

COUNTY OF SUSSEX

REPORT OF AUDIT

2010

*NISIVOCCIA LLP
CERTIFIED PUBLIC ACCOUNTANTS*

COUNTY OF SUSSEX

REPORT OF AUDIT

2010

COUNTY OF SUSSEX
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2010

<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 2009 Appropriation Reserves	A-11

COUNTY OF SUSSEX
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2010
(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 (Not Applicable)	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 2009 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 2009 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, 2010
(Continued)

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

Supplementary Data (Cont’d)

Schedule

County Jail

Comparative Balance Sheet

M

Schedule of Cash

M-1

Homestead/Welfare Home - Patients in County Institutions

Comparative Balance Sheet

N

Schedule of Cash

N-1

Department of Environmental and Public Health Services

Comparative Balance Sheet

O

Schedule of Cash

O-1

Part II – Single Audit

Page

Schedule of Expenditures of Federal Awards

1-4

Schedule of Expenditures of State Awards

5-12

Notes to Schedules of Expenditures of Federal and State Awards

13

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*

14-15

Independent Auditors' Report on Compliance with Requirements That Could Have A
Direct and Material Effect on Each Major Program and Internal Control Over Compliance
in Accordance with OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04

16-17

Schedule of Findings and Questioned Costs

18-19

Summary Schedule of Prior Audit Findings

20

Part III – Comments and Recommendations

Comments and Recommendations

21-24

Summary of Recommendations

25

COUNTY OF SUSSEX

PART I

FINANCIAL STATEMENTS

AND SUPPLEMENTARY DATA

YEAR ENDED DECEMBER 31, 2010



Mount Arlington Corporate Center
 200 Valley Road, Suite 300
 Mt. Arlington, NJ 07856
 973-328-1825 | 973-328-0507 Fax

Lawrence Business Center
 11 Lawrence Road
 Newton, NJ 07860
 973-383-6699 | 973-383-6555 Fax

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, 2010 and 2009, 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 audits 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.

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

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, 2010 and 2009 and the results of its operations for the years then ended.

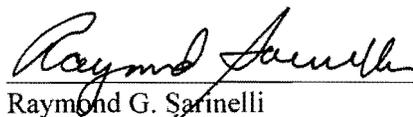
However, in our opinion, except for the effects on the financial statements of the omission described in the fourth paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the various funds of the County of Sussex at December 31, 2010 and 2009, 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 30, 2011 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 30, 2011

NISIVOCIA LLP



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

COUNTY OF SUSSEX
2010
CURRENT FUND

COUNTY OF SUSSEX
CURRENT FUND
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2010	2009
<u>ASSETS</u>			
Cash and Cash Equivalents:			
Treasurer		\$ 20,223,210.03	\$ 15,798,956.79
Investments			7,979,814.56
	A-4	20,223,210.03	23,778,771.35
Change Funds		325.00	325.00
		20,223,535.03	23,779,096.35
Due from General Capital Fund (for Funded Emergency Authorization)			
	C	2,342,000.00	2,500,000.00
Grant Funds Receivable:			
Federal	A-8	6,161,809.47	8,124,630.43
State	A-9	2,351,462.74	3,469,945.31
Private	A-10	5,000.00	5,000.00
		8,518,272.21	11,599,575.74
Receivables and Other Assets With Full Reserves:			
Added and Omitted Taxes Receivable	A-6	135,130.89	185,024.81
Revenue Accounts Receivable	A-7	169,469.48	192,552.72
Accounts Receivable - Sussex County Municipal Utilities Authority		418,658.42	418,658.42
		723,258.79	796,235.95
<u>TOTAL ASSETS</u>		<u>\$ 31,807,066.03</u>	<u>\$ 38,674,908.04</u>

COUNTY OF SUSSEX
CURRENT FUND
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2010	2009
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	A-3;A-11	\$ 3,679,996.69	\$ 5,088,441.70
Encumbered	A-3;A-11	2,517,810.99	2,299,635.99
Total Appropriation Reserves		<u>6,197,807.68</u>	<u>7,388,077.69</u>
Other Encumbrances Payable:			
Federal Grants	A-12	2,016,355.57	1,332,812.96
State Grants	A-13	851,155.95	810,913.94
Private Grants	A-14	1,334.34	
Central Supply		6,312.36	2,887.36
Accounts Payable - Vendors		2,579,146.09	279,443.91
Due to State of New Jersey		18,589.00	18,589.00
Due to Other Trust Funds	B	2,213,043.33	1,999,424.75
Due to General Capital Fund	C	7,671.37	1,228.02
Due to Special Revenue - County Health Fund	D	624,752.48	974,640.70
Due to Division of Social Services		3,649.00	3,649.00
Reserve for Sale of County Assets		188,967.95	443,967.95
Reserve for Grant Fund Expenditures:			
Federal	A-12	2,794,438.50	5,178,761.15
State	A-13	1,371,425.11	3,089,334.85
Private Grants	A-14	3,054.86	5,164.99
Reserve for Uncollectible Grants Receivable			20,854.00
Reserve for Life Hazard Use Fees		1,792.00	
Reserve for Unappropriated Grants	A-15	<u>488,026.96</u>	<u>497,349.34</u>
		19,367,522.55	22,047,099.61
Reserve for Receivables	A	723,258.79	796,235.95
Fund Balance	A-1	<u>11,716,284.69</u>	<u>15,831,572.48</u>
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 31,807,066.03</u>	<u>\$ 38,674,908.04</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,	
	2010	2009
<u>Revenue and Other Income Realized</u>		
Fund Balance Utilized	\$ 1,726,250.32	\$ 7,851,240.08
Fund Balance Anticipated With Prior Written Consent of Director of Local Government Services	6,141,272.68	46,759.91
	<u>7,867,523.00</u>	<u>7,897,999.99</u>
Miscellaneous Revenue Anticipated	28,534,408.55	34,278,276.02
Receipts from Current Taxes	75,209,568.00	71,507,294.00
Nonbudget Revenue	1,598,896.78	2,055,220.40
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	1,552,254.69	2,017,732.85
Balances Cancelled:		
Accounts Payable and Old Outstanding Checks		44.79
Reserve for State, Federal and Private Grant Fund Expenditures-Net	42,589.84	
Reserve for Uncollectible Grants	20,854.00	
Collection of Added & Omitted Taxes	199,749.90	353,287.31
Prior Years Interfunds Returned		6,938.76
	<u>115,025,844.76</u>	<u>118,116,794.12</u>
<u>Total Income</u>		
<u>Expenditures</u>		
Budget and Emergency Appropriations:		
Operations	89,726,988.97	93,653,145.66
Capital Improvements	503,566.00	
County Debt Service	14,510,620.24	14,544,162.13
Deferred Charges and Statutory Expenditures	6,532,434.34	6,724,614.00
	<u>111,273,609.55</u>	<u>114,921,921.79</u>
<u>Total Expenditures</u>		

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

	<u>Ref.</u>	<u>Year Ended December 31,</u>	
		<u>2010</u>	<u>2009</u>
Excess in Revenue		\$ 3,752,235.21	\$ 3,194,872.33
Adjustments to Income before Fund Balance			
Expenditures included above which are by Statute			
Deferred Charges to Budget of Succeeding Year			2,500,000.00
Statutory Excess to Fund Balance		3,752,235.21	5,694,872.33
<u>Fund Balance</u>			
Balance January 1		15,831,572.48	18,034,700.14
		19,583,807.69	23,729,572.47
Decreased by:			
Utilization as Anticipated Revenue		7,867,523.00	7,897,999.99
Balance December 31	A	<u>\$ 11,716,284.69</u>	<u>\$ 15,831,572.48</u>

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

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2010

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Fund Balance Anticipated	\$ 1,726,250.32		\$ 1,726,250.32	
Fund Balance Anticipated With Prior Written Consent of Director of Local Government Services	6,141,272.68		6,141,272.68	
	<u>7,867,523.00</u>		<u>7,867,523.00</u>	
Miscellaneous Revenue:				
County Clerk Fees	1,209,073.00		1,117,461.71	\$ 91,611.29 *
County Surrogate Fees	84,566.00		92,945.68	8,379.68
County Sheriff Fees	233,480.00		156,754.38	76,725.62 *
Fines	83,508.00		67,297.63	16,210.37 *
Interest on Investments and Deposits	375,000.00		241,866.88	133,133.12 *
Rental - County Buildings	93,214.00		127,668.00	34,454.00
Franchise Tax on Stock Insurance Companies (Other than Life Insurance) - NJSA 54:16A	175,000.00		272,360.21	97,360.21
State Aid - College Bonds (NJSA 44:7-35 et. seq.)	1,054,217.00		1,054,217.00	
Permanent Disability - Patients in County Institutions (NJSA 44:7-38 et seq.)	8,681,000.00		8,896,035.09	215,035.09
Social and Welfare Services (P.L. 1990, Ch. 66):				
Division of Youth and Family Services	708,363.00		708,363.00	
Supplemental Social Security Income	259,598.00		256,971.00	2,627.00 *
Psychiatric Facilities (P.L. 1990, Ch. 73):				
Maintenance of Patients in State Institutions for Mental Diseases	1,809,723.00		1,809,723.00	
Maintenance of Patients in State Institutions for Mentally Retarded	1,674,676.00		1,674,676.00	
U.S. Department of Health & Human Services:				
N.J. Department of Human Services:				
American Recovery and Reinvestment Act:				
Social Services for the Homeless	288,169.00	\$ 140,000.00	428,169.00	
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	211,392.00	209,978.00	421,370.00	
2010 Healthcare Facility Emergency Preparedness	25,000.00		25,000.00	
2011 Healthcare Facility Emergency Preparedness		25,000.00	25,000.00	
Nutrition Services Incentive Program	11,381.00	14,039.00	25,420.00	
Public Health Preparedness and Response for Bioterrorism				
09 Grant	66,285.00		66,285.00	
10 Grant		381,564.00	381,564.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2010
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
U.S. Department of Justice:				
N.J. Department of Law & Public Safety:				
Domestic Violence Victim Assistance	\$ 81,578.00		\$ 81,578.00	
Multi-Jurisdictional Gang Gun and Narcotics Task Force:				
American Recovery and Reinvestment Act -				
JAG Recovery Grant-2010	37,534.00		37,534.00	
ARRA RJAG 1-19TF-09C		\$ 55,641.00	55,641.00	
Justice Assistance Grant 3-13-07 Community Justice	60,000.00		60,000.00	
Division of Highway Traffic Safety:				
Over the Limit Under Arrest		4,400.00	4,400.00	
Sexual Assault Nurse Examiner	55,596.00		55,596.00	
Juvenile Accountability Incentive Block				
Grant	10,497.00		10,497.00	
Law Enforcement Agency Security Enhancement (LEASE)	56,000.00	78,400.00	134,400.00	
Community Oriented Policing Services Technology (COPS)	950,000.00		950,000.00	
Violence Against Women Act	9,272.00		9,272.00	
U.S. Department of Homeland Security:				
2010 State Homeland Security Grant Program		408,046.17	408,046.17	
N.J. Office of Homeland Security and Preparedness:				
SFY 09 State Aid Annual Appropriation-				
NJ Data Exchange (NJ-Dex)		150,000.00	150,000.00	
N.J. Transit Corporation:				
Federal Transit Administration -				
Section 5311:				
Operating/Nonoperating 2010/11		524,105.00	524,105.00	
Section 5310:				
Mobility Management Project	50,000.00		50,000.00	
Senior Citizens & Disabled Residents				
Transportation Assistance Program:				
Operating/Nonoperating Grants	519,101.00	35,207.04	554,308.04	
N.J. Department of Health & Senior Services:				
Case Management Services:				
Handicapped Children		85,692.00	85,692.00	
Alcohol Program	277,490.00		277,490.00	
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 #10-2241-RTK-00		9,380.00	9,380.00	
Office on Aging Area Plan Grant:				
State Matching Funds	16,218.00	16,794.00	33,012.00	
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	24,300.00	4,498.00	28,798.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2010
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
N.J. Department of Health & Senior Services (Continued):				
American Recovery and Reinvestment Act:				
National Council on Aging-Chronic Disease Self Mgt.		\$ 40,000.00	\$ 40,000.00	
N.J. Department of Military & Veterans Affairs:				
Veterans Transportation Services		9,000.00	9,000.00	
N.J. Department of the Treasury:				
Governor's Council on Alcoholism & Drug Abuse:				
Municipal Alliance to Prevent Alcoholism and Drug Abuse	\$ 202,452.00		202,452.00	
N.J. Department of Law & Public Safety:				
Juvenile Justice Commission:				
State/Community Partnership Program	374,377.00		374,377.00	
Division of Criminal Justice:				
Body Armor Replacement Fund -Sheriff's Office	3,478.99	10,119.33	13,598.32	
Body Armor Replacement Fund -Prosecutor's Office	1,061.61	2,313.48	3,375.09	
County Prosecutor's Insurance Fraud Reimbursement	126,865.00		126,865.00	
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	61,874.00		61,874.00	
Division of Economic Assistance:				
Social Services for the Homeless	99,409.00		99,409.00	
Division of Family Development:				
Special Initiative and Transportation Contract		33,660.00	33,660.00	
Division of Disability Services:				
Personal Assistance Services Program	104,009.00		104,009.00	
Intoxicated Driver Resource Center	85,177.00	12,613.00	97,790.00	
N.J. Department of Community Affairs:				
Handicapped Persons Recreational Opportunities Act	20,000.00		20,000.00	
N.J. Department of Environmental Protection:				
American Recovery and Reinvestment Act:				
Sussex County Wastewater Management Plan	109,091.00		109,091.00	
County Environmental Health (CEHA)	116,888.00	32,740.00	149,628.00	
Clean Communities Program	83,925.35		83,925.35	
U.S. Department of Transportation:				
Job Access: Reverse Commute		105,793.00	105,793.00	
Subregional Staff Support		37,200.00	37,200.00	
N.J. Office of Travel and Tourism:				
Birding and Nature Festival Marketing	15,000.00		15,000.00	
National Council on Aging - Chronic Disease Self Incentive		5,000.00	5,000.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2010
 (Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
FM Global Fire Prevention-Fire Marshal		\$ 1,800.00	\$ 1,800.00	
U.S. Department of Health and Human Services:				
NACCHO Medical Reserve Corps 2009	\$ 5,000.00		5,000.00	
NACCHO Medical Reserve Corps 2010	5,000.00		5,000.00	
N.J. Department of Corrections:				
Agreement for Maintenance of State				
Inmates in County Jails	890,000.00		1,153,890.70	\$ 263,890.70
Reserve to Pay Debt Service -				
Health Center	200,000.00		200,000.00	
Historic Courthouse Improvements	700,000.00		700,000.00	
Reserve to Pay Vocational School				
Debt Service	150,000.00		150,000.00	
General Capital Fund Balance	300,000.00		300,000.00	
County Clerk (P.L. 2001, Ch. 370)	645,245.00		596,385.75	48,859.25 *
County Surrogate (P.L. 2001, Ch. 370)	56,436.00		56,227.41	208.59 *
County Sheriff (P.L. 2001, Ch. 370)	162,288.00		140,886.37	21,401.63 *
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	
Other Trust Fund - Weights & Measures	100,000.00		100,000.00	
County Transit-Transportation Agreements	325,000.00		309,301.77	15,698.23 *
Total Miscellaneous Revenue	<u>25,823,780.95</u>	<u>2,497,983.02</u>	<u>28,534,408.55</u>	<u>212,644.58</u>
Amount to be Raised by Taxes for Support of the County Budget:				
Local Taxes for County Purposes	75,209,586.00		75,209,568.00	18.00 *
Budget Totals	<u>108,900,889.95</u>	<u>2,497,983.02</u>	<u>111,611,499.55</u>	<u>\$ 212,626.58</u>
Nonbudget Revenue:				
Miscellaneous Revenue Not Anticipated			1,598,896.78	
	<u>\$ 108,900,889.95</u>	<u>\$ 2,497,983.02</u>	<u>\$ 113,210,396.33</u>	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2010
(Continued)

Analysis of Realized Revenue

County Clerk Fees:

Cash Received	\$ 1,182,523.71
Less: Transfer to Trust Funds and Refunds	<u>65,062.00</u>
	<u>\$ 1,117,461.71</u>

Interest:

Cash Received	\$ 196,653.28
Due from Other Trust Funds	3,673.25
Due from General Capital Fund	<u>41,540.35</u>
	<u>\$ 241,866.88</u>

Analysis of Nonbudget Revenue:

Cash Received:

Welfare Surplus	\$ 83,562.85	
Planning Department	30,199.75	
Jail Processing Fees	31,344.51	
Telephone Income - Jail	75,520.68	
Bid Specifications	26,118.25	
Emergency Management Reimbursements	78,101.40	
Misc. Revenue from Other County Departments	2,347.26	
Prior Year Refunds/Reimbursements	34,081.69	
Prior Year Grant Expenditure Refunds	172,937.51	
NJ Institute of Technology-Salary Reimbursement	54,294.00	
Library Administration Reimbursement	125,000.00	
Miscellaneous Reimbursements	257,789.59	
Bail Forfeitures	1,875.00	
Title IV-D Probation Facility Reimbursement	318,569.80	
Settlement Proceeds	200,000.00	
Mental Health Salary Reimbursement	15,000.00	
Various County Departments and Central Supply Revenue	19,365.75	
G.I.S. Interlocal Service Revenue	5,032.00	
Pension Reimbursements	4,689.80	
Cancelation of Old Outstanding Checks	13,077.51	
Roadway/Driveway Openings and Violation Assessments	16,000.00	
Developmental Disabled Facilities Reimbursement	31,288.20	
Other Miscellaneous Revenue	<u>2,701.23</u>	
		<u>\$ 1,598,896.78</u>

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2010

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT:					
Administrative and Executive:					
Board of Chosen Freeholders:					
Salaries and Wages	\$ 120,405.00	\$ 111,505.00	\$ 111,421.83	\$ 83.17	
Other Expenses:					
Annual Audit	123,398.00	123,398.00	123,398.00		
Miscellaneous Other Expenses	22,500.00	22,500.00	19,754.33	2,745.67	
County Administrator's Office:					
Salaries and Wages	214,615.00	213,515.00	213,499.64	15.36	
Other Expenses	17,505.00	12,505.00	8,864.06	3,640.94	
Budget Management:					
Salaries and Wages	122,308.00	122,308.00	122,308.00		
Other Expenses	1,925.00	1,925.00	1,551.53	373.47	
Technology & Information Management:					
Salaries and Wages	355,299.00	353,099.00	353,089.44	9.56	
Other Expenses	470,739.00	470,739.00	469,455.71	1,283.29	
Office of Geographical Information Systems:					
Salaries and Wages	147,239.00	142,839.00	142,759.59	79.41	
Other Expenses	59,816.00	59,816.00	57,180.01	2,635.99	
Central Services:					
Salaries and Wages	56,980.00	56,980.00	56,979.28	0.72	
Other Expenses	7,355.00	7,355.00	6,570.05	784.95	
Office of the Treasury:					
County Treasurer's Office:					
Salaries and Wages	380,148.00	361,148.00	360,211.42	936.58	
Other Expenses	54,200.00	54,200.00	40,383.77	13,816.23	
County Counsel:					
Salaries and Wages	81,582.00	81,582.00	81,582.00		
Other Expenses	281,380.00	281,380.00	261,506.35	19,873.65	
County Adjuster's Office:					
Salaries and Wages	100,914.00	100,914.00	100,908.32	5.68	
Other Expenses	49,955.00	49,955.00	41,841.83	8,113.17	
Employee Services:					
Salaries and Wages	255,717.00	253,917.00	253,824.24	92.76	
Other Expenses	67,545.00	65,545.00	31,363.27	34,181.73	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2010
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT:					
Clerk of the Board:					
Salaries and Wages	\$ 190,581.00	\$ 190,581.00	\$ 190,575.12	\$ 5.88	
Other Expenses	30,150.00	30,150.00	18,308.26	11,841.74	
Risk Management (Safety Programs):					
Other Expenses	6,100.00	6,100.00	450.00	5,650.00	
County Clerk:					
Salaries and Wages	666,972.00	701,522.00	701,453.00	69.00	
Other Expenses:					
Elections	70,055.00	69,305.00	13,648.99	55,656.01	
Miscellaneous Other Expenses	156,586.00	129,786.00	119,201.39	10,584.61	
Prosecutor's Office:					
Salaries and Wages	3,925,039.00	3,925,039.00	3,794,020.77	131,018.23	
Other Expenses	599,395.00	599,395.00	401,811.58	197,583.42	
Records Management Office:					
Salaries and Wages	46,121.00	46,121.00	43,873.99	2,247.01	
Other Expenses	4,690.00	4,690.00	1,338.82	3,351.18	
Purchasing Department:					
Salaries and Wages	141,303.00	140,703.00	140,693.30	9.70	
Other Expenses	22,000.00	22,000.00	20,141.80	1,858.20	
Facilities Management:					
Salaries and Wages	1,526,275.00	1,436,275.00	1,433,402.80	2,872.20	
Other Expenses	1,190,233.00	1,215,233.00	1,029,315.49	185,917.51	
Public Employees' Award Program:					
Other Expenses	5,000.00	7,000.00	5,011.60	1,988.40	
Insurance:					
Group Insurance Plan for Employees	13,542,000.00	14,842,200.00	13,979,099.80	863,100.20	
Workmen's Compensation	1,042,410.00	958,410.00	951,648.35	6,761.65	
Other Insurance Premiums	1,127,217.00	1,064,217.00	1,062,949.46	1,267.54	
TOTAL GENERAL GOVERNMENT	27,283,652.00	28,335,852.00	26,765,397.19	1,570,454.81	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2010
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
JUDICIARY:					
County Surrogate:					
Salaries and Wages	\$ 346,732.00	\$ 347,232.00	\$ 347,191.19	\$ 40.81	
Other Expenses	22,045.00	22,045.00	18,272.13	3,772.87	
Sheriff's Office (Judicial Functions):					
Salaries and Wages	1,868,330.00	1,911,330.00	1,910,558.96	771.04	
Other Expenses	84,635.00	84,635.00	78,586.76	6,048.24	
TOTAL JUDICIARY	2,321,742.00	2,365,242.00	2,354,609.04	10,632.96	
REGULATION:					
Sheriff's Office:					
Salaries and Wages	1,941,118.00	1,821,118.00	1,819,977.72	1,140.28	
Other Expenses	294,889.00	294,889.00	265,465.49	29,423.51	
Weights and Measures:					
Salaries and Wages	150,398.00	142,498.00	142,205.19	292.81	
Other Expenses	25,625.00	20,625.00	14,767.97	5,857.03	
Board of Taxation:					
Salaries and Wages	182,395.00	198,895.00	198,765.10	129.90	
Other Expenses	38,980.00	38,980.00	35,868.98	3,111.02	
County Medical Examiner:					
Salaries and Wages	110,278.00	164,528.00	164,310.18	217.82	
Other Expenses	143,543.00	127,543.00	125,563.58	1,979.42	
Parks and Forestry (Shade Tree Commission):					
Salaries and Wages	159,089.00	156,089.00	155,157.07	931.93	
Other Expenses	14,550.00	14,550.00	12,333.73	2,216.27	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2010
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
REGULATION:					
Board of Elections:					
Salaries and Wages	\$ 210,490.00	\$ 215,290.00	\$ 215,278.85	\$ 11.15	
Other Expenses	332,720.00	332,720.00	330,210.41	2,509.59	
Fire Marshal:					
Salaries and Wages	50,179.00	52,329.00	52,317.81	11.19	
Other Expenses	23,412.00	23,412.00	22,656.93	755.07	
Fire Academy:					
Other Expenses	300,000.00	300,000.00	300,000.00		
Office of Emergency Management:					
Salaries and Wages	113,248.00	113,248.00	111,596.04	1,651.96	
Other Expenses	47,945.00	47,945.00	22,965.60	24,979.40	
Sussex County Planning Department:					
Salaries and Wages	369,025.00	354,025.00	351,829.14	2,195.86	
Other Expenses	68,246.00	68,246.00	52,401.26	15,844.74	
TOTAL REGULATION	4,576,130.00	4,486,930.00	4,393,671.05	93,258.95	
ROADS AND BRIDGES:					
Roads and Culverts:					
Salaries and Wages	3,356,460.00	3,020,960.00	3,005,420.02	15,539.98	
Other Expenses	1,896,660.00	1,896,660.00	1,778,534.51	118,125.49	
Bridges:					
Salaries and Wages	715,407.00	645,407.00	635,876.96	9,530.04	
Other Expenses	326,316.00	326,316.00	317,052.31	9,263.69	
Lighting of Highways and Bridges	30,065.00	38,065.00	37,862.90	202.10	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2010
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
ROADS AND BRIDGES:					
Traffic Lights:					
Other Expenses	\$ 61,000.00	\$ 61,000.00	\$ 51,575.32	\$ 9,424.68	
Engineering and Road Administration:					
Salaries and Wages	924,646.00	900,861.00	899,558.24	1,302.76	
Other Expenses	61,307.00	75,092.00	50,843.67	24,248.33	
TOTAL ROADS AND BRIDGES	7,371,861.00	6,964,361.00	6,776,723.93	187,637.07	
CORRECTIONAL AND PENAL:					
Jail:					
Salaries and Wages	7,101,860.00	6,851,860.00	6,804,574.51	47,285.49	
Other Expenses	1,673,453.00	1,673,453.00	1,062,679.13	610,773.87	
Juvenile Center:					
Salaries and Wages	351,898.00	351,898.00	350,557.04	1,340.96	
Other Expenses	462,260.00	387,260.00	338,648.22	48,611.78	
Youth Services (NJSA 2A:4A-91):					
Salaries and Wages	65,751.00	65,751.00	48,328.95	17,422.05	
Other Expenses	158,911.00	133,911.00	128,504.30	5,406.70	
TOTAL CORRECTIONAL AND PENAL	9,814,133.00	9,464,133.00	8,733,292.15	730,840.85	
HEALTH AND WELFARE:					
Sussex County Chest Clinic:					
Salaries and Wages	35,494.00	30,494.00	29,792.92	701.08	
Other Expenses	3,100.00	3,100.00		3,100.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2010
(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>	
HEALTH AND WELFARE:					
Home Health Care Agency (NJSA 26:2H-1 et seq.):					
Other Expenses	\$ 64,000.00	\$ 64,000.00	\$ 64,000.00		
Aid to 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)	50,000.00	50,000.00	50,000.00		
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)	33,332.00	33,332.00	33,332.00		
Aid to Advance Housing (NJSA 40A:23-8.28)	37,410.00	37,410.00	37,410.00		
Aid to Domestic Abuse Services (N.J.S. 40:5-2.9)	60,000.00	60,000.00	60,000.00		
Aid to Center for Prevention (N.J.S. 40:5-2.9)	49,500.00	49,500.00	49,500.00		
Mosquito Control:					
Salaries and Wages	182,684.00	148,684.00	147,503.48	\$ 1,180.52	
Other Expenses	127,498.00	127,498.00	97,809.04	29,688.96	
Mental Health Administration:					
Salaries and Wages	19,000.00	19,000.00	13,293.86	5,706.14	
Other Expenses	6,000.00	6,000.00	5,751.70	248.30	
Health and Human Services Administration:					
Salaries and Wages	380,272.00	375,772.00	375,688.48	83.52	
Other Expenses	14,665.00	14,665.00	12,838.12	1,826.88	
Maintenance of Patients in State Institutions for Mental Diseases (NJSA 30:4-79)	2,580,731.00	2,580,731.00	2,580,731.00		
Developmental Disabilities - State Share of Costs	1,674,676.00	1,674,676.00	1,674,676.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2010
(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>	
HEALTH AND WELFARE:					
County Welfare Agency:					
Administration	\$ 966,134.00	\$ 831,134.00	\$ 831,134.00		
Services	158,931.00	158,931.00	158,931.00		
Assistance for Dependent Children	88,647.00	88,647.00	88,647.00		
Assistance to Supplemental Security Income Recipients	259,598.00	394,598.00	394,598.00		
Division of Youth and Family Services	708,363.00	708,363.00	708,363.00		
Welfare Home:					
Salaries and Wages	4,925,121.00	4,925,121.00	4,842,993.47	\$ 82,127.53	
Other Expenses	1,663,871.00	1,663,871.00	1,596,351.60	67,519.40	
Office on Aging:					
Salaries and Wages	197,471.00	197,471.00	182,248.02	15,222.98	
Other Expenses	7,700.00	7,700.00	4,590.49	3,109.51	
County Nutrition Projects:					
Salaries and Wages	30,489.00	20,489.00	15,998.19	4,490.81	
Other Expenses	143,547.00	143,547.00	139,459.29	4,087.71	
Veterans' Grave Registration:					
Salaries and Wages	3,922.00	3,922.00	3,921.60	0.40	
Other Expenses	9,253.00	9,253.00	9,124.49	128.51	
Uniform Construction Code:					
Appeal Board:					
Other Expenses	4,875.00	4,875.00	1,210.28	3,664.72	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2010
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
HEALTH AND WELFARE:					
Legal Aid:					
Other Expenses	\$ 9,135.00	\$ 9,135.00	\$ 9,135.00		
Aid to People Help (NJSA 44:1-1,1-88,1-128)	12,000.00	12,000.00	12,000.00		
Aid to Interfaith Hospitality Network (R.S. 40:23-8.11)	12,300.00	12,300.00	12,300.00		
Office of Community Services:					
Salaries and Wages	45,700.00	45,700.00	43,874.35	\$ 1,825.65	
Other Expenses	29,360.00	29,360.00	17,185.82	12,174.18	
Aid to Samaritan Inn - Homeless	18,278.00	18,278.00	18,278.00		
TOTAL HEALTH AND WELFARE	14,716,182.00	14,662,682.00	14,425,795.20	236,886.80	
EDUCATIONAL:					
Office of County Superintendent of Schools:					
Salaries and Wages	73,308.00	73,308.00	73,307.91	0.09	
Other Expenses	24,525.00	24,525.00	19,368.47	5,156.53	
County Vocational School	7,693,686.00	7,693,686.00	7,693,686.00		
Farm and Home Demonstration:					
Salaries and Wages	142,233.00	144,733.00	122,693.74	22,039.26	
Other Expenses	27,200.00	27,200.00	21,629.75	5,570.25	
Community College Agency (NJS 18A:64A-30 et seq.)	4,797,260.00	4,797,260.00	4,672,000.00		\$ 125,260.00
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (NJS 18A:64A-23)	250,000.00	250,000.00	171,288.20	78,711.80	
TOTAL EDUCATIONAL	13,008,212.00	13,010,712.00	12,773,974.07	111,477.93	125,260.00

