

*COUNTY OF SUSSEX*

*REPORT OF AUDIT*

*2018*

*NISIVOCCIA LLP  
CERTIFIED PUBLIC ACCOUNTANTS*

**COUNTY OF SUSSEX**

**REPORT OF AUDIT**

**2018**

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COUNTY OF SUSSEX  
PART I  
FINANCIAL STATEMENTS  
AND SUPPLEMENTARY DATA  
YEAR ENDED DECEMBER 31, 2018



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## Independent Auditors' Report

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

### ***Report on the Financial Statements***

We have audited the financial statements – *regulatory basis* - of the various funds of the County of Sussex, in the County of Sussex (the "County") as of and for the years ended December 31, 2018 and 2017, and the related notes to the financial statements, as listed in the table of contents.

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

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

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

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

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

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

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

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

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

In our opinion, because of the significance of the matter discussed in the *Basis for the Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly in accordance with accounting principles generally accepted in the United States of America the financial position of each fund and account group of the County as of December 31, 2018 and 2017, or the changes in financial position where applicable, thereof for the years then ended.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the various funds and account group of the County of Sussex as of December 31, 2018 and 2017, and the results of operations and changes in fund balance, where applicable, of such funds, thereof for the years then ended on the basis of the accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting and the budget laws of New Jersey, as described in Note 1.

***Emphasis of Matter***

As discussed in Note 17 to the financial statements, the County implemented Governmental Accounting Standards Board ("GASB") Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, during the year ended December 31, 2018. Our opinions are not modified with respect to this matter.

***Other Matters***

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements of the various funds that collectively comprise the County's financial statements. The supplementary data schedules listed in the table of contents and the schedules of expenditures of federal and state awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and New Jersey's OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, are presented for purposes of additional analysis and are not a required part of the financial statements.



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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated May 15, 2019 on our consideration of the County of Sussex's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Sussex's internal control over financial reporting and compliance.

Mt. Arlington, New Jersey  
May 15, 2019

NISIVOCCIA LLP

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

**COUNTY OF SUSSEX**  
**2018**  
**CURRENT FUND**

COUNTY OF SUSSEX  
CURRENT FUND  
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

|  | <u>Ref.</u> | <u>December 31,</u>     |                         |
|--|-------------|-------------------------|-------------------------|
|  |             | <u>2018</u>             | <u>2017</u>             |
| <u>ASSETS</u>  |             |                         |                         |
| Regular Fund   |             |                         |                         |
| Cash and Cash Equivalents:   |             |                         |                         |
| Treasurer  | A-4         | \$ 35,574,535.07        | \$ 34,860,312.24        |
| Change Funds   |             | 900.00                  | 850.00                  |
|  |             | <u>35,575,435.07</u>    | <u>34,861,162.24</u>    |
| Grant Funds Receivable:  |             |                         |                         |
| Federal  | A-8         |                         | 1,984,270.13            |
| State  | A-9         |                         | 1,854,859.34            |
| Private  | A-10        |                         | 30,000.50               |
|  |             |                         | <u>3,869,129.97</u>     |
| Receivables and Other Assets With Full Reserves:                     |             |                         |                         |
| Added and Omitted Taxes Receivable                                   | A-6         | 148,261.50              | 158,166.90              |
| Revenue Accounts Receivable  | A-7         | 305,028.95              | 238,860.28              |
| Due from Federal and State Grant Fund                                | A           | 830,846.08              |                         |
| Accounts Receivable - Sussex County<br>Municipal Utilities Authority |             | 343,599.42              | 343,599.42              |
|  |             | <u>1,627,735.95</u>     | <u>740,626.60</u>       |
| Total Receivables and Other Assets With Full Reserves                |             | <u>1,627,735.95</u>     | <u>740,626.60</u>       |
| Total Regular Fund   |             | <u>37,203,171.02</u>    | <u>39,470,918.81</u>    |
| Federal and State Grant Fund:  |             |                         |                         |
| Grant Funds Receivable:  |             |                         |                         |
| Federal  | A-8         | 1,632,829.27            |                         |
| State  | A-9         | 2,059,108.31            |                         |
| Private  | A-10        | 10,000.50               |                         |
|  |             | <u>3,701,938.08</u>     |                         |
| Total Grants Receivable  |             | <u>3,701,938.08</u>     |                         |
| Total Federal and State Grant Fund                                   |             | <u>3,701,938.08</u>     |                         |
| <u>TOTAL ASSETS</u>  |             | <u>\$ 40,905,109.10</u> | <u>\$ 39,470,918.81</u> |

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

|   | Ref.     | December 31,            |                         |
|---|----------|-------------------------|-------------------------|
|   |          | 2018                    | 2017                    |
| <u>LIABILITIES, RESERVES AND FUND BALANCE</u>       |          |                         |                         |
| Regular Fund  |          |                         |                         |
| Appropriation Reserves:                             |          |                         |                         |
| Unencumbered  | A-3;A-11 | \$ 7,407,915.96         | \$ 6,119,275.08         |
| Encumbered  | A-3;A-11 | 3,308,701.93            | 2,578,437.25            |
| Total Appropriation Reserves                        |          | <u>10,716,617.89</u>    | <u>8,697,712.33</u>     |
| Other Encumbrances Payable:                         |          |                         |                         |
| Federal Grants                                      | A-12     |                         | 116,514.65              |
| State Grants  | A-13     |                         | 482,525.07              |
| Central Supply                                      |          | 10,650.55               | 12,172.48               |
| Accounts Payable - Vendors                          |          | 75,830.18               | 209,081.26              |
| Contracts Payable                                   |          | 151,786.00              |                         |
| Due to Other Trust Funds                            | B        | 100,000.00              | 3,245,986.90            |
| Reserve for Sale of County Assets                   |          | 8,169,852.84            | 8,167,627.51            |
| Reserve for Grant Fund Expenditures:                |          |                         |                         |
| Federal   | A-12     |                         | 767,156.91              |
| State   | A-13     |                         | 933,850.89              |
| Private Grants                                      | A-14     |                         | 113,713.42              |
| Reserve for Unappropriated Grants                   | A-15     |                         | <u>94,374.27</u>        |
|   |          | 19,224,737.46           | 22,840,715.69           |
| Reserve for Receivables                             | A        | 1,627,735.95            | 740,626.60              |
| Fund Balance  | A-1      | <u>16,350,697.61</u>    | <u>15,889,576.52</u>    |
| Total Regular Fund                                  |          | <u>37,203,171.02</u>    | <u>39,470,918.81</u>    |
| Federal and State Grant Fund:                       |          |                         |                         |
| Appropriated Reserves for Grants                    |          |                         |                         |
| Federal Grants                                      | A-12     | 855,185.92              |                         |
| State Grants  | A-13     | 1,083,662.30            |                         |
| Private Grants                                      | A-14     | 92,152.06               |                         |
| Reserve for Unappropriated Grants                   | A-15     | 99,712.73               |                         |
| Due to Current Fund                                 | A        | 830,846.08              |                         |
| Reserve for Encumbrances                            |          |                         |                         |
| Federal Grants                                      | A-12     | 248,246.62              |                         |
| State Grants  | A-13     | 486,677.31              |                         |
| Private Grants                                      | A-14     | 5,455.06                |                         |
| Total Federal and State Grant Fund                  |          | <u>3,701,938.08</u>     |                         |
| <u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u> |          | <u>\$ 40,905,109.10</u> | <u>\$ 39,470,918.81</u> |

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

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

|  | <u>Year Ended December 31,</u> |                       |
|--|--------------------------------|-----------------------|
|  | <u>2018</u>                    | <u>2017</u>           |
| <u>Revenue and Other Income Realized</u>             |                                |                       |
| Fund Balance Utilized                                | \$ 5,865,648.00                | \$ 5,340,000.00       |
| Miscellaneous Revenue Anticipated                    | 14,777,674.24                  | 14,686,610.68         |
| Receipts from Current Taxes                          | 92,101,859.00                  | 90,172,841.00         |
| Nonbudget Revenue                                    | 1,726,032.33                   | 1,696,873.75          |
| Other Credits to Income:                             |                                |                       |
| Unexpended Balance of Appropriation Reserves         | 3,893,574.10                   | 3,991,691.82          |
| Balances Cancelled:                                  |                                |                       |
| Accounts Payable                                     | 136,256.31                     |                       |
| Reserve for Private, State and Federal Grant         |                                |                       |
| Fund Expenditures-Net - Federal and State Grant Fund | 18,402.18                      | 1,868.03              |
| Collection of Added & Omitted Taxes                  | 211,017.50                     | 234,697.37            |
| Prior Years Interfunds Returned                      |                                | 18,266.83             |
| Total Income   | <u>118,730,463.66</u>          | <u>116,142,849.48</u> |
| <u>Expenditures</u>                                  |                                |                       |
| Budget and Emergency Appropriations:                 |                                |                       |
| Operations   | 87,723,271.74                  | 84,199,532.33         |
| Capital Improvements                                 | 500,000.00                     | 700,000.00            |
| County Debt Service                                  | 16,062,485.17                  | 16,535,905.69         |
| Deferred Charges and Statutory Expenditures          | 7,286,641.58                   | 7,349,379.38          |
| Refund of Prior Year's Revenue                       | 450.00                         | 225.00                |
| Interfund Advances                                   | 830,846.08                     |                       |
| Total Expenditures                                   | <u>112,403,694.57</u>          | <u>108,785,042.40</u> |

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

|                                    | <u>Ref.</u> | <u>Year Ended December 31,</u> |                                |
|------------------------------------|-------------|--------------------------------|--------------------------------|
|                                    |             | <u>2018</u>                    | <u>2017</u>                    |
| Excess in Revenue                  |             | \$ 6,326,769.09                | \$ 7,357,807.08                |
| <u>Fund Balance</u>                |             |                                |                                |
| Balance January 1                  |             | <u>15,889,576.52</u>           | <u>13,871,769.44</u>           |
|                                    |             | 22,216,345.61                  | 21,229,576.52                  |
| Decreased by:                      |             |                                |                                |
| Utilization as Anticipated Revenue |             | <u>5,865,648.00</u>            | <u>5,340,000.00</u>            |
| Balance December 31                | A           | <u><u>\$ 16,350,697.61</u></u> | <u><u>\$ 15,889,576.52</u></u> |

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

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2018

|   | Anticipated     |                           | Realized        | Excess or<br>Deficit * |
|---|-----------------|---------------------------|-----------------|------------------------|
|   | Budget          | Added by<br>NJSA 40A:4-87 |                 |                        |
| Fund Balance Anticipated                            | \$ 5,865,648.00 |                           | \$ 5,865,648.00 |                        |
| Miscellaneous Revenue:                              |                 |                           |                 |                        |
| County Clerk Fees                                   | 1,250,000.00    |                           | 1,614,421.04    | \$ 364,421.04          |
| County Surrogate Fees                               | 82,158.00       |                           | 86,275.19       | 4,117.19               |
| County Sheriff Fees                                 | 500,000.00      |                           | 541,512.58      | 41,512.58              |
| Fines   | 9,773.00        |                           | 13,100.00       | 3,327.00               |
| Interest on Investments and Deposits                | 230,000.00      |                           | 679,069.51      | 449,069.51             |
| Rental - County Buildings                           | 210,920.00      |                           | 224,340.20      | 13,420.20              |
| Franchise Tax on Stock Insurance                    |                 |                           |                 |                        |
| NJSA 54:16A   | 146,520.00      |                           | 198,637.96      | 52,117.96              |
| State Aid - College Bonds                           |                 |                           |                 |                        |
| (NJSA 44:7-35 et. seq.)                             | 1,427,386.00    |                           | 1,427,385.00    | 1.00 *                 |
| Social and Welfare Services                         |                 |                           |                 |                        |
| (P.L. 1990, Ch. 66):                                |                 |                           |                 |                        |
| Supplemental Social Security Income                 | 209,094.00      |                           | 194,314.00      | 14,780.00 *            |
| U.S. Department of Health & Human Services:         |                 |                           |                 |                        |
| N.J. Department of Health and Senior Services:      |                 |                           |                 |                        |
| Title III - Aging - Area Plan Grant                 |                 |                           |                 |                        |
| Title III B   | 78,227.00       | \$ 79,270.00              | 157,497.00      |                        |
| Title III C-1                                       | 66,566.00       | 62,824.00                 | 129,390.00      |                        |
| Title III C-2                                       | 33,829.00       | 46,909.00                 | 80,738.00       |                        |
| Title III D   | 6,995.00        | 7,139.00                  | 14,134.00       |                        |
| Title III E   | 21,618.00       | 31,118.00                 | 52,736.00       |                        |
| Medicaid Match                                      | 5,950.00        |                           | 5,950.00        |                        |
| Public Health Preparedness and                      |                 |                           |                 |                        |
| Response for Bioterrorism:                          |                 | 271,128.00                | 271,128.00      |                        |
| Falls Prevention Program- Matter of Balance         | 3,000.00        |                           | 3,000.00        |                        |
| ACL MIPPA Medicare Outreach & Enrollment            | 40,000.00       |                           | 40,000.00       |                        |
| Federal Financial Participation (FFP) #DOAS18AAA003 |                 | 103,508.00                | 103,508.00      |                        |
| U.S. Department of Justice:                         |                 |                           |                 |                        |
| Violence Against Women Act (VAWA)                   |                 | 8,760.00                  | 8,760.00        |                        |
| Megan's JAG 1-23LL-05                               | 4,005.00        |                           | 4,005.00        |                        |
| VOCA Victim Assistance                              | 203,363.00      |                           | 203,363.00      |                        |
| Sexual Assault Nurse Examiner                       | 62,614.00       |                           | 62,614.00       |                        |
| Justice Assistance Grant Multi-Jurisdictional Gang, |                 |                           |                 |                        |
| Gun & Narcotics Task Force JAG 1-19TF-16            | 54,363.00       |                           | 54,363.00       |                        |

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2018

(Continued)

|   | Anticipated   |                           | Realized      | Excess or<br>Deficit * |
|---|---------------|---------------------------|---------------|------------------------|
|   | Budget        | Added by<br>NJSA 40A:4-87 |               |                        |
| U.S. Department of Homeland Security:                     |               |                           |               |                        |
| State Homeland Security Emergency Management Performance: |               | \$ 163,608.41             | \$ 163,608.41 |                        |
| US Department of Housing & Urban Development:             |               |                           |               |                        |
| NJ Department of Community Affairs                        |               |                           |               |                        |
| Small Cities Program: CDBG                                | \$ 200,000.00 |                           | 200,000.00    |                        |
| N.J. Transit Corporation:                                 |               |                           |               |                        |
| Job Access: Reverse Commute SFY2018- JARC 4- State        | 120,000.00    |                           | 120,000.00    |                        |
| Job Access: Reverse Commute SFY2019- JARC 5- State        |               | 120,000.00                | 120,000.00    |                        |
| Senior Citizens & Disabled Residents                      |               |                           |               |                        |
| Enhanced Mobility for Seniors & Persons w/Disabilities:   |               |                           |               |                        |
| Operating   | 110,000.00    |                           | 110,000.00    |                        |
| Formula Grant for   |               |                           |               |                        |
| Other than Urbanized Areas (Section 5311)                 | 741,667.00    |                           | 741,667.00    |                        |
| Transportation Assistance Program:                        |               |                           |               |                        |
| Operating   | 474,027.16    |                           | 474,027.16    |                        |
| Administration  | 84,460.00     |                           | 84,460.00     |                        |
| N.J. Department of Health & Senior Services:              |               |                           |               |                        |
| Case Management Services:                                 |               |                           |               |                        |
| 2018/19 Handicapped Children - Federal                    |               | 9,192.00                  | 9,192.00      |                        |
| 2018/2019 Handicapped Children- State                     |               | 84,559.00                 | 84,559.00     |                        |
| Alcoholism Program  | 334,131.00    |                           | 334,131.00    |                        |
| Intoxicated Driver Resource Center                        | 98,094.00     |                           | 98,094.00     |                        |
| NJ Comprehensive Cancer Control Plan:                     |               |                           |               |                        |
| 2017/18 Grant - State                                     |               | 12,268.00                 | 12,268.00     |                        |
| 2018/19 Grant - Federal                                   |               | 9,955.00                  | 9,955.00      |                        |
| 2018/19 Grant - State                                     |               | 119,460.00                | 119,460.00    |                        |
| NJ Cancer Education & Early Detection:                    |               |                           |               |                        |
| 2017/2018 Grant - Federal                                 |               | 60,744.00                 | 60,744.00     |                        |
| 2018/2019 Grant - State                                   |               | 143,572.00                | 143,572.00    |                        |
| Right To Know 2018/19 #EPID19RTK15L                       |               | 9,380.00                  | 9,380.00      |                        |
| Office on Aging Area Plan Grant:                          |               |                           |               |                        |
| State Matching Funds:                                     |               |                           |               |                        |
| Title III B-D   | 9,827.00      | 10,130.00                 | 19,957.00     |                        |
| Title III E   | 6,486.00      | 9,295.00                  | 15,781.00     |                        |
| Weekend Home Delivered Meals                              | 13,000.00     |                           | 13,000.00     |                        |
| Safe Housing and Transportation                           | 12,971.00     |                           | 12,971.00     |                        |
| Cost of Living Allowance                                  | 57,432.00     |                           | 57,432.00     |                        |
| Social Services Block Grant                               | 12,905.00     |                           | 12,905.00     |                        |
| Home Delivered Meals                                      | 19,486.00     |                           | 19,486.00     |                        |
| Care Management Quality Assurance                         | 23,810.00     |                           | 23,810.00     |                        |
| State Aid Reimbursement                                   | 58,000.00     |                           | 58,000.00     |                        |



COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

|  | <u>Anticipated</u> |                                   | <u>Realized</u> | <u>Excess or<br/>Deficit *</u> |
|--|--------------------|-----------------------------------|-----------------|--------------------------------|
|  | <u>Budget</u>      | <u>Added by<br/>NJSA 40A:4-87</u> |                 |                                |
| Miscellaneous Revenue (Continued):                 |                    |                                   |                 |                                |
| N.J. Department of Health & Senior Services:       |                    |                                   |                 |                                |
| Office on Aging Area Plan Grant:                   |                    |                                   |                 |                                |
| Adult Protective Services for                      |                    |                                   |                 |                                |
| Vulnerable Adults                                  | \$ 75,082.00       |                                   | \$ 75,082.00    |                                |
| Childhood Lead Exposure Prevention (CLEP)          |                    | \$ 23,563.00                      | 23,563.00       |                                |
| U.S. Department of Agriculture:                    |                    |                                   |                 |                                |
| NJ Department of Health and Senior Services:       |                    |                                   |                 |                                |
| Senior Farmers' Market                             |                    |                                   |                 |                                |
| Nutrition Program #DFHS18WMN019                    |                    | 500.00                            | 500.00          |                                |
| U.S.D.A. Reimbursement/Nutrition Services          |                    |                                   |                 |                                |
| Incentive Program                                  | 8,205.00           | 17,375.00                         | 25,580.00       |                                |
| State Health Insurance Assistance Program (SHIP)   |                    | 32,000.00                         | 32,000.00       |                                |
| N.J. Department of Military & Veterans Affairs:    |                    |                                   |                 |                                |
| Veterans Transportation Program                    |                    | 9,000.00                          | 9,000.00        |                                |
| N.J. Department of the Treasury:                   |                    |                                   |                 |                                |
| Governor's Council on Alcoholism & Drug Abuse      |                    |                                   |                 |                                |
| Municipal Alliance to Prevent                      |                    |                                   |                 |                                |
| Alcoholism and Drug Abuse:                         |                    |                                   |                 |                                |
| 2018/19  |                    | 210,366.00                        | 210,366.00      |                                |
| N.J. Department of Law & Public Safety:            |                    |                                   |                 |                                |
| Juvenile Justice Commission:                       |                    |                                   |                 |                                |
| State/Community Partnership Program:               | 368,500.00         |                                   | 368,500.00      |                                |
| Juvenile Detention Alternatives Innovations (JDAI) | 62,000.00          |                                   | 62,000.00       |                                |
| Division of State Police:                          |                    |                                   |                 |                                |
| Emergency Management Agency Assistance (EMAA)      |                    | 55,000.00                         | 55,000.00       |                                |
| County Prosecutor's Insurance                      |                    |                                   |                 |                                |
| Fraud Reimbursement                                | 125,922.69         |                                   | 125,922.69      |                                |
| N.J. Department of Children and Families:          |                    |                                   |                 |                                |
| Division of Youth & Family Services:               |                    |                                   |                 |                                |
| Human Services Advisory Council                    |                    |                                   |                 |                                |
| Child Abuse/Missing Children                       | 63,836.00          |                                   | 63,836.00       |                                |
| Youth Incentive Program                            | 36,874.00          |                                   | 36,874.00       |                                |
| N.J. Department of Human Services:                 |                    |                                   |                 |                                |
| Division of Economic Assistance:                   |                    |                                   |                 |                                |
| Social Services for the Homeless #SH17019 - TANF   | 23,960.00          | 15,000.00                         | 38,960.00       |                                |
| Social Services for the Homeless #SH18019          | 148,735.00         | 35,001.00                         | 183,736.00      |                                |
| Division of Family Development:                    |                    |                                   |                 |                                |
| Transportation Block Grant #TS18019                | 33,660.00          |                                   | 33,660.00       |                                |
| Division of Disability Services:                   |                    |                                   |                 |                                |
| Personal Assistance Services Program               | 14,722.00          |                                   | 14,722.00       |                                |

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

|   | <u>Anticipated</u>       |                                   | <u>Realized</u>          | <u>Excess or<br/>Deficit *</u> |
|---|--------------------------|-----------------------------------|--------------------------|--------------------------------|
|   | <u>Budget</u>            | <u>Added by<br/>NJSA 40A:4-87</u> |                          |                                |
| Miscellaneous Revenue (Continued):                                |                          |                                   |                          |                                |
| N.J. Department of Labor & Workforce Development:                 |                          |                                   |                          |                                |
| Library Career Connections  |                          | \$ 36,000.00                      | \$ 36,000.00             |                                |
| 2011/2012 Work First NJ/TANF & GA/FS                              |                          |                                   |                          |                                |
| Work First NJ/TANF & GA/FS  | \$ 50,000.00             | 11,985.00                         | 61,985.00                |                                |
| County Environmental Health Program:                              |                          |                                   |                          |                                |
| 2017/18 # EN18-028CY - Federal                                    | 14,375.00                |                                   | 14,375.00                |                                |
| 2017/18 #EN18-028CY - State                                       | 156,610.00               |                                   | 156,610.00               |                                |
| Clean Communities Program   |                          | 101,278.48                        | 101,278.48               |                                |
| Atlantic Health System  |                          |                                   |                          |                                |
| NJ Healthy Communities Network- Community Grant                   | 20,000.00                |                                   | 20,000.00                |                                |
| North Jersey Health Collaborative:                                |                          |                                   |                          |                                |
| Franklin Forward Initiative- Community<br>Revitalization Fund     |                          | 1,089.00                          | 1,089.00                 |                                |
| Reserve to Pay Debt Service                                       | 1,054,000.00             |                                   | 1,054,000.00             |                                |
| Reserve to Pay Vocational School                                  |                          |                                   |                          |                                |
| Debt Service  | 60,000.00                |                                   | 60,000.00                |                                |
| General Capital Fund Balance                                      | 127,242.00               |                                   | 127,242.00               |                                |
| County Clerk (P.L. 2001, Ch. 370)                                 | 550,000.00               |                                   | 641,264.35               | \$ 91,264.35                   |
| County Surrogate (P.L. 2001, Ch. 370)                             | 54,383.00                |                                   | 59,456.09                | 5,073.09                       |
| County Sheriff (P.L. 2001, Ch. 370)                               | 250,000.00               |                                   | 273,498.92               | 23,498.92                      |
| Trust Fund Reserve for Motor Vehicle Fines                        |                          |                                   |                          |                                |
| Pledged to Road Maintenance and Repair                            | 450,000.00               |                                   | 450,000.00               |                                |
| State of N.J. Salary Reimbursement of County<br>Prosecutor        | 65,000.00                |                                   |                          | 65,000.00 *                    |
| Reserve for Uniform Fire Code Enforcement                         | 58,000.00                |                                   | 58,000.00                |                                |
| Weights & Measures Trust Fund                                     | 25,000.00                |                                   | 25,000.00                |                                |
| 9-1-1 Emergency Communication Center                              | 230,763.00               |                                   | 230,763.84               | 0.84                           |
| County Transit-Transportation Agreements                          | 249,801.00               |                                   | 315,449.72               | 65,648.72                      |
| Public Health Priority Funds/Supplemental Fees                    | 255,000.00               |                                   | 383,257.97               | 128,257.97                     |
| Flu Shots/Clinic Revenue  | 40,000.00                |                                   | 50,401.13                | 10,401.13                      |
| <b>Total Miscellaneous Revenue</b>                                | <b>11,694,347.85</b>     | <b>1,910,976.89</b>               | <b>14,777,674.24</b>     | <b>1,172,349.50</b>            |
| Amount to be Raised by Taxes for Support<br>of the County Budget: |                          |                                   |                          |                                |
| Local Taxes for County Purposes                                   | 92,101,859.00            |                                   | 92,101,859.00            |                                |
| <b>Budget Totals</b>  | <b>109,661,854.85</b>    | <b>1,910,976.89</b>               | <b>112,745,181.24</b>    | <b>\$ 1,172,349.50</b>         |
| Nonbudget Revenue:  |                          |                                   |                          |                                |
| Miscellaneous Revenue Not Anticipated                             |                          |                                   | 1,726,032.33             |                                |
|   | <u>\$ 109,661,854.85</u> | <u>\$ 1,910,976.89</u>            | <u>\$ 114,471,213.57</u> |                                |

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2018

Analysis of Realized Revenue

County Clerk Fees:

|               |                        |
|---------------|------------------------|
| Cash Received | \$ 1,675,627.04        |
| Less: Refunds | <u>61,206.00</u>       |
|               | <u>\$ 1,614,421.04</u> |

Sherriff Fees

|               |                      |
|---------------|----------------------|
| Cash Received | \$ 541,512.58        |
|               | <u>\$ 541,512.58</u> |

Interest on Investments and Deposits:

|               |                      |
|---------------|----------------------|
| Cash Received | \$ 679,069.51        |
|               | <u>\$ 679,069.51</u> |

Analysis of Nonbudget Revenue:

Cash Received:

|   |                        |
|---|------------------------|
| Planning Department                                 | \$ 5,810.00            |
| Jail Processing Fees                                | 22,573.44              |
| Insurance Refunds                                   | 48,693.00              |
| State Inmates in County Jail                        | 20,196.00              |
| Payment In Lieu of Taxes                            | 30,258.84              |
| Misc. Revenue from Other County Departments         | 1,000.00               |
| Grant Program Benefit Reimbursement                 | 198,441.28             |
| Prior Year Grant Expenditure Refunds                | 180,050.92             |
| NJ Institute of Technology-Salary Reimbursement     | 74,418.01              |
| Miscellaneous Reimbursements                        | 13,960.48              |
| Bail Forfeitures                                    | 6,233.68               |
| Prior Year Welfare Surplus                          | 500,000.00             |
| Title IV-D Probation Facility Reimbursement         | 298,915.88             |
| Medicare D Prescription Reimbursement               | 145,617.73             |
| Mental Health Salary Reimbursement                  | 12,000.00              |
| Central Supply Revenue                              | 38,894.63              |
| Auction of Unused Equipment Revenue                 | 34,853.92              |
| Cancelation of Old Outstanding Checks               | 4,108.59               |
| Roadway/Driveway Openings and Violation Assessments | 22,750.00              |
| Developmental Disabled Facilities Reimbursement     | 25,715.34              |
| Refund of PY Expenses                               | 17,035.27              |
| Other Miscellaneous Revenue                         | <u>24,505.32</u>       |
|   | <u>\$ 1,726,032.33</u> |

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

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2018

|                                  | Appropriated by |                              | Expended by        |           | Unexpended<br>Balance<br>Cancelled |
|----------------------------------|-----------------|------------------------------|--------------------|-----------|------------------------------------|
|                                  | Budget          | Budget After<br>Modification | Paid or<br>Charged | Reserved  |                                    |
| <b>GENERAL GOVERNMENT:</b>       |                 |                              |                    |           |                                    |
| County Administrator's Office:   |                 |                              |                    |           |                                    |
| Salaries and Wages               | \$ 204,307.00   | \$ 204,307.00                | \$ 204,306.52      | \$ 0.48   |                                    |
| Other Expenses                   | 16,700.00       | 16,700.00                    | 11,708.43          | 4,991.57  |                                    |
| Purchasing Department:           |                 |                              |                    |           |                                    |
| Salaries and Wages               | 201,761.00      | 206,761.00                   | 204,812.56         | 1,948.44  |                                    |
| Other Expenses                   | 17,950.00       | 17,950.00                    | 14,841.88          | 3,108.12  |                                    |
| Central Services:                |                 |                              |                    |           |                                    |
| Salaries and Wages               | 60,008.00       | 60,008.00                    | 45,856.01          | 14,151.99 |                                    |
| Other Expenses                   | 4,662.00        | 4,662.00                     | 4,307.97           | 354.03    |                                    |
| Employee Services:               |                 |                              |                    |           |                                    |
| Salaries and Wages               | 272,147.00      | 242,147.00                   | 207,419.36         | 34,727.64 |                                    |
| Other Expenses                   | 66,895.00       | 66,895.00                    | 28,649.05          | 38,245.95 |                                    |
| Public Employees' Award Program: |                 |                              |                    |           |                                    |
| Other Expenses                   | 5,000.00        | 5,000.00                     | 3,450.00           | 1,550.00  |                                    |
| Board of Chosen Freeholders:     |                 |                              |                    |           |                                    |
| Salaries and Wages               | 120,406.00      | 120,406.00                   | 120,405.36         | 0.64      |                                    |
| Other Expenses                   | 30,811.00       | 30,811.00                    | 22,222.18          | 8,588.82  |                                    |
| Clerk of the Board:              |                 |                              |                    |           |                                    |
| Salaries and Wages               | 119,968.00      | 119,968.00                   | 116,031.54         | 3,936.46  |                                    |
| Other Expenses                   | 22,465.00       | 22,465.00                    | 8,704.40           | 13,760.60 |                                    |
| County Clerk:                    |                 |                              |                    |           |                                    |
| Salaries and Wages               | 691,867.00      | 691,867.00                   | 683,726.13         | 8,140.87  |                                    |
| Other Expenses                   | 149,065.00      | 149,065.00                   | 130,098.63         | 18,966.37 |                                    |
| Board of Elections:              |                 |                              |                    |           |                                    |
| Salaries and Wages               | 244,689.00      | 241,689.00                   | 237,973.25         | 3,715.75  |                                    |
| Other Expenses                   | 252,723.00      | 275,723.00                   | 208,264.85         | 67,458.15 |                                    |
| County Clerk (Elections):        |                 |                              |                    |           |                                    |
| Other Expenses                   | 78,025.00       | 78,025.00                    | 77,141.74          | 883.26    |                                    |
| County Treasurer's Office:       |                 |                              |                    |           |                                    |
| Salaries and Wages               | 423,018.00      | 433,018.00                   | 429,123.64         | 3,894.36  |                                    |
| Other Expenses                   | 157,500.00      | 157,500.00                   | 85,252.66          | 72,247.34 |                                    |
| Budget Management:               |                 |                              |                    |           |                                    |
| Salaries and Wages               | 86,275.00       | 76,275.00                    | 57,835.71          | 18,439.29 |                                    |
| Other Expenses                   | 5,015.00        | 5,015.00                     | 3,744.41           | 1,270.59  |                                    |

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

|   | Appropriated by |                     | Budget After Modification | Expended by         |          | Unexpended Balance Cancelled |
|---|-----------------|---------------------|---------------------------|---------------------|----------|------------------------------|
|   | Budget          |                     |                           | Paid or Charged     | Reserved |                              |
| <b>GENERAL GOVERNMENT:</b>                  |                 |                     |                           |                     |          |                              |
| Annual Audit                                | \$              | 137,696.00          | \$                        | 137,696.00          |          |                              |
| Technology & Information Management:        |                 |                     |                           |                     |          |                              |
| Salaries and Wages                          |                 | 459,992.00          |                           | 337,758.89          | \$       | 117,233.11                   |
| Other Expenses                              |                 | 441,029.00          |                           | 405,825.12          |          | 35,203.88                    |
| Office of Geographical Information Systems: |                 |                     |                           |                     |          |                              |
| Other Expenses                              |                 | 243,000.00          |                           | 243,000.00          |          |                              |
| Records Management Office:                  |                 |                     |                           |                     |          |                              |
| Salaries and Wages                          |                 | 183,749.00          |                           | 178,338.34          |          | 5,410.66                     |
| Other Expenses                              |                 | 153,085.00          |                           | 122,169.26          |          | 35,915.74                    |
| Board of Taxation:                          |                 |                     |                           |                     |          |                              |
| Salaries and Wages                          |                 | 173,113.00          |                           | 173,621.49          |          | 141.51                       |
| Other Expenses                              |                 | 39,980.00           |                           | 37,493.90           |          | 1,836.10                     |
| County Counsel:                             |                 |                     |                           |                     |          |                              |
| Salaries and Wages                          |                 | 304,575.00          |                           | 189,413.60          |          | 15,161.40                    |
| Other Expenses                              |                 | 594,631.00          |                           | 630,592.99          |          | 64,038.01                    |
| County Adjuster's Office:                   |                 |                     |                           |                     |          |                              |
| Salaries and Wages                          |                 | 110,767.00          |                           | 99,443.39           |          | 11,323.61                    |
| Other Expenses                              |                 | 60,085.00           |                           | 7,125.73            |          | 52,959.27                    |
| County Surrogate:                           |                 |                     |                           |                     |          |                              |
| Salaries and Wages                          |                 | 356,027.00          |                           | 356,300.11          |          | 1,226.89                     |
| Other Expenses                              |                 | 35,230.00           |                           | 9,463.07            |          | 25,766.93                    |
| Engineering and Road Administration:        |                 |                     |                           |                     |          |                              |
| Salaries and Wages                          |                 | 988,339.00          |                           | 766,942.51          |          | 194,396.49                   |
| Other Expenses                              |                 | 53,227.00           |                           | 52,947.41           |          | 279.59                       |
| <b>TOTAL GENERAL GOVERNMENT</b>             |                 | <b>7,565,782.00</b> |                           | <b>6,654,008.09</b> |          | <b>881,273.91</b>            |
| <b>LAND USE ADMINISTRATION:</b>             |                 |                     |                           |                     |          |                              |
| Sussex County Planning Department:          |                 |                     |                           |                     |          |                              |
| Salaries and Wages                          |                 | 215,547.00          |                           | 208,918.78          |          | 8,628.22                     |
| Other Expenses                              |                 | 35,350.00           |                           | 22,479.17           |          | 12,870.83                    |
| <b>TOTAL LAND USE ADMINISTRATION</b>        |                 | <b>250,897.00</b>   |                           | <b>231,397.95</b>   |          | <b>21,499.05</b>             |

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

|   | Appropriated by      |                              | Expended by          |                     | Unexpended<br>Balance<br>Cancelled |
|---|----------------------|------------------------------|----------------------|---------------------|------------------------------------|
|   | Budget               | Budget After<br>Modification | Paid or<br>Charged   | Reserved            |                                    |
| <b>CODE ENFORCEMENT AND ADMINISTRATION:</b>                           |                      |                              |                      |                     |                                    |
| Uniform Construction Code:  |                      |                              |                      |                     |                                    |
| Appeal Board:   |                      |                              |                      |                     |                                    |
| Other Expenses  | \$ 4,100.00          | \$ 4,100.00                  | \$ 951.85            | \$ 3,148.15         |                                    |
| Weights and Measures:   |                      |                              |                      |                     |                                    |
| Salaries and Wages  | 94,079.00            | 94,079.00                    | 91,353.84            | 2,725.16            |                                    |
| Other Expenses  | 11,386.00            | 11,386.00                    | 7,756.17             | 3,629.83            |                                    |
| <b>TOTAL CODE ENFORCEMENT AND ADMINISTRATION</b>                      | <b>109,565.00</b>    | <b>109,565.00</b>            | <b>100,061.86</b>    | <b>9,503.14</b>     |                                    |
| <b>INSURANCE:</b>   |                      |                              |                      |                     |                                    |
| Other Insurance Premiums  | 1,240,560.00         | 1,150,560.00                 | 1,068,370.97         | 82,189.03           |                                    |
| Workmen's Compensation  | 1,110,697.00         | 1,070,697.00                 | 1,044,773.08         | 25,923.92           |                                    |
| Group Insurance Plan for Employees                                    | 17,385,898.00        | 17,185,898.00                | 15,711,656.37        | 1,474,241.63        |                                    |
| Health Benefit Waiver   | 270,585.00           | 270,585.00                   | 188,204.39           | 82,380.61           |                                    |
| Unemployment Compensation   |                      |                              |                      |                     |                                    |
| Insurance (NISA 43:21-3 et. seq.)                                     | 50,000.00            | 50,000.00                    | 29,036.39            | 20,963.61           |                                    |
| <b>TOTAL INSURANCE</b>  | <b>20,057,740.00</b> | <b>19,727,740.00</b>         | <b>18,042,041.20</b> | <b>1,685,698.80</b> |                                    |
| <b>PUBLIC SAFETY:</b>   |                      |                              |                      |                     |                                    |
| 9-1-1 Emergency Communications Center:                                |                      |                              |                      |                     |                                    |
| Salaries and Wages  | 1,020,204.00         | 1,020,204.00                 | 978,588.35           | 41,615.65           |                                    |
| Other Expenses  | 294,184.00           | 314,184.00                   | 238,167.27           | 76,016.73           |                                    |
| Office of Emergency Management:                                       |                      |                              |                      |                     |                                    |
| Salaries and Wages  | 192,941.00           | 210,441.00                   | 200,738.36           | 9,702.64            |                                    |
| Other Expenses  | 119,025.00           | 119,025.00                   | 78,630.54            | 40,394.46           |                                    |
| County Medical Examiner:  |                      |                              |                      |                     |                                    |
| Other Expenses  | 280,000.00           | 290,000.00                   | 282,819.64           | 7,180.36            |                                    |
| Volunteer Fire Company Appropriation to Aid Uniforms (R.S. 40:23-8.9) | 5,184.00             | 5,184.00                     | 4,992.00             | 192.00              |                                    |
| Aid to Volunteer Rescue and Ambulance Squads (R.S. 40:5-2)            | 53,200.00            | 53,200.00                    | 50,400.00            | 2,800.00            |                                    |
| Fire Marshal:   |                      |                              |                      |                     |                                    |
| Salaries and Wages  | 111,910.00           | 111,910.00                   | 110,155.41           | 1,754.59            |                                    |
| Other Expenses  | 35,450.00            | 35,450.00                    | 34,575.18            | 874.82              |                                    |

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

|   | Appropriated by      |                              | Expended by          |                     | Unexpended<br>Balance<br>Cancelled |
|---|----------------------|------------------------------|----------------------|---------------------|------------------------------------|
|   | Budget               | Budget After<br>Modification | Paid or<br>Charged   | Reserved            |                                    |
| <b>PUBLIC SAFETY:</b>                       |                      |                              |                      |                     |                                    |
| Fire Academy:                               |                      |                              |                      |                     |                                    |
| Other Expenses                              | \$ 325,000.00        | \$ 325,000.00                | \$ 325,000.00        |                     |                                    |
| Sheriff's Office (Regulation):              |                      |                              |                      |                     |                                    |
| Salaries and Wages                          | 4,726,552.00         | 4,709,052.00                 | 4,269,744.14         | \$ 439,307.86       |                                    |
| Other Expenses                              | 432,146.00           | 432,146.00                   | 343,188.40           | 88,957.60           |                                    |
| Sheriff's Office (Judicial):                |                      |                              |                      |                     |                                    |
| Salaries and Wages                          |                      | 0.00                         |                      | 0.00                |                                    |
| Other Expenses                              |                      | 0.00                         |                      | 0.00                |                                    |
| Prosecutor's Office:                        |                      |                              |                      |                     |                                    |
| Salaries and Wages                          | 4,292,151.00         | 4,292,151.00                 | 4,192,268.19         | 99,882.81           |                                    |
| Other Expenses                              | 543,878.00           | 543,878.00                   | 471,173.36           | 72,704.64           |                                    |
| Jail:                                       |                      |                              |                      |                     |                                    |
| Salaries and Wages                          | 8,121,857.00         | 7,951,857.00                 | 6,974,586.37         | 977,270.63          |                                    |
| Other Expenses                              | 1,311,470.00         | 1,461,470.00                 | 1,163,831.70         | 297,638.30          |                                    |
| Juvenile Center:                            |                      |                              |                      |                     |                                    |
| Salaries and Wages                          | 229,482.00           | 229,482.00                   | 188,691.90           | 40,790.10           |                                    |
| Other Expenses                              | 404,137.00           | 404,137.00                   | 283,241.25           | 120,895.75          |                                    |
| Youth Services (NISA 2A:4A-91):             |                      |                              |                      |                     |                                    |
| Salaries and Wages                          | 47,851.00            | 53,851.00                    | 53,096.00            | 755.00              |                                    |
| Other Expenses                              | 187,950.00           | 177,950.00                   | 166,432.00           | 11,518.00           |                                    |
| <b>TOTAL PUBLIC SAFETY</b>                  | <b>22,734,572.00</b> | <b>22,740,572.00</b>         | <b>20,410,320.06</b> | <b>2,330,251.94</b> |                                    |
| <b>PUBLIC WORKS:</b>                        |                      |                              |                      |                     |                                    |
| Roads and Culverts:                         |                      |                              |                      |                     |                                    |
| Salaries and Wages                          | 3,077,444.00         | 3,077,444.00                 | 3,038,441.36         | 39,002.64           |                                    |
| Other Expenses                              | 1,528,320.00         | 1,528,320.00                 | 1,502,408.04         | 25,911.96           |                                    |
| Bridges:                                    |                      |                              |                      |                     |                                    |
| Salaries and Wages                          | 854,207.00           | 879,207.00                   | 863,660.21           | 15,546.79           |                                    |
| Other Expenses                              | 642,322.00           | 642,322.00                   | 641,322.96           | 999.04              |                                    |
| Parks and Forestry (Shade Tree Commission): |                      |                              |                      |                     |                                    |
| Salaries and Wages                          | 162,957.00           | 162,957.00                   | 153,775.37           | 9,181.63            |                                    |
| Other Expenses                              | 8,634.00             | 8,634.00                     | 8,274.95             | 359.05              |                                    |

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

|   | Appropriated by      |                              | Expended by          |                   | Unexpended<br>Balance<br>Cancelled |
|---|----------------------|------------------------------|----------------------|-------------------|------------------------------------|
|   | Budget               | Budget After<br>Modification | Paid or<br>Charged   | Reserved          |                                    |
| <b>PUBLIC WORKS:</b>  |                      |                              |                      |                   |                                    |
| Traffic Lights:   |                      |                              |                      |                   |                                    |
| Other Expenses  | \$ 53,772.00         | \$ 53,772.00                 | \$ 41,096.40         | \$ 12,675.60      |                                    |
| Garbage and Trash Removal   | 88,000.00            | 88,000.00                    | 78,806.23            | 9,193.77          |                                    |
| Facilities Management:  |                      |                              |                      |                   |                                    |
| Salaries and Wages  | 1,428,669.00         | 1,428,669.00                 | 1,194,954.83         | 233,714.17        |                                    |
| Other Expenses  | 1,079,330.00         | 1,179,330.00                 | 1,157,907.63         | 21,422.37         |                                    |
| Motor Pool:   |                      |                              |                      |                   |                                    |
| Salaries and Wages  | 792,476.00           | 805,476.00                   | 784,872.44           | 20,603.56         |                                    |
| Other Expenses  | 765,311.00           | 1,140,311.00                 | 1,097,873.07         | 42,437.93         |                                    |
| Mosquito Control:   |                      |                              |                      |                   |                                    |
| Salaries and Wages  | 216,745.00           | 216,745.00                   | 194,509.52           | 22,235.48         |                                    |
| Other Expenses  | 163,782.00           | 163,782.00                   | 150,846.95           | 12,935.05         |                                    |
| <b>TOTAL PUBLIC WORKS</b>   | <b>10,861,969.00</b> | <b>11,374,969.00</b>         | <b>10,908,749.96</b> | <b>466,219.04</b> |                                    |
| <b>HEALTH AND HUMAN SERVICES:</b>   |                      |                              |                      |                   |                                    |
| Office of Public Health Nursing:  |                      |                              |                      |                   |                                    |
| Salaries and Wages  | 381,535.00           | 381,535.00                   | 273,589.87           | 107,945.13        |                                    |
| Other Expenses  | 126,335.00           | 126,335.00                   | 96,895.98            | 29,439.02         |                                    |
| Maintenance of Patients in State Institutions<br>for Mental Diseases (NISA 30-4-79) | 720,029.00           | 720,029.00                   | 720,029.00           |                   |                                    |
| Office of Environmental Health:   |                      |                              |                      |                   |                                    |
| Salaries and Wages  | 998,986.00           | 998,986.00                   | 812,369.42           | 186,616.58        |                                    |
| Other Expenses  | 98,291.00            | 98,291.00                    | 70,806.11            | 27,484.89         |                                    |
| Home Health Care Agency<br>(NISA 26:2H-1 et seq.):                                  |                      |                              |                      |                   |                                    |
| Other Expenses  | 48,000.00            | 48,000.00                    |                      | 48,000.00         |                                    |
| Office of Community Services:   |                      |                              |                      |                   |                                    |
| Salaries and Wages  | 70,885.00            | 70,885.00                    | 70,590.49            | 294.51            |                                    |
| Other Expenses  | 27,030.00            | 27,030.00                    | 22,015.76            | 5,014.24          |                                    |
| Office on Aging:  |                      |                              |                      |                   |                                    |
| Salaries and Wages  | 262,204.00           | 263,204.00                   | 255,115.47           | 8,088.53          |                                    |
| Other Expenses  | 20,919.00            | 20,919.00                    | 19,536.11            | 1,382.89          |                                    |
| County Nutrition Projects:  |                      |                              |                      |                   |                                    |
| Other Expenses  | 151,249.00           | 151,249.00                   | 149,993.00           | 1,256.00          |                                    |



COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

|   | Appropriated by     |                              | Expended by         |                   | Unexpended<br>Balance<br>Cancelled |
|---|---------------------|------------------------------|---------------------|-------------------|------------------------------------|
|   | Budget              | Budget After<br>Modification | Paid or<br>Charged  | Reserved          |                                    |
| <b>HEALTH AND HUMAN SERVICES:</b>   |                     |                              |                     |                   |                                    |
| County Welfare Agency:  |                     |                              |                     |                   |                                    |
| Administration  | \$ 1,027,947.00     | \$ 1,027,947.00              | \$ 1,027,947.00     |                   |                                    |
| Services  | 295,415.00          | 295,415.00                   | 295,415.00          |                   |                                    |
| Assistance for Dependent Children   | 22,017.00           | 22,017.00                    |                     | \$ 22,017.00      |                                    |
| Assistance to Supplemental Security<br>Income Recipients                                  | 209,094.00          | 209,094.00                   | 190,000.00          |                   | 19,094.00                          |
| Mental Health Administration:   |                     |                              |                     |                   |                                    |
| Salaries and Wages  | 12,154.00           | 12,654.00                    | 12,217.95           |                   | 436.05                             |
| Other Expenses  | 5,833.00            | 5,833.00                     | 3,725.50            |                   | 2,107.50                           |
| Human Services Administration:  |                     |                              |                     |                   |                                    |
| Salaries and Wages  | 187,108.00          | 190,108.00                   | 189,684.08          |                   | 423.92                             |
| Other Expenses  | 10,760.00           | 10,760.00                    | 5,045.33            |                   | 5,714.67                           |
| Aid to Family Intervention<br>Services (R.S. 40:5-2.9)                                    | 82,115.00           | 82,115.00                    | 82,115.00           |                   |                                    |
| Aid to Domestic Abuse Services (N.J.S. 40:5-2.9)  | 11,250.00           | 11,250.00                    | 11,250.00           |                   |                                    |
| Aid to New Bridge Services (N.J.S. 40:5-2.9)  | 65,000.00           | 65,000.00                    | 65,000.00           |                   |                                    |
| Aid to Transit/Skylands Ride (NJSA 44:1-1, 1-88, 1-128)                                   | 34,885.00           | 34,885.00                    | 34,885.00           |                   |                                    |
| <b>TOTAL HEALTH AND HUMAN SERVICES</b>  | <b>4,869,041.00</b> | <b>4,873,541.00</b>          | <b>4,408,226.07</b> | <b>465,314.93</b> |                                    |
| <b>EDUCATIONAL:</b>   |                     |                              |                     |                   |                                    |
| Community College Agency  |                     |                              |                     |                   |                                    |
| (NJS 18A:64A-30 et seq.)  | 4,020,000.00        | 4,020,000.00                 | 4,020,000.00        |                   |                                    |
| Farm and Home Demonstration:  |                     |                              |                     |                   |                                    |
| Salaries and Wages  | 25,000.00           | 25,000.00                    | 24,357.84           |                   | 642.16                             |
| Other Expenses  | 127,150.00          | 127,150.00                   | 93,342.95           |                   | 33,807.05                          |
| Reimbursement for Residents Attending Out-of-County<br>Two-Year Colleges (NJS 18A:64A-23) | 280,000.00          | 280,000.00                   | 139,047.81          |                   | 140,952.19                         |
| County Vocational School  | 6,983,864.00        | 6,983,864.00                 | 6,983,864.00        |                   |                                    |

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

|  | Appropriated by      |                              | Expended by          |                   | Unexpended<br>Balance<br>Cancelled |
|--|----------------------|------------------------------|----------------------|-------------------|------------------------------------|
|  | Budget               | Budget After<br>Modification | Paid or<br>Charged   | Reserved          |                                    |
| <b>EDUCATIONAL:</b>                              |                      |                              |                      |                   |                                    |
| Office of County Superintendent of Schools:      |                      |                              |                      |                   |                                    |
| Salaries and Wages                               | \$ 87,120.00         | \$ 87,120.00                 | \$ 70,562.02         | \$ 16,557.98      |                                    |
| Other Expenses                                   | 27,360.00            | 27,360.00                    | 24,194.10            | 3,165.90          |                                    |
| <b>TOTAL EDUCATIONAL</b>                         | <b>11,550,494.00</b> | <b>11,550,494.00</b>         | <b>11,355,368.72</b> | <b>195,125.28</b> |                                    |
| <b>OTHER COMMON OPERATING FUNCTIONS:</b>         |                      |                              |                      |                   |                                    |
| Transit:   |                      |                              |                      |                   |                                    |
| Salaries and Wages                               | 321,262.00           | 305,484.00                   | 248,551.00           | 56,933.00         |                                    |
| Other Expenses                                   | 31,250.00            | 31,250.00                    | 20,416.49            | 10,833.51         |                                    |
| Accumulated Leave Compensation                   | 263,020.00           | 263,020.00                   | 130,017.46           | 133,002.54        |                                    |
| Single Audit Act of 1984:                        |                      |                              |                      |                   |                                    |
| Other Expenses:                                  |                      |                              |                      |                   |                                    |
| Audit Fees                                       | 54,615.00            | 54,615.00                    | 54,615.00            |                   |                                    |
| Fixed Asset Accounting/Reporting                 | 4,000.00             | 4,000.00                     | 4,000.00             |                   |                                    |
| Indirect Cost Rate Study:                        |                      |                              |                      |                   |                                    |
| Contractual                                      | 11,500.00            | 11,500.00                    | 11,500.00            |                   |                                    |
| Memorial Day Observance                          |                      |                              |                      |                   |                                    |
| (R.S. 40:23-8.1)                                 | 1,000.00             | 1,000.00                     | 1,000.00             |                   |                                    |
| Veterans' Grave Registration:                    |                      |                              |                      |                   |                                    |
| Salaries and Wages                               | 4,500.00             | 4,500.00                     | 4,326.96             | 173.04            |                                    |
| Other Expenses                                   | 9,300.00             | 9,300.00                     | 5,395.00             | 3,905.00          |                                    |
| Aid to Sussex County Arts Council                |                      |                              |                      |                   |                                    |
| (NISA 40:23-8.25)                                | 3,200.00             | 3,200.00                     | 3,200.00             |                   |                                    |
| <b>TOTAL OTHER COMMON OPERATING FUNCTIONS</b>    | <b>703,647.00</b>    | <b>687,869.00</b>            | <b>483,021.91</b>    | <b>204,847.09</b> |                                    |
| <b>UTILITY EXPENSES AND BULK PURCHASES:</b>      |                      |                              |                      |                   |                                    |
| Electricity                                      | 808,500.00           | 808,500.00                   | 650,481.91           | 158,018.09        |                                    |
| Lighting of Highways and Bridges                 | 24,050.00            | 24,050.00                    | 19,060.25            | 4,989.75          |                                    |
| Gas (Natural or Propane)                         | 803,850.00           | 783,850.00                   | 241,015.45           | 542,834.55        |                                    |
| Gasoline and Diesel Fuel                         | 620,000.00           | 605,000.00                   | 496,843.76           | 108,156.24        |                                    |
| Water  | 86,420.00            | 86,420.00                    | 80,591.65            | 5,828.35          |                                    |
| Sewer  | 36,460.00            | 51,460.00                    | 37,836.38            | 13,623.62         |                                    |
| <b>TOTAL UTILITY EXPENSES AND BULK PURCHASES</b> | <b>2,379,280.00</b>  | <b>2,359,280.00</b>          | <b>1,525,829.40</b>  | <b>833,450.60</b> |                                    |

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

|   | Appropriated by   |                              | Expended by        |              | Unexpended<br>Balance<br>Cancelled |
|---|-------------------|------------------------------|--------------------|--------------|------------------------------------|
|   | Budget            | Budget After<br>Modification | Paid or<br>Charged | Reserved     |                                    |
| <b>UNCLASSIFIED:</b>  |                   |                              |                    |              |                                    |
| County Matching Funds for Grants  | \$ 80,765.00      | \$ 80,765.00                 | \$ 80,765.00       |              |                                    |
| Matching Funds For the Following Grants:  |                   |                              |                    |              |                                    |
| USDOT FTA Section 5311 Grant Operating  | 247,233.00        | 247,233.00                   | 247,223.00         | \$ 10.00     |                                    |
| USDOT FTA Section 5316 JARC   | 40,000.00         | 55,778.00                    | 55,778.00          |              |                                    |
| Alcoholism Service Program  | 40,976.00         | 40,976.00                    | 40,976.00          |              |                                    |
| Human Services Advisory Council (HSAC)  | 16,026.00         | 16,026.00                    | 16,026.00          |              |                                    |
| <b>TOTAL UNCLASSIFIED</b>   | <b>425,000.00</b> | <b>440,778.00</b>            | <b>440,768.00</b>  | <b>10.00</b> |                                    |
| <b>PUBLIC &amp; PRIVATE PROGRAMS OFFSET BY REVENUE:</b>                                     |                   |                              |                    |              |                                    |
| U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:   |                   |                              |                    |              |                                    |
| NJ Department of Health and Senior Services:  |                   |                              |                    |              |                                    |
| Title III - Aging - Area Plan Grant:  |                   |                              |                    |              |                                    |
| Title III B (NJSA 40A:4-87 + \$79,270.00)   | 78,227.00         | 157,497.00                   | 157,497.00         |              |                                    |
| Title III C-2 (NJSA 40A:4-87 + \$62,824.00)   | 66,566.00         | 129,390.00                   | 129,390.00         |              |                                    |
| Title III C-2 (NJSA 40A:4-87 + \$46,909.00)   | 33,829.00         | 80,738.00                    | 80,738.00          |              |                                    |
| Title III D (NJSA 40A:4-87 + \$7,139.00)  | 6,995.00          | 14,134.00                    | 14,134.00          |              |                                    |
| Title III E (NJSA 40A:4-87 + \$31,118.00)   | 21,618.00         | 52,736.00                    | 52,736.00          |              |                                    |
| Medicaid Match  | 5,950.00          | 5,950.00                     | 5,950.00           |              |                                    |
| ACL MIPPA Medicare Outreach & Enrollment  | 40,000.00         | 40,000.00                    | 40,000.00          |              |                                    |
| Falls Prevention Program- Matter of Balance 2017  | 3,000.00          | 3,000.00                     | 3,000.00           |              |                                    |
| Federal Financial Participation (FFP) #DOAS18AAA03<br>(NJSA 40A:4-87 + \$103,508.00)        |                   | 103,508.00                   | 103,508.00         |              |                                    |
| Public Health Preparedness and Response for Bioterrorism:<br>(NJSA 40A:4-87 + \$271,128.00) |                   | 271,128.00                   | 271,128.00         |              |                                    |

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

|   | Appropriated by |                              | Expended by        |          | Unexpended<br>Balance<br>Cancelled |
|---|-----------------|------------------------------|--------------------|----------|------------------------------------|
|   | Budget          | Budget After<br>Modification | Paid or<br>Charged | Reserved |                                    |
| <b>PUBLIC &amp; PRIVATE PROGRAMS OFFSET BY REVENUE:</b>     |                 |                              |                    |          |                                    |
| <b>U.S. DEPARTMENT OF JUSTICE:</b>                          |                 |                              |                    |          |                                    |
| NJ Department of Law & Public Safety:                       |                 |                              |                    |          |                                    |
| Division of Criminal Justice:                               |                 |                              |                    |          |                                    |
| STOP Violence Against                                       |                 |                              |                    |          |                                    |
| Women Act VAWA 60-16 (NISA 40A:4-87 + \$8,760.00)           |                 | \$ 8,760.00                  | \$ 8,760.00        |          |                                    |
| Domestic Violence Victim Assistance:                        |                 |                              |                    |          |                                    |
| 2017/18 VOCA Victim Assistance                              |                 |                              |                    |          |                                    |
| #V-85-15  | \$ 203,363.00   | 203,363.00                   | 203,363.00         |          |                                    |
| Justice Assistance Grant LLEBG,                             |                 |                              |                    |          |                                    |
| Megan's Law   | 4,005.00        | 4,005.00                     | 4,005.00           |          |                                    |
| Justice Assistance Grant Multi-Jurisdictional Gang,         |                 |                              |                    |          |                                    |
| Gun & Narcotics Task Force JAG 1-19TF-12                    | 54,363.00       | 54,363.00                    | 54,363.00          |          |                                    |
| Sexual Assault Nurse Examiner/Sexual Assault Response       |                 |                              |                    |          |                                    |
| Team  | 62,614.00       | 62,614.00                    | 62,614.00          |          |                                    |
| <b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>                |                 |                              |                    |          |                                    |
| State Homeland Security Grant Program:                      |                 |                              |                    |          |                                    |
| FFY2018 (NISA 40A:4-87 + \$163,608.41)                      |                 | 163,608.41                   | 163,608.41         |          |                                    |
| Emergency Management Agency Assistance (EMAA)               |                 |                              |                    |          |                                    |
| (NISA 40A:4-87 + \$55,000.00)                               |                 | 55,000.00                    | 55,000.00          |          |                                    |
| <b>NJ TRANSIT CORPORATION:</b>                              |                 |                              |                    |          |                                    |
| Formula Grant for Other than Urbanized Areas (Section 5311) |                 |                              |                    |          |                                    |
| Federal Transit Administration - Section 5310-Grants:       |                 |                              |                    |          |                                    |
| 5310 FY14 2018 Operating                                    | 741,667.00      | 741,667.00                   | 741,667.00         |          |                                    |
|   | 110,000.00      | 110,000.00                   | 110,000.00         |          |                                    |
| Job Access: Reverse Commute                                 |                 |                              |                    |          |                                    |
| SFY18 NJ JARC 4- State                                      | 120,000.00      | 120,000.00                   | 120,000.00         |          |                                    |
| SFY 19 NJ JARC 5- State (NISA 40A:4-87 + \$120,000.00)      | 120,000.00      | 120,000.00                   | 120,000.00         |          |                                    |
| Senior Citizen & Disabled Resident Transportation           |                 |                              |                    |          |                                    |
| Assistance Program:   |                 |                              |                    |          |                                    |
| Operating   | 474,027.16      | 474,027.16                   | 474,027.16         |          |                                    |
| Administration  | 84,460.00       | 84,460.00                    | 84,460.00          |          |                                    |
| <b>NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES:</b>       |                 |                              |                    |          |                                    |
| Special Child Case Management:                              |                 |                              |                    |          |                                    |
| State #DFHS19CSE017 (NISA 40A:4-87 + \$84,559.00)           |                 | 84,559.00                    | 84,559.00          |          |                                    |
| Right-to-Know:  |                 |                              |                    |          |                                    |
| 2018/19 #EPID19RTK15L (NISA 40A:4-87 + \$9,380.00)          |                 | 9,380.00                     | 9,380.00           |          |                                    |
| Comprehensive Cancer Control Plan:                          |                 |                              |                    |          |                                    |
| #DFHS19CCC009 (NISA 40A:4-87 + \$9,955.00)                  |                 | 9,955.00                     | 9,955.00           |          |                                    |
| #DFHS18CCC016 (NISA 40A:4-87 + \$12,268.00)                 |                 | 12,268.00                    | 12,268.00          |          |                                    |
| #DFHS19CCC009 (NISA 40A:4-87 + \$119,460.00)                |                 | 119,460.00                   | 119,460.00         |          |                                    |

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

|   | Appropriated by |                              | Expended by        |            | Unexpended<br>Balance<br>Cancelled |
|---|-----------------|------------------------------|--------------------|------------|------------------------------------|
|   | Budget          | Budget After<br>Modification | Paid or<br>Charged | Reserved   |                                    |
| <b>PUBLIC &amp; PRIVATE PROGRAMS OFFSET BY REVENUE:</b>   |                 |                              |                    |            |                                    |
| <b>NI DEPARTMENT OF HEALTH &amp; SENIOR SERVICES:</b>   |                 |                              |                    |            |                                    |
| Division of Family Health Services:   |                 |                              |                    |            |                                    |
| Case Management Services - Special Child Health Services:                                       |                 |                              |                    |            |                                    |
| #DFHS19CSE017 (NISA 40A:4-87 + \$9,192.00)  | \$              | 9,192.00                     | \$                 | 9,192.00   |                                    |
| Senior Farmers Market Nutrition Program:  |                 |                              |                    |            |                                    |
| (NISA 40A:4-87 + \$500.00)  |                 | 500.00                       |                    | 500.00     |                                    |
| NI Cancer Education & Early Detection:  |                 |                              |                    |            |                                    |
| #DFHS19CED014 (NISA 40A:4-87 + \$60,744.00)   |                 | 60,744.00                    |                    | 60,744.00  |                                    |
| #DFHS18CED014 (NISA 40A:4-87 + \$143,572.00)  |                 | 143,572.00                   |                    | 143,572.00 |                                    |
| Division of Mental Health & Addiction Services:   |                 |                              |                    |            |                                    |
| Alcoholism SP #13-541-ADA-C-0   | \$              | 334,131.00                   |                    | 334,131.00 |                                    |
| Intoxicated Driver Resource Center  |                 | 98,094.00                    |                    | 98,094.00  |                                    |
| <b>U.S. DEPARTMENT OF AGRICULTURE:</b>  |                 |                              |                    |            |                                    |
| U.S.D.A. Reimbursement/Nutrition Services Incentive<br>Program (NISA 40A:4-87 + \$17,375.00)    | 8,205.00        | 25,580.00                    |                    | 25,580.00  |                                    |
| <b>NI DEPARTMENT OF MILITARY AND VETERANS AFFAIRS:</b>  |                 |                              |                    |            |                                    |
| Veterans' Transportation Program (NISA 40A:4-87 + \$9,000.00)                                   |                 | 9,000.00                     |                    | 9,000.00   |                                    |
| <b>NI DEPARTMENT OF THE TREASURY:</b>   |                 |                              |                    |            |                                    |
| Governor's Council on Alcoholism & Drug Abuse:  |                 |                              |                    |            |                                    |
| Municipal Alliance to Prevent Alcoholism & Drug Abuse<br>2018/19 (NISA 40A:4-87 + \$210,366.00) |                 | 210,366.00                   |                    | 210,366.00 |                                    |
| <b>NI DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</b>  |                 |                              |                    |            |                                    |
| Juvenile Detention Alternatives Innovations (JDAI)<br>Juvenile Justice Commission:              | 62,000.00       | 62,000.00                    |                    | 62,000.00  |                                    |
| State/Community Partnership Grant Program   | 368,500.00      | 368,500.00                   |                    | 368,500.00 |                                    |
| Office of the Insurance Fraud Prosecutor:   |                 |                              |                    |            |                                    |
| County Prosecutor's Insurance Fraud Reimbursement   | 125,922.69      | 125,922.69                   |                    | 125,922.69 |                                    |
| <b>NI DEPARTMENT OF CHILDREN &amp; FAMILIES:</b>  |                 |                              |                    |            |                                    |
| Division of Child Protection & Permanency:  |                 |                              |                    |            |                                    |
| Human Services Advisory Council/Child Abuse/Missing<br>Children                                 | 63,836.00       | 63,836.00                    |                    | 63,836.00  |                                    |
| Division of Children's System of Care:  |                 |                              |                    |            |                                    |
| Youth Incentive Program   | 36,874.00       | 36,874.00                    |                    | 36,874.00  |                                    |

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

|  | Appropriated by |                              | Expended by  | Unexpended<br>Balance<br>Cancelled |
|--|-----------------|------------------------------|--------------|------------------------------------|
|  | Budget          | Budget After<br>Modification |              |                                    |
| <b>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUE:</b>    |                 |                              |              |                                    |
| <b>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</b>      |                 |                              |              |                                    |
| Division of Aging Services:                              |                 |                              |              |                                    |
| Senior Health Insurance                                  |                 |                              |              |                                    |
| Program - Federal (NJSA 40A:4-87 + \$32,000.00)          |                 | \$ 32,000.00                 | \$ 32,000.00 |                                    |
| State Matching Funds:                                    |                 |                              |              |                                    |
| Title III B-D (NJSA 40A:4-87 + \$10,130.00)              | \$ 9,827.00     | 19,957.00                    | 19,957.00    |                                    |
| State Matching Funds:                                    |                 |                              |              |                                    |
| Title III E (NJSA 40A:4-87 + \$9,295.00)                 | 6,486.00        | 15,781.00                    | 15,781.00    |                                    |
| Weekend Home Delivered Meals                             | 13,000.00       | 13,000.00                    | 13,000.00    |                                    |
| Safe Housing & Transportation Program                    | 12,971.00       | 12,971.00                    | 12,971.00    |                                    |
| Cost of Living Allowance                                 | 57,432.00       | 57,432.00                    | 57,432.00    |                                    |
| Home Delivered Meals                                     | 19,486.00       | 19,486.00                    | 19,486.00    |                                    |
| Social Services Block Grant                              | 12,905.00       | 12,905.00                    | 12,905.00    |                                    |
| Care Coordination/Care Management Quality Assurance      | 23,810.00       | 23,810.00                    | 23,810.00    |                                    |
| State Aid Reimbursement Program                          | 58,000.00       | 58,000.00                    | 58,000.00    |                                    |
| Adult Protective Services for Vulnerable Adults          | 75,082.00       | 75,082.00                    | 75,082.00    |                                    |
| Childhood Lead Exposure Prevention(CLEP)                 |                 |                              |              |                                    |
| #DFHS18CHD024 1/1/18-6/30/18 (NJSA 40A:4-87 + 23,563.00) |                 | 23,563.00                    | 23,563.00    |                                    |
| <b>NJ DEPARTMENT OF HUMAN SERVICES:</b>                  |                 |                              |              |                                    |
| Division of Family Development:                          |                 |                              |              |                                    |
| Transportation Block Grant:                              |                 |                              |              |                                    |
| #TS18019   | 33,660.00       | 33,660.00                    | 33,660.00    |                                    |
| Social Services for the Homeless:                        |                 |                              |              |                                    |
| #SH18019- TANF- Federal (NJSA 40A:4-87 + \$15,000)       | 23,960.00       | 38,960.00                    | 38,960.00    |                                    |
| #SH18019- State SSH & State SSBG                         |                 |                              |              |                                    |
| (NJSA 40A:4-87 + \$35,001.00)                            | 148,735.00      | 183,736.00                   | 183,736.00   |                                    |
| Division of Disability Services:                         |                 |                              |              |                                    |
| Personal Assistance Services Program                     | 14,722.00       | 14,722.00                    | 14,722.00    |                                    |
| <b>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</b>        |                 |                              |              |                                    |
| County Environmental Health Program:                     |                 |                              |              |                                    |
| Federal #EN15-028CY                                      | 14,375.00       | 14,375.00                    | 14,375.00    |                                    |
| State #EN15-028CY  | 156,610.00      | 156,610.00                   | 156,610.00   |                                    |
| Clean Communities Program (NJSA 40A:4-87 + \$101,278.48) |                 | 101,278.48                   | 101,278.48   |                                    |

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

|  | Budget               | Appropriated by<br>Budget After<br>Modification | Paid or<br>Charged   | Expended by<br>Reserved | Unexpended<br>Balance<br>Cancelled |
|--|----------------------|---|----------------------|-------------------------|------------------------------------|
| <b>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUE:</b>            |                      |   |                      |                         |                                    |
| U.S. DEPARTMENT OF HOUSING & URBAN<br>DEVELOPMENT:               |                      |   |                      |                         |                                    |
| NJ Department of Community Affairs:                              |                      |   |                      |                         |                                    |
| Division of Housing & Community Resources:                       |                      |   |                      |                         |                                    |
| Small Cities Program - Community Development Block               | \$ 200,000.00        | \$ 200,000.00                                   | \$ 200,000.00        |                         |                                    |
| FEDERAL EMERGENCY MANAGEMENT AGENCY:                             |                      |   |                      |                         |                                    |
| NJ DEPARTMENT OF LABOR & WORKFORCE DEVELOPMENT:                  |                      |   |                      |                         |                                    |
| Work First NJ TANF & GA/Food Stamps(NJSA 40A-87+ \$11,985.00)    | 50,000.00            | 61,985.00                                       | 61,985.00            |                         |                                    |
| Library Career Connections (NJSA 40A-4-87 + \$36,000.00)         |                      | 36,000.00                                       | 36,000.00            |                         |                                    |
| ATLANTIC HEALTH SYSTEM:  |                      |   |                      |                         |                                    |
| NJ Healthy Communities Network Community Grants Program          | 20,000.00            | 20,000.00                                       | 20,000.00            |                         |                                    |
| NORTH JERSEY HEALTH COLLABORATIVE                                |                      |   |                      |                         |                                    |
| Forward Franklin Initiative- Community                           |                      |   |                      |                         |                                    |
| Revitalization Fund (NJSA 40A:4-87 +\$1,089.00)                  |                      | 1,089.00  | 1,089.00             |                         |                                    |
| <b>TOTAL PUBLIC &amp; PRIVATE PROGRAMS OFFSET BY<br/>REVENUE</b> | <b>4,159,307.85</b>  | <b>6,070,284.74</b>                             | <b>6,070,284.74</b>  |                         |                                    |
| <b>TOTAL OPERATIONS</b>  | <b>85,667,294.85</b> | <b>87,723,271.74</b>                            | <b>80,630,077.96</b> | <b>\$ 7,093,193.78</b>  |                                    |
| Detail:  |                      |   |                      |                         |                                    |
| Salaries and Wages   | 33,199,854.00        | 32,906,726.00                                   | 29,999,046.04        | 2,907,679.96            |                                    |
| Other Expenses   | 52,467,440.85        | 54,816,545.74                                   | 50,631,031.92        | 4,185,513.82            |                                    |
| <b>CAPITAL IMPROVEMENTS:</b>                                     |                      |   |                      |                         |                                    |
| Capital Improvement Fund   | 500,000.00           | 500,000.00                                      | 500,000.00           |                         |                                    |
| <b>TOTAL CAPITAL IMPROVEMENTS</b>                                | <b>500,000.00</b>    | <b>500,000.00</b>                               | <b>500,000.00</b>    |                         |                                    |

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

|   | Appropriated by          |                              | Expended by              |                        | Unexpended<br>Balance<br>Cancelled |
|---|--------------------------|------------------------------|--------------------------|------------------------|------------------------------------|
|   | Budget                   | Budget After<br>Modification | Paid or<br>Charged       | Reserved               |                                    |
| <b>DEBT SERVICE:</b>                                      |                          |                              |                          |                        |                                    |
| Payment of Bond Principal:                                |                          |                              |                          |                        |                                    |
| County College Bonds                                      | \$ 925,000.00            | \$ 925,000.00                | \$ 925,000.00            |                        |                                    |
| State Aid - County College Bonds<br>(N.J.S. 18A:64A-22.6) | 1,195,000.00             | 1,195,000.00                 | 1,195,000.00             |                        |                                    |
| Vocational School Bonds                                   | 590,000.00               | 590,000.00                   | 590,000.00               |                        |                                    |
| Other Bonds   | 7,750,000.00             | 7,750,000.00                 | 7,750,000.00             |                        |                                    |
| Payment of Bond Anticipation Notes                        | 1,054,000.00             | 1,054,000.00                 | 1,054,000.00             |                        |                                    |
| Interest on Bonds:  |                          |                              |                          |                        |                                    |
| County College Bonds                                      | 141,884.00               | 141,884.00                   | 141,882.50               |                        | \$ 1.50                            |
| State Aid - County College Bonds                          | 232,386.00               | 232,386.00                   | 232,385.00               |                        | 1.00                               |
| Vocational School Bonds                                   | 181,463.00               | 181,463.00                   | 181,462.50               |                        | 0.50                               |
| Other Bonds   | 1,458,876.00             | 1,458,876.00                 | 1,458,875.20             |                        | 0.80                               |
| Interest on Notes   | 533,880.00               | 533,880.00                   | 533,879.97               |                        | 0.03                               |
| Sussex County Guarantee for Solar Project                 |                          |                              |                          |                        |                                    |
| Morris County Improvement Authority                       | 2,000,000.00             | 2,000,000.00                 | 2,000,000.00             |                        |                                    |
| <b>TOTAL DEBT SERVICE</b>                                 | <b>16,062,489.00</b>     | <b>16,062,489.00</b>         | <b>16,062,485.17</b>     |                        | <b>3.83</b>                        |
| <b>DEFERRED CHARGES:</b>                                  |                          |                              |                          |                        |                                    |
| Prior Year's Bills  | 13,993.00                | 13,993.00                    | 13,563.58                |                        | 429.42                             |
| <b>STATUTORY EXPENDITURES:</b>                            |                          |                              |                          |                        |                                    |
| Contribution to:  |                          |                              |                          |                        |                                    |
| Public Employees' Retirement System                       | 2,261,209.00             | 2,261,209.00                 | 2,261,209.00             |                        |                                    |
| Social Security System (OASDI)/Medicare                   | 2,669,850.00             | 2,524,850.00                 | 2,222,529.89             | \$ 302,320.11          |                                    |
| Police & Firemen's Retirement System                      | 2,430,019.00             | 2,430,019.00                 | 2,430,019.00             |                        |                                    |
| Defined Contribution Retirement System                    | 57,000.00                | 57,000.00                    | 44,597.93                | 12,402.07              |                                    |
| <b>TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES</b>  | <b>7,432,071.00</b>      | <b>7,287,071.00</b>          | <b>6,971,919.40</b>      | <b>314,722.18</b>      | <b>429.42</b>                      |
| Subtotal General Appropriations for<br>County Purposes    | 109,661,854.85           | 111,572,831.74               | 104,164,482.53           | 7,407,915.96           | 433.25                             |
| <b>TOTAL GENERAL APPROPRIATIONS</b>                       | <b>\$ 109,661,854.85</b> | <b>\$ 111,572,831.74</b>     | <b>\$ 104,164,482.53</b> | <b>\$ 7,407,915.96</b> | <b>\$ 433.25</b>                   |

Ref.

A



COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

| <u>Analysis of Budget After Modification</u> | <u>Ref.</u> |                          |
|--|-------------|--------------------------|
| Adopted Budget                               | A-3         | \$ 109,661,854.85        |
| Appropriation by NJSA 40A:4-87               |             | <u>1,910,976.89</u>      |
|  |             | <u>\$ 111,572,831.74</u> |

Analysis of Paid or Charged

|  |   |                          |
|--|---|--------------------------|
| Cash Disbursed   |   | \$ 94,344,727.86         |
| Encumbrances Payable                                   | A | 3,308,701.93             |
| Transfer to Federal and State Grant Fund Expenditures: |   |                          |
| Federal Programs                                       |   | 2,951,650.41             |
| State Programs   |   | 3,538,313.33             |
| Private Programs                                       |   | <u>21,089.00</u>         |
|  |   | <u>\$ 104,164,482.53</u> |

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

**COUNTY OF SUSSEX**  
**2018**  
**TRUST FUNDS**

COUNTY OF SUSSEX  
TRUST FUNDS  
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

|   | Ref. | December 31,            |                         |
|---|------|-------------------------|-------------------------|
|   |      | 2018                    | 2017                    |
| <u>ASSETS</u>   |      |                         |                         |
| Other Trust Funds:  |      |                         |                         |
| Cash and Cash Equivalents                                     |      | \$ 14,109,032.33        | \$ 10,222,661.88        |
| Investments   |      | 81,379.71               | 79,910.18               |
|   | B-2  | 14,190,412.04           | 10,302,572.06           |
| Added and Omitted Taxes Receivable                            | B-3  | 781.39                  | 800.96                  |
| Due from Current Fund   | A    | 100,000.00              | 3,245,986.90            |
| <u>TOTAL ASSETS</u>   |      | <u>\$ 14,291,193.43</u> | <u>\$ 13,549,359.92</u> |
| <u>LIABILITIES, RESERVES AND FUND BALANCE</u>                 |      |                         |                         |
| Other Trust Funds:  |      |                         |                         |
| Escrow/Other Deposits   |      | \$ 456,013.50           | \$ 508,463.60           |
| Reserves for -  |      |                         |                         |
| Motor Vehicle Fines Pledged to Road Maintenance<br>and Repair |      | 560,559.86              | 503,774.40              |
| Tax Appeal Fees   |      | 161,454.40              | 164,211.33              |
| County Surrogate Fees   |      | 55,789.56               | 44,229.29               |
| County Clerk Fees   |      | 378,352.51              | 344,917.12              |
| County Sheriff Fees   |      | 89,384.63               | 71,813.23               |
| State Unemployment Insurance                                  |      | 575,147.34              | 539,510.45              |
| Forfeited Assets  |      | 998,002.66              | 982,909.96              |
| Self Insurance Fund - Damage to County Vehicles               |      | 317,637.37              | 495,830.21              |
| Mosquito Control  |      | 131,560.08              | 130,000.00              |
| Environmental Quality Enforcement                             |      | 532,271.12              | 429,454.22              |
| Open Space  |      | 4,342,498.79            | 4,312,270.34            |
| Weights and Measures  |      | 77,810.43               | 72,147.82               |
| Work Release Program  |      | 8,303.19                | 8,221.62                |
| Sheriff's Labor Assistance Program                            |      | 48,277.09               | 44,199.35               |
| Jail Inmate Interest Account                                  |      | 95,933.56               | 80,631.98               |
| Employee Flexible Spending Account                            |      | 18,017.58               | 25,630.32               |
| Prosecutor's US Treasury Account                              |      | 424,768.44              | 469,056.19              |
| Accrued Sick and Vacation                                     |      | 2,258,270.90            | 2,183,270.90            |
| Storm Recovery  |      | 2,204,746.34            | 1,614,746.34            |
| Inmate Welfare  |      | 171,168.67              | 192,198.75              |
| Uniform Fire Code Enforcement                                 |      | 333,749.40              | 279,069.54              |
| Congregate Nutrition Program                                  |      | 23,559.98               | 17,721.53               |
| Fund Balance  | B-1  | 27,916.03               | 35,081.43               |
| <u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>           |      | <u>\$ 14,291,193.43</u> | <u>\$ 13,549,359.92</u> |

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

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

|   | <u>Ref.</u>     |                            |
|---|-----------------|----------------------------|
| Balance December 31, 2017                         | B               | <u>\$ 35,081.43</u>        |
| Less:   |                 |                            |
| Prior Year Adjustment for Sheriff<br>Fees Reserve | \$ 8.07         |                            |
| Prior Year Adjustment for Escrow                  | <u>7,157.33</u> | <u>\$ 7,165.40</u>         |
| Balance December 31, 2018                         | B               | <u><u>\$ 27,916.03</u></u> |

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

**COUNTY OF SUSSEX**  
**2018**  
**GENERAL CAPITAL FUND**

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

|   | Ref. | December 31,             |                          |
|---|------|--------------------------|--------------------------|
|   |      | 2018                     | 2017                     |
| <u>ASSETS</u>                                       |      |                          |                          |
| Cash and Cash Equivalents                           |      | \$ 32,910,826.84         | \$ 32,619,754.05         |
| Investments   |      | 725,859.51               | 712,752.12               |
|   | C-2  | 33,636,686.35            | 33,332,506.17            |
| Accounts Receivable:                                |      |                          |                          |
| NJ Schools Development Authority Grant              |      | 753,952.00               | 1,330,000.00             |
| NJ Department of Transportation                     |      | 8,645,456.00             | 8,856,002.34             |
| Due from Sussex County Technical School District    |      | 35,723.00                |                          |
| Deferred Charges to Future Taxation:                |      |                          |                          |
| Funded  |      | 54,949,000.00            | 62,609,000.00            |
| Unfunded  | C-4  | 35,977,781.17            | 32,014,400.17            |
| <u>TOTAL ASSETS</u>                                 |      | <u>\$ 133,998,598.52</u> | <u>\$ 138,141,908.68</u> |
| <u>LIABILITIES, RESERVES AND FUND BALANCE</u>       |      |                          |                          |
| Bond Anticipation Notes                             | C-7  | \$ 30,000,000.00         | \$ 26,694,000.00         |
| General Improvement Serial Bonds                    | C-8  | 36,373,000.00            | 44,123,000.00            |
| Vocational School Serial Bonds                      | C-8  | 4,388,000.00             | 4,978,000.00             |
| County College Bonds                                | C-8  | 6,137,000.00             | 5,662,000.00             |
| County College Bonds (Chapter 12)                   | C-8  | 8,051,000.00             | 7,846,000.00             |
| Improvement Authorizations:                         |      |                          |                          |
| Funded  | C-6  | 20,985,105.12            | 21,856,462.61            |
| Unfunded  | C-6  | 19,303,697.57            | 20,611,171.97            |
| Capital Improvement Fund                            | C-5  | 2,139,231.56             | 1,139,131.56             |
| Due to State of NJ - Chapter 12 Bonds               |      | 308,912.77               | 308,912.77               |
| Reserve for:  |      |                          |                          |
| Payment of Vocational School Debt Service           |      | 129,091.62               | 128,244.62               |
| Payment of Debt Service                             |      | 1,856,515.37             | 2,268,094.20             |
| Future Capital Projects:                            |      |                          |                          |
| Sewer Project - Frankford Complex                   |      | 993,427.22               |                          |
| NJ Department of Transportation Grants -            |      |                          |                          |
| Bridge Improvements                                 |      | 675,695.80               | 631,935.62               |
| Arbitrage Rebate                                    |      | 512,807.69               | 259,345.58               |
| Bridge Improvements-Insurance Recovery              |      |                          | 85,000.00                |
| Sussex Solar Renewable Energy Program               |      | 1,040,973.80             | 1,040,973.80             |
| Fund Balance  | C-1  | 1,104,140.00             | 509,635.95               |
| <u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u> |      | <u>\$ 133,998,598.52</u> | <u>\$ 138,141,908.68</u> |

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

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

|   | <u>Ref.</u> |                               |
|---|-------------|-------------------------------|
| Balance December 31, 2017                   | C           | \$ 509,635.95                 |
| Increased by:                               |             |                               |
| Cancellation of Improvement Authorizations  |             | \$ 686,746.05                 |
| Premiums on Sale of Bond Anticipation Notes |             | <u>35,000.00</u>              |
|   |             | <u>721,746.05</u>             |
|   |             | 1,231,382.00                  |
| Decreased by:                               |             |                               |
| Due to Current Fund as Anticipated Revenue  |             | <u>127,242.00</u>             |
| Balance December 31, 2018                   | C           | <u><u>\$ 1,104,140.00</u></u> |

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

**COUNTY OF SUSSEX**  
**2018**  
**COUNTY LIBRARY FUND**



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

|  | Ref.    | December 31,           |                        |
|--|---------|------------------------|------------------------|
|  |         | 2018                   | 2017                   |
| <u>ASSETS</u>  |         |                        |                        |
| Cash and Cash Equivalents                            |         | \$ 1,220,634.61        | \$ 828,009.20          |
| Investments  |         | 394,662.61             | 633,021.46             |
|  | D-4     | <u>1,615,297.22</u>    | <u>1,461,030.66</u>    |
| Receivables with Full Reserves:                      |         |                        |                        |
| Added and Omitted Taxes Receivable                   | D-5     | 7,410.13               | 5,768.05               |
| Revenue Accounts Receivable                          |         | 5,771.89               | 6,221.69               |
|  |         | <u>13,182.02</u>       | <u>11,989.74</u>       |
| <u>TOTAL ASSETS</u>                                  |         | <u>\$ 1,628,479.24</u> | <u>\$ 1,473,020.40</u> |
| <br><u>LIABILITIES, RESERVES, AND FUND BALANCE</u>   |         |                        |                        |
| Appropriation Reserves:                              |         |                        |                        |
| Unencumbered   | D-3;D-6 | \$ 682,777.99          | \$ 371,334.78          |
| Encumbered   | D-3;D-6 | 210,324.13             | 224,761.33             |
| Total Appropriation Reserves                         |         | <u>893,102.12</u>      | <u>596,096.11</u>      |
| Accounts Payable - Vendors                           |         |                        | 107,911.60             |
| Deferred Revenue:                                    |         |                        |                        |
| Unrestricted State per Capita Library Aid            |         | 45,613.00              | 44,976.00              |
| Reserve for Donations                                |         | 100.00                 |                        |
|  |         | <u>938,815.12</u>      | <u>748,983.71</u>      |
| Reserve for Receivables                              |         | 13,182.02              | 11,989.74              |
| Fund Balance   | D-1     | <u>676,482.10</u>      | <u>712,046.95</u>      |
| <u>TOTAL LIABILITIES, RESERVES, AND FUND BALANCE</u> |         | <u>\$ 1,628,479.24</u> | <u>\$ 1,473,020.40</u> |

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

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

|  | Ref. | <u>Year Ended December 31,</u> |                      |
|--|------|--------------------------------|----------------------|
|  |      | <u>2018</u>                    | <u>2017</u>          |
| <u>Revenue and Other Income Realized</u>     |      |                                |                      |
| Fund Balance Utilized                        |      | \$ 530,000.00                  | \$ 480,000.00        |
| Receipts from Current Taxes                  |      | 4,930,866.00                   | 4,544,259.00         |
| Miscellaneous Revenue Anticipated            |      | 44,976.00                      | 67,532.00            |
| Nonbudget Revenue                            |      | 120,586.32                     | 113,517.83           |
| Other Credits to Income:                     |      |                                |                      |
| Collection of Added and Omitted Taxes        |      | 9,228.96                       | 13,619.15            |
| Cancellation of Reserve for Donations        |      |                                | 0.98                 |
| Cancellation of Accounts Payable             |      |                                |                      |
| Unexpended Balance of Appropriation Reserves |      | 364,619.87                     | 483,907.54           |
|  |      | <u>6,000,277.15</u>            | <u>5,702,836.50</u>  |
| Total Income                                 |      |                                |                      |
| <u>Expenditures</u>                          |      |                                |                      |
| Budget Expenditures:                         |      |                                |                      |
| Operating:                                   |      |                                |                      |
| Salaries and Wages                           |      | 2,284,448.00                   | 2,184,839.00         |
| Other Expenses                               |      | 3,221,394.00                   | 2,906,952.00         |
|  |      | <u>5,505,842.00</u>            | <u>5,091,791.00</u>  |
| Total Expenditures                           |      |                                |                      |
| Excess in Revenue                            |      | 494,435.15                     | 611,045.50           |
| <u>Fund Balance</u>                          |      |                                |                      |
| Balance January 1                            |      | 712,046.95                     | 581,001.45           |
|  |      | 1,206,482.10                   | 1,192,046.95         |
| Decreased by:                                |      |                                |                      |
| Utilization as Anticipated Revenue           |      | 530,000.00                     | 480,000.00           |
| Balance December 31                          | E    | <u>\$ 676,482.10</u>           | <u>\$ 712,046.95</u> |

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

COUNTY OF SUSSEX  
SPECIAL REVENUE - COUNTY LIBRARY FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31,2018

|   | <u>Budget</u>          | <u>Realized</u>        | <u>Excess or<br/>Deficit *</u> |
|---|------------------------|------------------------|--------------------------------|
| Fund Balance Anticipated  | \$ 530,000.00          | \$ 530,000.00          |                                |
| Miscellaneous Revenue:  |                        |                        |                                |
| State Library Per Capita Aid  | 44,976.00              | 44,976.00              |                                |
| Total Miscellaneous Revenue   | <u>44,976.00</u>       | <u>44,976.00</u>       |                                |
| Amount to be Raised by Taxes for<br>Support of County Library Budget: |                        |                        |                                |
| Local Tax for County Library Purposes                                 | <u>4,930,866.00</u>    | <u>4,930,866.00</u>    |                                |
| Budget Totals   | 5,505,842.00           | 5,505,842.00           |                                |
| Nonbudget Revenue   |                        | <u>120,586.32</u>      | <u>\$ 120,586.32</u>           |
|   | <u>\$ 5,505,842.00</u> | <u>\$ 5,626,428.32</u> | <u>\$ 120,586.32</u>           |

Analysis of Nonbudget Revenue:

|                         |                      |
|-------------------------|----------------------|
| Fees                    | \$ 98,136.69         |
| Interest on Investments | <u>22,449.63</u>     |
|                         | <u>\$ 120,586.32</u> |

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

COUNTY OF SUSSEX  
SPECIAL REVENUE - COUNTY LIBRARY FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31,2018

|                            | Appropriation   |                                 | Expended by        |               |
|----------------------------|-----------------|---------------------------------|--------------------|---------------|
|                            | Final<br>Budget | Budget<br>After<br>Modification | Paid or<br>Charged | Reserved      |
| County Library Operations: |                 |                                 |                    |               |
| Salaries and Wages         | \$ 2,284,448.00 | \$ 2,284,448.00                 | \$ 1,946,093.06    | \$ 338,354.94 |
| Other Expenses             | 3,221,394.00    | 3,221,394.00                    | 2,876,970.95       | 344,423.05    |
|                            | \$ 5,505,842.00 | \$ 5,505,842.00                 | \$ 4,823,064.01    | \$ 682,777.99 |
| <u>Ref.</u>                |                 |                                 |                    | D             |
| Cash Disbursed             |                 | <u>Ref.</u>                     | \$ 4,704,958.38    |               |
| Encumbrances               |                 | D                               | 210,324.13         |               |
|                            |                 |                                 | 4,915,282.51       |               |
| Less: Refunds              |                 |                                 | 92,218.50          |               |
|                            |                 |                                 | \$ 4,823,064.01    |               |

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

**COUNTY OF SUSSEX**  
**2018**  
**GENERAL FIXED ASSETS ACCOUNT GROUP**

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

|                                   | December 31,             |                          |
|-----------------------------------|--------------------------|--------------------------|
|                                   | 2018                     | 2017                     |
| <u>ASSETS</u>                     |                          |                          |
| Land                              | \$ 16,415,008.00         | \$ 16,415,008.00         |
| Buildings                         | 85,634,308.00            | 83,350,896.00            |
| Machinery, Equipment and Vehicles | 27,352,710.00            | 25,970,067.00            |
| Construction In Progress          | 299,058.00               | 1,245,339.00             |
|                                   | <u>\$ 129,701,084.00</u> | <u>\$ 126,981,310.00</u> |
| <br><u>RESERVE</u>                |                          |                          |
| Reserve for Fixed Assets          | <u>\$ 129,701,084.00</u> | <u>\$ 126,981,310.00</u> |
|                                   | <u>\$ 129,701,084.00</u> | <u>\$ 126,981,310.00</u> |

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018

Note 1: Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

Sussex County Community College  
 College Hill  
 Newton, NJ 07860

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

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

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

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

B. Description of Funds (Cont'd)

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

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

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

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

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

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

C. Basis of Accounting

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

The more significant accounting policies in New Jersey follow.

