

COUNTY OF SUSSEX

REPORT OF AUDIT

2015

*NISIVOCCIA LLP
CERTIFIED PUBLIC ACCOUNTANTS*

COUNTY OF SUSSEX

REPORT OF AUDIT

2015

COUNTY OF SUSSEX
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COUNTY OF SUSSEX
PART I
FINANCIAL STATEMENTS
AND SUPPLEMENTARY DATA
YEAR ENDED DECEMBER 31, 2015

Independent Auditors' Report

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

Report on the Financial Statements

We have audited the financial statements – *regulatory basis* - of the various funds of the County of Sussex, in the County of Sussex (the "County") as of and for the years ended December 31, 2015 and 2014, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed or permitted by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") to demonstrate compliance with the Division's regulatory basis of accounting, and the budget laws of New Jersey. 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 audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for the Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly in accordance with accounting principles generally accepted in the United States of America the financial position of each fund and account group of the County as of December 31, 2015 and 2014, or the changes in financial position where applicable, thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the various funds and account group of the County of Sussex as of December 31, 2015 and 2014, and the results of operations and changes in fund balance, where applicable, of such funds, thereof for the years then ended on the basis of the accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting and the budget laws of New Jersey, as described in Note 1.

Emphasis of Matter

As discussed in Note 4 to the financial statements, the County implemented Governmental Accounting Standards Board ("GASB") Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment to GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68* during the year ended December 31, 2015. Our opinions are not modified with respect to this matter.

Other Matters

Supplementary Information

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

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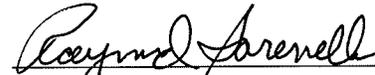
The supplementary data schedules and the schedules of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 5, 2016 on our consideration of the County of Sussex's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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
May 5, 2016

NISIVOCCIA LLP



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

COUNTY OF SUSSEX
2015
CURRENT FUND

COUNTY OF SUSSEX
CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

		December 31,	
	<u>Ref.</u>	2015	2014
<u>ASSETS</u>			
Cash and Cash Equivalents:			
Treasurer	A-4	\$ 29,437,127.29	\$ 28,828,326.98
Change Funds		750.00	750.00
		29,437,877.29	28,829,076.98
Due from Morris County-Shared Services		91.00	91.00
Grant Funds Receivable:			
Federal	A-8	2,801,673.63	4,321,830.87
State	A-9	2,134,876.57	2,248,421.78
Private	A-10	30,000.50	4,685.90
Total Grants Receivable		4,966,550.70	6,574,938.55
Receivables and Other Assets With Full Reserves:			
Added and Omitted Taxes Receivable	A-6	139,236.61	223,725.06
Revenue Accounts Receivable	A-7	208,061.15	192,341.49
Due from General Capital Fund	C	11,121.17	4,375.89
Accounts Receivable - Sussex County Municipal Utilities Authority		418,658.42	418,658.42
Total Receivables and Other Assets With Full Reserves		777,077.35	839,100.86
<u>TOTAL ASSETS</u>		\$ 35,181,596.34	\$ 36,243,207.39

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

	Ref.	December 31,	
		2015	2014
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	A-3;A-11	\$ 4,099,530.67	\$ 3,784,449.84
Encumbered	A-3;A-11	2,187,834.85	1,933,796.44
Total Appropriation Reserves		6,287,365.52	5,718,246.28
Other Encumbrances Payable:			
Federal Grants	A-12	319,742.54	1,082,558.49
State Grants	A-13	558,984.47	595,267.49
Private Grants	A-14	22,097.09	43,665.25
Central Supply		7,843.82	11,410.01
Accounts Payable - Vendors		214,451.17	218,016.71
County Tax Overpayments		111.01	111.01
Due to State of NJ		25,491.88	18,589.03
Due to Other Trust Funds	B	2,801,768.09	2,908,475.17
Due to Division of Social Services			3,649.00
Due to Special Revenue-County Health Fund	D	12,620.25	27,356.09
Reserve for Payments In Lieu-Due Municipalities		1,764.00	1,676.00
Reserve for Sale of County Assets		7,414,500.00	7,414,500.00
Reserve for Grant Fund Expenditures:			
Federal	A-12	1,785,597.48	2,458,038.60
State	A-13	1,100,011.78	1,123,126.48
Private Grants	A-14	131,956.28	1,141.81
Reserve for Life Hazard Fees		8,978.00	8,978.00
Reserve for Unappropriated Grants	A-15	148,829.70	117,353.63
		20,842,113.08	21,752,159.05
Reserve for Receivables	A	777,077.35	839,100.86
Fund Balance	A-1	13,562,405.91	13,651,947.48
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 35,181,596.34</u>	<u>\$ 36,243,207.39</u>

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

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

	<u>Year Ended December 31,</u>	
	<u>2015</u>	<u>2014</u>
<u>Revenue and Other Income Realized</u>		
Fund Balance Utilized	\$ 5,100,000.00	\$ 5,100,000.00
Miscellaneous Revenue Anticipated	22,173,876.49	18,695,684.30
Receipts from Current Taxes	81,581,022.00	80,796,418.00
Nonbudget Revenue	1,745,103.61	1,861,128.17
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	2,393,211.81	3,575,014.58
Balances Cancelled:		
Accounts Payable	52,397.40	120,984.93
Reserve for Private, State and Federal Grant		
Fund Expenditures-Net	181,595.45	22,793.31
Collection of Added & Omitted Taxes	223,725.06	151,795.69
Prior Years Interfunds Returned	4,375.89	
	<u>113,455,307.71</u>	<u>110,323,818.98</u>
Total Income		
<u>Expenditures</u>		
Budget and Emergency Appropriations:		
Operations	86,695,875.02	82,245,096.18
Capital Improvements	748,170.00	900,000.00
County Debt Service	14,366,146.44	14,930,717.96
Deferred Charges and Statutory Expenditures	6,622,072.76	6,490,124.96
Refund of Prior Year's Revenue	1,463.89	973.65
Interfunds and Other Receivables Advanced	11,121.17	4,375.89
	<u>108,444,849.28</u>	<u>104,571,288.64</u>
Total Expenditures		

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

	<u>Ref.</u>	<u>Year Ended December 31,</u>	
		<u>2015</u>	<u>2014</u>
Excess in Revenue		\$ 5,010,458.43	\$ 5,752,530.34
<u>Fund Balance</u>			
Balance January 1		13,651,947.48	12,999,417.14
		18,662,405.91	18,751,947.48
Decreased by:			
Utilization as Anticipated Revenue		5,100,000.00	5,100,000.00
Balance December 31	A	<u>\$ 13,562,405.91</u>	<u>\$ 13,651,947.48</u>

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

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or Deficit *</u>
	<u>Budget</u>	<u>Special NJSA 40A:4-87</u>		
Fund Balance Anticipated	\$ 5,100,000.00		\$ 5,100,000.00	
Miscellaneous Revenue:				
County Clerk Fees	1,078,590.00		1,166,146.16	\$ 87,556.16
County Surrogate Fees	91,936.00		82,081.35	9,854.65 *
County Sheriff Fees	192,164.00		271,446.73	79,282.73
Fines	20,315.00		19,390.51	924.49 *
Interest on Investments and Deposits	244,000.00		222,342.71	21,657.29 *
Rental - County Buildings	160,000.00		216,318.00	56,318.00
Franchise Tax on Stock Insurance Companies (Other than Life Insurance) - NJSA 54:16A	189,396.00		313,620.02	124,224.02
State Aid - College Bonds (NJSA 44:7-35 et. seq.)	1,131,648.00		1,131,648.00	
Social and Welfare Services (P.L. 1990, Ch. 66):				
Division of Youth and Family Services	843,807.00		843,807.00	
Supplemental Social Security Income	363,140.00		281,526.00	81,614.00 *
Psychiatric Facilities (P.L. 1990, Ch. 73):				
Maintenance of Patients in State Institutions for Mental Diseases	1,768,025.00		1,824,058.00	56,033.00
Maintenance of Patients in State Institutions for Mentally Retarded	5,784,319.00		5,784,319.00	
U.S. Department of Health & Human Services:				
N.J. Department of Health and Senior Services:				
Title III - Aging - Area Plan Grant				
Title III B	78,227.00	\$ 78,626.00	156,853.00	
Title III C-1	66,566.00	66,565.00	133,131.00	
Title III C-2	30,499.00	30,281.00	60,780.00	
Title III D	7,950.00	7,974.00	15,924.00	
Title III E	19,775.00	19,673.00	39,448.00	
Medicaid Match	4,867.00		4,867.00	
Public Health Preparedness and Response for Bioterrorism		266,025.00	266,025.00	
N.J. Department of Health and Senior Services:				
AoA Chronic Disease Self-Management Program	12,000.00		12,000.00	
ACL MIPPA Medicare Outreach & Enrollment	40,000.00		40,000.00	
NACCHO Medical Reserve Corps	3,500.00		3,500.00	
N.J. Department of State:				
Help America Vote Act (HAVA) Section 261 Grant:				
#15SELEC003APA	17,775.00		17,775.00	
#15SELEC008APA		33,307.42	33,307.42	
#15SELEC011APA		28,812.09	28,812.09	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Special NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
U.S. Department of Justice:				
STOP Violence Against Women	\$ 7,699.00		\$ 7,699.00	
N.J. Department of Law & Public Safety:				
Domestic Violence Victim Assistance		\$ 96,962.00	96,962.00	
Justice Assistance Grant, LLEBG, Megan's Law	3,811.00		3,811.00	
Sexual Assault Nurse Examiner	56,825.00		56,825.00	
Justice Assistance Grant Multi-Jurisdictional Gang, Gun & Narcotics Task Force JAG 1-19TF-12	52,214.00	47,601.00	99,815.00	
U.S. Department of Homeland Security:				
2015 State Homeland Security Grant Program		100,000.00	100,000.00	
Emergency Management Agency Assistance (EMAA)		55,000.00	55,000.00	
N.J. Transit Corporation:				
Federal Transit Administration - Section 5311:				
Operating/Nonoperating		1,005,194.00	1,005,194.00	
Senior Citizens & Disabled Residents Transportation Assistance Program:				
Operating	345,826.83		345,826.83	
Administration	87,700.00		87,700.00	
Job Access: Reverse Commute New Freedom	150,000.00	30,000.00	180,000.00	
Job Access: Reverse Commute - State		60,000.00	60,000.00	
Job Access: Reverse Commute SFY2015 DHS/TIF		10,000.00	10,000.00	
N.J. Department of Health & Senior Services:				
Case Management Services:				
2015/16 Handicapped Children - Federal		23,292.00	23,292.00	
2015/16 Handicapped Children - State		63,295.00	63,295.00	
Alcoholism Program	333,978.00		333,978.00	
NJ Comprehensive Cancer Control Plan:				
2015/2016 Grant - Federal		10,800.00	10,800.00	
2015/2016 Grant - State		120,000.00	120,000.00	
NJ Cancer Education & Early Detection:				
2015/2016 Grant - Federal		33,957.00	33,957.00	
2015/2016 Grant - State		189,543.00	189,543.00	
Senior Farmers' Market Nutrition Program		500.00	500.00	
Right To Know 2014/15 #EPID15RTK11L		9,380.00	9,380.00	
Office on Aging Area Plan Grant:				
State Matching Funds:				
Title III B-D	9,702.00	9,711.00	19,413.00	
Title III E	5,932.00	5,903.00	11,835.00	
Weekend Home Delivered Meals	13,000.00		13,000.00	
Safe Housing and Transportation	11,283.00		11,283.00	
Cost of Living Allowance	52,079.00		52,079.00	
Social Services Block Grant	12,905.00		12,905.00	
Home Delivered Meals	19,486.00		19,486.00	
Care Management Quality Assurance	23,810.00		23,810.00	
State Aid Reimbursement	58,000.00		58,000.00	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

(Continued)