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2010
(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>	
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	438,597.00	324,597.00	299,694.48	\$ 24,902.52	
Other Expenses	5,520.00	5,520.00	155.00	5,365.00	
Aid to Sussex County Arts Council (NJSA 40:23-8.25)	5,000.00	5,000.00	5,000.00		
Motor Pool:					
Salaries and Wages	875,056.00	780,056.00	776,222.39	3,833.61	
Other Expenses	78,518.00	78,518.00	46,566.83	31,951.17	
Indirect Cost Rate Study:					
Contractual	16,750.00	16,750.00	16,350.00	400.00	
Utilities:					
Heating Fuel	10,000.00	10,000.00	9,717.93	282.07	
Electricity	1,156,830.00	1,148,830.00	981,085.38	167,744.62	
Gas (Natural or Propane)	362,145.00	381,145.00	365,127.53	16,017.47	
Garbage and Trash Removal	85,000.00	85,000.00	83,516.38	1,483.62	
Water	89,350.00	89,350.00	88,945.20	404.80	
Sewer	37,135.00	37,135.00	36,864.00	271.00	
County Matching Funds for Grants	24,285.00	24,285.00		24,285.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2010
(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>	
UNCLASSIFIED:					
Single Audit Act of 1984:					
Other Expenses:					
Audit Fees	\$ 49,954.00	\$ 49,954.00	\$ 49,954.00		
Matching Funds For the Following Grants:					
Juvenile Accountability Incentive Block Grant	1,166.00	1,166.00	1,166.00		
Alcoholism Service Program	39,838.00	39,838.00	39,838.00		
Human Services Advisory Council	16,026.00	16,026.00	16,026.00		
Handicapped Persons Recreation Opportunities Act	4,000.00	4,000.00	4,000.00		
Special Child Health, Case Management	56,202.00	56,202.00	56,202.00		
USDOT FTA Section 5311 Transit	174,702.00	174,702.00	174,702.00		
USDOT FTA Section 5316 Job Access: Reverse Commute	45,695.00	45,695.00	45,695.00		
USCOJ JAG Community Justice Coordinator	20,000.00	20,000.00	20,000.00		
USDOJ STOP Violence Against Women Act	3,091.00	3,091.00	3,091.00		
 TOTAL UNCLASSIFIED	 <u>3,603,960.00</u>	 <u>3,405,960.00</u>	 <u>3,129,019.12</u>	 <u>\$ 276,940.88</u>	
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:					
#11-131-SCH-L-3 (NJSA 40A:4-87 + \$85,692.00)		85,692.00	85,692.00		
Alcohol Program #541-ADA-C-0	277,490.00	277,490.00	277,490.00		
Right-to-Know #10-2241-RTK (NJSA 40A:4-87 + \$9,380.00)		9,380.00	9,380.00		
Public Health Preparedness and Response for					
2009 BioTerrorism	66,285.00	66,285.00	66,285.00		
2010 BioTerrorism (NJSA 40A:4-87 + \$381,564.00)		381,564.00	381,564.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2010
(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 + \$209,978.00)	\$ 211,392.00	\$ 421,370.00	\$ 421,370.00		
Office on Aging Area Plan Grant - State Matching Funds					
(NJSA 40A:4-87 + \$16,794.00)	16,218.00	33,012.00	33,012.00		
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 + \$4,498.00)	24,300.00	28,798.00	28,798.00		
2010 Healthcare Facility Emergency Preparedness	25,000.00	25,000.00	25,000.00		
2011 Healthcare Facility Emergency Preparedness (NJSA 40A:4-87 + \$25,000.00)		25,000.00	25,000.00		
NCOA Chronic Disease Self-Management (NJSA 40A:4-87 + \$40,000.00)		40,000.00	40,000.00		
Seniors Farmers Market Nutrition	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		
U.S.D.A. Reimbursement (NJSA 40A:4-87 + \$14,039.00)	11,381.00	25,420.00	25,420.00		
NEW JERSEY OFFICE of TRAVEL AND TOURISM:					
2010 Birding and Nature Festival Cooperative Marketing Grant	15,000.00	15,000.00	15,000.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2010
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
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 #10BDUN	61,874.00	61,874.00	61,874.00		
Division of Economic Assistance:					
Social Services for the Homeless #SH1019	99,409.00	99,409.00	99,409.00		
American Recovery and Reinvestment Act:					
Social Services for the Homeless (NJSA 40A:4-87 +\$140,000.00)	288,169.00	428,169.00	428,169.00		
Division of Family Development:					
Special Initiative & Transportation Contract 7/1/10-6/30/11 (NJSA 40A:4-87 + \$33,660.00)		33,660.00	33,660.00		
Division of Disability Services:					
Personal Assistance Service Program	104,009.00	104,009.00	104,009.00		
Intoxicated Driver Resource Center (NJSA 40A:4-87 +\$12,613.00)	85,177.00	97,790.00	97,790.00		
NJ DEPARTMENT OF COMMUNITY AFFAIRS:					
Handicapped Person's Recreational Opportunities Act #10-1920-00	20,000.00	20,000.00	20,000.00		
U.S. DEPARTMENT OF HOMELAND SECURITY:					
State Homeland Security Grant Program-2010 (NJSA 40A:4-87 +\$408,046.17)		408,046.17	408,046.17		
NJ Office of Homeland Security and Preparedness:					
SFY 09 State Aid Annual Appropriation- NJ Data Exchange (NJ-Dex) (NJSA 40A:4-87 +\$150,000.00)		150,000.00	150,000.00		
NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS:					
Veterans' Transportation Program (NJSA 40A:4-87 + \$9,000.00)		9,000.00	9,000.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2010
(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 TRANSIT CORPORATION:					
Federal Transit Administration - Section 5310 Grants:					
Mobility Management Project	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00		
Senior Citizen & Disabled Resident					
2010/11 Transportation Assistance Program					
(NJSA 40A:4-87 +\$35,207.04)	519,101.00	554,308.04	554,308.04		
Federal Transit Administration - Section 5311 Grants:					
Operating/Nonoperating 2010/11					
(NJSA 40A:4-87 + \$524,105.00)		524,105.00	524,105.00		
Job Access: Reverse Commute (NJSA 40A: 4-87 +\$105,793.00)		105,793.00	105,793.00		
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 ENVIRONMENTAL PROTECTION:					
County Environmental Health Program					
(NJSA 40A:4-87 + \$32,740.00)	116,888.00	149,628.00	149,628.00		
Division of Solid Waste Administration -					
Clean Communities Program	83,925.35	83,925.35	83,925.35		
American Recovery and Reinvestment Act:					
Sussex County Wastewater Management Plan	109,091.00	109,091.00	109,091.00		
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:					
Juvenile Justice Commission:					
State/Community Partnership Grant Program	374,377.00	374,377.00	374,377.00		
Juvenile Accountability Incentive Block Grant	10,497.00	10,497.00	10,497.00		
Multi-Jurisdictional Gang Gun and Narcotics Task Force:					
American Recovery and Reinvestment Act:					
JAG Recovery Grant-2009	37,534.00	37,534.00	37,534.00		
RJAG 1-19TF-09C (NJSA 40A:4-87 +\$55,641.00)		55,641.00	55,641.00		
NJ Division of Criminal Justice -					
Body Armor Replacement Fund (NJSA 40A:4-87 +\$12,432.81)	4,540.60	16,973.41	16,973.41		
County Prosecutor's Insurance Fraud Reimbursement	126,865.00	126,865.00	126,865.00		
Law Enforcement Agency Security Enhancement (LEASE)					
(NJSA 40A:4-87 + \$78,400.00)	56,000.00	134,400.00	134,400.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2010
(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:					
Justice Assistance Grant 3-13-06 Community Justice	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00		
Sexual Assault Nurse Examiner	55,596.00	55,596.00	55,596.00		
Domestic Violence Victim Assistance	81,578.00	81,578.00	81,578.00		
Division of Highway Traffic Safety:					
Over the Limit Under Arrest (NJSA 40A:4-87 +\$4,400.00)		4,400.00	4,400.00		
Community Oriented Policing Services Technology	950,000.00	950,000.00	950,000.00		
American Recovery and Reinvestment Act:					
Violence Against Women Act	9,272.00	9,272.00	9,272.00		
U.S. DEPARTMENT OF TRANSPORTATION:					
Subregional Staff Support (NJSA 40A:4-87 +\$37,200.00)		37,200.00	37,200.00		
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:					
NACCHO Medical Reserve Corps 2009	5,000.00	5,000.00	5,000.00		
NACCHO Medical Reserve Corps 2010	5,000.00	5,000.00	5,000.00		
NATIONAL COUNCIL ON AGING:					
Chronic Disease Self Incentive (NJSA 40A:4-87 +\$5,000.00)		5,000.00	5,000.00		
FM Global Fire Prevention-Fire Marshal (NJSA 40A:4-87 +\$1,800.00)		1,800.00	1,800.00		
TOTAL PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE	4,658,393.95	7,156,376.97	7,156,376.97		
TOTAL OPERATIONS	87,354,265.95	89,852,248.97	86,508,858.72	\$ 3,218,130.25	\$ 125,260.00
Detail:					
Salaries and Wages	33,698,149.00	32,640,714.00	32,241,338.60	399,375.40	
Other Expenses	53,656,116.95	57,211,534.97	54,267,520.12	2,818,754.85	125,260.00
CAPITAL IMPROVEMENTS:					
Capital Improvement Fund	335,000.00	335,000.00	335,000.00		
Various Facilities Improvements	168,566.00	168,566.00	68,566.00	100,000.00	
TOTAL CAPITAL IMPROVEMENTS	503,566.00	503,566.00	403,566.00	100,000.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2010
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
DEBT SERVICE:					
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)	710,000.00	710,000.00	710,000.00		
Vocational School Bonds	450,000.00	450,000.00	450,000.00		
Other Bonds	8,578,000.00	8,578,000.00	8,578,000.00		
Payment of Bond Anticipation Notes	500,000.00	500,000.00	500,000.00		
Interest on Bonds:					
County College Bonds	475,808.00	475,808.00	475,807.38		\$ 0.62
State Aid - County College Bonds	344,217.00	344,217.00	344,217.00		
Vocational School Bonds	98,390.00	98,390.00	98,390.00		
Other Bonds	1,899,348.00	1,899,348.00	1,899,347.26		0.74
Interest on Notes	319,860.00	319,860.00	319,858.60		1.40
TOTAL DEBT SERVICE	14,510,623.00	14,510,623.00	14,510,620.24		2.76
DEFERRED CHARGES:					
Prior Year's Bills	16,902.00	16,902.00	16,901.34		0.66
STATUTORY EXPENDITURES:					
Contribution to:					
Public Employees' Retirement System	1,804,415.00	1,804,415.00	1,804,353.02	\$ 61.98	
Social Security System (OASI)	2,664,324.00	2,664,324.00	2,480,362.32	183,961.68	
Unemployment Compensation Insurance (NJSA 43:21-3 et. seq.)	280,000.00	280,000.00	102,157.22	177,842.78	
Police & Firemen's Retirement System	1,764,606.00	1,764,606.00	1,764,606.00		
Defined Contribution Retirement System	2,188.00	2,188.00	2,188.00		
TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES	6,532,435.00	6,532,435.00	6,170,567.90	361,866.44	0.66
Subtotal General Appropriations for County Purposes	108,900,889.95	111,398,872.97	107,593,612.86	3,679,996.69	125,263.42
TOTAL GENERAL APPROPRIATIONS	\$ 108,900,889.95	\$ 111,398,872.97	\$ 107,593,612.86	\$ 3,679,996.69	\$ 125,263.42

Ref.

A

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2010
(Continued)

		Analysis of	
	<u>Ref.</u>	Budget After Modification	Paid or Charged
Adopted Budget		\$ 108,900,889.95	
Appropriation by NJSA 40A:4-87		2,497,983.02	
		\$ 111,398,872.97	
<u>Analysis of Paid or Charged</u>			
Cash Disbursed			\$ 98,595,841.31
Encumbrances Payable	A		2,517,810.99
Transfer to Grant Fund Expenditures:			
Federal Programs			4,470,637.17
State Programs			3,029,659.80
Private Programs			16,800.00
			108,630,749.27
Less: Appropriation Refunds			1,037,136.41
			\$ 107,593,612.86

COUNTY OF SUSSEX

2010

TRUST FUNDS

COUNTY OF SUSSEX
TRUST FUNDS
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2010	2009
<u>ASSETS</u>			
Other Trust Funds:			
Cash and Cash Equivalents		\$ 12,530,484.74	\$ 12,867,154.93
Investments		77,229.99	4,847,222.05
	B-2	12,607,714.73	17,714,376.98
Added and Omitted Open Space Taxes Receivable	B-3	3,537.02	8,801.99
Due from Current Fund	A	2,213,043.33	1,999,424.75
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>\$ 14,942,320.73</u>	<u>\$ 19,840,629.37</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		458,581.65	518,491.73
Reserves for -			
Motor Vehicle Fines Pledged to Road Maintenance and Repair		565,237.63	725,186.14
Tax Appeal Fees		127,544.25	85,322.29
County Surrogate Fees		2,459.28	6,788.66
County Clerk Fees		312,210.99	267,390.04
County Sheriff Fees		32,054.22	36,152.98
State Unemployment Insurance		60,074.52	37,838.92
Forfeited Assets		269,017.59	349,654.51
Self Insurance Fund - Damage to County Vehicles		525,069.77	553,388.80
Self Insurance Fund-Prescription		260,853.21	200,284.98
Self Insurance Fund-Medical		1,477,691.39	336,551.74
Environmental Quality Enforcement		96,985.56	79,016.99
Open Space		7,385,681.28	13,957,187.43
Weights and Measures		52,260.10	122,144.46
Work Release Program		7,023.46	6,992.78
Sheriff's Labor Assistance Program		86,444.69	95,590.84
Jail Inmate Interest Account		723.74	5,615.75
Employee Flexible Spending Account		13,006.97	7,874.77
Prosecutor's US Treasury Account		1,038,603.46	250,650.42
Accrued Sick and Vacation		1,791,892.66	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>\$ 14,942,320.73</u>	<u>\$ 19,840,629.37</u>

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

COUNTY OF SUSSEX
TRUST FUNDS
STATEMENT OF FUND BALANCE

B-1

	<u>Ref.</u>	
Balance December 31, 2009	B	<u>\$ 35,081.43</u>
Balance December 31, 2010	B	<u><u>\$ 35,081.43</u></u>

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

COUNTY OF SUSSEX
2010
GENERAL CAPITAL FUND

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2010	2009
<u>ASSETS</u>			
Cash and Cash Equivalents		\$ 18,003,959.46	\$ 15,561,834.66
Investments		688,846.36	2,716,032.74
	C-2	18,692,805.82	18,277,867.40
Accounts Receivable:			
NJ Department of Transportation Grant		10,242,271.26	10,250,271.26
Due from Current Fund	A	7,671.37	1,228.02
Deferred Charges to Future Taxation:			
Funded		84,728,000.00	72,671,000.00
Unfunded	C-4	3,909,150.29	19,072,407.26
<u>TOTAL ASSETS</u>		<u>\$ 117,579,898.74</u>	<u>\$ 120,272,773.94</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Bond Anticipation Notes	C-7		\$ 15,177,000.00
General Improvement Serial Bonds	C-8	\$ 60,093,000.00	49,394,000.00
Vocational School Serial Bonds	C-8	3,180,000.00	2,330,000.00
County College Bonds	C-8	12,601,000.00	12,559,000.00
County College Bonds (Chapter 12)	C-8	8,854,000.00	8,388,000.00
Improvement Authorizations:			
Funded	C-6	24,162,190.40	15,367,091.97
Unfunded	C-6	2,719,886.65	10,011,150.54
Capital Improvement Fund	C-5	269,383.56	346,982.56
Due to State of NJ - Chapter 12 Bonds		308,912.77	308,807.50
Due to Current Fund-Emergency Authorization Funded	A	2,342,000.00	2,500,000.00
Reserve for:			
Payment of Vocational School Debt Service		362,860.39	401,817.39
Payment of Debt Service		252,174.89	452,174.89
Future Capital Projects:			
Departmental Improvements		53,300.00	53,300.00
Historic Court House/County Clerk's Office		200,000.00	900,000.00
NJ Department of Transportation Grants -			
Bridge Improvements		574,547.09	566,878.28
Arbitrage Rebate		826,142.85	798,831.25
Bridge Improvements-Insurance Recovery		85,000.00	85,000.00
Fund Balance	C-1	695,500.14	632,739.56
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 117,579,898.74</u>	<u>\$ 120,272,773.94</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, 2009	C	\$ 632,739.56
Increased by:		
Premiums on Sale of Bond Anticipation Notes	\$ 3,228.94	
Premiums on Sale of Serial Bonds-Net	340,475.43	
Cancellation of Old Outstanding Checks	13,880.57	
Cancellation of Fully Funded Improvement Authorizations	<u>5,175.64</u>	
		<u>362,760.58</u>
		995,500.14
Decreased by:		
Due Current Fund as Anticipated Revenue		<u>300,000.00</u>
Balance December 31, 2010	C	<u>\$ 695,500.14</u>

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

COUNTY OF SUSSEX
2010
COUNTY HEALTH FUND

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

	Ref.	December 31,	
		2010	2009
<u>ASSETS</u>			
Cash and Cash Equivalents	D-4	\$ 149,379.81	\$ 333,311.93
Change Funds		100.00	100.00
		149,479.81	333,411.93
Due From Current Fund	A	624,752.48	974,640.70
Due From Other Trust Funds - Open Space	B	77.03	77.03
Receivables with Full Reserves:			
Health Taxes Receivable	D-5	9.00	9.00
Added and Omitted Taxes Receivable	D-5	3,695.26 ³	5,296.33
Revenue Accounts Receivable		19,786.40	55,665.86
		23,490.66	60,971.19
<u>TOTAL ASSETS</u>		<u>\$ 797,799.98</u>	<u>\$ 1,369,100.85</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	D-3;D-6	\$ 156,395.13	\$ 153,445.84
Encumbered	D-3;D-6	36,933.19	44,441.59
Total Appropriation Reserves		193,328.32	197,887.43
Due to Other Trust Funds -Reserve for Accrued Sick and Vacation	B	68,025.65	68,025.65
		261,353.97	265,913.08
Reserve for Receivables		23,490.66	60,971.19
Fund Balance	D-1	512,955.35	1,042,216.58
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 797,799.98</u>	<u>\$ 1,369,100.85</u>

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

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

	Ref.	<u>Year Ended December 31,</u>	
		<u>2010</u>	<u>2009</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 808,000.00	\$ 720,000.00
Receipts from Current and Prior Year Taxes		2,031,935.00	2,031,935.32
Miscellaneous Revenue Anticipated		233,510.27	222,081.25
Nonbudget Revenue		100,594.53	145,622.60
Other Credits to Income:			
Collection of Added and Omitted Taxes		5,742.49	9,507.32
Unexpended Balance of Appropriation Reserves		163,601.48	100,390.24
		<u>3,343,383.77</u>	<u>3,229,536.73</u>
 <u>Expenditures</u>			
Budget Expenditures:			
Operating:			
Salaries and Wages		1,706,547.00	1,757,755.00
Other Expenses		1,358,098.00	1,148,768.00
		<u>3,064,645.00</u>	<u>2,906,523.00</u>
Excess in Revenue		278,738.77	323,013.73
 <u>Fund Balance</u>			
Balance January 1		1,042,216.58	1,439,202.85
		<u>1,320,955.35</u>	<u>1,762,216.58</u>
Decreased by:			
Utilization as Anticipated Revenue		808,000.00	720,000.00
Balance December 31	D	<u>\$ 512,955.35</u>	<u>\$ 1,042,216.58</u>

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

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY HEALTH FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2010

	Anticipated	Realized	Excess or Deficit *
Fund Balance Anticipated	\$ 808,000.00	\$ 808,000.00	
Miscellaneous Revenue:			
Public Health Priority Funds, Supplemental Fees, P.L. 2003	174,710.00	201,589.00	\$ 26,879.00
Flu Shots	50,000.00	31,921.27	18,078.73 *
Total Miscellaneous Revenue	224,710.00	233,510.27	44,957.73
Amount to be Raised by Taxes for Support of County Health Budget:			
Local Tax for County Health Purposes	2,031,935.00	2,031,935.00	
Budget Totals	3,064,645.00	3,073,445.27	8,800.27
Nonbudget Revenue		100,594.53	100,594.53
	\$ 3,064,645.00	\$ 3,174,039.80	\$ 109,394.80

Analysis of Flu Shots:

Treasurer	\$ 945.63
Received from Public Health Nursing	30,975.64
	\$ 31,921.27

Analysis of Nonbudget Revenue:

Received from Public Health Nursing	\$ 77,080.65
Received from Department of Environmental and Public Health Services	11,970.07
Interest Earned on Investments	3,120.65
Miscellaneous Reimbursements	8,423.16
	\$ 100,594.53

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, 2010

	<u>Appropriation</u>		<u>Expended by</u>	
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>
Public Health Nursing Funds:				
Salaries and Wages	\$ 403,898.00	\$ 403,898.00	\$ 391,031.33	\$ 12,866.67
Other Expenses	387,953.00	387,953.00	347,446.56	40,506.44
Environmental Health Operations:				
Salaries and Wages	1,302,649.00	1,302,649.00	1,268,257.80	34,391.20
Other Expenses	970,145.00	970,145.00	901,514.18	68,630.82
	<u>\$3,064,645.00</u>	<u>\$ 3,064,645.00</u>	<u>\$ 2,908,249.87</u>	<u>\$ 156,395.13</u>

Ref.

D

Cash Disbursed		\$ 3,189,229.69
Encumbrances	D	36,933.19
		<u>3,226,162.88</u>
Less: Refunds		317,913.01
		<u>\$ 2,908,249.87</u>

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

COUNTY OF SUSSEX
2010
COUNTY LIBRARY FUND

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

	Ref.	December 31,	
		2010	2009
<u>ASSETS</u>			
Cash and Cash Equivalents	E-4	\$ 880,037.99	\$ 1,364,957.52
Investments		611,789.88	609,639.34
		<u>1,491,827.87</u>	<u>1,974,596.86</u>
Receivables with Full Reserves:			
Added and Omitted Taxes Receivable	E-5	7,017.75	10,614.25
Revenue Accounts Receivable		9,561.62	11,969.75
		<u>16,579.37</u>	<u>22,584.00</u>
<u>TOTAL ASSETS</u>		<u>\$ 1,508,407.24</u>	<u>\$ 1,997,180.86</u>
 <u>LIABILITIES, RESERVES, AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	E-3;E-6	\$ 323,547.58	\$ 463,612.71
Encumbered	E-3;E-6	157,944.96	175,891.01
Total Appropriation Reserves		481,492.54	639,503.72
Accounts Payable - Vendors		41,760.70	99,519.50
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		47,849.00	87,343.00
Reserve for Donations		22,675.98	262,675.98
		<u>643,778.22</u>	<u>1,139,042.20</u>
Reserve for Receivables		16,579.37	22,584.00
Fund Balance	E-1	848,049.65	835,554.66
<u>TOTAL LIABILITIES, RESERVES, AND FUND BALANCE</u>		<u>\$ 1,508,407.24</u>	<u>\$ 1,997,180.86</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,	
		2010	2009
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 602,632.00	\$ 595,000.00
Receipts from Current Taxes		4,541,398.00	4,761,418.00
Miscellaneous Revenue Anticipated		87,343.00	108,191.00
Nonbudget Revenue		167,966.71	185,420.26
Other Credits to Income:			
Collection of Added and Omitted Taxes		11,889.49	22,188.46
Unexpended Balance of Appropriation Reserves		435,270.79	301,498.14
Total Income		<u>5,846,499.99</u>	<u>5,973,715.86</u>
 <u>Expenditures</u>			
Budget Expenditures:			
Operating:			
Salaries and Wages		2,425,830.00	2,411,337.00
Other Expenses		2,805,543.00	3,053,252.00
Total Expenditures		<u>5,231,373.00</u>	<u>5,464,589.00</u>
Excess in Revenue		615,126.99	509,126.86
 <u>Fund Balance</u>			
Balance January 1		835,554.66	921,427.80
		1,450,681.65	1,430,554.66
Decreased by:			
Utilization as Anticipated Revenue		602,632.00	595,000.00
Balance December 31	E	<u>\$ 848,049.65</u>	<u>\$ 835,554.66</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, 2010

	<u>Budget</u>	<u>Realized</u>	<u>Excess</u>
Fund Balance Anticipated	\$ 602,632.00	\$ 602,632.00	
Miscellaneous Revenue:			
State Library Per Capita Aid	87,343.00	87,343.00	
	<u>87,343.00</u>	<u>87,343.00</u>	
Amount to be Raised by Taxes for			
Support of County Library Budget:			
Local Tax for County Library Purposes	4,541,398.00	4,541,398.00	
	<u>4,541,398.00</u>	<u>4,541,398.00</u>	
Budget Totals	5,231,373.00	5,231,373.00	
Nonbudget Revenue		167,966.71	\$ 167,966.71
	<u>\$ 5,231,373.00</u>	<u>\$ 5,399,339.71</u>	<u>\$ 167,966.71</u>

Analysis of Nonbudget Revenue:

Fees	\$ 146,721.63
Interest on Investments	<u>21,245.08</u>
	<u>\$ 167,966.71</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, 2010

	<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	\$ 2,425,830.00	\$ 2,425,830.00	\$ 2,370,156.35	\$ 55,673.65
Other Expenses	2,805,543.00	2,805,543.00	2,537,669.07	267,873.93
	<u>\$ 5,231,373.00</u>	<u>\$ 5,231,373.00</u>	<u>\$ 4,907,825.42</u>	<u>\$ 323,547.58</u>

Ref.

E

	<u>Ref.</u>	
Cash Disbursed		\$ 4,750,082.66
Encumbrances	E	157,944.96
		<u>4,908,027.62</u>
Less: Refunds		202.20
		<u>\$ 4,907,825.42</u>

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

COUNTY OF SUSSEX
2010
BOND & INTEREST FUND

(NOT APPLICABLE)

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2010

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, 2010
(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, 2010
 (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 General Capital Fund balance sheet includes both funded and unfunded deferred charges. Funded means that bonds have been issued and are being paid off on a serial basis. Unfunded means the debt has been authorized but not permanently financed. A county can eliminate an unfunded deferred charge by raising it in the budget or collecting a grant. The unfunded deferred charge may also be funded by selling bonds, by issuing loans or through capital lease purchase agreements.

