

*COUNTY OF SUSSEX*

*REPORT OF AUDIT*

*2007*

*NISIVOCCIA & COMPANY LLP  
CERTIFIED PUBLIC ACCOUNTANTS*

**COUNTY OF SUSSEX**

**REPORT OF AUDIT**

**2007**

COUNTY OF SUSSEX  
TABLE OF CONTENTS  
YEAR ENDED DECEMBER 31, 2007

<u>Part I – Financial Statements and Supplementary Data</u>	<u>Page</u>
Independent Auditors' Report	1-2
<u>Financial Statements</u>	<u>Exhibit</u>
<u>Current Fund</u>	
Comparative Balance Sheet	A
Comparative Statement of Operations and Change in Fund Balance	A-1
Statement of Revenue	A-2
Statement of Expenditures	A-3
<u>Trust Funds</u>	
Comparative Balance Sheet	B
Statement of Fund Balance	B-1
<u>General Capital Fund</u>	
Comparative Balance Sheet	C
Statement of Fund Balance	C-1
<u>Special Revenue - County Health Fund</u>	
Comparative Balance Sheet	D
Comparative Statement of Operations and Change in Fund Balance	D-1
Statement of Revenue	D-2
Statement of Expenditures	D-3
<u>Special Revenue - County Library Fund</u>	
Comparative Balance Sheet	E
Comparative Statement of Operations and Change in Fund Balance	E-1
Statement of Revenue	E-2
Statement of Expenditures	E-3
<u>Bond and Interest Fund (Not Applicable)</u>	F
<u>Notes to Financial Statements</u>	<u>Page</u>
	1-20
<u>Supplementary Data</u>	<u>Schedule</u>
Officials in Office and Surety Bonds	1
<u>Current Fund</u>	
Schedule of Cash and Investments - Treasurer	A-4
Schedule of Investments - U.S. Government Securities (Not Applicable)	A-5
Schedule of County Taxes Receivable	A-6
Schedule of Revenue Accounts Receivable	A-7
Schedule of Federal Grant Funds Receivable	A-8
Schedule of State Grant Funds Receivable	A-9
Schedule of Private Grant Funds Receivable (Not Applicable)	A-10
Schedule of 2006 Appropriation Reserves	A-11

COUNTY OF SUSSEX  
TABLE OF CONTENTS  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

Part I – Financial Statements and Supplementary Data (Continued)

<u>Supplementary Data (Continued)</u>	<u>Schedule</u>
<u>Current Fund</u>	
Schedule of Reserve for Federal Grant Fund Expenditures	A-12
Schedule of Reserve for State Grant Fund Expenditures	A-13
Schedule of Reserve for Private Grant Fund Expenditures	A-14
Schedule of Unappropriated Grant Reserves	A-15
<u>Trust Funds</u>	
Schedule of Cash and Investments - Treasurer	B-2
Schedule of Open Space Taxes Receivable	B-3
<u>General Capital Fund</u>	
Schedule of Cash and Investments - Treasurer	C-2
Analysis of General Capital Cash	C-3
Schedule of Deferred Charges to Future Taxation - Unfunded	C-4
Schedule of Capital Improvement Fund	C-5
Schedule of Improvement Authorizations	C-6
Schedule of Bond Anticipation Notes	C-7
Schedule of General Serial Bonds	C-8
Schedule of Economic Development Authority Loan Payable	C-9
Schedule of Bonds and Notes Authorized but not Issued	C-10
<u>Special Revenue - County Health Fund</u>	
Schedule of Cash - Treasurer	D-4
Schedule of County Health Taxes Receivable	D-5
Schedule of 2006 Appropriation Reserves	D-6
<u>Special Revenue - County Library Fund</u>	
Schedule of Cash and Investments - Treasurer	E-4
Schedule of County Library Taxes Receivable	E-5
Schedule of 2006 Appropriation Reserves	E-6
<u>Bond and Interest Fund (Not Applicable)</u>	
	F
<u>Chest Clinic (Not Applicable)</u>	
	G
<u>County Clerk</u>	
Comparative Balance Sheet	H
Schedule of Cash	H-1
<u>Planning Board</u>	
Comparative Balance Sheet	I
Schedule of Cash	I-1
<u>Public Health Nursing</u>	
Comparative Balance Sheet	J
Schedule of Cash	J-1
<u>County Sheriff</u>	
Comparative Balance Sheet	K
Schedule of Cash	K-1
<u>County Surrogate</u>	
Comparative Balance Sheet	L
Schedule of Cash	L-1
<u>Board of Taxation</u>	
Comparative Balance Sheet	M
Schedule of Cash	M-1

COUNTY OF SUSSEX  
TABLE OF CONTENTS  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

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

<u>Supplementary Data (Cont'd)</u>	<u>Schedule</u>
<u>County Jail</u>	
Comparative Balance Sheet	N
Schedule of Cash	N-1
<u>Homestead/Welfare Home - Patients in County Institutions</u>	
Comparative Balance Sheet	O
Schedule of Cash	O-1
<u>Health Division</u>	
Comparative Balance Sheet	P
Schedule of Cash	P-1

Part II – Single Audit

	<u>Page</u>
Schedule of Expenditures of Federal Awards	1-5
Schedule of Expenditures of State Awards	6-13
Notes to Schedules of Expenditures of Federal and State Awards	14
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 <i>Government Auditing Standards</i>	15-16
Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04	17-18
Schedule of Findings and Questioned Costs	19-20
Summary Schedule of Prior Audit Findings	21

Part III – Comments and Recommendations

Comments and Recommendations	22-26
Summary of Recommendations	27

COUNTY OF SUSSEX

PART I

FINANCIAL STATEMENTS

AND SUPPLEMENTARY DATA

YEAR ENDED DECEMBER 31, 2007

5 Emery Ave  
Randolph, NJ 07869  
Phone: 973-328-1825  
Fax: 973-328-0507

11 Lawrence Road  
Newton, NJ 07860  
Phone: 973-383-6699  
Fax: 973-383-6555

### 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, 2007, and 2006, 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. The County's financial statements do not disclose the postretirement benefit funding status as required by GASB No. 45. In our opinion, disclosure of that information is required to conform with accounting principles generally accepted in the United States of America.

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

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

position of the County as of December 31, 2007 and 2006 and the results of its operations for the years then ended.

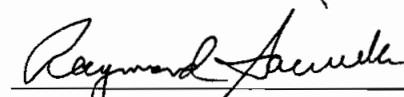
However, in our opinion, except for the effects on the financial statements of the omissions described in the fourth paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the various funds of the County of Sussex at December 31, 2007 and 2006, 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 24, 2008 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 24, 2008

NISIVOCIA & COMPANY LLP



---

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



**COUNTY OF SUSSEX**  
**2007**  
**CURRENT FUND**

COUNTY OF SUSSEX  
CURRENT FUND  
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2007	2006
<u>ASSETS</u>			
Cash and Cash Equivalents		\$ 20,340,909.37	\$ 19,646,149.49
Investments		8,378,995.47	7,774,816.88
	A-4	28,719,904.84	27,420,966.37
Change Funds		325.00	325.00
		<u>28,720,229.84</u>	<u>27,421,291.37</u>
Grant Funds Receivable:			
Federal	A-8	5,466,005.07	6,172,155.96
State	A-9	4,468,326.00	4,068,376.58
		<u>9,934,331.07</u>	<u>10,240,532.54</u>
Receivables and Other Assets With Full Reserves:			
County Taxes Receivable	A-6		3,046.00
Added and Omitted Taxes Receivable	A-6	737,531.88	769,331.12
Revenue Accounts Receivable	A-7	285,949.40	296,601.72
Due from General Capital Fund	C	1,400,712.90	
Accounts Receivable - Sussex County Municipal Utilities Authority		418,658.42	418,658.42
		<u>2,842,852.60</u>	<u>1,487,637.26</u>
Deferred Charges:			
Emergency Authorizations (40A: 4-47)		35,000.00	83,484.00
		<u>35,000.00</u>	<u>83,484.00</u>
<u>TOTAL ASSETS</u>		<u>\$ 41,532,413.51</u>	<u>\$ 39,232,945.17</u>

COUNTY OF SUSSEX  
CURRENT FUND  
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2007	2006
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	A-3;A-11	\$ 4,254,665.94	\$ 5,328,041.78
Encumbered	A-3;A-11	2,589,397.36	2,373,588.71
Total Appropriation Reserves		<u>6,844,063.30</u>	<u>7,701,630.49</u>
Other Encumbrances Payable:			
Federal Grants	A-12	1,799,040.50	1,348,583.70
State Grants	A-13	1,461,333.47	729,601.23
Central Supply		22,318.42	3,964.74
Accounts Payable - Vendors		134,703.01	220,625.32
Due to State of New Jersey		18,589.00	18,589.00
Due to Other Trust Funds	B	2,054,719.47	2,017,975.52
Due to General Capital Fund	C		423.68
Due to Special Revenue - County Health Fund	D	1,933,378.56	1,898,847.11
Due to Division of Social Services		3,649.00	
Payments In Lieu of Taxes - Due Municipalities			32,686.00
Reserve for Sale of County Assets		530,166.24	752,666.24
Reserve for Grant Fund Expenditures:			
Federal	A-12	4,112,470.39	4,904,783.29
State	A-13	2,222,955.00	2,385,628.13
Private Grants	A-14	0.70	272.70
Reserve for Uncollectible Grants Receivable		42,000.00	600,000.00
Reserve for Unappropriated Grants	A-15	480,155.38	304,848.73
		<u>21,659,542.44</u>	<u>22,921,125.88</u>
Reserve for Receivables	A	2,842,852.60	1,487,637.26
Fund Balance	A-1	<u>17,030,018.47</u>	<u>14,824,182.03</u>
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 41,532,413.51</u>	<u>\$ 39,232,945.17</u>

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

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

	Year Ended December 31,	
	2007	2006
<u>Revenue and Other Income Realized</u>		
Fund Balance Utilized	\$ 4,500,165.49	\$ 3,305,916.47
Fund Balance Anticipated With Prior Written Consent of Director of Local Government Services	2,490,515.51	2,942,088.53
	<u>6,990,681.00</u>	<u>6,248,005.00</u>
Miscellaneous Revenue Anticipated	32,293,133.91	30,926,010.82
Receipts from Current Taxes	65,685,231.00	62,706,160.00
Receipts from Delinquent Taxes	3,046.00	
Nonbudget Revenue	1,959,678.19	1,762,279.78
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	4,586,968.89	2,733,821.38
Balances Cancelled:		
Accounts Payable and Old Outstanding Checks	21,289.82	107,184.35
Reserve for Federal Grant Fund Expenditures		451,500.54
Reserve for State Grant Fund Expenditures		810,616.80
Reserve for Uncollectible Grants	558,000.00	
Collection of Added & Omitted Taxes	769,358.15	776,134.42
	<u>112,867,386.96</u>	<u>106,521,713.09</u>
<u>Expenditures</u>		
Budget and Emergency Appropriations:		
Operations	82,865,965.42	80,775,238.86
Capital Improvements	1,117,000.00	1,298,000.00
County Debt Service	13,908,490.40	12,522,570.83
Deferred Charges and Statutory Expenditures	4,412,865.53	3,445,917.50
Refund of Prior Year's Revenue	835.27	1,201.20
Balances Cancelled:		
Federal Grant Funds Receivable		318,468.92
State Grant Funds Receivable		841,317.30
Interfunds and Other Receivables Advanced	1,400,712.90	
	<u>103,705,869.52</u>	<u>99,202,714.61</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>2007</u>	<u>2006</u>
Excess in Revenue		\$ 9,161,517.44	\$ 7,318,998.48
Adjustments Before Fund Balance:			
Expenditures Included Above Which are by Statute			
Deferred Charges to Budget of Succeeding Year		<u>35,000.00</u>	<u>83,484.00</u>
Statutory Excess to Fund Balance		9,196,517.44	7,402,482.48
<u>Fund Balance</u>			
Balance January 1		<u>14,824,182.03</u>	<u>13,669,704.55</u>
		24,020,699.47	21,072,187.03
Decreased by:			
Utilization as Anticipated Revenue		<u>6,990,681.00</u>	<u>6,248,005.00</u>
Balance December 31	A	<u><u>\$ 17,030,018.47</u></u>	<u><u>\$ 14,824,182.03</u></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, 2007

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Fund Balance Anticipated	\$ 4,500,165.49		\$ 4,500,165.49	
Fund Balance Anticipated With Prior Written Consent of Director of Local Government Services	2,490,515.51		2,490,515.51	
	<u>6,990,681.00</u>		<u>6,990,681.00</u>	
Miscellaneous Revenue:				
County Clerk Fees	1,825,000.00		2,076,551.48	\$ 251,551.48
County Surrogate Fees	81,000.00		83,066.64	2,066.64
County Sheriff Fees	235,000.00		225,922.91	9,077.09 *
Fines	50,000.00		59,341.00	9,341.00
Interest on Investments and Deposits	375,000.00		1,607,389.62	1,232,389.62
Rental - County Buildings	63,000.00		63,105.00	105.00
Franchise Tax on Stock Insurance Companies (Other than Life Insurance) - NJSA 54:16A	300,000.00		273,714.66	26,285.34 *
State Aid - College Bonds (NJSA 44:7-35 et. seq.)	2,481,081.00		2,481,080.75	0.25 *
Permanent Disability - Patients in County Institutions (NJSA 44:7-38 et seq.)	6,750,000.00		7,543,239.96	793,239.96
State Aid - Solid Waste Bonds - SCMUA	834,943.00	\$ 383,699.75	1,218,642.75	
Social and Welfare Services (P.L. 1990, Ch. 66):				
Division of Youth and Family Services	525,837.00		525,837.00	
Supplemental Social Security Income	206,905.00		157,222.00	49,683.00 *
Psychiatric Facilities (P.L. 1990, Ch. 73):				
Maintenance of Patients in State Institutions for Mental Diseases	1,787,952.00		1,787,952.00	
Maintenance of Patients in State Institutions for Mentally Retarded	1,391,682.00		1,391,862.00	180.00
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	
HAVA Polling Place Accessibility		26,326.25	26,326.25	
N.J. Department of Health and Senior Services:				
Title III - Aging - Area Plan Grant	226,812.00	211,515.00	438,327.00	
Nutrition Services Incentive Program	39,818.00	24,087.00	63,905.00	
Public Health Preparedness and Response for Bioterrorism 07 Grant		426,696.00	426,696.00	
U.S. Department of Homeland Security:				
State Homeland Security Grant Program		364,044.80	364,044.80	
Citizen Corps and Community Emergency Response Team		10,000.00	10,000.00	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
U.S. Department of Justice:				
N.J. Department of Law & Public Safety:				
SART/SANE Site Equipment Upgrades		\$ 2,820.00	\$ 2,820.00	
Multi-Jurisdictional Narcotics Task Force		81,809.00	81,809.00	
LLEBG, Megan's Law - ML19-06		4,800.00	4,800.00	
Sexual Assault Nurse Examiner	\$ 83,579.00		83,579.00	
Megan's Law JAG 1-23LL-05		4,151.00	4,151.00	
Juvenile Accountability Incentive Block Grant	9,290.00		9,290.00	
Domestic Violence Victim Assistance		243,653.00	243,653.00	
N.J. Transit Corporation:				
Federal Transit Administration - Section 5311:				
Operating/Nonoperating 2007/08		485,564.00	485,564.00	
Senior Citizens & Disabled Residents Transportation Assistance Program:				
Operating/Nonoperating Grants	593,810.00		593,810.00	
N.J. Department of Health & Senior Services:				
Case Management Services:				
Handicapped Children		298,672.00	298,672.00	
Alcohol Program	275,449.00		275,449.00	
Tobacco Age of Sale Enforcement Program		8,160.00	8,160.00	
NJ Comprehensive Cancer Control Plan		65,000.00	65,000.00	
Senior Farmers' Market Nutrition Program		3,000.00	3,000.00	
Right To Know #04-2241-RTK-00		9,380.00	9,380.00	
Office on Aging Area Plan Grant:				
State Matching Funds		17,548.00	17,548.00	
Weekend Home Delivered Meals	13,000.00		13,000.00	
Safe Housing and Transportation	11,246.00		11,246.00	
Cost of Living Allowance	45,052.00	1,792.00	46,844.00	
Social Services Block Grant	13,192.00		13,192.00	
Home Delivered Meals	19,486.00		19,486.00	
Care Coordination	23,810.00		23,810.00	
State Aid Reimbursement	58,000.00		58,000.00	
Adult Protective Services for Vulnerable Adults	73,632.00	1,500.00	75,132.00	
Senior Health Insurance Program	10,800.00	1,000.00	11,800.00	
Leaders' Academy for Healthy Community	1,250.00		1,250.00	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
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	\$ 210,691.64		210,691.64	
N.J. Department of Law & Public Safety:				
Juvenile Justice Commission:				
State/Community Partnership Program: 2007	366,557.00		366,557.00	
State Facilities Education Act		58,500.00	58,500.00	
Division of Criminal Justice:				
Body Armor Replacement Fund	13,371.09		13,371.09	
County Prosecutor's Insurance Fraud Reimbursement	93,598.00		93,598.00	
N.J. Department of Human Services:				
Division of Youth & Family Services:				
Human Services Advisory Council/ Child Abuse/Missing Children:				
Planning and Administration Grant	62,284.00	10,000.00	72,284.00	
Youth Incentive Program	27,663.00	23,137.00	50,800.00	
Division of Economic Assistance:				
Social Services for the Homeless	97,713.00		97,713.00	
Division of Family Development:				
Special Initiative and Transportation Contract		151,978.00	151,978.00	
Division of Disability Services:				
Personal Assistance Services Program	114,009.00		114,009.00	
N.J. Department of Community Affairs:				
Handicapped Persons Recreational Opportunities Act	34,308.00		34,308.00	
Share Feasibility of Computer Services to Newton		25,000.00	25,000.00	
Share-Regional Coordination Grant		300,000.00	300,000.00	
Share-Transition Health Services		95,721.00	95,721.00	
Smart Growth Parking Study Grant		30,000.00	30,000.00	
N.J. Department of Environmental Protection:				
County Environmental Health (CEHA) Clean Communities Program		141,840.00 62,937.89	141,840.00 62,937.89	
N.J. Office of Emergency Telecommunications:				
9-1-1 Coordination		25,000.00	25,000.00	
9-1-1 Consolidation in Sussex County:	7,500.00		7,500.00	
N.J. Office of Travel and Tourism				
2007 Birding and Nature Festival Marketing	12,000.00		12,000.00	



COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE  
YEAR ENDED DECEMBER 31, 2007  
 (Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
U.S. Department of Transportation:				
NJ Transportation Trust Fund Authority -				
State Highway Projects - County Aid	\$ 1,875,000.00		\$ 1,875,000.00	
Job Access: Reverse Commute		\$ 147,600.00	147,600.00	
N.J. Department of State:				
Division of Archives and Records Committee:				
Public Archives and Records				
Infrastructure Support (PARIS)		511,700.00	511,700.00	
N.J. Department of Agriculture:				
Comprehensive Farmland Preservation Plan				
Sussex County Commercial Kitchen Grant		30,000.00	30,000.00	
Sussex County Agritourism Marketing Grant		10,000.00	10,000.00	
Sussex County Agritourism Marketing Grant		50,000.00	50,000.00	
N.J. Department of Corrections:				
Agreement for Maintenance of State				
Inmates in County Jails	750,000.00		1,218,094.48	\$ 468,094.48
Reserve to Pay Debt Service -				
Health Center	200,000.00		200,000.00	
Reserve to Pay Vocational School				
Debt Service	100,000.00		100,000.00	
General Capital Fund Balance	150,000.00		150,000.00	
County Clerk (P.L. 2001, Ch. 370)	1,185,540.00		1,001,077.80	184,462.20 *
County Surrogate (P.L. 2001, Ch. 370)	61,480.00		61,976.07	496.07
County Sheriff (P.L. 2001, Ch. 370)	169,263.00		141,653.83	27,609.17 *
Trust Fund Reserve for Motor Vehicle Fines				
Pledged to Road Maintenance and Repair	825,000.00		825,000.00	
State of N.J. Salary Reimbursement of County				
Prosecutor	41,000.00		41,000.00	
Sale of Municipal Assets-Capital Outlay	275,000.00		275,000.00	
County Transit-Transportation Agreements	208,754.00		233,129.29	24,375.29
<b>Total Miscellaneous Revenue</b>	<b>25,450,779.73</b>	<b>4,357,631.69</b>	<b>32,293,133.91</b>	<b>2,484,722.49</b>
Amount to be Raised by Taxes for Support of the County Budget:				
Local Taxes for County Purposes	65,685,231.00		65,685,231.00	
<b>Budget Totals</b>	<b>98,126,691.73</b>	<b>4,357,631.69</b>	<b>104,969,045.91</b>	<b>\$ 2,484,722.49</b>
Nonbudget Revenue				
			1,959,678.19	
	<b>\$ 98,126,691.73</b>	<b>\$ 4,357,631.69</b>	<b>\$ 106,928,724.10</b>	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

Analysis of Realized Revenue

County Clerk Fees:

Cash Received	\$ 2,171,400.48
Less: Transfer to Trust Funds	94,849.00
	<u>\$ 2,076,551.48</u>

County Sheriff's Fees:

Cash Received	\$ 227,245.63
Less: Refunds	1,322.72
	<u>\$ 225,922.91</u>

Interest:

Cash Received	\$ 1,150,859.14
Due from Other Trust Funds	5,393.90
Due from General Capital Fund	451,136.58
	<u>\$ 1,607,389.62</u>

Analysis of Nonbudget Revenue:

Welfare Surplus	\$ 364,883.00
Planning Department	72,191.00
Jail Processing Fees	30,826.34
Telephone Income - Jail	86,119.66
Bid Specifications	2,280.00
Emergency Management /Bioterrorism Reimbursements	54,000.00
Miscellaneous Reimbursements and Insurance Refunds	283,592.15
Prior Year Refunds/Reimbursements	37,472.31
Developmentally Disabled Facilities Reimbursement	42,517.47
Union County - Juvenile Detention Center Fees	12,295.50
NJ Institute of Technology-Salary Reimbursement	54,294.00
Library and Health Administration Reimbursement	229,052.00
Transit Reimbursement Revenue	42,018.00
Bail Forfeitures	57,667.43
Title IV-D Probation Facility Reimbursement	144,494.64
Public Health Priority Funding Excess-Administrative Reimbursement	132,860.00
Mental Health Salary Reimbursement	20,278.75
Various County Departments Revenue	38,943.03
Auction Revenue	32,224.65
Pension Reimbursements:	
Library Fund	60,183.00
Health Fund	45,211.00
Social Service	68,265.00
Roadway/Driveway Openings and Violation Assessments	27,700.00
Other Miscellaneous Revenue	20,309.26
	<u>\$ 1,959,678.19</u>

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2007

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>GENERAL GOVERNMENT:</b>					
Administrative and Executive:					
Board of Chosen Freeholders:					
Salaries and Wages	\$ 120,405.00	\$ 120,465.00	\$	\$ 0.91	
Other Expenses:					
Annual Audit	115,307.00	115,307.00	115,307.00		
Miscellaneous Other Expenses	26,000.00	25,940.00	19,980.33	5,959.67	
County Administrator's Office:					
Salaries and Wages	203,667.00	203,667.00	203,666.48	0.52	
Other Expenses	20,570.00	20,570.00	18,238.03	2,331.97	
Budget Management:					
Salaries and Wages	112,133.00	112,133.00	112,132.20	0.80	
Other Expenses	1,925.00	1,925.00	1,901.24	23.76	
Technology & Information Management:					
Salaries and Wages	293,345.00	274,870.00	266,690.51	8,179.49	
Other Expenses	469,285.00	469,285.00	462,759.21	6,525.79	
Central Services:					
Salaries and Wages	50,320.00	50,320.00	50,267.04	52.96	
Other Expenses	9,450.00	9,450.00	8,636.38	813.62	
Office of the Treasurer:					
County Treasurer's Office:					
Salaries and Wages	328,756.00	320,131.00	320,001.80	129.20	
Other Expenses	91,070.00	91,070.00	29,166.85	61,903.15	
County Counsel:					
Salaries and Wages	125,113.00	125,113.00	122,486.14	2,626.86	
Other Expenses	283,850.00	283,850.00	243,820.07	40,029.93	
County Adjuster's Office:					
Salaries and Wages	90,125.00	90,403.00	90,401.76	1.24	
Other Expenses	53,865.00	53,587.00	42,283.11	11,303.89	
Employee Services:					
Salaries and Wages	223,773.00	232,398.00	230,411.02	1,986.98	
Other Expenses	129,785.00	129,785.00	45,931.72	83,853.28	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>GENERAL GOVERNMENT:</b>					
Clerk of the Board:					
Salaries and Wages	\$ 157,346.00	\$ 157,346.00	\$ 155,581.07	\$ 1,764.93	
Other Expenses	32,437.00	32,437.00	27,543.48	4,893.52	
Risk Management:					
Salaries and Wages	87,894.00	87,894.00	77,248.51	10,645.49	
Other Expenses	13,227.00	13,227.00	10,293.22	2,933.78	
County Clerk:					
Salaries and Wages	743,337.00	743,337.00	731,856.04	11,480.96	
Other Expenses:					
Elections	66,415.00	113,915.00	66,177.96	47,737.04	
Miscellaneous Other Expenses	279,016.00	276,516.00	246,462.12	30,053.88	
Prosecutor's Office:					
Salaries and Wages	3,380,651.00	3,258,650.00	3,205,537.29	53,112.71	
Other Expenses	568,295.00	690,296.00	544,311.26	145,984.74	
Purchasing Department:					
Salaries and Wages	147,814.00	146,337.00	135,731.71	10,605.29	
Other Expenses	18,540.00	18,540.00	13,270.30	5,269.70	
Facilities Management:					
Salaries and Wages	1,552,844.00	1,428,842.00	1,401,600.51	27,241.49	
Other Expenses	1,075,923.00	1,224,925.00	1,087,630.05	137,294.95	
Public Employees' Award Program:					
Other Expenses	6,750.00	6,750.00	4,491.39	2,258.61	
Insurance:					
Group Insurance Plan for Employees	9,232,083.00	9,232,083.00	8,896,161.74	335,921.26	
Workmen's Compensation	895,767.00	895,767.00	850,443.17	45,323.83	
Other Insurance Premiums	1,074,763.00	1,074,763.00	1,010,634.57	64,128.43	
<b>TOTAL GENERAL GOVERNMENT</b>	<b>22,081,846.00</b>	<b>22,131,894.00</b>	<b>20,969,519.37</b>	<b>1,162,374.63</b>	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>JUDICIARY:</b>					
County Surrogate:					
Salaries and Wages	\$ 324,899.00	\$ 330,899.00	\$ 324,290.70	\$ 6,608.30	
Other Expenses	39,250.00	33,250.00	30,343.82	2,906.18	
Sheriff's Office (Judicial Functions):					
Salaries and Wages	1,373,393.00	1,373,393.00	1,247,540.67	125,852.33	
Other Expenses	66,958.00	66,958.00	62,659.73	4,298.27	
<b>TOTAL JUDICIARY</b>	<b>1,804,500.00</b>	<b>1,804,500.00</b>	<b>1,664,834.92</b>	<b>139,665.08</b>	
<b>REGULATION:</b>					
Sheriff's Office:					
Salaries and Wages	1,796,635.00	1,796,635.00	1,706,998.30	89,636.70	
Other Expenses	292,054.00	292,054.00	238,994.45	53,059.55	
Weights and Measures:					
Salaries and Wages	156,027.00	156,027.00	154,585.56	1,441.44	
Other Expenses	26,875.00	26,875.00	23,043.12	3,831.88	
Board of Taxation:					
Salaries and Wages	160,028.00	161,505.00	161,503.95	1.05	
Other Expenses	38,900.00	38,900.00	35,629.02	3,270.98	
County Medical Examiner:					
Salaries and Wages	98,174.00	98,174.00	96,866.25	1,307.75	
Other Expenses	144,006.00	144,006.00	131,229.08	12,776.92	
Parks and Forestry (Shade Tree Commission):					
Salaries and Wages	146,212.00	146,212.00	134,741.53	11,470.47	
Other Expenses	14,623.00	14,623.00	11,773.59	2,849.41	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>REGULATION:</b>					
Board of Elections:					
Salaries and Wages	\$ 231,461.00	\$ 231,461.00	\$ 220,751.76	\$ 10,709.24	
Other Expenses	278,145.00	278,145.00	238,779.26	39,365.74	
Fire Marshal:					
Salaries and Wages	44,420.00	44,420.00	43,487.90	932.10	
Other Expenses	17,470.00	17,470.00	11,771.11	5,698.89	
Fire Academy:					
Other Expenses	127,816.00	127,816.00	115,870.01	11,945.99	
Office of Emergency Management:					
Salaries and Wages	104,190.00	104,190.00	89,567.79	14,622.21	
Other Expenses	44,985.00	44,985.00	42,875.20	2,109.80	
Sussex County Planning Department:					
Salaries and Wages	366,766.00	366,766.00	363,154.50	3,611.50	
Other Expenses	222,097.00	222,097.00	141,556.26	80,540.74	
<b>TOTAL REGULATION</b>	<b>4,310,884.00</b>	<b>4,312,361.00</b>	<b>3,963,178.64</b>	<b>349,182.36</b>	
<b>ROADS AND BRIDGES:</b>					
Roads and Culverts:					
Salaries and Wages	3,126,842.00	3,126,842.00	2,881,253.77	245,588.23	
Other Expenses	1,886,617.00	1,886,617.00	1,800,448.27	86,168.73	
Bridges:					
Salaries and Wages	765,029.00	765,029.00	608,613.17	156,415.83	
Other Expenses	332,580.00	335,380.00	325,192.51	10,187.49	
Lighting of Highways and Bridges	27,100.00	27,100.00	26,436.04	663.96	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>ROADS AND BRIDGES:</b>					
Traffic Lights:					
Other Expenses	\$ 74,500.00	\$ 71,700.00	\$ 70,984.91	\$ 715.09	
Engineering and Road Administration:					
Salaries and Wages	1,181,742.00	1,181,742.00	1,050,335.85	131,406.15	
Other Expenses	140,128.00	140,128.00	121,139.72	18,988.28	
<b>TOTAL ROADS AND BRIDGES</b>	<b>7,534,538.00</b>	<b>7,534,538.00</b>	<b>6,884,404.24</b>	<b>650,133.76</b>	
<b>CORRECTIONAL AND PENAL:</b>					
Jail:					
Salaries and Wages	6,416,142.00	6,325,402.00	6,108,519.80	216,882.20	
Other Expenses	1,346,401.00	1,437,141.00	1,220,284.81	216,856.19	
Juvenile Center:					
Salaries and Wages	1,020,268.00	1,020,268.00	988,977.63	31,290.37	
Other Expenses	310,773.00	310,773.00	297,271.47	13,501.53	
Youth Services (NJSA 2A:4A-91):					
Salaries and Wages	452,915.00	452,915.00	431,669.94	21,245.06	
Other Expenses	61,918.00	61,918.00	58,961.00	2,957.00	
<b>TOTAL CORRECTIONAL AND PENAL</b>	<b>9,608,417.00</b>	<b>9,608,417.00</b>	<b>9,105,684.65</b>	<b>502,732.35</b>	
<b>HEALTH AND WELFARE:</b>					
Health Administration:					
Other Expenses	19,500.00	19,500.00		19,500.00	
Sussex County Chest Clinic:					
Salaries and Wages	51,812.00	51,812.00	44,304.58	7,507.42	
Other Expenses	4,890.00	4,890.00	154.41	4,735.59	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>HEALTH AND WELFARE:</b>					
Home Health Care Agency (N.J.S.A. 26:2H-1 et seq.):					
Other Expenses	\$ 64,000.00	\$ 64,000.00	\$ 64,000.00		
Aid to Highlands Sheltered Workshop (R.S. 40:23-8.11)	20,000.00	20,000.00	20,000.00		
Aid to Nonprofit Child Care Center (R.S. 40:23-8.14)	44,000.00	44,000.00	44,000.00		
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)	27,000.00	27,000.00	27,000.00		
Aid to Advance Housing (N.J.S.A. 40A:23-8.28)	61,155.00	61,155.00	61,154.99	\$ 0.01	
Aid to Domestic Abuse Services (N.J.S. 40:5-2.9)	57,000.00	57,000.00	57,000.00		
Aid to Sussex County Help Line (R.S. 40:23-8.28)	8,000.00	8,000.00	8,000.00		
Mosquito Control:					
Salaries and Wages	197,521.00	197,521.00	185,077.46	12,443.54	
Other Expenses (N.J.S.A. 40A:4-47 + \$35,000.00)	115,485.00	150,485.00	141,382.42	9,102.58	
Mental Health Administration:					
Salaries and Wages	19,000.00	19,000.00	18,999.48	0.52	
Other Expenses	31,000.00	31,000.00	30,815.70	184.30	
Health and Human Services Administration:					
Salaries and Wages	163,857.00	165,155.00	165,153.24	1.76	
Other Expenses	14,135.00	12,837.00	11,150.83	1,686.17	
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S.A. 30:4-79)	2,325,941.00	2,325,941.00	2,325,941.00		
Developmental Disabilities - State Share of Costs	1,391,862.00	1,391,862.00	1,391,862.00		



COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>HEALTH AND WELFARE:</b>					
County Welfare Agency:					
Administration	\$ 883,956.00	\$ 883,956.00	\$		
Services	144,194.00	144,194.00	883,956.00		
Assistance for Dependent Children	56,141.00	56,141.00	144,194.00		
Assistance to Supplemental Security Income Recipients	206,905.00	206,905.00	56,141.00		
Division of Youth and Family Services	525,837.00	525,837.00	206,905.00		
Juveniles in Need of Supervision (NJS 2A:4-42):			525,837.00		
Other Expenses	27,375.00	27,375.00		\$ 27,375.00	
Welfare Home:					
Salaries and Wages	4,731,536.00	4,556,536.00	4,338,696.74	217,839.26	
Other Expenses	1,120,777.00	1,295,777.00	1,042,695.03	253,081.97	
Office on Aging:					
Salaries and Wages	190,689.00	190,689.00	180,263.58	10,425.42	
Other Expenses	6,700.00	6,700.00	5,871.60	828.40	
County Nutrition Projects:					
Salaries and Wages	20,000.00	20,000.00	20,000.00		
Other Expenses	45,900.00	45,900.00	37,848.00	8,052.00	
Veterans' Grave Registration:					
Salaries and Wages	3,537.00	3,537.00	3,389.74	147.26	
Other Expenses	9,253.00	9,253.00	9,197.21	55.79	
Aid to SCMUA - Solid Waste Bonds (NJSA 40A:4-87 + \$383,699.75)	834,943.00	1,218,642.75	1,218,642.75		
Uniform Construction Code:					
Appeal Board:					
Other Expenses	4,825.00	4,825.00	4,138.47	686.53	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>HEALTH AND WELFARE:</b>					
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)	8,000.00	8,000.00	8,000.00		
Office of Community Services:					
Salaries and Wages	24,457.00	24,457.00	19,369.72	\$ 5,087.28	
Other Expenses	32,891.00	32,891.00	28,651.43	4,239.57	
Aid to Samaritan Inn - Homeless	27,000.00	27,000.00	27,000.00		
<b>TOTAL HEALTH AND WELFARE</b>	<b>13,612,999.00</b>	<b>14,031,698.75</b>	<b>13,448,718.38</b>	<b>582,980.37</b>	
<b>EDUCATIONAL:</b>					
Office of County Superintendent of Schools:					
Salaries and Wages	89,975.00	89,975.00	86,755.91	3,219.09	
Other Expenses	28,400.00	28,400.00	22,005.73	6,394.27	
County Vocational School					
Farm and Home Demonstration:					
Salaries and Wages	145,863.00	137,663.00	121,288.02	16,374.98	
Other Expenses	27,694.00	35,894.00	25,348.78	10,545.22	
Community College Agency (NJS 18A:64A-30 et seq.)					
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (NJS 18A:64A-23)	4,349,500.00	4,349,500.00	4,134,500.00	\$ 215,000.00	
<b>TOTAL EDUCATIONAL</b>	<b>11,969,078.00</b>	<b>11,969,078.00</b>	<b>11,548,941.64</b>	<b>205,136.36</b>	<b>215,000.00</b>

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>UNCLASSIFIED:</b>					
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 Transit:	1,000.00	1,000.00	1,000.00		
Salaries and Wages	438,280.00	438,280.00	343,366.02	\$ 94,913.98	
Other Expenses	7,920.00	7,920.00	4,751.74	3,168.26	
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	691,802.00	691,802.00	626,055.17	65,746.83	
Other Expenses	72,131.00	72,131.00	31,621.32	40,509.68	
Indirect Cost Rate Study:					
Contractual	16,350.00	16,350.00	16,350.00		
Utilities:					
Electricity	893,079.00	893,079.00	880,065.00	13,014.00	
Gas (Natural or Propane)	400,000.00	400,000.00	310,049.00	89,951.00	
Garbage and Trash Removal	114,480.00	89,480.00	75,386.00	14,094.00	
County Matching Funds for Grants	26,957.00	26,957.00		26,957.00	
Pharmacy:					
Salaries and Wages	47,423.00	20,898.00	20,515.09	382.91	
Single Audit Act of 1984:					
Other Expenses:					
Audit Fees	46,675.00	46,675.00	46,675.00		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>UNCLASSIFIED:</b>					
Matching Funds For the Following Grants:					
Juvenile Accountability Incentive Block Grant	\$ 1,032.00	\$ 1,032.00	\$ 1,032.00		
Alcoholism Service Program	41,311.00	41,311.00	41,311.00		
Human Services Advisory Council	16,026.00	16,026.00	16,026.00		
Handicapped Persons Recreation Opportunities Act	6,862.00	6,862.00	6,862.00		
Share Grant-Computer Services to Newton	5,000.00	5,000.00	5,000.00		
Case Management/Early Intervention Services	95,637.00	95,637.00	95,637.00		
FTA, Section 5311 Grant Operating, July 1, 06-June 30, 07	161,855.00	161,855.00	161,855.00		
Multi-jurisdictional Narcotics Task Force Grant	81,809.00	81,809.00	81,809.00		
<b>TOTAL UNCLASSIFIED</b>	<b>3,188,729.00</b>	<b>3,137,204.00</b>	<b>2,788,466.34</b>	<b>\$ 348,737.66</b>	

**PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:**  
**U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:**  
 NJ DEPARTMENT OF HUMAN SERVICES:  
   Medicaid Peer Grouping -  
     Handicapped and Elderly Services 164,422.00  
   HAVA Polling Place Accessibility  
     (NJSA 40A: 4-87 +\$26,326.25) 26,326.25  
**NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:**  
 Special Programs for Aging:  
   Title III (NJSA 40A:4-87 + \$211,515.00) 438,327.00  
 Public Health Preparedness and Response for  
   07 BioTerrorism (NJSA 40A:4-87 + \$426,696.00) 426,696.00

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUE:</b>					
<b>NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES:</b>					
Case Management Services - Handicapped Children:					
#08-273-EIP-L-3 (NJSA 40A:4-87 + \$298,672.00)	\$ 275,449.00	\$ 298,672.00	\$ 298,672.00		
Alcohol Program #04-541-ADA-C-0		275,449.00	275,449.00		
Right-to-Know #04-2241-RTK (NJSA 40A:4-87 + \$9,380.00)		9,380.00	9,380.00		
Office on Aging Area Plan Grant - State Matching Funds (NJSA 40A:4-87 + \$17,548.00)	13,000.00	17,548.00	17,548.00		
Weekend Home Delivered Meals		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 + \$1,792.00)	45,052.00	46,844.00	46,844.00		
Social Services Block Grant	13,192.00	13,192.00	13,192.00		
Home Delivered Meals	19,486.00	19,486.00	19,486.00		
Care 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 + \$1,500.00)	73,632.00	75,132.00	75,132.00		
Senior Health Insurance Program (NJSA 40A:4-87 + \$1,000.00)	10,800.00	11,800.00	11,800.00		
Leaders' Academy for Healthy Community Development	1,250.00	1,250.00	1,250.00		
Seniors Farmers Market Nutrition (NJSA 40A:4-87 + \$3,000.00)		3,000.00	3,000.00		
NJ Comprehensive Cancer Control Plan (NJSA 40A: 4-87 +\$65,000.00)		65,000.00	65,000.00		
Tobacco Age of Sale Enforcement (TAASE) Program (NJSA 40A: 4-87 +\$8,160.00)		8,160.00	8,160.00		
Nutrition Services Incentive Program (NJSA 40A:4-87 + \$24,087.00)	39,818.00	63,905.00	63,905.00		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>PUBLIC &amp; PRIVATE PROGRAMS OFFSET BY REVENUE:</b>					
<b>NJ DEPARTMENT OF HUMAN SERVICES:</b>					
Division of Youth & Family Services:					
Human Services Advisory Council/Child Abuse/Missing Children (NJSA 40A:4-87 + \$10,000.00)	\$ 62,284.00	\$ 72,284.00	\$	72,284.00	
Youth Incentive Program (NJSA 40A: 4-87 + \$23,137.00)	27,663.00	50,800.00		50,800.00	
Division of Economic Assistance:					
Social Services for the Homeless #H1UZN	97,713.00	97,713.00		97,713.00	
Division of Family Development:					
Special Initiative & Transportation Contract 7/1/07-6/30/08 (NJSA 40A:4-87 + \$151,978.00)		151,978.00		151,978.00	
Division of Disability Services:					
Personal Assistance Service Program	114,009.00	114,009.00		114,009.00	
<b>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</b>					
Handicapped Person's Recreational Opportunities Act #07-1920-00	34,308.00	34,308.00		34,308.00	
Smart Growth Parking Study Grant (NJSA 40A: 4-87 \$ 30,000.00)		30,000.00		30,000.00	
SHARE Grant-Transition of Health Services (NJSA 40A:4-87 + \$95,721.00)		95,721.00		95,721.00	
SHARE-Regional Coordination Grant (NJSA 40A:4-87 + \$300,000.00)		300,000.00		300,000.00	
SHARE Feasibility of Computer Services to Newton (NJSA 40A:4-87 + \$25,000.00)		25,000.00		25,000.00	
<b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>					
Citizen Corps and Community Emergency Response Team (NJSA 40A:4-87 + \$10,000.00)		10,000.00		10,000.00	
State Homeland Security Grant Program FY 07 (NJSA 40A:4-87 + \$364,044.80)		364,044.80		364,044.80	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
U.S. DEPARTMENT OF JUSTICE:					
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:					
SART/SANE Site Equipment Upgrades		\$ 2,820.00	\$ 2,820.00		
(NJSA 40A:4-87 + \$2,820.00)					
Multi-Jurisdictional Narcotics Task Force -		81,809.00	81,809.00		
#DE 2-19-04 (NJSA 40A:4-87 + \$81,809.00)					
LLEBG, Megan's Law (NJSA 40A:4-87 + \$4,800.00)		4,800.00	4,800.00		
Megan's JAG 1-23LL-05 (NJSA 40A: 4-87 +\$4,151.00)		4,151.00	4,151.00		
Sexual Assault Nurse Examiner	\$ 83,579.00	83,579.00	83,579.00		
Domestic Violence Victim Assistance:					
(NJSA 40A:4-87 + \$243,653.00)		243,653.00	243,653.00		
Juvenile Accountability Incentive Block Grant	9,290.00	9,290.00	9,290.00		
NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS:					
Veterans' Transportation Program		9,000.00	9,000.00		
(NJSA 40A:4-87 + \$9,000.00)					
NJ TRANSIT CORPORATION:					
Senior Citizens & Disabled Residents					
Transportation Assistance Program:					
2007/08	593,810.00	593,810.00	593,810.00		
Federal Transit Administration - Section 5311 Grants:					
Operating/Nonoperating 2007/08					
(NJSA 40A:4-87 + \$485,564.00)		485,564.00	485,564.00		
Job Access: Reverse Commute (NJSA 40A: 4-87 +\$147,600)		147,600.00	147,600.00		
NJ DEPARTMENT OF THE TREASURY:					
GOVERNOR'S COUNCIL ON ALCOHOL & DRUG ABUSE:					
Municipal Alliance to Prevent Alcoholism	210,691.64	210,691.64	210,691.64		
& Drug Abuse					

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>PUBLIC &amp; PRIVATE PROGRAMS OFFSET BY REVENUE:</b>					
<b>NJ DEPARTMENT OF STATE:</b>					
Division of Archives and Records Committee					
Public Archives and Records Infrastructure Support (NJSA 40A:4-87 + 511,700.00)		\$ 511,700.00	\$ 511,700.00		
<b>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</b>					
County Environmental Health Program (NJSA 40A:4-87 + \$141,840.00)		141,840.00	141,840.00		
Clean Communities Program (NJSA 40A:4-87 + \$62,937.89)		62,937.89	62,937.89		
<b>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</b>					
Juvenile Justice Commission:					
State/Community Partnership Program - 2007 State Facilities Education Act (NJSA 40A:4-87 + \$58,500.00)	\$ 366,557.00	366,557.00	366,557.00		
NJ Division of Criminal Justice - Body Armor Replacement Fund County Prosecutor's Insurance Fraud Reimbursement	13,371.09 93,598.00	13,371.09 93,598.00	13,371.09 93,598.00		
<b>US DEPARTMENT OF TRANSPORTATION:</b>					
State Highway Projects - County Aid	1,875,000.00	1,875,000.00	1,875,000.00		
<b>NEW JERSEY OFFICE OF TRAVEL AND TOURISM:</b>					
2007 Birding and Nature Festival Cooperative Marketing Grant	12,000.00	12,000.00	12,000.00		
<b>NJ DEPARTMENT OF AGRICULTURE:</b>					
State Agricultural Development Committee:					
Comprehensive Farmland Preservation Plan (NJSA 40A:4-87 + \$30,000.00)		30,000.00	30,000.00		
County Planning Assistance Grants:					
County Commercial Kitchen (NJSA 40A:4-87 \$10,000.00)		10,000.00	10,000.00		
County Agritourism Marketing Grant (NJSA 40A:4-87 \$50,000.00)		50,000.00	50,000.00		



COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS:					
9-1-1 Coordination in Sussex County (NJSA 40A: 4-87 +\$25,000.00)	\$ 7,500.00	\$ 25,000.00	25,000.00		
9-1-1 Consolidation in Sussex County		7,500.00	7,500.00		
TOTAL PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE	4,577,342.73	8,551,274.67	8,551,274.67		
TOTAL OPERATIONS	78,688,333.73	83,080,965.42	78,925,022.85	\$ 3,940,942.57	\$ 215,000.00
Detail:					
Salaries and Wages	32,198,418.00	31,641,111.00	30,010,169.99	1,630,941.01	215,000.00
Other Expenses	46,489,915.73	51,439,854.42	48,914,852.86	2,310,001.56	
CAPITAL IMPROVEMENTS:					
Capital Improvement Fund	525,000.00	525,000.00	525,000.00		
Purchase Computers (Replacements and Additions)	135,000.00	135,000.00	128,598.38	6,401.62	
Purchase Engineering Equipment	20,000.00	20,000.00	14,865.00	5,135.00	
Various Facilities Improvements	245,000.00	245,000.00	122,136.60	122,863.40	
Purchase of Mosquito Control Vehicle	22,000.00	22,000.00	21,982.00	18.00	
Various Capital Improvements	150,000.00	150,000.00	147,840.00	2,160.00	
Acquisition of County Right of Way	20,000.00	20,000.00	260.50	19,739.50	
TOTAL CAPITAL IMPROVEMENTS	1,117,000.00	1,117,000.00	960,682.48	156,317.52	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>DEBT SERVICE:</b>					
Payment of Bond Principal:					
County College Bonds	\$ 1,148,000.00	\$ 1,148,000.00	\$ 1,148,000.00		
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	2,066,000.00	2,066,000.00	2,066,000.00		
Vocational School Bonds	350,000.00	350,000.00	350,000.00		
Other Bonds	6,605,000.00	6,605,000.00	6,605,000.00		
Interest on Bonds:					
County College Bonds	487,965.00	487,965.00	487,964.13		\$ 0.87
State Aid - County College Bonds	415,081.00	415,081.00	415,080.75		0.25
Vocational School Bonds	126,425.00	126,425.00	126,425.00		
Other Bonds	2,612,915.00	2,612,915.00	2,612,914.52		0.48
Interest on Notes	90,000.00	90,000.00	90,000.00		
New Jersey Economic Development Authority Loan:					
Principal	6,800.00	6,800.00	6,800.00		
Interest	306.00	306.00	306.00		
<b>TOTAL DEBT SERVICE</b>	<b>13,908,492.00</b>	<b>13,908,492.00</b>	<b>13,908,490.40</b>		<b>1.60</b>

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
DEFERRED CHARGES:					
Emergency Authorizations	\$ 83,484.00	\$ 83,484.00	\$ 83,484.00		
Prior Year's Bills	4,435.00	4,435.00	4,434.53		\$ 0.47
STATUTORY EXPENDITURES:					
Contribution to:					
Public Employees' Retirement System	836,212.00	836,212.00	788,899.23	\$ 47,312.77	
Social Security System (OASI)	2,447,907.00	2,447,907.00	2,344,185.07	103,721.93	
Unemployment Compensation					
Insurance (NJSA 43:21-3 et. seq.)	40,012.00	40,012.00	33,640.85	6,371.15	
Police & Firemen's Retirement System	1,000,816.00	1,000,816.00	1,000,816.00		
TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES	4,412,866.00	4,412,866.00	4,255,459.68	157,405.85	0.47
Subtotal General Appropriations for County Purposes	98,126,691.73	102,519,323.42	98,049,655.41	4,254,665.94	215,002.07
TOTAL GENERAL APPROPRIATIONS	\$ 98,126,691.73	\$ 102,519,323.42	\$ 98,049,655.41	\$ 4,254,665.94	\$ 215,002.07

Ref.

A

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

	<u>Ref.</u>	<u>Analysis of</u>	
		<u>Budget After Modification</u>	<u>Paid or Charged</u>
Adopted Budget		\$ 98,126,691.73	
Appropriation by NJSA 40A:4-87		4,357,631.69	
Emergency Appropriation by NJSA 40A: 4-47		35,000.00	
		\$ 102,519,323.42	
Cash Disbursed			\$ 87,092,500.16
Encumbrances Payable	A		2,589,397.36
Deferred Charge-Emergency Authorization (40A:4-47)			83,484.00
Due to Other Trust Funds - Reserve for Self Insurance Fund -			
Damage to County Vehicles			100,000.00
Transfer to Grant Fund Expenditures:			
Federal Programs			4,676,683.05
State Programs			4,284,123.62
			98,826,188.19
Less: Appropriation Refunds			776,532.78
			\$ 98,049,655.41

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

**COUNTY OF SUSSEX**  
**2007**  
**TRUST FUNDS**

COUNTY OF SUSSEX  
TRUST FUNDS  
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2007	2006
<u>ASSETS</u>			
Other Trust Funds:			
Cash and Cash Equivalents		\$ 5,696,007.50	\$ 5,363,901.60
Investments		16,470,907.17	11,030,478.25
	B-2	22,166,914.67	16,394,379.85
Added and Omitted Open Space Taxes Receivable	B-3	76,250.75	67,779.50
Due from Current Fund	A	2,054,719.47	2,017,975.52
Due from Special Revenue - County Health Fund - Reserve for Accrued Sick and Vacation	D	68,025.65	68,025.65
Due from Special Revenue - County Library Fund - Reserve for Accrued Sick and Vacation	E	50,000.00	50,000.00
<u>TOTAL ASSETS</u>		<u>\$ 24,415,910.54</u>	<u>\$ 18,598,160.52</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		431,460.05	384,156.48
Reserves for -			
Motor Vehicle Fines Pledged to Road Maintenance and Repair		1,648,100.50	1,528,665.83
Tax Appeal Fees		33,804.81	36,678.05
County Surrogate Fees		3,364.95	5,003.77
County Clerk Fees		226,571.96	444,966.65
County Sheriff Fees		29,030.17	23,000.08
Voluntary Life Insurance		810.20	774.74
State Unemployment Insurance		90,160.16	264,184.02
Forfeited Assets		78,086.09	68,663.32
Self Insurance Fund - Damage to County Vehicles		374,618.36	181,892.64
Self Insurance Fund-Legal		26,021.65	25,518.39
Environmental Quality Enforcement		69,426.20	90,280.76
Open Space		18,831,808.86	13,180,545.29
Weights and Measures		162,212.45	126,072.05
Work Release Program		6,372.17	6,282.36
Sheriff's Labor Assistance Program		56,783.18	105,425.95
Jail Inmate Interest Account		82,712.99	78,137.07
Employee Flexible Spending Account		3,725.38	5,136.98
Prosecutor's US Treasury Account		58,110.12	90,242.80
Accrued Sick and Vacation		1,823,825.98	1,573,628.98
Snow Removal		343,745.85	343,745.85
Fund Balance	B-1	35,081.43	35,081.43
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 24,415,910.54</u>	<u>\$ 18,598,160.52</u>

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

COUNTY OF SUSSEX  
TRUST FUNDS  
STATEMENT OF FUND BALANCE

	<u>Ref.</u>	
Balance December 31, 2006	B	<u>\$ 35,081.43</u>
Balance December 31, 2007	B	<u><u>\$ 35,081.43</u></u>

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

**COUNTY OF SUSSEX**  
**2007**  
**GENERAL CAPITAL FUND**



COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2007	2006
<u>ASSETS</u>			
Cash and Cash Equivalents		\$ 14,192,797.49	\$ 15,203,105.64
Investments		7,347,017.98	7,520,989.19
	C-2	21,539,815.47	22,724,094.83
Accounts Receivable:			
NJ Department of Community Affairs		300,000.00	300,000.00
NJ Department of Transportation		9,130,271.26	9,713,825.78
Due from Current Fund	A		423.68
Deferred Charges to Future Taxation:			
Funded		95,170,600.00	95,626,400.00
Unfunded	C-4	3,383,410.68	5,732,299.63
<u>TOTAL ASSETS</u>		<u>\$ 129,524,097.41</u>	<u>\$ 134,097,043.92</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Bond Anticipation Notes	C-7		\$ 2,000,000.00
General Improvement Serial Bonds	C-8	\$ 64,974,000.00	68,359,000.00
Vocational School Serial Bonds	C-8	3,110,000.00	2,960,000.00
County College Bonds	C-8	14,804,000.00	12,952,000.00
County College Bonds (Chapter 12)	C-8	12,269,000.00	11,335,000.00
Economic Development Loan Payable	C-9	13,600.00	20,400.00
Improvement Authorizations:			
Funded	C-6	25,528,946.03	29,884,850.86
Unfunded	C-6	2,939,364.42	3,013,582.87
Capital Improvement Fund	C-5	716,732.56	352,832.56
Due to State of NJ - Chapter 12 Bonds		273,087.51	155,109.67
Due to Current Fund	A	1,400,712.90	
Reserve for:			
Payment of Vocational School Debt Service		229,001.00	198,066.00
Payment of Debt Service		831,926.44	782,685.06
Future Capital Projects:			
Departmental Improvements		91,028.80	91,028.80
Historic Court House/County Clerk's Office		900,000.00	900,000.00
NJ Department of Transportation Grants -			
Bridge Improvements		530,900.68	473,894.88
Arbitrage Rebate		509,611.33	66,470.13
Bridge Improvements-Insurance Recovery		85,000.00	85,000.00
Fund Balance	C-1	317,185.74	467,123.09
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 129,524,097.41</u>	<u>\$ 134,097,043.92</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, 2006	C	\$ 467,123.09
Increased by:		
Premium on Sale of Serial Bonds		62.65
		<u>467,185.74</u>
Decreased by:		
Payment to Current Fund as Anticipated Revenue		150,000.00
		<u>150,000.00</u>
Balance December 31, 2007	C	<u>\$ 317,185.74</u>

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

**COUNTY OF SUSSEX**  
**2007**  
**COUNTY HEALTH FUND**

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

	Ref.	December 31,	
		2007	2006
<u>ASSETS</u>			
Change Funds		\$ 100.00	\$ 100.00
		100.00	100.00
Due from Current Fund	A	1,933,378.56	\$ 1,898,847.11
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	21,138.05	14,221.17
Revenue Accounts Receivable		38,680.75	40,729.50
		<u>59,828.12</u>	<u>54,959.99</u>
<u>TOTAL ASSETS</u>		<u>\$ 1,993,383.71</u>	<u>\$ 1,953,984.13</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	D-3;D-6	\$ 272,065.86	\$ 275,485.00
Encumbered	D-3;D-6	68,977.03	229,932.62
Total Appropriation Reserves		<u>341,042.89</u>	<u>505,417.62</u>
Due to Other Trust Funds - Reserve for Accrued Sick and Vacation	B	68,025.65	68,025.65
		409,068.54	573,443.27
Reserve for Receivables		59,828.12	54,959.99
Fund Balance	D-1	1,524,487.05	1,325,580.87
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 1,993,383.71</u>	<u>\$ 1,953,984.13</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.	<u>Year Ended December 31,</u>	
		<u>2007</u>	<u>2006</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 500,000.00	\$ 505,727.00
Receipts from Current and Prior year Taxes		1,641,706.00	1,137,530.00
Miscellaneous Revenue Anticipated		340,783.75	470,153.00
Nonbudget Revenue		15,429.30	1,400.00
Other Credits to Income:			
Collection of Added and Omitted Taxes		14,221.45	15,265.58
Unexpended Balance of Appropriation Reserves		483,059.68	188,269.82
		<u>2,995,200.18</u>	<u>2,318,345.40</u>
 <u>Expenditures</u>			
Budget Expenditures:			
Operating:			
Salaries and Wages		1,398,871.00	920,455.00
Other Expenses		897,423.00	878,578.00
Refund of Prior Year Revenue			600.00
		<u>2,296,294.00</u>	<u>1,799,633.00</u>
Excess in Revenue		698,906.18	518,712.40
 <u>Fund Balance</u>			
Balance January 1		<u>1,325,580.87</u>	<u>1,312,595.47</u>
		2,024,487.05	1,831,307.87
Decreased by:			
Utilization as Anticipated Revenue		<u>500,000.00</u>	<u>505,727.00</u>
Balance December 31	D	<u>\$ 1,524,487.05</u>	<u>\$ 1,325,580.87</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, 2007

	<u>Anticipated</u>	<u>Realized</u>	<u>Excess</u>
Fund Balance Anticipated	\$ 500,000.00	\$ 500,000.00	
Miscellaneous Revenue:			
Public Health Priority Funds	30,776.00	30,776.00	
Public Health Priority Funds, Supplemental Fees, P.L. 2003	<u>123,812.00</u>	<u>310,007.75</u>	<u>\$ 186,195.75</u>
Total Miscellaneous Revenue	<u>154,588.00</u>	<u>340,783.75</u>	<u>186,195.75</u>
Amount to be Raised by Taxes for Support of County Health Budget:			
Local Tax for County Health Purposes	<u>1,641,706.00</u>	<u>1,641,706.00</u>	
Budget Totals	2,296,294.00	2,482,489.75	186,195.75
Nonbudget Revenue		<u>15,429.30</u>	<u>15,429.30</u>
	<u>\$ 2,296,294.00</u>	<u>\$ 2,497,919.05</u>	<u>\$ 201,625.05</u>

Analysis of Nonbudget Revenue:

Miscellaneous Reimbursements	<u>\$ 15,429.30</u>
------------------------------	---------------------

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

COUNTY OF SUSSEX  
SPECIAL REVENUE - COUNTY HEALTH FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2007

	<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	\$ 1,368,095.00	\$ 1,368,095.00	\$ 1,197,012.17	\$ 171,082.83
Other Expenses	897,423.00	897,423.00	796,439.97	100,983.03
Public Health Priority Funds:				
Salaries and Wages	30,776.00	30,776.00	30,776.00	
	<u>\$ 2,296,294.00</u>	<u>\$ 2,296,294.00</u>	<u>\$ 2,024,228.14</u>	<u>\$ 272,065.86</u>

Ref.

