

*COUNTY OF SUSSEX*

*REPORT OF AUDIT*

*2009*

*NISIVOCCIA & COMPANY LLP  
CERTIFIED PUBLIC ACCOUNTANTS*

**COUNTY OF SUSSEX**

**REPORT OF AUDIT**

**2009**

COUNTY OF SUSSEX  
TABLE OF CONTENTS  
YEAR ENDED DECEMBER 31, 2009

<u>Part I – Financial Statements and Supplementary Data</u>	<u>Page</u>
Independent Auditors' Report	1-2
<u>Financial Statements</u>	<u>Exhibit</u>
<u>Current Fund</u>	
Comparative Balance Sheet	A
Comparative Statement of Operations and Change in Fund Balance	A-1
Statement of Revenue	A-2
Statement of Expenditures	A-3
<u>Trust Funds</u>	
Comparative Balance Sheet	B
Statement of Fund Balance	B-1
<u>General Capital Fund</u>	
Comparative Balance Sheet	C
Statement of Fund Balance	C-1
<u>Special Revenue - County Health Fund</u>	
Comparative Balance Sheet	D
Comparative Statement of Operations and Change in Fund Balance	D-1
Statement of Revenue	D-2
Statement of Expenditures	D-3
<u>Special Revenue - County Library Fund</u>	
Comparative Balance Sheet	E
Comparative Statement of Operations and Change in Fund Balance	E-1
Statement of Revenue	E-2
Statement of Expenditures	E-3
<u>Bond and Interest Fund (Not Applicable)</u>	F
	<u>Page</u>
<u>Notes to Financial Statements</u>	1-21
<u>Supplementary Data</u>	<u>Schedule</u>
Officials in Office and Surety Bonds	1
Required Supplementary Information - Post Retirement Benefits - Schedule of Funding Progress	2
<u>Current Fund</u>	
Schedule of Cash and Investments - Treasurer	A-4
Schedule of Investments - U.S. Government Securities (Not Applicable)	A-5
Schedule of County Taxes Receivable	A-6
Schedule of Revenue Accounts Receivable	A-7
Schedule of Federal Grant Funds Receivable	A-8
Schedule of State Grant Funds Receivable	A-9
Schedule of Private Grant Funds Receivable	A-10
Schedule of 2008 Appropriation Reserves	A-11

COUNTY OF SUSSEX  
TABLE OF CONTENTS  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

Part I – Financial Statements and Supplementary Data (Continued)

<u>Supplementary Data (Continued)</u>	<u>Schedule</u>
<u>Current Fund</u>	
Schedule of Reserve for Federal Grant Fund Expenditures	A-12
Schedule of Reserve for State Grant Fund Expenditures	A-13
Schedule of Reserve for Private Grant Fund Expenditures	A-14
Schedule of Unappropriated Grant Reserves	A-15
<u>Trust Funds</u>	
Schedule of Cash and Investments - Treasurer	B-2
Schedule of Open Space Taxes Receivable	B-3
<u>General Capital Fund</u>	
Schedule of Cash and Investments - Treasurer	C-2
Analysis of General Capital Cash	C-3
Schedule of Deferred Charges to Future Taxation - Unfunded	C-4
Schedule of Capital Improvement Fund	C-5
Schedule of Improvement Authorizations	C-6
Schedule of Bond Anticipation Notes	C-7
Schedule of General Serial Bonds	C-8
Schedule of Economic Development Authority Loan Payable	C-9
Schedule of Bonds and Notes Authorized but not Issued	C-10
<u>Special Revenue - County Health Fund</u>	
Schedule of Cash - Treasurer	D-4
Schedule of County Health Taxes Receivable	D-5
Schedule of 2008 Appropriation Reserves	D-6
<u>Special Revenue - County Library Fund</u>	
Schedule of Cash and Investments - Treasurer	E-4
Schedule of County Library Taxes Receivable	E-5
Schedule of 2008 Appropriation Reserves	E-6
<u>Bond and Interest Fund (Not Applicable)</u>	
	F
<u>County Clerk</u>	
Comparative Balance Sheet	G
Schedule of Cash	G-1
<u>Planning Board</u>	
Comparative Balance Sheet	H
Schedule of Cash	H-1
<u>Public Health Nursing</u>	
Comparative Balance Sheet	I
Schedule of Cash	I-1
<u>County Sheriff</u>	
Comparative Balance Sheet	J
Schedule of Cash	J-1
<u>County Surrogate</u>	
Comparative Balance Sheet	K
Schedule of Cash and Investments	K-1
<u>Board of Taxation</u>	
Comparative Balance Sheet	L
Schedule of Cash	L-1

COUNTY OF SUSSEX  
TABLE OF CONTENTS  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

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

Supplementary Data (Cont’d)

County Jail

Comparative Balance Sheet

Schedule of Cash

Homestead/Welfare Home - Patients in County Institutions

Comparative Balance Sheet

Schedule of Cash

Department of Environmental and Public Health Services

Comparative Balance Sheet

Schedule of Cash

Schedule

M

M-1

N

N-1

O

O-1

Part II – Single Audit

Schedule of Expenditures of Federal Awards

Schedule of Expenditures of State Awards

Notes to Schedules of Expenditures of Federal and State Awards

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

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

Schedule of Findings and Questioned Costs

Summary Schedule of Prior Audit Findings

Page

1-4

5-12

13

14-15

16-17

18-20

21

Part III – Comments and Recommendations

Comments and Recommendations

Summary of Recommendations

22-27

28

COUNTY OF SUSSEX

PART I

FINANCIAL STATEMENTS

AND SUPPLEMENTARY DATA

YEAR ENDED DECEMBER 31, 2009



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### Independent Auditors' Report

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

We have audited the accompanying financial statements of the various funds of the County of Sussex (the "County") as of and for the years then ended December 31, 2009, and 2008, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audits.

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

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

The financial statements referred to in the first paragraph do not include the general fixed assets account group, which should be included to conform with the Technical Accounting Directives of the Division. The amount that should be recorded as total fixed assets and the corresponding reserve for fixed assets in the general fixed assets account group is not known. In our opinion, disclosure of that information is required to conform with accounting principles generally accepted in the United States of America.

In our opinion, because the County prepares its financial statements on the basis of accounting discussed in the third paragraph, the financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial

position of the County as of December 31, 2009 and 2008 and the results of its operations for the years then ended.

However, in our opinion, except for the effects on the financial statements of the omission described in the fourth paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the various funds of the County of Sussex at December 31, 2009 and 2008, and the results of operations and changes in fund balance, where applicable, of such funds, thereof for the years then ended, in conformity with accounting principles prescribed by the Division, as described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2010 on our consideration of the County of Sussex's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audits.

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

Mt. Arlington, NJ  
June 18, 2010

NISIVOCIA & COMPANY LLP



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

**COUNTY OF SUSSEX**  
**2009**  
**CURRENT FUND**

COUNTY OF SUSSEX  
CURRENT FUND  
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2009</u>	<u>2008</u>
<u>ASSETS</u>			
Cash and Cash Equivalents:			
Treasurer		\$ 15,798,956.79	\$ 16,703,631.30
Investments		7,979,814.56	9,669,832.26
	A-4	<u>23,778,771.35</u>	<u>26,373,463.56</u>
Change Funds		325.00	325.00
		<u>23,779,096.35</u>	<u>26,373,788.56</u>
Grant Funds Receivable:			
Federal	A-8	8,124,630.43	6,521,400.08
State	A-9	3,469,945.31	3,662,059.98
Private	A-10	5,000.00	
		<u>11,599,575.74</u>	<u>10,183,460.06</u>
Receivables and Other Assets With Full Reserves:			
Added and Omitted Taxes Receivable	A-6	185,024.81	340,398.16
Revenue Accounts Receivable	A-7	192,552.72	207,929.39
Due to General Capital Fund	C		6,938.76
Accounts Receivable - Sussex County Municipal Utilities Authority		<u>418,658.42</u>	<u>418,658.42</u>
		796,235.95	973,924.73
Deferred Charges:			
Emergency Authorizations (40A: 4-47)	A-3	<u>2,500,000.00</u>	
<u>TOTAL ASSETS</u>		<u>\$ 38,674,908.04</u>	<u>\$ 37,531,173.35</u>

COUNTY OF SUSSEX  
CURRENT FUND  
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2009</u>	<u>2008</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	A-3;A-11	\$ 5,088,441.70	\$ 2,849,030.85
Encumbered	A-3;A-11	2,299,635.99	2,387,839.47
Total Appropriation Reserves		<u>7,388,077.69</u>	<u>5,236,870.32</u>
Other Encumbrances Payable:			
Federal Grants	A-12	1,332,812.96	895,956.43
State Grants	A-13	810,913.94	675,500.54
Central Supply		2,887.36	15,064.71
Accounts Payable - Vendors		279,443.91	202,429.61
Due to State of New Jersey		18,589.00	18,589.00
Due to Other Trust Funds	B	1,999,424.75	1,924,577.87
Due to General Capital Fund	C	1,228.02	
Due to Special Revenue - County Health Fund	D	974,640.70	1,641,138.73
Due to Division of Social Services		3,649.00	3,649.00
Payments In Lieu of Taxes - Due Municipalities			19,491.00
Reserve for Sale of County Assets		443,967.95	698,967.95
Reserve for Grant Fund Expenditures:			
Federal	A-12	5,178,761.15	4,463,752.18
State	A-13	3,089,334.85	2,224,123.39
Private Grants	A-14	5,164.99	0.70
Reserve for Uncollectible Grants Receivable		20,854.00	20,854.00
Reserve for Unappropriated Grants	A-15	497,349.34	481,583.05
		<u>22,047,099.61</u>	<u>18,522,548.48</u>
Reserve for Receivables	A	796,235.95	973,924.73
Fund Balance	A-1	<u>15,831,572.48</u>	<u>18,034,700.14</u>
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 38,674,908.04</u>	<u>\$ 37,531,173.35</u>

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

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

	Year Ended December 31,	
	2009	2008
<u>Revenue and Other Income Realized</u>		
Fund Balance Utilized	\$ 7,851,240.08	\$ 7,060,687.40
Fund Balance Anticipated With Prior Written Consent of Director of Local Government Services	46,759.92	901,004.60
	7,898,000.00	7,961,692.00
Miscellaneous Revenue Anticipated	34,278,276.02	33,157,541.17
Receipts from Current Taxes	71,507,294.00	68,490,715.00
Nonbudget Revenue	2,055,220.40	1,711,446.63
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	2,017,732.85	3,328,207.85
Balances Cancelled:		
Accounts Payable and Old Outstanding Checks	44.79	27,321.28
Reserve for State Grant Fund Expenditures		6,697.26
Collection of Added & Omitted Taxes	353,287.31	737,558.91
Prior Years Interfunds Returned	6,938.76	1,393,774.14
Total Income	118,116,794.13	116,814,954.24
<u>Expenditures</u>		
Budget and Emergency Appropriations:		
Operations	93,653,145.66	86,426,517.13
Capital Improvements		710,000.00
County Debt Service	14,544,162.13	14,898,454.15
Deferred Charges and Statutory Expenditures	6,724,614.00	5,812,023.24
Refund of Prior Year's Revenue		1,586.05
Total Expenditures	114,921,921.79	107,848,580.57

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

	<u>Ref.</u>	<u>Year Ended December 31,</u>	
		<u>2009</u>	<u>2008</u>
Excess in Revenue		\$ 3,194,872.34	\$ 8,966,373.67
Adjustments Before Fund Balance:			
Expenditures Included Above Which are by Statute			
Deferred Charges to Budget of Succeeding Year		<u>2,500,000.00</u>	
Statutory Excess to Fund Balance		5,694,872.34	8,966,373.67
<u>Fund Balance</u>			
Balance January 1		<u>18,034,700.14</u>	<u>17,030,018.47</u>
		23,729,572.48	25,996,392.14
Decreased by:			
Utilization as Anticipated Revenue		<u>7,898,000.00</u>	<u>7,961,692.00</u>
Balance December 31	A	<u><u>\$ 15,831,572.48</u></u>	<u><u>\$ 18,034,700.14</u></u>

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE  
YEAR ENDED DECEMBER 31, 2009

	<u>Anticipated</u>		<u>Excess or Deficit *</u>
	<u>Budget</u>	<u>Added by NJSA 40A:4-87</u>	
Fund Balance Anticipated	\$ 7,851,240.08		\$ 7,851,240.08
Fund Balance Anticipated With Prior Written Consent of Director of Local Government Services	46,759.92		46,759.92
	<u>7,898,000.00</u>		<u>7,898,000.00</u>
Miscellaneous Revenue:			
County Clerk Fees	1,403,717.00		1,209,072.90 \$ 194,644.10 *
County Surrogate Fees	83,143.00		88,265.31 5,122.31
County Sheriff Fees	350,000.00		233,479.95 116,520.05 *
Fines	92,800.00		83,508.43 9,291.57 *
Interest on Investments and Deposits	375,000.00		378,011.89 3,011.89
Rental - County Buildings	63,000.00		93,214.20 30,214.20
Franchise Tax on Stock Insurance Companies (Other than Life Insurance) - NJSA 54:16A	165,765.00		218,809.82 53,044.82
State Aid - College Bonds (NJSA 44:7-35 et. seq.)	2,019,267.00		2,019,267.00
Permanent Disability - Patients in County Institutions (NJSA 44:7-38 et seq.)	7,550,000.00		9,000,087.00 1,450,087.00
State Aid - Solid Waste Bonds - SCMUA	1,800,000.00	\$ 298,438.83	2,098,438.83
Social and Welfare Services (P.L. 1990, Ch. 66):			
Division of Youth and Family Services	674,291.00		674,291.00
Supplemental Social Security Income	257,063.00		251,243.00 5,820.00 *
Psychiatric Facilities (P.L. 1990, Ch. 73):			
Maintenance of Patients in State Institutions for Mental Diseases	2,134,709.00		2,134,709.00
Maintenance of Patients in State Institutions for Mentally Retarded	1,778,723.00		1,778,723.00
U.S. Department of Health & Human Services:			
N.J. Department of Human Services: Medicaid Peer Grouping - Handicapped & Elderly Services	164,422.00		164,422.00
N.J. Department of Health and Senior Services:			
Title III - Aging - Area Plan Grant	208,822.00	215,755.00	424,577.00
Healthcare Facility Emergency Preparedness	25,000.00		25,000.00
Nutrition Services Incentive Program	10,509.00	15,039.00	25,548.00
Public Health Preparedness and Response for Bioterrorism			
08 Grant	4,000.00	5,000.00	9,000.00
09 Grant		381,564.00	381,564.00
Bioterrorism-Local Core Capacity-2009		273,346.00	273,346.00
U.S. Department of Homeland Security:			
09 State Homeland Security Grant Program		460,451.10	460,451.10
07 State Homeland Security Grant Program		28,294.40	28,294.40
FY 08 Pre-Disaster Mitigation Planning Grant		509,710.00	509,710.00

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or Deficit *</u>
	<u>Budget</u>	<u>Added by NJSA 40A:4-87</u>		
Miscellaneous Revenue (Continued):				
U.S. Department of Justice:				
N.J. Department of Law & Public Safety:				
Domestic Violence Victim Assistance	\$ 76,892.00		\$ 76,892.00	
Multi-Jurisdictional Narcotics Task Force		\$ 30,882.00	30,882.00	
Multi-Jurisdictional Gang Gun and Narcotics Task Force:				
American Recovery and Reinvestment Act -				
JAG Recovery Grant-2009		37,534.00	37,534.00	
LLEBG, Megan's Law-Sex Offender Internet				
Registry	4,418.00		4,418.00	
Justice Assistance Grant 3-13-06 Community Justice	60,000.00		60,000.00	
Division of Highway Traffic Safety:				
Obey the Signs or Pay the Fines		4,000.00	4,000.00	
Over the Limit Under Arrest		6,000.00	6,000.00	
Sexual Assault Nurse Examiner	85,621.00		85,621.00	
Juvenile Accountability Incentive Block				
Grant	9,355.00		9,355.00	
Law Enforcement Agency Security Enhancement (LEASE)	112,000.00		112,000.00	
N.J. Transit Corporation:				
Federal Transit Administration -				
Section 5311:				
Operating/Nonoperating 2009/10		521,121.00	521,121.00	
Senior Citizens & Disabled Residents				
Transportation Assistance Program:				
Operating/Nonoperating Grants	608,509.31		608,509.31	
N.J. Department of Health & Senior Services:				
Case Management Services:				
Handicapped Children-2009	7,000.00		7,000.00	
Handicapped Children-2010		138,187.00	138,187.00	
Alcohol Program	279,681.00		279,681.00	
NJ Comprehensive Cancer Control Plan		65,000.00	65,000.00	
Senior Farmers' Market Nutrition Program		1,000.00	1,000.00	
Right To Know #04-2241-RTK-00		9,380.00	9,380.00	
Office on Aging Area Plan Grant:				
State Matching Funds	16,131.00	17,515.00	33,646.00	
Weekend Home Delivered Meals	13,000.00		13,000.00	
Safe Housing and Transportation	11,495.00		11,495.00	
Cost of Living Allowance	53,100.00		53,100.00	
Social Services Block Grant	13,192.00		13,192.00	
Home Delivered Meals	19,486.00		19,486.00	
Care Coordination	23,810.00		23,810.00	
State Aid Reimbursement	58,000.00		58,000.00	
Adult Protective Services for				
Vulnerable Adults	73,632.00		73,632.00	
Senior Health Insurance Program	14,334.00	6,000.00	20,334.00	
American Recovery and Reinvestment Act:				
2009 Congregate Meals		18,893.00	18,893.00	
2009 Home Delivered Meals		9,301.00	9,301.00	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
N.J. Department of Military & Veterans Affairs:				
Veterans Transportation Services		\$ 9,000.00	\$ 9,000.00	
N.J. Department of the Treasury:				
Governor's Council on Alcoholism & Drug Abuse:				
Municipal Alliance to Prevent Alcoholism and Drug Abuse	\$ 202,452.00		202,452.00	
N.J. Department of Law & Public Safety:				
Juvenile Justice Commission:				
State/Community Partnership Program:				
2009	374,377.00		374,377.00	
State Facilities Education Act		45,000.00	45,000.00	
Division of Criminal Justice:				
Body Armor Replacement Fund -Sheriff's Office	11,799.93		11,799.93	
Body Armor Replacement Fund -Prosecutor's Office	2,238.45		2,238.45	
County Prosecutor's Insurance				
Fraud Reimbursement	118,750.00		118,750.00	
N.J. Department of Human Services:				
Division of Youth & Family Services:				
Human Services Advisory Council / Child Abuse/Missing Children:				
Planning and Administration Grant	63,836.00		63,836.00	
Youth Incentive Program	36,874.00	25,000.00	61,874.00	
Division of Economic Assistance:				
Social Services for the Homeless	99,409.00	150,355.00	249,764.00	
Division of Family Development:				
Special Initiative and Transportation Contract		126,978.00	126,978.00	
Division of Disability Services:				
Personal Assistance Services Program	124,009.00		124,009.00	
N.J. Department of Community Affairs:				
Handicapped Persons Recreational Opportunities Act	45,000.00		45,000.00	
SHARE Transition-Vernon Health Services	119,669.00		119,669.00	
SHARE -Bridge and Traffic Safety Sign Manufacturing	11,300.00		11,300.00	
SHARE-Transition Andover Borough		11,167.52	11,167.52	
SHARE-Transition Hopatcong Health Dept.		48,170.00	48,170.00	
SHARE-Fleet & Equipment Maintenance		79,120.00	79,120.00	
N.J. Department of Environmental Protection:				
County Environmental Health (CEHA)		150,660.00	150,660.00	
Clean Communities Program	63,951.20	17,307.12	81,258.32	
Sussex County Wastewater Management Plan	100,000.00		100,000.00	
U.S. Department of Transportation:				
NJ Transportation Trust Fund Authority - State Highway Projects - County Aid	1,873,000.00		1,873,000.00	
Job Access: Reverse Commute		150,000.00	150,000.00	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or Deficit *</u>
	<u>Budget</u>	<u>Added by NJSA 40A:4-87</u>		
Miscellaneous Revenue (Continued):				
N.J. Office of Travel and Tourism:				
2009 Birding and Nature Festival Marketing		\$ 11,250.00	\$ 11,250.00	
N.J. Department of State:				
Division of Archives and Records Committee:				
Public Archives and Records				
Infrastructure Support (PARIS)		894,143.00	894,143.00	
N.J. Department of Agriculture:				
Sussex County Commercial Kitchen		15,000.00	15,000.00	
Sussex County Agritourism Marketing Grant		50,000.00	50,000.00	
U.S. Department of Housing and Urban Development:				
Small Cities CDBG 08-3007-00	\$ 318,000.00		318,000.00	
National Council on Aging-Chronic Disease Self Mgt.	10,000.00	5,000.00	15,000.00	
N.J. Department of Corrections:				
Agreement for Maintenance of State				
Inmates in County Jails	835,486.00		920,352.09	\$ 84,866.09
Reserve to Pay Debt Service -				
Health Center	200,000.00		200,000.00	
Reserve to Pay Vocational School				
Debt Service	125,000.00		125,000.00	
General Capital Fund Balance	175,000.00		175,000.00	
County Clerk (P.L. 2001, Ch. 370)	685,547.00		645,244.90	40,302.10 *
County Surrogate (P.L. 2001, Ch. 370)	56,436.00		57,040.72	604.72
County Sheriff (P.L. 2001, Ch. 370)	275,000.00		165,559.64	109,440.36 *
Other Trust Fund - Reserve for Motor Vehicle Fines				
Pledged to Road Maintenance and Repair	875,000.00		875,000.00	
State of N.J. Salary Reimbursement of County				
Prosecutor	65,000.00		65,000.00	
Sale of Municipal Assets-Capital Outlay	255,000.00		255,000.00	
Interlocal Services Agreement Admin Services to Hopatcong	15,600.00		15,600.00	
Other Trust Fund - Reserve for Weights & Measures	100,000.00		100,000.00	
County Transit-Transportation Agreements	325,000.00		349,159.31	24,159.31
<b>Total Miscellaneous Revenue</b>	<b>28,262,621.89</b>	<b>4,840,561.97</b>	<b>34,278,276.02</b>	<b>1,175,092.16</b>
Amount to be Raised by Taxes for Support of the County Budget:				
Local Taxes for County Purposes	71,507,294.00		71,507,294.00	
<b>Budget Totals</b>	<b>107,667,915.89</b>	<b>4,840,561.97</b>	<b>113,683,570.02</b>	<b>\$ 1,175,092.16</b>
Nonbudget Revenue			2,055,220.40	
	<b>\$ 107,667,915.89</b>	<b>\$ 4,840,561.97</b>	<b>\$ 115,738,790.42</b>	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF REVENUE  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

Analysis of Realized Revenue

County Clerk Fees:

Cash Received	\$ 1,280,622.90
Less: Transfer to Trust Funds and Refunds	71,550.00
	\$ 1,209,072.90

Interest:

Cash Received	\$ 294,575.33
Due from Other Trust Funds	6,196.14
Due from General Capital Fund	77,240.42
	\$ 378,011.89

Analysis of Nonbudget Revenue:

Cash Received:

Welfare Surplus	\$ 250,053.00	
Planning Department	37,293.50	
Jail Processing Fees	33,879.14	
Telephone Income - Jail	94,509.50	
Bid Specifications	5,155.00	
Emergency Management Reimbursements	25,000.00	
Insurance Refunds	52,358.00	
Prior Year Refunds/Reimbursements	213,616.12	
Union County - Juvenile Detention Center Fees	3,388.25	
NJ Institute of Technology-Salary Reimbursement	54,294.00	
Library and Health Administration Reimbursement	166,206.00	
Miscellaneous Reimbursements	6,337.64	
Bail Forfeitures	19,485.00	
Title IV-D Probation Facility Reimbursement	187,032.20	
Mental Health Salary Reimbursement	15,000.00	
Various County Departments and Central Supply Revenue	67,757.44	
G.I.S. Interlocal Service Revenue	5,568.00	
Auction Revenue	15,413.86	
Pension Reimbursements from Health, Library and Social Services	660,767.97	
Roadway/Driveway Openings and Violation Assessments	51,738.73	
Mental Health Board-State Reimbursement	5,882.84	
Developmental Disabled Facilities Reimbursement	34,131.35	
Other Miscellaneous Revenue	48,882.41	
		\$ 2,053,749.95
Due from Health Fund-Central Supply Reimbursement		1,470.45
		\$ 2,055,220.40

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2009

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>GENERAL GOVERNMENT:</b>					
Administrative and Executive:					
Board of Chosen Freeholders:					
Salaries and Wages	\$ 120,405.00	\$ 120,405.36	\$ 120,405.36		
Other Expenses:					
Annual Audit	123,398.00	123,398.00	123,398.00		
Miscellaneous Other Expenses	22,500.00	24,000.00	20,408.64	\$ 3,591.36	
County Administrator's Office:					
Salaries and Wages	226,080.00	221,080.00	220,206.76	873.24	
Other Expenses	22,505.00	12,005.00	7,550.34	4,454.66	
Budget Management:					
Salaries and Wages	120,135.00	120,135.72	120,135.72		
Other Expenses	1,925.00	1,925.00	980.86	944.14	
Technology & Information Management:					
Salaries and Wages	347,711.00	345,711.00	345,633.84	77.16	
Other Expenses	458,442.00	397,442.00	383,920.00	13,522.00	
Office of Geographical Information Systems:					
Salaries and Wages	135,712.00	108,712.00	108,466.96	245.04	
Other Expenses	67,019.00	67,019.00	65,645.69	1,373.31	
Central Services:					
Salaries and Wages	54,845.00	52,345.00	52,165.76	179.24	
Other Expenses	9,019.00	9,019.00	7,329.78	1,689.22	
Office of the Treasury:					
County Treasurer's Office:					
Salaries and Wages	323,835.00	338,479.77	336,251.99	2,227.78	
Other Expenses (NJSA 40A:4-47 +\$2,500,000.00)	73,850.00	2,561,850.00	38,910.27	2,522,939.73	
County Counsel:					
Salaries and Wages	120,936.00	111,936.00	111,477.18	458.82	
Other Expenses	283,830.00	283,830.00	270,109.12	13,720.88	
County Adjuster's Office:					
Salaries and Wages	98,124.00	98,124.00	97,478.60	645.40	
Other Expenses	49,815.00	49,815.00	41,306.30	8,508.70	
Employee Services:					
Salaries and Wages	246,312.00	245,312.00	244,462.76	849.24	
Other Expenses	77,650.00	62,650.00	30,425.92	32,224.08	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>GENERAL GOVERNMENT:</b>					
Clerk of the Board:					
Salaries and Wages	\$ 174,035.00	\$ 175,436.51	\$ 175,436.51		
Other Expenses	31,452.00	29,952.00	21,289.16	\$ 8,662.84	
Risk Management:					
Other Expenses	9,695.00	9,695.00	5,521.81	4,173.19	
County Clerk:					
Salaries and Wages	685,291.00	679,791.00	673,135.09	6,655.91	
Other Expenses:					
Elections	70,105.00	70,105.00	27,738.74	42,366.26	
Miscellaneous Other Expenses	158,946.00	149,446.00	120,966.29	28,479.71	
Prosecutor's Office:					
Salaries and Wages	3,766,250.00	3,696,500.00	3,634,638.94	61,861.06	
Other Expenses	599,395.00	669,145.00	562,038.24	107,106.76	
Records Management Office:					
Salaries and Wages	26,771.00	26,771.00	24,941.22	1,829.78	
Other Expenses	1,500.00	1,500.00	1,136.94	363.06	
Purchasing Department:					
Salaries and Wages	136,546.00	136,546.00	135,552.96	993.04	
Other Expenses	17,540.00	17,540.00	12,602.26	4,937.74	
Facilities Management:					
Salaries and Wages	1,625,738.00	1,558,988.00	1,558,411.81	576.19	
Other Expenses	1,331,230.00	1,231,230.00	1,138,384.96	92,845.04	
Public Employees' Award Program:					
Other Expenses	5,000.00	5,000.00	3,330.48	1,669.52	
Insurance:					
Group Insurance Plan for Employees	9,887,390.00	11,486,691.00	11,011,733.90	474,957.10	
Workmen's Compensation	955,992.00	902,267.00	882,069.34	20,197.66	
Other Insurance Premiums	1,085,000.00	982,950.00	982,615.33	334.67	
<b>TOTAL GENERAL GOVERNMENT</b>	<b>23,551,924.00</b>	<b>27,184,747.36</b>	<b>23,718,213.83</b>	<b>3,466,533.53</b>	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>JUDICIARY:</b>					
County Surrogate:					
Salaries and Wages	\$ 339,473.00	\$ 339,955.69	\$ 339,955.69		
Other Expenses	23,745.00	23,262.31	20,183.72	\$ 3,078.59	
Sheriff's Office (Judicial Functions):					
Salaries and Wages	1,751,112.00	1,755,348.68	1,733,418.68	21,930.00	
Other Expenses	85,065.00	80,828.32	62,202.65	18,625.67	
<b>TOTAL JUDICIARY</b>	<b>2,199,395.00</b>	<b>2,199,395.00</b>	<b>2,155,760.74</b>	<b>43,634.26</b>	
<b>REGULATION:</b>					
Sheriff's Office:					
Salaries and Wages	1,866,127.00	1,866,127.00	1,860,487.15	5,639.85	
Other Expenses	294,889.00	294,889.00	238,481.52	56,407.48	
Weights and Measures:					
Salaries and Wages	168,643.00	156,643.00	156,323.79	319.21	
Other Expenses	25,625.00	24,525.00	18,323.16	6,201.84	
Board of Taxation:					
Salaries and Wages	175,302.00	176,004.52	176,004.52		
Other Expenses	38,980.00	38,980.00	37,083.33	1,896.67	
County Medical Examiner:					
Salaries and Wages	105,706.00	105,706.00	105,480.54	225.46	
Other Expenses	143,543.00	143,543.00	128,330.34	15,212.66	
Parks and Forestry (Shade Tree Commission):					
Salaries and Wages	152,794.00	153,851.15	153,851.15		
Other Expenses	14,550.00	14,550.00	12,039.59	2,510.41	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>REGULATION:</b>					
Board of Elections:					
Salaries and Wages	\$ 246,725.00	\$ 214,725.00	\$ 214,262.39	\$ 462.61	
Other Expenses	332,720.00	325,220.00	226,596.23	98,623.77	
Fire Marshal:					
Salaries and Wages	49,276.00	49,276.00	48,432.74	843.26	
Other Expenses	23,412.00	23,412.00	19,718.54	3,693.46	
Fire Academy:					
Other Expenses	284,250.00	296,250.00	265,557.95	30,692.05	
Office of Emergency Management:					
Salaries and Wages	108,918.00	108,918.00	108,565.33	352.67	
Other Expenses	47,945.00	34,345.00	33,267.07	1,077.93	
Sussex County Planning Department:					
Salaries and Wages	355,499.00	355,499.00	348,084.82	7,414.18	
Other Expenses	70,792.00	70,792.00	51,993.35	18,798.65	
<b>TOTAL REGULATION</b>	<b>4,505,696.00</b>	<b>4,453,255.67</b>	<b>4,202,883.51</b>	<b>250,372.16</b>	
<b>ROADS AND BRIDGES:</b>					
Roads and Culverts:					
Salaries and Wages	3,168,476.00	2,961,476.00	2,959,393.00	2,083.00	
Other Expenses	1,896,660.00	1,756,660.00	1,700,135.63	56,524.37	
Bridges:					
Salaries and Wages	740,861.00	656,803.85	654,497.09	2,306.76	
Other Expenses	344,978.00	329,978.00	312,149.83	17,828.17	
Lighting of Highways and Bridges	29,900.00	29,900.00	29,870.00	30.00	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>ROADS AND BRIDGES:</b>					
Traffic Lights:					
Other Expenses	\$ 60,400.00	\$ 60,400.00	\$ 60,010.81	\$ 389.19	
Engineering and Road Administration:					
Salaries and Wages	1,032,056.00	1,029,056.00	1,028,354.86	701.14	
Other Expenses	67,506.00	67,506.00	54,766.80	12,739.20	
<b>TOTAL ROADS AND BRIDGES</b>	<b>7,340,837.00</b>	<b>6,891,779.85</b>	<b>6,799,178.02</b>	<b>92,601.83</b>	
<b>CORRECTIONAL AND PENAL:</b>					
Jail:					
Salaries and Wages	6,752,395.00	6,652,395.00	6,559,070.57	93,324.43	
Other Expenses	1,673,453.00	1,673,453.00	1,441,072.88	232,380.12	
Juvenile Center:					
Salaries and Wages	1,043,891.00	1,003,891.00	932,662.26	71,228.74	
Other Expenses	360,535.00	360,535.00	324,865.93	35,669.07	
Youth Services (NJSA 2A:4A-91):					
Salaries and Wages	66,000.00	66,000.00	65,896.83	103.17	
Other Expenses	260,000.00	260,000.00	255,792.20	4,207.80	
<b>TOTAL CORRECTIONAL AND PENAL</b>	<b>10,156,274.00</b>	<b>10,016,274.00</b>	<b>9,579,360.67</b>	<b>436,913.33</b>	
<b>HEALTH AND WELFARE:</b>					
Health Administration:					
Other Expenses	3,500.00				
Sussex County Chest Clinic:					
Salaries and Wages	32,027.00	32,027.00	24,377.12	7,649.88	
Other Expenses	3,100.00	3,100.00		3,100.00	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
HEALTH AND WELFARE:					
Home Health Care Agency (N.J.S.A. 26:2H-1 et seq.):					
Other Expenses	\$ 64,000.00	\$ 64,000.00	\$ 63,999.00	\$ 1.00	
Aid to Highlands Sheltered Workshop (R.S. 40:23-8.11)	20,000.00	20,000.00	20,000.00		
Aid to Nonprofit Child Care Center (R.S. 40:23-8.14)	44,000.00	44,000.00	44,000.00		
Aid to Volunteer Rescue and Ambulance Squads (R.S. 40:5-2)	83,125.00	83,125.00	83,125.00		
Aid to Project Self-Sufficiency (R.S. 40:23-8.28)	27,000.00	27,000.00	27,000.00		
Aid to Advance Housing (N.J.S.A. 40A:23-8.28)	36,155.00	36,155.00	36,155.00		
Aid to Domestic Abuse Services (N.J.S. 40:5-2.9)	107,000.00	107,000.00	107,000.00		
Aid to Sussex County Help Line (R.S. 40:23-8.28)	4,125.00	4,125.00	4,125.00		
Mosquito Control:					
Salaries and Wages	187,591.00	179,162.27	179,162.27		
Other Expenses	139,599.00	136,027.73	121,946.24	14,081.49	
Mental Health Administration:					
Salaries and Wages	19,000.00	15,500.00	15,236.28	263.72	
Other Expenses	6,000.00	6,000.00	5,318.56	681.44	
Health and Human Services Administration:					
Salaries and Wages	362,918.00	358,630.35	358,398.44	231.91	
Other Expenses	29,365.00	29,365.00	24,901.59	4,463.41	
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S.A. 30:4-79)	2,845,295.00	2,845,295.00	2,845,295.00		
Developmental Disabilities - State Share of Costs	1,778,723.00	1,778,723.00	1,778,723.00		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>HEALTH AND WELFARE:</b>					
County Welfare Agency:					
Administration	\$ 870,382.00	\$ 870,382.00	\$ 870,382.00		
Services	152,879.00	152,879.00	152,879.00		
Assistance for Dependent Children	61,985.00	61,985.00	61,985.00		
Assistance to Supplemental Security Income Recipients	257,063.00	257,063.00	257,063.00		
Division of Youth and Family Services	674,291.00	674,291.00	674,291.00		
Welfare Home:					
Salaries and Wages	4,878,390.00	4,698,190.00	4,636,064.10	\$ 62,125.90	
Other Expenses	1,655,153.00	1,747,353.00	1,640,740.13	106,612.87	
Office on Aging:					
Salaries and Wages	186,235.00	190,522.65	190,522.65		
Other Expenses	7,700.00	7,700.00	6,833.04	866.96	
County Nutrition Projects:					
Salaries and Wages	24,773.00	24,773.00	23,369.48	1,403.52	
Other Expenses	106,662.00	106,662.00	102,278.22	4,383.78	
Veterans' Grave Registration:					
Salaries and Wages	3,789.00	3,789.12	3,789.12		
Other Expenses	9,253.00	9,253.00	9,090.42	162.58	
Aid to SCMUA - Solid Waste Bonds (NJSA 40A:4-87 +\$298,438.83)	1,800,000.00	2,098,438.83	2,098,438.83		
Uniform Construction Code:					
Appeal Board:					
Other Expenses	4,825.00	4,825.00	654.43	4,170.57	