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



COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
 (Continued)

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

C. Basis of Accounting (Cont'd)

Exceptions to this general rule include:

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

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

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

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

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

- E. Other significant accounting policies include:

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

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

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

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

Investments – Investments are stated at cost.

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

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

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

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

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

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

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

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

Note 2: Long-Term Debt

Summary of County Debt

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

|   | <u>December 31,</u>  |                      |                      |
|---|----------------------|----------------------|----------------------|
|   | <u>2018</u>          | <u>2017</u>          | <u>2016</u>          |
| Issued:   |                      |                      |                      |
| General Bonds, Notes and Loans                                      | \$ 84,949,000        | \$ 89,303,000        | \$ 95,160,000        |
| Authorized but not Issued:  |                      |                      |                      |
| General Bonds and Notes   | <u>5,977,781</u>     | <u>5,320,400</u>     | <u>2,016,847</u>     |
|   | <u>90,926,781</u>    | <u>94,623,400</u>    | <u>97,176,847</u>    |
| Less:   |                      |                      |                      |
| Funds Temporarily Held to Pay Bond<br>and Note Principal:           |                      |                      |                      |
| Reserve to Pay Debt Service   | 1,856,515            | 2,268,094            | 3,345,221            |
| Reserve to Pay Debt Service - NJ DOT Grant                          |                      |                      | 31,360               |
| Reserve to Pay Vocational<br>School Bonds                           | 129,092              | 128,245              | 108,303              |
| Capital Projects for County Colleges<br>(NJSA 18A:64A-22.1 to 22.8) | <u>8,051,000</u>     | <u>7,846,000</u>     | <u>9,046,000</u>     |
|   | <u>10,036,607</u>    | <u>10,242,339</u>    | <u>12,530,884</u>    |
| Net Bonds and Notes Issued and<br>Authorized but not Issued         | <u>\$ 80,890,174</u> | <u>\$ 84,381,061</u> | <u>\$ 84,645,963</u> |

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

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

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

Summary of Municipal Debt Issued and Outstanding - Prior Year

| <u>Fund</u>              | <u>Balance<br/>12/31/2016</u> | <u>Additions</u>        | <u>Retirements</u>      | <u>Balance<br/>12/31/2017</u> |
|--------------------------|-------------------------------|-------------------------|-------------------------|-------------------------------|
| Serial Bonds:            |                               |                         |                         |                               |
| General Capital Fund     | \$ 73,964,000.00              |                         | \$ 11,355,000.00        | \$ 62,609,000.00              |
| Bond Anticipation Notes: |                               |                         |                         |                               |
| General Capital Fund     | <u>21,196,000.00</u>          | <u>\$ 26,694,000.00</u> | <u>21,196,000.00</u>    | <u>26,694,000.00</u>          |
|                          | <u>\$ 95,160,000.00</u>       | <u>\$ 26,694,000.00</u> | <u>\$ 32,551,000.00</u> | <u>\$ 89,303,000.00</u>       |

Summary of Municipal Debt Issued and Outstanding - Current Year

| <u>Fund</u>              | <u>Balance<br/>12/31/2017</u> | <u>Additions</u>        | <u>Retirements</u>      | <u>Balance<br/>12/31/2018</u> |
|--------------------------|-------------------------------|-------------------------|-------------------------|-------------------------------|
| Serial Bonds:            |                               |                         |                         |                               |
| General Capital Fund     | \$ 62,609,000.00              | \$ 2,800,000.00         | \$ 10,460,000.00        | \$ 54,949,000.00              |
| Bond Anticipation Notes: |                               |                         |                         |                               |
| General Capital Fund     | <u>26,694,000.00</u>          | <u>30,000,000.00</u>    | <u>26,694,000.00</u>    | <u>30,000,000.00</u>          |
|                          | <u>\$ 89,303,000.00</u>       | <u>\$ 32,800,000.00</u> | <u>\$ 37,154,000.00</u> | <u>\$ 84,949,000.00</u>       |

The County's debt issued and outstanding at December 31, 2018 is as follows:

Vocational School Serial Bonds

| <u>Purpose</u>    | <u>Final Maturity</u> | <u>Rate</u> | <u>Balance<br/>Dec. 31, 2018</u> |
|-------------------|-----------------------|-------------|----------------------------------|
| Vocational School | 08/15/2020            | 2.125-2.25% | \$ 300,000                       |
| Vocational School | 02/15/2026            | 2.00-5.00%  | <u>4,088,000</u>                 |
|                   |                       |             | <u>4,388,000</u>                 |

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

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

General Improvement Serial Bonds

| <u>Purpose</u>       | <u>Final Maturity</u> | <u>Rate</u>  | <u>Balance</u><br>Dec. 31, 2018 |
|----------------------|-----------------------|--------------|---------------------------------|
| General Improvements | 08/15/2020            | 2.125-2.25%  | \$ 3,777,000                    |
| General Improvements | 05/01/2021            | 2.994-3.518% | 1,080,000                       |
| General Improvements | 09/01/2021            | 4.00%        | 2,820,000                       |
| General Improvements | 02/15/2024            | 2.00%-5.00%  | 28,696,000                      |
|                      |                       |              | <u>36,373,000</u>               |

County College Bonds

| <u>Purpose</u> | <u>Final Maturity</u> | <u>Rate</u> |                  |
|----------------|-----------------------|-------------|------------------|
| County College | 09/01/2022            | 4.00%       | \$ 1,060,000     |
| County College | 08/15/2020            | 2.125-2.25% | 297,000          |
| County College | 01/15/2022            | 2.00-3.00%  | 750,000          |
| County College | 01/15/2023            | 4.00%       | 375,000          |
| County College | 03/15/2024            | 1.50-2.00%  | 1,075,000        |
| County College | 03/15/2025            | 2.00%       | 1,180,000        |
| County College | 03/15/2028            | 2.00-4.00%  | 1,400,000        |
|                |                       |             | <u>6,137,000</u> |

County College Bonds (Ch. 12)

| <u>Purpose</u>          | <u>Final Maturity</u> | <u>Rate</u> |                  |
|-------------------------|-----------------------|-------------|------------------|
| County College (Ch. 12) | 09/01/2022            | 4.00%       | \$ 800,000       |
| County College (Ch. 12) | 08/15/2020            | 2.125-2.25% | 216,000          |
| County College (Ch. 12) | 01/15/2022            | 2.00-3.00%  | 680,000          |
| County College (Ch. 12) | 01/15/2023            | 4.00%       | 375,000          |
| County College (Ch. 12) | 09/01/2026            | 4.00%       | 2,325,000        |
| County College (Ch. 12) | 03/15/2024            | 1.50-2.00%  | 1,075,000        |
| County College (Ch. 12) | 03/15/2025            | 2.00%       | 1,180,000        |
| County College (Ch. 12) | 03/15/2028            | 2.00-4.00%  | 1,400,000        |
|                         |                       |             | <u>8,051,000</u> |

Total Serial Bonds Outstanding \$ 54,949,000

Bond Anticipation Notes

| <u>Purpose</u>                    | <u>Final Maturity</u> | <u>Rate</u> |                      |
|-----------------------------------|-----------------------|-------------|----------------------|
| Various Capital Improvements      | 06/24/2019            | 3.00%       | <u>\$ 30,000,000</u> |
| Total Debt Issued and Outstanding |                       |             | <u>\$ 84,949,000</u> |

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

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

Summary of Statutory Debt Condition - Annual Debt Statement

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of .603%.

|   | <u>Gross Debt</u> | <u>Deductions</u> | <u>Net Debt</u> |
|---|-------------------|-------------------|-----------------|
| General, Vocational School<br>and County College Debt | \$ 112,711,781    | * \$ 10,036,607   | \$ 102,675,174  |

Net Debt \$102,675,174 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, \$17,017,463,206 = .603%.

\*Includes Bonds issued by the Morris County Improvement Authority which are included as part of the Net Debt. See Note 15 for further information.

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

|   |                |
|---|----------------|
| 2% Average Equalized Valuation of Real Property | \$ 340,349,264 |
| Net Debt  | 102,675,174    |
| Remaining Borrowing Power                       | \$ 237,674,090 |

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

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

| Calendar<br>Year | General Improvements |              | Vocational School |            | County College* |            | Total         |
|------------------|----------------------|--------------|-------------------|------------|-----------------|------------|---------------|
|                  | Principal            | Interest     | Principal         | Interest   | Principal       | Interest   |               |
| 2019             | \$ 8,675,000         | \$ 1,254,413 | \$ 605,000        | \$ 169,513 | \$ 1,115,000    | \$ 171,188 | \$ 11,990,114 |
| 2020             | 6,772,000            | 1,042,701    | 605,000           | 157,225    | 1,137,000       | 132,220    | 9,846,146     |
| 2021             | 6,030,000            | 824,648      | 455,000           | 140,200    | 1,020,000       | 102,019    | 8,571,867     |
| 2022             | 4,950,000            | 596,300      | 505,000           | 121,000    | 1,025,000       | 72,275     | 7,269,575     |
| 2023             | 4,950,000            | 373,550      | 535,000           | 97,525     | 565,000         | 43,150     | 6,564,225     |
| 2024-2028        | 4,996,000            | 124,900      | 1,683,000         | 128,875    | 1,275,000       | 66,825     | 8,274,600     |
|                  | \$ 36,373,000        | \$ 4,216,512 | \$4,388,000       | \$ 814,338 | \$ 6,137,000    | \$ 587,677 | \$ 52,516,527 |

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

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

Net Pension Liability

The State of New Jersey Public Employees' Retirement System's (PERS) net pension liability was calculated to be \$54,580,260 at June 30, 2018. The State of New Jersey Police and Firemen's Retirement System's (PFRS) net pension liability was calculated to be \$37,152,695 at June 30, 2018. See Note 4 for further information on the PERS and PFRS.

Net OPEB Liability

The County's Net OPEB liability related to the County's Post Retirement Benefit Plan was calculated to be \$351,009,095. See Note 17 for further information on this net OPEB liability.

Note 3: Fund Balances Appropriated

Fund balances at December 31, 2018 which are appropriated and included in the introduced budgets as anticipated revenue in their own respective funds for the year ending December 31, 2019 are as follows:

|                     |              |
|---------------------|--------------|
| Current Fund        | \$ 5,866,000 |
| County Library Fund | 480,000      |

Note 4: Pension Plans

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

A. Public Employees' Retirement System (PERS)

Plan Description

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

Benefits Provided

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

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

Note 4: Pension Plans (Cont'd)

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

Benefits Provided (Cont'd)

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

Contributions

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

This unfunded liability is being paid by the employer in level annual payments over a period of 15 years which began with the payments due in the fiscal year ended June 30, 2012 and are adjusted by the rate of return on the actuarial value of assets. County contributions to PERS amounted to \$2,667,617 for 2018.

The employee contribution rate was 7.34% effective July 1, 2017 and increased to 7.50% effective July 1, 2018. Subsequent increases after October 1, 2011 were phased in over 7 years effective on each July 1st to bring the total pension contribution rate to 7.5% of base salary as of July 1, 2018.



COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

Note 4: Pension Plans (Cont'd)

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

Pension Liabilities and Pension Expense

At June 30, 2018, the County's liability was \$54,580,260 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017 which was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2018, the County's proportion was 0.277%, which was a decrease of 0.006% from its proportion measured as of June 30, 2017.

For the year ended December 31, 2018, the County recognized actual pension expense in the amount of \$2,667,617.

Actuarial Assumptions

The total pension liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of July 1, 2017 which was rolled forward to June 30, 2018. This actuarial valuation used the following actuarial assumptions:

|                           |                           |
|---------------------------|---------------------------|
| Inflation Rate            | 2.25%                     |
| Salary Increases:         |                           |
| Through 2026              | 1.65 – 4.15% based on age |
| Thereafter                | 2.65 – 5.15% based on age |
| Investment Rate of Return | 7.00%                     |

Pre-retirement mortality rates were based on the RP-2000 Employee Pre-retirement Mortality Table for male and female active participants. For local employees, mortality tables are set back 2 years for males and 7 years for females. In addition, the tables provide for future improvements in mortality from the base year of 2013 using a generational approach based on the Conduent modified 2014 projection scale. Post-retirement mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (set back 1 year for males and females) for service retirements and beneficiaries of former members. In addition, the tables for service retirements and beneficiaries of former members provide for future improvements in mortality from 2012 to 2013 using Projection Scale AA and using a generational approach based on the Conduent 2014 projection scale thereafter. Disability retirement rates used to value disabled retirees were based on the RP-2000 Disabled Mortality Table (set back 3 years for males and set forward one year for females).

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

Note 4: Pension Plans (Cont'd)

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

Actuarial Assumptions (Cont'd)

The actuarial assumptions used in the July 1, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

Long Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on pension plan investments (7.00% at June 30, 2018) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the Board of Trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS' target asset allocation as of June 30, 2018 are summarized in the following table:

| <u>Asset Class</u>               | <u>Target<br/>Allocation</u> | <u>Long-Term<br/>Expected Real<br/>Rate of<br/>Return</u> |
|----------------------------------|------------------------------|---|
| Risk Management Strategies       | 5.00%                        | 5.51%   |
| Cash Equivalents                 | 5.50%                        | 1.00%   |
| U.S. Treasuries                  | 3.00%                        | 1.87%   |
| Investment Grade Credit          | 10.00%                       | 3.78%   |
| High Yield                       | 2.50%                        | 6.82%   |
| Global Diversified Credit        | 5.00%                        | 7.10%   |
| Credit Oriented Hedge Funds      | 1.00%                        | 6.60%   |
| Debt Related Private Equity      | 2.00%                        | 10.63%  |
| Debt Related Real Estate         | 1.00%                        | 6.61%   |
| Private Real Asset               | 2.50%                        | 11.83%  |
| Equity Related Real Estate       | 6.25%                        | 9.23%   |
| U.S. Equity                      | 30.00%                       | 8.19%   |
| Non-U.S. Developed Market Equity | 11.50%                       | 9.00%   |
| Emerging Markets Equity          | 6.50%                        | 11.64%  |
| Buyouts/Venture Capital          | 8.25%                        | 13.08%  |

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

Note 4: Pension Plans (Cont'd)

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

Discount Rate

The discount rate used to measure the total pension liability was 5.66% as of June 30, 2018. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.87% as of June 30, 2018 based on the Bond Buyer Go 20 Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based upon the contribution rate in the most recent fiscal year. The local employers contributed 100% of their actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through June 30, 2046. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through June 30, 2046, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

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

The following presents the County's proportionate share of the collective net pension liability as of June 30, 2018 calculated using the discount rate as disclosed below, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

|   | June 30, 2018             |                                     |                           |
|---|---------------------------|-------------------------------------|---------------------------|
|   | 1%<br>Decrease<br>(4.66%) | Current<br>Discount Rate<br>(5.66%) | 1%<br>Increase<br>(6.66%) |
| County's proportionate share of the Net Pension Liability | \$ 68,628,387             | \$ 54,580,259                       | \$ 42,800,322             |

Pension Plan Fiduciary Net Position

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

Note 4: Pension Plans (Cont'd)

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

Plan Description

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

Benefits Provided

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

The following represents the membership tiers for PFRS:

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

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

Contributions

The contribution policy for PFRS is set by N.J.S.A. 43:16A and requires contributions by active members and contributing members. The Local employers' contribution amounts are based on an actuarially determined rate which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PFRS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers will be credited with the full payment and any such amounts will not be included in their unfunded liability. The actuaries will determine the unfunded liability of the retirement system, by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability is being paid by the employer in level annual amounts over a period of 15 years, which began with the payments due in the fiscal year ended June 30, 2012 and are adjusted by the rate of return on the actuarial value of the assets.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

Note 4: Pension Plans (Cont'd)

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

Special Funding Situation

Under N.J.S.A. 43:16A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed which legally obligated the State if certain circumstances occurred. The legislation which legally obligates the State is as follows: Chapter 8, P.L. 2000, Chapter 318, P.L. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.L. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The amounts contributed on behalf of the local participating employers under this legislation is considered to be a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan (except for employer specified financed amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statements of the local participating employers related to this legislation. However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability that is associated with the local participating employer. The June 30, 2018 State special funding situation net pension liability amount is the accumulated difference between the annual actuarially determined State obligation under the special funding situation and the actual State contribution through the valuation date. The State special funding situation pension expense for the fiscal year ended June 30, 2018 is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2018. The pension expense is deemed to be a State administrative expense due to the special funding situation.

County contributions to PFRS amounted to \$2,430,019 for the year ended December 31, 2018. During the fiscal year ended June 30, 2018, the State of New Jersey contributed \$298,879 to the PFRS for normal pension benefits on behalf of the County, which is less than the contractually required contribution of \$597,759.

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

Pension Liabilities and Pension Expense

At June 30, 2018, the County's liability for its proportionate share of the net pension liability was \$37,152,695. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017 which was rolled forward to June 30, 2018. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2018, the County's proportion was 0.2746%, which was a decrease of 0.0001% from its proportion measured as of June 30, 2017.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
 (Continued)

Note 4: Pension Plans (Cont'd)

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

Pension Liabilities and Pension Expense (Cont'd)

Additionally, the State's proportionate share of the net pension liability attributable to the County is \$5,046,579 as of June 30, 2018. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017 which was rolled forward to June 30, 2018. The State's proportionate share of the net pension liability associated with the County was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2018, the State's proportion was 0.2746%, which was a decrease of 0.0001% from its proportion measured as of June 30, 2017 which is the same proportion as the County's.

|  |               |
|--|---------------|
| County's Proportionate Share of the Net Pension Liability                              | \$ 37,152,695 |
| State's Proportionate Share of the Net Pension Liability Associated<br>with the County | 5,046,579     |
| Total Net Pension Liability  | \$ 42,199,274 |

For the year ended December 31, 2018, the County recognized total pension expense of \$2,430,019.

Actuarial Assumptions

The total pension liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of July 1, 2017 which was rolled forward to June 30, 2018. This actuarial valuation used the following actuarial assumptions:

|                           |                            |
|---------------------------|----------------------------|
| Inflation Rate            | 2.25%                      |
| Salary Increases:         |                            |
| Through 2026              | 2.10% - 8.98% based on age |
| Thereafter                | 3.10% - 9.98% based on age |
| Investment Rate of Return | 7.00%                      |

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

Note 4: Pension Plans (Cont'd)

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

Actuarial Assumptions (Cont'd)

Pre-retirement mortality rates were based on the RP-2000 Combined Healthy mortality tables projected on a generational basis from the base year of 2000 to 2013 using Projection Scale BB and the Conduent modified 2014 projection scale thereafter. For pre-retirement accidental mortality, a custom table with representative rates was used and there is no mortality improvement assumed. Post-retirement mortality rates for male service retirements-are based on the RP-2000 Combined Healthy Mortality Tables projected on a generational basis using Projection Scale AA from base year of 2012 to 2013 and the Conduent modified 2014 projection scale thereafter. Post-retirement mortality rates for female service retirements and beneficiaries were based on the RP-2000 Combined Healthy Mortality Tables projected on a generational basis from the base year of 2000 to 2013 using Projection Scale BB and the Conduent modified 2014 projection scales thereafter. Disability retirement rates were based on a custom table with representative rates and no mortality improvement assumed.

The actuarial assumptions used in the July 1, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2010 to June 30, 2013.

Long Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on pension plan investments (7.00% at June 30, 2018) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the Board of Trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PFRS' target asset allocation as of June 30, 2018 are summarized in the following table:

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

Note 4: Pension Plans (Cont'd)

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

Long Term Expected Rate of Return (Cont'd)

| <u>Asset Class</u>               | <u>Target Allocation</u> | <u>Rate of Return</u> |
|----------------------------------|--------------------------|-----------------------|
| Risk Management Strategies       | 5.00%                    | 5.51%                 |
| Cash Equivalents                 | 5.50%                    | 1.00%                 |
| U.S. Treasuries                  | 3.00%                    | 1.87%                 |
| Investment Grade Credit          | 10.00%                   | 3.78%                 |
| High Yield                       | 2.50%                    | 6.82%                 |
| Global Diversified Credit        | 5.00%                    | 7.10%                 |
| Credit Oriented Hedge Funds      | 1.00%                    | 6.60%                 |
| Debt Related Private Equity      | 2.00%                    | 10.63%                |
| Debt Related Real Estate         | 1.00%                    | 6.61%                 |
| Private Real Asset               | 2.50%                    | 11.83%                |
| Equity Related Real Estate       | 6.25%                    | 9.23%                 |
| U.S. Equity                      | 30.00%                   | 8.19%                 |
| Non-U.S. Developed Market Equity | 11.50%                   | 9.00%                 |
| Emerging Markets Equity          | 6.50%                    | 11.64%                |
| Buyouts/Venture Capital          | 8.25%                    | 13.08%                |

Discount Rate – PFRS

The discount rate used to measure the total pension liability was 6.51% as of June 30, 2018. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.87% as of June 30, 2018 based on the Bond Buyer Go 20 Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be made based on the contribution rate in the most recent fiscal year. The State employer contributed 50% of the actuarially determined contributions and the local employers contributed 100% of their actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through June 30, 2062. Therefore, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through June 30, 2062, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.



COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

Note 4: Pension Plans (Cont'd)

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

The following presents the total net pension liability (including the State's proportionate share of the net pension liability attributable to the County) as of June 30, 2018 calculated using the discount rate as disclosed above, as well as what the collective net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

|   | June 30, 2018             |                                     |                           |
|---|---------------------------|-------------------------------------|---------------------------|
|   | 1%<br>Decrease<br>(5.51%) | Current<br>Discount Rate<br>(6.51%) | 1%<br>Increase<br>(7.51%) |
| County's proportionate share of the NPL and the State's proportionate share of the Net Pension Liability associated with the County | \$ 62,106,363             | \$ 47,136,608                       | \$ 34,837,252             |

Pension Plan Fiduciary Net Position - PFRS

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

C. Defined Contribution Retirement Program (DCRP)

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

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

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

For DCRP, the County recognized pension expense of \$54,771 for the year ended December 31, 2018. Employee contributions to DCRP amounted to \$100,414 for the year ended December 31, 2018.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(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 \$2,403,849 at December 31, 2018 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 \$2,258,271 on the Other Trust Funds balance sheet at December 31, 2018.

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<br/>Tax Levy</u>    | <u>Cash<br/>Collections</u> | <u>Percentage<br/>of Collection</u> |
|-------------|--------------------------------|-----------------------------|-------------------------------------|
| 2018        | \$ 92,101,859                  | \$ 92,101,859               | 100.00%                             |
| 2017        | 90,172,841                     | 90,172,841                  | 100.00%                             |
| 2016        | 84,850,217                     | 84,850,217                  | 100.00%                             |
| <u>Year</u> | <u>Open Space<br/>Tax Levy</u> | <u>Cash<br/>Collections</u> | <u>Percentage<br/>of Collection</u> |
| 2018        | \$ 395,000                     | \$ 395,000                  | 100.00%                             |
| 2017        | 395,000                        | 395,000                     | 100.00%                             |
| 2016        | 395,000                        | 395,000                     | 100.00%                             |

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

Note 6: Selected Tax Information (Cont'd)

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

| <u>Year</u> | <u>Health<br/>Tax Levy</u>  | <u>Cash<br/>Collections</u> | <u>Percentage<br/>of Collection</u> |
|-------------|-----------------------------|-----------------------------|-------------------------------------|
| 2018        | *                           | *                           | *                                   |
| 2017        | *                           | *                           | *                                   |
| 2016        | \$ 2,298,736                | \$ 2,298,736                | 100.00%                             |
| <u>Year</u> | <u>Library<br/>Tax Levy</u> | <u>Cash<br/>Collections</u> | <u>Percentage<br/>of Collection</u> |
| 2018        | \$ 4,930,866                | \$ 4,930,866                | 100.00%                             |
| 2017        | 4,544,259                   | 4,544,259                   | 100.00%                             |
| 2016        | 4,380,316                   | 4,380,316                   | 100.00%                             |

\* The County Health Fund is part of the Current Fund Budget starting in 2017.

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<br/>Which Taxes Are<br/>Apportioned</u> | <u>County<br/>General<br/>Tax Rate</u> | <u>County<br/>Health<br/>Tax Rate</u> | <u>County<br/>Library<br/>Tax Rate</u> | <u>County<br/>Open Space<br/>Tax Rate</u> |
|-------------|---|--|---------------------------------------|--|---|
| 2018        | \$ 16,972,770,842   | \$ 0.544                               |                                       | \$ 0.036                               | \$ 0.002                                  |
| 2017        | 16,867,913,287  | 0.535                                  |                                       | 0.033                                  | 0.002                                     |
| 2016        | 16,855,188,150  | 0.505                                  | \$ 0.014                              | 0.032                                  | 0.002                                     |

Note 7: Sussex County Municipal Utilities Authority Receivable

The Current Fund balance sheet reflects a receivable from the Sussex County Municipal Utilities Authority ("SCMUA") in the amount of \$343,599.42 at December 31, 2018.

The \$343,599.42 represents funds advanced to the SCMUA for the study of several projects. The SCMUA is to repay the funds when the projects have been completed and permanently financed from proceeds of bonds, temporary bonds or from proceeds of grants received for the projects. However, due to the lack of federal funds available, the construction of the projects under study is questionable; therefore, the collection of the receivable is uncertain. The management of the County feels that if the receivable is not collected, it would not adversely affect the County's financial position because the receivable is offset with a reserve.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

Note 8: Commitment

The County of Sussex and the Sussex County Municipal Utilities Authority (the "SCMUA") have entered into a Deficiency Advance Contract in order to provide security to the holders of obligations of the SCMUA relative to the existing \$52,638,996 Solid Waste New Jersey Infrastructure Bank Bonds, Upper Wallkill Wastewater Facilities Revenue Bonds and the Paulinskill Water Reclamation Facilities USDA – Rural Development Loans. Pursuant to the terms of the Deficiency Advance Contract, the SCMUA can impose and collect from the County of Sussex annual charges, as defined in the contract, in any fiscal year that the SCMUA estimates that the amount of revenue received from all sources will be insufficient to satisfy all of its costs, expenses, or other obligations.

As of November 30, 2018, the SCMUA had outstanding approximately \$37,290,678 of Upper Wallkill Wastewater Facilities Revenue Bonds that are supported by a Deficiency Advance Contract. The SCMUA's wastewater revenues have been sufficient to meet all costs of operation and maintenance and all debt service costs of the Authority with respect to its wastewater system.

As of November 30, 2018, the SCMUA had outstanding approximately \$7,697,869 of Solid Waste New Jersey Infrastructure Bank Bonds that are supported by a Deficiency Advance Contract. The SCMUA's solid waste revenues and surplus had been sufficient to meet all costs of operation and maintenance and all debt service costs of the Authority with respect to its solid waste system.

As of November 30, 2018, the SCMUA had outstanding approximately \$7,650,449 of Paulinskill Basin Water Reclamation Facility USDA –Rural Development Loans which are supported by a Deficiency Advance Contract. The SCMUA's Paulinskill Facility's wastewater revenues have been sufficient to meet all costs of operation and maintenance and all debt service costs of the Authority with respect to its wastewater system.

The SCMUA prepared a 2019 budget which anticipates operating revenues will meet all operating and debt service expenses for 2019. Should the actual revenue plus available reserve funds be insufficient, and if the SCMUA has no other source of funding, the county will be required to advance fund to the SCMUA under the Deficiency Advance Contract to the extent other revenue is not obtained to finance the SCMUA's operations.

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

Note 9: Cash and Cash Equivalents and Investments

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

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

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

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

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

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

Deposits

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

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

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

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

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

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

Investments:

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

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

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

As of December 31, 2018, 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         | \$ 900                           | \$ 35,574,535                        |                                | \$ 35,575,435        |
| Other Trust     |                                  | 14,109,032                           | \$ 81,380                      | 14,190,412           |
| General Capital |                                  | 32,910,827                           | 725,860                        | 33,636,687           |
| County Library  |                                  | 1,220,635                            | 394,662                        | 1,615,297            |
|                 | <u>\$ 900</u>                    | <u>\$ 83,815,029</u>                 | <u>\$ 1,201,902</u>            | <u>\$ 85,017,831</u> |

The carrying amount of the County's cash and cash equivalents and investments at December 31, 2018, was \$85,017,831 and the bank balance was \$85,006,538.

Note 10: Risk Management

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

Property, Liability and Workers' Compensation

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

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

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

Note 10: Risk Management (Cont'd)

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

The December 31, 2018 audit report of the Statewide Insurance Fund is not filed as of the date of this audit. Selected financial information for the Fund as of December 31, 2017 is as follows:

|                        | Statewide<br>Insurance Fund<br>Dec. 31, 2017 |
|------------------------|--|
| Total Assets           | \$ 48,640,942                                |
| Net Position           | \$ 13,386,585                                |
| Total Revenue          | \$ 28,241,347                                |
| Total Expenses         | \$ 23,341,898                                |
| Change in Net Position | \$ 4,899,449                                 |
| Members Dividends      | \$ 560,525                                   |

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

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

New Jersey Unemployment Compensation Insurance

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

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

| <u>Year</u> | <u>Interest<br/>Earnings</u> | <u>County/<br/>Employee<br/>Contributions</u> | <u>Amount<br/>Reimbursed</u> | <u>Ending<br/>Balance</u> |
|-------------|------------------------------|---|------------------------------|---------------------------|
| 2018        | \$ 5,495.67                  | \$ 74,827.39                                  | \$ 44,686.17                 | \$ 575,147.34             |
| 2017        | 668.20                       | 68,475.60                                     | 96,877.95                    | 539,510.45                |
| 2016        | 85.82                        | 59,829.56                                     | 38,341.63                    | 567,244.60                |



COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

Note 11: Interfund Receivables and Payables

The following interfund balances remained on the balance sheet at December 31, 2018:

| <u>Fund</u>                | <u>Interfund<br/>Receivable</u> | <u>Interfund<br/>Payable</u> |
|----------------------------|---------------------------------|------------------------------|
| Current                    | \$ 830,846.08                   | \$ 100,000.00                |
| Federal & State Grant Fund |                                 | 830,846.08                   |
| Other Trust                | <u>100,000.00</u>               |                              |
|                            | <u>\$ 930,846.08</u>            | <u>\$ 930,846.08</u>         |

The interfund receivable in the Current Fund and interfund payable in the Federal and State Grant Fund are the result of expenses paid by the Current Fund that have not been transferred in cash from the Federal and State Grant Fund prior to year-end. The interfund receivable in the Other Trust Funds is due to the reserve for storm recovery due from the Current Fund.

Note 12: Deferred Compensation

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

Note 13: Open Space Trust Fund

On January 17, 2001, the County created an Open Space Trust Fund to provide for farmland preservation and open space acquisition. Collection of funds for the Trust Fund commenced during 2001 with a tax equal to \$.02 per \$100 of total county equalized real property valuation. The levy for 2018 was set at \$.002 per \$100. As of December 31, 2018, the balance in the Open Space Trust Fund was \$4,342,498.79.

Note 14: Economic Dependency

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

Note 15: Contingent Liabilities

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

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

Note 15: Contingent Liabilities (Cont'd)

On December 7, 2011, the Morris County Improvement Authority issued Bonds in the principal amount of \$26,715,000 designated as "County of Sussex Guaranteed Renewable Energy Program Lease Revenue Bonds Series 2011 A" (Federally Taxable). Additionally, in 2015 the Morris County Improvement Authority issued bonds or notes in the principle amount of \$6,750,000 designated as "County of Sussex Guaranteed Renewable Energy Program Lease Revenue Notes and Bonds, Series 2015". The purpose of these fundings was to develop Renewable Energy Projects for various public entities in the County of Sussex including School Districts, Municipalities, the Sussex County Technical School, the Sussex County Community College and the County. In 2012 a dispute arose between the developer and its contractor which delayed the completion of approximately 50% of the projects. On March 3, 2015, the dispute was settled by all parties. The Morris County Improvement Authority issued a Default Notice. The resultant shortage of funds will therefore require, the County of Sussex, as Guarantor, to assume the payment of the remaining \$21,785,000 of outstanding debt at December 31, 2018. The County will offset future debt service with PPA and SREC revenues. Any revenue shortfall will be funded annually by appropriation within the overall County Budget. The 2019 County Budget includes an appropriation of \$1,800,000 to support the County guarantee.

Note 16: Related Party Transactions

During the years ended December 31, 2018 and 2017, the County of Sussex provided financial support for current operations to the following component units:

|   | December 31,  |               |
|---|---------------|---------------|
|   | 2018          | 2017          |
| Sussex County Technical School            | \$ 6,983,864  | \$ 6,973,418  |
| Sussex County Community College           | 4,020,000     | 3,984,500     |
| Sussex County Division of Social Services | 1,513,362     | 1,413,512     |
|   | \$ 12,517,226 | \$ 12,371,430 |

These funds are raised through the County's tax levy and disbursed to the county vocational school, the county college and the Division of Social Services for their operations. There are no amounts due to, or due from, these three entities at December 31, 2018.

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

1. General Information about the County's OPEB Plan

Plan Description and Benefits Provided

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

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

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

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

Plan Description and Benefits Provided (Cont'd)

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

Deductibles of up to \$1,500 per year per person will be reimbursed by the County for the Sheriff's Unit (PBA#138).

Prosecutors hired after 2007 only receive coverage until age 65.

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

Employees Covered by Benefit Terms

As of December 31, 2018, there was a total of 1,022 employees and retirees, reflecting the sum of 660 active employees and 362 retirees.

Total OPEB Liability

The County's OPEB liability of \$351,009,095 was measured as of December 31, 2018 and was determined by an actuarial valuation as of January 1, 2018.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

|                       |                |
|-----------------------|----------------|
| Discount Rate         | 3.64%          |
| Salary Increases      | 3.00% per year |
| Inflation Assumptions | 3.00% per year |

The actuarial valuation assumed the following:

- 1 – The contribution percentage was 20% for future retirees who did not have 20 years of service as of June 28, 2011.
- 2 - The current and future retirees and dependents in the Sheriff's Unit (PBA #138) are expected to utilize 100% of the annual deductible.
- 3 – 100% of eligible retirees are expected to participate.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

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

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

Actuarial Assumptions and Other Inputs (Cont'd)

The investment rate of return in the previous actuarial valuation under GASB 45 was 4.50%.

The selected discount rate was based on the Standard and Poor's Municipal bond 20-year High Grade Index as of December 31, 2018 which is 3.64%.

The following are the health care cost trend rates:

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

Mortality rates were based on the RP-2014 mortality table and MP-2016 projection.

Changes in the Total OPEB Liability

|   | <u>Total OPEB<br/>Liability</u> |
|---|---------------------------------|
| Balance at January 1, 2018                        | \$ 336,608,116                  |
| Changes for Year:                                 |                                 |
| Service Cost                                      | 9,805,934                       |
| Interest Cost                                     | 12,073,390                      |
| Benefit Payments                                  | (9,843,143)                     |
| Difference between Expected and Actual Experience | <u>2,364,798</u>                |
| Net Changes                                       | <u>14,400,979</u>               |
| Balance at December 31, 2018                      | <u>\$ 351,009,095</u>           |

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

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

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

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

The following presents the total OPEB liability of the County as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage lower (2.64 percent) or 1 percentage higher (4.64 percent) than the current discount rate:

|                      | December 31, 2018   |                |                     |
|----------------------|---------------------|----------------|---------------------|
|                      | 1%                  | Discount Rate  | 1%                  |
|                      | Decrease<br>(2.64%) | (3.64%)        | Increase<br>(4.64%) |
| Total OPEB Liability | \$ 418,248,964      | \$ 351,009,095 | \$ 283,769,228      |

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

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

|                      | December 31, 2018            |                              |                              |
|----------------------|------------------------------|------------------------------|------------------------------|
|                      | 1% Decrease                  | Healthcare<br>Trend Rates    | 1% Increase                  |
|                      | (7.0% Decreasing<br>to 4.0%) | (8.0% Decreasing<br>to 5.0%) | (9.0% Increasing<br>to 6.0%) |
| Total OPEB Liability | \$ 290,240,907               | \$ 351,009,095               | \$ 424,137,658               |

OPEB Expense

For the year ended December 31, 2018, the County's OPEB expense was \$22,217,152 as determined by the actuarial valuation.

The County's portion of post-retirement benefits is funded on a pay-as-you go basis from the Current Fund operating budget. During 2018 and 2017, the County had approximately 368 and 363 employees who met eligibility requirements and recognized expenses of approximately \$8,500,300 and \$7,746,616, respectively.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

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

2. State Health Benefit Local Government Retired Employees Plan

General Information about the OPEB Plan

Plan Description

The State Health Benefit Local Government Retired Employees Plan (the Plan) is a cost sharing multiple employer defined benefit other postemployment benefit (OPEB) plan with a special funding situation. It covers employees of local government employers that have adopted a resolution to participate in the Plan. The plan meets the definition of an equivalent arrangement as defined in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for the Postemployment Benefits Other Than Pensions*; therefore, assets are accumulated to pay associated benefits. For additional information about the Plan, please refer to the State of New Jersey (the State), Division of Pensions and Benefits' (the Division) Comprehensive Annual Financial Report (CAFR), which can be found at <https://www.state.nj.us/treasury/pensions/financial-reports.shtml>.

Benefits Provided

The Plan provides medical and prescription drug coverage to retirees and their dependents of the employers. Under the provisions of Chapter 88, P.L. 1974 and Chapter 48, P.L. 1999, local government employers electing to provide postretirement medical coverage to their employees must file a resolution with the Division. Under Chapter 88, local employers elect to provide benefit coverage based on the eligibility rules and regulations promulgated by the State Health Benefits Commission. Chapter 48 allows local employers to establish their own age and service eligibility for employer paid health benefits coverage for retired employees. Under Chapter 48, the employer may assume the cost of postretirement medical coverage for employees and their dependents who: 1) retired on a disability pension; or 2) retired with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer; or 3) retired and reached the age of 65 with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer; or 4) retired and reached age 62 with at least 15 years of service with the employer. Further, the law provides that the employer paid obligations for retiree coverage may be determined by means of a collective negotiations agreement.

In accordance with Chapter 330, P.L. 1997, which is codified in N.J.S.A. 52:14-17.32i, the State provides medical and prescription coverage to local police officers and firefighters, who retire with 25 years of service or on a disability from an employer who does not provide postretirement medical coverage. Local employers were required to file a resolution with the Division in order for their employees to qualify for State-paid retiree health benefits coverage under Chapter 330. The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L. 1989.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

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

2. State Health Benefit Local Government Retired Employees Plan (Cont'd)

General Information about the OPEB Plan (Cont'd)

Contributions

Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

Special Funding Situation

Under Chapter 330, P.L. 1997, the State shall pay the premium or periodic charges for the qualified local police and firefighter retirees and dependents equal to 80 percent of the premium or periodic charge for the category of coverage elected by the qualified retiree under the State managed care plan or a health maintenance organization participating in the program providing the lowest premium or periodic charge. The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L. 1989.

Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 75 and the State is treated as a nonemployer contributing entity. For New Jersey local governments who report under the regulatory basis of accounting, the net OPEB liability and related deferred inflows are not recorded in the financial statements and there is only note disclosure of this information. Since the local participating employers do not contribute under this legislation directly to the plan, there is no net OPEB liability, deferred outflows of resources, or deferred inflows of resources to report in the financial statements of the local participating employers related to this legislation. However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net OPEB liability that is associated with the local participating employer.

Allocation Methodology

GASB Statement No. 75 requires participating employers in the Plan to recognize their proportionate share of the collective net OPEB liability, collective deferred outflows of resources, collective inflows of resources, and collective OPEB expense. The special funding situation's and nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense are based on separately calculated total OPEB liabilities. The nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense are further allocated to employers based on the ratio of the plan members of an individual employer to the total members of the Plan's nonspecial funding situation during the measurement period July 1, 2016 through June 30, 2017. Employer and nonemployer allocation percentages were rounded for presentation purposes.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

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

2. State Health Benefit Local Government Retired Employees Plan (Cont'd)

OPEB Expense

The total OPEB liability as of June 30, 2018 was not available from the State of New Jersey Division of Pensions and Benefits as of the date of this report. The total OPEB liability as of June 30, 2017 was determined by an actuarial valuation as of June 30, 2016, which was rolled forward to June 30, 2017.

The States proportionate share of the net OPEB liability attributable to the County at June 30, 2017 was 34,675,482. At June 30, 2017, the State's proportion related to the County was .398779%. This is the percentage of the total State Share of the net OPEB liability of the Plan.

For the year ended June 30, 2017 the State of New Jersey's OPEB expense related to the County was \$2,481,589.

Actuarial Assumptions and Other Inputs

The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

|                    |                |
|--------------------|----------------|
| Inflation Rate     | 2.50%          |
| Salary Increases*: |                |
| Through 2026       | 1.65% - 8.98%  |
| Thereafter         | 2.65% to 9.98% |

\* - Salary increases are based on the defined benefit plan that the member is enrolled in and his or her age.

Preretirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Employee Male/Female Mortality Table with fully generational mortality improvement projections from the central year using MP-2017 scale. Postretirement mortality rates were based on the RP-2006 Headcount-Weighted Health Annuitant Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale. Disability mortality was based on the RP-2006 Headcount-Weighted Disabled Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale.

Certain actuarial assumptions used in the June 30, 2016 valuation were based on the results of the pension plans' experience studies for which the members are eligible for coverage under this Plan – the Police and Firemen Retirement System (PFRS) and the Public Employees' Retirement System (PERS). The PFRS and PERS experience studies were prepared for the periods July 1, 2010 to June 30, 2013 and July 1, 2011 – June 30, 2014, respectively.



COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

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

2. State Health Benefit Local Government Retired Employees Plan (Cont'd)

Health Care Trend Assumptions

For pre-Medicare preferred provider organization (PPO) medical benefits, this amount initially is 5.9% and decreases to a 5.0% long term trend rate after nine years. For self-insured post 65 PPO medical benefits and HMO medical benefits, the trend rate is 4.5%. For prescription drug benefits, the initial trend rate is 10.5% decreasing to a 5.0% long term rate after eight years. For the Medicare Part B reimbursement, the trend rate is 5.0%. The Medicare Advantage trend rate is 4.5% and will continue in all future years.

Discount Rate

The discount rate for June 30, 2017 was 3.58%. The discount rate for June 30, 2016 was 2.85%. This represents the municipal bond rate as chosen by the State. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

Note 18: Fixed Assets

The following is a schedule of the County of Sussex's fixed assets at December 31, 2018:

|                                  | Balance<br>Dec. 31, 2017 | Additions           | Adjustments/<br>Deletions | Balance<br>Dec. 31, 2018 |
|----------------------------------|--------------------------|---------------------|---------------------------|--------------------------|
| Land                             | \$ 16,415,008            |                     |                           | \$ 16,415,008            |
| Buildings                        | 83,350,896               | \$ 1,072,555        | \$ 1,210,857              | 85,634,308               |
| Machinery, Equipment and Vehicle | 25,970,067               | 2,151,817           | (769,174)                 | 27,352,710               |
| Construction In Progress         | 1,245,339                | 264,576             | (1,210,857)               | 299,058                  |
|                                  | <u>\$ 126,981,310</u>    | <u>\$ 3,488,948</u> | <u>\$ (769,174)</u>       | <u>\$ 129,701,084</u>    |

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

Note 19: Tax Abatement

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

County property tax revenues were potentially reduced by approximately \$553,500 under agreements entered by several municipalities in the County, however, because the County property tax levy is guaranteed to be paid in full by the municipalities, the County collected its full tax levy in 2018. The entities (including nonprofit organizations and redevelopers) under these agreements pay the municipalities an annual service charge or payment in lieu of taxes. Under a certain number of these agreements, the municipalities remit 5% of the annual service charges to the County.

