #</u>	<u>Grant Expenditures</u>
Aging Cluster:		
Title III Aging - Area Plan Grant	93.043 - 93.045	\$ 410,250.16
Nutrition Services Incentive Program	93.053	41,877.00
Public Health Preparedness and		
Response for Bioterrorism	93.283	541,005.39
State Homeland Security Grant Program - FY 04	97.004	231,005.56
State Homeland Security Grant Program FY 05	97.067	275,241.46
FTA Section 5311 Grants	20.507	457,123.48

- The County's major state programs for the year ended December 31, 2006 consisted of the following awards:

	<u>State Grant Account #</u>	<u>Grant Expenditures</u>
Public Archives and Records		
Infrastructure Support	100-074-2545-033-6110	\$ 620,210.98
State/Community Partnership		
Grant Program	100-066-1500-021-6010	363,029.76
State Facilities Education Act		
Senior Citizens and Disabled	100-066-1500-032-6010	76,500.00
Residents Transportation Program		
Special Initiative and Transportation	EC-8225	609,340.55
Contract		
Higher Education Administration:	100-054-7550-291-6110;	
P.L. 1971, C-12 Debt Service	100-054-7550-424-6130	303,967.30
P.L. 1971, C-12 Debt Service	100-082-2155-016	1,986,108.25

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

COUNTY OF SUSSEX
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2006

- The threshold for determining Type A and B programs was \$300,000. A risk-based approach was used to determine major programs.

Summary of Auditors' Results:

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

- 2006-1 A fixed asset accounting and reporting system has not been implemented. This system is important to internal control so that assets are safeguarded against loss from unauthorized use or disposition.

- 2006-2 The County does not maintain an adequate segregation of duties with respect to the recording and treasury functions. 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. The County Treasurer is responsible for reconciling all bank accounts; maintaining most of the Fund cash receipts and disbursement journals and preparing the general ledger. This is due, in part, to the limited number of personnel of the County. Accordingly, management and the County Board of Chosen Freeholders should be aware of this situation and realize that the concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view.

Findings and Questioned Costs for Federal Awards:

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

Findings and Questioned Costs for State Awards:

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

COUNTY OF SUSSEX
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2006

The prior year findings with respect to the fixed assets accounting and reporting system and segregation of duties have not been resolved. These findings are included on the Schedule of Findings and Questioned Costs.

COUNTY OF SUSSEX

PART III

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2006



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

In planning and performing our audit of the financial statements of the County of Sussex (the "County") as of and for the year ended December 31, 2006, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of providing 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.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we noted certain deficiencies in internal control that we consider to be significant deficiencies.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with accounting principles prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control. We consider the following deficiencies to be significant deficiencies in internal control.

The County does not maintain an adequate segregation of duties with respect to the recording and treasury functions. 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. The County Treasurer is responsible for reconciling all bank accounts; maintaining most of the Fund's cash receipts and disbursement journals and preparing the general ledger.

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

This is due, in part, to the limited number of personnel of the County. Accordingly, management and the County Board of Chosen Freeholders should be aware of this situation and realize that the concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view.

A fixed asset accounting and reporting system has not been implemented. This system is important to internal control so that assets are safeguarded against loss from unauthorized use of disposition.

Management's Response:

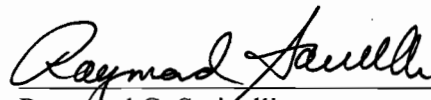
Duties of personnel will be reviewed to determine where a more adequate segregation of duties can be provided. Consideration will be given to implementing a fixed assets accounting and reporting system.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control. We do not believe that the significant deficiencies described above constitute material weaknesses.

This communication is intended solely for the information and use of the members of the Board of Chosen Freeholders and management of the County, and to meet the requirements for filing with the Division, and is not intended to be, and should not be, used by anyone other than these specified parties.

June 13, 2007

NISIVOCCIA & COMPANY LLP



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

COUNTY OF SUSSEX
OTHER 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."

The bid threshold in accordance with N.J.S.A. 40A:11-3 and 40A:11-4 (as amended) is \$21,000 and with a qualified purchasing agent the threshold may be up to \$29,000. Effective May 8, 2002, the County's Purchasing Agent was approved as a Qualified Purchasing Agent. On July 12, 2005 the county approved the increase in the bid threshold to \$29,000.

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

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

COUNTY OF SUSSEX
OTHER COMMENTS AND RECOMMENDATIONS
(Continued)

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

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

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

Technical Accounting Directives

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

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

The County is in compliance with the first two directives; however, fixed asset accounting records are not currently in place. See comment and recommendation in the SAS #112 letter.

Grant Administration

The policy regarding the prompt collection of receivables has been more consistently enforced; however, reimbursement requests should be submitted on a more timely basis in order to reduce the use of the County's existing cash and restrictions placed upon Current Fund balance.

It is recommended that reimbursement requests for collection of receivables be submitted on a more timely basis.

Management's Response

The County Treasury Department is continually reviewing grant balances and notifying departments to submit reimbursement requests as funds are expended.

COUNTY OF SUSSEX
OTHER COMMENTS AND RECOMMENDATIONS
(Continued)

Homestead

Our review of the Homestead records indicated the following:

1. The patients' accounts receivable balance increased by approximately 9% over the prior year. The receivable balance includes a number of balances which are deemed to be uncollectible.
2. During our review of the patient trust records, we noted in several instances that when a patient was unable to sign a slip requesting funds from their patient trust account an employee from the Homestead's accounting office was signing for the patient.