D

Cash Disbursed		\$ 2,045,272.10
Encumbrances	D	68,977.03
		<u>2,114,249.13</u>
Less: Refunds		90,020.99
		<u>\$ 2,024,228.14</u>

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

**COUNTY OF SUSSEX**  
**2007**  
**COUNTY LIBRARY FUND**



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

	Ref.	December 31,	
		2007	2006
<u>ASSETS</u>			
Cash and Cash Equivalents		\$ 1,320,233.31	\$ 1,447,253.18
Investments		583,515.95	
	E-4	<u>1,903,749.26</u>	<u>1,447,253.18</u>
Receivables with Full Reserves:			
Added and Omitted Taxes Receivable	E-5	51,301.91	53,989.34
Library Taxes Receivable	E-5	20.00	20.00
Revenue Accounts Receivable		8,123.80	9,885.96
		<u>59,445.71</u>	<u>63,895.30</u>
<u>TOTAL ASSETS</u>		<u>\$ 1,963,194.97</u>	<u>\$ 1,511,148.48</u>
 <u>LIABILITIES, RESERVES, AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	E-3;E-6	\$ 371,041.61	\$ 196,628.86
Encumbered	E-3;E-6	324,963.45	437,127.90
Total Appropriation Reserves		<u>696,005.06</u>	<u>633,756.76</u>
Accounts Payable - Vendors		8,222.15	
Due to Other Trust Funds-Reserve for Accrued			
Sick and Vacation	B	50,000.00	50,000.00
Deferred Revenue:			
Unrestricted State per Capita Library Aid		108,191.00	130,526.00
Reserve for Donations		219,675.98	11,413.00
		<u>1,082,094.19</u>	<u>825,695.76</u>
Reserve for Receivables		59,445.71	63,895.30
Fund Balance	E-1	<u>821,655.07</u>	<u>621,557.42</u>
<u>TOTAL LIABILITIES, RESERVES, AND FUND BALANCE</u>		<u>\$ 1,963,194.97</u>	<u>\$ 1,511,148.48</u>

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

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

	Ref.	Year Ended December 31,	
		2007	2006
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 443,269.00	\$ 404,752.00
Receipts from Current Taxes		4,610,000.00	4,404,706.00
Miscellaneous Revenue Anticipated		130,526.00	128,673.00
Nonbudget Revenue		239,809.53	180,673.73
Other Credits to Income:			
Collection of Added and Omitted Taxes		54,112.36	53,010.07
Cancellation of Accounts Payable			12,453.99
Unexpended Balance of Appropriation Reserves		347,150.76	195,615.29
<b>Total Income</b>		<u>5,824,867.65</u>	<u>5,379,884.08</u>
<u>Expenditures</u>			
Budget Expenditures:			
Operating:			
Salaries and Wages		2,534,136.00	2,424,083.00
Other Expenses		2,647,365.00	2,513,607.00
<b>Total Expenditures</b>		<u>5,181,501.00</u>	<u>4,937,690.00</u>
Excess in Revenue		643,366.65	442,194.08
<u>Fund Balance</u>			
Balance January 1		621,557.42	584,115.34
		1,264,924.07	1,026,309.42
Decreased by:			
Utilization as Anticipated Revenue		443,269.00	404,752.00
Balance December 31	E	<u>\$ 821,655.07</u>	<u>\$ 621,557.42</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, 2007

	<u>Budget</u>	<u>Realized</u>	<u>Excess</u>
Fund Balance Anticipated	\$ 443,269.00	\$ 443,269.00	
Miscellaneous Revenue:			
State Library Per Capita Aid	<u>128,232.00</u>	<u>130,526.00</u>	<u>\$ 2,294.00</u>
	<u>128,232.00</u>	<u>130,526.00</u>	<u>2,294.00</u>
Amount to be Raised by Taxes for			
Support of County Library Budget:			
Local Tax for County Library Purposes	<u>4,610,000.00</u>	<u>4,610,000.00</u>	
Budget Totals	5,181,501.00	5,183,795.00	2,294.00
Nonbudget Revenue		<u>239,809.53</u>	<u>239,809.53</u>
	<u>\$ 5,181,501.00</u>	<u>\$ 5,423,604.53</u>	<u>\$ 242,103.53</u>

Analysis of Nonbudget Revenue:

Fees	\$ 152,980.19
Refunds of Prior Year Expenses	412.20
Interest on Investments	<u>86,417.14</u>
	<u>\$ 239,809.53</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, 2007

	<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	\$ 2,534,136.00	\$ 2,534,136.00	\$ 2,395,806.10	\$ 138,329.90
Other Expenses	2,647,365.00	2,647,365.00	2,414,653.29	232,711.71
	<u>\$ 5,181,501.00</u>	<u>\$ 5,181,501.00</u>	<u>\$ 4,810,459.39</u>	<u>\$ 371,041.61</u>
	<u>Ref.</u>			E
		<u>Ref.</u>		
Cash Disbursed			\$ 4,485,495.94	
Encumbrances		E	<u>324,963.45</u>	
			<u>\$ 4,810,459.39</u>	

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

**COUNTY OF SUSSEX**  
**2007**  
**BOND & INTEREST FUND**

**(NOT APPLICABLE)**

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2007

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, 2007  
 (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. The more significant policies in New Jersey follow.

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

Exceptions to this general rule include:

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2007  
 (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, by issuing loans or through capital lease purchase agreements.

E. Other significant accounting policies include:

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

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

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

Allowance for Uncollectible Accounts – A reserve 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, 2007  
(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 1<sup>st</sup> quarter for the current operating and open space trust funds. The budget is submitted to the governing body and the State Division of Local Government Services. Additionally, budgets are prepared for the County Health and Library 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, 2007  
(Continued)

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

	December 31,		
	2007	2006	2005
<u>Issued</u>			
General Bonds, Notes and Loans .	\$ 95,170,600	\$ 97,626,400	\$ 85,987,200
<u>Authorized but not Issued:</u>			
General Bonds and Notes	3,383,411	3,732,300	5,918,273
	<u>98,554,011</u>	<u>101,358,700</u>	<u>91,905,473</u>
<u>Less:</u>			
Funds Temporarily Held to Pay Bond and Note Principal:			
Reserve to Pay Debt Service	831,927	782,685	845,674
Reserve to Pay Vocational School Bonds	229,001	198,066	245,872
Capital Projects for County Colleges (NJSA 18A:64A-22.1 to 22.8)	12,269,000	11,335,000	7,101,000
Pension Refunding Bonds	3,330,000	3,505,000	3,655,000
	<u>16,659,928</u>	<u>15,820,751</u>	<u>11,847,546</u>
Net Bonds and Notes Issued and Authorized but not Issued	<u>\$ 81,894,083</u>	<u>\$ 85,537,949</u>	<u>\$ 80,057,927</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

Fund	Balance 12/31/2005	Additions	Retirements	Balance 12/31/2006
<u>Serial Bonds:</u>				
General Capital Fund	\$ 76,361,000.00	\$ 28,541,000.00	\$ 9,296,000.00	\$95,606,000.00
<u>Bond Anticipation Notes:</u>				
General Capital Fund	9,599,000.00	11,599,000.00	19,198,000.00	2,000,000.00
<u>Loans Payable:</u>				
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>

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

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

Summary of Municipal Debt Issued and Outstanding - Current Year

<u>Fund</u>	<u>Balance</u> <u>12/31/2006</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>12/31/2007</u>
Serial Bonds:				
General Capital Fund	\$ 95,606,000.00	\$ 9,720,000.00	\$ 10,169,000.00	\$95,157,000.00
Bond Anticipation Notes:				
General Capital Fund	2,000,000.00		2,000,000.00	
Loans Payable:				
General Capital Fund:				
Economic Development				
Loan	20,400.00		6,800.00	13,600.00
	<u>\$ 97,626,400.00</u>	<u>\$ 9,720,000.00</u>	<u>\$ 12,175,800.00</u>	<u>\$95,170,600.00</u>

The County's debt issued and outstanding at December 31, 2007 is as follows:

Vocational School Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	
02/01/2010	4.15%	\$ 300,000
07/15/2013	5.00%	565,000
07/01/2016	4.40%	945,000
09/01/2012	3.60-4.00%	800,000
09/01/2017	4.25-4.375%	500,000
		<u>3,110,000</u>

General Improvement Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	
02/01/2010	4.15%	\$3,758,000
04/01/2009	4.00-4.125%	2,645,000
07/15/2013	5.00%	4,991,000
07/01/2012	4.20%	3,710,000
05/01/2021	5.30%	3,330,000
07/15/2014	3.25%	9,570,000
09/15/2011	2.375-3.41%	2,635,000
07/15/2014	3.625%	15,524,000
09/01/2019	4.00%	15,591,000
09/01/2017	3.75%	3,220,000
		<u>64,974,000</u>

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

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

County College Bonds

<u>Final Maturity</u>	<u>Rate</u>	
07/15/2013	5.00%	\$ 225,000
07/01/2014	4.20%	669,000
05/01/2015	3.125%	1,831,000
07/15/2015	3.625%	3,329,000
09/01/2021	4.00%	5,750,000
09/01/2022	3.75-4.00%	3,000,000
		<u>14,804,000</u>

County College Bonds (Ch. 12)

<u>Final Maturity</u>	<u>Rate</u>	
04/01/2009	6.00%	\$ 220,000
08/01/2011	5.20%	427,000
07/01/2014	4.30%	686,000
05/01/2008	2.05%	550,000
07/15/2009	2.75%	1,686,000
09/01/2026	4.125-4.25%	5,700,000
09/01/2022	3.75-4.00%	3,000,000
		<u>12,269,000</u>
Total Serial Bonds Outstanding		<u>\$95,157,000</u>

Economic Development Authority Loan

<u>Final Maturity</u>	<u>Rate</u>	
8/31/2009	1.50%	\$ 13,600
Total Debt Issued and Outstanding		<u>\$95,170,600</u>

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 .43%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General, Vocational School and County College Debt	<u>\$ 98,554,011</u>	<u>\$ 16,659,928</u>	<u>\$ 81,894,083</u>

Net Debt \$81,894,083 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, \$19,134,728,311 = .43%.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2007  
(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	\$	382,694,566
Net Debt		81,894,083
Remaining Borrowing Power	\$	300,800,483

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>
2008	\$ 7,004	\$ 9,983,920	\$ 512,430	\$ 1,669,221	\$ 12,172,575
2009	6,902	10,261,591	515,835	1,652,967	12,437,295
2010		10,477,347	548,390	1,610,807	12,636,544
2011		9,702,228	431,170	1,593,648	11,727,046
2012		8,163,602	816,025	1,615,581	10,595,208
2013-2017		24,652,915	866,775	6,989,081	32,508,771
2018-2022		4,434,727		3,616,400	8,051,127

\* 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, 2007 which are appropriated and included in the adopted budgets as anticipated revenue in their own respective funds for the year ending December 31, 2008 are as follows:

Current Fund	\$7,961,692
County Health Fund	551,054
County Library Fund	548,269

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, 2007

(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 \$1,837,028, \$1,043,078 and \$469,740 for 2007, 2006 and 2005, 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, 2007  
(Continued)

Note 5: Accrued Sick and Vacation Benefits

The County has permitted employees to accrue unused vacation and sick pay, which may be taken as time off or paid at a later date at an agreed-upon rate. The current cost of such unpaid compensation has been estimated at approximately \$2,063,000 at December 31, 2007 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 \$1,823,826 on the Other Trust Funds balance sheet at December 31, 2007.

Note 6: Selected Tax Information

County Tax Calendar

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

Comparison of Tax Levies and Collection Currently

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

<u>Year</u>	<u>General Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2007	\$65,685,231	\$65,685,231	100.00%
2006	62,706,160	62,706,160	100.00%
2005	59,448,760	59,448,760	100.00%
<u>Year</u>	<u>Open Space Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2007	\$ 6,940,124	\$ 6,940,124	100.00%
2006	6,026,531	6,026,531	100.00%
2005	3,059,658	3,059,658	100.00%
<u>Year</u>	<u>Health Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2007	\$ 1,641,706	\$ 1,641,706	100.00%
2006	1,137,530	1,137,530	100.00%
2005	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>
2007	\$ 4,610,000	\$ 4,610,000	100.00%
2006	4,404,706	4,404,706	100.00%
2005	4,181,022	4,181,022	100.00%

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2007  
(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>
2007	\$ 19,828,925,789	0.33	0.01	0.03	0.03
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

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, 2007.

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 \$52,471,391 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, 2007, the SCMUA has outstanding approximately \$12,149,178 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, 2007, the SCMUA has outstanding approximately \$40,322,213 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, 2007  
(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 2008 will be \$1,800,000; therefore, the County has appropriated \$1,218,643 in its 2008 County budget as adopted. This amount is based on the 2007 actual amount, and is the maximum allowed in 2008 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 2008 is determined around November 2008 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, 2008 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, 2007, the SCMUA issued a \$4,500,000 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 3.75% payable at maturity and matures June 27, 2008.

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, 2007  
(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, 2007  
(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, 2007, 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	\$ 20,340,909	\$ 8,378,996	\$ 28,720,230
Other Trust		5,696,008	16,470,907	22,166,915
General Capital		14,192,797	7,347,018	21,539,815
County Health	100			100
County Library		1,320,233	583,516	1,903,749
	<u>\$ 425</u>	<u>\$ 41,549,947</u>	<u>\$32,780,437</u>	<u>\$ 74,330,809</u>

The carrying amount of the County's cash and cash equivalents at December 31, 2007, was \$74,330,809 and the bank balance was \$76,851,274.

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, 2007  
(Continued)

Note 11: Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County obtains 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.

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.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

Note 11: Risk Management (Cont'd)

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

Selected financial information for the Funds is as follows:

	<u>Public Alliance Insurance Coverage Fund Dec. 31, 2006</u>	<u>Statewide Insurance Fund Dec. 31, 2006</u>
Total Assets	\$ 10,158,914	\$ 28,959,458
Net Assets	\$ 5,258,058	\$ 2,230,124
Total Revenue	\$ 7,471,956	\$ 21,202,217
Total Expenditures	\$ 7,350,108	\$ 19,108,447
Change in Net Assets	\$ 121,848	\$ 2,093,771
Net Asset Distribution to Participating Members	\$ -0-	\$ -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, 2007

(Continued)

Note 11: 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>
2007	\$ 2,405.50	\$ 45,206.26	\$ 80,954.90	\$302,590.52	\$ 90,160.16
2006	16,500.50	-0-	50,000.00		264,184.02
2005	852.55	-0-	100,000.00	13,645.03	197,683.52

Note 12: Interfund Receivables and Payables

The following interfund balances remained on the balance sheet at December 31, 2007:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current	\$ 1,400,712.90	\$ 3,988,098.03
Other Trust	2,172,745.12	77.03
General Capital		1,400,712.90
Health	1,933,455.59	68,025.65
Library		50,000.00
	<u>\$ 5,506,913.61</u>	<u>\$ 5,506,913.61</u>

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

Note 13: Deferred Compensation

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

Note 14: Open Space Trust Fund

On January 17, 2001, the County created an Open Space Trust Fund to provide for farmland preservation and open space acquisition. Collection of funds for the Trust Fund commenced during 2001 with a tax equal to \$.02 per \$100 of total county equalized real property valuation. The levy for 2007 was set at 3 cents. As of December 31, 2007, the balance in the Open Space Trust Fund was \$18,831,808.86.

Note 15: Economic Dependency

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

Note 16: Contingent Liabilities

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

Sussex County is a defendant in a case involving the amount charged for copy costs by the County Clerk. This case is being defended vigorously, and the expected settlement amount is not expected to be material. Sussex County has several options to fund any claim, including an emergency appropriation if needed.

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

Note 17: Related Party Transactions

During the years ended December 31, 2007 and 2006, the County of Sussex provided financial support for current operations to the following component units:

	December 31,	
	2007	2006
Sussex County Technical School	\$ 7,047,646	\$ 6,815,146
Sussex County Community College	4,134,500	4,163,500
Sussex County Division of Social Services	1,291,196	1,340,689
	<u>\$ 12,473,342</u>	<u>\$ 12,319,335</u>

Additionally, the County realized revenue and recorded expenditures in the amount of \$1,218,643 and \$834,943 for the years ended December 31, 2007 and 2006 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  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

Note 18: Deferred Charges to be Raised in Succeeding Years

Certain expenditures are required to be deferred to budgets of succeeding years. At December 31, 2007, the following deferred charge is shown on the balance sheet of the Current Fund:

	Balance Dec. 31, 2007	Required 2008 Budget Appropriation
Current Fund:		
Emergency Appropriation (NJSA 40A:4-47)	\$ 35,000	\$ 35,000

The amount in the 2008 budget is not less than the amount required by statute.

Note 19: Post-Retirement Benefits

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

If retiring with 25 years or more of pension contributions and 10 years of service with the County, the County will pay health benefits premiums (but not the employee's share of health maintenance organization) for the rest of the employee's life. Should the retiree die, the widow(er) will be offered coverage through 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 and 10 years of service with the County, the County will pay for prescription program and dental program premiums for the rest of the employee's life for the employee and the immediate family members for CERTAIN EMPLOYEES (the continuation of the prescription program and dental program after 25 years at the County's expense applies to most employees but not all). The County does not pay for coverage for the survivors.

The County's portion of post-retirement benefits is funded on a pay-as-you go basis from the Current Fund operating budget. During 2007 and 2006, the County had approximately 181 and 154 employees who met eligibility requirements and recognized expenses of approximately \$1,957,611 and \$1,667,529, respectively.

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



COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2007

(Continued)

Note 19: Post-Retirement Benefits (Cont'd)

The County did not obtain an actuarial valuation of its Post-Employment Health Benefits obligations, calculated in accordance with GASB 45 standards. Therefore, the financial statements do not include disclosures of required contributions, annual OPEB cost, funding progress, funding status and actuarial assumptions as required by that standard. The amounts that would be included in those disclosures are material to the financial statements.

**COUNTY OF SUSSEX**

**SUPPLEMENTARY DATA**

COUNTY OF SUSSEX  
OFFICIALS IN OFFICE AND SURETY BONDS  
YEAR ENDED DECEMBER 31, 2007

Name	Title	Amount of Bond	Name of Corporate Surety
Susan M. Zellman	Freeholder Director	(A)	
Steven Oroho	Freeholder Deputy Director	(A)	
Gary Chiusano	Freeholder	(A)	
Glen Vetrano	Freeholder	(A)	
Harold J. Wirths	Freeholder	(A)	
John H. Eskilson	County Administrator	(A)	
Elaine A. Morgan	Clerk of the Board of Chosen Freeholders	(A)	
Bernard Re	County Treasurer; Administrator of Administration & Finance	\$ 1,000,000.00	Municipal Excess Liability Joint Insurance Fund
Eric G. Grove	Administrator of Engineering and Planning; County Engineer	(A)	
Patrick W. Bailey	Budget Director	(A)	
Erma Gornley	County Clerk	(A)	
Dennis R. McConnell	County Counsel		
Robert Untig	County Sheriff	(A)	
Nancy D. Fitzgibbons	County Surrogate	(A)	
David Weaver	County Prosecutor	(A)	
Carol Dennis	County Tax Administrator	(A)	

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

**COUNTY OF SUSSEX**  
**2007**  
**CURRENT FUND**

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2006	A	\$ 27,420,966.37
Increased by Receipts:		
County Taxes Receivable	\$ 66,457,635.15	
Nonbudget Revenue	1,959,678.19	
Interest on Investments	1,150,859.14	
Revenue Accounts Receivable	22,230,641.34	
Account Refunds:		
2007 Budget Appropriations	776,532.78	
Petty Cash Funds Returned	6,125.00	
Central Supply	18,353.68	
Reserve for Unappropriated Grants	246,677.74	
Payments In Lieu of Taxes - Due Municipalities	32,521.00	
Reserve for the Sale of County Assets	52,500.00	
Due to/from Other Trust Funds:		
Reserve for Self Insurance Fund -		
Damage to County Vehicles	92,462.85	
Due Health Fund	34,531.45	
Due to/from County Library Fund	140.52	
Due to/from Division of Social Services	3,649.00	
Cancellation of Old Outstanding Checks	464.36	
Grant Funds Receivable:		
Federal Grants	5,093,726.96	
State Grants	3,642,760.11	
	101,799,259.27	
		129,220,225.64

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Decreased by Disbursements:		
2007 Budget Appropriations	\$ 87,092,500.16	
2006 Appropriation Reserves	3,028,022.75	
Reserve for Grant Fund Expenditures:		
Federal Grants	4,976,348.17	
State Grants	3,707,637.51	
Private Grants	272.00	
Due to/from Other Trust Funds:		
Settlement of Prior Year Interfund	150,000.00	
Reserve for Self Insurance Fund -		
Damage to County Vehicles	325.00	
Due to/from General Capital-Advances	950,000.00	
Due to/from County Library Fund	140.52	
County Clerk Fees to Trust Funds	94,849.00	
Refund of County Sheriff's Fees	1,322.72	
Payments In Lieu of Taxes - Due Municipalities	65,207.00	
Reserve for the Sale of County Buildings	275,000.00	
Petty Cash Funds Advanced	6,125.00	
Refund of Prior Year Revenue	835.27	
Accounts Payable	151,735.70	
	\$ 100,500,320.80	
 Balance December 31, 2007	A	\$ 28,719,904.84

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF INVESTMENTS - U.S. GOVERNMENT SECURITIES  
YEAR ENDED DECEMBER 31, 2007

NOT APPLICABLE

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2006	2007 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2007
Andover Borough	\$ 127.33	\$ 256,117.53	\$ 716.73	\$ 256,244.86	\$ 716.73
Andover Township	62,334.91	2,907,468.40	13,121.73	2,969,803.31	13,121.73
Branchville Borough	828.99	476,438.96	1,403.71	477,267.95	1,403.71
Byram Township	53,778.64	3,831,945.97	6,997.97	3,885,724.61	6,997.97
Frankford Township	19,210.90	2,731,272.28	20,828.20	2,750,483.18	20,828.20
Franklin Borough	8,937.04	1,652,350.91	7,571.10	1,661,287.95	7,571.10
Fredon Township	24,958.45	1,711,253.67	18,429.11	1,736,212.15	18,429.08
Green Township	12,516.89	1,783,894.75	26,389.18	1,796,411.64	26,389.18
Hamburg Borough	1,182.64	1,168,958.71	1,401.01	1,170,141.35	1,401.01
Hampton Township	47,584.30	2,478,164.44	12,456.81	2,525,748.74	12,456.81
Hardyston Township	145,779.82	4,154,870.89	232,283.94	4,300,650.71	232,283.94
Hopatcong Borough	15,569.45	5,755,801.44	3,280.47	5,771,370.89	3,280.47
Lafayette Township	18,493.85	1,532,159.68	18,636.00	1,550,653.53	18,636.00
Montague Township	29,134.31	1,502,549.53	34,572.67	1,531,683.84	34,572.67
Town of Newton	25,972.40	2,438,526.76	1,908.91	2,464,499.16	1,908.91
Ogdensburg Borough	5,194.90	766,971.38	676.47	772,166.28	676.47
Sandyston Township	9,393.99	864,549.47	7,161.11	873,943.46	7,161.11
Sparta Township	151,179.08	11,605,613.30	146,255.94	11,756,792.38	146,255.94
Stanhope Borough	1,759.27	1,359,723.29	4,133.38	1,361,482.56	4,133.38
Stillwater Township	11,737.12	1,819,757.41	12,571.32	1,831,584.53	12,481.32
Sussex Borough	2,637.12	462,882.60	855.82	465,519.72	855.82
Vernon Township	96,884.72	10,125,136.67	111,905.71	10,222,021.39	111,905.71
Walpack Township	3,046.00	9,307.76		12,353.76	
Wantage Township	24,135.00	4,289,515.20	54,001.62	4,313,587.20	54,064.62
	<u>\$ 772,377.12</u>	<u>\$ 65,685,231.00</u>	<u>\$ 737,558.91</u>	<u>\$ 66,457,635.15</u>	<u>\$ 737,531.88</u>

Ref. A

A

County Taxes	A \$ 3,046.00	
Added & Omitted Taxes	A <u>769,331.12</u>	<u>\$ 737,531.88</u>
	<u>\$ 772,377.12</u>	<u>\$ 737,531.88</u>

2007 County Taxes	\$ 65,685,231.00
Prior Year County Taxes	3,046.00
2006 Added & Omitted Taxes	<u>769,358.15</u>
	<u>\$ 66,457,635.15</u>



COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Balance Dec. 31, 2006	Accrued In 2007	Received	Balance Dec. 31, 2007
Fees:				
County Clerk	\$ 187,801.90	\$ 2,153,413.63	\$ 2,171,400.48	\$ 169,815.05
County Surrogate		83,275.34	83,066.64	208.70
County Sheriff	12,649.56	239,397.28	227,245.63	24,801.21
(P.L. 2001, Ch. 370):				
County Clerk	88,835.90	984,723.10	1,001,077.80	72,481.20
Surrogate		61,976.07	61,976.07	
Sheriff	6,954.29	149,168.83	141,653.83	14,469.29
Fines - Other		59,341.00	59,341.00	
Rental - County Buildings		63,105.00	63,105.00	
Franchise Tax on Stock Insurance Companies (Other than Life Insurance)		273,714.66	273,714.66	
State Aid - County College Bonds		2,481,080.75	2,481,080.75	
Permanent Disability - Patients in County Institutions		7,547,053.84	7,543,239.96	4,173.95
Aid to SCMUA - Solid Waste Bonds	360.07	1,218,642.75	1,218,642.75	
Social and Welfare Services:				
Division of Youth and Family Services		525,837.00	525,837.00	
Supplemental Social Security Income		157,222.00	157,222.00	

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

	Balance Dec. 31, 2006	Accrued In 2007	Received	Balance Dec. 31, 2007
Psychiatric Facilities:				
Maintenance of Patients in State Institutions:				
Mental Diseases	\$ 1,787,952.00		\$ 1,787,952.00	
Mentally Retarded	1,391,862.00		1,391,862.00	
NJ Department of Corrections:				
Agreement for Maintenance of State Inmates	1,218,094.48		1,218,094.48	
County Transit - Transportation Agreements	233,129.29		233,129.29	
Reserve to Pay Debt Service - Health Center	200,000.00		200,000.00	
Reserve to Pay Vocational School Debt Service	100,000.00		100,000.00	
General Capital Fund Balance	150,000.00		150,000.00	
Trust Fund Reserve for Motor Vehicle Fines				
Pledged to Road Maintenance and Repair	825,000.00		825,000.00	
Sale of Municipal Assets-Capital Outlay	275,000.00		275,000.00	
State of N.J. Salary Reimbursement of County Prosecutor	41,000.00		41,000.00	
	<u>\$ 296,601.72</u>	<u>\$ 22,219,989.02</u>	<u>\$ 22,230,641.34</u>	<u>\$ 285,949.40</u>

Ref.