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or Deficit *</u>
	<u>Budget</u>	<u>Special NJSA 40A:4-87</u>		
Miscellaneous Revenue (Continued):				
N.J. Department of Health & Senior Services:				
Office on Aging Area Plan Grant:				
Adult Protective Services for				
Vulnerable Adults	\$ 74,903.00		\$ 74,903.00	
Senior Health Insurance Program	11,000.00		11,000.00	
Senior Health Insurance Program		\$ 31,000.00	31,000.00	
U.S. Department of Agriculture:				
U.S.D.A. Reimbursement/Nutrition Services				
Incentive Program	8,270.00	24,593.00	32,863.00	
N.J. Department of Military & Veterans Affairs:				
Veterans Transportation Program		9,000.00	9,000.00	
N.J. Department of the Treasury:				
Governor's Council on Alcoholism &				
Drug Abuse:				
Municipal Alliance to Prevent				
Alcoholism and Drug Abuse:				
2015/16		210,366.00	210,366.00	
N.J. Department of Law & Public Safety:				
Juvenile Justice Commission:				
State/Community Partnership Program:	368,500.00		368,500.00	
Division of Criminal Justice:				
Body Armor Replacement Fund -Sheriff's Office:				
SFY2015		11,192.66	11,192.66	
Body Armor Replacement Fund -Prosecutor's Office:				
SFY2013				
SFY2015		2,268.08	2,268.08	
County Prosecutor's Insurance				
Fraud Reimbursement	114,452.00		114,452.00	
Intoxicated Driver Resource Center	96,000.00		96,000.00	
N.J. Department of Children and Families:				
Division of Youth & Family Services:				
Human Services Advisory Council				
Child Abuse/Missing Children	63,836.00		63,836.00	
Youth Incentive Program	36,874.00		36,874.00	
N.J. Department of Human Services:				
Division of Economic Assistance:				
Social Services for the Homeless #SH16019 - TANF		23,960.00	23,960.00	
Social Services for the Homeless #SH16019		148,735.00	148,735.00	
Division of Family Development:				
Transportation Block Grant		33,660.00	33,660.00	
Division of Disability Services:				
Personal Assistance Services Program	15,203.11		15,203.11	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015
(Continued)

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or Deficit *</u>
	<u>Budget</u>	<u>Special NJSA 40A:4-87</u>		
Miscellaneous Revenue (Continued):				
N.J. Department of Labor & Workforce Development:				
Work First NJ/TANF & GA/FS	\$ 50,000.00		\$ 50,000.00	
N.J. Department of Environmental Protection:				
County Environmental Health Program:				
2014/15 #EN15-028 7/1/14 - 6/30/15	128,000.00		128,000.00	
2015 # EN15-028CY - Federal		\$ 7,250.00	7,250.00	
2015 #EN15-028CY - State		11,390.00	11,390.00	
Clean Communities Program		109,360.83	109,360.83	
FEDERAL EMERGENCY MANAGEMENT AGENCY				
Post Superstorm Sandy Healthy Community Environments		33,000.00	33,000.00	
Newton Medical Center:				
Transitional Care Program (NJSA 40:5-2.1010c)	165,000.00		165,000.00	
Jewish Community Foundation of Metro West NJ:				
Grotta Fund for Senior Care	90,000.00		90,000.00	
Reserve to Pay Debt Service	1,800,000.00		1,800,000.00	
Reserve to Pay Vocational School				
Debt Service	100,000.00		100,000.00	
General Capital Fund Balance	530,000.00		530,000.00	
County Clerk (P.L. 2001, Ch. 370)	490,428.00		536,845.05	\$ 46,417.05
County Surrogate (P.L. 2001, Ch. 370)	62,241.00		51,806.00	10,435.00 *
County Sheriff (P.L. 2001, Ch. 370)	86,269.00		139,381.75	53,112.75
Trust Fund Reserve for Motor Vehicle Fines				
Pledged to Road Maintenance and Repair	500,000.00		500,000.00	
State of N.J. Salary Reimbursement of County				
Prosecutor	65,000.00		65,000.00	
Weights & Measures Trust Fund	20,000.00		20,000.00	
9-1-1 Emergency Communication Center	101,376.00		101,376.00	
County Transit-Transportation Agreements	323,057.00		367,139.19	44,082.19
Total Miscellaneous Revenue	18,693,158.94	3,058,177.08	22,173,876.49	422,540.47
Amount to be Raised by Taxes for Support of the County Budget:				
Local Taxes for County Purposes	81,581,022.00		81,581,022.00	
Budget Totals	105,374,180.94	3,058,177.08	108,854,898.49	\$ 422,540.47
Nonbudget Revenue:				
Miscellaneous Revenue Not Anticipated			1,745,103.61	
	<u>\$ 105,374,180.94</u>	<u>\$ 3,058,177.08</u>	<u>\$ 110,600,002.10</u>	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015
(Continued)

Analysis of Realized Revenue

County Clerk Fees:

Cash Received	\$ 1,225,360.16
Less: Transfer to Trust Funds and Refunds	59,214.00
	<u>\$ 1,166,146.16</u>

Interest on Investments and Deposits:

Cash Received	\$ 200,269.94
Due from Other Trust Funds	488.25
Due from General Capital Fund	21,584.52
	<u>\$ 222,342.71</u>

Analysis of Nonbudget Revenue:

Cash Received:

Welfare Surplus	\$ 303,695.36	
Planning Department	22,504.25	
Jail Processing Fees	27,414.06	
Telephone Income - Jail	59,984.81	
State Inmates in County Jail	24,406.88	
Payment In Lieu of Taxes	28,545.17	
Prior Year Refunds/Reimbursements	244,094.91	
Prior Year Grant Expenditure Refunds	55,000.00	
NJ Institute of Technology-Salary Reimbursement	35,445.34	
Library Administration Reimbursement	125,000.00	
Miscellaneous Reimbursements	20,527.44	
Bail Forfeitures	14,466.35	
Pensions Reimbursement	151,998.80	
Title IV-D Probation Facility Reimbursement	263,810.20	
Medicare D Prescription Reimbursement	41,079.04	
Closure of Prior Year Dental and Medical Reserves	99,489.13	
Mental Health Salary Reimbursement	9,000.00	
Various County Departments and Central Supply Revenue	114.81	
Central Supply Revenue	16,066.38	
Escrow Release	7,850.00	
Auction of Unused Equipment Revenue	26,598.28	
Cancelation of Old Outstanding Checks	6,892.50	
Roadway/Driveway Openings and Violation Assessments	22,614.50	
Developmental Disabled Facilities Reimbursement	29,354.61	
Transitional Care Program Revenue	42,303.18	
Other Miscellaneous Revenue	66,847.61	
	<u>\$ 1,745,103.61</u>	

