

COUNTY OF SUSSEX

REPORT OF AUDIT

2012

*NISIVOCCIA LLP
CERTIFIED PUBLIC ACCOUNTANTS*

COUNTY OF SUSSEX

REPORT OF AUDIT

2012

COUNTY OF SUSSEX
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COUNTY OF SUSSEX
PART I
FINANCIAL STATEMENTS
AND SUPPLEMENTARY DATA
YEAR ENDED DECEMBER 31, 2012



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Independent Auditors' Report

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

Report on the Financial Statements

We have audited the financial statements – *regulatory basis* of the various funds of the County of Sussex (the "County") as of and for the years ended December 31, 2012 and 2011, and the related notes to the financial statements, as listed in the foregoing table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") which 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 as described in Note 1 to the financial statements. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for the Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly in conformity with accounting principles generally accepted in the United States of America the financial position of the County as of December 31, 2012 and 2011, or the changes in financial position thereof for the years then ended.

Basis for Qualified Opinion

The County's general fixed assets account group is stated at historical cost or estimated historical cost in the accompanying financial statements. The basis of accounting is not in conformity with U. S. generally accepted accounting principles but is in accordance with the accounting principles prescribed by the Division. As described in Note 1, based upon the underlying accounting records, we have not audited the general fixed assets account group.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects on the December 31, 2012 and 2011 financial statements of the matter described in the *Basis for Qualified Opinion* paragraph, the financial statements – *regulatory basis* referred to above present fairly, in all material respects, the financial position of the various funds of the County of Sussex as of December 31, 2012 and 2011, and the results of operations and changes in fund balance, where applicable, of such funds, thereof for the years then ended in accordance with accounting principles on the basis of the financial reporting provisions prescribed by the Division, as described in Note 1.

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

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements. The supplementary data schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedules of expenditures of federal and state awards, as required by the U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-profit Organizations*; and New Jersey OMB's Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, are also presented for purposes of additional analysis and are not a required part of the financial statements.

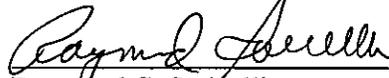
The supplementary data schedules and the schedules of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 26, 2013 on our consideration of County of Sussex's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Sussex's internal control over financial reporting and compliance.

Mt. Arlington, New Jersey
April 26, 2013

NISIVOCCIA LLP



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

COUNTY OF SUSSEX
2012
CURRENT FUND

COUNTY OF SUSSEX
CURRENT FUND
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2012	2011
<u>ASSETS</u>			
Cash and Cash Equivalents:			
Treasurer	A-4	\$ 29,255,356.98	\$ 19,921,352.96
Change Funds		675.00	325.00
		<u>29,256,031.98</u>	<u>19,921,677.96</u>
Due from General Capital Fund-(For Funded Emergency Authorizations)	C		30,673.22
Due from Morris County-Shared Services		100.00	
Grant Funds Receivable:			
Federal	A-8	5,071,940.72	6,436,198.72
State	A-9	2,372,556.39	1,888,014.94
		<u>7,444,497.11</u>	<u>8,324,213.66</u>
Total Grants Receivable			
Receivables and Other Assets With Full Reserves:			
Added and Omitted Taxes Receivable	A-6	230,081.37	187,789.11
Revenue Accounts Receivable	A-7	149,897.66	138,925.98
Due from General Capital Fund	C		129,518.63
Accounts Receivable - Sussex County Municipal Utilities Authority		418,658.42	418,658.42
		<u>798,637.45</u>	<u>874,892.14</u>
Total Receivables and Other Assets With Full Reserves			
<u>TOTAL ASSETS</u>		<u>\$ 37,499,266.54</u>	<u>\$ 29,151,456.98</u>

COUNTY OF SUSSEX
CURRENT FUND
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2012	2011
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	A-3;A-11	\$ 4,333,767.87	\$ 4,608,316.05
Encumbered	A-3;A-11	3,077,935.63	3,222,992.83
Total Appropriation Reserves		7,411,703.50	7,831,308.88
Other Encumbrances Payable:			
Federal Grants	A-12	1,265,756.64	887,205.77
State Grants	A-13	434,866.01	532,774.21
Central Supply		3,803.58	22,989.86
Accounts Payable - Vendors		316,820.38	200,730.98
County Tax Overpayments		111.00	111.00
Due to State of NJ		18,589.03	21,988.82
Due to Sheriff's Funds		11,680.00	
Due to Other Trust Funds	B	2,985,577.64	2,311,976.53
Due to General Capital Fund	C	6,320.36	
Due to Special Revenue-County Health Fund	D	27,336.09	27,336.09
Due to Division of Social Services		3,649.00	3,649.00
Reserve for Payments In Lieu-Due Municipalities		1,502.00	
Reserve for Central Supply		4,000.00	
Reserve for Sale of County Assets		7,414,500.00	
Reserve for Grant Fund Expenditures:			
Federal	A-12	3,192,236.95	4,299,452.59
State	A-13	1,278,811.72	902,624.57
Private Grants	A-14	61.70	61.70
Reserve for Life Hazard Fees		8,978.00	8,978.00
Reserve for Unappropriated Grants	A-15	487,541.79	482,211.05
		24,873,845.39	17,533,399.05
Reserve for Receivables	A	798,637.45	874,892.14
Fund Balance	A-1	11,826,783.70	10,743,165.79
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 37,499,266.54</u>	<u>\$ 29,151,456.98</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,	
	2012	2011
<u>Revenue and Other Income Realized</u>		
Fund Balance Utilized	\$ 2,388,278.91	\$ 757,163.71
Fund Balance Anticipated With Prior Written Consent of Director of Local Government Services	2,772,152.09	5,099,836.29
	5,160,431.00	5,857,000.00
Miscellaneous Revenue Anticipated	24,778,860.59	29,308,896.35
Receipts from Current Taxes	79,135,226.00	77,406,058.00
Nonbudget Revenue	2,086,976.90	1,769,395.83
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	4,142,512.69	2,215,002.70
Balances Cancelled:		
Reserve for State and Federal Grant Fund Expenditures-Net	20,470.97	
Collection of Added & Omitted Taxes	187,816.16	135,157.94
Prior Years Interfunds Returned	129,518.63	
	115,641,812.94	116,691,510.82
<u>Expenditures</u>		
Budget and Emergency Appropriations:		
Operations	85,738,215.06	92,038,813.62
Capital Improvements	910,000.00	435,000.00
County Debt Service	15,139,714.48	14,935,284.71
Deferred Charges and Statutory Expenditures	7,607,884.49	7,396,515.09
Refund of Prior Year's Revenue	1,950.00	
Interfund Advances		129,518.63
Balances Cancelled:		
Reserve for State, Federal and Private Grant Fund Expenditures-Net		32,935.67
	109,397,764.03	114,968,067.72

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

	<u>Ref.</u>	<u>Year Ended December 31,</u>	
		<u>2012</u>	<u>2011</u>
Excess in Revenue		\$ 6,244,048.91	\$ 1,723,443.10
Adjustments to Income before Fund Balance			
Expenditures included above which are by Statute			
Deferred Charges to Budget of Succeeding Year			3,160,438.00
Statutory Excess to Fund Balance		6,244,048.91	4,883,881.10
<u>Fund Balance</u>			
Balance January 1		10,743,165.79	11,716,284.69
		16,987,214.70	16,600,165.79
Decreased by:			
Utilization as Anticipated Revenue		5,160,431.00	5,857,000.00
Balance December 31	A	<u>\$ 11,826,783.70</u>	<u>\$ 10,743,165.79</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, 2012

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Fund Balance Anticipated	\$ 2,388,278.91		\$ 2,388,278.91	
Fund Balance Anticipated With Prior Written Consent of Director of Local Government Services	2,772,152.09		2,772,152.09	
	<u>5,160,431.00</u>		<u>5,160,431.00</u>	
Miscellaneous Revenue:				
County Clerk Fees	962,816.00		1,047,335.36	\$ 84,519.36
County Surrogate Fees	88,472.00		83,515.71	4,956.29 *
County Sheriff Fees	63,369.00		66,920.65	3,551.65
Fines	74,794.00		42,103.84	32,690.16 *
Interest on Investments and Deposits	229,641.00		264,485.56	34,844.56
Rental - County Buildings	142,000.00		148,585.80	6,585.80
Franchise Tax on Stock Insurance Companies (Other than Life Insurance) - NJSA 54:16A	158,292.00		207,612.10	49,320.10
State Aid - College Bonds (NJSA 44:7-35 et. seq.)	1,030,923.00		1,030,923.00	
Permanent Disability - Patients in County Institutions (NJSA 44:7-38 et seq.)	9,450,000.00		8,053,396.81	1,396,603.19 *
Social and Welfare Services (P.L. 1990, Ch. 66):				
Division of Youth and Family Services	775,456.00		775,456.00	
Supplemental Social Security Income	361,181.00		163,717.00	197,464.00 *
Psychiatric Facilities (P.L. 1990, Ch. 73):				
Maintenance of Patients in State Institutions for Mental Diseases	1,787,581.00		1,787,581.00	
Maintenance of Patients in State Institutions for Mentally Retarded	1,741,565.00		1,741,565.00	
U.S. Department of Health & Human Services: N.J. Department of Human Services:				
Medicaid Peer Grouping - Handicapped & Elderly Services	105,228.80		105,228.80	
Title III - Aging - Area Plan Grant				
Title III B	78,227.00	\$ 78,243.00	156,470.00	
Title III C-1	66,566.00	48,773.00	115,339.00	
Title III C-2	30,831.00	48,278.00	79,109.00	
Title III D	7,451.00	7,413.00	14,864.00	
Title III D Medication Management	2,644.00	2,663.00	5,307.00	
Title III E	21,047.00	21,296.00	42,343.00	
Medicaid Match	4,400.00		4,400.00	
Public Health Preparedness and Response for Bioterrorism: 2012 Grant		625,680.00	625,680.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2012
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
U.S. Department of Health & Human Services:				
N.J. Department of Health and Senior Services:				
AoA Care Transitions		\$ 35,000.00	\$ 35,000.00	
AoA Disaster Assistance		361.00	361.00	
U.S. Department of Justice:				
Victim Witness Advocacy Fund	\$ 8,806.00		8,806.00	
STOP Violence Against Women Act	10,089.00		10,089.00	
Division of Highway Traffic Safety				
Drive Sober or Get Pulled Over		4,400.00	4,400.00	
N.J. Department of Law & Public Safety:				
Domestic Violence Victim Assistance	99,255.00		99,255.00	
Justice Assistance Grant, LLEBG, Megan's Law	3,909.00		3,909.00	
2011/2012 Sexual Assault Nurse Examiner	55,761.00		55,761.00	
2012/2013 Sexual Assault Nurse Examiner		54,925.00	54,925.00	
Juvenile Assistance Grant (Multi-Jurisdictional)				
2011/2012 Gang, Gun & Narcotics Task Force	50,664.00		50,664.00	
2012/2013 Gang, Gun & Narcotics Task Force		45,723.00	45,723.00	
U.S. Department of Homeland Security:				
Citizen Corps and Community Emergency Response Team		1,000.00	1,000.00	
State Homeland Security Emergency Management	55,000.00		55,000.00	
N.J. Transit Corporation:				
Federal Transit Administration -				
Section 5311:				
Operating/Nonoperating		523,615.00	523,615.00	
Senior Citizens & Disabled Residents				
Transportation Assistance Program:				
Operating	388,812.54		388,812.54	
Administration	182,250.95		182,250.95	
Job Access: Reverse Commute - New Freedom		119,280.00	119,280.00	
Job Access: Reverse Commute		60,000.00	60,000.00	
N.J. Department of Health & Senior Services:				
Case Management Services:				
Handicapped Children		85,692.00	85,692.00	
Alcohol Program	290,799.00		290,799.00	
NJ Comprehensive Cancer Control Plan:				
2011/2012 Grant		2,407.00	2,407.00	
2012/2013 Grant		132,763.00	132,763.00	
Right To Know #04-2241-RTK-00		9,380.00	9,380.00	
Office on Aging Area Plan Grant:				
State Matching Funds:				
Title III B-D	9,691.00	10,011.00	19,702.00	
Title III E	6,315.00	6,444.00	12,759.00	
Title III D Medication Management	140.00	148.00	288.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2012
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
N.J. Department of Health & Senior Services:				
Office on Aging Area Plan Grant:				
Weekend Home Delivered Meals	\$ 6,460.00	\$ 6,540.00	\$ 13,000.00	
Safe Housing and Transportation	5,743.00	5,762.00	11,505.00	
Cost of Living Allowance	26,275.00	26,825.00	53,100.00	
Social Services Block Grant	6,597.00	6,548.00	13,145.00	
Home Delivered Meals	13,872.00	5,614.00	19,486.00	
Care Management Quality Assurance	11,907.00	11,903.00	23,810.00	
State Aid Reimbursement	58,000.00		58,000.00	
Adult Protective Services for Vulnerable Adults	37,352.00	36,280.00	73,632.00	
Senior Health Insurance Program		27,000.00	27,000.00	
U.S. Department of Agriculture:				
U.S.D.A. Reimbursement	10,626.00	17,141.00	27,767.00	
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	373,777.00		373,777.00	
Juvenile Accountability Incentive Block Grant	6,526.00		6,526.00	
Division of Criminal Justice:				
Body Armor Replacement Fund -Sheriff's Office		13,434.33	13,434.33	
County Prosecutor's Insurance				
Fraud Reimbursement	116,558.00		116,558.00	
Intoxicated Driver Resource Center	114,743.00		114,743.00	
N.J. Department of Human Services:				
Division of Youth & Family Services:				
Human Services Advisory Council				
Child Abuse/Missing Children	63,836.00		63,836.00	
Youth Incentive Program	36,874.00		36,874.00	
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	
N.J. Department of Labor & Workforce Development:				
2011/2012 Work First NJ/TANF & GA/FS	50,000.00		50,000.00	
2012/2013 Work First NJ/TANF & GA/FS		50,000.00	50,000.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2012
(Continued)

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or Deficit *</u>
	<u>Budget</u>	<u>Added by NJSA 40A:4-87</u>		
Miscellaneous Revenue (Continued):				
N.J. Department of Community Affairs:				
Handicapped Persons Recreational Opportunities Act		\$ 10,000.00	\$ 10,000.00	
N.J. Department of Environmental Protection:				
County Environmental Health (CEHA)		170,105.50	170,105.50	
Clean Communities Program		81,657.94	81,657.94	
U.S. Department of Transportation:				
Law Enforcement Agency Security Enhancement		94,085.00	94,085.00	
High Risk Rural Road Program		100,000.00	100,000.00	
N.J. Office of Travel and Tourism:				
FY2013 Cooperative Marketing Grant		2,480.00	2,480.00	
N.J. Department of Corrections:				
Agreement for Maintenance of State Inmates in County Jails	\$ 815,788.00		1,025,600.30	\$ 209,812.30
Reserve to Pay Debt Service	500,000.00		500,000.00	
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)	539,359.00		612,454.85	73,095.85
County Surrogate (P.L. 2001, Ch. 370)	57,279.00		52,938.00	4,341.00 *
County Sheriff (P.L. 2001, Ch. 370)	50,985.00		62,015.79	11,030.79
Trust Fund Reserve for Motor Vehicle Fines Pledged to Road Maintenance and Repair	800,000.00		800,000.00	
State of N.J. Salary Reimbursement of County Prosecutor	65,000.00		65,000.00	
Weights & Measures Trust Fund	10,000.00		10,000.00	
County Transit-Transportation Agreements	335,189.00		333,219.76	1,969.24 *
Total Miscellaneous Revenue	<u>23,312,593.29</u>	<u>2,631,530.77</u>	<u>24,778,860.59</u>	<u>1,165,263.47 *</u>
Amount to be Raised by Taxes for Support of the County Budget:				
Local Taxes for County Purposes	<u>79,135,226.00</u>		<u>79,135,226.00</u>	
Budget Totals	<u>107,608,250.29</u>	<u>2,631,530.77</u>	<u>109,074,517.59</u>	<u>\$ 1,165,263.47 *</u>
Nonbudget Revenue:				
Miscellaneous Revenue Not Anticipated			<u>2,086,976.90</u>	
	<u>\$ 107,608,250.29</u>	<u>\$ 2,631,530.77</u>	<u>\$ 111,161,494.49</u>	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2012
(Continued)

Analysis of Realized Revenue

County Clerk Fees:

Cash Received	\$ 1,112,539.36
Less: Transfer to Trust Funds and Refunds	65,204.00
	\$ 1,047,335.36

Fines:

Cash Received	\$ 42,203.84
Less: Refunds	100.00
	\$ 42,103.84

Interest on Investments and Deposits:

Cash Received	\$ 62,040.99
Due from Other Trust Funds	763.10
Due from General Capital Fund	201,681.47
	\$ 264,485.56

Analysis of Nonbudget Revenue:

<u>Cash Received:</u>	
Welfare Surplus	\$ 680,411.68
Planning Department	9,817.00
Jail Processing Fees	27,344.88
Telephone Income - Jail	87,469.76
Bid Specifications	1,575.00
Payment In Lieu of Taxes	21,280.72
Misc. Revenue from Other County Departments	13,091.64
Prior Year Refunds/Reimbursements	114,762.83
Prior Year Grant Expenditure Refunds	35,752.86
NJ Institute of Technology-Salary Reimbursement	54,294.00
Library Administration Reimbursement	125,000.00
Miscellaneous Reimbursements	153,634.59
Bail Forfeitures	7,565.49
Title IV-D Probation Facility Reimbursement	243,970.36
Closure of Self Insurance Medical Reserves	110,094.07
Settlement Proceeds	86,686.40
Mental Health Salary Reimbursement	12,000.00
Various County Departments and Central Supply Revenue	10,741.58
Emergency Management/Bioterrorism Preparedness Reimbursements	129,886.00
Auction of Unused Equipment Revenue	91,860.56
Roadway/Driveway Openings and Violation Assessments	25,267.50
Developmentally Disabled Facilities Reimbursement	32,567.95
Other Miscellaneous Revenue	11,902.03
	\$ 2,086,976.90

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012

	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	\$ 120,406.00	\$ 120,406.00	\$ 120,405.36	\$ 0.64	
Other Expenses:					
Annual Audit	123,398.00	123,398.00	123,398.00		
Miscellaneous Other Expenses	22,760.00	22,760.00	18,730.73	4,029.27	
County Administrator's Office:					
Salaries and Wages	214,175.00	214,175.00	214,125.24	49.76	
Other Expenses	16,970.00	16,970.00	9,963.44	7,006.56	
Budget Management:					
Salaries and Wages	88,347.00	87,847.00	86,797.84	1,049.16	
Other Expenses	3,115.00	3,115.00	2,968.59	146.41	
Technology & Information Management:					
Salaries and Wages	400,545.00	400,545.00	386,829.73	13,715.27	
Other Expenses	461,074.00	461,074.00	428,848.02	32,225.98	
Office of Geographical Information Systems:					
Salaries and Wages	216,069.00	216,069.00	208,853.83	7,215.17	
Other Expenses	54,766.00	54,766.00	52,451.77	2,314.23	
Central Services:					
Salaries and Wages	58,819.00	58,319.00	57,595.65	723.35	
Other Expenses	7,515.00	8,015.00	7,218.21	796.79	
Office of the Treasury:					
County Treasurer's Office:					
Salaries and Wages	408,738.00	408,738.00	372,593.42	36,144.58	
Other Expenses	85,465.00	85,465.00	73,388.88	12,076.12	
County Counsel:					
Salaries and Wages	189,000.00	189,000.00	185,321.24	3,678.76	
Other Expenses	90,380.00	98,380.00	88,270.47	10,109.53	
County Adjuster's Office:					
Salaries and Wages	104,440.00	104,440.00	103,645.57	794.43	
Other Expenses	49,315.00	49,315.00	41,347.34	7,967.66	
Employee Services:					
Salaries and Wages	261,982.00	261,982.00	260,477.99	1,504.01	
Other Expenses	67,545.00	67,545.00	46,432.19	21,112.81	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012
(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	\$ 169,683.00	\$ 169,683.00	\$ 158,752.73	\$ 10,930.27	
Other Expenses	20,650.00	20,650.00	14,404.13	6,245.87	
County Clerk:					
Salaries and Wages	607,848.00	599,413.00	580,994.78	18,418.22	
Other Expenses:					
Elections	70,055.00	88,940.00	85,002.57	3,937.43	
Miscellaneous Other Expenses	148,580.00	138,130.00	124,898.39	13,231.61	
Prosecutor's Office:					
Salaries and Wages	3,926,367.00	3,785,367.00	3,480,101.70	305,265.30	
Other Expenses	499,395.00	640,395.00	508,851.14	131,543.86	
Records Management Office:					
Salaries and Wages	134,205.00	140,419.00	138,842.36	1,576.64	
Other Expenses	52,345.00	52,345.00	49,489.54	2,855.46	
Purchasing Department:					
Salaries and Wages	202,265.00	202,265.00	200,644.93	1,620.07	
Other Expenses	17,750.00	17,750.00	15,157.45	2,592.55	
Facilities Management:					
Salaries and Wages	1,466,088.00	1,395,645.00	1,367,253.94	28,391.06	
Other Expenses	1,286,480.00	1,333,305.04	1,279,934.61	53,370.43	
Public Employees' Award Program:					
Other Expenses	5,000.00	5,500.00	4,645.08	854.92	
Insurance:					
Group Insurance Plan for Employees	12,227,145.00	12,204,757.00	11,845,740.94	359,016.06	
Workmen's Compensation	1,056,010.00	1,056,010.00	997,273.59	58,736.41	
Other Insurance Premiums	1,158,490.00	1,150,490.00	1,068,005.47	82,484.53	
Health Benefit Waiver	110,000.00	102,000.00	79,297.31	22,702.69	
Unemployment Compensation					
Insurance (NJSA 43:21-3 et. seq.)	638,988.00	638,988.00	568,410.72	70,577.28	
TOTAL GENERAL GOVERNMENT	26,842,168.00	26,794,376.04	25,457,364.89	1,337,011.15	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
JUDICIARY:					
County Surrogate:					
Salaries and Wages	\$ 294,422.00	\$ 294,422.00	\$ 289,005.89	\$ 5,416.11	
Other Expenses	21,840.00	21,840.00	18,648.67	3,191.33	
Sheriff's Office (Judicial Functions):					
Salaries and Wages	1,958,267.00	2,109,122.00	2,098,105.43	11,016.57	
Other Expenses	76,805.00	69,805.00	67,503.31	2,301.69	
TOTAL JUDICIARY	2,351,334.00	2,495,189.00	2,473,263.30	21,925.70	
REGULATION:					
Sheriff's Office:					
Salaries and Wages	1,996,054.00	1,760,758.00	1,747,941.93	12,816.07	
Other Expenses	336,213.00	429,012.00	418,227.84	10,784.16	
Weights and Measures:					
Salaries and Wages	120,519.00	120,519.00	114,769.56	5,749.44	
Other Expenses	23,625.00	23,625.00	20,700.13	2,924.87	
Board of Taxation:					
Salaries and Wages	160,567.00	160,567.00	156,795.78	3,771.22	
Other Expenses	39,980.00	39,980.00	38,177.80	1,802.20	
County Medical Examiner:					
Other Expenses	217,763.00	217,763.00	208,914.61	8,848.39	
Parks and Forestry (Shade Tree Commission):					
Salaries and Wages	167,276.00	167,276.00	122,016.80	45,259.20	
Other Expenses	11,741.00	11,741.00	10,325.59	1,415.41	
Board of Elections:					
Salaries and Wages	214,057.00	219,389.00	219,387.13	1.87	
Other Expenses	257,830.00	256,237.00	217,500.94	38,736.06	
Fire Marshal:					
Salaries and Wages	51,057.00	51,057.00	51,056.28	0.72	
Other Expenses	23,412.00	25,781.00	24,522.08	1,258.92	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012

(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
REGULATION:					
Fire Academy:					
Other Expenses	\$ 300,000.00	\$ 300,000.00	\$ 226,306.02	\$ 73,693.98	
Office of Emergency Management:					
Salaries and Wages	146,220.00	146,220.00	143,006.76	3,213.24	
Other Expenses	42,142.00	59,450.00	57,284.04	2,165.96	
Sussex County Planning Department:					
Salaries and Wages	355,054.00	355,054.00	346,310.74	8,743.26	
Other Expenses	38,177.00	38,177.00	26,452.96	11,724.04	
TOTAL REGULATION	4,501,687.00	4,382,606.00	4,149,696.99	232,909.01	
ROADS AND BRIDGES:					
Roads and Culverts:					
Salaries and Wages	3,153,415.00	3,153,415.00	2,499,255.88	654,159.12	
Other Expenses	1,437,938.00	1,437,938.00	1,074,487.94	363,450.06	
Bridges:					
Salaries and Wages	714,677.00	710,177.00	644,213.47	65,963.53	
Other Expenses	321,042.00	325,542.00	312,820.70	12,721.30	
Lighting of Highways and Bridges	30,310.00	30,310.00	25,900.00	4,410.00	
Traffic Lights:					
Other Expenses	57,455.00	57,455.00	53,249.82	4,205.18	
Engineering and Road Administration:					
Salaries and Wages	958,198.00	932,598.00	891,053.80	41,544.20	
Other Expenses	72,197.00	97,797.00	88,633.34	9,163.66	
TOTAL ROADS AND BRIDGES	6,745,232.00	6,745,232.00	5,589,614.95	1,155,617.05	
CORRECTIONAL AND PENAL:					
Jail:					
Salaries and Wages	7,767,480.00	7,765,094.00	7,440,264.13	324,829.87	
Other Expenses	1,458,537.00	1,458,537.00	1,301,921.80	156,615.20	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
CORRECTIONAL AND PENAL:					
Juvenile Center:					
Salaries and Wages	\$ 341,624.00	\$ 341,624.00	\$ 338,265.64	\$ 3,358.36	
Other Expenses	407,335.00	403,335.00	328,620.97	74,714.03	
Youth Services (NJSA 2A:4A-91):					
Salaries and Wages	39,544.00	39,544.00	37,899.17	1,644.83	
Other Expenses	158,750.00	158,750.00	131,614.70	27,135.30	
TOTAL CORRECTIONAL AND PENAL	10,173,270.00	10,166,884.00	9,578,586.41	588,297.59	
HEALTH AND WELFARE:					
Sussex County Chest Clinic:					
Salaries and Wages	56,639.00	60,839.00	60,388.69	450.31	
Other Expenses	3,100.00	630.00	629.99	0.01	
Home Health Care Agency (NJSA 26:2H-1 et seq.):					
Other Expenses	48,000.00	48,000.00	34,125.75	13,874.25	
Aid to Highlands Sheltered Workshop (R.S. 40:23-8.11)					
	12,800.00	12,800.00	12,800.00		
Aid to Nonprofit Child Care Center (R.S. 40:23-8.14)					
	32,000.00	32,000.00	32,000.00		
Aid to Volunteer Rescue and Ambulance Squads (R.S. 40:5-2)					
	53,200.00	53,200.00	53,200.00		
Aid to Project Self-Sufficiency (R.S. 40:23-8.28)					
	21,333.00	21,333.00	21,333.00		
Aid to Advance Housing (NJSA 40A:23-8.28)					
	23,942.00	23,942.00	23,942.00		
Aid to Domestic Abuse Services (N.J.S. 40:5-2.9)					
	38,400.00	38,400.00	38,400.00		
Aid to Center for Prevention (N.J.S. 40:5-2.9)					
	31,680.00	31,680.00	31,680.00		
Mosquito Control:					
Salaries and Wages	209,248.00	209,248.00	194,486.36	14,761.64	
Other Expenses	170,091.00	168,361.00	166,630.80	1,730.20	
Mental Health Administration:					
Salaries and Wages	19,000.00	13,000.00	12,000.84	999.16	
Other Expenses	5,833.00	5,833.00	3,333.33	2,499.67	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
HEALTH AND WELFARE:					
Health and Human Services Administration:					
Salaries and Wages	\$ 375,973.00	\$ 373,759.00	\$ 353,889.73	\$ 19,869.27	
Other Expenses	12,575.00	12,575.00	11,594.88	980.12	
Maintenance of Patients in State Institutions					
for Mental Diseases (NJSA 30:4-79)	2,339,308.00	2,339,308.00	2,339,308.00		
Developmental Disabilities - State					
Share of Costs	1,741,565.00	1,741,565.00	1,741,565.00		
County Welfare Agency:					
Administration	907,076.00	907,076.00	907,076.00		
Services	151,318.00	151,318.00	151,318.00		
Assistance for Dependent Children	115,895.00	115,895.00	115,895.00		
Assistance to Supplemental Security Income Recipients	361,181.00	361,181.00	361,181.00		
Division of Youth and Family Services	775,456.00	775,456.00	775,456.00		
Welfare Home:					
Salaries and Wages	5,656,173.00	5,656,173.00	5,055,495.18	40,677.82	\$ 560,000.00
Other Expenses	2,463,156.00	2,463,156.00	2,101,515.89	78,640.11	283,000.00
Office on Aging:					
Salaries and Wages	180,960.00	175,960.00	163,766.28	12,193.72	
Other Expenses	8,174.00	13,174.00	10,962.08	2,211.92	
County Nutrition Projects:					
Salaries and Wages	8,800.00	8,800.00	7,248.51	1,551.49	
Other Expenses	114,746.00	114,746.00	114,746.00		
Veterans' Grave Registration:					
Salaries and Wages	3,991.00	3,991.00	3,990.96	0.04	
Other Expenses	9,253.00	9,253.00	9,001.57	251.43	
Uniform Construction Code:					
Appeal Board:					
Other Expenses	4,675.00	4,675.00	3,674.42	1,000.58	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
HEALTH AND WELFARE:					
Legal Aid:					
Other Expenses	\$ 5,846.00	\$ 5,846.00	\$ 5,846.00		
Aid to People Help (NJSA 44:1-1,1-88,1-128)	7,680.00	7,680.00	7,680.00		
Aid to Interfaith Hospitality Network (R.S. 40:23-8.11)	7,872.00	7,872.00	7,872.00		
Office of Community Services:					
Salaries and Wages	50,491.00	64,518.00	63,677.81	\$ 840.19	
Other Expenses	34,480.00	30,453.00	25,871.88	4,581.12	
Aid to Samaritan Inn - Homeless	11,698.00	11,698.00	11,698.00		
TOTAL HEALTH AND WELFARE	16,073,608.00	16,075,394.00	15,035,280.95	197,113.05	\$ 843,000.00
EDUCATIONAL:					
Office of County Superintendent of Schools:					
Salaries and Wages	76,058.00	76,058.00	75,957.26	100.74	
Other Expenses	24,525.00	24,525.00	15,867.79	8,657.21	
County Vocational School	6,561,362.00	6,561,362.00	6,561,362.00		
Farm and Home Demonstration:					
Salaries and Wages	112,715.00	112,715.00	88,475.32	24,239.68	
Other Expenses	27,300.00	27,300.00	18,589.06	8,710.94	
Community College Agency (NJS 18A:64A-30 et seq.)	3,797,000.00	3,797,000.00	3,797,000.00		
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (NJS 18A:64A-23)	250,000.00	250,000.00	208,946.81	41,053.19	
TOTAL EDUCATIONAL	10,848,960.00	10,848,960.00	10,766,198.24	82,761.76	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012
(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)	\$ 5,184.00	\$ 5,184.00	\$ 4,992.00	\$ 192.00	
Memorial Day Observance (R.S. 40:23-8.1)	1,000.00	1,000.00	1,000.00		
Transit:					
Salaries and Wages	436,977.00	443,577.00	442,477.37	1,099.63	
Other Expenses	33,227.00	26,627.00	16,420.11	10,206.89	
Aid to Sussex County Arts Council (NJSA 40:23-8.25)	3,200.00	3,200.00	2,400.00	800.00	
Motor Pool:					
Salaries and Wages	797,331.00	797,331.00	734,504.38	62,826.62	
Other Expenses	649,450.00	649,450.00	522,265.82	127,184.18	
Indirect Cost Rate Study:					
Contractual	8,500.00	8,500.00	8,500.00		
Utilities:					
Heating Fuel	17,000.00	14,162.00	7,204.52	6,957.48	
Electricity	1,243,318.00	1,242,640.00	1,136,153.21	106,486.79	
Gas (Natural or Propane)	410,223.00	410,223.00	320,618.85	89,604.15	
Garbage and Trash Removal	65,000.00	85,295.96	83,989.99	1,305.97	
Water	94,261.00	96,612.00	95,280.00	1,332.00	
Sewer	38,585.00	39,072.00	38,634.10	437.90	
County Matching Funds for Grants	85,786.00	85,786.00	6,749.00	79,037.00	
Single Audit Act of 1984:					
Other Expenses:					
Audit Fees	49,954.00	49,954.00	49,954.00		
Fixed Asset Accounting/Reporting	9,300.00	9,300.00		9,300.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012