E. Other significant accounting policies include:

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

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, 2010
(Continued)

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

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

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

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

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

- F. Budget/Budgetary Control – Annual appropriated budgets are usually prepared in the 1st quarter for the current operating and open space trust funds. The budget is submitted to the governing body and the State Division of Local Government Services. Additionally, budgets are prepared for the County Health and Library 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, 2010
(Continued)

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

	December 31,		
	2010	2009	2008
<u>Issued</u>			
General Bonds, Notes and Loans	\$ 84,728,000	\$ 87,848,000	\$ 87,411,800
Authorized but not Issued:			
General Bonds and Notes	3,909,150	3,895,407	4,474,407
	<u>88,637,150</u>	<u>91,743,407</u>	<u>91,886,207</u>
<u>Less:</u>			
Funds Temporarily Held to Pay Bond and Note Principal:			
Reserve to Pay Debt Service	252,175	452,175	652,175
Reserve to Pay Vocational School Bonds	362,860	401,817	389,892
Capital Projects for County Colleges (NJSA 18A:64A-22.1 to 22.8)	8,854,000	8,388,000	10,008,000
Pension Refunding Bonds	2,640,000	2,890,000	3,125,000
Emergency Appropriation Refunding Refunding Bonds	2,000,000	2,500,000	
	<u>14,109,035</u>	<u>14,631,992</u>	<u>14,175,067</u>
Net Bonds and Notes Issued and Authorized but not Issued	<u>\$ 74,528,115</u>	<u>\$ 77,111,415</u>	<u>\$ 77,711,140</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 12/31/2008	Additions	Retirements	Balance 12/31/2009
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>

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2010
(Continued)

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

Summary of Municipal Debt Issued and Outstanding - Current Year

<u>Fund</u>	<u>Balance 12/31/2009</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/2010</u>
Serial Bonds:				
General Capital Fund	\$ 72,671,000.00	\$ 22,930,000.00	\$ 10,873,000.00	\$ 84,728,000.00
Bond Anticipation Notes:				
General Capital Fund	<u>15,177,000.00</u>	<u>14,677,000.00</u>	<u>29,854,000.00</u>	
	<u>\$ 87,848,000.00</u>	<u>\$ 37,607,000.00</u>	<u>\$ 40,727,000.00</u>	<u>\$ 84,728,000.00</u>

The County's debt issued and outstanding at December 31, 2010 is as follows:

Vocational School Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	
07/15/2013	5.00%	\$ 280,000
07/01/2016	4.40%	630,000
09/01/2012	3.65-4.00%	600,000
09/01/2017	4.25-4.375%	370,000
08/15/2020	1.00-2.25%	<u>1,300,000</u>
		<u>3,180,000</u>

General Improvement Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	
07/15/2013	5.00%	\$2,456,000
07/01/2012	4.20%	1,210,000
05/01/2021	5.30%	2,640,000
07/15/2014	3.25%	6,170,000
09/15/2011	3.41%	460,000
07/15/2014	3.625%	11,724,000
09/01/2019	4.00%	13,791,000
09/01/2017	3.75%	2,365,000
08/15/2020	1.00-2.25%	17,277,000
08/15/2014	1.00-2.00%	<u>2,000,000</u>
		<u>60,093,000</u>

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2010
(Continued)

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

County College Bonds

<u>Final Maturity</u>	<u>Rate</u>	
07/15/2013	5.00%	\$ 120,000
07/01/2014	4.20%	354,000
05/01/2015	3.125%	1,126,000
07/15/2015	3.625%	2,229,000
09/01/2021	4.00%	5,000,000
09/01/2022	3.75-4.00%	2,595,000
08/15/2020	1.00-2.25%	1,177,000
		<u>12,601,000</u>

County College Bonds (Ch. 12)

<u>Final Maturity</u>	<u>Rate</u>	
08/01/2011	5.20%	\$ 107,000
07/01/2014	4.30%	371,000
09/01/2026	4.125-4.25%	4,800,000
09/01/2022	3.75-4.00%	2,400,000
08/15/2020	1.00-2.25%	1,176,000
		<u>8,854,000</u>
Total Serial Bonds Outstanding		<u>\$84,728,000</u>
Total Debt Issued and Outstanding		<u>\$84,728,000</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 .36%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General, Vocational School and County College Debt	<u>\$ 88,637,150</u>	<u>\$ 14,109,035</u>	<u>\$ 74,528,115</u>

Net Debt \$74,528,115 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, \$20,760,970,603 = .36%.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2010
(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 \$ 415,219,412

Net Debt 74,528,115

Remaining Borrowing Power \$ 340,691,297

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

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

Calendar Year	General Improvements		Vocational School		County College*		Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2011	\$ 9,565,000	\$ 1,965,335	\$ 450,000	\$ 106,733	\$ 1,240,000	\$ 456,930	\$ 13,783,998
2012	9,035,000	1,642,210	850,000	90,588	1,305,000	413,064	13,335,862
2013	9,716,000	1,335,530	345,000	57,093	1,599,000	365,960	13,418,583
2014	8,274,000	1,008,803	280,000	43,848	1,594,000	307,055	11,507,706
2015	4,605,000	743,593	280,000	34,603	1,506,000	250,814	7,420,010
2016-2020	18,503,000	1,591,734	975,000	60,043	4,327,000	693,312	26,150,089
2021-2022	395,000	10,468			1,030,000	51,800	1,487,268
	<u>\$ 60,093,000</u>	<u>\$ 8,297,673</u>	<u>\$ 3,180,000</u>	<u>\$ 392,908</u>	<u>\$ 12,601,000</u>	<u>\$ 2,538,935</u>	<u>\$ 87,103,516</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, 2010 which are appropriated and included in the adopted budgets as anticipated revenue in their own respective funds for the year ending December 31, 2011 are as follows:

Current Fund	\$5,857,000
County Health Fund	467,562
County Library Fund	588,377

Note 4: Pension Plans

County employees are enrolled in one of two cost sharing multiple-employer public employee retirement systems: the Public Employees' Retirement System (PERS), 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, 2010
(Continued)

Note 4: Pension Plans (Cont'd)

Employees who are members of PERS and retire at specified age according to the relevant tier category for that employee are entitled to a retirement benefit based upon a formula which takes "final average salary" 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 the PERS and PFRS. 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.

County contributions to PFRS amounted to \$1,764,606, \$1,616,028, and \$1,491,003 for 2010, 2009, and 2008, respectively. County contributions to PERS amounted to \$2,353,125, \$2,313,771, and \$1,602,527 for 2010, 2009, and 2008, respectively. The annual pension cost ("APC") for PERS differed from the net pension obligation ("NPO") due to the enactment of Chapter 114, P.L. 1997 for 2008 as the APC was \$2,003,159 and the NPO was \$1,602,527.

The employee and employer contribution for the DCRP for the year ended December 31, 2010 were \$6,088 and \$3,589, 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 \$2,156,389 at December 31, 2010 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.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2010
(Continued)

Note 5: Accrued Sick and Vacation Benefits (Cont'd)

This amount is partially reserved in the Reserve for Accrued Sick and Vacation of \$1,791,893 on the Other Trust Funds balance sheet at December 31, 2010.

Note 6: Selected Tax Information

County Tax Calendar

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

Comparison of Tax Levies and Collection Currently

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

<u>Year</u>	<u>General Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2010	\$75,209,568	\$75,209,568	100.00%
2009	71,507,294	71,507,294	100.00%
2008	68,490,715	68,490,715	100.00%
<u>Year</u>	<u>Open Space Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2010	\$ 1,354,766	\$ 1,354,766	100.00%
2009	2,811,076	2,811,076	100.00%
2008	5,321,306	5,321,306	100.00%
<u>Year</u>	<u>Health Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2010	\$ 2,031,935	\$ 2,031,935	100.00%
2009	2,031,935	2,031,935	100.00%
2008	1,537,729	1,537,729	100.00%
<u>Year</u>	<u>Library Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2010	\$ 4,541,398	\$ 4,541,398	100.00%
2009	4,761,398	4,761,398	100.00%
2008	4,765,620	4,765,620	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.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2010
(Continued)

Note 6: Selected Tax Information (Cont'd)

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>
2010	\$ 20,842,547,207	\$ 0.36	\$ 0.01	\$ 0.03	\$ 0.01
2009	21,623,664,682	0.33	0.01	0.03	0.01
2008	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, 2010.

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 affect the County's financial position because the receivable is offset with a reserve.

Note 8: Commitment

The County of Sussex and the Sussex County Municipal Utilities Authority (the "SCMUA") have entered into a Deficiency Advance Contract in order to provide security to the holders of obligations of the SCMUA relative to the existing \$71,995,618 Solid Waste Revenue Bonds, Upper Walkkill 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, 2010, the SCMUA has outstanding approximately \$38,059,874 of Upper Walkkill 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, 2010, the SCMUA has outstanding approximately \$28,439,744 of Solid Waste Revenue Bonds that are supported by a Deficiency Advance Contract. The SCMUA's solid waste revenues and surplus had been sufficient to meet all costs of operation and maintenance and all debt service costs of the Authority with respect to its solid waste system. 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 Haulers v. Oneida Herkner Solid Waste Management Authority* that solid waste flow control is constitutional. In 2010 flow control was reestablished in Sussex County through a Solid Waste Management Plan amendment.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2010
(Continued)

Note 8: Commitment (Cont'd)

The prior Supreme Court ruling has caused the SCMUA to reduce its tipping fees to be competitive with other solid waste disposal facilities, resulting in decreased revenues, adversely affecting the SCMUA's ability to meet its debt service obligations. The County is required to advance funds to the SCMUA to cover any deficiencies in revenues over the SCMUA's costs, expenses and debt service obligations. The SCMUA has estimated that the anticipated deficit for 2011 will be \$3,000,000. When the actual state aid amount for 2011 is determined around November 2011 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, 2011 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 Frankford 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.

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

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

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

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2010
(Continued)

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

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

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

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

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

Investments:

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

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2010
(Continued)

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

As of December 31, 2010, cash and cash equivalents and investments of the County of Sussex consisted of the following:

<u>Fund</u>	<u>Cash and Cash Equivalents</u>		<u>Investments</u>	<u>Total</u>
	<u>Cash on Hand</u>	<u>Checking and Savings Accounts</u>	<u>Certificates of Deposit</u>	
Current	\$ 325	\$ 20,223,210		\$ 20,223,535
Other Trust		12,530,485	\$ 77,230	12,607,715
General Capital		18,003,960	688,846	18,692,806
County Health	100	149,380		149,480
County Library		880,038	611,790	1,491,828
	<u>\$ 425</u>	<u>\$ 51,787,073</u>	<u>\$ 1,377,866</u>	<u>\$ 53,165,364</u>

The carrying amount of the County's cash and cash equivalents at December 31, 2010, was \$53,165,364 and the bank balance was \$52,385,542. 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.

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.

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.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2010
(Continued)

Note 11: Risk Management (Cont'd)

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, 2010 audit reports are not filed as of the date of this audit. Selected financial information for the Funds as of December 31, 2009 is as follows:

	Public Alliance Insurance Coverage Fund Dec. 31, 2009	Statewide Insurance Fund Dec. 31, 2009
Total Assets	\$ 11,989,120	\$ 30,161,287
Net Assets	\$ 3,300,087	\$ 4,165,758
Total Revenue	\$ 8,513,112	\$ 16,967,676
Total Expenditures	\$ 10,761,326	\$ 17,168,049
Change in Net Assets	\$ (2,248,214)	\$ (200,373)
Net Assets Distribution to Participating Members	\$ 200,000	\$ -0-

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2010
(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>County Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2010	\$ 272.24	\$320,990.75	\$299,027.39	\$ 60,074.52
2009	535.62	307,585.01	308,870.63	37,838.92
2008	646.10	93,271.08	145,488.42	38,588.92

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, 2010 were \$4,009,366.38. The County has a reserve entitled Self Insurance Fund – Prescription in the amount of \$260,853.21 on the Other Trust Funds balance sheet which would be utilized to pay Incurred but not Reported Claims. The amount of the Incurred but not Reported Claims as of December 31, 2010 is not known but would most likely exceed the \$260,853.21. However, additional funding would be available from the 2010 Appropriation Reserves if needed.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2010
(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, 2010 were \$13,846,082.76. The County has a reserve entitled Self Insurance Fund – Medical in the amount of \$1,477,691.39 on the Other Trust Funds balance sheet as well as unexpended 2010 Appropriation Reserve balances and could transfer in additional funds. These funds would be sufficient to cover the estimated Incurred but not Reported Claims as of December 31, 2010.

Note 12: Interfund Receivables and Payables

The following interfund balances remained on the balance sheet at December 31, 2010:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current	\$ 2,342,000.00	\$ 2,845,467.18
Other Trust	2,331,068.98	77.03
General Capital	7,671.37	2,342,000.00
Health	624,829.51	68,025.65
Library		50,000.00
	<u>\$ 5,305,569.86</u>	<u>\$ 5,305,569.86</u>

The interfund receivable in the Current Fund is the result of the \$2.5 million Refunding Ordinance funded in the General Capital Fund to refund the Emergency Authorization in 2009. 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, 2010
(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 2010 was set at 1 cent. As of December 31, 2010, the balance in the Open Space Trust Fund was \$7,385,681.28.

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.

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, 2010 and 2009, the County of Sussex provided financial support for current operations to the following component units:

	December 31,	
	2010	2009
Sussex County Technical School	\$ 7,693,686	\$ 7,561,362
Sussex County Community College	4,672,000	4,617,687
Sussex County Division of Social Services	1,473,310	1,342,309
	<u>\$ 13,838,996</u>	<u>\$ 13,521,358</u>

Additionally, the County realized revenue and recorded expenditures in the amount of \$-0- and \$2,098,439 for the years ended December 31, 2010 and 2009 respectively with respect to the Sussex County Municipal Utilities Authority. The Current Fund revenue entitled "State Aid – Solid Waste Bonds – SCMUA" and Current Fund expenditure entitled "Aid to SCMUA – Solid Waste Bonds" relates to a shortfall in revenue at the SCMUA due to a State ruling that caused the SCMUA to reduce its solid waste disposal tipping fees. See Note 8 for additional information on the County's commitment with the SCMUA.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2010
(Continued)

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 2010 and 2009, the County had approximately 246 and 276 employees who met eligibility requirements and recognized expenses of approximately \$4,518,221 and \$3,222,379, respectively.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2010
(Continued)

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

Annual OPEB Cost per Actuarial Valuation

For 2008, 2009 and 2010, the County's annual OPEB cost (expense) and the ARC was \$15,178,690, \$16,127,035 and \$17,153,693 respectively. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2008, 2009 and 2010 were as follows:

Year	Actuarial Estimated OPEB Payments	Annual OPEB Cost	Percentage of Annual OPEB Costs Contributed	Net OPEB Obligations
2010	\$ 4,671,990	\$ 17,153,693	27.24%	\$ 36,920,748
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, 2008 – 2010 was as follows:

	2008	2009	2010
Actuarial Accrued Liability (AAL)	\$170,351,956	\$182,779,560	\$192,864,638
Actuarial Value of Plan Assets	-0-	-0-	-0-
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$170,351,956</u>	<u>\$182,779,560</u>	<u>\$192,864,638</u>
Funded Ratio (Actuarial Value of Plan Assets (AAL))	0.00%	0.00%	0.00%
Covered Payroll (Active Plan Members)	\$ 33,715,286	\$ 35,099,887	\$ 35,836,952
UAAL as a Percentage of Covered Payroll	505.27%	520.74%	538.17%

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. 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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2010
(Continued)

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

Actuarial Methods and Assumptions

actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

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, 2009 and 2010 actuarial valuations, 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.

Note 19: Prior Year Adjustment

The prior year balance for the Patients Accounts Receivable on the Homestead Comparative Balance Sheet in the Supplementary Data Schedule section was not correct and was restated to adjust the receivable to the actual balance at December 31, 2009. The receivable is offset by a reserve and has no impact on the audited financial statements.

	<u>Balance</u> <u>12/31/09</u>	<u>Retroactive</u> <u>Adjustments</u>	<u>Balance</u> <u>12/31/09</u> <u>Restated</u>
Assets:			
Patients - Accounts Receivable	\$434,313.45	\$ 633,583.54	\$ 1,067,896.99
Liabilities and Reserves:			
Reserve for Patients' Accounts Receivable	\$434,313.45	\$ 633,583.54	\$ 1,067,896.99

COUNTY OF SUSSEX

SUPPLEMENTARY DATA

COUNTY OF SUSSEX
OFFICIALS IN OFFICE AND SURETY BONDS
YEAR ENDED DECEMBER 31, 2010

Name	Title	Amount of Bond	Name of Corporate Surety
Jeffrey M. Parrott	Freeholder Director	(A)	
Harold J. Wirths	Freeholder Deputy Director (to 5/20/10)	(A)	
Phillip R. Crabb	Freeholder Deputy Director (from 5/26/10); Freeholder (to 5/26/10)	(A)	
Parker Space	Freeholder (from 6/16/10)	(A)	
Susan M. Zellman	Freeholder	(A)	
Richard A. Zeoli	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		
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%
2010	1/10	-0-	192,864,638	192,864,638	0.00%	35,836,952	538.17%

COUNTY OF SUSSEX
2010
CURRENT FUND

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2009	A	\$ 23,778,771.35
Increased by Receipts:		
County Taxes Receivable		\$ 75,409,317.90
Nonbudget Revenue		1,598,896.78
Interest on Investments		196,653.28
Revenue Accounts Receivable		20,946,226.70
Account Refunds:		
2010 Budget Appropriations		1,037,136.41
Petty Cash Funds Returned		5,250.00
Central Supply		3,425.00
Reserve for Unappropriated Grants		65,677.62
Reserve for Payments In Lieu-Due Municipalities		54,038.00
Reserve for Life Hazard Use Fees		1,792.00
Due to/from Other Trust Funds:		
Interfund Advanced		245,000.00
Due to General Capital Fund-Interfund		47,983.70
Grant Funds Receivable:		
Federal Grants		4,826,070.09
State Grants		3,190,258.67
Private Grants		6,800.00
		107,634,526.15
		131,413,297.50

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Decreased by Disbursements:		
2010 Budget Appropriations	\$	98,595,841.31
2009 Appropriation Reserves		3,299,468.44
Accounts Payable		78,652.38
Reserve for Grant Fund Expenditures:		
Federal Grants		4,941,592.21
State Grants		3,765,011.31
Private Grants		7,575.43
Due to Other Trust Funds		27,708.17
Due from Health Fund		349,888.22
County Clerk Fees to Trust Funds and Refunds		65,062.00
Reserve for Payments In Lieu-Due Municipalities		54,038.00
Petty Cash Funds Advanced		5,250.00
		<u>\$ 111,190,087.47</u>
Balance December 31, 2010	A	<u>\$ 20,223,210.03</u>

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF INVESTMENTS - U.S. GOVERNMENT SECURITIES
YEAR ENDED DECEMBER 31, 2010

NOT APPLICABLE

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2009	2010 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2010
Andover Borough	\$ 1,100.43	\$ 313,539.09	\$ 1,144.77	\$ 314,639.54	\$ 1,144.75
Andover Township	5,798.76	3,190,652.74	3,443.81	3,196,451.50	3,443.81
Branchville Borough	1,003.74	521,725.18	771.02	522,728.92	771.02
Byram Township	1,670.61	4,179,453.15	2,948.48	4,181,123.76	2,948.48
Frankford Township	8,501.43	3,348,125.44	14,706.92	3,356,626.87	14,706.92
Franklin Borough	2,904.84	1,936,105.77	2,145.85	1,939,010.61	2,145.85
Fredon Township	1,599.03	1,918,631.56	2,742.84	1,920,230.62	2,742.81
Green Township		2,056,328.18	14,096.27	2,070,424.45	
Hamburg Borough		1,288,243.27	601.77	1,288,845.04	
Hampton Township	2,675.49	2,734,004.45	9,831.58	2,736,679.94	9,831.58
Hardyston Township	26,852.27	4,714,272.71	6,811.31	4,741,124.98	6,811.31
Hopatcong Borough	10,593.29	6,847,545.63	2,594.03	6,858,138.92	2,594.03
Lafayette Township	8,241.89	1,626,101.24	5,137.02	1,634,343.13	5,137.02
Montague Township	6,589.15	1,641,743.50	6,638.42	1,648,332.65	6,638.42
Town of Newton	17,536.92	2,966,352.52	10,821.51	2,983,889.44	10,821.51
Ogdensburg Borough	782.37	891,544.40	19.35	892,326.77	19.35
Sandyston Township	3,015.05	1,000,304.89	2,420.77	1,003,319.94	2,420.77
Sparta Township	55,082.40	13,063,138.81	40,096.66	13,118,221.21	40,096.66
Stanhope Borough	1,549.46	1,513,546.07	1,068.67	1,515,095.53	1,068.67
Stillwater Township	2,296.92	2,091,897.32	4,097.29	2,094,284.24	4,007.29
Sussex Borough	1,020.59	584,059.64	613.05	585,080.23	613.05
Vernon Township	10,914.04	11,512,837.01	10,227.78	11,523,751.05	10,227.78
Walpack Township		11,067.56		11,067.56	
Wantage Township	15,296.13	5,258,347.87	6,876.81	5,273,581.00	6,939.81
	<u>\$ 185,024.81</u>	<u>\$ 75,209,568.00</u>	<u>\$ 149,855.98</u>	<u>\$ 75,409,317.90</u>	<u>\$ 135,130.89</u>

Ref. A

A

Added & Omitted Taxes \$ 185,024.81

\$ 135,130.89

2010 County Taxes	\$ 75,209,568.00
2009 Added & Omitted Taxes	185,024.81
2010 Added & Omitted Taxes	<u>14,725.09</u>
	<u>\$ 75,409,317.90</u>

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2009</u>	<u>Accrued In</u> <u>2010</u>	<u>Received</u>	<u>Balance</u> <u>Dec. 31, 2010</u>
County Clerk:				
Fees	\$ 115,156.25	\$ 1,169,954.71	\$ 1,182,523.71	\$ 102,587.25
County Surrogate:				
Fees		92,945.68	92,945.68	
County Sheriff:				
Fees	6,769.21	153,926.71	156,754.38	3,941.54
County Clerk - (P.L. 2001, Ch. 370)	57,468.50	597,687.45	596,385.75	58,770.20
Surrogate - (P.L. 2001, Ch. 370)		56,227.41	56,227.41	
Sheriff - (P.L. 2001, Ch. 370)	13,158.76	131,898.10	140,886.37	4,170.49
Fines:				
Other		67,297.63	67,297.63	
Rental - County Buildings		127,668.00	127,668.00	
Franchise Tax on Stock Insurance				
Companies (Other than Life Insurance)		272,360.21	272,360.21	
State Aid - County College Bonds		1,054,217.00	1,054,217.00	
Permanent Disability - Patients				
in County Institutions		8,896,035.09	8,896,035.09	
Social and Welfare Services:				
Division of Youth and Family Services		708,363.00	708,363.00	
Supplemental Social Security Income		256,971.00	256,971.00	

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

	<u>Balance</u> <u>Dec. 31, 2009</u>	<u>Accrued In</u> <u>2010</u>	<u>Received</u>	<u>Balance</u> <u>Dec. 31, 2010</u>
Psychiatric Facilities:				
Maintenance of Patients in State Institutions:				
Mental Diseases		\$ 1,809,723.00	\$ 1,809,723.00	
Mentally Retarded		1,674,676.00	1,674,676.00	
NJ Department of Corrections:				
Agreement for Maintenance of State Inmates		1,153,890.70	1,153,890.70	
Transit Revenue		309,301.77	309,301.77	
Reserve to Pay Debt Service - Health Center		200,000.00	200,000.00	
Reserve to Pay Vocational School Debt Service		150,000.00	150,000.00	
Weights and Measures Trust Fund		100,000.00	100,000.00	
Reserve to Pay Debt Service -Historic Courthouse Imp.		700,000.00	700,000.00	
General Capital Fund Balance		300,000.00	300,000.00	
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>\$ 192,552.72</u>	<u>\$ 20,923,143.46</u>	<u>\$ 20,946,226.70</u>	<u>\$ 169,469.48</u>
<u>Ref.</u>	A			A

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2009	Accrued In 2010	Received	Reclassification	Balance Cancelled	Balance Dec. 31, 2010
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY:</u>						
NJ Department of Environmental Protection						
Water Quality Management Program Section 604B	\$ 3,933.00					\$ 3,933.00
American Recovery & Reinvestment Act (ARRA):						
Sussex County Wastewater Management Plan RP-011		\$ 109,091.00	\$ 41,555.75			67,535.25
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:</u>						
N.J. Dept. of Human Services:						
Medicaid Peer Grouping - Handicapped/Elderly Services		164,422.00	164,422.00			
HAVA Polling Place Accessibility	4,473.51				\$ 4,473.51	
American Recovery & Reinvestment Act (ARRA):						
Social Services for the Homeless:						
2010 (#SH10019)		428,169.00	216,126.00	\$ (72,043.00)		140,000.00
N.J. Dept. of 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	76,330.00				76,330.00	
#09-1394-AAA-03	218,686.00		217,164.00	(1,522.00)		
#10-1394-AAA-03		421,370.00	354,817.00			66,553.00
Nutrition Services Incentive Program	15,039.00	25,420.00	36,458.00			4,001.00
American Recovery & Reinvestment Act (ARRA):						
2009 Congregate	1,409.00			(1,409.00)		
2010 Chronic Disease Self-Management/Wellness Coordinator		40,000.00				40,000.00
Healthcare Facility Emergency Preparedness:						
08-1464-HBT-0	831.08				831.08	
10-1464-HBT-C-0		25,000.00	24,500.00		500.00	
11-1464-HBT-C-0		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			(184,263.12)	40,974.24	
2007 (08-1163-BT-L-3)	41,665.98			(32,901.44)	8,764.54	
2008 (09-1163-BT-L-1)	76,407.01			(37,396.15)	39,010.86	
2009 (10-1163-BT-L-2)	381,564.00		553,034.38	171,549.13	78.75	
2009 (10-1163-BT-L-2 Influenza A, H1N1)	273,346.00	66,285.00	308,497.97	(31,129.29)	3.74	
2010 (11-1163-BT-L-3)		381,564.00	114,140.87	114,140.87		381,564.00
NACCHO Medical Reserve Corps:						
2009		5,000.00	5,000.00			
2010		5,000.00	5,000.00			
<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-28-07	39,328.00		39,328.00			
#V-19-09		81,578.00	39,786.00			41,792.00

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

	Balance Dec. 31, 2009	Accrued In 2010	Received	Reclassification	Balance Cancelled	Balance Dec. 31, 2010
<u>U.S. DEPARTMENT OF JUSTICE:</u>						
N.J. Dept. of Law & Public Safety:						
Victim & Witness Advocacy Fund Supplemental Program	\$ 13,200.00		\$ 766.00			\$ 12,434.00
Domestic Violence Municipal Court Prosecution Pilot	4,770.00				\$ 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	2,389.00				2,389.00	
VS-38-08	6,097.00				6,097.00	
VS-39-10		\$ 55,596.00	35,031.00			20,565.00
SART/SANE Site Equipment Upgrades	203.65				203.65	
Justice Assistance Grant 3-13-06 Community Justice	36,423.88		36,423.88			
Justice Assistance Grant 3-13-07 Community Justice		60,000.00				60,000.00
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)	5,560.20			\$ (5,560.20)		
JABG-08-19 (2009)	7,819.40		7,797.55		21.85	
JABG-09-19 (2010)		10,497.00	2,475.00			8,022.00
Multi-Jurisdictional Narcotics Task Force:						
2009	15,202.00		15,202.00			
Multi-Jurisdictional Gang Gun Narcotics Task Force:						
American Recovery and Reinvestment Act -						
JAG Recovery Grant-2009	37,534.00		37,534.00			
JAG Recovery Grant-2010		37,534.00				37,534.00
RJAG I-19TF-09C		55,641.00				55,641.00
Office of Community Oriented Policing Services:						
COPS MORE #208CKWXO547	935,300.00		626,206.68			309,093.32
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 #2010		950,000.00	43,055.83			906,944.17
American Recovery and Reinvestment Act:						
Violence Against Women Act #09RVAWA-19		9,272.00	1,354.00			7,918.00

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

	Balance Dec. 31, 2009	Accrued In 2010	Received	Reclassification	Balance Cancelled	Balance Dec. 31, 2010
<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	10,276.35				10,276.35	
State Homeland Security Grant Program FY 07	392,339.20		\$ 164,248.27			\$ 228,090.93
State Homeland Security Grant Program FY 08	489,104.96		53,064.56			436,040.40
State Homeland Security Grant Program FY 09	460,451.10					460,451.10
State Homeland Security Grant Program FY 10		\$ 408,046.17				408,046.17
Emergency Management Planning for Special Needs Population	125.00				125.00	
<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>						
Subregional Staff Support		37,200.00	27,286.18			9,913.82
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:						
2010 (AL10 410)		4,400.00	4,400.00			
N.J. Dept. of Transportation:						
State Aid Highway Projects - County Aid - 2009						
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	4,931.33		4,931.33			
Round 8	114,306.52		104,206.29			10,100.23
Round 9		105,793.00				105,793.00
FHWA/NJTPA Local Scoping Projects:						
2003 - CR653 - STP-AOOS	26,210.81					26,210.81
2004 - CR605 - STP-9017	331,677.92		87,387.65			244,290.27
2005 - CR519 - STP-0395	249,905.02		208,711.17			41,193.85