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

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT:					
County Administrator's Office:					
Salaries and Wages	\$ 286,505.00	\$ 256,757.00	\$ 251,129.52	\$ 5,627.48	
Other Expenses	35,405.00	35,405.00	25,022.48	10,382.52	
Purchasing Department:					
Salaries and Wages	210,630.00	214,306.00	214,304.91	1.09	
Other Expenses	18,000.00	18,000.00	15,186.51	2,813.49	
Central Services:					
Salaries and Wages	59,474.00	56,474.00	54,362.89	2,111.11	
Other Expenses	4,775.00	7,775.00	5,252.61	2,522.39	
Employee Services:					
Salaries and Wages	282,002.00	282,002.00	280,126.94	1,875.06	
Other Expenses	66,935.00	63,259.00	41,057.54	22,201.46	
Public Employees' Award Program:					
Other Expenses	5,000.00	5,000.00	4,950.00	50.00	
Board of Chosen Freeholders:					
Salaries and Wages	120,406.00	120,418.00	120,416.82	1.18	
Other Expenses	28,311.00	28,299.00	20,380.20	7,918.80	
Clerk of the Board:					
Salaries and Wages	31,800.00	61,548.00	61,547.08	0.92	
Other Expenses	3,900.00	3,900.00	2,277.94	1,622.06	
County Clerk:					
Salaries and Wages	646,326.00	646,326.00	620,798.07	25,527.93	
Other Expenses	148,580.00	148,580.00	138,108.84	10,471.16	
Board of Elections:					
Salaries and Wages	218,617.00	218,617.00	215,867.57	2,749.43	
Other Expenses	257,480.00	257,480.00	211,107.45	46,372.55	
County Clerk (Elections):					
Other Expenses	78,545.00	78,545.00	73,082.85	5,462.15	
County Treasurer's Office:					
Salaries and Wages	418,362.00	418,362.00	409,400.20	8,961.80	
Other Expenses	115,294.00	115,294.00	88,349.58	26,944.42	
Budget Management:					
Salaries and Wages	91,461.00	91,461.00	54,100.58	37,360.42	
Other Expenses	3,115.00	3,115.00	2,192.65	922.35	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT:					
Annual Audit	\$ 128,396.00	\$ 128,396.00	\$ 128,396.00		
Technology & Information Management:					
Salaries and Wages	498,971.00	498,971.00	498,548.49	\$ 422.51	
Other Expenses	502,048.00	502,048.00	481,696.45	20,351.55	
Office of Geographical Information Systems:					
Other Expenses	228,000.00	228,000.00	228,000.00		
Records Management Office:					
Salaries and Wages	172,931.00	172,931.00	163,011.19	9,919.81	
Other Expenses	98,290.00	98,290.00	97,700.95	589.05	
Board of Taxation:					
Salaries and Wages	168,361.00	168,361.00	165,001.13	3,359.87	
Other Expenses	39,980.00	39,980.00	38,302.98	1,677.02	
County Counsel:					
Salaries and Wages	242,679.00	242,679.00	200,243.32	42,435.68	
Other Expenses	105,000.00	105,000.00	94,127.29	10,872.71	
County Adjuster's Office:					
Salaries and Wages	99,977.00	99,977.00	99,920.21	56.79	
Other Expenses	48,865.00	48,865.00	44,241.30	4,623.70	
County Surrogate:					
Salaries and Wages	317,128.00	317,288.00	317,286.92	1.08	
Other Expenses	21,530.00	21,370.00	21,324.09	45.91	
Engineering and Road Administration:					
Salaries and Wages	1,100,415.00	1,100,415.00	1,049,317.90	51,097.10	
Other Expenses	80,965.00	80,965.00	64,864.25	16,100.75	
TOTAL GENERAL GOVERNMENT	6,984,459.00	6,984,459.00	6,601,005.70	383,453.30	
LAND USE ADMINISTRATION:					
Sussex County Planning Department:					
Salaries and Wages	317,240.00	317,240.00	309,817.88	7,422.12	
Other Expenses	37,095.00	37,095.00	22,682.88	14,412.12	
TOTAL LAND USE ADMINISTRATION	354,335.00	354,335.00	332,500.76	21,834.24	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
CODE ENFORCEMENT AND ADMINISTRATION:					
Uniform Construction Code:					
Appeal Board:					
Other Expenses	\$ 4,675.00	\$ 4,675.00	\$ 414.26	\$ 4,260.74	
Weights and Measures:					
Salaries and Wages	105,082.00	105,082.00	103,434.41	1,647.59	
Other Expenses	23,625.00	23,625.00	10,920.61	12,704.39	
TOTAL CODE ENFORCEMENT AND ADMINISTRATION	133,382.00	133,382.00	114,769.28	18,612.72	
INSURANCE:					
Other Insurance Premiums	1,139,320.00	1,139,320.00	1,092,971.50	46,348.50	
Workmen's Compensation	970,583.00	970,583.00	921,616.53	48,966.47	
Group Insurance Plan for Employees	12,450,617.00	12,403,845.00	11,977,251.56	426,593.44	
Health Benefit Waiver	125,000.00	171,772.00	171,252.46	519.54	
Unemployment Compensation					
Insurance (NJSA 43:21-3 et. seq.)	75,000.00	75,000.00	9,737.93	65,262.07	
TOTAL INSURANCE	14,760,520.00	14,760,520.00	14,172,829.98	587,690.02	
PUBLIC SAFETY:					
9-1-1 Emergency Communications Center:					
Salaries and Wages	585,498.00	621,098.00	621,043.07	54.93	
Other Expenses	293,660.00	293,660.00	215,200.83	78,459.17	
Office of Emergency Management:					
Salaries and Wages	187,302.00	190,802.00	190,790.87	11.13	
Other Expenses	127,814.00	112,814.00	69,204.12	43,609.88	
County Medical Examiner:					
Other Expenses	230,279.00	235,279.00	234,190.13	1,088.87	
Volunteer Fire Company Appropriation to Aid Uniforms (R.S. 40:23-8.9)	5,184.00	5,184.00	5,184.00		
Aid to Volunteer Rescue and Ambulance Squads (R.S. 40:5-2)	53,200.00	53,200.00	53,200.00		
Fire Marshal:					
Salaries and Wages	36,655.00	36,655.00	30,193.32	6,461.68	
Other Expenses	23,410.00	23,410.00	17,381.44	6,028.56	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC SAFETY:					
Fire Academy:					
Other Expenses	\$ 300,000.00	\$ 300,000.00	\$ 245,030.10	\$ 54,969.90	
Sheriff's Office (Regulation):					
Salaries and Wages	2,287,199.00	2,287,199.00	2,201,791.73	85,407.27	
Other Expenses	350,000.00	350,000.00	292,896.89	57,103.11	
Sheriff's Office (Judicial):					
Salaries and Wages	2,067,701.00	2,028,601.00	1,976,031.40	52,569.60	
Other Expenses	117,474.00	132,474.00	109,297.87	23,176.13	
Prosecutor's Office:					
Salaries and Wages	4,079,390.00	3,870,840.00	3,777,556.56	93,283.44	
Other Expenses	499,395.00	707,945.00	631,533.72	76,411.28	
Jail:					
Salaries and Wages	8,344,077.00	8,344,077.00	8,065,976.04	278,100.96	
Other Expenses	1,410,177.00	1,410,177.00	1,268,683.63	141,493.37	
Juvenile Center:					
Salaries and Wages	329,079.00	329,079.00	298,784.78	30,294.22	
Other Expenses	407,335.00	407,335.00	273,314.51	134,020.49	
Youth Services (NJSA 2A:4A-91):					
Salaries and Wages	50,016.00	50,016.00	49,307.66	708.34	
Other Expenses	158,750.00	158,750.00	129,200.00	29,550.00	
TOTAL PUBLIC SAFETY	21,943,595.00	21,948,595.00	20,755,792.67	1,192,802.33	
PUBLIC WORKS:					
Roads and Culverts:					
Salaries and Wages	3,061,148.00	3,061,148.00	2,925,248.90	135,899.10	
Other Expenses	1,437,938.00	1,437,938.00	1,381,562.04	56,375.96	
Bridges:					
Salaries and Wages	747,788.00	747,788.00	648,701.50	99,086.50	
Other Expenses	486,145.00	486,145.00	467,500.97	18,644.03	
Parks and Forestry (Shade Tree Commission):					
Salaries and Wages	167,916.00	167,916.00	166,648.67	1,267.33	
Other Expenses	11,741.00	11,741.00	9,915.41	1,825.59	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC WORKS:					
Traffic Lights:					
Other Expenses	\$ 56,131.00	\$ 56,131.00	\$ 49,559.31	\$ 6,571.69	
Garbage and Trash Removal	110,000.00	110,000.00	80,739.00	29,261.00	
Facilities Management:					
Salaries and Wages	1,457,179.00	1,431,179.00	1,371,473.32	59,705.68	
Other Expenses	1,067,958.00	1,108,958.00	1,048,320.03	60,637.97	
Motor Pool:					
Salaries and Wages	798,051.00	798,051.00	743,269.35	54,781.65	
Other Expenses	688,874.00	688,874.00	601,222.46	87,651.54	
Mosquito Control:					
Salaries and Wages	212,613.00	207,613.00	148,322.32	59,290.68	
Other Expenses	197,234.00	197,234.00	148,966.65	48,267.35	
TOTAL PUBLIC WORKS	10,500,716.00	10,510,716.00	9,791,449.93	719,266.07	
HEALTH AND HUMAN SERVICES:					
Sussex County Chest Clinic:					
Salaries and Wages	46,329.00	46,867.00	46,865.26	1.74	
Other Expenses	3,100.00	2,562.00		2,562.00	
Maintenance of Patients in State Institutions for Mental Diseases (NJSA 30:4-79)					
	2,726,042.00	2,726,042.00	2,726,042.00		
Developmental Disabilities - State Share of Costs					
	5,784,319.00	5,784,319.00	5,784,319.00		
Home Health Care Agency (NJSA 26:2H-1 et seq.):					
Other Expenses	48,000.00	48,000.00	7,948.75	40,051.25	
Office of Community Services:					
Salaries and Wages	161,501.00	161,501.00	124,886.90	36,614.10	
Other Expenses	34,380.00	34,380.00	23,027.56	11,352.44	
Office on Aging:					
Salaries and Wages	254,513.00	254,513.00	230,527.96	23,985.04	
Other Expenses	15,515.00	15,515.00	13,821.71	1,693.29	
County Nutrition Projects:					
Other Expenses	176,320.00	176,320.00	155,102.03	21,217.97	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
HEALTH AND HUMAN SERVICES:					
County Welfare Agency:					
Administration	\$ 1,008,401.00	\$ 1,008,401.00	\$ 1,008,401.00		
Services	153,646.00	153,646.00	153,646.00		
Assistance for Dependent Children	64,254.00	64,254.00	45,637.00	\$ 18,617.00	
Assistance to Supplemental Security Income Recipients	363,140.00	363,140.00	233,584.00	129,556.00	
Division of Youth and Family Services	843,807.00	843,807.00	843,807.00		
Mental Health Administration:					
Salaries and Wages	19,000.00	19,000.00	15,330.21	3,669.79	
Other Expenses	5,833.00	5,833.00	3,583.33	2,249.67	
Human Services Administration:					
Salaries and Wages	317,309.00	317,309.00	283,451.12	33,857.88	
Other Expenses	14,665.00	14,665.00	10,653.99	4,011.01	
Aid to Interfaith Hospitality Network (R.S. 40:23-8.11)	12,300.00	12,300.00	12,300.00		
Aid to Nonprofit Child Care Center (R.S. 40:23-8.14)	50,000.00	50,000.00	50,000.00		
Aid to Advance Housing (NJSA 40A:23-8.28)	23,942.00	23,942.00	23,942.00		
Legal Aid:					
Other Expenses	7,123.00	7,123.00	7,123.00		
Aid to New Bridge Services (N.J.S. 40:5-2.9)	65,000.00	65,000.00	65,000.00		
Aid to Transit/Skylands Ride (NJSA 44:1-1, 1-88, 1-128)	34,885.00	34,885.00	34,885.00		
TOTAL HEALTH AND HUMAN SERVICES	12,233,324.00	12,233,324.00	11,903,884.82	329,439.18	
EDUCATIONAL:					
Community College Agency (NJS 18A:64A-30 et seq.)					
	3,950,399.00	3,950,399.00	3,949,000.00	1,399.00	
Farm and Home Demonstration:					
Salaries and Wages	39,726.00	39,726.00	20,292.79	19,433.21	
Other Expenses	112,361.00	112,361.00	77,905.62	34,455.38	
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (NJS 18A:64A-23)					
	250,000.00	250,000.00	184,423.17	65,576.83	
County Vocational School	6,962,974.00	6,962,974.00	6,962,974.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
EDUCATIONAL:					
Office of County Superintendent of Schools:					
Salaries and Wages	\$ 78,687.00	\$ 78,687.00	\$ 78,686.08	\$ 0.92	
Other Expenses	24,525.00	24,525.00	18,571.29	5,953.71	
TOTAL EDUCATIONAL	11,418,672.00	11,418,672.00	11,291,852.95	126,819.05	
OTHER COMMON OPERATING FUNCTIONS:					
Transit:					
Salaries and Wages	503,405.00	503,405.00	410,736.82	92,668.18	
Other Expenses	27,400.00	27,400.00	24,858.38	2,541.62	
Single Audit Act of 1984:					
Other Expenses:					
Audit Fees	51,978.00	51,978.00	51,978.00		
Fixed Asset Accounting/Reporting	4,000.00	4,000.00	4,000.00		
Indirect Cost Rate Study:					
Contractual	11,500.00	11,500.00	11,500.00		
Memorial Day Observance (R.S. 40:23-8.1)	1,000.00	1,000.00	1,000.00		
Veterans' Grave Registration:					
Salaries and Wages	4,199.00	4,199.00	4,198.08	0.92	
Other Expenses	9,253.00	9,253.00	9,134.65	118.35	
Aid to Sussex County Arts Council (NJSA 40:23-8.25)	3,200.00	3,200.00	3,200.00		
TOTAL OTHER COMMON OPERATING FUNCTIONS	615,935.00	615,935.00	520,605.93	95,329.07	
UTILITY EXPENSES AND BULK PURCHASES:					
Electricity	920,822.00	905,822.00	707,931.21	197,890.79	
Lighting of Highways and Bridges	24,490.00	24,490.00	19,639.10	4,850.90	
Gas (Natural or Propane)	381,000.00	381,000.00	245,378.60	135,621.40	
Water	104,000.00	104,000.00	87,891.81	16,108.19	
Sewer	40,000.00	40,000.00	39,064.87	935.13	
TOTAL UTILITY EXPENSES AND BULK PURCHASES	1,470,312.00	1,455,312.00	1,099,905.59	355,406.41	