(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:					
Matching Funds For the Following Grants:					
Juvenile Accountability Incentive Block Grant	\$ 725.00	\$ 725.00	\$ 725.00		
Alcoholism Service Program	42,673.00	42,673.00	42,673.00		
Human Services Advisory Council	16,026.00	16,026.00	16,026.00		
Handicapped Persons Recreation Opportunities Act	2,000.00	2,000.00	2,000.00		
Special Child Health, Case Management	51,948.00	51,948.00	51,948.00		
USDOT FTA Section 5311 Transit	174,539.00	174,539.00	174,539.00		
USDOJ JAG Megan's Law LLEA	1,303.00	1,303.00	1,303.00		
TOTAL UNCLASSIFIED	4,237,510.00	4,257,127.96	3,760,357.35	\$ 496,770.61	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
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	290,799.00	290,799.00	290,799.00		
Right-to-Know #04-2241-RTK (NJSA 40A:4-87 + \$9,380.00)		9,380.00	9,380.00		
Public Health Preparedness and Response for 2012 BioTerrorism (NJSA 40A:4-87 + \$625,680.00)		625,680.00	625,680.00		
Special Programs for Aging:					
Title III (NJSA 40A:4-87 + \$206,666.00)	206,766.00	413,432.00	413,432.00		
Office on Aging Area Plan Grant - State Matching Funds (NJSA 40A:4-87 + \$16,455.00)	16,006.00	32,461.00	32,461.00		
Weekend Home Delivered Meals (NJSA 40A:4-87 + \$6,540.00)	6,460.00	13,000.00	13,000.00		
Safe Housing and Transportation Program (NJSA 40A:4-87 + \$5,762.00)	5,743.00	11,505.00	11,505.00		
Cost of Living Allowance (NJSA 40A:4-87 + \$26,825.00)	26,275.00	53,100.00	53,100.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012
(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 AND PRIVATE PROGRAMS OFFSET BY REVENUE:					
NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:					
Office on Aging Area Plan Grant -					
Social Services Block Grant (NJSA 40A:4-87 + \$6,548.00)	\$ 6,597.00	\$ 13,145.00	\$ 13,145.00		
Home Delivered Meals (NJSA 40A:4-87 + \$5,614.00)	13,872.00	19,486.00	19,486.00		
Care Management Quality Assurance (NJSA 40A:4-87 + \$11,903.00)	11,907.00	23,810.00	23,810.00		
State Aid Reimbursement	58,000.00	58,000.00	58,000.00		
Adult Protective Services for Vulnerable					
Adults (NJSA 40A:4-87 + \$36,280.00)	37,352.00	73,632.00	73,632.00		
State Matching Medication Mgt.(NJSA 40A:4-87 +\$148.00)	140.00	288.00	288.00		
Senior Health Insurance Program (NJSA 40A:4-87 + \$27,000.00)		27,000.00	27,000.00		
Medicaid Match	4,400.00	4,400.00	4,400.00		
AoA Care Transitions (NJSA 40A:4-87 +\$35,000.00)		35,000.00	35,000.00		
AoA Disaster Assistance (NJSA 40A:4-87 +\$361.00)		361.00	361.00		
NJ Comprehensive Cancer Control Plan:					
2011/2012 (NJSA 40A:4-87 + \$2,407.00)		2,407.00	2,407.00		
2012/2013 (NJSA 40A:4-87 + \$132,763.00)		132,763.00	132,763.00		
U.S. DEPARTMENT OF AGRICULTURE:					
U.S.D.A. Reimbursement (NJSA 40A:4-87 + \$17,141.00)	10,626.00	27,767.00	27,767.00		
NJ DEPARTMENT OF HUMAN SERVICES:					
Human Services Advisory Council/Child Abuse/Missing Children	63,836.00	63,836.00	63,836.00		
Youth Incentive Program	36,874.00	36,874.00	36,874.00		
Social Services for the Homeless	99,409.00	99,409.00	99,409.00		
Special Initiative & Transportation Contract 7/1/12-6/30/13 (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		
Medicaid Peer Grouping -					
Handicapped and Elderly Services	105,228.80	105,228.80	105,228.80		
Intoxicated Driver Resource Center	114,743.00	114,743.00	114,743.00		
NJ DEPARTMENT OF COMMUNITY AFFAIRS:					
Handicapped Person's Recreational					
Opportunities Act (NJSA 40A:4-87 + \$10,000.00)		10,000.00	10,000.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012
(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:					
FEDERAL EMERGENCY MANAGEMENT AGENCY:					
Citizen Corps and Community Emergency Response Team (NJSA 40A:4-87 + \$1,000.00)		\$ 1,000.00	\$ 1,000.00		
State Homeland Security Emergency Management Performance	\$ 55,000.00	55,000.00	55,000.00		
NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS:					
Veterans' Transportation Program (NJSA 40A:4-87 + \$9,000.00)		9,000.00	9,000.00		
NJ TRANSIT CORPORATION:					
Senior Citizen & Disabled Resident Transportation Assistance Program	571,063.49	571,063.49	571,063.49		
Federal Transit Administration - Section 5311 Grants:					
Operating/Nonoperating 2011/12 (NJSA 40A:4-87 + \$523,615.00)		523,615.00	523,615.00		
Job Access: Reverse Commute (NJSA 40A: 4-87 +\$60,000.00)		60,000.00	60,000.00		
JARC New Freedom (NJSA 40A: 4-87 +\$119,280.00)		119,280.00	119,280.00		
GOVERNOR'S COUNCIL ON ALCOHOL & DRUG ABUSE:					
Municipal Alliance to Prevent Alcoholism & Drug Abuse	202,452.00	202,452.00	202,452.00		
NJ DEPARTMENT OF STATE:					
Division of Travel and Tourism: FY2013 Cooperative Marketing Grant (NJSA 40A:4-87 + \$2,480.00)		2,480.00	2,480.00		
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:					
County Environmental Health Program (NJSA 40A:4-87 + \$170,105.50)		170,105.50	170,105.50		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012
(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 ENVIRONMENTAL PROTECTION:					
Division of Solid Waste Administration -					
Clean Communities Program (NJSA 40A:4-87 +\$81,657.94)		\$ 81,657.94	\$ 81,657.94		
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:					
Juvenile Justice Commission:					
State/Community Partnership Grant Program	\$ 373,777.00	373,777.00	373,777.00		
Juvenile Accountability Incentive Block Grant	6,526.00	6,526.00	6,526.00		
Multi-Jurisdictional Gang, Gun & Narcotics Task Force:					
2011/2012	50,664.00	50,664.00	50,664.00		
2012/2013 (NJSA 40A:4-87 + \$45,723.00)		45,723.00	45,723.00		
NJ Division of Criminal Justice -					
LLEBG, Megan's Law-Sex Offender Internet Registry	3,909.00	3,909.00	3,909.00		
Body Armor Replacement Fund (NJSA 40A:4-87 +\$13,434.33)		13,434.33	13,434.33		
County Prosecutor's Insurance Fraud Reimbursement	116,558.00	116,558.00	116,558.00		
Sexual Assault Nurse Examiner:					
2011/2012	55,761.00	55,761.00	55,761.00		
2012/2013 (NJSA 40A:4-87 + \$54,925.00)		54,925.00	54,925.00		
Domestic Violence Victim Assistance	99,255.00	99,255.00	99,255.00		
Victim Witness Advocacy Fund	8,806.00	8,806.00	8,806.00		
Division of Highway Traffic Safety					
Drive Sober or Get Pulled Over (NJSA 40A:4-87 +\$4,400.00)		4,400.00	4,400.00		
US DEPARTMENT OF JUSTICE:					
STOP Violence Against Women	10,089.00	10,089.00	10,089.00		
US DEPARTMENT OF TRANSPORTATION:					
Law Enforcement Agency Security Enhancement (LEASE) (NJSA 40A:4-87 + \$94,085.00)		94,085.00	94,085.00		
NJ Dept. of Transportation:					
2010 High Risk Rural Road Program (NJSA 40A:4-87 +\$100,000.00)		100,000.00	100,000.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012
(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 LABOR & WORKFORCE DEVELOPMENT:					
2011/2012 Work First NJ/TANF & GA/FS	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00		
2012/2013 Work First NJ/TANF & GA/FS (NJSA 40A:4-87 + \$50,000.00)		50,000.00	50,000.00		
TOTAL PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE	<u>2,822,903.29</u>	<u>5,454,434.06</u>	<u>5,454,434.06</u>		
TOTAL OPERATIONS	<u>84,596,672.29</u>	<u>87,220,203.06</u>	<u>82,264,797.14</u>	<u>\$ 4,112,405.92</u>	<u>\$ 843,000.00</u>
Detail:					
Salaries and Wages	34,991,764.00	34,677,118.00	32,318,943.39	1,798,174.61	560,000.00
Other Expenses	49,604,908.29	52,543,085.06	49,945,853.75	2,314,231.31	283,000.00
CAPITAL IMPROVEMENTS:					
Capital Improvement Fund	435,000.00	435,000.00	435,000.00		
Various Facilities Improvements	475,000.00	475,000.00	475,000.00		
TOTAL CAPITAL IMPROVEMENTS	<u>910,000.00</u>	<u>910,000.00</u>	<u>910,000.00</u>		
DEBT SERVICE:					
Payment of Bond Principal:					
County College Bonds	1,305,000.00	1,305,000.00	1,305,000.00		
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	725,000.00	725,000.00	725,000.00		
Vocational School Bonds	850,000.00	850,000.00	850,000.00		
Other Bonds	9,035,000.00	9,035,000.00	9,035,000.00		
Payment of Bond Anticipation Notes	759,000.00	759,000.00	759,000.00		
Interest on Bonds:					
County College Bonds	413,064.00	413,064.00	413,063.66		0.34
State Aid - County College Bonds	305,923.00	305,923.00	305,923.00		
Vocational School Bonds	90,588.00	90,588.00	90,587.50		0.50
Other Bonds	1,571,807.00	1,571,807.00	1,571,807.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012
(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>	
DEBT SERVICE:					
Interest on Notes	\$ 84,334.00	\$ 84,334.00	\$ 84,333.32		\$ 0.68
TOTAL DEBT SERVICE	<u>15,139,716.00</u>	<u>15,139,716.00</u>	<u>15,139,714.48</u>		<u>1.52</u>
DEFERRED CHARGES:					
Prior Year's Bills	11,170.00	11,170.00	10,204.49		965.51
STATUTORY EXPENDITURES:					
Contribution to:					
Public Employees' Retirement System	2,304,662.00	2,304,662.00	2,304,662.00		
Social Security System (OASI)	2,669,816.00	2,669,816.00	2,453,590.44	\$ 216,225.56	
Police & Firemen's Retirement System	1,971,214.00	1,971,214.00	1,971,214.00		
Defined Contribution Retirement System	5,000.00	13,000.00	7,863.61	5,136.39	
TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES	<u>6,961,862.00</u>	<u>6,969,862.00</u>	<u>6,747,534.54</u>	<u>221,361.95</u>	<u>965.51</u>
Subtotal General Appropriations for County Purposes	<u>107,608,250.29</u>	<u>110,239,781.06</u>	<u>105,062,046.16</u>	<u>4,333,767.87</u>	<u>843,967.03</u>
TOTAL GENERAL APPROPRIATIONS	<u>\$ 107,608,250.29</u>	<u>\$ 110,239,781.06</u>	<u>\$ 105,062,046.16</u>	<u>\$ 4,333,767.87</u>	<u>\$ 843,967.03</u>

Ref.

A

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012
(Continued)

		Analysis of	
	<u>Ref.</u>	Budget After Modification	Paid or Charged
<u>Analysis of Budget After Modification</u>			
Adopted Budget		\$ 107,608,250.29	
Appropriation by NJSA 40A:4-87		2,631,530.77	
		\$ 110,239,781.06	
 <u>Analysis of Paid or Charged</u>			
Cash Disbursed			\$ 97,065,619.86
Encumbrances Payable	A		3,077,935.63
Due to Other Trust Funds - State Unemployment Insurance			600,000.00
Transfer to Grant Fund Expenditures:			
Federal Programs			2,587,388.80
State Programs			3,156,259.26
			106,487,203.55
Less: Appropriation Refunds			1,425,157.39
			\$ 105,062,046.16

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

COUNTY OF SUSSEX
2012
TRUST FUNDS

COUNTY OF SUSSEX
TRUST FUNDS
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2012	2011
<u>ASSETS</u>			
Other Trust Funds:			
Cash and Cash Equivalents		\$ 8,993,317.05	\$ 9,437,354.99
Investments		77,695.84	77,425.87
	B-2	9,071,012.89	9,514,780.86
Open Space Taxes Receivable	B-3	1,992.20	4,612.99
Due from Current Fund	A	2,985,577.64	2,311,976.53
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>\$ 12,176,608.38</u>	<u>\$ 11,949,396.03</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Other Trust Funds:			
Due to Special Revenue - County Health Fund	D	\$ 127.41	\$ 127.41
Escrow/Other Deposits		537,670.46	417,324.88
Reserves for -			
Motor Vehicle Fines Pledged to Road Maintenance and Repair		199,446.70	359,970.95
Tax Appeal Fees		192,502.05	150,303.84
County Surrogate Fees		8,577.00	6,314.99
County Clerk Fees		348,906.61	319,514.27
County Sheriff Fees		15,018.89	21,220.18
State Unemployment Insurance		813,487.27	167,266.55
Forfeited Assets		324,919.00	332,278.67
Self Insurance Fund - Damage to County Vehicles		628,615.89	558,196.05
Self Insurance Fund-Prescription		450,095.65	437,493.80
Self Insurance Fund-Medical		21,095.60	21,081.41
Environmental Quality Enforcement		32,542.70	66,558.24
Open Space		5,101,814.91	5,712,913.90
Weights and Measures		48,515.63	30,076.49
Work Release Program		7,033.78	7,030.48
Sheriff's Labor Assistance Program		86,878.83	105,311.71
Jail Inmate Interest Account		25,189.08	9,670.14
Employee Flexible Spending Account		14,159.10	11,266.23
Prosecutor's US Treasury Account		806,784.39	1,001,337.84
Accrued Sick and Vacation		1,791,512.74	1,791,892.66
Snow Removal		548,745.85	343,745.85
Inmate Welfare		48,498.97	23,638.51
Uniform Fire Code Enforcement		89,388.44	19,779.55
Fund Balance	B-1	35,081.43	35,081.43
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 12,176,608.38</u>	<u>\$ 11,949,396.03</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, 2011	B	<u>\$ 35,081.43</u>
Balance December 31, 2012	B	<u><u>\$ 35,081.43</u></u>

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

COUNTY OF SUSSEX
2012
GENERAL CAPITAL FUND

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2012	2011
<u>ASSETS</u>			
Cash and Cash Equivalents		\$ 25,623,527.76	\$ 20,699,256.11
Investments		693,001.51	690,593.50
	C-2	<u>26,316,529.27</u>	<u>21,389,849.61</u>
Accounts Receivable:			
NJ Schools Development Authority Grant		1,212,846.32	478,400.00
NJ Department of Transportation		9,785,838.03	9,380,271.26
Due from Current Fund	A	6,320.36	
Deferred Charges to Future Taxation:			
Funded		64,266,000.00	72,641,000.00
Unfunded	C-4	<u>27,820,481.95</u>	<u>18,799,203.82</u>
<u>TOTAL ASSETS</u>		<u>\$ 129,408,015.93</u>	<u>\$ 122,688,724.69</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Bond Anticipation Notes	C-7	\$ 22,250,000.00	\$ 9,200,000.00
General Improvement Serial Bonds	C-8	41,633,000.00	50,528,000.00
Vocational School Serial Bonds	C-8	1,880,000.00	2,730,000.00
County College Bonds	C-8	11,756,000.00	11,361,000.00
County College Bonds (Chapter 12)	C-8	8,997,000.00	8,022,000.00
Improvement Authorizations:			
Funded	C-6	20,056,447.75	18,786,719.82
Unfunded	C-6	18,599,743.20	17,168,171.98
Capital Improvement Fund	C-5	482,163.56	255,263.56
Due to State of NJ - Chapter 12 Bonds		308,912.77	308,912.77
Due to Current Fund	A		129,518.63
Due to Current Fund-Emergency Authorization Funded	A		30,673.22
Reserve for:			
Payment of Vocational School Debt Service		225,379.39	281,607.39
Payment of Debt Service		1,118,088.64	1,596,501.67
Future Capital Projects:			
Departmental Improvements		53,300.00	53,300.00
NJ Department of Transportation Grants -			
Bridge Improvements		583,948.91	581,554.84
Arbitrage Rebate		684,531.37	852,290.65
Bridge Improvements-Insurance Recovery		85,000.00	85,000.00
Fund Balance	C-1	<u>694,500.34</u>	<u>718,210.16</u>
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 129,408,015.93</u>	<u>\$ 122,688,724.69</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, 2011	C	\$ 718,210.16
Increased by:		
Premiums on Sale of Bond Anticipation Notes		\$ 226,969.00
Cancellation of Fully Funded Improvement Authorizations		<u>49,321.18</u>
		<u>276,290.18</u>
		994,500.34
Decreased by:		
Due Current Fund as Anticipated Revenue		<u>300,000.00</u>
Balance December 31, 2012	C	<u><u>\$ 694,500.34</u></u>

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

COUNTY OF SUSSEX
2012
COUNTY HEALTH FUND

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

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2012</u>	<u>2011</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	D-4	\$ 640,037.79	\$ 555,263.35
Change Funds		100.00	100.00
		<u>640,137.79</u>	<u>555,363.35</u>
Due From Current Fund	A	27,336.09	27,336.09
Due From Other Trust Funds - Open Space	B	127.41	127.41
Receivables with Full Reserves:			
Health Taxes Receivable	D-5		9.00
Added and Omitted Taxes Receivable	D-5	6,569.71	5,310.25
Revenue Accounts Receivable		15,287.46	12,974.70
		<u>21,857.17</u>	<u>18,293.95</u>
<u>TOTAL ASSETS</u>		<u>\$ 689,458.46</u>	<u>\$ 601,120.80</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	D-3;D-6	\$ 273,010.54	\$ 220,724.04
Encumbered	D-3;D-6	41,132.97	37,493.69
Total Appropriation Reserves		<u>314,143.51</u>	<u>258,217.73</u>
Due to Other Trust Funds - Reserve for Accrued Sick and Vacation	B	68,025.65	68,025.65
		<u>382,169.16</u>	<u>326,243.38</u>
Reserve for Receivables		21,857.17	18,293.95
Fund Balance	D-1	285,432.13	256,583.47
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 689,458.46</u>	<u>\$ 601,120.80</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>2012</u>	<u>2011</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 250,000.00	\$ 467,562.00
Receipts from Current and Prior Year Taxes		2,231,827.00	2,072,574.00
Miscellaneous Revenue Anticipated		233,664.05	226,307.25
Nonbudget Revenue		60,128.67	28,046.37
Other Credits to Income:			
Collection of Added and Omitted Taxes		5,310.53	3,695.54
Collection of Delinquent Health Taxes		9.00	
Unexpended Balance of Appropriation Reserves		206,043.41	159,772.96
		<u>2,986,982.66</u>	<u>2,957,958.12</u>
 <u>Expenditures</u>			
Budget Expenditures:			
Operating:			
Salaries and Wages		1,386,131.00	1,379,112.00
Other Expenses		1,322,003.00	1,367,656.00
		<u>2,708,134.00</u>	<u>2,746,768.00</u>
Excess in Revenue		278,848.66	211,190.12
 <u>Fund Balance</u>			
Balance January 1		256,583.47	512,955.35
		535,432.13	724,145.47
Decreased by:			
Utilization as Anticipated Revenue		250,000.00	467,562.00
Balance December 31	D	<u>\$ 285,432.13</u>	<u>\$ 256,583.47</u>

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

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY HEALTH FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2012

	<u>Anticipated</u>	<u>Realized</u>	<u>Excess/ Deficit (*)</u>
Fund Balance Anticipated	\$ 250,000.00	\$ 250,000.00	
Miscellaneous Revenue:			
Public Health Priority Funds, Supplemental			
Fees, P.L. 2003	162,497.00	164,719.00	\$ 2,222.00
Flu Shots	63,810.00	68,945.05	5,135.05
Total Miscellaneous Revenue	<u>226,307.00</u>	<u>233,664.05</u>	<u>7,357.05</u>
Amount to be Raised by Taxes for			
Support of County Health Budget:			
Local Tax for County Health Purposes	<u>2,231,827.00</u>	<u>2,231,827.00</u>	
Budget Totals	2,708,134.00	2,715,491.05	7,357.05
Nonbudget Revenue		<u>60,128.67</u>	<u>60,128.67</u>
	<u>\$ 2,708,134.00</u>	<u>\$ 2,775,619.72</u>	<u>\$ 67,485.72</u>

Analysis of Nonbudget Revenue:

Refund of Prior Year's Expenditures	\$ 59,682.96
Interest Earned on Investments	414.71
Miscellaneous	31.00
	<u>\$ 60,128.67</u>

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

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY HEALTH FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012

	<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	\$ 337,314.00	\$ 337,314.00	\$ 334,009.89	\$ 3,304.11
Other Expenses	347,230.00	347,230.00	270,680.69	76,549.31
Environmental Health Operations:				
Salaries and Wages	1,048,817.00	1,048,817.00	1,017,094.79	31,722.21
Other Expenses	974,773.00	974,773.00	813,338.09	161,434.91
	<u>\$2,708,134.00</u>	<u>\$ 2,708,134.00</u>	<u>\$ 2,435,123.46</u>	<u>\$ 273,010.54</u>

Ref.

D

Cash Disbursed		\$ 2,848,224.24
Encumbrances	D	41,132.97
		<u>2,889,357.21</u>
Less: Refunds		454,233.75
		<u>\$ 2,435,123.46</u>

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

COUNTY OF SUSSEX
2012
COUNTY LIBRARY FUND

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

	Ref.	December 31,	
		2012	2011
<u>ASSETS</u>			
Cash and Cash Equivalents		\$ 1,532,443.72	\$ 1,136,416.15
Investments		615,480.22	613,341.58
	E-4	<u>2,147,923.94</u>	<u>1,749,757.73</u>
Receivables with Full Reserves:			
Added and Omitted Taxes Receivable	E-5	10,085.83	6,696.06
Revenue Accounts Receivable		8,547.75	11,405.35
		<u>18,633.58</u>	<u>18,101.41</u>
<u>TOTAL ASSETS</u>		<u>\$ 2,166,557.52</u>	<u>\$ 1,767,859.14</u>
 <u>LIABILITIES, RESERVES, AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	E-3;E-6	\$ 444,603.97	\$ 783,150.55
Encumbered	E-3;E-6	563,950.07	135,885.41
Total Appropriation Reserves		1,008,554.04	919,035.96
Accounts Payable - Vendors		23,215.42	23,657.42
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		45,858.00	47,674.00
Reserve for Donations		22,675.98	22,675.98
		<u>1,150,303.44</u>	<u>1,063,043.36</u>
Reserve for Receivables		18,633.58	18,101.41
Fund Balance	E-1	997,620.50	686,714.37
<u>TOTAL LIABILITIES, RESERVES, AND FUND BALANCE</u>		<u>\$ 2,166,557.52</u>	<u>\$ 1,767,859.14</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,	
		2012	2011
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 569,479.00	\$ 588,377.00
Receipts from Current Taxes		4,724,871.00	4,632,226.00
Miscellaneous Revenue Anticipated		47,674.00	47,849.00
Nonbudget Revenue		141,543.22	148,884.40
Other Credits to Income:			
Collection of Added and Omitted Taxes		6,819.67	7,141.36
Unexpended Balance of Appropriation Reserves		732,197.24	271,015.96
		<u>6,222,584.13</u>	<u>5,695,493.72</u>
Total Income			
<u>Expenditures</u>			
Budget Expenditures:			
Operating:			
Salaries and Wages		2,136,186.00	2,317,239.00
Other Expenses		3,206,013.00	2,951,213.00
		<u>5,342,199.00</u>	<u>5,268,452.00</u>
Total Expenditures			
Excess in Revenue		880,385.13	427,041.72
<u>Fund Balance</u>			
Balance January 1		686,714.37	848,049.65
		<u>1,567,099.50</u>	<u>1,275,091.37</u>
Decreased by:			
Utilization as Anticipated Revenue		569,479.00	588,377.00
Balance December 31	E	<u>\$ 997,620.50</u>	<u>\$ 686,714.37</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, 2012

	<u>Budget</u>	<u>Realized</u>	<u>Excess or Deficit *</u>
Fund Balance Anticipated	\$ 569,479.00	\$ 569,479.00	
Miscellaneous Revenue:			
State Library Per Capita Aid	47,849.00	47,674.00	\$ 175.00 *
	<u>47,849.00</u>	<u>47,674.00</u>	<u>175.00 *</u>
Amount to be Raised by Taxes for			
Support of County Library Budget:			
Local Tax for County Library Purposes	4,724,871.00	4,724,871.00	
Budget Totals	5,342,199.00	5,342,024.00	175.00 *
Nonbudget Revenue		141,543.22	141,543.22
	<u>\$ 5,342,199.00</u>	<u>\$ 5,483,567.22</u>	<u>\$ 141,368.22</u>

Analysis of Nonbudget Revenue:

Fees	\$ 138,122.77
Interest on Investments	<u>3,420.45</u>
	<u>\$ 141,543.22</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, 2012

	<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	\$ 2,136,186.00	\$ 2,136,186.00	\$ 2,064,891.69	\$ 71,294.31
Other Expenses	3,206,013.00	3,206,013.00	2,832,703.34	373,309.66
	<u>\$ 5,342,199.00</u>	<u>\$ 5,342,199.00</u>	<u>\$ 4,897,595.03</u>	<u>\$ 444,603.97</u>

Ref.