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>HEALTH AND WELFARE:</b>					
Legal Aid:					
Other Expenses	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00		
Aid to People Help (NJS 44:1-1,1-88,1-128)	5,800.00	5,800.00	5,800.00		
Aid to Interfaith Hospitality Network (R.S. 40:23-8.11)	8,000.00	8,000.00	8,000.00		
Office of Community Services:					
Salaries and Wages	33,528.00	25,528.00	25,420.16	\$ 107.84	
Other Expenses	31,664.00	31,664.00	23,290.00	8,374.00	
Aid to Samaritan Inn - Homeless	30,875.00	30,875.00	30,875.00		
<b>TOTAL HEALTH AND WELFARE</b>	<b>16,598,770.00</b>	<b>16,782,208.95</b>	<b>16,563,528.08</b>	<b>218,680.87</b>	
<b>EDUCATIONAL:</b>					
Office of County Superintendent of Schools:					
Salaries and Wages	86,668.00	80,668.00	80,435.76	232.24	
Other Expenses	24,525.00	24,525.00	19,230.90	5,294.10	
County Vocational School	7,561,589.00	7,561,589.00	7,561,362.00	227.00	
Farm and Home Demonstration:					
Salaries and Wages	139,429.00	139,429.00	114,706.26	24,722.74	
Other Expenses	30,040.00	30,040.00	27,094.74	2,945.26	
Community College Agency (NJS 18A:64A-30 et seq.)	4,704,240.00	4,704,240.00	4,617,686.80		\$ 86,553.20
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (NJS 18A:64A-23)	250,000.00	250,000.00	188,912.37	61,087.63	
<b>TOTAL EDUCATIONAL</b>	<b>12,796,491.00</b>	<b>12,790,491.00</b>	<b>12,609,428.83</b>	<b>94,508.97</b>	<b>86,553.20</b>

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
UNCLASSIFIED:					
Volunteer Fire Company Appropriation to Aid Uniforms (R.S. 40:23-8.9)	\$ 8,100.00	\$ 8,100.00	\$ 8,100.00		
Memorial Day Observance (R.S. 40:23-8.1)	1,000.00	1,000.00	1,000.00		
Transit:					
Salaries and Wages	468,768.00	265,797.00	252,605.57	\$ 13,191.43	
Other Expenses	5,520.00	5,520.00	125.00	5,395.00	
Aid to Sussex County Arts Council (NJSA 40:23-8.25)	7,500.00	7,500.00	7,500.00		
Motor Pool:					
Salaries and Wages	876,417.00	770,091.00	769,162.12	928.88	
Other Expenses	78,518.00	78,518.00	44,245.96	34,272.04	
Indirect Cost Rate Study:					
Contractual	16,750.00	16,750.00	16,350.00	400.00	
Utilities:					
Heating Fuel	15,000.00	15,000.00		15,000.00	
Electricity	1,233,481.00	1,129,481.00	965,512.57	163,968.43	
Gas (Natural or Propane)	445,962.00	403,962.00	350,000.00	53,962.00	
Garbage and Trash Removal	92,862.00	92,862.00	77,907.00	14,955.00	
Single Audit Act of 1984:					
Other Expenses:					
Audit Fees	49,954.00	49,954.00	49,954.00		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
UNCLASSIFIED:					
Matching Funds For the Following Grants:					
Juvenile Accountability Incentive Block Grant	\$ 1,039.00	\$ 1,039.00	\$ 1,039.00		
Alcoholism Service Program	40,369.00	40,369.00	40,369.00		
Human Services Advisory Council	16,026.00	16,026.00	16,026.00		
Handicapped Persons Recreation Opportunities Act	9,000.00	9,000.00	9,000.00		
Special Child Health, Case Management	56,218.00	56,218.00	56,218.00		
USDOT FTA Section 5311 Transit	9,100.00	9,100.00	9,100.00		
USDOT FTA Section 5316 Job Access: Reverse Commute	65,029.00	150,000.00	150,000.00		
FTA, Section 5311 Grant Operating	173,707.00	173,707.00	173,707.00		
USDOJ County Gang, Gun and Narcotics Task Force Grant	30,882.00	30,882.00	30,882.00		
USCOJ JAG Community Justice Coordinator	20,000.00	20,000.00	20,000.00		
USDOJ JAG Megan's Law LLEA	1,473.00	1,473.00	1,473.00		
	<u>3,722,675.00</u>	<u>3,352,349.00</u>	<u>3,050,276.22</u>	<u>\$ 302,072.78</u>	
TOTAL UNCLASSIFIED					
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:					
NJ DEPARTMENT OF HUMAN SERVICES:					
Medicaid Peer Grouping -					
Handicapped and Elderly Services	164,422.00	164,422.00	164,422.00		
NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:					
Case Management Services - Handicapped Children:					
#09-273-EIP-L-3	7,000.00	7,000.00	7,000.00		
#10-131-SCH-L-1 (NJSA 40A:4-87 + \$138,187.00)		138,187.00	138,187.00		
Alcohol Program #04-541-ADA-C-0	279,681.00	279,681.00	279,681.00		
Right-to-Know #04-2241-RTK (NJSA 40A:4-87 + \$9,380.00)		9,380.00	9,380.00		
Public Health Preparedness and Response for					
08 BioTerrorism (NJSA 40A:4-87 + \$5,000.00)	4,000.00	9,000.00	9,000.00		
09 BioTerrorism (NJSA 40A:4-87 + \$381,564.00)		381,564.00	381,564.00		
Bioterrorism-Local Core Capacity (NJSA 40A:4-87 + \$273,346.00)		273,346.00	273,346.00		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUE:					
NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:					
Special Programs for Aging:					
Title III (NJSA 40A:4-87 + \$215,755.00)	\$ 208,822.00	\$ 424,577.00	\$ 424,577.00		
Office on Aging Area Plan Grant - State Matching Funds (NJSA 40A:4-87 + \$17,515.00)	16,131.00	33,646.00	33,646.00		
Weekend Home Delivered Meals	13,000.00	13,000.00	13,000.00		
Safe Housing and Transportation Program	11,495.00	11,495.00	11,495.00		
Cost of Living Allowance	53,100.00	53,100.00	53,100.00		
Social Services Block Grant	13,192.00	13,192.00	13,192.00		
Home Delivered Meals	19,486.00	19,486.00	19,486.00		
Care Management Quality Assurance	23,810.00	23,810.00	23,810.00		
State Aid Reimbursement	58,000.00	58,000.00	58,000.00		
Adult Protective Services for Vulnerable Adults	73,632.00	73,632.00	73,632.00		
Senior Health Insurance Program (NJSA 40A:4-87 + \$6,000.00)	14,334.00	20,334.00	20,334.00		
Healthcare Facility Emergency Preparedness	25,000.00	25,000.00	25,000.00		
NCOA Chronic Disease Self-Management	10,000.00	15,000.00	15,000.00		
Seniors Farmers Market Nutrition (NJSA 40A:4-87 + \$1,000.00)		1,000.00	1,000.00		
NJ Comprehensive Cancer Control Plan (NJSA 40A: 4-87 +\$65,000.00)		65,000.00	65,000.00		
American Recovery and Reinvestment Act:					
2009 Congregate Meals (NJSA 40A:4-87 +\$18,893.00)		18,893.00	18,893.00		
2009 Home Delivered Meals (NJSA 40A:4-87 +\$9,301.00)		9,301.00	9,301.00		
U.S.D.A. Reimbursement (NJSA 40A:4-87 + \$15,039.00)	10,509.00	25,548.00	25,548.00		
NEW JERSEY OFFICE of TRAVEL AND TOURISM:					
2009 Birding and Nature Festival Cooperative Marketing Grant (NJSA 40A: 4-87 +\$11,250.00)		11,250.00	11,250.00		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
NJ DEPARTMENT OF HUMAN SERVICES:					
Division of Youth & Family Services:					
Human Services Advisory Council/Child Abuse/Missing Children	\$ 63,836.00	\$ 63,836.00	\$ 63,836.00		
Youth Incentive Program #09BDUN (NJSA 40A: 4-87 + \$25,000)	36,874.00	61,874.00	61,874.00		
Division of Economic Assistance:					
Social Services for the Homeless #H0419 (NJSA 40A:4-87 +\$150,355.00)	99,409.00	249,764.00	249,764.00		
Division of Family Development:					
Special Initiative & Transportation Contract 7/1/09-6/30/10 (NJSA 40A:4-87 + \$126,978.00)		126,978.00	126,978.00		
Division of Disability Services:					
Personal Assistance Service Program	124,009.00	124,009.00	124,009.00		
NJ DEPARTMENT OF COMMUNITY AFFAIRS:					
Handicapped Person's Recreational					
Opportunities Act #03-6126-00	45,000.00	45,000.00	45,000.00		
SHARE-Transition Vernon Health Services	119,669.00	119,669.00	119,669.00		
SHARE-Bridge & Traffic Safety Sign Manufacturing	11,300.00	11,300.00	11,300.00		
SHARE-Transition Andover Borough (NJSA 40A:4-87 +\$11,167.52)		11,167.52	11,167.52		
SHARE-Transition Hopatcong Health Dept.(NJSA 40A:4-87 +\$48,170.00)		48,170.00	48,170.00		
SHARE-Fleet & Equipment Maintenance (NJSA 40A:4-87 +\$79,120.00)		79,120.00	79,120.00		
U.S. DEPARTMENT OF HOMELAND SECURITY:					
State Homeland Security Grant Program-2009 (NJSA 40A:4-87 +\$460,451.10)		460,451.10	460,451.10		
State Homeland Security Grant Program-2007 (NJSA 40A:4-87 +\$28,294.40)		28,294.40	28,294.40		
FY 08 Pre-Disaster Mitigation Planning Grant (NJSA 40A:4-87 +\$509,710.00)		509,710.00	509,710.00		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Rescrved</u>	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS:					
Veterans' Transportation Program (NJSA 40A:4-87 + \$9,000.00)		\$ 9,000.00	\$ 9,000.00		
NJ TRANSIT CORPORATION:					
Senior Citizen & Disabled Resident 2009/10 Transportation Assistance Program	\$ 608,509.31	608,509.31	608,509.31		
Federal Transit Administration - Section 5311 Grants: Operating/Nonoperating 2009/10 (NJSA 40A:4-87 + \$521,121.00)		521,121.00	521,121.00		
Job Access: Reverse Commute (NJSA 40A: 4-87 +\$150,000.00)		150,000.00	150,000.00		
NJ DEPARTMENT OF THE TREASURY:					
GOVERNOR'S COUNCIL ON ALCOHOL & DRUG ABUSE:					
Municipal Alliance to Prevent Alcoholism & Drug Abuse	202,452.00	202,452.00	202,452.00		
NJ DEPARTMENT OF STATE:					
Division of Archives and Records Committee Public Archives and Records Infrastructure Support (NJSA 40A:4-87 + 894,143.00)		894,143.00	894,143.00		
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:					
County Environmental Health Program (NJSA 40A:4-87 + \$150,660.00)		150,660.00	150,660.00		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Resrvcd</u>	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:					
Division of Solid Waste Administration -					
Clean Communities Program					
(NJSA 40A:4-87 + \$17,307.12)	\$ 63,951.20	\$ 81,258.32	\$ 81,258.32		
Sussex County Wastewater Management Plan	100,000.00	100,000.00	100,000.00		
NJ DEPARTMENT OF AGRICULTURE:					
Sussex County Commercial Kitchen(NJSA 40A:4-87 +\$15,000.00)		15,000.00	15,000.00		
Sussex County Agritourism Marketing Grant-Phase 2					
(NJSA 40A:4-87 +\$50,000.00)		50,000.00	50,000.00		
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:					
Juvenile Justice Commission:					
State/Community Partnership Grant Program	374,377.00	374,377.00	374,377.00		
State Facilities Education Act					
(NJSA 40A:4-87 + \$45,000.00)		45,000.00	45,000.00		
NJ Division of Criminal Justice -					
Body Armor Replacement Fund	14,038.38	14,038.38	14,038.38		
County Prosecutor's Insurance Fraud Reimbursement	118,750.00	118,750.00	118,750.00		
Multi-Jurisdictional Narcotics Task Force					
(NJSA 40A:4-87 + \$30,882.00)		30,882.00	30,882.00		
Multi-Jurisdictional Gang Gun and Narcotics Task Force:					
American Recovery and Reinvestment Act:					
JAG Recovery Grant-2009(NJSA 40A:4-87 +\$37,534.00)		37,534.00	37,534.00		
Law Enforcement Agency Security Enhancement (LEASE)	112,000.00	112,000.00	112,000.00		

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
U.S. DEPARTMENT OF JUSTICE:					
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:					
LLEBG, Megan's Law-Sex Offender Internet Registry	\$ 4,418.00	\$ 4,418.00	\$ 4,418.00		
Justice Assistance Grant 3-I3-06 Community Justice	60,000.00	60,000.00	60,000.00		
Juvenile Accountability Incentive Block Grant	9,355.00	9,355.00	9,355.00		
Sexual Assault Nurse Examiner	85,621.00	85,621.00	85,621.00		
Domestic Violence Victim Assistance:	76,892.00	76,892.00	76,892.00		
Division of Highway Traffic Safety:					
Obey the Signs or Pay the Fines (NJSA 40A:4-87 +\$4,000.00)		4,000.00	4,000.00		
Over the Limit Under Arrest (NJSA 40A:4-87 +\$6,000.00)		6,000.00	6,000.00		
US DEPARTMENT OF TRANSPORTATION:					
State Highway Projects - County Aid	1,873,000.00	1,873,000.00	1,873,000.00		
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:					
Small Cities CDBG 08-3007-00	318,000.00	318,000.00	318,000.00		
TOTAL PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE	5,527,074.89	10,069,198.03	10,069,198.03		
TOTAL OPERATIONS	86,399,136.89	93,739,698.86	88,747,827.93	\$ 4,905,317.73	\$ 86,553.20
Detail:					
Salaries and Wages	33,631,513.00	32,472,056.64	32,076,792.20	395,264.44	
Other Expenses	52,767,623.89	61,267,642.22	56,671,035.73	4,510,053.29	86,553.20

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

	Appropriated by		Expended by		Uncxpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>DEBT SERVICE:</b>					
Payment of Bond Principal:					
County College Bonds	\$ 1,135,000.00	\$ 1,135,000.00	\$ 1,135,000.00		
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	1,620,000.00	1,620,000.00	1,620,000.00		
Vocational School Bonds	400,000.00	400,000.00	400,000.00		
Other Bonds	8,075,000.00	8,075,000.00	8,075,000.00		
Interest on Bonds:					
County College Bonds	517,968.00	517,968.00	517,967.38		\$ 0.62
State Aid - County College Bonds	399,267.00	399,267.00	399,267.00		
Vocational School Bonds	115,835.00	115,835.00	115,835.00		
Other Bonds	2,186,593.00	2,186,593.00	2,186,590.76		2.24
Interest on Notes	87,600.00	87,600.00	87,599.99		0.01
New Jersey Economic Development Authority Loan:					
Principal	6,800.00	6,800.00	6,800.00		
Interest	102.00	102.00	102.00		
<b>TOTAL DEBT SERVICE</b>	<b>14,544,165.00</b>	<b>14,544,165.00</b>	<b>14,544,162.13</b>		<b>2.87</b>

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	
DEFERRED CHARGES:					
Prior Year's Bills	\$ 172,976.81	\$ 172,976.81	\$ 172,976.81		
STATUTORY EXPENDITURES:					
Contribution to:					
Public Employees' Retirement System	2,108,435.00	2,108,435.00	2,106,669.28	\$ 1,765.72	
Social Security System (OASI)	2,572,214.19	2,572,214.19	2,462,566.69	109,647.50	
Unemployment Compensation					
Insurance (NJSA 43:21-3 et. seq.)	254,240.00	254,240.00	183,249.25	70,990.75	
Police & Firemen's Retirement System	1,616,028.00	1,616,028.00	1,616,028.00		
Defined Contribution Retirement System	720.00	720.00		720.00	
TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES	<u>6,724,614.00</u>	<u>6,724,614.00</u>	<u>6,541,490.03</u>	<u>183,123.97</u>	
Subtotal General Appropriations for County Purposes	<u>107,667,915.89</u>	<u>115,008,477.86</u>	<u>109,833,480.09</u>	<u>5,088,441.70</u>	<u>\$ 86,556.07</u>
TOTAL GENERAL APPROPRIATIONS	<u>\$ 107,667,915.89</u>	<u>\$ 115,008,477.86</u>	<u>\$ 109,833,480.09</u>	<u>\$ 5,088,441.70</u>	<u>\$ 86,556.07</u>

Ref.

A

COUNTY OF SUSSEX  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

		Analysis of	
	<u>Ref.</u>	Budget After Modification	Paid or Charged
Adopted Budget		\$ 107,667,915.89	
Appropriation by NJSA 40A:4-87		4,840,561.97	
Emergency Appropriation by NJSA 40A: 4-47		2,500,000.00	
		\$ 115,008,477.86	
<u>Analysis of Paid or Charged</u>			
Cash Disbursed			\$ 98,021,895.77
Encumbrances Payable	A		2,299,635.99
Transfer to Grant Fund Expenditures:			
Federal Programs			5,893,130.50
State Programs			4,668,881.53
Private Programs			15,000.00
			110,898,543.79
Less: Appropriation Refunds			1,065,063.70
			\$ 109,833,480.09

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

**COUNTY OF SUSSEX**  
**2009**  
**TRUST FUNDS**

COUNTY OF SUSSEX  
TRUST FUNDS  
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2009	2008
<u>ASSETS</u>			
Other Trust Funds:			
Cash and Cash Equivalents		\$ 12,867,154.93	\$ 10,155,091.58
Investments		4,847,222.05	16,470,907.17
	B-2	17,714,376.98	26,625,998.75
Added and Omitted Open Space Taxes Receivable	B-3	8,801.99	27,539.03
Due from Current Fund	A	1,999,424.75	1,924,577.87
Due from Special Revenue - County Health Fund - Reserve for Accrued Sick and Vacation	D	68,025.65	68,025.65
Due from Special Revenue - County Library Fund - Reserve for Accrued Sick and Vacation	E	50,000.00	50,000.00
<u>TOTAL ASSETS</u>		<u>\$ 19,840,629.37</u>	<u>\$ 28,696,141.30</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Other Trust Funds:			
Due to Special Revenue - County Health Fund	D	\$ 77.03	\$ 77.03
Escrow/Other Deposits		518,491.73	518,450.99
Reserves for -			
Motor Vehicle Fines Pledged to Road Maintenance and Repair		725,186.14	1,636,165.72
Tax Appeal Fees		85,322.29	44,718.91
County Surrogate Fees		6,788.66	3,396.20
County Clerk Fees		267,390.04	205,001.00
County Sheriff Fees		36,152.98	38,819.37
State Unemployment Insurance		37,838.92	38,588.92
Forfeited Assets		349,654.51	230,773.28
Self Insurance Fund - Damage to County Vehicles		553,388.80	471,683.66
Self Insurance Fund-Prescription		200,284.98	99,097.34
Self Insurance Fund-Medical		336,551.74	100.00
Environmental Quality Enforcement		79,016.99	93,545.01
Open Space		13,957,187.43	22,663,744.97
Weights and Measures		122,144.46	193,818.25
Work Release Program		6,992.78	6,923.23
Sheriff's Labor Assistance Program		95,590.84	55,203.34
Jail Inmate Interest Account		5,615.75	36,304.45
Employee Flexible Spending Account		7,874.77	8,169.98
Prosecutor's US Treasury Account		250,650.42	153,131.54
Accrued Sick and Vacation		1,819,600.83	1,819,600.83
Snow Removal		343,745.85	343,745.85
Fund Balance	B-1	35,081.43	35,081.43
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 19,840,629.37</u>	<u>\$ 28,696,141.30</u>

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

COUNTY OF SUSSEX  
TRUST FUNDS  
STATEMENT OF FUND BALANCE

	<u>Ref.</u>	
Balance December 31, 2008	B	<u>\$ 35,081.43</u>
Balance December 31, 2009	B	<u>\$ 35,081.43</u>

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

**COUNTY OF SUSSEX**  
**2009**  
**GENERAL CAPITAL FUND**

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2009	2008
<u>ASSETS</u>			
Cash and Cash Equivalents		\$ 15,561,834.66	\$ 10,371,613.68
Investments		2,716,032.74	4,478,201.11
	C-2	18,277,867.40	14,849,814.79
Accounts Receivable:			
NJ Department of Transportation		10,250,271.26	9,130,271.26
Due from Current Fund	A	1,228.02	
Deferred Charges to Future Taxation:			
Funded		72,671,000.00	83,907,800.00
Unfunded	C-4	19,072,407.26	7,978,407.26
<u>TOTAL ASSETS</u>		<u>\$ 120,272,773.94</u>	<u>\$ 115,866,293.31</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Bond Anticipation Notes	C-7	\$ 15,177,000.00	3,504,000.00
General Improvement Serial Bonds	C-8	49,394,000.00	57,469,000.00
Vocational School Serial Bonds	C-8	2,330,000.00	2,730,000.00
County College Bonds	C-8	12,559,000.00	13,694,000.00
County College Bonds (Chapter 12)	C-8	8,388,000.00	10,008,000.00
Economic Development Loan Payable	C-9		6,800.00
Improvement Authorizations:			
Funded	C-6	15,367,091.97	17,947,308.42
Unfunded	C-6	10,011,150.54	5,701,966.67
Capital Improvement Fund	C-5	346,982.56	711,732.56
Due to State of NJ - Chapter 12 Bonds		308,807.50	308,807.50
Due to Current Fund	A		6,938.76
Due to Current Fund-Emergency Authorization Funded	A	2,500,000.00	
Reserve for:			
Payment of Vocational School Debt Service		401,817.39	389,892.39
Payment of Debt Service		452,174.89	652,174.89
Future Capital Projects:			
Departmental Improvements		53,300.00	53,300.00
Historic Court House/County Clerk's Office		900,000.00	900,000.00
NJ Department of Transportation Grants -			
Bridge Improvements		566,878.28	554,718.45
Arbitrage Rebate		798,831.25	776,757.16
Bridge Improvements-Insurance Recovery		85,000.00	85,000.00
Fund Balance	C-1	632,739.56	365,896.51
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 120,272,773.94</u>	<u>\$ 115,866,293.31</u>

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

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
STATEMENT OF FUND BALANCE

	<u>Ref.</u>	
Balance December 31, 2008	C	\$ 365,896.51
Increased by:		
Premiums on Sale of Bond Anticipation Notes		\$ 240,499.97
Cancellation of Fully Funded Improvement Authorizations		438,343.08
		678,843.05
		1,044,739.56
Decreased by:		
Appropriation to Finance Improvement Authorizations		237,000.00
Due to Current Fund as Anticipated Revenue		175,000.00
		412,000.00
Balance December 31, 2009	C	\$ 632,739.56

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

**COUNTY OF SUSSEX**  
**2009**  
**COUNTY HEALTH FUND**

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

	Ref.	December 31,	
		2009	2008
<u>ASSETS</u>			
Cash and Cash Equivalents	D-4	\$ 333,311.93	
Change Funds		100.00	\$ 100.00
		<u>333,411.93</u>	<u>100.00</u>
Due from Current Fund	A	974,640.70	1,641,138.73
Due from Other Trust Funds - Open Space	B	77.03	77.03
Receivables with Full Reserves:			
Health Taxes Receivable	D-5	9.00	9.32
Added and Omitted Taxes Receivable	D-5	5,296.33	9,132.71
Revenue Accounts Receivable		55,665.86	20,648.75
		<u>60,971.19</u>	<u>29,790.78</u>
<u>TOTAL ASSETS</u>		<u>\$ 1,369,100.85</u>	<u>\$ 1,671,106.54</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	D-3;D-6	\$ 153,445.84	\$ 101,925.32
Encumbered	D-3;D-6	44,441.59	32,161.94
Total Appropriation Reserves		<u>197,887.43</u>	<u>134,087.26</u>
Due to Other Trust Funds - Reserve for Accrued Sick and Vacation	B	68,025.65	68,025.65
		265,913.08	202,112.91
Reserve for Receivables		60,971.19	29,790.78
Fund Balance	D-1	1,042,216.58	1,439,202.85
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 1,369,100.85</u>	<u>\$ 1,671,106.54</u>

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

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

	Ref.	Year Ended December 31,	
		2009	2008
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 720,000.00	\$ 551,054.00
Receipts from Current and Prior year Taxes		2,031,935.32	1,537,729.00
Miscellaneous Revenue Anticipated		222,081.25	246,889.20
Nonbudget Revenue		145,622.60	38,345.09
Other Credits to Income:			
Collection of Added and Omitted Taxes		9,507.32	21,138.33
Unexpended Balance of Appropriation Reserves		100,390.24	313,985.18
		<u>3,229,536.73</u>	<u>2,709,140.80</u>
 <u>Expenditures</u>			
Budget Expenditures:			
Operating:			
Salaries and Wages		1,757,755.00	1,362,822.00
Other Expenses		1,148,768.00	880,549.00
		<u>2,906,523.00</u>	<u>2,243,371.00</u>
Excess in Revenue		323,013.73	465,769.80
 <u>Fund Balance</u>			
Balance January 1		1,439,202.85	1,524,487.05
		1,762,216.58	1,990,256.85
Decreased by:			
Utilization as Anticipated Revenue		720,000.00	551,054.00
Balance December 31	D	<u>\$ 1,042,216.58</u>	<u>\$ 1,439,202.85</u>

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



COUNTY OF SUSSEX  
SPECIAL REVENUE - COUNTY HEALTH FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2009

	<u>Appropriation</u>		<u>Expended by</u>	
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>
County Health Operations:				
Salaries and Wages	\$ 1,348,328.00	\$ 1,348,328.00	\$ 1,281,442.16	\$ 66,885.84
Other Expenses	838,920.00	838,920.00	781,381.00	57,539.00
Public Health Priority Funds:				
Salaries and Wages	409,427.00	409,427.00	408,866.69	560.31
Other Expenses	309,848.00	309,848.00	281,387.31	28,460.69
	<u>\$ 2,906,523.00</u>	<u>\$ 2,906,523.00</u>	<u>\$ 2,753,077.16</u>	<u>\$ 153,445.84</u>

Ref.

D

Cash Disbursed		\$ 2,786,109.79
Encumbrances	D	44,441.59
		<u>2,830,551.38</u>
Less: Refunds		77,474.22
		<u>\$ 2,753,077.16</u>

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

**COUNTY OF SUSSEX**  
**2009**  
**COUNTY LIBRARY FUND**

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

	Ref.	December 31,	
		2009	2008
<u>ASSETS</u>			
Cash and Cash Equivalents		\$ 1,364,957.52	\$ 1,413,798.73
Investments		609,639.34	602,371.90
	E-4	<u>1,974,596.86</u>	<u>2,016,170.63</u>
Receivables with Full Reserves:			
Added and Omitted Taxes Receivable	E-5	10,614.25	21,021.78
Library Taxes Receivable	E-5		20.00
Revenue Accounts Receivable		11,969.75	8,344.52
		<u>22,584.00</u>	<u>29,386.30</u>
<u>TOTAL ASSETS</u>		<u>\$ 1,997,180.86</u>	<u>\$ 2,045,556.93</u>
 <u>LIABILITIES, RESERVES, AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	E-3;E-6	\$ 463,612.71	\$ 384,669.55
Encumbered	E-3;E-6	175,891.01	257,402.40
Total Appropriation Reserves		<u>639,503.72</u>	<u>642,071.95</u>
Accounts Payable - Vendors		99,519.50	37,910.90
Due to Other Trust Funds-Reserve for Accrued			
Sick and Vacation	B	50,000.00	50,000.00
Deferred Revenue:			
Unrestricted State per Capita Library Aid		87,343.00	102,084.00
Reserve for Donations		262,675.98	262,675.98
		<u>1,139,042.20</u>	<u>1,094,742.83</u>
Reserve for Receivables		22,584.00	29,386.30
Fund Balance	E-1	<u>835,554.66</u>	<u>921,427.80</u>
<u>TOTAL LIABILITIES, RESERVES, AND FUND BALANCE</u>		<u>\$ 1,997,180.86</u>	<u>\$ 2,045,556.93</u>

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

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

	Ref.	Year Ended December 31,	
		2009	2008
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 595,000.00	\$ 548,269.00
Receipts from Current Taxes		4,761,418.00	4,765,620.00
Miscellaneous Revenue Anticipated		108,191.00	108,191.00
Nonbudget Revenue		185,420.26	200,861.90
Other Credits to Income:			
Collection of Added and Omitted Taxes		22,188.46	51,425.53
Unexpended Balance of Appropriation Reserves		301,498.14	395,754.30
 Total Income		<u>5,973,715.86</u>	<u>6,070,121.73</u>
 <u>Expenditures</u>			
Budget Expenditures:			
Operating:			
Salaries and Wages		2,411,337.00	2,618,197.00
Other Expenses		3,053,252.00	2,803,883.00
 Total Expenditures		<u>5,464,589.00</u>	<u>5,422,080.00</u>
 Excess in Revenue		509,126.86	648,041.73
 <u>Fund Balance</u>			
Balance January 1		921,427.80	821,655.07
		<u>1,430,554.66</u>	<u>1,469,696.80</u>
Decreased by:			
Utilization as Anticipated Revenue		<u>595,000.00</u>	<u>548,269.00</u>
 Balance December 31	E	<u>\$ 835,554.66</u>	<u>\$ 921,427.80</u>

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

COUNTY OF SUSSEX  
SPECIAL REVENUE - COUNTY LIBRARY FUND  
STATEMENT OF REVENUE  
YEAR ENDED DECEMBER 31, 2009

	<u>Budget</u>	<u>Realized</u>	<u>Excess</u>
Fund Balance Anticipated	\$ 595,000.00	\$ 595,000.00	
Miscellaneous Revenue:			
State Library Per Capita Aid	<u>108,191.00</u>	<u>108,191.00</u>	
	<u>108,191.00</u>	<u>108,191.00</u>	
Amount to be Raised by Taxes for			
Support of County Library Budget:			
Local Tax for County Library Purposes	<u>4,761,398.00</u>	<u>4,761,418.00</u>	<u>\$ 20.00</u>
Budget Totals	5,464,589.00	5,464,609.00	20.00
Nonbudget Revenue		<u>185,420.26</u>	<u>185,420.26</u>
	<u>\$ 5,464,589.00</u>	<u>\$ 5,650,029.26</u>	<u>\$ 185,440.26</u>

Analysis of Nonbudget Revenue:

Fees	\$ 153,733.73
Legal Settlement	2,352.37
Cancellation of Old Outstanding Checks	284.35
Interest on Investments	<u>29,049.81</u>
	<u>\$ 185,420.26</u>

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

COUNTY OF SUSSEX  
SPECIAL REVENUE - COUNTY LIBRARY FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2009

	<u>Appropriation</u>		<u>Expended by</u>	
	<u>Final Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>
County Library Operations:				
Salaries and Wages	\$ 2,461,337.00	\$ 2,411,337.00	\$ 2,373,480.96	\$ 37,856.04
Other Expenses	3,003,252.00	3,053,252.00	2,627,495.33	425,756.67
	<u>\$ 5,464,589.00</u>	<u>\$ 5,464,589.00</u>	<u>\$ 5,000,976.29</u>	<u>\$ 463,612.71</u>

Ref.