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015
(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:					
County Matching Funds for Grants	\$ 318,351.00	\$ 318,351.00	\$ 182,691.00	\$ 135,660.00	
Matching Funds For the Following Grants:					
Newton Medical Center Transitional Care Program	100,000.00	100,000.00	100,000.00		
Alcoholism Service Program	40,623.00	40,623.00	40,623.00		
Human Services Advisory Council (HSAC)	16,026.00	16,026.00	16,026.00		
TOTAL UNCLASSIFIED	<u>475,000.00</u>	<u>475,000.00</u>	<u>339,340.00</u>	<u>135,660.00</u>	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:					
NJ Department of Human Services:					
Title III - Aging - Area Plan Grant:					
Title III B (NJSA 40A:4-87 + \$78,626.00)	78,227.00	156,853.00	156,853.00		
Title III C-2 (NJSA 40A:4-87 + \$66,565.00)	66,566.00	133,131.00	133,131.00		
Title III C-2 (NJSA 40A:4-87 + \$30,281.00)	30,499.00	60,780.00	60,780.00		
Title III D (NJSA 40A:4-87 + \$7,974.00)	7,950.00	15,924.00	15,924.00		
Title III E (NJSA 40A:4-87 + \$19,673.00)	19,775.00	39,448.00	39,448.00		
Medicaid Match	4,867.00	4,867.00	4,867.00		
AoA Chronic Disease Self-Management	12,000.00	12,000.00	12,000.00		
ACL MIPPA Medicare Outreach & Enrollment	40,000.00	40,000.00	40,000.00		
NJ Department of Health and Senior Services:					
Public Health Preparedness and Response for Bioterrorism:					
(NJSA 40A:4-87 + \$266,025.00)		266,025.00	266,025.00		
NACCHO Medical Reserve Corps	3,500.00	3,500.00	3,500.00		
NJ Department of State:					
Help America Vote Act(HAVA) Section 261 Grant Program:					
#15SELEC003APA	17,775.00	17,775.00	17,775.00		
#15SELEC008APA (NJSA 40A:4-87 + \$33,307.42)		33,307.42	33,307.42		
#15SELEC011APA (NJSA 40A:4-87 + \$28,812.09)		28,812.09	28,812.09		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
U.S. DEPARTMENT OF JUSTICE:					
NJ Department of Law & Public Safety:					
Division of Criminal Justice:					
STOP Violence Against Women Act 12VAWA-69	\$ 7,699.00	\$ 7,699.00	\$ 7,699.00		
Victims of Crime Act Victim Assistance (NJSA 40A:4-87 + \$96,962.00)		96,962.00	96,962.00		
Justice Assistance Grant LLEBG, Megan's Law	3,811.00	3,811.00	3,811.00		
Sexual Assault Nurse Examiner/Sexual Assault Response Team	56,825.00	56,825.00	56,825.00		
Justice Assistance Grant (Multi-Jurisdictional Gang, Guns & Narcotics Task Force (NJSA 40A:4-87 + \$47,601.00)	52,214.00	99,815.00	99,815.00		
U.S. DEPARTMENT OF HOMELAND SECURITY:					
State Homeland Security Grant Program:					
FFY2015 (NJSA 40A:4-87 + \$100,000.00)		100,000.00	100,000.00		
Emergency Management Agency Assistance (EMAA) (NJSA 40A:4-87 + \$55,000.00)		55,000.00	55,000.00		
NJ TRANSIT CORPORATION:					
Job Access: Reverse Commute (NJSA 40A:4-87 + \$60,000.00)		60,000.00	60,000.00		
Federal Transit Administration - Section 5311 Grants:					
Operating/Nonoperating (NJSA 40A:4-87 + \$1,005,194.00)		1,005,194.00	1,005,194.00		
Job Access: Reverse Commute:					
SFY2015 DHS/TIF (NJSA 40A:4-87 + \$10,000.00)		10,000.00	10,000.00		
New Freedom Program (Sec. 5317) (NJSA 40A:4-87 + \$30,000.00)		30,000.00	30,000.00		
Job Access: Reverse Commute New Freedom	150,000.00	150,000.00	150,000.00		
Senior Citizen & Disabled Resident Transportation Assistance Program:					
Operating	345,826.83	345,826.83	345,826.83		
Administration	87,700.00	87,700.00	87,700.00		
NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:					
Senior Citizen Health Services:					
FED #DFHS16CSE018 (NJSA 40A:4-87 + \$23,292.00)		23,292.00	23,292.00		
State #DFHS16CSE018 (NJSA 40A:4-87 + \$63,295.00)		63,295.00	63,295.00		
Right-to-Know:					
2014/15 #EPID16RTK20L (NJSA 40A:4-87 + \$9,380.00)		9,380.00	9,380.00		
Comprehensive Cancer Control Plan:					
#DFHS16CCC005 Federal (NJSA 40A:4-87 + \$10,800.00)		10,800.00	10,800.00		
#DFHS16CCC005 State (NJSA 40A:4-87 + \$120,000.00)		120,000.00	120,000.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015
(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE:					
NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:					
Division of Family Health Services:					
Senior Farmers Market Nutrition Program:					
(NJSA 40A:4-87 + \$500.00)		\$ 500.00	\$ 500.00		
NJ Cancer Education & Early Detection:					
#DFHS16CED013 (NJSA 40A:4-87 + \$33,957.00)		33,957.00	33,957.00		
#DFHS16CED013 (NJSA 40A:4-87 + \$189,543.00)		189,543.00	189,543.00		
Division of Mental Health & Addiction Services:					
Alcoholism SP #13-541-ADA-C-0	\$ 333,978.00	333,978.00	333,978.00		
Intoxicated Driver Resource Center	96,000.00	96,000.00	96,000.00		
U.S. DEPARTMENT OF AGRICULTURE:					
U.S.D.A. Reimbursement/Nutrition Services Incentive					
Program (NJSA 40A:4-87 + \$24,593.00)	8,270.00	32,863.00	32,863.00		
NJ DEPARTMENT OF MILITARY AND VETERANS AFFAIRS:					
Veterans' Transportation Program (NJSA 40A:4-87 + \$9,000.00)		9,000.00	9,000.00		
NJ DEPARTMENT OF THE TREASURY:					
Governor's Council on Alcoholism & Drug Abuse:					
Municipal Alliance to Prevent Alcoholism & Drug Abuse					
2014/15 (NJSA 40A:4-87 + \$210,366.00)		210,366.00	210,366.00		
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:					
Juvenile Justice Commission:					
State/Community Partnership Grant Program	368,500.00	368,500.00	368,500.00		
Office of the Insurance Fraud Prosecutor:					
County Prosecutor's Insurance Fraud Reimbursement	114,452.00	114,452.00	114,452.00		
Body Armor Replacement Fund - Sheriff's Office:					
SFY2015 (NJSA 40A:4-87 + \$11,192.66)		11,192.66	11,192.66		
Body Armor Replacement Fund - Prosecutor's Office:					
SFY2015 (NJSA 40A:4-87 + \$2,268.08)		2,268.08	2,268.08		
NJ DEPARTMENT OF CHILDREN & FAMILIES:					
Division of Child Protection & Permanency:					
Human Services Advisory Council/Child Abuse/Missing					
Children	63,836.00	63,836.00	63,836.00		
Division of Children's System of Care:					
Youth Incentive Program	36,874.00	36,874.00	36,874.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUE:					
NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:					
Division of Aging Services:					
Senior Health Insurance Program - State	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00		
Senior Health Insurance Program - Federal (NJSA 40A:4-87 + \$31,000.00)		31,000.00	31,000.00		
State Matching Funds:					
Title III B-D (NJSA 40A:4-87 + \$9,711.00)	9,702.00	19,413.00	19,413.00		
State Matching Funds:					
Title III E (NJSA 40A:4-87 + \$5,903.00)	5,932.00	11,835.00	11,835.00		
Weekend Home Delivered Meals	13,000.00	13,000.00	13,000.00		
Safe Housing & Transportation Program	11,283.00	11,283.00	11,283.00		
Cost of Living Allowance	52,079.00	52,079.00	52,079.00		
Home Delivered Meals	19,486.00	19,486.00	19,486.00		
Social Services Block Grant	12,905.00	12,905.00	12,905.00		
Care Coordination/Care Management Quality Assurance	23,810.00	23,810.00	23,810.00		
State Aid Reimbursement Program	58,000.00	58,000.00	58,000.00		
Adult Protective Services for Vulnerable Adults:	74,903.00	74,903.00	74,903.00		
NJ DEPARTMENT OF HUMAN SERVICES:					
Division of Family Development:					
Transportation Block Grant:					
#TS15019 (NJSA 40A:4-87 + \$33,660.00)		33,660.00	33,660.00		
Social Services for the Homeless:					
#SH16019 - TANF (NJSA 40A:4-87 + \$23,960.00)		23,960.00	23,960.00		
#SH16019 (NJSA 40A:4-87 + \$148,735.00)		148,735.00	148,735.00		
Division of Disability Services:					
Personal Assistance Services Program	15,203.11	15,203.11	15,203.11		
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:					
County Environmental Health Program:					
2013/14	128,000.00	128,000.00	128,000.00		
Federal #EN15-028CY (NJSA 40A:4-87 + \$7,250.00)		7,250.00	7,250.00		
State #EN15-028CY (NJSA 40A:4-87 + \$11,390.00)		11,390.00	11,390.00		
Clean Communities Program (NJSA 40A:4-87 + \$109,360.83)		109,360.83	109,360.83		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUE:					
FEDERAL EMERGENCY MANAGEMENT AGENCY:					
Post Superstorm Sandy Healthy Community Environments (NJSA 40A:4-87 + \$33,000.00)		\$ 33,000.00	\$ 33,000.00		
NJ DEPARTMENT OF LABOR & WORKFORCE DEVELOPMENT:					
2014/15 Work First NJ TANF/GA/Food Stamps	\$ 50,000.00	50,000.00	50,000.00		
NEWTON MEDICAL CENTER:					
Transitional Care Program	165,000.00	165,000.00	165,000.00		
JEWISH COMMUNITY FOUNDATION OF METROWEST NJ:					
Grotta Fund for Senior Care - County of Sussex Transitional Care	90,000.00	90,000.00	90,000.00		
TOTAL PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUE	2,747,447.94	5,805,625.02	5,805,625.02		
TOTAL OPERATIONS	83,637,697.94	86,695,875.02	82,729,562.63	\$ 3,966,312.39	
Detail:					
Salaries and Wages	31,224,648.00	30,986,484.00	29,618,750.74	1,367,733.26	
Other Expenses	52,413,049.94	55,709,391.02	53,110,811.89	2,598,579.13	
CAPITAL IMPROVEMENTS:					
Capital Improvement Fund	450,000.00	450,000.00	450,000.00		
Various Facilities Improvements	298,170.00	298,170.00	298,170.00		
TOTAL CAPITAL IMPROVEMENTS	748,170.00	748,170.00	748,170.00		

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
DEBT SERVICE:					
Payment of Bond Principal:					
County College Bonds	\$ 1,736,000.00	\$ 1,736,000.00	\$ 1,736,000.00		
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	865,000.00	865,000.00	865,000.00		
Vocational School Bonds	585,000.00	585,000.00	585,000.00		
Other Bonds	7,295,000.00	7,295,000.00	7,295,000.00		
Interest on Bonds:					
County College Bonds	202,528.00	202,528.00	202,526.25		\$ 1.75
State Aid - County College Bonds	266,648.00	266,648.00	266,648.00		
Vocational School Bonds	256,747.00	256,747.00	256,745.82		1.18
Other Bonds	2,259,227.00	2,259,227.00	2,259,226.37		0.63
Sussex County Guarantee for Solar Project Morris County Improvement Authority	900,000.00	900,000.00	900,000.00		
TOTAL DEBT SERVICE	14,366,150.00	14,366,150.00	14,366,146.44		3.56
DEFERRED CHARGES:					
Prior Year's Bills	2,076.00	2,076.00	1,985.76		90.24
STATUTORY EXPENDITURES:					
Contribution to:					
Public Employees' Retirement System	1,933,091.00	1,933,091.00	1,933,091.00		
Social Security System (OASI)/Medicare	2,372,631.00	2,372,631.00	2,247,990.95	\$ 124,640.05	
Police & Firemen's Retirement System	2,279,365.00	2,279,365.00	2,279,365.00		
Defined Contribution Retirement System	35,000.00	35,000.00	26,421.77	8,578.23	
TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES	6,622,163.00	6,622,163.00	6,488,854.48	133,218.28	90.24
Subtotal General Appropriations for County Purposes	105,374,180.94	108,432,358.02	104,332,733.55	4,099,530.67	93.80
TOTAL GENERAL APPROPRIATIONS	\$ 105,374,180.94	\$ 108,432,358.02	\$ 104,332,733.55	\$ 4,099,530.67	\$ 93.80

Ref.

A

COUNTY OF SUSSEX
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015
(Continued)

<u>Analysis of Budget After Modification</u>	<u>Ref.</u>	
Adopted Budget		\$ 105,374,180.94
Appropriation by NJSA 40A:4-87		<u>3,058,177.08</u>
		<u>\$ 108,432,358.02</u>
<u>Analysis of Paid or Charged</u>		
Cash Disbursed		\$ 97,992,268.90
Encumbrances Payable	A	2,187,834.85
Transfer to Grant Fund Expenditures:		
Federal Programs		2,779,699.51
State Programs		3,010,265.51
Private Programs		<u>355,000.00</u>
		<u>106,325,068.77</u>
Less: Appropriation Refunds		<u>1,992,335.22</u>
		<u>\$ 104,332,733.55</u>

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

COUNTY OF SUSSEX
2015
TRUST FUNDS

COUNTY OF SUSSEX
TRUST FUNDS
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	Ref.	December 31,	
		2015	2014
<u>ASSETS</u>			
Other Trust Funds:			
Cash and Cash Equivalents		\$ 8,642,689.46	\$ 7,626,923.08
Investments		78,611.61	78,299.51
	B-2	8,721,301.07	7,705,222.59
Added and Omitted Taxes Receivable	B-3	773.21	1,155.53
Due from Current Fund	A	2,801,768.09	2,908,475.17
Due from Health Fund	D		69,000.65
Due from Library Fund	E		50,000.00
<u>TOTAL ASSETS</u>		<u>\$ 11,523,842.37</u>	<u>\$ 10,733,853.94</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Other Trust Funds:			
Due to Health Fund	D		\$ 127.41
Escrow/Other Deposits		\$ 503,019.51	516,597.21
Reserves for -			
Motor Vehicle Fines Pledged to Road Maintenance and Repair		189,844.72	149,459.76
Tax Appeal Fees		205,898.25	201,128.05
County Surrogate Fees		31,950.93	20,466.65
County Clerk Fees		270,988.92	216,391.40
County Sheriff Fees		29,751.08	31,209.25
State Unemployment Insurance		545,670.85	558,959.92
Forfeited Assets		356,701.34	312,797.95
Self Insurance Fund - Damage to County Vehicles		331,246.03	487,549.04
Mosquito		30,000.00	
Environmental Quality Enforcement		224,978.65	110,632.79
Open Space		4,308,826.42	4,344,677.75
Weights and Measures		71,984.42	69,539.88
Work Release Program		7,035.89	7,035.18
Sheriff's Labor Assistance Program		50,144.39	42,263.17
Jail Inmate Interest Account		60,678.50	46,444.47
Employee Flexible Spending Account		23,654.26	25,064.26
Prosecutor's US Treasury Account		558,243.41	579,492.42
Accrued Sick and Vacation		1,961,867.70	1,965,398.59
Snow Removal		1,295,860.60	698,745.85
Inmate Welfare		149,472.96	90,449.90
Uniform Fire Code Enforcement		255,628.49	201,481.52
Congregate Nutrition Program		25,313.62	22,860.09
Fund Balance	B-1	35,081.43	35,081.43
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 11,523,842.37</u>	<u>\$ 10,733,853.94</u>