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

	<u>Balance</u> <u>Dec. 31, 2009</u>	<u>Accrued In</u> <u>2010</u>	<u>Received</u>	<u>Reclassification</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2010</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			\$ (50,577.32)	161,719.54	
2005/2006	19,138.26			(11,848.70)	7,289.56	
2006/2007				43,096.98	43,096.98	
2007/2008	150,389.10		\$ 115,911.75		34,477.35	
2008/2009	281,452.81		279,568.22	19,329.04	21,213.63	
2009/2010	521,121.00		521,121.00			
2010/2011		\$ 524,105.00				\$ 524,105.00
Federal Transit Administration - Section 5310:						
Mobility Management (NH16X004)		50,000.00				50,000.00
<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		229,490.00			88,510.00
Special Projects - Sussex County Fairgrounds	297,000.00					297,000.00
	<u>\$ 8,124,630.43</u>	<u>\$ 4,085,983.17</u>	<u>\$ 4,831,070.09</u>	<u>\$ (80,534.20)</u>	<u>\$ 1,137,199.84</u>	<u>\$ 6,161,809.47</u>

Ref

A

A

Cash Received	\$ 4,826,070.09
Unappropriated Grant Reserves	5,000.00
	<u>\$ 4,831,070.09</u>

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2009	Accrued In 2010	Received	Reclassification	Balance Cancelled	Balance Dec. 31, 2010
<u>NJ DEPARTMENT OF HEALTH & 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			\$ 10,730.00	75,740.00	
#09-131-SCH-L-1	66,137.76		\$ 38,680.00		27,457.76	
#10-131-SCH-L-2	83,692.00		74,597.11		9,094.89	
#11-131-SCH-L-3		\$ 85,692.00				\$ 85,692.00
Alcoholism Program-Alcoholism Services:						
#05-541-ADA-C-0	18,552.00				18,552.00	
#06-541-ADA-C-0				7,556.00	7,556.00	
#07-541-ADA-C-0	13,824.08			(9,717.08)	4,107.00	
#08-541-ADA-C-0	17,476.00			(12,248.00)	5,228.00	
#09-541-ADA-C-0	12,687.00		24,853.00	12,248.00	82.00	
#10-541-ADA-C-0		277,490.00	254,136.00			23,354.00
Right to Know:						
#09-2241-RTK-00	4,690.00		4,690.00			
#10-2241-RTK-00		9,380.00	7,035.00			2,345.00
NJ Comprehensive Cancer Control Plan Grant:						
2007	1,686.96				1,686.96	
2008	1,941.15				1,941.15	
2009	65,000.00		64,999.51		0.49	
2010 (#11-41-CCC-L-1)		65,000.00			15,000.00	50,000.00
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	12,502.00		12,502.00			
2010		19,486.00	13,969.00			5,517.00
Caregiver Area Plan Grant 2005	3,784.00				3,784.00	

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

	Balance Dec. 31, 2009	Accrued In 2010	Received	Reclassification	Balance Cancelled	Balance Dec. 31, 2010
<u>NJ DEPARTMENT OF HEALTH & 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	22,890.00		\$ 20,446.00	\$ (2,444.00)		
2010		\$ 33,012.00	16,218.00			\$ 16,794.00
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	6,835.00		6,835.00			
2010		13,000.00	3,084.00			9,916.00
Safe Housing and Transportation Program:						
2008	2,795.00				2,795.00	
2009	8,627.00		5,762.00	(2,865.00)		
2010		11,495.00	5,733.00			5,762.00
Cost of Living Allowance (COLA):						
2005	138.00				138.00	
2008	1,924.00				1,924.00	
2009	26,229.00		26,229.00			
2010		53,100.00	29,631.00			23,469.00
Social Services Block Grant:						
2009	3,036.00		6,822.00	3,786.00		
2010		13,192.00	6,370.00			6,822.00
State Aid Reimbursement Program:						
2010		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	31,999.00		33,588.00	1,589.00		
2010		73,632.00	31,748.00			41,884.00
Care Coordination:						
2009	18,110.00		18,110.00			
2010		23,810.00	11,907.00			11,903.00

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

	Balance Dec. 31, 2009	Accrued In 2010	Received	Reclassification	Balance Cancelled	Balance Dec. 31, 2010
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:</u>						
Tobacco age of Sale Enforcement Program:						
2007	\$ 4,260.00				\$ 4,260.00	
2008	6,420.00				6,420.00	
Senior Health Insurance Program						
2009	19,300.00		\$ 22,165.00	\$ 2,865.00		
2010		\$ 28,798.00	22,500.00			\$ 6,298.00
Senior Farmers Market Nutrition Program						
2010		1,000.00	1,000.00			
<u>NJ DEPARTMENT OF MILITARY & VETERAN AFFAIRS</u>						
Veterans Transportation Services:						
2008/2009	750.00				750.00	
2009/2010	6,000.00		6,000.00			
2010/2011		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			12,509.00	15,352.19	
2008	12,300.34			15,394.15	27,694.49	
2009	133,219.09		110,875.70		22,343.39	
2010		202,452.00	25,250.38			177,201.62
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>						
Juvenile Justice Commission:						
State/Community Partnership Program:						
2003	31,185.00			(31,185.00)		
2004	7,944.05			61,841.95	69,786.00	
2005				16,481.40	16,481.40	
2006	17,514.76			(17,515.00)	(0.24)	
2008			147.40	147.40		
2009	104,385.41		106,480.88	2,095.45	(0.02)	
2010		374,377.00	141,772.89			232,604.11

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

	<u>Balance</u> <u>Dec. 31, 2009</u>	<u>Accrued In</u> <u>2010</u>	<u>Received</u>	<u>Reclassification</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2010</u>
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>						
Juvenile Justice Commission:						
State Facilities Education Act						
2009	\$ 22,500.00		\$ 22,500.00			
Division of Criminal Justice:						
Body Armor Replacement Fund:						
2010		\$ 4,540.60	4,540.60			
2011		12,432.81	12,432.81			
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	24,874.07				24,874.07	
2009	47,777.87		24,275.12		23,502.75	
2010		126,865.00	23,820.49			\$ 103,044.51
<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	
#10ALUN		63,836.00	61,126.00			2,710.00
Youth Incentive Program:						
#10BDUN		61,874.00	60,487.00			1,387.00
Division of Disability Services:						
Personal Assistance Services Program (PASP):						
2010 (#10AVWN)		104,009.00	104,009.00			
Division of Family Development:						
Social Services for the Homeless:						
#SH09019	150,355.00		110,355.00	\$ (40,000.00)		
#SH10019		99,409.00	211,452.00	112,043.00		

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

	Balance Dec. 31, 2009	Accrued In 2010	Received	Reclassification	Balance Cancelled	Balance Dec. 31, 2010
<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			\$ 20,171.00	31,258.00	
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			(57,207.00)	1,271.00	
2010 Work First Special Initiative & Transportation	95,978.00		\$ 72,649.00		23,329.00	
2011 Work First Special Initiative & Transportation		\$ 33,660.00	8,415.00			\$ 25,245.00
Intoxicated Driver Resource Center (IDRC):						
2010		97,790.00	97,790.00			
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>						
SHARE - Transition Health Services	7.65				7.65	
SHARE - Regional Coordination Grant	207,484.32		124,311.42			83,172.90
SHARE - Public Works - Andover Boro	8,429.63		8,429.63			
SHARE - Vernon Health Services	82,205.84		29,292.80			52,913.04
SHARE - Street Road Signs	11,300.00		8,290.00			3,010.00
SHARE - Hopatcong Core Health Services	48,170.00		12,320.81			35,849.19
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	
#09-1920-00	34,926.31		34,730.36			195.95
#10-1920-00		20,000.00				20,000.00
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>						
Law Enforcement Agency Security Enhancement (LEASE):						
2006	0.02				0.02	
2009	0.04				0.04	
2010		56,000.00	55,999.98			0.02
2010 (7/1/10 - 6/30/11)		78,400.00	32,666.66			45,733.34

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

	<u>Balance</u> <u>Dec. 31, 2009</u>	<u>Accrued In</u> <u>2010</u>	<u>Received</u>	<u>Reclassification</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2010</u>
<u>NJ TRANSIT CORPORATION:</u>						
Senior Citizen & Disabled Residents Transportation Assistance Program:						
2005 (Operating/Nonoperating)	\$ 144,140.00			\$ (84,702.63)	\$ 59,437.37	
2007				35,207.04	35,207.04	
2008	96,877.80			24,726.87	121,604.67	
2009	312,389.71		\$ 171,155.20	24,768.72		\$ 166,003.23
2010		\$ 554,308.04	191,117.34			363,190.70
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION</u>						
Division of Solid Waste Administration:						
2009 Clean Communities Program	360.00					360.00
2010 Clean Communities Program		83,925.35	83,925.35			
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	4,262.69				4,262.69	
2009	62,390.54		57,386.34		5,004.20	
2010		149,628.00	100,101.07			49,526.93
Division of Watershed Management:						
Northwest Watershed Region Program Grant:						
Watershed and Strategic Growth Management Initiative	33.16				33.16	
Wastewater Water Management	100,000.00		50,847.07			49,152.93
<u>NJ OFFICE OF TRAVEL AND TOURISM</u>						
2009 Birding and Nature Festival Marketing	2,250.00		2,250.00			
2010 Birding and Nature Festival Marketing		15,000.00	15,000.00			

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

	Balance Dec. 31, 2009	Accrued In 2010	Received	Reclassification	Balance Cancelled	Balance Dec. 31, 2010
<u>NJ OFFICE OF HOMELAND SECURITY AND PREPAREDNESS:</u>						
SFY09 State Aid Annual Appropriation - NJ Data Exchange (NJ-DEX)		\$ 150,000.00				\$ 150,000.00
<u>NJ DEPARTMENT OF STATE:</u>						
Public Archives and Records Infrastructure Supports (PARIS):						
2005	\$ 87,510.13				\$ 87,510.13	
2006	2,174.45				2,174.45	
2007	630.89				630.89	
2009	447,071.50		\$ 223,535.75			223,535.75
<u>NJ DEPARTMENT OF AGRICULTURE:</u>						
Comprehensive Farmland Preservation Plan	30,000.00					30,000.00
Sussex County Commercial Kitchen Grant	19,253.58					19,253.58
Sussex County Agritourism Marketing Grant 07-0333-07-1900	51,922.94					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		14,910.00		90.00	
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
	\$ 3,469,945.31	\$ 3,063,593.80	\$ 3,260,258.67	\$ 80,534.20	\$ 1,002,351.90	\$ 2,351,462.74
Cash Received			\$ 3,190,258.67			
Unappropriated Grant Reserves			70,000.00			
			\$ 3,260,258.67			

Ref. A

A

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF PRIVATE GRANT FUNDS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2009</u>	<u>Accrued In</u> <u>2010</u>	<u>Received</u>	<u>Balance</u> <u>Dec. 31, 2010</u>
NCOA Chronic Disease Self-Management:				
2009	\$ 5,000.00		\$ 5,000.00	
2010		\$ 5,000.00		\$ 5,000.00
FM Global Fire Prevention Fire Marshal		1,800.00	1,800.00	
	<u>\$ 5,000.00</u>	<u>\$ 6,800.00</u>	<u>\$ 6,800.00</u>	<u>\$ 5,000.00</u>
<u>Ref.</u>	A			A

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2009 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2010

	<u>Balance</u> <u>Dec. 31, 2009</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:				
Other Expenses:				
Annual Audit	\$ 123,398.00	\$ 123,398.00	\$ 123,398.00	
Miscellaneous	3,994.26	3,994.26	468.36	\$ 3,525.90
County Administrator's Office:				
Other Expenses	5,010.06	5,010.06	557.48	4,452.58
Budget Management:				
Salaries and Wages	960.14	960.14		960.14
Technology and Information Management:				
Salaries and Wages	77.16	77.16		77.16
Other Expenses	89,690.50	89,690.50	45,672.48	44,018.02
Office of Geographical Information Systems:				
Salaries and Wages	245.04	245.04		245.04
Other Expenses	24,977.81	24,977.81	23,606.12	1,371.69
Central Services:				
Salaries and Wages	179.24	179.24		179.24
Other Expenses	2,323.01	2,323.01	806.42	1,516.59
Office of the Treasury:				
County Treasurer's Office:				
Salaries and Wages	2,227.78	2,227.78		2,227.78
Other Expenses	2,525,789.31	2,525,789.31	2,504,597.13	21,192.18
County Counsel:				
Salaries and Wages	458.82	458.82		458.82
Other Expenses	89,390.73	89,390.73	70,555.04	18,835.69
County Adjuster's Office:				
Salaries and Wages	645.40	645.40		645.40
Other Expenses	12,575.95	12,575.95	12,516.86	59.09
Employee Services:				
Salaries and Wages	849.24	849.24	441.13	408.11
Other Expenses	35,124.21	35,124.21	2,567.58	32,556.63
Clerk of the Board:				
Other Expenses	12,024.86	12,024.86	1,397.66	10,627.20
Records Management:				
Salaries and Wages	1,829.78	1,829.78	1,829.78	
Other Expenses	363.06	363.06	83.77	279.29
Risk Management:				
Other Expenses	4,273.19	4,273.19	100.00	4,173.19
County Clerk:				
Salaries and Wages	6,655.91	6,655.91		6,655.91
Miscellaneous Other Expenses	87,362.38	87,362.38	74,667.68	12,694.70
Elections	44,637.54	55,137.54	55,137.54	

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2009 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2010
(Continued)

	Balance Dec. 31, 2009	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Prosecutor's Office:				
Salaries and Wages	\$ 61,861.06	\$ 61,861.06		\$ 61,861.06
Other Expenses	286,882.99	286,882.99	\$ 183,321.17	103,561.82
Purchasing Department:				
Salaries and Wages	993.04	993.04		993.04
Other Expenses	6,470.88	6,470.88	1,473.65	4,997.23
Facilities Management:				
Salaries and Wages	576.19	576.19		576.19
Other Expenses	288,085.75	288,085.75	185,119.76	102,965.99
Public Employees' Award Program:				
Other Expenses	1,844.52	1,844.52	175.00	1,669.52
Insurance:				
Group Insurance Plan for Employees	545,005.26	545,005.26	531,447.39	13,557.87
Workmen's Compensation	20,197.66	20,197.66		20,197.66
Other Insurance Premiums	334.67	334.67		334.67
JUDICIARY:				
County Surrogate:				
Other Expenses	6,386.80	6,386.80	2,413.75	3,973.05
Sheriff's Office (Judicial):				
Salaries and Wages	21,930.00	21,930.00		21,930.00
Other Expenses	35,235.24	35,235.24	19,016.79	16,218.45
REGULATION:				
Sheriff's Office (Regulation):				
Salaries and Wages	5,639.85	5,639.85		5,639.85
Other Expenses	103,621.60	103,621.60	64,766.21	38,855.39
Weights and Measures:				
Salaries and Wages	319.21	319.21		319.21
Other Expenses	7,973.69	7,973.69	1,368.59	6,605.10
Board of Taxation:				
Other Expenses	3,180.80	3,180.80	1,013.75	2,167.05
County Medical Examiner:				
Salaries and Wages	225.46	225.46		225.46
Other Expenses	41,892.44	41,892.44	18,146.78	23,745.66
Parks and Forestry:				
Salaries and Wages	3,675.73	3,675.73	1,365.90	2,309.83
Other Expenses	22,387.12	22,387.12	22,234.95	152.17
Board of Elections:				
Salaries and Wages	462.61	462.61		462.61
Other Expenses	153,560.08	103,560.08	62,849.27	40,710.81

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2009 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2010

(Continued)

	Balance Dec. 31, 2009	Balance After Transfers	Paid or Charged	Balance Lapsed
REGULATION:				
Fire Marshal:				
Salaries and Wages	\$ 843.26	\$ 843.26		\$ 843.26
Other Expenses	9,951.00	9,951.00	\$ 6,508.47	3,442.53
Fire Academy:				
Other Expenses	31,479.55	31,479.55	22,924.22	8,555.33
Office of Emergency Management:				
Other Expenses	13,764.60	13,764.60	8,392.19	5,372.41
Sussex County Planning Department:				
Salaries and Wages	7,414.18	7,414.18		7,414.18
Other Expenses	22,059.93	22,059.93	3,258.63	18,801.30
ROADS AND BRIDGES:				
Roads and Culverts:				
Salaries and Wages	2,083.00	2,083.00		2,083.00
Other Expenses	207,083.65	241,083.65	196,547.70	44,535.95
Bridges:				
Salaries and Wages	2,306.76	2,306.76		2,306.76
Other Expenses	77,666.25	67,666.25	58,497.64	9,168.61
Lighting of Highways and Bridges	34.67	10,034.67	2,428.53	7,606.14
Engineering & Road Administration:				
Salaries and Wages	701.14	701.14		701.14
Other Expenses	26,355.36	26,355.36	14,392.34	11,963.02
CORRECTIONAL & PENAL:				
Jail:				
Salaries and Wages	93,324.43	23,044.43		23,044.43
Other Expenses	495,440.88	470,440.88	233,917.95	236,522.93
Juvenile Center:				
Salaries and Wages	71,228.74	71,228.74		71,228.74
Other Expenses	131,892.70	131,892.70	99,074.60	32,818.10
Youth Services (NJSA 2A:4A-91):				
Salaries and Wages	103.17	103.17		103.17
Other Expenses	46,907.80	46,907.80	42,700.00	4,207.80
HEALTH & WELFARE:				
Sussex County Chest Clinic:				
Salaries and Wages	7,649.88	7,649.88		7,649.88
Other Expenses	3,100.00	3,100.00		3,100.00
Aid to Nonprofit Child Care Center (R.S. 40:23-8.14)	9,600.00	9,600.00	9,600.00	
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)	13,088.41	13,088.41	13,088.41	

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2009 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2010

(Continued)

	Balance Dec. 31, 2009	Balance After Transfers	Paid or Charged	Balance Lapsed
HEALTH & WELFARE:				
Mental Health Administration:				
Salaries and Wages	\$ 263.72	\$ 263.72		\$ 263.72
Other Expenses	681.44	681.44		681.44
Mosquito Control:				
Other Expenses	32,895.72	32,895.72	\$ 3,640.53	29,255.19
Health and Human Services Administration:				
Salaries and Wages	231.91	231.91		231.91
Other Expenses	14,852.00	14,852.00	9,525.75	5,326.25
Office of Community Services:				
Salaries and Wages	107.84	107.84		107.84
Other Expenses	16,951.79	16,951.79	9,636.36	7,315.43
Welfare Home:				
Salaries and Wages	62,125.90	62,125.90	63.33	62,062.57
Other Expenses	384,400.22	384,400.22	359,483.91	24,916.31
Office on Aging:				
Other Expenses	2,757.99	2,757.99	2,703.70	54.29
County Nutrition Projects:				
Salaries and Wages	1,403.52	1,403.52		1,403.52
Other Expenses	41,733.13	41,733.13	33,549.94	8,183.19
Veterans' Grave Registration:				
Other Expenses	2,466.58	2,466.58	2,381.00	85.58
Uniform Construction Code:				
Appeal Board:				
Other Expenses	4,404.48	4,404.48	946.49	3,457.99
Aid to Advance Housing (NJSA 40A:23-8.28)	1,920.00	1,920.00	1,920.00	
Aid to Interfaith Hospitality (NJSA 40A:23-8.11)	2,887.25	2,887.25	2,887.25	
Aid to Samaritan Inn - Homeless	9,035.00	9,035.00	9,035.00	
EDUCATIONAL:				
County Superintendent of Schools:				
Salaries and Wages	232.24	232.24		232.24
Other Expenses	7,343.53	7,343.53	2,619.60	4,723.93
Farm and Home Demonstration:				
Salaries and Wages	24,722.74	24,722.74	16,096.23	8,626.51
Other Expenses	8,603.09	8,603.09	4,966.83	3,636.26
County Vocational School	227.00	227.00		227.00
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (NJS 18A:64A-23)				
	61,087.63	61,087.63	20,136.80	40,950.83
UNCLASSIFIED:				
Transit:				
Salaries and Wages	13,191.43	13,191.43		13,191.43
Other Expenses	5,520.00	5,520.00	414.00	5,106.00

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2009 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2010
(Continued)

	Balance Dec. 31, 2009	Balance After Transfers	Paid or Charged	Balance Lapsed
UNCLASSIFIED:				
Aid to Sussex County Arts Council (NJSA 40:23-8.1)	\$ 1,875.00	\$ 1,875.00	\$ 1,875.00	
Motor Pool:				
Salaries and Wages	928.88	928.88		\$ 928.88
Other Expenses	125,189.57	125,189.57	98,900.61	26,288.96
Utilities:				
Heating Fuel	15,000.00	15,000.00		15,000.00
Electricity	184,417.09	184,417.09	170,496.80	13,920.29
Gas (Natural or Propane)	72,706.57	73,486.57	73,277.44	209.13
Water Fees	13,889.10	13,889.10		13,889.10
Garbage and Trash Removal	15,553.20	15,553.20	8,200.89	7,352.31
Single Audit Act of 1984:				
Other Expenses:				
Audit Fees	49,954.00	49,954.00	49,954.00	
Indirect Cost Rate Study:				
Contractual	8,575.00	8,575.00	8,175.00	400.00
DEFERRED CHARGES:				
Prior Year's Bills	40,834.50	40,834.50	40,699.50	135.00
STATUTORY EXPENDITURES:				
Public Employees Retirement System	1,765.72	1,765.72		1,765.72
Unemployment Compensation				
Insurance (NJSA 43:21-3 et. seq.)	70,990.75	170,990.75	170,990.75	
Defined Contribution Retirement System	720.00	720.00		720.00
Social Security System (OASI)	109,647.50	109,647.50	1,927.26	107,720.24
	<u>\$ 7,388,077.69</u>	<u>\$ 7,388,077.69</u>	<u>\$ 5,835,823.00</u>	<u>\$ 1,552,254.69</u>
 <u>Balance December 31, 2009:</u>				
Unencumbered	\$ 5,088,441.70			
Encumbered	2,299,635.99			
	<u>\$ 7,388,077.69</u>			
Cash Disbursed			\$ 3,299,468.44	
Due from General Capital Fund-(for Funded Emergency Authorization)			158,000.00	
Accounts Payable			2,378,354.56	
			<u>\$ 5,835,823.00</u>	

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

	Balance Dec. 31, 2009	Dec. 31, 2009 Encumbrances Payable Returned	Transferred From 2010 Budget Appropriation	Reclassification of Prior Year Expenditures	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2010
						Paid or Charged	Encumbrances Payable	
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:</u>								
N.J. Dept. of Human Services:								
(*) Medicaid Peer Grouping - Handicapped/Elderly:								
2007	\$ 3,481.32				\$ 3,481.32			
2009		\$ 6,988.48				\$ 6,988.48		
2010			\$ 164,422.00			147,379.02	\$ 7,128.98	\$ 9,914.00
HAVA Polling Place Accessibility	4,473.51				4,473.51			
American Recovery & Reinvestment Act (ARRA):								
Social Services for the Homeless:								
2010 (#SH10019)			428,169.00			428,169.00		
N.J. Dept. of Community Affairs:								
Title III - Aging - Area Plan Grant:								
#05-1394-AAA-02	19,892.59			\$ 12,421.59	7,471.00			
#06-1394-AAA-02	2,467.95				1,109.63			
#07-1394-AAA-02	51,981.55				21,260.00			
#08-1394-AAA-02	17,891.56	3,481.00			21,372.56			
#09-1394-AAA-02	43,277.68	75,476.79		(44,501.46)		163,255.93		
#10-1394-AAA-02			421,370.00			338,749.37	72,516.92	10,103.71
American Recovery & Reinvestment Act (ARRA):								
2009 Congregate Meals	476.00	933.00				1,409.00		
Chronic Disease Self-Management (CDSMP)			40,000.00			19,509.22		20,490.78
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	40,954.22				40,954.22			
2007	8,869.43				8,869.43			
2008	41,114.86				39,010.86			2,104.00
2009	215,863.65	36,998.82			78.75	245,761.72	7,022.00	
Bioterrorism-Local Core Capacity-2009	160,515.08	19,020.19	66,285.00		3.74	236,692.53	9,124.00	
2010			381,564.00			114,432.38	32,105.60	235,026.02

(*) - 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, 2009	Dec. 31, 2009 Encumbrances Payable Returned	Transferred From 2010 Budget Appropriation	Reclassification of Prior Year Expenditures	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2010
						Paid or Charged	Encumbrances Payable	
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES: (Cont'd)</u>								
N.J. Dept. of Community Affairs:								
Healthcare Facility Emergency Preparedness								
2008	\$ 831.08				\$ 831.08			
2010			\$ 25,000.00		500.00	\$ 24,500.00		
2011			25,000.00					\$ 25,000.00
Nutrition Services Incentive Program - 2008	6,595.00	\$ 10,484.00			10,385.00	6,694.00		
Nutrition Services Incentive Program - 2009		8,779.00				8,779.00		
Nutrition Services Incentive Program - 2010			25,420.00			7,317.77	\$ 18,102.23	
NACCHO Medical Reserve Corps:								
2009			5,000.00				177.86	4,822.14
2010			5,000.00					5,000.00
<u>U.S. DEPARTMENT OF JUSTICE:</u>								
N.J. Dept. of Law and Public Safety:								
Division of Criminal Justice -								
Domestic Violence Victim Assistance:								
#V-19-047	12,802.45				12,802.45			
2009	39,327.78					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			
Sexual Assault Nurse Examiner								
2006	6,540.42				6,540.42			
2007	5,574.63				5,574.63			
2008	2,389.00				2,389.00			
2009	6,097.37				6,097.37			
2010			55,596.00			49,631.57	5,964.43	
Community Oriented Policing Services (COPS)								
2005CKW0328 Law Enforcement Technology	0.21				0.21			
2008 Technology Grant	860,125.71	75,174.29				627,667.65	300,330.00	7,302.35
2010 Technology Grant			950,000.00			46,983.74	328,004.02	575,012.24

(*) - 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, 2009	Dec. 31, 2009 Encumbrances Payable Returned	Transferred From 2010 Budget Appropriation	Reclassification of Prior Year Expenditures	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2010
						Paid or Charged	Encumbrances Payable	
<u>U.S. DEPT. OF JUSTICE: (Cont'd)</u>								
Division of Criminal Justice -								
(*) Multi-Jurisdictional Narcotics Task Force:								
2006	\$ 0.21				\$ 0.21			
2007	157.17				157.17			
2008	0.02				0.02			
2009	15,202.00					\$ 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		
JAG Recovery Grant-2010			\$ 37,534.00			15,680.00	\$ 21,854.00	
RJAG 1-19TF-09C			55,641.00					\$ 55,641.00
Victim and Witness Advocacy Fund Supplemental Program	8,207.24	\$ 102.59				8,052.93		256.90
Victim and Witness Advocacy V-19-09 (VOCA)			81,578.00			60,581.05		20,996.95
American Recovery & Reinvestment Act (ARRA):								
(*) Violence Against Women Act #09RVAWA-19			12,363.00			2,711.70	6,205.90	3,445.40
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 (2009)	4.58	4,972.00			23.83	4,952.75		
JAIBG-02-19 (2010)			11,663.00			7,500.00	4,163.00	
Domestic Violence Municipal Court Prosecution Pilot	4,740.06				4,740.06			
(*) Justice Assistance Grant 3-13-06 Community Justice	9,716.55					9,716.55		
(*) Justice Assistance Grant 3-13-07 Community Justice			80,000.00			59,458.78		20,541.22
National Criminal History Improvement NCIP Grant								
2005	0.20				0.20			
Division of Highway Traffic Safety:								
Over the Limit Under Arrest								
2010 (AL10-410)			4,400.00					4,400.00

(*) - 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, 2009	Dec. 31, 2009 Encumbrances Payable Returned	Transferred From 2010 Budget Appropriation	Reclassification of Prior Year Expenditures	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2010
						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	4,761.44	\$ 327.00				\$ 327.00		4,761.44
2008								
State Homeland Security Grant Program FY 06	14,498.58				14,498.58			
State Homeland Security Grant Program FY 07	227,780.68	77,757.11				186,120.85	\$ 108,036.40	11,380.54
State Homeland Security Grant Program FY 08	489,104.96					53,064.56	316,828.72	119,211.68
State Homeland Security Grant Program FY 09	460,451.10						338,174.86	122,276.24
State Homeland Security Grant Program FY 10			\$ 408,046.17					408,046.17