COUNTY OF SUSSEX  
SUPPLEMENTARY DATA

COUNTY OF SUSSEX  
OFFICIALS IN OFFICE AND SURETY BONDS  
YEAR ENDED DECEMBER 31, 2018

| Name                      | Title  | Amount of<br>Bond | Name of Corporate Surety |
|---------------------------|--|-------------------|--------------------------|
| Jonathan M. Rose          | Freeholder Director  | (A)               |                          |
| Sylvia Petillo            | Deputy Freeholder Director   | (A)               |                          |
| George F. Graham          | Freeholder   | (A)               |                          |
| Carl F. Lazzaro           | Freeholder   | (A)               |                          |
| Herbert Yardley           | Freeholder   | (A)               |                          |
| Gregory V. Poff II        | County Administrator   | (A)               |                          |
| Teresa Lyons              | Clerk of the Board of Chosen Freeholders (eff. 1/8/18)                     | (A)               |                          |
| Robert J. Maikis, Jr.     | County Treasurer; Administrator of Finance & Library Services(to 7/8/18)   | \$ 1,000,000.00   | Statewide Insurance Fund |
| Elke Yetter               | County Treasurer; Administrator of Finance & Library Services(eff. 7/9/18) | \$ 1,000,000.00   | Statewide Insurance Fund |
| William Koppenaar         | County Engineer; Administrator of Engineering & Planning                   | (A)               |                          |
| Jeffrey M. Parrott        | County Clerk   | (A)               |                          |
| John Williams             | County Counsel (to 6/30/18)  | (A)               |                          |
| Kevin Kelly(Kelly & Ward) | County Counsel (eff. 7/1/18)   | (A)               |                          |
| Michael F. Strada         | County Sheriff   | (A)               |                          |
| Gary Chiusano             | County Surrogate   | (A)               |                          |
| Francis A. Koch           | County Prosecutor  | (A)               |                          |
| Melissa Rockwell          | County Tax Administrator   | (A)               |                          |
| Robert J. Maikis, Jr.     | Assistant County Treasurer (eff. 7/9/18)                                   | (A)               |                          |
| Mary Jones-Schaming       | Finance Division Director  | (A)               |                          |

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

**COUNTY OF SUSSEX**  
**2018**  
**CURRENT FUND**

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF CASH - TREASURER

|                                       | <u>Ref.</u>      |                  |
|---------------------------------------|------------------|------------------|
| Balance December 31, 2017             | A                | \$ 34,860,312.24 |
| Increased by Receipts:                |                  |                  |
| County Taxes Receivable               | \$ 92,312,876.50 |                  |
| Nonbudget Revenue                     | 1,726,032.33     |                  |
| Interest on Investments               | 679,069.51       |                  |
| Revenue Accounts Receivable           | 8,089,525.99     |                  |
| Central Supply                        | 125,168.31       |                  |
| Reserve for the Sale of County Assets | 2,225.33         |                  |
| Due to Federal and State Grant Fund:  |                  |                  |
| Grant Funds Receivable:               |                  |                  |
| Federal Grants                        | 2,867,936.68     |                  |
| State Grants                          | 2,654,775.33     |                  |
| Private Grants                        | 11,089.00        |                  |
| Reserve for Unappropriated Grants     | 164,616.94       |                  |
|                                       |                  | 108,633,315.92   |
|                                       |                  | 143,493,628.16   |
| Decreased by Disbursements:           |                  |                  |
| 2018 Budget Appropriations            | 94,344,727.86    |                  |
| 2017 Appropriation Reserves           | 4,476,157.85     |                  |
| Accounts Payable                      | 72,824.95        |                  |
| Due to Federal and State Grant Fund:  |                  |                  |
| Appropriated Grant Reserves:          |                  |                  |
| Federal Grants                        | 2,543,971.09     |                  |
| State Grants                          | 3,041,444.04     |                  |
| Private Grants                        | 5,584.16         |                  |
| Central Supply                        | 126,690.24       |                  |
| Due to/from Other Trust Funds:        |                  |                  |
| Interfund Returned                    | 3,245,986.90     |                  |
| County Clerk Fees Refunded            | 61,206.00        |                  |
| Change Fund                           | 50.00            |                  |
| Refund of Prior Year Revenue          | 450.00           |                  |
|                                       |                  | 107,919,093.09   |
| Balance December 31, 2018             | A                | \$ 35,574,535.07 |

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF INVESTMENTS - U.S. GOVERNMENT SECURITIES  
YEAR ENDED DECEMBER 31, 2018

NOT APPLICABLE

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF COUNTY TAXES RECEIVABLE

|                     | Balance<br>Dec. 31, 2017 | 2018<br>Tax Levy        | Added &<br>Omitted<br>Taxes | Cash<br>Received        | Balance<br>Dec. 31, 2018 |
|---------------------|--------------------------|-------------------------|-----------------------------|-------------------------|--------------------------|
| Andover Borough     | \$ 293.19                | \$ 363,961.07           | \$ 78.65                    | \$ 364,254.26           | \$ 78.65                 |
| Andover Township    | 3,711.80                 | 3,690,345.10            | 4,319.95                    | 3,694,056.90            | 4,319.95                 |
| Branchville Borough | 1,792.65                 | 696,688.24              | 204.80                      | 698,480.89              | 204.80                   |
| Byram Township      | 7,712.13                 | 5,376,854.47            | 10,808.95                   | 5,384,566.60            | 10,808.95                |
| Frankford Township  | 15,090.04                | 4,325,852.62            | 11,319.74                   | 4,340,942.66            | 11,319.74                |
| Franklin Borough    | 472.29                   | 2,229,750.31            | 3,108.18                    | 2,230,222.60            | 3,108.18                 |
| Fredon Township     | 4,705.96                 | 2,360,557.90            | 1,166.33                    | 2,365,263.86            | 1,166.33                 |
| Green Township      |                          | 2,510,183.70            | 14,878.19                   | 2,525,061.89            |                          |
| Hamburg Borough     | 3,756.18                 | 1,453,074.69            | 6,360.97                    | 1,456,830.87            | 6,360.97                 |
| Hampton Township    | 4,614.01                 | 3,509,959.51            | 8,928.40                    | 3,514,573.52            | 8,928.40                 |
| Hardyston Township  | 7,283.58                 | 6,048,239.37            | 16,450.53                   | 6,055,522.95            | 16,450.53                |
| Hopatcong Borough   |                          | 8,539,872.79            | 37,569.74                   | 8,577,442.53            |                          |
| Lafayette Township  | 2,439.45                 | 1,864,337.03            | 4,189.25                    | 1,866,776.48            | 4,189.25                 |
| Montague Township   |                          | 1,979,469.16            | 402.67                      | 1,979,871.83            |                          |
| Town of Newton      | 1,766.60                 | 3,439,227.30            | 12,772.70                   | 3,440,993.90            | 12,772.70                |
| Ogdensburg Borough  | 716.62                   | 1,039,005.17            | 1,541.87                    | 1,039,721.79            | 1,541.87                 |
| Sandyston Township  | 1,372.28                 | 1,352,563.17            | 1,213.53                    | 1,353,935.45            | 1,213.53                 |
| Sparta Township     | 65,446.85                | 16,874,865.71           | 36,470.60                   | 16,940,312.56           | 36,470.60                |
| Stanhope Borough    | 273.50                   | 1,714,623.04            | 3,020.23                    | 1,714,896.54            | 3,020.23                 |
| Stillwater Township | 3,836.19                 | 2,461,185.42            | 3,295.27                    | 2,465,021.61            | 3,295.27                 |
| Sussex Borough      |                          | 728,159.81              | 521.39                      | 728,159.81              | 521.39                   |
| Vernon Township     | 15,624.42                | 13,084,336.91           | 8,886.60                    | 13,099,961.33           | 8,886.60                 |
| Walpack Township    | 1,668.18                 | 14,592.75               |                             | 16,260.93               |                          |
| Wantage Township    | 15,590.98                | 6,444,153.76            | 13,603.56                   | 6,459,744.74            | 13,603.56                |
|                     | <u>\$ 158,166.90</u>     | <u>\$ 92,101,859.00</u> | <u>\$ 201,112.10</u>        | <u>\$ 92,312,876.50</u> | <u>\$ 148,261.50</u>     |

Ref.            A

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|                            |                         |
|----------------------------|-------------------------|
| 2018 County Taxes          | \$ 92,101,859.00        |
| 2017 Added & Omitted Taxes | 158,166.90              |
| 2018 Added & Omitted Taxes | <u>52,850.60</u>        |
|                            | <u>\$ 92,312,876.50</u> |



COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

|  | Balance<br>Dec. 31, 2017 | Accrued In<br>2018     | Received               | Balance<br>Dec. 31, 2018 |
|--|--------------------------|------------------------|------------------------|--------------------------|
| County Clerk:                                  |                          |                        |                        |                          |
| Fees   | \$ 124,538.30            | \$ 1,682,354.34        | \$ 1,675,627.04        | \$ 131,265.60            |
| County Surrogate:                              |                          |                        |                        |                          |
| Fees   | 5,648.89                 | 87,652.36              | 86,275.19              | 7,026.06                 |
| County Sheriff:                                |                          |                        |                        |                          |
| Fees   | 36,335.84                | 536,788.14             | 541,512.58             | 31,611.40                |
| County Clerk - (P.L. 2001, Ch. 370)            | 50,249.45                | 641,977.10             | 641,264.35             | 50,962.20                |
| Surrogate - (P.L. 2001, Ch. 370)               | 3,865.00                 | 58,989.09              | 59,456.09              | 3,398.00                 |
| Sheriff - (P.L. 2001, Ch. 370)                 | 18,222.80                | 271,041.81             | 273,498.92             | 15,765.69                |
| Fines:   |                          |                        |                        |                          |
| Other  |                          | 13,100.00              | 13,100.00              |                          |
| Rental - County Buildings                      |                          | 224,340.20             | 224,340.20             |                          |
| Franchise Tax on Stock Insurance               |                          |                        |                        |                          |
| Companies (Other than Life Insurance)          |                          | 198,637.96             | 198,637.96             |                          |
| State Aid - County College Bonds               |                          | 1,427,385.00           | 1,427,385.00           |                          |
| Social and Welfare Services:                   |                          |                        |                        |                          |
| Supplemental Social Security Income            |                          | 194,314.00             | 194,314.00             |                          |
| Transit Revenue                                |                          | 315,449.72             | 315,449.72             |                          |
| Reserve to Pay Debt Service                    |                          | 1,054,000.00           | 1,054,000.00           |                          |
| Reserve to Pay Vocational School Debt Service  |                          | 60,000.00              | 60,000.00              |                          |
| Weights and Measures Trust Fund                |                          | 25,000.00              | 25,000.00              |                          |
| 9-1-1 Emergency Communication Center           |                          | 230,763.84             | 230,763.84             |                          |
| General Capital Fund Balance                   |                          | 127,242.00             | 127,242.00             |                          |
| Trust Fund Reserve for Motor Vehicle Fines     |                          |                        |                        |                          |
| Pledged to Road Maintenance and Repair         |                          | 450,000.00             | 450,000.00             |                          |
| State of N.J. Salary Reimbursement of County   |                          |                        |                        |                          |
| Prosecutor                                     |                          | 65,000.00              |                        | 65,000.00                |
| Reserve for Uniform Fire Code Enforcement      |                          | 58,000.00              | 58,000.00              |                          |
| Public Health Priority Funds/Supplemental Fees |                          | 383,257.97             | 383,257.97             |                          |
| Flu Shots/Clinics Revenue                      |                          | 50,401.13              | 50,401.13              |                          |
|  | <u>\$ 238,860.28</u>     | <u>\$ 8,157,712.66</u> | <u>\$ 8,089,525.99</u> | <u>\$ 305,028.95</u>     |

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

|  | Balance<br>Dec. 31, 2017 | Accrued In<br>2018 | Received in Current Fund | Reclassification | Balance<br>Cancelled | Balance<br>Dec. 31, 2018 |
|--|--------------------------|--------------------|--------------------------|------------------|----------------------|--------------------------|
| <u>U.S. DEPARTMENT OF AGRICULTURE:</u>                             |                          |                    |                          |                  |                      |                          |
| <u>NJ Department of Health:</u>                                    |                          |                    |                          |                  |                      |                          |
| Senior Farmers' Market Nutrition Program #DFHS17WMN005             | \$ 500.00                | \$ 500.00          | \$ 496.00                |                  | \$ 4.00              | \$ 500.00                |
| Senior Farmers' Market Nutrition Program #DFHS18WMN019             |                          |                    |                          |                  |                      |                          |
| <u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES:</u>             |                          |                    |                          |                  |                      |                          |
| <u>NJ Department of Human Services:</u>                            |                          |                    |                          |                  |                      |                          |
| Transportation Block Grant #TFS17019                               | 40,761.00                | 33,660.00          | 3,442.00                 |                  | 37,319.00            | 30,960.00                |
| Transportation Block Grant #TFS18019                               | 13,801.00                | 38,960.00          | 13,302.00                |                  | 499.00               | 26,980.00                |
| Social Services for the Homeless #SHI7019 - TANF                   |                          |                    | 11,980.00                |                  |                      |                          |
| Social Services for the Homeless #SHI8019 - TANF                   |                          |                    |                          |                  |                      |                          |
| Title III Aging - Area Plan Grant:<br>#DOAS17AAA004:               | 17,944.00                |                    | 17,944.00                |                  |                      |                          |
| Title III C-2  | 51.00                    |                    | 51.00                    |                  |                      |                          |
| Title III E  | 73.00                    |                    | 73.00                    |                  |                      |                          |
| Medicaid Match   |                          |                    |                          |                  |                      |                          |
| #DOAS18AAA003:   |                          |                    |                          |                  |                      |                          |
| Title III B  |                          | 157,497.00         | 157,497.00               |                  |                      |                          |
| Title III C-1  |                          | 134,390.00         | 129,390.00               | \$ (5,000.00)    |                      |                          |
| Title III C-2  |                          | 75,738.00          | 80,738.00                | 5,000.00         |                      |                          |
| Title III D  |                          | 14,134.00          | 14,134.00                |                  |                      |                          |
| Title III E  |                          | 52,736.00          | 52,736.00                |                  |                      |                          |
| Medicaid Match   |                          | 5,950.00           | 5,950.00                 |                  |                      |                          |
| MIPPA Medicare Outreach & Enrollment #DOAS15MPA005                 | 1,000.00                 |                    | 951.00                   |                  | 49.00                |                          |
| MIPPA Medicare Outreach & Enrollment #DOAS16MPA002                 | 7,500.00                 |                    | 7,499.00                 |                  | 1.00                 |                          |
| MIPPA Medicare Outreach & Enrollment #DOAS17MPA002                 |                          | 40,000.00          | 39,987.00                |                  |                      | 13.00                    |
| Falls Prevention Program - Matter of Balance #DOAS16FPR009         |                          | 3,000.00           | 2,898.00                 |                  |                      |                          |
| Federal Financial Participation (FFP) #DOAS18AAA003                |                          | 103,508.00         | 103,508.00               |                  | 102.00               |                          |
| Nutrition Services Incentive Program:<br>#DOAS17AAA004             | 5,934.00                 |                    | 5,340.00                 |                  | 594.00               |                          |
| #DOAS18AAA003  |                          | 25,580.00          | 25,570.00                |                  |                      | 10.00                    |
| State Health Insurance Assistance Program (SHIP):<br>#DOAS17SHF005 | 16,265.00                |                    | 16,265.00                |                  |                      |                          |
| #DOAS18SHF003  |                          | 32,000.00          | 12,744.00                |                  |                      | 19,256.00                |

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

|   | Balance<br>Dec. 31, 2017 | Accrued In<br>2018 | Received   | Reclassification | Balance<br>Cancelled | Balance<br>Dec. 31, 2018 |
|---|--------------------------|--------------------|------------|------------------|----------------------|--------------------------|
| <b>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES: (Cont'd)</b> |                          |                    |            |                  |                      |                          |
| NJ Department of Health:  |                          |                    |            |                  |                      |                          |
| Public Health Preparedness and Response for Bioterrorism:       |                          |                    |            |                  |                      |                          |
| 2017 (PHLP18LNC010) 7/1/17 - 6/30/18                            | \$ 219,561.00            | \$                 | 216,841.00 |                  | \$ 2,720.00          | \$ 215,447.00            |
| 2018 (PHLP19LNC016) 7/1/18 - 6/30/19                            |                          |                    | 55,681.00  |                  |                      |                          |
| Special Child Health Services (SCHS) Case Management:           |                          |                    |            |                  |                      |                          |
| #DFHS18CSE018 7/1/17 - 6/30/18                                  | 15,192.00                | 9,192.00           | 15,192.00  |                  |                      | 9,192.00                 |
| #DFHS19CSE017 7/1/18 - 6/30/19                                  |                          |                    |            |                  |                      |                          |
| Comprehensive Cancer Control Planning:                          |                          |                    |            |                  |                      |                          |
| #DCHS19CCC009 7/1/18 - 6/30/19                                  |                          | 9,955.00           | 9,843.00   |                  |                      | 112.00                   |
| Cancer Education & Early Detection (CEED):                      |                          |                    |            |                  |                      |                          |
| #DFHS18CED014 7/1/17 - 6/30/18                                  | 23,287.00                | 60,744.00          | 23,287.00  |                  |                      | 60,744.00                |
| #DFHS18CED014 7/1/17 - 6/30/18                                  |                          |                    |            |                  |                      |                          |
| <b>U.S. DEPARTMENT OF JUSTICE:</b>                              |                          |                    |            |                  |                      |                          |
| NJ Department of Law & Public Safety:                           |                          |                    |            |                  |                      |                          |
| Division of Criminal Justice:                                   |                          |                    |            |                  |                      |                          |
| Victims of Crime Act (VOCA) Victim Assistance:                  |                          |                    |            |                  |                      |                          |
| #VCS-62-15 10/1/15-3/31/18 - Supplemental                       | 400,000.00               |                    | 400,000.00 |                  |                      |                          |
| #V-19-15 6/16/16-6/15/17  | 122,636.00               |                    | 122,636.00 |                  |                      |                          |
| #V-85-15 7/1/17-6/30/18   |                          | 203,363.00         | 104,601.30 |                  | 98,761.70            |                          |
| Edward Byrne Memorial Justice Assistance Grant:                 |                          |                    |            |                  |                      |                          |
| JAG 1-20-14 Megan's Law & LLEA 1/1/17 - 9/30/17                 | 1,198.05                 | 4,005.00           | 1,198.05   |                  |                      |                          |
| JAG 1-19-16 Megan's Law & LLEA 10/1/17 - 9/30/18                |                          |                    | 4,005.00   |                  |                      |                          |
| Sexual Assault Nurse Examiner/Response Team (SANE/SART):        |                          |                    |            |                  |                      |                          |
| 2017 #VS-41-15 10/1/16 - 9/30/17                                | 9,912.87                 |                    |            |                  |                      |                          |
| 2018 #VS-62-15 10/1/17 - 9/30/18                                |                          |                    |            |                  |                      |                          |
| Multi-jurisdictional Gang, Guns & Narcotics Task Force:         |                          |                    |            |                  |                      |                          |
| #JAG 1-19TF-16 7/1/17-6/30/18                                   |                          | 62,614.00          | 56,536.99  |                  | 9,912.87             |                          |
| Violence Against Women Act (VAWA):                              |                          |                    |            |                  |                      |                          |
| #VAWA-48-15 5/16/17 - 5/15/18                                   | 7,483.00                 | 54,363.00          | 40,887.00  |                  | 6,077.01             | 13,476.00                |
| #VAWA-48-15 5/16/17 - 5/15/18                                   |                          | 8,760.00           | 7,483.00   |                  |                      | 8,760.00                 |

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

(Continued)

|   | Dec. 31, 2017 | 2018          | Received   | Reclassification | Cancelled    | Dec. 31, 2018 |
|---|---------------|---------------|------------|------------------|--------------|---------------|
| <u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>                  |               |               |            |                  |              |               |
| State Homeland Security Emergency Management Performance:     |               |               |            |                  |              |               |
| 2015 FFY15 #EMW-2015-SS-00039-S01                             | \$ 26,651.81  |               | 7,885.06   |                  | \$ 18,766.75 | \$ 25,183.32  |
| 2016 FFY16 #EMW-2016-SS-00052-S01                             | 83,206.82     |               | 58,023.50  |                  |              | 168,182.33    |
| 2017 FFY17 #EMW-2017-SS-00043-S01                             | 168,182.33    |               |            |                  |              | 163,608.41    |
| 2018 FFY18 #EMW-2018-SS-00028-S01                             |               | \$ 163,608.41 |            |                  |              |               |
| NJ Department of Law & Public Safety:                         |               |               |            |                  |              |               |
| Division of State Police:                                     |               |               |            |                  |              |               |
| Emergency Management Agency Assistance (EMAA):                |               |               |            |                  |              |               |
| FFY15 #FY15-EMPG-EMAA-1900                                    |               | 55,000.00     | 55,000.00  |                  |              |               |
| <u>U.S. DEPARTMENT OF TRANSPORTATION:</u>                     |               |               |            |                  |              |               |
| NJ Department of Law & Public Safety:                         |               |               |            |                  |              |               |
| North Jersey Transportation Planning Authority:               |               |               |            |                  |              |               |
| Federal Transit Administration - Section 5311:                |               |               |            |                  |              |               |
| Operating/Non-Operating:                                      |               |               |            |                  |              |               |
| CY2017  | 373,502.27    |               | 373,355.60 |                  |              | 146.67        |
| CY2018  |               | 741,667.00    | 442,560.57 |                  |              | 299,106.43    |
| Federal Transit Administration - Section 5310:                |               |               |            |                  |              |               |
| Operating/Non-Operating:                                      |               |               |            |                  |              |               |
| 5310 FY13 2017/18 Operating                                   | 67,497.87     |               | 67,497.87  |                  |              | 42,480.00     |
| 5310 FY13 2017/18 Mobility Management                         | 42,480.00     |               |            |                  |              | 48,661.64     |
| 5310 FY14 CY2018 Operating                                    |               | 110,000.00    | 61,338.36  |                  |              |               |
| <u>U.S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT:</u>    |               |               |            |                  |              |               |
| NJ Department of Community Affairs:                           |               |               |            |                  |              |               |
| Small Cities Prog. - Community Development Block Grant (CDBG) |               | 200,000.00    |            |                  |              | 200,000.00    |
| <u>U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA):</u>            |               |               |            |                  |              |               |
| NJ Department of Environmental Protection:                    |               |               |            |                  |              |               |
| 2017 County Environmental Health Act (CEHA) #EN17-028 2016/17 | 14,375.00     |               | 14,375.00  |                  |              | 14,375.00     |
| 2018 County Environmental Health Act (CEHA) #EN18-028 2017/18 |               | 14,375.00     |            |                  |              |               |
| <u>FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA):</u>            |               |               |            |                  |              |               |
| NJ Department of Law & Public Safety:                         |               |               |            |                  |              |               |
| Division of State Police:                                     |               |               |            |                  |              |               |
| Multi-Jurisdictional Hazard Mitigation Plan Update:           |               |               |            |                  |              |               |
| Sheriff's Generator #HMGP-DR-4086-NJ-0520                     | 274,800.00    |               |            |                  |              | 274,800.00    |
| FEMA Project #HMGP-DR-4086-013                                | 8,460.00      |               |            |                  | 8,460.00     |               |

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

U.S. DEPARTMENT OF LABOR:  
NJ Department of Labor & Workforce Development:  
Library Career Connections  
2016 - 6/1/2016-5/31/2017 (+ \$15,023, ext. thru 5/31/18)  
2018 - 6/1/2018-6/30/2019

|  | Balance<br>Dec. 31, 2017 | Accrued In<br>2018 | Received        | Reclassification | Balance<br>Cancelled | Balance<br>Dec. 31, 2018 |
|--|--------------------------|--------------------|-----------------|------------------|----------------------|--------------------------|
|  | \$ 22,015.11             | \$ 18,000.00       | \$ 17,349.85    |                  | \$ 4,665.26          | \$ 10,835.47             |
|  | \$ 1,984,270.13          | \$ 2,704,427.41    | \$ 2,867,936.68 | \$ 0.00          | \$ 187,931.59        | \$ 1,632,829.27          |

Ref. A

Cash Received

|                 |
|-----------------|
| \$ 2,867,936.68 |
| \$ 2,867,936.68 |

A

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

|   | Balance<br>Dec. 31, 2017 | Accrued In<br>2018 | Received in Current Fund | Balance<br>Cancelled | Balance<br>Dec. 31, 2018 |
|---|--------------------------|--------------------|--------------------------|----------------------|--------------------------|
| <b>NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES:</b>       |                          |                    |                          |                      |                          |
| Health Service Contract - Case Management Services -        |                          |                    |                          |                      |                          |
| Handicapped Children:                                       |                          |                    |                          |                      |                          |
| 2016/17 #DFHS17CSE020 (+ \$2,000)                           | \$ 1,144.00              |                    |                          | \$ 1,144.00          |                          |
| 2017/18 #DFHS18CSE018                                       | 60,712.00                |                    | 60,712.00                |                      |                          |
| 2018/19 #DFHS19CSE017                                       |                          | \$ 84,559.00       | 24,320.00                |                      | \$ 60,239.00             |
| Right to Know:  |                          |                    |                          |                      |                          |
| 2017/18 #EPID18RTK17L                                       | 7,035.00                 |                    | 7,035.00                 |                      |                          |
| 2018/19 #EPID19RTK15L                                       |                          | 9,380.00           | 2,345.00                 |                      | 7,035.00                 |
| NJ Comprehensive Cancer Control Plan Grant:                 |                          |                    |                          |                      |                          |
| 2016/17 #DFHS17CCC008 (+ \$29,950; ext. thru 9/30/17)       | 29,950.00                |                    | 19,561.00                | 10,389.00            |                          |
| 2017/18 #DFHS18CCC016 (+ \$12,268)                          | 89,450.00                |                    | 88,671.00                | 13,047.00            |                          |
| 2018/19 #DCHS19CCC009                                       |                          | 119,460.00         |                          |                      | 119,460.00               |
| NJ Cancer Education & Early Detection (NJCEED):             |                          |                    |                          |                      |                          |
| 2017/18 #DFHS18CED014                                       | 165,902.00               |                    | 143,776.00               | 22,126.00            |                          |
| 2018/19 #DCHS19CED014                                       |                          |                    |                          |                      | 143,572.00               |
| Alcoholism Program - Alcoholism Services:                   |                          |                    |                          |                      |                          |
| #16-541-ADA-C-0   | 22,228.00                |                    |                          |                      | 22,228.00                |
| #17-590-ADA-0   | 132,558.00               |                    | 89,464.00                |                      | 43,094.00                |
| #18-541-ADA-0   |                          | 334,131.00         | 92,029.00                |                      | 242,102.00               |
| Division of Aging Services - Sussex County Area Plan Grant: |                          |                    |                          |                      |                          |
| State Home Delivered Meals (SHDM):                          |                          |                    |                          |                      |                          |
| 2018  |                          | 19,486.00          | 19,486.00                |                      |                          |
| State Matching Funds:                                       |                          |                    |                          |                      |                          |
| Title III B-D:  |                          |                    |                          |                      |                          |
| 2018  |                          | 19,957.00          | 19,957.00                |                      |                          |
| Title III E:  |                          |                    |                          |                      |                          |
| 2017  |                          |                    | 546.00                   |                      |                          |
| 2018  | 546.00                   |                    | 15,781.00                |                      |                          |
| State Weekend Home Delivered Meals (SWHDM):                 |                          |                    |                          |                      |                          |
| 2018  |                          | 13,000.00          | 13,000.00                |                      |                          |

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

|   | Balance<br>Dec. 31, 2017 | Accrued In<br>2018 | Received | Balance<br>Cancelled | Balance<br>Dec. 31, 2018 |
|---|--------------------------|--------------------|----------|----------------------|--------------------------|
| <u>NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES: (Cont'd)</u>  |                          |                    |          |                      |                          |
| Office on Aging - Sussex County Area Plan Grant: (Cont'd)       |                          |                    |          |                      |                          |
| Safe Housing & Transportation Program (SHTP):                   |                          |                    |          |                      |                          |
| 2018  | \$                       | 12,971.00          | \$       |                      | 12,971.00                |
| 2018  |                          | 57,432.00          |          |                      | 57,432.00                |
| 2018  |                          | 12,905.00          |          |                      | 12,905.00                |
| State Aid Reimbursement Program:                                |                          |                    |          |                      |                          |
| 2018  |                          | 58,000.00          |          |                      | 58,000.00                |
| Adult Protective Services (APS)/Vulnerable Adults:              |                          |                    |          |                      |                          |
| 2017  | \$                       |                    |          | \$                   |                          |
| 2018  |                          | 75,082.00          |          | 413.00               | 6,587.00                 |
| 2018  |                          | 23,810.00          |          |                      | 62,091.00                |
| 2018  |                          | 23,563.00          |          |                      | 23,810.00                |
| Care Coordination/Care Management Quality Assurance (CMQA):     |                          |                    |          |                      |                          |
| Childhood Lead Exposure Prevention (CLEP) pass thru Warren Co.: |                          |                    |          |                      |                          |
| #DFHS18CHD024 1/1/18 - 6/30/18                                  |                          |                    |          |                      |                          |
| <u>NJ DEPARTMENT OF HUMAN SERVICES:</u>                         |                          |                    |          |                      |                          |
| Division of Disability Services:                                |                          |                    |          |                      |                          |
| Personal Assistance Services Program (PASP):                    |                          |                    |          |                      |                          |
| 2017 #17AVVN  | 2,453.65                 |                    |          |                      | 2,453.65                 |
| 2018 #18AVVN  |                          | 14,722.00          |          |                      | 14,722.00                |
| Division of Family Development:                                 |                          |                    |          |                      |                          |
| Social Services for the Homeless (SSH):                         |                          |                    |          |                      |                          |
| 2015/16 #SH16019  | 398.00                   |                    |          |                      | 398.00                   |
| 2016/17 #SH17019 (+ \$74,367; ext. thru 12/31/17)               | 73,042.00                |                    |          |                      | 67,689.00                |
| 2018 #SH18019   |                          | 183,736.00         |          |                      | 93,312.00                |
| Intoxicated Driver Resource Center (IDRC):                      |                          |                    |          |                      |                          |
| 2017  | 9,731.00                 |                    |          |                      | 9,731.00                 |
| 2018  |                          | 98,094.00          |          |                      | 98,094.00                |
| <u>NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS:</u>           |                          |                    |          |                      |                          |
| Veterans Transportation Services:                               |                          |                    |          |                      |                          |
| 2017/2018 #VL18T82  | 6,000.00                 |                    |          |                      | 6,000.00                 |
| 2018/2019 #VL19T82  |                          | 9,000.00           |          |                      | 3,000.00                 |
|   |                          |                    |          |                      | \$                       |
|   |                          |                    |          |                      | 12,991.00                |

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

|  | Balance<br>Dec. 31, 2017 | Accrued In<br>2018 | Received   | Balance<br>Cancelled | Balance<br>Dec. 31, 2018 |
|--|--------------------------|--------------------|------------|----------------------|--------------------------|
| <b><u>NJ DEPARTMENT OF THE TREASURY:</u></b>                         |                          |                    |            |                      |                          |
| Governor's Council on Alcoholism & Drug Abuse:                       |                          |                    |            |                      |                          |
| Municipal Alliance to Prevent Alcoholism & Drug Abuse:               |                          |                    |            |                      |                          |
| 2016/17 7/1/16 - 6/30/17   | \$ 15,659.55             |                    |            | \$ 15,659.55         |                          |
| 2017/18 7/1/17 - 6/30/18   | 210,366.00               |                    | 196,414.57 |                      | \$ 13,951.43             |
| 2018/19 7/1/18 - 6/30/19   |                          | \$ 210,366.00      |            |                      | 210,366.00               |
| <b><u>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</u></b>              |                          |                    |            |                      |                          |
| Juvenile Justice Commission:   |                          |                    |            |                      |                          |
| Juvenile Detention Alternatives Initiative (JDAI):                   |                          |                    |            |                      |                          |
| 2017 #JDAI-17-IF-19  | 56,973.46                |                    | 21,402.73  |                      | 35,570.73                |
| 2018 #JDAI-18-IF-19  |                          | 62,000.00          | 27,876.67  |                      | 34,123.33                |
| State/Community Partnership Program:                                 |                          |                    |            |                      |                          |
| 2017   | 264,038.31               |                    | 154,904.40 |                      | 109,133.91               |
| 2018   |                          | 368,500.00         | 164,195.99 |                      | 204,304.01               |
| Division of Criminal Justice:  |                          |                    |            |                      |                          |
| County Prosecutor Insurance Fraud Reimbursement Program:             |                          |                    |            |                      |                          |
| 2017 Cycle 17  | 58,505.60                |                    | 44,006.77  | 14,498.83            |                          |
| 2018 Cycle 18  |                          | 125,922.69         | 65,355.87  |                      | 60,566.82                |
| <b><u>NJ DEPARTMENT OF CHILDREN &amp; FAMILIES:</u></b>              |                          |                    |            |                      |                          |
| Division of Youth & Family Services:                                 |                          |                    |            |                      |                          |
| Human Services Advisory Council (HSAC)/Child Abuse Missing Children: |                          |                    |            |                      |                          |
| #18ALUN  |                          | 63,836.00          |            |                      | 63,836.00                |
| Youth Incentive Program (YIP):                                       |                          |                    |            |                      |                          |
| #18OGUR  |                          | 36,874.00          |            |                      | 36,874.00                |



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

|   | Balance<br>Dec. 31, 2017 | Accrued In<br>2018     | Received               | Balance<br>Cancelled | Balance<br>Dec. 31, 2018 |
|---|--------------------------|------------------------|------------------------|----------------------|--------------------------|
| <u>NJ TRANSIT CORPORATION:</u>                                |                          |                        |                        |                      |                          |
| Senior Citizen & Disabled Residents Transportation Assistance |                          |                        |                        |                      |                          |
| Program:  |                          |                        |                        |                      |                          |
| Operating:  |                          |                        |                        |                      |                          |
| 2016  | \$ 218,372.25            |                        |                        | \$ 218,372.25        |                          |
| 2017  | 194,589.53               |                        | 121,323.19             |                      | \$ 73,266.34             |
| 2018  |                          | \$ 474,027.16          | 227,257.15             |                      | 246,770.01               |
| Administration:   |                          |                        |                        |                      |                          |
| 2016  | 7,830.91                 |                        |                        | 7,830.91             |                          |
| 2017  | 41,648.82                |                        | 35,360.99              |                      | 6,287.83                 |
| 2018  |                          | 84,460.00              | 54,282.64              |                      | 30,177.36                |
| Job Access Reverse Commute:                                   |                          |                        |                        |                      |                          |
| SFY2018 NJ JARC 4 7/1/17 - 6/30/18                            |                          |                        |                        |                      |                          |
| SFY2019 NJ JARC 5 7/1/18 - 6/30/19                            |                          | 120,000.00             | 120,000.00             |                      | 120,000.00               |
| County Environmental Health Act (CEHA):                       |                          |                        |                        |                      |                          |
| 2016/17 #EN17-028 7/1/16 - 6/30/17                            | 156,710.00               |                        | 153,872.50             | 2,837.50             | 156,610.00               |
| 2017/18 #EN18-028 7/1/17 - 6/30/18                            |                          |                        |                        |                      |                          |
| Division of Solid Waste Administration:                       |                          |                        |                        |                      |                          |
| 2018 Clean Communities Program                                |                          | 101,278.48             | 101,278.48             |                      |                          |
| <u>NJ DEPARTMENT OF LABOR &amp; WORKFORCE DEVELOPMENT:</u>    |                          |                        |                        |                      |                          |
| 2017/18 Work First NJ TANF & GA/Food Stamps                   |                          | 61,985.00              | 61,985.00              |                      |                          |
| Library Career Connections                                    |                          |                        |                        |                      |                          |
| 2016 - 6/1/2016-5/31/2017 (+ \$15,023; ext. thru 5/31/18)     | 22,015.26                |                        | 17,349.75              | 4,665.51             |                          |
| 2018 - 6/1/2018-5/31/2019                                     |                          | 18,000.00              | 7,164.46               |                      | 10,835.54                |
|   | <u>\$ 1,854,859.34</u>   | <u>\$ 3,344,768.33</u> | <u>\$ 2,814,053.81</u> | <u>\$ 326,465.55</u> | <u>\$ 2,059,108.31</u>   |
|   | Ref.                     | A                      |                        |                      | A                        |
| Cash Received   |                          | \$ 2,654,775.33        |                        |                      |                          |
| Unappropriated Grant Reserves                                 |                          | 159,278.48             |                        |                      |                          |
|   |                          | <u>\$ 2,814,053.81</u> |                        |                      |                          |

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

|  | Balance<br>Dec. 31, 2017 | Accrued In<br>2018 | Received in Current Fund | Balance<br>Cancelled | Balance<br>Dec. 31, 2018 |
|--|--------------------------|--------------------|--------------------------|----------------------|--------------------------|
| Jewish Community Foundation of<br>MetroWest NJ   |                          |                    |                          |                      |                          |
| Grotta Fund for Senior Care:   |                          |                    |                          |                      |                          |
| 2014   | \$ 0.50                  |                    |                          |                      | \$ 0.50                  |
| 2015   | 30,000.00                |                    |                          | \$ 30,000.00         |                          |
| Atlantic Health System:  |                          |                    |                          |                      |                          |
| Healthy Communities Initiative:  |                          |                    |                          |                      |                          |
| NJ Health Communities<br>Network (NJHCN) -<br>Community Grants Program                               |                          | \$ 20,000.00       | \$ 10,000.00             |                      | 10,000.00                |
| North Jersey Health Collaborative:<br>Forward Franklin Initiative -<br>Community Revitalization Fund |                          |                    | 1,089.00                 |                      |                          |
|  | \$ 30,000.50             | \$ 21,089.00       | \$ 11,089.00             | \$ 30,000.00         | \$ 10,000.50             |
| <u>Ref.</u>  | A                        |                    |                          |                      | A                        |
| Cash Received  |                          |                    | \$ 11,089.00             |                      |                          |
|  |                          |                    | \$ 11,089.00             |                      |                          |

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2017 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2018

|   | Balance<br>Dec. 31, 2017 | Balance<br>After<br>Transfers | Paid or<br>Charged | Balance<br>Lapsed |
|---|--------------------------|-------------------------------|--------------------|-------------------|
| GENERAL GOVERNMENT:                         |                          |                               |                    |                   |
| County Administrator's Office:              |                          |                               |                    |                   |
| Salaries and Wages                          | \$ 15,593.96             | \$ 15,593.96                  |                    | \$ 15,593.96      |
| Other Expenses                              | 8,988.99                 | 8,988.99                      | \$ 759.78          | 8,229.21          |
| Purchasing Department:                      |                          |                               |                    |                   |
| Salaries and Wages                          | 5,307.22                 | 5,307.22                      |                    | 5,307.22          |
| Other Expenses                              | 8,326.91                 | 8,326.91                      | 2,194.48           | 6,132.43          |
| Central Services:                           |                          |                               |                    |                   |
| Salaries and Wages                          | 322.77                   | 322.77                        |                    | 322.77            |
| Other Expenses                              | 651.55                   | 651.55                        | 617.64             | 33.91             |
| Employee Services:                          |                          |                               |                    |                   |
| Salaries and Wages                          | 16,585.42                | 16,585.42                     |                    | 16,585.42         |
| Other Expenses                              | 33,136.43                | 33,136.43                     | 7,760.82           | 25,375.61         |
| Public Employees' Award Program:            |                          |                               |                    |                   |
| Other Expenses                              | 2,309.10                 | 2,309.10                      | 225.00             | 2,084.10          |
| Board of Chosen Freeholders:                |                          |                               |                    |                   |
| Salaries and Wages                          | 0.64                     | 0.64                          |                    | 0.64              |
| Other Expenses                              | 9,967.33                 | 9,967.33                      | 534.77             | 9,432.56          |
| Clerk of the Board:                         |                          |                               |                    |                   |
| Salaries and Wages                          | 3,049.67                 | 3,049.67                      |                    | 3,049.67          |
| Other Expenses                              | 8,518.18                 | 8,518.18                      | 1,094.95           | 7,423.23          |
| County Clerk's Office:                      |                          |                               |                    |                   |
| Salaries and Wages                          | 9,553.59                 | 9,553.59                      |                    | 9,553.59          |
| Other Expenses                              | 28,350.86                | 28,350.86                     | 2,821.88           | 25,528.98         |
| Board of Elections:                         |                          |                               |                    |                   |
| Salaries and Wages                          | 3,052.30                 | 3,052.30                      |                    | 3,052.30          |
| Other Expenses                              | 62,061.15                | 62,061.15                     | 48,415.88          | 13,645.27         |
| County Clerk (Elections):                   |                          |                               |                    |                   |
| Other Expenses                              | 14,753.45                | 14,753.45                     | 101.99             | 14,651.46         |
| County Treasurer's Office:                  |                          |                               |                    |                   |
| Salaries and Wages                          | 7,381.11                 | 7,381.11                      |                    | 7,381.11          |
| Other Expenses                              | 45,781.45                | 45,781.45                     | 15,903.73          | 29,877.72         |
| Budget Management:                          |                          |                               |                    |                   |
| Salaries and Wages                          | 0.04                     | 0.04                          |                    | 0.04              |
| Other Expenses                              | 3,814.01                 | 3,814.01                      | 62.11              | 3,751.90          |
| Annual Audit                                | 136,333.00               | 136,333.00                    | 136,333.00         |                   |
| Technology & Information Management:        |                          |                               |                    |                   |
| Salaries and Wages                          | 6,183.35                 | 6,183.35                      |                    | 6,183.35          |
| Other Expenses                              | 113,467.16               | 113,467.16                    | 76,291.00          | 37,176.16         |
| Office of Geographical Information Systems: |                          |                               |                    |                   |
| Other Expenses                              | 13,418.00                | 13,418.00                     | 13,418.00          |                   |

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2017 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2018

(Continued)

|                                      | Balance<br>Dec. 31, 2017 | Balance<br>After<br>Transfers | Paid or<br>Charged | Balance<br>Lapsed |
|--------------------------------------|--------------------------|-------------------------------|--------------------|-------------------|
| GENERAL GOVERNMENT:                  |                          |                               |                    |                   |
| Records Management:                  |                          |                               |                    |                   |
| Salaries and Wages                   | \$ 203.11                | \$ 203.11                     |                    | \$ 203.11         |
| Other Expenses                       | 28,917.31                | 28,917.31                     | \$ 28,123.81       | 793.50            |
| Board of Taxation:                   |                          |                               |                    |                   |
| Salaries and Wages                   | 467.95                   | 467.95                        |                    | 467.95            |
| Other Expenses                       | 2,404.81                 | 2,404.81                      | 1,302.85           | 1,101.96          |
| County Counsel:                      |                          |                               |                    |                   |
| Salaries and Wages                   | 36,505.30                | 6,505.30                      |                    | 6,505.30          |
| Other Expenses                       | 186,822.47               | 186,822.47                    | 44,316.24          | 142,506.23        |
| County Adjuster's Office:            |                          |                               |                    |                   |
| Salaries and Wages                   | 20,658.04                | 658.04                        |                    | 658.04            |
| Other Expenses                       | 45,629.83                | 95,629.83                     | 17,947.80          | 77,682.03         |
| County Surrogate:                    |                          |                               |                    |                   |
| Salaries and Wages                   | 6,226.80                 | 6,226.80                      |                    | 6,226.80          |
| Other Expenses                       | 28,562.00                | 28,562.00                     | 10,378.50          | 18,183.50         |
| Engineering and Road Administration: |                          |                               |                    |                   |
| Salaries and Wages                   | 146,337.20               | 26,337.20                     |                    | 26,337.20         |
| Other Expenses                       | 42,835.29                | 42,835.29                     | 32,637.94          | 10,197.35         |
| LAND USE ADMINISTRATION:             |                          |                               |                    |                   |
| Sussex County Planning Department:   |                          |                               |                    |                   |
| Salaries and Wages                   | 31,312.25                | 31,312.25                     |                    | 31,312.25         |
| Other Expenses                       | 15,033.29                | 15,033.29                     | 5,409.07           | 9,624.22          |
| CODE ENFORCEMENT AND ADMINISTRATION: |                          |                               |                    |                   |
| Uniform Construction Code:           |                          |                               |                    |                   |
| Appeal Board:                        |                          |                               |                    |                   |
| Other Expenses                       | 4,675.00                 | 4,675.00                      | 23.40              | 4,651.60          |
| Weights and Measures:                |                          |                               |                    |                   |
| Salaries and Wages                   | 21,320.07                | 21,320.07                     |                    | 21,320.07         |
| Other Expenses                       | 12,491.41                | 12,491.41                     | 2,046.14           | 10,445.27         |
| INSURANCE                            |                          |                               |                    |                   |
| Other Insurance Premiums             | 120,891.13               | 60,891.13                     |                    | 60,891.13         |
| Worker's Compensation                | 38,733.47                | 38,733.47                     |                    | 38,733.47         |
| Employee Group Insurance             | 858,622.28               | 258,622.28                    | 135,269.17         | 123,353.11        |
| Health Benefit Waiver                | 99,618.28                | 99,618.28                     | 59,329.66          | 40,288.62         |
| Unemployment Compensation            |                          |                               |                    |                   |
| Insurance (N.J.S.A. 43:21-3 et seq.) | 62,864.88                | 62,864.88                     |                    | 62,864.88         |
| PUBLIC SAFETY:                       |                          |                               |                    |                   |
| Office of Emergency Management:      |                          |                               |                    |                   |
| Salaries and Wages                   | 3,721.36                 | 3,721.36                      |                    | 3,721.36          |
| Other Expenses                       | 58,678.74                | 58,678.74                     | 45,804.75          | 12,873.99         |

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2017 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2018

(Continued)

|   | Balance<br>Dec. 31, 2017 | Balance<br>After<br>Transfers | Paid or<br>Charged | Balance<br>Lapsed |
|---|--------------------------|-------------------------------|--------------------|-------------------|
| <b>PUBLIC SAFETY</b>                              |                          |                               |                    |                   |
| 9-1-1 ECC   |                          |                               |                    |                   |
| Salaries and Wages                                | \$ 66,331.43             | \$ 66,331.43                  |                    | \$ 66,331.43      |
| Other Expenses                                    | 235,772.31               | 235,772.31                    | \$ 166,164.96      | 69,607.35         |
| County Medical Examiner:                          |                          |                               |                    |                   |
| Other Expenses                                    | 31,379.91                | 31,379.91                     | 23,003.56          | 8,376.35          |
| Volunteer Fire Company                            |                          |                               |                    |                   |
| Appropriation to Aid Uniforms<br>(R.S. 40:23-8.9) | 768.00                   | 768.00                        | 576.00             | 192.00            |
| Aid to Volunteer Rescue and Ambulance             |                          |                               |                    |                   |
| Squads (R.S. 40:23-8.9)                           | 5,600.00                 | 5,600.00                      | 2,800.00           | 2,800.00          |
| Fire Marshal:                                     |                          |                               |                    |                   |
| Salaries and Wages                                | 4,443.80                 | 4,443.80                      |                    | 4,443.80          |
| Other Expenses                                    | 8,323.21                 | 8,323.21                      | 5,281.32           | 3,041.89          |
| Fire Academy:                                     |                          |                               |                    |                   |
| Other Expenses                                    | 97,699.46                | 97,699.46                     | 97,699.46          |                   |
| Sheriff's Office (Regulation):                    |                          |                               |                    |                   |
| Salaries and Wages                                | 63,215.98                | 63,215.98                     |                    | 63,215.98         |
| Other Expenses                                    | 133,960.15               | 133,960.15                    | 88,993.45          | 44,966.70         |
| Sheriff's Office (Judicial):                      |                          |                               |                    |                   |
| Salaries and Wages                                | 54,710.20                | 54,710.20                     |                    | 54,710.20         |
| Other Expenses                                    | 62,731.77                | 62,731.77                     | 37,815.27          | 24,916.50         |
| Prosecutor's Office:                              |                          |                               |                    |                   |
| Salaries and Wages                                | 169,491.78               | 69,491.78                     | 850.00             | 68,641.78         |
| Other Expenses                                    | 225,573.70               | 225,573.70                    | 143,710.80         | 81,862.90         |
| Jail:   |                          |                               |                    |                   |
| Salaries and Wages                                | 861,505.83               | 861,505.83                    | 216,000.00         | 645,505.83        |
| Other Expenses                                    | 794,036.72               | 794,036.72                    | 380,871.95         | 413,164.77        |
| Juvenile Center:                                  |                          |                               |                    |                   |
| Salaries and Wages                                | 37,979.05                | 37,979.05                     |                    | 37,979.05         |
| Other Expenses                                    | 192,939.98               | 92,939.98                     | 27,353.88          | 65,586.10         |
| Youth Services (NJSA 2A:4A-91):                   |                          |                               |                    |                   |
| Other Expenses                                    | 41,324.00                | 41,324.00                     | 13,609.00          | 27,715.00         |
| <b>PUBLIC WORKS:</b>                              |                          |                               |                    |                   |
| Roads and Culverts:                               |                          |                               |                    |                   |
| Salaries and Wages                                | 305,962.75               | 305,962.75                    | 305,000.00         | 962.75            |
| Other Expenses                                    | 285,826.82               | 285,826.82                    | 283,277.09         | 2,549.73          |
| Bridges:  |                          |                               |                    |                   |
| Salaries and Wages                                | 48,102.32                | 48,102.32                     |                    | 48,102.32         |
| Other Expenses                                    | 29,170.32                | 29,170.32                     | 15,733.05          | 13,437.27         |
| Parks and Forestry:                               |                          |                               |                    |                   |
| Salaries and Wages                                | 24,374.59                | 24,374.59                     |                    | 24,374.59         |
| Other Expenses                                    | 3,881.71                 | 3,881.71                      | 2,268.85           | 1,612.86          |
| Traffic Lights:                                   |                          |                               |                    |                   |
| Other Expenses                                    | 21,968.95                | 21,968.95                     | 19,669.61          | 2,299.34          |