It is recommended that:

1. Every effort be made to pursue collection of outstanding patient receivables. If an accounts receivable balance is deemed uncollectible, the balance should be formally written off.
2. An employee independent of the maintenance of the resident trust account records be assigned to sign in lieu of patients, where necessary, on payment request slips for the patients' trust account.

Management's Response

The Homestead administrator and her accounting office personnel will make every effort to resolve the recommendations in 2007.

Planning Board/Health Division

During our review of the Planning Board and the Health Division, we noted that collections were not always deposited within 48 hours of receipt.

It is recommended that Planning Board and Health Division collections be deposited within 48 hours of receipt.

Management's Response

Planning Board and Health Division collections will be deposited within 48 hours of receipts in the future.

Accrued Sick and Vacation Liability

Although an estimate for the County's liability for accrued sick and vacation pay was prepared and appears reasonable, the estimate was not detailed by employee.

It is recommended that the estimate for the County's liability for accrued sick and vacation pay be detailed by employee.

Management's Response

The County implemented a personnel management software package in 2006. This software will be helpful in providing at least a portion of the information needed for the calculation of the County's liability for accrued sick and vacation pay by employee.

COUNTY OF SUSSEX
OTHER COMMENTS AND RECOMMENDATIONS
(Continued)

General Capital Fund

Ordinance Number 00-25 is for the Improvement of Roads, Bridges and Other County Property Damaged by the Flood of August 2000. The ordinance has been partially funded to date by reimbursements from the federal and state governments for flood damage repairs. The ordinance has unfunded debt of approximately \$3.7 million (of which approximately \$2.9 million has been expended) at December 31, 2006. The County has filed approximately \$2.2 million in reimbursements to date in 2006 related to expenditures charged to this ordinance. Since the County has received a significant portion of the requested reimbursement, no formal recommendation is deemed necessary however the County should continue to pursue the collection of the remaining reimbursement.

Single Audit

1. State/Community Partnership Grant - Juvenile Justice Program

The quarterly expenditure reports for this grant are required to be filed with the grantor in an electronic format. However, due primarily to electronic filing issues at the State level, these reports were not filed in a timely manner. The County has tried on numerous occasions to file these reports but has had limited success.

2. Alcoholism Program Grant

The monthly expenditure reports for the Alcoholism Program Grant reports were not always filed with the grantor on a timely basis.

3. Senior Citizen and Disabled Residents Transportation Program and FTA Section 5311 Grants

The monthly expenditure reports for the Senior Citizen and Disabled Residents Transportation Program and the FTA Section 5311 grants were not filed with the grantor on a timely basis.

4. Homeland Security Grant

Three reimbursement requests were filed for the 2004 grant during 2005 and 2006. The 2005 grant is nearly fully expended while a request for reimbursement has yet to be filed.

5. State Facilities Education Act

The State Facilities Education Act Program requires semiannual and final reports to be issued. Though the reports for the 2006 were filed, they were not timely.

COUNTY OF SUSSEX
OTHER COMMENTS AND RECOMMENDATIONS
(Continued)

Single Audit (Cont'd)

It is recommended that:

1. The County continue to work with the State to resolve electronic filing issues in order to provide for the timely filing of quarterly expenditure reports for the State/Community Partnership Grant.
2. The monthly expenditure reports for the Alcoholism Program grant be filed on a timely basis.
3. The monthly expenditure reports for the Senior Citizen and Disabled Residents Transportation Program and the FTA Section 5311 grants be filed in a timely manner with the grantor.
4. Requests for reimbursements of the Homeland Security Grant be made on a regular basis.
5. The semiannual and final reports for the State Facilities Education Act grant be filed on a timely basis.

Management's Response

1. All departments who are responsible for administering grants will be required to ensure expenditure reports are filed with the grantor on a timely basis.

Corrective Action Plan

Recommendations 3a, 5a, 6 and 8d from the prior year audit report were resolved during the current year. The County is in the process of implementing procedures to resolve the remaining comments from the 2005 audit report, where possible.

COUNTY OF SUSSEX
SUMMARY OF RECOMMENDATIONS

It is recommended that:

1. The County maintain an adequate segregation of duties, where possible, with the respect to the recording and treasury functions.
2. Consideration be given to the implementation of a fixed assets accounting and reporting system.
3. Grant reimbursement requests for collection of receivables be submitted on a more timely basis.
4. Homestead:
 - a. Every effort be made to pursue collection of outstanding patient receivables or write off any balance deemed uncollectible.
 - b. An employee independent of the maintenance of the resident trust account records be assigned to sign in lieu of patients, where necessary, on payment request slips for the patients' trust account.
5. Planning Board/Health Division
 - a. Collections be deposited within 48 hours of receipt.
6. The estimate for the County's liability for accrued sick and vacation pay be detailed by employee.
7. Single Audit
 - a. The County continue to work with the State to resolve electronic filing issues in order to provide for the timely filing of quarterly expenditure reports for the State/Community Partnership Grant.
 - b. The monthly expenditure reports for the Alcoholism Program grant be filed on a timely basis.
 - c. The monthly expenditure reports for the Senior Citizen and Disabled Residents Transportation Program and the FTA Section 5311 grants be filed in a timely manner with the grantor.
 - d. Requests for reimbursements of the Homeland Security Grant be made on a regular basis.
 - e. The semiannual and final reports for the State Facilities Education Act grant be filed on a timely basis.

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