(*) - 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, 2009	Dec. 31, 2009 Encumbrances Payable Returned	Transferred From 2010 Budget Appropriation	Reclassification of Prior Year Expenditures	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2010
						Paid or Charged	Encumbrances Payable	
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY:</u>								
FY 08 Pre-Disaster Mitigation Planning Grant	\$ 509,710.00					\$ 367,867.16	\$ 17,529.00	\$ 124,313.84
<u>ENVIRONMENTAL PROTECTION AGENCY:</u>								
N.J. Dept. of Environmental Protection:								
2006 Municipal Stormwater Regulation Program	25.56							25.56
American Recovery & Reinvestment Act (ARRA):								
Sussex County Wastewater Management Plan RP10-11			\$ 109,091.00			57,955.75	46,800.00	4,335.25
<u>U.S. DEPT. OF TRANSPORTATION:</u>								
Subregional Staff Support			37,200.00			27,286.18		9,913.82
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			
State Aid Highway Projects - County Aid:								
2003	0.61				0.61			
2005		\$ 1.00				1.00		
Federal Local Lead Paving Program:								
2000	206,066.98				183,058.83			23,008.15
2001	112,091.92				57,040.86			55,051.06
2003 - CR565 - STP-AOOS	32,288.00				8,555.79			23,732.21

(*) - 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, 2009	Dec. 31, 2009 Encumbrances Payable Returned	Transferred From 2010 Budget Appropriation	Reclassification of Prior Year Expenditures	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2010
						Paid or Charged	Encumbrances Payable	
<u>U.S. DEPT. OF TRANSPORTATION: (Cont'd)</u>								
N.J. Department of Transportation:								
North Jersey Transportation Planning Authority:								
FHWA/NJTPA Local Scoping Projects								
2001	\$ 275,258.00	\$ 47,703.17				\$ 47,165.00	\$ 538.17	\$ 275,258.00
2002	0.92	75,804.75				67,318.05	8,486.70	0.92
2003 - CR653 - STP-AOOS	4,334.24	171,112.23				53,451.28	117,660.95	4,334.24
2004 - CR605 - STP-9017	3,392.00	136,271.75				40,541.10	95,730.65	3,392.00
2005-STP-0395-CR 517	656.27	221,416.13				156,054.95	65,361.18	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	45,320.11				45,320.11			
2008-2009	28,284.87				28,284.87			
2009-2010	379,971.39	1,216.00				372,087.39		9,100.00
2010-2011			\$ 698,807.00			305,906.26		392,900.74
Federal Transit Administration - Section 5310 -								
Mobility Management 2007 NJ26X04								
			50,000.00					50,000.00
Job Access: Reverse Commute:								
Round 8	178,930.12	1,438.91				180,369.03		
Round 9			151,488.00			28,333.20		123,154.80

(*) - 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, 2009	Transferred	Reclassification	Unexpended	Expenditures		Balance
	Dec. 31, 2009	Encumbrances Payable Returned	From 2010 Budget Appropriation	of Prior Year Expenditures	Balance Cancelled	Paid or Charged	Encumbrances Payable	Dec. 31, 2010
<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	8,650.81	\$ 39,354.75				\$ 27,724.53		\$ 20,281.03
N.J. Dept. of Community Affairs:								
Small Cities Program - 2005	0.90							0.90
Small Cities CDBG 08-3007-0		318,000.00				229,490.00	\$ 88,510.00	
	<u>\$ 5,178,761.15</u>	<u>\$ 1,332,812.96</u>	<u>\$ 4,330,637.17</u>	<u>\$ -0-</u>	<u>\$ 1,089,825.00</u>	<u>\$ 4,941,592.21</u>	<u>\$ 2,016,355.57</u>	<u>\$ 2,794,438.50</u>
	Ref. A	A					A	A
Federal Financial Assistance			\$ 4,085,983.17					
County Matching Funds			244,654.00					
			<u>\$ 4,330,637.17</u>					
Federal Financial Assistance						\$ 3,558,286.93	\$ 1,630,971.46	
County Matching Funds						445,700.44	9,096.46	
Prior Year Encumbrances						937,604.84	376,287.65	
						<u>\$ 4,941,592.21</u>	<u>\$ 2,016,355.57</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, 2009	Dec. 31, 2009 Encumbrances Payable Returned	Transferred From 2010 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2010
					Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:</u>							
(*) Health Service Contract - Case Management							
Service 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	26,607.25			15,395.55	\$ 11,211.70		
#10-131SCH-L-1	104,647.35	\$ 1,067.31		37,188.17	68,526.49		
#11-131-SCH-L-3			\$ 141,894.00		67,509.74	\$ 252.77	\$ 74,131.49
(*) Alcoholism Services:							
#05-541-ADA-C-0	26,267.02			26,267.02			
#06-541-ADA-C-0	7,684.30			7,684.30			
#07-541-ADA-C-0	4,875.11			4,875.11			
#08-541-ADA-C-0	5,873.58			5,873.58			
#09-541-ADA-C-0		1,984.68		79.90	1,904.78		
#10-541-ADA-C-0			317,328.00		301,135.57	16,192.43	
Right to Know:							
#09-2241-RTK-00	4,690.00	2,345.00			7,035.00		
#92-2241-RTK-00			9,380.00		4,690.00		4,690.00
Senior Health Insurance Program:							
2005	398.13			366.90	31.23		
2006	1,851.77				1,851.77		
2007	42.65			42.65			
2008	155.21			155.21			
2009	3,281.11	1,271.61		247.52	4,305.20		
2010			28,798.00		25,070.23	870.58	2,857.19

(*) - 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, 2009	Dec. 31, 2009 Encumbrances Payable Returned	Transferred From 2010 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2010
					Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:</u>							
Office on Aging - Sussex County Area Plan Grant:							
State Matching Funds:							
2005	\$ 608.39			\$ 608.39			
2007	547.00			547.00			
2008	7,883.60			7,883.60			
2009	6,356.59	\$ 7,918.59		2,299.10	\$ 11,976.08		
2010			\$ 33,012.00		19,842.36	\$ 11,220.00	\$ 1,949.64
Weekend/Home Delivered Meals:							
2008	932.00			932.00			
2009	1,192.00	1,666.00			2,858.00		
2010			13,000.00		11,293.00	1,707.00	
Safe Housing and Transportation Program:							
2006	900.00			900.00			
2007	612.88			612.88			
2008	14.52			14.52			
2009		2,957.00			2,957.00		
2010			11,495.00		10,452.00	1,043.00	
Cost of Living Allowance (COLA):							
2005	4,875.00			4,875.00			
2008	654.00			654.00			
2009	5,918.00	5,270.00			11,188.00		
2010			53,100.00		49,906.00	3,194.00	
Home Delivered Meals:							
2003	1,484.00			1,484.00			
2007	6,527.15			6,527.15			
2008		3,542.00			3,542.00		
2009		4,816.00			4,816.00		
2010			19,486.00		16,495.00	2,991.00	

(*) - 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, 2009	Dec. 31, 2009 Encumbrances Payable Returned	Transferred From 2010 Budget Appropriation	Unexpended Balance Cancelled	<u>Expenditures</u>		Balance Dec. 31, 2010
					Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:</u>							
Office on Aging - Sussex County Area Plan Grant:							
Social Services Block Grant:							
2007	\$ 124.00			\$ 124.00			
2008	20.92			20.92			
2009		\$ 2,981.00			\$ 2,981.00		
2010			\$ 13,192.00		11,579.00	\$ 1,613.00	
Care Coordination:							
2007	11.52				11.52		
2008	3,562.90				3,562.90		
2009	1,955.74				1,955.74		
2010			23,810.00		23,795.67		\$ 14.33
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	462.00		2,023.63			
2009		9,205.72			9,205.72		
2010			58,000.00		58,000.00		
Adult Protective Services/Vulnerable Adults:							
2009		22,995.00			22,995.00		
2010			73,632.00		55,195.00	18,437.00	
Tobacco Age of Sale Enforcement (TASE) Program:							
2007	4,104.50			4,104.50			
2008	7,531.23			6,420.00			1,111.23
NJ Comprehensive Cancer Control Plan:							
2007	1,687.01			1,687.01			
2008	4,678.12			4,678.12			
2009	36,849.50	4,492.90		0.49	41,341.91		
2010			65,000.00	15,000.00	17,770.24		32,229.76

(*) - 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, 2009	Dec. 31, 2009	Transferred	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2010
		Encumbrances Payable Returned	From 2010 Budget Appropriation		Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:</u>							
Senior Farmers Market Nutrition Program:							
2008	\$ 2.75						\$ 2.75
2009	3.06						3.06
2010			\$ 1,000.00		\$ 1,000.00		
Caregiver Initiative	16,747.00			\$ 16,747.00			
Strategic National Stockpile (SNS) Exercise for First Responders	8.25			8.25			
Social Assistance Management System	0.53			0.53			
Leaders' Academy for Healthy Community Development	1,250.00						1,250.00
<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	27,694.49			27,694.49			
2009		\$ 110,839.11		22,343.39	88,495.72		
2010			202,452.00		64,655.31	\$ 137,796.69	
<u>NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS:</u>							
Veterans Transportation Services:							
2007/2008	750.00			750.00			
2009/2010	6,000.00				6,000.00		
2010/2011			9,000.00		2,250.00		6,750.00
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>							
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2004	71,637.76			71,635.48			2.28
2005	16,481.60	23,661.55		16,481.60	23,661.55		
2006	1.02	9,477.00		0.78	9,477.00		0.24
2007	1,971.81	21,877.00			21,877.00		1,971.81
2009	394.71	21,931.00			22,325.71		
2010			374,377.00		272,444.10	41,301.89	60,631.01

(*) - 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, 2009	Dec. 31, 2009 Encumbrances Payable Returned	Transferred From 2010 Budget Appropriation	Unexpended Balance Cancelled	<u>Expenditures</u>		Balance Dec. 31, 2010
					Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>							
Juvenile Justice Commission:							
State Facilities Education Act - Juvenile Education:							
2009	\$ 23,250.00				\$ 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	23,502.60			23,502.60			
2010			\$ 126,865.00		56,906.13		\$ 69,958.87
Division of Criminal Justice:							
Body Armor Replacement Fund:							
2008	3.04				3.04		
2009	6,784.87				816.46	\$ 5,968.41	
2010			4,540.60			4,540.60	
2011			12,432.81			4,339.08	8,093.73
<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	3,388.59			678.59			2,710.00
#10ALUN			79,862.00		79,862.00		
Division of Economic Assistance:							
Social Services for the Homeless:							
#SH09019-2009		152,504.34			152,504.34		
#SH10019-2010			99,409.00		84,871.16	14,537.84	

(*) - 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, 2009	Dec. 31, 2009 Encumbrances Payable Returned	Transferred From 2010 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2010
					Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>							
Division of Youth and Family Services:							
(*) Human Services Advisory Council/Child							
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			(0.17)			\$ 1,387.00
#09BDUN	25,000.00				\$ 25,000.00		
#10BDUN			\$ 61,874.00		61,874.00		
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	0.10			0.10			
Special Initiative & Transportation Contract 7/1/09-6/30/10	13,510.63	\$ 55,935.65		23,329.00	46,117.28		
Special Initiative & Transportation Contract 7/1/10-6/30/11			33,660.00		4,039.00	\$ 29,621.00	
Division of Disability Services:							
Personal Assistance Services Program:							
2006	34,605.07			1.07			34,604.00
2008	49,712.89			(0.11)			49,713.00
2009	1,450.00	61,061.72		(0.19)	18,350.91		44,161.00
2010			104,009.00		65,382.24	37,076.76	1,550.00

(*) - 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, 2009	Dec. 31, 2009 Encumbrances Payable Returned	Transferred From 2010 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2010
					Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>							
Intoxicated Driver Resource Center (IDRC):							
2010			\$ 97,790.00		\$ 89,832.77	\$ 4,094.00	\$ 3,863.23
Smart Growth Planning Program	\$ 0.30			\$ 0.30			
(*) Handicapped Person's Recreational Opportunities Act:							
#05-3547-00	278.88			73.95			204.93
#06-3547-00	387.54			387.54			
#08-3547-00							
#09-3547-00		\$ 22,833.95			22,599.20	234.75	
#10-3547-00			24,000.00		15,456.69	8,543.31	
Cross Acceptance III Assistance Program	0.18						0.18
Share Feasibility of Computer Services to Newton							
Share-Regional Coordination Grant	141,382.14	396.48			88,814.42	243.34	52,720.86
Share-Transition Health Services	7.65			7.65			
Share-Transition Health Services-Vernon	52,054.80	2,984.27			54,353.79		685.28
Share-Bridge & Traffic Signs	3,010.00	8,290.00			9,625.00		1,675.00
Share-Transition Andover Borough	63.63	8,366.00			8,429.63		
Share-Transition Hopatcong Health Department	48,170.00				45,201.56		2,968.44
Share-Fleet & Equipment Maintenance	79,120.00				10,454.69	68,665.31	
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	13,434.00	1,871.00			1,699.06		13,605.94

(*) - 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, 2009	Dec. 31, 2009 Encumbrances Payable Returned	Transferred From 2010 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2010
					Paid or Charged	Encumbrances Payable	
<u>NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SERVICE:</u>							
9-1-1 Consolidation in Sussex County:							
2006	\$ 0.86			\$ 0.86			
2008	6,192.00	\$ 105,232.81			\$ 101,665.72	\$ 200.00	\$ 9,559.09
<u>NJ TRANSIT CORPORATION:</u>							
Senior Citizens and Disabled Residents Transportation:							
2004 (Operating/Nonoperating)	9,086.76			9,086.76			
2005 (Operating/Nonoperating)	2,455.04			2,455.04			
2006 (Operating/Nonoperating)	20,046.28			20,046.28			
2007 (Operating/Nonoperating)	35,206.96			35,206.96			
2008 (Operating/Nonoperating)	121,441.43	163.24		121,604.67			
2009 (Operating/Nonoperating)	140,897.02	15,350.92			16,512.45	99.22	139,636.27
2010 (Operating/Nonoperating)			\$ 554,308.04		508,151.67	14,338.71	31,817.66
<u>NJ DEPARTMENT OF AGRICULTURE:</u>							
State Agricultural Development Committee:							
Right to Farm Activities:							
2000	7,294.66					818.47	6,476.19
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	3,174.46	922.90				922.90	3,174.46
2009	10,983.11	3,893.40			9,121.90	2,500.00	3,254.61
Sussex County Agritourism Marketing Grant:							
2007	1,922.94	1,000.00					2,922.94
2009	50,000.00				5,500.00	44,500.00	
<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	6,574.24				6,397.47	176.77	
2010 Birding and Nature Festival Cooperative Marketing Grant			15,000.00		5,607.66	9,392.34	

(*) - 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, 2009	Dec. 31, 2009 Encumbrances Payable Returned	Transferred From 2010 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2010
					Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
County Environmental Health Act (CEHA):							
2005	\$ 12,617.56			\$ 12,617.56			
2006	4,021.73			4,021.73			
2007	4,288.92			4,288.92			
2008	4,458.92			4,458.92			
2009	14,215.88	\$ 45,353.86		5,004.20	\$ 54,565.54		
2010			\$ 149,628.00		134,324.46	\$ 12,799.32	\$ 2,504.22
Clean Communities Program:							
2005	0.86						0.86
2006	4,912.87						4,912.87
2007	2,717.70						2,717.70
2008	5,556.79						5,556.79
2009	39,204.90	4,900.00			36,075.59		8,029.31
2010			83,925.35		63,357.20	3,342.95	17,225.20
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				56,496.70		43,503.30
Section 604b Quality Management Grant	23,397.10						23,397.10
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>							
Law Enforcement Agency Security Enhancement (LEASE):							
2006	86,821.17			0.02			86,821.15
2009	32,339.83			0.04			32,339.79
2010			56,000.00		42,705.15		13,294.85
2010 (7/1/10 - 6/30/11)			78,400.00		23,097.04		55,302.96

(*) - 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, 2009	Dec. 31, 2009 Encumbrances Payable Returned	Transferred From 2010 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2010
					Paid or Charged	Encumbrances Payable	
<u>NJ OFFICE OF HOMELAND SECURITY AND PREPAREDNESS:</u>							
SFY09 State Aid Annual Appropriation -							
NJ Data Exchange (NJ-DEx)			\$ 150,000.00			\$ 149,500.00	\$ 500.00
<u>HIGHLANDS WATER PROTECTION AND PLANNING COUNCIL:</u>							
County Planning Assistance Grants:							
Parcel Data/MOD IV	\$ 90.00			\$ 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	87,025.84			87,025.84			
2006	143.65			143.65			
2007	823.91			823.91			
2009	813,192.54	\$ 57,252.93			\$ 336,812.15	198,081.51	335,551.81
	<u>\$ 3,089,334.85</u>	<u>\$ 810,913.94</u>	<u>\$ 3,179,659.80</u>	<u>\$ 1,092,316.22</u>	<u>\$ 3,765,011.31</u>	<u>\$ 851,155.95</u>	<u>\$ 1,371,425.11</u>
<u>Ref</u>	A	A				A	A
State Financial Assistance			\$ 3,063,593.80				
County Matching Funds			116,066.00				
			<u>\$ 3,179,659.80</u>				
State Financial Assistance					\$ 2,911,688.31	\$ 847,634.45	
County Matching Funds					125,723.46	2,163.85	
Prior Year Encumbrances					727,599.54	1,357.65	
					<u>\$ 3,765,011.31</u>	<u>\$ 851,155.95</u>	

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

	Balance Dec. 31, 2009	Transferred From 2010 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2010
				Paid or Charged	Encumbrances Payable	
County Prosecutor Fire Investigation Program	\$ 0.70					\$ 0.70
NCOA Chronic Disease Self-Management:						
2009	5,164.29		\$ 0.36	\$ 5,163.93		
2010		\$ 5,000.00		764.50	\$ 1,242.34	2,993.16
FM Global Fire Prevention Fire Marshal		1,800.00		1,647.00	92.00	61.00
	<u>\$ 5,164.99</u>	<u>\$ 6,800.00</u>	<u>\$ 0.36</u>	<u>\$ 7,575.43</u>	<u>\$ 1,334.34</u>	<u>\$ 3,054.86</u>
<u>Ref.</u>	A					A

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF UNAPPROPRIATED GRANT RESERVES

	<u>Balance</u> Dec. 31, 2009	<u>Received in</u> Current Fund	<u>Transferred</u> to 2010 Budget Revenue	<u>Balance</u> Dec. 31, 2010
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
NJ State Police:				
Citizen's Core	5,000.00		5,000.00	
NJ Tourism Grant-Nature and Birding Festival	12,000.00		12,000.00	
Intoxicated Driver Resource Center (IDRC)		6,440.00		6,440.00
NJ Department of Transportation:				
State Highway Projects - Interest Earnings	<u>422,349.34</u>	<u>1,237.62</u>		<u>423,586.96</u>
	<u>\$ 497,349.34</u>	<u>\$ 65,677.62</u>	<u>\$ 75,000.00</u>	<u>\$ 488,026.96</u>

Ref.

A

A

Federal Grants Receivable
State Grants Receivable

\$ 5,000.00

70,000.00\$ 75,000.00

COUNTY OF SUSSEX
2010
TRUST FUNDS

COUNTY OF SUSSEX
TRUST FUNDS
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2009	B	\$ 17,714,376.98
Increased by Cash Receipts:		
Escrow and Other Deposits		\$ 90,931.65
Motor Vehicle Fines and Interest		715,051.49
Tax Appeal Filing Fees:		
Transfer from Board of Taxation		55,095.00
Refunds		33.00
Interest		768.95
County Clerk Filing Fees:		
Transfer from Current Fund		65,062.00
Other Miscellaneous Receipts		1,147.72
Interest		2,081.25
Open Space:		
Taxes Receivable		1,364,064.46
Interest		103,308.70
State of NJ Farmland Preservation and Planning Incentive Grant Funds		2,747,049.96
County Surrogate Fees:		
Transfer from County Surrogate		11,628.00
Interest		35.78
Forfeited Assets and Interest		181,383.61
Self Insurance Fund - Damage to County Vehicles		
Reimbursements and Interest		188,818.67
Self Insurance Fund - Prescription Reimbursements and Interest		60,568.23
Self Insurance Fund - Medical Reimbursements and Interest		14,987,222.41
Environmental Quality Enforcement Funds		67,438.86
Weights and Measures Fees and Interest		30,115.64
Due to/from Current Fund:		
Interfund Returned		27,708.17
Interest Earned		3,673.25
Work Release Program:		
Fees and Interest		30.68
County Sheriff Fees:		
Transfer from County Sheriff		11,580.00
Interest		251.24
Sheriff's Labor Assistance Program:		
Transfer from County Jail		35,000.00
Other		27,065.00
Interest		916.47

COUNTY OF SUSSEX
TRUST FUNDS
SCHEDULE OF CASH - TREASURER

Ref.

Increased by Cash Receipts:

Employee Flexible Spending Account:

Payroll Withholding \$ 32,213.28

State Unemployment Insurance 321,262.99

Prosecutor U.S. Treasury Account:

Confiscated Funds Transfer 786,389.72

Interest 4,563.32

Jail Inmate Interest Account:

Interest 61.96

Transfer from County Jail 53,462.10

\$ 21,975,983.56

39,690,360.54

Decreased by Cash Disbursements:

Refund of Escrow and Other Deposits 150,841.73

Motor Vehicles - Transfer to Current Fund 875,000.00

Tax Appeal Expenses 13,674.99

County Clerk Filing Fees Expenses 23,470.02

County Surrogate Filing Fees Expenses 15,993.16

County Sheriff Fees Expenses 15,930.00

Weights and Measures Expenses - Transfer to Current Fund 100,000.00

Self Insurance Fund - Medical 13,846,082.76

State Unemployment Insurance Payments 299,027.39

Forfeited Assets 262,020.53

Self Insurance Fund - Damage to County Vehicles 217,137.70

Environmental Quality Enforcement Fund Expenses 49,470.29

Open Space Trust Expenses 10,780,664.30

Employee Flexible Spending Account Expenses 27,081.08

Jail Inmate Interest Account Expenses 58,416.07

Prosecutor U.S Treasury Account Expenses 3,000.00

Reserve for Accrued Sick and Vacation 27,708.17

Due to/from Current Fund:

Interfund Advanced 245,000.00

Sheriff's Labor Assistance Program Expenses 72,127.62

27,082,645.81

Balance December 31, 2010

B

\$ 12,607,714.73

COUNTY OF SUSSEX
TRUST FUNDS
SCHEDULE OF OPEN SPACE TAXES RECEIVABLE

	Balance Dec. 31, 2009	2010 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2010
Andover Borough	\$ 49.75	\$ 5,662.07	\$ 21.70	\$ 5,711.82	\$ 21.70
Andover Township	236.65	57,598.83	68.29	57,835.48	68.29
Branchville Borough	41.52	8,961.30	13.73	9,002.82	13.73
Byram Township	66.26	75,261.58	63.48	75,327.84	63.48
Frankford Township	334.94	60,226.25	298.07	60,561.19	298.07
Franklin Borough	118.45	34,951.61	37.94	35,070.06	37.94
Fredon Township	92.19	34,587.89	57.22	34,680.08	57.22
Green Township		37,053.82	485.77	37,539.59	
Hamburg Borough		23,267.54	10.70	23,278.24	
Hampton Township	107.19	49,322.75	182.06	49,429.94	182.06
Hardyston Township	1,840.42	84,948.89	134.20	86,789.31	134.20
Hopatcong Borough	503.77	123,438.90	59.43	123,942.67	59.43
Lafayette Township	436.16	29,234.53	133.25	29,670.69	133.25
Montague Township	284.83	29,683.90	120.02	29,968.73	120.02
Town of Newton	869.00	53,440.23	212.30	54,309.23	212.30
Ogdensburg Borough	32.79	16,074.42	0.75	16,107.21	0.75
Sandyston Township	121.94	18,050.90	46.30	18,172.84	46.30
Sparta Township	2,319.98	235,208.03	1,267.36	237,528.01	1,267.36
Stanhope Borough	66.79	27,256.49	19.78	27,323.28	19.78
Stillwater Township	98.58	37,776.85	148.12	37,875.43	148.12
Sussex Borough	44.95	10,551.61	56.90	10,596.56	56.90
Vernon Township	481.32	207,579.51	456.85	208,060.83	456.85
Walpack Township		199.95		199.95	
Wantage Township	654.51	94,428.15	139.27	95,082.66	139.27
	<u>\$ 8,801.99</u>	<u>\$ 1,354,766.00</u>	<u>\$ 4,033.49</u>	<u>\$ 1,364,064.46</u>	<u>\$ 3,537.02</u>

Ref.

B

B

2010 Added and Omitted Taxes Receivable

\$ 3,537.02

2010 County Taxes

\$ 1,354,766.00

2009 Added & Omitted Taxes

8,801.99

2010 Added & Omitted Taxes

496.47\$ 1,364,064.46

COUNTY OF SUSSEX
2010
GENERAL CAPITAL FUND

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2009	C	\$ 18,277,867.40
Increased by Receipts:		
Bond Anticipation Note Proceeds	\$ 14,677,000.00	
Serial Bond Proceeds	22,930,000.00	
NJ Department of Transportation Grant	3,664,000.00	
U.S. Department of Transportation:		
American Recovery and Reinvestment Act Grants	2,338,227.97	
Premium on the Sale of Bond Anticipation Notes and Serial Bonds	343,704.37	
Cancellation of Old Outstanding Checks	13,880.57	
Due to State of NJ - Interest Earned on County College Chapter 12 Bonds	105.27	
Due From Library Fund-Donations	240,000.00	
Budget Appropriation:		
Capital Improvement Fund	335,000.00	
Payment of Bond Anticipation Note Principal	500,000.00	
Due to/from Current Fund:		
Interest Earned	41,540.35	
Reserve for:		
NJ Department of Transportation Grants - Bridge Improvements:		
Interest Earned	7,668.81	
Arbitrage Rebate	27,311.60	
Payment of Vocational School Debt Service	111,043.00	
	<hr/>	45,229,481.94
		<hr/>
		63,507,349.34
Decreased by Disbursements:		
Payment of Bond Anticipation Notes	29,854,000.00	
Due from/to Current Fund:		
Return of Interfunds	47,983.70	
Anticipated as Budgeted Revenues in Current Fund:		
Capital Fund Balance	300,000.00	
Reserve for Future Capital Projects - Historic Court House/County Clerk's Office	700,000.00	
Reserve for Payment of Debt Service	200,000.00	
Reserve for Payment of Vocational School Debt	150,000.00	
Payments Applied to Due to Current Fund-		
Emergency Authorization Funded	158,000.00	
Improvement Authorizations	13,404,559.82	
	<hr/>	44,814,543.52
		<hr/>
Balance December 31, 2010	C	<u>\$ 18,692,805.82</u>

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH

	Balance (Deficit) Dec. 31, 2009	Receipts				Disbursements			Transfers		Balance (Deficit) Dec. 31, 2010
		Budget Appropriation	Bond Anticipation Notes	Serial Bonds	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	Miscellaneous	From	To	
Capital Fund Balance	\$ 632,739.56				\$ 357,584.94			\$ 300,000.00			\$ 695,500.14
Capital Improvement Fund	346,982.56	\$ 335,000.00							\$ 412,599.00	\$ 5,175.64	269,383.56
NJ Department of Transportation Grants Receivable	(10,250,271.26)				3,664,000.00				3,656,000.00		(10,242,271.26)
American Recovery and Reinvestment Act					2,338,227.97				2,338,227.97		
Due From Library Fund-Donations					240,000.00				240,000.00		
Due to State of NJ-Ch. 12 Bonds	308,807.50				105.27						308,912.77
Reserve for Payment of Debt Service	452,174.89							200,000.00			252,174.89
Reserve for Payment of Vocational School Debt	401,817.39				111,043.00			150,000.00			362,860.39
Reserve for NJ Department of Transportation											
Grants - Bridge Improvements	566,878.28				7,668.81						574,547.09
Reserve for Arbitrage Rebate	798,831.25				27,311.60						826,142.85
Due from Current Fund	(1,228.02)				41,540.35			47,983.70			(7,671.37)
Due to Current Fund-Emergency Authorization Funded	2,500,000.00							158,000.00			2,342,000.00
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							700,000.00			200,000.00
<u>Ord. No.</u>	<u>Improvement Description</u>	<u>Ord. Date</u>									
93-01	Acquire Land & Buildings - County Community College	04/14/93	520.97			\$ 0.60					520.37
99-01	Various Capital Improvements	04/28/99									
		08/25/99	3,071.21			3,071.21					
00-01	Various Capital Improvements	04/12/00									
00-23		10/23/02	5,144.96						5,144.96		
00-25	Improvements to Various Roads, Bridges & Other County Property Damaged by the Flood	10/25/00	(574,522.20)								(574,522.20)
01-01	Bridge Improvements	03/28/01	103,599.70								103,599.70
02-02	Cost of Replacement of Bridge E-07	02/27/02	9,072,004.91			485,768.98					8,586,235.93
02-03	Various Capital Improvements	05/08/02									
		10/23/02	52,629.00			556.16					52,072.84
03-02	Various Capital Improvements	04/09/03	8,301.68			8,301.00			0.68		71,422.71
04-02	Various Capital Improvements	04/14/04	71,422.71								
05-01	Acquisition of Condominium Office Space in the Cochran House	03/09/05	30,109.81								30,109.81
05-02	Various Capital Improvements	03/09/05	857,148.70			393,184.12					463,964.58
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	1,857,810.72			512,895.10					1,344,915.62
06-03	Planning and Engineering Design Fees for the Construction of the Cochran House Parking Garage	06/28/06	30.00						30.00		
06-05	Additional Funding for the Historic Courthouse Interior Renovations	07/26/06									
		11/08/06	81,659.65			73,620.63					8,039.02
07-01	Various Capital Improvements	04/11/07	1,551,071.88			563,855.50					987,216.38
07-03	Third Installment of Purchase of Public Safety Training Facility and Campus Infrastructure Projects	04/25/07	252,402.66			252,402.66					
08-01	Various Capital Improvements	04/23/08	1,236,459.77	\$ 4,676,000.00	\$ 5,900,000.00	589,217.50	\$ 9,352,000.00				1,871,242.27
08-02	Departmental Improvements- Surrogate's Office	06/04/08	37,728.80								37,728.80