E

	<u>Ref.</u>	
Cash Disbursed		\$ 4,357,593.03
Encumbrances	E	563,950.07
		<u>4,921,543.10</u>
Less: Refunds		23,948.07
		<u>\$ 4,897,595.03</u>

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

COUNTY OF SUSSEX
2012
GENERAL FIXED ASSETS ACCOUNT GROUP
(UNAUDITED)

COUNTY OF SUSSEX
GENERAL FIXED ASSETS ACCOUNT GROUP
COMPARATIVE BALANCE SHEET
(Unaudited)

<u>ASSETS</u>	December 31,	
	2012	2011
Land	\$ 16,292,791.00	\$ 16,390,864.00
Building	76,499,998.00	87,314,172.00
Machinery, Equipment and Vehicles	21,593,749.00	22,596,183.00
Work In Progress	174,286.00	
<u>TOTAL ASSETS</u>	<u>\$ 114,560,824.00</u>	<u>\$ 126,301,219.00</u>
<u>RESERVE</u>		
Reserve for Fixed Assets	\$ 114,560,824.00	\$ 126,301,219.00
<u>TOTAL RESERVE</u>	<u>\$ 114,560,824.00</u>	<u>\$ 126,301,219.00</u>

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012

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, 2012
(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.

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

C. Basis of Accounting

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

The 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, 2012
 (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 – No allowance for uncollectible accounts has been recorded as all amounts are considered collectible.

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

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

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012
 (Continued)

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

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

General Fixed Assets (Unaudited) – In accordance with Technical Accounting Directive No. 85 Accounting for Government Fixed Assets, as promulgated by the Division of Local Government Services, the County developed a fixed assets accounting and reporting system in 2012 based on the following.

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

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

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012
(Continued)

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

F. Budget/Budgetary Control - (Cont'd)

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.

	<u>December 31,</u>		
	<u>2012</u>	<u>2011</u>	<u>2010</u>
<u>Issued</u>			
General Bonds, Notes and Loans	\$ 86,516,000	\$ 81,841,000	\$ 84,728,000
<u>Authorized but not Issued</u>			
General Bonds and Notes	5,570,482	9,599,204	3,909,150
	<u>92,086,482</u>	<u>91,440,204</u>	<u>88,637,150</u>
Less:			
Funds Temporarily Held to Pay Bond and Note Principal:			
Reserve to Pay Debt Service	1,118,089	1,596,502	252,175
Reserve to Pay Vocational School Bonds	225,379	281,607	362,860
Capital Projects for County Colleges (NJSA 18A:64A-22.1 to 22.8)	8,997,000	8,022,000	8,854,000
Pension Refunding Bonds		2,350,000	2,640,000
Refunding Bonds	3,380,000	1,500,000	2,000,000
	<u>13,720,468</u>	<u>13,750,109</u>	<u>14,109,035</u>
Net Bonds and Notes Issued and Authorized but not Issued	<u>\$ 78,366,014</u>	<u>\$ 77,690,095</u>	<u>\$ 74,528,115</u>

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

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012
(Continued)

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

Summary of Municipal Debt Issued and Outstanding - Prior Year

Fund	Balance 12/31/2010	AdditionsRe	tirements	Balance 12/31/2011
Serial Bonds:				
General Capital Fund	\$ 84,728,000.00		\$ 12,087,000.00	\$ 72,641,000.00
Bond Anticipation Notes:				
General Capital Fund		\$ 9,200,000.00		9,200,000.00
	<u>\$ 84,728,000.00</u>	<u>\$ 9,200,000.00</u>	<u>\$ 12,087,000.00</u>	<u>\$ 81,841,000.00</u>

Summary of Municipal Debt Issued and Outstanding - Current Year

Fund	Balance 12/31/2011	AdditionsRe	tirements	Balance 12/31/2012
Serial Bonds:				
General Capital Fund	\$ 72,641,000.00	\$ 5,780,000.00	\$ 14,155,000.00	\$ 64,266,000.00
Bond Anticipation Notes:				
General Capital Fund	9,200,000.00	22,250,000.00	9,200,000.00	22,250,000.00
	<u>\$ 81,841,000.00</u>	<u>\$ 28,030,000.00</u>	<u>\$ 23,355,000.00</u>	<u>\$ 86,516,000.00</u>

The County's debt issued and outstanding at December 31, 2012 is as follows:

Vocational School Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	<u>Balance Dec. 31, 2012</u>
07/15/2013	5.00%	\$ 90,000
07/01/2016	4.40%	420,000
09/01/2017	4.25-4.375%	270,000
08/15/2020	2.00-2.25%	1,100,000
		<u>1,880,000</u>

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012
(Continued)

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

General Improvement Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	Balance Dec. 31, 2012
07/15/2013	5.00%	\$ 766,000
07/15/2014	3.25%	3,370,000
07/15/2014	3.625%	5,724,000
09/01/2019	4.00%	11,991,000
09/01/2017	3.75%	1,725,000
08/15/2020	2.00-2.25%	14,677,000
08/15/2014	2.00%	1,000,000
05/01/2021	1.129-3.518%	2,380,000
		<u>41,633,000</u>

County College Bonds

<u>Final Maturity</u>	<u>Rate</u>	
07/15/2013	5.00%	\$ 50,000
07/01/2014	4.20%	144,000
05/01/2015	3.125%	656,000
07/15/2015	3.625%	1,429,000
09/01/2021	4.00%	4,500,000
09/01/2022	3.75-4.00%	2,260,000
08/15/2020	2.00-2.25%	1,017,000
01/15/2022	2.00-3.00%	1,700,000
		<u>11,756,000</u>

County College Bonds (Ch. 12)

<u>Final Maturity</u>	<u>Rate</u>	
07/01/2014	4.30%	\$ 161,000
09/01/2026	4.125-4.25%	4,200,000
09/01/2022	3.75-4.00%	2,000,000
08/15/2020	2.00-2.25%	936,000
01/15/2022	2.00-2.25%	1,700,000
		<u>8,997,000</u>

Total Serial Bonds Outstanding \$ 64,266,000

Bond Anticipation Notes

<u>Final Maturity</u>	<u>Rate</u>	
6/28/2013	1.25%	\$ 17,000,000
9/17/2013	1.25%	5,250,000
		<u>\$ 22,250,000</u>

Total Debt Issued and Outstanding \$ 86,516,000

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012
(Continued)

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

Summary of Statutory Debt Condition - Annual Debt Statement

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of .41%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General, Vocational School and County College Debt	<u>\$ 92,086,482</u>	<u>\$ 13,720,468</u>	<u>\$ 78,366,014</u>

Net Debt \$78,366,014 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, \$19,076,794,661= .41%.

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

2% Average Equalized Valuation of Real Property	\$ 381,535,893
Net Debt	78,366,014
Remaining Borrowing Power	\$ 303,169,879

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	
2013	\$ 9,666,000	\$ 1,283,989	\$ 345,000	\$ 57,093	\$ 1,739,000	\$ 402,356	\$ 13,493,438
2014	8,319,000	962,983	280,000	43,847	1,744,000	338,942	11,688,772
2015	4,645,000	703,126	280,000	34,603	1,661,000	279,651	7,603,380
2016	4,570,000	558,070	315,000	25,357	980,000	225,570	6,673,997
2017	4,595,000	415,747	210,000	15,188	1,010,000	192,370	6,438,305
2018-2022	9,838,000	510,017	450,000	19,499	4,622,000	432,104	15,871,620
	<u>\$ 41,633,000</u> **	<u>\$ 4,433,932</u>	<u>\$ 1,880,000</u>	<u>\$ 195,587</u>	<u>\$ 11,756,000</u>	<u>\$ 1,870,993</u>	<u>\$ 61,769,512</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.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012
(Continued)

Note 3: Fund Balances Appropriated

Fund balances at December 31, 2012 which are appropriated and included in the adopted budgets as anticipated revenue in their own respective funds for the year ending December 31, 2013 are as follows:

Current Fund	\$ 5,184,229
County Health Fund	250,000
County Library Fund	600,000

Note 4: Pension Plans

County employees are enrolled in one of two cost sharing multiple-employer public employee retirement systems: the Public Employees' Retirement System (PERS) or the Police and Firemen's Retirement System (PFRS) of New Jersey; or the Defined Contribution Retirement Program (DCRP). The State of New Jersey sponsors and administers the PERS and the PFRS which cover substantially all County employees. Prudential Financial jointly administers the DCRP investments with the NJ Division of Pensions and Benefits. 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.

Employees who are members of PERS and retire at a 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 the above systems. The financial reports may be obtained by writing to the State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, PO Box 295, Trenton, New Jersey 08625-0295.

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. The employee contributions for PFRS are 10.00% of employees' annual compensation, as defined. For PERS, the contribution rate was 6.5% of base salary from October 1, 2011 thru June 30, 2012 and increased to 6.64% effective July 1, 2012. Subsequent increases after October 1, 2011 are being phased in over 7 years effective on each July 1st to bring the total pension contribution rate to 7.5% of base salary as of July 1, 2018. Employers are required to contribute at an actuarially determined rate in both funds. Employee contributions to DCRP are based on a percentage of 5.50% of the employees' annual compensation, as defined.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012
(Continued)

Note 4: Pension Plans (Cont'd)

The actuarially determined employer contribution includes funding for cost-of-living adjustments and noncontributory death benefits for PERS and PFRS. In the PERS, the employer contribution includes funding for post-retirement medical premiums. 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 \$1,971,214, \$2,196,773, and \$1,764,606 for 2012, 2011, and 2010, respectively. County contributions to PERS amounted to \$3,037,646, \$3,053,931, and \$2,353,125 for 2012, 2011, and 2010, respectively.

The employee and employer contributions for the DCRP were \$55,403, \$15,112, and \$9,677 for 2012, 2011, and 2010, 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 \$ 2,380,000 of refunding pension bonds in 2012 that paid off the balance of \$2,350,000 of 2003 refunding pension bonds.

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 \$2,676,007 at December 31, 2012 and is not reported either as an expenditure or liability. However, it is expected that the cost of such unpaid compensation would be included in the County's budget operating expenditures in the year in which it is used and/or charged.

This amount is partially reserved in the Reserve for Accrued Sick and Vacation of \$1,791,513 on the Other Trust Funds balance sheet at December 31, 2012.

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.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012
(Continued)

Note 6: Selected Tax Information (Cont'd)

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>
2012	\$79,135,226	\$79,135,226	100.00%
2011	77,406,058	77,406,058	100.00%
2010	75,209,568	75,209,568	100.00%
<u>Year</u>	<u>Open Space Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2012	\$ 395,000	\$ 395,000	100.00%
2011	677,383	677,383	100.00%
2010	1,354,766	1,354,766	100.00%
<u>Year</u>	<u>Health Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2012	\$ 2,231,827	\$ 2,231,827	100.00%
2011	2,072,574	2,072,574	100.00%
2010	2,031,935	2,031,935	100.00%
<u>Year</u>	<u>Library Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2012	\$ 4,724,871	\$ 4,724,871	100.00%
2011	4,632,226	4,632,226	100.00%
2010	4,541,398	4,541,398	100.00%

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

Comparative Tax Information

<u>Year</u>	<u>Net Valuation on Which Taxes Are Apportioned</u>	<u>County General Tax Rate</u>	<u>County Health Tax Rate</u>	<u>County Library Tax Rate</u>	<u>County Open Space Tax Rate</u>
2012	\$ 18,892,649,964	\$ 0.421	\$ 0.012	\$ 0.031	\$ 0.002
2011	19,877,491,206	0.389	0.010	0.023	0.003
2010	20,842,547,207	0.362	0.010	0.026	0.007

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012
(Continued)

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, 2012.

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 \$62,255,313 Solid Waste Revenue Bonds, Upper Wallkill Wastewater Facilities Revenue Bonds and Paulinskill Water Reclamation Facilities 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, 2012, the SCMUA had outstanding approximately \$37,578,688 of Upper Wallkill Wastewater Facilities Revenue Bonds that are supported by a Deficiency Advance Contract. The SCMUA's wastewater revenues have been sufficient to meet all costs of operation and maintenance and all debt service costs of the Authority with respect to its wastewater system.

As of December 1, 2012, the SCMUA had outstanding approximately \$19,180,625 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, 2012
(Continued)

Note 8: Commitment (Cont'd)

The SCMUA prepared a 2013 budget which included the use of reserve funds as well as a rate increase to balance the 2013 budget. Should the actual revenue plus the reserve funds be insufficient, and if the SCMUA has no other source of funding, the County will be required to advance funds to the SCMUA under the Deficiency Advance Contract to the extent 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. These Project Notes were renewed in 2013 and mature on February 14, 2014.

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, 2012

(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, 2012
(Continued)

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

As of December 31, 2012, 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	\$ 675	\$ 29,255,357		\$ 29,256,032
Other Trust		8,993,317	\$ 77,696	9,071,013
General Capital		25,623,528	693,002	26,316,530
County Health	100	640,038		640,138
County Library		1,532,444	615,480	2,147,924
	<u>\$ 775</u>	<u>\$ 66,044,684</u>	<u>\$ 1,386,178</u>	<u>\$ 67,431,637</u>

The carrying amount of the County's cash and cash equivalents and investments at December 31, 2012, was \$67,431,637 and the bank balance was \$68,179,933.

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 prescription benefits for active employees and obtains medical benefits for active employees and retirees and prescription benefits for retirees through the State Health Benefits Plan.

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, 2012
(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, 2012 audit reports are not filed as of the date of this audit. Selected financial information for the Funds as of December 31, 2011 is as follows:

	Public Alliance Insurance Coverage Fund Dec. 31, 2011	Statewide Insurance Fund Dec. 31, 2011
Total Assets	\$ 13,435,346	\$ 34,778,489
Net Position	\$ 4,688,074	\$ 4,594,316
Total Revenue	\$ 9,397,920	\$ 19,197,570
Total Expenditures	\$ 8,210,038	\$ 18,517,334
Change in Net Position	\$ 1,187,882	\$ 680,236
Members Dividends	\$ -0-	\$ -0-

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012
(Continued)

Note 11: Risk Management (Cont'd)

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

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

Public Alliance Insurance Coverage Fund

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

Statewide Insurance Fund

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

New Jersey Unemployment Compensation Insurance

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

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

<u>Year</u>	<u>Interest Earnings</u>	<u>Employee Contributions</u>	<u>County Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2012	\$ 262.00	\$ 32,328.20	\$802,820.00	\$189,189.48	\$ 813,487.27
2011	87.54	-0-	452,903.92	345,799.43	167,266.55
2010	272.24	-0-	320,990.75	299,027.39	60,074.52

Prescription Benefit Coverage

The County maintains a self-insured prescription drug program for active employees. The County's third party claims administrator for this program was Medco Health Solutions thru March 2012 and Prescription Corporation of America from April 2012. Amounts paid to Medco Health Solutions and Prescription Corporation of America for paid claims and administrative costs for the year ended December 31, 2012 were \$2,708,865.91. The County has a reserve entitled Self Insurance Fund – Prescription in the amount of \$450,095.65 on the Other Trust Funds balance sheet which would be utilized to pay Incurred but not Reported Claims which is not known but does not appear to be material to the financial statements.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012
(Continued)

Note 12: Interfund Receivables and Payables

The following interfund balances remained on the balance sheet at December 31, 2012:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current		\$ 3,019,234.09
Other Trust	\$ 3,103,603.29	127.41
General Capital	6,320.36	
Health	27,463.50	68,025.65
Library		50,000.00
	<u>\$ 3,137,387.15</u>	<u>\$ 3,137,387.15</u>

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 represents reclassified expenditures not yet returned.

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 permit participants to defer a portion of their salary. The deferred compensation is not available to employees until termination, retirement, unforeseeable emergency or upon death to their beneficiaries.

Note 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 2012 was set at \$.002 per \$100. As of December 31, 2012, the balance in the Open Space Trust Fund was \$5,101,814.91.

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.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012
(Continued)

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.

There is a dispute (“Dispute”) between the developer and contractor for solar improvements funded by the Morris County Improvement Authority (MCI) for \$26,715,000 original par amount of County of Sussex Guaranteed Renewable Energy Program Lease Revenue Bonds, Series 2011A (Federally Taxable) (“A Bonds”) issued December 7, 2011. The A Bonds are guaranteed by Sussex County. The June 15th and December 15th 2013 debt service payment obligations for the A Bonds are fully funded. If the Dispute cannot be resolved, and all of the solar projects completed (a portion has been completed), then the project revenues attributable to the non-completed projects could be jeopardized, Sussex County could be responsible to share in future debt service payments on the A Bonds.

Note 17: Related Party Transactions

During the years ended December 31, 2012 and 2011, the County of Sussex provided financial support for current operations to the following component units:

	<u>December 31,</u>	
	<u>2012</u>	<u>2011</u>
Sussex County Technical School	\$ 6,561,362	\$ 7,193,686
Sussex County Community College	3,797,000	4,172,000
Sussex County Division of Social Services	1,535,470	1,509,387
	<u>\$ 11,893,832</u>	<u>\$ 12,875,073</u>

Note 18: Post-Retirement Benefits

In addition to the pension benefits described in Note 4, the County provides other post-retirement benefits to certain County employees after retirement, substantially similar in nature to the health benefits provided to employees presently working.

The County contributes to the State Health Benefits Program (SHBP), a cost-sharing, multiple-employer defined benefit post-employment healthcare plan administered by the State of New Jersey Division of Pensions and Benefits. SHBP was established in 1961 under N.J.S.A. 52:14-17.25 et seq. to provide health benefits to State employees, retirees, and their dependents.

The SHBP was extended to employees, retirees, and dependents of participating local public employers in 1964. Local employers must adopt a resolution to participate in the SHBP.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012
(Continued)

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

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.

Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code. SHBP provides medical, prescription drugs, mental health/substance abuse, and Medicare Part B reimbursement to retirees and their covered dependents.

The State Health Benefits Commission is the executive body established by statute to be responsible for the operation of the SHBP. The State of New Jersey Division of Pensions and Benefits issues a publicly available financial report that includes financial statements and required supplementary information for the SHBP. That report may be obtained by writing to:

State of New Jersey Division of Pensions and Benefits, P.O. Box 295, Trenton, NJ 08625-0295

Participating employers are contractually required to contribute based on the amount of premiums attributable to their retirees. Post-retirement medical benefits under the plan have been funded on a pay-as-you-go basis since 1994. Prior to 1994, medical benefits were funded on an actuarial basis.

Contributions to pay for the health premiums of participating retirees in the SHBP are billed to the County on a monthly basis. The County's portion of post-retirement benefits is funded on a pay-as-you-go basis from the Current Fund operating budget.

The County's portion of post-retirement benefits is funded on a pay-as-you go basis from the Current Fund operating budget. During 2012 and 2011, the County had approximately 244 and 246 employees who met eligibility requirements and recognized expenses of approximately \$3,806,112 and \$4,518,221, respectively.

COUNTY OF SUSSEX

SUPPLEMENTARY DATA

COUNTY OF SUSSEX
OFFICIALS IN OFFICE AND SURETY BONDS
YEAR ENDED DECEMBER 31, 2012

Name	Title	Amount of Bond	Name of Corporate Surety
Phillip R. Crabb	Freeholder Director	(A)	
Richard A. Vohden	Freeholder Deputy Director	(A)	
Richard A. Zeoli	Freeholder	(A)	
Parker Space	Freeholder	(A)	
Susan M. Zellman	Freeholder	(A)	
John H. Eskilson	County Administrator	(A)	
Elaine A. Morgan	Clerk of the Board of Chosen Freeholders	(A)	
Bernard Re	County Treasurer; Administrator of Administration & Finance	\$ 1,000,000.00	Municipal Excess Liability Joint Insurance Fun
Walter H. Cramp	Administrator of Engineering and Planning; County Engineer	(A)	
Patrick W. Bailey (until 5/31/12)	Budget Director	(A)	
Jeffrey M. Parrott	County Clerk	(A)	
Dennis R. McConnell	County Counsel	(A)	
Michael Strada	County Sheriff	(A)	
Nancy D. Fitzgibbons (until 12/15/12)	County Surrogate	(A)	
David Weaver	County Prosecutor	(A)	
Melissa Rockwell	County Tax Administrator	(A)	
Robert Maikis	Acting Finance Division Director / Confidential Secretary	(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
2012
CURRENT FUND

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2011	A	\$ 19,921,352.96
Increased by Receipts:		
County Taxes Receivable		\$ 79,323,042.16
Nonbudget Revenue		2,086,976.90
Interest on Investments		62,040.99
Revenue Accounts Receivable		19,125,244.97
Account Refunds:		
2012 Budget Appropriations		1,425,157.39
Petty Cash Funds Returned		5,450.00
Central Supply		169,747.94
Reserve for Unappropriated Grants		76,765.07
Reserve for Payments In Lieu-Due Municipalities		57,116.00
Reserve for the Sale of County Assets		7,414,500.00
Due to/from Other Trust Funds:		
Advances		98,651.14
Due to/from Health Fund		19,152.50
Due to General Capital Fund-Interfund		611,371.50
Due from General Capital Fund-(For Funded Emergency Authorizations)		30,673.22
Due to Sheriff's Department		11,680.00
Grant Funds Receivable:		
Federal Grants		3,574,834.79
State Grants		2,327,401.03
		116,419,805.60
		136,341,158.56

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF CASH - TREASURER

Ref.

Decreased by Disbursements:

2012 Budget Appropriations	\$ 97,065,619.86	
2011 Appropriation Reserves	3,157,031.21	
Accounts Payable	5,675.58	
Reserve for Grant Fund Expenditures:		
Federal Grants	3,117,777.89	
State Grants	2,695,304.56	
Central Supply	184,934.22	
Due to/from Other Trust Funds:		
Interfund Advanced	434,286.93	
Due to/from General Capital-Advances	273,851.04	
Due from Health Fund	19,152.50	
Due from Morris County-Shared Services	100.00	
Due State of New Jersey	3,399.79	
Refund of Fines Collected	100.00	
Establishment of Additional Change Funds	350.00	
County Clerk Fees to Trust Funds and Refunds	65,204.00	
Reserve for Payments In Lieu-Due Municipalities	55,614.00	
Petty Cash Funds Advanced	5,450.00	
Refund of Prior Year Revenue	1,950.00	

\$ 107,085,801.58

Balance December 31, 2012

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\$ 29,255,356.98

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF INVESTMENTS - U.S. GOVERNMENT SECURITIES
YEAR ENDED DECEMBER 31, 2012

NOT APPLICABLE

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2011	2012 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2012
Andover Borough	\$ 278.53	\$ 326,454.10	\$ 563.05	\$ 326,732.65	\$ 563.03
Andover Township	3,648.95	3,298,784.02	9,347.90	3,302,432.97	9,347.90
Branchville Borough	24.70	599,725.94	128.98	599,750.64	128.98
Byram Township	7,730.14	4,286,081.81	3,708.48	4,293,811.95	3,708.48
Frankford Township	3,632.87	3,602,630.88	17,938.75	3,606,263.75	17,938.75
Franklin Borough	2,466.68	2,071,919.35	546.96	2,074,386.03	546.96
Fredon Township	2,438.90	1,963,762.32	1,052.63	1,966,201.25	1,052.60
Green Township	6,601.40	2,135,718.12	5,110.83	2,142,319.52	5,110.83
Hamburg Borough	4,532.60	1,299,387.64	3,320.15	1,303,920.24	3,320.15
Hampton Township	7,181.59	2,908,393.80	1,866.51	2,915,575.39	1,866.51
Hardyston Township	10,650.98	5,076,096.97	24,659.06	5,086,747.95	24,659.06
Hopatcong Borough	2,499.40	7,329,011.70	4,037.17	7,331,511.10	4,037.17
Lafayette Township	1,315.46	1,737,564.62	7,899.22	1,738,880.08	7,899.22
Montague Township	70.44	1,574,502.49	5,076.71	1,574,572.93	5,076.71
Town of Newton	3,498.55	3,044,538.79	2,302.69	3,048,037.34	2,302.69
Ogdensburg Borough	3,125.51	975,103.57	127.27	978,229.08	127.27
Sandyston Township	985.04	1,145,776.48	4,327.23	1,146,761.52	4,327.23
Sparta Township	96,245.35	14,196,775.66	92,874.25	14,293,021.01	92,874.25
Stanhope Borough	2,535.37	1,556,027.91	2,837.70	1,558,563.28	2,837.70
Stillwater Township	1,773.81	2,218,588.68	2,568.00	2,220,452.49	2,478.00
Sussex Borough	91.35	606,576.78		606,668.13	
Vernon Township	10,051.45	11,837,842.01	22,197.25	11,847,893.46	22,197.25
Walpack Township		12,863.92	2,772.74	12,863.92	2,772.74
Wantage Township	16,410.04	5,331,098.44	14,844.89	5,347,445.48	14,907.89
	<u>\$ 187,789.11</u>	<u>\$ 79,135,226.00</u>	<u>\$ 230,108.42</u>	<u>\$ 79,323,042.16</u>	<u>\$ 230,081.37</u>

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Added & Omitted Taxes	<u>\$ 187,789.11</u>	<u>\$ 230,081.37</u>
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2012 County Taxes	\$ 79,135,226.00
2011 Added & Omitted Taxes	187,789.11
2012 Added & Omitted Taxes	<u>27.05</u>
	<u>\$ 79,323,042.16</u>

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2011</u>	<u>Accrued In</u> <u>2012</u>	<u>Received</u>	<u>Balance</u> <u>Dec. 31, 2012</u>
County Clerk:				
Fees	\$ 73,201.75	\$ 1,109,382.41	\$ 1,112,539.36	\$ 70,044.80
County Surrogate:				
Fees		83,515.71	83,515.71	
County Sheriff:				
Fees	2,637.20	72,684.04	66,920.65	8,400.59
County Clerk - (P.L. 2001, Ch. 370)	57,025.70	621,606.55	612,454.85	66,177.40
Surrogate - (P.L. 2001, Ch. 370)		52,938.00	52,938.00	
Sheriff - (P.L. 2001, Ch. 370)	4,160.39	63,130.27	62,015.79	5,274.87
Fines:				
Other		42,203.84	42,203.84	
Rental - County Buildings		148,585.80	148,585.80	
Franchise Tax on Stock Insurance				
Companies (Other than Life Insurance)		207,612.10	207,612.10	
State Aid - County College Bonds		1,030,923.00	1,030,923.00	
Permanent Disability - Patients				
in County Institutions	1,900.94	8,051,495.87	8,053,396.81	
Social and Welfare Services:				
Division of Youth and Family Services		775,456.00	775,456.00	
Supplemental Social Security Income		163,717.00	163,717.00	
Psychiatric Facilities:				
Maintenance of Patients in State Institutions:				
Mental Diseases		1,787,581.00	1,787,581.00	
Mentally Retarded		1,741,565.00	1,741,565.00	

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

	<u>Balance</u> <u>Dec. 31, 2011</u>	<u>Accrued In</u> <u>2012</u>	<u>Received</u>	<u>Balance</u> <u>Dec. 31, 2012</u>
NJ Department of Corrections:				
Agreement for Maintenance of State Inmates		\$ 1,025,600.30	\$ 1,025,600.30	
Transit Revenue		333,219.76	333,219.76	
Reserve to Pay Debt Service		500,000.00	500,000.00	
Reserve to Pay Vocational School Debt Service		150,000.00	150,000.00	
Weights and Measures Trust Fund		10,000.00	10,000.00	
General Capital Fund Balance		300,000.00	300,000.00	
Trust Fund Reserve for Motor Vehicle Fines				
Pledged to Road Maintenance and Repair		800,000.00	800,000.00	
State of N.J. Salary Reimbursement of County				
Prosecutor		65,000.00	65,000.00	
	<u>\$ 138,925.98</u>	<u>\$ 19,136,216.65</u>	<u>\$ 19,125,244.97</u>	<u>\$ 149,897.66</u>

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COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2011	Accrued In 2012	Received	Balance Cancelled	Balance Dec. 31, 2012
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY:</u>					
NJ Department of Environmental Protection					
Water Quality Management Program Section 604B	\$ 3,933.00				\$ 3,933.00
Sussex County Wastewater Management Plan RP-011	17,761.21		\$ 17,761.21		
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:</u>					
N.J. Dept. of Human Services:					
Medicaid Peer Grouping - Handicapped/Elderly Services		\$ 105,228.80	105,228.80		
HAVA Polling Place Accessibility	33,889.00				33,889.00
N.J. Dept. of Health and Senior Services:					
Title III Aging - Area Plan Grant:					
#12-1394-AAA-03:					
Title III B		156,470.00	156,470.00		
Title III C-1		115,339.00	115,339.00		
Title III C-2		79,109.00	79,109.00		
Title III D		14,864.00	14,864.00		
Title III D Medication Management		5,307.00	5,307.00		
Title III E		42,343.00	42,343.00		
Medicaid Match		4,400.00	4,400.00		
AoA Disaster Assistance		361.00	361.00		
AoA Care Transitions		35,000.00			35,000.00
Nutrition Services Incentive Program:					
2011	5,815.00		5,815.00		
2012		27,767.00	21,963.00		5,804.00
American Recovery & Reinvestment Act (ARRA):					
2011 Chronic Disease Self-Management/Wellness Coordinator	34,737.00		34,583.00	\$ 154.00	
Healthcare Facility Emergency Preparedness:					
PHLP12MNI018	22,965.00		22,965.00		
Public Health Preparedness and Response for Bioterrorism:					
2010 (11-1163-BT-L-3)	182.00			182.00	
2011 (PHLP12LNC010)	308,024.00		240,003.00		68,021.00
2012 (PHLP13LNC02)		625,680.00	312,834.00		312,846.00