E

	<u>Ref.</u>	
Cash Disbursed		\$ 4,827,561.75
Encumbrances	E	175,891.01
		<u>5,003,452.76</u>
Less: Refunds		2,476.47
		<u>\$ 5,000,976.29</u>

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

**COUNTY OF SUSSEX**  
**2009**  
**BOND & INTEREST FUND**  
**(NOT APPLICABLE)**

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2009

Note 1: Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

Sussex County Community College  
 College Hill  
 Newton, NJ 07860

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

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

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

B. Description of Funds

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

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

B. Description of Funds (Cont'd)

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

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

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

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

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

C. Basis of Accounting

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

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

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

Exceptions to this general rule include:

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2009  
 (Continued)

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

C. Basis of Accounting (Cont'd)

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

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

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

E. Other significant accounting policies include:

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

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

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

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

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

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

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

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

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

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

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

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

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

Note 2: Long-Term Debt

Summary of County Debt

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

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

	December 31,		
	2009	2008	2007
<u>Issued</u>			
General Bonds, Notes and Loans	\$ 87,848,000	\$ 87,411,800	\$ 95,170,600
Authorized but not Issued:			
General Bonds and Notes	3,895,407	4,474,407	3,383,411
	<u>91,743,407</u>	<u>91,886,207</u>	<u>98,554,011</u>
Less:			
Funds Temporarily Held to Pay Bond and Note Principal:			
Reserve to Pay Debt Service	452,175	652,175	831,927
Reserve to Pay Vocational School Bonds	401,817	389,892	229,001
Capital Projects for County Colleges (NJSA 18A:64A-22.1 to 22.8)	8,388,000	10,008,000	12,269,000
Pension Refunding Bonds	2,890,000	3,125,000	3,330,000
Emergency Appropriation Refunding	2,500,000		
	<u>14,631,992</u>	<u>14,175,067</u>	<u>16,659,928</u>
Net Bonds and Notes Issued and Authorized but not Issued	<u>\$ 77,111,415</u>	<u>\$ 77,711,140</u>	<u>\$ 81,894,083</u>

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

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

Summary of Municipal Debt Issued and Outstanding - Prior Year

Fund	Balance 12/31/2007	Additions	Retirements	Balance 12/31/2008
Serial Bonds:				
General Capital Fund	\$ 95,157,000.00		\$ 11,256,000.00	\$ 83,901,000.00
Bond Anticipation Notes:				
General Capital Fund		\$ 3,504,000.00		3,504,000.00
Loans Payable:				
General Capital Fund:				
Economic Development Loan	13,600.00		6,800.00	6,800.00
	<u>\$ 95,170,600.00</u>	<u>\$ 3,504,000.00</u>	<u>\$ 11,262,800.00</u>	<u>\$ 87,411,800.00</u>

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

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

Summary of Municipal Debt Issued and Outstanding - Current Year

<u>Fund</u>	<u>Balance 12/31/2008</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/2009</u>
Serial Bonds:				
General Capital Fund	\$ 83,901,000.00		\$ 11,230,000.00	\$ 72,671,000.00
Bond Anticipation Notes:				
General Capital Fund	3,504,000.00	\$ 15,177,000.00	3,504,000.00	15,177,000.00
Loans Payable:				
General Capital Fund:				
Economic Development Loan	6,800.00		6,800.00	
	<u>\$ 87,411,800.00</u>	<u>\$ 15,177,000.00</u>	<u>\$ 14,740,800.00</u>	<u>\$ 87,848,000.00</u>

The County's debt issued and outstanding at December 31, 2009 is as follows:

Vocational School Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	
02/01/2010	4.15%	\$ 100,000
07/15/2013	5.00%	375,000
07/01/2016	4.40%	735,000
09/01/2012	3.65-4.00%	700,000
09/01/2017	4.25-4.375%	420,000
		<u>2,330,000</u>

General Improvement Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	
02/01/2010	4.15%	\$1,158,000
07/15/2013	5.00%	3,301,000
07/01/2012	4.20%	2,210,000
05/01/2021	5.30%	2,890,000
07/15/2014	3.25%	7,370,000
09/15/2011	3.125-3.41%	1,165,000
07/15/2014	3.625%	13,724,000
09/01/2019	4.00%	14,891,000
09/01/2017	3.75%	2,685,000
		<u>49,394,000</u>

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

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

County College Bonds

<u>Final Maturity</u>	<u>Rate</u>	
07/15/2013	5.00%	\$ 155,000
07/01/2014	4.20%	459,000
05/01/2015	3.125%	1,361,000
07/15/2015	3.625%	2,604,000
09/01/2021	4.00%	5,250,000
09/01/2022	3.75-4.00%	2,730,000
		<u>12,559,000</u>

County College Bonds (Ch. 12)

<u>Final Maturity</u>	<u>Rate</u>	
08/01/2011	5.20%	\$ 212,000
07/01/2014	4.30%	476,000
09/01/2026	4.125-4.25%	5,100,000
09/01/2022	3.75-4.00%	2,600,000
		<u>8,388,000</u>
Total Serial Bonds Outstanding		<u>\$72,671,000</u>

Bond Anticipation Notes

<u>Final Maturity</u>	<u>Rate</u>	
6/23/2010	1.50-2.50%	<u>\$15,177,000</u>
Total Debt Issued and Outstanding		<u>\$87,848,000</u>

Summary of Statutory Debt Condition - Annual Debt Statement

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of .37%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General, Vocational School and County College Debt	<u>\$ 91,743,407</u>	<u>\$ 14,631,992</u>	<u>\$ 77,111,415</u>

Net Debt \$77,111,415 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, \$21,022,970,012 = .37%.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

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

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

2% Average Equalized Valuation of Real Property	\$ 420,459,400
Net Debt	<u>77,111,415</u>
Remaining Borrowing Power	<u>\$ 343,347,985</u>

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

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

Calendar Year	General Improvements		Vocational School		County College*		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2010	\$ 8,578,000	\$ 1,899,347	\$ 450,000	\$ 98,390	\$ 1,135,000	\$ 475,807	\$ 12,636,544
2011	8,115,000	1,587,228	350,000	81,170	1,160,000	433,648	11,727,046
2012	6,885,000	1,278,602	750,000	66,025	1,225,000	390,581	10,595,208
2013	7,416,000	1,014,923	245,000	34,530	1,519,000	345,077	10,574,530
2014	5,974,000	734,195	155,000	23,285	1,474,000	287,772	8,648,252
2015-2019	11,681,000	1,481,848	380,000	28,960	4,251,000	810,031	18,632,839
2020-2022	745,000	40,677			1,795,000	123,600	2,704,277
	<u>\$ 49,394,000</u>	<u>\$ 8,036,820</u>	<u>\$ 2,330,000</u>	<u>\$ 332,360</u>	<u>\$ 12,559,000</u>	<u>\$ 2,866,516</u>	<u>\$ 75,518,696</u>

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

Note 3: Fund Balances Appropriated

Fund balances at December 31, 2009 which are appropriated and included in the introduced budgets as anticipated revenue in their own respective funds for the year ending December 31, 2010 are as follows:

Current Fund	\$7,867,523
County Health Fund	808,000
County Library Fund	602,632

Note 4: Pension Plans

County employees are enrolled in one of three cost sharing multiple-employer public employee retirement systems: the Public Employees' Retirement System (PERS), the Police and Firemen's Retirement System (PFRS) of New Jersey or the Defined Contribution Retirement Program (DCRP). The State of New Jersey sponsors and administers these plans which cover substantially all County employees. As a general rule, all full-time employees are eligible to join the PERS or the PFRS. However, if an employee is ineligible to enroll in the PERS or PFRS, the employee may be eligible to enroll in the DCRP.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

Note 4: Pension Plans (Cont'd)

Employees who are members of PERS and retire at or after age 55 are entitled to a retirement benefit based upon a formula which takes 1/55th of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of creditable service. Vesting occurs after 8 to 10 years of service. Enrolled PFRS members may retire at age 55 with a minimum of 10 years of service required for vesting. The 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 each of the above systems, funds and trust. The financial reports may be obtained by writing to the State of New Jersey, Department of Treasury, Division of Pensions and Benefits, PO Box 295, Trenton, New Jersey 08625-0295.

The contribution policy is set by New Jersey State Statutes and, in most retirement systems, contributions are required by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. Employee contributions are based on percentages of 5.5% for PERS and DCRP and 8.5% for PFRS of employees' annual compensation, as defined. Employers are required to contribute at an actuarially determined rate in all the Funds. The actuarially determined employer contribution includes funding for cost-of-living adjustments and noncontributory death benefits. 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.

Three-Year Trend for PERS			
Year Ending December 31,	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2009	\$ 2,313,771	100%	\$ 2,313,771
2008	2,003,159	80%	1,602,527
2007	1,393,687	60%	836,212

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

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

Note 4: Pension Plans (Cont'd)

Three-Year Trend for PFRS			
Year Ending December 31,	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2009	\$ 1,616,028	100%	\$ 1,616,028
2008	1,491,003	100%	1,491,003
2007	1,251,020	80%	1,000,816

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

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

The employee and employer contribution for the DCRP for the year ended December 31, 2009 were \$1,318 and \$719, respectively.

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

Note 5: Accrued Sick and Vacation Benefits

The County has permitted employees to accrue unused vacation and sick pay, which may be taken as time off or paid at a later date at an agreed-upon rate. The current cost of such unpaid compensation has been estimated at approximately \$2,063,250 at December 31, 2009 and is not reported either as an expenditure or liability. However, it is expected that the cost of such unpaid compensation would be included in the County's budget operating expenditures in the year in which it is used and/or charged. This amount is partially reserved in the Reserve for Accrued Sick and Vacation of \$1,819,601 on the Other Trust Funds balance sheet at December 31, 2009.

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.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2009

(Continued)

Note 6: Selected Tax Information (Cont'd)

<u>Year</u>	<u>General Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2009	\$71,507,294	\$71,507,294	100.00%
2008	68,490,715	68,490,715	100.00%
2007	65,685,231	65,685,231	100.00%
<u>Year</u>	<u>Open Space Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2009	\$ 2,811,076	\$ 2,811,076	100.00%
2008	5,321,306	5,321,306	100.00%
2007	6,940,124	6,940,124	100.00%
<u>Year</u>	<u>Health Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2009	\$ 2,031,935	\$ 2,031,935	100.00%
2008	1,537,729	1,537,729	100.00%
2007	1,641,706	1,641,706	100.00%
<u>Year</u>	<u>Library Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2009	\$ 4,761,398	\$ 4,761,398	100.00%
2008	4,765,620	4,765,620	100.00%
2007	4,610,000	4,610,000	100.00%

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

Comparative Tax Information

<u>Year</u>	<u>Net Valuation on Which Taxes Are Apportioned</u>	<u>County General Tax Rate</u>	<u>County Health Tax Rate</u>	<u>County Library Tax Rate</u>	<u>County Open Space Tax Rate</u>
2009	\$ 21,623,664,682	\$ 0.33	\$ 0.01	\$ 0.03	\$ 0.01
2008	21,285,208,555	0.32	0.01	0.03	0.03
2007	19,828,925,789	0.33	0.01	0.03	0.03

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 \$418,658.42 at December 31, 2009.

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2009  
(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 \$73,287,296 Solid Waste Revenue Bonds, Wastewater Facilities Revenue Bonds and Project Notes. Pursuant to the terms of the Deficiency Advance Contract, the SCMUA can impose and collect from the County of Sussex annual charges, as defined in the contract, in any fiscal year that the SCMUA estimates that the amount of revenue received from all sources will be insufficient to satisfy all of its costs, expenses, or other obligations.

As of December 1, 2009, the SCMUA has outstanding approximately \$36,985,764 of Wastewater Facilities Revenue Bonds that are supported by a Deficiency Advance Contract. The SCMUA's wastewater revenues have been sufficient to meet all costs of operation and maintenance and all debt service costs of the Authority with respect to its wastewater system.

As of December 1, 2009, the SCMUA has outstanding approximately \$30,805,532 of Solid Waste Revenue Bonds that are supported by a Deficiency Advance Contract. The SCMUA solid waste revenues and surplus had been sufficient to meet all costs of operation and maintenance and all debt service costs of the Authority with respect to its solid waste system. However, New Jersey's system of waste flow control had previously been ruled unconstitutional in federal court. The United States Supreme Court ruled in *United States v. Oneida Herkner Solid Waste Management Authority* that solid waste flow control is constitutional. The SCMUA is awaiting DEP action regarding this matter.

The prior Supreme Court ruling has caused the SCMUA to reduce its tipping fees to be competitive with other solid waste disposal facilities, resulting in decreased revenues, adversely affecting the SCMUA's ability to meet its debt service obligations. The County is required to advance funds to the SCMUA to cover any deficiencies in revenues over the SCMUA's costs, expenses and debt service obligations. The SCMUA has estimated that the anticipated deficit for 2010 will be \$3,000,000. When the actual state aid amount for 2010 is determined around November 2010 the budget will be amended to include the actual amount, if any. It is expected that the state of New Jersey will fund the deficit as it has in the past. Should the State Aid not be forthcoming, the County would have to fund the deficit from its own funds.

The SCMUA has projected shortfalls of approximately \$1,800,000 to \$4,500,000 in the fiscal years ending November 30, 2010 and forward. The County will be required to advance funds to the SCMUA under the Deficiency Advance Contract to the extent that State Aid or other revenue is not obtained to finance the SCMUA's operations.

In 2009, the SCMUA issued \$5,496,000 of Project Notes for the Paulinskill Water Reclamation Facilities to serve Branchville Borough and portions of Franklin Township for wastewater treatment.

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.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

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

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

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

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

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

Deposits

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

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

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

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

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

Investments:

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

- (1) Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America;
- (2) Government money market mutual funds;
- (3) Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other external factor;
- (4) Bonds or other obligations of the local unit or bonds or other obligations of school districts of which the local unit is a part or within which the school district is located;

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

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

- (5) Bonds or other obligations, having a maturity date not more than 397 days from the date of purchase, approved by the Division of Investment of the Department of the Treasury for investment by local units.
- (6) Local government investment pools;
- (7) Deposits with the State of New Jersey Cash Management Fund; or
- (8) Agreements for the repurchase of fully collateralized securities if:
  - (a) the underlying securities are permitted investments pursuant to paragraphs (1) and (3) above;
  - (b) the custody of collateral is transferred to a third party;
  - (c) the maturity of the agreement is not more than 30 days;
  - (d) the underlying securities are purchased through a public depository as defined in statute; and
  - (e) a master repurchase agreement providing for the custody and security of collateral is executed.

As of December 31, 2009, cash and cash equivalents and investments of the County of Sussex consisted of the following:

<u>Fund</u>	<u>Cash and Cash Equivalents</u>		<u>Investments</u>	<u>Total</u>
	<u>Cash on Hand</u>	<u>Checking and Savings Accounts</u>	<u>Certificates of Deposit</u>	
Current	\$ 325	\$ 15,798,957	\$ 7,979,815	\$ 23,779,097
Other Trust		12,867,155	4,847,222	17,714,377
General Capital		15,561,835	2,716,033	18,277,868
County Health	100	333,312		333,412
County Library		1,364,958	609,639	1,974,597
	<u>\$ 425</u>	<u>\$ 45,926,217</u>	<u>\$ 16,152,709</u>	<u>\$ 62,079,351</u>

The carrying amount of the County's cash and cash equivalents at December 31, 2009, was \$62,079,351 and the bank balance was \$61,330,311. The carrying amount of the County's cash and cash equivalents at December 31, 2008, was \$69,865,873 and the bank balance was \$71,362,836.

Note 10: County Health Fund

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

Note 11: Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County is currently self-insured for its medical health benefits.

Property, Liability and Workers' Compensation

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

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

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

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

The December 31, 2009 audit reports are not filed as of the date of this audit. Selected financial information for the Funds as of December 31, 2008 is as follows:

	Public Alliance Insurance Coverage Fund Dec. 31, 2008	Statewide Insurance Fund Dec. 31, 2008
Total Assets	\$ 12,992,335	\$ 36,796,917
Net Assets	\$ 5,748,301	\$ 4,366,131
Total Revenue	\$ 8,986,409	\$ 21,473,386
Total Expenditures	\$ 8,610,066	\$ 21,908,649
Change in Net Assets	\$ 376,343	\$ (435,263)
Net Asset Distribution to Participating Members	\$ -0-	\$ -0-

COUNTY OF SUSSEX  
 NOTES TO FINANCIAL STATEMENTS  
 YEAR ENDED DECEMBER 31, 2009  
 (Continued)

Note 11: Risk Management (Cont'd)

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

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

Public Alliance Insurance Coverage Fund  
 Public Entity Group Administrative Services  
 51 Everett Drive  
 Suite 40B  
 West Windsor, NJ 08550  
 (609) 275-1155

Statewide Insurance Fund  
 Statewide Insurance Fund  
 26 Columbia Turnpike  
 P.O. Box 678  
 Florham Park, NJ 07932-0678  
 (973) 549-1900

New Jersey Unemployment Compensation Insurance

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

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

<u>Year</u>	<u>Interest Earnings</u>	<u>Employee Contributions</u>	<u>County Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2009	\$ 535.62		\$ 307,585.01	\$308,870.63	\$ 37,838.92
2008	646.10		93,271.08	145,488.42	38,588.92
2007	2,405.50	\$ 45,206.26	80,954.90	302,590.52	90,160.16

Prescription Benefit Coverage

The County maintains a self-insured prescription drug program. The County's third party claims administrator for this program is Medco Health Solutions. Amounts paid to Medco Health Solutions for paid claims and administrative costs for the year ended December 31, 2009 were \$3,622,982.01. The County has a reserve entitled Self Insurance Fund – Prescription in the amount of \$200,284.98 on the Other Trust Funds balance sheet which would be utilized to pay Incurred but not Reported Claims. However, the amount of the Incurred but not Reported Claims as of December 31, 2009 is not known but would most likely exceed the \$200,284.98.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

Note 11: Risk Management (Cont'd)

Medical Benefit Coverage

The County maintains a self-insured medical program. The County's third party claims administrator for this program is CIGNA Healthcare, Inc. Amounts paid to CIGNA Healthcare, Inc. for paid claims and administrative costs for the year ended December 31, 2009 were \$9,644,319.50. The County has a reserve entitled Self Insurance Fund – Medical in the amount of \$336,551.74 on the Other Trust Funds balance sheet. The County also received a check for \$1,719,537 in 2010 from CIGNA based on the aggregate stop loss calculation. These items combined approximates the liability for Incurred but not Reported Claims which is estimated to be \$2,204,294.88 for the year ended December 31, 2009.

Note 12: Interfund Receivables and Payables

The following interfund balances remained on the balance sheet at December 31, 2009:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current	\$ 2,500,000.00	\$ 2,975,293.47
Other Trust	2,117,450.40	77.03
General Capital	1,228.02	2,500,000.00
Health	974,717.73	68,025.65
Library		50,000.00
	<u>\$ 5,593,396.15</u>	<u>\$ 5,593,396.15</u>

The interfund receivable in the Current Fund is the result of the \$2.5m Refunding Ordinance charged in the General Capital Fund to refund the Emergency Authorization. The interfund receivable in the Other Trust Funds is due in part to the prior year interfund receivable from the Current Fund which include funds for the Reserve for Accrued Sick and Vacation due from the Current, Library and Health Funds. Additionally, there are funds due from the Current Fund for the Reserves for Weights and Measures, State Unemployment Insurance and Self Insurance Fund – Damage to County Vehicles. The interfund receivable in the Health Fund from the Current Fund is due primarily to the Health Fund not maintaining a separate bank account until this year.

Note 13: Deferred Compensation

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

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

Note 14: Open Space Trust Fund

On January 17, 2001, the County created an Open Space Trust Fund to provide for farmland preservation and open space acquisition. Collection of funds for the Trust Fund commenced during 2001 with a tax equal to \$.02 per \$100 of total county equalized real property valuation. The levy for 2009 was set at 1 cent. As of December 31, 2009, the balance in the Open Space Trust Fund was \$13,957,187.43.

Note 15: Economic Dependency

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

Note 16: Contingent Liabilities

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

The amount of the Incurred but Not Reported Claims for medical benefits is estimated to be \$2,204,294.88 and is not known for prescription benefits. The County has established reserves entitled Self Insurance Fund – Prescription and Self Insurance Fund – Medical in the amount of \$200,284.98 and \$336,551.74, respectively, on the Other Trust Fund balance sheet which would be utilized to pay Incurred but not Reported Claims. However, the amount of the Incurred but not Reported Claims as of December 31, 2009 would most likely exceed these amounts.

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

Note 17: Related Party Transactions

During the years ended December 31, 2009 and 2008, the County of Sussex provided financial support for current operations to the following component units:

	December 31,	
	2009	2008
Sussex County Technical School	\$ 7,561,362	\$ 7,304,504
Sussex County Community College	4,617,687	4,523,500
Sussex County Division of Social Services	1,342,309	1,292,683
	<u>\$ 13,521,358</u>	<u>\$ 13,120,687</u>

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2009  
 (Continued)

Note 17: Related Party Transactions (Cont'd)

Additionally, the County realized revenue and recorded expenditures in the amount of \$2,098,439 and \$1,572,993 for the years ended December 31, 2009 and 2008 respectively with respect to the Sussex County Municipal Utilities Authority. The Current Fund revenue entitled "State Aid – Solid Waste Bonds – SCMUA" and Current Fund expenditure entitled "Aid to SCMUA – Solid Waste Bonds" relates to a shortfall in revenue at the SCMUA due to a State ruling that caused the SCMUA to reduce its solid waste disposal tipping fees. See Note 8 for additional information on the County's commitment with the SCMUA.

Note 18: Post-Retirement Benefits

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

If retiring with 25 years or more of pension contributions and the last 15 years of service with the County, the County will pay health benefits premiums (but not the employee's share of health maintenance organization) for the rest of the employee's life. Should the retiree die, the widow(er) will be offered coverage through the County Health Insurance provider.

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

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

Funding Policy

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

Currently, there are no contribution requirements of plan members.

The County's portion of post-retirement benefits is funded on a pay-as-you go basis from the Current Fund operating budget. During 2009 and 2008, the County had approximately 276 and 186 employees who met eligibility requirements and recognized expenses of approximately \$3,222,379 and \$1,576,835, respectively.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

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

Annual OPEB Cost per Actuarial Valuation

For 2008 and 2009, the County's annual OPEB cost (expense) and the ARC was \$15,178,690 and \$16,127,035, respectively. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2009 and 2008 were as follows:

<u>Year</u>	<u>Actuarial Estimated OPEB Payments</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Costs Contributed</u>	<u>Net OPEB Obligations</u>
2009	\$ 3,314,897	\$ 16,127,035	20.55%	\$ 24,439,045
2008	3,551,783	15,178,690	23.40%	11,626,907

Funding Status and Funding Progress

The funded status of the plan as of January 1, 2009, was as follows:

	<u>2008</u>	<u>2009</u>
Actuarial Accrued Liability (AAL)	\$ 170,351,956	\$ 182,779,560
Actuarial Value of Plan Assets	-0-	-0-
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 170,351,956</u>	<u>\$ 182,779,560</u>
Funded Ratio (Actuarial Value of Plan Assets (AAL))	0.00%	0.00%
Covered Payroll (Active Plan Members)	\$ 33,715,286	\$ 35,099,887
UAAL as a Percentage of Covered Payroll	505.27%	520.74%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include economic assumptions; medical assumptions and demographic assumptions. Economic assumptions include the discount rate and health care cost trend rates. Medical assumptions are utilized to project the healthcare costs for employees who remain under the County plan with coverage after retirement. Based on claim information provided to the actuary, per capita costs for the retired group under 65 and the retired group age 65 and older were calculated. Retirees generally become eligible for Medicare at age 65 was prepared. Finally, demographic assumptions include probabilities concerning the rate of mortality, the rate of withdrawal, the rate of retirement and the rate of disability. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, will present in future years multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

COUNTY OF SUSSEX  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

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

Actuarial Methods and Assumptions

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

In the 2008 and 2009 actuarial valuation, the projected unit credit cost method was used. Under this method, the present value of benefits is allocated uniformly over an employee's expected working lifetime. The actuarial assumptions included a 4.25% investment rate of return. An initial annual medical cost trend of 10% was utilized as the initial rate which decreases by one-half percent per year until the rate reaches 5% in 2018 and thereafter. For prescription drug benefits, an initial rate increase of 12% was utilized which decreases by one-half percent per year until the rate reaches 5% in 2022 and thereafter. For dental care benefits a constant 5% increase is utilized for all years. For Medicare Part B reimbursements, the initial rate increase is 0% in 2008, 6.5% in 2009 and 5% thereafter.

**COUNTY OF SUSSEX**  
**SUPPLEMENTARY DATA**

COUNTY OF SUSSEX  
OFFICIALS IN OFFICE AND SURETY BONDS  
YEAR ENDED DECEMBER 31, 2009

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

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

COUNTY OF SUSSEX  
REQUIRED SUPPLEMENTARY INFORMATION  
POST RETIREMENT BENEFITS - SCHEDULE OF FUNDING PROGRESS

<u>Year</u>	<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>Unfunded Actuarial Accrued Liability (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
2008	1/08	-0-	\$ 170,351,956	\$ 170,351,956	0.00%	\$ 33,715,286	505.27%
2009	1/09	-0-	182,779,560	182,779,560	0.00%	35,099,887	520.74%

**COUNTY OF SUSSEX**  
**2009**  
**CURRENT FUND**

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2008	A	\$ 26,373,463.56
Increased by Receipts:		
County Taxes Receivable		\$ 71,860,581.31
Nonbudget Revenue		2,053,749.95
Interest on Investments		294,575.33
Revenue Accounts Receivable		23,647,616.10
Account Refunds:		
2009 Budget Appropriations		1,065,063.70
Petty Cash Funds Returned		5,250.00
Reserve for Unappropriated Grants		90,054.67
Reserve for Payments In Lieu of Taxes - Due Municipalities		52,833.00
Due to/from Other Trust Funds:		
Reserve for Self Insurance Fund - Prescription		81,043.02
Due to General Capital Fund-Interfunds Returned		835,407.20
Grant Funds Receivable:		
Federal Grants		3,902,399.15
State Grants		4,666,094.82
Private Grants		10,000.00
		108,564,668.25
		134,938,131.81

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Decreased by Disbursements:		
2009 Budget Appropriations	\$	98,021,895.77
2008 Appropriation Reserves		3,124,728.17
Accounts Payable		17,350.21
Reserve for Grant Fund Expenditures:		
Federal Grants		4,742,947.61
State Grants		3,666,274.06
Private Grants		9,835.71
Central Supply		12,177.35
Due to/from General Capital-Advances		750,000.00
Due from Health Fund		665,027.58
County Clerk Fees to Trust Funds and Refunds		71,550.00
Reserve for Payments In Lieu-Due Municipalities		72,324.00
Petty Cash Funds Advanced		5,250.00
		<u>\$ 111,159,360.46</u>
Balance December 31, 2009	A	<u>\$ 23,778,771.35</u>

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF INVESTMENTS - U.S. GOVERNMENT SECURITIES  
YEAR ENDED DECEMBER 31, 2009

NOT APPLICABLE

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2008	2009 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2009
Andover Borough	\$ 655.75	\$ 263,714.60	\$ 1,100.43	\$ 264,370.35	\$ 1,100.43
Andover Township	7,948.67	2,960,881.25	5,798.76	2,968,829.92	5,798.76
Branchville Borough	819.73	531,705.25	1,003.74	532,524.98	1,003.74
Byram Township	31,657.55	3,928,371.73	1,670.61	3,960,029.28	1,670.61
Frankford Township	12,847.77	3,210,264.27	8,501.43	3,223,112.04	8,501.43
Franklin Borough	3,787.26	1,702,198.10	2,904.84	1,705,985.36	2,904.84
Fredon Township	4,482.05	1,841,658.88	1,599.06	1,846,140.96	1,599.03
Green Township	28,494.20	1,919,289.93	11,704.44	1,959,488.57	
Hamburg Borough	3,057.03	1,276,164.28	1,157.68	1,280,378.99	
Hampton Township	10,188.97	2,623,128.85	2,675.49	2,633,317.82	2,675.49
Hardyston Township	32,110.41	4,655,855.00	26,852.27	4,687,965.41	26,852.27
Hopatcong Borough	6,699.99	6,349,037.71	10,593.29	6,355,737.70	10,593.29
Lafayette Township	8,158.90	1,626,249.79	8,241.89	1,634,408.69	8,241.89
Montague Township	10,853.90	1,595,428.89	6,589.15	1,606,282.79	6,589.15
Town of Newton	2,547.04	2,698,067.80	17,536.92	2,700,614.84	17,536.92
Ogdensburg Borough	1,810.27	823,559.17	782.37	825,369.44	782.37
Sandyston Township	4,506.97	1,009,107.44	3,015.05	1,013,614.41	3,015.05
Sparta Township	92,960.93	12,458,621.07	55,082.40	12,551,582.00	55,082.40
Stanhope Borough	2,069.92	1,466,178.55	1,549.46	1,468,248.47	1,549.46
Stillwater Township	10,775.73	1,979,606.72	2,386.92	1,990,472.45	2,296.92
Sussex Borough	104.22	493,326.00	1,020.59	493,430.22	1,020.59
Vernon Township	33,948.17	10,958,042.24	10,914.04	10,991,990.41	10,914.04
Walpack Township		9,590.29		9,590.29	
Wantage Township	29,912.73	5,127,246.19	15,233.13	5,157,095.92	15,296.13
	<u>\$ 340,398.16</u>	<u>\$ 71,507,294.00</u>	<u>\$ 197,913.96</u>	<u>\$ 71,860,581.31</u>	<u>\$ 185,024.81</u>

Ref. A

A

Added & Omitted Taxes \$ 340,398.16

\$ 185,024.81

2009 County Taxes

\$ 71,507,294.00

2008 Added & Omitted Taxes

340,425.19

2009 Added & Omitted Taxes

12,862.12

\$ 71,860,581.31

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2008</u>	<u>Accrued In</u> <u>2009</u>	<u>Received</u>	<u>Balance</u> <u>Dec. 31, 2009</u>
County Clerk:				
Fees	\$ 97,923.70	\$ 1,297,855.45	\$ 1,280,622.90	\$ 115,156.25
County Surrogate:				
Fees		88,265.31	88,265.31	
County Sheriff:				
Fees	34,133.17	206,115.99	233,479.95	6,769.21
County Clerk - (P.L. 2001, Ch. 370)	43,019.50	659,693.90	645,244.90	57,468.50
Surrogate - (P.L. 2001, Ch. 370)		57,040.72	57,040.72	
Sheriff - (P.L. 2001, Ch. 370)	20,216.94	158,501.46	165,559.64	13,158.76
Fines:				
Other		83,508.43	83,508.43	
Rental - County Buildings		93,214.20	93,214.20	
Franchise Tax on Stock Insurance				
Companies (Other than Life Insurance)		218,809.82	218,809.82	
State Aid - County College Bonds		2,019,267.00	2,019,267.00	
Permanent Disability - Patients				
in County Institutions	12,636.08	8,987,450.92	9,000,087.00	
Aid to SCMUA - Solid Waste Bonds		2,098,438.83	2,098,438.83	
Social and Welfare Services:				
Division of Youth and Family Services		674,291.00	674,291.00	
Supplemental Social Security Income		251,243.00	251,243.00	

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

	<u>Balance</u> <u>Dec. 31, 2008</u>	<u>Accrued In</u> <u>2009</u>	<u>Received</u>	<u>Balance</u> <u>Dec. 31, 2009</u>
Psychiatric Facilities:				
Maintenance of Patients in State Institutions:				
Mental Diseases		\$ 2,134,709.00	\$ 2,134,709.00	
Mentally Retarded		1,778,723.00	1,778,723.00	
NJ Department of Corrections:				
Agreement for Maintenance of State Inmates		920,352.09	920,352.09	
County Transit - Transportation Agreements		349,159.31	349,159.31	
Reserve to Pay Debt Service - Health Center		200,000.00	200,000.00	
Reserve to Pay Vocational School Debt Service		125,000.00	125,000.00	
Other Trust Fund - Reserve for Weights & Measures		100,000.00	100,000.00	
Interlocal Services Agreement Admin Services to Hopatcong		15,600.00	15,600.00	
General Capital Fund Balance		175,000.00	175,000.00	
Other Trust Fund - Reserve for Motor Vehicle Fines				
Pledged to Road Maintenance and Repair		875,000.00	875,000.00	
State of N.J. Salary Reimbursement of County				
Prosecutor		65,000.00	65,000.00	
	<u>\$ 207,929.39</u>	<u>\$ 23,632,239.43</u>	<u>\$ 23,647,616.10</u>	<u>\$ 192,552.72</u>
<u>Ref.</u>	A			A