A

A

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2006	Accrued In 2007	Received	Balance Cancelled	Balance Dec. 31, 2007
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY:</u>					
NJ Department of Environmental Protection:					
Water Quality Management Program Section 604B	\$ 3,933.00				\$ 3,933.00
<u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES:</u>					
N.J. Dept. of Human Services:					
Medicaid Peer Grouping - Handicapped & Elderly Services		\$ 164,422.00	\$ 164,422.00		
HA VA Polling Place Accessibility		26,326.25			26,326.25
N.J. Dept. of Health and Senior Services:					
Title III - Aging - Area Plan Grant:					
#05-1394-AAA-03	7,471.00				7,471.00
#06-1394-AAA-03	30,028.00		30,028.00		
#07-1394-AAA-03		438,327.00	380,410.00	\$ 11,472.00	46,445.00
Nutrition Services Incentive Program - 2006	22,214.00		22,214.00		
Nutrition Services Incentive Program - 2007		63,905.00	18,013.00	29,582.00	16,310.00
Public Health Preparedness and Response for Bioterrorism:					
2004 (05-1163-BT-L-3)	216,248.13				216,248.13
2005 (06-1163-BT-L-3)	271,473.49		249,854.51		21,618.98
2006 (07-1163-BT-L-3)	503,074.00		277,836.64		225,237.36
2007		426,696.00			426,696.00
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>					
State Homeland Security Grant Program FY 04	14,145.36				14,145.36
State Homeland Security Grant Program FY 05	358,622.00		354,576.60		4,045.40
State Homeland Security Grant Program FY 06	202,027.00				202,027.00
State Homeland Security Grant Program FY 07		364,044.80			364,044.80
Emergency Management Planning for Special Needs Population	10,000.00		9,875.00		125.00
Citizen Corps and Community Emergency Response Team		10,000.00	10,000.00		

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

	Balance Dec. 31, 2006	Accrued In 2007	Received	Balance Cancelled	Balance Dec. 31, 2007
<u>U.S. DEPARTMENT OF JUSTICE:</u>					
N.J. Dept. of Law & Public Safety:					
Division of Criminal Justice:					
Domestic Violence Victim Assistance:					
#V-19-04	\$ 586.00				\$ 586.00
#V-11-05	98,539.00		\$ 95,182.02	\$ 3,356.98	0.00
#V-14-07		\$ 243,653.00	2,365.98		241,287.02
LLEBG, Megan's Law	2,767.00				2,767.00
Megan's Law - ML 19-06		4,800.00	4,800.00		
Megan's Law & Local Law Enforcement JAG1-23LL-05		4,151.00	4,151.00		
Sexual Assault Nurse Examiner:					
VS-20-05	6,539.00				6,539.00
VS-47-06		83,579.00	78,004.00		5,575.00
SART/SANE Site Equipment Upgrades		2,820.00			2,820.00
Juvenile Justice Commission:					
Juvenile Accountability Incentive Block Grant:					
JAIBG-02-19 (2005)	9,910.00		5,349.47		4,560.53
JAIBG-02-19 (2006)	10,069.00		8,100.00		1,969.00
JAIBG-02-19 (2007)		9,290.00			9,290.00
Multi-Jurisdictional Narcotics Task Force:					
DE 2-36-04 2007	81,809.00		81,809.00		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, 2006	Accrued In 2007	Received	Balance Cancelled	Balance Dec. 31, 2007
<u>U.S. DEPARTMENT OF JUSTICE:</u>					
N.J. Dept. of State Police:					
State Homeland Security Grant Program - Phase II	\$ 28,796.10				\$ 28,796.10
State Homeland Security Grant Program - Phase II - Explosive Detecting Canine	18,213.73				18,213.73
COPS Technology Grant #2005CW0328	295,993.00		\$ 226,784.39		69,208.61
COPS Technology Grant #2006	98,723.00				98,723.00
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>					
N.J. Dept. of Law & Public Safety:					
Division of Highway Traffic Safety:					
Personal Services:					
2006	4,748.11				4,748.11
2007	31,715.50		21,877.90		9,837.60
N.J. Dept. of Transportation:					
State Aid Highway Projects - County Aid - 2007		\$ 1,875,000.00	1,875,000.00		
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	147,600.00	105,445.10		156,994.90
FHWA/NJTPA Local Scoping Projects	649,523.28		11,086.09		638,437.19
2003 - CR653 - STP-AOOS	257,360.89		4,665.00		252,695.89
2004 - CR605 - STP-9017	797,536.24		106,279.24		691,257.00
2005 - CR519 - STP-0395	479,384.00		166,315.49		313,068.51

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

	Balance Dec. 31, 2006	Accrued In 2007	Received	Balance Cancelled	Balance Dec. 31, 2007
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>					
N.J. Dept. of Transportation:					
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	212,296.86				212,296.86
7/05-6/06	381,692.10		\$ 271,243.84		110,448.26
7/06-6/07	523,749.00		401,901.69		121,847.31
7/07-6/08		\$ 485,564.00			485,564.00
<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					
N.J. Dept. of Community Affairs:					
Small Cities Program - Emergency Housing Repair Fund					
2005 Small Cities Program - Block Grant #GA #05-2631-00	525.21				525.21
	5,000.00				5,000.00
	106,137.00		106,137.00		
	\$ 6,172,155.96	\$ 4,431,987.05	\$ 5,093,726.96	\$ 44,410.98	\$ 5,466,005.07

	Ref.	A
State Aid Reimbursement		58,000.00
agrees to Chapter 159		4,489,987.05
		A
		0.00
		0.00

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	Balance Dec 31, 2006	Accrued In 2007	Received	Balance Cancelled	Balance Dec. 31, 2007
<u>NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES:</u>					
Health Service Contract - Case Management Services -					
Handicapped Children:					
#06-273-EIP-L-3	\$ 6,854.00				\$ 6,854.00
#07-273-EIP-L-4	280,994.00		278,640.00		2,354.00
#08-273-EIP-L-4		\$ 298,672.00	55,095.00		243,577.00
Alcohol Program - Alcoholism Services:					
#05-541-ADA-C-O	18,552.00				18,552.00
#06-541-ADA-C-O	60,624.08		60,624.08		60,297.08
#07-541-ADA-C-O		275,449.00	215,151.92		
Right to Know #04-2241-RTK-00		9,380.00	9,380.00		
NJ Comprehensive Cancer Control Plan		65,000.00			65,000.00
SNS Strategic National Stockpile			10,806.00		8.00
Office on Aging - Sussex County Area Plan Grant:	10,814.00				
Home Delivered Meals:					
2000	6,139.00				6,139.00
2001	6,647.00				6,647.00
2003	1,484.00				1,484.00
2006	5,517.00		5,517.00		
2007		19,486.00	17,077.00		2,409.00
Caregiver Area Plan Grant 2005	17,218.00		13,434.00		3,784.00
Social Assistance Management System (SAMS)	740.00				740.00
State Matching Funds:					
2005	12,751.00		12,751.00		
2006	149.00		125.00		24.00
2007		17,548.00	17,548.00		

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	Balance Dec 31, 2006	Accrued In 2007	Received	Balance Cancelled	Balance Dec. 31, 2007
<u>NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES:</u>					
Office on Aging - Sussex County Area Plan Grant:					
Weekend Home Delivered Meals:					
2005	\$ 4,336.00				\$ 4,336.00
2007		\$ 13,000.00	\$ 11,917.00		\$ 1,083.00
Safe Housing and Transportation Program:					
2006	5,254.00		5,254.00		
2007		11,246.00	5,476.00		5,770.00
Cost of Living Allowance (COLA):					
2006	6,168.00				6,168.00
2007		46,844.00	46,844.00		
Social Services Block Grant:					
2006	1,242.00		1,242.00		
2007		13,192.00	9,985.00	\$ 3,207.00	
State Aid Reimbursement Program:					
2007		58,000.00	58,000.00		
Adult Protective Services/Vulnerable Adults:					
2006	38,980.00		36,480.00		2,500.00
2007		75,132.00	74,148.00		984.00
Care Coordination:					
2006	15,874.00		15,874.00		
2007		23,810.00	21,710.00		2,100.00
Senior Health Insurance Program:					
2006	12,300.00		12,300.00		11,800.00
2007		8,160.00	540.00		7,620.00
Tobacco Age of Sale Enforcement Program		1,250.00			1,250.00
Leaders' Academy for Healthy Community		3,000.00	1,000.00	2,000.00	
Senior Farmers Market Nutrition Program					



COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	Balance Dec 31, 2006	Accrued In 2007	Received	Balance Cancelled	Balance Dec. 31, 2007
<u>NJ DEPARTMENT OF MILITARY &amp; VETERAN AFFAIRS:</u>					
Veterans Transportation Services:					
2006/07	\$ 6,000.00	\$ 9,000.00	6,000.00		8,250.00
2007/08			750.00		
<u>NJ DEPARTMENT OF THE TREASURY:</u>					
Governor's Council on Alcoholism & Drug Abuse:					
Municipal Alliance to Prevent Alcoholism & Drug Abuse:					
2004	3,232.88				3,232.88
2006	162,924.98		137,182.91		25,742.07
2007		210,691.64	22,576.26		188,115.38
<u>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</u>					
Juvenile Justice Commission:					
State/Community Partnership Program:					
2003	\$31,185.00				31,185.00
2004	81,672.00		43,071.00		38,601.00
2005	120,546.00		71,198.28		49,347.72
2006	148,468.00		61,333.54		87,134.46
2007		366,557.00			366,557.00
State Facilities Education Act					
2006	76,500.00		76,500.00		
2007		58,500.00	29,250.00		29,250.00
Division of Criminal Justice:					
Body Armor Replacement Fund					
County Prosecutor Insurance Fraud Reimbursement Program:					
2005	41,815.65				41,815.65
2006	123,782.29		41,571.44		82,210.85
2007		93,598.00	58,233.35		35,364.65

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	Balance Dec 31, 2006	Accrued In 2007	Received	Balance Cancelled	Balance Dec. 31, 2007
<u>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</u>					
Project Vision Grant	\$ 43,750.00		\$ 43,750.00		
Attorney Identification Program	11,000.00				\$ 11,000.00
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>					
Division of Youth & Family Services:					
Human Services Advisory Council/Child Abuse/ Missing Children:	9,139.00				9,139.00
#05ALUN					
#07ALUN	\$ 72,284.00		72,284.00		
Division of Disability Services:					
Personal Assistance Services Program PASP #07AVWN		114,009.00	114,009.00		
Division of Youth & Family Services:					
Youth Incentive Program:		50,800.00	50,800.00		
#07BDUN					
Division of Family Development:					
Social Services for the Homeless:	6,000.00		6,000.00		
#SH06019			83,285.00		14,428.00
#SH07019					
Workfirst New Jersey:					
#GA0319	4,218.00				4,218.00
#GA0319 - 1/04 - 6/04	8,673.00				8,673.00
Special Initiative & Transportation Contract 7/1/04-6/30/05	31,258.00				31,258.00
2006 Work First Special Initiative & Transportation	1,143.00				1,143.00
2007 Work First Special Initiative & Transportation	75,988.00		73,484.00		2,504.00
2008 Work First Special Initiative & Transportation		151,978.00	74,000.00		77,978.00
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>					
Law Enforcement Agency Security Enhancement (LEASE)	177,333.35		121,333.33		56,000.02

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	Balance Dec 31, 2006	Accrued In 2007	Received	Balance Cancelled	Balance Dec. 31, 2007
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>					
SHARE - Transition Health Services	\$	95,721.00			\$ 95,721.00
SHARE - Regional Coordination Grant		300,000.00			300,000.00
SHARE - Feasibility of Computer Services to Newton		25,000.00	\$ 15,000.00		10,000.00
Smart Growth Planning Grant	\$ 120,000.00				120,000.00
Smart Growth Parking Study Grant		30,000.00			30,000.00
Handicapped Person's Recreational Opportunities Act:					
#06-1920-00	25,229.25		24,929.16		300.09
#07-1920-00		34,308.00	12,007.80		22,300.20
Cross Acceptance III Assistance Program	28,500.00		28,500.00		
<u>NJ DEPARTMENT OF STATE:</u>					
Public Archives and Records Infrastructure Support (PARIS):					
2005	418,688.00				418,688.00
2006	572,800.00				572,800.00
2007		511,700.00	255,850.00		255,850.00
<u>NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SERVICE:</u>					
9-1-1 Consolidation in Sussex County - 2007		7,500.00	7,500.00		
9-1-1 Coordination in Sussex County - 2007		25,000.00			25,000.00
<u>NJ TRANSIT CORPORATION:</u>					
Senior Citizens & Disabled Residents Transportation:					
Assistance Program:					
2004/2005	22,830.00				22,830.00
2005 (Operating/Nonoperating)	317,282.79		91,525.62		225,757.17
2006	583,984.00		549,762.82		34,221.18
2007		593,810.00	192,748.36		401,061.64
<u>NJ OFFICE OF TRAVEL AND TOURISM:</u>					
2007 Birding and Nature Festival Marketing		12,000.00	12,000.00		

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	Balance Dec 31, 2006	Accrued In 2007	Received	Balance Cancelled	Balance Dec. 31, 2007
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>					
Division of Solid Waste Administration:					
Clean Communities - 2007	\$ 40,574.00	\$ 62,937.89	\$ 62,937.89		\$ 40,574.00
Green Trust Local Assistance Program					
County Environmental Health (CEHA):					
2005	67,876.15		53,005.50		14,870.65
2006	118,748.00		114,227.00		4,521.00
2007		141,840.00	97,234.85		44,605.15
Division of Watershed Management:					
Northwest Watershed Region Program Grant:					
Watershed and Strategic Growth Management Initiative	33.16				33.16
Section 604b Water Quality Management Grant	24,565.00				24,565.00
<u>NJ DEPARTMENT OF AGRICULTURE:</u>					
Comprehensive Farmland Preservation Plan					
Sussex County Commercial Kitchen Grant		30,000.00			30,000.00
Sussex County Agritourism Marketing Grant 07-033-07-1900		10,000.00			10,000.00
<u>HIGHLANDS WATER PROTECTION AND PLANNING COUNCIL:</u>					
County Planning Assistance Grants:					
Parcel Data/MOD IV 06-033-04-1900	10,000.00				10,000.00
Outstanding Approvals 06-033-05-1900	15,000.00				15,000.00
Sewer & Water Service Area 06-033-06-1900	25,000.00				25,000.00
	<u>\$ 4,068,376.58</u>	<u>\$ 4,119,287.62</u>	<u>\$ 3,714,131.20</u>	<u>\$ 5,207.00</u>	<u>\$ 4,468,326.00</u>
	Ref.	A			A

Cash Received \$ 3,642,760.11  
 Unappropriated Grant Reserves 71,371.09  
\$ 3,714,131.20

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF PRIVATE GRANT FUNDS RECEIVABLE  
YEAR ENDED DECEMBER 31, 2007

NOT APPLICABLE

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2006 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2007

	Balance Dec. 31, 2006	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Administrative and Executive:				
Board of Chosen Freeholders:				
Salaries and Wages	\$ 0.28	\$ 0.28		\$ 0.28
Other Expenses:				
Annual Audit	112,107.00	112,107.00	\$ 111,407.00	700.00
Miscellaneous	11,769.10	11,769.10	1,946.93	9,822.17
County Administrator's Office:				
Salaries and Wages	100.16	100.16		100.16
Other Expenses	2,695.94	2,695.94	1,002.09	1,693.85
Budget Management:				
Salaries and Wages	1.28	1.28		1.28
Other Expenses	40.72	222.72	1.26	221.46
Technology and Information Management:				
Salaries and Wages	0.93	0.93		0.93
Other Expenses	36,612.60	36,612.60	7,995.52	28,617.08
Central Services:				
Salaries and Wages	3,428.71	3,428.71		3,428.71
Other Expenses	4,359.08	4,359.08	332.80	4,026.28
Office of the Treasury:				
County Treasurer's Office:				
Salaries and Wages	8,225.75	8,225.75	8,196.00	29.75
Other Expenses	67,999.76	67,817.76	1,339.92	66,477.84
Legal Department:				
County Counsel:				
Salaries and Wages	56.96	56.96		56.96
Other Expenses	104,183.13	104,183.13	69,473.93	34,709.20
County Adjuster's Office:				
Salaries and Wages	90.12	90.12		90.12
Other Expenses	6,143.81	6,143.81	296.57	5,847.24
Clerk of the Board:				
Salaries and Wages	129.28	129.28		129.28
Other Expenses	5,608.19	5,608.19	442.26	5,165.93
Employee Services:				
Salaries and Wages	546.78	546.78		546.78
Other Expenses	63,838.08	63,838.08	29,285.49	34,552.59
Insurance Fund Commission (Risk Management):				
Salaries and Wages	0.26	0.26		0.26
Other Expenses	3,432.94	3,432.94	604.73	2,828.21
County Clerk:				
Salaries and Wages	29,611.83	29,611.83	28,962.00	649.83
Miscellaneous Other Expenses	213,208.09	192,157.09	106,219.92	85,937.17
Elections	32,886.21	53,937.21	43,327.41	10,609.80
Prosecutor's Office:				
Salaries and Wages	71,611.89	71,611.89	40,744.30	30,867.59
Other Expenses	405,039.70	405,039.70	283,666.74	121,372.96

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2006 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

	Balance Dec. 31, 2006	Balance After Transfers	Paid or Charged	Balance Lapsed
<b>GENERAL GOVERNMENT:</b>				
Purchasing Department:				
Salaries and Wages	\$ 5,187.40	\$ 5,187.40		\$ 5,187.40
Other Expenses	6,449.28	6,449.28	\$ 394.35	6,054.93
Facilities Management:				
Salaries and Wages	53,638.89	53,638.89		53,638.89
Other Expenses	175,731.88	175,731.88	146,846.17	28,885.71
Public Employees' Award Program:				
Other Expenses	4,182.97	4,182.97	200.00	3,982.97
Insurance:				
Group Insurance Plan for Employees	810,622.37	810,622.37	70,473.41	740,148.96
Workmen's Compensation	67,408.68	67,408.68		67,408.68
Other Insurance Premiums	72,207.42	72,207.42	64,772.28	7,435.14
<b>JUDICIARY:</b>				
County Surrogate:				
Salaries and Wages	8,386.64	8,386.64		8,386.64
Other Expenses	6,243.55	6,243.55	5,177.01	1,066.54
Sheriff's Office (Judicial):				
Salaries and Wages	71,792.89	71,792.89	1,314.30	70,478.59
Other Expenses	18,294.13	18,294.13	16,520.12	1,774.01
<b>REGULATION:</b>				
Sheriff's Office (Regulation):				
Salaries and Wages	18,636.40	18,636.40		18,636.40
Other Expenses	97,233.11	97,233.11	54,602.52	42,630.59
Weights and Measures:				
Salaries and Wages	6,027.47	6,027.47		6,027.47
Other Expenses	5,371.09	5,371.09	2,762.09	2,609.00
Board of Taxation:				
Salaries and Wages	920.16	920.16		920.16
Other Expenses	3,051.84	3,051.84	1,404.98	1,646.86
County Medical Examiner:				
Salaries and Wages	761.48	761.48		761.48
Other Expenses	34,077.22	34,077.22	15,429.23	18,647.99
Parks and Forestry:				
Salaries and Wages	9,243.42	9,243.42		9,243.42
Other Expenses	1,979.93	1,979.93	770.75	1,209.18
Board of Elections:				
Salaries and Wages	1.40	1.40		1.40
Other Expenses	55,997.48	55,997.48	33,064.08	22,933.40
Fire Marshal:				
Salaries and Wages	4,942.93	4,942.93		4,942.93
Other Expenses	3,445.89	3,445.89	907.03	2,538.86
Fire Academy:				
Other Expenses	121,263.63	121,263.63	121,256.83	6.80
Office of Emergency Management:				
Salaries and Wages	985.12	985.12		985.12
Other Expenses	21,878.95	21,878.95	6,970.06	14,908.89

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2006 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

	Balance Dec. 31, 2006	Balance After Transfers	Paid or Charged	Balance Lapsed
REGULATION:				
Sussex County Planning Department:				
Salaries and Wages	\$ 7,374.42	\$ 7,374.42	\$ 2,020.00	\$ 5,354.42
Other Expenses	41,262.09	41,262.09	22,413.11	18,848.98
ROADS AND BRIDGES:				
Roads and Culverts:				
Salaries and Wages	237,823.38	237,823.38	45,828.00	191,995.38
Other Expenses	275,230.04	275,230.04	242,238.45	32,991.59
Bridges:				
Salaries and Wages	105,168.29	105,168.29		105,168.29
Other Expenses	31,905.75	31,905.75	29,482.87	2,422.88
Lighting of Highways and Bridges	8,953.56	8,953.56	2,218.85	6,734.71
Traffic Lights:				
Other Expenses	26,155.39	26,155.39	12,388.12	13,767.27
Engineering & Road Administration:				
Salaries and Wages	64,326.81	64,326.81	19,377.00	44,949.81
Other Expenses	40,512.51	40,512.51	15,979.17	24,533.34
CORRECTIONAL & PENAL:				
Jail:				
Salaries and Wages	482,998.58	390,261.58	2,955.52	387,306.06
Other Expenses	230,094.61	322,831.61	246,607.54	76,224.07
Juvenile Center:				
Salaries and Wages	6,086.86	6,086.86		6,086.86
Other Expenses	132,777.98	132,777.98	85,864.20	46,913.78
Youth Services (NJSA 2A:4A-91):				
Salaries and Wages	10,182.10	10,182.10	10,000.00	182.10
Other Expenses	14,346.88	14,346.88	5,797.24	8,549.64
HEALTH & WELFARE:				
Health Administration:				
Other Expenses	8,832.00	8,832.00	1,332.00	7,500.00
Sussex County Chest Clinic:				
Salaries and Wages	3.68	3.68		3.68
Other Expenses	7,134.66	7,134.66	92.16	7,042.50
Home Health Care Agency (NJSA 26:2H-1):				
Other Expenses	13,351.78	13,351.78	9,765.95	3,585.83
Aid to SCARC (R.S. 23-8.11)	833.26	833.26	833.26	(0.00)
Aid to Highlands Sheltered Workshop (R.S. 40:23-8.11)	3,860.90	3,860.90	3,860.90	(0.00)
Aid to Nonprofit Child Care Center (R.S. 40:23-8.14)	5,760.00	5,760.00	5,760.00	
Aid to Project Self-Sufficiency (R.S. 40:23-8.28)	2,500.00	2,500.00	2,500.00	
Aid to Domestic Abuse Services (N.J.S. 40:5-29)	9,517.19	9,517.19	9,517.19	(0.00)
Mental Health Administration:				
Salaries and Wages	1,657.11	1,657.11		1,657.11



COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2006 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

	Balance Dec. 31, 2006	Balance After Transfers	Paid or Charged	Balance Lapsed
<b>HEALTH &amp; WELFARE:</b>				
Mosquito Control:				
Salaries and Wages	\$ 49,238.21	\$ 49,238.21		\$ 49,238.21
Other Expenses	24,926.36	24,926.36	\$ 3,893.23	21,033.13
Health and Human Services Administration:				
Salaries and Wages	1.28	1.28		1.28
Other Expenses	2,986.41	2,986.41	150.77	2,835.64
Office of Handicapped Services:				
Salaries and Wages	100.60	100.60		100.60
Other Expenses	853.00	853.00	621.79	231.21
Juveniles In Need of Supervision:				
Salaries and Wages	652.61	652.61		652.61
Other Expenses	60,975.00	60,975.00		60,975.00
Welfare Home:				
Salaries and Wages	143,930.47	143,930.47	31,919.80	112,010.67
Other Expenses	212,234.50	212,234.50	133,436.56	78,797.94
Office on Aging:				
Other Expenses	874.81	758.81		758.81
County Nutrition Projects:				
Other Expenses	6,528.00	6,644.00	6,643.00	1.00
Veterans' Grave Registration:				
Salaries and Wages	0.88	0.88		0.88
Other Expenses	239.48	239.48		239.48
Aid to SCMUA - Solid Waste Bonds	965,057.00	965,057.00		965,057.00
Uniform Construction Code:				
Appeal Board:				
Other Expenses	270.21	270.21	32.65	237.56
County Welfare Agency-Administration	91,247.00	91,247.00		91,247.00
County Welfare Agency-Services	13,848.00	13,848.00		13,848.00
Aid to Advance Housing (NJSA 40A:23-8.28)	10,928.74	10,928.74	3,880.58	7,048.16
Aid to Sussex County Help Line (R.S. 40:23-8.29)	1,465.76	1,465.76	1,465.76	(0.00)
<b>EDUCATIONAL:</b>				
County Superintendent of Schools:				
Salaries and Wages	3,880.32	3,880.32		3,880.32
Other Expenses	11,270.60	11,270.60	1,579.00	9,691.60
Farm and Home Demonstration:				
Salaries and Wages	32,908.28	32,908.28	32,690.67	217.61
Other Expenses	9,475.55	9,475.55	7,222.35	2,253.20
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (NJS 18A:64A-23)				
	160,798.19	160,798.19	122,834.81	37,963.38
<b>UNCLASSIFIED:</b>				
Transit:				
Salaries and Wages	1,276.36	1,276.36		1,276.36
Other Expenses	3,600.00	3,600.00		3,600.00
Aid to Sussex County Arts Council (NJSA 40:23-8.1)				
	3,750.00	3,750.00	3,750.00	

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2006 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2007  
(Continued)

	Balance Dec. 31, 2006	Balance After Transfers	Paid or Charged	Balance Lapsed
UNCLASSIFIED:				
Motor Pool:				
Salaries and Wages	\$ 12,951.63	\$ 12,951.63		\$ 12,951.63
Other Expenses	185,869.92	185,869.92	\$ 184,373.47	1,496.45
Utilities:				
Electricity	83,375.10	83,375.10	77,665.12	5,709.98
Gas (Natural or Propane)	320,633.99	320,633.99	76,385.76	244,248.23
Garbage and Trash Removal	49,009.06	49,009.06	11,472.28	37,536.78
County Matching Funds for Grants	6,085.00	6,085.00	4,000.00	2,085.00
Pharmacy:				
Salaries and Wages	70.04	70.04		70.04
Other Expenses	23,578.41	23,578.41	32.71	23,545.70
Single Audit Act of 1984:				
Other Expenses:				
Audit Fees	45,100.00	45,100.00	45,100.00	
Indirect Cost Rate Study:				
Contractual	7,900.00	7,900.00	7,900.00	
CAPITAL IMPROVEMENTS:				
Purchase Computers (Replacements and Additions)	49,835.69	49,835.69	48,892.05	943.64
Purchase Educational Equipment - SCCC	52,000.00	52,000.00	51,682.61	317.39
Various Facilities Improvements	117,944.20	117,944.20	111,895.38	6,048.82
Purchase Public Works & Transit Vehicles	21,760.60	21,760.60	21,352.00	408.60
Purchase Voting Equipment	36,584.73	36,584.73	12,561.41	24,023.32
Acquisition of County Right of Way	20,000.00	20,000.00	20,000.00	
STATUTORY EXPENDITURES:				
Public Employees Retirement System	46,458.28	46,458.28		46,458.28
Police & Firemen's Retirement System	0.40	0.40		0.40
Unemployment Compensation				
Insurance (NJSA 43:21-3 et. seq.)	28,811.55	28,811.55	28,811.55	
Social Security System (OASI)	142,002.24	142,002.24	7,474.68	134,527.56
	<u>\$ 7,701,630.49</u>	<u>\$ 7,701,630.49</u>	<u>\$ 3,114,661.60</u>	<u>\$ 4,586,968.89</u>
<u>Ref.</u>				
<u>Balance December 31, 2006:</u>				
Unencumbered	A \$ 5,328,041.78			
Encumbered	A <u>2,373,588.71</u>			
	<u>\$ 7,701,630.49</u>			
Cash Disbursed			\$ 3,028,022.75	
Accounts Payable			<u>86,638.85</u>	
			<u>\$ 3,114,661.60</u>	