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

	Balance Dec. 31, 2011	Accrued In 2012	Received	Balance Cancelled	Balance Dec. 31, 2012
<u>U.S. DEPARTMENT OF JUSTICE:</u>					
N.J. Dept. of Law & Public Safety:					
Division of Criminal Justice -					
Victim & Witness Advocacy Fund Supplemental Program	\$ 256.00			\$ 256.00	
Victim & Witness Advocacy Fund	20,730.00		\$ 16,216.00		\$ 4,514.00
Victim & Witness Advocacy Fund (VWAF) Supplemental VOCA Victim Assistance 4/1/11-3/31/12	87,185.00	\$ 8,806.00	87,185.00		8,806.00
VOCA Victim Assistance 4/1/12-3/31/13		99,255.00	22,731.68		76,523.32
JAG 1-18-08S Megan's Law 2012		3,909.00	3,909.00		
Sexual Assault Nurse Examiner:					
2010	5,964.00			5,964.00	
2011	12,227.00			12,227.00	
2012		55,761.00	52,315.90		3,445.10
2013		54,925.00			54,925.00
Justice Assistance Grant 3-13-07 Community Justice	696.00			696.00	
Juvenile Justice Commission:					
Juvenile Accountability Incentive Block Grant:					
JABG-10-19 (2011)	8,323.00				8,323.00
JABG-10-19 (2012)		6,526.00	3,863.70		2,662.30
Multi-Jurisdictional Gang Gun Narcotics Task Force:					
JAG 1-19TF-0		50,664.00	50,664.00		
JAG 1-19TF-1		45,723.00			45,723.00
Office of Community Oriented Policing Services:					
COPS MORE #208CKWXO547	7,632.38		7,302.25	330.13	
COPS Technology Grant #2010	784,544.39		337,255.93		447,288.46
COPS Technology Grant #2011	970,466.00		56,795.00		913,671.00
American Recovery and Reinvestment Act:					
Stop Violence Against Women Act		10,089.00	10,089.00		

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

	Balance Dec. 31, 2011	Accrued In 2012	Received	Balance Cancelled	Balance Dec. 31, 2012
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>					
State Homeland Security Grant Program FY 08	\$ 80,159.40		\$ 29,451.63	\$ 50,707.77	
State Homeland Security Grant Program FY 09	460,451.10		460,358.18		\$ 92.92
State Homeland Security Grant Program FY 10	408,046.17		17,652.22		390,393.95
State Homeland Security Grant Program FY 11	258,639.52		50,303.14		208,336.38
State Homeland Security Emergency Management Performance		\$ 55,000.00			55,000.00
N.J. Office of Homeland Security and Preparedness:					
Urban Areas Security Initiative #2009-SS-T9-0082	65,000.00		64,998.87	1.13	
Division of State Police:					
2011 HAZMAT Training #10-HMEP-V110-T12	17.00			17.00	
Citizen Corps & Community Emergency Response Team (CERT)		1,000.00	1,000.00		
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY:</u>					
FY 08 Pre-Disaster Mitigation Planning Grant	124,710.00			124,710.00	
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>					
N.J. Department of Law & Public Safety:					
Division of Highway Traffic Safety:					
Drive Sober or Get Pulled Over		4,400.00	4,400.00		
North Jersey Transportation Planning Authority:					
Job Access Reverse Commute:					
Round 9	15,307.29		15,307.29		
Round 10	60,000.00		60,000.02	(0.02)	
Round 11		60,000.00	25,553.33		34,446.67
New Freedom		119,280.00			119,280.00
FHWA/NJTPA Local Scoping Projects:					
2001	453,406.11		68,755.78		384,650.33
2004 - CR605 - STP-9017	211,685.26				211,685.26
2005 - CR519 - STP-0395	41,193.85				41,193.85
FHWA Traffic Sign Inventory & Assessment	133,000.00		113,921.34		19,078.66
FHWA High Risk Rural Road Program:					
2010 - CR565 & CR628 - STP-C00S(064)	322,000.00	100,000.00	151,776.20		270,223.80
2011 - CR653 - STP-C00S(206)	463,235.00		173,668.35		289,566.65

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

	Balance Dec. 31, 2011	Accrued In 2012	Received	Balance Cancelled	Balance Dec. 31, 2012
<u>U.S. DEPARTMENT OF TRANSPORTATION: (Cont'd)</u>					
N.J. Dept. of Transportation:					
N.J. Transit Corporation:					
Federal Transit Administration - Section 5311:					
Operating/Non-Operating:					
2010/2011	\$ 126,365.51		\$ 97,984.28		\$ 28,381.23
2011/2012	565,007.00		391,385.16		173,621.84
2012/2013		\$ 523,615.00			523,615.00
Federal Transit Administration - Section 5310:					
Mobility Management 2007 (NH16X004)	20,645.53		20,645.53		
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</u>					
N.J. Dept. of Community Affairs:					
Small Cities Program - Emergency Housing Repair Fund	5,000.00			\$ 5,000.00	
Special Projects - Sussex County Fairgrounds	297,000.00				297,000.00
	\$ 6,436,198.72	\$ 2,410,821.80	\$ 3,574,834.79	\$ 200,245.01	\$ 5,071,940.72

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COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2011	Accrued In 2012	Received	Balance Cancelled	Balance Dec. 31, 2012
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES</u>					
Health Service Contract - Case Management Services -					
Handicapped Children:					
#11-131-SCH-L-3	\$ 421.00			\$ 421.00	
#12-131-SCH-L-3	52,925.00		\$ 52,925.00		
#DFHS13CSE007		\$ 85,692.00			\$ 85,692.00
Alcoholism Program-Alcoholism Services:					
#11-541-ADA-C-0	59,225.00		53,687.00		5,538.00
#12-541-ADA-C-0		290,799.00	124,479.00		166,320.00
Right to Know:					
#11-2241-RTK-00	4,690.00		4,690.00		
#12-2241-RTK-00		9,380.00			9,380.00
NJ Comprehensive Cancer Control Plan Grant:					
2010 (#11-41-CCC-L-1)	7,216.00			7,216.00	
2011 (#12-41-CCC-L-1)	50,000.00	2,407.00	50,687.00		1,720.00
2012 (#DFHS13CCC018)		132,763.00	12,309.00		120,454.00
Office on Aging - Sussex County Area Plan Grant:					
Home Delivered Meals:					
2012		19,486.00	19,486.00		
State Matching Funds:					
Title III B-D					
2012		19,702.00	19,702.00		
Title III D Medication Management					
2011	280.00		280.00		
2012		288.00	288.00		
Title III E					
2011	2,452.00		2,452.00		
2012		12,759.00	12,759.00		
Weekend Home Delivered Meals:					
2012		13,000.00	13,000.00		
Safe Housing and Transportation Program:					
2012		11,505.00	11,505.00		

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

	Balance Dec. 31, 2011	Accrued In 2012	Received	Balance Cancelled	Balance Dec. 31, 2012
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:(Cont'd)</u>					
Office on Aging - Sussex County Area Plan Grant: (Cont'd)					
Cost of Living Allowance (COLA):					
2011	\$ 17,700.00		\$ 17,574.00	\$ 126.00	
2012		\$ 53,100.00	53,100.00		
Social Services Block Grant:					
2011	1,650.00		1,650.00		
2012		13,145.00	11,542.00		\$ 1,603.00
State Aid Reimbursement Program:					
2012		58,000.00	58,000.00		
Adult Protective Services/Vulnerable Adults:					
2012		73,632.00	62,898.00		10,734.00
Care Coordination:					
2012		23,810.00	23,810.00		
Senior Health Insurance Program:					
2011	13,500.00		13,500.00		
2012		27,000.00	16,200.00		10,800.00
<u>NJ DEPARTMENT OF MILITARY & VETERAN AFFAIRS</u>					
Veterans Transportation Services:					
2011/2012	6,000.00		6,000.00		
2012/2013		9,000.00	2,250.00		6,750.00
<u>NJ DEPARTMENT OF THE TREASURY</u>					
Governor's Council on Alcoholism & Drug Abuse:					
Municipal Alliance to Prevent Alcoholism & Drug Abuse:					
2011	155,279.42		140,628.65		14,650.77
2012		202,452.00	25,342.34		177,109.66
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>					
Juvenile Justice Commission:					
State/Community Partnership Program:					
2010	61,037.45			61,037.45	
2011	205,555.37		52,804.01		152,751.36
2012		373,777.00	163,894.76		209,882.24

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

	Balance Dec. 31, 2011	Accrued In 2012	Received	Balance Cancelled	Balance Dec. 31, 2012
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:(Cont'd)</u>					
Division of Criminal Justice:					
Body Armor Replacement Fund					
Sheriff's Office:					
2013		\$ 11,183.02	\$ 11,183.02		
Prosecutor's Office:					
2013		2,251.31	2,251.31		
County Prosecutor Insurance Fraud Reimbursement Program:					
2012		116,558.00	1,361.79		\$ 115,196.21
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>					
Division of Youth & Family Services:					
Human Services Advisory Council/Child Abuse Missing Children:					
#12ALUN		63,836.00	63,836.00		
Youth Incentive Program:					
#12BDUN		36,874.00	36,874.00		
Division of Disability Services:					
Personal Assistance Services Program (PASP):					
2012 (#12AVWN)		104,009.00	52,004.48	\$ 44,203.84	7,800.68
Division of Family Development:					
Social Services for the Homeless:					
#SH11019	\$ 5,000.00		5,000.00		
#SH12019		99,409.00	84,558.00		14,851.00
Workfirst New Jersey:					
SFY2011 Work First Special Initiative & Transportation	10,780.00				10,780.00
SFY2012 Work First Special Initiative & Transportation	25,245.00		25,245.00		
SFY2013 Work First Special Initiative & Transportation		33,660.00	8,415.00		25,245.00
Intoxicated Driver Resource Center (IDRC):					
2011	14,425.00			14,425.00	
2012		114,743.00	84,545.00		30,198.00
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>					
Handicapped Person's Recreational Opportunities Act:					
#10-1920-00	7,119.44				7,119.44
#11-1920-00	20,000.00				20,000.00
#2012-05157-0337-00		10,000.00			10,000.00

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

	Balance Dec. 31, 2011	Accrued In 2012	Received	Balance Cancelled	Balance Dec. 31, 2012
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>					
Law Enforcement Agency Security Enhancement (LEASE):					
2010	\$ 0.02				\$ 0.02
2010 (7/1/10 - 6/30/11)	0.03				0.03
Law Enforcement Agency Security Enhancement (LEASE):					
2011 (7/1/11 - 6/30/12)	62,723.32		\$ 62,723.32		
2012 (7/1/12 - 6/30/13)		\$ 94,085.00	39,202.10		54,882.90
<u>NJ TRANSIT CORPORATION:</u>					
Senior Citizen & Disabled Residents Transportation:					
Assistance Program:					
Operating:					
2009	125,490.94				125,490.94
2010	18,897.04		529.00	\$ 18,368.04	
2011	183,468.23		170,404.14		13,064.09
2012		388,812.54	85,951.72		302,860.82
Administration:					
2009	14,244.55				14,244.55
2010	19,423.80		12,568.98	6,854.82	
2011	65,157.00		22,243.92		42,913.08
2012		182,250.95	44,428.55		137,822.40
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>					
Green Trust Local Assistance Program	40,574.00				40,574.00
County Environmental Health (CEHA):					
2010	2,504.22			2,504.22	
2011	75,781.00		70,774.25		5,006.75
2012		170,105.50	85,052.72		85,052.78
Division of Solid Waste Administration:					
2012 Clean Communities Program		81,657.94	81,657.94		
Wastewater Water Management	49,152.93				49,152.93
<u>NJ OFFICE OF TRAVEL AND TOURISM:</u>					
Birding and Nature Festival Marketing #1 ITRAV224ACM	1,800.00		1,800.00		
FY2013 Cooperative Marketing		2,480.00			2,480.00

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

	Balance Dec. 31, 2011	Accrued In 2012	Received	Balance Cancelled	Balance Dec. 31, 2012
<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): 2009	223,535.75		\$ 223,218.10	\$ 317.65	
<u>NJ DEPARTMENT OF AGRICULTURE:</u>					
Comprehensive Farmland Preservation Plan	30,000.00				30,000.00
Sussex County Commercial Kitchen Grant: 2007	4,253.58			4,253.58	
2009	507.85			507.85	
Sussex County Agritourism Marketing Grant 07-0333-07-1900: 2009	50,000.00		45,564.26		4,435.74
<u>HIGHLANDS WATER PROTECTION AND PLANNING COUNCIL:</u>					
County Planning Assistance Grants:					
Parcel Data/MOD IV 06-033-04-1900	10,000.00				10,000.00
Outstanding Approvals 06-033-05-1900	15,000.00				15,000.00
Sewer & Water Service Area 06-033-06-1900	25,000.00				25,000.00
<u>NJ DEPARTMENT OF LABOR & WORKFORCE DEVELOPMENT:</u>					
2011/12 Work First NJ TANF & GA/Food Stamps		50,000.00	50,000.00		
2012/13 Work First NJ TANF & GA/Food Stamps		50,000.00			50,000.00
	<u>\$ 1,888,014.94</u>	<u>\$ 3,043,612.26</u>	<u>\$ 2,398,835.36</u>	<u>\$ 160,235.45</u>	<u>\$ 2,372,556.39</u>
Ref.	A				A
Cash Received			\$ 2,327,401.03		
Unappropriated Grant Reserves			71,434.33		
			<u>\$ 2,398,835.36</u>		

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF PRIVATE GRANT FUNDS RECEIVABLE

NOT APPLICABLE

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2011 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2012

	Balance Dec. 31, 2011	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Administrative and Executive:				
Board of Chosen Freeholders:				
Salaries and Wages	\$ 998.81	\$ 998.81		\$ 998.81
Other Expenses:				
Annual Audit	123,398.00	123,398.00	\$ 123,398.00	
Miscellaneous	6,123.33	6,123.33	1,304.75	4,818.58
County Administrator's Office:				
Salaries and Wages	950.88	950.88		950.88
Other Expenses	3,885.43	3,885.43	897.97	2,987.46
Budget Management:				
Other Expenses	665.64	665.64		665.64
Technology and Information Management:				
Salaries and Wages	2,412.54	2,412.54		2,412.54
Other Expenses	168,183.51	168,183.51	149,369.98	18,813.53
Office of Geographical Information Systems:				
Salaries and Wages	22.04	22.04		22.04
Other Expenses	13,092.09	13,092.09	9,165.40	3,926.69
Central Services:				
Salaries and Wages	1,200.16	1,200.16		1,200.16
Other Expenses	8,651.19	8,651.19	7,214.66	1,436.53
Office of the Treasury:				
County Treasurer's Office:				
Salaries and Wages	1,467.45	1,467.45	175.70	1,291.75
Other Expenses	49,856.78	49,856.78	37,962.08	11,894.70
County Counsel:				
Other Expenses	109,153.01	109,153.01	99,620.88	9,532.13
County Adjuster's Office:				
Salaries and Wages	692.76	692.76		692.76
Other Expenses	7,652.01	7,652.01	114.40	7,537.61
Employee Services:				
Salaries and Wages	522.60	522.60		522.60
Other Expenses	37,428.56	37,428.56	17,161.73	20,266.83
Clerk of the Board:				
Salaries and Wages	2,514.24	2,514.24		2,514.24
Other Expenses	10,449.22	10,449.22	1,335.70	9,113.52
Records Management:				
Salaries and Wages	1,793.35	1,793.35		1,793.35
Other Expenses	706.59	706.59	84.16	622.43
Risk Management:				
Other Expenses	2,650.00	2,650.00		2,650.00
County Clerk:				
Salaries and Wages	10,752.71	10,752.71		10,752.71
Miscellaneous Other Expenses	60,449.55	60,449.55	37,383.65	23,065.90
Elections	8,413.76	8,413.76	1,024.11	7,389.65

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2011 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2012
(Continued)

	Balance Dec. 31, 2011	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Prosecutor's Office:				
Salaries and Wages	\$ 296,840.02	\$ 296,840.02	\$ 33,000.00	\$ 263,840.02
Other Expenses	210,580.91	210,580.91	152,890.95	57,689.96
Purchasing Department:				
Salaries and Wages	1,122.13	1,122.13		1,122.13
Other Expenses	7,435.66	7,435.66	2,475.32	4,960.34
Facilities Management:				
Salaries and Wages	5,993.95	5,993.95		5,993.95
Other Expenses	331,459.02	323,959.02	251,818.74	72,140.28
Public Employees' Award Program:				
Other Expenses	935.04	935.04	350.00	585.04
Insurance:				
Group Insurance Plan for Employees	1,962,534.10	1,962,534.10	127,820.29	1,834,713.81
Workmen's Compensation	64,568.24	64,568.24		64,568.24
Other Insurance Premiums	167,375.45	167,375.45	167,268.02	107.43
Health Benefit Waiver	14,039.21	14,039.21		14,039.21
JUDICIARY:				
County Surrogate:				
Salaries and Wages	371.44	371.44		371.44
Other Expenses	4,793.28	4,793.28	1,633.46	3,159.82
Sheriff's Office (Judicial):				
Salaries and Wages	29,412.54	29,412.54	12,000.00	17,412.54
Other Expenses	14,685.49	14,685.49	9,132.92	5,552.57
REGULATION:				
Sheriff's Office (Regulation):				
Salaries and Wages	27,132.51	27,132.51	10,000.00	17,132.51
Other Expenses	33,332.75	33,332.75	22,642.18	10,690.57
Weights and Measures:				
Salaries and Wages	2,168.38	2,168.38		2,168.38
Other Expenses	9,067.44	9,067.44	2,834.64	6,232.80
Board of Taxation:				
Salaries and Wages	751.42	751.42		751.42
Other Expenses	12,115.91	12,115.91	7,711.56	4,404.35
County Medical Examiner:				
Other Expenses	21,783.04	21,783.04	20,182.32	1,600.72
Parks and Forestry:				
Salaries and Wages	374.72	374.72		374.72
Other Expenses	1,808.87	1,808.87	1,484.74	324.13
Board of Elections:				
Salaries and Wages	23.34	23.34		23.34
Other Expenses	122,275.39	122,275.39	37,314.30	84,961.09

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2011 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2012
(Continued)

	Balance Dec. 31, 2011	Balance After Transfers	Paid or Charged	Balance Lapsed
REGULATION:				
Fire Marshal:				
Other Expenses	\$ 8,489.84	\$ 8,489.84	\$ 5,881.33	\$ 2,608.51
Fire Academy:				
Other Expenses	118,263.80	118,263.80	114,334.76	3,929.04
Office of Emergency Management:				
Salaries and Wages	36,382.57	36,382.57		36,382.57
Other Expenses	21,021.73	21,021.73	5,220.58	15,801.15
Sussex County Planning Department:				
Salaries and Wages	6,877.46	6,877.46		6,877.46
Other Expenses	17,056.45	17,056.45	6,448.46	10,607.99
ROADS AND BRIDGES:				
Roads and Culverts:				
Salaries and Wages	60,276.30	60,276.30	59,100.00	1,176.30
Other Expenses	199,723.03	199,723.03	194,731.24	4,991.79
Bridges:				
Salaries and Wages	70,867.05	70,867.05	64,550.00	6,317.05
Other Expenses	76,979.81	76,979.81	70,152.43	6,827.38
Lighting of Highways and Bridges	7,068.08	7,068.08	2,380.74	4,687.34
Traffic Lights:				
Other Expenses	49,449.20	49,449.20	11,965.55	37,483.65
Engineering & Road Administration:				
Salaries and Wages	81,357.37	81,357.37	6,030.57	75,326.80
Other Expenses	22,143.20	22,143.20	20,279.67	1,863.53
CORRECTIONAL & PENAL:				
Jail:				
Salaries and Wages	12,894.72	12,894.72		12,894.72
Other Expenses	546,682.41	546,682.41	332,338.82	214,343.59
Juvenile Center:				
Salaries and Wages	14,074.05	14,074.05		14,074.05
Other Expenses	69,536.42	69,536.42	36,274.58	33,261.84
Youth Services (NJSA 2A:4A-91):				
Salaries and Wages	2,124.89	2,124.89		2,124.89
Other Expenses	15,965.84	15,965.84	10,850.00	5,115.84
HEALTH & WELFARE:				
Sussex County Chest Clinic:				
Salaries and Wages	8,818.03	8,818.03		8,818.03
Other Expenses	3,035.00	3,035.00		3,035.00

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2011 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2012
(Continued)

	Balance Dec. 31, 2011	Balance After Transfers	Paid or Charged	Balance Lapsed
HEALTH & WELFARE:				
Home Health Care Agency (NJS 26:2H-1):				
Other Expenses	\$ 1,570.00	\$ 1,570.00	\$ 1,570.00	
Aid to Highlands Sheltered Workshop (R.S. 40:23-8.11)	2,666.60	2,666.60	2,666.60	
Aid to Nonprofit Child Care Center (R.S. 40:23-8.14)	10,900.00	10,900.00	10,900.00	
Aid to Project Self-Sufficiency (R.S. 40:23-8.28)	6,668.96	6,668.96	6,668.96	
Aid to Domestic Abuse Services (N.J.S. 40:5-29)	8,111.54	8,111.54	8,111.54	
Mental Health Administration:				
Salaries and Wages	1,132.12	1,132.12		\$ 1,132.12
Other Expenses	531.19	531.19		531.19
Mosquito Control:				
Salaries and Wages	23,790.24	23,790.24		23,790.24
Other Expenses	10,878.78	10,878.78	3,562.47	7,316.31
Health and Human Services Administration:				
Salaries and Wages	2,588.44	2,588.44		2,588.44
Other Expenses	4,823.31	4,823.31	1,022.97	3,800.34
Office of Community Services:				
Salaries and Wages	979.86	979.86		979.86
Other Expenses	7,737.08	7,737.08	1,511.57	6,225.51
Welfare Home:				
Salaries and Wages	61,503.38	7,503.38	7,344.39	158.99
Other Expenses	699,927.06	753,927.06	654,611.11	99,315.95
Office on Aging:				
Salaries and Wages	670.30	670.30		670.30
Other Expenses	3,929.34	3,929.34	3,389.21	540.13
County Nutrition Projects:				
Other Expenses	17,722.10	17,722.10	12,687.08	5,035.02
Veterans' Grave Registration:				
Salaries and Wages	0.40	0.40		0.40
Other Expenses	4,240.43	4,240.43	3,444.00	796.43
Uniform Construction Code: Appeal Board:				
Other Expenses	2,386.20	2,386.20	1,819.77	566.43

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2011 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2012
(Continued)

	Balance Dec. 31, 2011	Balance After Transfers	Paid or Charged	Balance Lapsed
HEALTH & WELFARE:				
Aid to Interfaith Hospitality (NJSA 40A:23-8.11)	\$ 654.39	\$ 654.39	\$ 654.39	
Aid to Samaritan Inn - Homeless	3,562.00	3,562.00	3,562.00	
EDUCATIONAL:				
County Superintendent of Schools:				
Salaries and Wages	0.08	0.08		\$ 0.08
Other Expenses	11,121.09	11,121.09	3,816.91	7,304.18
Farm and Home Demonstration:				
Salaries and Wages	22,449.32	22,449.32	16,810.63	5,638.69
Other Expenses	11,884.84	11,884.84	4,454.31	7,430.53
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (NJS 18A:64A-23)	82,421.94	82,421.94	32,637.51	49,784.43
UNCLASSIFIED:				
Volunteer Fire Company				
Appropriation to Aid Uniforms (R.S. 40:23-8.9)	480.00	480.00	240.00	240.00
Transit:				
Salaries and Wages	35,812.82	35,812.82		35,812.82
Other Expenses	29,094.15	29,094.15	7,487.79	21,606.36
Aid to Sussex County Arts Council (NJSA 40:23-8.1)	1,000.00	1,000.00	1,000.00	
Motor Pool:				
Salaries and Wages	70,430.33	70,430.33	60,000.00	10,430.33
Other Expenses	273,090.33	273,090.33	149,601.31	123,489.02
Utilities:				
Heating Fuel	5,112.20	5,112.20		5,112.20
Electricity	318,886.68	318,886.68	102,442.25	216,444.43
Gas (Natural or Propane)	88,476.91	88,476.91	65,844.61	22,632.30
Water Fees	12,926.60	12,926.60		12,926.60
Garbage and Trash Removal	2,951.14	10,451.14	8,091.22	2,359.92
Sewer Fees	1,961.00	1,961.00		1,961.00
County Matching Funds for Grants	59,934.00	59,934.00		59,934.00
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

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2011 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2012
(Continued)

		<u>Balance</u> <u>Dec. 31, 2011</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
STATUTORY EXPENDITURES:					
Unemployment Compensation					
Insurance (NJSA 43:21-3 et. seq.)		\$ 162,832.14	\$ 162,832.14	\$ 160,000.00	\$ 2,832.14
Defined Contribution Retirement System		4,288.00	4,288.00	4,288.00	
Social Security System (OASI)		<u>274,498.88</u>	<u>274,498.88</u>	<u>3,115.25</u>	<u>271,383.63</u>
		<u>\$ 7,831,308.88</u>	<u>\$ 7,831,308.88</u>	<u>\$ 3,688,796.19</u>	<u>\$ 4,142,512.69</u>
	<u>Ref.</u>				
<u>Balance December 31, 2011:</u>					
Unencumbered	A	\$ 4,608,316.05			
Encumbered	A	<u>3,222,992.83</u>			
		<u>\$ 7,831,308.88</u>			
Cash Disbursed				\$ 3,157,031.21	
Due to Trust Fund-Sick and Vacation Accrual				55,000.00	
Due to Trust Fund-Snow Removal				205,000.00	
Due to Trust Fund-Self Insurance Vehicle Replacement				150,000.00	
Accounts Payable				<u>121,764.98</u>	
				<u>\$ 3,688,796.19</u>	

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

	Balance	Dec. 31, 2011	Transferred	Reclassification	Unexpended	Expenditures		Balance
	Dec. 31, 2011	Encumbrances Payable Returned	From 2012 Budget Appropriation	of Prior Year Balances	Balance Cancelled	Paid or Charged	Encumbrances Payable	Dec. 31, 2012
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:								
N.J. Dept. of Human Services:								
(*) Medicaid Peer Grouping - Handicapped/Elderly:								
2010		\$ 190.75			\$ 190.75			
2011	\$ 546.30	9,061.75			167.85	\$ 9,440.20		
2012			\$ 105,228.80			95,876.77	\$ 6,765.63	\$ 2,586.40
HAVA Section 261 #10ELEC009APA	16,944.74	15,125.76				18,612.26		13,458.24
N.J. Dept. of Community Affairs								
Title III - Aging - Area Plan Grant:								
#11-1394-AAA-02:								
Title III B		28,455.21		\$ (414.18)	18.58	28,022.45		
Title III C-2	3,887.62	8,627.00				12,514.62		
Title III D	126.44	5,198.67		(351.82)		4,973.29		
Title III D Medication Management	3,298.00			(3,089.00)		209.00		
Title III E	85.98	5,541.02		(85.00)	0.98	5,541.02		
Medicaid Match	0.04	1,197.00			0.04	1,197.00		
AoA Chronic Disease Self-Management Program	1.95	964.50			1.95	964.50		
#12-1394-AAA-02:								
Title III B			156,470.00	414.00		135,394.83	21,381.98	107.19
Title III C-1			115,339.00			115,339.00		
Title III C-2			79,109.00			70,540.00	8,569.00	
Title III D			14,864.00	352.00		12,583.77	2,062.19	570.04
Title III D Medication Management			5,307.00	3,089.00		2,090.00		6,306.00
Title III E			42,343.00	85.00		41,259.55	1,168.00	0.45
Medicaid Match			4,400.00			4,044.96	355.00	0.04
AoA Disaster Assistance			361.00				361.00	
AoA Care Transitions			35,000.00			1,501.82	2,367.11	31,131.07
American Recovery & Reinvestment Act (ARRA)								
2011/2012 Chronic Disease Self-Management (CDSMP)	14,832.93	673.00			154.25	15,351.68		
Public Health Preparedness & Response for Bioterrorism:								
2008		2,104.00				2,104.00		
2010	182.81				182.81			
2011	136,618.24	40,536.94				177,127.82		27.36
2012			625,680.00			128,083.42	29,742.17	467,854.41
Healthcare Facility Emergency Preparedness:								
2012		2,481.08				2,481.08		
Nutrition Services Incentive Program:								
2012			27,767.00			19,787.00	7,980.00	
NACCHO Medical Reserve Corps:								
2009	4,621.79					418.65		4,203.14
2010	5,000.00						604.07	4,395.93
2011	5,000.00						2,856.10	2,143.90