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2017 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2018

(Continued)

|  | Balance<br>Dec. 31, 2017 | Balance<br>After<br>Transfers | Paid or<br>Charged | Balance<br>Lapsed |
|--|--------------------------|-------------------------------|--------------------|-------------------|
| <b>PUBLIC WORKS:</b>   |                          |                               |                    |                   |
| Garbage and Trash Removal  | \$ 12,325.05             | \$ 12,325.05                  | \$ 12,107.40       | \$ 217.65         |
| Facilities Management:   |                          |                               |                    |                   |
| Salaries and Wages   | 33,290.24                | 45.24                         |                    | 45.24             |
| Other Expenses   | 437,082.67               | 470,327.67                    | 420,859.72         | 49,467.95         |
| Motor Pool:  |                          |                               |                    |                   |
| Salaries and Wages   | 40,710.45                | 710.45                        |                    | 710.45            |
| Other Expenses   | 298,652.38               | 398,652.38                    | 340,646.59         | 58,005.79         |
| Mosquito Control:  |                          |                               |                    |                   |
| Salaries and Wages   | 16,905.68                | 16,905.68                     | 16,900.00          | 5.68              |
| Other Expenses   | 40,725.63                | 40,725.63                     | 40,701.36          | 24.27             |
| <b>HEALTH AND HUMAN SERVICES:</b>  |                          |                               |                    |                   |
| Sussex County Chest Clinic:  |                          |                               |                    |                   |
| Salaries and Wages   | 1,109.16                 | 1,109.16                      |                    | 1,109.16          |
| Other Expenses   | 2,800.00                 | 2,800.00                      |                    | 2,800.00          |
| Public Health Nursing  |                          |                               |                    |                   |
| Salaries and Wages   | 19,425.14                | 19,425.14                     | 165.47             | 19,259.67         |
| Other Expenses   | 93,461.20                | 93,461.20                     | 60,990.38          | 32,470.82         |
| Patient Maintenance Mental Disease   | 81,380.00                | 1,380.00                      |                    | 1,380.00          |
| Environmental Health   |                          |                               |                    |                   |
| Salaries and Wages   | 37,063.58                | 37,063.58                     |                    | 37,063.58         |
| Other Expenses   | 77,523.53                | 77,523.53                     | 26,117.68          | 51,405.85         |
| Home Health Care Agency<br>(NJSA 26:2H-1):   |                          |                               |                    |                   |
| Other Expenses   | 48,000.00                | 48,000.00                     |                    | 48,000.00         |
| Office of Community Services:  |                          |                               |                    |                   |
| Salaries and Wages   | 17,321.34                | 17,321.34                     |                    | 17,321.34         |
| Other Expenses   | 16,049.14                | 16,049.14                     | 3,475.27           | 12,573.87         |
| Office on Aging:   |                          |                               |                    |                   |
| Salaries and Wages   | 9,305.16                 | 9,305.16                      |                    | 9,305.16          |
| Other Expenses   | 6,840.56                 | 6,840.56                      | 6,493.00           | 347.56            |
| County Nutrition Projects:   |                          |                               |                    |                   |
| Other Expenses   | 45,925.02                | 45,925.02                     | 19,282.78          | 26,642.24         |
| County Welfare Agency:   |                          |                               |                    |                   |
| Assistance to SSI Recipients   | 25,402.00                | 25,402.00                     |                    | 25,402.00         |
| Assistance to Dependent Children   | 20,402.00                | 20,402.00                     |                    | 20,402.00         |
| Mental Health Administration:  |                          |                               |                    |                   |
| Other Expenses   | 5,833.00                 | 5,833.00                      | 3,857.94           | 1,975.06          |
| Health and Human Services Administration:  |                          |                               |                    |                   |
| Salaries and Wages   | 0.36                     | 0.36                          |                    | 0.36              |
| Other Expenses   | 7,764.72                 | 7,764.72                      | 962.04             | 6,802.68          |
| Aid to Interfaith Hospitality (NJSA 40A:23-8.11)   | 26,141.80                | 26,141.80                     | 24,279.20          | 1,862.60          |
| Aid to New Bridge Services (N.J.S. 40:5-2.9)   | 10,663.34                | 10,663.34                     | 10,614.22          | 49.12             |
| Aid to Transit/Skylands Ride (NJSA 44:1-1, 1-88, 1-128)                                      | 30.00                    | 30.00                         |                    | 30.00             |
| <b>EDUCATIONAL:</b>  |                          |                               |                    |                   |
| Community College Agency<br>(N.J.S. 18A:64A-30 et seq.)                                      |                          |                               |                    |                   |
| Salaries and Wages   | 1,454.00                 | 1,454.00                      |                    | 1,454.00          |
| Farm and Home Demonstration:   |                          |                               |                    |                   |
| Salaries and Wages   | 642.09                   | 642.09                        |                    | 642.09            |
| Other Expenses   | 41,850.52                | 41,850.52                     | 23,982.12          | 17,868.40         |
| Reimbursement for Residents Attending<br>Out-of-County Two-Year Colleges<br>(NJS 18A:64A-23) |                          |                               |                    |                   |
|  | 108,256.84               | 108,256.84                    | 41,573.86          | 66,682.98         |

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2017 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2018

(Continued)

|   | Balance<br>Dec. 31, 2017 | Balance<br>After<br>Transfers | Paid or<br>Charged     | Balance<br>Lapsed      |
|---|--------------------------|-------------------------------|------------------------|------------------------|
| EDUCATIONAL(Continued):   |                          |                               |                        |                        |
| County Superintendent of Schools:   |                          |                               |                        |                        |
| Salaries and Wages  | \$ 1,219.26              | \$ 1,219.26                   |                        | \$ 1,219.26            |
| Other Expenses  | 3,939.16                 | 3,939.16                      | \$ 3,398.37            | 540.79                 |
| OTHER COMMON OPERATING FUNCTIONS:   |                          |                               |                        |                        |
| Transit:  |                          |                               |                        |                        |
| Salaries and Wages  | 9,171.27                 | 9,171.27                      |                        | 9,171.27               |
| Other Expenses  | 10,859.17                | 10,859.17                     | 2,937.83               | 7,921.34               |
| Single Audit Act of 1984:   |                          |                               |                        |                        |
| Other Expenses:   |                          |                               |                        |                        |
| Audit Fees  | 54,074.00                | 54,074.00                     | 54,074.00              |                        |
| Fixed Asset Accounting/Reporting  | 4,000.00                 | 4,000.00                      | 4,000.00               |                        |
| Indirect Cost Rate Study:   |                          |                               |                        |                        |
| Contractual   | 5,750.00                 | 5,750.00                      | 5,750.00               |                        |
| Veterans' Grave Registration:   |                          |                               |                        |                        |
| Salaries and Wages  | 1.04                     | 1.04                          |                        | 1.04                   |
| Other Expenses  | 3,670.80                 | 3,670.80                      | 2,871.00               | 799.80                 |
| Aid to Sussex County Arts Council<br>(NJSA 40:23-8.1)                         | 800.00                   | 800.00                        | 800.00                 |                        |
| UTILITY EXPENSES AND BULK PURCHASES:  |                          |                               |                        |                        |
| Electricity   | 149,293.65               | 149,293.65                    | 91,714.15              | 57,579.50              |
| Lighting of Highways and Bridges  | 5,455.52                 | 5,455.52                      | 3,142.92               | 2,312.60               |
| Gas (Natural or Propane)  | 165,314.52               | 165,314.52                    | 50,865.19              | 114,449.33             |
| Water Fees  | 14,318.50                | 14,318.50                     |                        | 14,318.50              |
| UNCLASSIFIED:   |                          |                               |                        |                        |
| County Matching Funds for Grants  | 62,244.00                | 62,244.00                     |                        | 62,244.00              |
| CAPITAL IMPROVEMENTS:   |                          |                               |                        |                        |
| Capital Improvement Fund  | 100.00                   | 1,000,100.00                  | 1,000,100.00           |                        |
| DEFERRED CHARGES:   |                          |                               |                        |                        |
| Prior Year's Bills  | 491.57                   | 491.57                        | 491.57                 |                        |
| STATUTORY EXPENDITURES:   |                          |                               |                        |                        |
| Public Employees Retirement System  | 2,386.98                 | 2,386.98                      |                        | 2,386.98               |
| Medicare  | 43,619.68                | 43,619.68                     | 395.56                 | 43,224.12              |
| Social Security System (OASI)   | 339,151.96               | 339,151.96                    | 10,786.00              | 328,365.96             |
|   | <u>\$ 8,697,712.33</u>   | <u>\$ 8,697,712.33</u>        | <u>\$ 4,804,138.23</u> | <u>\$ 3,893,574.10</u> |
| <u>Ref.</u>   |                          |                               |                        |                        |
| <u>Balance December 31, 2017:</u>   |                          |                               |                        |                        |
| Unencumbered  | A \$ 6,119,275.08        |                               |                        |                        |
| Encumbered  | A <u>2,578,437.25</u>    |                               |                        |                        |
|   | <u>\$ 8,697,712.33</u>   |                               |                        |                        |
| Cash Disbursed  |                          |                               | \$ 4,476,157.85        |                        |
| Due to Other Trust Fund - Reserve for Storm Recovery                          |                          |                               | 100,000.00             |                        |
| Reclassification of Grant Expenditure - Due From Federal and State Grant Fund |                          |                               | 364.20                 |                        |
| Accounts Payable  |                          |                               | 75,830.18              |                        |
| Contracts Payable   |                          |                               | <u>151,786.00</u>      |                        |
|   |                          |                               | <u>\$ 4,804,138.23</u> |                        |

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

|   | Dec. 31, 2017         |                               | Transferred From 2018 Budget Appropriation | Reclassification of Prior Year Balances |                      | Unexpended Balance Cancelled | Expenditures |            | Balance Dec. 31, 2018 |
|---|-----------------------|-------------------------------|--|---|----------------------|------------------------------|--------------|------------|-----------------------|
|   | Balance Dec. 31, 2017 | Encumbrances Payable Returned |  | Paid or Charged                         | Encumbrances Payable |                              |              |            |                       |
| <u>U.S. DEPARTMENT OF AGRICULTURE:</u>                    |                       |                               |  |   |                      |                              |              |            |                       |
| <u>NJ Department of Health:</u>                           |                       |                               |  |   |                      |                              |              |            |                       |
| Senior Farmers Market Nutrition Program #DFHS17WMN005     | 3.93                  |                               | \$ 500.00                                  |   | \$ 3.93              | \$ 499.99                    |              | \$ 0.01    |                       |
| Senior Farmers Market Nutrition Program #DFHS18WMN019     |                       |                               |  |   |                      |                              |              |            |                       |
| <u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES:</u>    |                       |                               |  |   |                      |                              |              |            |                       |
| <u>NJ Department of Human Services:</u>                   |                       |                               |  |   |                      |                              |              |            |                       |
| Title III Aging - Area Plan Grant:                        |                       |                               |  |   |                      |                              |              |            |                       |
| #DOAS17AAA004:  |                       |                               |  |   |                      |                              |              |            |                       |
| Title III B   | 683.50                | \$ 31,686.88                  |  | \$ 2,192.00                             | 2.92                 | 30,175.46                    |              |            |                       |
| Title III C-1   | 1,859.76              | 1,720.49                      |  | 1,860.00                                | (0.14)               | 1,720.39                     |              |            |                       |
| Title III C-2   | 173.58                | 9,253.99                      |  | 7,866.00                                | (0.43)               | 1,562.00                     |              |            |                       |
| Title III D   | 1,672.55              | 200.75                        |  | 238.00                                  | (0.45)               | 1,635.75                     |              |            |                       |
| Title III E   | 25.32                 | 1,147.00                      |  | 40.00                                   | 0.32                 | 1,132.00                     |              |            |                       |
| Medicaid Match  |                       | 1,022.00                      |  |   |                      | 1,022.00                     |              |            |                       |
| #DOAS18AAA003:  |                       |                               |  |   |                      |                              |              |            |                       |
| Title III B   |                       |                               | 157,497.00                                 | (2,192.00)                              |                      | 127,784.57                   | \$ 28,408.03 | 3,496.40   |                       |
| Title III C-1   |                       |                               | 129,390.00                                 | (1,860.00)                              |                      | 115,607.40                   | 3,246.30     | 12,396.30  |                       |
| Title III C-2   |                       |                               | 80,738.00                                  | (7,866.00)                              |                      | 73,207.64                    | 15,039.70    | 356.66     |                       |
| Title III D   |                       |                               | 14,134.00                                  | (238.00)                                |                      | 14,099.55                    |              | 272.45     |                       |
| Title III E   |                       |                               | 52,736.00                                  | (40.00)                                 |                      | 41,730.00                    | 11,046.00    |            |                       |
| Medicaid Match  |                       |                               | 5,950.00                                   |   |                      | 4,968.00                     | 982.00       |            |                       |
| MIPPA Medicare Outreach and Enrollment:                   |                       |                               |  |   |                      |                              |              |            |                       |
| 2015/16 #DOAS15MPA005                                     | 49.30                 |                               |  |   | 49.30                |                              |              |            |                       |
| 2016/17 #DOAS16MPA002                                     | 0.82                  |                               |  |   | 0.82                 |                              |              |            |                       |
| 2017/18 #DOAS17MPA002                                     |                       |                               | 40,000.00                                  |   |                      | 39,987.35                    |              | 12.65      |                       |
| Falls Prevention Program-Matter of Balance:               |                       |                               |  |   |                      |                              |              |            |                       |
| 2017 DOAS16FPR009   |                       |                               | 3,000.00                                   |   | 102.14               | 2,897.86                     |              |            |                       |
| Federal Financial Participation (FFP) #DOAS18AAA003       |                       |                               | 103,508.00                                 |   |                      | 15,595.21                    | 38,029.38    | 49,883.41  |                       |
| State Health Insurance Assistance Program (SHIP):         |                       |                               |  |   |                      |                              |              |            |                       |
| #DOAS17SHF005   | 6,139.27              |                               |  |   |                      | 6,139.27                     |              |            |                       |
| #DOAS18SHF003   |                       |                               | 32,000.00                                  |   |                      | 19,788.25                    | 506.00       | 11,705.75  |                       |
| NJ Department of Health:                                  |                       |                               |  |   |                      |                              |              |            |                       |
| Public Health Preparedness and Response for Bioterrorism: |                       |                               |  |   |                      |                              |              |            |                       |
| 2017 (PHLP18LNC010) 7/1/17 - 6/30/18                      | 167,552.95            | 3,658.98                      |  |   | 2,720.35             | 168,491.58                   |              |            |                       |
| 2018 (PHLP19LNC016) 7/1/18 - 6/30/19                      |                       |                               | 271,128.00                                 |   |                      | 104,319.01                   | 1,758.87     | 165,050.12 |                       |

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



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

|   | Dec. 31, 2017<br>Balance | Dec. 31, 2017<br>Encumbrances<br>Payable<br>Returned | Transferred<br>From<br>2018 Budget<br>Appropriation | Reclassification<br>of Prior Year<br>Balances | Unexpended<br>Balance<br>Cancelled | Expenditures       |                         | Balance<br>Dec. 31, 2018 |
|---|--------------------------|--|---|---|------------------------------------|--------------------|-------------------------|--------------------------|
|   |                          |  |   |   |                                    | Paid or<br>Charged | Encumbrances<br>Payable |                          |
| <b>U.S. DEPT OF HEALTH &amp; HUMAN SERVICES: (Cont'd)</b> |                          |  |   |   |                                    |                    |                         |                          |
| NJ Department of Human Services:                          |                          |  |   |   |                                    |                    |                         |                          |
| Transportation Block Grant:                               |                          |  |   |   |                                    |                    |                         |                          |
| #TS17019  | \$ 74.01                 | \$ 37,244.80   | \$ 33,660.00  |   | \$ 37,318.81                       | \$ 4,109.33        | \$ 29,420.00            | \$ 130.67                |
| #TS18019  |                          |  |   |   |                                    |                    |                         |                          |
| Social Services for the Homeless (SSH) - TANF             |                          |  |   |   |                                    |                    |                         |                          |
| #SH17019  | 498.97                   | 2,429.00   | 38,960.00   |   | 498.97                             | 2,429.00           | 20,446.98               | 1,535.44                 |
| #SH18019  |                          |  |   |   |                                    |                    |                         |                          |
| NACCHO Medical Reserve Corps:                             |                          |  |   |   |                                    |                    |                         |                          |
| 2014 #MRC 14-0286   | 984.88                   |  |   |   |                                    |                    |                         | 984.88                   |
| 2015 #MRC 15-0286   | 2,342.54                 |  |   |   |                                    | 28.89              | 726.50                  | 1,587.15                 |
| NJ Department of Health:                                  |                          |  |   |   |                                    |                    |                         |                          |
| Special Child Health Services (SCHS) Case Management:     |                          |  |   |   |                                    |                    |                         |                          |
| #DFHS17CSE020 7/1/16 - 6/30/17                            | 578.08                   |  |   |   | 578.08                             | 9,192.00           |                         |                          |
| #DFHS19CSE017 7/1/18 - 6/30/19                            |                          |  |   |   |                                    |                    |                         |                          |
| Comprehensive Cancer Control:                             |                          |  |   |   |                                    |                    |                         |                          |
| #DCHS19CCC009 7/1/18 - 6/30/19                            |                          |  | 9,955.00  |   |                                    | 9,842.69           |                         | 112.31                   |
| Cancer Education & Early Detection (CEED):                |                          |  |   |   |                                    |                    |                         |                          |
| #DFHS18CED014 7/1/17 - 6/30/18                            |                          | 23,287.00  |   |   |                                    | 23,287.00          | 60,744.00               |                          |
| #DCHS19CED014 7/1/18 - 6/30/19                            |                          |  | 60,744.00   |   |                                    |                    |                         |                          |
| Nutrition Services Incentive Program:                     |                          |  |   |   |                                    |                    |                         |                          |
| 2017  |                          | 4,837.26   |   |   |                                    | 4,837.26           |                         |                          |
| 2018  |                          |  | 25,580.00   |   |                                    | 25,557.00          | 23.00                   |                          |
| <b>U.S. DEPARTMENT OF JUSTICE:</b>                        |                          |  |   |   |                                    |                    |                         |                          |
| NJ Department of Law & Public Safety:                     |                          |  |   |   |                                    |                    |                         |                          |
| Division of Criminal Justice:                             |                          |  |   |   |                                    |                    |                         |                          |
| Domestic Violence Victim Assistance:                      |                          |  |   |   |                                    |                    |                         |                          |
| 2017/18 VOCA Victim Assistance #V-85-15 7/1/17 - 6/30/18  |                          |  | 203,363.00  |   | 98,761.70                          | 104,601.30         |                         |                          |
| JAG 1-19-16 Megan's Law & Local Law Enforcement Asst.     |                          |  | 4,005.00  |   |                                    | 4,005.00           |                         |                          |
| Violence Against Women Act (VAWA):                        |                          |  |   |   |                                    |                    |                         |                          |
| VAWA-48-15 5/16/17 - 5/15/18                              | 2,682.90                 |  |   |   |                                    | 2,682.90           |                         |                          |
| VAWA-60-16 7/1/18 - 6/30/19                               |                          |  | 8,760.00  |   |                                    | 4,536.15           |                         | 4,223.85                 |

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

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

|  | Dec. 31, 2017<br>Balance | Dec. 31, 2017<br>Encumbrances<br>Payable<br>Returned | Transferred<br>From<br>2018 Budget<br>Appropriation | Reclassification<br>of Prior Year<br>Balances | Unexpended<br>Balance<br>Cancelled | Expenditures       |                         | Balance<br>Dec. 31, 2018 |
|--|--------------------------|--|---|---|------------------------------------|--------------------|-------------------------|--------------------------|
|  |                          |  |   |   |                                    | Paid or<br>Charged | Encumbrances<br>Payable |                          |
| <b>U.S. DEPARTMENT OF JUSTICE: (Cont'd)</b>              |                          |  |   |   |                                    |                    |                         |                          |
| NJ Department of Law & Public Safety: (Cont'd)           |                          |  |   |   |                                    |                    |                         |                          |
| Sexual Assault Nurse Examiner:                           |                          |  |   |   |                                    |                    |                         |                          |
| 2016/17 #YS-41-15 10/1/16 - 9/30/17                      | \$ 9,913.00              |  |   |   | \$ 9,913.00                        |                    |                         |                          |
| 2017/18 #YS-62-15 10/1/17 - 9/30/18                      |                          | \$ 62,614.00   |   |   | 6,077.01                           | \$ 56,536.99       |                         |                          |
| Multi-Jurisdictional Gang, Gun & Narcotics Task Force:   |                          |  |   |   |                                    |                    |                         |                          |
| 2017/18 JAG 1-19TF-16                                    |                          |  | \$ 54,363.00  |   |                                    | \$ 51,625.80       | \$ 2,737.20             |                          |
| <b>U.S. DEPARTMENT OF HOMELAND SECURITY:</b>             |                          |  |   |   |                                    |                    |                         |                          |
| NJ Department of Law & Public Safety:                    |                          |  |   |   |                                    |                    |                         |                          |
| State Homeland Security Grant Program #EMW-2015-SS-00039 | 25,761.87                |  |   |   | 18,766.75                          | 6,995.12           |                         | \$ 23,683.32             |
| State Homeland Security Grant Program #EMW-2016-SS-00052 | 25,183.32                |  |   |   |                                    | 1,500.00           |                         | 23,116.97                |
| State Homeland Security Grant Program #EMW-2017-SS-00043 | 168,182.33               |  |   |   |                                    | 145,065.36         |                         | 163,608.41               |
| State Homeland Security Grant Program #EMW-2018-SS-00028 |                          |  | 163,608.41  |   |                                    |                    |                         |                          |
| Division of State Police:                                |                          |  |   |   |                                    |                    |                         |                          |
| Emergency Management Agency Assistance (EMAA):           |                          |  |   |   |                                    |                    |                         |                          |
| FFY16 #FY16-EMPG-EMAA-1900                               |                          |  | 55,000.00   |   |                                    | 55,000.00          |                         |                          |
| Multi-Jurisdictional Hazard Mitigation Plan Update:      |                          |  |   |   |                                    |                    |                         |                          |
| FEMA Project #HMGP-DR-4086-013                           | 8,460.00                 |  |   |   | 8,460.00                           |                    |                         |                          |
| Generator #HMGP-DR-4086-NJ-0520-R                        | 274,800.00               |  |   |   |                                    | 102,475.00         | 19,849.00               | 152,476.00               |
| <b>U.S. DEPARTMENT OF TRANSPORTATION:</b>                |                          |  |   |   |                                    |                    |                         |                          |
| NJ Department of Transportation:                         |                          |  |   |   |                                    |                    |                         |                          |
| (*) NJ Transit Corporation:                              |                          |  |   |   |                                    |                    |                         |                          |
| Federal Transit Administration - Section 5311 -          |                          |  |   |   |                                    |                    |                         |                          |
| Operating/Nonoperating:                                  |                          |  |   |   |                                    |                    |                         |                          |
| CY2017   | 196.22                   |  |   |   |                                    |                    |                         | 196.22                   |
| CY2018   |                          |  | 988,890.00  |   |                                    | 988,446.92         |                         | 443.08                   |
| Federal Transit Administration - Section 5310 -          |                          |  |   |   |                                    |                    |                         |                          |
| Operating/Nonoperating:                                  |                          |  |   |   |                                    |                    |                         |                          |
| 5310 FY13 2017/18 Operating                              | 14,940.88                |  |   |   |                                    | 14,940.88          |                         | 3,071.33                 |
| 5310 FY14 2018 Operating                                 |                          |  | 110,000.00  |   |                                    | 106,928.67         |                         | 27,395.00                |
| 5310 FY13 2017/18 Mobility Management                    | 42,480.00                |  |   |   |                                    |                    | 15,085.00               |                          |

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



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

|   | Dec. 31, 2017<br>Balance | Dec. 31, 2017<br>Encumbrances<br>Payable<br>Returned | Transferred<br>From<br>2018 Budget<br>Appropriation | Balance<br>Transfers | Reclassification<br>to 2017<br>Appropriation<br>Reserves | Unexpended<br>Balance<br>Cancelled | Expenditures       |                         | Balance<br>Dec. 31, 2018 |
|---|--------------------------|--|---|----------------------|--|------------------------------------|--------------------|-------------------------|--------------------------|
|   |                          |  |   |                      |  |                                    | Paid or<br>Charged | Encumbrances<br>Payable |                          |
| <b>NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES:</b>       |                          |  |   |                      |  |                                    |                    |                         |                          |
| (*) Health Service Contract - Case Management               |                          |  |   |                      |  |                                    |                    |                         |                          |
| Service to Handicapped Children                             |                          |  |   |                      |  |                                    |                    |                         |                          |
| 2016/17 #DFHS17CSE020 (+ \$2,000)                           | \$ 5,379.45              |  |   |                      |  | \$ 5,379.45                        |                    |                         |                          |
| 2017/18 #DFHS18CSE018                                       | 80,826.33                | \$ 332.60  |   |                      |  | 1,531.26                           |                    |                         |                          |
| 2018/19 #DFHS19CSE017                                       |                          |  | \$ 145,087.00                                       |                      |  |                                    |                    | \$ 372.00               | \$ 96,276.73             |
| Right to Know:  |                          |  |   |                      |  |                                    |                    |                         |                          |
| 2017/18 #EPID18RTK17L                                       | 9,380.00                 |  |   |                      |  |                                    | 9,380.00           |                         | 9,380.00                 |
| 2018/19 #EPID19RTK15L                                       |                          |  | 9,380.00  |                      |  |                                    |                    |                         |                          |
| NJ Comprehensive Cancer Control Plan:                       |                          |  |   |                      |  |                                    |                    |                         |                          |
| 2016/17 #DFHS17CCCC008 (+ \$29,950; ext. thru 9/30/17)      | 20,551.88                |  |   |                      |  | 10,389.31                          |                    |                         |                          |
| 2017/18 #DFHS18CCCC016 (+ \$12,268)                         | 79,044.18                |  | 12,268.00   |                      |  | 13,046.81                          |                    |                         |                          |
| 2018/19 #DCHS19CCCC009                                      |                          |  | 119,460.00  |                      |  |                                    |                    | 50,907.25               | 50,517.89                |
| NJ Cancer Education & Early Detection (CEED):               |                          |  |   |                      |  |                                    |                    |                         |                          |
| 2017/18 #DFHS18CED014                                       | 49,981.44                |  |   |                      |  | 22,125.86                          |                    |                         |                          |
| 2018/19 #DCHS19CED014                                       |                          |  | 143,572.00  |                      |  |                                    | 45,491.06          | 29,684.50               | 68,396.44                |
| Division of Aging Services - Sussex County Area Plan Grant: |                          |  |   |                      |  |                                    |                    |                         |                          |
| State Matching Funds:                                       |                          |  |   |                      |  |                                    |                    |                         |                          |
| Title III B-D:  |                          |  |   |                      |  |                                    |                    |                         |                          |
| 2017  |                          |  |   |                      |  |                                    |                    |                         |                          |
| 2018  |                          | 5.00   | 19,957.00   |                      |  |                                    | 5.00               | 26.00                   |                          |
| Title III E:  |                          |  |   |                      |  |                                    |                    |                         |                          |
| 2017  |                          | 1,090.00   |   |                      |  |                                    | 1,090.00           |                         |                          |
| 2018  |                          |  | 15,781.00   |                      |  |                                    | 13,016.00          | 2,765.00                |                          |
| State Weekend/Home Delivered Meals (SWHDM):                 |                          |  |   |                      |  |                                    |                    |                         |                          |
| 2018  |                          |  | 13,000.00   |                      |  |                                    | 13,000.00          |                         |                          |
| Safe Housing & Transportation Program (SHTP):               |                          |  |   |                      |  |                                    |                    |                         |                          |
| 2017  |                          | 2,719.00   |   |                      |  | 347.31                             |                    |                         |                          |
| 2018  | 104.31                   |  | 12,971.00   |                      |  |                                    | 2,476.00           | 5,512.00                |                          |
| Cost of Living Allowance (COLA):                            |                          |  |   |                      |  |                                    |                    |                         |                          |
| 2017  |                          | 9,341.00   |   |                      |  |                                    | 9,341.00           |                         |                          |
| 2018  |                          |  | 57,432.00   |                      |  |                                    | 50,768.00          | 6,664.00                |                          |
| State Home Delivered Meals (SHDM):                          |                          |  |   |                      |  |                                    |                    |                         |                          |
| 2017  |                          | 161.00   |   |                      |  |                                    | 161.00             |                         |                          |
| 2018  |                          |  | 19,486.00   |                      |  |                                    | 19,486.00          |                         |                          |
| Social Services Block Grant (SSBG):                         |                          |  |   |                      |  |                                    |                    |                         |                          |
| 2017  | 63.52                    | 2,890.00   |   |                      |  | 63.52                              | 2,890.00           |                         |                          |
| 2018  |                          |  | 12,905.00   |                      |  |                                    | 9,024.00           | 3,881.00                |                          |
| Care Management Quality Assurance (CMQA):                   |                          |  |   |                      |  |                                    |                    |                         |                          |
| 2018  |                          |  | 23,810.00   |                      |  |                                    | 23,810.00          |                         |                          |

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

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

|  | Dec. 31, 2017<br>Balance | Dec. 31, 2017<br>Encumbrances<br>Payable | Transferred<br>From<br>2018 Budget<br>Appropriation | Balance<br>Transfers | Reclassification<br>to 2017<br>Appropriation<br>Reserves | Unexpended<br>Balance<br>Cancelled | Expenditures       |                         | Balance<br>Dec. 31, 2018 |
|--|--------------------------|--|---|----------------------|--|------------------------------------|--------------------|-------------------------|--------------------------|
|  |                          |  |   |                      |  |                                    | Paid or<br>Charged | Encumbrances<br>Payable |                          |
| NI DEPARTMENT OF HEALTH & SENIOR SERVICES: (Cont'd)                  |                          |  |   |                      |  |                                    |                    |                         |                          |
| Division of Aging Services - Sussex County Area Plan Grant: (Cont'd) |                          |  |   |                      |  |                                    |                    |                         |                          |
| State Aid Reimbursement:   |                          |  |   |                      |  |                                    |                    |                         |                          |
| 2017   | \$ 644.12                |  | \$ 58,000.00  |                      |  | \$ 5.38                            | \$ 638.74          |                         |                          |
| 2018   |                          |  |   |                      |  |                                    | 58,000.00          |                         |                          |
| Adult Protective Services/Vulnerable Adults (APS):                   |                          |  |   |                      |  |                                    |                    |                         |                          |
| 2017   |                          | \$ 18,744.00                             |   |                      |  |                                    | 18,744.00          |                         |                          |
| 2018   |                          |  | 75,082.00   |                      |  |                                    | 56,316.00          | \$ 18,766.00            |                          |
| Childhood Lead Exposure Prevention (CLEP) pass thru Warren Co.:      |                          |  |   |                      |  |                                    |                    |                         |                          |
| #DFHS18CHD024 1/1/18 - 6/30/18                                       |                          |  | 23,563.00   |                      |  |                                    | 23,563.00          |                         |                          |
| NI DEPARTMENT OF HUMAN SERVICES:                                     |                          |  |   |                      |  |                                    |                    |                         |                          |
| Division of Mental Health & Addiction Services:                      |                          |  |   |                      |  |                                    |                    |                         |                          |
| (*) Alcoholism Services:   |                          |  |   |                      |  |                                    |                    |                         |                          |
| 2016 #16-541-ADA-C-0   | 21,475.47                |  |   |                      |  |                                    | 38,140.52          |                         | \$ 21,475.47             |
| 2017 #17-590-ADA-0   | 465.99                   | 74,353.52                                | 375,107.00  |                      |  |                                    | 255,999.56         | 119,086.44              | 36,678.99                |
| 2018 #18-540-ADA-0   |                          |  |   |                      |  |                                    |                    |                         | 21.00                    |
| Intoxicated Driver Resource Center:                                  |                          |  |   |                      |  |                                    |                    |                         |                          |
| 2017   | 14,199.79                | 4,794.00                                 |   |                      |  | 18,293.79                          | 700.00             | 3,947.00                |                          |
| 2018   |                          |  | 98,094.00   |                      |  |                                    | 94,147.00          |                         |                          |
| Division of Family Development:                                      |                          |  |   |                      |  |                                    |                    |                         |                          |
| Social Services for the Homeless:                                    |                          |  |   |                      |  |                                    |                    |                         |                          |
| 2015/16 #SH16019   | 2.23                     |  |   |                      |  | 2.23                               |                    |                         |                          |
| 2016/17 #SH17019 (+ \$74,367; ext. thru 12/31/17)                    | 3,231.87                 | 50,801.28                                | 183,736.00  |                      |  | 5,042.01                           | 48,991.14          | 69,921.42               | 6,150.40                 |
| 2018 #SH18019 (+ \$35,001)   |                          |  |   |                      |  |                                    | 107,664.18         |                         |                          |
| Division of Disability Services:                                     |                          |  |   |                      |  |                                    |                    |                         |                          |
| Personal Assistance Services Program:                                |                          |  |   |                      |  |                                    |                    |                         |                          |
| 2014 #14AVVN   | 921.70                   |  |   |                      |  |                                    | 921.70             |                         |                          |
| 2015 #15AVVN   | 614.98                   |  |   |                      |  |                                    | 614.98             |                         |                          |
| 2016 #16AVVN   | 568.96                   |  |   |                      |  |                                    | 568.96             |                         |                          |
| 2017 #17AVVN   | 466.80                   |  |   |                      |  |                                    | 466.80             |                         |                          |
| 2018 #18AVVN   |                          |  | 14,722.00   |                      |  |                                    | 14,312.71          |                         | 409.29                   |
| NI DEPARTMENT OF CHILDREN & FAMILIES:                                |                          |  |   |                      |  |                                    |                    |                         |                          |
| (*) Human Services Advisory Council/Child Abuse/Missing Children:    |                          |  |   |                      |  |                                    |                    |                         |                          |
| 2016 #16ALUN   | 9,959.82                 |  |   |                      |  | 1,999.82                           | 7,960.00           |                         |                          |
| 2017 #17ALUN   | 1,027.65                 |  |   |                      |  | 1,027.65                           |                    |                         |                          |
| 2018 #18ALUN   |                          |  | 79,862.00   |                      |  |                                    | 76,278.33          | 2,500.00                | 1,083.67                 |
| Division of Children's System of Care:                               |                          |  |   |                      |  |                                    |                    |                         |                          |
| Youth Incentive Program:   |                          |  |   |                      |  |                                    |                    |                         |                          |
| 2017 #17OGUR   | 6,467.28                 |  |   |                      |  | 0.28                               | 6,467.00           |                         |                          |
| 2018 #18OGUR   |                          |  | 36,874.00   |                      |  |                                    | 30,009.77          |                         | 6,864.23                 |

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

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

|  | Balance<br>Dec. 31, 2017 | Dec. 31, 2017<br>Encumbrances<br>Payable<br>Returned | Transferred<br>From<br>2018 Budget<br>Appropriation | Balance<br>Transfers | Reclassification<br>to 2017<br>Appropriation<br>Reserves | Unexpended<br>Balance<br>Cancelled | Expenditures       |                         | Balance<br>Dec. 31, 2018 |
|--|--------------------------|--|---|----------------------|--|------------------------------------|--------------------|-------------------------|--------------------------|
|  |                          |  |   |                      |  |                                    | Paid or<br>Charged | Encumbrances<br>Payable |                          |
| <b>NI/DEPARTMENT OF THE TREASURY:</b>                      |                          |  |   |                      |  |                                    |                    |                         |                          |
| Governor's Council on Alcoholism & Drug Abuse:             |                          |  |   |                      |  |                                    |                    |                         |                          |
| Municipal Alliance to Prevent Alcoholism/Drug Abuse:       |                          |  |   |                      |  |                                    |                    |                         |                          |
| 2016/17 7/1/16 - 6/30/17                                   | \$ 15,659.55             | \$ 127,540.82  | \$ 210,366.00                                       |                      |  | \$ 15,659.55                       | \$ 154,771.74      | \$                      | \$ 13,951.43             |
| 2017/18 7/1/17 - 6/30/18                                   | 41,182.35                |  |   |                      |  |                                    | 35,197.40          | \$ 62,246.80            | 112,921.80               |
| 2018/19 7/1/18 - 6/30/19                                   | 0.00                     |  |   |                      |  |                                    |                    |                         |                          |
| 2017/18 #VL18T82   | 5,250.00                 |  | 9,000.00  |                      |  |                                    | 5,250.00           |                         | 5,250.00                 |
| 2018/19 #VL19T82   | 0.00                     |  |   |                      |  |                                    | 3,750.00           |                         |                          |
| <b>NI/DEPARTMENT OF MILITARY &amp; VETERANS AFFAIRS:</b>   |                          |  |   |                      |  |                                    |                    |                         |                          |
| Veterans Transportation Services:                          |                          |  |   |                      |  |                                    |                    |                         |                          |
| 2017   | 35,570.73                |  | 62,000.00   |                      |  |                                    | 39,094.58          |                         | 35,570.73                |
| 2018   | 65,251.87                | 71,358.28  | 368,500.00  |                      |  |                                    | 43,293.71          | 51,204.97               | 93,316.44                |
| 2018   | 14,498.83                |  | 125,922.69  |                      |  | 14,498.83                          | 251,523.07         |                         | 65,771.96                |
| County Prosecutor's Insurance Fraud Reimbursement Program: |                          |  |   |                      |  |                                    | 90,559.99          |                         | 35,362.70                |
| 2017 Cycle 17  |                          |  |   |                      |  |                                    |                    | 143.00                  |                          |
| 2018 Cycle 18  |                          |  |   |                      |  |                                    |                    | 895.40                  | 244.60                   |
| Division of Criminal Justice:                              |                          |  |   |                      |  |                                    |                    | 2,052.63                |                          |
| Body Armor Replacement Fund - Sheriff's Office:            |                          |  |   |                      |  |                                    |                    | 2,052.63                |                          |
| 2013   |                          | 143.00   |   |                      |  |                                    |                    |                         |                          |
| 2014   |                          | 1,140.00   |   |                      |  |                                    |                    |                         |                          |
| SFY2015  |                          | 2,052.63   |   |                      |  |                                    |                    |                         |                          |
| SFY2016  | 595.66                   | 9,608.37   |   |                      |  |                                    |                    | 10,204.03               |                          |
| SFY2017  | 9,498.65                 |  |   |                      |  |                                    | 1,038.40           | 7,711.54                | 748.71                   |
| Body Armor Replacement Fund - Prosecutor's Office:         |                          |  |   |                      |  |                                    | 2,264.37           |                         |                          |
| SFY2016  |                          | 2,264.37   |   |                      |  |                                    |                    |                         |                          |
| SFY2017  | 2,347.94                 |  |   |                      |  |                                    |                    | 2,347.94                |                          |
| Division of Highway Traffic Safety:                        |                          |  |   |                      |  |                                    |                    |                         |                          |
| Drunk Driving Enforcement Fund - 2016                      | 9,126.82                 |  |   |                      |  |                                    | 3,576.42           | 4,560.00                | 990.40                   |
| Drunk Driving Enforcement Fund - 2017                      | 3,602.93                 |  |   |                      |  |                                    |                    |                         | 3,602.93                 |
| <b>NI/TRANSIT CORPORATION:</b>                             |                          |  |   |                      |  |                                    |                    |                         |                          |
| Senior Citizens & Disabled Residents Transportation:       |                          |  |   |                      |  |                                    |                    |                         |                          |
| Operating:   |                          |  |   |                      |  |                                    |                    |                         |                          |
| 2016   | 217,643.85               | 364.20   |   |                      | \$ (364.20)  | 218,372.25                         |                    |                         | 0.00                     |
| 2017   | 72,278.07                | 38,068.70  |   |                      |  |                                    | 37,080.43          |                         | 73,266.34                |
| 2018   |                          |  | 474,027.16  |                      |  |                                    | 304,151.17         | 28,943.05               | 140,932.94               |

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

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

|  | Dec. 31, 2017<br>Balance | Dec. 31, 2017<br>Encumbrances<br>Payable | Transferred<br>From<br>2018 Budget<br>Appropriation | Balance<br>Transfers | Reclassification<br>to 2017<br>Appropriation<br>Reserves | Unexpended<br>Balance<br>Cancelled | Expenditures<br>Paid or<br>Charged | Encumbrances<br>Payable | Balance<br>Dec. 31, 2018 |
|--|--------------------------|--|---|----------------------|--|------------------------------------|------------------------------------|-------------------------|--------------------------|
| <u>NJ TRANSIT CORPORATION; (Cont'd)</u>                    |                          |  |   |                      |  |                                    |                                    |                         |                          |
| Administration:  |                          |  |   |                      |  |                                    |                                    |                         |                          |
| 2016   | \$ 7,830.91              |  |   |                      |  | \$ 7,830.91                        |                                    |                         | \$ 6,287.83              |
| 2017   | 5,109.82                 | \$ 1,202.55                              |   |                      |  |                                    | \$ 24.54                           | \$ 2,136.69             | 4,975.21                 |
| 2018   |                          |  | \$ 84,460.00  |                      |  |                                    | \$ 77,348.10                       |                         | \$ 4,975.21              |
| (*) Job Access Reverse Commute:                            |                          |  |   |                      |  |                                    |                                    |                         |                          |
| SFY2018 NJ JARC 4  |                          |  |   | \$ 111,985.00        |  |                                    |                                    |                         | (223,970.00)             |
| SFY2019 NJ JARC 5  |                          |  | 128,015.00  |                      |  |                                    | 240,000.00                         |                         | 84,323.88                |
|  |                          |  | 188,000.00  |                      |  |                                    | 103,676.12                         |                         |                          |
| <u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>          |                          |  |   |                      |  |                                    |                                    |                         |                          |
| County Environmental Health Act (CEHA):                    |                          |  |   |                      |  |                                    |                                    |                         |                          |
| 2016/17 #EN17-028 7/1/16 - 6/30/17                         | 0.00                     |  |   |                      |  |                                    |                                    |                         |                          |
| 2017/18 #EN18-028 7/1/17 - 6/30/18                         | 2,837.50                 |  |   |                      | 2,837.50   |                                    |                                    |                         |                          |
| Clean Communities Program:                                 |                          |  |   |                      |  |                                    |                                    |                         |                          |
| 2016   | 3,636.57                 | 319.00                                   |   |                      |  |                                    |                                    |                         |                          |
| 2017   | 54,633.94                | 380.00                                   |   |                      |  | 150.23                             |                                    |                         |                          |
| 2018   |                          |  | 156,610.00  |                      |  | 0.38                               |                                    |                         |                          |
|  |                          |  |   |                      |  |                                    | 156,610.00                         |                         | 76,537.23                |
| <u>NJ DEPARTMENT OF LABOR &amp; WORKFORCE DEVELOPMENT:</u> |                          |  |   |                      |  |                                    |                                    |                         |                          |
| 2016/17 Work First NJ TANF & GA/Food Stamps                | 50,000.00                |  |   |                      |  |                                    |                                    |                         | 100,000.00               |
| 2017/18 Work First NJ TANF & GA/Food Stamps                |                          |  | 61,985.00   |                      |  |                                    |                                    |                         | 123,970.00               |
| Library Career Connections                                 |                          |  |   |                      |  |                                    |                                    |                         |                          |
| 2016 - 6/1/2016-5/31/2017 (+ \$15,023; ext. thru 5/31/18)  | 11,917.13                | 26.50                                    |   |                      |  |                                    | 7,278.12                           |                         |                          |
| 2018 - 6/1/2018-5/31/2019                                  |                          |  |   |                      |  |                                    | 8,333.71                           | 198.65                  | 9,447.64                 |
|  | \$ 933,850.89            | \$ 482,525.07                            | \$ 3,538,313.33                                     | \$ 0.00              | \$ (364.20)  | \$ 343,269.84                      | \$ 3,041,444.04                    | \$ 486,677.31           | \$ 1,083,662.30          |
|  | A                        | A  |   |                      |  |                                    |                                    | A                       | A                        |
| Ref.   |                          |  |   |                      |  |                                    |                                    |                         |                          |
| State Financial Assistance                                 |                          |  | \$ 3,344,768.33                                     |                      |  |                                    |                                    |                         |                          |
| County Matching Funds                                      |                          |  | 193,545.00  |                      |  |                                    |                                    |                         |                          |
|  |                          |  | \$ 3,538,313.33                                     |                      |  |                                    |                                    |                         |                          |

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

|   | Balance<br>Dec. 31, 2017 | Transferred<br>From<br>2018 Budget<br>Appropriation | Unexpended<br>Balance<br>Cancelled | Expenditures       |                         | Balance<br>Dec. 31, 2018 |
|---|--------------------------|---|------------------------------------|--------------------|-------------------------|--------------------------|
|   |                          |   |                                    | Paid or<br>Charged | Encumbrances<br>Payable |                          |
| Newton Medical Center:  |                          |   |                                    |                    |                         |                          |
| Transitional Care Program 2013 (*)                                  | \$ 1,611.14              |   | \$ 1,611.14                        |                    |                         |                          |
| Transitional Care Program 2015 (*)                                  | 67,715.72                |   |                                    |                    |                         | \$ 67,715.72             |
| Jewish Community Foundation of MetroWest NJ:                        |                          |   |                                    |                    |                         |                          |
| Grotta Fund for Senior Care (*):                                    |                          |   |                                    |                    |                         |                          |
| 2014  | 14,386.56                |   |                                    |                    |                         | 14,386.56                |
| 2015  | 30,000.00                |   | 30,000.00                          |                    |                         |                          |
| Atlantic Health System:   |                          |   |                                    |                    |                         |                          |
| Healthy Communities Initiative:                                     |                          |   |                                    |                    |                         |                          |
| NJ Health Communities Network (NJHCN) -<br>Community Grants Program |                          | \$ 20,000.00  |                                    | \$ 5,584.16        | \$ 4,415.11             | 10,000.73                |
| North Jersey Health Collaborative:                                  |                          |   |                                    |                    |                         |                          |
| Forward Franklin Initiative -<br>Community Revitalization Fund      |                          | 1,089.00  |                                    |                    | 1,039.95                | 49.05                    |
|   | <u>\$ 113,713.42</u>     | <u>\$ 21,089.00</u>                                 | <u>\$ 31,611.14</u>                | <u>\$ 5,584.16</u> | <u>\$ 5,455.06</u>      | <u>\$ 92,152.06</u>      |
| <u>Ref.</u>   | A                        |   |                                    |                    | A                       | A                        |



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

|  | <u>Balance</u><br>Dec. 31, 2017 | <u>Received in</u><br>Current Fund | <u>Transferred</u><br>to<br>2018 Budget<br>Revenue | <u>Balance</u><br>Dec. 31, 2018 |
|--|---------------------------------|------------------------------------|--|---------------------------------|
| NJ Department of Human Services:           |                                 |                                    |  |                                 |
| Sussex County Area Plan Grant:             |                                 |                                    |  |                                 |
| State Aid Reimbursement                    | \$ 58,000.00                    | \$ 58,000.00                       | \$ 58,000.00                                       | \$ 58,000.00                    |
| Intoxicated Driver Resource Center (IDRC)  |                                 | 5,166.00                           |  | 5,166.00                        |
| NJ Department of Environmental Protection: |                                 |                                    |  |                                 |
| Clean Communities                          |                                 | 101,278.48                         | 101,278.48   |                                 |
| NJ Department of Transportation:           |                                 |                                    |  |                                 |
| State Highway Projects - Interest Earnings | <u>36,374.27</u>                | <u>172.46</u>                      |  | <u>36,546.73</u>                |
|  | <u>\$ 94,374.27</u>             | <u>\$ 164,616.94</u>               | <u>\$ 159,278.48</u>                               | <u>\$ 99,712.73</u>             |
|  | <u>Ref.</u>                     | <u>A</u>                           |  | <u>A</u>                        |
| State Grant Funds Receivable               |                                 |                                    | <u>\$ 159,278.48</u>                               |                                 |

**COUNTY OF SUSSEX**  
**2018**  
**TRUST FUNDS**

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

|   |                  |              |                  |
|---|------------------|--------------|------------------|
| Balance December 31, 2017                                   | <u>Ref.</u><br>B |              | \$ 10,302,572.06 |
| Increased by Cash Receipts:                                 |                  |              |                  |
| Escrow and Other Deposits                                   |                  | \$ 98,939.65 |                  |
| Motor Vehicle Fines and Interest                            |                  | 506,785.46   |                  |
| Tax Appeal Filing Fees:                                     |                  |              |                  |
| Transfer from Board of Taxation                             |                  | 30,295.00    |                  |
| Interest  |                  | 1,623.47     |                  |
| County Clerk Filing Fees:                                   |                  |              |                  |
| Transfer from Current Fund                                  |                  | 61,206.00    |                  |
| Interest  |                  | 4,188.64     |                  |
| Open Space:   |                  |              |                  |
| Taxes Receivable  |                  | 396,063.39   |                  |
| Interest  |                  | 68,109.32    |                  |
| State of NJ Farmland Preservation and Local Municipal Funds |                  | 244,857.80   |                  |
| County Surrogate Fees:                                      |                  |              |                  |
| Transfer from County Surrogate                              |                  | 11,570.00    |                  |
| Interest  |                  | 513.23       |                  |
| Forfeited Assets and Interest                               |                  | 82,740.04    |                  |
| Self Insurance Reimbursements and Interest                  |                  | 33,074.77    |                  |
| Environmental Quality Enforcement Funds                     |                  | 241,200.51   |                  |
| Weights and Measures Fees and Interest                      |                  | 30,662.61    |                  |
| Due to/from Current Fund:                                   |                  |              |                  |
| Interfund Returned  |                  | 3,245,986.90 |                  |
| Work Release Program:                                       |                  |              |                  |
| Fees and Interest   |                  | 81.57        |                  |
| County Sheriff Fees:  |                  |              |                  |
| Transfer from County Sheriff                                |                  | 18,966.00    |                  |
| Interest  |                  | 828.13       |                  |
| Sheriff's Labor Assistance Program:                         |                  |              |                  |
| Transfer from County Jail                                   |                  | 5,691.98     |                  |
| Interest  |                  | 439.10       |                  |
| Employee Flexible Spending Account:                         |                  |              |                  |
| Payroll Withholding   |                  | 353.58       |                  |
| State Unemployment Insurance                                |                  | 80,323.06    |                  |
| Inmate Welfare  |                  | 42,801.20    |                  |

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

Ref.