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2008</u>	<u>Accrued In</u> <u>2009</u>	<u>Received</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2009</u>
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY:</u>					
NJ Department of Environmental Protection:					
Water Quality Management Program Section 604B	\$ 3,933.00				\$ 3,933.00
<u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES:</u>					
N.J. Dept. of Human Services:					
Medicaid Peer Grouping - Handicapped/Elderly Services		\$ 164,422.00	\$ 164,422.00		
HAVA Polling Place Accessibility	26,326.25		21,852.74		4,473.51
N.J. Dept. Health and Senior Services:					
Title III Aging - Area Plan Grant:					
#05-1394-AAA-03	7,471.00				7,471.00
#07-1394-AAA-03	21,260.00				21,260.00
#08-1394-AAA-03	77,194.00		864.00		76,330.00
#09-1394-AAA-03		424,577.00	205,891.00		218,686.00
Nutrition Services Incentive Program		25,548.00	10,509.00		15,039.00
American Recovery & Reinvestment Act (ARRA)					
2009 Congregate		18,893.00	17,484.00		1,409.00
2009 Nutrition		9,301.00	9,301.00		
Healthcare Facility Emergency Preparedness:					
08-1464-HBT-C-O	831.08				831.08
09-1464-HBT-C-9		25,000.00	25,000.00		
Public Health Preparedness and Response for Bioterrorism:					
2004 (05-1163-BT-L-3)	216,248.13				216,248.13
2005 (06-1163-BT-L-1)	21,618.98				21,618.98
2006 (07-1163-BT-L-2)	225,237.36				225,237.36
2007 (08-1163-BT-L-3)	41,665.98				41,665.98
2008 (09-1163-BT-L-1)	389,136.00	9,000.00	321,728.99		76,407.01
2009 (10-1163-BT-L-2)		381,564.00			381,564.00
2009 (10-163-BT-L-2 Influenza A, H1N1)		273,346.00			273,346.00
<u>U.S. DEPARTMENT OF JUSTICE:</u>					
N.J. Dept. of Law & Public Safety:					
Division of Criminal Justice -					
Domestic Violence Victim Assistance:					
#V-19-04	586.00				586.00
#V-32-06	72,113.00		72,113.00		
#V-28-07		76,892.00	37,564.00		39,328.00

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

	Balance Dec. 31, 2008	Accrued In 2009	Received	Balance Cancelled	Balance Dec. 31, 2009
<b><u>U.S. DEPARTMENT OF JUSTICE:</u></b>					
N.J. Dept. of Law & Public Safety:					
Victim & Witness Advocacy Fund Supplemental Program	\$ 13,200.00				\$ 13,200.00
Domestic Violence Municipal Court Prosecution Pilot	21,501.00		\$ 16,731.00		4,770.00
LLEBG, Megan's Law	2,767.00				2,767.00
LLEBG, Megan's Law-Sex Offender Internet Registry		\$ 4,418.00			4,418.00
Sexual Assault Nurse Examiner:					
VS-20-05	6,539.00				6,539.00
VS-47-06	5,575.00				5,575.00
VS-47-07	22,934.00		20,545.00		2,389.00
VS-38-08		85,621.00	79,524.00		6,097.00
SART/SANE Site Equipment Upgrades	203.65				203.65
Justice Assistance Grant 3-13-06 Community Justice		60,000.00	23,576.12		36,423.88
Juvenile Justice Commission:					
Juvenile Accountability Incentive Block Grant:					
JAIBG-02-09 (2005)	4,560.53				4,560.53
JABG-05-19 (2006)	506.50				506.50
JABG-06-19 (2008)	9,161.00		3,600.80		5,560.20
JABG-08-19 (2009)		9,355.00	1,535.60		7,819.40
Multi-Jurisdictional Narcotics Task Force:					
2007	595.00		595.00		
2008	47,775.00		47,775.00		
2009		30,882.00	15,680.00		15,202.00
Multi-Jurisdictional Gang Gun and Narcotics Task Force:					
American Recovery and Reinvestment Act -					
JAG Recovery Grant-2009		37,534.00			37,534.00
Office of Community Oriented Policing Services:					
COPS MORE #208CKWXO547	935,300.00				935,300.00
N.J. Department of State Police:					
State Homeland Security Grant Program - Phase II	28,796.10				28,796.10
State Homeland Security Grant Program - Phase II -					
Explosive Detecting Canine	18,213.73				18,213.73
COPS Technology Grant #2006	12,195.00		12,195.00		

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

	Balance Dec. 31, 2008	Accrued In 2009	Received	Balance Cancelled	Balance Dec. 31, 2009
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>					
State Homeland Security Grant Program FY 04	\$ 14,145.36				\$ 14,145.36
State Homeland Security Grant Program FY 05	4,045.40				4,045.40
State Homeland Security Grant Program FY 06	53,676.66		\$ 43,400.31		10,276.35
State Homeland Security Grant Program FY 07	364,044.80	\$ 28,294.40			392,339.20
State Homeland Security Grant Program FY 08	489,104.96				489,104.96
State Homeland Security Grant Program FY 09		460,451.10			460,451.10
Emergency Management Planning for Special Needs Population	125.00				125.00
Community Emergency Response Team (CERT)	1,000.00		1,000.00		
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY:</u>					
FY 08 Pre-Disaster Mitigation Planning Grant		509,710.00			509,710.00
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>					
N.J. Dept. of Law & Public Safety:					
Division of Highway Traffic Safety:					
Personal Services:					
2006	4,748.11				4,748.11
2007	9,837.60				9,837.60
2008	11,788.60				11,788.60
Over the Limit Under Arrest		6,000.00	6,000.00		
Obey the Signs or Pay the Fines		4,000.00	4,000.00		
N.J. Dept. of Transportation:					
State Aid Highway Projects - County Aid - 2009		1,873,000.00	1,872,700.00	\$ 300.00	
Federal Local Lead Paving Program:					
2000	183,058.83				183,058.83
2001	57,040.86				57,040.86
2003 - CR565 - STP-AOOS	8,555.79				8,555.79
North Jersey Transportation Planning Authority:					
Job Access: Reverse Commute:					
Round 7	78,017.38		73,086.05		4,931.33
Round 8		150,000.00	35,693.48		114,306.52
FHWA/NJTPA Local Scoping Projects:					
2003 - CR653 - STP-AOOS	629,473.91				629,473.91
2004 - CR605 - STP-9017	139,967.84		113,757.03		26,210.81
2005 - CR519 - STP-0395	331,677.92				331,677.92
	249,905.02				249,905.02

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

	<u>Balance</u>	<u>Accrued In</u>	<u>Received</u>	<u>Balance</u>	<u>Balance</u>
	<u>Dec. 31, 2008</u>	<u>2009</u>		<u>Cancelled</u>	<u>Dec. 31, 2009</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>					
N.J. Dept. of Transportation:					
N.J. Transit Corporation:					
Federal Transit Administration - Section 5311:					
Operating/Non-Operating:					
2002/2003	\$ 23,839.73				\$ 23,839.73
2003/2004	22,825.75				22,825.75
2004/2005	212,296.86				212,296.86
2005/2006	68,510.99		\$ 49,372.73		19,138.26
2007/2008	414,625.21		264,236.11		150,389.10
2008/2009	613,119.00		331,666.19		281,452.81
2009/2010		\$ 521,121.00			521,121.00
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</u>					
Division of Emergency Management for Emergency Service Needs:					
ED1 - Special Project Grant #B-02-SP-NJ-0433	525.21				525.21
N.J. Dept. of Community Affairs:					
Small Cities Program - Emergency Housing Repair Fund	5,000.00				5,000.00
Small Cities CDBG 08-3007-00		318,000.00			318,000.00
Special Projects - Sussex County Fairgrounds	297,000.00				297,000.00
	<u>\$ 6,521,400.08</u>	<u>\$ 5,506,929.50</u>	<u>\$ 3,903,399.15</u>	<u>\$ 300.00</u>	<u>\$ 8,124,630.43</u>
	<u>Ref.</u>	A			A
Cash Received			\$ 3,902,399.15		
Unappropriated Grant Reserves			1,000.00		
			<u>\$ 3,903,399.15</u>		

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	Balance Dec 31, 2008	Accrued In 2009	Received	Balance Dec. 31, 2009
<u>NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES:</u>				
Health Service Contract - Case Management Services - Handicapped Children:				
#06-273-EIP-L-3	\$ 6,854.00			\$ 6,854.00
#07-273-EIP-L-4	2,354.00			2,354.00
#08-273-EIP-L-4	65,010.00			65,010.00
#09-131-SCH-L-1	284,387.00	\$ 61,495.00	\$ 279,744.24	66,137.76
#10-131-SCH-L-2		83,692.00		83,692.00
Alcoholism Program-Alcoholism Services:				
#05-541-ADA-C-O	18,552.00			18,552.00
#07-541-ADA-C-O	13,824.08			13,824.08
#08-541-ADA-C-O	83,465.00		65,989.00	17,476.00
#09-541-ADA-C-O		279,681.00	266,994.00	12,687.00
Right to Know:				
#09-2241-RTK-00		9,380.00	4,690.00	4,690.00
NJ Comprehensive Cancer Control Plan Grant:				
2007	1,686.96			1,686.96
2008	57,447.97		55,506.82	1,941.15
2009		65,000.00		65,000.00
SNS Strategic National Stockpile	8.00			8.00
Office on Aging - Sussex County Area Plan Grant:				
Home Delivered Meals:				
2000	6,139.00			6,139.00
2001	6,647.00			6,647.00
2003	1,484.00			1,484.00
2007	2,409.00			2,409.00
2008	1,164.00			1,164.00
2009		19,486.00	6,984.00	12,502.00
Caregiver Area Plan Grant 2005	3,784.00			3,784.00
Leaders' Academy for Healthy Community	1,250.00		1,250.00	

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

(Continued)

	Balance Dec 31, 2008	Accrued In 2009	Received	Balance Dec. 31, 2009
<u>NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES:</u>				
Office on Aging - Sussex County Area Plan Grant:				
Social Assistance Management System (SAMS)	\$ 482.00			\$ 482.00
State Matching Funds:				
2006	24.00			24.00
2008	2,675.00			2,675.00
2009		\$ 33,646.00	\$ 10,756.00	22,890.00
Weekend Home Delivered Meals:				
2005	4,336.00			4,336.00
2007	1,083.00			1,083.00
2008	1,087.00			1,087.00
2009		13,000.00	6,165.00	6,835.00
Safe Housing and Transportation Program:				
2008	2,795.00			2,795.00
2009		11,495.00	2,868.00	8,627.00
Cost of Living Allowance (COLA):				
2006	138.00			138.00
2008	1,924.00			1,924.00
2009		53,100.00	26,871.00	26,229.00
Social Services Block Grant:				
2009		13,192.00	10,156.00	3,036.00
State Aid Reimbursement Program:				
2009		58,000.00	58,000.00	
Adult Protective Services/Vulnerable Adults:				
2006	2,500.00			2,500.00
2007	984.00			984.00
2008	7,462.00			7,462.00
2009		73,632.00	41,633.00	31,999.00
Care Coordination		23,810.00	5,700.00	18,110.00

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

	<u>Balance</u> Dec 31, 2008	<u>Accrued In</u> 2009	<u>Received</u>	<u>Balance</u> Dec. 31, 2009
<u>NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES:</u>				
Tobacco Age of Sale Enforcement Program:				
2007	\$ 4,260.00			\$ 4,260.00
2008	7,560.00		\$ 1,140.00	6,420.00
Senior Health Insurance Program		\$ 20,334.00	1,034.00	19,300.00
Senior Farmers Market Nutrition Program		1,000.00	1,000.00	
<u>NJ DEPARTMENT OF MILITARY &amp; VETERAN AFFAIRS:</u>				
Veterans Transportation Services:				
2008/2009	6,750.00		6,000.00	750.00
2009/2010		9,000.00	3,000.00	6,000.00
<u>NJ DEPARTMENT OF THE TREASURY:</u>				
Governor's Council on Alcoholism & Drug Abuse:				
Municipal Alliance to Prevent Alcoholism & Drug Abuse:				
2004	3,232.88			3,232.88
2006	25,742.07			25,742.07
2007	2,843.19			2,843.19
2008	149,116.05		136,815.71	12,300.34
2009		202,452.00	69,232.91	133,219.09
<u>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</u>				
Juvenile Justice Commission:				
State/Community Partnership Program:				
2003	31,185.00			31,185.00
2004	38,601.00		30,656.95	7,944.05
2005	19,562.60		19,562.60	
2006	26,991.76		9,477.00	17,514.76
2007	64,977.41		64,977.41	
2008	218,603.96		218,603.96	
2009		374,377.00	269,991.59	104,385.41

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

	Balance Dec 31, 2008	Accrued In 2009	Received	Balance Dec. 31, 2009
<u>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</u>				
Juvenile Justice Commission:				
State Facilities Education Act				
2008	\$ 15,750.00		\$ 15,750.00	
2009		\$ 45,000.00	22,500.00	\$ 22,500.00
Division of Criminal Justice:				
Body Armor Replacement Fund		14,038.38	14,038.38	
County Prosecutor Insurance Fraud Reimbursement Program:				
2005	41,815.65			41,815.65
2006	82,210.85			82,210.85
2007	16,371.25			16,371.25
2008	48,124.48		23,250.41	24,874.07
2009		118,750.00	70,972.13	47,777.87
Project Vision Grant	43,750.00		43,750.00	
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>				
Division of Youth & Family Services:				
Human Services Advisory Council/Child Abuse/Missing Children:				
#05ALUN	9,139.00			9,139.00
#09ALUN		63,836.00	63,836.00	
Youth Incentive Program:				
#09BDUN		61,874.00	61,874.00	
Division of Disability Services:				
Personal Assistance Services Program PASP #09AVWN		124,009.00	124,009.00	
Division of Family Development:				
Social Services for the Homeless:				
#SH08019	4,704.00		4,704.00	
#SH09019		249,764.00	99,409.00	150,355.00

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

	Balance Dec 31, 2008	Accrued In 2009	Received	Balance Dec. 31, 2009
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>				
Division of Family Development:				
Workfirst New Jersey:				
#GA0319	\$ 4,218.00			\$ 4,218.00
#GA0319 - 1/04 - 6/04	8,673.00			8,673.00
Special Initiative & Transportation Contract 7/1/04-6/30/05	11,087.00			11,087.00
2006 Work First Special Initiative & Transportation	1,143.00			1,143.00
2007 Work First Special Initiative & Transportation	2,504.00			2,504.00
2008 Work First Special Initiative & Transportation	58,478.00			58,478.00
2009 Work First Special Initiative & Transportation	61,978.00		\$ 61,978.00	
2010 Work First Special Initiative & Transportation		\$ 126,978.00	31,000.00	95,978.00
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>				
SHARE - Transition Health Services	38,184.39		38,176.74	7.65
SHARE - Regional Coordination Grant	248,596.64		41,112.32	207,484.32
SHARE - Feasibility of Computer Services to Newton	13,000.00		13,000.00	
SHARE - Public Works- Andover Boro		11,167.52	2,737.89	8,429.63
SHARE - Vernon Health Services		119,669.00	37,463.16	82,205.84
SHARE - Street Road Signs		11,300.00		11,300.00
SHARE - Hopatcong Core Health Services		48,170.00		48,170.00
SHARE - Fleet and Equipment Maintenance		79,120.00		79,120.00
Smart Growth Parking Study Grant	15,000.00			15,000.00
Handicapped Person's Recreational Opportunities Act:				
#06-1920-00	300.09			300.09
#08-1920-00	18,036.85		18,036.85	
#09-1920-00		45,000.00	10,073.69	34,926.31
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>				
Law Enforcement Agency Security Enhancement (LEASE)	0.02	112,000.00	111,999.96	0.06

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

	Balance Dec 31, 2008	Accrued In 2009	Received	Balance Dec. 31, 2009
<u>NJ TRANSIT CORPORATION:</u>				
Senior Citizen & Disabled Residents Transportation:				
Assistance Program:				
2005 (Operating/Nonoperating)	\$ 144,140.00			\$ 144,140.00
2007	99,325.66		\$ 99,325.66	
2008	310,179.90		213,302.10	96,877.80
2009		\$ 608,509.31	296,119.60	312,389.71
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>				
Division of Solid Waste Administration:				
2009 Clean Communities Program		81,258.32	80,898.32	360.00
2008 Green Communities Program	3,000.00			3,000.00
Green Trust Local Assistance Program	40,574.00			40,574.00
County Environmental Health (CEHA):				
2005	14,870.65			14,870.65
2006	4,521.00			4,521.00
2007	4,288.94			4,288.94
2008	91,908.16		87,645.47	4,262.69
2009		150,660.00	88,269.46	62,390.54
Division of Watershed Management:				
Northwest Watershed Region Program Grant:				
Watershed and Strategic Growth Management Initiative	33.16			33.16
Section 604b Water Quality Management Grant	24,565.00		24,565.00	
Wastewater Water Management		100,000.00		100,000.00
<u>NJ OFFICE OF TRAVEL AND TOURISM:</u>				
2009 Birding and Nature Festival Marketing		11,250.00	9,000.00	2,250.00

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

	<u>Balance</u> <u>Dec 31, 2008</u>	<u>Accrued In</u> <u>2009</u>	<u>Received</u>	<u>Balance</u> <u>Dec. 31, 2009</u>
<u>NJ DEPARTMENT OF STATE:</u>				
Public Archives and Records Infrastructure Support (PARIS):				
2005	\$ 87,510.13			\$ 87,510.13
2006	462,197.23		\$ 460,022.78	2,174.45
2007	255,850.00		255,219.11	630.89
2008	39,650.00		39,650.00	
2009		\$ 894,143.00	447,071.50	447,071.50
<u>NJ DEPARTMENT OF AGRICULTURE:</u>				
Comprehensive Farmland Preservation Plan	30,000.00			30,000.00
Sussex County Commercial Kitchen Grant	10,000.00	15,000.00	5,746.42	19,253.58
Sussex County Agritourism Marketing Grant 07-033-07-1900	50,000.00	50,000.00	48,077.06	51,922.94
<u>HIGHLANDS WATER PROTECTION AND PLANNING COUNCIL:</u>				
County Planning Assistance Grants:				
Parcel Data/MOD IV 06-033-04-1900	10,000.00			10,000.00
Parcel Data/MOD IV 08-033-04-1900	15,000.00			15,000.00
Outstanding Approvals 06-033-05-1900	15,000.00			15,000.00
Sewer & Water Service Area 06-033-06-1900	25,000.00			25,000.00
	<u>\$ 3,662,059.98</u>	<u>\$ 4,547,268.53</u>	<u>\$ 4,739,383.20</u>	<u>\$ 3,469,945.31</u>
	Ref.	A		A
Cash Received			\$ 4,666,094.82	
Unappropriated Grant Reserves			73,288.38	
			<u>\$ 4,739,383.20</u>	

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF PRIVATE GRANT FUNDS RECEIVABLE

	<u>Accrued In</u> <u>2009</u>	<u>Received</u>	<u>Balance</u> <u>Dec. 31, 2009</u>
Chronic Disease Self Management	<u>\$ 15,000.00</u>	<u>\$ 10,000.00</u>	<u>\$ 5,000.00</u>
<u>Ref.</u>			A

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2008 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2009

	<u>Balance</u> <u>Dec. 31, 2008</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
GENERAL GOVERNMENT:				
Administrative and Executive:				
Board of Chosen Freeholders:				
Salaries and Wages	\$ 59.64	\$ 59.64		\$ 59.64
Other Expenses:				
Annual Audit	119,226.00	119,226.00	\$ 119,226.00	
Miscellaneous	9,330.80	9,330.80	1,772.62	7,558.18
County Administrator's Office:				
Salaries and Wages	100.10	100.10		100.10
Other Expenses	3,360.54	3,360.54	989.55	2,370.99
Budget Management:				
Salaries and Wages	0.31	0.31		0.31
Other Expenses	40.73	40.73	17.88	22.85
Technology and Information Management:				
Salaries and Wages	32,680.92	6,013.92		6,013.92
Other Expenses	126,604.61	126,604.61	84,100.32	42,504.29
Office of Geographical Information Systems:				
Salaries and Wages	1,357.24	1,357.24		1,357.24
Other Expenses	26,547.49	26,547.49	22,652.54	3,894.95
Central Services:				
Salaries and Wages	0.82	0.82		0.82
Other Expenses	3,937.23	3,937.23	653.04	3,284.19
Office of the Treasury:				
County Treasurer's Office:				
Salaries and Wages	855.68	855.68		855.68
Other Expenses	70,939.49	67,745.49	52,309.16	15,436.33
County Counsel:				
Salaries and Wages	0.02	0.02		0.02
Other Expenses	78,386.94	85,836.94	69,569.98	16,266.96
County Adjuster's Office:				
Salaries and Wages	1.50	1.50		1.50
Other Expenses	8,092.15	8,092.15	310.98	7,781.17
Employee Services:				
Salaries and Wages	1,955.19	1,955.19		1,955.19
Other Expenses	18,000.03	18,000.03	7,497.23	10,502.80
Clerk of the Board:				
Salaries and Wages	133.54	133.54		133.54
Other Expenses	5,397.40	5,397.40	656.22	4,741.18
Insurance Fund Commission				
(Risk Management):				
Salaries and Wages	481.53	481.53		481.53
Other Expenses	5,494.72	5,494.72		5,494.72
County Clerk:				
Salaries and Wages	56,425.55	6,325.55		6,325.55
Miscellaneous Other Expenses	53,800.99	53,800.99	49,565.94	4,235.05
Elections	60,049.83	60,049.83	57,528.07	2,521.76
Prosecutor's Office:				
Salaries and Wages	83,566.38	83,566.38		83,566.38
Other Expenses	290,838.71	290,838.71	123,930.04	166,908.67

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2008 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

	Balance Dec. 31, 2008	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Purchasing Department:				
Salaries and Wages	\$ 80.42	\$ 80.42		\$ 80.42
Other Expenses	8,085.58	8,085.58	\$ 86.94	7,998.64
Facilities Management:				
Salaries and Wages	568.71	568.71		568.71
Other Expenses	193,185.69	219,852.69	189,479.02	30,373.67
Public Employees' Award Program:				
Other Expenses	3,864.55	3,864.55	150.00	3,714.55
Insurance:				
Group Insurance Plan for Employees	101,297.56	191,994.56	175,087.84	16,906.72
Workmen's Compensation	18,041.52	18,041.52		18,041.52
Other Insurance Premiums	43,014.16	43,014.16		43,014.16
JUDICIARY:				
County Surrogate:				
Salaries and Wages	1,127.70	1,127.70		1,127.70
Other Expenses	8,169.54	8,169.54	5,450.80	2,718.74
Sheriff's Office (Judicial):				
Salaries and Wages	8,145.59	8,145.59		8,145.59
Other Expenses	23,392.19	23,392.19	22,212.86	1,179.33
REGULATION:				
Sheriff's Office (Regulation):				
Salaries and Wages	12,005.52	12,005.52		12,005.52
Other Expenses	81,857.81	81,857.81	64,820.68	17,037.13
Weights and Measures:				
Salaries and Wages	6,775.87	6,775.87		6,775.87
Other Expenses	5,693.30	5,693.30	867.20	4,826.10
Board of Taxation:				
Salaries and Wages	0.62	0.62		0.62
Other Expenses	4,144.34	4,144.34	1,436.06	2,708.28
County Medical Examiner:				
Salaries and Wages	3,660.36	3,660.36		3,660.36
Other Expenses	21,253.08	21,253.08	12,570.70	8,682.38
Parks and Forestry:				
Salaries and Wages	3,479.60	3,479.60		3,479.60
Other Expenses	1,864.03	1,864.03	1,367.91	496.12
Board of Elections:				
Salaries and Wages	7,425.80	7,425.80		7,425.80
Other Expenses	202,194.25	163,384.25	38,058.39	125,325.86
Fire Marshal:				
Salaries and Wages	1,914.59	1,914.59		1,914.59
Other Expenses	9,701.41	9,701.41	6,642.22	3,059.19
Fire Academy:				
Other Expenses	69,020.85	49,020.85	44,103.32	4,917.53
Office of Emergency Management:				
Salaries and Wages	1,360.75	1,360.75		1,360.75
Other Expenses	29,295.59	29,295.59	11,512.99	17,782.60

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2008 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

	Balance Dec. 31, 2008	Balance After Transfers	Paid or Charged	Balance Lapsed
REGULATION:				
Sussex County Planning Department:				
Salaries and Wages	\$ 39,110.09	\$ 10,110.09		\$ 10,110.09
Other Expenses	121,752.12	121,752.12	\$ 5,638.35	116,113.77
ROADS AND BRIDGES:				
Roads and Culverts:				
Salaries and Wages	14,262.54	14,262.54		14,262.54
Other Expenses	299,499.17	299,499.17	188,477.29	111,021.88
Bridges:				
Salaries and Wages	55,306.02	35,206.02		35,206.02
Other Expenses	62,817.88	62,817.88	46,392.37	16,425.51
Lighting of Highways and Bridges	1,641.18	4,948.18	2,473.55	2,474.63
Traffic Lights:				
Other Expenses	6,626.19	10,919.19	7,370.96	3,548.23
Engineering & Road Administration:				
Salaries and Wages	23,277.21	23,277.21		23,277.21
Other Expenses	16,242.37	16,242.37	12,430.50	3,811.87
CORRECTIONAL & PENAL:				
Jail:				
Salaries and Wages	391.02	391.02		391.02
Other Expenses	618,813.70	618,813.70	571,826.52	46,987.18
Juvenile Center:				
Salaries and Wages	45,154.28	45,154.28		45,154.28
Other Expenses	200,359.25	200,359.25	118,163.39	82,195.86
Youth Services (NJSA 2A:4A-91):				
Salaries and Wages	20,342.47	20,342.47		20,342.47
Other Expenses	22,574.81	22,574.81	8,571.50	14,003.31
HEALTH & WELFARE:				
Health Administration:				
Other Expenses	3,500.00	3,500.00		3,500.00
Sussex County Chest Clinic:				
Salaries and Wages	9,316.77	9,316.77		9,316.77
Other Expenses	3,100.00	3,100.00		3,100.00
Home Health Care Agency				
Other Expenses	27,896.21	27,896.21	20,081.01	7,815.20
Aid to Highlands Sheltered Workshop (R.S. 40:23-8.11)				
	3,329.59	3,329.59	3,329.59	
Aid to Nonprofit Child Care Center (R.S. 40:23-8.14)				
	8,400.00	8,400.00	8,400.00	
Aid to Project Self-Sufficiency (R.S. 40:23-8.28)				
	4,500.00	4,500.00	4,500.00	
Aid to Domestic Abuse Services (N.J.S. 40:5-29)				
	17,267.05	17,267.05	17,267.05	
Mental Health Administration:				
Salaries and Wages	1,919.48	1,919.48		1,919.48
Other Expenses	10.01	10.01		10.01

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2008 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2009  
(Continued)

	<u>Balance</u> <u>Dec. 31, 2008</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
<b>HEALTH &amp; WELFARE:</b>				
Mosquito Control:				
Salaries and Wages	\$ 24,082.18	\$ 24,082.18		\$ 24,082.18
Other Expenses	8,297.03	8,297.03	\$ 1,617.66	6,679.37
Health and Human Services Administration:				
Salaries and Wages	4,212.34	4,212.34		4,212.34
Other Expenses	6,283.05	6,283.05	839.09	5,443.96
Office of Community Services:				
Salaries and Wages	2,916.70	2,916.70		2,916.70
Other Expenses	13,112.74	13,112.74	7,830.79	5,281.95
Juveniles In Need of Supervision:				
Other Expenses	13,800.00	13,800.00		13,800.00
Welfare Home:				
Salaries and Wages	47,729.51	47,729.51		47,729.51
Other Expenses	459,136.22	459,136.22	373,707.03	85,429.19
Office on Aging:				
Salaries and Wages	5,664.10	5,664.10		5,664.10
Other Expenses	748.59	748.59	230.89	517.70
County Nutrition Projects:				
Other Expenses	45,684.00	45,684.00	17,499.63	28,184.37
Veterans' Grave Registration:				
Salaries and Wages	0.05	0.05		0.05
Other Expenses	436.63	436.63	333.00	103.63
Uniform Construction Code:				
Appeal Board:				
Other Expenses	228.32	228.32	146.75	81.57
Legal Aid:				
Other Expenses	1,333.00	1,333.00	1,333.00	
Aid to Advance Housing (NJSA 40A:23-8.28)	4,892.50	4,892.50	4,892.50	
Aid to Samaritan Inn - Homeless	5,395.00	5,395.00	5,395.00	
<b>EDUCATIONAL:</b>				
County Superintendent of Schools:				
Salaries and Wages	14,097.80	14,097.80		14,097.80
Other Expenses	10,146.33	10,146.33	1,696.50	8,449.83
Farm and Home Demonstration:				
Salaries and Wages	51,740.07	51,740.07	36,918.47	14,821.60
Other Expenses	10,731.48	10,731.48	8,784.95	1,946.53
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (NJS 18A:64A-23)				
	74,819.87	74,819.87	15,471.40	59,348.47
<b>UNCLASSIFIED:</b>				
Transit:				
Salaries and Wages	112,378.32	112,378.32		112,378.32
Other Expenses	9,028.48	9,028.48	5,873.49	3,154.99
Aid to Sussex County Arts Council (NJS 40:23-8.1)	3,750.00	3,750.00	3,750.00	

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF 2008 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2009  
 (Continued)

	<u>Balance</u> <u>Dec. 31, 2008</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
UNCLASSIFIED:				
Motor Pool:				
Salaries and Wages	\$ 109,653.74	\$ 11,200.74		\$ 11,200.74
Other Expenses	53,215.45	53,215.45	\$ 5,967.79	47,247.66
Utilities:				
Heating Fuel	0.50	0.50		0.50
Electricity	25,703.35	88,609.35	88,529.90	79.45
Gas (Natural or Propane)	5,120.17	83,930.17	83,927.56	2.61
Garbage and Trash Removal	648.99	12,842.99	12,534.32	308.67
County Matching Funds for Grants	66,255.00	66,255.00		66,255.00
Single Audit Act of 1984:				
Other Expenses:				
Audit Fees	48,265.00	48,265.00	48,265.00	
CAPITAL IMPROVEMENTS:				
Purchase Computers (Replacements and Additions)	158,728.46	158,728.46	142,158.14	16,570.32
Various Facilities Improvements	102,747.27	102,747.27	102,194.75	552.52
Acquisition of County Right of Way	19,118.50	19,118.50	16,591.95	2,526.55
STATUTORY EXPENDITURES:				
Public Employees Retirement System	97,600.70	97,600.70		97,600.70
Unemployment Compensation				
Insurance (NJSA 43:21-3 et. seq.)	5,745.33	55,745.33	50,745.33	5,000.00
Social Security System (OASI)	57,727.08	7,727.08	2,354.00	5,373.08
	<u>\$ 5,236,870.32</u>	<u>\$ 5,236,870.32</u>	<u>\$ 3,219,137.47</u>	<u>\$ 2,017,732.85</u>
	<u>Ref.</u>			
<u>Balance December 31, 2008:</u>				
Unencumbered	A \$ 2,849,030.85			
Encumbered	A 2,387,839.47			
	<u>\$ 5,236,870.32</u>			
Cash Disbursed			\$ 3,124,728.17	
Accounts Payable			<u>94,409.30</u>	
			<u>\$ 3,219,137.47</u>	

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

	Balance Dec. 31, 2008	Dec. 31, 2008 Encumbrances Payable Returned	Transferred From 2009 Budget Appropriation	Reclassification of Prior Year Expenditures	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2009
						Paid or Charged	Encumbrances Payable	
<u>U.S. DEPT. OF HEALTH &amp; HUMAN SERVICES:</u>								
N.J. Dept. of Human Services:								
(*) Medicaid Peer Grouping - Handicapped/Elderly:								
2007	\$ 3,481.32							\$ 3,481.32
2008		\$ 6,878.61				\$ 6,878.61		
2009			\$ 164,422.00			157,433.52	\$ 6,988.48	
HAVA Polling Place Accessibility	4,473.51							4,473.51
N.J. Dept. of Community Affairs:								
Title III - Aging - Area Plan Grant:								
#05-1394-AAA-02	19,892.59							19,892.59
#06-1394-AAA-02	2,467.95							2,467.95
#07-1394-AAA-02	51,981.55							51,981.55
#08-1394-AAA-02	38,493.65	88,993.78				106,114.87	3,481.00	17,891.56
#09-1394-AAA-02			424,577.00			305,822.53	75,476.79	43,277.68
American Recovery & Reinvestment Act (ARRA)								
2009 Congregate Meals			18,893.00			17,484.00	933.00	476.00
2009 Home Delivered Meals			9,301.00			9,301.00		
Public Health Preparedness & Response for BioTerrorism:								
2004 (05-1163-BT-L-3)	177,141.14							177,141.14
2005 (06-1163-BT-L-1)	21,618.98							21,618.98
2006	40,759.07	230.15				35.00		40,954.22
2007	8,860.06	9.37						8,869.43
2008	277,492.23	7,079.34	9,000.00			252,456.71		41,114.86
2009			381,564.00			128,701.53	36,998.82	215,863.65
Bioterrorism-Local Core Capacity-2009			273,346.00			93,810.73	19,020.19	160,515.08
Healthcare Facility Emergency Preparedness								
2008	181.08	650.00						831.08
2009			25,000.00			25,000.00		
Nutrition Services Incentive Program - 2008	6,595.00	16,951.00				6,467.00	10,484.00	6,595.00
Nutrition Services Incentive Program - 2009			25,548.00			16,769.00	8,779.00	
<u>U.S. DEPT. OF JUSTICE:</u>								
N.J. Dept. of Law and Public Safety:								
Division of Criminal Justice -								
Domestic Violence Victim Assistance:								
#V-19-047	12,802.45							12,802.45
2008	44,233.48					44,233.48		
2009			76,892.00			37,564.22		39,327.78
LLEBG, Megan's Law-2007	0.54							0.54
(*) LLEBG, Megan's Law-Sex Offender Internet Registry			5,891.00					5,891.00
SART/SANE Site Equipment Upgrades	203.65							203.65