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

	Balance Dec. 31, 2006	Dec. 31, 2006 Encumbrances Payable	Transferred From 2007 Budget Appropriation	Adjustments/ Carryovers	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2007
						Paid or Charged	Encumbrances Payable	
<b>U.S. DEPT. OF HEALTH &amp; HUMAN SERVICES:</b>								
N.J. Dept. of Human Services:								
(*) Medicaid Peer Grouping - Handicapped/Elderly:								
2006	\$ 1,758.00	\$ 3,362.19	\$			\$ 5,120.19		
2007			\$ 164,422.00			144,642.05	\$ 19,779.95	\$ 0.25
HAVA Polling Place Accessibility			26,326.25					
N.J. Dept. of Health and Senior Services:								
Title III - Aging - Area Plan Grant:								
#05-1394-AAA-02	11,887.59	8,005.00						19,892.59
#06-1394-AAA-02	13,833.81	29,385.49				40,751.35	60.98	2,406.97
#07-1394-AAA-02			438,327.00	\$ 2,220.00	\$ 11,472.00	263,645.50	104,285.78	61,143.72
Public Health Preparedness & Response for Bioterrorism:								
2004 (05-1163-BT-L-3)	177,141.14							177,141.14
2005 (06-1163-BT-L-1)	21,640.54	11,700.65				11,722.21		21,618.98
2006	376,126.95	3,533.43				316,212.24		35,228.35
2007		22,214.00	426,696.00			63,563.80	28,219.79	363,132.20
Nutrition Services Incentive Program - 2006								
Nutrition Services Incentive Program - 2007			63,905.00		29,582.00	18,031.00		16,292.00
<b>U.S. DEPT. OF JUSTICE:</b>								
N.J. Dept. of Law and Public Safety:								
Division of Criminal Justice -								
Domestic Violence Victim Assistance:								
#V-19-047	12,802.45							12,802.45
2006	50,997.42	618.12				48,258.56		
2007			243,653.00		3,356.98	70,000.00		173,653.00
LLEBG, Megan's Law-2007			4,800.00			4,799.46		0.54
Megan's JAG 1-23LL-05			4,151.00			2,600.89	629.84	920.27
Sexual Assault Nurse Examiner:								
2006	6,540.42							6,540.42
2007			83,579.00			78,004.37		5,574.63
SART/SANE Site Equipment Upgrades			2,820.00					2,820.00

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

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

	Dec. 31, 2006 Balance	Dec. 31, 2006 Encumbrances Payable	Returned	Transferred From 2007 Budget Appropriation	Adjustments/ Carryovers	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2007
							Paid or Charged	Encumbrances Payable	
<u>U.S. DEPT. OF JUSTICE: (Cont'd)</u>									
N.J. Dept. of Law and Public Safety:									
Community Oriented Policing Services (COPS):									
2005CKWX0328 Law Enforcement Technology	\$ 40,058.61	\$ 30,243.60				\$ 10,925.80	\$ 32,088.00	\$ 27,288.41	
2006 Technology Grant	98,723.00					16,759.00	69,769.00	12,195.00	
Division of Criminal Justice -									
Multi-Jurisdictional Narcotics Task Force:									
2006	30,877.00	50,932.00					81,808.79	0.21	
2007				\$ 163,618.00			15,680.00	65,971.83	81,966.17
Juvenile Justice Commission:									
Juvenile Accountability Incentive Block Grant:									
JAIBG-02-19 (2005)	5,581.08						125.00	5,581.08	
JAIBG-02-19 (2006)	563.00	125.00					10,250.00	563.00	
JAIBG-02-19 (2007)				10,322.00				72.00	
FY 04 National Criminal History Improv NCIP Grant	0.20							0.20	
N.J. Dept. of State Police:									
State Homeland Security Grant Program - Phase II	48,115.10							48,115.10	
State Homeland Security Grant Program - Phase II -									
Explosive Detecting Canine	966.55							966.55	
State Homeland Security Grant Program FY 04	18,624.73	193.31						18,818.04	
State Homeland Security Grant Program FY 05	83,380.54	147,331.50					221,306.17	9,405.87	
<u>U.S. DEPT. OF HOMELAND SECURITY:</u>									
Hazardous Materials Emergency Preparedness	537.79	8,812.21					8,812.21	537.79	
Special Needs and Emergency Management Planning	25.00							25.00	
N.J. Dept. of Law and Public Safety:									
State Homeland Security Grant Program FY 06	202,027.00			364,044.80			150,130.34	51,896.66	
State Homeland Security Grant Program FY 07								364,044.80	
State and Local All Hazards Emergency Operation									
Planning (SLAHEOP) Program	2.76							2.76	
Citizen Corps and Community Emergency Response Team:									
2003	41.82	1,195.62					939.69	297.75	
2004	54.79	3,139.85					3,194.00	0.64	
2005	94.11	1,009.86					829.29	274.68	
2006	9.92	990.08					985.18	14.82	
2007				10,000.00			122.23	995.17	8,882.60

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

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

	Balance Dec. 31, 2006	Dec. 31, 2006 Encumbrances Payable	Transferred From 2007 Budget Appropriation	Adjustments/ Carryovers	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2007
						Paid or Charged	Encumbrances Payable	
<u>ENVIRONMENTAL PROTECTION AGENCY:</u>								
N.J. Dept. of Environmental Protection:								
2004 Municipal Stormwater Regulation Program	\$ 4,900.00					\$ 4,900.00		\$ 1,664.86
2006 Municipal Stormwater Regulation Program	4,900.00					3,196.44	\$ 38.70	
<u>U.S. DEPT. OF TRANSPORTATION:</u>								
N.J. Dept. of Law & Public Safety:								
Division of Highway Traffic Safety:								
Traffic Safety Equipment:								
2006	31,715.50					21,877.90		9,837.60
N.J. Dept. of Transportation:								
Personal Services:								
2006	4,748.11							4,748.11
2003	0.61							0.61
2005	265,884.39	\$ 300,000.00				562,962.25	2,921.75	0.39
2006	1,574,000.00					735,159.97	828,840.03	10,000.00
2007			\$ 1,875,000.00			759,495.00	10,000.00	1,105,505.00
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:								
FHWANJTPA Local Scoping Projects:								
2001	275,258.00	47,703.17				100,649.76	47,703.17	275,258.00
2002	0.92	176,454.51					75,804.75	0.92
2003 - CR653 - STP-AOOS	4,334.24	171,112.23					171,112.23	4,334.24
2004 - CR605 - STP-9017	3,392.00	250,028.78					136,271.75	3,392.00
2005-STP-0395-CR 517	475,644.77					226,664.75	248,323.75	656.27

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

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

	Balance Dec. 31, 2006	Encumbrances Payable Returned	Transferred From 2007 Budget Appropriation	Adjustments/ Carryovers	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2007
						Paid or Charged	Encumbrances Payable	
<u>U.S. DEPT. OF TRANSPORTATION (Cont'd)</u>								
(*) N.J. Transit Corporation:								
Federal Transit Administration - Section 5311 -								
Operating/Nonoperating:								
2002/2003	\$ 31,785.53							\$ 31,785.53
2003/2004	3,242.41							3,242.41
2004/2005	159,087.53							159,087.53
2005/2006	9,273.10							9,273.10
2006/2007	401,864.66							42,211.00
2007/2008			\$ 647,419.00					374,760.82
Job Access: Reverse Commute	98,368.09	\$ 6,596.20	147,600.00				\$ 3,998.23	195,694.35
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>								
Division of Emergency Management for Emergency								
Service Needs:								
EDJ - Special Project Grant #B-02-SP-NJ-0433	525.21							525.21
N.J. Dept. of Community Affairs:								
Small Cities Program - 2005	3,000.00	73,896.90				76,896.00		0.90
	<u>\$ 4,904,783.29</u>	<u>\$ 1,348,583.70</u>	<u>\$ 4,676,683.05</u>	<u>\$ 2,220.00</u>	<u>\$ 44,410.98</u>	<u>\$ 4,976,348.17</u>	<u>\$ 1,799,040.50</u>	<u>\$ 4,112,470.39</u>
	Ref. A	A	A				A	A
Federal Financial Assistance			\$ 4,431,987.05					
County Matching Funds			244,696.00					
			<u>\$ 4,676,683.05</u>					
Federal Financial Assistance						\$ 3,738,514.68	\$ 1,315,375.75	
County Matching Funds						335,377.60	52,772.85	
Prior Year Encumbrances						902,455.89	430,891.90	
						<u>\$ 4,976,348.17</u>	<u>\$ 1,799,040.50</u>	

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

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

	Balance Dec. 31, 2006	Dec. 31, 2006 Encumbrances Payable Returned	Transferred From 2007 Budget Appropriation	Adjustments	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2007
						Paid or Charged	Encumbrances Payable	
<b>NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES:</b>								
<b>(*) Health Service Contract - Case Management</b>								
Services to Handicapped Children:								
#06-273-EIP-L-3	\$ 19,461.67	\$ 1,010.77	\$ 394,309.00			\$ 192,985.35	\$ 93.91	\$ 19,461.67
#07-273-EIP-L-4	210,268.33					124,332.45	1,719.96	18,199.84
#08-273-EIP-L-4								268,256.59
<b>(*) Alcohol Program - Alcoholism Services:</b>								
#05-541-ADA-C-0	26,267.02							26,267.02
#06-541-ADA-C-0	7,824.23	13,240.77	316,760.00			13,380.70		7,684.30
#07-541-ADA-C-0			9,380.00			286,306.65	28,381.53	2,071.82
Right to Know #04-2241-RTK-00						9,380.00		
<b>Senior Health Insurance Program:</b>								
2005	211.26	186.87						398.13
2006	647.81	5,399.65				4,195.69	557.39	1,294.38
2007			11,800.00			9,606.63	2,193.37	
<b>Office on Aging - Sussex County Area Plan Grant:</b>								
<b>State Matching Funds:</b>								
2005	608.39							608.39
2006	51.00	3,322.00				3,373.00		
2007			17,548.00	\$ (2,220.00)		10,039.00	5,289.00	
<b>Weekend/Home Delivered Meals:</b>								
2007			13,000.00			9,444.00	1,575.00	1,981.00
<b>(*) Safe Housing and Transportation Program:</b>								
2006	900.00	1,093.00				1,093.00		900.00
2007			11,246.00			8,393.12	2,235.00	617.88
<b>Cost of Living Allowance (COLA):</b>								
2005	4,407.00	468.00				1,930.00		4,875.00
2006	1,291.00	639.00				31,667.00	6,677.00	8,500.00
2007			46,844.00					
<b>Home Delivered Meals:</b>								
2003	1,484.00	2,562.00				2,562.00		1,484.00
2006						12,958.85	361.00	6,166.15
2007			19,486.00					

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

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

	Dec. 31, 2006 Balance	Dec. 31, 2006 Encumbrances Payable Returned	Transferred From 2007 Budget Appropriation	Adjustments	Unexpended Balance Cancelled	Paid or Charged	Expenditures Encumbrances Payable	Balance Dec. 31, 2007
<b>NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES: (Cont'd)</b>								
Office on Aging - Sussex County Area Plan Grant:								
Social Services Block Grant:								
2006	\$ 1,050.00	\$ 951.00	\$ 13,192.00		\$ 3,207.00	\$ 2,001.00	\$ 441.00	
2007						9,544.00		
Care Coordination:								
2006	6,921.00					6,921.00		
2007			23,810.00			15,658.00	2,859.00	\$ 5,293.00
State Aid Reimbursement:								
2005	14,041.97					4,082.00		14,041.97
2006	122.11	4,082.00				31,195.12		122.11
2007			58,000.00					26,804.88
Adult Protective Services/Vulnerable Adults:								
2006		25,911.00				25,911.00		
2007			75,132.00			54,456.00	19,176.00	1,500.00
Tobacco Age of Sale Enforcement (TASE) Program			8,160.00					8,160.00
NJ Comprehensive Cancer Control Plan			65,000.00			9,719.65	552.50	54,727.85
Senior Farmers' Market Nutrition Program			3,000.00		2,000.00	1,000.00		
Caregiver Initiative		16,747.00						16,747.00
Strategic National Stockpile (SNS) Exercise for First Responders	8.25							8.25
Social Assistance Management System (SAMS)	2,890.00					2,889.47		0.53
Leaders' Academy for Healthy Community Development			1,250.00					1,250.00
<b>NJ DEPARTMENT OF MILITARY &amp; VETERANS' AFFAIRS:</b>								
Veterans Transportation Services:								
2006/2007	5,250.00					5,250.00		8,250.00
2007/2008			9,000.00			750.00		
<b>NJ DEPARTMENT OF THE TREASURY:</b>								
Governor's Council on Alcoholism & Drug Abuse:								
Municipal Alliance to Prevent Alcoholism/Drug Abuse:								
2006	1,146.93	92,505.50				78,258.28	10,336.27	5,057.88
2007			210,691.64			104,551.66	100,326.71	5,813.27

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



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

	Dec. 31, 2006 Balance	Dec. 31, 2006 Encumbrances Payable	Transferred From 2007 Budget Appropriation	Adjustments	Unexpended Balance Cancelled	Paid or Charged	Expenditures Encumbrances Payable	Dec. 31, 2007 Balance
<b><u>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</u></b>								
Juvenile Justice Commission:								
State/Community Partnership Grant Program:								
2002	\$ 1.64							\$ 1.64
2003	0.23							0.23
2004	71,637.76							71,637.76
2005	59,861.15							59,861.15
2006	228.41	\$ 48,153.65						9,625.95
2007			\$ 366,557.00			\$ 237,973.20	\$ 127,522.70	1,061.10
State Facilities Education Act - Juvenile Education:								
2006		28,825.00				28,825.00		
2007			58,500.00			17,160.00	41,340.00	
Division of Highway Traffic Safety:								
County Prosecutor's Insurance Fraud Reimbursement Program:								
2005	41,815.65							41,815.65
2006	85,712.38					3,501.08		82,211.30
2007			93,598.00			76,483.39		17,114.61
Division of Criminal Justice:								
Body Armor Replacement Fund:								
2005	3,368.48					6,439.85		960.61
2006	10,500.34	4,031.98						10,500.34
2007	11,000.00		13,371.09			11,000.00	1,827.54	11,543.55
Attorney Identification Program								
Project Vision Grant								
#PV-20-04								
		43,750.00				43,750.00		
<b><u>NJ DEPARTMENT OF HUMAN SERVICES:</u></b>								
Division of Youth and Family Services:								
(*) Human Services Advisory Council/Child Abuse/Missing Children:								
	3,773.10					2,460.00		1,313.10
	5,031.65	2,410.13	88,310.00			4,420.43		3,021.35
						68,666.76	6,532.00	13,111.24

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

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

	Dec. 31, 2006 Balance	Dec. 31, 2006 Encumbrances Payable	Transferred From 2007 Budget Appropriation	Adjustments	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2007
						Paid or Charged	Encumbrances Payable	
<b>NI DEPARTMENT OF HUMAN SERVICES:</b>								
Division of Youth and Family Services:								
(*) Youth Incentive Program:								
#BDUF9N	\$ 8,139.61					\$ 6,861.00		\$ 1,278.61
#BDUF9N - Modification	3,080.10							3,080.10
#05BDUN	7,004.46							7,004.46
#06BDUN	3,166.31							3,166.31
#07BDUN			\$ 50,800.00			\$ 35,523.50	\$ 15,000.00	276.50
Division of Family Development:								
Work First New Jersey:								
#GA0319	9,218.00							9,218.00
#GA0319 - 1/04 - 6/04	2,583.43							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	1,072.25	\$ 1,142.74				79,252.39		2,214.99
Special Initiative & Transportation Contract 7/1/06-6/30/07	11,039.71	70,716.71				56,838.80	79,595.76	2,504.03
Special Initiative & Transportation Contract 7/1/07-6/30/08			151,978.00					15,543.44
Division of Economic Assistance:								
Social Services for the Homeless:								
#H1UZN-2006		2,635.04						
#H1UZN-2007			97,713.00				14,880.40	
Division of Disability Services:								
Personal Assistance Services Program - 2006	2,956.35	57,344.00				25,695.28	10.10	34,594.97
Personal Assistance Services Program - 2007			114,009.00			52,217.33	59,349.33	2,442.34
<b>NI DEPARTMENT OF COMMUNITY AFFAIRS:</b>								
Smart Growth Planning Program	63,512.30	33,250.00				96,762.00		0.30
(*) Handicapped Person's Recreational Opportunities Act:								
#05-3547-00	278.88							278.88
#06-3547-00	19.20	15,979.42				15,611.08		387.54
#07-3547-00			41,170.00			25,257.95	11,457.05	4,455.00
Cross Acceptance III Assistance Program	31,344.18					31,344.00		0.18
SHARE- Feasibility of Computer Services to Newton			30,000.00				15,000.00	15,000.00
SHARE - Regional Coordination Grant			300,000.00				216.30	299,783.70
SHARE - Transition Health Services			95,721.00					95,721.00
Smart Growth Parking Study Grant			30,000.00			12,012.50	17,987.50	

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

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

	Dec. 31, 2006 Balance	Dec. 31, 2006 Encumbrances Payable	Transferred From 2007 Budget Appropriation	Adjustments	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2007
						Paid or Charged	Encumbrances Payable	
<b>NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SERVICE:</b>								
9-1-1 Coordination in Sussex County:								
2004	\$ 142.92							\$ 142.92
2005	15,994.81					15,994.00		0.81
2007			\$ 25,000.00			20,800.00		4,200.00
9-1-1 Consolidation in Sussex County:								
2006		\$ 32,272.33				26,806.47	\$ 5,465.86	
2007			7,500.00					7,500.00
<b>NJ TRANSIT CORPORATION:</b>								
Senior Citizens and Disabled Residents Transportation:								
2004/2005 (Operating/Nonoperating)	38,614.02							38,614.02
2005/2006 (Operating/Nonoperating)	2,455.04							2,455.04
2006/2007 (Operating/Nonoperating)	17,018.83	9,271.34				6,243.89	306.61	19,739.67
2007/2008 (Operating/Nonoperating)			593,810.00			532,941.19	13,660.64	47,208.17
<b>NJ DEPARTMENT OF AGRICULTURE:</b>								
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
Comprehensive Farmland Preservation Plan			30,000.00					30,000.00
Sussex County Commercial Kitchen Grant			10,000.00					10,000.00
Sussex County Agritourism Marketing Grant			50,000.00				43,000.00	7,000.00
<b>NJ OFFICE OF TRAVEL AND TOURISM:</b>								
2006 Birding and Nature Festival Cooperative Marketing Grant	184.15							184.15
2007 Birding and Nature Festival Cooperative Marketing Grant			12,000.00			12,000.00		
<b>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</b>								
County Environmental Health (CEHA):								
2005	45,206.46	2,414.40				35,003.30		12,617.56
2006	32,155.47	3,595.00				31,728.74		4,021.73
2007			141,840.00			124,268.35	5,721.00	11,850.65
Clean Communities Program:								
2005	0.86							0.86
2006	5,355.98	3,205.58				3,648.69		4,912.87
2007			62,937.89	\$ 8,500.00		43,183.53	4,887.80	14,866.56
Section 604b Water Quality Management Grant	16,065.00					1,167.90		23,397.10

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

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

	Balance Dec. 31, 2006	Dec. 31, 2006 Encumbrances Payable	Transferred From 2007 Budget Appropriation	Adjustments	Unexpended Balance Cancelled	Paid or Charged	Expenditures Encumbrances Payable	Balance Dec. 31, 2007
<b><u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION: (Cont'd)</u></b>								
Division of Watershed Management:								
Northwest Watershed Region Program Grant:								
Watershed and Strategic Growth Management Initiative	\$ 33.16							\$ 33.16
<b><u>NJ DEPARTMENT OF TRANSPORTATION:</u></b>								
Law Enforcement Agency Security Enhancement (LEASE)	151,397.55	\$ 31,595.39				\$ 101,289.50		81,703.44
<b><u>HIGHLANDS WATER PROTECTION AND PLANNING COUNCIL:</u></b>								
County Planning Assistance Grants:								
Parcel Data/MOD IV	10,000.00			\$ (8,500.00)		1,500.00		
Outstanding Approvals	15,000.00							15,000.00
Sewer and Water Service Area	10,540.51							10,540.51
<b><u>NJ DEPARTMENT OF STATE:</u></b>								
Division of Archives and Records Committee:								
Public Archives and Records Infrastructure Support (PARIS):								
2005	109,368.12	168,711.66				189,695.74	\$ 50,568.01	37,816.03
2006	1,141,686.90	2,178.30				402,639.66	635,424.23	105,801.31
2007			\$ 511,700.00			22,612.64	128,806.00	360,281.36
	<u>\$ 2,385,628.13</u>	<u>\$ 729,601.23</u>	<u>\$ 4,284,123.62</u>	<u>\$ (2,220.00)</u>	<u>\$ 5,207.00</u>	<u>\$ 3,707,637.51</u>	<u>\$ 1,461,333.47</u>	<u>\$ 2,222,955.00</u>
Ref.	A	A					A	A
State Financial Assistance			\$ 4,119,287.62					
County Matching Funds			164,836.00					
			<u>\$ 4,284,123.62</u>					
State Financial Assistance						\$ 2,928,956.06	\$ 1,437,407.92	
County Matching Funds						132,983.92	7,249.33	
Prior Year Encumbrances						645,697.53	16,676.22	
						<u>\$ 3,707,637.51</u>	<u>\$ 1,461,333.47</u>	

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

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

	<u>Balance</u> <u>Dec. 31, 2006</u>	<u>Expenditures</u> <u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Dec. 31, 2007</u>
County Prosecutor Fire Investigation Program	<u>\$ 272.70</u>	<u>\$ 272.00</u>	<u>\$ 0.70</u>
	<u><u>\$ 272.70</u></u>	<u><u>\$ 272.00</u></u>	<u><u>\$ 0.70</u></u>
<u>Ref.</u>	A		A

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF UNAPPROPRIATED GRANT RESERVES

	Balance Dec. 31, 2006	Received in Current Fund	Transferred to 2007 Budget Revenue	Balance Dec. 31, 2007
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	11,289.82	13,121.61	11,289.82	13,121.61
Prosecutor's Office	2,081.27	2,458.53	2,081.27	2,458.53
NJ Department of Human Services:				
Child and Adolescent Health Programs	1,250.00			1,250.00
NJ State Police:				
Certified Training Citizen Corps Grant		1,000.00		1,000.00
NJ Department of Transportation:				
State Highway Projects - Interest Earnings	232,227.64	172,097.60		404,325.24
	<u>\$ 304,848.73</u>	<u>\$ 246,677.74</u>	<u>\$ 71,371.09</u>	<u>\$ 480,155.38</u>
<u>Ref.</u>	A			A

**COUNTY OF SUSSEX**  
**2007**  
**TRUST FUNDS**

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

	<u>Ref.</u>	
Balance December 31, 2006	B	\$ 16,394,379.85
Increased by Cash Receipts:		
Escrow and Other Deposits		\$ 200,044.47
Motor Vehicle Fines and Interest		944,434.67
Tax Appeal Filing Fees:		
Transfer from Board of Taxation		17,325.00
Interest		818.84
County Clerk Filing Fees:		
Transfer from Current Fund		94,324.00
Interest		19,068.30
Open Space:		
Taxes Receivable		7,007,900.44
Interest		759,720.44
Morris Land Conservancy		53,953.35
State of NJ Farmland Preservation & Planning Incentive Grant Funds		1,849,211.71
County Surrogate Fees:		
Transfer from County Surrogate		11,374.00
Interest		70.62
Voluntary Life Insurance		35.46
Forfeited Assets and Interest		31,746.60
Self Insurance Reimbursements and Interest		587.87
Environmental Quality Enforcement Funds		67,240.30
Weights and Measures Fees and Interest		37,253.22
Due to/from Current Fund:		
Interfund Returned		150,000.00
Interest Earned		5,393.90
Work Release Program:		
Fees and Interest		89.81
County Sheriff Fees:		
Transfer from County Sheriff		8,070.00
Interest		427.11
Sheriff's Labor Assistance Program:		
Transfer from County Jail		23,000.00
Other		64,657.00
Interest		2,917.48
Employee Flexible Spending Account:		
Payroll Withholding		24,850.10
State Unemployment Insurance		128,566.66



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

Ref.

Increased by Cash Receipts:

Prosecutor U.S Treasury Account:

Confiscated funds transfer	\$ 45,672.48
Interest	2,088.76

Reserve for Sick and Vacation receipts	250,197.00
--	------------

Self Insurance Fund - Legal - Interest	503.26
--	--------

Jail Inmate Interest Account:

Interest	1,445.96
----------	----------

Transfer from County Jail	44,628.78
---------------------------	-----------

\$ 11,847,617.59
28,241,997.44

Decreased by Cash Disbursements:

Refund of Escrow and Other Deposits	152,740.90
-------------------------------------	------------

Motor Vehicles - Transfer to Current Fund	825,000.00
---	------------

Tax Appeal Expenses	21,017.08
---------------------	-----------

County Clerk Filing Fees Expenses	331,786.99
-----------------------------------	------------

County Surrogate Filing Fees Expenses	13,083.44
---------------------------------------	-----------

County Sheriff Fees Expenses	2,467.02
------------------------------	----------

Weights and Measures Expenses	1,112.82
-------------------------------	----------

State Unemployment Insurance Payments	302,590.52
---------------------------------------	------------

Forfeited Assets	22,323.83
------------------	-----------

Environmental Quality Enforcement Fund Expenses	88,094.86
---	-----------

Open Space Trust Expenses	4,027,993.62
---------------------------	--------------

Employee Flexible Spending Account Expenses	26,261.70
---	-----------

Jail Inmate Interest Account Expenses	41,498.82
---------------------------------------	-----------

Prosecutor U.S Treasury Account Expenses	79,893.92
--	-----------

Sheriff's Labor Assistance Program Expenses	139,217.25
---	------------

6,075,082.77
--------------

Balance December 31, 2007

B

\$ 22,166,914.67
------------------

COUNTY OF SUSSEX  
TRUST FUNDS  
SCHEDULE OF OPEN SPACE TAXES RECEIVABLE

	Balance Dec. 31, 2006	2007 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2007
Andover Borough	\$ 12.26	\$ 27,056.32	\$ 75.27	\$ 27,068.58	\$ 75.27
Andover Township	5,427.62	307,160.36	1,354.43	312,587.98	1,354.43
Branchville Borough	82.89	50,557.93	157.48	50,640.83	157.47
Byram Township	3,501.21	404,815.02	712.97	408,316.23	712.97
Frankford Township	1,681.75	288,591.61	1,948.32	290,273.36	1,948.32
Franklin Borough	858.79	174,539.28	800.19	175,398.01	800.25
Fredon Township	2,263.33	180,793.07	1,956.89	183,056.40	1,956.89
Green Township	1,234.26	188,495.32	2,581.59	189,729.58	2,581.59
Hamburg Borough	114.99	123,499.45	141.76	123,614.44	141.76
Hampton Township	4,180.05	261,800.55	1,292.60	265,980.59	1,292.61
Hardyston Township	13,909.56	438,932.18	24,614.39	452,838.74	24,617.39
Hopatcong Borough	1,352.21	608,045.92	352.06	609,398.13	352.06
Lafayette Township	1,491.97	161,880.86	1,761.67	163,372.83	1,761.67
Montague Township	2,647.60	158,732.20	3,614.70	161,379.80	3,614.70
Town of Newton	2,501.38	257,657.19	206.02	260,158.57	206.02
Ogdensburg Borough	499.05	81,023.07	68.67	81,522.12	68.67
Sandyston Township	922.23	91,336.54	744.22	92,258.77	744.22
Sparta Township	12,441.01	1,226,375.76	15,494.91	1,238,816.77	15,494.91
Stanhope Borough	106.57	143,664.18	455.11	143,770.75	455.11
Stillwater Township	1,106.16	192,239.52	1,171.00	193,345.68	1,171.00
Sussex Borough	254.62	48,907.53	91.31	49,162.15	91.31
Vernon Township	9,374.71	1,069,629.83	11,616.37	1,079,004.54	11,616.37
Walpack Township		983.27		983.27	
Wantage Township	1,815.28	453,407.04	5,035.76	455,222.32	5,035.76
	<u>\$ 67,779.50</u>	<u>\$ 6,940,124.00</u>	<u>\$ 76,247.69</u>	<u>\$ 7,007,900.44</u>	<u>\$ 76,250.75</u>

Ref.