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

Ord. No.	Improvement Description	Ord. Date	Balance (Deficit) Dec. 31, 2009	Receipts				Disbursements			Transfers		Balance (Deficit) Dec. 31, 2010	
				Budget Appropriation	Bond Anticipation Notes	Serial Bonds	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	Miscellaneous	From	To		
09-01	Replacement of CR 622 Bridge 1900-H03	02/11/09	\$ 13,434.61					\$ 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 the Sussex County Vocational School	03/11/09	186,158.73		\$ 800,000.00	\$ 800,000.00		186,158.73	\$ 1,600,000.00					
09-04	Various Capital Improvements	05/13/09	4,028,075.30		5,082,000.00	5,675,000.00		1,485,141.83	10,164,000.00					\$ 3,135,933.47
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					99,963.26						137,036.74
09-07	Acquisition of Property Located on Wheatsworth Road, Renovations, and Office Furniture	10/14/09	741,420.68		1,619,000.00	1,619,000.00		405,414.37	3,238,000.00					336,006.31
09-08	Sussex County Vocational School Water Supply Connection	10/14/09	498,151.00		500,000.00	500,000.00		2,984.88	1,000,000.00					495,166.12
09-09	Refunding Bond Ordinance for an an Emergency to Restore Funds for Federal and State Payroll Taxes that were Misappropriated by a Private Payroll Service Contractor	10/14/09		\$ 500,000.00	2,000,000.00	2,000,000.00			4,500,000.00					
10-01	Various Capital Improvements Roads and Bridges	04/14/10						3,161,418.41				\$ 2,546,676.97		(614,741.44)
10-02	Rehabilitation of Various Bridges and Resurfacing of Various Roads	04/14/10						2,656,000.00				2,656,000.00		1,000,000.00
10-03	Rehabilitation of Bridge K-03	04/14/10												1,000,000.00
10-04	SCCC Various Capital Improvements	07/07/10				2,353,000.00		550.00						2,352,450.00
10-05	Various Capital Improvements	07/07/10				4,083,000.00		1,378,620.27					204,150.00	2,908,529.73
10-06	Main Library Roof Improvements	09/08/10											240,000.00	240,000.00
			<u>\$ 18,277,867.40</u>	<u>\$ 835,000.00</u>	<u>\$ 14,677,000.00</u>	<u>\$ 22,930,000.00</u>	<u>\$ 6,787,481.94</u>	<u>\$ 13,404,559.82</u>	<u>\$ 29,854,000.00</u>	<u>\$ 1,555,983.70</u>	<u>\$ 6,652,002.61</u>	<u>\$ 6,652,002.61</u>	<u>\$ 18,692,805.82</u>	

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

Ord. No	Improvement Description	Ord. Date	Balance Dec. 31, 2009	2010 Improvement Authorizations	Funded by Budget Appropriation	Funds Received From American Recovery and Reinvestment Act Grants	Serial Bonds Issued	Balance Dec. 31, 2010	Analysis of Balance December 31, 2010	
									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			
09-03	Various Improvements to the Sussex County Vocational School	03/11/09	800,000.00				800,000.00			
09-04	Various Capital Improvements	05/13/09	5,675,000.00				5,675,000.00			
09-07	Acquisition of Property Located on Wheatsworth Road, Renovations, and Office Furniture	10/14/09	1,619,000.00				1,619,000.00			
09-08	Sussex County Vocational School Water Supply Connection	10/14/09	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		\$ 500,000.00		2,000,000.00			
10-01	Various Capital Improvements Roads and Bridges	04/14/10		\$ 4,168,971.00		\$ 2,338,227.97		1,830,743.03	614,741.44	1,216,001.59
10-04	SCCC Various Capital Improvements	07/07/10		2,353,000.00			2,353,000.00			
10-05	Various Capital Improvements	07/07/10		4,083,000.00			4,083,000.00			
			<u>\$ 19,072,407.26</u>	<u>\$ 10,604,971.00</u>	<u>\$ 500,000.00</u>	<u>\$ 2,338,227.97</u>	<u>\$ 22,930,000.00</u>	<u>\$ 3,909,150.29</u>	<u>\$ 1,189,263.64</u>	<u>\$ 2,719,886.65</u>

Ref. C

C

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>Ref.</u>	
Balance December 31, 2009	C	\$ 346,982.56
Increased by:		
2010 Budget Appropriation		<u>335,000.00</u>
		681,982.56
Decreased by:		
Appropriation to Finance Improvement Authorizations		<u>412,599.00</u>
Balance December 31, 2010	C	<u><u>\$ 269,383.56</u></u>

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord. No.	Improvement Description	Ordinance		Balance Dec. 31, 2009		2010 Authorizations			Paid or Charged	Unexpended Balance Cancelled	Balance Dec. 31, 2010	
		Date	Amount	Funded	Unfunded	Capital Improvement Fund	Other Sources	Deferred Charges to Future Taxation - Unfunded			Funded	Unfunded
93-01	Acquire Land/Buildings - Sussex County College	04/14/93	\$ 8,650,000.00	\$ 520.97					\$ 0.60		\$ 520.37	
99-01	Various Capital Improvements	04/28/99 08/25/99	6,300,000.00 543,321.00		3,071.21				3,071.21			
00-01; 00-23	Various Capital Improvements	04/12/00 10/23/02			5,144.96						\$ 5,144.96	
00-25	Improve Roads, Bridges & Other County Property Damaged by the Flood	10/25/00	20,000,000.00		\$ 1,496,885.06							\$ 1,496,885.06
01-01	Bridge Improvements	03/28/01 04/24/02	3,500,000.00 3,200,000.00		103,599.70							103,599.70
02-02	Cost of Replacement of Bridge E-07	02/27/02	10,000,000.00		9,072,004.91				485,768.98			8,586,235.93
02-03	Various Capital Improvements	05/08/02 10/23/02			52,629.00				556.16			52,072.84
03-02	Various Capital Improvements	04/09/03	5,181,800.00		8,301.68				8,301.00	0.68		
04-02	Various Capital Improvements	03/10/04	3,317,150.00		71,422.71							71,422.71
05-01	Acquisition of Condominium Office Space in the Cochran House	03/09/05	3,492,000.00		30,109.81							30,109.81
05-02	Various Capital Improvements	03/09/05	5,702,550.00		857,148.70				393,184.12			463,964.58
05-04	Supplemental Appropriation for Various Improvements to Sussex County Technical School	06/22/05	200,000.00									7,000.00

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

Ord. No.	Improvement Description	2010 Authorizations										
		Ordinance		Balance Dec. 31, 2009		Capital Improvement Fund	Other Sources	Deferred Charges to Future Taxation - Unfunded	Paid or Charged	Unexpended Balance Cancelled	Balance Dec. 31, 2010	
		Date	Amount	Funded	Unfunded						Funded	Unfunded
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	1,857,810.72				512,895.10			\$ 1,344,915.62	
06-03	Planning and Engineering Design Fees for the Construction of the Cochran House Parking Garage	06/28/06	250,000.00	30.00						\$ 30.00		
06-05;	Additional Funding for the Historic Courthouse Interior Renovations	07/26/06	1,859,225.00									
06-06		11/08/06	707,518.00	81,659.65				73,620.63			8,039.02	
07-01	Various Capital Improvements	04/11/07	3,383,100.00	1,551,071.88				563,855.50			987,216.38	
07-03	Third Installment of Purchase of Public Safety Training Facility and Campus Infrastructure Projects	04/25/07	6,000,000.00	252,402.66				252,402.66				
08-01	Various Capital Improvements	04/23/08	6,195,000.00		\$ 2,460,459.77			589,217.50			1,871,242.27	
08-02	Departmental Improvements- Surrogate's Office	06/04/08	37,728.80	37,728.80							37,728.80	
09-01	Replacement of CR 622 Bridge 1900-H03	02/11/09	1,000,000.00	13,434.61				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		186,158.73			186,158.73				

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

Ord. No.	Improvement Description	Ordinance		Balance Dec. 31, 2009		2010 Authorizations			Unexpended Balance Cancelled	Balance Dec. 31, 2010		
		Date	Amount	Funded	Unfunded	Capital Improvement Fund	Other Sources	Deferred Charges to Future Taxation - Unfunded		Paid or Charged	Funded	Unfunded
09-04	Various Capital Improvements	05/13/09	\$ 5,958,750.00		\$ 4,621,075.30				\$ 1,485,141.83		\$ 3,135,933.47	
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					99,963.26		137,036.74	
09-07	Acquisition of Property Located on Wheatworth Road, Renovations, and Office Furniture	10/14/09	2,550,000.00		741,420.68				405,414.37		336,006.31	
09-08	Sussex County Vocational School Water Supply Connection	10/14/09	500,000.00		498,151.00				2,984.88		495,166.12	
10-01	Various Capital Improvements Roads and Bridges	04/14/10	4,377,420.00			\$ 208,449.00		\$ 4,168,971.00	3,161,418.41		\$ 1,216,001.59	
10-02	Rehabilitation of Various Bridges and Resurfacing of Various Roads	04/14/10	2,656,000.00				\$ 2,656,000.00		2,656,000.00			
10-03	Rehabilitation of Bridge K-03	04/14/10	1,000,000.00				1,000,000.00				1,000,000.00	
10-04	SCCC Various Capital Improvements	07/07/10	2,353,000.00					2,353,000.00	550.00		2,352,450.00	
10-05	Various Capital Improvements	07/07/10	4,287,150.00			204,150.00		4,083,000.00	1,378,620.27		2,908,529.73	
10-06	Main Library Roof Improvements	09/08/10	240,000.00				240,000.00				240,000.00	
				<u>\$ 15,367,091.97</u>	<u>\$ 10,011,150.54</u>	<u>\$ 412,599.00</u>	<u>\$ 3,896,000.00</u>	<u>\$ 10,604,971.00</u>	<u>\$ 13,404,559.82</u>	<u>\$ 5,175.64</u>	<u>\$ 24,162,190.40</u>	<u>\$ 2,719,886.65</u>
Ref.			C		C						C	C
Due From Library Fund-Donations							\$ 240,000.00					
NJ Department of Transportation Grants							3,656,000.00					
							<u>\$ 3,896,000.00</u>					

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES
YEAR ENDED DECEMBER 31, 2010

Ord. No.	Improvement Description	Date of			Interest Rate	Balance Dec. 31, 2009	Issued	Matured
		Original Issue	Issue	Maturity				
08-01	Various Capital Improvements	06/24/08	06/23/09	06/23/10	2.50%	\$ 4,676,000.00		\$ 4,676,000.00
		06/24/08	06/22/10	09/08/10	0.50%		\$ 4,676,000.00	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
		06/23/09	06/22/10	09/08/10	0.50%		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
		06/23/09	06/22/10	09/08/10	0.50%		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
		11/23/09	06/22/10	09/08/10	0.50%		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
		11/23/09	06/22/10	09/08/10	0.50%		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
		11/23/09	06/22/10	09/08/10	0.50%		2,000,000.00	2,000,000.00
						<u>\$ 15,177,000.00</u>	<u>\$ 14,677,000.00</u>	<u>\$ 29,854,000.00</u>
						<u>Ref.</u>	C	
							\$ 14,677,000.00	\$ 14,677,000.00
								500,000.00
								14,677,000.00
						<u>\$ 14,677,000.00</u>	<u>\$ 29,854,000.00</u>	

Renewals
Funded by:
Budget Appropriations
Serial Bonds Issued

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2010		Int. Rate	Balance Dec. 31, 2009	Issued	Matured	Balance Dec. 31, 2010
			Date	Amount					
Vocational School	02/01/99	\$ 1,000,000.00				\$ 100,000.00		\$ 100,000.00	
Vocational School	07/15/00	1,230,000.00	07/15/2011-2012 07/15/2013	\$ 95,000.00 90,000.00	5.00% 5.00%	375,000.00		95,000.00	\$ 280,000.00
Vocational School	07/01/01	1,260,000.00	07/01/2011-2016	105,000.00	4.40%	735,000.00		105,000.00	630,000.00
Vocational School	09/01/06	850,000.00	09/01/2011 09/01/2012	100,000.00 500,000.00	3.65% 4.00%	700,000.00		100,000.00	600,000.00
Vocational School	09/01/07	500,000.00	09/01/2011-2015 09/01/2016 09/01/2017	50,000.00 60,000.00 60,000.00	4.25% 4.25% 4.375%	420,000.00		50,000.00	370,000.00
Vocational School	08/15/10	1,300,000.00	08/15/2011 08/15/2012-2013 08/15/2014-2015 08/15/2016-2018 08/15/2019 08/15/2020	100,000.00 100,000.00 125,000.00 150,000.00 150,000.00 150,000.00	1.00% 2.00% 2.00% 2.00% 2.125% 2.25%		\$ 1,300,000.00		1,300,000.00
Total Vocational School Bonds						2,330,000.00	1,300,000.00	450,000.00	3,180,000.00
General Improvement	02/01/99	10,660,000.00				1,158,000.00		1,158,000.00	
General Improvement	07/15/00	9,571,000.00	07/15/2011-2012 07/15/2013	845,000.00 766,000.00	5.00% 5.00%	3,301,000.00		845,000.00	2,456,000.00
General Improvement	07/01/01	5,710,000.00	07/01/2011 07/01/2012	1,000,000.00 210,000.00	4.20% 4.20%	2,210,000.00		1,000,000.00	1,210,000.00

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds		Int. Rate	Balance Dec. 31, 2009	Issued	Matured	Balance Dec. 31, 2010
			Outstanding Dec. 31, 2010	Date					
Pension Refunding	05/01/03	\$ 3,900,000.00	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	07/15/2011-2012	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	09/15/2011	460,000.00	3.41%	1,165,000.00		705,000.00	460,000.00
General Improvement	07/15/04	15,824,000.00	07/15/2011-2012	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	09/01/2011	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%				

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, 2010		Int. Rate	Balance Dec. 31, 2009	Issued	Matured	Balance Dec. 31, 2010
			Date	Amount					
General Improvement	09/01/07	\$ 3,220,000.00	09/01/2011-2013	\$ 320,000.00	3.75%	\$ 2,685,000.00		\$ 320,000.00	\$ 2,365,000.00
			09/01/2014-2016	325,000.00	3.75%				
			09/01/2017	430,000.00	3.75%				
General Improvement	08/15/10	17,277,000.00	08/15/2011	950,000.00	1.00%		\$ 17,277,000.00		17,277,000.00
			08/15/2012	1,650,000.00	2.00%				
			08/15/2013-2017	1,800,000.00	2.00%				
			08/15/2018	1,900,000.00	2.00%				
			08/15/2019	1,900,000.00	2.125%				
			08/15/2020	1,877,000.00	2.25%				
Refunding Bonds	08/15/10	2,000,000.00	08/15/2011	500,000.00	1.00%		2,000,000.00		2,000,000.00
			08/15/2012-14	500,000.00	2.00%				
Total General Improvement Bonds						49,394,000.00	19,277,000.00	8,578,000.00	60,093,000.00
County College	07/15/00	465,000.00	07/15/2011-2012	35,000.00	5.00%			35,000.00	120,000.00
			07/15/2013	50,000.00	5.00%				
County College	07/01/01	1,316,000.00	07/01/2011-2013	105,000.00	4.20%			105,000.00	354,000.00
			07/01/2014	39,000.00	4.20%				
County College	05/01/03	2,771,000.00	05/01/2011-2014	235,000.00	3.125%			235,000.00	1,126,000.00
			05/01/2015	186,000.00	3.125%				
County College	07/15/04	4,229,000.00	07/15/2011-2012	400,000.00	3.625%			375,000.00	2,229,000.00
			07/15/2013	429,000.00	3.625%				
			07/15/2014-2015	500,000.00	3.625%				
County College	09/01/06	6,000,000.00	09/01/2011-2012	250,000.00	4.00%			250,000.00	5,000,000.00
			09/01/2013-2021	500,000.00	4.00%				

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds			Int. Rate	Balance Dec. 31, 2009	Issued	Matured	Balance Dec. 31, 2010
			Outstanding Dec. 31, 2010							
			Date	Amount						
County College	09/01/07	\$ 3,000,000.00	09/01/2011	\$ 135,000.00	3.75%	\$ 2,730,000.00		\$ 135,000.00	\$ 2,595,000.00	
			09/01/2012-2017	200,000.00	3.75%					
			09/01/2018	200,000.00	4.00%					
			09/01/2019-2022	265,000.00	4.00%					
County College	08/15/10	1,177,000.00	08/15/2011	80,000.00	1.00%		\$ 1,177,000.00		1,177,000.00	
			08/15/2012-13	80,000.00	2.00%					
			08/15/2014-2016	120,000.00	2.00%					
			08/15/2017-2018	140,000.00	2.00%					
			08/15/2019	160,000.00	2.125%					
			08/15/2020	137,000.00	2.25%					
Total County College Bonds						12,559,000.00	1,177,000.00	1,135,000.00	12,601,000.00	
County College Bond Act (P.L. 1971, Chapter 12)	08/01/96	1,587,000.00	08/01/2011	107,000.00	5.20%	212,000.00		105,000.00	107,000.00	
County College Bond Act (P.L. 1971, Chapter 12)	07/01/01	1,316,000.00	07/01/2011-2013 07/01/2014	105,000.00 56,000.00	4.30% 4.30%	476,000.00		105,000.00	371,000.00	
County College Bond Act (P.L. 1971, Chapter 12)	09/01/06	6,000,000.00	09/01/2011-2022 09/01/2023 9/01/2024-2026	300,000.00 300,000.00 300,000.00	4.125% 4.20% 4.25%	5,100,000.00		300,000.00	4,800,000.00	

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, 2010		Int. Rate	Balance Dec. 31, 2009	Issued	Matured	Balance Dec. 31, 2010	
			Date	Amount						
County College Bond Act (P.L. 1971, Chapter 12)	09/01/07	\$ 3,000,000.00	09/01/2011-2015	\$ 200,000.00	3.75%	\$ 2,600,000.00		\$ 200,000.00	\$ 2,400,000.00	
			09/01/2016-2022	200,000.00	4.00%					
County College Bond Act (P.L. 1971, Chapter 12)	08/15/10	1,176,000.00	08/15/2011	120,000.00	1.00%		\$ 1,176,000.00		1,176,000.00	
			08/15/2012-18	120,000.00	2.00%					
			08/15/2019	120,000.00	2.125%					
			08/15/2020	96,000.00	2.25%					
Total County College Bond Act (P.L. 1971, Chapter 12)						8,388,000.00	1,176,000.00	710,000.00	8,854,000.00	
TOTAL ALL BONDS						<u>\$ 72,671,000.00</u>	<u>\$ 22,930,000.00</u>	<u>\$ 10,873,000.00</u>	<u>\$ 84,728,000.00</u>	
						Ref. C				C

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF ECONOMIC DEVELOPMENT AUTHORITY LOAN PAYABLE
YEAR ENDED DECEMBER 31, 2010

NOT APPLICABLE

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

Ord. No.	Improvement Description	Balance Dec. 31, 2009	2010 Improvement Authorizations	Funds Received From American Recovery and Reinvestment Act	Notes Paid From Bond Funds	Serial Bonds Issued	Balance Dec. 31, 2010
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	1,224,000.00			\$ 4,676,000.00	\$ 5,900,000.00	
09-03	Various Improvements to the Sussex County Vocational School				800,000.00	800,000.00	
09-04	Various Capital Improvements	593,000.00			5,082,000.00	5,675,000.00	
09-07	Acquisition of Property Located on Wheatsworth Road, Reno- vations, 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				2,000,000.00	2,000,000.00	
10-01	Various Capital Improvements Roads and Bridges		\$ 4,168,971.00	\$ 2,338,227.97			1,830,743.03
10-04	SCCC Various Capital Improvements		2,353,000.00			2,353,000.00	
10-05	Various Capital Improvements		4,083,000.00			4,083,000.00	
		<u>\$ 3,895,407.26</u>	<u>\$ 10,604,971.00</u>	<u>\$ 2,338,227.97</u>	<u>\$ 14,677,000.00</u>	<u>\$ 22,930,000.00</u>	<u>\$ 3,909,150.29</u>

COUNTY OF SUSSEX
2010
COUNTY HEALTH FUND

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

	<u>Ref.</u>	
Balance December 31, 2009	D	\$ 333,311.93
Increased by Cash Receipts:		
County Health Taxes Receivable		\$ 2,037,677.49
Public Health Priority Funds, Supplemental Fees, P.L. 2003		201,589.00
Flu Shots		945.63
2010 Appropriation Refunds		317,913.01
Interest Earned on Investments		3,120.65
Miscellaneous Reimbursements		8,423.16
Transfer from Public Health Nursing:		
Flu Shots		30,975.64
Nonbudget Revenue		77,080.65
Transfer from Department of Environmental and Public Health Services:		
Nonbudget Revenue		11,970.07
Due from Current Fund-Advances Net		349,888.22
		<u>3,039,583.52</u>
		<u>3,372,895.45</u>
Decreased by Cash Disbursements:		
2010 Appropriations		3,189,229.69
2009 Appropriation Reserves		34,285.95
		<u>3,223,515.64</u>
Balance December 31, 2010	D	<u>\$ 149,379.81</u>

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

	Balance Dec. 31, 2009	2010 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2010
Andover Borough	\$ 32.40	\$ 8,472.01	\$ 31.70	\$ 8,504.68	\$ 31.43
Andover Township	170.27	86,211.46	94.11	86,381.73	94.11
Branchville Borough	29.23	14,056.19	21.75	14,085.43	21.74
Byram Township	61.02	112,888.09	86.67	112,940.11	95.67
Frankford Township	252.75	90,437.51	418.22	90,690.26	418.22
Franklin Borough	83.56	52,314.40	59.61	52,397.96	59.61
Fredon Township	49.13	51,833.48	79.84	51,882.61	79.84
Green Township		55,557.27	429.32	55,986.59	
Hamburg Borough		34,809.48	16.56	34,826.04	
Hampton Township	79.41	73,868.39	266.11	73,947.80	266.11
Hardyston Township	687.01	127,361.92	184.58	128,048.93	184.58
Hopatcong Borough	261.35	185,016.37	77.01	185,277.72	77.01
Lafayette Township	246.59	43,926.27	149.87	44,172.86	149.87
Montague Township	188.73	44,363.90	184.66	44,552.63	184.66
Town of Newton	555.85	80,133.29	298.63	80,689.14	298.63
Ogdensburg Borough	23.15	24,087.02	0.57	24,110.17	0.57
Sandyston Township	89.42	27,027.28	66.16	27,116.70	66.16
Sparta Township	1,624.64	352,895.80	1,133.53	354,520.44	1,133.53
Stanhope Borough	45.92	40,999.13	29.69	41,045.05	29.69
Stillwater Township	69.42	56,524.74	117.15	56,594.16	117.15
Sussex Borough	29.91	15,782.15	21.30	15,812.06	21.30
Vernon Township	288.35	311,019.44	183.60	311,307.79	183.60
Walpack Township		299.06		299.06	
Wantage Township	437.22	142,050.35	190.78	142,487.57	190.78
	<u>\$ 5,305.33</u>	<u>\$ 2,031,935.00</u>	<u>\$ 4,141.42</u>	<u>\$ 2,037,677.49</u>	<u>\$ 3,704.26</u>
	Ref. D				D
Health Taxes Receivable	D \$ 9.00				\$ 9.00
Added and Omitted Taxes Receivable	D <u>5,296.33</u>				<u>3,695.26</u>
	<u>\$ 5,305.33</u>				<u>\$ 3,704.26</u>
2010 County Health Taxes				\$ 2,031,935.00	
2009 Added & Omitted County Health Taxes				5,296.33	
2010 Added & Omitted County Health Taxes				<u>446.16</u>	
				<u>\$ 2,037,677.49</u>	

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY HEALTH FUND
SCHEDULE OF 2009 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2010

	Balance Dec. 31, 2009	Balance After Transfers	Paid or Charged	Balance Lapsed
Public Health Nursing:				
Salaries and Wages	\$ 560.31	\$ 560.31		\$ 560.31
Other Expenses	44,426.48	44,426.48	\$ 9,475.06	34,951.42
Environmental Health Operations:				
Salaries and Wages	66,885.84	66,885.84		66,885.84
Other Expenses	86,014.80	86,014.80	24,810.89	61,203.91
	<u>\$ 197,887.43</u>	<u>\$ 197,887.43</u>	<u>\$ 34,285.95</u>	<u>\$ 163,601.48</u>

Analysis of Balance December 31, 2009:

	<u>Ref.</u>	
Unencumbered	D	\$ 153,445.84
Encumbered	D	<u>44,441.59</u>
		<u>\$ 197,887.43</u>

COUNTY OF SUSSEX
2010
COUNTY LIBRARY FUND

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

	<u>Ref.</u>	
Balance December 31, 2009	E	\$ 1,974,596.86
Increased by Cash Receipts:		
County Library Taxes Receivable	\$ 4,553,287.49	
Deferred Revenue - State Per Capita Aid	47,849.00	
Petty Cash Returned	50.00	
2010 Appropriation Refunds	202.20	
Nonbudget Revenue	167,966.71	
		4,769,355.40
		6,743,952.26
Decreased by Cash Disbursements:		
2010 Budget Appropriations	4,750,082.66	
2009 Appropriation Reserves	179,469.93	
Accounts Payable	82,521.80	
Due to General Capital Fund:		
Reserve for Donations	240,000.00	
Petty Cash Advanced	50.00	
		5,252,124.39
Balance December 31, 2010	E	\$ 1,491,827.87

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

	Balance Dec. 31, 2009	2010 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2010
Andover Borough	\$ 90.31	\$ 22,917.39	\$ 85.12	\$ 23,007.70	\$ 85.12
Andover Township	474.61	233,205.47	256.21	233,680.08	256.21
Branchville Borough	81.79	37,972.43	56.71	38,054.22	56.71
Byram Township	137.26	305,397.27	221.78	305,534.53	221.78
Frankford Township	706.52	244,606.24	1,089.07	245,312.76	1,089.07
Franklin Borough	238.03	141,510.54	157.16	141,748.57	157.16
Fredon Township	134.95	140,214.46	207.78	140,349.41	207.78
Green Township		150,275.95	1,106.85	151,382.80	
Hamburg Borough		94,162.31	44.78	94,207.09	
Hampton Township	218.31	199,816.81	728.29	200,035.13	728.28
Hardyston Township	2,244.11	344,516.89	503.32	346,761.00	503.32
Hopatcong Borough	863.25	500,442.27	190.70	501,305.52	190.70
Lafayette Township	684.03	118,807.39	395.38	119,491.42	395.38
Montague Township	536.32	120,013.15	489.33	120,549.47	489.33
Town of Newton	1,455.42	216,769.15	806.30	218,224.57	806.30
Ogdensburg Borough	64.65	65,153.22	1.59	65,217.87	1.59
Sandyston Township	243.84	73,110.77	178.59	73,354.61	178.59
Stanhope Borough	128.61	110,597.22	79.16	110,725.83	79.16
Stillwater Township	193.14	152,903.25	314.03	153,096.39	314.03
Sussex Borough	82.93	42,692.21	52.38	42,775.14	52.38
Vernon Township	900.06	841,357.98	811.90	842,258.64	811.30
Walpack Township		808.99		808.99	
Wantage Township	1,136.11	384,146.64	516.56	385,405.75	393.56
	<u>\$ 10,614.25</u>	<u>\$ 4,541,398.00</u>	<u>\$ 8,292.99</u>	<u>\$ 4,553,287.49</u>	<u>\$ 7,017.75</u>

Ref. E

E

2010 County Library Taxes	\$ 4,541,398.00
2009 Added & Omitted County Library Taxes	10,614.25
2010 Added & Omitted County Library Taxes	<u>1,275.24</u>
	<u>\$ 4,553,287.49</u>

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY LIBRARY FUND
SCHEDULE OF 2009 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2010

	Balance Dec. 31, 2009	Balance After Transfers	Paid or Charged	Balance Lapsed
County Library Operations:				
Salaries	\$ 37,856.04	\$ 37,856.04	\$ 2,421.38	\$ 35,434.66
Other Expenses	601,647.68	601,647.68	201,811.55	399,836.13
	<u>\$ 639,503.72</u>	<u>\$ 639,503.72</u>	<u>\$ 204,232.93</u>	<u>\$ 435,270.79</u>

Ref.Balance December 31, 2009:

Unencumbered	E	\$ 463,612.71
Encumbered	E	<u>175,891.01</u>
		<u>\$ 639,503.72</u>

Ref.