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

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

	<u>Ref.</u>	
Balance December 31, 2014	B	<u>\$ 35,081.43</u>
Balance December 31, 2015	B	<u>\$ 35,081.43</u>

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

COUNTY OF SUSSEX
2015
GENERAL CAPITAL FUND

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

	Ref.	December 31,	
		2015	2014
<u>ASSETS</u>			
Cash and Cash Equivalents		\$ 29,677,958.02	\$ 31,399,289.27
Investments		701,169.65	698,385.92
	C-2	30,379,127.67	32,097,675.19
Accounts Receivable:			
NJ Schools Development Authority Grant		633,326.19	1,134,642.25
NJ Department of Transportation		7,040,200.00	748,725.76
Deferred Charges to Future Taxation:			
Funded		81,694,000.00	88,975,000.00
Unfunded	C-4	11,501,521.02	1,956,544.00
<u>TOTAL ASSETS</u>		<u>\$ 131,248,174.88</u>	<u>\$ 124,912,587.20</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Bond Anticipation Notes	C-7	\$ 6,750,000.00	
General Improvement Serial Bonds	C-8	60,478,000.00	\$ 67,773,000.00
Vocational School Serial Bonds	C-8	6,318,000.00	6,903,000.00
County College Bonds	C-8	6,312,000.00	6,448,000.00
County College Bonds (Chapter 12)	C-8	8,586,000.00	7,851,000.00
Improvement Authorizations:			
Funded	C-6	26,126,911.08	25,496,170.39
Unfunded	C-6	10,302,042.71	1,956,544.00
Capital Improvement Fund	C-5	453,112.56	419,763.56
Due to State of NJ - Chapter 12 Bonds		308,912.77	308,912.77
Due to Current Fund	A	11,121.17	4,375.89
Reserve for:			
Payment of Vocational School Debt Service		54,325.62	98,718.62
Payment of Debt Service		4,021,484.80	5,511,758.40
Future Capital Projects:			
Departmental Improvements		53,300.00	53,300.00
NJ Department of Transportation Grants -			
Bridge Improvements		595,477.94	590,949.15
Arbitrage Rebate		304,431.91	411,102.85
Bridge Improvements-Insurance Recovery		85,000.00	85,000.00
Fund Balance	C-1	488,054.32	1,000,991.57
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 131,248,174.88</u>	<u>\$ 124,912,587.20</u>

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

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

	<u>Ref.</u>	
Balance December 31, 2014	C	\$ 1,000,991.57
Increased by:		
Premium on Sale of Serial Bonds		\$ 4,062.75
Premiums on Sale of Bond Anticipation Notes		28,000.00
		32,062.75
		1,033,054.32
Decreased by:		
Appropriated to Finance Improvement Authorizations		15,000.00
Due to Current Fund as Anticipated Revenue		530,000.00
		545,000.00
Balance December 31, 2015	C	\$ 488,054.32

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

COUNTY OF SUSSEX
2015
COUNTY HEALTH FUND

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

	Ref.	December 31,	
		2015	2014
<u>ASSETS</u>			
Cash and Cash Equivalents	D-4	\$ 615,077.65	\$ 1,133,830.61
Change Funds		100.00	100.00
		<u>615,177.65</u>	<u>1,133,930.61</u>
Due From Current Fund	A	12,620.25	27,356.09
Due From Other Trust Funds - Open Space	B		127.41
Receivables with Full Reserves:			
Added and Omitted Taxes Receivable	D-5	3,282.50	7,620.89
Revenue Accounts Receivable		21,774.58	17,853.27
		<u>25,057.08</u>	<u>25,474.16</u>
<u>TOTAL ASSETS</u>		<u>\$ 652,854.98</u>	<u>\$ 1,186,888.27</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	D-3;D-6	\$ 303,537.35	\$ 147,244.21
Encumbered	D-3;D-6	57,232.13	45,899.53
Total Appropriation Reserves		<u>360,769.48</u>	<u>193,143.74</u>
Accounts Payable - Vendors			740.41
Prepaid Tax Levy			519,995.00
Due to Other Trust Funds:			
Environmental Quality Enforcement Funds	B		975.00
Reserve for Accrued Sick and Vacation	B		68,025.65
		<u>360,769.48</u>	<u>782,879.80</u>
Reserve for Receivables		25,057.08	25,474.16
Fund Balance	D-1	267,028.42	378,534.31
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 652,854.98</u>	<u>\$ 1,186,888.27</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 -
REGULATORY BASIS

	Ref.	<u>Year Ended December 31,</u>	
		<u>2015</u>	<u>2014</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 296,107.00	\$ 283,703.00
Receipts from Current and Prior Year Taxes		2,231,827.00	2,231,827.00
Miscellaneous Revenue Anticipated		236,180.75	260,283.78
Nonbudget Revenue		48,334.31	36,034.48
Other Credits to Income:			
Collection of Added and Omitted Taxes		7,620.89	4,344.42
Unexpended Balance of Appropriation Reserves		151,465.16	249,911.39
		<u>2,971,535.11</u>	<u>3,066,104.07</u>
 <u>Expenditures</u>			
Budget Expenditures:			
Operating:			
Salaries and Wages		1,348,346.00	1,376,880.00
Other Expenses		1,438,588.00	1,374,942.00
		<u>2,786,934.00</u>	<u>2,751,822.00</u>
Excess in Revenue		184,601.11	314,282.07
 <u>Fund Balance</u>			
Balance January 1		378,534.31	347,955.24
		563,135.42	662,237.31
Decreased by:			
Utilization as Anticipated Revenue		296,107.00	283,703.00
Balance December 31	D	<u>\$ 267,028.42</u>	<u>\$ 378,534.31</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 - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

	<u>Anticipated</u>	<u>Realized</u>	<u>Excess/ Deficit (*)</u>
Fund Balance Anticipated	\$ 296,107.00	\$ 296,107.00	
Miscellaneous Revenue:			
Public Health Priority Funds, Supplemental Fees, P.L. 2003	219,000.00	227,935.75	\$ 8,935.75
Flu Shots	40,000.00	8,245.00	31,755.00 *
Total Miscellaneous Revenue	<u>259,000.00</u>	<u>236,180.75</u>	<u>22,819.25 *</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	2,786,934.00	2,764,114.75	22,819.25 *
Nonbudget Revenue		<u>48,334.31</u>	<u>48,334.31</u>
	<u>\$ 2,786,934.00</u>	<u>\$ 2,812,449.06</u>	<u>\$ 25,515.06</u>

Analysis of Nonbudget Revenue:

Refund of Prior Year's Expense	\$ 45,115.38
Interest Earned on Investments	1,956.67
Miscellaneous	1,262.26
	<u>\$ 48,334.31</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 - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

	<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	\$ 330,042.00	\$ 330,042.00	\$ 304,616.73	\$ 25,425.27
Other Expenses	360,299.00	360,299.00	327,548.61	32,750.39
Environmental Health Operations:				
Salaries and Wages	1,018,304.00	1,018,304.00	947,083.55	71,220.45
Other Expenses	1,078,289.00	1,078,289.00	904,147.76	174,141.24
	<u>\$2,786,934.00</u>	<u>\$2,786,934.00</u>	<u>\$2,483,396.65</u>	<u>\$ 303,537.35</u>
	<u>Ref.</u>			D
Cash Disbursed			\$ 2,665,683.09	
Encumbrances	D		57,232.13	
			<u>2,722,915.22</u>	
Less: Refunds			239,518.57	
			<u>\$ 2,483,396.65</u>	

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

COUNTY OF SUSSEX
2015
COUNTY LIBRARY FUND

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

	Ref.	December 31,	
		2015	2014
<u>ASSETS</u>			
Cash and Cash Equivalents		\$ 730,363.85	\$ 1,602,590.93
Investments		622,734.65	620,262.32
	E-4	<u>1,353,098.50</u>	<u>2,222,853.25</u>
Receivables with Full Reserves:			
Added and Omitted Taxes Receivable	E-5	6,222.71	12,915.38
Revenue Accounts Receivable		6,598.36	8,507.70
		<u>12,821.07</u>	<u>21,423.08</u>
<u>TOTAL ASSETS</u>		<u>\$ 1,365,919.57</u>	<u>\$ 2,244,276.33</u>
 <u>LIABILITIES, RESERVES, AND FUND BALANCE</u>			
Appropriation Reserves:			
Unencumbered	E-3;E-6	\$ 289,450.33	\$ 351,727.10
Encumbered	E-3;E-6	163,599.93	168,556.77
Total Appropriation Reserves		<u>453,050.26</u>	<u>520,283.87</u>
Accounts Payable - Vendors		130,906.02	130,906.02
Due to Other Trust Funds-Reserve for Accrued			
Sick and Vacation	B		50,000.00
Deferred Revenue:			
Unrestricted State per Capita Library Aid		56,283.00	45,039.00
Prepaid Tax Levy			645,397.00
Reserve for Donations		22,675.98	22,675.98
		<u>662,915.26</u>	<u>1,414,301.87</u>
Reserve for Receivables		12,821.07	21,423.08
Fund Balance	E-1	<u>690,183.24</u>	<u>808,551.38</u>
<u>TOTAL LIABILITIES, RESERVES, AND FUND BALANCE</u>		<u>\$ 1,365,919.57</u>	<u>\$ 2,244,276.33</u>

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

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

	Ref.	<u>Year Ended December 31,</u>	
		<u>2015</u>	<u>2014</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 600,000.00	\$ 600,000.00
Receipts from Current Taxes		4,221,505.00	4,324,865.00
Miscellaneous Revenue Anticipated		45,039.00	45,397.00
Nonbudget Revenue		137,825.00	143,028.25
Other Credits to Income:			
Collection of Added and Omitted Taxes		12,915.38	8,755.58
Unexpended Balance of Appropriation Reserves		330,891.48	328,512.45
		<u>5,348,175.86</u>	<u>5,450,558.28</u>
<u>Expenditures</u>			
Budget Expenditures:			
Operating:			
Salaries and Wages		2,167,371.00	2,172,873.00
Other Expenses		2,699,173.00	2,797,389.00
		<u>4,866,544.00</u>	<u>4,970,262.00</u>
Total Expenditures		<u>4,866,544.00</u>	<u>4,970,262.00</u>
Excess in Revenue		481,631.86	480,296.28
<u>Fund Balance</u>			
Balance January 1		808,551.38	928,255.10
		<u>1,290,183.24</u>	<u>1,408,551.38</u>
Decreased by:			
Utilization as Anticipated Revenue		600,000.00	600,000.00
Balance December 31	E	<u>\$ 690,183.24</u>	<u>\$ 808,551.38</u>

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

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY LIBRARY FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

	<u>Budget</u>	<u>Realized</u>	<u>Excess or Deficit *</u>
Fund Balance Anticipated	\$ 600,000.00	\$ 600,000.00	
Miscellaneous Revenue:			
State Library Per Capita Aid	<u>45,039.00</u>	<u>45,039.00</u>	
Total Miscellaneous Revenue	<u>45,039.00</u>	<u>45,039.00</u>	
Amount to be Raised by Taxes for Support of County Library Budget:			
Local Tax for County Library Purposes	<u>4,221,505.00</u>	<u>4,221,505.00</u>	
Budget Totals	4,866,544.00	4,866,544.00	
Nonbudget Revenue		<u>137,825.00</u>	\$ 137,825.00
	<u>\$ 4,866,544.00</u>	<u>\$ 5,004,369.00</u>	<u>\$ 137,825.00</u>

Analysis of Nonbudget Revenue:

Fees	\$ 131,368.07
Miscellaneous	1,233.94
Interest on Investments	<u>5,222.99</u>
	<u>\$ 137,825.00</u>

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

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY LIBRARY FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31,2015

	<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	\$ 2,167,371.00	\$ 2,167,371.00	\$ 2,086,319.46	\$ 81,051.54
Other Expenses	2,699,173.00	2,699,173.00	2,490,774.21	208,398.79
	<u>\$ 4,866,544.00</u>	<u>\$ 4,866,544.00</u>	<u>\$ 4,577,093.67</u>	<u>\$ 289,450.33</u>

Ref.