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

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

	Balance Dec. 31, 2008	Dec. 31, 2008 Encumbrances Payable Returned	Transferred From 2009 Budget Appropriation	Reclassification of Prior Year Expenditures	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2009
						Paid or Charged	Encumbrances Payable	
<u>U.S. DEPT. OF JUSTICE: (Cont'd)</u>								
N.J. Dept. of Law and Public Safety:								
Sexual Assault Nurse Examiner								
2006	\$ 6,540.42							\$ 6,540.42
2007	5,574.63							5,574.63
2008		\$ 22,934.00				\$ 20,545.00		2,389.00
2009			\$ 85,621.00			79,523.63		6,097.37
Community Oriented Policing Services (COPS)								
2005CKWX0328 Law Enforcement Technology	0.21							0.21
2006 Technology Grant		7,280.00				7,280.00		
2008 Technology Grant	935,300.00						\$ 75,174.29	860,125.71
Division of Criminal Justice -								
(*) Multi-Jurisdictional Narcotics Task Force:								
2006	0.21							0.21
2007	157.17							157.17
2008	47,775.02	32,039.98				79,814.98		0.02
2009			61,764.00			46,562.00		15,202.00
Multi-Jurisdictional Gang Gun and Narcotics Task Force:								
American Recovery and Reinvestment Act -								
JAG Recovery Grant-2009								
Victim and Witness Advocacy Fund Supplemental Program	13,200.00		37,534.00			4,890.17	102.59	8,207.24
Juvenile Justice Commission:								
(*) Juvenile Accountability Incentive Block Grant:								
JAIBG-02-19 (2005)	5,581.08							5,581.08
JAIBG-02-19 (2006)	563.00							563.00
JAIBG-02-19 (2008)		501.00				501.00		
JAIBG-02-19 (2009)			10,394.00			5,417.42	4,972.00	4.58
Domestic Violence Municipal Court Prosecution Pilot	4,467.01	303.47				30.42		4,740.06
Edward Byrne Memorial Justice Assistance Grant:								
JAG 1-22LL-06	239.42					239.42		
(*) Justice Assistance Grant 3-13-06 Community Justice			80,000.00			70,283.45		9,716.55
National Criminal History Improvement NCIP Grant								
2005	0.20							0.20
Division of Highway Traffic Safety:								
Obey the Signs or Pay the Fines:								
2008	4,000.00					4,000.00		
2009			4,000.00			4,000.00		
Over the Limit Under Arrest			6,000.00			6,000.00		

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

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

	Balance Dec. 31, 2008	Dec. 31, 2008 Encumbrances Payable Returned	Transferred From 2009 Budget Appropriation	Reclassification of Prior Year Expenditures	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2009
						Paid or Charged	Encumbrances Payable	
<u>U.S. DEPT. OF JUSTICE: (Cont'd)</u>								
N.J. Dept of State Police:								
State Homeland Security Grant Program - Phase II	\$ 48,115.10							\$ 48,115.10
State Homeland Security Grant Program - Phase II - Explosive Detecting Canine	966.55							966.55
State Homeland Security Grant Program FY 04	18,818.04							18,818.04
State Homeland Security Grant Program FY 05	9,405.87							9,405.87
<u>U.S. DEPT. OF HOMELAND SECURITY</u>								
Hazardous Materials Emergency Preparedness								
2006	537.79							537.79
2008	8,119.13							8,119.13
Special Needs and Emergency Management Planning	25.00							25.00
N.J. Dept. of Law & Public Safety:								
State and Local All Hazards Emergency Operation Planning (SLAHEOP) Program								
	2.76							2.76
Citizen Corps and Community Emergency Response Team:								
2003	297.75							297.75
2004	0.64							0.64
2005	274.68							274.68
2006	14.82							14.82
2007	6,233.78					\$ 1,145.34	\$ 327.00	4,761.44
2008								
State Homeland Security Grant Program FY 06	30,144.79	\$ 19,795.81				35,442.02		14,498.58
State Homeland Security Grant Program FY 07	278,293.99	12,891.05	\$ 28,294.40			13,941.65	77,757.11	227,780.68
State Homeland Security Grant Program FY 08	489,104.96							489,104.96
State Homeland Security Grant Program FY 09			460,451.10					460,451.10
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY:</u>								
FY 08 Pre-Disaster Mitigation Planning Grant			509,710.00					509,710.00
<u>ENVIRONMENTAL PROTECTION AGENCY:</u>								
N.J. Dept. of Environmental Protection:								
2006 Municipal Stormwater Regulation Program								
	1,475.56					1,450.00		25.56
<u>U.S. DEPT. OF TRANSPORTATION:</u>								
N.J. Dept. of Law & Public Safety:								
Division of Highway Traffic Safety:								
Traffic Safety Equipment								
2006	9,837.60							9,837.60
Personal Services:								
2006	4,748.11							4,748.11
2008	11,788.60							11,788.60

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

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

	Balance Dec. 31, 2008	Dec. 31, 2008 Encumbrances Payable Returned	Transferred From 2009 Budget Appropriation	Reclassification of Prior Year Expenditures	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2009
						Paid or Charged	Encumbrances Payable	
<u>U.S. DEPT. OF TRANSPORTATION: (Cont'd)</u>								
N.J. Dept. of Law & Public Safety:								
State Aid Highway Projects - County Aid:								
2003	\$ 0.61							\$ 0.61
2005	2,922.14					\$ 2,921.14	\$ 1.00	
2006	10,000.03					10,000.03		
2007		\$ 7,869.56				7,869.56		
2009			\$ 1,873,000.00		\$ 300.00	1,872,700.00		
Allocation of Interest Earned on State Aid								
Highway Projects County Aid	32,337.28					32,337.28		
Federal Local Lead Paving Program:								
2000	206,066.98							206,066.98
2001	112,091.92							112,091.92
2003 - CR565 - STP-AOOS	32,288.00							32,288.00
N.J. Department of Transportation:								
North Jersey Transportation Planning Authority:								
FHWA/NJTPA Local Scoping Projects								
2001	275,258.00	47,703.17					47,703.17	275,258.00
2002	0.92	75,804.75					75,804.75	0.92
2003 - CR653 - STP-AOOS	4,334.24	171,112.23					171,112.23	4,334.24
2004 - CR605 - STP-9017	3,392.00	136,271.75					136,271.75	3,392.00
2005-STP-0395-CR 517	656.27	221,416.13					221,416.13	656.27
(*) N.J. Transit Corporation:								
Federal Transit Administration - Section 5311 -								
Operating/Nonoperating:								
2002/2003	31,785.53							31,785.53
2003/2004	3,242.41							3,242.41
2004/2005	159,087.53							159,087.53
2005/2006	9,273.10							9,273.10
2006/2007	42,211.00							42,211.00
2007/2008	43,337.50			\$ 1,982.61				45,320.11
2008-2009	482,331.49					454,046.62		28,284.87
2009-2010			703,928.00			322,740.61	1,216.00	379,971.39
Job Access: Reverse Commute:								
Round 7	75,002.48	9,051.28				84,053.76		
Round 8			300,000.00			119,630.97	1,438.91	178,930.12

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

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

	Balance	Encumbrances	Transferred	Reclassification	Unexpended	Expenditures		Balance
	Dec. 31, 2008	Payable Returned	From 2009 Budget Appropriation	of Prior Year Expenditures	Balance Cancelled	Paid or Charged	Encumbrances Payable	Dec. 31, 2009
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</u>								
Division of Emergency Management for Emergency Service Needs:								
EDI - Special Project Grant #B-02-SP-NJ-0433	\$ 525.21							\$ 525.21
Special Project-Sussex County Fairgrounds	285,324.50	\$ 10,190.00				\$ 247,508.94	\$ 39,354.75	8,650.81
N.J. Dept. of Community Affairs:								
Small Cities Program - 2005	0.90							0.90
Small Cities CDBG 08-3007-00			\$ 318,000.00				318,000.00	
	<u>\$ 4,463,752.18</u>	<u>\$ 895,956.43</u>	<u>\$ 5,893,130.50</u>	<u>\$ 1,982.61</u>	<u>\$ 300.00</u>	<u>\$ 4,742,947.61</u>	<u>\$ 1,332,812.96</u>	<u>\$ 5,178,761.15</u>
Ref.	A	A					A	A
Federal Financial Assistance								
County Matching Funds								
			\$ 5,506,929.50					
			386,201.00					
			<u>\$ 5,893,130.50</u>					
Federal Financial Assistance								
County Matching Funds								
Prior Year Encumbrances								
						\$ 4,036,572.86	\$ 661,511.81	
						476,726.92	8,509.14	
						229,647.83	662,792.01	
						<u>\$ 4,742,947.61</u>	<u>\$ 1,332,812.96</u>	

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

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

	Balance Dec. 31, 2008	Dec. 31, 2008 Encumbrances Payable Returned	Transferred From 2009 Budget Appropriation	Reclassification of Prior Year Expenditures	Expenditures		Balance Dec. 31, 2009
					Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES:</u>							
(*) Health Service Contract - Case Management							
Services to Handicapped Children:							
#06-273-EIP-L-3	\$ 19,461.67						\$ 19,461.67
#07-273-EIP-L-4	18,293.75						18,293.75
#08-273-EIP-L-4	110,040.50						110,040.50
#09-131SCH-L-1	224,832.18	\$ 740.88	\$ 7,000.00		\$ 205,965.81		26,607.25
#10-131SCH-L-1			194,405.00		88,690.34	\$ 1,067.31	104,647.35
(*) Alcoholism Services:							
#05-541-ADA-C-O	26,267.02						26,267.02
#06-541-ADA-C-O	7,684.30						7,684.30
#07-541-ADA-C-O	2,375.11	2,500.00					4,875.11
#08-541-ADA-O	7,251.20	12,167.73			13,545.35		5,873.58
#09-541-ADA-O			320,050.00		318,065.32	1,984.68	
Right to Know:							
#09-2241-RTK-00			9,380.00		2,345.00	2,345.00	4,690.00
Senior Health Insurance Program:							
2005	398.13						398.13
2006	1,851.77						1,851.77
2007	42.65						42.65
2008	2,116.64	5,911.84			7,873.27		155.21
2009			20,334.00		15,781.28	1271.61	3,281.11
Office on Aging - Sussex County Area Plan Grant:							
State Matching Funds:							
2005	608.39						608.39
2007	547.00						547.00
2008	6,804.39	9,804.61			8,725.40		7,883.60
2009			33,646.00		19,370.82	7,918.59	6,356.59
Weekend/Home Delivered Meals:							
2008	1,001.00	1,511.00			1,580.00		932.00
2009			13,000.00		10,142.00	1,666.00	1,192.00
Safe Housing and Transportation Program:							
2006	900.00						900.00
2007	612.88						612.88
2008	51.66	1,124.00			1,161.14		14.52
2009			11,495.00		8,538.00	2,957.00	
Cost of Living Allowance (COLA):							
2005	4,875.00						4,875.00
2008	4,192.00	5,448.00			8,986.00		654.00
2009			53,100.00		41,912.00	5,270.00	5,918.00

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

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

	Balance Dec. 31, 2008	Dec. 31, 2008 Encumbrances Payable Returned	Transferred From 2009 Budget Appropriation	Reclassification of Prior Year Expenditures	Expenditures		Balance Dec. 31, 2009
					Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES:</u>							
Office on Aging - Sussex County Area Plan Grant:							
Home Delivered Meals:							
2003	\$ 1,484.00						\$ 1,484.00
2007	6,527.15						6,527.15
2008		\$ 5,894.00			\$ 2,352.00	\$ 3,542.00	
2009			\$ 19,486.00		14,670.00	4,816.00	
Social Services Block Grant:							
2007	124.00						124.00
2008	1,267.01	1,570.00			2,816.09		20.92
2009			13,192.00		10,211.00	2,981.00	
Care Coordination:							
2007	11.52						11.52
2008	3,991.19	12,865.00			13,293.29		3,562.90
2009			23,810.00		21,854.26		1,955.74
State Aid Reimbursement:							
2005	14,041.97						14,041.97
2006	122.11						122.11
2007	26,804.88						26,804.88
2008	1,561.63	2,843.00			2,381.00	462.00	1,561.63
2009			58,000.00		48,794.28	9,205.72	
Adult Protective Services/Vulnerable Adults:							
2008		27,859.00			27,859.00		
2009			73,632.00		50,637.00	22,995.00	
Tobacco Age of Sale Enforcement (TASE) Program:							
2007	4,104.50						4,104.50
2008	7,260.00	300.00			28.77		7,531.23
NJ Comprehensive Cancer Control Plan:							
2007	1,687.01						1,687.01
2008	38,708.51	1,150.00			35,180.39		4,678.12
2009			65,000.00		23,657.60	4,492.90	36,849.50
Senior Farmers' Market Nutrition Program							
2008	2.75	179.90			179.90		2.75
2009			1,000.00		996.94		3.06
Caregiver Initiative	16,747.00						16,747.00
Strategic National Stockpile (SNS) Exercise for First Responders	8.25						8.25
Social Assistance Management System	0.53						0.53
Leaders' Academy for Healthy Community Development	1,250.00						1,250.00

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

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

	Balance Dec. 31, 2008	Dec. 31, 2008 Encumbrances Payable Returned	Transferred From 2009 Budget Appropriation	Reclassification of Prior Year Expenditures	Expenditures		Balance Dec. 31, 2009
					Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF THE TREASURY:</u>							
Governor's Council on Alcoholism & Drug Abuse:							
Municipal Alliance to Prevent Alcoholism/Drug Abuse:							
2007	\$ 15,352.19						\$ 15,352.19
2008	4,053.75	\$ 118,308.53			\$ 94,667.79		27,694.49
2009			\$ 202,452.00		91,612.89	\$ 110,839.11	
<u>NJ DEPARTMENT OF MILITARY &amp; VETERANS' AFFAIRS:</u>							
Veterans Transportation Services:							
2007/2008	750.00						750.00
2008/2009	6,750.00				6,750.00		
2009/2010			9,000.00		3,000.00		6,000.00
<u>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</u>							
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2002	1.64						1.64
2003	0.23						0.23
2004	71,637.76						71,637.76
2005	59,861.15				19,718.00	23,661.55	16,481.60
2006	9,625.95				147.93	9,477.00	1.02
2007	64,954.41	23.00			41,128.60	21,877.00	1,971.81
2008	2,119.85	45,097.95			47,217.80		
2009			374,377.00		352,051.29	21,931.00	394.71
State Facilities Education Act - Juvenile Education:							
2008	31,500.00				31,500.00		
2009			45,000.00		21,750.00		23,250.00
Division of Highway Traffic Safety:							
County Prosecutor's Insurance Fraud Reimbursement Program:							
2005	41,815.65						41,815.65
2006	82,211.30						82,211.30
2007	16,371.25						16,371.25
2008	24,874.07						24,874.07
2009			118,750.00		95,247.40		23,502.60
Division of Criminal Justice:							
Body Armor Replacement Fund:							
2005	0.61	960.00			960.61		
2006	1.34	10,499.00			10,500.34		
2007	1.09	11,289.00			11,290.09		
2008	1,034.34	4,594.00			5,625.30		3.04
2009			14,038.38		7,253.51		6,784.87

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

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

	Balance Dec. 31, 2008	Dec. 31, 2008 Encumbrances Payable Returned	Transferred From 2009 Budget Appropriation	Reclassification of Prior Year Expenditures	Expenditures		Balance Dec. 31, 2009
					Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>							
Division of Youth and Family Services:							
(*) Human Services Advisory Council/Child							
Abuse/Missing Children:							
#05ALUN	\$ 1,313.10						\$ 1,313.10
#06ALUN	3,021.35						3,021.35
#07ALUN	118.55						118.55
#08ALUN	5,417.87				\$ 2,029.28		3,388.59
#09ALUN			\$ 79,862.00		79,862.00		
Youth Incentive Program:							
#BDUF9N	1,278.61						1,278.61
#BDUF9N - Modification	3,080.10						3,080.10
#05BDUN	7,004.46						7,004.46
#06BDUN	0.31						0.31
#07BDUN	0.16						0.16
#08BDUN	1,386.83						1,386.83
#09BDUN			61,874.00		36,874.00		25,000.00
Division of Family Development:							
Work First New Jersey:							
#GA0319	9,218.00						9,218.00
#GA0319 - 1/04 - 6/04	2,583.43						2,583.43
Special Initiative & Transportation Contract 7/1/04-6/30/05	16,194.00						16,194.00
Special Initiative & Transportation Contract 7/1/05-6/30/06	2,214.99						2,214.99
Special Initiative & Transportation Contract 7/1/06-6/30/07	2,504.03						2,504.03
Special Initiative & Transportation Contract 7/1/07-6/30/08	1,270.52						1,270.52
Special Initiative & Transportation Contract 7/1/08-6/30/09	10,011.44	\$ 39,926.79			49,938.13		0.10
Special Initiative & Transportation Contract 7/1/09-6/30/10			126,978.00		57,531.72	\$ 55,935.65	13,510.63
Division of Economic Assistance:							
Social Services for the Homeless:							
#SH09019-2009			249,764.00		97,259.66	152,504.34	
Division of Disability Services:							
Personal Assistance Services Program:							
2006	34,605.07						34,605.07
2008	2,462.50	59,088.02			11,837.63		49,712.89
2009			124,009.00		61,497.28	61,061.72	1,450.00

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

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

	Balance Dec. 31, 2008	Dec. 31, 2008 Encumbrances Payable Returned	Transferred From 2009 Budget Appropriation	Reclassification of Prior Year Expenditures	Expenditures		Balance Dec. 31, 2009
					Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>							
Smart Growth Planning Program	\$ 0.30						\$ 0.30
(*) Handicapped Person's Recreational Opportunities Act:							
#05-3547-00	278.88						278.88
#06-3547-00	387.54						387.54
#08-3547-00		\$ 8,807.06			\$ 8,807.06		
#09-3547-00			\$ 54,000.00		31,166.05	\$ 22,833.95	
Cross Acceptance III Assistance Program	0.18						0.18
Share Feasibility of Computer Services to Newton	15,000.00				15,000.00		
Share-Regional Coordination Grant	223,788.43	53.78			82,063.59	396.48	141,382.14
Share-Transition Health Services	470.39	37,714.00			38,176.74		7.65
Share-Transition Health Services-Vernon			119,669.00		64,629.93	2,984.27	52,054.80
Share-Bridge & Traffic Signs			11,300.00			8,290.00	3,010.00
Share-Transition Andover Borough			11,167.52		2,737.89	8,366.00	63.63
Share-Transition Hopatcong Health Department			48,170.00				48,170.00
Share-Fleet & Equipment Maintenance			79,120.00				79,120.00
Smart Growth Parking Study Grant		1,840.00				1,840.00	
<u>NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SERVICE:</u>							
9-1-1 Coordination in Sussex County:							
2004	142.92						142.92
2005	0.81						0.81
2008	16,300.00				995.00	1,871.00	13,434.00
9-1-1 Consolidation in Sussex County:							
2006	0.86						0.86
2008	220,000.00				108,575.19	105,232.81	6,192.00
<u>NJ TRANSIT CORPORATION:</u>							
Senior Citizens and Disabled Residents Transportation:							
2004/2005 (Operating/Nonoperating)	9,086.76						9,086.76
2005/2006 (Operating/Nonoperating)	2,455.04						2,455.04
2006/2007 (Operating/Nonoperating)	20,046.28						20,046.28
2007/2008 (Operating/Nonoperating)	33,583.09	1,623.87					35,206.96
2008/2009 (Operating/Nonoperating)	111,484.30	54,983.54		\$ 1,982.61	42,880.56	163.24	121,441.43
2009/2010 (Operating/Nonoperating)			608,509.31		452,261.37	15,350.92	140,897.02

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

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

	Balance Dec. 31, 2008	Dec. 31, 2008 Encumbrances Payable Returned	Transferred From 2009 Budget Appropriation	Reclassification of Prior Year Expenditures	Expenditures		Balance Dec. 31, 2009
					Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF AGRICULTURE:</u>							
State Agricultural Development Committee:							
Right to Farm Activities:							
2000	\$ 7,294.66						\$ 7,294.66
2001	5,205.85						5,205.85
2003	4,516.30						4,516.30
Comprehensive Farmland Preservation Plan	30,000.00						30,000.00
Sussex County Commercial Kitchen Grant:							
2007	7,918.78				\$ 3,821.42	\$ 922.90	3,174.46
2009			\$ 15,000.00		123.49	3,893.40	10,983.11
Sussex County Agritourism Marketing Grant:							
2007	2,922.94	\$ 14,332.00			14,332.00	1,000.00	1,922.94
2009			50,000.00				50,000.00
<u>NEW JERSEY OFFICE of TRAVEL AND TOURISM</u>							
2006 Birding and Nature Festival Cooperative Marketing Grant	184.15						184.15
2008 Birding and Nature Festival Cooperative Marketing Grant			11,250.00		4,675.76		6,574.24
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
County Environmental Health (CEHA):							
2005	12,617.56						12,617.56
2006	4,021.73						4,021.73
2007	4,288.92						4,288.92
2008	18,350.83	5,271.80			19,163.71		4,458.92
2009			150,660.00		91,090.26	45,353.86	14,215.88
Clean Communities Program:							
2005	0.86						0.86
2006	4,912.87						4,912.87
2007	2,517.70	200.00					2,717.70
2008	26,295.86				20,739.07		5,556.79
2009			81,258.32		37,153.42	4,900.00	39,204.90
Green Communities Program-2008	3,000.00						3,000.00
Division of Watershed Management:							
Northwest Watershed Region Program Grant:							
Watershed and Strategic Growth Management Initiative-2005	33.16						33.16
Watershed and Strategic Growth Management Initiative-2009			100,000.00				100,000.00
Section 604b Water Quality Management Grant	23,397.10						23,397.10

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

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

	Balance Dec. 31, 2008	Dec. 31, 2008 Encumbrances Payable Returned	Transferred From 2009 Budget Appropriation	Reclassification of Prior Year Expenditures	Expenditures		Balance Dec. 31, 2009
					Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>							
Law Enforcement Agency Security Enhancement (LEASE):							
2006	\$ 86,821.17	\$ 90.00			\$ 90.00		\$ 86,821.17
2009			\$ 112,000.00		79,660.17		32,339.83
<u>HIGHLANDS WATER PROTECTION AND PLANNING COUNCIL:</u>							
County Planning Assistance Grants:							
Parcel Data/MOD IV	90.00	14,910.00			14,910.00		90.00
Outstanding Approvals	15,000.00						15,000.00
Sewer and Water Service Area	10,540.51						10,540.51
<u>NJ DEPARTMENT OF STATE:</u>							
Division of Archives and Records Committee							
Public Archives and Records Infrastructure Support (PARIS):							
2005	73,649.04	13,376.80					87,025.84
2006	143.65						143.65
2007	66,255.55	140,642.44			206,074.08		823.91
2008	58,605.27				58,605.27		
2009			894,143.00		23,697.53	\$ 57,252.93	813,192.54
	<u>\$ 2,224,123.39</u>	<u>\$ 675,500.54</u>	<u>\$ 4,668,881.53</u>	<u>\$ 1,982.61</u>	<u>\$ 3,666,274.06</u>	<u>\$ 810,913.94</u>	<u>\$ 3,089,334.85</u>
Ref.	A	A				A	A
State Financial Assistance			\$ 4,547,268.53				
County Matching Funds			121,613.00				
			<u>\$ 4,668,881.53</u>				
State Financial Assistance					\$ 2,963,548.69	\$ 800,541.19	
County Matching Funds					135,253.05	4,365.51	
Prior Year Encumbrances					567,472.32	6,007.24	
					<u>\$ 3,666,274.06</u>	<u>\$ 810,913.94</u>	

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

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

	<u>Balance</u> <u>Dec. 31, 2008</u>	<u>Transferred</u> <u>From</u> <u>2009 Budget</u> <u>Appropriation</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Dec. 31, 2009</u>
County Prosecutor Fire Investigation Program	\$ 0.70			\$ 0.70
Chronic Disease Self Management	<u>                    </u>	\$ 15,000.00	\$ 9,835.71	<u>5,164.29</u>
	<u>\$ 0.70</u>	<u>\$ 15,000.00</u>	<u>\$ 9,835.71</u>	<u>\$ 5,164.99</u>
<u>Ref.</u>	A			A

COUNTY OF SUSSEX  
CURRENT FUND  
SCHEDULE OF UNAPPROPRIATED GRANT RESERVES

	Balance Dec. 31, 2008	Received in Current Fund	Transferred to 2009 Budget Revenue	Balance Dec. 31, 2009
NJ Department of Health and Senior Services:				
Sussex County Area Plan Grant:				
State Aid Reimbursement	\$ 58,000.00	\$ 58,000.00	\$ 58,000.00	\$ 58,000.00
Division of Criminal Justice:				
Body Armor Grant:				
Sheriff's Office	11,799.93		11,799.93	
Prosecutor's Office	2,238.45		2,238.45	
NJ Department of Human Services:				
Child and Adolescent Health Programs	1,250.00		1,250.00	
NJ State Police:				
Citizen's Core	1,000.00	5,000.00	1,000.00	5,000.00
NJ Tourism Grant-Nature and Birding Festival		12,000.00		12,000.00
NJ Department of Transportation:				
State Highway Projects - Interest Earnings	407,294.67	15,054.67		422,349.34
	\$ 481,583.05	\$ 90,054.67	\$ 74,288.38	\$ 497,349.34

Ref.

A

A

Federal Grants Receivable  
State Grants Receivable

\$ 1,000.00  
73,288.38

\$ 74,288.38

**COUNTY OF SUSSEX**  
**2009**  
**TRUST FUNDS**

COUNTY OF SUSSEX  
TRUST FUNDS  
SCHEDULE OF CASH - TREASURER

Balance December 31, 2008	<u>Ref.</u> B	\$ 26,625,998.75
Increased by Cash Receipts:		
Escrow and Other Deposits		\$ 155,926.22
Motor Vehicle Fines and Interest		814,020.42
Tax Appeal Filing Fees:		
Transfer from Board of Taxation		49,830.00
Interest		823.27
County Clerk Filing Fees:		
Transfer from Current Fund		71,140.00
Interest		3,222.68
Open Space:		
Taxes Receivable		2,839,162.40
Interest		280,680.97
Municipal Contributions		98,173.00
State of NJ Farmland Preservation and Planning Incentive Grant Funds		585,550.49
County Surrogate Fees:		
Transfer from County Surrogate		12,192.00
Interest		49.98
Forfeited Assets and Interest		212,779.96
Self Insurance Fund - Damage to County Vehicles Reimbursements and Interest		81,705.14
Self Insurance Fund - Prescription Reimbursements and Interest		101,187.64
Self Insurance Fund - Medical Reimbursements and Interest		9,272,956.92
Environmental Quality Enforcement Funds		30,621.61
Weights and Measures Fees and Interest		30,663.43
Due to/from Current Fund:		
Interest Earned		6,196.14
Work Release Program:		
Fees and Interest		69.55
County Sheriff Fees:		
Transfer from County Sheriff		10,302.00
Interest		520.88
Sheriff's Labor Assistance Program:		
Transfer from County Jail		47,285.33
Other		29,232.00
Interest		883.35
Employee Flexible Spending Account:		
Payroll Withholding		29,508.89
State Unemployment Insurance		308,120.63

COUNTY OF SUSSEX  
TRUST FUNDS  
SCHEDULE OF CASH - TREASURER

Ref.

Increased by Cash Receipts:

Prosecutor U.S Treasury Account:

Confiscated Funds Transfer	\$	94,177.26
Interest		3,341.62

Jail Inmate Trust Account:

Transfer from County Jail	12,348.14
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Jail Inmate Interest Account:

Interest	272.98
Transfer from County Jail	49,449.89

\$ 15,232,394.79
41,858,393.54

Decreased by Cash Disbursements:

Refund of Escrow and Other Deposits	155,885.48
Motor Vehicles - Transfer to Current Fund	875,000.00
Motor Vehicles - Transfer to General Capital Fund	850,000.00
Tax Appeal Expenses	10,049.89
County Clerk Filing Fees Expenses	11,973.64
County Surrogate Filing Fees Expenses	8,849.52
County Sheriff Fees Expenses	13,489.27
Weights and Measures Expenses	2,337.22
Weights and Measures Expenses - Transfer to Current Fund	100,000.00
Self Insurance Fund - Medical	8,936,505.18
State Unemployment Insurance Payments	308,870.63
Forfeited Assets	93,898.73
Environmental Quality Enforcement Fund Expenses	45,149.63
Open Space Trust Expenses	12,491,387.36
Employee Flexible Spending Account Expenses	29,804.10
Jail Inmate Interest Account Expenses	92,759.71
Due to/from Current Fund:	
Interfund Advanced	81,043.02
Sheriff's Labor Assistance Program Expenses	37,013.18

24,144,016.56
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Balance December 31, 2009

B

\$ 17,714,376.98
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COUNTY OF SUSSEX  
TRUST FUNDS  
SCHEDULE OF OPEN SPACE TAXES RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2008</u>	<u>2009</u> <u>Tax Levy</u>	<u>Added &amp;</u> <u>Omitted</u> <u>Taxes</u>	<u>Cash</u> <u>Received</u>	<u>Balance</u> <u>Dec. 31, 2009</u>
Andover Borough	\$ 50.35	\$ 10,381.85	\$ 49.75	\$ 10,432.20	\$ 49.75
Andover Township	641.13	115,420.52	236.65	116,061.65	236.65
Branchville Borough	61.41	20,932.03	41.52	20,993.44	41.52
Byram Township	2,552.82	154,473.48	66.26	157,026.30	66.26
Frankford Township	1,057.25	126,380.85	334.94	127,438.10	334.94
Franklin Borough	300.43	66,953.62	118.45	67,254.05	118.45
Fredon Township	390.15	72,501.95	92.19	72,892.10	92.19
Green Township	2,311.73	75,558.11	503.71	78,373.55	
Hamburg Borough	247.84	50,089.78	43.66	50,381.28	
Hampton Township	812.19	103,266.65	107.19	104,078.84	107.19
Hardyston Township	2,558.47	183,289.43	1,840.42	185,847.90	1,840.42
Hopatcong Borough	557.54	247,688.20	503.77	248,245.74	503.77
Lafayette Township	673.79	64,026.99	436.16	64,700.78	436.16
Montague Township	894.21	62,860.48	284.83	63,754.69	284.83
Town of Newton	199.01	106,111.33	869.00	106,310.34	869.00
Ogdensburg Borough	141.78	32,421.66	32.79	32,563.44	32.79
Sandyston Township	379.49	39,726.28	121.94	40,105.77	121.94
Sparta Township	7,585.04	490,363.05	2,319.98	497,948.09	2,319.98
Stanhope Borough	167.42	57,720.13	66.79	57,887.55	66.79
Stillwater Township	897.54	77,932.64	98.58	78,830.18	98.58
Sussex Borough	8.10	19,421.13	44.95	19,429.23	44.95
Vernon Township	2,718.70	431,422.15	481.32	434,140.85	481.32
Walpack Township		377.55		377.55	
Wantage Township	2,332.64	201,756.14	654.51	204,088.78	654.51
	<u>\$ 27,539.03</u>	<u>\$ 2,811,076.00</u>	<u>\$ 9,349.36</u>	<u>\$ 2,839,162.40</u>	<u>\$ 8,801.99</u>

Ref.