B

B

2006 Added and Omitted Taxes Receivable  
2007 Added and Omitted Taxes Receivable

\$ 3.06

76,247.69\$ 76,250.75

2007 County Taxes  
2006 Added & Omitted Taxes

\$ 6,940,124.00

67,776.44\$ 7,007,900.44

**COUNTY OF SUSSEX**  
**2007**  
**GENERAL CAPITAL FUND**

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2006	C	\$ 22,724,094.83
Increased by Receipts:		
Serial Bond Proceeds	\$ 9,720,000.00	
NJ Department of Transportation Grant	583,554.52	
Premium on the Sale of Serial Bonds	62.65	
Due to State of NJ - Interest Earned on County		
College Chapter 12 Bonds	126,375.66	
Deferred Charges to Future Taxation - Unfunded:		
Federal Emergency Management Agency		
Reimbursements	2,350,888.95	
Budget Appropriation:		
Capital Improvement Fund	525,000.00	
Due to/from Current Fund:		
Cash Advances	950,000.00	
Interest Earned	451,136.58	
Reserve for:		
NJ Department of Transportation Grants - Bridge		
Improvements:		
Interest Earned	57,005.80	
Arbitrage Rebate	443,141.20	
Payment of Vocational School Debt Service	130,935.00	
Payment of Debt Service	249,241.38	
Reserve for the Proceeds of Sale of		
Public Safety Training Facility	1,607,518.00	
	<hr/>	17,194,859.74
Decreased by Disbursements:		<hr/> 39,918,954.57
Improvement Authorizations	15,920,741.28	
Payment of Bond Anticipation Notes	2,000,000.00	
Anticipated as Budgeted Revenues in Current Fund:		
Capital Fund Balance	150,000.00	
Reserve for Payment of Debt Service	200,000.00	
Reserve for Payment of Vocational School Debt	100,000.00	
Due to State of NJ - Interest Earned on County		
College Chapter 12 Bonds	8,397.82	
	<hr/>	18,379,139.10
Balance December 31, 2007	C	<hr/> <hr/> \$ 21,539,815.47

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
ANALYSIS OF GENERAL CAPITAL CASH

	Receipts			Disbursements			Transfers		Balance (Deficit) Dec. 31, 2007
	Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	Miscellaneous	From	To	
Capital Fund Balance	\$ 467,123.09		\$ 62.65						\$ 317,185.74
Capital Improvement Fund	352,832.56		583,554.52				\$ 161,100.00		716,732.56
NJ Department of Transportation Grants Receivable	(9,713,825.78)								(9,130,271.26)
NJ Department of Community Affairs Grants Receivable	(300,000.00)								(300,000.00)
Due to State of NJ-Ch. 12 Bonds	155,109.67		126,375.66			8,397.82			273,087.51
Reserve for Payment of Debt Service	782,685.06		249,241.38			200,000.00			831,926.44
Reserve for Payment of Vocational School Debt Service	198,066.00		130,935.00			100,000.00			229,001.00
Reserve for NJ Department of Transportation									
Grants - Bridge Improvements	473,894.88		57,005.80						530,900.68
Reserve for Arbitrage Rebate	66,470.13		443,141.20						509,611.33
Reserve for the Proceeds of Sale of									
Public Safety Training Facility									
Due from Current Fund	(423.68)		1,607,518.00				1,607,518.00		1,400,712.90
Reserve for Bridge Improvements-Insurance Recovery	85,000.00		1,401,136.58						85,000.00
Reserves for Future Capital Projects:									
Departmental Improvements	91,028.80								91,028.80
Historic Court House/County Clerk's Office	900,000.00								900,000.00
Ord. No.	Improvement Description	Ord. Date							
93-01	Acquire Land & Buildings - County Community College	04/14/93							3,135.60
96-02	Various Improvements	06/26/96 02/26/97							1,985.59
97-01; 98-13	Various Capital Improvements	05/28/97 12/30/98 04/28/99							26,260.80
99-01	Various Capital Improvements	04/28/99							60,078.08
00-01	Various Capital Improvements	08/25/99		\$ 34,469.38					25,608.70
00-23	Various Capital Improvements	04/12/00		34,530.00					24,017.90
00-24	Various Improvements - Sussex County Technical School	10/23/02							129,682.04
00-25	Improvements to Various Roads, Bridges & Other County Property Damaged by the Flood	05/10/00 10/25/00							(718,716.76)
00-26	Refurbish the Old Sussex County Courthouse	10/25/00		76,218.45		2,350,888.95			(444,046.26)
01-01	Bridge Improvements	03/28/01 04/24/02		188,782.09					2,208.48
									565,746.56

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

Ord. No.	Improvement Description	Ord. Date	Balance (Deficit) Dec. 31, 2006	Receipts			Disbursements			Transfers		Balance (Deficit) Dec. 31, 2007
				Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	Miscellaneous	From	To	
01-02	Various Improvements	04/25/01	\$ 17,399.72				\$ 10,092.61					\$ 7,307.11
01-05	Various Improvements - Sussex County Technical School	07/11/01	5,524.74									5,524.74
01-07	Design and Construct Public Safety Training Facility	11/11/01	1,656.96				1,656.96					
02-01	Construction of a Sussex County Branch Building	02/27/02	5,365.89				3,011.71					2,354.18
02-02	Cost of Replacement of Bridge E-07	02/27/02	9,219,654.32				134,377.60					9,085,276.72
02-03	Various Capital Improvements	05/08/02 10/23/02	235,335.27				81,769.55					153,565.72
02-05	Renovate Horton Hall, Add'l. Costs of Construction of New Science Lab & Library Building, Interior/Exterior Improvements & Compliance with ADA - Sussex County Community College	11/26/02	444,170.96				108,755.05					335,415.91
03-02	Various Capital Improvements	04/09/03	418,688.84				286,808.50					131,880.34
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					
04-01	Supplemental Appropriations for Purchase and Installation of Voice and Data Communication System and Public Safety Training Facility	03/10/04	66,620.15				66,620.00					0.15
04-02	Various Capital Improvements	04/14/04	394,207.11				84,185.40					310,021.71
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 County Vocational School	06/23/04	52,196.13									52,196.13
04-05	Supplemental Appropriation for Improvements to Public Safety Training Facility	06/23/04	7,074.21				7,074.21					

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

Ord. No.	Improvement Description	Ord. Date	Balance (Deficit) Dec. 31, 2006	Receipts			Disbursements			Transfers		Balance (Deficit) Dec. 31, 2007
				Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	Miscellaneous	From	To	
05-01	Acquisition of Condominium Office Space in the Cochran House	03/09/05	\$ 160,278.73			\$ 22,405.12						\$ 137,873.61
05-02	Various Capital Improvements	03/09/05	2,504,149.07			557,058.80						1,947,090.27
05-03	Acquisition of Hydraulic Truck Conveyor	04/27/05	1,197.80									1,197.80
05-06	Replacement of Boilers at the Homestead Nursing Home	10/26/05	24,461.53			12,461.53						12,000.00
06-01	Various Capital Improvements	04/12/06	3,856,735.81			833,371.00						3,023,364.81
06-02	Construction of New Performing Arts Building By the Sussex County Community College	04/12/06	7,626,964.61			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				1,075,184.00						1,491,559.00
06-06		11/08/06	2,566,743.00			320,962.99					\$ 161,100.00	3,060,137.01
07-01	Various Capital Improvements	04/11/07			\$ 3,220,000.00							
07-02	Various Improvements to Sussex County Technical School	04/11/07			500,000.00	9,128.76						490,871.24
07-03	Third Installment of Purchase of Public Safety Training Facility and Campus Infrastructure Projects	04/25/07			6,000,000.00	1,814,114.21						4,185,885.79
07-04	Road Resurfacing and Paving	06/27/07				1,592,823.33					1,593,000.00	176.67
07-05	Carpeting Various County Buildings	09/12/07									14,518.00	14,518.00
			\$ 22,724,094.83	\$ 525,000.00	\$ 9,720,000.00	\$ 6,949,859.74	\$ 15,920,741.28	\$ 2,000,000.00	\$ 458,397.82	\$ 1,768,618.00	\$ 1,768,618.00	\$ 21,539,815.47

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

Ord. No	Improvement Description	Ord. Date	Balance Dec. 31, 2006	2007 Improvement Authorizations	Funded by Federal Emergency Management Agency	Serial Bonds Issued	Balance Dec. 31, 2007	Analysis of Balance December 31, 2007	
								Expenditures	Unexpended Improvement Authorizations
00-25	Improve Various Roads, Bridges & Other County Property Damaged by the Flood	10/25/00	\$ 5,725,299.63		\$ 2,350,888.95		\$ 3,374,410.68	\$ 444,046.26	\$ 2,930,364.42
04-03	Supplemental Appropriation for the Sussex County Vocational School Improvements	06/22/05	7,000.00				7,000.00		7,000.00
07-01	Various Capital Improvements	04/11/07		\$ 3,222,000.00		\$ 3,220,000.00	2,000.00		2,000.00
07-02	Vocational School Improvements	04/11/07		500,000.00		500,000.00			
07-03	Third Installment of Purchase of Public Safety Training Facility and Campus Infrastructure Projects	04/25/07		6,000,000.00		6,000,000.00			
			<u>\$ 5,732,299.63</u>	<u>\$ 9,722,000.00</u>	<u>\$ 2,350,888.95</u>	<u>\$ 9,720,000.00</u>	<u>\$ 3,383,410.68</u>	<u>\$ 444,046.26</u>	<u>\$ 2,939,364.42</u>

Ref. C C



COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>Ref.</u>	
Balance December 31, 2006	C	\$ 352,832.56
Increased by:		
2007 Budget Appropriation		<u>525,000.00</u>
		877,832.56
Decreased by:		
Appropriation to Finance Improvement Authorizations		<u>161,100.00</u>
Balance December 31, 2007	C	<u><u>\$ 716,732.56</u></u>

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord. No.	Improvement Description	Date	Ordinance	Amount	Balance Dec. 31, 2006		Capital Improvement Fund	2007 Authorizations		Paid or Charged	Balance Dec. 31, 2007	
					Funded	Unfunded		Reserve for Sale of Public Safety Training Facility	Deferred Charges to Future Taxation - Unfunded		Funded	Unfunded
93-01	Acquire Land/Buildings - Sussex County College	04/14/93	\$ 8,650,000.00	\$	3,135.60					\$	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	
99-01	Various Capital Improvements	04/28/99 08/25/99	6,300,000.00 543,321.00		60,078.08				\$	34,469.38	25,608.70	
00-01; 00-23	Various Capital Improvements	04/12/00 10/23/02	5,995,500.00		58,547.90					34,530.00	24,017.90	
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		\$ 3,006,582.87					76,218.45		\$ 2,930,364.42
00-26	Refurbish the Old Sussex County Courthouse	10/25/00	1,000,000.00		40,123.90					37,915.42	2,208.48	
01-01	Bridge Improvements	03/28/01 04/24/02	3,500,000.00 3,200,000.00		754,528.65					188,782.09	565,746.56	
01-02	Various Improvements	04/25/01	6,048,000.00		17,399.72					10,092.61	7,307.11	

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

Ord. No.	Improvement Description	Date	Ordinance Amount	Balance Dec. 31, 2006		Capital Improvement Fund	2007 Authorizations		Paid or Charged	Balance Dec. 31, 2007	
				Funded	Unfunded		Reserve for Sale of Public Safety Training Facility	Deferred Charges to Future Taxation - Unfunded		Funded	Unfunded
01-05	Various Improvements - Sussex County Technical School	07/11/01	\$ 620,000.00	\$	5,524.74				\$	5,524.74	
01-07	Design and Construct Public Safety Training Facility	11/11/01	400,000.00		1,656.96			\$	1,656.96		
02-01	Construction of a Sussex County Branch Building	02/27/02	2,435,000.00		5,365.89				3,011.71		2,354.18
02-02	Cost of Replacement of Bridge E-07	02/27/02	10,000,000.00		9,219,654.32				134,377.60		9,085,276.72
02-03	Various Capital Improvements	05/08/02 10/23/02	6,892,000.00		235,335.27				81,769.55		153,565.72
02-05	Renovate Horton Hall, Add'l 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		444,170.96				108,755.05		335,415.91
03-02	Various Capital Improvements	04/09/03	5,181,800.00		418,688.84				286,808.50		131,880.34
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		

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

Ord. No.	Improvement Description	Date	Ordinance Amount	Balance Dec. 31, 2006		Capital Improvement Fund	2007 Authorizations		Paid or Charged	Balance Dec. 31, 2007	
				Funded	Unfunded		Reserve for Sale of Public Safety Training Facility	Deferred Charges to Future Taxation - Unfunded		Funded	Unfunded
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	\$ 66,620.15				\$ 66,620.00	\$ 0.15		
04-02	Various Capital Improvements	04/14/04	3,317,150.00	394,207.11				84,185.40	310,021.71		
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	52,196.13					52,196.13		
04-05	Supplemental Appropriation for Improvements to Public Safety Training Facility	06/23/04	500,000.00	7,074.21				7,074.21			
05-01	Acquisition of Condominium Office Space in the Cochran House	03/09/05	3,492,000.00	160,278.73				22,405.12	137,873.61		
05-02	Various Capital Improvements	03/09/05	5,702,550.00	2,504,149.07				557,058.80	1,947,090.27		
05-03	Acquisition of Hydraulic Truck Conveyor	04/27/05	35,000.00	1,197.80					1,197.80		
05-04	Supplemental Appropriation for Various Improvements to Sussex County Technical School	06/22/05	200,000.00		\$ 7,000.00						\$ 7,000.00
05-06	Replacement of Boilers at the Homestead Nursing Home	10/26/05	125,000.00	24,461.53				12,461.53	12,000.00		

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

Ord. No.	Improvement Description	Date	Ordinance	Balance Dec. 31, 2006		Capital Improvement Fund	Reserve for Sale of Public Safety Training Facility		Deferred Charges to Future Taxation - Unfunded	Balance Dec. 31, 2007	
				Funded	Unfunded		Public Safety Training Facility	Unfunded		Paid or Charged	Funded
06-01	Various Capital Improvements	04/12/06	\$ 7,289,100.00	\$ 3,856,735.81						\$ 833,371.00	\$ 3,023,364.81
06-02	Construction of New Performing Arts Building By the Sussex County Community College	04/12/06	12,000,000.00	7,626,964.61						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	07/26/06	1,859,225.00								
06-06	Historic Courthouse Interior Renovations	11/08/06	707,518.00	2,566,743.00						1,075,184.00	1,491,559.00
07-01	Various Capital Improvements	04/11/07	3,383,100.00		\$ 161,100.00			\$ 3,222,000.00		320,962.99	3,060,137.01
07-02	Various Improvements to Sussex County Technical School	04/11/07	500,000.00					500,000.00		9,128.76	490,871.24
07-03	Third Installment of Purchase of Public Safety Training Facility and Campus Infrastructure Projects	04/25/07	6,000,000.00					6,000,000.00		1,814,114.21	4,185,885.79
07-04	Road Resurfacing and Paving	06/27/07	1,593,000.00				\$ 1,593,000.00			1,592,823.33	176.67
07-05	Carpeting Various County Buildings	09/12/07	14,518.00				14,518.00				14,518.00
				\$ 29,884,850.86	\$ 3,013,582.87	\$ 161,100.00	\$ 1,607,518.00	\$ 9,722,000.00	\$ 15,920,741.28	\$ 25,528,946.03	\$ 2,939,364.42
			Ref.	C	C	C	C	C	C	C	C

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF BOND ANTICIPATION NOTES  
YEAR ENDED DECEMBER 31, 2007

Ord. No.	Improvement Description	Date of			Interest Rate	Balance Dec. 31, 2006	Matured
		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

Ref. C

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds		Int. Rate	Balance Dec. 31, 2006	Issued	Matured	Balance Dec. 31, 2007
			Outstanding Date	Amount					
Vocational School	02/01/99	\$ 1,000,000.00	02/01/2008-2010	\$ 100,000.00	4.15%	\$ 400,000.00	\$ 100,000.00	\$ 300,000.00	
Vocational School	07/15/00	1,230,000.00	07/15/2008-2012 07/15/2013	95,000.00 90,000.00	5.00% 5.00%	660,000.00	95,000.00	565,000.00	
Vocational School	07/01/01	1,260,000.00	07/01/2008-2016	105,000.00	4.40%	1,050,000.00	105,000.00	945,000.00	
Vocational School	09/01/06	850,000.00	09/01/2008-2009 09/01/2010-11 09/01/2012	50,000.00 100,000.00 500,000.00	3.60% 3.65% 4.00%	850,000.00	50,000.00	800,000.00	
Vocational School	09/01/07	500,000.00	09/01/2008 09/01/2009-2015 09/01/2016 09/01/2017	30,000.00 50,000.00 60,000.00 60,000.00	4.25% 4.25% 4.25% 4.375%			500,000.00	
Total Vocational School Bonds						2,960,000.00	350,000.00	3,110,000.00	
General Improvement	02/01/99	10,660,000.00	02/01/2008-2009 02/01/2010	1,300,000.00 1,158,000.00	4.15% 4.15%	5,058,000.00	1,300,000.00	3,758,000.00	
General Obligation Refunding	03/01/99	10,235,000.00	04/01/2008 04/01/2009	1,345,000.00 1,300,000.00	4.00% 4.125%	4,015,000.00	1,370,000.00	2,645,000.00	
General Improvement	07/15/00	9,571,000.00	07/15/2008-2012 07/15/2013	845,000.00 766,000.00	5.00% 5.00%	5,836,000.00	845,000.00	4,991,000.00	
General Improvement	07/01/01	5,710,000.00	07/01/2008-2009 07/01/2010-2011 07/01/2012	750,000.00 1,000,000.00 210,000.00	4.20% 4.20% 4.20%	4,460,000.00	750,000.00	3,710,000.00	

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, 2006	Issued	Matured	Balance Dec. 31, 2007	
			Outstanding Dec. 31, 2007	Amount						
Pension Refunding	05/01/03	\$ 3,900,000.00		\$	5.30%					
			05/01/2008	205,000.00	5.30%					
			05/01/2009	235,000.00	5.30%					
			05/01/2010	250,000.00	5.30%					
			05/01/2011	290,000.00	5.30%					
			05/01/2012	110,000.00	5.30%					
			05/01/2013	130,000.00	5.30%					
			05/01/2014	155,000.00	5.30%					
			05/01/2015	180,000.00	5.30%					
			05/01/2016	210,000.00	5.30%					
			05/01/2017	240,000.00	5.30%					
General Improvement	07/15/03	12,570,000.00		\$	5.30%	3,505,000.00		175,000.00	3,330,000.00	
			07/15/2008	1,000,000.00	3.25%					
			07/15/2009-2010	1,200,000.00	3.25%					
			07/15/2011-2012	1,400,000.00	3.25%					
			07/15/2013	1,600,000.00	3.25%					
			07/15/2014	1,770,000.00	3.25%	10,570,000.00		1,000,000.00	9,570,000.00	
	General Obligation Refunding	09/15/03	5,100,000.00			2.375%				
				09/15/2008	745,000.00	2.375%				
				09/15/2009	725,000.00	2.70%				
				09/15/2010	705,000.00	3.125%				
				09/15/2011	460,000.00	3.41%	3,400,000.00		765,000.00	2,635,000.00



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, 2006	Issued	Matured	Balance Dec. 31, 2007
			Outstanding	Dec 31, 2007					
General Improvement	07/15/04	\$ 15,824,000.00	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	\$ 300,000.00	\$ 15,524,000.00	
General Improvement	09/01/06	15,691,000.00	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		100,000.00	15,591,000.00	
General Improvement	09/01/07	3,220,000.00	09/01/2008	215,000.00	3.75%				
			09/01/2009-2013	320,000.00	3.75%				
			09/01/2014-2016	325,000.00	3.75%				
			09/01/2017	430,000.00	3.75%				
						\$ 3,220,000.00		3,220,000.00	
Total General Improvement Bonds						68,359,000.00	3,220,000.00	6,605,000.00	64,974,000.00

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, 2006	Issued	Matured	Balance Dec. 31, 2007
			Outstanding Dec. 31, 2007	Date					
County College	11/01/97	\$ 1,500,000.00				\$ 198,000.00	\$ 198,000.00		
County College	07/15/00	465,000.00	\$ 35,000.00	07/15/2008-2012	5.00%	260,000.00	35,000.00	\$ 225,000.00	
			50,000.00	07/15/2013	5.00%				
County College	07/01/01	1,316,000.00	105,000.00	07/01/2008-2013	4.20%	774,000.00	105,000.00	669,000.00	
			39,000.00	07/01/2014	4.20%				
County College	05/01/03	2,771,000.00	235,000.00	05/01/2008-2014	3.125%	2,066,000.00	235,000.00	1,831,000.00	
			186,000.00	05/01/2015	3.125%				
County College	07/15/04	4,229,000.00	350,000.00	07/15/2008	3.625%				
			375,000.00	07/15/2009-2010	3.625%				
			400,000.00	07/15/2011-2012	3.625%				
			429,000.00	07/15/2013	3.625%				
			500,000.00	07/15/2014-2015	3.625%	3,654,000.00	325,000.00	3,329,000.00	
County College	09/01/06	6,000,000.00	250,000.00	09/01/2008-2012	4.00%	6,000,000.00	250,000.00	5,750,000.00	
			500,000.00	09/01/2013-2021	4.00%				
County College	09/01/07	3,000,000.00	135,000.00	09/01/2008-2011	3.75%				
			200,000.00	09/01/2012-2017	3.75%				
			200,000.00	09/01/2018	4.00%				
			265,000.00	09/01/2019-2022	4.00%				
Total County College Bonds						12,952,000.00	3,000,000.00	1,148,000.00	14,804,000.00

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, 2006	Issued	Matured	Balance Dec. 31, 2007
			Outstanding Date	Amount					
County College Bond Act (P.L. 1971, Chapter 12)	04/01/94	\$ 2,170,000.00	04/01/2008	\$ 150,000.00	6.00%	\$ 370,000.00	\$ 150,000.00	\$ 220,000.00	
			04/01/2009	70,000.00	6.00%				
County College Bond Act (P.L. 1971, Chapter 12)	08/01/96	1,587,000.00	08/01/2008	110,000.00	5.20%				
			08/01/2009-2010	105,000.00	5.20%				
			08/01/2011	107,000.00	5.20%	537,000.00	110,000.00	427,000.00	
County College Bond Act (P.L. 1971, Chapter 12)	07/01/01	1,316,000.00	07/01/2008-2013	105,000.00	4.30%				
			07/01/2014	56,000.00	4.30%	791,000.00	105,000.00	686,000.00	
County College Bond Act (P.L. 1971, Chapter 12)	05/01/03	2,770,000.00	05/01/2008	550,000.00	2.05%				
County College Bond Act (P.L. 1971, Chapter 12)	07/15/04	4,224,000.00	07/15/2008	846,000.00	2.75%				
			07/15/2009	840,000.00	2.75%	2,532,000.00	846,000.00	1,686,000.00	
County College Bond Act (P.L. 1971, Chapter 12)	09/01/06	6,000,000.00	09/01/2008-2022	300,000.00	4.125%				
			09/01/2023	300,000.00	4.20%				
			9/01/2024-2026	300,000.00	4.25%	6,000,000.00	300,000.00	5,700,000.00	
County College Bond Act (P.L. 1971, Chapter 12)	09/01/07	3,000,000.00	09/01/2008-2015	200,000.00	3.75%				
			09/01/2016-2022	200,000.00	4.00%	\$ 3,000,000.00		3,000,000.00	
Total County College Bond Act (P.L. 1971, Chapter 12)						11,335,000.00	2,066,000.00	12,269,000.00	
TOTAL ALL BONDS						\$ 95,606,000.00	\$ 10,169,000.00	\$ 95,157,000.00	

Ref. C C

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

	<u>Ref.</u>	
Balance December 31, 2006	C	\$ 20,400.00
Decreased by:		
Loan Repayments		6,800.00
Balance December 31, 2007	C	\$ 13,600.00

SCHEDULE OF PRINCIPAL AND INTEREST PAYMENTS  
OUTSTANDING DECEMBER 31, 2007

<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>	
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 -
			\$ 306.00	\$ 13,600.00	

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

Ord. No.	Improvement Description	Balance Dec. 31, 2006	2007 Improvement Authorizations	Notes		Funded by Various Sources	Serial Bonds Issued	Balance Dec. 31, 2007
				Paid From Available Cash				
00-25	Improvements to Various Roads, Bridges and Other County Property Damaged by the Flood	\$ 3,725,299.63		\$ 2,000,000.00		\$ 2,350,888.95		\$ 3,374,410.68
05-04	Supplemental Appropriation for the Sussex County Vocational School Improvements	7,000.00						7,000.00
07-01	Various Capital Improvements		\$ 3,222,000.00				\$ 3,220,000.00	2,000.00
07-02	Vocational School Improvements		500,000.00				500,000.00	
07-03	Third Installment of Purchase of Public Safety Training Facility and Campus Infrastructure Projects		6,000,000.00				6,000,000.00	
		<u>\$ 3,732,299.63</u>	<u>\$ 9,722,000.00</u>	<u>\$ 2,000,000.00</u>		<u>\$ 2,350,888.95</u>	<u>\$ 9,720,000.00</u>	<u>\$ 3,383,410.68</u>

**COUNTY OF SUSSEX**  
**2007**  
**COUNTY HEALTH FUND**

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

	<u>Ref.</u>	
Balance December 31, 2006	D	\$ -0-
Increased by Cash Receipts:		
County Health Taxes Receivable	\$ 1,655,927.45	
Public Health Priority Funds	30,776.00	
Public Health Priority Funds, Supplemental Fees, P.L. 2003	310,007.75	
2007 Appropriation Refunds	90,020.99	
Nonbudget Revenue	15,429.30	
	2,102,161.49	2,102,161.49
Decreased by Cash Disbursements:		
2007 Appropriations	2,045,272.10	
2006 Appropriation Reserves	22,357.94	
Due from Current Fund-Advances Net	34,531.45	
	2,102,161.49	2,102,161.49
Balance December 31, 2007	D	\$ -0-

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

		Balance Dec. 31, 2006	2007 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2007
Andover Borough		\$ 4.80	\$ 8,445.80	\$ 24.97	\$ 8,450.87	\$ 24.70
Andover Township		2,501.73	95,866.70	466.82	98,368.43	466.82
Branchville Borough		35.92	15,294.73	49.35	15,330.66	49.34
Byram Township		2,314.47	126,355.56	249.49	128,661.03	258.49
Frankford Township		760.16	90,031.29	752.88	90,791.45	752.88
Franklin Borough			54,433.51	265.65	54,433.51	265.65
Fredon Township		1,042.83	56,412.85	672.43	57,455.68	672.43
Green Township		524.64	58,813.55	995.34	59,338.19	995.34
Hamburg Borough		48.98	38,536.55	54.35	38,585.53	54.35
Hampton Township		1,926.62	81,714.82	432.02	83,641.15	432.31
Hardyston Township			137,053.35	7,473.59	137,053.35	7,473.59
Lafayette Township		759.76	50,515.20	678.59	51,274.96	678.59
Montague Township		1,219.53	49,546.80	1,277.39	50,766.33	1,277.39
Town of Newton		1,083.95	80,369.74	66.67	81,453.66	66.70
Ogdensburg Borough			25,291.92	11.00	25,291.92	11.00
Sandyston Township		390.81	28,503.47	272.93	28,894.28	272.93
Sparta Township			382,931.26	4,785.96	382,931.26	4,785.96
Stanhope Borough			44,885.56	149.89	44,885.56	149.89
Stillwater Township		479.06	60,008.90	456.96	60,487.96	456.96
Sussex Borough		104.58	15,257.89	29.46	15,362.47	29.46
Walpack Township			306.94		306.94	
Wantage Township		1,032.65	141,129.61	1,972.59	142,162.26	1,972.59
		<u>\$ 14,230.49</u>	<u>\$ 1,641,706.00</u>	<u>\$ 21,138.33</u>	<u>\$ 1,655,927.45</u>	<u>\$ 21,147.37</u>
	<u>Ref.</u>	D				D
Health Taxes Receivable	D	\$ 9.32				\$ 9.32
Added and Omitted Taxes Receivable	D	<u>14,221.17</u>				<u>21,138.05</u>
		<u>\$ 14,230.49</u>				<u>\$ 21,147.37</u>
2007 County Health Taxes					\$ 1,641,706.00	
2006 Added & Omitted County Health Taxes					14,221.17	
2007 Added & Omitted County Health Taxes					<u>0.28</u>	
					<u>\$ 1,655,927.45</u>	



COUNTY OF SUSSEX  
SPECIAL REVENUE - COUNTY HEALTH FUND  
SCHEDULE OF 2006 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2007

	Balance Dec. 31, 2006	Balance After Transfers	Paid or Charged	Balance Lapsed
County Health Operations:				
Salaries and Wages	\$ 180,970.84	\$ 180,970.84		\$ 180,970.84
Other Expenses	324,446.78	324,446.78	\$ 22,357.94	302,088.84
	<u>\$ 505,417.62</u>	<u>\$ 505,417.62</u>	<u>\$ 22,357.94</u>	<u>\$ 483,059.68</u>