E

	<u>Ref.</u>	
Cash Disbursed		\$ 4,463,271.76
Encumbrances	E	163,599.93
		<u>4,626,871.69</u>
Less: Refunds		49,778.02
		<u>\$ 4,577,093.67</u>

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

COUNTY OF SUSSEX
2015
GENERAL FIXED ASSETS ACCOUNT GROUP

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

<u>ASSETS</u>	December 31,	
	2015	2014
Land	\$ 16,956,522.00	\$ 16,951,717.00
Building	81,040,066.00	79,409,248.00
Machinery, Equipment and Vehicles	24,858,280.00	23,252,734.00
Construction In Progress	498,474.00	945,770.00
<u>TOTAL ASSETS</u>	<u>\$ 123,353,342.00</u>	<u>\$ 120,559,469.00</u>
<u>RESERVE</u>		
Reserve for Fixed Assets	\$ 123,353,342.00	\$ 120,559,469.00
<u>TOTAL RESERVE</u>	<u>\$ 123,353,342.00</u>	<u>\$ 120,559,469.00</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, 2015

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015
 (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 Assets Account Group - These accounts were established with estimated values of land, buildings, and certain fixed assets of the County as discussed in Note 1E – “Basis of Accounting”.

C. Basis of Accounting

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

The more significant accounting policies in New Jersey follow.

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

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, 2015
 (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.

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; and the County's net pension liability and related deferred inflows and outflows would be recorded.

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

- E. Other significant accounting policies include:

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

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.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015
(Continued)

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

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

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

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

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

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

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

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015
(Continued)

Note 2: Long-Term Debt

Summary of County Debt

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

	December 31,		
	2015	2014	2013
Issued:			
General Bonds, Notes and Loans	\$ 88,444,000	\$88,975,000	\$87,121,000
Authorized but not Issued:			
General Bonds and Notes	4,751,521	1,956,544	3,394,940
	<u>93,195,521</u>	<u>90,931,544</u>	<u>90,515,940</u>
Less:			
Funds Temporarily Held to Pay Bond and Note Principal:			
Reserve to Pay Debt Service	4,021,485	5,511,758	2,205,574
Reserve to Pay Vocational School Bonds	54,326	98,719	158,548
Capital Projects for County Colleges (NJSA 18A:64A-22.1 to 22.8)	8,586,000	7,851,000	8,852,000
	<u>12,661,811</u>	<u>13,461,477</u>	<u>11,216,122</u>
Net Bonds and Notes Issued and Authorized but not Issued	<u>\$ 80,533,710</u>	<u>\$77,470,067</u>	<u>\$79,299,818</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, 2015
(Continued)

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

Summary of Municipal Debt Issued and Outstanding - Prior Year

<u>Fund</u>	<u>Balance 12/31/2013</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/2014</u>
Serial Bonds:				
General Capital Fund	\$ 53,121,000.00	\$ 57,699,000.00	\$ 21,845,000.00	\$ 88,975,000.00
Bond Anticipation Notes:				
General Capital Fund	34,000,000.00		34,000,000.00	
	<u>\$ 87,121,000.00</u>	<u>\$ 57,699,000.00</u>	<u>\$ 55,845,000.00</u>	<u>\$ 88,975,000.00</u>

Summary of Municipal Debt Issued and Outstanding - Current Year

<u>Fund</u>	<u>Balance 12/31/2014</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/2015</u>
Serial Bonds:				
General Capital Fund	\$ 88,975,000.00	\$ 3,200,000.00	\$ 10,481,000.00	\$ 81,694,000.00
Bond Anticipation Notes:				
General Capital Fund		6,750,000.00		6,750,000.00
	<u>\$ 88,975,000.00</u>	<u>\$ 9,950,000.00</u>	<u>\$ 10,481,000.00</u>	<u>\$ 88,444,000.00</u>

The County's debt issued and outstanding at December 31, 2015 is as follows:

Vocational School Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	<u>Balance Dec. 31, 2015</u>
07/01/2016	4.40%	\$ 105,000
09/01/2017	4.25-4.375%	120,000
08/15/2020	2.00-2.25%	750,000
02/15/2026	2.00-5.00%	5,343,000
		<u>6,318,000</u>

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015
(Continued)

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

General Improvement Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	<u>Balance Dec. 31, 2015</u>
09/01/2016	4.00%	\$ 2,200,000
09/01/2017	3.75%	755,000
08/15/2020	2.00-2.25%	9,277,000
05/01/2021	2.24-3.518%	1,880,000
09/01/2021	3.00%-4.00%	7,270,000
02/15/2024	2.00%-5.00%	39,096,000
		<u>60,478,000</u>

County College Bonds

<u>Final Maturity</u>	<u>Rate</u>	
09/01/2016	4.00%	\$ 500,000
09/01/2022	3.75-4.00%	1,660,000
08/15/2020	2.00-2.25%	697,000
01/15/2022	2.00-3.00%	1,255,000
01/15/2023	3.00-4.00%	600,000
03/15/2024	1.50-2.00%	1,600,000
		<u>6,312,000</u>

County College Bonds (Ch. 12)

<u>Final Maturity</u>	<u>Rate</u>	
09/01/2016	4.125%	\$ 300,000
09/01/2022	4.00%	1,400,000
08/15/2020	2.00-2.25%	576,000
01/15/2022	2.00-3.00%	1,190,000
01/15/2023	3.00-4.00%	600,000
09/01/2026	3.00-4.00%	2,920,000
03/15/2024	1.50-2.00%	1,600,000
		<u>8,586,000</u>
Total Serial Bonds Outstanding		<u>\$ 81,694,000</u>

Bond Anticipation Notes

<u>Final Maturity</u>	<u>Rate</u>	
9/23/2016	2.00%	\$ 6,750,000
Total Debt Issued and Outstanding		<u>\$ 88,444,000</u>

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015
(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 .66%.

	Gross Debt	Deductions	Net Debt
General, Vocational School and County College Debt	\$ 125,229,637	* \$ 12,661,811	\$ 112,567,826

Net Debt \$112,567,826 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, \$17,110,860,388= .66%.

*Includes Bonds issued by the Morris County Improvement Authority and Bridge Loan which is included as part of the Net Debt. See Note 16 for further information.

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

2% Average Equalized Valuation of Real Property	\$	342,217,208
Net Debt		112,567,826
Remaining Borrowing Power	\$	229,649,382

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	
2016	\$ 7,770,000	\$ 1,877,630	\$ 690,000	\$ 214,208	\$ 1,230,000	\$ 179,320	\$ 11,961,157
2017	8,585,000	1,668,307	650,000	195,888	760,000	135,308	11,994,503
2018	7,750,000	1,458,875	590,000	181,463	765,000	116,683	10,862,021
2019	8,675,000	1,254,414	605,000	169,513	855,000	97,083	11,656,009
2020	6,772,000	1,042,701	605,000	157,225	842,000	73,320	9,492,246
2021-2025	20,926,000	1,919,398	2,590,000	472,900	1,860,000	84,893	27,853,191
2025-2026			588,000	14,700			602,700
	\$ 60,478,000	\$ 9,221,324	\$ 6,318,000	\$ 1,405,895	\$ 6,312,000	\$ 686,607	\$ 84,421,826

* 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, 2015
(Continued)

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

Net Pension Liability

The State of New Jersey Public Employees' Retirement System's (PERS) net pension liability was calculated to be \$67,862,140 at June 30, 2015. The State of New Jersey Police and Firemen's Retirement System's (PFRS) net pension liability was calculated to be \$51,041,359 at June 30, 2015. See Note 4 for further information on the PERS and PFRS.

Note 3: Fund Balances Appropriated

Fund balances at December 31, 2015 which are appropriated and included in the adopted budgets as anticipated revenue in their own respective funds for the year ending December 31, 2016 are as follows:

Current Fund	\$ 5,100,000
County Health Fund	197,000
County Library Fund	519,945

Note 4: Pension Plans

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

A. Public Employees' Retirement System (PERS)

Plan Description

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

Benefits Provided

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

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015
(Continued)

Note 4: Pension Plans (Cont'd)

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

Benefits Provided (Cont'd)

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to Tiers 1 and 2 members upon reaching age 60 and to Tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to Tier 4 members upon reaching age 62 and to Tier 5 members upon reaching age 65. Early retirement benefits are available to Tiers 1 and 2 members before reaching age 60, to Tiers 3 and 4 before age 62 with 25 or more years of service credit and Tier 5 with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a members retires prior to the age at which a member can receive full early retirement benefits in accordance with their respective tier. Tier 1 members can receive an unreduced benefit from age 50 to age 60 if they have at least 25 years of service. Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for the respective tier.

Contributions

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

This unfunded liability will be paid by the employer in level annual payments over a period of 15 years beginning with the payments due in the fiscal year ended June 30, 2012 and will be adjusted by the rate of return on the actuarial value of assets. County contributions to PERS amounted to \$2,514,426 for 2015.

The employee contribution rate was 6.92% effective July 1, 2014 and increased to 7.06% effective July 1, 2015. 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.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015
(Continued)

Note 4: Pension Plans (Cont'd)

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

Pension Liabilities and Pension Expense

At June 30, 2015, the County's liability was \$67,862,140 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014 which was rolled forward to June 30, 2015. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2015, the County's proportion was 0.302%, which was a decrease of 0.003% from its proportion measured as of June 30, 2014.

For the year ended December 31, 2015, the County recognized actual pension expense in the amount of \$2,514,426.

Actuarial Assumptions

The total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of July 1, 2014 which was rolled forward to June 30, 2015. This actuarial valuation used the following actuarial assumptions:

Inflation Rate	3.04%
Salary Increases:	
2012-2021	2.15 – 4.40% based on age
Thereafter	3.15 – 5.40% based on age
Investment Rate of Return	7.90%

Mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback 1 year for females) for service retirement and beneficiaries of former members with adjustments for mortality improvements from the base year of 2012 based on Projection Scale AA. The RP-2000 Disabled Mortality Tables (setback 3 years for males and setback one year for females) are used to value disabled retirees.

The actuarial assumptions used in the July 1, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2008 to June 30, 2011. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015
(Continued)

Note 4: Pension Plans (Cont'd)

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

Long Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on pension plan investments (7.90% at June 30, 2015) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the Board of Trustees and the actuaries. The long-term expected rate of return was determined using a building block in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS' target asset allocation as of June 30, 2015 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	5.00%	1.04%
U.S. Treasuries	1.75%	1.64%
Investment Grade Credit	10.00%	1.79%
Mortgages	2.10%	1.62%
High Yield Bonds	2.00%	4.03%
Inflation-Indexed Bonds	1.50%	3.25%
Broad U.S. Equities	27.25%	8.52%
Developed Foreign Equities	12.00%	6.88%
Emerging Market Equities	6.40%	10.00%
Private Equity	9.25%	12.41%
Hedge Funds/Absolute Return	12.00%	4.72%
Real Estate (Property)	2.00%	6.83%
Commodities	1.00%	5.32%
Global Debt ex. U.S.	3.50%	-0.40%
REIT	4.25%	5.12%

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015
(Continued)

Note 4: Pension Plans (Cont'd)

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

Discount Rate

The discount rate used to measure the total pension liability was 4.90% as of June 30, 2015. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.9% and a municipal bond rate of 3.80% as of June 30, 2015 based on the Bond Buyer Go 20 Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based upon the average of the last five years of contributions made in relation to the last five years of actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2033. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2033, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

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

The following presents the County's proportionate share of the collective net pension liability as of June 30, 2015 calculated using the discount rate as disclosed below, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	June 30, 2015		
	1%	Current	1%
	Decrease (3.90%)	Discount Rate (4.90%)	Increase (5.90%)
County's proportionate share of the Net Pension Liability	\$ 84,344,336	\$ 67,862,140	\$ 54,043,585

Pension Plan Fiduciary Net Position

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015
 (Continued)

Note 4: Pension Plans (Cont'd)

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

Plan Description

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

Benefits Provided

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

The following represents the membership tiers for PFRS:

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

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

Contributions

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015
(Continued)

Note 4: Pension Plans (Cont'd)

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

Special Funding Situation

Under N.J.S.A. 43:16A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed which legally obligated the State if certain circumstances occurred. The legislation which legally obligates the State is as follows: Chapter 8, P.L. 2000, Chapter 318, P.L. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.L. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The amounts contributed on behalf of the local participating employers under this legislation is considered to be a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. The June 30, 2015 State special funding situation net pension liability amount is the accumulated difference between the annual actuarially determined State obligation under the special funding situation and the actual State contribution through the valuation date. The fiscal year ending June 30, 2015 State special funding situation pension expense is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2015. The pension expense is deemed to be a State administrative expense due to the special funding situation. Since the local participating employers do not contribute under this legislation directly to the plan (except for employer specific funded amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statements of the local participating employers related to this legislation. However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability that is associated with the local participating employer.