Cash Disbursed		\$ 179,469.93
Accounts Payable	E	<u>24,763.00</u>
		<u>\$ 204,232.93</u>

COUNTY OF SUSSEX
2010
BOND & INTEREST FUND

(NOT APPLICABLE)

COUNTY OF SUSSEX
2010
COUNTY CLERK

COUNTY OF SUSSEX
COUNTY CLERK
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2010</u>	<u>2009</u>
<u>ASSETS</u>			
County Clerk:			
Cash and Cash Equivalents	G-1	\$ 550,604.71	\$ 557,899.01
Cash - Change Fund		200.00	200.00
Accounts Receivable - Other		1,740.00	1,740.00
Accounts Receivable - Fees		94.60	3,695.75
		<u> </u>	<u> </u>
<u>TOTAL ASSETS</u>		<u>\$ 552,639.31</u>	<u>\$ 563,534.76</u>
 <u>LIABILITIES AND RESERVES</u>			
County Clerk:			
Due County Treasurer:			
Fees		\$ 102,587.25	\$ 115,156.25
Fees - (P.L. 2001, Ch. 370)		58,770.20	57,468.50
Public Health Priority Funds		15,268.00	20,228.75
Interest		354.10	1,141.72
Due State of New Jersey:			
Realty Transfer Fees		262,065.05	272,107.53
Secretary of State		133.50	447.00
Overpayments			117.00
Reserve for Change Fund		200.00	200.00
Attorney Deposits		110,937.28	94,344.08
Escrow Deposits		2,323.93	2,323.93
		<u> </u>	<u> </u>
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 552,639.31</u>	<u>\$ 563,534.76</u>

COUNTY OF SUSSEX
COUNTY CLERK
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2009	G	\$ 557,899.01
 Receipts:		
Due County Treasurer:		
Fees - County Clerk		\$ 1,169,954.71
Fees - County Clerk (P.L. 2001, Ch. 370)		597,687.45
Fees - Public Health Priority Funds		196,628.25
Interest		354.10
Attorney Deposits		16,593.20
Accounts Receivable:		
Other		8,709.50
Fees		3,601.15
Overpayments		1,985.00
Fees Due State:		
Secretary of State		5,191.50
State Realty Transfer Fees		3,016,981.90
		5,017,686.76
		5,575,585.77
 Disbursements:		
Paid County Treasurer:		
Fees - County Clerk		1,182,523.71
Fees - County Clerk (P.L. 2001, Ch. 370)		596,385.75
Fees - Public Health Priority Funds:		
Health Fund		201,589.00
Interest		1,141.72
Accounts Receivable:		
Other		8,709.50
Overpayments		2,102.00
Paid State:		
Secretary of State		5,505.00
State Realty Transfer Fees		3,027,024.38
		5,024,981.06
Balance December 31, 2010	G	\$ 550,604.71

COUNTY OF SUSSEX
2010
PLANNING BOARD

COUNTY OF SUSSEX
PLANNING BOARD
COMPARATIVE BALANCE SHEET

		December 31,	
	<u>Ref.</u>	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	H-1	\$ 9,934.00	\$ 2,516.50
<u>TOTAL ASSETS</u>		<u>\$ 9,934.00</u>	<u>\$ 2,516.50</u>
 <u>LIABILITIES</u>			
Due to County Treasurer		\$ 9,934.00	\$ 2,516.50
<u>TOTAL LIABILITIES</u>		<u>\$ 9,934.00</u>	<u>\$ 2,516.50</u>

COUNTY OF SUSSEX
PLANNING BOARD
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2009	H	\$ 2,516.50
Increased by:		
Fees Collected		37,817.25
		<u>40,333.75</u>
Decreased by:		
Paid to County Treasurer:		
Nonbudget Revenue		\$ 30,199.75
Refunds		<u>200.00</u>
		<u>30,399.75</u>
Balance December 31, 2010	H	<u><u>\$ 9,934.00</u></u>

COUNTY OF SUSSEX
2010
PUBLIC HEALTH NURSING

COUNTY OF SUSSEX
PUBLIC HEALTH NURSING
COMPARATIVE BALANCE SHEET

	<u>Ref:</u>	<u>December 31,</u>	
		<u>2010</u>	<u>2009</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	I-1	\$ 4,518.40	\$ 35,437.11
Patients' Accounts Receivable		300.00	
<u>TOTAL ASSETS</u>		<u>\$ 4,818.40</u>	<u>\$ 35,437.11</u>
 <u>RESERVES</u>			
Due to County Treasurer		\$ 4,518.40	\$ 35,437.11
Reserve for Patients' Accounts Receivable		300.00	
<u>TOTAL RESERVES</u>		<u>\$ 4,818.40</u>	<u>\$ 35,437.11</u>

COUNTY OF SUSSEX
PUBLIC HEALTH NURSING
SCHEDULE OF CASH

	<u>Ref:</u>	
Balance December 31, 2009	I	\$ 35,437.11
Increased by:		
Medicare Reimbursement for Various Clinics		\$ 77,493.62
Interest		112.13
		<u>77,605.75</u>
Decreased by:		
Paid to County Treasurer - Health Fund		108,056.29
Refunds		468.17
		<u>108,524.46</u>
Balance December 31, 2010	I	<u>\$ 4,518.40</u>

COUNTY OF SUSSEX

2010

COUNTY SHERIFF

COUNTY OF SUSSEX
SHERIFF
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2010	2009
<u>ASSETS</u>			
Cash and Cash Equivalents	J-1	\$ 449,094.84	\$ 146,666.61
<u>TOTAL ASSETS</u>		<u>\$ 449,094.84</u>	<u>\$ 146,666.61</u>
 <u>LIABILITIES AND RESERVES</u>			
Due County Treasurer:			
Fees		\$ 3,941.54	\$ 6,769.21
Fees - (P.L. 2001, Ch. 370)		4,170.49	13,158.76
Fees - Sheriff's Trust Account		682.00	946.00
Attorneys' Fees		938.04	784.84
Reserve for Court Orders		439,362.77	125,007.80
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 449,094.84</u>	<u>\$ 146,666.61</u>

COUNTY OF SUSSEX
SHERIFF
SCHEDULE OF CASH

	<u>Ref.</u>		
Balance December 31, 2009	J		\$ 146,666.61
Increased by:			
Due to County Treasurer:			
Fees		\$ 153,926.71	
Fees - (P.L. 2001, Ch. 370)		131,898.10	
Fees - County Sheriff Trust Account		11,316.00	
Attorney's Fees		984.93	
Court Orders		2,554,868.36	
Petty Cash		<u>1,000.00</u>	
			<u>2,853,994.10</u>
			3,000,660.71
Decreased by:			
Paid to County Treasurer:			
Fees		156,754.38	
Fees - (P.L. 2001, Ch. 370)		140,886.37	
Fees - Trust Account		11,580.00	
Services (Attorneys)		831.73	
Court Orders		2,240,513.39	
Petty Cash		<u>1,000.00</u>	
			<u>2,551,565.87</u>
Balance December 31, 2010	J		<u>\$ 449,094.84</u>

COUNTY OF SUSSEX
2010
COUNTY SURROGATE

COUNTY OF SUSSEX
COUNTY SURROGATE
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2010	2009
<u>ASSETS</u>			
Cash and Cash Equivalents -			
Guardianship Accounts		\$ 8,056,748.42	\$ 8,155,578.44
Investments - Guardianship Accounts		211,618.85	496,876.08
	K-1	8,268,367.27	8,652,454.52
Surrogate's Account	K-1	1,203.71	1,720.65
Change Fund		100.00	100.00
Due from County Treasurer:			
Fees			20.68
<u>TOTAL ASSETS</u>		<u>\$ 8,269,670.98</u>	<u>\$ 8,654,295.85</u>
 <u>LIABILITIES AND RESERVES</u>			
Reserve for Guardianship Accounts		\$ 8,268,367.27	\$ 8,652,454.52
Due to County Treasurer:			
Fees		34.02	
Due Secretary of State		65.38	32.72
Attorneys' Deposits		1,104.31	1,708.61
Reserve for Change Fund		100.00	100.00
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 8,269,670.98</u>	<u>\$ 8,654,295.85</u>

COUNTY OF SUSSEX
COUNTY SURROGATE
SCHEDULE OF CASH

	<u>Ref.</u>	<u>County Surrogate</u>	<u>Guardianship</u>
Balance December 31, 2009	K	\$ 1,720.65	\$ 8,652,454.52
Increased by Receipts:			
Due to County Treasurer:			
Fees		92,945.68	
Fees - (P.L. 2001, Ch. 370)		56,282.11	
Fees - Surrogate Trust Account		11,628.00	
Secretary of State Fees		167.96	
Attorney Deposits		13,350.00	
Deposits Pursuant to Court Orders			997,974.34
Interest			305,806.27
		174,373.75	1,303,780.61
Decreased by Disbursements:			
Paid County Treasurer:			
Fees		92,945.68	
Fees - (P.L. 2001, Ch. 370)		56,227.41	
Fees - Surrogate Trust Account		11,628.00	
Attorneys' Deposits		13,954.30	
Secretary of State		135.30	
Payments in Accordance with Court Orders			1,687,867.86
		174,890.69	1,687,867.86
Balance December 31, 2010	K	\$ 1,203.71	\$ 8,268,367.27

COUNTY OF SUSSEX
2010
BOARD OF TAXATION

COUNTY OF SUSSEX
BOARD OF TAXATION
COMPARATIVE BALANCE SHEET

		December 31,	
	<u>Ref.</u>	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	L-1	\$ 8.80	\$ 5.00
<u>TOTAL ASSETS</u>		<u>\$ 8.80</u>	<u>\$ 5.00</u>
 <u>RESERVES</u>			
Reserve for Tax Appeal Filing Fees		\$ 8.80	\$ 5.00
<u>TOTAL RESERVES</u>		<u>\$ 8.80</u>	<u>\$ 5.00</u>

COUNTY OF SUSSEX
BOARD OF TAXATION
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2009	L	\$ 5.00
Increased by:		
Tax Appeal Filing Fees		\$ 55,095.00
Copy Fees		3.80
		55,098.80
		55,103.80
Decreased by:		
Paid to County Treasurer - Trust Funds		55,095.00
		55,095.00
Balance December 31, 2010	L	\$ 8.80

COUNTY OF SUSSEX

2010

COUNTY JAIL

COUNTY OF SUSSEX
COUNTY JAIL
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2010</u>	<u>2009</u>
<u>ASSETS</u>			
Cash and Cash Equivalents:			
Inmate Trust Account	M-1	\$ 70,064.12	\$ 63,771.23
Inmate Interest Account	M-1	3,400.00	4,200.00
Work Release Program	M-1	1,000.00	1,000.00
Sheriff's Labor Assistance Program	M-1	6,321.00	8,864.00
Inmate Processing Fees Account	M-1	2,383.92	2,852.28
<u>TOTAL ASSETS</u>		<u>\$ 83,169.04</u>	<u>\$ 80,687.51</u>
 <u>LIABILITIES AND RESERVES</u>			
Due to County Treasurer - Inmate Processing Fees		\$ 2,283.92	\$ 2,752.28
Due to County Treasurer - Other Miscellaneous Fees		11,254.35	1,417.91
Reserve for Inmate Trust		36,468.68	31,578.63
Reserve for Recreational Purchases			
for Inmates		25,741.09	34,974.69
Reserve for Work Release Program		1,000.00	1,000.00
Reserve for Sheriff's Labor Assistance			
Program		6,321.00	8,864.00
Reserve for Inmate Processing Fees		100.00	100.00
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 83,169.04</u>	<u>\$ 80,687.51</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, 2009	M	\$ -0-	\$ 63,771.23	\$ 4,200.00	\$ 1,000.00	\$ 8,864.00	\$ 2,852.28
Increased by Receipts:							
Bail Received		5,020.00					
Sheriff's Labor Assistance Program Fees						32,457.00	
Inmate Processing Fee Account							30,876.15
Inmate Deposits and Miscellaneous			195,249.18				
Profits from Commissary Sales due Inmate Interest Account			22,291.72				
Interest Earned - Due Inmate Interest			49.37				
Interest, Profits and Miscellaneous				48,228.50			
		<u>5,020.00</u>	<u>217,590.27</u>	<u>48,228.50</u>		<u>32,457.00</u>	<u>30,876.15</u>
Decreased by Disbursements:							
Bail Disbursed		5,020.00					
Returned to Inmates/Inmate Purchases			167,035.28				
Profits from Commissary Sales Turned Over to Inmate Interest Account			39,828.50				
Turned over to County Treasurer - Current Fund - Nonbudget Revenue							31,344.51
Turned over to County Treasurer - Other Trust Funds			4,433.60	49,028.50		35,000.00	
		<u>5,020.00</u>	<u>211,297.38</u>	<u>49,028.50</u>		<u>35,000.00</u>	<u>31,344.51</u>
Balance December 31, 2010	M	\$ -0-	\$ 70,064.12	\$ 3,400.00	\$ 1,000.00	\$ 6,321.00	\$ 2,383.92

COUNTY OF SUSSEX
2010
HOMESTEAD/WELFARE HOME -
PATIENTS IN COUNTY INSTITUTIONS

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

	Ref.	December 31,	
		2010	Restated 2009
<u>ASSETS</u>			
Cash and Cash Equivalents	N-1	\$ 47,250.15	\$ 72,278.40
Patients - Accounts Receivable		1,153,882.84	1,067,896.99
Due from County Treasurer			438.27
<u>TOTAL ASSETS</u>		<u>\$ 1,201,132.99</u>	<u>\$ 1,140,613.66</u>
 <u>LIABILITIES AND RESERVES</u>			
Due to County Treasurer - Revenue		\$ 103.90	
Reserve for Security Deposits		15,847.93	\$ 39,453.38
Reserve for Individual Patients' Accounts		25,738.19	27,329.37
Reserve for Donations in Memory of Former Patients		1,211.02	1,749.90
Reserve for Patients' Accounts Receivable		1,153,882.84	1,067,896.99
Reserve for Resident Council		1,988.40	1,865.03
Reserve for Social Security		40.00	
Reserve for Special Projects		2,320.71	2,318.99
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 1,201,132.99</u>	<u>\$ 1,140,613.66</u>

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

	<u>Ref.</u>	
Balance December 31, 2009	N	\$ 72,278.40
Receipts:		
Due to the County Treasurer:		
Patients in County Institutions Revenue	\$ 8,966,452.44	
Medicaid Peer Grouping Funds	164,422.00	
Security Deposits - Interest Earned	73.29	
Security Deposits	8,215.00	
Donations in Memory of Former Patients	485.00	
Interest Earned on Donations in Memory of Former		
Patients Account	1.12	
Individual Patients' Accounts	42,427.28	
Reserve for Social Security	40.00	
Reserve for Resident Council:		
Deposits	381.90	
Interest	1.47	
Reserve for Special Projects	1.72	
	9,182,501.22	
		9,254,779.62
Disbursements:		
Paid to the County Treasurer:		
Revenue Accounts Receivable	8,896,035.09	
Grant Funds Receivable	164,422.00	
Account Refunds	21,312.60	
Refund of Revenue	48,562.58	
Individual Patients' Expenses	44,018.46	
Security Deposits Returned/Applied to Patients Receivable	31,893.74	
Donations in Memory of Former Patients - Expenses	1,025.00	
Reserve for Resident Council - Expenses	260.00	
	9,207,529.47	
Balance December 31, 2010	N	\$ 47,250.15

COUNTY OF SUSSEX
2010
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>Ref.</u>	<u>2010</u>	<u>2009</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	O-1	\$ -0-	\$ 4,684.02
<u>TOTAL ASSETS</u>		<u>\$ -0-</u>	<u>\$ 4,684.02</u>
 <u>LIABILITIES</u>			
Due to County Treasurer		\$ -0-	\$ 4,684.02
<u>TOTAL LIABILITIES</u>		<u>\$ -0-</u>	<u>\$ 4,684.02</u>

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

	<u>Ref:</u>	
Balance December 31, 2009	O	\$ 4,684.02
Increased by:		
Cash Receipts		7,286.05
		<u>11,970.07</u>
Decreased by:		
Paid to County Treasurer - Health Fund:		
Nonbudget Revenue		11,970.07
		<u>11,970.07</u>
Balance December 31, 2010	O	<u><u>\$ -0-</u></u>

COUNTY OF SUSSEX
PART II
SINGLE AUDIT
YEAR ENDED DECEMBER 31, 2010

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2010

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 & 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;						
#09-1394-AAA-03	through	100-046-4144-265-6110	\$ 424,577.00	\$ 217,164.00	01/01/09	12/31/10	\$ 87,779.14	424,577.00
#10-1394-AAA-03	93.045		421,370.00	354,817.00	12/31/10	12/31/10	411,266.29	411,266.29
			<u>845,947.00</u>	<u>571,981.00</u>			<u>499,045.43</u>	<u>835,843.29</u>
Nutrition Services Incentive Program:								
2009	93.053	100-046-4144-049-6110	25,548.00	15,039.00	01/01/09	12/31/09		25,548.00
2010	93.053	100-046-4144-049-6110	25,420.00	21,419.00	12/31/10	12/31/10	25,420.00	25,420.00
			<u>50,968.00</u>	<u>36,458.00</u>			<u>25,420.00</u>	<u>50,968.00</u>
American Recovery and Reinvestment Act (ARRA)								
Aging Congregate Nutrition Services for States	93.707	100-046-4144-387-J004-6110	18,893.00		01/01/09	12/31/10	476.00	18,893.00
Total Aging Cluster			<u>915,808.00</u>	<u>608,439.00</u>			<u>524,941.43</u>	<u>905,704.29</u>
American Recovery and Reinvestment Act (ARRA)								
Chronic Disease Self-Management	93.725	100-046-4275-396-J004-6110	40,000.00		01/01/10	12/31/10	19,509.22	19,509.22
American Recovery and Reinvestment Act (ARRA)								
Social Services for the Homeless	93.714	100-054-7550-489-LLLL-6130	428,169.00	216,126.00	01/01/10	12/31/10	428,169.00	428,169.00
Public Health Preparedness and Response for Bioterrorism:								
2006 (07-1163-BT-L-2)	93.283	100-046-4E05-362-6140;	462,119.78	184,263.12	08/31/06	08/31/07		462,119.78
2007 (08-1163-BT-L-3)	93.283	100-046-4L10-360-6120	417,826.57	32,901.44	08/31/07	08/31/08		417,826.57
2008 (09-1163-BT-L-1)	93.283		359,125.14	37,396.15	08/31/08	08/31/09		357,021.14
2009 (10-1163-BT-L-2)	93.283		381,564.00	381,485.25	08/31/09	08/31/10	215,784.90	381,485.25
2010 (11-1163-BT-L-3)	93.283		381,564.00		08/31/10	08/31/11	146,537.98	146,537.98
			<u>2,002,199.49</u>	<u>636,045.96</u>			<u>362,322.88</u>	<u>1,764,990.72</u>
Bioterrorism - Local Core Capacity:								
2009 (10-1163-BT-L-2 Influenza A, H1N1)	93.283	100-046-4E01-362-J002-6120	273,346.00	273,346.00	08/10/09	08/09/10	160,515.08	273,346.00
2010 (11-1163-BT-L-3 Influenza A, H1N1)	93.283	100-046-4E01-362-J002-6120	66,281.26	66,281.26	08/10/10	08/09/11	66,281.26	66,281.26
			<u>339,627.26</u>	<u>339,627.26</u>			<u>226,796.34</u>	<u>339,627.26</u>
Healthcare Facility Emergency Preparedness:								
2010	93.889	100-046-4E03-362-6140	24,500.00	24,500.00	07/01/10	06/30/11	24,500.00	24,500.00
NACCHO Medical Reserve Corps:								
2009	93.008	N/A	5,000.00		01/01/09	12/31/10	177.86	177.86
2010	93.008	N/A	5,000.00	5,000.00	01/01/10	12/31/11		
TOTAL DEPT. OF HEALTH & HUMAN SERVICES			<u>3,760,303.75</u>	<u>1,829,738.22</u>			<u>1,586,416.73</u>	<u>3,482,678.35</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-07	16.579	100-066-1020-157-6010	30,882.00	15,202.00	01/01/09	12/31/10	7,601.00	30,882.00

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2010

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:								
Sex Offender Internet Registry(JAG1-21LL-07)	16.592	100-066-1020-364-6010	\$ 4,418.00	\$ 4,418.00	03/01/09	02/28/10	\$ 4,418.00	\$ 4,418.00
JAG3-13-06	16.592	100-066-1020-364-6010	60,000.00	36,423.88	03/03/08	03/02/09	7,773.24	60,000.00
JAG3-13-07	16.592	100-066-1020-364-6010	60,000.00		02/28/10	09/30/10	47,567.02	47,567.02
			<u>124,418.00</u>	<u>40,841.88</u>			<u>59,758.26</u>	<u>111,985.02</u>
Domestic Violence Victim Assistance:								
#V-28-07	16.588	100-066-1020-246-6010	76,892.00	39,328.00	03/16/09	03/15/10	39,327.78	76,892.00
#V-19-09	16.588	100-066-1020-142-6010	81,578.00	39,786.00	03/16/10	03/15/11	60,581.05	60,581.05
			<u>158,470.00</u>	<u>79,114.00</u>			<u>99,908.83</u>	<u>137,473.05</u>
American Recovery and Reinvestment Act (ARRA)								
JAG Program Cluster:								
JAG Recovery Grant (2009)	16.803	09-100-066-1020-421	37,534.00	37,534.00	01/01/09	12/31/09	37,534.00	37,534.00
JAG Recovery Grant (2010)	16.803	10-100-066-1020-421	37,534.00		01/01/10	12/31/10	37,534.00	37,534.00
Total JAG Program Cluster			<u>75,068.00</u>	<u>37,534.00</u>			<u>75,068.00</u>	<u>75,068.00</u>
American Recovery and Reinvestment Act (ARRA)								
Violence Against Women Act	16.013	09RVAWA-19	9,272.00	1,354.00	02/01/10	01/31/11	6,688.20	6,688.20
Sexual Assault Nurse Examiner:								
VS-39-10	16.575	100-066-1020-142-6010	55,596.00	35,031.00	10/01/09	09/30/10	55,596.00	55,596.00
			<u>55,596.00</u>	<u>35,031.00</u>			<u>55,596.00</u>	<u>55,596.00</u>
Juvenile Accountability Incentive Block Grant:								
JAIBG (2009)	16.523	100-066-1500-121-6010	9,333.15	7,797.55	01/01/09	12/31/09		9,333.15
JAIBG (2010)	16.523	100-066-1500-121-6010	10,497.00	2,475.00	01/01/10	12/31/10	10,497.00	10,497.00
			<u>19,830.15</u>	<u>10,272.55</u>			<u>10,497.00</u>	<u>19,830.15</u>
Community Oriented Policing Services (COPS):								
2008CW0328 Law Enforcement Technology	16.710	N/A	935,300.00	536,975.93	12/26/07	12/25/10	852,823.36	927,997.65
2009CKWX0562 Law Enforcement Technology	16.710	N/A	950,000.00	35,613.79	03/11/09	03/10/12	374,987.76	374,987.76
			<u>1,885,300.00</u>	<u>572,589.72</u>			<u>1,227,811.12</u>	<u>1,302,985.41</u>
Victim and Witness Advocacy Fund Supplemental	16.544	100-066-1020-093-6110	13,200.00	766.00	11/01/08	04/30/11	7,950.34	12,943.10
TOTAL DEPT. OF JUSTICE			<u>2,372,036.15</u>	<u>792,705.15</u>			<u>1,550,878.75</u>	<u>1,753,450.93</u>

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2010

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 TRANSPORTATION:</u>								
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	\$ 2,656,000.00	\$ 2,656,000.00	01/01/10	12/31/10	\$ 2,656,000.00	2,656,000.00
Passed thru New Jersey Transportation Planning Authority:								
Subregional Staff Support	20.205	N/A	37,200.00	27,286.18	10/21/09	06/30/10	27,286.18	27,286.18
American Recovery and Reinvestment Act (ARRA)								
Passed thru N.J. Dept. of Transportation:								
Highway Planning and Construction Cluster:								
State Aid Highway Project- CR 519	20.205	480-078-6320-TCAP-6010	910,140.00	670,106.76	01/01/10	12/31/11	849,997.64	849,997.64
State Aid Highway Project- CR 616	20.205	480-078-6320-TCAP-6010	1,045,000.00	932,072.25	01/01/10	12/31/11	1,021,709.33	1,021,709.33
State Aid Highway Project- CR 620	20.205	480-078-6320-TCAP-6010	55,800.00	10,650.15	01/01/10	12/31/11	55,800.00	55,800.00
State Aid Highway Project- Bridge Q-09	20.205	480-078-6320-TCAP-6010	627,000.00	99,303.40	01/01/10	12/31/11	431,790.94	431,790.94
State Aid Highway Project- Bridge Q-11	20.205	480-078-6320-TCAP-6010	1,239,175.00	395,356.40	01/01/10	12/31/11	522,593.03	522,593.03
State Aid Highway Project- HRRP Surface Treatment	20.205	480-078-6320-TCAP-6010	500,305.00	230,739.01	01/01/10	12/31/11	279,527.47	279,527.47
			4,377,420.00	2,338,227.97			3,161,418.41	3,161,418.41
Allocation of Interest Earned on State Aid: Highway Projects County Aid	20.205	480-078-6320-TCAP-6010	1,237.62	1,237.62	01/01/10	12/31/11		
North Jersey Transportation Planning Authority:								
FHWA/NJTPA Local Scoping Projects	20.205	N/A	646,281.00	100,649.76	01/01/01	N/A		646,281.00
FHWA/NJTPA Local Scoping Projects	20.205	N/A	843,681.00	87,387.65	01/01/03	N/A		840,289.00
FHWA/NJTPA Local Scoping Projects	20.205	N/A	479,989.00	208,711.17	01/01/05	N/A		479,332.73
			1,969,951.00	396,748.58				1,965,902.73
Total Highway Planning and Construction Cluster			9,041,808.62	5,419,500.35			5,844,704.59	7,810,607.32
Over the Limit Under Arrest	20.605	100-066-1160-057-6010	4,400.00	4,400.00	8/20/10	10/6/10		
Passed Through North Jersey Transportation Planning Authority:								
Job Access: Reverse Commute								
2006	20.516	N/A	172,800.00	4,931.33	01/01/07	06/30/09		172,800.00
2009	20.516	N/A	150,000.00	104,206.29	01/01/09	06/30/10	89,465.06	150,000.00
2010	20.516	N/A	105,793.00		01/01/10	06/30/11	19,833.24	19,833.24
			428,593.00	109,137.62			109,298.30	342,633.24
Passed Through N.J. Transit Corporation:								
FTA - Section 5311 Grants:								
Operating & Nonoperating:								
2007/2008	20.507	Vendor #04270	485,564.00	115,911.75	07/01/07	06/30/07		451,573.93
2008/2009	20.507	Vendor #04270	613,119.00	279,568.22	07/01/08	06/30/09		591,905.35
2009/2010	20.507	Vendor #04270	521,121.00	521,121.00	07/01/09	06/30/10	271,328.54	514,296.00
2010/2011	20.507	Vendor #04270	524,105.00		07/01/10	06/30/11	229,429.70	229,429.70
			2,143,909.00	916,600.97			500,758.24	1,787,204.98
TOTAL DEPT. OF TRANSPORTATION			11,618,710.62	6,449,638.94			6,454,761.13	9,940,445.54

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2010

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 Small Cities Program	14.228	100-022-8020-078-6120	\$ 318,000.00	\$ 229,490.00	12/01/08	11/30/10		\$ 318,000.00
			<u>318,000.00</u>	<u>229,490.00</u>				<u>318,000.00</u>
TOTAL DEPT. OF HOUSING AND URBAN DEVELOPMENT			<u>318,000.00</u>	<u>229,490.00</u>				<u>318,000.00</u>
<u>ENVIRONMENTAL PROTECTION AGENCY:</u>								
American Recovery and Reinvestment Act (ARRA): Sussex County Wastewater Management Plan	66.454	09-100-042-4801-504-6110	109,091.00	41,555.75	12/31/09	12/31/11	\$ 104,755.75	104,755.75
TOTAL ENVIRONMENTAL PROTECTION AGENCY			<u>109,091.00</u>	<u>41,555.75</u>			<u>104,755.75</u>	<u>104,755.75</u>
<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 - FY07	97.067	100-066-1200-893-6131	392,339.20	164,248.27	07/01/07	06/30/11	216,400.14	380,958.66
State Homeland Security Grant Program - FY08	97.067	100-066-1200-893-6131	489,104.96	53,064.56	07/01/08	06/30/11	369,893.28	369,893.28
State Homeland Security Grant Program - FY09	97.067	100-066-1200-893-6131	460,451.10		07/01/09	06/30/11	338,174.86	338,174.86
Total Homeland Security Cluster			<u>1,341,895.26</u>	<u>217,312.83</u>			<u>924,468.28</u>	<u>1,089,026.80</u>
Federal Emergency Management Agency:								
Pre-Disaster Mitigation Planning Grant	97.029	100-066-1200-920-6120	509,710.00		1/9/2009	1/8/2011	385,396.16	385,396.16
TOTAL DEPARTMENT OF HOMELAND SECURITY			<u>1,851,605.26</u>	<u>217,312.83</u>			<u>1,309,864.44</u>	<u>1,474,422.96</u>
TOTAL FEDERAL AWARD EXPENDITURES			<u>\$ 20,029,746.78</u>	<u>\$ 9,560,440.89</u>			<u>\$ 11,006,676.80</u>	<u>\$ 17,073,753.53</u>

N/A - Not Available/Not Applicable

Analysis of Expenditures:

Current Fund:

Paid
Encumbered

Ref.