(*) - 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, 2011	Dec. 31, 2011 Encumbrances Payable Returned	Transferred From 2012 Budget Appropriation	Reclassification of Prior Year Balances	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2012
						Paid or Charged	Encumbrances Payable	
<u>U.S. DEPT. OF JUSTICE:</u>								
N.J. Dept. of Law & Public Safety:								
Division of Criminal Justice -								
Domestic Violence Victim Assistance:								
2011 VOCA Victim Assistance 4/1/11-3/31/12	\$ 21,157.02					\$ 21,157.02		
2012 VOCA Victim Assistance 4/1/12-3/31/13			\$ 99,255.00			71,693.70	\$ 255.00	\$ 27,306.30
JAG 1-18-008S Megan's Law 2012			5,212.00			3,909.00		1,303.00
American Recovery & Reinvestment Act (ARRA):								
(*) Violence Against Women Act #09RVAWA-19	3,092.48				\$ 3,092.48			
Violence Against Women Act #2009-WF-AX-0053			10,089.00			10,089.00		
Sexual Assault Nurse Examiner:								
2010		\$ 5,964.43			5,964.43			
2011	12,226.95				12,226.95			
2012			55,761.00			52,315.90		3,445.10
2013			54,925.00					54,925.00
Community Oriented Policing Services (COPS):								
2008 Technology Grant	7,302.35	330.00			330.10	7,302.25		
2010 Technology Grant	457,914.85	204,810.64				20,959.99	190,038.06	451,727.44
2011 Technology Grant #2010 CKWX0531	913,791.00	41,550.00				41,670.00	318,800.00	594,871.00
Multi-Jurisdictional Gang Gun and Narcotics Task Force:								
2011/12 JAG 1-19TF-0			50,664.00			50,664.00		
2012/13 JAG 1-19TF-1			45,723.00			7,840.02		37,882.98
Victim and Witness Advocacy Fund Supplemental Program								
2011 Victim Witness Advocacy Fund (VWAF)	15,117.97	1,283.40				16,401.37		
2012 Victim Witness Advocacy Fund (VWAF) Supplemental			8,806.00					8,806.00
Juvenile Justice Commission:								
(*) Juvenile Accountability Block Grant:								
JABG-11-19 (2012)			7,251.00			4,293.00	2,958.00	
(*) Justice Assistance Grant 3-13-07 Community Justice	629.88				629.88			
Division of Highway Traffic Safety:								
Over the Limit Under Arrest								
2010 (AL10-410)	4,400.00					4,400.00		
2012 Driver Sober or Get Pulled Over (AL-12-10-04-MS-159)			4,400.00			4,400.00		
<u>U.S. DEPT. OF HOMELAND SECURITY:</u>								
Hazardous Materials Emergency Preparedness:								
2006		537.79					537.79	
2008	8,119.13							8,119.13
N.J. Dept. of Law & Public Safety:								
State and Local All Hazards Emergency Operation								
Planning (SLAHEOP) Program	2.76							2.76

(*) - 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, 2011	Dec. 31, 2011 Encumbrances Payable Returned	Transferred From 2012 Budget Appropriation	Reclassification of Prior Year Balances	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2012
						Paid or Charged	Encumbrances Payable	
<u>U.S. DEPT. OF HOMELAND SECURITY:</u> (Cont'd)								
N.J. Dept. of Law & Public Safety: (Cont'd)								
Citizen Corps and Community Emergency Response Team:								
2003	\$ 297.75							\$ 297.75
2005	274.68							274.68
2006	14.82							14.82
2007	2,558.94	\$ 1,850.00				\$ 1,850.00		2,558.94
2012			\$ 1,000.00					1,000.00
State Homeland Security Grant Program FY 08	50,397.10	2,387.87			\$ 50,707.77	2,077.20		
State Homeland Security Grant Program FY 09	8,576.24	113,700.00				122,183.32		92.92
State Homeland Security Grant Program FY 10	408,046.17					17,652.22	\$ 134,019.33	256,374.62
State Homeland Security Grant Program FY 11 #2011-SS-00120-	258,639.52					74,968.26	92,612.92	91,058.34
State Homeland Security Emergency Management Performance			55,000.00			55,000.00		
N.J. Office of Homeland Security and Preparedness:								
FFY09 Urban Areas Security Initiative #2009-SS-T9-0082	1.13	64,998.87			1.13	64,998.87		
Division of State Police:								
2011 HAZCAT Training #10-HMEP-V110-T12	17.00					17.00		
FY 08 Pre-Disaster Mitigation Planning Grant	124,313.84				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	13.09	4,202.02			17.09	4,198.02		
<u>U.S. DEPT. OF TRANSPORTATION:</u>								
Subregional Staff Support	9,913.82					9,913.82		
N.J. Dept. of Law & Public Safety:								
Division of Highway Traffic Safety:								
Federal Local Lead Paving Program:								
2000	23,008.15							23,008.15
2001	55,051.06							55,051.06
2003 - CR565 - STP-AOOS	23,732.21							23,732.21
N.J. Department of Transportation:								
North Jersey Transportation Planning Authority:								
FHWA/NJTPA Local Scoping Projects								
2001	275,258.00	538.17					538.17	275,258.00
2002	0.92	1,875.66					1,875.66	0.92
2003 - CR653 - STP-AOOS	4,334.24	117,660.95					117,660.95	4,334.24
2004 - CR605 - STP-9017	3,392.00	95,730.65					95,730.65	3,392.00
2005 - CR517 - STP-0395	656.27	35,229.31					35,229.31	656.27
FHWA Traffic Sign Inventory & Assessment	66,063.09	66,936.91				113,921.34	10,367.96	8,710.70

(*) - 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, 2011	Transferred	Reclassification	Unexpended	Expenditures		Balance
	Dec. 31, 2011	Payable Returned	From 2012 Budget Appropriation	of Prior Year Balances	Balance Cancelled	Paid or Charged	Encumbrances Payable	Dec. 31, 2012
<u>U.S. DEPT. OF TRANSPORTATION: (Cont'd)</u>								
N.J. Department of Transportation: (Cont'd)								
North Jersey Transportation Planning Authority: (Cont'd)								
FHWA High Risk Rural Road Program:								
2010 - CR565 & CR628 - STP-C00S(064)	\$ 322,000.00		\$ 100,000.00			\$ 205,255.94	\$ 75,890.38	\$ 140,853.68
2011 - CR563 - STP-C00S(206)	463,235.00					241,411.61	103,744.65	118,078.74
(*) N.J. Transit Corporation:								
Federal Transit Administration - Section 5311 -								
Operating/Nonoperating:								
2009-2010	9,100.00					9,100.00		
2010-2011	3,160.87							3,160.87
2011-2012	440,444.61					439,859.61		585.00
2012-2013			698,154.00			339,953.80		358,200.20
Federal Transit Administration - Section 5310 -								
Mobility Management 2007 NJ26X04		\$ 7,442.44				7,442.44		
Job Access: Reverse Commute:								
Round 10	97,664.70	19.98				97,684.68		
Round 11			60,000.00			58,642.06	1,285.56	72.38
New Freedom			119,280.00			29,110.76		90,169.24
<u>U.S. DEPARTMENT OF HOUSING AND URBAN</u>								
<u>DEVELOPMENT:</u>								
Division of Emergency Management for Emergency								
Service Needs:								
Special Project-Sussex County Fairgrounds	14,102.78							14,102.78
N.J. Dept. of Community Affairs:								
Small Cities Program - 2005	0.90				0.90			
	<u>\$ 4,299,452.59</u>	<u>\$ 887,205.77</u>	<u>\$ 2,587,388.80</u>	<u>\$ -0-</u>	<u>\$ 198,275.68</u>	<u>\$ 3,117,777.89</u>	<u>\$ 1,265,756.64</u>	<u>\$ 3,192,236.95</u>
Ref.	A	A					A	A
Federal Financial Assistance			\$ 2,410,821.80					
County Matching Funds			176,567.00					
			<u>\$ 2,587,388.80</u>					
Federal Financial Assistance					\$ 2,378,843.96	\$ 823,272.13		
County Matching Funds					294,890.02	7,061.33		
Prior Year Encumbrances					444,043.91	435,423.18		
					<u>\$ 3,117,777.89</u>	<u>\$ 1,265,756.64</u>		

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

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

	Dec. 31, 2011		Transferred From 2012 Budget Appropriation	Reclassification of Prior Year Balances	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2012
	Balance Dec. 31, 2011	Encumbrances Payable Returned				Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:</u>								
(*) Health Service Contract - Case Management								
Service to Handicapped Children								
#11-131-SCH-L-3	\$ 4,251.28	\$ 600.00			\$ 4,251.28	\$ 600.00		
#12-xxx-SCH-x-x	80,162.70	89.19				69,414.53		\$ 10,837.36
#DFHS13CSE007			\$ 137,640.00			64,240.59	\$ 105.90	73,293.51
(*) Alcoholism Services;								
#11-541-ADA-C-0		19,781.56				14,243.56		5,538.00
#12-541-ADA-C-0			333,472.00			328,894.59	4,577.41	
Right to Know:								
#92-2241-RTK-00 FY2011	4,690.00	4,690.00				9,380.00		
2012/13			9,380.00			4,674.00		4,706.00
Senior Health Insurance Program:								
2011	471.80					471.78		0.02
2012			27,000.00			26,343.35	320.05	336.60
Office on Aging - Sussex County Area Plan Grant:								
State Matching Funds:								
Title III B-D:								
2011	6.00	1,614.00		\$ (35.00)		1,585.00		
2012			19,702.00	35.00		19,598.00	104.00	35.00
Title III D Medication Management:								
2011	175.00			(128.00)		47.00		
2012			288.00	128.00		110.00		306.00
Title III E:								
2011	26.00	1,066.00		(26.00)		1,066.00		
2012			12,759.00	26.00		11,633.00	1,152.00	
Weekend/Home Delivered Meals:								
2011		1,007.00				1,007.00		
2012			13,000.00			11,563.00	1,437.00	
Safe Housing and Transportation Program:								
2011	0.73	175.00			0.73	175.00		
2012			11,505.00			11,503.92		1.08
Cost of Living Allowance (COLA):								
2011		7,180.00			126.00	7,054.00		
2012			53,100.00			48,447.00	4,653.00	
Home Delivered Meals:								
2012			19,486.00			19,486.00		
Social Services Block Grant:								
2011	0.96	2,981.00			0.96	2,981.00		
2012			13,145.00			11,010.00	2,135.00	
Care Coordination:								
2012			23,810.00			23,809.87		0.13
State Aid Reimbursement:								
2012			58,000.00			58,000.00		

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

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

	Dec. 31, 2011 Balance	Dec. 31, 2011 Encumbrances Payable Returned	Transferred From 2012 Budget Appropriation	Reclassification of Prior Year Balances	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2012
						Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES: (Cont'd)</u>								
Office on Aging - Sussex County Area Plan Grant: (Cont'd)								
Adult Protective Services/Vulnerable Adults:								
2011		\$ 18,408.00				\$ 18,408.00		
2012			\$ 73,632.00			55,224.00	\$ 18,408.00	
Tobacco Age of Sale Enforcement (TASE) Program:								
2008		1,111.23					1,111.23	
NJ Comprehensive Cancer Control Plan:								
2010	\$ 7,216.57				\$ 7,216.57			
2011	26,564.49		2,407.00			27,252.35		\$ 1,719.14
2012			132,763.00			39,713.13	21,056.75	71,993.12
Senior Farmers Market Nutrition Program:								
2011	0.03					0.03		
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								
2011	338.76	118,874.57				104,562.56		14,650.77
2012			202,452.00			77,111.54	122,327.22	3,013.24
<u>NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS:</u>								
Veterans Transportation Services:								
2011/2012	5,250.00					5,250.00		
2012/2013			9,000.00			4,500.00		4,500.00
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>								
Juvenile Justice Commission:								
State/Community Partnership Grant Program:								
2004	2.28							2.28
2006	0.24							0.24
2007	492.99							492.99
2010	61,037.45				61,037.45			
2011	60,600.26	52,804.01				52,804.01		60,600.26
2012			373,777.00			271,190.00	42,587.00	60,000.00
Division of Highway Traffic Safety:								
County Prosecutor's Insurance Fraud Reimbursement Program:								
2012			116,558.00			17,889.24		98,668.76
Division of Criminal Justice:								
Body Armor Replacement Fund:								
Sheriff's Office:								
2011	8,093.73					8,093.73		
2012	10,724.90					5,854.63		4,870.27
2013			11,183.02					11,183.02
Prosecutor's Office:								
2012	2,459.77					2,459.77		
2013			2,251.31					2,251.31

(*) - 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, 2011	Transferred	Reclassification	Unexpended	Expenditures		Balance
	Dec. 31, 2011	Encumbrances Payable Returned	From 2012 Budget Appropriation	of Prior Year Balances	Balance Cancelled	Paid or Charged	Encumbrances Payable	Dec. 31, 2012
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>								
Division of Youth and Family Services:								
(*) Human Services Advisory Council/Child Abuse/Missing Children:								
#11ALUN	\$ 1.39							\$ 1.39
#12ALUN			\$ 79,862.00			\$ 79,862.00		
Youth Incentive Program:								
#11BDUN	1.08							1.08
#12BDUN			36,874.00			36,874.00		
Division of Family Development:								
Work First New Jersey:								
Special Initiative & Transportation Contract 7/1/10-6/30/11	10,780.91							10,780.91
Special Initiative & Transportation Contract 7/1/11-6/30/12		\$ 29,001.00				29,001.00		
Special Initiative & Transportation Contract 7/1/12-6/30/13			33,660.00			20,526.05	\$ 13,133.95	
Division of Economic Assistance:								
Social Services for the Homeless:								
#SH11019-2011		1,657.08				1,657.08		
#SH12019-2012			99,409.00			83,425.83	15,983.17	
Division of Disability Services:								
Personal Assistance Services Program:								
2011	1,600.00	20,623.64				22,223.64		
2012			104,009.00		\$ 44,203.84	59,805.16		
Intoxicated Driver Resource Center (IDRC):								
2011	2,962.47	3,031.29			3,063.16	2,930.60		
2012			114,743.00			82,498.00	4,094.00	28,151.00
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>								
(*) Handicapped Person's Recreational Opportunities Act:								
#2012-05157-0337-00			12,000.00			6,896.67	5,103.33	
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			
2008	13,605.94				13,605.94			
9-1-1 Consolidation in Sussex County:								
2008	9,359.09				9,359.09			

(*) - 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, 2011	Dec. 31, 2011 Encumbrances Payable Returned	Transferred From 2012 Budget Appropriation	Reclassification of Prior Year Balances	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2012
						Paid or Charged	Encumbrances Payable	
<u>NJ TRANSIT CORPORATION:</u>								
Senior Citizens and Disabled Residents Transportation:								
Operating:								
2009	\$ 125,658.31							\$ 125,658.31
2010	18,193.04	\$ 464.00			\$ 18,368.04	\$ 289.00		
2011	17,851.29	4,667.22				9,454.42		13,064.09
2012			\$ 388,812.54			290,098.11	\$ 11,445.68	87,268.75
Administration:								
2009	14,077.18							14,077.18
2010	6,854.82				6,854.82			
2011	41,303.43	3,299.38				1,653.73		42,949.08
2012			182,250.95			81,477.90	5,478.82	95,294.23
<u>NJ DEPARTMENT OF AGRICULTURE:</u>								
State Agricultural Development Committee:								
Right to Farm Activities:								
2000	6,476.19							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	4,097.36				4,097.36			
2009	2,384.36				2,384.36			
Sussex County Agritourism Marketing Grant:								
2007	1,000.00							1,000.00
2009	18,624.60	1,289.00				5,629.12		14,284.48
<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		176.77				176.77		
2010 Birding and Nature Festival Cooperative Marketing Grant	1,097.18	310.70			1,407.88			
2011 Birding and Nature Festival Cooperative Marketing Grant	282.56	3,233.19			282.56	3,233.19		
FY2013 Cooperative Marketing Grant			2,480.00					2,480.00
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>								
County Environmental Health Act (CEHA):								
2010	2,504.22				2,504.22			
2011	5,006.45	37,408.55				37,408.55		5,006.45
2012			170,105.50			159,807.24	5,298.26	5,000.00
Clean Communities Program:								
2010	6,068.39	2,695.76				2,637.50	58.26	6,068.39
2011	41,802.31	18,000.00				55,475.55	262.50	4,064.26
2012			81,657.94			36,081.50	308.20	45,268.24
Division of Watershed Management:								
Northwest Watershed Region Program Grant:								
Watershed and Strategic Growth Management Initiative-2009	43,503.30							43,503.30
Section 604b Quality Management Grant	23,397.10							23,397.10

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

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

	Balance Dec. 31, 2011	Dec. 31, 2011	Transferred	Reclassification of Prior Year Balances	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2012
		Encumbrances Payable Returned	From 2012 Budget Appropriation			Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>								
Law Enforcement Agency Security Enhancement (LEASE):								
2009	\$ 18,524.94							\$ 18,524.94
2010	13,294.85							13,294.85
2010 (7/1/10 - 6/30/11)	32,367.39							32,367.39
2011 (7/1/11 - 6/30/12)	73,997.74					\$ 22,939.46		51,058.28
2012 (7/1/12 - 6/30/13)			\$ 94,085.00			49,279.86		44,805.14
<u>NJ OFFICE OF HOMELAND SECURITY AND PREPAREDNESS:</u>								
SFY09 State Aid Annual Appropriation -								
NJ Data Exchange (NJ-DEx)	500.00	\$ 149,500.00					\$ 149,500.00	500.00
<u>HIGHLANDS WATER PROTECTION AND PLANNING COUNCIL:</u>								
County Planning Assistance Grants:								
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):								
2009	153.25	8,460.51			\$ 317.65	8,296.11		
<u>NJ DEPARTMENT OF LABOR & WORKFORCE DEVELOPMENT:</u>								
2011/12 Work First NJ TANF & GA/Food Stamps			50,000.00			50,000.00		
2012/13 Work First NJ TANF & GA/Food Stamps			50,000.00					50,000.00
<u>NJ STATE LIBRARY:</u>								
2011 George Foreman Anti-Trust	5,092.83					5,092.83		
	<u>\$ 902,624.57</u>	<u>\$ 532,774.21</u>	<u>\$ 3,156,259.26</u>	<u>\$ -0-</u>	<u>\$ 182,675.75</u>	<u>\$ 2,695,304.56</u>	<u>\$ 434,866.01</u>	<u>\$ 1,278,811.72</u>
<u>Ref.</u>	<u>A</u>	<u>A</u>					<u>A</u>	<u>A</u>
State Financial Assistance			\$ 3,043,612.26					
County Matching Funds			112,647.00					
			<u>\$ 3,156,259.26</u>					
State Financial Assistance						\$ 2,228,580.46	\$ 278,506.22	
County Matching Funds						112,678.88	1,465.02	
Prior Year Encumbrances						354,045.22	154,894.77	
						<u>\$ 2,695,304.56</u>	<u>\$ 434,866.01</u>	

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

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

	<u>Balance</u> <u>Dec. 31, 2011</u>	<u>Balance</u> <u>Dec. 31, 2012</u>
County Prosecutor Fire Investigation Program	\$ 0.70	\$ 0.70
FM Global Fire Prevention Fire Marshal	<u>61.00</u>	<u>61.00</u>
	<u>\$ 61.70</u>	<u>\$ 61.70</u>
<u>Ref.</u>	A	A

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF UNAPPROPRIATED GRANT RESERVES

	Balance Dec. 31, 2011	Received in Current Fund	Transferred to 2012 Budget Revenue	Balance Dec. 31, 2012
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 Department of Transportation:				
State Highway Projects - Interest Earnings	424,211.05	10.74		424,221.79
NJ Department of Law & Public Safety:				
Body Armor Replacement Fund:				
Sheriff's Office:				
2013		11,183.02	11,183.02	
Prosecutor's Office:				
2013		2,251.31	2,251.31	
NJ Department of Human Services:				
Human Services Advisory Council (HSAC) 2013		5,320.00		5,320.00
	<u>\$ 482,211.05</u>	<u>\$ 76,765.07</u>	<u>\$ 71,434.33</u>	<u>\$ 487,541.79</u>

Ref.

A

A

COUNTY OF SUSSEX
2012
TRUST FUNDS

COUNTY OF SUSSEX
TRUST FUNDS
SCHEDULE OF CASH - TREASURER

Balance December 31, 2011	<u>Ref.</u> B	\$ 9,514,780.86
Increased by Cash Receipts:		
Escrow and Other Deposits	\$ 188,878.00	
Motor Vehicle Fines and Interest	639,475.75	
Tax Appeal Filing Fees:		
Transfer from Board of Taxation	61,525.00	
Interest	257.31	
County Clerk Filing Fees:		
Transfer from Current Fund	65,204.00	
Interest	683.44	
Open Space:		
Taxes Receivable	399,612.96	
Interest	12,354.42	
State of NJ Farmland Preservation and PIG Funds	1,239,389.85	
County Surrogate Fees:		
Transfer from County Surrogate	11,334.00	
Interest	3.67	
Forfeited Assets and Interest	137,603.09	
Self Insurance Reimbursements and Interest	674,296.02	
Self Insurance-Prescription Reimbursements and Interest	12,601.85	
Self Insurance-Medical Reimbursements and Interest	14.19	
Environmental Quality Enforcement Funds	35,989.21	
Weights and Measures Fees and Interest	30,294.14	
Due to/from Current Fund:		
Interfund Returned	434,286.93	
Interest Earned	763.10	
Work Release Program:		
Fees and Interest	3.30	
County Sheriff Fees:		
Transfer from County Sheriff	9,074.00	
Interest	7.71	
Sheriff's Labor Assistance Program:		
Transfer from County Jail	40,164.00	
Interest	92.01	
Employee Flexible Spending Account:		
Payroll Withholding	37,396.75	
State Unemployment Insurance	235,410.20	
Inmate Welfare	33,204.54	

COUNTY OF SUSSEX
TRUST FUNDS
SCHEDULE OF CASH - TREASURER

Ref.

Increased by Cash Receipts:

Prosecutor U.S Treasury Account:

Confiscated funds transfer \$ 3,750.20

Interest 1,495.65

Uniform Fire Code Enforcement 101,317.85

Jail Inmate Interest Account:

Interest 30.42

Other Miscellaneous Receipts 3,688.52

Transfer from County Jail 11,800.00

\$ 4,422,002.08
13,936,782.94

Decreased by Cash Disbursements:

Refund of Escrow and Other Deposits 68,532.42

Motor Vehicles - Transfer to Current Fund 800,000.00

Tax Appeal Expenses 19,584.10

County Clerk Filing Fees Expenses 36,495.10

County Surrogate Filing Fees Expenses 9,075.66

County Sheriff Fees Expenses 15,283.00

Weights and Measures Expenses 11,855.00

State Unemployment Insurance Payments 189,189.48

Forfeited Assets 144,962.76

Replacement of Damaged Vehicles 753,876.18

Environmental Quality Enforcement Fund Expenses 70,004.75

Open Space Trust Expenses 2,259,835.43

Employee Flexible Spending Account Expenses 34,503.88

Prosecutor U.S Treasury Account Expenses 199,799.30

Reserve for Accrued Sick and Vacation 55,379.92

Due to/from Current Fund:

Interfund Advanced 98,651.14

Inmate Welfare 8,344.08

Uniform Fire Code Enforcement 31,708.96

Sheriff's Labor Assistance Program Expenses 58,688.89

4,865,770.05

Balance December 31, 2012

B

\$ 9,071,012.89

COUNTY OF SUSSEX
TRUST FUNDS
SCHEDULE OF OPEN SPACE TAXES RECEIVABLE

	Balance Dec. 31, 2011	2012 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2012
Andover Borough	\$ 2.54	\$ 1,643.97	\$ 2.48	\$ 1,646.51	\$ 2.48
Andover Township	35.79	16,549.59	36.01	16,585.38	36.01
Branchville Borough	0.20	3,017.71	0.57	3,017.91	0.57
Byram Township	79.28	21,393.95	32.45	21,473.23	32.45
Frankford Township	40.02	17,964.18	95.76	18,004.20	95.76
Franklin Borough	19.35	10,396.77	2.49	10,416.12	2.49
Fredon Township	30.10	9,740.78	7.21	9,770.88	7.21
Green Township	55.94	10,731.35	27.14	10,787.29	27.14
Hamburg Borough	48.89	6,534.86	22.58	6,583.75	22.58
Hampton Township	67.03	14,304.01	10.56	14,371.04	10.56
Hardyston Township	114.60	25,324.46	169.34	25,439.06	169.34
Hopatcong Borough	28.47	36,729.60	27.74	36,758.07	27.74
Lafayette Township	13.91	8,722.48	93.49	8,736.39	93.49
Montague Township	0.61	7,915.89	31.65	7,916.50	31.65
Town of Newton	25.42	15,027.93	10.43	15,053.35	10.43
Ogdensburg Borough	53.24	4,810.97	0.64	4,864.21	0.64
Sandyston Township	7.54	5,766.98	34.86	5,774.52	34.86
Sparta Township	3,448.99	70,819.16	697.25	74,268.15	697.25
Stanhope Borough	26.70	7,831.57	20.38	7,858.27	20.38
Stillwater Township	17.66	11,164.27	14.73	11,181.93	14.73
Sussex Borough	1.04	3,054.63		3,055.67	0.00
Vernon Township	138.81	58,889.52	370.12	59,028.33	370.12
Walpack Township		64.78	31.73	64.78	31.73
Wantage Township	356.86	26,600.56	252.59	26,957.42	252.59
	<u>\$ 4,612.99</u>	<u>\$ 394,999.97</u>	<u>\$ 1,992.20</u>	<u>\$ 399,612.96</u>	<u>\$ 1,992.20</u>

Ref.

B

B

Added and Omitted Taxes Receivable

\$ 1,992.20

2012 County Taxes
 2011 County Taxes
 2011 Added & Omitted Taxes

\$ 394,999.97
 977.25
3,635.74
\$ 399,612.96

COUNTY OF SUSSEX
2012
GENERAL CAPITAL FUND

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2011	C	\$ 21,389,849.61
Increased by Receipts:		
Bond Anticipation Note Proceeds		\$ 22,250,000.00
Serial Bond Proceeds		3,400,000.00
NJ Department of Transportation Grant		3,067,133.23
NJ Schools Development Authority Grants Receivable		667,553.68
Premium on the Sale of Bond Anticipation Notes		226,969.00
Deferred Charges to Future Taxation - Unfunded:		
Federal Emergency Management Agency Reimbursements		802,905.21
Insurance Reimbursements		34,287.54
ARRA Payments Received		147,529.12
Refund of Preliminary Expenses		25,000.00
Budget Appropriation:		
Capital Improvement Fund		435,000.00
Payment of Bond Anticipation Note Principal		759,000.00
Due to/from Current Fund:		
Cash Advances		273,851.04
Interest Earned		1,681.47
Reserve for:		
NJ Department of Transportation Grants - Bridge Improvements:		
Interest Earned		2,394.07
Arbitrage Rebate		32,240.72
Payment of Vocational School Debt Service		93,772.00
Payment of Debt Service		21,586.97
		32,240,904.05
		53,630,753.66
Decreased by Disbursements:		
Payment of Bond Anticipation Notes		9,200,000.00
Due from/to Current Fund:		
Return of Interfunds		411,371.50
Reserve for Arbitrage Rebate		200,000.00
Anticipated as Budgeted Revenues in Current Fund:		
Capital Fund Balance		300,000.00
Reserve for Payment of Debt Service		500,000.00
Reserve for Payment of Vocational School Debt		150,000.00
Payments Applied to Due to Current Fund-		
Emergency Authorization Funded		30,673.22
Improvement Authorizations		16,522,179.67
		27,314,224.39
Balance December 31, 2012	C	\$ 26,316,529.27

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH

	Balance (Deficit) Dec. 31, 2011	Receipts				Disbursements			Transfers		Balance (Deficit) Dec. 31, 2012
		Budget Appropriation	Bond Anticipation Notes	Serial Bonds	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	Miscellaneous	From	To	
Capital Fund Balance	\$ 718,210.16				\$ 226,969.00		\$ 300,000.00		\$ 49,321.18	\$ 694,500.34	
Capital Improvement Fund	255,263.56	\$ 435,000.00			25,000.00			\$ 358,100.00	125,000.00	482,163.56	
NJ Department of Transportation Grants Receivable	(9,380,271.26)				3,067,133.23			3,472,700.00		(9,785,838.03)	
NJ Schools Development Authority Grants Receivable	(478,400.00)				667,553.68			1,402,000.00		(1,212,846.32)	
Due to State of NJ-Ch. 12 Bonds	308,912.77									308,912.77	
Reserve for Payment of Debt Service	1,596,501.67				21,586.97			500,000.00		1,118,088.64	
Reserve for Payment of Vocational School Debt	281,607.39				93,772.00			150,000.00		225,379.39	
Reserve for NJ Department of Transportation Grants - Bridge Improvements	581,554.84				2,394.07					583,948.91	
Reserve for Arbitrage Rebate	852,290.65				32,240.72			200,000.00		684,531.37	
Due to/(from) Current Fund	129,518.63				275,532.51			411,371.50		(6,320.36)	
Due to Current Fund-Emergency Authorization Funded	30,673.22							30,673.22			
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	
Ord. No.	Improvement Description	Ord. Date									
01-01	Bridge Improvements	03/28/01	103,599.70			\$ 34,267.04				69,332.66	
02-02	Cost of Replacement of Bridge E-07	02/27/02	7,961,726.46			596,979.18				7,364,747.28	
02-03	Various Capital Improvements	05/08/02	45,571.93			41,706.43				3,865.50	
04-02	Various Capital Improvements	04/14/04	37,076.40			36,975.60				100.80	
05-02	Various Capital Improvements	03/09/05	34,675.35			34,116.05				559.30	
06-01	Various Capital Improvements	04/12/06	975,472.07			297,960.17				677,511.90	
07-01	Various Capital Improvements	04/11/07	502,107.38			234,278.68				267,828.70	
08-01	Various Capital Improvements	04/23/08	1,172,221.41			67,903.29				1,104,318.12	
08-02	Departmental Improvements- Surrogate's Office	06/04/08	37,728.80							37,728.80	
09-04	Various Capital Improvements	05/13/09	2,096,296.33			924,888.47		178,964.26		992,443.60	
09-06	Various Facility Improvements	07/08/09	123,478.87			27,522.23		49,321.18		46,635.46	
09-07	Acquisition of Property Located on Wheatsworth Road, Reno- vations, and Office Furniture	10/14/09	39,845.26			27,087.27				12,757.99	
09-08	Sussex County Vocational School Water Supply Connection	10/14/09	255,868.01			236,101.86				19,766.15	
10-01	Various Capital Improvements Roads and Bridges	04/14/10	(72,179.42)		147,529.12					75,349.70	