County contributions to PFRS amounted to \$2,279,365 for the year ended December 31, 2015. During the fiscal year ended June 30, 2015, the State of New Jersey contributed \$233,007 to the PFRS for normal pension benefits on behalf of the County, which is less than the contractually required contribution of \$558,336.

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

Pension Liabilities and Pension Expense

At June 30, 2015, the County's liability for its proportionate share of the net pension liability was \$51,041,359. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014 which was rolled forward to June 30, 2015. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2015, the County's proportion was 0.306%, which was an increase of 0.009% from its proportion measured as of June 30, 2014.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015
(Continued)

Note 4: Pension Plans (Cont'd)

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

Pension Liabilities and Pension Expense

Additionally, the State's proportionate share of the net pension liability attributable to the County is \$4,476,156 as of June 30, 2015. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014 which was rolled forward to June 30, 2015. The State's proportionate share of the net pension liability associated with the County was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2015, the State's proportion was 0.306%, which was an increase of 0.009% from its proportion measured as of June 30, 2015 which is the same proportion as the County's.

County's Proportionate Share of the Net Pension Liability	\$ 51,041,359
State's Proportionate Share of the Net Pension Liability Associated with the County	4,476,156
Total Net Pension Liability	\$ 55,517,515

For the year ended December 31, 2015, the County recognized total pension expense of \$2,279,365.

Actuarial Assumptions

The total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of July 1, 2014 which was rolled forward to June 30, 2015. This actuarial valuation used the following actuarial assumptions:

Inflation Rate	3.04%
Salary Increases:	
2012-2021	2.60% - 9.48% based on age
Thereafter	3.60% - 10.48% based on age
Investment Rate of Return	7.90%

Mortality rates were based on the RP-2000 Combined Healthy Mortality Tables projected one year using Projection Scale AA and one year using Projection Scale BB for male service retirements with adjustments for mortality improvements from the base year based on Projection Scale BB. Mortality rates were based on the RP-2000 Combined Healthy Mortality Tables projected fourteen years using Projection Scale BB for female service retirements and beneficiaries with adjustments for mortality improvements from the base year of 2014 based on Projection Scale BB.

The actuarial assumptions used in the July 1, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2010 to June 30, 2013.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015
(Continued)

Note 4: Pension Plans (Cont'd)

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

Long Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on pension plan investments (7.90% at June 30, 2015) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the Board of Trustees and the actuaries. The long-term expected rate of return was determined using a building block in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PFRS' target asset allocation as of June 30, 2015 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	5.00%	1.04%
U.S. Treasuries	1.75%	1.64%
Investment Grade Credit	10.00%	1.79%
Mortgages	2.10%	1.62%
High Yield Bonds	2.00%	4.03%
Inflation-Indexed Bonds	1.50%	3.25%
Broad U.S. Equities	27.25%	8.52%
Developed Foreign Equities	12.00%	6.88%
Emerging Market Equities	6.40%	10.00%
Private Equity	9.25%	12.41%
Hedge Funds/Absolute Return	12.00%	4.72%
Real Estate (Property)	2.00%	6.83%
Commodities	1.00%	5.32%
Global Debt ex. U.S.	3.50%	-0.40%
REIT	4.25%	5.12%

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015
(Continued)

Note 4: Pension Plans (Cont'd)

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

Discount Rate – PFRS

The discount rate used to measure the total pension liability was 5.79% as of June 30, 2015. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.90% and a municipal bond rate of 3.80% as of June 30, 2015 based on the Bond Buyer Go 20 Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be made based on the average of the last five years of contributions. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2045. Therefore, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through 2045, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

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

The following presents the total net pension liability (including the State's proportionate share of the net pension liability attributable to the County) as of June 30, 2015 calculated using the discount rate as disclosed above, as well as what the collective net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	June 30, 2015		
	1% Decrease (4.79%)	Current Discount Rate (5.79%)	1% Increase (6.79%)
County's proportionate share of the NPL and the State's proportionate share of the Net Pension Liability associated with the County	\$ 73,189,710	\$ 55,517,515	\$ 41,107,419

Pension Plan Fiduciary Net Position - PFRS

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015
(Continued)

Note 4: Pension Plans (Cont'd)

C. Defined Contribution Retirement Program (DCRP)

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

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

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

For DCRP, the County recognized pension expense of \$35,770 for the year ended December 31, 2015. Employee contributions to DCRP amounted to \$65,578 for the year ended December 31, 2015.

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 \$2,354,819 at December 31, 2015 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 \$1,961,868 on the Other Trust Funds balance sheet at December 31, 2015.

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, 2015
(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>
2015	\$ 81,581,022	\$ 81,581,022	100.00%
2014	80,796,418	80,796,418	100.00%
2013	79,535,232	79,535,232	100.00%

<u>Year</u>	<u>Open Space Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2015	\$ 394,258	\$ 394,258	100.00%
2014	395,003	395,003	100.00%
2013	395,000	395,000	100.00%

<u>Year</u>	<u>Health Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2015	\$ 2,231,827	\$ 2,231,827	100.00%
2014	2,231,827	2,231,827	100.00%
2013	2,231,827	2,231,827	100.00%

<u>Year</u>	<u>Library Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2015	\$ 4,221,505	\$ 4,221,505	100.00%
2014	4,324,865	4,324,865	100.00%
2013	4,324,865	4,324,865	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>
2015	\$ 17,099,240,434	\$ 0.478	\$ 0.010	\$ 0.026	\$ 0.002
2014	17,288,892,523	0.469	0.016	0.035	0.002
2013	17,771,912,526	0.450	0.013	0.030	0.002

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015
(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, 2015.

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 \$51,082,805 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, 2015, the SCMUA had outstanding approximately \$37,102,805 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, 2015, the SCMUA had outstanding approximately \$3,770,000 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.

In 2015, the SCMUA issued \$10,210,000 of Project Notes for the Paulinskill Water Reclamation Facilities to serve Branchville Borough and portions of Frankford Township for wastewater treatment which mature on December 31, 2016.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015
(Continued)

Note 9: Cash and Cash Equivalents and Investments

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

Investments are stated at cost 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.

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.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015
(Continued)

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

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, 2015
(Continued)

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

As of December 31, 2015, 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	\$ 750	\$ 29,437,127		\$ 29,437,877
Other Trust		8,642,689	\$ 78,612	8,721,301
General Capital		29,677,958	701,170	30,379,128
County Health	100	615,078		615,178
County Library		730,364	622,735	1,353,099
	<u>\$ 850</u>	<u>\$ 69,103,216</u>	<u>\$ 1,402,517</u>	<u>\$ 70,506,583</u>

The carrying amount of the County's cash and cash equivalents and investments at December 31, 2015, was \$70,506,583 and the bank balance was \$69,536,507.

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 obtains their health benefit coverage through Horizon Blue Cross/Blue Shield of NJ.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015
(Continued)

Note 11: Risk Management (Cont'd)

Property, Liability and Workers' Compensation

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

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

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

The December 31, 2015 audit report of the Statewide Insurance Fund is not filed as of the date of this audit. Selected financial information for the Fund as of December 31, 2014 is as follows:

	Statewide Insurance Fund Dec. 31, 2014
Total Assets	\$ 37,339,955
Net Position	\$ 5,177,252
Total Revenue	\$ 25,202,318
Total Expenditures	\$ 27,035,844
Change in Net Position	\$ (1,833,526)
Members Dividends	\$ -0-

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015
(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:

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

New Jersey Unemployment Compensation Insurance

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

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

<u>Year</u>	<u>Interest Earnings</u>	<u>County/ Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2015	\$ 66.07	\$ 60,347.81	\$ 73,702.95	\$ 545,670.85
2014	56.48	113,832.93	128,544.63	558,959.92
2013	96.98	177,544.24	417,513.35	573,615.14

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015
(Continued)

Note 12: Interfund Receivables and Payables

The following interfund balances remained on the balance sheet at December 31, 2015:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current	\$ 11,121.17	\$ 2,814,388.34
Other Trust	2,801,768.09	
General Capital		11,121.17
Health	12,620.25	
	<u>\$ 2,825,509.51</u>	<u>\$ 2,825,509.51</u>

The interfund receivable in the Other Trust Funds is due to the reserve for mosquito, snow removal and accrued sick and vacation due from the Current Fund. 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 2015 was set at \$.002 per \$100. As of December 31, 2015, the balance in the Open Space Trust Fund was \$4,308,826.42.

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, 2015
(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.

On December 7, 2011, the Morris County Improvement Authority issued Bonds in the principal amount of \$26,715,000 designated as "County of Sussex Guaranteed Renewable Energy Program Lease Revenue Bonds Series 2011 A" (Federally Taxable). The purpose of this funding was to develop Renewable Energy Projects for various public entities in the County of Sussex including School Districts, Municipalities, the Sussex County Technical School, the Sussex County Community College and the County. The debt service payment obligations for 2014 were fully funded. In 2012 a dispute arose between the developer and its contractor which delayed the completion of approximately 50% of the projects. On March 3, 2015, the dispute was settled by all parties. The Morris County Improvement Authority issued a Default Notice. The resultant shortage of funds will therefore require, the County of Sussex, as Guarantor, to assume the payment of the remaining \$24 million of outstanding debt. The County will offset future debt service with PPA and SREC revenues. Any revenue shortfall will be funded annually by appropriation within the overall County Budget. The 2016 County Budget includes an appropriation of \$2,600,000 to support the County guarantee.

Note 17: Related Party Transactions

During the years ended December 31, 2015 and 2014, the County of Sussex provided financial support for current operations to the following component units:

	<u>December 31,</u>	
	<u>2015</u>	<u>2014</u>
Sussex County Technical School	\$ 6,962,974	\$ 6,896,023
Sussex County Community College	3,949,000	3,910,498
Sussex County Division of Social Services	1,441,268	1,513,754
	<u>\$ 12,353,242</u>	<u>\$ 12,320,275</u>

These funds are raised through the County's tax levy and disbursed to the county vocational school, the county college and the Division of Social Services for their operations. There are no amounts due to, or due from, these three entities at December 31, 2015.

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.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015
(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's Health Insurance provider.

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

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

Funding Policy

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

Currently, there are no contribution requirements of plan members.

The County's portion of post-retirement benefits is funded on a pay-as-you go basis from the Current Fund operating budget. During 2015 and 2014, the County had approximately 293 and 288 employees who met eligibility requirements and recognized expenses of approximately \$4,232,276 and \$4,301,280, respectively.

The County accounts for certain post-employment health care benefits provided in accordance with Government Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. Employers that participate in *single-employer* or *agent multiple-employer defined benefit* OPEB plans (sole and agent employers) are required to measure and disclose an amount for annual OPEB cost on the accrual basis of accounting. Annual OPEB cost is equal to the employer's annual required contribution to the plan (ARC), with certain adjustments if the employer has a net OPEB obligation for past under- or over contributions.

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015
(Continued)

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

Funding Policy (Cont'd.)

The ARC is defined as the employer's required contributions for the year, calculated in accordance with certain parameters, and includes (a) the normal cost for the year and (b) a component for amortization of the total unfunded actuarial accrued liabilities (or funding excess) of the plan over a period not to exceed thirty years. If the methods and assumptions used in determining a plan's funding requirements meet the parameters, the same methods and assumptions are required for financial reporting by both a plan and its participating employer(s). However, if a plan's method of financing does not meet the parameters (for example, the plan is financed on a pay-as-you-go basis), the parameters nevertheless apply for financial reporting purposes.