B

B

2009 Added and Omitted Taxes Receivable

\$ 8,801.99

2009 County Taxes

\$ 2,811,076.00

2008 Added & Omitted Taxes

27,539.03

2009 Added & Omitted Taxes

547.37

\$ 2,839,162.40

**COUNTY OF SUSSEX**  
**2009**  
**GENERAL CAPITAL FUND**

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2008	C	\$ 14,849,814.79
Increased by Receipts:		
Bond Anticipation Note Proceeds	\$ 15,177,000.00	
NJ Department of Transportation Grant	1,000,000.00	
Premium on the Sale of Bond Anticipation Notes and Serial Bonds	240,499.97	
Due from Other Trust Fund - Motor Vehicle Fines Pledged to Road Maintenance and Repair	850,000.00	
Due to/from Current Fund:		
Cash Advances	750,000.00	
Interest Earned	77,240.42	
Reserve for:		
NJ Department of Transportation Grants - Bridge Improvements:		
Interest Earned	12,159.83	
Arbitrage Rebate	22,074.09	
Payment of Vocational School Debt Service	136,925.00	
	<hr/>	18,265,899.31
		<hr/>
		33,115,714.10
Decreased by Disbursements:		
Payment of Bond Anticipation Notes	3,504,000.00	
Due from/to Current Fund:		
Return of Interfunds	835,407.20	
Anticipated as Budgeted Revenues in Current Fund:		
Capital Fund Balance	175,000.00	
Reserve for Payment of Debt Service	200,000.00	
Reserve for Payment of Vocational School Debt	125,000.00	
Improvement Authorizations	9,998,439.50	
	<hr/>	14,837,846.70
		<hr/>
		\$ 18,277,867.40
		<hr/> <hr/>
Balance December 31, 2009	C	\$ 18,277,867.40

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
ANALYSIS OF GENERAL CAPITAL CASH

	Balance (Deficit) Dec. 31, 2008	Receipts		Disbursements			Transfers		Balance (Deficit) Dec. 31, 2009
		Bond Anticipation Notes	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	Miscellaneous	From	To	
Capital Fund Balance	\$ 365,896.51		\$ 240,499.97			\$ 175,000.00	\$ 237,000.00	\$ 438,343.08	\$ 632,739.56
Capital Improvement Fund	711,732.56						364,750.00		346,982.56
NJ Department of Transportation Grants Receivable	(9,130,271.26)		1,000,000.00				2,120,000.00		(10,250,271.26)
Due From Trust-Motor Vehicle			850,000.00				850,000.00		
Due to State of NJ-Ch. 12 Bonds	308,807.50								308,807.50
Reserve for Payment of Debt Service	652,174.89					200,000.00			452,174.89
Reserve for Payment of Vocational School Debt	389,892.39		136,925.00			125,000.00			401,817.39
Reserve for NJ Department of Transportation Grants - Bridge Improvements	554,718.45		12,159.83						566,878.28
Reserve for Arbitrage Rebate	776,757.16		22,074.09						798,831.25
Due to/from Current Fund	6,938.76		827,240.42			835,407.20			(1,228.02)
Due to Current Fund-Emergency Authorization Funded								2,500,000.00	2,500,000.00
Reserve for Bridge Improvements-Insurance Recovery	85,000.00								85,000.00
Reserves for Various Capital Projects:									
Departmental Improvements	53,300.00								53,300.00
Historic Court House/County Clerk's Office	900,000.00								900,000.00

Ord. No.	Improvement Description	Ord. Date					
93-01	Acquire Land & Buildings - County Community College	04/14/93	1,840.97		\$ 1,320.00		520.97
96-02	Various Improvements	06/26/96 02/26/97	1,985.59		1,985.59		
99-01	Various Capital Improvements	04/28/99 08/25/99	14,068.91		10,997.70		3,071.21
00-01	Various Capital Improvements	04/12/00					
00-23		10/23/02	5,144.96				5,144.96
00-24	Various Improvements - Sussex County Vocational School	05/10/00	129,682.04		129,682.04		
00-25	Improvements to Various Roads, Bridges & Other County Property Damaged by the Flood	10/25/00	(567,742.20)		6,780.00		(574,522.20)
00-26	Refurbish the Old Sussex County Courthouse	10/25/00	42.42		42.42		
01-01	Bridge Improvements	03/28/01	182,310.60		78,710.90		103,599.70
01-02	Various Improvements	04/25/01	297.80		297.80		
01-05	Various Improvements - Sussex County Technical School	07/11/01	5,524.74		5,524.74		

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

Ord. No.	Improvement Description	Ord. Date	Balance (Deficit) Dec. 31, 2008	Receipts		Disbursements			Transfers		Balance (Deficit) Dec. 31, 2009
				Bond Anticipation Notes	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	Miscellaneous	From	To	
02-01	Construction of a Sussex County Branch Building	02/27/02	\$ 0.18						\$ 0.18		
02-02	Cost of Replacement of Bridge E-07	02/27/02	9,072,004.91								\$ 9,072,004.91
02-03	Various Capital Improvements	05/08/02 10/23/02	67,207.57			\$ 14,578.57					52,629.00
02-05	Renovate Horton Hall, Add'l. Costs of Construction of New Science Lab & Library Building, Interior/Exterior Improvements & Compliance with ADA - Sussex County Community College	11/26/02	0.96						0.96		
03-02	Various Capital Improvements	04/09/03	8,301.68								8,301.68
04-02	Various Capital Improvements	04/14/04	76,522.64			5,099.93					71,422.71
04-04	Various Improvements to Sussex County Vocational School	06/23/04	52,196.13			52,196.13					
05-01	Acquisition of Condominium Office Space in the Cochran House	03/09/05	40,560.78			10,450.97					30,109.81
05-02	Various Capital Improvements	03/09/05	1,564,704.94			506,714.30			200,841.94		857,148.70
05-06	Replacement of Boilers at the Homestead Nursing Home	10/26/05	12,000.00								12,000.00
06-01	Various Capital Improvements	04/12/06	2,344,461.29			486,650.57					1,857,810.72
06-03	Planning and Engineering Design Fees for the Construction of the Cochran House Parking Garage	06/28/06	237,530.00						237,500.00		30.00
06-05	Additional Funding for the	07/26/06									
06-06	Historic Courthouse Interior Renovations	11/08/06	125,817.12			44,157.47					81,659.65
07-01	Various Capital Improvements	04/11/07	1,762,074.75			211,002.87					1,551,071.88
07-02	Various Improvements to Sussex County Technical School	04/11/07	263,249.29			263,249.29					
07-03	Third Installment of Purchase of Public Safety Training Facility and Campus Infrastructure Projects	04/25/07	1,927,531.35			1,675,128.69					252,402.66

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

Ord. No.	Improvement Description	Ord. Date	Balance (Deficit) Dec. 31, 2008	Receipts		Disbursements			Transfers		Balance (Deficit) Dec. 31, 2009
				Bond Anticipation Notes	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	Miscellaneous	From	To	
07-05	Carpeting Various County Buildings	09/12/07	\$ 14,518.00			\$ 14,518.00					
08-01	Various Capital Improvements	04/23/08	1,795,301.61	\$ 4,676,000.00		1,730,841.84	\$ 3,504,000.00				\$ 1,236,459.77
08-02	Departmental Improvements-Surrogate's Office	06/04/08	37,728.80								37,728.80
09-01	Replacement of CR 622 Bridge 1900-H03	02/11/09				986,565.39			\$ 1,000,000.00		13,434.61
09-02	Rehabilitation of Sussex County Bridges P-13, D-30, and B-03	02/11/09							600,000.00		600,000.00
09-03	Various Improvements to Sussex County Vocational School	03/11/09		800,000.00		613,841.27					186,158.73
09-04	Various Capital Improvements	05/13/09		5,082,000.00		1,337,674.70				283,750.00	4,028,075.30
09-05	NJDOT Bridge Rehab P-13	06/24/09								520,000.00	520,000.00
09-06	Various Facility Improvements	07/08/09								237,000.00	237,000.00
09-07	Acquisition of Property Located on Wheatsworth Road, Renovations, and Office Furniture	10/14/09		1,619,000.00		1,808,579.32				931,000.00	741,420.68
09-08	Sussex County Vocational School Water Supply Connection	10/14/09		500,000.00		1,849.00					498,151.00
09-09	Refunding Bond Ordinance for an Emergency to Restore Funds for Federal and State Payroll Taxes that were Misappropriated by a Private Payroll Service Contractor	10/14/09		2,500,000.00					\$ 2,500,000.00		
			<u>\$ 14,849,814.79</u>	<u>\$ 15,177,000.00</u>	<u>\$ 3,088,899.31</u>	<u>\$ 9,998,439.50</u>	<u>\$ 3,504,000.00</u>	<u>\$ 1,335,407.20</u>	<u>\$ 6,510,093.08</u>	<u>\$ 6,510,093.08</u>	<u>\$ 18,277,867.40</u>

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

Ord. No	Improvement Description	Ord. Date	Balance Dec. 31, 2008	2009 Improvement Authorizations	Balance Dec. 31, 2009	Analysis of Balance December 31, 2009		
						Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
00-25	Improve Various Roads, Bridges & Other County Property Damaged by the Flood	10/25/00	\$ 2,071,407.26		\$ 2,071,407.26		\$ 574,522.20	\$ 1,496,885.06
04-03	Supplemental Appropriation for the Sussex County Vocational School Improvements	06/22/05	7,000.00		7,000.00			7,000.00
08-01	Various Capital Improvements	04/23/08	5,900,000.00		5,900,000.00	\$ 4,676,000.00		1,224,000.00
09-03	Various Improvements to the Sussex County Vocational School	03/11/09		\$ 800,000.00	800,000.00	800,000.00		
09-04	Various Capital Improvements	05/13/09		5,675,000.00	5,675,000.00	5,082,000.00		593,000.00
09-07	Acquisition of Property Located on Wheatsworth Road, Renovations, and Office Furniture	10/14/09		1,619,000.00	1,619,000.00	1,619,000.00		
09-08	Sussex County Vocational School Water Supply Connection	10/14/09		500,000.00	500,000.00	500,000.00		
09-09	Refunding Bond Ordinance for an Emergency to Restore Funds for Federal and State Payroll Taxes that were Misappropriated by a Private Payroll Service Contractor	10/14/09		2,500,000.00	2,500,000.00	2,500,000.00		
			<u>\$ 7,978,407.26</u>	<u>\$ 11,094,000.00</u>	<u>\$ 19,072,407.26</u>	<u>\$ 15,177,000.00</u>	<u>\$ 574,522.20</u>	<u>\$ 3,320,885.06</u>

Ref C C

Analysis of Unexpended Improvement Authorizations:

Improvement Authorizations - Unfunded \$ 10,011,150.54

Less: Unexpended Proceeds of Bond Anticipation Notes Issued:

Ord. # 08-01	\$ 1,236,459.77
Ord. # 09-03	186,158.73
Ord. # 09-04	4,028,075.30
Ord. # 09-07	741,420.68
Ord. # 09-08	498,151.00

6,690,265.48

\$ 3,320,885.06

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>Ref.</u>	
Balance December 31, 2008	C	\$ 711,732.56
Decreased by:		
Appropriation to Finance Improvement Authorizations		<u>364,750.00</u>
Balance December 31, 2009	C	<u>\$ 346,982.56</u>

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord. No.	Improvement Description	2009 Authorizations										
		Ordinance		Balance Dec. 31, 2008		Capital Improvement Fund	Other Sources	Deferred Charges to Future Taxation - Unfunded	Paid or Charged	Unexpended Balance Cancelled	Balance Dec. 31, 2009	
		Date	Amount	Funded	Unfunded						Funded	Unfunded
93-01	Acquire Land/Buildings - Sussex County College	04/14/93	\$ 8,650,000.00	\$ 1,840.97				\$ 1,320.00		\$ 520.97		
96-02	Various Capital Improvements	06/26/96 02/26/97	3,025,000.00	1,985.59				1,985.59				
99-01	Various Capital Improvements	04/28/99 08/25/99	6,300,000.00 543,321.00	14,068.91				10,997.70		3,071.21		
00-01; 00-23	Various Capital Improvements	04/12/00 10/23/02	5,995,500.00	5,144.96						5,144.96		
00-24	Various Improvements - Sussex County Technical School	05/10/00	1,260,000.00	129,682.04				129,682.04				
00-25	Improve Roads, Bridges & Other County Property Damaged by the Flood	10/25/00	20,000,000.00	\$ 1,503,665.06				6,780.00		\$ 1,496,885.06		
00-26	Refurbish the Old Sussex County Courthouse	10/25/00	1,000,000.00	42.42				42.42				
01-01	Bridge Improvements	03/28/01 04/24/02	3,500,000.00 3,200,000.00	182,310.60				78,710.90		103,599.70		
01-02	Various Improvements	04/25/01	6,048,000.00	297.80				297.80				
01-05	Various Improvements - Sussex County Technical School	07/11/01	620,000.00	5,524.74				5,524.74				
02-01	Construction of a Sussex County Branch Building	02/27/02	2,435,000.00	0.18					\$ 0.18			
02-02	Cost of Replacement of Bridge E-07	02/27/02	10,000,000.00	9,072,004.91						9,072,004.91		
02-03	Various Capital Improvements	05/08/02 10/23/02	6,892,000.00	67,207.57				14,578.57		52,629.00		
02-05	Renovate Horton Hall, Add'l. Costs of Construction of New Science Lab & Library Building, Interior/Exterior Improvements & Compliance with ADA - Sussex County Community College	11/26/02	5,542,000.00	0.96						0.96		

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

Ord. No.	Improvement Description	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2008		2009 Authorizations			Paid or Charged	Unexpended Balance Cancelled	Balance Dec. 31, 2009	
				Funded	Unfunded	Capital Improvement Fund	Other Sources	Deferred Charges to Future Taxation - Unfunded			Funded	Unfunded
03-02	Various Capital Improvements	04/09/03	\$ 5,181,800.00	\$ 8,301.68							\$ 8,301.68	
04-02	Various Capital Improvements	04/14/04	3,317,150.00	76,522.64				\$ 5,099.93			71,422.71	
04-04	Various Improvements to Sussex County Vocational School	06/23/04	850,000.00	52,196.13				52,196.13				
05-01	Acquisition of Condominium Office Space in the Cochran House	03/09/05	3,492,000.00	40,560.78				10,450.97			30,109.81	
05-02	Various Capital Improvements	03/09/05	5,702,550.00	1,564,704.94				506,714.30	\$ 200,841.94		857,148.70	
05-04	Supplemental Appropriation for Various Improvements to Sussex County Technical School	06/22/05	200,000.00		\$ 7,000.00							\$ 7,000.00
05-06	Replacement of Boilers at the Homestead Nursing Home	10/26/05	125,000.00	12,000.00							12,000.00	
06-01	Various Capital Improvements	04/12/06	7,289,100.00	2,344,461.29				486,650.57			1,857,810.72	
06-03	Planning and Engineering Design Fees for the Construction of the Cochran House Parking Garage	06/28/06	250,000.00	237,530.00						237,500.00	30.00	
06-05	Additional Funding for the Historic Courthouse Interior Renovations	07/26/06 11/08/06	1,859,225.00 707,518.00	125,817.12				44,157.47			81,659.65	
07-01	Various Capital Improvements	04/11/07	3,383,100.00	1,762,074.75				211,002.87			1,551,071.88	
07-02	Various Improvements to Sussex County Technical School	04/11/07	500,000.00	263,249.29				263,249.29				
07-03	Third Installment of Purchase of Public Safety Training Facility and Campus Infrastructure Projects	04/25/07	6,000,000.00	1,927,531.35				1,675,128.69			252,402.66	
07-05	Carpeting Various County Buildings	09/12/07	14,518.00	14,518.00				14,518.00				
08-01	Various Capital Improvements	04/23/08	6,195,000.00		4,191,301.61			1,730,841.84				2,460,459.77
08-02	Departmental Improvements-Surrogate's Office	06/04/08	37,728.80	37,728.80							37,728.80	

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

Ord. No.	Improvement Description	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2008		2009 Authorizations			Unexpended Balance Cancelled	Balance Dec. 31, 2009		
				Funded	Unfunded	Capital Improvement Fund	Other Sources	Deferred Charges to Future Taxation - Unfunded		Paid or Charged	Funded	Unfunded
09-01	Replacement of CR 622 Bridge 1900-H03	02/11/09	\$ 1,000,000.00				\$ 1,000,000.00		\$ 986,565.39		\$ 13,434.61	
09-02	Rehabilitation of Sussex County Bridges P-13, D-30, and B-03	02/11/09	600,000.00				600,000.00				600,000.00	
09-03	Various Improvements to the Sussex County Vocational School	03/11/09	800,000.00					\$ 800,000.00	613,841.27			\$ 186,158.73
09-04	Various Capital Improvements	05/13/09	5,958,750.00			\$ 283,750.00		5,675,000.00	1,337,674.70			4,621,075.30
09-05	NJDOT Bridge Rehab P-13	06/24/09	520,000.00					520,000.00			520,000.00	
09-06	Various Facility Improvements	07/08/09	237,000.00					237,000.00			237,000.00	
09-07	Acquisition of Property Located on Wheatsworth Road, Renovations, and Office Furniture	10/14/09	2,550,000.00			81,000.00	850,000.00	1,619,000.00	1,808,579.32			741,420.68
09-08	Sussex County Vocational School Water Supply Connection	10/14/09	500,000.00					500,000.00	1,849.00			498,151.00
09-09	Refunding Bond Ordinance for an Emergency to Restore Funds for Federal and State Payroll Taxes that were Misappropriated by a Private Payroll Service Contractor	10/14/09	2,500,000.00					2,500,000.00	2,500,000.00			
				<u>\$ 17,947,308.42</u>	<u>\$ 5,701,966.67</u>	<u>\$ 364,750.00</u>	<u>\$ 3,207,000.00</u>	<u>\$ 11,094,000.00</u>	<u>\$ 12,498,439.50</u>	<u>\$ 438,343.08</u>	<u>\$ 15,367,091.97</u>	<u>\$ 10,011,150.54</u>

Ref.	C	C	C	C
General Capital Fund Balance			\$ 237,000.00	
Due From Trust Fund-Motor Vehicle Fines			850,000.00	
NJ Department of Transportation Grants			<u>2,120,000.00</u>	
			<u>\$ 3,207,000.00</u>	

Cash Disbursed	\$ 9,998,439.50
Due to Current Fund-Emergency Authorization Funded	<u>2,500,000.00</u>
	<u>\$ 12,498,439.50</u>

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF BOND ANTICIPATION NOTES  
YEAR ENDED DECEMBER 31, 2009

Ord. No.	Improvement Description	Date of			Interest Rate	Balance Dec. 31, 2008	Issued	Matured	Balance Dec. 31, 2009
		Original Issue	Issue	Maturity					
08-01	Various Capital Improvements	06/24/08	06/23/09	06/23/10	2.50%	\$ 3,504,000.00	\$ 4,676,000.00	\$ 3,504,000.00	\$ 4,676,000.00
09-03	Various Improvements to Sussex County Vocational School	06/23/09	06/23/09	06/23/10	2.50%		800,000.00		800,000.00
09-04	Various Capital Improvements	06/23/09	06/23/09	06/23/10	2.50%		5,082,000.00		5,082,000.00
09-07	Acquisition of Property Located on Wheatsworth Road, Renovations, and Office Furniture	11/23/09	11/23/09	06/23/10	1.50%		1,619,000.00		1,619,000.00
09-08	Sussex County Vocational School Water Supply Connection	11/23/09	11/23/09	06/23/10	1.50%		500,000.00		500,000.00
09-09	Refunding Bond Ordinance for an Emergency to Restore Funds for Federal and State Payroll Taxes that were Misappropriated by a Private Payroll Service Contractor	11/23/09	11/23/09	06/23/10	1.50%		2,500,000.00		2,500,000.00
						\$ 3,504,000.00	\$ 15,177,000.00	\$ 3,504,000.00	\$ 15,177,000.00
						<u>Ref.</u>	C		C
							\$ 3,504,000.00	\$ 3,504,000.00	
							11,673,000.00		
							\$ 15,177,000.00	\$ 3,504,000.00	

COUNTY OF SUSSEX  
GENERAL CAPITAL FUND  
SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds		Int. Rate	Balance Dec. 31, 2008	Matured	Balance Dec. 31, 2009
			Outstanding Dec. 31, 2009	Date				
Vocational School	02/01/99	\$ 1,000,000.00	02/01/2010	\$ 100,000.00	4.15%	\$ 200,000.00	\$ 100,000.00	\$ 100,000.00
Vocational School	07/15/00	1,230,000.00	07/15/2010-2012	95,000.00	5.00%	470,000.00	95,000.00	375,000.00
			07/15/2013	90,000.00	5.00%			
Vocational School	07/01/01	1,260,000.00	07/01/2010-2016	105,000.00	4.40%	840,000.00	105,000.00	735,000.00
Vocational School	09/01/06	850,000.00	09/01/2010-11	100,000.00	3.65%	750,000.00	50,000.00	700,000.00
			09/01/2012	500,000.00	4.00%			
Vocational School	09/01/07	500,000.00	09/01/2010-2015	50,000.00	4.25%	470,000.00	50,000.00	420,000.00
			09/01/2016	60,000.00	4.25%			
			09/01/2017	60,000.00	4.375%			
Total Vocational School Bonds						2,730,000.00	400,000.00	2,330,000.00
General Improvement	02/01/99	10,660,000.00	02/01/2010	1,158,000.00	4.15%	2,458,000.00	1,300,000.00	1,158,000.00
General Obligation Refunding	03/01/99	10,235,000.00				1,300,000.00	1,300,000.00	
General Improvement	07/15/00	9,571,000.00	07/15/2010-2012	845,000.00	5.00%	4,146,000.00	845,000.00	3,301,000.00
			07/15/2013	766,000.00	5.00%			
General Improvement	07/01/01	5,710,000.00	07/01/2010-2011	1,000,000.00	4.20%	2,960,000.00	750,000.00	2,210,000.00
			07/01/2012	210,000.00	4.20%			

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds		Int. Rate	Balance Dec. 31, 2008	Matured	Balance Dec. 31, 2009
			Outstanding Dec. 31, 2009	Date				
Pension Refunding	05/01/03	\$ 3,900,000.00	05/01/2010	\$ 250,000.00	5.30%	\$ 3,125,000.00	\$ 235,000.00	\$ 2,890,000.00
			05/01/2011	290,000.00	5.30%			
			05/01/2012	110,000.00	5.30%			
			05/01/2013	130,000.00	5.30%			
			05/01/2014	155,000.00	5.30%			
			05/01/2015	180,000.00	5.30%			
			05/01/2016	210,000.00	5.30%			
			05/01/2017	240,000.00	5.30%			
			05/01/2018	270,000.00	5.30%			
			05/01/2019	310,000.00	5.30%			
			05/01/2020	350,000.00	5.30%			
			05/01/2021	395,000.00	5.30%			
General Improvement	07/15/03	\$ 12,570,000.00	07/15/2010	1,200,000.00	3.25%	8,570,000.00	1,200,000.00	7,370,000.00
			07/15/2011-2012	1,400,000.00	3.25%			
			07/15/2013	1,600,000.00	3.25%			
			07/15/2014	1,770,000.00	3.25%			
General Obligation Refunding	09/15/03	5,100,000.00	09/15/2010	705,000.00	3.125%	1,890,000.00	725,000.00	1,165,000.00
			09/15/2011	460,000.00	3.41%			

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, 2009		Int. Rate	Balance Dec. 31, 2008	Matured	Balance Dec. 31, 2009
			Date	Amount				
General Improvement	07/15/04	\$ 15,824,000.00	07/15/2010	\$ 2,000,000.00	3.625%	\$ 14,724,000.00	\$ 1,000,000.00	\$ 13,724,000.00
			07/15/2011-2112	3,000,000.00	3.625%			
			07/15/2013	3,500,000.00	3.625%			
			07/15/2014	2,224,000.00	3.625%			
General Improvement	09/01/06	15,691,000.00	09/01/2010	1,100,000.00	4.00%	15,291,000.00	400,000.00	14,891,000.00
			09/01/2011	800,000.00	4.00%			
			09/01/2012	1,000,000.00	4.00%			
			09/01/2013	1,100,000.00	4.00%			
			09/01/2014	1,500,000.00	4.00%			
			09/01/2015	2,300,000.00	4.00%			
			09/01/2016	2,200,000.00	4.00%			
			09/01/2017	2,100,000.00	4.00%			
			09/01/2018	1,400,000.00	4.00%			
			09/01/2019	1,391,000.00	4.00%			
General Improvement	09/01/07	3,220,000.00	09/01/2010-2013	320,000.00	3.75%	3,005,000.00	320,000.00	2,685,000.00
			09/01/2014-2016	325,000.00	3.75%			
			09/01/2017	430,000.00	3.75%			
Total General Improvement Bonds						57,469,000.00	8,075,000.00	49,394,000.00

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, 2009		Int. Rate	Balance Dec. 31, 2008	Matured	Balance Dec. 31, 2009
			Date	Amount				
County College	07/15/00	\$ 465,000.00	07/15/2010-2012 07/15/2013	\$ 35,000.00 50,000.00	5.00% 5.00%	\$ 190,000.00	\$ 35,000.00	\$ 155,000.00
County College	07/01/01	1,316,000.00	07/01/2010-2013 07/01/2014	105,000.00 39,000.00	4.20% 4.20%	564,000.00	105,000.00	459,000.00
County College	05/01/03	2,771,000.00	05/01/2010-2014 05/01/2015	235,000.00 186,000.00	3.125% 3.125%	1,596,000.00	235,000.00	1,361,000.00
County College	07/15/04	4,229,000.00	07/15/2010 07/15/2011-2012 07/15/2013 07/15/2014-2015	375,000.00 400,000.00 429,000.00 500,000.00	3.625% 3.625% 3.625% 3.625%	2,979,000.00	375,000.00	2,604,000.00
County College	09/01/06	6,000,000.00	09/01/2010-2012 09/01/2013-2021	250,000.00 500,000.00	4.00% 4.00%	5,500,000.00	250,000.00	5,250,000.00
County College	09/01/07	3,000,000.00	09/01/2010-2011 09/01/2012-2017 09/01/2018 09/01/2019-2022	135,000.00 200,000.00 200,000.00 265,000.00	3.75% 3.75% 4.00% 4.00%	2,865,000.00	135,000.00	2,730,000.00
Total County College Bonds						13,694,000.00	1,135,000.00	12,559,000.00

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, 2009		Int. Rate	Balance Dec. 31, 2008	Matured	Balance Dec. 31, 2009
			Date	Amount				
County College Bond Act (P.L. 1971, Chapter 12)	04/01/94	\$ 2,170,000.00				\$ 70,000.00	\$ 70,000.00	
County College Bond Act (P.L. 1971, Chapter 12)	08/01/96	1,587,000.00	08/01/2010 08/01/2011	\$ 105,000.00 107,000.00	5.20% 5.20%	317,000.00	105,000.00	\$ 212,000.00
County College Bond Act (P.L. 1971, Chapter 12)	07/01/01	1,316,000.00	07/01/2010-2013 07/01/2014	105,000.00 56,000.00	4.30% 4.30%	581,000.00	105,000.00	476,000.00
(P.L. 1971, Chapter 12)	07/15/04	4,224,000.00				840,000.00	840,000.00	
County College Bond Act (P.L. 1971, Chapter 12)	09/01/06	6,000,000.00	09/01/2010-2022 09/01/2023 9/01/2024-2026	300,000.00 300,000.00 300,000.00	4.125% 4.20% 4.25%	5,400,000.00	300,000.00	5,100,000.00
County College Bond Act (P.L. 1971, Chapter 12)	09/01/07	3,000,000.00	09/01/2010-2015 09/01/2016-2022	200,000.00 200,000.00	3.75% 4.00%	2,800,000.00	200,000.00	2,600,000.00
Total County College Bond Act (P.L. 1971, Chapter 12)						10,008,000.00	1,620,000.00	8,388,000.00
TOTAL ALL BONDS						\$ 83,901,000.00	\$ 11,230,000.00	\$ 72,671,000.00
						Ref.	C	C

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

	<u>Ref.</u>	
Balance December 31, 2008	C	\$ 6,800.00
Decreased by:		
Loan Repayments		<u>6,800.00</u>
Balance December 31, 2009	C	<u><u>\$ -0-</u></u>

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

Ord. No.	Improvement Description	Balance Dec. 31, 2008	2009 Improvement Authorizations	Bond Anticipation Notes Issued	Balance Dec. 31, 2009
00-25	Improvements to Various Roads, Bridges and Other County Property Damaged by the Flood	\$ 2,071,407.26			\$ 2,071,407.26
05-04	Supplemental Appropriation for the Sussex County Vocational School Improvements	7,000.00			7,000.00
08-01	Various Capital Improvements	2,396,000.00		\$ 1,172,000.00	1,224,000.00
09-03	Various Improvements to the Sussex County Vocational School		\$ 800,000.00	800,000.00	
09-04	Various Capital Improvements		5,675,000.00	5,082,000.00	593,000.00
09-07	Acquisition of Property Located on Wheatsworth Road, Renovations, and Office Furniture		1,619,000.00	1,619,000.00	
09-08	Sussex County Vocational School Water Supply Connection		500,000.00	500,000.00	
09-09	Refunding Bond Ordinance for an Emergency to Restore Funds for Federal and State Payroll Taxes that were Misappropriated by a Private Payroll Service Contractor		2,500,000.00	2,500,000.00	
		<u>\$ 4,474,407.26</u>	<u>\$ 11,094,000.00</u>	<u>\$ 11,673,000.00</u>	<u>\$ 3,895,407.26</u>

**COUNTY OF SUSSEX**  
**2009**  
**COUNTY HEALTH FUND**

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

	<u>Ref.</u>		
Balance December 31, 2008	D	\$	-0-
<b>Increased by Cash Receipts:</b>			
County Health Taxes Receivable		\$ 2,041,442.64	
Public Health Priority Funds		30,776.00	
Public Health Priority Funds, Supplemental Fees, P.L. 2003		191,305.25	
2009 Appropriation Refunds		77,474.22	
Interst on Investments		3,130.53	
Miscellaneous Reimbursements		13,291.52	
Transfer from Public Health Nursing		129,200.55	
Due from Current Fund-Advances Net		<u>666,498.03</u>	
			<u>3,153,118.74</u>
			3,153,118.74
<b>Decreased by Cash Disbursements:</b>			
2009 Appropriations		2,786,109.79	
2008 Appropriation Reserves		<u>33,697.02</u>	
			<u>2,819,806.81</u>
Balance December 31, 2009	D	\$	<u><u>333,311.93</u></u>

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

	Balance Dec. 31, 2008	2009 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2009
Andover Borough	\$ 20.11	\$ 7,489.56	\$ 32.67	\$ 7,509.94	\$ 32.40
Andover Township	239.14	83,923.30	170.27	84,162.44	170.27
Branchville Borough	25.99	15,100.57	29.24	15,126.57	29.23
Byram Township	1,100.44	111,534.85	52.02	112,626.29	61.02
Frankford Township	418.09	91,172.35	252.75	91,590.44	252.75
Franklin Borough	114.41	48,336.89	83.56	48,451.30	83.56
Fredon Township	145.91	52,303.60	49.13	52,449.51	49.13
Green Township	928.15	54,508.34	340.17	55,776.66	
Hamburg Borough	93.90	36,231.17	34.16	36,359.23	
Hampton Township	316.85	74,497.55	79.41	74,814.40	79.41
Hardyston Township	964.81	132,227.41	687.01	133,192.22	687.01
Hopatcong Borough	-	181,250.32	261.35	181,250.32	261.35
Lafayette Township	256.78	46,186.33	246.59	46,443.11	246.59
Montague Township	339.00	45,315.85	188.73	45,654.85	188.73
Town of Newton	79.62	76,615.81	555.85	76,695.43	555.85
Ogdensburg Borough	55.22	23,389.30	23.15	23,444.52	23.15
Sandyston Township	152.10	28,658.92	89.42	28,811.02	89.42
Sparta Township	2,515.38	354,241.35	1,624.64	356,756.73	1,624.64
Stanhope Borough	64.13	41,639.86	45.92	41,703.99	45.92
Stillwater Township	353.34	56,221.35	69.42	56,574.69	69.42
Sussex Borough	3.21	14,010.59	29.91	14,013.80	29.91
Vernon Township		311,199.00	288.35	311,199.00	288.35
Walpack Township		272.37		272.37	
Wantage Township	955.45	145,608.36	437.22	146,563.81	437.22
	<u>\$ 9,142.03</u>	<u>\$ 2,031,935.00</u>	<u>\$ 5,670.94</u>	<u>\$ 2,041,442.64</u>	<u>\$ 5,305.33</u>
<u>Ref.</u>	D				D
Health Taxes Receivable	D	\$ 9.32			\$ 9.00
Added and Omitted Taxes Receivable	D	<u>9,132.71</u>			<u>5,296.33</u>
		<u>\$ 9,142.03</u>			<u>\$ 5,305.33</u>
2009 County Health Taxes				\$ 2,031,935.32	
2008 Added & Omitted County Health Taxes				9,132.71	
2009 Added & Omitted County Health Taxes				<u>374.61</u>	
				<u>\$ 2,041,442.64</u>	

COUNTY OF SUSSEX  
SPECIAL REVENUE - COUNTY HEALTH FUND  
SCHEDULE OF 2008 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2009

	Balance Dec. 31, 2008	Balance After Transfers	Paid or Charged	Balance Lapsed
County Health Operations:				
Salaries and Wages	\$ 22,945.74	\$ 22,945.74		\$ 22,945.74
Other Expenses	111,141.52	111,141.52	\$ 33,697.02	77,444.50
	<u>\$ 134,087.26</u>	<u>\$ 134,087.26</u>	<u>\$ 33,697.02</u>	<u>\$ 100,390.24</u>

Analysis of Balance December 31, 2008:

	<u>Ref.</u>	
Unencumbered	D	\$ 101,925.32
Encumbered	D	<u>32,161.94</u>
		<u>\$ 134,087.26</u>

**COUNTY OF SUSSEX**  
**2009**  
**COUNTY LIBRARY FUND**

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

	<u>Ref.</u>	
Balance December 31, 2008	E	\$ 2,016,170.63
Increased by Cash Receipts:		
County Library Taxes Receivable	\$ 4,783,606.46	
Deferred Revenue - State Per Capita Aid	93,450.00	
Petty Cash Returned	500.00	
2009 Appropriation Refunds	2,476.47	
Nonbudget Revenue	185,420.26	
		5,065,453.19
		7,081,623.82
Decreased by Cash Disbursements:		
2009 Budget Appropriations	4,827,561.75	
2008 Appropriation Reserves	251,899.21	
Accounts Payable	27,066.00	
Petty Cash Advanced	500.00	
		5,107,026.96
Balance December 31, 2009	E	\$ 1,974,596.86

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

	Balance Dec. 31, 2008	2009 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2009
Andover Borough	\$ 56.34	\$ 21,266.32	\$ 90.31	\$ 21,322.66	\$ 90.31
Andover Township	677.35	238,633.35	474.61	239,310.70	474.61
Branchville Borough	70.87	42,877.48	81.79	42,948.35	81.79
Byram Township	2,720.20	316,767.78	137.26	319,487.98	137.26
Frankford Township	1,085.07	258,880.33	706.52	259,965.40	706.52
Franklin Borough	320.68	137,262.46	238.03	137,583.14	238.03
Fredon Township	390.92	148,514.02	134.95	148,904.94	134.95
Green Township	2,438.59	154,774.30	948.18	158,161.07	
Hamburg Borough	262.04	102,900.50	94.89	103,257.43	
Hampton Township	859.24	211,532.88	218.32	212,392.13	218.31
Hardyston Township	2,732.17	375,454.75	2,244.11	378,186.92	2,244.11
Hopatcong Borough	577.72	511,808.02	863.25	512,385.74	863.25
Lafayette Township	705.71	131,143.76	684.03	131,849.47	684.03
Montague Township	921.69	128,662.28	536.32	129,583.97	536.32
Town of Newton	214.90	217,565.82	1,455.42	217,780.72	1,455.42
Ogdensburg Borough	154.46	66,413.00	64.65	66,567.46	64.65
Sandyston Township	405.75	81,375.87	243.84	81,781.62	243.84
Stanhope Borough	178.47	118,234.75	128.61	118,413.22	128.61
Stillwater Township	929.11	159,638.33	193.14	160,567.44	193.14
Sussex Borough	8.79	39,782.52	82.93	39,791.31	82.93
Vernon Township	2,900.92	883,674.85	900.66	886,576.37	900.06
Walpack Township		773.37		773.37	
Wantage Township	2,430.79	413,461.26	1,259.11	416,015.05	1,136.11
	<u>\$ 21,041.78</u>	<u>\$ 4,761,398.00</u>	<u>\$ 11,780.93</u>	<u>\$ 4,783,606.46</u>	<u>\$ 10,614.25</u>

Ref.