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

Ord. No.	Improvement Description	Ord. Date	Balance (Deficit) Dec. 31, 2011	Receipts				Disbursements			Transfers		Balance (Deficit) Dec. 31, 2012
				Budget Appropriation	Bond Anticipation Notes	Serial Bonds	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	Miscellaneous	From	To	
10-02	Rehabilitation of Bridges and Resurfacing of Various Roads	04/14/10						\$ 178,964.26				\$ 178,964.26	
10-04	SCCC Various Capital Improvements	07/07/10	\$ 2,352,450.00					843,587.74					\$ 1,508,862.26
10-05	Various Capital Improvements	07/07/10	1,304,259.11					343,471.84					960,787.27
10-06	Main Library Roof Improvements	09/08/10	15,189.73					15,189.73					
11-01	Various Improvements to Sussex County Vocational School	3/9/2011	1,018,858.10		\$ 717,600.00			836,132.13	\$ 717,600.00				182,725.97
11-02	Various Capital Improvements	5/11/2011	4,229,303.08	\$ 759,000.00	5,223,400.00			2,298,538.31	4,482,400.00				3,430,764.77
11-03	NJDOT Local Aid for Intersection Improvements and Road Resurfacing	5/11/2011	1,302,894.91					1,302,894.91					
11-04	Preliminary Expenses to Determine the Feasibility of Local Units Solar Energy Program	4/27/2011	125,000.00								\$ 125,000.00		
11-05	Various Improvements to Roadways, Bridges and Other Public Property Damaged By Hurricane Irene and Tropical Storm Lee	10/26/2011	2,694,244.50		10,000,000.00		\$ 837,192.75	3,791,203.91	4,000,000.00				5,740,233.34
12-01	Various Improvements to Sussex County Vocational School	1/25/2012			1,059,000.00			1,341,675.00				1,402,000.00	1,119,325.00
12-02	Various Capital Improvements	5/9/2012			5,250,000.00			2,991,162.83				358,100.00	2,616,937.17
12-03	Various Improvements to Sussex County Community College	5/9/2012						400.00					(400.00)
12-04	Various Improvements to Sussex County Community College	5/23/2012				\$ 3,400,000.00		19,172.74					3,380,827.26
12-05	NJDOT Local Aid for Intersection Improvements and Road Resurfacing	8/15/2012										1,872,700.00	1,872,700.00
12-06	NJDOT Local Bridges, Future Needs Program(L.BFN) for the Rehabilitation of the Franklin Viaduct Bridge E-07	9/12/2012										1,600,000.00	1,600,000.00
			<u>\$ 21,389,849.61</u>	<u>\$1,194,000.00</u>	<u>\$ 22,250,000.00</u>	<u>\$ 3,400,000.00</u>	<u>\$ 5,396,904.05</u>	<u>\$ 16,522,179.67</u>	<u>\$ 9,200,000.00</u>	<u>\$ 1,592,044.72</u>	<u>\$ 5,586,085.44</u>	<u>\$ 5,586,085.44</u>	<u>\$ 26,316,529.27</u>

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

Ord. No	Improvement Description	Ord. Date	Balance Dec. 31, 2011	2012 Improvement Authorizations	Funded by Budget Appropriation	Funds Received from State of N.J./ Insurance Company	Serial Bonds Issued	Balance Dec. 31, 2012	Analysis of Balance December 31.		
									Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
04-03	Supplemental Appropriation for the Sussex County Vocational School Improvements	06/22/05	\$ 7,000.00					\$ 7,000.00		\$ 7,000.00	
10-01	Various Capital Improvements Roads and Bridges	04/14/10	842,203.82			\$ 147,529.12		694,674.70			694,674.70
11-01	Various Improvements to Sussex County Vocational School	03/09/11	717,600.00					717,600.00	\$ 717,600.00		
11-02	Various Capital Improvements	05/11/11	5,982,400.00		\$ 759,000.00			5,223,400.00	5,223,400.00		
11-05	Various Improvements to Roadways, Bridges and Other Public Property Damaged by Hurricane Irene and Tropical Storm Lee	10/26/11	11,250,000.00			837,192.75		10,412,807.25	10,000,000.00		412,807.25
12-01	Various Improvements to Sussex County Vocational School	01/25/12		\$ 2,103,000.00				2,103,000.00	1,059,000.00		1,044,000.00
12-02	Various Capital Improvements	05/09/12		7,162,000.00				7,162,000.00	5,250,000.00		1,912,000.00
12-03	Various Improvements to Sussex County Community College	05/09/12		1,500,000.00				1,500,000.00		\$ 400.00	1,499,600.00
12-04	Various Improvements to Sussex County Community College	05/23/12		3,400,000.00			\$ 3,400,000.00				
			<u>\$ 18,799,203.82</u>	<u>\$ 14,165,000.00</u>	<u>\$ 759,000.00</u>	<u>\$ 984,721.87</u>	<u>\$ 3,400,000.00</u>	<u>\$ 27,820,481.95</u>	<u>\$ 22,250,000.00</u>	<u>\$ 400.00</u>	<u>\$ 5,570,081.95</u>
	<u>Ref.</u>		<u>C</u>					<u>C</u>			
	Federal Emergency Management Agency Insurance Reimbursement NJ Department of Transportation					\$ 802,905.21 34,287.54 147,529.12 <u>\$ 984,721.87</u>					
	<u>Analysis of Unexpended Improvement Authorizations:</u>										
	Improvement Authorizations - Unfunded										\$ 18,599,743.20
	Less: Unexpended Proceeds of Bond Anticipation Notes Issued:										
	Ord. # 11-01								\$ 182,725.97		
	Ord. # 11-02								3,430,764.77		
	Ord. # 11-05								5,740,233.34		
	Ord. # 12-01								1,059,000.00		
	Ord. # 12-02								2,616,937.17		
											13,029,661.25
											<u>\$ 5,570,081.95</u>

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>Ref.</u>		
Balance December 31, 2011	C		\$ 255,263.56
Increased by:			
2012 Budget Appropriation		\$ 435,000.00	
Refund of Preliminary Expenses		25,000.00	
2012 Cancellation of Preliminary Expense Ord.		<u>125,000.00</u>	
			<u>585,000.00</u>
Decreased by:			
Appropriation to Finance Improvement			840,263.56
Authorizations			<u>358,100.00</u>
Balance December 31, 2012	C		<u><u>\$ 482,163.56</u></u>

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord. No.	Improvement Description	Ordinance		Balance Dec. 31, 2011		2012 Authorizations			Paid or Charged	Reclassification of Paid or Charged	Unexpended Balance Cancelled	Balance Dec. 31, 2012	
		Date	Amount	Funded	Unfunded	Capital Improvement Fund	Other Sources	Deferred Charges Unfunded				Funded	Unfunded
01-01	Bridge Improvements	03/28/01 04/24/02	\$ 3,500,000.00 3,200,000.00	\$ 103,599.70					\$ 34,267.04			\$ 69,332.66	
02-02	Cost of Replacement of Bridge E-07	02/27/02	10,000,000.00	7,961,726.46					596,979.18			7,364,747.28	
02-03	Various Capital Improvements	05/08/02 10/23/02	6,892,000.00	45,571.93					41,706.43			3,865.50	
04-02	Various Capital Improvements	03/10/04	3,317,150.00	37,076.40					36,975.60			100.80	
05-02	Various Capital Improvements	03/09/05	5,702,550.00	34,675.35					34,116.05			559.30	
05-04	Supplemental Appropriation for Various Improvements to Sussex County Technical School	06/22/05	200,000.00		\$ 7,000.00								\$ 7,000.00
06-01	Various Capital Improvements	04/12/06	7,289,100.00	975,472.07					297,960.17			677,511.90	
07-01	Various Capital Improvements	04/11/07	3,383,100.00	502,107.38					234,278.68			267,828.70	
08-01	Various Capital Improvements	04/23/08	6,195,000.00	1,172,221.41					67,903.29			1,104,318.12	
08-02	Departmental Improvements-Surrogate's Office	06/04/08	37,728.80	37,728.80								37,728.80	
09-04	Various Capital Improvements	05/13/09	5,958,750.00	2,096,296.33					924,888.47	\$ 178,964.26		992,443.60	
09-06	Various Facility Improvements	07/08/09	237,000.00	123,478.87					27,522.23		\$ 49,321.18	46,635.46	
09-07	Acquisition of Property Located on Wheatworth Road, Renovations, and Office Furniture	10/14/09	2,550,000.00	39,845.26					27,087.27			12,757.99	
09-08	Sussex County Vocational School Water Supply Connection	10/14/09	500,000.00	255,868.01					236,101.86			19,766.15	
10-01	Various Capital Improvements Roads and Bridges	04/14/10	4,377,420.00		770,024.40							75,349.70	694,674.70
10-02	Rehabilitation of Bridges and Resurfacing of Various Roads	04/14/10	2,656,000.00						178,964.26	(178,964.26)			
10-04	SCCC Various Capital Improvements	07/07/10	2,353,000.00	2,352,450.00					843,587.74			1,508,862.26	
10-05	Various Capital Improvements	07/07/10	4,287,150.00	1,304,259.11					343,471.84			960,787.27	
10-06	Main Library Roof Improvements	09/08/10	240,000.00	15,189.73					15,189.73				

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

Ord. No.	Improvement Description	Ordinance		Balance Dec. 31, 2011		2012 Authorizations			Reclassification of Paid or Charged	Unexpended Balance Cancelled	Balance Dec. 31, 2012		
		Date	Amount	Funded	Unfunded	Capital Improvement Fund	Other Sources	Deferred Charges Unfunded			Paid or Charged	Funded	Unfunded
11-01	Various Improvements to Sussex County Vocational School	03/09/11	\$ 1,096,000.00	\$ 301,258.10	\$ 717,600.00				\$ 836,132.13			\$ 182,725.97	
11-02	Various Capital Improvements	05/11/11	6,281,520.00		5,729,303.08				2,298,538.31			3,430,764.77	
11-03	NJDOT Local Aid for Intersection Improvements and Road Resurfacing	05/11/11	1,872,700.00	1,302,894.91					1,302,894.91				
11-04	Preliminary Expenses to Determine the Feasibility of Local Units Solar Energy Program	04/27/11	150,000.00	125,000.00							\$ 125,000.00		
11-05	Various Improvements to Roadways, Bridges and Other Public Property Damaged By Hurricane Irene and Tropical Storm Lee	10/26/11	11,250,000.00		9,944,244.50				3,791,203.91			6,153,040.59	
12-01	Various Improvements to Sussex County Vocational School	01/25/12	3,505,000.00				\$ 1,402,000.00	\$ 2,103,000.00	1,341,675.00			\$ 60,325.00	2,103,000.00
12-02	Various Capital Improvements	05/09/12	7,520,100.00			\$ 358,100.00		7,162,000.00	2,991,162.83				4,528,937.17
12-03	Various Improvements to Sussex County Community College	05/09/12	1,500,000.00					1,500,000.00	400.00				1,499,600.00
12-04	Various Improvements to Sussex County Community College	05/23/12	3,400,000.00					3,400,000.00	19,172.74			3,380,827.26	
12-05	NJDOT Local Aid for Intersection Improvements and Road Resurfacing	08/15/12	1,872,700.00					1,872,700.00				1,872,700.00	
12-06	NJDOT Local Bridges, Future Needs Program(LBFN) for the Rehabilitation of the Franklin Viaduct Bridge E-07	09/12/12	1,600,000.00					1,600,000.00				1,600,000.00	
				<u>\$ 18,786,719.82</u>	<u>\$ 17,168,171.98</u>	<u>\$ 358,100.00</u>	<u>\$ 4,874,700.00</u>	<u>\$ 14,165,000.00</u>	<u>\$ 16,522,179.67</u>	<u>\$ -0-</u>	<u>\$ 174,321.18</u>	<u>\$ 20,056,447.75</u>	<u>\$ 18,599,743.20</u>

Ref. C C
NJ Schools Development Authority Grant \$ 1,402,000.00
NJ Department of Transportation 3,472,700.00
\$ 4,874,700.00

Analysis of Unexpended Balance Cancelled:
Capital Fund Balance \$ 49,321.18
Capital Improvement Fund 125,000.00
\$ 174,321.18

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES
YEAR ENDED DECEMBER 31, 2012

Ord. No.	Improvement Description	Date of			Interest Rate	Balance	Issued	Matured	Balance
		Original Issue	Issue	Maturity		Dec. 31, 2011			Dec. 31, 2012
11-01	Various Improvements to Sussex County Vocational School	12/21/11	12/21/11	07/31/12	1.50%	\$ 717,600.00		\$ 717,600.00	
		12/21/11	06/29/12	06/28/13	1.25%		\$ 717,600.00		\$ 717,600.00
11-02	Various Capital Improvements	12/21/11	12/21/11	07/31/12	1.50%	4,482,400.00		4,482,400.00	
		12/21/11	06/29/12	06/28/13	1.25%		5,223,400.00		5,223,400.00
11-05	Various Improvements to Roadways, Bridges and Other Public Property Damaged By Hurricane Irene and Tropical Storm Lee	12/21/11	12/21/11	07/31/12	1.50%	4,000,000.00		4,000,000.00	
		12/21/11	06/29/12	06/28/13	1.25%		10,000,000.00		10,000,000.00
12-01	Various Improvements to Sussex County Vocational School	06/29/12	06/29/12	06/28/13	1.25%		1,059,000.00		1,059,000.00
12-02	Various Capital Improvements	09/18/12	09/18/12	09/17/13	1.25%		5,250,000.00		5,250,000.00
						<u>\$ 9,200,000.00</u>	<u>\$ 22,250,000.00</u>	<u>\$ 9,200,000.00</u>	<u>\$ 22,250,000.00</u>
				<u>Ref.</u>					<u>C</u>
				Issued for Cash		\$ 13,809,000.00			
				Renewals		8,441,000.00	\$ 8,441,000.00		
				Funded by:					
				Budget Appropriations			759,000.00		
						<u>\$ 22,250,000.00</u>	<u>\$ 9,200,000.00</u>		

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2012		Int. Rate	Balance Dec. 31, 2011	Issued	Matured	Balance Dec. 31, 2012
			Date	Amount					
Vocational School	07/15/00	\$ 1,230,000.00	07/15/2013	\$ 90,000.00	5.00%	\$ 185,000.00		\$ 95,000.00	\$ 90,000.00
Vocational School	07/01/01	1,260,000.00	07/01/2013-2016	105,000.00	4.40%	525,000.00		105,000.00	420,000.00
Vocational School	09/01/06	850,000.00				500,000.00		500,000.00	
Vocational School	09/01/07	500,000.00	09/01/2013-2015	50,000.00	4.25%				
			09/01/2016	60,000.00	4.25%				
			09/01/2017	60,000.00	4.375%	320,000.00		50,000.00	270,000.00
Vocational School	08/15/10	1,300,000.00	08/15/2013	100,000.00	2.00%				
			08/15/2014-2015	125,000.00	2.00%				
			08/15/2016-2018	150,000.00	2.00%				
			08/15/2019	150,000.00	2.125%				
			08/15/2020	150,000.00	2.25%	1,200,000.00		100,000.00	1,100,000.00
Total Vocational School Bonds						2,730,000.00		850,000.00	1,880,000.00
General Improvement	07/15/00	9,571,000.00	07/15/2013	766,000.00	5.00%	1,611,000.00		845,000.00	766,000.00
General Improvement	07/01/01	5,710,000.00				210,000.00		210,000.00	
Pension Refunding	05/01/03	3,900,000.00				2,350,000.00		2,350,000.00	
General Improvement	07/15/03	12,570,000.00	07/15/2013	1,600,000.00	3.25%				
			07/15/2014	1,770,000.00	3.25%	4,770,000.00		1,400,000.00	3,370,000.00

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, 2012		Int. Rate	Balance Dec. 31, 2011	Issued	Matured	Balance Dec. 31, 2012
			Date	Amount					
General Improvement	07/15/04	\$ 15,824,000.00	07/15/2013	\$ 3,500,000.00	3.625%	\$ 8,724,000.00		\$ 3,000,000.00	\$ 5,724,000.00
			07/15/2014	2,224,000.00	3.625%				
General Improvement	09/01/06	15,691,000.00	09/01/2013	1,100,000.00	4.00%				
			09/01/2014	1,500,000.00	4.00%				
			09/01/2015	2,300,000.00	4.00%				
			09/01/2016	2,200,000.00	4.00%				
			09/01/2017	2,100,000.00	4.00%				
			09/01/2018	1,400,000.00	4.00%				
			09/01/2019	1,391,000.00	4.00%				
General Improvement	09/01/07	3,220,000.00	09/01/2013	320,000.00	3.75%				
			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	08/15/2013-2017	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	08/15/2013-14	500,000.00	2.00%	1,500,000.00		500,000.00	1,000,000.00
Refunding Bonds	01/31/12	2,380,000.00	05/01/2013	80,000.00	1.129%				
			05/01/2014	200,000.00	1.379%				
			05/01/2015	220,000.00	1.950%				
			05/01/2016	245,000.00	2.224%				
			05/01/2017	265,000.00	2.574%				
			05/01/2018	290,000.00	2.894%				
			05/01/2019	325,000.00	2.994%				
			05/01/2020	360,000.00	3.318%				
			05/01/2021	395,000.00	3.518%				
Total General Improvement Bonds						50,528,000.00	2,380,000.00	11,275,000.00	41,633,000.00

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, 2012		Int. Rate	Balance Dec. 31, 2011	Issued	Matured	Balance Dec. 31, 2012
			Date	Amount					
County College	07/15/00	\$ 465,000.00	07/15/2013	\$ 50,000.00	5.00%	\$ 85,000.00		\$ 35,000.00	\$ 50,000.00
County College	07/01/01	1,316,000.00	07/01/2013 07/01/2014	105,000.00 39,000.00	4.20% 4.20%	249,000.00		105,000.00	144,000.00
County College	05/01/03	2,771,000.00	05/01/2013-2014 05/01/2015	235,000.00 186,000.00	3.125% 3.125%	891,000.00		235,000.00	656,000.00
County College	07/15/04	4,229,000.00	07/15/2013 07/15/2014-2015	429,000.00 500,000.00	3.625% 3.625%	1,829,000.00		400,000.00	1,429,000.00
County College	09/01/06	6,000,000.00	09/01/2013-2021	500,000.00	4.00%	4,750,000.00		250,000.00	4,500,000.00
County College	09/01/07	3,000,000.00	09/01/2013-2017 09/01/2018 09/01/2019-2022	200,000.00 200,000.00 265,000.00	3.75% 4.00% 4.00%	2,460,000.00		200,000.00	2,260,000.00
County College	08/15/10	1,177,000.00	08/15/2013 08/15/2014-2016 08/15/2017-2018 08/15/2019 08/15/2020	80,000.00 120,000.00 140,000.00 160,000.00 137,000.00	2.00% 2.00% 2.00% 2.125% 2.25%	1,097,000.00		80,000.00	1,017,000.00
County College	06/29/12	1,700,000.00	01/15/2013 01/15/2014 01/15/2015 01/15/2016 01/15/2017 01/15/2018 01/15/2019 01/15/2020 01/15/2021 01/15/2022	140,000.00 150,000.00 155,000.00 160,000.00 170,000.00 175,000.00 180,000.00 185,000.00 190,000.00 195,000.00	2.00% 2.00% 2.00% 2.00% 2.00% 2.00% 2.00% 2.00% 2.125% 3.00%		\$ 1,700,000.00		1,700,000.00
Total County College Bonds						11,361,000.00	1,700,000.00	1,305,000.00	11,756,000.00

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, 2012		Int. Rate	Balance Dec. 31, 2011	Issued	Matured	Balance Dec. 31, 2012
			Date	Amount					
County College Bond Act (P.L. 1971, Chapter 12)	07/01/01	\$ 1,316,000.00	07/01/2013	\$ 105,000.00	4.30%	\$ 266,000.00		\$ 105,000.00	\$ 161,000.00
			07/01/2014	56,000.00	4.30%				
County College Bond Act (P.L. 1971, Chapter 12)	09/01/06	6,000,000.00	09/01/2013-2022	300,000.00	4.125%	4,500,000.00		300,000.00	4,200,000.00
			09/01/2023	300,000.00	4.20%				
			9/01/2024-2026	300,000.00	4.25%				
County College Bond Act (P.L. 1971, Chapter 12)	09/01/07	3,000,000.00	09/01/2013-2015	200,000.00	3.75%	2,200,000.00		200,000.00	2,000,000.00
			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	08/15/2013-18	120,000.00	2.00%	1,056,000.00		120,000.00	936,000.00
			08/15/2019	120,000.00	2.125%				
			08/15/2020	96,000.00	2.25%				
County College Bond Act (P.L. 1971, Chapter 12)	06/29/12	1,700,000.00	01/15/2013-20	170,000.00	2.00%		\$ 1,700,000.00		1,700,000.00
			01/15/2021	170,000.00	2.125%				
			01/15/2022	170,000.00	3.00%				
Total County College Bond Act (P.L. 1971, Chapter 12)						8,022,000.00	1,700,000.00	725,000.00	8,997,000.00
TOTAL ALL BONDS						\$ 72,641,000.00	\$ 5,780,000.00	\$ 14,155,000.00	\$ 64,266,000.00
						Ref.	C		C
New Issue							\$ 3,400,000.00		
Refunding Bonds							2,380,000.00		
							<u>\$ 5,780,000.00</u>		
Paid by Budget Appropriation								\$ 11,915,000.00	
Paid from Refunding Bond Proceeds								2,240,000.00	
								<u>\$ 14,155,000.00</u>	

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF ECONOMIC DEVELOPMENT AUTHORITY LOAN PAYABLE
YEAR ENDED DECEMBER 31, 2012

NOT APPLICABLE

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

Ord. No.	Improvement Description	Balance Dec. 31, 2011	2012 Improvement Authorizations	Bond Anticipation Notes Issued	Grant Reimbursements	Serial Bonds Issued	Balance Dec. 31, 2012
05-04	Supplemental Appropriation for the Sussex County Vocational School Improvements	\$ 7,000.00					\$ 7,000.00
10-01	Various Capital Improvements Roads and Bridges	842,203.82			\$ 147,529.12		694,674.70
11-02	Various Capital Improvements	1,500,000.00		\$ 1,500,000.00			
11-05	Various Improvements to Roadways, Bridges and Other Public Property Damaged By Hurricane Irene and Tropical Storm Lee	7,250,000.00		6,000,000.00	837,192.75		412,807.25
12-01	Various Improvements to Sussex County Vocational School		\$ 2,103,000.00	1,059,000.00			1,044,000.00
12-02	Various Capital Improvements		7,162,000.00	5,250,000.00			1,912,000.00
12-03	Various Improvements to Sussex County Community College		1,500,000.00				1,500,000.00
12-04	Various Improvements to Sussex County Community College		3,400,000.00			\$ 3,400,000.00	
		<u>\$ 9,599,203.82</u>	<u>\$ 14,165,000.00</u>	<u>\$13,809,000.00</u>	<u>\$ 984,721.87</u>	<u>\$ 3,400,000.00</u>	<u>\$ 5,570,481.95</u>

COUNTY OF SUSSEX
2012
COUNTY HEALTH FUND

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

	<u>Ref.</u>	
Balance December 31,2011	D	\$ 555,263.35
Increased by Cash Receipts:		
County Health Taxes Receivable	\$ 2,237,146.53	
Public Health Priority Funds, Supplemental Fees, P.L. 2003	164,719.00	
Flu Shots	21,945.05	
2012 Appropriation Refunds	454,233.75	
Transfer from Public Health Nursing:		
Flu Shots	47,000.00	
Nonbudget Revenue	60,128.67	
Due from Current Fund	<u>19,152.50</u>	
		<u>3,004,325.50</u>
		<u>3,559,588.85</u>
Decreased by Cash Disbursements:		
2012 Appropriations	2,848,224.24	
2011 Appropriation Reserves	52,174.32	
Due from Current Fund	<u>19,152.50</u>	
		<u>2,919,551.06</u>
Balance December 31, 2012	D	<u>\$ 640,037.79</u>

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

	Balance Dec. 31, 2011	2012 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2012
Andover Borough	\$ 7.35	\$ 9,206.99	\$ 15.89	\$ 9,214.61	\$ 15.62
Andover Township	102.53	93,036.56	276.63	93,139.09	276.63
Branchville Borough	0.69	16,913.82	3.72	16,914.52	3.71
Byram Township	221.45	120,876.96	104.78	121,098.41	104.78
Frankford Township	99.82	101,621.46	514.74	101,721.28	514.74
Franklin Borough	71.65	58,429.84	15.95	58,501.49	15.95
Fredon Township	70.37	55,373.48	31.12	55,443.85	31.12
Green Township	190.07	60,229.31	146.04	60,419.38	146.04
Hamburg Borough	127.71	36,646.47	94.66	36,774.18	94.66
Hampton Township	201.10	82,022.12	52.65	82,223.22	52.65
Hardyston Township	305.13	143,151.45	726.59	143,456.58	726.59
Hopatcong Borough	70.67	206,698.94	119.06	206,769.61	119.06
Lafayette Township	37.60	49,002.75	232.85	49,040.35	232.85
Montague Township	1.93	44,408.19	144.72	44,410.12	144.72
Town of Newton	101.69	85,862.13	67.92	85,963.82	67.92
Ogdensburg Borough	85.33	27,500.51	3.77	27,585.84	3.77
Sandyston Township	27.63	32,314.53	123.13	32,342.16	123.13
Sparta Township	2,748.39	400,400.65	2,620.75	403,149.04	2,620.75
Stanhope Borough	70.43	43,885.13	80.60	43,955.56	80.60
Stillwater Township	51.54	62,572.00	74.90	62,623.54	74.90
Sussex Borough	2.49	17,107.30		17,109.79	
Vernon Township	268.62	333,810.31	622.51	334,078.93	622.51
Walpack Township		362.80	81.54	362.80	81.54
Wantage Township	455.06	150,393.30	415.47	150,848.36	415.47
	<u>\$ 5,319.25</u>	<u>\$ 2,231,827.00</u>	<u>\$ 6,569.99</u>	<u>\$ 2,237,146.53</u>	<u>\$ 6,569.71</u>

Ref.

D

D

Health Taxes Receivable	D	\$ 9.00			
Added and Omitted Taxes Receivable	D	<u>5,310.25</u>			<u>\$ 6,569.71</u>
		<u>\$ 5,319.25</u>			<u>\$ 6,569.71</u>

2012 County Health Taxes	\$ 2,231,827.00
2011 County Health Taxes	9.00
2011 Added & Omitted County Health Taxes	5,310.25
2012 Added & Omitted County Health Taxes	<u>0.28</u>
	<u>\$ 2,237,146.53</u>

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY HEALTH FUND
SCHEDULE OF 2011 APPROPRIATION RESERVES

	Balance Dec. 31, 2011	Balance After Transfers	Paid or Charged	Balance Lapsed
Public Health Nursing:				
Salaries and Wages	\$ 5,509.68	\$ 5,509.68		\$ 5,509.68
Other Expenses	83,550.63	83,550.63	\$ 21,981.47	61,569.16
Environmental Health Operations:				
Salaries and Wages	8,805.23	8,805.23		8,805.23
Other Expenses	160,352.19	160,352.19	30,192.85	130,159.34
	<u>\$ 258,217.73</u>	<u>\$ 258,217.73</u>	<u>\$ 52,174.32</u>	<u>\$ 206,043.41</u>

Analysis of Balance December 31, 2011:

	<u>Ref.</u>	
Unencumbered	D	\$ 220,724.04
Encumbered	D	<u>37,493.69</u>
		<u>\$ 258,217.73</u>

COUNTY OF SUSSEX
2012
COUNTY LIBRARY FUND

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

	<u>Ref.</u>	
Balance December 31, 2011	E	\$ 1,749,757.73
Increased by Cash Receipts:		
County Library Taxes Receivable	\$ 4,731,690.67	
Deferred Revenue - State Per Capita Aid	45,858.00	
Petty Cash Returned	50.00	
2012 Appropriation Refunds	23,948.07	
Nonbudget Revenue	<u>141,543.22</u>	
		<u>4,943,089.96</u>
		<u>6,692,847.69</u>
Decreased by Cash Disbursements:		
2012 Budget Appropriations	4,357,593.03	
2011 Appropriation Reserves	186,617.72	
Accounts Payable	663.00	
Petty Cash Advanced	<u>50.00</u>	
		<u>4,544,923.75</u>
Balance December 31, 2012	E	<u><u>\$ 2,147,923.94</u></u>

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

	Balance Dec. 31, 2011	2012 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2012
Andover Borough	\$ 20.32	\$ 23,755.36	\$ 41.35	\$ 23,775.68	\$ 41.35
Andover Township	267.07	240,039.55	692.23	240,306.62	692.23
Branchville Borough	1.85	43,638.66	9.44	43,640.51	9.44
Byram Township	578.14	311,831.23	274.72	312,409.37	274.72
Frankford Township	269.48	262,120.03	1,311.83	262,389.51	1,311.83
Franklin Borough	179.69	150,765.78	40.45	150,945.47	40.45
Fredon Township	182.90	142,856.57	76.58	143,039.47	76.58
Green Township	483.83	155,408.68	371.78	155,892.51	371.78
Hamburg Borough	335.33	94,551.39	244.14	94,886.72	244.14
Hampton Township	526.66	211,573.00	137.95	212,099.67	137.94
Hardyston Township	793.00	369,320.68	1,845.08	370,113.68	1,845.08
Hopatcong Borough	183.52	533,297.08	296.29	533,480.60	296.29
Lafayette Township	95.74	126,438.06	584.84	126,533.80	584.84
Montague Township	5.17	114,570.87	372.20	114,576.04	372.20
Town of Newton	262.60	221,488.89	172.34	221,751.49	172.34
Ogdensburg Borough	229.13	70,934.06	9.44	71,163.19	9.44
Sandyston Township	72.89	83,374.29	320.87	83,447.18	320.87
Stanhope Borough	187.79	113,227.43	211.65	113,415.22	211.65
Stillwater Township	137.43	161,439.99	187.63	161,577.42	187.63
Sussex Borough	6.68	44,139.28		44,145.96	
Vernon Township	760.76	861,257.83	1,670.87	862,019.19	1,670.27
Walpack Township		936.08	217.89	936.08	217.89
Wantage Township	1,116.08	387,906.21	1,119.87	389,145.29	996.87
	<u>\$ 6,696.06</u>	<u>\$ 4,724,871.00</u>	<u>\$ 10,209.44</u>	<u>\$ 4,731,690.67</u>	<u>\$ 10,085.83</u>

Ref

E

E

2012 County Library Taxes

\$ 4,724,871.00

2011 Added & Omitted County Library Taxes

6,696.06

2012 Added & Omitted County Library Taxes

123.61\$ 4,731,690.67

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY LIBRARY FUND
SCHEDULE OF 2011 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2012

	Balance Dec. 31, 2011	Balance After Transfers	Paid or Charged	Balance Lapsed
County Library Operations:				
Salaries	\$ 237,901.94	\$ 237,901.94		\$ 237,901.94
Other Expenses	681,134.02	681,134.02	\$ 186,838.72	494,295.30
	<u>\$ 919,035.96</u>	<u>\$ 919,035.96</u>	<u>\$ 186,838.72</u>	<u>\$ 732,197.24</u>

Ref.