Increased by Cash Receipts:

Prosecutor U.S. Treasury Account:

|                                  |              |  |
|----------------------------------|--------------|--|
| Confiscated funds transfer       | \$ 10,018.90 |  |
| Interest                         | 5,921.35     |  |
| Reserve for Compensated Absences | 75,000.00    |  |
| Reserve for Storm Recovery Trust | 490,000.00   |  |
| Uniform Fire Code Enforcement    | 124,256.10   |  |
| Congregate Nutrition Program     | 37,330.75    |  |
| Mosquito Control                 | 51,500.00    |  |
| Jail Inmate Interest Account:    |              |  |
| Interest                         | 4,694.16     |  |
| Transfer from County Jail        | 10,607.42    |  |
|                                  | 10,607.42    |  |

\$ 6,016,630.09  
16,319,202.15

Decreased by Cash Disbursements:

|   |            |
|---|------------|
| Refund of Escrow and Other Deposits             | 158,547.08 |
| Motor Vehicles - Transfer to Current Fund       | 450,000.00 |
| Tax Appeal Expenses                             | 34,675.40  |
| County Clerk Filing Fees Expenses               | 31,959.25  |
| County Surrogate Filing Fees Expenses           | 522.96     |
| County Sheriff Fees Expenses                    | 2,230.80   |
| Weights and Measures Expenses                   | 25,000.00  |
| State Unemployment Insurance Payments           | 44,686.17  |
| Forfeited Assets                                | 67,647.34  |
| Replacement of Damaged Vehicles                 | 211,267.61 |
| Environmental Quality Enforcement Fund Expenses | 138,383.61 |
| Farmland and Open Space Trust Expenses          | 678,782.49 |
| Employee Flexible Spending Account Expenses     | 7,966.32   |
| Prosecutor U.S Treasury Account Expenses        | 60,228.00  |
| Inmate Welfare                                  | 63,831.28  |
| Uniform Fire Code Enforcement Expenses          | 69,576.24  |
| Congregate Nutrition Program Expenses           | 31,492.30  |
| Mosquito Control                                | 49,939.92  |
| Sheriff's Labor Assistance Program Expenses     | 2,053.34   |
|   | 2,053.34   |

2,128,790.11

Balance December 31, 2018

B

\$ 14,190,412.04

COUNTY OF SUSSEX  
TRUST FUNDS  
SCHEDULE OF OPEN SPACE TAXES RECEIVABLE

|   | Balance<br>Dec. 31, 2017 | 2018<br>Tax Levy     | Added &<br>Omitted<br>Taxes | Cash<br>Received     | Balance<br>Dec. 31, 2018 |
|---|--------------------------|----------------------|-----------------------------|----------------------|--------------------------|
| Andover Borough                         | \$ 1.69                  | \$ 1,560.01          | \$ 0.29                     | \$ 1,561.70          | \$ 0.29                  |
| Andover Township                        | 19.62                    | 15,828.85            | 22.60                       | 15,848.47            | 22.60                    |
| Branchville Borough                     | 8.94                     | 2,988.77             | 1.15                        | 2,997.71             | 1.15                     |
| Byram Township                          | 41.60                    | 23,059.60            | 55.76                       | 23,101.20            | 55.76                    |
| Frankford Township                      | 74.92                    | 18,558.21            | 57.34                       | 18,633.13            | 57.34                    |
| Franklin Borough                        | 2.57                     | 9,559.59             | 16.64                       | 9,562.16             | 16.64                    |
| Fredon Township                         | 26.82                    | 10,126.35            | 6.45                        | 10,153.17            | 6.45                     |
| Green Township                          |                          | 10,768.75            | 75.06                       | 10,843.81            |                          |
| Hamburg Borough                         | 18.90                    | 6,229.49             | 32.11                       | 6,248.39             | 32.11                    |
| Hampton Township                        | 24.77                    | 15,056.58            | 46.51                       | 15,081.35            | 46.51                    |
| Hardyston Township                      | 38.61                    | 25,943.19            | 87.36                       | 25,981.80            | 87.36                    |
| Hopatcong Borough                       |                          | 36,631.38            | 185.22                      | 36,816.60            |                          |
| Lafayette Township                      | 13.35                    | 7,997.35             | 22.19                       | 8,010.70             | 22.19                    |
| Montague Township                       |                          | 8,492.05             | 2.15                        | 8,494.20             |                          |
| Town of Newton                          | 6.34                     | 14,760.44            | 65.87                       | 14,766.78            | 65.87                    |
| Ogdensburg Borough                      | 4.24                     | 4,455.46             | 8.72                        | 4,459.70             | 8.72                     |
| Sandyston Township                      | 7.12                     | 5,801.15             | 6.10                        | 5,808.27             | 6.10                     |
| Sparta Township                         | 358.80                   | 72,321.88            | 193.07                      | 72,680.68            | 193.07                   |
| Stanhope Borough                        | 1.42                     | 7,357.01             | 15.52                       | 7,358.43             | 15.52                    |
| Stillwater Township                     | 19.27                    | 10,559.48            | 16.27                       | 10,578.75            | 16.27                    |
| Sussex Borough                          |                          | 3,106.96             | 2.67                        | 3,106.96             | 2.67                     |
| Vernon Township                         | 65.51                    | 56,144.57            | 50.97                       | 56,210.08            | 50.97                    |
| Walpack Township                        | 6.82                     | 62.62                |                             | 69.44                |                          |
| Wantage Township                        | 59.65                    | 27,630.26            | 73.80                       | 27,689.91            | 73.80                    |
|   | <u>\$ 800.96</u>         | <u>\$ 395,000.00</u> | <u>\$ 1,043.82</u>          | <u>\$ 396,063.39</u> | <u>\$ 781.39</u>         |
| <u>Ref.</u>                             | B                        |                      |                             |                      | B                        |
| 2018 Added and Omitted Taxes Receivable | <u>\$ 800.96</u>         |                      |                             |                      | <u>\$ 781.39</u>         |
| Added and Omitted Taxes Receivable      | <u>\$ 800.96</u>         |                      |                             |                      | <u>\$ 781.39</u>         |
| 2018 County Taxes                       |                          |                      |                             | \$ 395,000.00        |                          |
| Prior Year Added & Omitted Taxes        |                          |                      |                             | 800.96               |                          |
| Current Year Added & Omitted Taxes      |                          |                      |                             | <u>262.43</u>        |                          |
|   |                          |                      |                             | <u>\$ 396,063.39</u> |                          |

**COUNTY OF SUSSEX**  
**2018**  
**GENERAL CAPITAL FUND**

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

|   | <u>Ref.</u>      |                  |
|---|------------------|------------------|
| Balance December 31, 2017                         | C                | \$ 33,332,506.17 |
| Increased by Receipts:                            |                  |                  |
| Bond Anticipation Note Proceeds                   | \$ 30,000,000.00 |                  |
| Serial Bond Proceeds                              | 2,800,000.00     |                  |
| NJ Department of Transportation Grants Receivable | 6,518,477.34     |                  |
| NJ Schools Development Authority Grant            | 540,325.00       |                  |
| Premium on the Sale of Bond Anticipation Notes    | 35,000.00        |                  |
| Budget Appropriation:                             |                  |                  |
| Capital Improvement Fund                          | 500,000.00       |                  |
| Payment of Bond Anticipation Notes                | 1,054,000.00     |                  |
| Sussex Solar Renewable Energy Program             | 1,908,000.00     |                  |
| 2017 Appropriation Reserves:                      |                  |                  |
| Capital Improvement Fund                          | 1,000,100.00     |                  |
| Due to/from Current Fund:                         |                  |                  |
| Interest Earned                                   | 22,668.98        |                  |
| Reserve for:                                      |                  |                  |
| Sewer Project- Frankford Complex                  | 993,427.22       |                  |
| NJ Department of Transportation Grants - Bridge   |                  |                  |
| Improvements:                                     |                  |                  |
| Interest Earned                                   | 43,760.18        |                  |
| Arbitrage Rebate                                  | 253,462.11       |                  |
| Payment of Vocational School Debt Service         | 60,847.00        |                  |
| Payment of Debt Service:                          |                  |                  |
| NJ Department of Transportation - High Risk       |                  |                  |
| Rural Road Programs                               | 439,000.00       |                  |
| Other   | 642,421.17       |                  |
|   | 46,811,489.00    |                  |
|   |                  | 80,143,995.17    |
| Decreased by Disbursements:                       |                  |                  |
| Payment of Bond Anticipation Notes                | 26,694,000.00    |                  |
| Due from/to Current Fund:                         |                  |                  |
| Return of Interfunds                              | 22,668.98        |                  |
| Anticipated as Budgeted Revenue in Current Fund:  |                  |                  |
| Reserve for Payment of Debt Service               | 1,054,000.00     |                  |
| Capital Fund Balance                              | 127,242.00       |                  |
| Reserve for Payment of Vocational School Debt     | 60,000.00        |                  |
| Improvement Authorizations                        | 18,549,397.84    |                  |
|   | 46,507,308.82    |                  |
| Balance December 31, 2018                         | C                | \$ 33,636,686.35 |





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

| Ord. No. | Improvement Description  | Ord. Date  | Balance (Deficit) Dec. 31, 2017 | Receipts             |                         | Disbursements    |                            | Transfers               |                 | Balance (Deficit) Dec. 31, 2018 |
|----------|--|------------|---------------------------------|----------------------|-------------------------|------------------|----------------------------|-------------------------|-----------------|---------------------------------|
|          |  |            |                                 | Budget Appropriation | Bond Anticipation Notes | Miscellaneous    | Improvement Authorizations | Bond Anticipation Notes | Miscellaneous   |                                 |
| 14-02    | Various Capital Improv.-Facilities and Roads   | 02/26/14   | \$ 303,336.62                   |                      |                         |                  | \$ 62,157.66               |                         | \$ 241,178.96   | \$ 1,271,421.85                 |
| 14-04    | Various Additional Capital Improvements  | 04/23/14   | 1,738,608.50                    |                      |                         | 467,186.65       |                            |                         |                 | 923,522.07                      |
| 14-05    | Various Improvements to Sussex County Vocational School                                | 04/23/14   | 923,522.07                      |                      |                         |                  |                            |                         |                 | 2,504,271.72                    |
| 15-02    | Various Improvements to Sussex County Community College                                | 05/27/15   | 2,901,269.00                    |                      |                         | 396,997.28       |                            |                         |                 | 1,054,368.34                    |
| 15-03    | Various Capital Improvements   | 06/10/15   | 3,066,334.18                    | \$ 924,000.00        | \$ 7,073,000.00         | 2,011,965.84     | \$ 7,997,000.00            |                         |                 |                                 |
| 15-04    | Improvements and Replacement of Agricultural Green Houses at Sussex County Tech School | 06/10/15   | 4,306.82                        | 130,000.00           |                         |                  |                            | 130,000.00              |                 | 4,306.82                        |
| 15-09    | Various Road Reconstruction and Resurfacing Program                                    | 12/09/15   | (993.17)                        |                      |                         | \$ 439,000.00    |                            | 439,000.00              |                 | (993.17)                        |
| 16-01    | Various Capital Improvements   | 02/24/16   | 558,774.56                      |                      | 1,578,000.00            |                  | 202,807.90                 | 1,578,000.00            |                 | 355,966.66                      |
| 16-02    | Various Capital Improvements   | 05/11/16   | 3,295,958.31                    |                      | 5,721,000.00            |                  | 683,889.01                 | 5,721,000.00            |                 | 2,612,069.30                    |
| 16-03    | Various Improvements to Sussex County Community College                                | 05/11/16   | 1,807,231.30                    |                      |                         |                  | 286,764.16                 |                         |                 | 1,520,467.14                    |
| 16-04    | Various Improvements to Sussex County Technical School                                 | 05/11/16   | 1,422,108.51                    |                      | 1,390,000.00            |                  | 413,761.50                 | 1,390,000.00            | 43,684.33       | 1,008,347.01                    |
| 16-05    | Renewable Energy Projects  | 05/11/16   | 43,684.33                       |                      |                         | 1,908,000.00     |                            | 1,908,000.00            |                 |                                 |
| 16-06    | Improvements to Various Facilities and Acquisition and Installation of Equipment       | 06/22/16   | 46,742.09                       |                      |                         |                  | 29,132.40                  |                         |                 | 17,609.69                       |
| 16-07    | Replacement of Sussex County Bridge X-09 Warrantage                                    | 06/22/16   | 1,000,000.00                    |                      |                         |                  | 1,000,000.00               |                         |                 |                                 |
| 16-08    | Various Improvements - Bridges and Roads   | 06/22/16   | 2,120,577.34                    |                      |                         |                  | 2,120,577.34               |                         |                 |                                 |
| 16-09    | Replacement of Sussex County Bridge C-17 Byram   | 11/22/16   | 500,000.00                      |                      |                         |                  | 500,000.00                 |                         |                 |                                 |
| 17-01    | Various Capital Improvements   | 4/26/2017  | 5,604,183.77                    |                      | 6,200,000.00            |                  | 4,065,248.27               | 6,200,000.00            |                 | 1,538,935.50                    |
| 17-02    | Various Improvements to Sussex County Technical School                                 | 4/26/2017  | 1,328,523.00                    |                      | 1,331,000.00            |                  | 1,101,610.90               | 1,331,000.00            |                 | 226,912.10                      |
| 17-03    | Local Share of Various Capital Improvements at the Sussex County Community College     | 5/10/2017  |                                 |                      | 1,040,000.00            |                  | 35,592.62                  |                         |                 | 1,004,407.38                    |
| 17-04    | NIDOT ATP County Aid Grant   | 9/27/2017  | 2,522,900.00                    |                      |                         |                  | 2,522,900.00               |                         |                 |                                 |
| 17-05    | Replacement of Sussex County Bridge X-09   | 11/21/2017 | 1,000,000.00                    |                      |                         |                  | 622,429.45                 |                         |                 | 377,570.55                      |
| 17-06    | Replacement of Sussex County Bridge C-18   | 11/21/2017 | 470,000.00                      |                      |                         |                  | 729,337.54                 |                         | \$ 585,000.00   | 470,000.00                      |
| 18-01    | Various Capital Improvements   | 3/28/2018  |                                 |                      | 4,877,000.00            |                  |                            |                         |                 | 4,732,662.46                    |
| 18-02    | Various Improvements to Sussex County Community College                                | 4/11/2018  |                                 |                      |                         | 2,800,000.00     | 41,103.50                  |                         |                 | 2,758,896.50                    |
| 18-03    | NIDOT ATP County Aid Grant   | 4/11/2018  |                                 |                      |                         |                  |                            |                         | 5,057,931.00    | 5,057,931.00                    |
| 18-04    | Sussex County Technical School Science Lab Improvements                                | 4/11/2018  |                                 |                      | 790,000.00              |                  | 1,066.00                   |                         |                 | 788,934.00                      |
| 18-05    | Replacement of Sussex County Bridges X-09 and X-11                                     | 11/28/2018 | \$ 33,332,506.17                | \$ 1,554,000.00      | \$ 30,000,000.00        | \$ 15,257,489.00 | \$ 18,549,397.84           | \$ 26,694,000.00        | \$ 7,615,400.05 | \$ 1,250,000.00                 |
|          |  |            |                                 |                      |                         |                  |                            |                         |                 | \$ 33,636,686.35                |



COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND

|  | <u>Ref.</u> |                               |
|--|-------------|-------------------------------|
| Balance December 31, 2017                              | C           | \$ 1,139,131.56               |
| Increased by:  |             |                               |
| 2018 Budget Appropriation                              |             | 500,000.00                    |
| 2017 Appropriation Reserves                            |             | <u>1,000,100.00</u>           |
|  |             | 2,639,231.56                  |
| Decreased by:  |             |                               |
| Appropriation to Finance Improvement<br>Authorizations |             | <u>500,000.00</u>             |
| Balance December 31, 2018                              | C           | <u><u>\$ 2,139,231.56</u></u> |

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

| Ord. No. | Improvement Description   | Date      | Ordinance Amount | Balance Dec. 31, 2017 |           | Capital Improvement Fund | Insurance Reserve | New Jersey Department of Transportation Grant | Deferred Charges to Future Taxation | Paid or Charged | Unexpended Balance Cancelled | Balance Dec. 31, 2018 |           |
|----------|---|-----------|------------------|-----------------------|-----------|--------------------------|-------------------|---|-------------------------------------|-----------------|------------------------------|-----------------------|-----------|
|          |   |           |                  | Funded                | Unfunded  |                          |                   |   |                                     |                 |                              | Funded                | Unfunded  |
|          |   |           |                  | \$ 15,543.75          | \$        |                          |                   |   |                                     | \$ 15,543.75    |                              |                       |           |
| 06-01    | Various Capital Improvements  | 04/12/06  | \$ 7,289,100.00  |                       |           |                          |                   |   |                                     |                 |                              |                       |           |
| 07-01    | Various Capital Improvements  | 04/11/07  | 3,383,100.00     | 7,652.99              |           |                          |                   |   |                                     | 7,652.99        |                              |                       |           |
| 08-01    | Various Capital Improvements  | 04/23/08  | 6,195,000.00     | 123,859.27            |           |                          |                   |   |                                     | 122,299.22      | \$ 1,560.05                  |                       |           |
| 08-02    | Departmental Improvements - Surrogate's Office  | 06/04/08  | 37,728.80        | 24,081.41             |           |                          |                   |   |                                     | 12,000.00       |                              | \$ 12,081.41          |           |
| 09-04    | Various Capital Improvements  | 05/13/09  | 5,938,750.00     | 2,845.94              |           |                          |                   |   |                                     |                 | 2,845.94                     |                       |           |
| 10-04    | SCCC Various Capital Improvements   | 07/07/10  | 2,353,000.00     | 100,075.86            |           |                          |                   |   |                                     | 1,246.50        |                              | 98,827.36             |           |
| 10-05    | Various Capital Improvements  | 07/07/10  | 4,287,150.00     | 157,801.41            |           |                          |                   |   |                                     | 67,134.38       | 90,667.03                    |                       |           |
| 11-01    | Various Improvements to Sussex County Vocational School   | 03/09/11  | 1,096,000.00     | 73,744.70             | \$ 600.00 |                          |                   |   |                                     |                 |                              | 73,744.70             | \$ 600.00 |
| 11-02    | Various Capital Improvements  | 05/11/11  | 6,281,520.00     | 453,475.76            | 400.00    |                          |                   |   |                                     | 123,542.16      |                              | 329,933.60            | 400.00    |
| 11-05    | Various Improvements to Roadways, Bridges and Other Public Property Damaged By Hurricane Irene and Tropical Storm Lee | 10/26/11  | 11,280,000.00    | 2,477,648.48          |           |                          |                   |   |                                     | 8,481.00        |                              | 2,469,167.48          |           |
| 12-01    | Various Improvements to Sussex County Vocational School   | 01/25/12  | 3,505,000.00     | 105,372.32            |           |                          |                   |   |                                     |                 |                              | 105,372.32            |           |
| 12-02    | Various Capital Improvements  | 05/09/12  | 7,520,100.00     | 558,892.18            |           |                          |                   |   |                                     | 252,082.44      | 306,809.74                   |                       |           |
| 12-03    | Various Improvements to Sussex County Community College   | 05/09/12  | 1,500,000.00     | 9,626.35              |           |                          |                   |   |                                     | 9,626.35        |                              |                       |           |
| 12-04    | Various Improvements to Sussex County Community College   | 05/23/12  | 3,400,000.00     | 955,981.89            |           |                          |                   |   |                                     | 289,244.34      |                              | 666,737.55            |           |
| 13-02    | Various Capital Improvements  | 05/22/13  | 11,020,800.00    | 1,315,810.84          |           |                          |                   |   |                                     | 346,014.69      |                              | 969,796.15            |           |
| 13-03    | Various Improvements to Sussex County Vocational School   | 05/22/13  | 1,280,000.00     | 107,754.03            |           |                          |                   |   |                                     |                 |                              | 107,754.03            |           |
| 14-02    | Various Capital Improve-Facilities and Roads  | 02/26/14  | 5,286,750.00     | 303,336.62            |           |                          |                   |   |                                     | 62,157.66       | 241,178.96                   |                       |           |
| 14-04    | Various Additional Capital Improvements   | 04/23/14  | 5,687,850.00     | 1,738,608.50          |           |                          |                   |   |                                     | 467,186.65      |                              | 1,271,421.85          |           |
| 14-05    | Various Improvements to Sussex County Vocational School   | 04/23/14  | 1,902,000.00     | 923,822.07            |           |                          |                   |   |                                     |                 |                              | 923,822.07            |           |
| 15-02    | Various Capital Improvements at the Sussex County Community College   | 5/27/2015 | 3,200,000.00     | 2,901,269.00          |           |                          |                   |   |                                     | 396,997.28      |                              | 2,504,271.72          |           |
| 15-03    | Various Capital Improvements  | 6/10/2015 | 8,749,651.00     | 3,400,054.18          |           |                          |                   |   |                                     | 2,011,965.84    |                              | 1,388,088.34          |           |
| 15-04    | Improvements and Replacement of Agricultural Green Houses at Sussex County Technical School                           | 6/10/2015 | 130,000.00       | 4,306.82              |           |                          |                   |   |                                     |                 |                              | 4,306.82              |           |

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

| Ord. No. | Improvement Description  | Date       | Ordinance Amount | Balance Dec. 31, 2017 |                  | Capital Improvement Fund | Insurance Reserve | 2018 Authorizations                           |                           | Unexpended Balance Cancelled | Balance Dec. 31, 2018 |                  |  |
|----------|--|------------|------------------|-----------------------|------------------|--------------------------|-------------------|---|---------------------------|------------------------------|-----------------------|------------------|--|
|          |  |            |                  | Funded                | Unfunded         |                          |                   | New Jersey Department of Transportation Grant | Deferred Charges Unfunded |                              | Funded                | Unfunded         |  |
| 16-01    | Various Capital Improvements   | 2/24/2016  | 1,656,900.00     | \$                    | 558,774.56       |                          |                   |   |                           |                              |                       | \$ 355,966.66    |  |
| 16-02    | Various Capital Improvements   | 5/11/2016  | 6,323,100.00     |                       | 3,596,938.31     |                          |                   |   |                           |                              |                       | 2,913,069.30     |  |
| 16-03    | Various Capital Improvements at the Sussex County Community College                | 5/11/2016  | 3,000,000.00     | \$                    | 1,807,231.30     |                          |                   |   |                           |                              | \$ 1,520,467.14       |                  |  |
| 16-04    | Various Improvements to Sussex County Technical School                             | 5/11/2016  | 2,440,000.00     |                       | 32,108.51        | 1,464,000.00             |                   |   |                           |                              |                       | 1,082,347.01     |  |
| 16-05    | Renewable Energy Projects  | 5/11/2016  | 3,200,000.00     |                       | 1,183,303.33     |                          |                   |   |                           | \$ 1,183,303.33              |                       |                  |  |
| 16-06    | Improvements to Various Facilities and Acquisition and Installation of Equipment   | 6/22/2016  | 53,300.00        |                       | 46,742.09        |                          |                   |   |                           |                              | 17,609.69             |                  |  |
| 16-07    | Replacement of Sussex County Bridge X-409 Wantage                                  | 6/22/2016  | 1,000,000.00     |                       | 1,000,000.00     |                          |                   |   |                           |                              |                       |                  |  |
| 16-08    | Various Improvements - Bridges and Roads   | 6/22/2016  | 2,470,100.00     |                       | 2,120,577.34     |                          |                   |   |                           |                              |                       |                  |  |
| 16-09    | Replacement of Sussex County Bridge C-17 Byram                                     | 11/22/2016 | 1,000,000.00     |                       | 500,000.00       |                          |                   |   |                           |                              |                       | 3,968,935.50     |  |
| 17-01    | Various Capital Improvements   | 4/26/2017  | 9,061,500.00     |                       | 8,034,183.77     |                          |                   |   |                           |                              |                       |                  |  |
| 17-02    | Various Improvements to Sussex County Technical School                             | 4/26/2017  | 1,331,000.00     |                       | 1,328,523.00     |                          |                   |   |                           |                              |                       | 236,912.10       |  |
| 17-03    | Local Share of Various Capital Improvements at the Sussex County Community College | 5/10/2017  | 1,040,068.00     |                       | 1,040,068.00     |                          |                   |   |                           |                              |                       | 1,004,475.38     |  |
| 17-04    | NIDOT ATP County Aid Grant   | 9/27/2017  | 2,522,900.00     |                       | 2,522,900.00     |                          |                   |   |                           |                              |                       |                  |  |
| 17-05    | Replacement of Sussex County Bridge X-09   | 11/21/2017 | 1,000,000.00     |                       | 1,000,000.00     |                          |                   |   |                           |                              |                       | 377,570.55       |  |
| 17-06    | Replacement of Sussex County Bridge C-18   | 11/21/2017 | 470,000.00       |                       | 470,000.00       |                          |                   |   |                           |                              |                       | 470,000.00       |  |
| 18-01    | Various Capital Improvements   | 3/28/2018  | 8,299,000.00     |                       |                  | \$ 500,000.00            | \$ 85,000.00      |   | \$ 7,714,000.00           |                              | 729,337.54            | 7,569,662.46     |  |
| 18-02    | Various Capital Improvements at the Sussex County Community College                | 4/11/2018  | 2,800,000.00     |                       |                  |                          |                   |   |                           |                              | 2,800,000.00          | 2,758,896.50     |  |
| 18-03    | NIDOT ATP County Aid Grant   | 4/11/2018  | 5,037,931.00     |                       |                  |                          |                   | \$ 5,037,931.00                               |                           |                              |                       | 5,037,931.00     |  |
| 18-04    | Sussex County Technical School Science Lab Improvements                            | 4/11/2018  | 790,000.00       |                       |                  |                          |                   |   | 790,000.00                |                              |                       | 788,234.00       |  |
| 18-05    | Replacement of Sussex County Bridges X-09 and X-11                                 | 11/28/2018 | 1,250,000.00     |                       |                  | \$ 500,000.00            | \$ 85,000.00      |   | \$ 1,250,000.00           |                              | 1,250,000.00          |                  |  |
|          |  |            |                  |                       | \$ 21,856,462.61 | \$ 20,611,171.97         | \$ 85,000.00      | \$ 11,304,000.00                              | \$ 6,307,931.00           | \$ 18,549,397.84             | \$ 1,826,365.05       | \$ 19,303,697.57 |  |
|          |  |            | Ref.             |                       |                  |                          |                   |   |                           |                              |                       |                  |  |

Analysis of Unexpended Balance Cancelled:  
Capital Fund Balance \$ 686,746.05  
Deferred Charges to Future Taxation-Unfunded 1,139,619.00  
\$ 1,826,365.05

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF BOND ANTICIPATION NOTES

| Ord. No. | Improvement Description   | Date of        |                      |                      | Interest Rate  | Balance Dec. 31, 2017   | Issued                  | Matured                 | Balance Dec. 31, 2018 |
|----------|---|----------------|----------------------|----------------------|----------------|-------------------------|-------------------------|-------------------------|-----------------------|
|          |   | Original Issue | Issue                | Maturity             |                |                         |                         |                         |                       |
| 15-03    | Various Capital Improvements  | 09/25/15       | 06/27/17<br>06/25/18 | 06/27/18<br>06/24/19 | 2.00%<br>3.00% | \$ 7,997,000.00         | \$ 7,997,000.00         | \$ 7,073,000.00         |                       |
| 15-04    | Improvements and Replacement of Agricultural Green Houses at Sussex County Technical School | 09/25/15       | 06/27/17             | 06/27/18             | 2.00%          | 130,000.00              | 130,000.00              |                         |                       |
| 15-09    | Various Road Reconstruction and Resurfacing Program   | 06/28/16       | 06/27/17             | 06/27/18             | 2.00%          | 439,000.00              | 439,000.00              |                         |                       |
| 16-01    | Various Capital Improvements  | 06/28/16       | 06/27/17<br>06/25/18 | 06/27/18<br>06/24/19 | 2.00%<br>3.00% | 1,578,000.00            | 1,578,000.00            | 1,578,000.00            |                       |
| 16-02    | Various Capital Improvements  | 06/28/16       | 06/27/17<br>06/25/18 | 06/27/18<br>06/24/19 | 2.00%<br>3.00% | 5,721,000.00            | 5,721,000.00            | 5,721,000.00            |                       |
| 16-04    | Various Improvements to Sussex County Technical School                                      | 06/28/16       | 06/27/17<br>06/25/18 | 06/27/18<br>06/24/19 | 2.00%<br>3.00% | 1,390,000.00            | 1,390,000.00            | 1,390,000.00            |                       |
| 16-05    | Renewable Energy Projects   | 06/28/16       | 06/27/17             | 06/27/18             | 2.00%          | 1,908,000.00            | 1,908,000.00            |                         |                       |
| 17-01    | Various Capital Improvements  | 06/27/17       | 06/27/17<br>06/25/18 | 06/27/18<br>06/24/19 | 2.00%<br>3.00% | 6,200,000.00            | 6,200,000.00            | 6,200,000.00            |                       |
| 17-02    | Various Improvements to Sussex County Technical School                                      | 06/27/17       | 06/27/17<br>06/25/18 | 06/27/18<br>06/24/19 | 2.00%<br>3.00% | 1,331,000.00            | 1,331,000.00            | 1,331,000.00            |                       |
| 17-03    | Sussex County Community College Improvements to Building "F"                                | 06/25/18       | 06/25/18             | 06/24/19             | 3.00%          | 1,040,000.00            | 1,040,000.00            | 1,040,000.00            |                       |
| 18-01    | Various Capital Improvements  | 06/25/18       | 06/25/18             | 06/24/19             | 3.00%          | 4,877,000.00            | 4,877,000.00            | 4,877,000.00            |                       |
| 18-04    | Science Laboratory Improvements at Sussex County Technical School                           | 06/25/18       | 06/25/18             | 06/24/19             | 3.00%          | 790,000.00              | 790,000.00              | 790,000.00              |                       |
|          |   |                |                      |                      |                | <u>\$ 26,694,000.00</u> | <u>\$ 26,694,000.00</u> | <u>\$ 30,000,000.00</u> |                       |
|          |   |                |                      |                      |                | C                       | C                       | C                       |                       |
|          |   |                |                      |                      |                | New Issues              | \$ 6,707,000.00         |                         |                       |
|          |   |                |                      |                      |                | Renewals                | 23,293,000.00           | \$ 23,293,000.00        |                       |
|          |   |                |                      |                      |                | Redeemed                |                         | 2,347,000.00            |                       |
|          |   |                |                      |                      |                | Funded by:              |                         |                         |                       |
|          |   |                |                      |                      |                | Budget Appropriations   | <u>1,054,000.00</u>     |                         |                       |
|          |   |                |                      |                      |                | <u>\$ 30,000,000.00</u> | <u>\$ 26,694,000.00</u> | <u>\$ 30,000,000.00</u> |                       |

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF GENERAL SERIAL BONDS

| Purpose                         | Date of Issue | Amount of Original Issue | Maturities of Bonds Outstanding Dec. 31, 2018 |               | Int. Rate | Balance Dec. 31, 2017 | Issued        | Matured       | Balance Dec. 31, 2018 |
|---------------------------------|---------------|--------------------------|---|---------------|-----------|-----------------------|---------------|---------------|-----------------------|
|                                 |               |                          | Date  | Amount        |           |                       |               |               |                       |
| Vocational School               | 08/15/10      | \$ 1,300,000.00          | 08/15/2019                                    | \$ 150,000.00 | 2.125%    | \$ 450,000.00         | \$ 150,000.00 | \$ 300,000.00 |                       |
|                                 |               |                          | 08/15/2020                                    | 150,000.00    | 2.25%     |                       |               |               |                       |
| Vocational School               | 06/27/14      | 5,648,000.00             | 02/15/2019-2020                               | 455,000.00    | 2.00%     |                       |               |               |                       |
|                                 |               |                          | 02/15/2021                                    | 455,000.00    | 4.00%     |                       |               |               |                       |
|                                 |               |                          | 02/15/2022                                    | 505,000.00    | 4.00%     |                       |               |               |                       |
|                                 |               |                          | 02/15/2023-2024                               | 535,000.00    | 5.00%     |                       |               |               |                       |
|                                 |               |                          | 02/15/2025                                    | 560,000.00    | 5.00%     |                       |               |               |                       |
| 02/15/2026                      | 588,000.00    | 5.00%                    |   |               |           |                       |               |               |                       |
| Total Vocational School Bonds   |               |                          |   | 4,528,000.00  |           | 4,978,000.00          | 440,000.00    | 4,088,000.00  |                       |
|                                 |               |                          |   |               |           | 4,388,000.00          |               | 4,388,000.00  |                       |
| General Improvement             | 08/15/10      | 17,277,000.00            | 08/15/2019                                    | 1,900,000.00  | 2.125%    |                       |               | 1,900,000.00  |                       |
|                                 |               |                          | 08/15/2020                                    | 1,877,000.00  | 2.25%     |                       |               |               |                       |
| Refunding Bonds                 | 01/31/12      | 2,380,000.00             | 05/01/2019                                    | 325,000.00    | 2.994%    |                       |               | 290,000.00    |                       |
|                                 |               |                          | 05/01/2020                                    | 360,000.00    | 3.318%    |                       |               |               |                       |
|                                 |               |                          | 05/01/2021                                    | 395,000.00    | 3.518%    |                       |               |               |                       |
| Refunding Bonds                 | 06/16/14      | 7,350,000.00             | 09/01/2019                                    | 1,850,000.00  | 4.00%     |                       |               | 1,860,000.00  |                       |
|                                 |               |                          | 09/01/2020-2021                               | 485,000.00    | 4.00%     |                       |               |               |                       |
| General Improvement             | 06/27/14      | 41,746,000.00            | 02/15/2019                                    | 4,600,000.00  | 2.00%     |                       |               |               |                       |
|                                 |               |                          | 02/15/2020                                    | 4,050,000.00  | 2.00%     |                       |               |               |                       |
|                                 |               |                          | 02/15/2021                                    | 5,150,000.00  | 4.00%     |                       |               |               |                       |
|                                 |               |                          | 02/15/2022                                    | 4,950,000.00  | 4.00%     |                       |               |               |                       |
|                                 |               |                          | 02/15/2023                                    | 4,950,000.00  | 5.00%     |                       |               |               |                       |
| 02/15/2024                      | 4,996,000.00  | 5.00%                    |   |               |           |                       |               |               |                       |
| Total General Improvement Bonds |               |                          |   | 32,396,000.00 |           | 44,123,000.00         | 3,700,000.00  | 28,696,000.00 |                       |
|                                 |               |                          |   |               |           | 7,750,000.00          |               | 36,373,000.00 |                       |
| County College                  | 09/01/07      | 3,000,000.00             | 09/01/2019-2022                               | 265,000.00    | 4.00%     | 1,260,000.00          | 200,000.00    | 1,060,000.00  |                       |

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

| Purpose   | Date of Issue | Amount of Original Issue | Maturities of Bonds Outstanding Dec. 31, 2018 |               | Int. Rate | Balance Dec. 31, 2017 | Issued        | Matured       | Balance Dec. 31, 2018 |
|---|---------------|--------------------------|---|---------------|-----------|-----------------------|---------------|---------------|-----------------------|
|   |               |                          | Date  | Amount        |           |                       |               |               |                       |
| County College                                  | 08/15/10      | \$ 1,177,000.00          | 08/15/2019                                    | \$ 160,000.00 | 2.125%    |                       |               |               |                       |
|   |               |                          | 08/15/2020                                    | 137,000.00    | 2.25%     | \$ 437,000.00         | \$ 140,000.00 | \$ 297,000.00 |                       |
| County College                                  | 06/29/12      | 1,700,000.00             | 01/15/2019                                    | 180,000.00    | 2.00%     |                       |               |               |                       |
|   |               |                          | 01/15/2020                                    | 185,000.00    | 2.00%     |                       |               |               |                       |
|   |               |                          | 01/15/2021                                    | 190,000.00    | 2.125%    |                       |               |               |                       |
|   |               |                          | 01/15/2022                                    | 195,000.00    | 3.00%     | 925,000.00            | 175,000.00    | 750,000.00    |                       |
| County College                                  | 06/28/13      | 750,000.00               | 01/15/2019-2023                               | 75,000.00     | 4.00%     | 450,000.00            | 75,000.00     | 375,000.00    |                       |
| County College                                  | 6/23/2015     | 1,600,000.00             | 3/15/2019                                     | 175,000.00    | 1.50%     |                       |               |               |                       |
|   |               |                          | 3/15/2020-2024                                | 180,000.00    | 2.00%     | 1,250,000.00          | 175,000.00    | 1,075,000.00  |                       |
| County College                                  | 6/28/2016     | 1,500,000.00             | 3/15/2019                                     | 160,000.00    | 2.00%     |                       |               |               |                       |
|   |               |                          | 3/15/2020-2025                                | 170,000.00    | 2.00%     | 1,340,000.00          | 160,000.00    | 1,180,000.00  |                       |
| County College                                  | 6/25/2018     | 1,400,000.00             | 03/15/2019                                    | 100,000.00    | 2.00%     |                       |               |               |                       |
|   |               |                          | 03/15/2020                                    | 125,000.00    | 2.00%     |                       |               |               |                       |
|   |               |                          | 03/15/2021                                    | 140,000.00    | 2.00%     |                       |               |               |                       |
|   |               |                          | 03/15/2022-2024                               | 140,000.00    | 4.00%     |                       |               |               |                       |
|   |               |                          | 03/15/2025                                    | 150,000.00    | 4.00%     |                       |               |               |                       |
|   |               |                          | 03/15/2026                                    | 150,000.00    | 3.00%     |                       |               |               |                       |
|   |               |                          | 03/15/2027                                    | 155,000.00    | 3.00%     |                       |               |               |                       |
|   |               |                          | 03/15/2028                                    | 160,000.00    | 2.625%    |                       |               |               |                       |
| Total County College Bonds                      |               |                          |   |               |           | \$ 1,400,000.00       |               |               | 1,400,000.00          |
|   |               |                          |   |               |           | \$ 5,662,000.00       |               | 925,000.00    | 6,137,000.00          |
| County College Bond Act (P.L. 1971, Chapter 12) | 09/01/07      | 3,000,000.00             | 09/01/2019-2022                               | 200,000.00    | 4.00%     | 1,000,000.00          | 200,000.00    | 800,000.00    |                       |
| County College Bond Act (P.L. 1971, Chapter 12) | 08/15/10      | 1,176,000.00             | 08/15/2019                                    | 120,000.00    | 2.125%    |                       |               |               |                       |
|   |               |                          | 08/15/2020                                    | 96,000.00     | 2.25%     | 336,000.00            | 120,000.00    | 216,000.00    |                       |
| County College Bond Act (P.L. 1971, Chapter 12) | 06/29/12      | 1,700,000.00             | 01/15/2019-20                                 | 170,000.00    | 2.00%     |                       |               |               |                       |
|   |               |                          | 01/15/2021                                    | 170,000.00    | 2.125%    |                       |               |               |                       |
|   |               |                          | 01/15/2022                                    | 170,000.00    | 3.00%     | 850,000.00            | 170,000.00    | 680,000.00    |                       |
| County College Bond Act (P.L. 1971, Chapter 12) | 06/28/13      | 750,000.00               | 01/15/2019-2023                               | 75,000.00     | 4.00%     | 450,000.00            | 75,000.00     | 375,000.00    |                       |



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

| Purpose   | Date of Issue | Amount of Original Issue | Maturities of Bonds Outstanding Dec. 31, 2018 |               | Int. Rate | Balance Dec. 31, 2017 | Issued          | Matured          | Balance Dec. 31, 2018 |
|---|---------------|--------------------------|---|---------------|-----------|-----------------------|-----------------|------------------|-----------------------|
|   |               |                          | Date  | Amount        |           |                       |                 |                  |                       |
| County College Bond Act (P.L. 1971, Chapter 12) Refunding Bonds | 06/16/14      | \$ 2,955,000.00          | 09/01/2019-2020                               | \$ 295,000.00 | 4.00%     | \$ 2,620,000.00       | \$ 295,000.00   | \$ 2,325,000.00  |                       |
|   |               |                          | 09/01/2021-2025                               | 290,000.00    | 4.00%     |                       |                 |                  |                       |
|   |               |                          | 09/01/2026                                    | 285,000.00    | 4.00%     |                       |                 |                  |                       |
| County College Bond Act (P.L. 1971, Chapter 12)                 | 6/23/2015     | 1,600,000.00             | 3/15/2019                                     | 175,000.00    | 1.50%     | 1,250,000.00          | 175,000.00      | 1,075,000.00     |                       |
|   |               |                          | 3/15/2020-2024                                | 180,000.00    | 2.00%     |                       |                 |                  |                       |
| County College Bond Act (P.L. 1971, Chapter 12)                 | 6/28/2016     | 1,500,000.00             | 3/15/2019                                     | 160,000.00    | 2.00%     | 1,340,000.00          | 160,000.00      | 1,180,000.00     |                       |
|   |               |                          | 3/15/2020-2025                                | 170,000.00    | 2.00%     |                       |                 |                  |                       |
| County College Bond Act (P.L. 1971, Chapter 12)                 | 6/25/2018     | 1,400,000.00             | 03/15/2019                                    | 100,000.00    | 2.00%     | 7,846,000.00          | 1,195,000.00    | 1,400,000.00     |                       |
|   |               |                          | 03/15/2020                                    | 125,000.00    | 2.00%     |                       |                 |                  |                       |
|   |               |                          | 03/15/2021                                    | 140,000.00    | 2.00%     |                       |                 |                  |                       |
|   |               |                          | 03/15/2022-2024                               | 140,000.00    | 4.00%     |                       |                 |                  |                       |
|   |               |                          | 03/15/2025                                    | 150,000.00    | 4.00%     |                       |                 |                  |                       |
|   |               |                          | 03/15/2026                                    | 150,000.00    | 3.00%     |                       |                 |                  |                       |
|   |               |                          | 03/15/2027                                    | 155,000.00    | 3.00%     |                       |                 |                  |                       |
| 03/15/2028  | 160,000.00    | 2.625%                   |   |               |           |                       |                 |                  |                       |
| Total County College Bond Act (P.L. 1971, Chapter 12)           |               |                          |   |               |           | \$ 1,400,000.00       |                 | \$ 1,400,000.00  |                       |
| TOTAL ALL BONDS   |               |                          |   |               |           | \$ 62,609,000.00      | \$ 2,800,000.00 | \$ 10,460,000.00 | \$ 54,949,000.00      |

Ref.