A-12
A-12

\$ 3,558,286.93
1,630,971.46
5,189,258.39

General Capital:

Improvement Authorization Expenditures Ord. #10-01; 10-02 (Federal Share)

5,817,418.41

Total

\$ 11,006,676.80

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, 2010

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>							
Health Service Contract - Case Management Services to Handicapped Children:	100-046-4575-233-6140;						
#09-131-SCH-L-1	491-046-4572-011-6140	\$ 293,728.48	\$ 38,680.00	07/01/08	06/30/10	\$ 8,745.13	\$ 293,728.48
#10-131-SCH-L-2		74,597.11	74,597.11	07/01/09	06/30/10	29,007.45	74,597.11
#11-131-SCH-L-3		85,692.00		07/01/10	06/30/11	40,657.51	40,657.51
		<u>454,017.59</u>	<u>113,277.11</u>			<u>78,410.09</u>	<u>408,983.10</u>
County Comprehensive Alcoholism and Drug Services:							
#08-541-ADA-C-O	760-054-4219-024-6110	279,574.00	12,248.00	01/01/08	12/31/08		279,574.00
#09-541-ADA-C-O		279,599.00	12,605.00	01/01/09	12/31/09		279,599.00
#10-541-ADA-C-O		277,490.00	254,136.00	01/01/10	12/31/10	277,490.00	277,490.00
		<u>836,663.00</u>	<u>278,989.00</u>			<u>277,490.00</u>	<u>836,663.00</u>
Right-to-Know Act:							
#09-2241-RTK-00	100-046-4771-105-6110	9,380.00	4,690.00	07/01/08	06/30/09	4,690.00	9,380.00
#10-2241-RTK-00		9,380.00	7,035.00	07/01/09	06/30/10	4,690.00	4,690.00
		<u>18,760.00</u>	<u>11,725.00</u>			<u>9,380.00</u>	<u>14,070.00</u>
Office on Aging - Sussex County Area Plan Grant:							
State Aid Reimbursement:							
2010	100-046-4144-227-6110	58,000.00		01/01/09	12/31/10	58,000.00	58,000.00
2011		58,000.00	58,000.00	01/01/10	12/31/11		
		<u>116,000.00</u>	<u>58,000.00</u>			<u>58,000.00</u>	<u>58,000.00</u>
State Matching Funds:							
2009	100-046-4144-228-6010	31,123.19	20,446.00	01/01/09	12/31/10	4,057.49	31,123.19
2010		33,012.00	16,218.00	01/01/10	12/31/11	31,062.36	31,062.36
		<u>64,135.19</u>	<u>36,664.00</u>			<u>35,119.85</u>	<u>62,185.55</u>
Weekend/Home Delivered Meals:							
2009	491-046-4144-080-6110	13,000.00	6,835.00	01/01/09	12/31/10	1,192.00	13,000.00
2010		13,000.00	3,084.00	01/01/10	12/31/10	13,000.00	13,000.00
		<u>26,000.00</u>	<u>9,919.00</u>			<u>14,192.00</u>	<u>26,000.00</u>
Social Services Block Grant:							
2009	100-046-4110-248-6110	13,192.00	6,822.00	01/01/09	12/31/09		13,192.00
2010		13,192.00	6,370.00	01/01/10	12/31/10	13,192.00	13,192.00
		<u>26,384.00</u>	<u>13,192.00</u>			<u>13,192.00</u>	<u>26,384.00</u>
Safe Housing & Transportation Program:							
2009	491-046-4144-077-6110	11,495.00	8,627.00	01/01/09	12/31/09		11,495.00
2010		11,495.00	5,733.00	01/01/10	12/31/10	11,495.00	11,495.00
		<u>22,990.00</u>	<u>14,360.00</u>			<u>11,495.00</u>	<u>22,990.00</u>

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2010

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:</u>							
Office on Aging - Sussex County Area Plan Grant:							
Cost of Living Allowance (COLA):							
2009	491-046-4144	\$ 53,100.00	\$ 26,229.00	01/01/09	12/31/10	\$ 5,918.00	\$ 53,100.00
2010	077-6110	53,100.00	29,631.00	01/01/10	12/31/11	53,100.00	53,100.00
		<u>106,200.00</u>	<u>55,860.00</u>			<u>59,018.00</u>	<u>106,200.00</u>
Home Delivered Meals:							
2009	100-046-4144-	19,486.00	12,502.00	01/01/09	12/31/09		19,486.00
2010	227-6110	19,486.00	13,969.00	01/01/10	12/31/10	19,486.00	19,486.00
		<u>38,972.00</u>	<u>26,471.00</u>			<u>19,486.00</u>	<u>38,972.00</u>
Care Coordination:							
2007	100-046-4144-	23,810.00		01/01/07	12/31/10	11.52	23,810.00
2008	228-6110	23,810.00		01/01/08	12/31/10	3,562.90	23,810.00
2009		23,810.00	18,110.00	01/01/09	12/31/10	1,955.74	23,810.00
2010		23,810.00	11,907.00	01/01/10	12/31/11	23,795.67	23,795.67
		<u>95,240.00</u>	<u>30,017.00</u>			<u>29,325.83</u>	<u>95,225.67</u>
Adult Protective Services for Vulnerable Adults:							
2009	100-046-4144-	73,632.00	33,588.00	01/01/09	12/31/09		73,632.00
2010	226-6110	73,632.00	31,748.00	01/01/10	12/31/10	73,632.00	73,632.00
		<u>147,264.00</u>	<u>65,336.00</u>			<u>73,632.00</u>	<u>147,264.00</u>
Senior Health Insurance Program:							
2005		23,633.10		01/01/05	12/31/10	31.23	23,633.10
2006		27,300.00		01/01/06	12/31/10	1,851.77	27,300.00
2009	100-046-4144-	20,086.48	19,300.00	01/01/09	12/31/10	3,033.59	20,086.48
2010	056-6110	28,798.00	22,500.00	01/01/09	12/31/11	25,940.81	25,940.81
		<u>99,817.58</u>	<u>41,800.00</u>			<u>30,857.40</u>	<u>96,960.39</u>
Senior Farmers' Market Nutrition Program:							
10-250-WIC-L-O	100-046-4560-474-6140	1,000.00	1,000.00	06/01/10	09/30/10	1,000.00	1,000.00
NJ Comprehensive Cancer Control Plan:							
2009	100-046-4753-	65,000.00	64,999.51	07/01/09	06/30/10	36,849.01	64,999.51
2010	434-6140	50,000.00		07/01/10	06/30/11	17,770.24	17,770.24
		<u>115,000.00</u>	<u>64,999.51</u>			<u>54,619.25</u>	<u>82,769.75</u>
TOTAL NJ DEPARTMENT OF HEALTH & SENIOR SERVICES		<u>2,168,443.36</u>	<u>821,609.62</u>			<u>765,217.42</u>	<u>2,023,667.46</u>

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2010

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:							
#10ALUN	023-6130	\$ 63,836.00	\$ 61,126.00	01/01/10	12/31/10	\$ 63,836.00	\$ 63,836.00
Youth Incentive Program:							
#09BDUN	100-016-1610-	61,874.00		01/01/09	12/31/10	25,000.00	61,874.00
#10BDUN	023-6130	61,874.00	60,487.00	01/01/10	12/31/10	61,874.00	61,874.00
		<u>123,748.00</u>	<u>60,487.00</u>			<u>86,874.00</u>	<u>123,748.00</u>
Division of Disability Services:							
Personal Assistance Services Program (PASP):							
#10AVWN	100-054-1014-005-6130	104,009.00	104,009.00	01/01/10	12/31/11	102,459.00	102,459.00
Division of Family Development:							
Social Services for the Homeless:							
#SH09019	100-054-7550-	249,764.00	150,355.00	01/01/09	12/31/09		249,764.00
#SH10019	072-6030	99,409.00	171,452.00	01/01/10	12/31/10	99,409.00	99,409.00
		<u>349,173.00</u>	<u>321,807.00</u>			<u>99,409.00</u>	<u>349,173.00</u>
Workfirst New Jersey:							
Initiative for Parents Contract #TS10019		103,649.00	72,649.00	07/01/09	06/30/10		103,649.00
Special Initiative, Transportation and TANF Initiative for Parents Contract #TS10019	100-054-7550-424-6130	33,660.00	8,415.00	07/01/10	06/30/11	33,660.00	33,660.00
		<u>137,309.00</u>	<u>81,064.00</u>			<u>33,660.00</u>	<u>137,309.00</u>
Intoxicated Driver Resource Center:							
2010	N/A	97,790.00	97,790.00	1/1/10	12/31/10	93,926.77	93,926.77
2011	N/A	6,440.00	6,440.00	1/1/11	12/31/11		
		<u>104,230.00</u>	<u>104,230.00</u>			<u>93,926.77</u>	<u>93,926.77</u>
TOTAL NJ DEPARTMENT OF HUMAN SERVICES		<u>882,305.00</u>	<u>732,723.00</u>			<u>480,164.77</u>	<u>870,451.77</u>

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2010

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:							
#09-1920-00	100-022-8050-	\$ 45,000.00	\$ 34,730.36	01/01/09	12/31/09		\$ 45,000.00
#10-1920-00	035-6120	20,000.00		01/01/10	12/31/10	\$ 20,000.00	20,000.00
		<u>65,000.00</u>	<u>34,730.36</u>			<u>20,000.00</u>	<u>65,000.00</u>
Smart Growth Parking Study Grant	100-022-8049-006-6120	30,000.00	15,000.00	01/01/06	01/31/09		30,000.00
SHARE - Fleet and Equipment Maintenance	2010-495-022-8030-025-FFFF-6020	79,120.00		08/01/09	01/31/11	79,120.00	79,120.00
SHARE - Regional Coordination Grant	100-022-8030-658-6020	300,000.00	124,311.42	06/01/07	05/31/11	88,661.28	247,279.14
SHARE - Core Health Services - Hopatcong	2010-495-022-8030-025-FFFF-6020	48,170.00	12,320.81	08/01/09	01/31/11	45,201.56	45,201.56
SHARE - Public Works Service - Andover Boro	100-022-8030-658-FFFF-6020	11,167.52	8,429.63	04/01/09	09/30/10	63.63	11,167.52
SHARE - Health Services - Vernon Township	100-022-8030-658-FFFF-6020	119,669.00	29,292.80	03/01/09	08/31/11	51,369.52	118,983.72
SHARE - Street Road Signs	100-022-8030-658-FFFF-6020	11,300.00	8,290.00	03/01/09	08/31/11	1,335.00	9,625.00
TOTAL NJ DEPARTMENT OF COMMUNITY AFFAIRS		<u>1,264,426.52</u>	<u>232,375.02</u>			<u>285,750.99</u>	<u>1,206,376.64</u>
<u>NJ DEPARTMENT OF STATE:</u>							
Division of Archives and Records Committee:							
Public Archives and Records Infrastructure Support	100-074-2545 033-6110	894,143.00	223,535.75	07/01/09	06/30/11	477,640.73	558,591.19
TOTAL NJ DEPARTMENT OF STATE		<u>894,143.00</u>	<u>223,535.75</u>			<u>477,640.73</u>	<u>558,591.19</u>

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2010

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ TRANSIT CORPORATION:</u>							
Senior Citizens and Disabled Residents Transportation Program	EC-8225	\$ 458,328.42	\$ 24,768.72	01/01/05	12/31/05		\$ 458,328.42
		608,509.31	146,386.48	01/01/09	12/31/11	\$ 1,260.75	468,873.04
		554,308.04	191,117.34	01/01/10	12/31/11	522,490.38	522,490.38
TOTAL NJ TRANSIT CORPORATION		1,162,817.35	362,272.54			523,751.13	1,449,691.84
<u>NEW JERSEY COMMERCE, ECONOMIC GROWTH & TOURISM COMMISSION:</u>							
Birding and Nature Festival Cooperative Marketing Grant 2009	100-074-2539-005-S003-6130	11,250.00	2,250.00	01/01/09	12/31/10	6,574.24	11,250.00
2010	10-100-074-2539-005-6130	15,000.00	15,000.00	01/01/10	12/31/10	15,000.00	15,000.00
TOTAL NJ COMMERCE, ECONOMIC GROWTH & TOURISM COMMISSION		26,250.00	17,250.00			21,574.24	26,250.00
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
County Environmental Health (CEHA)	100-042-4855 075-6010;						
	100-042-4840-094-6110	145,655.80	57,386.34	01/01/09	12/31/10	9,211.68	145,655.80
		149,628.00	100,101.07	01/01/10	12/31/11	147,123.78	147,123.78
		295,283.80	157,487.41			156,335.46	292,779.58
Clean Communities Program	765-042-4900-005-6010	81,258.32		01/01/09	12/31/11	31,175.59	73,229.01
		83,925.35	83,925.35	01/01/10	12/31/11	66,700.15	66,700.15
		165,183.67	83,925.35			97,875.74	139,929.16
Division of Watershed Management: Northwest Watershed Region Program Grant: Watershed and Strategic Growth Management Initiative	09-100-042-4801-504-6110	100,000.00	50,847.07	12/31/2009	12/31/2011	56,496.70	56,496.70
TOTAL NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION		560,467.47	292,259.83			310,707.90	489,205.44
<u>NJ DEPARTMENT OF AGRICULTURE:</u>							
State Agricultural Development Committee Right to Farm Activities - 2000	100-010-3380-016-6010	8,305.00		07/01/99	06/30/11	818.47	1,828.81
Sussex County Agritourism Marketing Grant 09-032-073-1900	100-082-2078-033	50,000.00		6/25/2009	6/25/2010	50,000.00	50,000.00
Sussex County Commercial Kitchen Grant 2009	N/A	15,000.00		01/01/09	12/31/11	7,728.50	11,745.39
TOTAL NJ DEPARTMENT OF AGRICULTURE		73,305.00				58,546.97	63,574.20

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2010

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>							
County Prosecutor Insurance Fraud Reimbursement Program	100-066-1020-305-6110	\$ 95,247.40	\$ 24,275.12	01/01/09	12/31/09		\$ 95,247.40
		126,865.00	23,820.49	01/01/09	12/31/11	\$ 56,906.13	56,906.13
		<u>222,112.40</u>	<u>48,095.61</u>			<u>56,906.13</u>	<u>152,153.53</u>
Body Armor Replacement Fund	718-066-1020-001-6120	15,580.14		01/01/08	12/31/10	3.04	15,580.14
		14,038.38		01/01/09	12/31/10	6,784.87	14,038.38
		16,973.41	16,973.41	01/01/10	12/31/11	8,879.68	8,879.68
		<u>46,591.93</u>	<u>16,973.41</u>			<u>15,667.59</u>	<u>38,498.20</u>
Juvenile Justice Commission:							
State/Community Partnership Grant Program:	100-066-1500-						
2008	007-6010;	371,270.00	147.40	01/01/08	12/31/08		371,270.00
2009	100-066-1500-	374,377.00	106,480.88	01/01/09	12/31/10	394.71	374,377.00
2010	021-6010	374,377.00	141,772.89	01/01/10	12/31/11	313,745.99	313,745.99
		<u>1,120,024.00</u>	<u>248,401.17</u>			<u>314,140.70</u>	<u>1,059,392.99</u>
State Facilities Education Aid	100-066-1500-032-6010	45,000.00	22,500.00	07/01/09	06/30/10	23,250.00	45,000.00
TOTAL NJ DEPARTMENT OF LAW & PUBLIC SAFETY		<u>1,433,728.33</u>	<u>335,970.19</u>			<u>409,964.42</u>	<u>1,295,044.72</u>
<u>NJ DEPARTMENT OF MILITARY & VETERANS AFFAIRS:</u>							
Veterans Transportation Services:							
2009/2010	100-067-3610-	9,000.00	6,000.00	07/01/09	06/30/10	6,000.00	9,000.00
2010/2011	058-6130	9,000.00	3,000.00	07/01/10	06/30/11	2,250.00	2,250.00
TOTAL NJ DEPARTMENT OF MILITARY & VETERANS AFFAIRS		<u>18,000.00</u>	<u>9,000.00</u>			<u>8,250.00</u>	<u>11,250.00</u>

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2010

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>							
LEASE Law Enforcement Agency Security Enhancement							
2009/2010	100-078-AILP-	\$ 56,000.00	\$ 55,999.98	07/01/09	06/30/10	\$ 42,705.15	\$ 42,705.15
2010/2011	255-3520	78,400.00	32,666.66	07/01/10	06/30/11	23,097.04	23,097.04
		<u>134,400.00</u>	<u>88,666.64</u>			<u>65,802.19</u>	<u>65,802.19</u>
Replacement of Bridge E-07	572-078-6220-022-6010	10,000,000.00		11/29/01	N/A	485,768.98	1,413,764.07
Replacement of CR 622 Bridge 1900-H03	480-078-6320-TCAP-6010	1,000,000.00		01/01/09	12/31/10	13,434.61	1,000,000.00
Replacement of Bridge P-13; D-30 & B3	480-078-6320-TCAP-6010	1,120,000.00	1,008,000.00	01/01/09	12/31/10	1,120,000.00	1,120,000.00
TOTAL NJ DEPARTMENT OF TRANSPORTATION		<u>12,254,400.00</u>	<u>1,096,666.64</u>			<u>1,685,005.78</u>	<u>3,599,566.26</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	202,452.00	110,875.70	01/01/09	12/31/09		202,452.00
		202,452.00	25,250.38	01/01/10	12/31/10	202,452.00	202,452.00
		<u>615,595.64</u>	<u>136,126.08</u>			<u>202,452.00</u>	<u>600,243.45</u>
Higher Education Administration: P.L. 1971, c. 12 Debt Service	100-082-2155-016	1,054,217.00	1,054,217.00	01/01/10	12/31/10	1,054,217.00	1,054,217.00
TOTAL NJ DEPARTMENT OF THE TREASURY		<u>1,669,812.64</u>	<u>1,190,343.08</u>			<u>1,256,669.00</u>	<u>1,654,460.45</u>

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2010

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ OFFICE OF HOMELAND SECURITY AND PREPAREDNESS:</u>							
SFY09 State Aid Annual Appropriation - NJ Data Exchange (NJ-DEX)	N/A	\$ 150,000.00		01/01/10	12/31/11	\$ 149,500.00	\$ 149,500.00
<u>HIGHLANDS WATER PROTECTION AND PLANNING COUNCIL</u>							
County Planning Assistance Grants: Parcel Data/MOD IV	100-082-2078-033	14,910.00	\$ 14,910.00	01/01/08	12/31/08		14,910.00
<u>NJ DEPARTMENT OF EDUCATION</u>							
State Library Aid (Per Capita)	5070-150- 510140-60	87,343.00 47,849.00 <u>135,192.00</u>	 47,849.00 <u>47,849.00</u>	01/01/09 01/01/10	12/31/10 12/31/11	87,343.00 <u>87,343.00</u>	87,343.00 <u>87,343.00</u>
TOTAL STATE AWARD EXPENDITURES		\$ 22,708,200.67	\$ 5,376,764.67			\$ 6,520,086.35	\$ 13,499,882.97

N/A - Not Available or Not Applicable

<u>Analysis of Expenditures</u>	<u>Ref.</u>	
Current Fund:		
Paid	A-13	\$ 2,911,688.31
Encumbered	A-13	847,634.45
Paid or Charged	A-3	1,054,217.00
		<u>4,813,539.76</u>
General Capital - Improvement Authorizations #02-02; 09-01; 09-02; 09-05		1,619,203.59
Library Fund		<u>87,343.00</u>
Total		<u>\$ 6,520,086.35</u>

COUNTY OF SUSSEX
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2010

A. GENERAL

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

B. BASIS OF ACCOUNTING

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

C. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

D. THRESHOLD FOR FEDERAL AND STATE AWARDS

The threshold for distinguishing state Type A and B programs was \$300,000. The threshold for distinguishing federal Type A and B programs was \$330,200.



Mount Arlington Corporate Center
 200 Valley Road, Suite 300
 Mt. Arlington, NJ 07856
 973-328-1825 | 973-328-0507 Fax

Lawrence Business Center
 11 Lawrence Road
 Newton, NJ 07860
 973-383-6699 | 973-383-6555 Fax

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, 2010 and 2009 and have issued our report thereon dated June 30, 2011, 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 account 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 opinions on the financial statements but not for the purpose of expressing an opinions 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 2010-01 and 2010-2 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

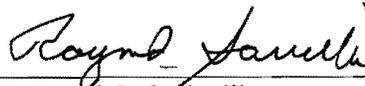
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect 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 responses 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 responses, and we express no opinion on them.

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 30, 2011

NISIVOCIA LLP



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



Mount Arlington Corporate Center
 200 Valley Road, Suite 300
 Mt. Arlington, NJ 07856
 973-328-1825 | 973-328-0507 Fax

Lawrence Business Center
 11 Lawrence Road
 Newton, NJ 07860
 973-383-6699 | 973-383-6555 Fax

Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04

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

Compliance

We have audited the compliance of the County of Sussex (the "County") with the types of compliance requirements described in the US Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* and the New Jersey *State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2010. 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 \$965,334 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, 2010. 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 could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2010.

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 and the *New Jersey State Aid Grant Compliance Supplement*, 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.

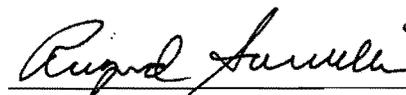
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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 30, 2011

NISIVOCCIA LLP



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

COUNTY OF SUSSEX
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2010

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, 2010 consisted of the following awards:

	CFDA #	Grant Expenditures
American Recovery and Reinvestment Act: Social Services for the Homeless	93.714	\$ 428,169.00
Highway Planning and Construction Cluster: State Aid Highways Projects - County Aid	20.205	2,656,000.00
American Recovery and Reinvestment Act: Highway Planning and Construction Cluster: State Aid Highways Projects - CR 519	20.205	849,997.64
State Aid Highways Projects - CR 616	20.205	1,021,709.33
State Aid Highways Projects - CR 620	20.205	55,800.00
State Aid Highways Projects - Bridge Q-09	20.205	431,790.94
State Aid Highways Projects - Bridge Q-11	20.205	522,593.03
State Aid Highways Projects - HRRP Surface Treatment	20.205	279,527.47
Community Oriented Policing Services (COPS)	16.710	1,227,811.12
Pre-Disaster Mitigation Planning Grant	97.029	385,396.16
State Homeland Security Grant Program	97.067	924,468.28
American Recovery and Reinvestment Act: Sussex County Wastewater Management Plan	66.454	104,755.75

- The County's major state programs for the year ended December 31, 2010 consisted of the following awards:

	State Grant Account #	Grant Expenditures
NJ Department of Transportation: Replacement of Various Bridges	572-078-6220-022-6010	\$ 1,619,203.59
Public Archives and Records Infrastructure Support	100-074-2545-033-6110	447,640.73
Senior Citizen and Disabled Residents Transportation Program	EC-8225	523,751.13
Higher Education Administration: P.L. 1971, c.12 Debt Service	100-082-2155-016	1,054,217.00

- 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, 2010

Summary of Auditors' Results:

- The threshold for determining state Type A and B programs was \$300,000. The threshold determining federal Type A and B programs was \$330,200. 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:

- 2010-1 A fixed assets accounting and reporting system has not been implemented. This system is an 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 County plans to obtain an inventory of fixed assets during 2011.

- 2010-2 In certain outside departments, the duties of collecting and recording of receipts and issuance of permits, licenses and/or other documents are performed by the same employee. 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. This is due, in part, to the limited number of personnel of the County in certain County outside departments. 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

The County is aware of the finding and it has been evaluated; however, due to budgetary constraints no resolution can be made at this time.

Findings and Questioned Costs for Federal Awards:

- The audit did not disclose any findings or questioned costs for federal awards as defined in 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, 2010

The prior year findings with respect to the fixed assets accounting and reporting system and segregation of duties with respect to certain County outside offices have not been resolved. These findings are included on the Schedule of Findings and Questioned Costs. The prior year finding with respect to the segregation of duties in the County Treasurer's Office has been resolved.

COUNTY OF SUSSEX

PART III

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2010

COUNTY OF SUSSEX
COMMENTS AND RECOMMENDATIONS

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

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

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

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

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

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

Effective July 1, 2005 the bid threshold in accordance with N.J.S. 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 July 1, 2010 the bid threshold in accordance with N.J.S. 40A:11-3 and 40A:11-4 (as amended) is \$26,000 and with a qualified purchasing agent the threshold may be up to \$36,000.

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 assets accounting and reporting system.
3. General ledger accounting system.

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

Management's Response

The County plans to obtain an inventory of fixed assets during 2011.

Homestead

Our review of the Homestead records indicated the following:

1. Patients' accounts receivable balance includes certain accounts which may be uncollectible and should be reviewed for cancellation. Also, several patient accounts reflect a total negative balance or include negative balances due from certain funding sources such as Medicaid 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.

COUNTY OF SUSSEX
COMMENTS AND RECOMMENDATIONS
(Continued)

Homestead (Cont'd)

It is recommended that:

1. Individual Patients' receivable balances be reviewed to determine which balances should be considered for cancellation by the governing body. Also, any negative Patients' accounts receivable balances should be reviewed and resolved.
2. An employee independent of the maintenance of the resident trust accounting 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 are in the process of reviewing the status of the older Individual Patients' receivable balances for collectability. The County Administrator and County Counsel will be advised of any balances which appear to be uncollectible. The Homestead will be advised that only employees independent of the maintenance of the resident trust accounting records can be authorized to sign in lieu of patients, where necessary, on payment request slips for the patients' trust account.

Department of Environmental and Public Health Services

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

1. Collections were not deposited within 48 hours of receipt.
2. The new software utilized had several duplicate entries and transactions were not being entered properly.

It is recommended that

1. Department of Environmental Services ensure collections be deposited within 48 hours of receipt.
2. All transactions be entered properly in the accounting software system.

Management's Response

The personnel in the Environmental Services department will ensure collections are deposited within 48 hours of receipt and all transactions are entered properly.

Planning Board

Our review of the Planning Board records indicated collections were not always deposited within 48 hours of receipt and receipts were not kept in a secured location.

It is recommended that Planning Board collections be deposited within 48 hours of receipt and receipts be kept in a secure location prior to being deposited.

Management's Response

The personnel in the Planning Board Office will ensure collections are kept in a secure location and are deposited within 48 hours of receipt.

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, 2010. 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 or raise the remaining unfunded balance in the 2012 budget.

Management's 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

Homeland Security Grant

Reimbursement requests were filed for the 2007 and 2008 grant during 2010. Though the reports were filed, they were not timely.

It is recommended that requests for reimbursements of the Homeland Security Grant be made on a regular basis.

Management's Response

Every effort will be made to ensure that reimbursement requests for the Homeland Security Grant will be made on a regular basis in the future.

Corrective Action Plan

Recommendations 1 (with respect to the segregation of duties in the County Treasurer's Office), 3, 5b, 6, 7b, 8, 9b and 10 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 2009 audit report, where possible.

COUNTY OF SUSSEX
SUMMARY OF RECOMMENDATIONS

It is recommended that:

1. The County maintain an adequate segregation of duties with respect to certain County outside departments.
2. Consideration be given to the implementation of a fixed assets accounting and reporting system.
3. Homestead:
 - a. Individual Patients' receivable balances be reviewed to determine which balances should be considered for cancellation by the governing body. Also, any negative Patients' accounts receivable balances should be reviewed and resolved.
 - 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.
4. Department of Environmental and Public Health Services
 - a. Department of Environmental Services ensure collections be deposited within 48 hours of receipt.
 - b. All transactions be entered properly in the accounting software system.
5. Planning Board:

Collections be deposited within 48 hours of receipt and receipts be kept in a secure location prior to being deposited.
6. Single Audit
 - a. Requests for reimbursements of the Homeland Security Grant be made on a regular basis.

* * * * *