Balance December 31, 2011:

Unencumbered	E	\$ 783,150.55
Encumbered	E	<u>135,885.41</u>
		<u>\$ 919,035.96</u>

Ref.

Cash Disbursed		\$ 186,617.72
Accounts Payable	E	<u>221.00</u>
		<u>\$ 186,838.72</u>

COUNTY OF SUSSEX
2012
COUNTY CLERK

COUNTY OF SUSSEX
COUNTY CLERK
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2012	2011
<u>ASSETS</u>			
County Clerk:			
Cash and Cash Equivalents	G-1	\$ 435,882.69	\$ 418,187.96
Cash - Change Fund		350.00	200.00
Accounts Receivable - Other			1,715.00
Accounts Receivable - Fees		524.75	94.60
<u>TOTAL ASSETS</u>		<u>\$ 436,757.44</u>	<u>\$ 420,197.56</u>
 <u>LIABILITIES AND RESERVES</u>			
County Clerk:			
Due County Treasurer:			
Fees		\$ 70,044.80	\$ 73,201.75
Fees - (P.L. 2001, Ch. 370)		66,177.40	57,025.70
Public Health Priority Funds		13,536.50	11,759.50
Interest		231.53	217.80
Due State of New Jersey:			
Realty Transfer Fees		208,047.65	182,816.55
Secretary of State		234.00	333.00
Overpayments		20.00	20.00
Reserve for Change Fund		350.00	200.00
Attorney Deposits		75,791.63	92,299.33
Escrow Deposits		2,323.93	2,323.93
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 436,757.44</u>	<u>\$ 420,197.56</u>

COUNTY OF SUSSEX
COUNTY CLERK
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2011	G	\$ 418,187.96
Receipts:		
Due County Treasurer:		
Fees - County Clerk	\$ 1,109,382.41	
Fees - County Clerk (P.L. 2001, Ch. 370)	621,606.55	
Fees - Public Health Priority Funds	166,496.00	
Interest	231.53	
Accounts Receivable:		
Other	1,770.00	
Overpayments	8,070.10	
Fees Due State:		
Secretary of State	4,498.50	
State Realty Transfer Fees	<u>2,747,679.03</u>	
		<u>4,659,734.12</u>
		<u>5,077,922.08</u>
Disbursements:		
Paid County Treasurer:		
Fees - County Clerk	1,112,539.36	
Fees - County Clerk (P.L. 2001, Ch. 370)	612,454.85	
Fees - Public Health Priority Funds:		
Health Fund	164,719.00	
Interest	217.80	
Accounts Receivable:		
Other	55.00	
Attorney Deposits	16,937.85	
Overpayments	8,070.10	
Paid State:		
Secretary of State	4,597.50	
State Realty Transfer Fees	<u>2,722,447.93</u>	
		<u>4,642,039.39</u>
Balance December 31, 2012	G	<u>\$ 435,882.69</u>

COUNTY OF SUSSEX
2012
PLANNING BOARD

COUNTY OF SUSSEX
PLANNING BOARD
COMPARATIVE BALANCE SHEET

		<u>December 31,</u>	
	<u>Ref.</u>	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	H-1	\$ 1,960.00	\$ 1,820.00
<u>TOTAL ASSETS</u>		<u>\$ 1,960.00</u>	<u>\$ 1,820.00</u>
 <u>LIABILITIES</u>			
Due to County Treasurer		\$ 1,960.00	\$ 1,820.00
<u>TOTAL LIABILITIES</u>		<u>\$ 1,960.00</u>	<u>\$ 1,820.00</u>

COUNTY OF SUSSEX
PLANNING BOARD
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2011	H	\$ 1,820.00
Increased by:		
Fees Collected		<u>10,257.00</u>
		12,077.00
Decreased by:		
Paid to County Treasurer:		
Nonbudget Revenue	\$ 9,817.00	
Refunds	<u>300.00</u>	
		<u>10,117.00</u>
Balance December 31, 2012	H	<u><u>\$ 1,960.00</u></u>

COUNTY OF SUSSEX
2012
PUBLIC HEALTH NURSING

COUNTY OF SUSSEX
PUBLIC HEALTH NURSING
COMPARATIVE BALANCE SHEET

	<u>Ref:</u>	<u>December 31,</u>	
		<u>2012</u>	<u>2011</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	I-1	\$ 1,750.96	\$ 1,215.20
<u>TOTAL ASSETS</u>		<u>\$ 1,750.96</u>	<u>\$ 1,215.20</u>
 <u>RESERVES</u>			
Due to County Treasurer		\$ 1,750.96	\$ 1,215.20
<u>TOTAL RESERVES</u>		<u>\$ 1,750.96</u>	<u>\$ 1,215.20</u>

COUNTY OF SUSSEX
PUBLIC HEALTH NURSING
SCHEDULE OF CASH

	<u>Ref:</u>	
Balance December 31, 2011	I	\$ 1,215.20
Increased by:		
Medicare Reimbursement for Various Clinics		\$ 47,530.83
Interest		4.93
		<u>47,535.76</u>
Decreased by:		
Paid to County Treasurer - Health Fund		<u>47,000.00</u>
Balance December 31, 2012	I	<u><u>\$ 1,750.96</u></u>

COUNTY OF SUSSEX
2012
COUNTY SHERIFF

COUNTY OF SUSSEX
SHERIFF
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2012</u>	<u>2011</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	J-1	\$ 260,822.82	\$ 187,132.60
Due from County Treasurer			415.38
Accounts Receivable		261.38	52.56
		<hr/>	<hr/>
<u>TOTAL ASSETS</u>		<u>\$ 261,084.20</u>	<u>\$ 187,600.54</u>
 <u>LIABILITIES AND RESERVES</u>			
Due County Treasurer:			
Fees		\$ 8,400.59	\$ 2,637.20
Fees - (P.L. 2001, Ch. 370)		5,274.87	4,160.39
Fees - Sheriff's Trust Account		878.00	655.40
Attorneys' Fees		901.01	1,160.80
Reserve for Court Orders		245,629.73	178,986.75
		<hr/>	<hr/>
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 261,084.20</u>	<u>\$ 187,600.54</u>

COUNTY OF SUSSEX
SHERIFF
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2011	J	\$ 187,132.60
Increased by:		
Due to County Treasurer:		
Fees		\$ 72,684.04
Fees - (P.L. 2001, Ch. 370)		74,810.27
Fees - County Sheriff Trust Account		10,172.00
Attorney's Fees		1,725.49
Court Orders		663,800.74
Petty Cash		1,000.00
Miscellaneous Revenue not Anticipated		206.56
		824,399.10
		1,011,531.70
Decreased by:		
Paid to County Treasurer:		
Fees		66,920.65
Fees - (P.L. 2001, Ch. 370)		73,695.79
Fees - Trust Account		9,949.40
Services (Attorneys)		1,985.28
Court Orders		597,157.76
Petty Cash		1,000.00
		750,708.88
Balance December 31, 2012	J	\$ 260,822.82

COUNTY OF SUSSEX
2012
COUNTY SURROGATE

COUNTY OF SUSSEX
COUNTY SURROGATE
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2012</u>	<u>2011</u>
<u>ASSETS</u>			
Cash and Cash Equivalents -			
Guardianship Accounts		\$ 6,493,288.13	\$ 7,627,599.33
Investments - Guardianship Accounts		395,033.76	214,999.69
	K-1	6,888,321.89	7,842,599.02
Surrogate's Account	K-1	3,536.56	2,474.34
Change Fund		100.00	100.00
Due from County Treasurer:			
Fees		66.93	66.93
<u>TOTAL ASSETS</u>		<u>\$ 6,892,025.38</u>	<u>\$ 7,845,240.29</u>
 <u>LIABILITIES AND RESERVES</u>			
Reserve for Guardianship Accounts		\$ 6,888,321.89	\$ 7,842,599.02
Due Secretary of State		61.93	61.96
Attorneys' Deposits		3,541.56	2,479.31
Reserve for Change Fund		100.00	100.00
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 6,892,025.38</u>	<u>\$ 7,845,240.29</u>

COUNTY OF SUSSEX
COUNTY SURROGATE
SCHEDULE OF CASH

	<u>Ref.</u>	<u>County Surrogate</u>	<u>Guardianship</u>
Balance December 31, 2011	K	\$ 2,474.34	\$ 7,842,599.02
Increased by Receipts:			
Due to County Treasurer:			
Fees		83,515.71	
Fees - (P.L. 2001, Ch. 370)		52,938.00	
Fees - Surrogate Trust Account		11,334.00	
Secretary of State Fees		122.89	
Attorney Deposits		12,300.00	
Deposits Pursuant to Court Orders			1,624,610.03
Interest			58,848.86
		<hr/>	<hr/>
		160,210.60	1,683,458.89
Decreased by Disbursements:			
Paid County Treasurer:			
Fees		83,515.71	
Fees - (P.L. 2001, Ch. 370)		52,938.00	
Fees - Surrogate Trust Account		11,334.00	
Attorneys' Deposits		11,237.75	
Secretary of State		122.92	
Payments in Accordance with Court Orders			2,637,736.02
		<hr/>	<hr/>
		159,148.38	2,637,736.02
Balance December 31, 2012	K	<u>\$ 3,536.56</u>	<u>\$ 6,888,321.89</u>

COUNTY OF SUSSEX
2012
BOARD OF TAXATION

COUNTY OF SUSSEX
BOARD OF TAXATION
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2012</u>	<u>2011</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	L-1	\$ 54.37	\$ 5.00
<u>TOTAL ASSETS</u>		<u>\$ 54.37</u>	<u>\$ 5.00</u>
 <u>RESERVES</u>			
Due to County Treasurer- Interest		\$ 46.87	
Reserve for Tax Appeal Filing Fees		7.50	\$ 5.00
<u>TOTAL RESERVES</u>		<u>\$ 54.37</u>	<u>\$ 5.00</u>

COUNTY OF SUSSEX
BOARD OF TAXATION
SCHEDULE OF CASH

	<u>Ref.</u>		
Balance December 31, 2011	L	\$	5.00
Increased by:			
Tax Appeal Filing Fees		\$	61,525.00
Copy Fees			13.10
Interest- Due County Treasurer			46.87
			<u>61,584.97</u>
			<u>61,589.97</u>
Decreased by:			
Paid to County Treasurer - Trust Funds			61,525.00
Paid to County Treasurer - Nonbudget Revenue/Refunds			10.60
			<u>61,535.60</u>
Balance December 31, 2012	L	\$	<u>54.37</u>

COUNTY OF SUSSEX
2012
COUNTY JAIL

COUNTY OF SUSSEX
COUNTY JAIL
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2012</u>	<u>2011</u>
<u>ASSETS</u>			
Cash and Cash Equivalents:			
Bail Account	M-1	\$ 156.00	
Inmate Trust Account	M-1	74,892.87	\$ 57,844.84
Inmate Interest Account	M-1	800.00	3,400.00
Work Release Program	M-1	1,156.00	1,156.00
Sheriff's Labor Assistance Program	M-1	3,721.00	7,359.00
Inmate Processing Fees Account	M-1	100.00	100.00
<u>TOTAL ASSETS</u>		<u>\$ 80,825.87</u>	<u>\$ 69,859.84</u>
 <u>LIABILITIES AND RESERVES</u>			
Due to County Treasurer - Other Miscellaneous Fees		\$ 12,013.79	\$ 4,532.21
Reserve for Bail Account		156.00	
Reserve for Inmate Trust		47,462.44	40,613.02
Reserve for Recreational Purchases for Inmates		16,216.64	16,099.61
Reserve for Work Release Program		1,156.00	1,156.00
Reserve for Sheriff's Labor Assistance Program		3,721.00	7,359.00
Reserve for Inmate Processing Fees		100.00	100.00
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 80,825.87</u>	<u>\$ 69,859.84</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, 2011	M	\$ -0-	\$ 57,844.84	\$ 3,400.00	\$ 1,156.00	\$ 7,359.00	\$ 100.00
Increased by Receipts:							
Bail Received		1,670.00					
Sheriff's Labor Assistance Program Fees						33,862.00	
Inmate Processing Fee Account							27,344.88
Inmate Deposits and Miscellaneous			201,601.75				
Profits from Commissary Sales due Inmate Interest Account			15,299.90				
Interest Earned - Due Inmate Interest			116.74				
Social Security Insurance Collected				9,200.00			
Interest, Profits and Miscellaneous				33,204.54		2,664.00	
		<u>1,670.00</u>	<u>217,018.39</u>	<u>42,404.54</u>		<u>36,526.00</u>	<u>27,344.88</u>
Decreased by Disbursements:							
Bail Disbursed		1,514.00					
Returned to Inmates/Inmate Purchases			166,765.82				
Profits from Commissary Sales Turned Over to Inmate Interest Account			33,204.54				
Turned over to County Treasurer - Current Fund - Nonbudget Revenue							27,344.88
Turned over to County Treasurer - Other Trust Funds				45,004.54		40,164.00	
		<u>1,514.00</u>	<u>199,970.36</u>	<u>45,004.54</u>		<u>40,164.00</u>	<u>27,344.88</u>
Balance December 31, 2012	M	<u>\$ 156.00</u>	<u>\$ 74,892.87</u>	<u>\$ 800.00</u>	<u>\$ 1,156.00</u>	<u>\$ 3,721.00</u>	<u>\$ 100.00</u>

COUNTY OF SUSSEX
2012
HOMESTEAD/WELFARE HOME -
PATIENTS IN COUNTY INSTITUTIONS

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

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2012</u>	<u>2011</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	N-1		\$ 63,492.38
Patients - Accounts Receivable		\$ 1,075,201.51	1,424,174.17
<u>TOTAL ASSETS</u>		<u>\$ 1,075,201.51</u>	<u>\$ 1,487,666.55</u>
 <u>LIABILITIES AND RESERVES</u>			
Due to County Treasurer - Revenue			\$ 1,900.94
Reserve for Security Deposits			32,933.70
Reserve for Individual Patients' Accounts			24,175.78
Reserve for Donations in Memory of Former Patients			671.66
Reserve for Patients' Accounts Receivable		\$ 1,075,201.51	1,424,174.17
Reserve for Resident Council			1,720.26
Reserve for Social Security			40.00
Reserve for Special Projects			2,050.04
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 1,075,201.51</u>	<u>\$ 1,487,666.55</u>

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

	<u>Ref.</u>	
Balance December 31, 2011	N	\$ 63,492.38
Receipts:		
Due to the County Treasurer:		
Patients in County Institutions Revenue	\$ 8,127,251.86	
Medicaid Peer Grouping Funds	105,228.80	
Security Deposits - Interest Earned	7.56	
Donations in Memory of Former Patients	140.00	
Interest Earned on Donations in Memory of Former		
Patients Account	0.31	
Individual Patients' Accounts	29,982.02	
Reserve for Resident Council:		
Deposits	8,139.20	
Interest	1.30	
Reserve for Special Projects	0.95	
	8,270,752.00	8,334,244.38
Disbursements:		
Paid to the County Treasurer:		
Revenue Accounts Receivable	8,129,152.80	
Grant Funds Receivable	105,228.80	
Individual Patients' Expenses	38,039.47	
Security Deposits Returned/Applied to Patients Receivable	17,058.45	
Donations in Memory of Former Patients - Expenses	248.79	
Reserve for Resident Council - Expenses	5,188.25	
Funds Transferred to Homestead:		
Resident Trust Account	16,118.33	
Security Deposit Account	15,882.81	
Social Security Account	40.00	
Donations in Memory of Former Patients Account	563.18	
Resident Council Account	4,672.51	
Special Projects Account	2,050.99	
	8,334,244.38	8,334,244.38
Balance December 31, 2012	N	\$ -0-

COUNTY OF SUSSEX
2012
DEPARTMENT OF ENVIRONMENTAL AND
PUBLIC HEALTH SERVICES

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

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2012</u>	<u>2011</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	O-1	\$ -0-	\$ -0-
<u>TOTAL ASSETS</u>		<u>\$ -0-</u>	<u>\$ -0-</u>
 <u>LIABILITIES</u>			
Bal: Due to County Treasurer		\$ -0-	\$ -0-
<u>TOTAL LIABILITIES</u>		<u>\$ -0-</u>	<u>\$ -0-</u>

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

	<u>Ref:</u>		
Balance December 31, 2011	0	\$	-0-
Increased by:			
Cash Receipts			<u>128,254.70</u>
			128,254.70
Decreased by:			
Paid to County Treasurer - Health Fund:			
Nonbudget Revenue			<u>128,254.70</u>
Balance December 31, 2012	0	<u>\$</u>	<u>-0-</u>

COUNTY OF SUSSEX

PART II

SINGLE AUDIT

YEAR ENDED DECEMBER 31, 2012

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
					From	To		
U.S. DEPT. OF HEALTH & HUMAN SERVICES:								
Passed Through N.J. Dept. of Health and Senior Services:								
Aging Cluster:								
Title III B	93.044	12-100-046-4144-262-J004-6110-12B	\$ 156,470.00	\$ 156,470.00	01/01/12	12/31/12	\$ 156,776.81	\$ 156,776.81
Title III C-1	93.045	12-100-046-4144-061-J004-6110-12C1	115,339.00	115,339.00	01/01/12	12/31/12	115,339.00	115,339.00
Title III C-2	93.045	12-100-046-4144-061-J004-6110-12C2	79,109.00	79,109.00	01/01/12	12/31/12	79,109.00	79,109.00
Title III C-2	93.045	11-100-046-4144-061-J004-6110-11C2	79,635.00		01/01/11	12/31/11	3,887.62	79,635.00
Nutrition Services Incentive Program:								
2011	93.053	12-100-046-4144-049-J004-6110-12IP	27,460.00	5,815.00	01/01/11	12/31/11		27,460.00
2012	93.053	11-100-046-4144-049-J004-6110-11IP	27,767.00	21,963.00	01/01/12	12/31/12	27,767.00	27,767.00
			55,227.00	27,778.00			27,767.00	55,227.00
Total Aging Cluster			485,780.00	378,696.00			382,879.43	486,086.81
Title III D	93.043	12-100-046-4144-265-J004-6110-12D	14,864.00	14,864.00	01/01/12	12/31/12	14,645.96	14,645.96
Title III D	93.043	11-100-046-4144-265-J004-6110-11D	14,902.00		01/01/11	12/31/11	126.44	14,902.00
Title III D Medication Management	93.043	12-100-046-4110-265-J004-6110-12D	5,307.00	5,307.00	01/01/12	12/31/12	2,090.00	2,090.00
Title III D Medication Management	93.043	11-100-046-4110-265-J004-6110-11D	5,298.00		01/01/11	12/31/11	209.00	5,298.00
Title III E	93.052	12-100-046-4144-331-J004-6110-12E	42,343.00	42,343.00	01/01/12	12/31/12	42,427.55	42,427.55
Medicaid Match	93.667	12-100-046-4144-244-J004-6110-5753	4,400.00	4,400.00	01/01/12	12/31/12	4,399.96	4,399.96
AoA Disaster Assistance	93.667	12-100-046-4144-244-J004-6110-5753	361.00	361.00	01/01/12	12/31/12	361.00	361.00
AoA Care Transition	93.667	12-100-046-4144-244-J004-6110-5753	35,000.00		01/01/12	12/31/12	3,868.93	3,868.95
Total Area Plan Grant			122,475.00	67,275.00			68,128.84	87,993.42
Total Aging Cluster			608,255.00	445,971.00			451,008.27	574,080.23
American Recovery and Reinvestment Act (ARRA)								
Chronic Disease Self-Management:								
2011	93.725	100-046-4141-396-J004-6110	40,000.00	34,583.00	01/01/11	12/31/12	14,832.93	40,000.00
			40,000.00	34,583.00			14,832.93	40,000.00
Public Health Preparedness and Response for Bioterrorism:								
2011 (12-1163-BT-L-3)	93.283	100-046-4L10-360-6120	308,024.00	240,003.00	08/31/11	08/31/13	136,590.88	307,996.64
2012 (12-1163-BT-L-3)	93.283	100-046-4L10-360-6120	625,680.00	312,834.00	08/31/12	08/31/13	157,825.59	157,825.59
			933,704.00	552,837.00			294,416.47	465,822.23
Healthcare Facility Emergency Preparedness:								
2012	93.889	100-046-4E03-362-J002-6140	22,965.00	22,965.00	07/01/11	06/30/12		22,965.00
			22,965.00	22,965.00				22,965.00
NACCHO Medical Reserve Corps:								
2009	93.008	N/A	5,000.00		01/01/09	12/31/13	418.65	796.86
2010	93.008	N/A	5,000.00		01/01/10	12/31/13	604.07	604.07
2011	93.008	N/A	5,000.00		01/01/11	12/31/13	2,856.10	2,856.10
			15,000.00				3,878.82	4,257.03
Passed Through N.J. Dept. of State:								
Help Americans Voter Act	93.617	10ELEC009APA	33,889.00		01/01/11	12/31/13	3,486.50	20,790.76
TOTAL DEPT. OF HEALTH & HUMAN SERVICES			1,653,813.00	1,056,356.00			767,622.99	1,127,915.25

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
					From	To		
U.S. DEPT. OF JUSTICE:								
Passed Through N.J. Dept. of Law & Public Safety:								
Division of Criminal Justice:								
Local Law Enforcement Block Grant - Megan's Law:								
JAG 1-18-08S	16.592	100-066-1020-364-6010	\$ 3,909.00	\$ 3,909.00	02/01/11	02/01/13	\$ 2,931.75	\$ 2,931.75
			<u>3,909.00</u>	<u>3,909.00</u>			<u>2,931.75</u>	<u>2,931.75</u>
Domestic Violence Victim Assistance:								
2011 VOCA	16.588	100-066-1020-142-6010	87,185.00	87,185.00	04/01/11	03/31/12	21,157.02	87,185.00
2012 VOCA	16.588	100-066-1020-142-6010	99,255.00	22,731.68	04/01/12	03/31/13	71,948.70	71,948.70
			<u>186,440.00</u>	<u>109,916.68</u>			<u>93,105.72</u>	<u>159,133.70</u>
American Recovery and Reinvestment Act (ARRA)								
JAG Program Cluster:								
2011/2012 JAG 1-19-TF-0	16.803	10-100-066-1020-421	50,664.00	50,664.00	02/01/11	02/01/12	50,664.00	50,664.00
2012/2013 JAG 1-19-TF-1	16.803	10-100-066-1020-421	45,723.00		02/01/12	02/01/13	7,840.02	7,840.02
Total JAG Program Cluster			<u>96,387.00</u>	<u>50,664.00</u>			<u>58,504.02</u>	<u>58,504.02</u>
American Recovery and Reinvestment Act (ARRA)								
Violence Against Women Act								
	16.013	09RVAWA-19	10,089.00	10,089.00	02/01/10	03/31/12	10,089.00	10,089.00
			<u>10,089.00</u>	<u>10,089.00</u>			<u>10,089.00</u>	<u>10,089.00</u>
Sexual Assault Nurse Examiner:								
VS-39-11	16.575	100-066-1020-142-6010	55,761.00	52,315.90	10/01/11	09/30/13	52,315.90	52,315.90
			<u>55,761.00</u>	<u>52,315.90</u>			<u>52,315.90</u>	<u>52,315.90</u>
Juvenile Accountability Incentive Block Grant:								
JAIBG (2012)	16.523	100-066-1500-121-6010	6,526.00	3,863.70	01/01/12	12/31/12	6,526.00	6,526.00
			<u>6,526.00</u>	<u>3,863.70</u>			<u>6,526.00</u>	<u>6,526.00</u>
Victim and Witness Advocacy Fund Supplemental								
	16.544	100-066-1020-093-6110	20,730.00	16,216.00	01/01/11	06/30/12	15,117.97	21,371.70
			<u>20,730.00</u>	<u>16,216.00</u>			<u>15,117.97</u>	<u>21,371.70</u>
Community Oriented Policing Services (COPS):								
2008CW0328 Law Enforcement Technology	16.710	N/A	935,300.00	7,302.25	12/26/07	12/25/10	7,302.25	934,969.90
2010CKWX0562 Law Enforcement Technology	16.710	N/A	950,000.00	337,255.93	03/11/10	03/10/13	6,187.41	498,272.56
2011CKWX0562 Law Enforcement Technology	16.710	N/A	1,000,000.00	56,795.00	03/11/11	03/10/13	318,920.00	405,129.00
			<u>2,885,300.00</u>	<u>401,353.18</u>			<u>332,409.66</u>	<u>1,838,371.46</u>
TOTAL DEPT. OF JUSTICE			<u>3,265,142.00</u>	<u>648,327.46</u>			<u>571,000.02</u>	<u>2,149,243.53</u>
U.S. DEPT. OF TRANSPORTATION:								
Highway Planning and Construction Cluster:								
Passed thru N.J. Dept. of Transportation:								
State Aid Highways Projects - County Aid	20.205	480-078-6320-TCAP-6010	1,872,700.00		01/01/11	12/31/13	1,185,001.01	1,754,806.10
Passed thru New Jersey Transportation Planning Authority:								
Subregional Staff Support	20.205	N/A	37,200.00		10/21/09	06/30/12	9,913.82	37,200.00
Allocation of Interest Earned on State Aid:								
Highway Projects County Aid	20.205	480-078-6320-TCAP-6010	10.74	10.74	01/01/10	12/31/12		

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
					From	To		
U.S. DEPT. OF TRANSPORTATION:								
American Recovery and Reinvestment Act (ARRA)								
Passed thru N.J. Dept. of Transportation:								
Highway Planning and Construction Cluster:								
State Aid Highway Project- Bridge Q-11	20.205	480-078-6320-TCAP-6010	\$ 1,239,175.00	\$ 147,529.12	01/01/10	12/31/13		\$ 934,270.41
State Aid Highway Project- HRRP Surface Treatment	20.205	480-078-6320-TCAP-6010	500,305.00		01/01/10	12/31/13	\$ 117,893.90	397,421.37
			<u>1,739,480.00</u>	<u>147,529.12</u>			<u>117,893.90</u>	<u>1,331,691.78</u>
North Jersey Transportation Planning Authority:								
FHWA/NJTPA Local Scoping Projects	20.205	N/A	646,281.00	68,755.78	01/01/01	N/A		646,281.00
FHWA Traffic Sign Inventory & Assessment	20.205	N/A	133,000.00	113,921.34	07/01/11	06/30/13	57,352.39	124,289.30
FHWA High Risk Rural Road Program:								
2010 - CR565 & CR628 - STP-C00S(064)	20.205	N/A	422,000.00	151,776.20	06/29/11	08/29/13	281,146.32	281,146.00
2011 - CR653 - STP-C00S(206)	20.205	N/A	463,235.00	173,668.35	06/29/11	08/29/13	345,156.26	345,156.00
			<u>1,664,516.00</u>	<u>508,121.67</u>			<u>683,654.97</u>	<u>1,396,872.30</u>
Total Highway Planning and Construction Cluster			<u>5,313,906.74</u>	<u>655,661.53</u>			<u>1,996,463.70</u>	<u>4,520,570.18</u>
Over the Limit Under Arrest (2010)	20.605	100-066-1160-057-6010	4,400.00		8/19/11	10/5/12	4,400.00	4,400.00
Drive Sober or Get Pulled Over (2012)	20.605	100-066-1160-057-6010	4,400.00	4,400.00	8/19/12	10/5/12	4,400.00	4,400.00
			<u>8,800.00</u>	<u>4,400.00</u>			<u>8,800.00</u>	<u>8,800.00</u>
Passed Through Transit Services Program Cluster:								
Job Access: Reverse Commute								
2010 (Round 9)	20.516	N/A	105,793.00	15,307.29	01/01/10	06/30/11		105,793.00
2011 (Round 10)	20.516	N/A	60,000.00	60,000.02	01/01/11	06/30/12	59,980.02	60,000.00
2012 (Round 11)	20.516	N/A	97,684.68	25,553.33	01/01/12	06/30/13	97,612.30	97,684.68
			<u>413,477.68</u>	<u>100,860.64</u>			<u>157,592.32</u>	<u>413,477.68</u>
New Freedom FY09	20.521	N/A	119,280.00		01/01/12	06/30/13	29,110.76	29,110.76
			<u>119,280.00</u>				<u>29,110.76</u>	<u>29,110.76</u>
FTA - Section 5310 Grants:								
Mobility Management								
	20.513	N/A	50,000.00	20,645.53	01/01/11	12/31/12		50,000.00
			<u>50,000.00</u>	<u>20,645.53</u>				<u>50,000.00</u>
Total Transit Service Program Cluster			<u>582,757.68</u>	<u>121,506.17</u>			<u>186,703.08</u>	<u>492,588.44</u>
Passed Through N.J. Transit Corporation:								
FTA - Section 5311 Grants:								
Operating & Nonoperating:								
2009/2010	20.507	Vendor #04270	521,121.00		07/01/09	06/30/10	6,825.00	521,121.00
2010/2011	20.507	Vendor #04270	524,105.00	97,984.28	07/01/10	06/30/13		521,734.60
2011/2012	20.507	Vendor #04270	565,007.00	391,385.16	07/01/11	06/30/13	329,894.71	564,568.50
2012/2013	20.507	Vendor #04270	523,615.00		07/01/12	06/30/13	254,965.35	254,965.35
			<u>2,133,848.00</u>	<u>489,369.44</u>			<u>591,685.06</u>	<u>1,862,389.45</u>