C

C

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF ECONOMIC DEVELOPMENT AUTHORITY LOAN PAYABLE  
YEAR ENDED DECEMBER 31, 2018

NOT APPLICABLE

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

| Ord. No. | Improvement Description  | Balance Dec. 31, 2017  | 2018 Improvement Authorizations | Bond Anticipation Notes Issued | Unexpended Balances Cancelled | Serial Bonds Issued    | Balance Dec. 31, 2018  |
|----------|--|------------------------|---------------------------------|--------------------------------|-------------------------------|------------------------|------------------------|
|          |  |                        |                                 |                                |                               |                        |                        |
| 11-01    | Various Improvements to Sussex County Vocational School                            | \$ 600.00              |                                 |                                |                               |                        | \$ 600.00              |
| 11-02    | Various Capital Improvements   | 400.00                 |                                 |                                |                               |                        | 400.00                 |
| 15-03    | Various Capital Improvements   | 333,720.00             |                                 |                                |                               |                        | 333,720.00             |
| 15-09    | Various Road Reconstruction and Resurfacing Program                                | 993.17                 |                                 |                                |                               |                        | 993.17                 |
| 16-02    | Various Capital Improvements   | 301,000.00             |                                 |                                |                               |                        | 301,000.00             |
| 16-04    | Various Improvements to Sussex County Technical School                             | 74,000.00              |                                 |                                |                               |                        | 74,000.00              |
| 16-05    | Renewable Energy Projects  | 1,139,619.00           |                                 |                                | \$ 1,139,619.00               |                        |                        |
| 17-01    | Various Capital Improvements   | 2,430,000.00           |                                 |                                |                               |                        | 2,430,000.00           |
| 17-03    | Local Share of Various Capital Improvements at the Sussex County Community College | 1,040,068.00           |                                 | \$ 1,040,000.00                |                               |                        | 68.00                  |
| 18-01    | Various Capital Improvements   |                        | \$ 7,714,000.00                 | 4,877,000.00                   |                               |                        | 2,837,000.00           |
| 18-02    | Various Capital Improvements- Sussex County Community College                      |                        | 2,800,000.00                    |                                |                               | \$ 2,800,000.00        |                        |
| 18-03    | Sussex County Technical School Science Lab   |                        | 790,000.00                      | 790,000.00                     |                               |                        |                        |
|          |  | <u>\$ 5,320,400.17</u> | <u>\$ 11,304,000.00</u>         | <u>\$ 6,707,000.00</u>         | <u>\$ 1,139,619.00</u>        | <u>\$ 2,800,000.00</u> | <u>\$ 5,977,781.17</u> |

**COUNTY OF SUSSEX**  
**2018**  
**COUNTY LIBRARY FUND**

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

|   | <u>Ref.</u> |                 |
|---|-------------|-----------------|
| Balance December 31, 2017               | D           | \$ 1,461,030.66 |
| Increased by Cash Receipts:             |             |                 |
| County Library Taxes Receivable         |             | \$ 4,940,094.96 |
| Deferred Revenue - State Per Capita Aid |             | 45,613.00       |
| Petty Cash Returned                     |             | 50.00           |
| Donations Received                      |             | 100.00          |
| 2018 Appropriation Refunds              |             | 92,218.50       |
| Nonbudget Revenue                       |             | 120,586.32      |
|   |             | 5,198,662.78    |
|   |             | 6,659,693.44    |
| Decreased by Cash Disbursements:        |             |                 |
| 2018 Budget Appropriations              |             | 4,704,958.38    |
| 2017 Appropriation Reserves             |             | 231,476.24      |
| Accounts Payable                        |             | 107,911.60      |
| Petty Cash Advanced                     |             | 50.00           |
|   |             | 5,044,396.22    |
| Balance December 31, 2018               | D           | \$ 1,615,297.22 |

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

|                     | Balance<br>Dec. 31, 2017 | 2018<br>Tax Levy       | Added &<br>Omitted<br>Taxes | Cash<br>Received       | Balance<br>Dec. 31, 2018 |
|---------------------|--------------------------|------------------------|-----------------------------|------------------------|--------------------------|
| Andover Borough     | \$ 18.57                 | \$ 23,857.34           | \$ 5.29                     | \$ 23,875.91           | \$ 5.29                  |
| Andover Township    | 228.76                   | 241,884.20             | 284.60                      | 242,112.96             | 284.60                   |
| Branchville Borough | 112.07                   | 45,663.45              | 13.70                       | 45,775.52              | 13.70                    |
| Byram Township      | 482.82                   | 352,421.20             | 723.51                      | 352,904.02             | 723.51                   |
| Frankford Township  | 942.12                   | 283,530.42             | 745.51                      | 284,472.54             | 745.51                   |
| Franklin Borough    | 29.56                    | 146,152.70             | 200.85                      | 146,182.26             | 200.85                   |
| Fredon Township     | 294.70                   | 154,716.49             | 77.28                       | 155,011.19             | 77.28                    |
| Green Township      |                          | 164,525.66             | 973.41                      | 165,499.07             |                          |
| Hamburg Borough     | 232.89                   | 95,260.66              | 413.09                      | 95,493.55              | 413.09                   |
| Hampton Township    | 286.76                   | 230,017.46             | 592.20                      | 230,304.22             | 592.20                   |
| Hardyston Township  | 449.45                   | 396,431.78             | 1,102.50                    | 396,881.23             | 1,102.50                 |
| Hopatcong Borough   |                          | 559,692.29             | 2,460.79                    | 562,153.08             |                          |
| Lafayette Township  | 151.19                   | 122,195.89             | 280.60                      | 122,347.08             | 280.60                   |
| Montague Township   |                          | 129,738.52             | 26.71                       | 129,765.23             |                          |
| Town of Newton      | 111.04                   | 225,432.19             | 842.50                      | 225,543.23             | 842.50                   |
| Ogdensburg Borough  | 44.93                    | 68,091.80              | 101.83                      | 68,136.73              | 101.83                   |
| Sandyston Township  | 85.47                    | 88,656.30              | 80.64                       | 88,741.77              | 80.64                    |
| Stanhope Borough    | 16.88                    | 112,377.52             | 199.87                      | 112,394.40             | 199.87                   |
| Stillwater Township | 242.33                   | 161,310.18             | 217.00                      | 161,552.51             | 217.00                   |
| Sussex Borough      |                          | 47,740.59              | 34.70                       | 47,740.59              | 34.70                    |
| Vernon Township     | 978.35                   | 857,692.33             | 594.18                      | 858,670.68             | 594.18                   |
| Walpack Township    | 106.14                   | 956.41                 |                             | 1,062.55               |                          |
| Wantage Township    | 954.02                   | 422,520.62             | 900.28                      | 423,474.64             | 900.28                   |
|                     | <u>\$ 5,768.05</u>       | <u>\$ 4,930,866.00</u> | <u>\$ 10,871.04</u>         | <u>\$ 4,940,094.96</u> | <u>\$ 7,410.13</u>       |

Ref.

D

D

2018 County Library Taxes

\$ 4,930,866.00

2018 Added &amp; Omitted County Library Taxes

3,460.91

2017 Added &amp; Omitted County Library Taxes

5,768.05\$ 4,940,094.96

COUNTY OF SUSSEX  
SPECIAL REVENUE - COUNTY LIBRARY FUND  
SCHEDULE OF 2017 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31,2018

|                            | Balance<br>Dec. 31, 2017 | Balance<br>After<br>Transfers | Paid or<br>Charged   | Balance<br>Lapsed    |
|----------------------------|--------------------------|-------------------------------|----------------------|----------------------|
| County Library Operations: |                          |                               |                      |                      |
| Salaries                   | \$ 208,015.26            | \$ 208,015.26                 |                      | \$ 208,015.26        |
| Other Expenses             | 388,080.85               | 388,080.85                    | \$ 231,476.24        | 156,604.61           |
|                            | <u>\$ 596,096.11</u>     | <u>\$ 596,096.11</u>          | <u>\$ 231,476.24</u> | <u>\$ 364,619.87</u> |

Ref.

Balance December 31, 2017:

|              |   |                      |
|--------------|---|----------------------|
| Unencumbered | D | \$ 371,334.78        |
| Encumbered   | D | <u>224,761.33</u>    |
|              |   | <u>\$ 596,096.11</u> |

**COUNTY OF SUSSEX**  
**2018**  
**COUNTY CLERK**



COUNTY OF SUSSEX  
COUNTY CLERK  
COMPARATIVE BALANCE SHEET

|                                       | <u>Ref.</u> | <u>December 31,</u>  |                      |
|---------------------------------------|-------------|----------------------|----------------------|
|                                       |             | <u>2018</u>          | <u>2017</u>          |
| <u>ASSETS</u>                         |             |                      |                      |
| County Clerk:                         |             |                      |                      |
| Cash and Cash Equivalents             | F-1         | \$ 665,437.92        | \$ 703,011.81        |
| Cash - Change Fund                    |             | 350.00               | 350.00               |
| <u>TOTAL ASSETS</u>                   |             | <u>\$ 665,787.92</u> | <u>\$ 703,361.81</u> |
| <br><u>LIABILITIES AND RESERVES</u>   |             |                      |                      |
| County Clerk:                         |             |                      |                      |
| Due County Treasurer:                 |             |                      |                      |
| Fees                                  |             | \$ 131,265.60        | \$ 124,538.30        |
| Fees - (P.L. 2001, Ch. 370)           |             | 50,962.20            | 50,249.45            |
| Public Health Priority Funds          |             | 29,969.00            | 26,458.50            |
| Interest                              |             | 128.26               | 174.80               |
| Due State of New Jersey:              |             |                      |                      |
| Realty Transfer Fees                  |             | 425,212.00           | 460,603.10           |
| Secretary of State                    |             | 114.00               | 283.50               |
| Overpayments                          |             | 80.00                | 464.00               |
| Reserve for Change Fund               |             | 350.00               | 350.00               |
| Attorney Deposits                     |             | 25,382.93            | 37,916.23            |
| Escrow Deposits                       |             | 2,323.93             | 2,323.93             |
| <u>TOTAL LIABILITIES AND RESERVES</u> |             | <u>\$ 665,787.92</u> | <u>\$ 703,361.81</u> |

COUNTY OF SUSSEX  
COUNTY CLERK  
SCHEDULE OF CASH

|  | <u>Ref.</u> |                   |
|--|-------------|-------------------|
| Balance December 31, 2017                | F           | \$ 703,011.81     |
| <br>Receipts:                            |             |                   |
| Due County Treasurer:                    |             |                   |
| Fees - County Clerk                      |             | \$ 1,682,354.34   |
| Fees - County Clerk (P.L. 2001, Ch. 370) |             | 641,977.10        |
| Fees - Public Health Priority Funds      |             | 386,768.47        |
| Interest                                 |             | 148.26            |
| Overpayments                             |             | 7,120.00          |
| Fees Due State:                          |             |                   |
| Secretary of State                       |             | 2,520.00          |
| State Realty Transfer Fees               |             | 5,597,438.75      |
|  |             | 8,318,326.92      |
|  |             | 9,021,338.73      |
| <br>Disbursements:                       |             |                   |
| Paid County Treasurer:                   |             |                   |
| Fees - County Clerk                      |             | 1,675,627.04      |
| Fees - County Clerk (P.L. 2001, Ch. 370) |             | 641,264.35        |
| Fees - Public Health Priority Funds:     |             |                   |
| Current Fund                             |             | 383,257.97        |
| Interest                                 |             | 194.80            |
| Attorney Deposits                        |             | 12,533.30         |
| Overpayments                             |             | 7,504.00          |
| Paid State:                              |             |                   |
| Secretary of State                       |             | 2,689.50          |
| State Realty Transfer Fees               |             | 5,632,829.85      |
|  |             | 8,355,900.81      |
| <br>Balance December 31, 2018            | <br>F       | <br>\$ 665,437.92 |

**COUNTY OF SUSSEX**  
**2018**  
**PLANNING BOARD**

COUNTY OF SUSSEX  
PLANNING BOARD  
COMPARATIVE BALANCE SHEET

|                           |             | December 31, |             |
|---------------------------|-------------|--------------|-------------|
|                           | <u>Ref.</u> | <u>2018</u>  | <u>2017</u> |
| <u>ASSETS</u>             |             |              |             |
| Cash and Cash Equivalents | G-1         | \$ 0         | \$ 0        |
| <u>TOTAL ASSETS</u>       |             | <u>\$ 0</u>  | <u>\$ 0</u> |
| <br><u>LIABILITIES</u>    |             |              |             |
| Due to County Treasurer   |             | \$ 0         | \$ 0        |
| <u>TOTAL LIABILITIES</u>  |             | <u>\$ 0</u>  | <u>\$ 0</u> |

COUNTY OF SUSSEX  
PLANNING BOARD  
SCHEDULE OF CASH

|                           | <u>Ref.</u> |                 |
|---------------------------|-------------|-----------------|
| Balance December 31, 2017 | G           | <u>\$ 0</u>     |
| Increased by:             |             |                 |
| Fees Collected            |             | <u>5,810.00</u> |
|                           |             | 5,810.00        |
| Decreased by:             |             |                 |
| Paid to County Treasurer: |             |                 |
| Nonbudget Revenue         |             | <u>5,810.00</u> |
| Balance December 31, 2018 | G           | <u>\$ 0</u>     |

**COUNTY OF SUSSEX**  
**2018**  
**PUBLIC HEALTH NURSING**

COUNTY OF SUSSEX  
PUBLIC HEALTH NURSING  
COMPARATIVE BALANCE SHEET

|                           | <u>Ref:</u> | <u>December 31,</u> |                    |
|---------------------------|-------------|---------------------|--------------------|
|                           |             | <u>2018</u>         | <u>2017</u>        |
| <u>ASSETS</u>             |             |                     |                    |
| Cash and Cash Equivalents | H-1         | \$ 4,857.25         | \$ 1,336.39        |
| <u>TOTAL ASSETS</u>       |             | <u>\$ 4,857.25</u>  | <u>\$ 1,336.39</u> |
| <br><u>RESERVES</u>       |             |                     |                    |
| Due to County Treasurer   |             | \$ 4,857.25         | \$ 1,336.39        |
| <u>TOTAL RESERVES</u>     |             | <u>\$ 4,857.25</u>  | <u>\$ 1,336.39</u> |

COUNTY OF SUSSEX  
PUBLIC HEALTH NURSING  
SCHEDULE OF CASH

|  | <u>Ref:</u> |                           |
|--|-------------|---------------------------|
| Balance December 31, 2017                  | H           | \$ 1,336.39               |
| Increased by:                              |             |                           |
| Medicare Reimbursement for Various Clinics |             | \$ 33,411.68              |
| Interest                                   |             | <u>109.18</u>             |
|  |             | <u>33,520.86</u>          |
|  |             | <u>34,857.25</u>          |
| Decreased by:                              |             |                           |
| Paid to County Treasurer - Current Fund    |             | <u>30,000.00</u>          |
| Balance December 31, 2018                  | H           | <u><u>\$ 4,857.25</u></u> |



**COUNTY OF SUSSEX**  
**2018**  
**COUNTY SHERIFF**

COUNTY OF SUSSEX  
SHERIFF  
COMPARATIVE BALANCE SHEET

|                                       | <u>Ref.</u> | <u>December 31,</u>  |                        |
|---------------------------------------|-------------|----------------------|------------------------|
|                                       |             | <u>2018</u>          | <u>2017</u>            |
| <u>ASSETS</u>                         |             |                      |                        |
| Cash and Cash Equivalents             | I-1         | \$ 604,163.59        | \$ 1,111,062.83        |
| <u>TOTAL ASSETS</u>                   |             | <u>\$ 604,163.59</u> | <u>\$ 1,111,062.83</u> |
| <br><u>LIABILITIES AND RESERVES</u>   |             |                      |                        |
| Due County Treasurer:                 |             |                      |                        |
| Fees                                  |             | \$ 31,611.40         | \$ 36,335.84           |
| Fees - (P.L. 2001, Ch. 370)           |             | 15,765.69            | 18,222.80              |
| Fees - Sheriff's Trust Account        |             | 940.00               | 876.00                 |
| Attorneys' Fees                       |             | 326.56               | 227.52                 |
| Reserve for Court Orders              |             | 555,519.94           | 1,055,400.67           |
| <u>TOTAL LIABILITIES AND RESERVES</u> |             | <u>\$ 604,163.59</u> | <u>\$ 1,111,062.83</u> |

COUNTY OF SUSSEX  
SHERIFF  
SCHEDULE OF CASH

|                                     | <u>Ref.</u> |               |                 |
|-------------------------------------|-------------|---------------|-----------------|
| Balance December 31, 2017           | I           |               | \$ 1,111,062.83 |
| Increased by:                       |             |               |                 |
| Due to County Treasurer:            |             |               |                 |
| Fees                                |             | \$ 536,788.14 |                 |
| Fees - (P.L. 2001, Ch. 370)         |             | 271,041.81    |                 |
| Fees - County Sheriff Trust Account |             | 19,030.00     |                 |
| Attorney's Fees and Court Orders    |             | 10,228,638.16 |                 |
| Petty Cash                          |             | 1,000.00      |                 |
|                                     |             | 11,056,498.11 |                 |
|                                     |             |               | 12,167,560.94   |
| Decreased by:                       |             |               |                 |
| Paid to County Treasurer:           |             |               |                 |
| Fees                                |             | 541,512.58    |                 |
| Fees - (P.L. 2001, Ch. 370)         |             | 273,498.92    |                 |
| Fees - Trust Account                |             | 18,966.00     |                 |
| Attorney's Fees and Court Orders    |             | 10,728,419.85 |                 |
| Petty Cash                          |             | 1,000.00      |                 |
|                                     |             | 11,563,397.35 |                 |
| Balance December 31, 2018           | I           |               | \$ 604,163.59   |

**COUNTY OF SUSSEX**  
**2018**  
**COUNTY SURROGATE**

COUNTY OF SUSSEX  
COUNTY SURROGATE  
COMPARATIVE BALANCE SHEET

|                                       |             | December 31,    |                 |
|---------------------------------------|-------------|-----------------|-----------------|
|                                       | <u>Ref.</u> | 2018            | 2017            |
| <u>ASSETS</u>                         |             |                 |                 |
| Cash and Cash Equivalents -           |             |                 |                 |
| Guardianship Accounts                 |             | \$ 5,254,000.07 | \$ 5,097,056.35 |
| Investments - Guardianship Accounts   |             | 729,693.01      | 717,735.00      |
|                                       | J-1         | 5,983,693.08    | 5,814,791.35    |
| Surrogate's Account                   | J-1         | 12,586.59       | 12,908.97       |
| Change Fund                           |             | 200.00          | 200.00          |
| <u>TOTAL ASSETS</u>                   |             | \$ 5,996,479.67 | \$ 5,827,900.32 |
| <br><u>LIABILITIES AND RESERVES</u>   |             |                 |                 |
| Reserve for Guardianship Accounts     |             | \$ 5,983,693.08 | \$ 5,814,791.35 |
| Due to County Treasurer:              |             |                 |                 |
| Fees                                  |             | 7,026.06        | 5,648.69        |
| Fees - (P.L. 2001, Ch. 370)           |             | 3,398.00        | 3,865.00        |
| Fees - Surrogate Trust Account        |             | 866.00          | 936.00          |
| Due Secretary of State                |             |                 | 59.54           |
| Attorneys' Deposits                   |             | 1,296.53        | 2,399.74        |
| Reserve for Change Fund               |             | 200.00          | 200.00          |
| <u>TOTAL LIABILITIES AND RESERVES</u> |             | \$ 5,996,479.67 | \$ 5,827,900.32 |

COUNTY OF SUSSEX  
COUNTY SURROGATE  
SCHEDULE OF CASH AND INVESTMENTS

|   | <u>Ref.</u> | <u>County<br/>Surrogate</u> | <u>Guardianship</u>    |
|---|-------------|-----------------------------|------------------------|
| Balance December 31, 2017                   | J           | \$ 12,908.97                | \$ 5,814,791.35        |
| Increased by Receipts:                      |             |                             |                        |
| Due to County Treasurer:                    |             |                             |                        |
| Fees  |             | 87,652.36                   |                        |
| Fees - (P.L. 2001, Ch. 370)                 |             | 58,989.09                   |                        |
| Fees - Surrogate Trust Account              |             | 11,500.00                   |                        |
| Secretary of State Fees                     |             | 4.86                        |                        |
| Attorney Deposits                           |             | 3,550.12                    |                        |
| Deposits Pursuant to Court Orders           |             |                             | 932,433.42             |
| Interest                                    |             |                             | 419.79                 |
|   |             | <u>161,696.43</u>           | <u>932,853.21</u>      |
| Decreased by Disbursements:                 |             |                             |                        |
| Paid County Treasurer:                      |             |                             |                        |
| Fees  |             | 86,274.99                   |                        |
| Fees - (P.L. 2001, Ch. 370)                 |             | 59,456.09                   |                        |
| Fees - Surrogate Trust Account              |             | 11,570.00                   |                        |
| Attorneys' Deposits                         |             | 4,653.33                    |                        |
| Secretary of State                          |             | 64.40                       |                        |
| Payments in Accordance with<br>Court Orders |             |                             | 763,951.48             |
|   |             | <u>162,018.81</u>           | <u>763,951.48</u>      |
| Balance December 31, 2018                   | J           | <u>\$ 12,586.59</u>         | <u>\$ 5,983,693.08</u> |

**COUNTY OF SUSSEX**  
**2018**  
**BOARD OF TAXATION**

COUNTY OF SUSSEX  
BOARD OF TAXATION  
COMPARATIVE BALANCE SHEET

|                                    |      | December 31,     |                  |
|------------------------------------|------|------------------|------------------|
|                                    | Ref. | <u>2018</u>      | <u>2017</u>      |
| <u>ASSETS</u>                      |      |                  |                  |
| Cash and Cash Equivalents          | K-1  | \$ 194.82        | \$ 237.48        |
| <u>TOTAL ASSETS</u>                |      | <u>\$ 194.82</u> | <u>\$ 237.48</u> |
| <br><u>RESERVES</u>                |      |                  |                  |
| Due to County Treasurer- Interest  |      | \$ 157.41        | \$ 108.06        |
| Reserve for Tax Appeal Filing Fees |      | 37.41            | 129.42           |
| <u>TOTAL RESERVES</u>              |      | <u>\$ 194.82</u> | <u>\$ 237.48</u> |



COUNTY OF SUSSEX  
BOARD OF TAXATION  
SCHEDULE OF CASH

|  | <u>Ref.</u> |              |
|--|-------------|--------------|
| Balance December 31, 2017                            | K           | \$ 237.48    |
| Increased by:  |             |              |
| Tax Appeal Filing Fees                               |             | \$ 30,210.00 |
| Copy Fees  |             | 5.50         |
| Interest- Due County Treasurer                       |             | 49.35        |
|  |             | 30,264.85    |
|  |             | 30,502.33    |
| Decreased by:  |             |              |
| Paid to County Treasurer - Trust Funds               |             | 30,295.00    |
| Paid to County Treasurer - Nonbudget Revenue/Refunds |             | 12.51        |
| Total Paid to County Treasurer                       |             | 30,307.51    |
| Balance December 31, 2018                            | K           | \$ 194.82    |

**COUNTY OF SUSSEX**

**2018**

**COUNTY JAIL**

COUNTY OF SUSSEX  
COUNTY JAIL  
COMPARATIVE BALANCE SHEET

|  | <u>Ref.</u> | <u>December 31,</u> |                     |
|--|-------------|---------------------|---------------------|
|  |             | <u>2018</u>         | <u>2017</u>         |
| <u>ASSETS</u>                                      |             |                     |                     |
| Cash and Cash Equivalents:                         |             |                     |                     |
| Inmate Trust Account                               | L-1         | \$ 52,232.94        | \$ 62,191.84        |
| Inmate Interest Account                            | L-1         | 1,000.00            | 2,400.00            |
| Sheriff's Labor Assistance Program                 | L-1         | 439.00              | 1,359.00            |
| Inmate Processing Fees Account                     | L-1         | 100.00              | 100.00              |
| <u>TOTAL ASSETS</u>                                |             | <u>\$ 53,771.94</u> | <u>\$ 66,050.84</u> |
| <br><u>LIABILITIES AND RESERVES</u>                |             |                     |                     |
| Due to County Treasurer - Other Miscellaneous Fees |             | \$ 640.93           | \$ 5,022.97         |
| Accounts Payable                                   |             |                     | 208.00              |
| Reserve for Inmate Trust                           |             | 51,592.01           | 56,960.87           |
| Reserve for Recreational Purchases<br>for Inmates  |             | 1,000.00            | 2,400.00            |
| Reserve for Sheriff's Labor Assistance<br>Program  |             | 439.00              | 1,359.00            |
| Reserve for Inmate Processing Fees                 |             | 100.00              | 100.00              |
| <u>TOTAL LIABILITIES AND RESERVES</u>              |             | <u>\$ 53,771.94</u> | <u>\$ 66,050.84</u> |

COUNTY OF SUSSEX  
COUNTY JAIL  
SCHEDULE OF CASH

|  | <u>Ref.</u> | <u>Inmate<br/>Trust<br/>Account</u> | <u>Inmate<br/>Interest<br/>Account</u> | <u>Sheriff's<br/>Labor<br/>Assistance<br/>Program</u> | <u>Inmate<br/>Processing<br/>Fees<br/>Account</u> |
|--|-------------|-------------------------------------|--|---|---|
| Balance December 31, 2017  | L           | \$ 62,191.84                        | \$ 2,400.00                            | \$ 1,359.00   | \$ 100.00   |
| Increased by Receipts:   |             |                                     |  |   |   |
| Sheriff's Labor Assistance Program Fees  |             |                                     |  | 4,771.98  |   |
| Inmate Processing Fee Account  |             |                                     |  |   | 22,573.44   |
| Inmate Deposits and Miscellaneous  |             | 197,767.85                          | 8,133.73                               |   |   |
| Interest Earned - Due Inmate Interest  |             | 23.63                               | 4,694.16                               | 439.10  |   |
| Social Security Insurance Collected  |             |                                     | 6,400.00                               |   |   |
| Interest, Profits and Miscellaneous  |             |                                     | 35,001.20                              |   |   |
|  |             | <u>197,791.48</u>                   | <u>54,229.09</u>                       | <u>5,211.08</u>                                       | <u>22,573.44</u>                                  |
| Decreased by Disbursements:  |             |                                     |  |   |   |
| Returned to Inmates/Inmate Purchases   |             | 170,251.86                          |  |   |   |
| Profits from Commissary Sales Turned Over to<br>Inmate Interest Account              |             | 35,001.20                           |  |   |   |
| Turned over to County Treasurer -<br>Current Fund - Nonbudget Revenue                |             |                                     |  |   | 22,573.44   |
| Turned over to County Treasurer -<br>Other Trust Funds                               |             |                                     | 42,801.20                              | 5,691.98  |   |
| Turned over to County Treasurer -<br>Other Trust Funds Clothing Fees / Rebate Checks |             | 2,473.69                            | 8,133.73                               |   |   |
| Turned over to County Treasurer -<br>Interest  |             | 23.63                               | 4,694.16                               | 439.10  |   |
|  |             | <u>207,750.38</u>                   | <u>55,629.09</u>                       | <u>6,131.08</u>                                       | <u>22,573.44</u>                                  |
| Balance December 31, 2018  | L           | \$ 52,232.94                        | \$ 1,000.00                            | \$ 439.00   | \$ 100.00   |

**COUNTY OF SUSSEX**  
**2018**  
**DEPARTMENT OF ENVIRONMENTAL AND**  
**PUBLIC HEALTH SERVICES**

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

|                           | <u>Ref.</u> | <u>December 31,</u> |               |
|---------------------------|-------------|---------------------|---------------|
|                           |             | <u>2018</u>         | <u>2017</u>   |
| <u>ASSETS</u>             |             |                     |               |
| Cash and Cash Equivalents | M-1         | \$ -0-              | \$ -0-        |
| <u>TOTAL ASSETS</u>       |             | <u>\$ -0-</u>       | <u>\$ -0-</u> |
| <br><u>LIABILITIES</u>    |             |                     |               |
| Due to County Treasurer   |             | \$ -0-              | \$ -0-        |
| <u>TOTAL LIABILITIES</u>  |             | <u>\$ -0-</u>       | <u>\$ -0-</u> |

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

|   | <u>Ref:</u> |    |                   |
|---|-------------|----|-------------------|
| Balance December 31, 2017                   | M           | \$ | -0-               |
| Increased by:                               |             |    |                   |
| Cash Receipts                               |             |    | 263,468.20        |
|   |             |    | <u>263,468.20</u> |
| Decreased by:                               |             |    |                   |
| Paid to County Treasurer - Other Trust Fund |             |    | 237,779.80        |
| Paid to County Treasurer - Current Fund     |             |    | 25,688.40         |
|   |             |    | <u>25,688.40</u>  |
| Balance December 31, 2018                   | M           | \$ | <u><u>-0-</u></u> |

**COUNTY OF SUSSEX**  
**PART II**  
**SINGLE AUDIT**  
**YEAR ENDED DECEMBER 31, 2018**



COUNTY OF SUSSEX  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED DECEMBER 31, 2018

| Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title | CFDA#  | State Agency Account Number/ Grant Number | Grant Award   | Current Year Grant Receipts | Grant Period |          | Current Year Grant Expenditures | Cumulative Expenditures | Amounts Provided to Subrecipients |
|--|--------|---|---------------|-----------------------------|--------------|----------|---------------------------------|-------------------------|-----------------------------------|
|  |        |   |               |                             | From         | To       |                                 |                         |                                   |
| U.S. DEPT. OF HEALTH & HUMAN SERVICES:                           |        |   |               |                             |              |          |                                 |                         |                                   |
| Passed Through New Jersey Dept. of Health and Senior Services:   |        |   |               |                             |              |          |                                 |                         |                                   |
| Aging Cluster:   |        |   |               |                             |              |          |                                 |                         |                                   |
| Title III B  | 93.044 | 18-100-046-4144-262-J004-6110-13B         | \$ 157,497.00 | \$ 157,497.00               | 01/01/18     | 12/31/19 | \$ 125,592.57                   | \$ 125,592.57           | \$ 100,081.00                     |
| Title III B  | 93.044 | 17-100-046-4144-262-J004-6110-13B         | 158,635.00    | 158,635.00                  | 01/01/17     | 12/31/18 | 32,367.46                       | 158,632.08              | 28,802.00                         |
|  |        |   | 316,132.00    | 157,497.00                  |              |          | 157,960.03                      | 284,224.65              | 128,883.00                        |
| Title III C-1  | 93.045 | 18-100-046-4144-061-J004-6110-13C1        | 129,390.00    | 129,390.00                  | 01/01/18     | 12/31/19 | 113,747.40                      | 113,747.40              | 67,069.70                         |
| Title III C-1  | 93.045 | 17-100-046-4144-061-J004-6110-13C1        | 116,214.00    | 116,214.00                  | 01/01/17     | 12/31/18 | 3,580.39                        | 116,214.00              |                                   |
| Title III C-2  | 93.045 | 18-100-046-4144-061-J004-6110-13C2        | 80,738.00     | 80,738.00                   | 01/01/18     | 12/31/18 | 65,341.64                       | 65,341.64               | 62,222.30                         |
| Title III C-2  | 93.045 | 17-100-046-4144-061-J004-6110-13C2        | 84,313.00     | 17,944.00                   | 01/01/17     | 12/31/18 | 9,428.00                        | 84,313.00               | 9,428.00                          |
|  |        |   | 410,655.00    | 228,072.00                  |              |          | 192,097.43                      | 379,616.04              | 138,720.00                        |
| Nutrition Services Incentive Program:                            |        |   |               |                             |              |          |                                 |                         |                                   |
| 2018   | 93.053 | 18-100-046-4144-049-6110-131P             | 25,580.00     | 25,570.00                   | 01/01/18     | 12/31/19 | 25,557.00                       | 25,557.00               | 25,557.00                         |
| 2017   | 93.053 | 17-100-046-4144-049-6110-131P             | 26,366.00     | 5,340.00                    | 01/01/17     | 12/31/18 | 4,837.26                        | 26,366.00               | 4,837.26                          |
|  |        |   | 51,946.00     | 30,910.00                   |              |          | 30,394.26                       | 51,923.00               | 30,394.26                         |
| Total Aging Cluster  |        |   | 778,733.00    | 416,479.00                  |              |          | 380,451.72                      | 715,763.69              | 297,997.26                        |
| Title III D  | 93.043 | 18-100-046-4144-265-J004-6110-12D         | 14,134.00     | 14,134.00                   | 01/01/18     | 12/31/19 | 13,861.55                       | 13,861.55               |                                   |
| Title III D  | 93.043 | 17-100-046-4144-265-J004-6110-12D         | 14,982.00     | 14,982.00                   | 01/01/17     | 12/31/18 | 1,873.75                        | 14,982.00               |                                   |
|  |        |   | 29,116.00     | 14,134.00                   |              |          | 15,735.30                       | 28,843.55               |                                   |
| Title III E  | 93.052 | 18-100-046-4144-331-1004-6110-13E         | 52,736.00     | 52,736.00                   | 01/01/18     | 12/31/18 | 41,690.00                       | 41,690.00               | 37,407.00                         |
| Title III E  | 93.052 | 17-100-046-4144-331-1004-6110-13E         | 42,461.00     | 51.00                       | 01/01/17     | 12/31/18 | 1,172.00                        | 42,460.68               | 1,132.00                          |
|  |        |   | 95,197.00     | 52,787.00                   |              |          | 42,862.00                       | 84,150.68               | 38,539.00                         |
| Medicaid Match   | 93.778 | 18-100-046-4144-244-1004-6110-5753        | 5,950.00      | 5,950.00                    | 01/01/18     | 12/31/18 | 4,968.00                        | 4,968.00                | 2,987.00                          |
| Medicaid Match   | 93.778 | 17-100-046-4144-244-1004-6110-5753        | 5,885.00      | 73.00                       | 01/01/17     | 12/31/18 | 1,022.00                        | 5,885.00                | 1,005.00                          |
|  |        |   | 11,835.00     | 6,023.00                    |              |          | 5,990.00                        | 10,853.00               | 3,992.00                          |
| Total Area Plan Grant  |        |   | 914,881.00    | 489,423.00                  |              |          | 445,039.02                      | 839,610.92              | 340,528.26                        |

COUNTY OF SUSSEX  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED DECEMBER 31, 2018

| Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title   | CFDA#  | State Agency Account Number/ Grant Number | Grant Award                                       | Current Year Grant Receipts                  | Grant Period                     |                                  | Current Year Grant Expenditures                  | Cumulative Expenditures                           | Amounts Provided to Subrecipients  |
|--|--------|---|---|--|----------------------------------|----------------------------------|--|---|------------------------------------|
|  |        |   |   |  | From                             | To                               |  |   |                                    |
| U.S. DEPT. OF HEALTH & HUMAN SERVICES:<br>Passed Through New Jersey Dept. of Human Services:<br>Special Child Health Services (SCHS) Case Management   | 93.283 | DFHS19CSE018<br>DFHS18CSE018              | \$ 9,192.00<br>15,192.00                          | \$ 15,192.00                                 | 07/01/18<br>07/01/17             | 06/30/19<br>06/30/18             | \$ 9,192.00<br>15,192.00                         | 9,192.00<br>15,192.00                             |                                    |
| Comprehensive Cancer Control   | 93.898 | DFHS19CCC005                              | 9,955.00  | 9,843.00                                     | 07/01/18                         | 06/30/19                         | 9,842.69   | 9,842.69  |                                    |
| Cancer Education & Early Detection (CEED)  | 93.898 | DFHS18CED014                              | 23,287.00   | 23,287.00                                    | 07/01/17                         | 06/30/18                         | 23,287.00  | 23,287.00   | \$ 23,287.00                       |
| Subtotal   |        |   | 57,626.00   | 48,322.00                                    |                                  |                                  | 42,321.69  | 57,513.69   | 23,287.00                          |
| TANF Cluster:<br>Social Services for the Homeless #SH18019-SHRAP<br>Social Services for the Homeless #SH17019-SHRAP  | 93.558 | 100-054-7550-489-LLLL-6130                | 38,960.00<br>35,940.00<br>74,900.00               | 11,980.00<br>13,302.00<br>25,282.00          | 01/01/18<br>01/01/17             | 12/31/18<br>12/31/18             | 16,977.58<br>2,429.00<br>19,406.58               | 16,977.58<br>35,441.03<br>52,418.61               | 16,555.02<br>2,429.00<br>18,784.02 |
| Transportation Block Grant<br>#TS18019<br>#TS17019   | 93.558 | N/A<br>N/A                                | 33,660.00<br>50,490.00<br>84,150.00               | 2,700.00<br>3,442.00<br>6,142.00             | 01/01/18<br>01/01/17             | 12/31/18<br>12/31/18             | 4,109.33<br>4,109.33<br>4,109.33                 | 4,109.33<br>13,171.19<br>17,280.52                | 634.00<br>634.00                   |
| Total TANF Cluster   |        |   | 159,050.00  | 31,424.00                                    |                                  |                                  | 23,515.91  | 69,699.13   | 19,418.02                          |
| Medicare Enrollment Assistance Program   | 93.071 | N/A                                       | 40,000.00<br>40,000.00<br>40,000.00<br>120,000.00 | 39,987.00<br>7,499.00<br>951.00<br>48,437.00 | 01/01/18<br>01/01/17<br>01/01/16 | 12/31/19<br>12/31/18<br>12/31/17 | 39,987.35<br>39,999.18<br>39,950.70<br>39,987.35 | 39,987.35<br>39,999.18<br>39,950.70<br>119,937.23 |                                    |
| Passed Through New Jersey Dept. of Health and Senior Services:<br>Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements<br>Emergency Preparedness for Metropolitan<br>Emergency Bioterrorism Preparedness | 93.069 | PHLP19LNC016<br>PHLP18LNC010              | 271,128.00<br>271,128.00<br>542,256.00            | 55,681.00<br>216,841.00<br>272,522.00        | 07/01/18<br>07/01/17             | 06/30/19<br>06/30/18             | 104,319.01<br>168,491.58<br>272,810.59           | 104,319.01<br>268,407.65<br>372,726.66            |                                    |
| Passed Through New Jersey Dept. of Health and Senior Services:<br>National Association of County and City Health Officials (NACCHO) Medical Reserve Corps:<br>2015   | 93.008 | N/A                                       | 3,500.00<br>3,500.00                              |  | 01/01/15                         | 12/31/19                         | 28.89<br>28.89                                   | 1,186.35<br>1,186.35                              |                                    |

COUNTY OF SUSSEX  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED DECEMBER 31, 2018

| Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title   | CFDA#            | State Agency Account Number/ Grant Number    | Grant Award  | Current Year   |                                  | Grant Period                     |  | Current Year Grant Expenditures                      | Cumulative Expenditures | Amounts Provided to Subrecipients |
|--|------------------|--|--|--|----------------------------------|----------------------------------|--|--|-------------------------|-----------------------------------|
|  |                  |  |  | Grant Receipts                                       | Receipts                         | From                             | To   |  |                         |                                   |
| U.S. DEPT. OF HEALTH & HUMAN SERVICES:<br>Passed Through New Jersey Dept. of Health and Senior Services:<br>State Health Insurance Assistance Program (SHIP):<br>#DOASI8SHF002<br>#DOASI7SHF002  | 93.324<br>93.324 | N/A<br>N/A                                   | \$ 32,000.00<br>32,000.00<br>64,000.00               | \$ 12,744.00<br>16,265.00<br>29,009.00               | 01/01/18<br>01/01/17             | 12/31/18<br>12/31/18             | \$ 19,788.25<br>6,139.27<br>25,927.52                | \$ 19,788.25<br>25,860.73<br>45,648.98               |                         |                                   |
| Falls Prevention Program - Matter of Balance:<br>Matter of Balance #DOASI7PPR009   | 93.761           | N/A  | 3,000.00<br>3,000.00                                 | 2,898.00<br>2,898.00                                 | 12/01/16                         | 07/31/17                         | 2,897.86<br>2,897.86                                 | 2,897.86<br>2,897.86                                 |                         |                                   |
| Medicaid Cluster:<br>Medicaid Assistance Program - 2018 - FPP  | 93.778           | DOAS18AAA003                                 | 103,508.00<br>103,508.00<br>1,967,821.00             | 103,508.00<br>103,508.00<br>1,025,543.00             | 01/01/18                         | 12/31/18                         | 15,595.21<br>15,595.21<br>868,124.04                 | 15,595.21<br>15,595.21<br>1,528,673.94               | \$ 383,233.28           |                                   |
| TOTAL DEPT. OF HEALTH & HUMAN SERVICES   |                  |  |  |  |                                  |                                  |  |  |                         |                                   |
| U.S. DEPT. OF JUSTICE:<br>Passed Through New Jersey Dept. of Law & Public Safety:<br>Division of Criminal Justice:<br>Local Law Enforcement Block Grant - Megan's Law:<br>Sex Offender Internet Registry:<br>JAG 1-19-16<br>JAG 1-20-14<br>Multi-Jurisdictional Gang, Gun & Narcotics Task Force:<br>#JAG 1-19TF-16 7/1/17-6/30/18 | 16.738<br>16.738 | 100-066-1020-364-6010<br>10-100-066-1020-421 | 4,005.00<br>3,951.00<br>54,363.00<br>62,319.00       | 4,005.00<br>1,198.05<br>40,887.00<br>46,090.05       | 10/01/17<br>02/01/17             | 09/30/18<br>02/01/18             | 4,005.00<br>3,951.00<br>51,625.80<br>55,630.80       | 4,005.00<br>3,951.00<br>51,625.80<br>59,581.80       | 10,000.00<br>10,000.00  |                                   |
| Domestic Violence Victim Assistance (VOCA):<br>#V-85-15 7/1/17-6/30/18<br>#VCS-62-15 10/1/15-3/31/18 - Supplemental<br>VOCA Supplemental   | 16.575           | 100-066-1020-142-6010                        | 203,363.00<br>400,000.00<br>122,636.00<br>725,999.00 | 104,601.30<br>400,000.00<br>122,636.00<br>627,237.30 | 07/17/17<br>10/01/15<br>06/16/16 | 06/30/18<br>03/31/18<br>06/15/17 | 104,601.30<br>400,000.00<br>122,636.00<br>104,601.30 | 104,601.30<br>400,000.00<br>122,636.00<br>627,237.30 |                         |                                   |
| Sexual Assault Nurse Examiner:<br>VS-62-15<br>VS-41-15   | 16.575           | 100-066-1020-142-6010                        | 62,614.00<br>62,000.00<br>124,614.00                 | 56,536.99<br>56,536.99<br>56,536.99                  | 10/01/18<br>10/01/17             | 09/30/19<br>09/30/18             | 56,536.99<br>52,087.00<br>56,536.99                  | 56,536.99<br>52,087.00<br>108,623.99                 | 66,536.99<br>66,536.99  |                                   |
| Subtotal   |                  |  | 912,932.00   | 729,864.34   |                                  |                                  | 216,769.09   | 795,443.09   |                         |                                   |
| Violence Against Women Act   | 16.588           | 14VAWA-47<br>14VAWA-47                       | 8,760.00<br>7,483.00<br>16,243.00                    | 7,483.00<br>7,483.00                                 | 05/16/18<br>05/16/17             | 05/16/19<br>05/15/18             | 4,536.15<br>2,682.90<br>7,219.05                     | 4,536.15<br>7,483.00<br>12,019.15                    |                         |                                   |
| TOTAL DEPT. OF JUSTICE   |                  |  | 929,175.00   | 737,347.34   |                                  |                                  | 223,988.14   | 807,462.24   | 66,536.99               |                                   |