E

E

Added and Omitted Taxes Receivable	E	\$ 21,021.78
Library Taxes Receivable	E	20.00

\$ 21,041.78

2009 County Library Taxes	\$ 4,761,418.00
2008 Added & Omitted County Library Taxes	21,021.78
2009 Added & Omitted County Library Taxes	<u>1,166.68</u>
	<u>\$ 4,783,606.46</u>

COUNTY OF SUSSEX  
SPECIAL REVENUE - COUNTY LIBRARY FUND  
SCHEDULE OF 2008 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2009

	<u>Balance</u> <u>Dec. 31, 2008</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
County Library Operations:				
Salaries	\$ 151,515.05	\$ 151,515.05	\$ 3,146.80	\$ 148,368.25
Other Expenses	490,556.90	490,556.90	337,427.01	153,129.89
	<u>\$ 642,071.95</u>	<u>\$ 642,071.95</u>	<u>\$ 340,573.81</u>	<u>\$ 301,498.14</u>

Ref.Balance December 31, 2008:

Unencumbered	E	\$ 384,669.55
Encumbered	E	<u>257,402.40</u>
		<u>\$ 642,071.95</u>

Ref.

Cash Disbursed		\$ 251,899.21
Accounts Payable	E	<u>88,674.60</u>
		<u>\$ 340,573.81</u>

**COUNTY OF SUSSEX**  
**2009**  
**BOND & INTEREST FUND**  
**(NOT APPLICABLE)**

**COUNTY OF SUSSEX**  
**2009**  
**COUNTY CLERK**

COUNTY OF SUSSEX  
COUNTY CLERK  
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2009</u>	<u>2008</u>
<u>ASSETS</u>			
County Clerk:			
Cash and Cash Equivalents	G-1	\$ 557,899.01	\$ 581,555.96
Cash - Change Fund		200.00	200.00
Accounts Receivable - Other		1,740.00	1,715.00
Accounts Receivable - Fees		3,695.75	2,804.75
		<hr/>	<hr/>
<u>TOTAL ASSETS</u>		<u>\$ 563,534.76</u>	<u>\$ 586,275.71</u>
 <u>LIABILITIES AND RESERVES</u>			
County Clerk:			
Due County Treasurer:			
Fees		\$ 115,156.25	\$ 97,923.70
Fees - (P.L. 2001, Ch. 370)		57,468.50	43,019.50
Public Health Priority Funds		20,228.75	20,648.75
Interest		1,141.72	1,582.35
Due State of New Jersey:			
Realty Transfer Fees		272,107.53	329,720.30
Secretary of State		447.00	364.50
Overpayments		117.00	95.00
Reserve for Change Fund		200.00	200.00
Attorney Deposits		94,344.08	90,397.68
Escrow Deposits		2,323.93	2,323.93
		<hr/>	<hr/>
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 563,534.76</u>	<u>\$ 586,275.71</u>

COUNTY OF SUSSEX  
COUNTY CLERK  
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2008	G	\$ 581,555.96
Receipts:		
Due County Treasurer:		
Fees - County Clerk		\$ 1,297,855.45
Fees - County Clerk (P.L. 2001, Ch. 370)		659,693.90
Fees - Public Health Priority Funds		221,661.25
Interest		1,147.72
Attorney Deposits		3,946.40
Accounts Receivable:		
Other		1,942.00
Overpayments		1,442.00
Fees Due State:		
Secretary of State		5,491.50
State Realty Transfer Fees		3,401,179.02
		5,594,359.24
		6,175,915.20
Disbursements:		
Paid County Treasurer:		
Fees - County Clerk		1,280,622.90
Fees - County Clerk (P.L. 2001, Ch. 370)		645,244.90
Fees - Public Health Priority Funds:		
Fees - Public Health Priority Funds - Health Fund		30,776.00
Fees - Public Health Priority Funds, Supplemental Fees, P.L. 2003 - Health Fund		191,305.25
Interest		1,588.35
Accounts Receivable:		
Other		1,967.00
Fees		891.00
Overpayments		1,420.00
Paid State:		
Secretary of State		5,409.00
State Realty Transfer Fees		3,458,791.79
		5,618,016.19
Balance December 31, 2009	G	\$ 557,899.01

**COUNTY OF SUSSEX**  
**2009**  
**PLANNING BOARD**

COUNTY OF SUSSEX  
PLANNING BOARD  
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		<u>2009</u>	<u>2008</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	H-1	\$ <u>2,516.50</u>	\$ <u>6,566.00</u>
<u>TOTAL ASSETS</u>		<u>\$ 2,516.50</u>	<u>\$ 6,566.00</u>
 <u>LIABILITIES</u>			
Due to County Treasurer		\$ <u>2,516.50</u>	\$ <u>6,566.00</u>
<u>TOTAL LIABILITIES</u>		<u>\$ 2,516.50</u>	<u>\$ 6,566.00</u>

COUNTY OF SUSSEX  
PLANNING BOARD  
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2008	H	\$ 6,566.00
Increased by:		
Fees Collected		<u>33,244.00</u>
		39,810.00
Decreased by:		
Paid to County Treasurer:		
Nonbudget Revenue		<u>37,293.50</u>
Balance December 31, 2009	H	<u><u>\$ 2,516.50</u></u>

**COUNTY OF SUSSEX**  
**2009**  
**PUBLIC HEALTH NURSING**

COUNTY OF SUSSEX  
PUBLIC HEALTH NURSING  
COMPARATIVE BALANCE SHEET

	<u>Ref:</u>	<u>December 31,</u>	
		<u>2009</u>	<u>2008</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	I-1	\$ 35,437.11	
Patients' Accounts Receivable			\$ 758.80
<u>TOTAL ASSETS</u>		<u>\$ 35,437.11</u>	<u>\$ 758.80</u>
 <u>RESERVES</u>			
Due to County Treasurer		\$ 35,437.11	
Reserve for Patients' Accounts Receivable			\$ 758.80
<u>TOTAL RESERVES</u>		<u>\$ 35,437.11</u>	<u>\$ 758.80</u>

COUNTY OF SUSSEX  
PUBLIC HEALTH NURSING  
SCHEDULE OF CASH

	<u>Ref:</u>		
Increased by:			
Collections - Health Clinics/Screenings		\$ 47,146.85	
Medicare Reimbursement for Various Clinics		117,311.24	
Interest		<u>179.57</u>	
			\$ 164,637.66
Decreased by:			
Paid to County Treasurer - Health Fund			<u>129,200.55</u>
Balance December 31, 2009	I		<u><u>\$ 35,437.11</u></u>

**COUNTY OF SUSSEX**  
**2009**  
**COUNTY SHERIFF**

COUNTY OF SUSSEX  
SHERIFF  
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2009</u>	<u>2008</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	J-1	\$ 146,666.61	\$ 215,898.47
<u>TOTAL ASSETS</u>		<u>\$ 146,666.61</u>	<u>\$ 215,898.47</u>
 <u>LIABILITIES AND RESERVES</u>			
Due County Treasurer:			
Fees		\$ 6,769.21	\$ 34,133.17
Fees - (P.L. 2001, Ch. 370)		13,158.76	20,216.94
Fees - Sheriff's Trust Account		946.00	882.00
Attorneys' Fees		784.84	562.08
Reserve for Court Orders		125,007.80	160,104.28
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 146,666.61</u>	<u>\$ 215,898.47</u>

COUNTY OF SUSSEX  
SHERIFF  
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2008	J	\$ 215,898.47
Increased by:		
Due to County Treasurer:		
Fees		206,115.99
Fees - (P.L. 2001, Ch. 370)		158,501.46
Fees - County Sheriff Trust Account		10,366.00
Attorney's Fees		1,081.57
Court Orders		1,615,725.04
Petty Cash		1,000.00
		1,992,790.06
		2,208,688.53
Decreased by:		
Paid to County Treasurer:		
Fees		233,479.95
Fees - (P.L. 2001, Ch. 370)		165,559.64
Fees - Trust Account		10,302.00
Services (Attorneys)		858.81
Court Orders		1,650,821.52
Petty Cash		1,000.00
		2,062,021.92
Balance December 31, 2009	J	\$ 146,666.61

**COUNTY OF SUSSEX**  
**2009**  
**COUNTY SURROGATE**

COUNTY OF SUSSEX  
COUNTY SURROGATE  
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2009</u>	<u>2008</u>
<u>ASSETS</u>			
Cash and Cash Equivalents -			
Guardianship Accounts		\$ 8,155,578.44	\$ 7,950,105.86
Investments - Guardianship Accounts		496,876.08	990,379.61
	K-1	8,652,454.52	8,940,485.47
Surrogate's Account	K-1	1,720.65	775.54
Change Fund		100.00	100.00
Due from County Treasurer:			
Fees		20.68	
<u>TOTAL ASSETS</u>		<u>\$ 8,654,295.85</u>	<u>\$ 8,941,361.01</u>
 <u>LIABILITIES AND RESERVES</u>			
Reserve for Guardianship Accounts		\$ 8,652,454.52	\$ 8,940,485.47
Due Secretary of State		32.72	27.33
Attorneys' Deposits		1,708.61	748.21
Reserve for Change Fund		100.00	100.00
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 8,654,295.85</u>	<u>\$ 8,941,361.01</u>

COUNTY OF SUSSEX  
COUNTY SURROGATE  
SCHEDULE OF CASH

	<u>Ref.</u>	<u>County Surrogate</u>	<u>Guardianship</u>
Balance December 31, 2008	K	\$ 775.54	\$ 8,940,485.47
Increased by Receipts:			
Due to County Treasurer:			
Fees		88,244.63	
Fees - (P.L. 2001, Ch. 370)		57,040.72	
Fees - Surrogate Trust Account		12,192.00	
Secretary of State Fees		130.49	
Attorney Deposits		14,000.00	
Deposits Pursuant to Court Orders			3,279,533.10
Interest			354,663.16
		<u>171,607.84</u>	<u>3,634,196.26</u>
Decreased by Disbursements:			
Paid County Treasurer:			
Fees		88,265.31	
Fees - (P.L. 2001, Ch. 370)		57,040.72	
Fees - Surrogate Trust Account		12,192.00	
Attorneys' Deposits		13,039.60	
Secretary of State		125.10	
Payments in Accordance with Court Orders			3,922,227.21
		<u>170,662.73</u>	<u>3,922,227.21</u>
Balance December 31, 2009	K	<u>\$ 1,720.65</u>	<u>\$ 8,652,454.52</u>

**COUNTY OF SUSSEX**  
**2009**  
**BOARD OF TAXATION**

COUNTY OF SUSSEX  
BOARD OF TAXATION  
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2009</u>	<u>2008</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	L-1	\$ 5.00	\$ 5.00
<u>TOTAL ASSETS</u>		<u>\$ 5.00</u>	<u>\$ 5.00</u>
 <u>RESERVES</u>			
Reserve for Tax Appeal Filing Fees		\$ 5.00	\$ 5.00
<u>TOTAL RESERVES</u>		<u>\$ 5.00</u>	<u>\$ 5.00</u>

COUNTY OF SUSSEX  
BOARD OF TAXATION  
SCHEDULE OF CASH

	<u>Ref.</u>		
Balance December 31, 2008	L	\$	5.00
Increased by:			
Tax Appeal Filing Fees		\$	49,830.00
Copy Fees			240.76
			<u>50,070.76</u>
			50,075.76
Decreased by:			
Paid to County Treasurer - Trust Funds			49,830.00
Paid to County Treasurer - Nonbudget Revenue/Refunds			240.76
			<u>50,070.76</u>
Balance December 31, 2009	L	\$	<u>5.00</u>

**COUNTY OF SUSSEX**

**2009**

**COUNTY JAIL**

COUNTY OF SUSSEX  
COUNTY JAIL  
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2009</u>	<u>2008</u>
<u>ASSETS</u>			
Cash and Cash Equivalents:			
Inmate Trust Account	M-1	\$ 63,771.23	\$ 75,422.92
Inmate Interest Account	M-1	4,200.00	7,491.02
Work Release Program	M-1	1,000.00	1,000.00
Sheriff's Labor Assistance Program	M-1	8,864.00	20,027.33
Inmate Processing Fees Account	M-1	2,852.28	100.00
<u>TOTAL ASSETS</u>		<u>\$ 80,687.51</u>	<u>\$ 104,041.27</u>
 <u>LIABILITIES AND RESERVES</u>			
Due to County Treasurer - Inmate Processing Fees		\$ 2,752.28	\$ 2,616.28
Due to County Treasurer - Other Miscellaneous Fees		1,417.91	
Reserve for Inmate Trust		31,578.63	35,145.66
Reserve for Recreational Purchases for Inmates		34,974.69	45,152.00
Reserve for Work Release Program		1,000.00	1,000.00
Reserve for Sheriff's Labor Assistance Program		8,864.00	20,027.33
Reserve for Inmate Processing Fees		100.00	100.00
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 80,687.51</u>	<u>\$ 104,041.27</u>

COUNTY OF SUSSEX  
COUNTY JAIL  
SCHEDULE OF CASH

	<u>Ref.</u>	<u>Bail Account</u>	<u>Inmate Trust Account</u>	<u>Inmate Interest Account</u>	<u>Work Release Program</u>	<u>Sheriff's Labor Assistance Program</u>	<u>Inmate Processing Fees Account</u>
Balance December 31, 2008	M	\$ -0-	\$ 75,422.92	\$ 7,491.02	\$ 1,000.00	\$ 20,027.33	\$ 100.00
Increased by Receipts:							
Bail Received		2,665.50					
Sheriff's Labor Assistance Program Fees						36,122.00	
Inmate Processing Fee Account							36,631.42
Inmate Deposits and Miscellaneous			167,233.77				
Profits from Commissary Sales due Inmate Interest Account			30,568.94				
Interest Earned - Due Inmate Interest			205.75				
Interest, Profits and Miscellaneous				46,158.87			
		<u>2,665.50</u>	<u>198,008.46</u>	<u>46,158.87</u>		<u>36,122.00</u>	<u>36,631.42</u>
Decreased by Disbursements:							
Bail Disbursed		2,665.50					
Returned to Inmates/Inmate Purchases			151,494.22				
Profits from Commissary Sales Turned Over to Inmate Interest Account			38,558.87				
Turned over to County Treasurer - Current Fund - Nonbudget Revenue			7,258.92				33,879.14
Turned over to County Treasurer - Other Trust Funds			12,348.14	49,449.89		47,285.33	
		<u>2,665.50</u>	<u>209,660.15</u>	<u>49,449.89</u>		<u>47,285.33</u>	<u>33,879.14</u>
Balance December 31, 2009	M	<u>\$ -0-</u>	<u>\$ 63,771.23</u>	<u>\$ 4,200.00</u>	<u>\$ 1,000.00</u>	<u>\$ 8,864.00</u>	<u>\$ 2,852.28</u>

**COUNTY OF SUSSEX**  
**2009**  
**HOMESTEAD/WELFARE HOME -**  
**PATIENTS IN COUNTY INSTITUTIONS**

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

		December 31,	
<u>ASSETS</u>	<u>Ref.</u>	2009	2008
Cash and Cash Equivalents	N-1	\$ 72,278.40	\$ 70,825.34
Patients - Accounts Receivable		434,313.45	973,293.83
Due from County Treasurer		438.27	
		\$ 507,030.12	\$ 1,044,119.17
<u>TOTAL ASSETS</u>		<u>\$ 507,030.12</u>	<u>\$ 1,044,119.17</u>
<u>LIABILITIES AND RESERVES</u>			
Due to County Treasurer - Revenue			\$ 12,636.08
Reserve for Security Deposits		\$ 39,453.38	29,392.87
Reserve for Individual Patients' Accounts		27,329.37	26,738.24
Reserve for Donations in Memory of Former Patients		1,749.90	2,058.15
Reserve for Patients' Accounts Receivable		434,313.45	973,293.83
Reserve for Resident Council		1,865.03	
Reserve for Special Projects		2,318.99	
		\$ 507,030.12	\$ 1,044,119.17
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 507,030.12</u>	<u>\$ 1,044,119.17</u>

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

	<u>Ref.</u>	
Balance December 31, 2008	N	\$ 70,825.34
Receipts:		
Due to the County Treasurer:		
Patients in County Institutions Revenue	\$ 8,996,715.42	
Medicaid Peer Grouping Funds	164,422.00	
Security Deposits - Interest Earned	201.20	
Security Deposits	39,370.00	
Donations in Memory of Former Patients	960.14	
Interest Earned on Donations in Memory of Former		
Patients Account	4.40	
Individual Patients' Accounts	54,756.34	
Reserve for Resident Council:		
Deposits	1,862.14	
Interest	2.89	
Reserve for Special Projects	2,318.99	
	<hr/>	9,260,613.52
		<hr/> 9,331,438.86
Disbursements:		
Paid to the County Treasurer:		
Revenue Accounts Receivable	9,000,087.00	
Grant Funds Receivable	164,422.00	
Account Refunds	9,702.77	
Individual Patients' Expenses	54,165.21	
Security Deposits Returned/Applied to Patients Receivable	29,510.69	
Donations in Memory of Former Patients - Expenses	1,272.79	
	<hr/>	9,259,160.46
		<hr/> <hr/> 9,259,160.46
Balance December 31, 2009	N	\$ 72,278.40

**COUNTY OF SUSSEX**

**2009**

**DEPARTMENT OF ENVIRONMENTAL AND  
PUBLIC HEALTH SERVICES**

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

	<u>December 31,</u>	
	<u>2009</u>	<u>2008</u>
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 4,684.02	\$ 10.02
<u>TOTAL ASSETS</u>	<u>\$ 4,684.02</u>	<u>\$ 10.02</u>
 <u>LIABILITIES</u>		
Due to County Treasurer	\$ 4,684.02	\$ 10.02
<u>TOTAL LIABILITIES</u>	<u>\$ 4,684.02</u>	<u>\$ 10.02</u>

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

	<u>Ref:</u>		
Balance December 31, 2008	O	\$	10.02
Increased by:			
Cash Receipts			<u>4,674.00</u>
Balance December 31, 2009	O	\$	<u><u>4,684.02</u></u>

**COUNTY OF SUSSEX**  
**PART II**  
**SINGLE AUDIT**  
**YEAR ENDED DECEMBER 31, 2009**

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2009

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
					From	To		
<u>U.S. DEPT. OF HEALTH &amp; HUMAN SERVICES:</u>								
Passed Through N.J. Dept. of Health and Senior Services:								
Aging Cluster:								
Title III - Aging - Area Plan Grant:	93.043	100-046-4144-061-6110;						
#08-1394-AAA-03	through	100-046-4144-265-6110	\$ 451,190.00	\$ 864.00	01/01/08	12/31/09	\$ 20,602.09	\$ 433,298.44
#09-1394-AAA-03	93.045		424,577.00	205,891.00	01/01/09	12/31/09	381,299.32	381,299.32
			<u>875,767.00</u>	<u>206,755.00</u>			<u>401,901.41</u>	<u>814,597.76</u>
Nutrition Services Incentive Program:								
2009	93.053	100-046-4144-049-6110	25,548.00	10,509.00	01/01/09	12/31/09	25,548.00	25,548.00
American Recovery and Reinvestment Act (ARRA)								
Aging Congregate Nutrition Services for States	93.707	100-046-4144-387-J004-6110	18,893.00	17,484.00	01/01/09	12/31/09	18,417.00	18,417.00
Aging Home Delivered Nutrition Services for States	93.705	100-046-4144-388-J004-6110	9,301.00	9,301.00	01/01/09	12/31/09	9,301.00	9,301.00
			<u>28,194.00</u>	<u>26,785.00</u>			<u>27,718.00</u>	<u>27,718.00</u>
Total Aging Cluster			<u>929,509.00</u>	<u>244,049.00</u>			<u>455,167.41</u>	<u>867,863.76</u>
Public Health Preparedness and Response for Bioterrorism:								
2008 (09-1163-BT-L-1)	93.283	100-046-4L10-360-6120	398,136.00	321,728.99	08/31/08	08/31/09	245,377.37	357,021.14
2009 (09-1163-BT-L-1)	93.283	100-046-4L10-360-6120	381,564.00		08/31/09	08/31/10	165,700.35	165,700.35
			<u>779,700.00</u>	<u>321,728.99</u>			<u>411,077.72</u>	<u>522,721.49</u>
Bioterrorism - Local Core Capacity	93.283	100-046-4E01-362-J002-6120	273,346.00		08/10/09	08/09/10	112,830.92	112,830.92
Healthcare Facility Emergency Preparedness:								
2009	93.889	100-046-4E03-362-6140	25,000.00	25,000.00	09/01/08	08/08/09	25,000.00	25,000.00
HAVA Polling Place Accessibility:								
2007	93.62	07-100-066-1421-018	26,326.25	21,852.74	03/01/06	08/30/09		21,852.74
TOTAL DEPT. OF HEALTH & HUMAN SERVICES			<u>2,033,881.25</u>	<u>612,630.73</u>			<u>1,004,076.05</u>	<u>1,550,268.91</u>
<u>U.S. DEPT. OF JUSTICE:</u>								
Passed Through N.J. Dept. of Law & Public Safety:								
Division of Criminal Justice:								
Multi-Jurisdictional Narcotics Task Force:								
JAG 1-40TF-05	16.579	100-066-1020-157-6010	81,809.00	595.00	01/01/07	06/30/08		81,730.42
JAG 1-40TF-07	16.579	100-066-1020-157-6010	47,775.00	47,775.00	01/01/08	12/31/09	23,887.50	47,774.99
JAG 1-40TF-07	16.579	100-066-1020-157-6010	30,882.00	15,680.00	01/01/09	12/31/10	23,281.00	23,281.00
			<u>160,466.00</u>	<u>64,050.00</u>			<u>47,168.50</u>	<u>152,786.41</u>

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2009

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
					From	To		
<u>U.S. DEPT. OF JUSTICE:</u>								
Passed Through N.J. Dept. of Law & Public Safety:								
Division of Criminal Justice:								
Local Law Enforcement Block Grant - Megan's Law:								
JAG1-231L-06	16.592	100-066-1020-364-6010	\$ 4,471.00		10/01/07	09/30/08	\$ 239.42	\$ 4,471.00
JAG3-13-06	16.592	100-066-1020-364-6010	60,000.00	\$ 23,576.12	03/03/08	03/02/09	52,712.59	52,712.59
			<u>68,622.00</u>	<u>23,576.12</u>			<u>52,952.01</u>	<u>61,334.59</u>
Domestic Violence Victim Assistance:								
#V-32-06	16.588	100-066-1020-246-6010	72,113.00	72,113.00	03/16/08	03/15/09	44,233.48	72,113.00
#V-28-07	16.588	100-066-1020-142-6010	76,892.00	37,564.00	03/16/09	03/15/10	37,564.22	37,564.22
			<u>149,005.00</u>	<u>109,677.00</u>			<u>81,797.70</u>	<u>109,677.22</u>
Domestic Violence Municipal Court Prosecution Pilot:								
#06VAWA-14	16.588	100-066-1020-246-6010	56,046.00	16,731.00	01/01/08	12/31/09		51,305.94
Sexual Assault Nurse Examiner:								
VS-47-07	16.575	100-066-1020-142-6010	83,621.00	20,545.00	10/01/07	09/30/08		81,232.00
VS-38-08	16.575	100-066-1020-142-6010	85,621.00	79,524.00	10/01/08	09/30/09	79,523.63	79,523.63
			<u>169,242.00</u>	<u>100,069.00</u>			<u>79,523.63</u>	<u>160,755.63</u>
Juvenile Accountability Incentive Block Grant:								
JAIBG (2008)	16.523	100-066-1500-121-6010	9,161.00	3,600.80	01/01/08	12/31/08		9,161.00
JAIBG (2009)	16.523	100-066-1500-121-6010	9,355.00	1,535.60	01/01/09	12/31/09	9,350.48	9,350.48
			<u>18,516.00</u>	<u>5,136.40</u>			<u>9,350.48</u>	<u>18,511.48</u>
Community Oriented Policing Services (COPS):								
2006CWX0328 Law Enforcement Technology	16.710	N/A	98,723.00	12,195.00	11/22/05	11/21/08		98,723.00
2008CWX0328 Law Enforcement Technology	16.710	N/A	935,300.00		12/26/07	12/25/08	75,174.29	
			<u>1,034,023.00</u>	<u>12,195.00</u>			<u>75,174.29</u>	<u>98,723.00</u>
Victim and Witness Advocacy Fund Supplemental								
	16.544	100-066-1020-093-6110	13,200.00		11/01/08	04/30/10	4,992.76	4,992.76
<b>TOTAL DEPT. OF JUSTICE</b>			<u>1,669,120.00</u>	<u>331,434.52</u>			<u>350,959.37</u>	<u>658,087.03</u>

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2009

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
					From	To		
<b>U.S. DEPT. OF TRANSPORTATION:</b>								
Passed thru N.J. Dept. of Transportation:								
Highway Planning and Construction Cluster:								
State Aid Highways Projects - County Aid	20.205	480-078-6320-TCAP-6010	\$ 1,574,000.00		01/01/05	12/31/05	\$ 2,922.14	\$ 1,574,000.00
State Aid Highways Projects - County Aid	20.205	480-078-6320-TCAP-6010	1,574,000.00		01/01/06	12/31/06	10,000.03	1,574,000.00
State Aid Highways Projects - County Aid	20.205	480-078-6320-TCAP-6010	1,872,700.00	\$ 1,872,700.00	01/01/09	12/31/09	1,872,700.00	1,872,700.00
			<u>5,020,700.00</u>	<u>1,872,700.00</u>			<u>1,885,622.17</u>	<u>5,020,700.00</u>
Allocation of Interest Earned on State Aid: Highway Projects County Aid	20.205	480-078-6320-TCAP-6010	32,337.28	15,054.67	01/01/09	12/31/09	32,337.28	32,337.28
Sussex and Morris Counties August 2000 Flood Projects	20.205	480-078-6320-TCAP-6010	N/A		8/00	N/A	5,085.00	7,439,880.43
North Jersey Transportation Planning Authority: FHWA/NJTTPA Local Scoping Projects	20.205	N/A	558,730.00	113,757.03	01/01/02	N/A		558,730.00
Total Highway Planning and Construction Cluster			<u>5,611,767.28</u>	<u>2,001,511.70</u>			<u>1,923,044.45</u>	<u>13,051,647.71</u>
Passed thru N.J. Dept of Law & Public Safety:								
Division of Highway Traffic Safety:								
Personal Services:								
2007	20.215	100-066-1160-077-6120	17,028.00		05/01/07	10/31/08		5,239.40
Obey the Signs or Pay the Fines:								
2008	20.605	100-066-1160-036-6120	4,000.00		07/01/08	07/31/08	4,000.00	4,000.00
2009	20.605	100-066-1160-036-6120	4,000.00	4,000.00	07/01/09	07/31/09	4,000.00	4,000.00
			<u>8,000.00</u>	<u>4,000.00</u>			<u>8,000.00</u>	<u>8,000.00</u>
Over the Limit Under Arrest	20.605	100-066-1160-057-6010	6,000.00	6,000.00	07/01/09	07/31/09	6,000.00	6,000.00
Passed Through North Jersey Transportation Planning Authority:								
Job Access: Reverse Commute								
2006	20.516	N/A	172,800.00	73,086.05	01/01/07	06/30/09	75,002.48	172,800.00
2009	20.516	N/A	150,000.00	35,693.48	01/01/09	06/30/10	60,534.94	60,534.94
			<u>322,800.00</u>	<u>108,779.53</u>			<u>135,537.42</u>	<u>233,334.94</u>
Passed Through N.J. Transit Corporation:								
FTA - Section 5311 Grants:								
Operating & Nonoperating:								
2005/2006	20.507	Vendor #03969;04270	460,337.00	49,372.73	07/01/05	06/30/06		453,381.67
2007/2008	20.507	Vendor #04270	485,564.00	264,236.11	07/01/07	06/30/07		451,573.93
2008/2009	20.507	Vendor #04270	613,119.00	331,666.19	07/01/08	06/30/09	340,534.97	591,905.35
2009/2010	20.507	Vendor #04270	521,121.00		07/01/09	06/30/10	242,967.46	242,967.46
			<u>2,080,141.00</u>	<u>645,275.03</u>			<u>583,502.43</u>	<u>1,739,828.41</u>
TOTAL DEPT. OF TRANSPORTATION			<u>8,045,736.28</u>	<u>2,765,566.26</u>			<u>2,656,084.30</u>	<u>15,044,050.46</u>

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2009

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
					From	To		
<u>U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT:</u>								
Economic Development Initiative								
Special Projects - Sussex County Fairgrounds	14.251	B-06-SP-NJ-0656	\$ 297,000.00		03/13/08	03/13/13	\$ 276,673.69	\$ 288,349.19
Small Cities Program	14.228	100-022-8020-078-6120	318,000.00		12/01/08	11/30/10	318,000.00	318,000.00
			615,000.00				594,673.69	606,349.19
TOTAL DEPT. OF HOUSING AND URBAN DEVELOPMENT			615,000.00				594,673.69	606,349.19
<u>ENVIRONMENTAL PROTECTION AGENCY:</u>								
2006 Municipal Stormwater Regulation Program	66.605	100-042-4850-118-6110	10,000.00		03/01/06	02/28/07	1,450.00	9,974.44
TOTAL ENVIRONMENTAL PROTECTION AGENCY			10,000.00				1,450.00	9,974.44
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>								
Passed thru N.J. Dept of Law & Public Safety:								
Homeland Security Cluster:								
State Homeland Security Grant Program - FY06	97.067	100-066-1200-893-6131	202,027.00	\$ 43,400.31	07/01/06	02/03/10	15,646.21	187,528.42
State Homeland Security Grant Program - FY07	97.067	100-066-1200-893-6131	392,339.20		07/01/07	06/30/10	78,807.71	164,558.52
Total Homeland Security Cluster			1,083,471.16	43,400.31			94,453.92	352,086.94
Hazardous Materials Emergency Planning								
	97.020	100-066-1200-703-6120	8,119.13		01/01/08	12/31/08		
Citizen Corps and Community Emergency Response Team:								
2007	97.054	100-066-1200-893-6110	10,000.00		01/01/07	12/31/07	1,472.34	5,238.56
2008	97.054	100-066-1200-893-6110	1,000.00		01/01/08	12/31/08		1,000.00
	97.054	100-066-1200-893-6110	5,000.00	5,000.00	01/01/09	12/31/09		
			30,911.53	5,000.00			1,472.34	20,747.67
TOTAL DEPARTMENT OF HOMELAND SECURITY			1,114,382.69	48,400.31			95,926.26	372,834.61
TOTAL FEDERAL AWARD EXPENDITURES			\$ 13,488,120.22	\$ 3,758,031.82			\$ 4,703,169.67	\$ 18,241,564.64

N/A - Not Available/Not Applicable

Analysis of Expenditures:

Current Fund:

Paid

Encumbered

Ref.