Analysis of Balance December 31, 2006:

	<u>Ref.</u>	
Unencumbered	D	\$ 275,485.00
Encumbered	D	<u>229,932.62</u>
		<u>\$ 505,417.62</u>

**COUNTY OF SUSSEX**  
**2007**  
**COUNTY LIBRARY FUND**

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

	<u>Ref.</u>	
Balance December 31, 2006	E	\$ 1,447,253.18
Increased by Cash Receipts:		
County Library Taxes Receivable	\$ 4,664,112.36	
Deferred Revenue - State Per Capita Aid	108,191.00	
Petty Cash Returned	500.00	
Donations Received	215,955.00	
Nonbudget Revenue	239,809.53	
		<u>5,228,567.89</u>
		<u>6,675,821.07</u>
Decreased by Cash Disbursements:		
2007 Budget Appropriations	4,485,495.94	
2006 Appropriation Reserves	278,383.85	
Expenditures on Dedicated Donations	7,692.02	
Petty Cash Advanced	500.00	
		<u>4,772,071.81</u>
Balance December 31, 2007	E	<u>\$ 1,903,749.26</u>

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

	<u>Balance</u> <u>Dec. 31, 2006</u>	<u>2007</u> <u>Tax Levy</u>	<u>Added &amp;</u> <u>Omitted</u> <u>Taxes</u>	<u>Cash</u> <u>Received</u>	<u>Balance</u> <u>Dec. 31, 2007</u>
Andover Borough	\$ 11.00	\$ 21,834.94	\$ 61.33	\$ 21,845.94	\$ 61.33
Andover Township	5,481.28	247,868.74	1,139.36	253,350.02	1,139.36
Branchville Borough	77.37	40,293.24	123.19	40,370.62	123.18
Byram Township	4,702.19	326,685.29	609.07	331,387.48	609.07
Frankford Township	1,687.81	232,835.05	1,805.72	234,522.86	1,805.72
Franklin Borough	765.36	140,869.46	655.93	141,634.82	655.93
Fredon Township	2,199.80	145,884.31	1,619.28	148,084.11	1,619.28
Green Township	1,124.18	152,078.18	2,370.95	153,202.36	2,370.95
Hamburg Borough	104.66	99,653.54	122.61	99,758.20	122.61
Hampton Township	4,128.50	211,271.44	1,062.25	215,399.95	1,062.24
Hardyston Township	12,577.07	354,216.42	20,101.73	366,793.49	20,101.73
Hopatcong Borough	1,337.03	490,702.61	283.08	492,039.64	283.08
Lafayette Township	1,623.28	130,619.05	1,651.85	132,242.33	1,651.85
Montague Township	2,558.18	128,097.25	3,004.10	130,655.43	3,004.10
Town of Newton	2,293.00	207,878.14	166.69	210,171.14	166.69
Ogdensburg Borough	458.29	65,387.05	58.79	65,845.34	58.79
Sandyston Township	848.44	73,703.85	646.16	74,532.29	666.16
Stanhope Borough	154.08	115,915.83	366.41	116,069.91	366.41
Stillwater Township	1,039.62	155,140.87	1,088.47	156,180.49	1,088.47
Sussex Borough	227.35	39,461.51	73.66	39,688.86	73.66
Vernon Township	8,613.93	863,200.53	9,720.06	871,814.46	9,720.06
Walpack Township	793.52	793.52	793.52	793.52	793.52
Wantage Township	1,996.92	365,609.18	4,694.24	367,729.10	4,571.24
	<u>\$ 54,009.34</u>	<u>\$4,610,000.00</u>	<u>\$ 51,424.93</u>	<u>\$4,664,112.36</u>	<u>\$ 51,321.91</u>
<u>Ref.</u>	E				
Added and Omitted Taxes Receivable	E	\$ 53,989.34			\$ 51,301.91
Library Taxes Receivable	E	<u>20.00</u>			<u>20.00</u>
		<u>\$ 54,009.34</u>			<u>\$ 51,321.91</u>
2007 County Library Taxes				\$4,610,000.00	
2006 Added & Omitted County Library Taxes				53,989.34	
2007 Added & Omitted County Library Taxes				<u>123.02</u>	
				<u>\$4,664,112.36</u>	

COUNTY OF SUSSEX  
SPECIAL REVENUE - COUNTY LIBRARY FUND  
SCHEDULE OF 2006 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2007

	Balance Dec. 31, 2006	Balance After Transfers	Paid or Charged	Balance Lapsed
County Library Operations:				
Salaries	\$ 105,207.69	\$ 105,207.69	\$ 100,000.00	\$ 5,207.69
Other Expenses	528,549.07	528,549.07	186,606.00	341,943.07
	<u>\$ 633,756.76</u>	<u>\$ 633,756.76</u>	<u>\$ 286,606.00</u>	<u>\$ 347,150.76</u>

Ref.Balance December 31, 2006:

Unencumbered	E	\$ 196,628.86
Encumbered	E	437,127.90
		<u>\$ 633,756.76</u>

Ref.

Cash Disbursed		\$ 278,383.85
Accounts Payable	E	8,222.15
		<u>\$ 286,606.00</u>

**COUNTY OF SUSSEX**  
**2007**  
**BOND & INTEREST FUND**

**(NOT APPLICABLE)**

**COUNTY OF SUSSEX**

**2007**

**CHEST CLINIC**

**(NOT APPLICABLE)**

**COUNTY OF SUSSEX**

**2007**

**COUNTY CLERK**



COUNTY OF SUSSEX  
COUNTY CLERK  
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2007	2006
<u>ASSETS</u>			
County Clerk:			
Cash and Cash Equivalents	H-1	\$ 947,666.45	\$ 1,018,845.57
Cash - Change Fund		200.00	200.00
Accounts Receivable - Other		1,735.00	82.00
Accounts Receivable - Fees		3,806.95	6,664.75
<u>TOTAL ASSETS</u>		<u>\$ 953,408.40</u>	<u>\$ 1,025,792.32</u>
 <u>LIABILITIES AND RESERVES</u>			
County Clerk:			
Due County Treasurer:			
Fees		\$ 169,815.05	\$ 187,801.90
Fees - (P.L. 2001, Ch. 370)		72,481.20	88,835.90
Public Health Priority Funds		38,680.75	40,729.50
Interest		2,477.79	2,706.23
Due State of New Jersey:			
Realty Transfer Fees		604,134.95	631,749.63
Secretary of State		403.50	457.50
Reserve for Change Fund		200.00	200.00
Attorney Deposits		62,891.23	70,987.73
Escrow Deposits		2,323.93	2,323.93
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 953,408.40</u>	<u>\$ 1,025,792.32</u>

COUNTY OF SUSSEX  
COUNTY CLERK  
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2006	H	\$ 1,018,845.57
<b>Receipts:</b>		
Due County Treasurer:		
Fees - County Clerk		\$ 2,153,413.63
Fees - County Clerk (P.L. 2001, Ch. 370)		984,723.10
Fees - Public Health Priority Funds		471,595.00
Interest		2,477.79
Accounts Receivable:		
Other		2,467.00
Fees		2,857.80
Overpayments		15,472.40
Fees Due State:		
Secretary of State		8,302.50
State Realty Transfer Fees		7,527,881.52
		11,169,190.74
		12,188,036.31
<b>Disbursements:</b>		
Paid County Treasurer:		
Fees - County Clerk		2,171,400.48
Fees - County Clerk (P.L. 2001, Ch. 370)		1,001,077.80
Fees - Public Health Priority Funds:		
Miscellaneous Revenue Not Anticipated -		
Current Fund		132,860.00
Fees - Public Health Priority Funds - Health Fund		30,776.00
Fees - Public Health Priority Funds, Supplemental		
Fees, P.L. 2003 - Health Fund		310,007.75
Interest		2,706.23
Accounts Receivable:		
Other		4,120.00
Attorney Deposits		8,096.50
Overpayments		15,472.40
Paid State:		
Secretary of State		8,356.50
State Realty Transfer Fees		7,555,496.20
		11,240,369.86
Balance December 31, 2007	H	\$ 947,666.45

**COUNTY OF SUSSEX**  
**2007**  
**PLANNING BOARD**

COUNTY OF SUSSEX  
PLANNING BOARD  
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2007</u>	<u>2006</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	I-1	\$ 2,320.00	\$ 9,600.00
<u>TOTAL ASSETS</u>		<u>\$ 2,320.00</u>	<u>\$ 9,600.00</u>
 <u>LIABILITIES</u>			
Due to County Treasurer		\$ 2,320.00	\$ 9,600.00
<u>TOTAL LIABILITIES</u>		<u>\$ 2,320.00</u>	<u>\$ 9,600.00</u>

COUNTY OF SUSSEX  
PLANNING BOARD  
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2006	I	\$ 9,600.00
Increased by:		
Fees Collected		65,361.00
		<u>74,961.00</u>
Decreased by:		
Refunds		\$ 450.00
Paid to County Treasurer:		
Nonbudget Revenue		<u>72,191.00</u>
		<u>72,641.00</u>
Balance December 31, 2007	I	<u>\$ 2,320.00</u>

**COUNTY OF SUSSEX**  
**2007**  
**PUBLIC HEALTH NURSING**

COUNTY OF SUSSEX  
PUBLIC HEALTH NURSING  
COMPARATIVE BALANCE SHEET

	December 31,	
	<u>2007</u>	<u>2006</u>
<u>ASSETS</u>		
Patients' Accounts Receivable	\$ 60.00	\$ 60.00
<u>TOTAL ASSETS</u>	<u>\$ 60.00</u>	<u>\$ 60.00</u>
 <u>RESERVES</u>		
Reserve for Patients' Accounts Receivable	\$ 60.00	\$ 60.00
<u>TOTAL RESERVES</u>	<u>\$ 60.00</u>	<u>\$ 60.00</u>

COUNTY OF SUSSEX  
PUBLIC HEALTH NURSING  
SCHEDULE OF CASH  
YEAR ENDED DECEMBER 31, 2007

## Increased by:

Collections - Health Clinics/Screenings	<u>\$ 28,909.64</u>
---	---------------------

## Decreased by:

Paid to County Health Fund:	
Account Refunds	<u><u>\$ 28,909.64</u></u>



**COUNTY OF SUSSEX**  
**2007**  
**COUNTY SHERIFF**

COUNTY OF SUSSEX  
SHERIFF  
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2007</u>	<u>2006</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	K-1	\$ 326,541.25	\$ 184,322.65
<u>TOTAL ASSETS</u>		<u>\$ 326,541.25</u>	<u>\$ 184,322.65</u>
 <u>LIABILITIES AND RESERVES</u>			
Due County Treasurer:			
Fees		\$ 24,801.21	\$ 12,649.56
Fees - (P.L. 2001, Ch. 370)		14,469.29	6,954.29
Fees - Sheriff's Trust Account		550.00	660.00
Attorneys' Fees		706.13	281.33
Reserve for Court Orders		286,014.62	163,777.47
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 326,541.25</u>	<u>\$ 184,322.65</u>

COUNTY OF SUSSEX  
SHERIFF  
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2006	K	\$ 184,322.65
Increased by:		
Due to County Treasurer:		
Fees	\$ 239,397.28	
Fees - (P.L. 2001, Ch. 370)	149,168.83	
Fees - County Sheriff Trust Account	7,960.00	
Attorney's Fees	1,105.69	
Court Orders	4,002,529.33	
Petty Cash	2,000.00	
	<hr/>	4,402,161.13
		<hr/> 4,586,483.78
Decreased by:		
Paid to County Treasurer:		
Fees	227,245.63	
Fees - (P.L. 2001, Ch. 370)	141,653.83	
Fees - Trust Account	8,070.00	
Services (Attorneys)	680.89	
Court Orders	3,880,292.18	
Petty Cash	2,000.00	
	<hr/>	4,259,942.53
		<hr/> 4,259,942.53
Balance December 31, 2007	K	<u>\$ 326,541.25</u>

**COUNTY OF SUSSEX**  
**2007**  
**COUNTY SURROGATE**

COUNTY OF SUSSEX  
COUNTY SURROGATE  
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2007</u>	<u>2006</u>
<u>ASSETS</u>			
Cash and Cash Equivalents -			
Surrogate's Account	L-1	\$ 1,994.27	\$ 1,526.45
Guardianship Accounts	L-1	8,310,327.40	8,668,729.57
Change Fund		100.00	100.00
<u>TOTAL ASSETS</u>		<u>\$ 8,312,421.67</u>	<u>\$ 8,670,356.02</u>
 <u>LIABILITIES AND RESERVES</u>			
Reserve for Guardianship Accounts		\$ 8,310,327.40	\$ 8,668,729.57
Due to County Treasurer:			
Fees		208.70	
Fees - Surrogate Trust Account			78.44
Due Secretary of State		56.36	223.40
Attorneys' Deposits		1,729.21	1,224.61
Reserve for Change Fund		100.00	100.00
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 8,312,421.67</u>	<u>\$ 8,670,356.02</u>

COUNTY OF SUSSEX  
COUNTY SURROGATE  
SCHEDULE OF CASH

	<u>Ref.</u>	<u>County Surrogate</u>	<u>Guardianship</u>
Balance December 31, 2006	L	\$ 1,526.45	\$ 8,668,729.57
Increased by Receipts:			
Due to County Treasurer:			
Fees		145,251.41	
Fees - Surrogate Trust Account		11,370.41	
Secretary of State Fees		119.28	
Attorney Deposits		504.60	
Deposits Pursuant to Court Orders			1,618,483.50
Interest			398,413.05
		<u>157,245.70</u>	<u>2,016,896.55</u>
Decreased by Disbursements:			
Paid County Treasurer:			
Fees		83,066.64	
Fees - (P.L. 2001, Ch. 370)		61,976.07	
Fees - Surrogate Trust Account		11,448.85	
Secretary of State		286.32	
Payments in Accordance with Court Orders			2,375,298.72
		<u>156,777.88</u>	<u>2,375,298.72</u>
Balance December 31, 2007	L	<u>\$ 1,994.27</u>	<u>\$ 8,310,327.40</u>

**COUNTY OF SUSSEX**  
**2007**  
**BOARD OF TAXATION**

COUNTY OF SUSSEX  
BOARD OF TAXATION  
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2007</u>	<u>2006</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	M-1	<u>\$ 81.25</u>	<u>\$ 5.00</u>
<u>TOTAL ASSETS</u>		<u><u>\$ 81.25</u></u>	<u><u>\$ 5.00</u></u>
 <u>RESERVES</u>			
Reserve for Tax Appeal Filing Fees		<u>\$ 81.25</u>	<u>\$ 5.00</u>
<u>TOTAL RESERVES</u>		<u><u>\$ 81.25</u></u>	<u><u>\$ 5.00</u></u>



COUNTY OF SUSSEX  
BOARD OF TAXATION  
SCHEDULE OF CASH

	<u>Ref.</u>		
Balance December 31, 2006	M	\$	5.00
Increased by:			
Tax Appeal Filing Fees			<u>17,824.25</u>
			17,829.25
Decreased by:			
Paid to County Treasurer - Trust Funds		\$ 17,325.00	
Paid to County Treasurer - Nonbudget Revenue		<u>423.00</u>	
			<u>17,748.00</u>
Balance December 31, 2007	M	\$	<u><u>81.25</u></u>

**COUNTY OF SUSSEX**

**2007**

**COUNTY JAIL**

COUNTY OF SUSSEX  
COUNTY JAIL  
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2007	2006
<u>ASSETS</u>			
Cash and Cash Equivalents:			
Inmate Trust Account	N-1	\$ 68,743.37	\$ 64,457.56
Inmate Interest Account	N-1	5,411.24	1,126.05
Work Release Program	N-1	1,552.16	1,010.00
Sheriff's Labor Assistance Program	N-1	15,868.33	3,237.33
Inmate Processing Fees Account	N-1	2,544.78	100.00
<u>TOTAL ASSETS</u>		<u>\$ 94,119.88</u>	<u>\$ 69,930.94</u>
 <u>LIABILITIES AND RESERVES</u>			
Reserve for Inmate Trust		\$ 71,659.24	\$ 61,310.24
Reserve for Recreational Purchases for Inmates		2,495.37	4,273.37
Reserve for Work Release Program		1,552.16	1,010.00
Reserve for Sheriff's Labor Assistance Program		15,868.33	3,237.33
Reserve for Inmate Processing Fees		2,544.78	100.00
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 94,119.88</u>	<u>\$ 69,930.94</u>

COUNTY OF SUSSEX  
COUNTY JAIL  
SCHEDULE OF CASH

Ref.	Bail Account	Inmate Trust Account	Inmate Interest Account	Work Release Program	Sheriff's Labor Assistance Program	Inmate Processing Fees Account
Balance December 31, 2006	\$ -0-	\$ 64,457.56	\$ 1,126.05	\$ 1,010.00	\$ 3,237.33	\$ 100.00
<b>Increased by Receipts:</b>						
Bail Received	4,981.00					
Sheriff's Labor Assistance Program Fees					35,631.00	
Inmate Processing Fee Account		229,508.51				33,271.12
Inmate Deposits and Miscellaneous		219.73		542.16		
Interest Earned - Due Inmate Interest		2,942.98	26,285.19			
Interest, Profits and Miscellaneous	4,981.00	232,671.22	26,285.19	542.16	35,631.00	33,271.12
<b>Decreased by Disbursements:</b>						
Bail Disbursed	4,981.00					
Returned to Inmates/Inmate Purchases		205,756.63				
Turned over to County Treasurer - Current Fund - Nonbudget Revenue						30,826.34
Turned over to County Treasurer - Other Trust Funds		22,628.78	22,000.00		23,000.00	
	4,981.00	228,385.41	22,000.00		23,000.00	30,826.34
Balance December 31, 2007	\$ -0-	\$ 68,743.37	\$ 5,411.24	\$ 1,552.16	\$ 15,868.33	\$ 2,544.78

**COUNTY OF SUSSEX**  
**2007**  
**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>2007</u>	<u>2006</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	O-1	\$ 77,219.60	\$ 118,065.15
Patients - Accounts Receivable		1,132,109.94	864,273.22
<u>TOTAL ASSETS</u>		<u>\$ 1,209,329.54</u>	<u>\$ 982,338.37</u>
 <u>LIABILITIES AND RESERVES</u>			
Due County Treasurer - Revenue		\$ 4,173.95	\$ 360.07
Reserve for Security Deposits		42,533.57	86,926.76
Reserve for Individual Patients' Accounts		28,339.46	28,927.74
Reserve for Donations in Memory of Former Patients		2,172.62	1,850.58
Reserve for Patients' Accounts Receivable		1,132,109.94	864,273.22
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 1,209,329.54</u>	<u>\$ 982,338.37</u>

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

	<u>Ref.</u>	
Balance December 31, 2006	O	\$ 118,065.15
Receipts:		
Due to the County Treasurer:		
Patients in County Institutions Revenue	\$ 7,657,471.40	
Medicaid Peer Grouping Funds	164,622.00	
Security Deposits - Interest Earned	653.56	
Security Deposits	23,408.00	
Donations in Memory of Former Patients	1,699.80	
Interest Earned on Donations in Memory of Former		
Patients Account	5.59	
Individual Patients' Accounts	50,182.81	
Petty Cash	1,912.77	
	<hr/>	7,899,955.93
		<hr/> 8,018,021.08
Disbursements:		
Paid to the County Treasurer:		
Revenue Accounts Receivable	7,543,239.96	
Grant Funds Receivable	164,622.00	
Account Refunds	110,417.56	
Individual Patients' Expenses	50,771.09	
Security Deposits Returned/Applied to Patients Receivable	68,454.75	
Donations in Memory of Former Patients - Expenses	1,383.35	
Petty Cash	1,912.77	
	<hr/>	7,940,801.48
		<hr/> 7,940,801.48
Balance December 31, 2007	O	\$ <u><u>77,219.60</u></u>

**COUNTY OF SUSSEX**  
**2007**  
**HEALTH DIVISION**



COUNTY OF SUSSEX  
HEALTH DIVISION  
COMPARATIVE BALANCE SHEET

	December 31,	
	<u>2007</u>	<u>2006</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, 2007

## Increased by:

Cash Receipts

\$ 7,698.75

## Decreased by:

Paid to County Treasurer - Health Fund:

Account Refunds

\$ 7,698.75

**COUNTY OF SUSSEX**  
**PART II**  
**SINGLE AUDIT**  
**YEAR ENDED DECEMBER 31, 2007**

COUNTY OF SUSSEX  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED DECEMBER 31, 2007

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Current Year		Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				Receipts	Expenditures	From	To		
<b>U.S. DEPT. OF HEALTH &amp; HUMAN SERVICES:</b>									
Passed Through N.J. Dept. of Health and Senior Services:									
Aging Cluster:									
Title III - Aging - Area Plan Grant:									
#06-1394-AAA-03	93.043 through 93.045	100-046-4144-061-6110; 100-046-4144-262-6110; 100-046-4144-265-6110	\$ 418,917.00 426,855.00 845,772.00	\$ 30,028.00 380,410.00 410,438.00	01/01/06 01/01/07 01/01/07	12/31/06 12/31/07 12/31/07	\$ 11,426.84 367,931.28 379,358.12	\$ 416,510.03 367,931.28 784,441.31	
Nutrition Services Incentive Program:									
2006	93.053	100-046-4144-049-6110	41,877.00	22,214.00	01/01/06	12/31/06		41,877.00	
2007	93.053	100-046-4144-049-6110	34,323.00 76,200.00 921,972.00	18,013.00 40,227.00 450,665.00	01/01/07	12/31/07	18,031.00 18,031.00 397,389.12	18,031.00 59,908.00 844,349.31	
Total Aging Cluster									
Public Health Preparedness and Response for Bioterrorism:									
2005 (06-1163-BT-L-1)	93.283		539,317.00	249,854.51	08/31/05	08/31/06	21.56	517,698.02	
2006 (07-1163-BT-L-2)	93.283	100-046-4E05-362-6140;	503,074.00	277,836.64	08/31/06	08/31/07	340,898.60	467,845.65	
2007 (08-1163-BT-L-3)	93.283	100-046-4L10-360-6120	426,696.00 1,469,087.00		08/31/07	08/31/08	63,563.80 404,483.96	63,563.80 1,049,107.47	
HAVA Polling Place Accessibility:									
2007	93.62	07-100-066-1421-018	26,326.25	978,356.15	03/01/06	08/30/08	26,326.00	26,326.00	
TOTAL DEPT. OF HEALTH & HUMAN SERVICES									
			2,417,385.25				828,199.08	1,919,782.78	
<b>U.S. DEPT. OF JUSTICE:</b>									
Passed Through N.J. Dept. of Law & Public Safety:									
Division of Criminal Justice:									
Multi-Jurisdictional Narcotics Task Force:									
JAG 1-19TF-05	16.579	100-066-1020-157-6010	81,809.00	81,809.00	01/01/06	04/30/07	15,438.40	81,808.90	
JAG 1-40TF-05	16.579	100-066-1020-157-6010	81,809.00		01/01/07	06/30/08	40,825.92	40,825.92	
			163,618.00	81,809.00			56,264.32	122,634.82	

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2007

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		
<b>U.S. DEPT. OF JUSTICE:</b>								
Passed Through N.J. Dept. of Law & Public Safety:								
Division of Criminal Justice:								
Local Law Enforcement Block Grant - Megan's Law:								
ML 19-06	16.592	100-066-1020-351-6010	\$ 4,800.00	\$ 4,800.00	10/01/06	09/30/07	\$ 4,799.46	\$ 4,799.46
JAG1-23LL-05	16.592	100-066-1020-364-6010	4,151.00	4,151.00	09/01/06	02/28/08	3,230.73	3,230.73
			8,951.00	8,951.00			8,030.19	8,030.19
Domestic Violence Victim Assistance:								
#V-11-05	16.575	100-066-1020-142-6010	224,858.02	95,182.02	03/15/06	03/15/07	47,640.44	224,858.02
#V-14-07	16.575	100-066-1020-142-6010	243,653.00	2,365.98	03/15/07	03/15/08	70,000.00	70,000.00
			468,511.02	97,548.00			117,640.44	294,858.02
Sexual Assault Nurse Examiner:								
VS-47-06	16.575	100-066-1020-142-6010	83,579.00	78,004.00	10/01/06	09/30/07	78,004.37	78,004.37
			83,579.00	78,004.00			78,004.37	78,004.37
Juvenile Accountability Incentive Block Grant:								
JAIBG-02-09 (2005)	16.523	100-066-1500-121-6010	11,011.00	5,349.47	01/01/05	12/31/05		4,886.92
JAIBG (2006)	16.523	100-066-1500-121-6010	10,069.00	8,100.00	01/01/06	12/31/06		9,562.50
JAIBG (2007)	16.523	100-066-1500-121-6010	9,290.00		01/01/07	12/31/07	9,290.00	9,290.00
			30,370.00	13,449.47			9,290.00	23,739.42
Community Oriented Policing Services (COPS):								
2005CW0328 Law Enforcement Technology	16.710	N/A	295,993.00	226,784.39	12/08/04	12/07/07	12,770.20	268,704.59
2006CW0328 Law Enforcement Technology	16.710	N/A	98,723.00		11/22/05	11/21/08	86,528.00	86,528.00
			394,716.00	226,784.39			99,298.20	355,232.59
			1,149,745.02	506,545.86			368,527.52	882,499.41
<b>TOTAL DEPT. OF JUSTICE</b>								

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2007

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Current Year		Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				Receipts	Expenditures	From	To		
<b>U.S. DEPT. OF TRANSPORTATION:</b>									
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	\$ 265,884.00	\$ 1,573,999.61
State Aid Highways Projects - County Aid	20.205	480-078-6320-TCAP-6010	1,574,000.00			01/01/06	12/31/06	1,564,000.00	1,564,000.00
State Aid Highways Projects - County Aid	20.205	480-078-6320-TCAP-6010	1,875,000.00	\$ 1,875,000.00		01/01/07	12/31/07	769,495.00	769,495.00
			5,023,000.00	1,875,000.00				2,599,379.00	3,907,494.61
Sussex and Morris Counties August 2000 Flood Projects									
	20.205	480-078-6320-TCAP-6010	N/A	1,763,166.71		8/00	N/A	57,163.84	7,342,023.47
North Jersey Transportation Planning Authority:									
FHWA/NJTPA Local Scoping Projects	20.205	N/A	646,281.00	11,086.09		01/01/01	N/A		646,281.00
FHWA/NJTPA Local Scoping Projects	20.205	N/A	558,730.00	4,665.00		01/01/02	N/A		558,730.00
FHWA/NJTPA Local Scoping Projects	20.205	N/A	843,681.00	106,279.24		01/01/03	N/A		840,289.00
FHWA/NJTPA Local Scoping Projects	20.205	N/A	479,989.00	166,315.49		01/01/05	N/A	474,988.50	479,332.73
			2,528,681.00	288,345.82				474,988.50	2,524,632.73
Total Highway Planning and Construction Cluster			7,551,681.00	3,926,512.53				3,131,531.34	13,774,150.81
Passed thru N.J. Dept of Law & Public Safety:									
Division of Highway Traffic Safety:									
Personal Services:									
2007	20.215	100-066-1160-077-6010	31,715.50	21,877.90		10/01/06	09/30/07	21,877.90	21,877.90
Passed Through North Jersey Transportation Planning Authority:									
Job Access: Reverse Commute									
2006	20.516	N/A	114,840.00	105,445.10		01/01/06	06/30/08	50,273.74	66,745.65
Passed Through N.J. Transit Corporation:									
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			07/01/04	06/30/05		368,866.55
2005/2006	20.507	Vendor #03969,04270	460,337.00	271,243.84		07/01/05	06/30/06		453,381.67
2006/2007	20.507	Vendor #04270	523,749.00	401,901.69		07/01/06	06/30/07	269,740.25	492,090.76
2007/2008	20.507	Vendor #04270	485,564.00			07/01/07	06/30/08	204,493.64	204,493.64
			2,385,638.00	673,145.53				474,233.89	1,924,492.96
TOTAL DEPT. OF TRANSPORTATION			10,083,874.50	4,726,981.06				3,677,916.87	15,787,267.32

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2007

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:								
Small Cities Program - 2005	14.228	100-022-8020-078-6120	\$ 250,000.00	\$ 106,137.00	12/01/04	05/31/06	\$ 2,999.10	\$ 249,999.10
TOTAL DEPT. OF HOUSING AND URBAN DEVELOPMENT								
<u>ENVIRONMENTAL PROTECTION AGENCY:</u>								
2004 Municipal Stormwater Regulation Program	66.605	100-042-4850-118-6110	10,000.00		03/01/04	02/28/07	4,900.00	10,000.00
2006 Municipal Stormwater Regulation Program	66.605	100-042-4850-118-6110	10,000.00		03/01/06	02/28/07	3,235.14	8,335.14
TOTAL ENVIRONMENTAL PROTECTION AGENCY								
<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		04/01/04	03/31/06		492,067.27
State Homeland Security Grant Program - FY05	97.067	100-066-1200-893-6131	358,622.00	354,576.60	03/01/05	09/30/07	73,974.67	349,216.13
State Homeland Security Grant Program - FY06	97.067	100-066-1200-893-6131	202,027.00		07/01/06	02/03/09	150,130.34	150,130.34
Total Homeland Security Cluster			1,435,385.80	354,576.60			224,105.01	991,413.74
Emergency Management Planning for Special Needs Population	97.042	100-066-1200-726-6110	10,000.00	9,875.00	07/01/04	06/30/06		9,975.00
Citizen Corps and Community Emergency Response Team:								
2003	97.054	100-066-1200-851-6110	9,446.00		01/01/03	12/31/03		9,148.25
2004	97.054	100-066-1200-850-6110	3,194.64		01/01/04	12/31/04	54.15	3,194.00
2005	97.054	100-066-1200-850-6110	1,270.89		01/01/05	12/31/05		1,176.78
2006	97.054	100-066-1200-893-6110	1,000.00		01/01/06	12/31/06		990.08
2007	97.054	100-066-1200-893-6110	10,000.00	10,000.00	01/01/07	12/31/07	1,117.40	1,117.40
TOTAL DEPARTMENT OF HOMELAND SECURITY								
			1,470,297.33	374,451.60			225,276.56	1,017,015.25

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2007

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		
TOTAL FEDERAL AWARD EXPENDITURES			\$ 15,391,302.10	\$ 6,692,471.67			\$ 5,111,054.27	\$ 19,874,899.00

N/A - Not Available/Not Applicable

Analysis of Expenditures:

Current Fund:

Paid  
 Encumbered

Ref.