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2018

| Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title   | CFDA#  | State Agency Account Number/ Grant Number | Grant Award     | Current Year Grant Receipts | Grant Period |          | Current Year Grant Expenditures | Cumulative Expenditures | Amount Provided to Subrecipients |
|--|--------|---|-----------------|-----------------------------|--------------|----------|---------------------------------|-------------------------|----------------------------------|
|  |        |   |                 |                             | From         | To       |                                 |                         |                                  |
| <b>U.S. DEPT. OF TRANSPORTATION:</b>                               |        |   |                 |                             |              |          |                                 |                         |                                  |
| Highway Planning and Construction Cluster:                         |        |   |                 |                             |              |          |                                 |                         |                                  |
| Local Bridges, Future Needs-Bridge X-09 - Ordinance 16-07          | 20.205 | 15-480-078-6320-ALY-6010                  | \$ 1,000,000.00 | \$ 750,000.00               | 12/22/15     | 12/31/18 | \$ 1,000,000.00                 | \$ 1,000,000.00         |                                  |
| Local Bridges, Future Needs-Bridge X-09 - ordinance 17-05          | 20.205 | 17-480-078-6320-AMK-6010                  | 1,000,000.00    | 750,000.00                  | 6/27/17      | 6/27/19  | 622,429.45                      | 622,429.45              |                                  |
| Local Bridges, Future Needs-Bridge C-17 and X-09 - Ordinance 16-09 | 20.205 | 16-480-078-6320-ALS-6010                  | 1,000,000.00    | 375,000.00                  | 6/13/16      | 12/31/18 | 500,000.00                      | 1,000,000.00            |                                  |
|  |        |   | 3,000,000.00    | 1,875,000.00                |              |          | 2,122,429.45                    | 2,622,429.45            |                                  |
| North Jersey Transportation Planning Authority:                    |        |   |                 |                             |              |          |                                 |                         |                                  |
| FHWA High Risk Rural Road Program:                                 |        |   |                 |                             |              |          |                                 |                         |                                  |
| 2016 - CR-622 & CR 653 (2015 HRRRP) - Ordinance 15-09              | 20.205 | 2015-DT-BLA1-04                           | 2,998,830.00    | 669,121.17                  | 09/03/15     | 12/31/18 | 206,930.11                      | 2,998,830.00            |                                  |
|  |        |   | 2,998,830.00    | 669,121.17                  |              |          | 206,930.11                      | 2,998,830.00            |                                  |
| NJ Transportation Trust Fund Authority Act:                        |        |   |                 |                             |              |          |                                 |                         |                                  |
| Local County Aid FY 16 - Ordinance 16-08                           | 20.205 | 16-480-078-6320-AMD-6010                  | 2,470,100.00    | 2,120,577.34                | 01/01/16     | 12/31/18 | 2,120,577.34                    | 2,470,100.00            |                                  |
| Local County Aid FY 17 - Ordinance 17-04                           | 20.205 | 17-480-078-6320-AMN-6010                  | 2,522,900.00    | 2,522,900.00                | 01/01/17     | 12/31/18 | 2,522,900.00                    | 2,522,900.00            |                                  |
|  |        |   | 4,993,000.00    | 4,643,477.34                |              |          | 4,643,477.34                    | 4,993,000.00            |                                  |
| Total Highway Planning and Construction Cluster                    |        |   | 10,991,830.00   | 7,187,598.51                |              |          | 6,972,836.90                    | 5,621,259.45            |                                  |

COUNTY OF SUSSEX  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED DECEMBER 31, 2018

| Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title   | CFDA#                      | State Agency Account Number/ Grant Number | Grant Award   | Current Year Grant Receipts                          | Grant Period   |                                  | Current Year Grant Expenditures                       | Cumulative Expenditures                                | Amounts Provided to Subrecipients |
|--|----------------------------|---|---|--|--|----------------------------------|---|--|-----------------------------------|
|  |                            |   |   |  | From   | To                               |   |  |                                   |
| Passed Through New Jersey Transit Corporation:<br>Federal Transit Authority - Section 5311 Grants:<br>Formula Grants for Rural Areas Cluster:<br>Operating & Nonoperating:<br>2017/2018<br>2016/2017 | 20.509<br>20.509           | N/A<br>N/A                                | \$ 741,667.00<br>682,387.00<br>1,424,054.00             | \$ 442,560.37<br>373,355.60<br>815,916.17            | 01/01/18<br>01/01/17<br>12/31/19<br>12/31/18                         | 12/31/19<br>12/31/18             | \$ 741,335.19<br>682,240.34<br>741,335.19             | \$ 741,335.19<br>682,240.34<br>1,423,575.53            |                                   |
| Total Formula Grants for Rural Areas Cluster   |                            |   |   |  |  |                                  |   |  |                                   |
| Federal Transit Authority - Section 5310 Grants:<br>Transit Services Programs Cluster:<br>Operating & Nonoperating:<br>5310 FY14 2017/18 Operating<br>5310 FY13 2017/18 Operating                    | 20.513<br>20.513           | N/A<br>N/A                                | 110,000.00<br>161,527.00<br>271,527.00<br>12,687,411.00 | 61,338.36<br>67,497.87<br>128,836.23<br>8,132,350.91 | 01/01/18<br>01/01/17<br>12/31/19<br>12/31/18                         | 12/31/19<br>12/31/18             | 106,928.67<br>14,940.88<br>121,869.55<br>7,836,041.64 | 106,928.67<br>161,527.00<br>268,455.67<br>7,313,290.65 |                                   |
| Total Transit Services Programs Cluster  |                            |   |   |  |  |                                  |   |  |                                   |
| TOTAL DEPT. OF TRANSPORTATION  |                            |   |   |  |  |                                  |   |  |                                   |
| <u>ENVIRONMENTAL PROTECTION AGENCY:</u>  |                            |   |   |  |  |                                  |   |  |                                   |
| 2018 County Environmental Health Act (CEHA) #EN18-028CY<br>2017 County Environmental Health Act (CEHA) #EN17-028CY   | 66.605<br>66.605           | N/A<br>N/A                                | 14,375.00<br>14,375.00<br>28,750.00                     | 14,375.00<br>14,375.00<br>14,375.00                  | 07/01/17<br>07/01/16<br>06/30/18<br>06/30/17                         | 06/30/18<br>06/30/17             | 14,375.00<br>14,375.00<br>14,375.00                   | 14,375.00<br>14,375.00<br>28,750.00                    |                                   |
| TOTAL ENVIRONMENTAL PROTECTION AGENCY  |                            |   |   |  |  |                                  |   |  |                                   |
| <u>U.S. DEPARTMENT OF AGRICULTURE:</u>   |                            |   |   |  |  |                                  |   |  |                                   |
| Passed Through New Jersey Dept. of Health:<br>Senior Farmers' Market Nutrition Program<br>DFHS18WMN019<br>DFHS17WMN005   | 10.576<br>10.576           | N/A<br>N/A                                | 500.00<br>500.00<br>1,000.00                            | 496.00<br>496.00<br>496.00                           | 06/01/17<br>06/01/16<br>09/30/18<br>09/30/17                         | 09/30/18<br>09/30/17             | 499.99<br>496.07<br>499.99                            | 499.99<br>496.07<br>996.06                             |                                   |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE   |                            |   |   |  |  |                                  |   |  |                                   |
| <u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>   |                            |   |   |  |  |                                  |   |  |                                   |
| Pass Through New Jersey Department of Law and Public Safety:<br>State Homeland Security Emergency Mgmt Performance:<br>2017<br>2016<br>2015  | 97.067<br>97.067<br>97.067 | N/A<br>N/A<br>N/A                         | 168,182.33<br>150,900.29<br>100,000.00<br>582,691.03    | 58,023.50<br>7,885.06<br>65,908.56                   | 09/01/17<br>09/01/16<br>07/01/15<br>08/31/19<br>08/31/19<br>06/30/19 | 08/31/19<br>08/31/19<br>06/30/19 | 145,065.36<br>1,500.00<br>6,995.12<br>153,560.48      | 145,065.36<br>127,216.97<br>81,233.25<br>353,515.58    |                                   |
| TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY   |                            |   |   |  |  |                                  |   |  |                                   |
| <u>Division of State Police:</u>   |                            |   |   |  |  |                                  |   |  |                                   |
| Emergency Management Agency Assistance (EMAA):<br>2018-EMPG-EMAA-1900  | 97.042                     | 2018-EMPG-EMAA-1900                       | 55,000.00   | 55,000.00  | 07/01/15   | 06/30/19                         | 55,000.00   | 55,000.00  |                                   |
| <u>Multi-Jurisdictional Hazard Mitigation Plan Update:</u>   |                            |   |   |  |  |                                  |   |  |                                   |
| Generator Grant  | 97.039                     | HMGP-DR-4086-NJ-0520-R                    | 274,800.00<br>274,800.00<br>912,491.03                  |  | 11/25/15   | 11/25/18                         | 102,475.00<br>102,475.00<br>311,035.48                | 102,475.00<br>102,475.00<br>510,990.58                 |                                   |
| TOTAL DEPARTMENT OF HOMELAND SECURITY  |                            |   |   |  |  |                                  |   |  |                                   |

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2018

| Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title | CFDA#  | State Agency Account Number/ Grant Number | Grant Award      | Current Year Grant Receipts | Grant Period |          | Current Year Grant Expenditures | Cumulative Expenditures | Amounts Provided to Subrecipients |
|--|--------|---|------------------|-----------------------------|--------------|----------|---------------------------------|-------------------------|-----------------------------------|
|  |        |   |                  |                             | From         | To       |                                 |                         |                                   |
| U.S. DEPARTMENT OF LABOR:  |        |   |                  |                             |              |          |                                 |                         |                                   |
| Pass Through New Jersey Department of Labor:<br>WIOA Cluster:    |        |   |                  |                             |              |          |                                 |                         |                                   |
| Library Career Connections                                       |        |   |                  |                             |              |          |                                 |                         |                                   |
| 2018   | 17.258 | N/A                                       | \$ 18,000.00     | \$ 7,164.53                 | 06/01/18     | 05/31/19 | \$ 8,353.80                     | \$ 8,353.80             |                                   |
| 2016   | 17.258 | N/A                                       | 30,046.00        | 17,349.85                   | 06/01/16     | 05/31/19 | 7,278.17                        | 25,380.74               |                                   |
| Total WIOA Cluster   |        |   | 48,046.00        | 24,514.38                   |              |          | 15,631.97                       | 33,734.54               |                                   |
| TOTAL DEPARTMENT OF LABOR  |        |   | 48,046.00        | 24,514.38                   |              |          | 15,631.97                       | 33,734.54               |                                   |
| TOTAL FEDERAL AWARD EXPENDITURES                                 |        |   | \$ 16,574,694.03 | \$ 10,055,535.19            |              |          | \$ 9,269,696.26                 | \$ 10,223,898.01        | \$ 449,770.27                     |

Analysis of Receipts:  
Federal and State Grant Fund:  
Grant Receivables \$ 2,867,936.68  
General Capital Fund 7,187,598.51  
\$ 10,055,535.19

Analysis of Expenditures:  
Federal and State Grant Fund:  
Paid \$ 2,543,971.09  
General Capital Fund 6,972,836.90  
Adjustments to transportation for local match Section 5311 (247,111.73)  
\$ 9,269,696.26

N/A – Not Available/Applicable

SEE NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

COUNTY OF SUSSEX  
 SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 YEAR ENDED DECEMBER 31, 2018

| State Funding Department                           | State Grant Account #   | Grant Award       | Current Year Grant Receipts | Grant Period |          | Current Year Grant Expenditures | Cumulative Expenditures |
|--|-------------------------|-------------------|-----------------------------|--------------|----------|---------------------------------|-------------------------|
|  |                         |                   |                             | From         | To       |                                 |                         |
| <u>DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>   |                         |                   |                             |              |          |                                 |                         |
| Health Service Contract - Case Management          |                         |                   |                             |              |          |                                 |                         |
| Services to Handicapped Children:                  |                         |                   |                             |              |          |                                 |                         |
|  | 491-046-4572-011-6140   | \$ 84,507.00      | \$ 60,712.00                | 07/01/17     | 06/30/18 | \$ 46,797.18                    | \$ 83,609.48            |
|  |                         | 84,559.00         | 24,320.00                   | 07/01/18     | 06/30/19 | 28,229.82                       | 28,229.82               |
|  |                         | <u>169,066.00</u> | <u>85,032.00</u>            |              |          | <u>75,027.01</u>                | <u>111,839.30</u>       |
| County Comprehensive Alcoholism and Drug Services: |                         |                   |                             |              |          |                                 |                         |
|  | 760-054-4219-162-6110   | 331,625.00        | 89,464.00                   | 01/01/17     | 12/31/18 | 34,036.60                       | 298,890.65              |
|  |                         | 334,131.00        | 92,029.00                   | 01/01/18     | 12/31/18 | 228,044.41                      | 228,044.41              |
|  |                         | <u>665,756.00</u> | <u>181,493.00</u>           |              |          | <u>262,081.01</u>               | <u>526,935.06</u>       |
| Right-to-Know Act:                                 |                         |                   |                             |              |          |                                 |                         |
|  | 100-046-4771-105-6110   | 9,380.00          | 7,035.00                    | 07/01/17     | 06/30/18 | 9,380.00                        | 9,380.00                |
|  |                         | 9,380.00          | 2,345.00                    | 07/01/18     | 06/30/19 | 9,380.00                        | 9,380.00                |
|  |                         | <u>18,760.00</u>  | <u>9,380.00</u>             |              |          | <u>9,380.00</u>                 | <u>9,380.00</u>         |
| Office on Aging - Sussex County Area Plan Grant:   |                         |                   |                             |              |          |                                 |                         |
| State Aid Reimbursement:                           |                         |                   |                             |              |          |                                 |                         |
|  | 495-054-7530-001-551540 | 58,000.00         | 58,000.00                   | 01/01/16     | 12/31/18 | 638.74                          | 57,994.62               |
|  |                         | 58,000.00         | 58,000.00                   | 01/01/18     | 12/31/18 | 58,000.00                       | 58,000.00               |
|  |                         | <u>116,000.00</u> | <u>58,000.00</u>            |              |          | <u>58,638.74</u>                | <u>115,994.62</u>       |
| State Matching Funds:                              |                         |                   |                             |              |          |                                 |                         |
|  | 100-046-4144-228-6010   | 33,066.00         | 546.00                      | 01/01/17     | 12/31/18 | 1,095.00                        | 33,066.00               |
|  |                         | 35,738.00         | 35,738.00                   | 01/01/18     | 12/31/18 | 32,947.00                       | 32,947.00               |
|  |                         | <u>68,804.00</u>  | <u>36,284.00</u>            |              |          | <u>34,042.00</u>                | <u>66,013.00</u>        |
| Weekend/Home Delivered Meals:                      |                         |                   |                             |              |          |                                 |                         |
|  | 491-046-4144-080-6110   | 13,000.00         | 13,000.00                   | 01/01/18     | 12/31/18 | 13,000.00                       | 13,000.00               |
|  |                         | <u>13,000.00</u>  | <u>13,000.00</u>            |              |          | <u>13,000.00</u>                | <u>13,000.00</u>        |
| Social Services Block Grant:                       |                         |                   |                             |              |          |                                 |                         |
|  | 100-046-4110-248-6110   | 12,905.00         | 12,905.00                   | 01/01/17     | 12/31/18 | 2,890.00                        | 12,841.48               |
|  |                         | 12,905.00         | 12,905.00                   | 01/01/18     | 12/31/18 | 9,024.00                        | 9,024.00                |
|  |                         | <u>25,810.00</u>  | <u>12,905.00</u>            |              |          | <u>11,914.00</u>                | <u>21,865.48</u>        |
| Safe Housing & Transportation Program:             |                         |                   |                             |              |          |                                 |                         |
|  | 491-046-4144-077-6110   | 12,555.00         | 12,971.00                   | 01/01/17     | 12/31/18 | 2,476.00                        | 12,207.69               |
|  |                         | 12,971.00         | 12,971.00                   | 01/01/18     | 12/31/18 | 7,459.00                        | 9,731.69                |
|  |                         | <u>25,526.00</u>  | <u>12,971.00</u>            |              |          | <u>9,935.00</u>                 | <u>21,939.38</u>        |

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 YEAR ENDED DECEMBER 31, 2018

| State Funding Department                                   | State Grant Account #         | Grant Award  | Current Year Grant Receipts | Grant Period |          | Current Year Grant Expenditures | Cumulative Expenditures |
|--|-------------------------------|--------------|-----------------------------|--------------|----------|---------------------------------|-------------------------|
|  |                               |              |                             | From         | To       |                                 |                         |
| <b>NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES:</b>      |                               |              |                             |              |          |                                 |                         |
| Office on Aging - Sussex County Area Plan Grant:           |                               |              |                             |              |          |                                 |                         |
| Cost of Living Allowance (COLA):                           |                               |              |                             |              |          |                                 |                         |
|  | 491-046-4144                  | \$ 56,456.00 | \$ 57,432.00                | 01/01/17     | 12/31/18 | \$ 9,341.00                     | \$ 56,456.00            |
|  | 077-6110                      | 57,432.00    | 57,432.00                   | 01/01/18     | 12/31/18 | 50,768.00                       | 50,768.00               |
|  |                               | 113,888.00   |                             |              |          | 60,109.00                       | 107,224.00              |
| Home Delivered Meals:                                      |                               |              |                             |              |          |                                 |                         |
|  | 100-046-4144-                 | 19,486.00    |                             | 01/01/17     | 12/31/18 | 161.00                          | 19,486.00               |
|  | 227-6110                      | 19,486.00    | 19,486.00                   | 01/01/18     | 12/31/18 | 19,486.00                       | 19,486.00               |
|  |                               | 38,972.00    | 19,486.00                   |              |          | 19,647.00                       | 38,972.00               |
| Care Coordination - State Match:                           |                               |              |                             |              |          |                                 |                         |
|  | 100-046-4144-                 | 23,810.00    | 23,810.00                   | 01/01/18     | 12/31/18 | 23,810.00                       | 23,810.00               |
|  | 228-6110                      | 47,620.00    | 23,810.00                   |              |          | 23,810.00                       | 23,810.00               |
| Adult Protective Services for Vulnerable Adults:           |                               |              |                             |              |          |                                 |                         |
|  | 100-046-4144-                 | 74,965.00    | 6,587.00                    | 01/01/17     | 12/31/18 | 18,744.00                       | 74,965.00               |
|  | 226-6110                      | 75,082.00    | 62,091.00                   | 01/01/18     | 12/31/18 | 56,316.00                       | 56,221.00               |
|  |                               | 150,047.00   | 68,678.00                   |              |          | 75,060.00                       | 131,186.00              |
| NJ Comprehensive Cancer Control Plan:                      |                               |              |                             |              |          |                                 |                         |
|  | 100-046-4753-                 | 149,950.00   | 19,561.00                   | 07/01/16     | 09/30/17 | 10,162.57                       | 137,681.72              |
|  | 434-6140                      | 101,718.00   | 88,671.00                   | 07/01/17     | 06/30/18 | 78,265.37                       | 88,671.19               |
|  |                               | 119,460.00   |                             | 07/01/18     | 06/30/19 | 18,034.86                       | 18,034.86               |
|  |                               | 371,128.00   | 108,232.00                  |              |          | 106,462.80                      | 244,387.77              |
| Child Lead Exposure Prevention                             |                               |              |                             |              |          |                                 |                         |
|  | 4220-100-046-4G12-501-J2-6140 | 23,563.00    | 23,563.00                   | 01/01/18     | 6/31/18  | 23,563.00                       | 23,563.00               |
| NJ Cancer Education & Early Detection                      |                               |              |                             |              |          |                                 |                         |
|  | 2017/18 #DFHS18CED014         | 165,902.00   | 143,776.00                  | 07/01/17     | 06/30/18 | 90,680.83                       | 143,776.34              |
|  | 2018/19 #DCHS19CED014         | 143,572.00   | 143,776.00                  | 07/01/18     | 06/30/19 | 45,491.06                       | 45,491.06               |
|  |                               | 309,474.00   | 143,776.00                  |              |          | 136,171.89                      | 189,267.40              |
| <b>TOTAL NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES</b> |                               |              |                             |              |          |                                 |                         |
|  |                               | 2,156,941.00 | 854,042.00                  |              |          | 918,841.44                      | 1,645,377.01            |



COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 YEAR ENDED DECEMBER 31, 2018

| State Funding Department                                      | State Grant Account # | Grant Award       | Current Year Grant Receipts | Grant Period |          | Current Year Grant Expenditures | Cumulative Expenditures |
|---|-----------------------|-------------------|-----------------------------|--------------|----------|---------------------------------|-------------------------|
|   |                       |                   |                             | From         | To       |                                 |                         |
| <b>NJ DEPARTMENT OF HUMAN SERVICES:</b>                       |                       |                   |                             |              |          |                                 |                         |
| Division of Youth and Family Services:                        |                       |                   |                             |              |          |                                 |                         |
| Human Services Advisory Council/Child Abuse/Missing Children: |                       |                   |                             |              |          |                                 |                         |
|   | 100-016-1610-023-6130 | \$ 79,862.00      | \$ 63,836.00                | 01/01/16     | 12/31/19 | \$ 7,960.00                     | \$ 77,862.18            |
|   |                       | 63,836.00         | 63,836.00                   | 01/01/18     | 12/31/19 | 60,969.27                       | 60,969.27               |
|   |                       | <u>143,698.00</u> | <u>63,836.00</u>            |              |          | <u>68,929.27</u>                | <u>138,831.45</u>       |
| Youth Incentive Program:                                      |                       |                   |                             |              |          |                                 |                         |
|   | 100-016-1610-023-6130 | 36,874.00         | 36,874.00                   | 01/01/17     | 12/31/18 | 6,467.00                        | 36,873.72               |
|   |                       | 36,874.00         | 36,874.00                   | 01/01/17     | 12/31/18 | 30,009.77                       | 30,009.77               |
|   |                       | <u>73,748.00</u>  | <u>36,874.00</u>            |              |          | <u>36,476.77</u>                | <u>66,883.49</u>        |
| Division of Disability Services:                              |                       |                   |                             |              |          |                                 |                         |
| Personal Assistance Services Program (PASP):                  |                       |                   |                             |              |          |                                 |                         |
|   | 100-054-1014-005-6130 | 12,400.90         |                             | 01/01/14     | 12/31/18 | 921.70                          | 12,400.90               |
|   |                       | 15,203.11         |                             | 01/01/15     | 12/31/18 | 614.98                          | 15,203.11               |
|   |                       | 14,722.00         |                             | 01/01/16     | 12/31/18 | 568.96                          | 14,722.00               |
|   |                       | 14,722.00         | 2,453.65                    | 01/01/17     | 12/31/18 | 466.80                          | 14,722.00               |
|   |                       | 14,722.00         | 14,722.00                   | 01/01/18     | 12/31/18 | 14,312.71                       | 14,312.71               |
|   |                       | <u>71,770.01</u>  | <u>17,175.65</u>            |              |          | <u>16,885.15</u>                | <u>71,360.72</u>        |
| Division of Family Development:                               |                       |                   |                             |              |          |                                 |                         |
| Social Services for the Homeless:                             |                       |                   |                             |              |          |                                 |                         |
|   | 100-054-7550-072-6030 | 223,102.00        | 67,689.00                   | 01/01/17     | 12/31/18 | 48,991.14                       | 218,059.99              |
|   |                       | 183,736.00        | 93,312.00                   | 01/01/18     | 12/31/18 | 107,664.18                      | 107,664.18              |
|   |                       | <u>406,838.00</u> | <u>161,001.00</u>           |              |          | <u>156,655.32</u>               | <u>325,724.17</u>       |
| Intoxicated Driver Resource Center:                           |                       |                   |                             |              |          |                                 |                         |
|   | N/A                   | 130,342.59        |                             | 01/01/17     | 12/31/18 | 700.00                          | 112,048.80              |
|   |                       | 98,094.00         | 98,094.00                   | 01/01/18     | 12/31/18 | 94,147.00                       | 94,147.00               |
|   |                       | <u>228,436.59</u> | <u>98,094.00</u>            |              |          | <u>94,847.00</u>                | <u>206,195.80</u>       |
| <b>TOTAL NJ DEPARTMENT OF HUMAN SERVICES</b>                  |                       |                   |                             |              |          |                                 |                         |
|   |                       | 924,490.60        | 376,980.65                  |              |          | 373,793.51                      | 808,995.63              |

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2018

| State Funding Department                                      | State Grant Account # | Grant Award                 | Current Year Grant Receipts | Grant Period         |                      | Current Year Grant Expenditures | Cumulative Expenditures     |
|---|-----------------------|-----------------------------|-----------------------------|----------------------|----------------------|---------------------------------|-----------------------------|
|   |                       |                             |                             | From                 | To                   |                                 |                             |
| <u>NJ TRANSIT CORPORATION:</u>                                |                       |                             |                             |                      |                      |                                 |                             |
| Senior Citizens and Disabled Residents Transportation Program | EC-8225               | \$ 410,809.16<br>558,487.16 | \$ 156,684.18<br>281,539.79 | 01/01/17<br>01/01/17 | 12/31/18<br>12/31/18 | \$ 37,104.97<br>381,499.27      | \$ 331,254.99<br>381,499.27 |
| Job Access Reverse Commute:                                   |                       | 969,296.32                  | 438,223.97                  |                      |                      | 418,604.24                      | 712,754.26                  |
| SFY2018 NJ JARC 4   | N/A                   | 120,000.00                  | 120,000.00                  | 07/01/17             | 06/30/18             | 120,000.00                      | 120,000.00                  |
| SFY2019 NJ JARC 5   |                       | 120,000.00<br>240,000.00    | 120,000.00<br>120,000.00    | 07/01/18             | 06/30/19             | 51,838.06<br>171,838.06         | 51,838.06<br>171,838.06     |
| TOTAL NJ TRANSIT CORPORATION                                  |                       | 1,209,296.32                | 558,223.97                  |                      |                      | 590,442.30                      | 884,592.32                  |
| <u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>             |                       |                             |                             |                      |                      |                                 |                             |
| County Environmental Health:                                  |                       |                             |                             |                      |                      |                                 |                             |
| 2016/17 #EN17-028   | 100-042-4840-094-6110 | 156,710.00                  | 153,872.50                  | 07/01/16             | 06/30/17             | 156,610.00                      | 153,872.50                  |
| 2017/18 #EN18-028   |                       | 156,610.00                  | 153,872.50                  | 07/01/17             | 06/30/18             | 156,610.00                      | 156,610.00                  |
| Clean Communities Program-Solid Waste Administration:         |                       | 313,320.00                  | 153,872.50                  |                      |                      | 156,610.00                      | 310,482.50                  |
| 2016  | 765-042-4900-         | 124,323.08                  | 255,150.98                  | 01/01/15             | 12/31/19             | 3,805.34                        | 124,174.85                  |
| 2017  |                       | 105,736.89                  | 6,000.00                    | 01/01/16             | 12/31/19             | 55,013.56                       | 105,736.51                  |
| 2018  |                       | 101,278.48                  | 101,278.48                  | 01/01/17             | 12/31/19             | 24,741.25                       | 24,741.25                   |
| TOTAL NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION               |                       | 331,340.45                  | 101,278.48                  |                      |                      | 83,560.15                       | 254,652.61                  |
|   |                       | 644,660.45                  | 255,150.98                  |                      |                      | 240,170.15                      | 565,135.11                  |
| <u>NJ DEPARTMENT OF MILITARY &amp; VETERANS AFFAIRS:</u>      |                       |                             |                             |                      |                      |                                 |                             |
| Veterans Transportation Services:                             |                       |                             |                             |                      |                      |                                 |                             |
| 2017/2018   | 100-067-3610-058-6130 | 9,000.00                    | 6,000.00                    | 07/01/17             | 06/30/18             | 5,250.00                        | 9,000.00                    |
| 2018/2019   |                       | 9,000.00                    | 3,000.00                    | 07/01/18             | 06/30/19             | 3,750.00                        | 3,750.00                    |
| TOTAL NJ DEPARTMENT OF MILITARY & VETERANS AFFAIRS            |                       | 18,000.00                   | 9,000.00                    |                      |                      | 9,000.00                        | 12,750.00                   |

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2018

| State Funding Department                                | State Grant Account #  | Grant Award  | Current Year Grant Receipts | Grant Period |          | Current Year Grant Expenditures | Cumulative Expenditures |
|---|------------------------|--------------|-----------------------------|--------------|----------|---------------------------------|-------------------------|
|   |                        |              |                             | From         | To       |                                 |                         |
| <u>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</u>        |                        |              |                             |              |          |                                 |                         |
| County Prosecutor Insurance Fraud Reimbursement Program |                        |              |                             |              |          |                                 |                         |
|   | 100-066-1020-305-6110  | \$ 93,626.00 | \$ 44,006.77                | 01/01/17     | 12/31/19 | \$ 90,559.99                    | \$ 79,127.17            |
|   |                        | 125,922.69   | 65,355.87                   | 01/01/18     | 12/31/19 | \$ 90,559.99                    | 90,559.99               |
|   |                        | 219,548.69   | 109,362.64                  |              |          | 90,559.99                       | 169,687.16              |
| Body Armor Replacement Fund                             |                        |              |                             |              |          |                                 |                         |
|   | 718-066-001-6120       | 9,498.65     |                             | 01/01/16     | 12/31/17 | 1,038.40                        | 1,038.40                |
|   |                        | 2,264.37     |                             | 01/01/16     | 12/31/17 | 2,264.37                        | 2,264.37                |
|   |                        | 11,763.02    |                             |              |          | 3,302.77                        | 3,302.77                |
| Drunk Driving Enforcement Fund                          |                        |              |                             |              |          |                                 |                         |
|   | 6400-100-078-6400-YYYY | 10,563.93    |                             | 01/01/16     | 12/31/18 | 3,576.42                        | 5,013.53                |
|   |                        | 10,563.93    |                             |              |          | 3,576.42                        | 5,013.53                |
| Juvenile Justice Commission:                            |                        |              |                             |              |          |                                 |                         |
| State/Community Partnership Grant Program:              |                        |              |                             |              |          |                                 |                         |
|   | 100-066-1500-007       | 368,500.00   | 154,904.40                  | 01/01/17     | 12/31/18 | 43,293.71                       | 275,183.56              |
|   |                        | 368,500.00   | 164,195.99                  | 01/01/18     | 12/31/18 | 251,523.07                      | 251,523.07              |
| Juvenile Detention Alternatives Initiative (JDAL):      |                        |              |                             |              |          |                                 |                         |
|   | 100-066-1500-237       | 62,000.00    | 21,402.73                   | 01/01/15     | 12/31/17 | 39,094.58                       | 24,429.27               |
|   |                        | 62,000.00    | 27,876.67                   | 01/01/15     | 12/31/17 | 333,911.36                      | 39,094.58               |
|   |                        | 861,000.00   | 368,379.79                  |              |          | 333,911.36                      | 590,230.48              |
|   |                        | 1,102,875.64 | 477,742.43                  |              |          | 431,350.54                      | 768,233.94              |
| TOTAL NJ DEPARTMENT OF LAW & PUBLIC SAFETY              |                        |              |                             |              |          |                                 |                         |
| <u>NJ DEPARTMENT OF THE TREASURY:</u>                   |                        |              |                             |              |          |                                 |                         |
| Governor's Council on Alcoholism/Drug Abuse:            |                        |              |                             |              |          |                                 |                         |
| Municipal Alliance to Prevent Alcoholism/Drug Abuse     |                        |              |                             |              |          |                                 |                         |
|   | 100-082-C001-044-6010  | 210,366.00   | 196,414.57                  | 07/01/17     | 06/30/18 | 154,771.74                      | 196,415.57              |
|   |                        | 210,366.00   |                             | 07/01/18     | 06/30/19 | 35,197.40                       | 35,197.40               |
|   |                        | 420,732.00   | 196,414.57                  |              |          | 189,969.14                      | 231,612.97              |
| Higher Education Administration:                        |                        |              |                             |              |          |                                 |                         |
| P.L. 1971, c. 12 Debt Service                           |                        |              |                             |              |          |                                 |                         |
|   | 100-082-2155-016       | 1,427,385.00 | 1,427,385.00                | 01/01/18     | 12/31/18 | 1,427,385.00                    | 1,427,385.00            |
|   |                        | 1,427,385.00 | 1,427,385.00                |              |          | 1,427,385.00                    | 1,427,385.00            |
|   |                        | 1,848,117.00 | 1,623,799.57                |              |          | 1,617,554.14                    | 1,658,997.97            |
| TOTAL NJ DEPARTMENT OF THE TREASURY                     |                        |              |                             |              |          |                                 |                         |

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2018

| State Funding Department  | State Grant Account # | Grant Award            | Current Year Grant Receipts | Grant Period |          | Current Year Grant Expenditures | Cumulative Expenditures |
|---|-----------------------|------------------------|-----------------------------|--------------|----------|---------------------------------|-------------------------|
|   |                       |                        |                             | From         | To       |                                 |                         |
| <u>NJ DEPARTMENT OF LABOR &amp; WORKFORCE DEVELOPMENT:</u>                |                       |                        |                             |              |          |                                 |                         |
| <u>Work First NJ TANF &amp; GA/Food Stamps</u>                            |                       |                        |                             |              |          |                                 |                         |
| 2016/2017   | N/A                   | \$ 50,000.00           |                             | 01/01/16     | 12/31/17 |                                 |                         |
| 2017/2018   |                       | 61,985.00              | \$ 61,985.00                | 01/01/17     | 12/31/18 |                                 |                         |
|   |                       | <u>111,985.00</u>      | <u>61,985.00</u>            |              |          |                                 |                         |
| <u>Library Career Connections</u>   |                       |                        |                             |              |          |                                 |                         |
| 2016  | N/A                   | 30,046.00              | 17,349.75                   | 06/01/16     | 05/31/18 | \$ 7,278.12                     | \$ 25,380.49            |
| 2018  |                       | 18,000.00              | 7,164.46                    | 06/01/18     | 05/31/19 | 8,353.71                        | 8,353.71                |
|   |                       | <u>48,046.00</u>       | <u>24,514.21</u>            |              |          | <u>15,631.83</u>                | <u>33,734.20</u>        |
|   |                       | <u>160,031.00</u>      | <u>86,499.21</u>            |              |          | <u>15,631.83</u>                | <u>33,734.20</u>        |
| <u>TOTAL NJ DEPARTMENT OF LABOR &amp; WORKFORCE DEVELOPMENT</u>           |                       |                        |                             |              |          |                                 |                         |
| <u>NJ SCHOOL DEVELOPMENT AUTHORITY</u>                                    |                       |                        |                             |              |          |                                 |                         |
| <u>Sussex County Technical School - Roof Replacement at Main Building</u> |                       |                        |                             |              |          |                                 |                         |
|   | 5110-010-14-G3BC      | 732,000.00             | 576,048.00                  | 10/26/16     | 06/30/18 | 576,048.00                      | 576,048.00              |
|   |                       | <u>732,000.00</u>      | <u>576,048.00</u>           |              |          | <u>576,048.00</u>               | <u>576,048.00</u>       |
|   |                       | <u>\$ 8,796,412.01</u> | <u>\$ 4,817,486.81</u>      |              |          | <u>\$ 4,772,631.91</u>          | <u>\$ 6,953,864.18</u>  |
| <u>TOTAL STATE AWARD EXPENDITURES</u>                                     |                       |                        |                             |              |          |                                 |                         |

Analysis of Receipts

Federal and State Grant Fund:

|                               |                        |
|-------------------------------|------------------------|
| Received                      | \$ 2,654,775.33        |
| Unappropriated Grant Reserves | 159,278.48             |
| General Capital Fund          | 576,048.00             |
|                               | <u>3,390,101.81</u>    |
| Higher Education Bonds        | 1,427,385.00           |
| Total                         | <u>\$ 4,817,486.81</u> |

Analysis of Expenditures

Federal and State Grant Fund:

|                        |                        |
|------------------------|------------------------|
| Paid                   | \$ 3,041,444.04        |
| General Capital Fund   | 576,048.00             |
| Higher Education Bonds | 3,617,492.04           |
|                        | <u>1,427,385.00</u>    |
| Local Match            | (272,245.13)           |
| Total                  | <u>\$ 4,772,631.91</u> |

N/A – Not Available/Applicable

COUNTY OF SUSSEX  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
YEAR ENDED DECEMBER 31, 2018

A. BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal and state awards (the "Schedules") include the federal and state grant activity of the County of Sussex under programs of the federal and state governments for the year ended December 31, 2018. The information in these schedules are presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and New Jersey's OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Because the schedules present only a selected portion of the operations of the County, they are not intended to and do not present the financial position, changes in fund balance or cash flows of the County.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

C. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

COUNTY OF SUSSEX

PART II

SINGLE AUDIT

YEAR ENDED DECEMBER 31, 2018



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

**Independent Auditor's Report**

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"), and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements - *regulatory basis* - of the various funds of the County of Sussex, in the County of Sussex (the "County") as of and for the years ended December 31, 2018 and 2017, and the related notes to the financial statements and have issued our report thereon dated May 15, 2019. These financial statements have been prepared in accordance with accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting, and the budget laws of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

**Internal Control Over Financial Reporting**

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

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

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

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

control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as Finding 2018-001, which we consider to be a significant deficiency.

### **Compliance and Other Matters**

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

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

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

### **Purpose of this Report**

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

Mt. Arlington, NJ  
May 15, 2019

NISIVOCIA LLP



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





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

Independent Auditors' Report

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

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

We have audited the County of Sussex's (the "County's") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2018. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The County of Sussex's financial statements include a portion of the operations of the Division of Social Services, which received \$194,314 in federal and state awards which are not included on the schedules of expenditures of federal and state awards for the year ended December 31, 2018. Our audit, described below, did not include the operations of the Division of Social Services because the respective component unit engaged auditors to perform an audit in accordance with the Uniform Guidance and New Jersey's OMB Circular 15-08.

***Management's Responsibility***

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and New Jersey's OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*. Those standards, the Uniform Guidance and New Jersey's OMB Circular 15-08 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

The Honorable Director and Members  
of the Board of Chosen Freeholders  
County of Sussex  
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### ***Opinion on Each Major and Federal and State Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2018.

### ***Other Matters***

The results of our auditing procedures disclosed one instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying Schedule of Findings and Questioned Costs as Findings 2018-002. Our opinion on each major program is not modified with respect to this matter.

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

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

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

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


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

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

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

Mt. Arlington, NJ  
May 15, 2019

NISIVOCCIA LLP

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

COUNTY OF SUSSEX  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2018

Summary of Auditors' Results:

- The Independent Auditors' Report expresses an unmodified opinion on the County's financial statements, prepared in accordance with accounting practices prescribed or permitted by the Division of Local Government Services, Department of Community Affairs, State of New Jersey to demonstrate compliance with the Division's regulatory basis of accounting and the budget laws of New Jersey.
- A significant deficiency was disclosed during the audit of the financial statements as reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
- No instances of noncompliance material to the financial statements of the County which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
- There were no material weaknesses or significant deficiencies in internal control over major federal and state programs disclosed during the audit as reported in the *Independent Auditors' Report on Compliance For Each Major Federal and State Program; Report on Internal Control Over Compliance Required by the Uniform Guidance and New Jersey OMB's Circular 15-08*.
- The auditor's report on compliance for the major federal and state programs for the County expresses an unmodified opinion on all major federal and state programs.
- Audit finding 2018-002 which is required to be reported in accordance with New Jersey's OMB Circular 15-08 or 2CFR 200.516(a) of the Uniform Guidance is reported in this schedule.
- The County's programs tested as major federal programs for the current fiscal year consisted of the following federal programs:

|   | <u>CFDA #</u> | <u>Program<br/>Disbursements</u> |
|---|---------------|----------------------------------|
| U.S. Department of Transportation:                        |               |                                  |
| Highway Planning and Construction Cluster:                |               |                                  |
| FHWA High Risk Rural Road Program 2016                    | 20.205        | \$ 206,930.11                    |
| Local Bridges, Future Needs-Bridge X-09 - Ordinance 16-07 | 20.205        | 1,000,000.00                     |
| Local Bridges, Future Needs-Bridge X-09 - Ordinance 17-05 | 20.205        | 622,429.45                       |
| Local Bridges, Future Needs-Bridge C-17 and X-09          | 20.205        | 500,000.00                       |
| Local County Aid FY 16                                    | 20.205        | 2,120,577.34                     |
| Local County Aid FY 17                                    | 20.205        | 2,522,900.00                     |

COUNTY OF SUSSEX  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2018

Summary of Auditors' Results:

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

|  | State Grant Account Number/<br>Grant Number | Program<br>Disbursements |
|--|---|--------------------------|
| Higher Education Administration:<br>P.L. 1971, c.12 Debt Service | 100-082-2155-016                            | \$ 1,427,385.00          |

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

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

Finding 2018-001:

Segregation of Duties

Criteria

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

Condition

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

Cause

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

Effect or Potential Effect

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

Recommendation

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

COUNTY OF SUSSEX  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2018

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

Finding 2018-001: (Cont'd)

Segregation of Duties (Cont'd)

Management's Response

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

Findings and Questioned Costs for Federal Awards:

- The audit did not disclose any findings or questioned costs for federal awards as defined in the Uniform Guidance.

Findings and Questioned Costs for State Awards

Finding 2018-002: New Jersey Department of Treasury– Governor's Council on Alcoholism and Drug Abuse –Non Compliance – Subrecipient Monitoring and Reporting: A review was completed by the New Jersey Governor's Council on Alcoholism and Drug Abuse ("GCADA") for the period of July 1, 2017 to June 30, 2018 on January 24, 2019. The GCADA issued a report on February 26, 2019. The County submitted its response and corrective action plan to the GCADA on April 3, 2019. The site review report disclosed the following financial items for follow-up which have not been resolved: 2) The County did not obtain all appropriate back up documentation for expenses or proof of payment for expenses submitted by the alliances.

| <u>Program Title</u>                                    | <u>Grant Period</u> | <u>Award Amount</u> | <u>Program Disbursements</u> | <u>Questioned Costs</u> |
|---|---------------------|---------------------|------------------------------|-------------------------|
| Governor's Council on Alcoholism/Drug Abuse:            |                     |                     |                              |                         |
| Municipal Alliance to Prevent Alcoholism/<br>Drug Abuse | 7/1/18-6/30/19      | \$ 210,366          | \$ 35,197                    | \$ 15,795               |

Criteria:

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

1. All DEDR and Cash Match expenses must be supported by the appropriate financial backup documentation and reported on the Quarterly Expense Report (Form 9). For purchase order expenditures, a purchase order and an invoice/receipt must be submitted. For coordination expenses, when there is no invoice or timesheet available, an Alliance Coordinator Service Form must be completed. For program/consultant expenses, when there is no invoice or timesheet available, a Personnel/Consultant Form must be completed. Also, all expenses must be fully paid by the Municipal Alliance before seeking reimbursement by the county. Proof of payment must be included as backup documentation. A detailed budget expense report such as Edmunds or an audit trial, or copy of payment/direct deposit may be used as proof of payments.

COUNTY OF SUSSEX  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2018

Findings and Questioned Costs for State Awards (Cont'd)

Finding 2018-002: (Cont'd)

Condition and Context:

During the course of our follow-up monitoring report testing, it was noted that of the four alliances the county is processing reimbursement payments for one did not provided all invoices to support the reimbursement amount requested. It was also noted that two of the four alliances did not provide proof of payment with the back-up documents and one alliance provided partial proof of payment.

Effect:

The County was not in full compliance with GCADA's DEDR and Cash Match requirements.

Cause:

The County is continuously working on ensuring the corrective action plan is fully implemented to ensure compliance with Governor's Council on Alcoholism and Drug Abuse regulations.

Recommendation:

It is recommended that: prior to the county reimbursing alliances for municipal alliance expenses, the county ensure all invoices and proof of payment are provided with the backup documentation.

Management's Response:

The County will work with the Governor's Council on Alcoholism and Drug Abuse to implement the corrective action plan to ensure future compliance with Governor's Council on Alcoholism and Drug Abuse regulations regarding DEDR and Cash Match expenses being supported by the appropriate financial backup documentation.

COUNTY OF SUSSEX  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2018

Audit Report, dated April 6, 2018 for the period ended December 31, 2017, Issued by Nisivoccia LLP

The prior year finding 2017-001 with respect to segregation of duties with respect to certain County outside offices has not been resolved due to budgetary constraints and is included as current year Finding 2018-001.



COUNTY OF SUSSEX

PART III

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2018

COUNTY OF SUSSEX  
COMMENTS AND RECOMMENDATIONS

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

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

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

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

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

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

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

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

COUNTY OF SUSSEX  
COMMENTS AND RECOMMENDATIONS  
(Continued)

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

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

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

New Jersey Administrative Code Accounting Requirements

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

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

The County is currently conforming to the above accounting requirements.

Appropriated Grant Reserves and Grants Receivable

The Schedules of Federal and State Appropriated Reserves and Federal and State Grant Receivables include balances from prior years. The County has made a great effort over the last couple of years to continually review grant balances and further action has been taken in 2019. Therefore, no formal recommendation is warranted.

Confirming Orders

During our review of purchase orders, there were a few instances where purchases were made prior to the preparation and approval of purchase orders.

It is recommended that purchase orders are prepared and approved prior to the purchase of goods or services to ensure availability of funds.

Management's Response

Management will ensure that all purchase orders will be prepared and approved prior to the purchase of goods or services to ensure availability of funds.

COUNTY OF SUSSEX  
COMMENTS AND RECOMMENDATIONS  
(Continued)

Single Audit

Governor's Council on Alcoholism and Drug Abuse

A review was completed by the New Jersey Governor's Council on Alcoholism and Drug Abuse ("GCADA") for the period of July 1, 2017 to June 30, 2018 on January 24, 2019. The GCADA issued a report on February 26, 2019. The County submitted its response and corrective action plan to the GCADA on April 3, 2019. The site review report disclosed the following financial items for follow-up which have not been resolved: 2) The County did not obtain all appropriate back up documentation for expenses or proof of payment for expenses submitted by the alliances.

Status of Prior Year Recommendations

The prior year recommendation regarding the County maintaining an adequate segregation of duties with respect to certain County outside departments was not resolved in the current year and is included in the current year recommendations. The prior year recommendation regarding County Library deposit slips being properly maintained and kept on file has been resolved.

COUNTY OF SUSSEX  
COMMENTS AND RECOMMENDATIONS  
(Continued)

It is recommended that:

1. The County maintain an adequate segregation of duties with respect to certain County outside departments.
2. Purchase orders are prepared and approved prior to the purchase of goods or services to ensure availability of funds.
3. Single Audit:

Governor's Council on Alcoholism and Drug Abuse

- a) The County is continuously working on ensuring the corrective action plan is fully implemented to ensure compliance with Governor's Council on Alcoholism and Drug Abuse regulations.

\* \* \* \* \*