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
					From	To		
U.S. DEPT. OF TRANSPORTATION:								
TOTAL DEPT. OF TRANSPORTATION			\$ 8,039,312.42	\$ 1,270,937.14			\$ 2,783,651.84	\$ 6,884,348.07
ENVIRONMENTAL PROTECTION AGENCY:								
American Recovery and Reinvestment Act (ARRA): Sussex County Wastewater Management Plan	66.454	09-100-042-4801-504-6110	109,091.00	17,761.21	12/31/09	12/31/13		109,077.91
TOTAL ENVIRONMENTAL PROTECTION AGENCY			109,091.00	17,761.21				109,077.91
U.S. DEPARTMENT OF HOMELAND SECURITY:								
State Homeland Security Grant Program - FY08	97.067	100-066-1200-893-6131	438,707.86	29,451.63	07/01/08	06/30/12		438,707.86
State Homeland Security Grant Program - FY09	97.067	100-066-1200-893-6131	460,451.10	460,358.18	07/01/09	06/30/13	8,483.32	460,358.18
State Homeland Security Grant Program - FY10	97.067	100-066-1200-893-6131	408,046.17	17,652.22	07/01/10	06/30/13	151,671.55	151,671.55
State Homeland Security Grant Program - FY11	97.067	100-066-1200-893-6131	258,639.52	50,303.14	07/01/11	06/30/13	167,581.18	167,581.18
State Homeland Security Emergency Mgmt Performance	97.067	100-066-1200-893-6131	55,000.00		07/01/12	06/30/13	55,000.00	55,000.00
Urban Areas Security Initiative	97.067	2009-SS-T9-0082	65,000.00	64,998.87	01/01/11	12/31/13		64,998.87
Total State Homeland Security/ Urban Areas Security Initiative			1,685,844.65	622,764.04			382,736.05	1,338,317.64
Citizen Corps and Community Emergency Response Team: 2012	97.054	100-066-1200-893-6110	1,000.00	1,000.00	01/01/12	12/31/12		1,000.00
			1,000.00	1,000.00				1,000.00
Disaster Grants - Public Assistance - FEMA	97.036	N/A	802,905.21	802,905.21	01/01/11	12/31/11	802,905.21 *	802,905.21
			802,905.21	802,905.21			802,905.21	802,905.21
TOTAL DEPARTMENT OF HOMELAND SECURITY			2,489,749.86	1,426,669.25			1,185,641.26	2,142,222.85
TOTAL FEDERAL AWARD EXPENDITURES			\$ 15,557,108.28	\$ 4,420,051.06			\$ 5,307,916.11	\$ 12,412,807.61

N/A - Not Available/Not Applicable

* - Expended in 2011

Analysis of Expenditures:

Current Fund:

Paid

Encumbered

General Capital:

Improvement Authorization Expenditures Ord. #10-01; 11-03; 11-05 (Federal Share)

Total

Ref.

A-12 \$ 2,378,843.96

A-12 823,272.03

3,202,115.99

2,105,800.12

\$ 5,307,916.11

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, 2012

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:							
#12-131-SCH-L-3	100-046-4575-						
#DFHS13CSE007	491-046-4572- 011-6140	\$ 85,692.00	\$ 52,925.00	07/01/11	06/30/13	\$ 40,171.24	\$ 78,754.75
		85,692.00		07/01/12	06/30/13	40,055.69	40,055.69
		<u>171,384.00</u>	<u>52,925.00</u>			<u>80,226.93</u>	<u>118,810.44</u>
County Comprehensive Alcoholism and Drug Services:							
#11-541-ADA-C-0	760-054-4219-	277,715.00	53,687.00	01/01/11	12/31/12		277,715.00
#12-541-ADA-C-0	024-6110	290,799.00	124,479.00	01/01/12	12/31/12	290,799.00	290,799.00
		<u>568,514.00</u>	<u>178,166.00</u>			<u>290,799.00</u>	<u>568,514.00</u>
Right-to-Know Act:							
#11-2241-RTK-00	100-046-4771-	9,380.00	4,690.00	07/01/10	06/30/12	4,690.00	9,380.00
2012/2013	105-6110	9,380.00		07/01/11	06/30/13	4,674.00	4,674.00
		<u>18,760.00</u>	<u>4,690.00</u>			<u>9,364.00</u>	<u>14,054.00</u>
Office on Aging - Sussex County Area Plan Grant:							
State Aid Reimbursement:							
2012	100-046-4144-	58,000.00		01/01/11	12/31/12	58,000.00	58,000.00
2013	227-6110	58,000.00	58,000.00	01/01/12	12/31/13		
		<u>116,000.00</u>	<u>58,000.00</u>			<u>58,000.00</u>	<u>58,000.00</u>
State Matching Funds:							
2011	100-046-4144-	32,369.00	2,732.00	01/01/11	12/31/12	242.00	32,369.00
2012	228-6010	32,749.00	32,749.00	01/01/12	12/31/13	32,408.00	32,408.00
		<u>65,118.00</u>	<u>35,481.00</u>			<u>32,650.00</u>	<u>64,777.00</u>
Weekend/Home Delivered Meals:							
2012	491-046-4144- 080-6110	13,000.00	13,000.00	01/01/12	12/31/12	13,000.00	13,000.00
		<u>13,000.00</u>	<u>13,000.00</u>			<u>13,000.00</u>	<u>13,000.00</u>
Social Services Block Grant:							
2011	248-6110	13,191.04	1,650.00	01/01/11	12/31/12		13,191.04
2012		13,145.00	11,542.00	01/01/12	12/31/12	13,145.00	13,145.00
		<u>26,336.04</u>	<u>13,192.00</u>			<u>13,145.00</u>	<u>26,336.04</u>
Safe Housing & Transportation Program:							
2012	491-046-4144- 077-6110	11,505.00	11,505.00	01/01/12	12/31/13	11,503.92	11,503.92
		<u>11,505.00</u>	<u>11,505.00</u>			<u>11,503.92</u>	<u>11,503.92</u>

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2012

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):							
2011	491-046-4144	\$ 53,100.00	\$ 17,574.00	01/01/11	12/31/12		\$ 53,100.00
2012	077-6110	53,100.00	53,100.00	01/01/12	12/31/12	\$ 53,100.00	53,100.00
		<u>106,200.00</u>	<u>70,674.00</u>			<u>53,100.00</u>	<u>106,200.00</u>
Home Delivered Meals:							
2012	100-046-4144- 227-6110	19,486.00	19,486.00	01/01/12	12/31/12	19,486.00	19,486.00
		<u>19,486.00</u>	<u>19,486.00</u>			<u>19,486.00</u>	<u>19,486.00</u>
Care Coordination:							
2012	100-046-4144- 228-6110	23,810.00	23,810.00	01/01/12	12/31/13	23,809.87	23,809.87
		<u>23,810.00</u>	<u>23,810.00</u>			<u>23,809.87</u>	<u>23,809.87</u>
Adult Protective Services for Vulnerable Adults:							
2012	100-046-4144- 226-6110	73,632.00	62,898.00	01/01/12	12/31/12	73,632.00	73,632.00
		<u>73,632.00</u>	<u>62,898.00</u>			<u>73,632.00</u>	<u>73,632.00</u>
Senior Health Insurance Program:							
2011	100-046-4144-	27,000.00	13,500.00	01/01/11	12/31/13	471.78	26,999.98
2012	056-6110	27,000.00	16,200.00	01/01/12	12/31/13	26,663.40	26,663.40
		<u>54,000.00</u>	<u>29,700.00</u>			<u>27,135.18</u>	<u>53,663.38</u>
Senior Farmers' Market Nutrition Program:							
11-250-WIC-L-O	100-046-4560- 474-6140	1,000.00		06/01/10	09/30/12	0.03	1,000.00
		<u>1,000.00</u>				<u>0.03</u>	<u>1,000.00</u>
NJ Comprehensive Cancer Control Plan:							
2011	100-046-4753-	52,407.00	50,687.00	07/01/11	06/30/13	27,252.35	50,687.86
2012	434-6140	132,763.00	12,309.00	07/01/12	06/30/13	60,769.88	60,769.88
		<u>185,170.00</u>	<u>62,996.00</u>			<u>88,022.23</u>	<u>111,457.74</u>
TOTAL NJ DEPARTMENT OF HEALTH & SENIOR SERVICES		1,453,915.04	636,523.00			793,874.16	1,264,244.39

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2012

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:							
#12ALUN	100-016-1610-023-6130	\$ 63,836.00	\$ 63,836.00	01/01/12	12/31/12	\$ 63,836.00	\$ 63,836.00
		<u>63,836.00</u>	<u>63,836.00</u>			<u>63,836.00</u>	<u>63,836.00</u>
Youth Incentive Program:							
#12BDUN	100-016-1610-023-6130	36,874.00	36,874.00	01/01/12	12/31/12	36,874.00	36,874.00
		<u>36,874.00</u>	<u>36,874.00</u>			<u>36,874.00</u>	<u>36,874.00</u>
Division of Disability Services:							
Personal Assistance Services Program (PASP):							
#11AVWN	100-054-1014-	104,009.00		01/01/11	12/31/12	1,600.00	104,009.00
#12AVWN	005-6130	59,805.16	52,004.48	01/01/12	12/31/12	59,805.16	59,805.16
		<u>163,814.16</u>	<u>52,004.48</u>			<u>61,405.16</u>	<u>163,814.16</u>
Division of Family Development:							
Social Services for the Homeless:							
#SH11019	100-054-7550-	99,409.00	5,000.00	01/01/11	12/31/12		99,409.00
#SH12019	072-6030	99,409.00	84,558.00	01/01/12	12/31/12	99,409.00	99,409.00
		<u>198,818.00</u>	<u>89,558.00</u>			<u>99,409.00</u>	<u>198,818.00</u>
Workfirst New Jersey:							
Special Initiative, Transportation and TANF Initiative for Parents Contract:							
SFY2012	100-054-7550-	33,660.00	25,245.00	07/01/11	06/30/12		33,660.00
SFY2013	-424-6130	33,660.00	8,415.00	07/01/12	06/30/13	33,660.00	33,660.00
		<u>67,320.00</u>	<u>33,660.00</u>			<u>33,660.00</u>	<u>67,320.00</u>
Intoxicated Driver Resource Center:							
2012	N/A	114,743.00	84,545.00	1/1/12	12/31/13	86,592.00	86,592.00
		<u>114,743.00</u>	<u>84,545.00</u>			<u>86,592.00</u>	<u>86,592.00</u>
TOTAL NJ DEPARTMENT OF HUMAN SERVICES		<u>645,405.16</u>	<u>360,477.48</u>			<u>381,776.16</u>	<u>617,254.16</u>
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>							
Handicapped Person's Recreational Opportunities Act:							
#2012-05157-0337-00	100-022-8050-035-6120	10,000.00		01/01/12	12/31/12	10,000.00	10,000.00
TOTAL NJ DEPARTMENT OF COMMUNITY AFFAIRS		<u>10,000.00</u>				<u>10,000.00</u>	<u>10,000.00</u>

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2012

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	\$ 529,260.18	\$ 13,097.98	01/01/10	12/31/12		\$ 529,260.18
		621,234.69	192,648.06	01/01/11	12/31/13	\$ 4,787.20	565,221.52
		571,063.49	130,380.27	01/01/12	12/31/13	388,500.51	388,500.51
TOTAL NJ TRANSIT CORPORATION		1,721,558.36	336,126.31			393,287.71	1,482,982.21
<u>NEW JERSEY COMMERCE, ECONOMIC GROWTH & TOURISM COMMISSION:</u>							
Birding and Nature Festival Cooperative Marketing Grant 2011	10-100-074-2539-005-6130	8,717.44	1,800.00	01/01/11	12/31/12		8,717.44
TOTAL NJ COMMERCE, ECONOMIC GROWTH & TOURISM COMMISSION		8,717.44	1,800.00				8,717.44
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
County Environmental Health (CEHA)	100-042-4840-094-6110	142,513.00	70,774.25	01/01/11	12/31/13		137,506.55
		170,105.50	85,052.72	01/01/12	12/31/13	165,105.50	165,105.50
		312,618.50	155,826.97			165,105.50	302,612.05
Clean Communities Program	765-042-4900-005-6010	82,802.31		01/01/11	12/31/13	37,738.05	78,738.05
		81,657.94	81,657.94	01/01/12	12/31/13	36,389.70	36,389.70
		164,460.25	81,657.94			74,127.75	115,127.75
TOTAL NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION		477,078.75	237,484.91			239,233.25	417,739.80
<u>NJ DEPARTMENT OF AGRICULTURE:</u>							
Sussex County Agritourism Marketing Grant 07-033-07-1900	100-082-2078-032;	50,000.00	45,564.26	06/25/07	06/25/13		47,077.06
09-032-073-1900	100-082-2078-033	50,000.00		06/25/09	06/25/13	4,340.12	35,715.52
TOTAL NJ DEPARTMENT OF AGRICULTURE		100,000.00	45,564.26			4,340.12	82,792.58
<u>NJ DEPARTMENT OF STATE:</u>							
Division of Archives and Records Committee: Public Archives and Records Infrastructure Support	100-074-2545 033-6110	893,989.75	223,218.10	07/01/09	06/30/12		893,989.75
TOTAL NJ DEPARTMENT OF STATE		893,989.75	223,218.10				893,989.75
<u>NJ DEPARTMENT OF MILITARY & VETERANS AFFAIRS:</u>							
Veterans Transportation Services: 2011/2012	100-067-3610-	9,000.00	6,000.00	07/01/11	06/30/12	5,250.00	9,000.00
2012/2013	058-6130	9,000.00	2,250.00	07/01/12	06/30/13	4,500.00	4,500.00
TOTAL NJ DEPARTMENT OF MILITARY & VETERANS AFFAIRS		18,000.00	8,250.00			9,750.00	13,500.00

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2012

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 2012	100-066-1020-305-6110	\$ 116,558.00	\$ 1,361.79	01/01/12	12/31/13	\$ 17,889.24	\$ 17,889.24
		<u>116,558.00</u>	<u>1,361.79</u>			<u>17,889.24</u>	<u>17,889.24</u>
Body Armor Replacement Fund							
Sheriff's Office - 2011	718-066-1020-001-6120	16,973.41		01/01/10	12/31/12	8,093.72	16,973.41
Sheriff's Office - 2012		10,724.90		01/01/11	12/31/13	5,854.64	5,854.64
Sheriff's Office - 2013		11,183.02	11,183.02	01/01/12	12/31/13		
Prosecutor's Office - 2012		2,459.77		01/01/11	12/31/12	2,459.77	2,459.77
Prosecutor's Office - 2013		2,251.31	2,251.31	01/01/12	12/31/13		
		<u>43,592.41</u>	<u>13,434.33</u>			<u>16,408.13</u>	<u>25,287.82</u>
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2011	100-066-1500-	374,377.00	52,804.01	01/01/11	12/31/13		313,776.74
2012	021-6010	373,777.00	163,894.76	01/01/12	12/31/13	313,777.00	313,777.00
		<u>748,154.00</u>	<u>216,698.77</u>			<u>313,777.00</u>	<u>627,553.74</u>
TOTAL NJ DEPARTMENT OF LAW & PUBLIC SAFETY		<u>908,304.41</u>	<u>231,494.89</u>			<u>348,074.37</u>	<u>670,730.80</u>
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>							
LEASE Law Enforcement Agency Security Enhancement 2011/2012	100-078-AILP-	94,085.00	62,723.32	07/01/11	06/30/13	22,939.46	43,026.72
2012/2013	255-3520	94,085.00	39,202.10	07/01/12	06/30/13	49,279.86	49,279.86
		<u>188,170.00</u>	<u>101,925.42</u>			<u>72,219.32</u>	<u>92,306.58</u>
Replacement of Bridge E-07	572-078-6220-022-6010	10,000,000.00		11/29/01	N/A	631,246.22	2,669,519.76
TOTAL NJ DEPARTMENT OF TRANSPORTATION		<u>10,188,170.00</u>	<u>101,925.42</u>			<u>703,465.54</u>	<u>2,761,826.34</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	140,628.65	01/01/11	12/31/13		187,801.23
		202,452.00	25,342.34	01/01/12	12/31/13	199,438.76	199,438.76
		<u>404,904.00</u>	<u>165,970.99</u>			<u>199,438.76</u>	<u>387,239.99</u>
Higher Education Administration:							
P.L. 1971, c. 12 Debt Service	100-082-2155-016	1,030,923.00	1,030,923.00	01/01/12	12/31/12	1,030,923.00	1,030,923.00
		<u>1,030,923.00</u>	<u>1,030,923.00</u>			<u>1,030,923.00</u>	<u>1,030,923.00</u>
TOTAL NJ DEPARTMENT OF THE TREASURY		<u>1,435,827.00</u>	<u>1,196,893.99</u>			<u>1,230,361.76</u>	<u>1,418,162.99</u>

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2012

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 EDUCATION</u>							
Work First NJ TANF & GA/Food Stamps 2011/2012		\$ 50,000.00	\$ 50,000.00	01/01/11	12/31/12	\$ 50,000.00	\$ 50,000.00
		50,000.00	50,000.00			50,000.00	50,000.00
<u>NJ DEPARTMENT OF EDUCATION</u>							
State Library Aid (Per Capita)	5070-150-	47,674.00		01/01/11	12/31/12	47,674.00	47,674.00
	510140-60	47,849.00	47,849.00	01/01/12	12/31/13		
		95,523.00	47,849.00			47,674.00	47,674.00
<u>NJ STATE LIBRARY</u>							
2011 George Foreman Anti-Trust	N/A	5,092.83		01/01/11	12/31/12	5,092.83	5,092.83
TOTAL STATE AWARD EXPENDITURES		\$ 18,011,581.74	\$ 3,477,607.36			\$ 4,216,929.90	\$ 9,744,707.29

N/A - Not Available or Not Applicable

Analysis of Expenditures

Current Fund:

Paid	A-13	\$ 2,228,580.46
Encumbered	A-13	278,506.22
Paid or Charged	A-3	1,030,923.00
		<u>3,538,009.68</u>

General Capital - Improvement Authorizations #02-02; 10-03; 11-01

631,246.22

Library Fund

47,674.00

Total

\$ 4,216,929.90

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

COUNTY OF SUSSEX
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2012

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



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

Independent Auditor's Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"), and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements - *regulatory basis* - of the various funds of the County of Sussex, in the County of Sussex (the "County") as of and for the years ended December 31, 2012 and 2011, and the related notes to the financial statements and have issued our report thereon dated April 26, 2013. These financial statements have been prepared in conformity with accounting principles prescribed by the Division, which is a basis of accounting other than accounting principles generally accepted in the United States of America. That qualified report also indicated that we did not audit the general fixed assets account group.

Internal Control Over Financial Reporting

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

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

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as Finding 2012-1, that we consider to be a significant deficiency.

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 reported to management in the comments and recommendations section of this report.

The County's Response to the Finding

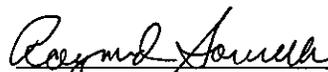
The County's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

Mt. Arlington, NJ
April 26, 2013

NISIVOCCIA LLP



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



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Report on Compliance for Each Major Federal and State Program;
Report on Internal Control Over Compliance Required by OMB Circular A-133
and New Jersey OMB's Circular 04-04

Independent Auditors' Report

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

Report on Compliance for Each Major Federal and State Program

We have audited the County of Sussex's (the "County's") compliance with the types of compliance requirements described in the *OMB 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 the County's major federal and state programs for the year ended December 31, 2012. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The County of Sussex's financial statements include a portion of the operations of the Division of Social Services, which received \$939,173 in federal and state awards and \$667,554 of School Development Authority state awards received by the Sussex County Technical School which are not included in the schedules of expenditures of federal and state awards for the year ended December 31, 2012. Our audit, described below, did not include the operations of the Division of Social Services and the grants received by the Sussex County Technical School from the School Development Authority because the respective component units engaged auditors to perform audits in accordance with OMB Circular A-133 and New Jersey OMB's Circular 04-04.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and New Jersey OMB's Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*. Those standards, OMB Circular A-133 and New Jersey OMB's Circular 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 on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County's compliance.

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

Opinion on Each Major and Federal and State Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2012.

Report on Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and NJOMB 04-04, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of County's internal control over compliance.

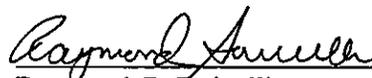
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results that the testing based on the requirements of OMB Circular A-133 and New Jersey OMB's Circular 04-04. Accordingly, this report is not suitable for any other purpose.

Mt. Arlington, NJ
April 26, 2013

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, 2012

Summary of Auditors' Results:

- A qualified report was issued on the County's financial statements prepared in conformity with accounting principles prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, as the general fixed assets account group was not audited.
- The audit did not disclose any material weaknesses in the internal controls of the County.
- The audit did not disclose any noncompliance which is material in relation 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 and 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 OMB's Circular 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, 2012 consisted of the following awards:

	CFDA #	Grant Expenditures
Aging Cluster:		
Title III Aging - Area Plan Grant	93.044-93.045	\$ 423,241.27
Nutrition Services Incentive Program	93.053	27,767.00
State Homeland Security Grant Program	97.067	382,736.05
Disaster Grants - Public Assistance - FEMA	97.036	802,805.21

- The County's major state programs for the year ended December 31, 2012 consisted of the following awards:

	State Grant Account #	Grant Expenditures
State/ Community Partnership Grant Program	100-066-1500-021-6010	\$ 313,777.00
Higher Education Administration: P.L. 1971, c.12 Debt Service	100-082-2155-016	1,030,923.00

- 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, 2012

Summary of Auditors' Results:

- The threshold for determining federal and state Type A and B programs was \$300,000. A risk-based approach was used to determine major programs.
- The County qualified as a "low-risk" auditee under the provisions of section 530 of the federal Circular for federal and state programs.

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

- 2012-1 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, 2012

The prior year finding with respect to segregation of duties with respect to certain County outside offices has not been resolved. This finding is included on the Schedule of Findings and Questioned Costs.

COUNTY OF SUSSEX

PART III

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2012

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 January 1, 2011 and thereafter the bid threshold in accordance with N.J.S.A. 40A:11-3 is \$17,500, 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 currently conforming to the technical accounting directives.

Appropriated Grant Reserves and Grants Receivable

The schedule of Federal and State Appropriated Reserves and Federal and State Grant Receivables include balances from prior years. The County has made a great effort over the last couple of years to continually review grant balances and further action has been taken in 2013. Therefore, no formal recommendation is warranted.

Surrogate

During our review of the Surrogate records, we noted that the bank reconciliations for the main account was prepared on a monthly basis, but did not include all outstanding items that have not cleared the bank. Also, the bank deposit amount was used as their receipt total and not their ledger to determine their book balance on a monthly basis and the book balance did not reflect all receipts collected each month.

Department of Environmental and Public Health Services

During our review of the Department of Environmental Services records, we noted that there were no copies of checks received on file. Also, prenumbered receipts were not issued for each collection. Though there was a definite improvement in the cashbook prepared over the prior year, the cashbook did not have monthly totals categorized.

COUNTY OF SUSSEX
COMMENTS AND RECOMMENDATIONS
(Continued)

Sheriff

Our review of the Sheriff records indicated a cashbook was not properly maintained and though bank reconciliations were prepared on a monthly basis, they did not include all outstanding items that have not cleared the bank. The Sheriff's office computer system also did not tie out to the ledger on a monthly basis. Also the Sheriff's office did not have a reconciled Trial Balance for the Writs and Execution and Summons Accounts.

Planning Board

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

It is recommended that:

1. Bank reconciliations for the Surrogate's and Sheriff's offices be prepared properly on a monthly basis and include all outstanding items that have not cleared the bank and that the book balance reflect all receipts collected each month. The Surrogate's office record all receipts in their ledger to determine their book balance on a monthly basis, and not use the bank deposit amount as their receipt total. The Sheriff's office has systems records that tie out to their ledger on a monthly basis. Also, the Sheriff's office tracks all receipt and disbursement activity for the year so that they have a reconciled Trial Balance for the Writs and Executions, and Summons Accounts.
2. Copies of checks received be maintained on file, prenumbered receipts should be issued for all collections and monthly totals be prepared for the cashbook and that all receipts be categorized for the Department of Environmental and Public Health Services.
3. Planning Board collections be deposited within 48 hours of receipt and collections be maintained in a secure location prior to being deposited.

Management's Response

The administration of the various departments, where applicable, will ensure that monthly bank reconciliations are being completed accurately, copies of received checks are maintained on file, prenumbered receipt are issued for all collections, receipt books which are categorized and totaled by month are maintained and collections are kept in a secure location and are deposited within 48 hours of receipt.

Single Audit

Title III Aging Grant

During our review of purchase orders for the Aging Cluster, we noted that supporting documentation submitted by service providers was attached to the invoice, however, the supporting documentation only showed which Aging Title Grant it referred to. There was no documentation pertaining to the number of units and price per unit. There was also no fiscal monitoring done for subgrantees, only programmatic and self-monitoring.

COUNTY OF SUSSEX
COMMENTS AND RECOMMENDATIONS
(Continued)

Single Audit (Cont'd)

State/ Community Partnership Grant

During our review of the grant, we noted that the reports were not filed timely during 2012. The reports are required to be filed on a quarterly basis within 30 days. The fourth quarter report and final report were not filed on a timely basis.

Disaster Grant- Public Assistance- FEMA

During the review of the FEMA Grant, we noted that reimbursements were being transferred by wire to the County. When these reimbursements were received, there was no additional supporting documentation from FEMA. For example, there was no explanation for how the projects were valued or which projects the reimbursement bundle applied to. Without this information, there is no evidence of what the County should be receiving as a reimbursement.

It is recommended that:

1. The Title III grant coordinator carefully review invoices and supporting documentation submitted by service providers to ensure mathematical accuracy prior to submission for payment and perform fiscal monitoring, also ensure that the State/Community Partnership grant expenditure reports are filed in a timely manner.
2. All FEMA electronic payments be reconciled to FEMA reimbursement requests.

Management's Response

Management will make sure that all vouchers will have supporting documentation prior to the release of payment and a complete fiscal monitoring will be performed for subgrantees. Also, management will take better care to ensure that all FEMA electronic payments are reconciled to FEMA reimbursement requests.

Corrective Action Plan

Recommendations 2a, 2b and 4 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 2011 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. Outside Departments:
 - a. Bank reconciliations for the Surrogate's and Sheriff's offices be prepared properly on a monthly basis and include all outstanding items that have not cleared the bank and that the book balance reflect all receipts collected each month. The Surrogate's office record all receipts in their ledger to determine their book balance on a monthly basis, and not use the bank deposit amount as their receipt total. The Sheriff's office has systems records that tie out to their ledger on a monthly basis. Also, the Sheriff's office tracks all receipt and disbursement activity for the year so that they have a reconciled Trial Balance for the Writs and Executions, and Summons Accounts.
 - b. Copies of checks received be maintained on file, prenumbered receipts should be issued for all collections and monthly totals be prepared for the cashbook and that all receipts be categorized for the Department of Environmental and Public Health Services.
 - c. Planning Board collections be deposited within 48 hours of receipt and collections be maintained in a secure location prior to being deposited.
3. Single Audit
 - a. The Title III grant coordinator carefully review invoices and supporting documentation submitted by service providers to ensure mathematical accuracy prior to submission for payment and perform fiscal monitoring, also ensure that the State/Community Partnership grant expenditure reports are filed in a timely manner.
 - b. All FEMA electronic payments be reconciled to FEMA reimbursement requests.

* * * * *