A-12      \$ 3,738,514.68  
 A-12      1,315,375.75  
5,053,890.43

General Capital:

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

57,163.84  
\$ 5,111,054.27



COUNTY OF SUSSEX  
 SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 YEAR ENDED DECEMBER 31, 2007

State Funding Department	State Grant Account #	Grant Award	Current Year		Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
			Grant Receipts	Expenditures	From	To		
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>								
Health Service Contract - Case Management Services to Handicapped Children:	100-046-4575-233-6140;							
#07-297-SCH-L-0	491-046-4572-011-6140	\$ 280,994.00	\$ 278,640.00	\$ 144,051.37	07/01/06	06/30/07	\$ 267,623.37	
#08-207-SCH-L-0		298,672.00	55,095.00	95,799.83	07/01/07	06/30/08	95,799.83	
		<u>579,666.00</u>	<u>333,735.00</u>	<u>239,851.20</u>			<u>363,423.20</u>	
<u>County Comprehensive Alcoholism and Drug Services:</u>								
#06-541-ADA-C-0	760-054-4219-024-6110	256,059.00	60,624.08	121.74	01/01/06	12/31/06	246,614.89	
#07-541-ADA-C-0	760-054-4219-024-6110	275,449.00	215,151.92	273,778.72	01/01/07	12/31/07	273,778.72	
		<u>531,508.00</u>	<u>275,776.00</u>	<u>273,900.46</u>			<u>520,393.61</u>	
<u>Right-to-Know Act:</u>								
#92-2241-RTK-00	100-046-4771-105-6110	9,380.00	9,380.00	9,380.00	07/01/07	06/30/08	9,380.00	
<u>Office on Aging - Sussex County Area Plan Grant:</u>								
State Aid Reimbursement:	100-046-4144-227-6110	58,000.00	58,000.00	31,195.12	01/01/06	12/31/07	31,195.12	
2007		58,000.00	58,000.00		01/01/07	12/31/08		
2008		<u>116,000.00</u>	<u>58,000.00</u>	<u>31,195.12</u>			<u>31,195.12</u>	
<u>State Matching Funds:</u>								
2005	100-046-4144-228-6010	34,319.00	12,751.00	33,710.61	01/01/05	12/31/05	33,710.61	
2006		33,588.00	125.00	33,588.00	01/01/06	12/31/06	33,588.00	
2007		17,548.00	17,548.00	51.00	01/01/07	12/31/07	15,328.00	
		<u>85,455.00</u>	<u>30,424.00</u>	<u>15,379.00</u>			<u>82,626.61</u>	
<u>Weekend/Home Delivered Meals:</u>								
2007	491-046-4144-080-6110	13,000.00	11,917.00	11,019.00	01/01/07	12/31/07	11,019.00	
		<u>13,000.00</u>	<u>11,917.00</u>	<u>11,019.00</u>			<u>11,019.00</u>	
<u>Social Services Block Grant:</u>								
2006	100-046-4110-248-6110	13,192.00	1,242.00	1,050.00	01/01/06	12/31/06	13,192.00	
2007		13,192.00	9,985.00	9,985.00	01/01/07	12/31/07	9,985.00	
		<u>26,384.00</u>	<u>11,227.00</u>	<u>11,035.00</u>			<u>23,177.00</u>	
<u>Safe Housing &amp; Transportation Program:</u>								
2006	491-046-4144	11,246.00	5,254.00	10,628.12	01/01/06	12/31/06	10,346.00	
2007	077-6110	11,246.00	5,476.00	10,628.12	01/01/07	12/31/07	10,628.12	
		<u>22,492.00</u>	<u>10,730.00</u>	<u>21,256.24</u>			<u>20,974.12</u>	

COUNTY OF SUSSEX  
 SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 YEAR ENDED DECEMBER 31, 2007

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<b><u>NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES:</u></b>							
Office on Aging - Sussex County Area Plan Grant:							
Cost of Living Allowance (COLA):							
2006	491-046-4144	\$ 40,005.00		01/01/06	12/31/06	\$ 1,291.00	\$ 40,005.00
2007	077-6110	46,844.00	\$ 46,844.00	01/01/07	12/31/07	38,344.00	38,344.00
---		86,849.00	46,844.00			39,635.00	78,349.00
<b>Home Delivered Meals:</b>							
2006	100-046-4144-227-6110	28,709.00	5,517.00	01/01/06	12/31/06		28,709.00
2007	100-046-4144-227-6110	19,486.00	17,077.00	01/01/07	12/31/07	13,319.85	13,319.85
		48,195.00	22,594.00			13,319.85	42,028.85
<b>Care Coordination:</b>							
2006	100-046-4144-228-6110	23,810.00	15,874.00	01/01/06	12/31/06	6,921.00	23,810.00
2007		23,810.00	21,710.00	01/01/07	12/31/07	18,517.00	18,517.00
		47,620.00	37,584.00			25,438.00	42,327.00
<b>Caregiver Initiative</b>							
	100-046-4144-355-6110	79,000.00	13,434.00	01/01/05	12/31/05		79,000.00
<b>Social Assistance Management Systems (SAMS)</b>							
	100-046-4145-359-6110	2,890.00		01/01/06	12/31/07	2,889.47	2,889.47
<b>Adult Protective Services for Vulnerable Adults:</b>							
2006	491-046-4144-076-6110;	76,132.00	36,480.00	01/01/06	12/31/06		76,132.00
2007	100-046-4144-226-6110	75,132.00	74,148.00	01/01/07	12/31/07	73,632.00	73,632.00
		151,264.00	110,628.00			73,632.00	149,764.00
<b>Senior Health Insurance Program:</b>							
2006	100-046-4144-056-6110	27,300.00	12,300.00	01/01/06	12/31/06		26,005.62
2007		11,800.00		01/01/07	12/31/07	11,800.00	11,800.00
		39,100.00	12,300.00			11,800.00	37,805.62
<b>Tobacco Age of Sale Enforcement Program</b>							
	100-046-4754-414-6120	8,160.00	540.00	04/01/07	03/31/08		
<b>Senior Farmers' Market Nutrition Program</b>							
	100-046-4560-474-6140	1,000.00	1,000.00	06/01/07	11/30/07	1,000.00	1,000.00
<b>NJ Comprehensive Cancer Control Plan</b>							
	100-046-4753-434-6140	65,000.00		07/01/07	06/30/08	10,272.15	10,272.15

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2007

State Funding Department	State Grant Account #	Grant Award	Current Year		Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
			Grant Receipts	Grant	From	To		
<u>NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES:</u>								
SNS Strategic National Stockpile Exercise for First Responders	100-046-4E05 362-6140	\$ 35,000.00	\$ 10,806.00		09/01/05	08/31/06	\$ 780,374.37	\$ 34,991.75
<b>TOTAL NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES</b>								
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>								
Division of Youth and Family Services: Human Services Advisory Council/Child Abuse/Missing Children:								
#05ALLUN	100-016-1610-023-6130	61,478.00			01/01/05	12/31/05	1,623.60	61,392.55
#06ALUN		61,817.00			01/01/06	12/31/06	1,588.14	59,109.11
#07ALUN		72,284.00	72,284.00		01/01/07	12/31/07	61,662.98	61,662.98
<b>TOTAL</b>								
		195,579.00	72,284.00				64,874.72	182,164.64
Youth Incentive Program:								
#BDUF9N	100-016-1610-023-6130	299,883.00			01/01/00	12/31/07	6,861.00	298,604.39
#07BDUN		50,800.00	50,800.00		01/01/07	12/31/07	50,523.50	50,523.50
<b>TOTAL</b>								
		105,561.00	50,800.00				57,384.50	349,127.89
Division of Disability Services: Personal Assistance Services Program (PASP):								
#07AYVN	100-054-1014-005-6130	114,009.00	114,009.00		01/01/07	12/31/07	111,566.66	111,566.66
Division of Family Development: Social Services for the Homeless:								
#SH06019	100-054-7550-072-6030	104,610.00	6,000.00		01/01/06	12/31/06		104,610.00
#SH07019		97,713.00	83,285.00		01/01/07	12/31/07	97,713.00	97,713.00
<b>TOTAL</b>								
		202,323.00	89,285.00				97,713.00	202,323.00
Workfirst New Jersey:								
Special Initiative, Transportation and TANF Initiative for Parents Contract #TS07019	100-054-7550-424-6130	151,978.00	73,484.00		07/01/06	06/30/07	8,535.68	149,473.97
Special Initiative, Transportation and TANF Initiative for Parents Contract #TS08019	100-054-7550-424-6130	151,978.00	74,000.00		07/01/07	06/30/08	136,434.56	136,434.56
<b>TOTAL</b>								
		303,956.00	147,484.00				144,970.24	285,908.53
<b>TOTAL NJ DEPARTMENT OF HUMAN SERVICES</b>								
		866,667.00	473,862.00				476,509.12	1,131,090.72

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2007

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 COMMUNITY AFFAIRS:</u>								
Handicapped Person's Recreational Opportunities Act:	100-022-8050-							
#06-1920-00	035-6120;	\$ 35,045.00	\$ 24,929.16		01/01/06	12/31/06	\$ 34,888.88	
#07-1920-00	100-022-8050-	34,308.00	12,007.80		01/01/07	12/31/07	30,473.45	
	184-6120	69,353.00	36,936.96				65,362.33	
Smart Growth Planning Grant	100-022-8070-039-6120	300,000.00			01/01/00	12/31/05	63,512.00	299,999.70
Smart Growth Parking Study Grant	100-022-8049-006-6120	30,000.00			01/01/06	01/31/08	30,000.00	30,000.00
Cross Acceptance III Assistance Program	100-022-8020-090-6120	38,500.00	28,500.00				31,344.00	
SHARE - Feasibility of Computer Services to Newton	100-022-8030-658-6020	25,000.00	15,000.00		03/01/07	08/31/08	15,000.00	15,000.00
SHARE - Regional Coordination Grant	100-022-8030-658-6020	300,000.00			06/01/07	05/31/10	216.30	216.30
Special Legislation #02-5217-00: Law Enforcement Training Center	100-022-8030-606-6120	400,000.00			07/01/01	03/11/05	1,656.96	400,000.00
Special Legislation #01-5234-00: Refurbish Courthouse	100-022-8030-322-6120	1,000,000.00			01/01/01	03/11/05	37,915.42	997,791.52
		1,400,000.00					39,572.38	1,397,791.52
<b>TOTAL NJ DEPARTMENT OF COMMUNITY AFFAIRS</b>		<b>2,162,853.00</b>	<b>80,436.96</b>				<b>210,118.13</b>	<b>1,808,369.85</b>
<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			07/01/05	06/30/06	71,552.09	687,849.97
		1,145,600.00			07/01/06	06/30/07	1,035,885.59	1,039,798.69
		511,700.00	255,850.00		07/01/07	06/30/08	151,418.64	151,418.64
<b>TOTAL NJ DEPARTMENT OF STATE</b>		<b>2,382,966.00</b>	<b>255,850.00</b>				<b>1,238,856.32</b>	<b>1,879,067.30</b>

COUNTY OF SUSSEX  
 SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 YEAR ENDED DECEMBER 31, 2007

State Funding Department	State Grant Account #	Grant Award	Current Year Grant		Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
			Receipts	Expenditures	From	To		
<u>NJ TRANSIT CORPORATION:</u>								
Senior Citizens and Disabled Residents Transportation Program	EC-8225	\$ 460,783.46	\$ 91,525.62		01/01/05	12/31/05	\$ 458,328.42	
		583,984.00	549,762.82		01/01/06	12/31/06	566,965.17	
		593,810.00	192,748.36		01/01/07	12/31/07	\$ 546,601.83	
<b>TOTAL NJ TRANSIT CORPORATION</b>			<b>834,036.80</b>				<b>1,571,895.42</b>	
<u>NEW JERSEY COMMERCE, ECONOMIC GROWTH &amp; TOURISM COMMISSION:</u>								
2007 Birding and Nature Festival Cooperative Marketing Grant								
	N/A	12,000.00	12,000.00		01/01/07	12/31/07	12,000.00	12,000.00
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>								
County Environmental Health (CEHA)								
	100-042-4855	152,500.00	53,005.50		01/01/05	12/31/05	32,588.90	139,882.44
	100-042-4840-	141,090.00	114,227.00		01/01/06	12/31/06	28,133.74	137,068.27
	094-6110	141,840.00	97,234.85		01/01/07	12/31/07	129,989.35	129,989.35
		435,430.00	264,467.35				190,711.99	406,940.06
Clean Communities Program	765-042-4900-005-6010	44,928.85	62,937.89		01/01/06	12/31/06	443.11	40,015.98
		62,937.89	62,937.89		01/01/07	12/31/07	48,071.33	48,071.33
		107,866.74	62,937.89				48,514.44	88,087.31
Section 604B Water Quality Management Grant	RP06-026-100-024-4801-444	24,565.00			08/07/06	09/30/07	1,167.90	1,167.90
<b>TOTAL NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION</b>			<b>339,405.24</b>				<b>252,394.33</b>	<b>508,195.27</b>
<u>NJ DEPARTMENT OF AGRICULTURE:</u>								
Sussex County Agritourism Marketing Grant								
	100-082-2078-032; 100-082-2078-033	50,000.00			2/15/2007	12/31/2007	43,000.00	43,000.00
	07-033-07-1900							

COUNTY OF SUSSEX  
 SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 YEAR ENDED DECEMBER 31, 2007

State Funding Department	State Grant Account #	Grant Award	Current Year Grant		Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
			Receipts	Expenditures	From	To		
<u>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</u>								
County Prosecutor Insurance Fraud Reimbursement Program	100-066-1020-305-6110	\$ 157,648.00 93,598.00 251,246.00	\$ 41,571.44 58,233.35 99,804.79	\$ 3,501.08 76,483.39 79,984.47	01/01/06 01/01/07	12/31/06 12/31/07	\$ 75,436.70 76,483.39 151,920.09	
Body Armor Replacement Fund	718-066-1020-001-6120	12,970.63 13,371.09 15,580.14 41,921.86	15,580.14 15,580.14	2,407.87 1,827.54	01/01/05 01/01/06 01/01/07	12/31/05 12/31/07 12/31/08	12,010.02 1,827.54 13,837.56	
Project Vision Grant #PV-20-04	100-066-1310-041-YPRV	43,750.00	43,750.00		10/01/06	9/30/07	43,750.00	
Attorney Identification Program	100-066-1310-041-6010	11,000.00		11,000.00	10/01/06	12/31/07	11,000.00	
Juvenile Justice Commission:								
State/Community Partnership Grant Program:								
2004	100-066-1500-007-6010	293,669.00	43,071.00		01/01/04	12/31/04	261,306.32	
2005	100-066-1500-007-6010	298,556.00	71,198.28		01/01/05	12/31/05	271,526.60	
2006	100-066-1500-021-6010	363,461.00	61,333.54		01/01/06	12/31/06	363,029.76	
2007		366,557.00		365,495.90	01/01/07	12/31/07	365,495.90	
		1,322,243.00	175,602.82				1,261,358.58	
State Facilities Education Aid	100-066-1500-032-6010	76,500.00 58,500.00 135,000.00	76,500.00 29,250.00 105,750.00	58,500.00 58,500.00	07/01/06 07/01/07	06/30/07 06/30/08	76,500.00 58,500.00 135,000.00	
Certified Training Citizen Corps Grant	100-066-1200-978-6110	1,000.00 1,806,160.86	1,000.00 441,487.75		01/01/07	12/31/08	519,215.78	
TOTAL NJ DEPARTMENT OF LAW & PUBLIC SAFETY								
<u>NJ DEPARTMENT OF MILITARY &amp; VETERANS AFFAIRS:</u>								
Veterans Transportation Services:								
2006/2007 - VL07T03	100-067-3610-058-6130	9,000.00 9,000.00 18,000.00	6,000.00 750.00 6,750.00	5,250.00 750.00 6,000.00	07/01/06 07/01/07	06/30/07 06/30/08	9,000.00 750.00 9,750.00	

COUNTY OF SUSSEX  
 SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 YEAR ENDED DECEMBER 31, 2007

State Funding Department	State Grant Account #	Grant Award	Current Year Grant		Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
			Receipts	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	\$ 587,722.24	\$ 19,054.61	08/00	N/A	\$ 381,861.48	
Bridge Bond	572-078-6220-041-6010	\$ 6,700,000.00		188,782.09	11/27/00	12/31/04	6,134,253.44	
LEASE Law Enforcement Agency Security Enhancement	100-078-AILP-255-3520	224,000.00	121,333.33	69,694.11	05/10/06	05/09/08	142,296.56	
Replacement of Bridge E-07	572-078-6220-022-6010	10,000,000.00	583,554.52	134,377.60	11/29/01	N/A	914,723.28	
<b>TOTAL NJ DEPARTMENT OF TRANSPORTATION</b>		<b>16,924,000.00</b>	<b>1,292,610.09</b>	<b>411,908.41</b>			<b>7,573,134.76</b>	
<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	206,730.17	137,182.91	201,672.29	01/01/06	12/31/06	201,672.29	
		210,691.64	22,576.26	204,878.37	01/01/07	12/31/07	204,878.37	
		<b>417,421.81</b>	<b>159,759.17</b>	<b>204,878.37</b>			<b>406,550.66</b>	
Higher Education Administration: P.L. 1971, c. 12 Debt Service	100-082-2155-016	2,481,080.75	2,481,080.75	2,481,080.75	01/01/07	12/31/07	2,481,080.75	
<b>TOTAL NJ DEPARTMENT OF THE TREASURY</b>		<b>2,898,502.56</b>	<b>2,640,839.92</b>	<b>2,685,959.12</b>			<b>2,887,631.41</b>	
<u>NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SERVICES:</u>								
9-1-1 Coordination in Sussex County	100-082-SBE7 050-6110	25,000.00		15,994.00	01/01/05	12/31/05	24,999.19	
		25,000.00		20,800.00	01/01/07	12/31/07	20,800.00	
		<b>50,000.00</b>		<b>36,794.00</b>			<b>45,799.19</b>	
9-1-1 Consolidation in Sussex County	100-082-SBE7 050-6120	7,500.00	7,500.00	36,794.00	01/01/07	12/31/07	45,799.19	
<b>TOTAL NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS</b>		<b>57,500.00</b>	<b>7,500.00</b>	<b>36,794.00</b>			<b>45,799.19</b>	

COUNTY OF SUSSEX  
 SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 YEAR ENDED DECEMBER 31, 2007

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:							
Parcel Data/MOD IV	100-082-2078-033	\$ 10,000.00		11/15/05	02/15/06	\$ 1,500.00	\$ 10,000.00
<u>NJ DEPARTMENT OF EDUCATION</u>							
State Library Aid (Per Capita)							
	5070-150-	130,526.00		01/01/06	12/31/07	130,526.00	130,526.00
	510140-60	108,191.00	\$ 108,191.00	01/01/07	12/31/08		
		<u>238,717.00</u>	<u>108,191.00</u>			<u>130,526.00</u>	<u>130,526.00</u>
<b>TOTAL STATE AWARD EXPENDITURES</b>		<b>\$ 31,581,768.62</b>	<b>\$ 7,477,888.76</b>			<b>\$ 7,359,757.41</b>	<b>\$ 20,755,942.65</b>

N/A - Not Available or Not Applicable

Analysis of Expenditures	Ref.
Current Fund:	
Paid	A-13 \$ 2,928,956.06
Encumbered	A-13 1,437,407.92
Paid or Charged	A-3 2,481,080.75
	<u>6,847,444.73</u>
General Capital - Improvement Authorizations #00-25 (State Share), 00-26, 01-01, 01-07, 02-02	381,786.68
Library Fund	<u>130,526.00</u>
Total	<b>\$ 7,359,757.41</b>

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, 2007

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 and federal Type A and B programs was \$300,000.

E. NJ ECONOMIC DEVELOPMENT AUTHORITY LOAN PAYABLE

At December 31, 2007, the County has a \$13,600.00 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.



5 Emery Ave  
 Randolph, NJ 07869  
 Phone: 973-328-1825  
 Fax: 973-328-0507

11 Lawrence Road  
 Newton, NJ 07860  
 Phone: 973-383-6699  
 Fax: 973-383-6555

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, 2007 and 2006 and have issued our report thereon dated June 24, 2008, 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 and the post retirement benefit funding status as required by GASB No. 45. 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 over financial reporting 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 or prevented by the County's internal control. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as Finding 2007-1 and 2007-2 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 deficiencies 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

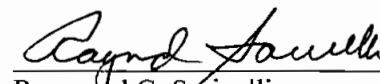
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect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

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

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

June 24, 2008

NISIVOCIA & COMPANY LLP



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



5 Emery Ave  
 Randolph, NJ 07869  
 Phone: 973-328-1825  
 Fax: 973-328-0507

11 Lawrence Road  
 Newton, NJ 07860  
 Phone: 973-383-6699  
 Fax: 973-383-6555

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, 2007. 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 \$683,059 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, 2007. 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, 2007.

#### 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, but not for the purpose of expressing our opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *control deficiency* in a County's internal control over compliance exists with 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 noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal or state program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal or state program that is more than inconsequential will not be prevented or detected by the County's internal control.

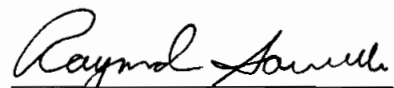
A *material weakness* is significant deficiency, or combination of significant deficiencies which results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal or state program, will not be prevented or detected by the County's internal control.

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

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

June 24, 2008

NISIVOCIA & 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, 2007

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 and the post retirement benefit finding status as required by GASB No. 45.
- The audit did not disclose any material weaknesses in the internal controls of the County.
- The audit did not disclose any noncompliance that is material to the financial statements of the County.
- The audit did not disclose any material weaknesses or significant deficiencies in the internal controls of the County's major federal or state programs.
- An unqualified report was issued on the County's compliance for major federal and state programs.
- The audit did not disclose any audit findings which are required to be reported under Federal OMB Circular A-133 and New Jersey's OMB Circular 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, 2007 consisted of the following awards:

	CFDA #	Grant Expenditures
Highway Planning and Construction Cluster:		
State Aid Highways Projects	20.205	\$ 2,599,379.00
FHWA/NJTPA Local Scoping Projects	20.205	474,988.50
Sussex and Morris Counties August 2000 Flood Projects	20.205	57,163.84

- The County's major state programs for the year ended December 31, 2007 consisted of the following awards:

	State Grant Account #	Grant Expenditures
Public Archives and Records		
Infrastructure Support	100-074-2545-033-6110	\$ 1,258,856.32
Senior Citizens and Disabled		
Residents Transportation Program	EC-8225	546,601.83
Higher Education Administration:		
P.L. 1971, C-12 Debt Service	100-082-2155-016	2,481,080.75

- 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, 2007

Summary of Auditors' Results (Continued):

- The threshold for determining state and federal 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:

- 2007-1 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 and to be in compliance with the Division's Technical Accounting Directives.

Management's Response

The fixed asset finding was evaluated. When sufficient funds are available a fixed assets accounting and reporting system will be implemented.

- 2007-2 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.

Management's Response

Due to staffing limitations the County Treasurer's Office recognizes that segregation of duties is not maintained up to the standards that the Auditor's would prefer/ or recommend, but the County believes there are offsetting detect controls that minimizes the segregation of duties weakness, Treasury provides timely and accurate monthly financial reports to the County Administration and the Freeholder Board for their review and comment. These financial reports are reviewed during meetings with the Budget Committee throughout the year. Internal reconciliations of computer detail to general ledger accounts by the Treasurer, Budget Director and Grants Accountant are performed on a monthly basis. Grant reimbursement reports are prepared by the various County Grant Departments and are reviewed by the Treasury Department before submission to the State or Federal agencies. Copies of the checks received are provided to the County Grant Departments for verification of grant reports.

Over the next two years the Treasury Department plans on realignment of County personnel to provide for better segregation of duties with respect to Treasury functions.

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, 2007

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, 2007

COUNTY OF SUSSEX  
COMMENTS AND RECOMMENDATIONS

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

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

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

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

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

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

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  
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.

Also, on June 29, 2007 the Division of Local Government Services issued Local Finance Notice No. 2007-15, requiring disclosure of other post-employment benefits for Counties. The County is in compliance with the first two directives; however, fixed asset accounting records are not currently in place. It is recommended that the County pursue the maintenance of a fixed asset accounting and reporting system which identifies additions, deletions and changes in the location of the County's fixed assets, and that disclosure of other post-employment benefits be implemented in accordance with Local Finance Notice 2007-15.

Management's Response

The County has evaluated fixed asset records but they feel that the related costs outweigh the benefits derived from maintaining a fixed assets accounting and reporting system; however, the County will keep the possibility under consideration. The calculation of other post-employment benefits has already been contracted for, and will be implemented in the December 31, 2008 report.

Grant Administration

A continued effort should be made to submit reimbursement requests on a more timely basis in order to reduce the use of the County's existing cash and restrictions placed upon Current Fund balance, and the General Capital Fund.

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. Significant amounts were billed and collected in the first half of 2008. Responsibilities were shifted to Division of Social Services and billings and collections are being handled on a more timely basis.

COUNTY OF SUSSEX  
COMMENTS AND RECOMMENDATIONS  
(Continued)

Homestead

Our review of the Homestead records indicated the following:

1. The patients' accounts receivable balance increased by approximately 30% over the prior year. The receivable balance includes a number of balances which are deemed to be incorrect and/or 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 incorrect and/or uncollectible, the balance should be formally adjusted.
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 his accounting office personnel will make every effort to resolve the recommendations in 2008. The County has recently contracted with a vendor for the collection of old patient accounts receivable balances.

Health Division

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

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

Management's Response

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 has implemented a personnel management software package and continues to make progress on fully applying all capabilities of the software package. This software, when fully functioning, 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  
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 \$3.4 million (of which approximately \$440,000 has been expended) at December 31, 2007. The County received \$2.35 million in reimbursements in 2007 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.

Managements Response

Once the County exhausts all revenue sources, the unfunded expenditures will be funded from the Current Fund Reserve for Unappropriated Grant Reserves (NJ Dot – Interest Earnings) and unexpended funds within Ordinance 05-02.

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

Although there was a definite improvement in the current year, the monthly expenditure reports for the Alcoholism Program Grant reports were not consistently 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

Reimbursement requests were filed for the 2005 and 2006 grant during 2007. Though the reports were filed, they were not timely.

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 consistently filed on a timely basis.

COUNTY OF SUSSEX  
COMMENTS AND RECOMMENDATIONS  
(Continued)

Single Audit (Cont'd)

4. Homeland Security Grant (Cont'd)

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.

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

Recommendation 7e from the prior year audit report was resolved during the current year. Recommendation 5a from the prior year audit report was partially resolved during the current year. The County is in the process of implementing procedures to resolve the remaining comments from the 2006 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, and that disclosure of other post-employment benefits be implemented in accordance with Local Finance Notice 2007-15.
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. If an accounts receivable balance is deemed incorrect and/or uncollectible, the balance should be formally adjusted.
  - 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. 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 consistently 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.

\*\*\*\*\*