A-12

A-12

\$ 4,036,572.86

661,511.81

4,698,084.67

General Capital:

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

5,085.00

\$ 4,703,169.67

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

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2009

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<b><u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u></b>							
Health Service Contract - Case Management	100-046-4575-						
Services to Handicapped Children:	233-6140;						
#09-131-SCH-L-1	491-046-4572-	\$ 305,737.00	\$ 279,744.24	07/01/08	06/30/09	\$ 160,075.45	\$ 284,983.35
#10-131-SCH-L-1	011-6140	138,187.00		07/01/09	06/30/10	63,727.93	63,727.93
		<u>443,924.00</u>	<u>279,744.24</u>			<u>223,803.38</u>	<u>348,711.28</u>
County Comprehensive Alcoholism and Drug Services:							
#08-541-ADA-C-O	760-054-4219-	284,802.00	65,989.00	01/01/08	12/31/08	1,198.53	278,916.28
#09-541-ADA-C-O	024-6110	279,681.00	266,994.00	01/01/09	12/31/09	279,681.00	279,681.00
		<u>564,483.00</u>	<u>332,983.00</u>			<u>280,879.53</u>	<u>558,597.28</u>
Right-to-Know Act:							
#04-2241-RTK-00	100-046-4771-	9,380.00	4,690.00	07/01/08	06/30/09	4,690.00	4,690.00
	105-6110						
Office on Aging - Sussex County Area Plan Grant:							
State Aid Reimbursement:							
2009	100-046-4144-	58,000.00		01/01/08	12/31/09	58,000.00	58,000.00
2010	227-6110	58,000.00	58,000.00	01/01/09	12/31/10		
		<u>116,000.00</u>	<u>58,000.00</u>			<u>58,000.00</u>	<u>58,000.00</u>
State Matching Funds:							
2008	100-046-4144-	39,195.00		01/01/08	12/31/08	139.00	31,311.40
2009	228-6010	33,646.00	10,756.00	01/01/09	12/31/09	27,289.41	27,289.41
		<u>72,841.00</u>	<u>10,756.00</u>			<u>27,428.41</u>	<u>58,600.81</u>
Weekend/Home Delivered Meals:							
2008	491-046-4144-	13,000.00		01/01/08	12/31/08	69.00	12,068.00
2009	080-6110	13,000.00	6,165.00	01/01/09	12/31/09	11,808.00	11,808.00
		<u>26,000.00</u>	<u>6,165.00</u>			<u>11,877.00</u>	<u>23,876.00</u>
Social Services Block Grant:							
2008	100-046-4110-	13,192.00		01/01/08	12/31/08	1,246.09	13,171.08
2009	248-6110	13,192.00	10,156.00	01/01/09	12/31/09	13,192.00	13,192.00
		<u>26,384.00</u>	<u>10,156.00</u>			<u>14,438.09</u>	<u>26,363.08</u>
Safe Housing & Transportation Program:							
2008	491-046-4144	11,490.00		01/01/08	12/31/08	37.14	11,475.48
2009	077-6110	11,495.00	2,868.00	01/01/09	12/31/09	11,495.00	11,495.00
		<u>22,985.00</u>	<u>2,868.00</u>			<u>11,532.14</u>	<u>22,970.48</u>

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2009

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<b><u>NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES:</u></b>							
Office on Aging - Sussex County Area Plan Grant:							
Cost of Living Allowance (COLA):							
2008	491-046-4144	\$ 52,051.00		01/01/08	12/31/08	\$ 3,538.00	\$ 51,397.00
2009	077-6110	53,100.00	\$ 26,871.00	01/01/09	12/31/09	47,182.00	47,182.00
		<u>105,151.00</u>	<u>26,871.00</u>			<u>50,720.00</u>	<u>98,579.00</u>
Home Delivered Meals:	100-046-4144-						
2009	227-6110	19,486.00	6,984.00	01/01/09	12/31/09	19,486.00	19,486.00
Care Coordination:							
2008	100-046-4144-	23,810.00		01/01/08	12/31/08	428.29	20,247.10
2009	228-6110	23,810.00	5,700.00	01/01/09	12/31/09	21,854.26	21,854.26
		<u>47,620.00</u>	<u>5,700.00</u>			<u>22,282.55</u>	<u>42,101.36</u>
Adult Protective Services for Vulnerable Adults:	100-046-4144-						
2009	226-6110	73,632.00	41,633.00	01/01/09	12/31/09	73,632.00	73,632.00
Senior Health Insurance Program:							
2008	100-046-4144-	18,300.00		01/01/08	12/31/08	1,961.43	18,144.79
2009	056-6110	20,334.00	1,034.00	01/01/09	12/31/09	17,052.89	17,052.89
		<u>38,634.00</u>	<u>1,034.00</u>			<u>19,014.32</u>	<u>35,197.68</u>
Tobacco Age of Sale Enforcement Program	100-046-4754-						
2008	414-6120	7,560.00	1,140.00	04/01/08	03/31/09		28.77
Senior Farmers' Market Nutrition Program:	100-046-4560-						
#09-336-WIC-L-O	474-6140	1,000.00	1,000.00	06/01/08	11/30/08	996.94	996.94
NJ Comprehensive Cancer Control Plan	100-046-4753-						
	434-6140	65,000.00	55,506.82	07/01/08	06/30/09	34,030.39	60,321.88
		65,000.00		07/01/09	06/30/10	28,150.50	28,150.50
		<u>130,000.00</u>	<u>55,506.82</u>			<u>62,180.89</u>	<u>88,472.38</u>
<b>TOTAL NJ DEPARTMENT OF HEALTH &amp; SENIOR SERVICES</b>		<u>1,705,080.00</u>	<u>845,231.06</u>			<u>880,961.25</u>	<u>1,460,303.06</u>

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2009

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>							
Division of Youth and Family Services:							
Human Services Advisory Council/Child Abuse/Missing Children:							
#08ALUN	100-016-1610-	\$ 73,836.00		01/01/08	12/31/08	\$ 1,664.01	\$ 70,908.20
#09ALUN	023-6130	63,836.00	\$ 63,836.00	01/01/09	12/31/09	63,836.00	63,836.00
		<u>137,672.00</u>	<u>63,836.00</u>			<u>65,500.01</u>	<u>134,744.20</u>
Youth Incentive Program:							
#09BDUN	100-016-1610-	61,874.00	61,874.00	01/01/09	12/31/09	36,874.00	36,874.00
	023-6130						
Division of Disability Services:							
Personal Assistance Services Program (PASP):							
#09AVWN	100-054-1014-	124,009.00	124,009.00	01/01/09	12/31/09	122,559.00	122,559.00
	005-6130						
Division of Family Development:							
Social Services for the Homeless:							
#SH08019	100-054-7550-	99,409.00	4,704.00	01/01/08	12/31/08		99,409.00
#SH09019	072-6030	249,764.00	99,409.00	01/01/09	12/31/09	249,764.00	249,764.00
		<u>349,173.00</u>	<u>104,113.00</u>			<u>249,764.00</u>	<u>349,173.00</u>
Workfirst New Jersey:							
Special Initiative, Transportation and TANF Initiative for Parents Contract #TS10019							
		126,978.00	61,978.00	07/01/08	06/30/09	10,011.34	126,977.90
Special Initiative, Transportation and TANF Initiative for Parents Contract #TS10019							
	100-054-7550-	126,978.00	31,000.00	07/01/09	06/30/10	113,467.37	113,467.37
	-424-6130	253,956.00	92,978.00			123,478.71	240,445.27
		<u>926,684.00</u>	<u>446,810.00</u>			<u>598,175.72</u>	<u>883,795.47</u>
TOTAL NJ DEPARTMENT OF HUMAN SERVICES							

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2009

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 COMMUNITY AFFAIRS:</u>							
Handicapped Person's Recreational Opportunities Act:							
#08-1920-00	100-022-8050-	\$ 25,000.00	\$ 18,036.85	01/01/08	12/31/08		\$ 25,000.00
#09-1920-00	035-6120	45,000.00	10,073.69	01/01/09	12/31/09	\$ 45,000.00	45,000.00
		<u>70,000.00</u>	<u>28,110.54</u>			<u>45,000.00</u>	<u>70,000.00</u>
SHARE - Feasibility of Computer Services to Newton	100-022-8030-658-6020	25,000.00	13,000.00	03/01/07	08/31/09	12,500.00	25,000.00
SHARE - Regional Coordination Grant	100-022-8030-658-6020	300,000.00	41,112.32	06/01/07	05/31/10	82,406.29	158,617.86
SHARE - Transition Health Services	495-622-8030-025-6020	95,721.00	38,176.74	07/01/07	06/30/09	462.74	95,713.35
SHARE - Public Works Service - Andover Boro	100-022-8030-658-FFFF-6020	11,167.52	2,737.89	04/01/09	09/30/10	11,103.89	11,103.89
SHARE - Health Services - Vernon Township	100-022-8030-658-FFFF-6020	119,669.00	37,463.16	03/01/09	08/31/10	67,614.20	67,614.20
SHARE - Street Road Signs	100-022-8030-658-FFFF-6020	11,300.00		03/01/09	08/31/10	8,290.00	8,290.00
Special Legislation #01-5234-00: Refurbish Courthouse	100-022-8030-322-6120	1,000,000.00		01/01/01	03/11/05	42.42	1,000,000.00
<b>TOTAL NJ DEPARTMENT OF COMMUNITY AFFAIRS</b>		<u>2,262,857.52</u>	<u>160,600.65</u>			<u>227,419.54</u>	<u>2,066,339.00</u>
<u>NJ DEPARTMENT OF STATE:</u>							
Division of Archives and Records Committee:							
Public Archives and Records Infrastructure	100-074-2545	1,145,600.00	460,022.78	07/01/06	06/30/07		1,145,456.35
Support	033-6110	511,700.00	255,219.11	07/01/07	06/30/08	65,431.64	510,876.09
		79,300.00	39,650.00	07/01/08	06/30/09	58,605.27	79,300.00
		894,143.00	447,071.50	07/01/09	06/30/10	80,950.46	80,950.46
<b>TOTAL NJ DEPARTMENT OF STATE</b>		<u>2,630,743.00</u>	<u>1,201,963.39</u>			<u>204,987.37</u>	<u>1,816,582.90</u>

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2009

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	EC-8225	\$ 593,810.00	\$ 99,325.66	01/01/07	12/31/07		\$ 558,603.04
Transportation Program		657,303.26	213,302.10	01/01/08	12/31/08		535,861.83
		<u>608,509.31</u>	<u>296,119.60</u>	01/01/09	12/31/09	\$ 467,612.29	<u>467,612.29</u>
TOTAL NJ TRANSIT CORPORATION		<u>1,859,622.57</u>	<u>608,747.36</u>			<u>467,612.29</u>	<u>2,584,343.30</u>
<u>NEW JERSEY COMMERCE, ECONOMIC GROWTH &amp; TOURISM COMMISSION:</u>							
Birding and Nature Festival Cooperative Marketing Grant							
2009	100-074-2539-005-S003-6130	11,250.00	9,000.00	01/01/09	12/31/09	4,675.76	4,675.76
2010	100-074-2539-005-S003-6130	<u>12,000.00</u>	<u>12,000.00</u>	01/01/09	12/31/09		
TOTAL NJ COMMERCE, ECONOMIC GROWTH & TOURISM COMMISSION		<u>23,250.00</u>	<u>21,000.00</u>			<u>4,675.76</u>	<u>4,675.76</u>
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
County Environmental Health (CEHA)	100-042-4855-075-6010;						
	100-042-4840-094-6110	141,840.00		01/01/07	12/31/07		137,551.08
		143,000.00	87,645.47	01/01/08	12/31/08	13,891.91	138,541.08
		150,660.00	88,269.46	01/01/09	12/31/09	136,444.12	136,444.12
		<u>435,500.00</u>	<u>175,914.93</u>			<u>150,336.03</u>	<u>412,536.28</u>
Clean Communities Program	765-042-4900-005-6010	63,225.07		01/01/08	12/31/08	20,739.07	57,668.28
		81,258.32	80,898.32	01/01/09	12/31/09	42,053.42	42,053.42
		<u>144,483.39</u>	<u>80,898.32</u>			<u>62,792.49</u>	<u>99,721.70</u>
Section 604B Water Quality Management Grant	100-024-4801-444-6120	24,565.00	24,565.00	08/07/06	09/30/10		1,167.90
TOTAL NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION		<u>604,548.39</u>	<u>281,378.25</u>			<u>213,128.52</u>	<u>513,425.88</u>
<u>NJ DEPARTMENT OF AGRICULTURE:</u>							
Sussex County Agritourism Marketing Grant	100-082-2078-032; 07-033-07-1900	50,000.00	48,077.06	2/15/2007	12/31/2007	1,000.00	48,077.06
Sussex County Commercial Kitchen Grant							
2008	N/A	10,000.00	5,746.42	01/01/08	12/31/08	4,744.32	6,825.54
2009	N/A	15,000.00		01/01/09	12/31/09	4,016.89	4,016.89
		<u>25,000.00</u>	<u>5,746.42</u>			<u>8,761.21</u>	<u>10,842.43</u>
TOTAL NJ DEPARTMENT OF AGRICULTURE		<u>75,000.00</u>	<u>53,823.48</u>			<u>9,761.21</u>	<u>58,919.49</u>

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2009

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<b><u>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</u></b>							
County Prosecutor Insurance Fraud Reimbursement Program	100-066-1020-305-6110	\$ 126,000.00 118,750.00 <u>244,750.00</u>	\$ 23,250.41 70,972.13 <u>94,222.54</u>	01/01/08 01/01/09	12/31/08 12/31/09	\$ 95,247.40 <u>95,247.40</u>	\$ 101,125.93 95,247.40 <u>196,373.33</u>
Body Armor Replacement Fund	718-066-1020-001-6120	12,970.63 12,504.34 13,371.09 15,580.14 14,038.38 <u>68,464.58</u>		01/01/04 01/01/05 01/01/06 01/01/07 01/01/08	12/31/05 12/31/06 12/31/07 12/31/08 12/31/09	0.61 1.34 1.09 1,031.30 7,253.51 <u>8,287.85</u>	12,970.63 12,504.34 13,371.09 15,577.10 7,253.51 <u>61,676.67</u>
Project Vision Grant #PV-20-04	100-066-1310-041-YPRV	43,750.00 <u>43,750.00</u>	43,750.00 <u>43,750.00</u>	10/01/07	09/30/08		43,750.00 <u>43,750.00</u>
Juvenile Justice Commission: State/Community Partnership Grant Program:							
2004		293,669.00	30,656.95	01/01/04	12/31/04		222,031.24
2005	100-066-1500-	298,556.00	19,562.60	01/01/05	12/31/05	43,379.55	282,074.40
2006	007-6010;	363,461.00	9,477.00	01/01/06	12/31/06	9,624.93	363,459.98
2007	100-066-1500-	366,557.00	64,977.41	01/01/07	12/31/07	62,982.60	364,585.19
2008	021-6010	371,270.00	218,603.96	01/01/08	12/31/08	2,119.85	371,270.00
2009		374,377.00	269,991.59	01/01/09	12/31/09	373,982.29	373,982.29
		<u>2,067,890.00</u>	<u>613,269.51</u>			<u>492,089.22</u>	<u>1,977,403.10</u>
State Facilities Education Aid	100-066-1500-032-6010	31,500.00 45,000.00 76,500.00 <u>76,500.00</u>	15,750.00 22,500.00 38,250.00 <u>38,250.00</u>	07/01/08 07/01/09	06/30/09 06/30/10	31,500.00 21,750.00 53,250.00 <u>53,250.00</u>	31,500.00 21,750.00 53,250.00 <u>53,250.00</u>
<b>TOTAL NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY</b>		<u>2,501,354.58</u>	<u>789,492.05</u>			<u>648,874.47</u>	<u>2,332,453.10</u>
<b><u>NJ DEPARTMENT OF MILITARY &amp; VETERANS AFFAIRS:</u></b>							
Veterans Transportation Services:							
2007/2008	100-067-3610-	9,000.00	6,000.00	07/01/08	06/30/09	6,750.00	9,000.00
2008/2009	058-6130	9,000.00	3,000.00	07/01/09	06/30/10	3,000.00	3,000.00
<b>TOTAL NJ DEPARTMENT OF MILITARY &amp; VETERANS AFFAIRS</b>		<u>18,000.00</u>	<u>9,000.00</u>			<u>9,750.00</u>	<u>12,000.00</u>

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2009

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>							
Sussex and Morris Counties August 2000 Flood Projects - State Share	480-078-6320-TCAP-6010	N/A		08/00	N/A	\$ 1,695.00	\$ 414,480.47
Bridge Bond	572-078-6220-041-6010	\$ 6,700,000.00		11/27/00	12/31/04	78,710.90	6,596,400.30
LEASE Law Enforcement Agency Security Enhancement	100-078-AILP-255-3520	289,333.33		05/10/06	12/31/09		202,512.16
		112,000.00	\$ 111,999.96	05/10/06	12/31/09	79,660.17	79,660.17
		<u>401,333.33</u>	<u>111,999.96</u>			<u>79,660.17</u>	<u>282,172.33</u>
Replacement of CR 622 Bridge 1900-H03	480-078-6320-TCAP-6010	1,000,000.00	1,000,000.00	01/01/09	12/31/09	986,565.39	986,565.39
<b>TOTAL NJ DEPARTMENT OF TRANSPORTATION</b>		<u>8,101,333.33</u>	<u>1,111,999.96</u>			<u>1,146,631.46</u>	<u>8,279,618.49</u>
<u>NJ DEPARTMENT OF THE TREASURY:</u>							
Governor's Council on Alcoholism/Drug Abuse: Municipal Alliance to Prevent Alcoholism/Drug Abuse	100-082-C001-044-6010	192,683.00	136,815.71	01/01/08	12/31/08		164,988.51
		202,452.00	69,232.91	01/01/09	12/31/09	202,452.00	202,452.00
		<u>605,826.64</u>	<u>206,048.62</u>			<u>202,452.00</u>	<u>562,779.96</u>
Higher Education Administration: P.L. 1971, c. 12 Debt Service	100-082-2155-016	2,019,267.00	2,019,267.00	01/01/09	12/31/09	2,019,267.00	2,019,267.00
<b>TOTAL NJ DEPARTMENT OF THE TREASURY</b>		<u>2,625,093.64</u>	<u>2,225,315.62</u>			<u>2,221,719.00</u>	<u>2,582,046.96</u>
<u>NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SERVICES:</u>							
9-1-1 Coordination in Sussex County	100-082-SBE7 050-6110	25,000.00		01/01/08	12/31/08	2,866.00	11,566.00
9-1-1 Consolidation in Sussex County	100-082-SBE7 050-6120	220,000.00		01/01/08	12/31/08	213,808.00	213,808.00
<b>TOTAL NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS</b>		<u>245,000.00</u>				<u>216,674.00</u>	<u>225,374.00</u>

COUNTY OF SUSSEX  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2009

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>HIGHLANDS WATER PROTECTION AND PLANNING COUNCIL</u>							
County Planning Assistance Grants: Parcel Data/MOD IV	100-082-2078-033	\$ 15,000.00		01/01/08	12/31/08		\$ 14,910.00
<u>NJ DEPARTMENT OF EDUCATION</u>							
State Library Aid (Per Capita)	5070-150- 510140-60	108,191.00 93,450.00	\$ 93,450.00	01/01/08 01/01/09	12/31/09 12/31/10	\$ 108,191.00	108,191.00
		<u>201,641.00</u>	<u>93,450.00</u>			<u>108,191.00</u>	<u>108,191.00</u>
TOTAL STATE AWARD EXPENDITURES		<u>\$ 23,755,208.03</u>	<u>\$ 7,848,811.82</u>			<u>\$ 6,958,561.59</u>	<u>\$ 22,917,225.98</u>

N/A - Not Available or Not Applicable

<u>Analysis of Expenditures</u>	<u>Ref.</u>	
Current Fund:		
Paid	A-13	\$ 2,963,548.69
Encumbered	A-13	800,541.19
Paid or Charged	A-3	<u>2,019,267.00</u>
		<u>5,783,356.88</u>
General Capital - Improvement Authorizations #00-25 (State Share); 00-26; 01-01; 01-07; 02-02		1,067,013.71
Library Fund		<u>108,191.00</u>
Total		<u>\$ 6,958,561.59</u>

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

COUNTY OF SUSSEX  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
YEAR ENDED DECEMBER 31, 2009

A. GENERAL

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

B. BASIS OF ACCOUNTING

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

C. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

D. THRESHOLD FOR FEDERAL AND STATE AWARDS

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



Mount Arlington Corporate Center  
 200 Valley Road Suite 300  
 Mount Arlington, NJ 07856-1320  
 Phone: 973-328-1825  
 Fax: 973-328-0507

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

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

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

We have audited the financial statements of the County of Sussex, (the "County") as of, and for the years ended December 31, 2009 and 2008 and have issued our report thereon dated June 18, 2010, which indicated that the financial statements have been prepared on an other comprehensive basis of accounting, and was qualified for the omission of the general fixed assets group. We conducted our audits in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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.

Our consideration of the internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying Schedule of Findings and Questioned Costs as Finding 2009-01 and 2009-2 that we consider to be significant deficiencies in internal control over financial reporting. 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.

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

Compliance and Other Matters

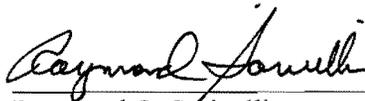
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect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

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

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

Mt. Arlington, NJ  
June 18, 2010

NISIVOCCIA & COMPANY LLP



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



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

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

Compliance

We have audited the compliance of the County of Sussex (the "County") with the types of compliance requirements described in the US Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* and New Jersey's *State Aid/Grant Compliance Supplement* that are applicable to each of its major federal and state programs for the year ended December 31, 2009. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

The County of Sussex's financial statements include a portion of the operations of the Sussex County Division of Social Services, which received \$925,534 in federal and state awards which is not included in the schedules of expenditures of federal and state awards for the year ended December 31, 2009. Our audit, described below, did not include the operations of the Sussex County Division of Social Services because the component unit engaged auditors to perform an audit in accordance with OMB Circular A-133.

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

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended December 31, 2009.

#### Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing our opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

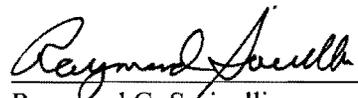
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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.

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

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

Mt. Arlington, NJ  
June 18, 2010

NISIVOCCIA & COMPANY LLP



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

COUNTY OF SUSSEX  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2009

Summary of Auditors' Results:

- A qualified report was issued on the County's financial statements prepared on an other comprehensive basis of accounting due to the omission of the general fixed assets account group.
- The audit did not disclose any material weaknesses in the internal controls of the County.
- The audit did not disclose any noncompliance that is material to the financial statements of the County.
- The audit did not disclose any material weaknesses or significant deficiencies in the internal controls of the County's major federal or state programs.
- An unqualified report was issued on the County's compliance for major federal and state programs.
- The audit did not disclose any audit findings which are required to be reported under Federal OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*.
- The County's major federal programs for the year ended December 31, 2009 consisted of the following awards:

	CFDA #	Grant Expenditures
Aging Cluster:		
Title III Aging - Area Plan Grant	93.043-93.045	\$ 401,901.41
Nutrition Services Incentive Program	93.053	25,548.00
American Recovery and Reinvestment Act:		
Aging Congregate Nutrition Services for States	93.707	18,417.00
Aging Home Delivered Nutrition Services for States	93.705	9,301.00
Highway Planning and Construction Cluster:		
State Aid Highways Projects - County Aid	20.205	1,885,622.17
Sussex and Morris Counties August 2000 Flood Projects	20.205	5,085.00
Allocation of Interest Earned on State Aid:		
Highway Projects County Aid	20.205	32,337.28
Small Cities Program	14.228	318,000.00

- The County's major state programs for the year ended December 31, 2009 consisted of the following awards:

	State Grant Account #	Grant Expenditures
NJ Department of Transportation:		
Replacement of CR 622 Bridge	480-078-6320-6010	\$ 986,565.39
State/Community Partnership		
Grant Program	100-066-1500-021-6010	492,089.22
Higher Education Administration:		
P.L. 1971, C12 Debt Service	100-082-2155-016	2,019,267.00

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

COUNTY OF SUSSEX  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2009

Summary of Auditors' Results:

- The threshold for determining state and federal Type A and B programs was \$300,000. A risk-based approach was used to determine major programs.
- The County did not qualify as a "low-risk" auditee under the provisions of section 530 of the federal circular.

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

- 2009-1 A fixed asset accounting and reporting system has not been implemented. This system is important to internal control so that assets are safeguarded against loss from unauthorized use or disposition and to be in compliance with the Division's Technical Accounting Directives.

Management's Response

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

- 2009-2 The County does not maintain an adequate segregation of duties with respect to the recording and treasury functions. Segregation of duties refers to separating those functions that place too much control over a transaction or class of transactions that would enable a person to perpetuate errors and prevent detection within a reasonable period of time. The County Treasurer is responsible for reconciling all bank accounts; maintaining most of the Fund cash receipts and disbursement journals and preparing the general ledger. Also, the various outside departments of the County are responsible for the issuance of fees and the recording of collections. In certain outside departments, these duties are performed by the same employee. This is due, in part, to the limited number of personnel of the County. Accordingly, management and the County Board of Chosen Freeholders should be aware of this situation and realize that the concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view.

Management's Response

Due to staffing limitations the County Treasurer's Office recognizes that segregation of duties is not maintained up to the standards that the Auditors' would prefer or recommend, but the County believes there are offsetting controls that minimize the segregation of duties weakness. Internal reconciliations of computer detail to general ledger accounts by the Treasurer, Budget Director and Grants Accountant are performed on a monthly basis. Grant reimbursement reports are prepared by the various County Grant Departments and are reviewed by the Treasury Department before submission to the State or Federal agencies. Copies of the checks received are provided to the County Grant Departments for verification of grant reports.

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

Consideration will be given to how a more adequate segregation of duties could be achieved in the outside departments.

COUNTY OF SUSSEX  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2009

Findings and Questioned Costs for Federal Awards:

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

Findings and Questioned Costs for State Awards:

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

COUNTY OF SUSSEX  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2009

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

COUNTY OF SUSSEX

PART III

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2009

COUNTY OF SUSSEX  
COMMENTS AND RECOMMENDATIONS

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

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

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

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

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

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

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

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

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

COUNTY OF SUSSEX  
COMMENTS AND RECOMMENDATIONS  
(Continued)

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

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

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

Technical Accounting Directives

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

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

The County is in compliance with the first and third directives; however, fixed asset accounting records are not currently in place. It is recommended that the County pursue the implementation of a fixed asset accounting and reporting system.

Management's Response

The County has evaluated fixed asset records but they feel that the related costs outweigh the benefits derived from maintaining a fixed assets accounting and reporting system; however, the County will keep the possibility under consideration.

Grant Administration

A greater effort should be made to submit reimbursement requests on a more timely basis in order to reduce the use of the County's existing cash and restrictions placed upon Current Fund balance and a review of the grants receivable be conducted to identify those grants which can be collected or should be cancelled.

It is recommended that reimbursement requests for collection of receivables be submitted on a more timely basis and a review of the grants receivable be conducted to identify those grants which can be collected or should be cancelled.

Management's Response

The County Treasury Department is continually reviewing grant balances and notifying departments to submit reimbursement requests as funds are expended. Significant amounts were billed and collected in 2009. Certain grant responsibilities were shifted to the Division of Social Services and billings and collections are being handled on a more timely basis.

COUNTY OF SUSSEX  
COMMENTS AND RECOMMENDATIONS  
(Continued)

Homestead

Our review of the Homestead records indicated the following:

1. Although the patients' accounts receivable balance decreased significantly over the prior year, the balance includes accounts that are either incorrect or uncollectible and old balances were cancelled without formal action. Also, several patient accounts reflect a negative receivable balance at year end due to the billing process with Medicaid and/or Medicare.
2. During our review of the patient trust records, we noted in several instances where an employee from the Homestead's accounting office was signing payment request slips where the patient was unable to do so.

It is recommended that:

1. Patients' accounts receivable balances be reviewed for accuracy, negative balances should be investigated and balances in excess of one year be cancelled by resolution of the Board of Chosen Freeholders. Formal procedures should be developed and implemented to ensure timely collection of accounts receivable and review of receivable balances for cancellation on a regular basis.
2. An employee independent of the maintenance of the resident trust account records be assigned to sign in lieu of patients, where necessary, on payment request slips for the patients' trust account.

Management's Response

The Homestead administrator and his accounting office personnel have initiated collections and improved the status of the receivable balance. The County hired a third party collection service to assist in this effort, also.

Department of Environmental and Public Health Services

During our review of the Department of Environmental Services records, we noted the following:

1. A cashbook was not maintained, collections were not deposited within 48 hours of receipt and receipts were not kept in a secured location.
2. Prenumbered receipts were not being issued for all collections.

It is recommended that

1. Department of Environmental Services cashbook be maintained, collections be deposited within 48 hours of receipt and receipts be kept in a secure location.
2. Prenumbered receipts be issued for all collections.

Management's Response

The personnel in the Environmental Services department will ensure a cashbook is maintained, collections are kept in a secure location, deposited within 48 hours of receipt and issue prenumbered receipts for all collections.

COUNTY OF SUSSEX  
COMMENTS AND RECOMMENDATIONS  
(Continued)

County Surrogate

Our review of the County Surrogate records indicated the following:

1. Although a definite improvement was noted collections were not always deposited within 48 hours of receipt.
2. Confirmation of electronic deposits were not properly maintained for audit inspection.

It is recommended that:

1. County Surrogate collections be deposited within 48 hours of receipt.
2. Confirmation of electronic deposits be properly maintained.

Management's Response

County Surrogate will continue to improve the depositing of collections within 48 hours of receipts in the future and will properly maintain supporting documentation for all electronic deposits.

Planning Board

Our review of the Planning Board records indicated the following:

1. Collections were not always deposited within 48 hours of receipt and receipts were not kept in a secured location.
2. There were multiple cashbooks being utilized for the recording of collections.

It is recommended that:

1. Planning Board collections be deposited within 48 hours of receipt and receipts be kept in a secure location prior to being deposited.
2. The Planning Board maintain one consolidated record of collections.

Management's Response

The personnel in the Planning Board Office will ensure collections are kept in a secure location, deposited within 48 hours of receipt and one consolidated record of collections is maintained.

Accrued Sick and Vacation Liability

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

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

Management's Response

The County has implemented a personnel management software package and continues to make progress on fully applying all capabilities of the software package. This software, when fully functioning, will be helpful in providing at least a portion of the information needed for the calculation of the County's liability for accrued sick and vacation pay by employee.

COUNTY OF SUSSEX  
COMMENTS AND RECOMMENDATIONS  
(Continued)

General Capital Fund

Ordinance Number 00-25 is for the Improvement of Roads, Bridges and Other County Property Damaged by the Flood of August 2000. The ordinance has been partially funded to date by reimbursements from the federal and state governments for flood damage repairs. The ordinance has unfunded debt of approximately \$2.1 million (of which approximately \$575,000 has been expended) at December 31, 2009. Since the County has received a significant portion of the requested reimbursement, no formal recommendation is deemed necessary; however, the County should continue to pursue the collection of the remaining reimbursement.

Managements Response

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

Single Audit

1. Senior Citizen and Disabled Residents Transportation Program

Although there were a few reports that were not filed timely earlier in the year, a great improvement was made in the overall timeliness of reporting for the Senior Citizen and Disabled Residents Transportation Program and FTA Section 5311 grants, thus, no formal recommendation is deemed necessary.

2. Homeland Security Grant

Reimbursement requests were filed for the 2007 grant during 2009. Though the reports were filed, they were not timely.

3. Title III Aging Grant

The expenditure reports were not being reconciled to the accounting records and amounts were not accurately reported to the State.

It is recommended that:

1. Requests for reimbursements of the Homeland Security Grant be made on a regular basis.
2. All expenditure reports be reconciled to the accounting records to ensure accuracy of reporting for the Title III Aging Grant.

Management's Response

1. All departments who are responsible for administering grants will be required to ensure reimbursement requests are made on a timely basis and expenditure reports are reconciled with the accounting records and filed with the grantor on a timely basis.

COUNTY OF SUSSEX  
COMMENTS AND RECOMMENDATIONS  
(Continued)

Payroll Services

During 2009, Sussex County became aware that the Payroll Vendor had fraudulently diverted Federal and State Payroll withholdings, and did not make certain of their 2009 payments when they were due. Because this event effected more than three hundred public and private entitites, the State of New Jersey, Department of Community Affairs issued Local Finance Notice #2009 -18(LFN-2009-18), issued August 26, 2009.

It is recommended that the new and additional controls identified in LFN-2009 be fully implemented.

Management Response

Administration has reviewed the circumstances of the Payroll services and a new vendor has been appointed and a \$10m non-cancellable surety bond has been obtained from the new vendor. In addition the Sussex County Finance Department is implementing the new control procedures recommended by LFN-2009-18

Medical Benefit Coverage

The County maintains a self-insured medical program. The County's third party claims administrator for this program is CIGNA Healthcare, Inc. The County has a reserve entitled Self Insurance Fund – Medical in the amount of \$336,552 on the Other Trust Funds balance sheet. The County also received a check for \$1,719,537 in 2010 from CIGNA based on the aggregate stop loss calculation. These items combined total \$2,056,089 which is less than the liability for Incurred but not Reported Claims which is estimated to be \$2,204,295 for the year ended December 31, 2009. The County should continue their effort to fully fund the liability, however since the amount is not material, no formal recommendation is warranted.

Corrective Action Plan

Recommendations 8, 10a, 10b and part of 10c from the prior year audit report were resolved during the current year. The County is in the process of implementing procedures to resolve the remaining comments from the 2008 audit report, where possible.

COUNTY OF SUSSEX  
SUMMARY OF RECOMMENDATIONS

It is recommended that:

1. The County maintain an adequate segregation of duties, where possible, with the respect to the recording and treasury functions, and outside departments.
2. Consideration be given to the implementation of a fixed assets accounting and reporting system.
3. Grant reimbursement requests for collection of receivables be submitted on a more timely basis and a review of the grants receivable be conducted to identify those grants which can be collected or should be cancelled.
4. Homestead:
  - a. Patients' accounts receivable balances be reviewed for accuracy, negative balances should be investigated and balances in excess of one year be cancelled by resolution of the Board of Chosen Freeholders. Formal procedures should be developed and implemented to ensure timely collection of accounts receivable and review of receivable balances for cancellation on a regular basis.
  - b. An employee independent of the maintenance of the resident trust account records be assigned to sign in lieu of patients, where necessary, on payment request slips for the patients' trust account.
5. Department of Environmental and Public Health Services
  - a. Department of Environmental Services cashbook be maintained, collections be deposited within 48 hours of receipt and receipts be kept in a secure location.
  - b. Prenumbered receipts are issued for all collections.
6. County Surrogate
  - a. Collections be deposited within 48 hours of receipt.
  - b. Confirmation of electronic deposits be properly maintained.
7. Planning Board:
  - a. Collections be deposited within 48 hours of receipt and receipts be kept in a secure location prior to being deposited.
  - b. One consolidated record of collections be maintained.
8. The estimate for the County's liability for accrued sick and vacation pay be detailed by employee.
9. Single Audit
  - a. Requests for reimbursements of the Homeland Security Grant be made on a regular basis.
  - b. All expenditure reports be reconciled to the accounting records to ensure accuracy of reporting for the Title III Aging Grant.
10. Payroll Service

The new and additional controls identified in LFN-2009 be fully implemented.

\* \* \* \* \*