Annual OPEB Cost and Net OPEB Obligation

The County's annual OPEB cost is calculated based on the annual required contribution (ARC) of the employer. The County engaged an actuary to calculate the ARC and related information per the provisions of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial accrued liabilities over a period not to exceed 30 years, with an assumption that payroll increases by 4% per year.

Actuarial Methods and Assumptions

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include economic assumptions; benefit assumptions and demographic assumptions. Economic assumptions include the discount and health care cost trend rates. Benefit assumptions encompass the initial per capita costs rates for medical coverage. Finally, demographic assumptions include probabilities concerning retirement, mortality, termination without being eligible for benefits, disability, participation rates and coverage levels were based on those used to value the New Jersey State Health Benefits Program. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

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

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015
(Continued)

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

Actuarial Methods and Assumptions (Cont'd.)

In the 2015 actuarial valuation, the projected unit credit cost method was used. Under this method, the present value of benefits is allocated uniformly over an employee's expected working lifetime. The actuarial assumptions included a 4.50% investment rate of return. An initial annual medical cost trend of 8% was utilized as the initial rate which decreases by one-half percent per year through year seven to 5% thereafter.

The County switched to a self-insured medical program effective January 1, 2015. Prior to that the County was enrolled in the State Health Benefits Program.

Annual OPEB Cost per Actuarial Valuation

The following table shows the components of the County's annual OPEB cost for the year, the amount actually contribution to the plan and the County's obligation to the Plan at December 31, 2015:

Benefit Obligations and Normal Cost

	Valuation December 31, 2015
Actuarial accrued liability (AAL):	
Retired employees	\$104,700,000
Active employees	105,970,000
Unfunded actuarial accrued liability (UAAL)	<u>\$ 210,670,000</u>
Normal cost at beginning of year	\$ 7,030,000
Amortization factor based on 30 years	\$ 12,380,000
Annual covered payroll	\$ 37,760,000
UAAL as a percentage of covered payroll	557.92%

COUNTY OF SUSSEX
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015
(Continued)

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

Annual OPEB Cost per Actuarial Valuation (Cont'd)

Level Dollar Amortization

Calculation of ARC under Projected Unit Credit Cost Method

	Valuation December 31, 2015
ARC normal cost with interest to end of year	\$ 7,030,000
Amortization of unfunded actuarial accrued liability (UAAL) over 30 years with interest at year end	12,380,000
Annual Required Contribution (ARC)	19,410,000
Interest on net OPEB obligation	870,000
Adjustment to ARC	-0-
Annual OPEB cost (expense)	20,280,000
Pay as you go benefits	(5,490,000)
Net OPEB expense at December 31, 2015	14,790,000
Prior year	-0-
Net OPEB obligation December 31, 2015	\$ 14,790,000
Projected unfunded actuarial accrued liability (December 31, 2015)	\$ 210,670,000

Funding Status and Funding Progress

As of December 31, 2015 based on the 2015 valuation the actuarial accrued liability for benefits was \$210,670,000, all of which is unfunded.

Note 19: Fixed Assets

The following is a schedule of the County of Sussex's fixed assets at December 31, 2015:

	Balance Dec. 31, 2014	Additions	Adjustments/ Deletions	Balance Dec. 31, 2015
Land	\$ 16,951,717	\$ 4,805		\$ 16,956,522
Building	79,409,248	781,107	\$ 849,711	81,040,066
Machinery, Equipment and Vehicles	23,252,734	1,778,565	(173,019)	24,858,280
Construction In Progress	945,770	439,865	(887,161)	498,474
	\$ 120,559,469	\$ 3,004,342	\$ (210,469)	\$ 123,353,342

COUNTY OF SUSSEX

SUPPLEMENTARY DATA

COUNTY OF SUSSEX
OFFICIALS IN OFFICE AND SURETY BONDS
YEAR ENDED DECEMBER 31, 2015

Name	Title	Amount of Bond	Name of Corporate Surety
Phillip R. Crabb	Freeholder Director		
Dennis J. Mudrick	Deputy Freeholder Director		
George F. Graham	Freeholder		
Gail Phoebus	Freeholder (to November 20, 2015)		
Jonathan Rose	Freeholder (from November 21, 2015)		
Richard A. Vohden	Freeholder		
John H. Eskilson	County Administrator (to June 30, 2015)	(A)	
	Clerk of the Board of Chosen Freeholders (to May 15, 2015)		
Stephen R. Gruchacz	County Administrator (from July 1, 2015)		
Catherine M. Williams	Clerk of the Board of Chosen Freeholders (from May 16, 2015)	(A)	
Bernard Re	County Treasurer; Administrator of Finance & Library Services (to June 30, 2015)	\$ 1,000,000.00	Statewide Insurance Fund
Robert J. Maikis, Jr.	County Treasurer; Administrator of Finance & Library Services (from July 1, 2015)	\$ 1,000,000.00	Statewide Insurance Fund
	Finance Division Director (to June 30, 2015)		
Walter H. Cramp	County Engineer; Administrator of Engineering and Planning	(A)	
Jeffrey M. Parrott	County Clerk	(A)	
Dennis R. McConnell	County Counsel (to July 1, 2015)		
John Williams	County Counsel (from July 1, 2015)		
Michael F. Strada	County Sheriff	(A)	
Gary Chiusano	County Surrogate	(A)	
Francis A. Koch	County Prosecutor	(A)	
Melissa Rockwell	County Tax Administrator	(A)	
Mary Jones	Finance Division Director (from November 15, 2015)	(A)	

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

COUNTY OF SUSSEX
2015
CURRENT FUND

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2014	A	\$ 28,828,326.98
Increased by Receipts:		
County Taxes Receivable	\$ 81,804,747.06	
Nonbudget Revenue	1,745,103.61	
Interest on Investments	200,269.94	
Revenue Accounts Receivable	16,205,122.76	
Account Refunds:		
2015 Budget Appropriations	1,992,335.22	
Petty Cash Funds Returned	4,950.00	
Central Supply	258,392.90	
Reserve for Unappropriated Grants	250,260.24	
Reserve for Payments In Lieu-Due Municipalities	58,053.00	
Due to/from General Capital Fund	14,839.24	
Grant Funds Receivable:		
Federal Grants	3,068,842.15	
State Grants	2,475,834.66	
Private Grants	229,685.40	
	<hr/>	
		108,308,436.18
		<hr/> 137,136,763.16

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF CASH - TREASURER
(Continued)

	<u>Ref.</u>	
Decreased by Disbursements:		
2015 Budget Appropriations	\$ 97,992,268.90	
2014 Appropriation Reserves	2,200,625.25	
Accounts Payable	5,577.36	
Reserve for Grant Fund Expenditures:		
Federal Grants	3,096,675.26	
State Grants	2,578,579.76	
Private Grants	245,753.69	
Central Supply	261,959.09	
Due to/from Other Trust Funds:		
Interfund Returned	1,176,218.83	
Due to/from Division of Social Services	3,649.00	
Due from Health Fund	14,735.84	
County Clerk Fees to Trust Funds and Refunds	59,214.00	
Reserve for Payments In Lieu-Due Municipalities	57,965.00	
Petty Cash Funds Advanced	4,950.00	
Refund of Prior Year Revenue	1,463.89	
	\$ 107,699,635.87	
Balance December 31, 2015	A	\$ 29,437,127.29

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF INVESTMENTS - U.S. GOVERNMENT SECURITIES
YEAR ENDED DECEMBER 31, 2015

NOT APPLICABLE

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2014	2015 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2015
Andover Borough	\$ 2,477.35	\$ 326,881.37	\$ 816.25	\$ 329,358.72	\$ 816.25
Andover Township	2,798.58	3,249,845.14	1,960.03	3,252,643.72	1,960.03
Branchville Borough	2,543.21	606,227.38	1,408.21	608,770.59	1,408.21
Byram Township	6,573.73	4,587,044.41	4,603.62	4,593,618.14	4,603.62
Frankford Township	27,552.23	3,940,621.59	11,781.02	3,968,173.82	11,781.02
Franklin Borough	5,125.04	1,998,103.05	17,378.03	2,003,228.09	17,378.03
Fredon Township	2,481.34	2,100,263.46	1,569.09	2,102,744.80	1,569.09
Green Township	6,627.28	2,223,697.51	14,988.88	2,230,324.79	14,988.88
Hamburg Borough	6,594.66	1,290,871.15	1,189.19	1,297,465.81	1,189.19
Hampton Township	3,079.52	3,014,427.95	6,278.53	3,017,507.47	6,278.53
Hardyston Township	21,186.51	5,523,993.01	16,037.57	5,545,179.52	16,037.57
Hopatcong Borough	30,689.26	7,672,408.38	5,408.15	7,703,097.64	5,408.15
Lafayette Township	1,151.34	1,682,458.54	412.57	1,683,609.88	412.57
Montague Township	28,972.86	1,634,347.78	309.59	1,663,320.64	309.59
Town of Newton	2,036.64	3,020,579.44	3,347.00	3,022,616.08	3,347.00
Ogdensburg Borough	30.17	933,086.96	89.51	933,117.13	89.51
Sandyston Township	2,700.16	1,144,246.52	2,083.18	1,146,946.68	2,083.18
Sparta Township	50,696.55	14,931,518.80	30,278.48	14,982,215.35	30,278.48
Stanhope Borough	2,891.82	1,571,536.70	1,022.32	1,574,428.52	1,022.32
Stillwater Township	1,168.65	2,136,781.56	2,137.97	2,137,950.21	2,137.97
Sussex Borough	357.02	593,965.59		594,322.61	
Vernon Township	12,497.89	11,646,318.20	9,863.59	11,658,816.09	9,863.59
Walpack Township		14,744.88		14,744.88	
Wantage Township	3,493.25	5,737,052.63	6,273.83	5,740,545.88	6,273.83
	<u>\$ 223,725.06</u>	<u>\$ 81,581,022.00</u>	<u>\$ 139,236.61</u>	<u>\$ 81,804,747.06</u>	<u>\$ 139,236.61</u>

Ref. A

A

2015 County Taxes
2014 Added & Omitted Taxes

\$ 81,581,022.00
223,725.06
\$ 81,804,747.06

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2014</u>	<u>Accrued In</u> <u>2015</u>	<u>Received</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
County Clerk:				
Fees	\$ 98,940.93	\$ 1,237,487.91	\$ 1,225,360.16	\$ 111,068.68
County Surrogate:				
Fees	6,931.16	81,121.81	82,081.35	5,971.62
County Sheriff:				
Fees	24,587.64	272,699.85	271,446.73	25,840.76
County Clerk - (P.L. 2001, Ch. 370)	45,244.95	539,450.25	536,845.05	47,850.15
Surrogate - (P.L. 2001, Ch. 370)	3,970.00	51,854.00	51,806.00	4,018.00
Sheriff - (P.L. 2001, Ch. 370)	12,666.81	140,026.88	139,381.75	13,311.94
Fines:				
Other		19,390.51	19,390.51	
Rental - County Buildings		216,318.00	216,318.00	
Franchise Tax on Stock Insurance				
Companies (Other than Life Insurance)		313,620.02	313,620.02	
State Aid - County College Bonds		1,131,648.00	1,131,648.00	
Social and Welfare Services:				
Division of Youth and Family Services		843,807.00	843,807.00	
Supplemental Social Security Income		281,526.00	281,526.00	

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

	<u>Balance</u> <u>Dec. 31, 2014</u>	<u>Accrued In</u> <u>2015</u>	<u>Received</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
Psychiatric Facilities:				
Maintenance of Patients in State Institutions:				
Mental Diseases		\$ 1,824,058.00	\$ 1,824,058.00	
Mentally Retarded		5,784,319.00	5,784,319.00	
Transit Revenue		367,139.19	367,139.19	
Reserve to Pay Debt Service		1,800,000.00	1,800,000.00	
Reserve to Pay Vocational School Debt Service		100,000.00	100,000.00	
Weights and Measures Trust Fund		20,000.00	20,000.00	
9-1-1 Emergency Communication Center		101,376.00	101,376.00	
General Capital Fund Balance		530,000.00	530,000.00	
Trust Fund Reserve for Motor Vehicle Fines				
Pledged to Road Maintenance and Repair		500,000.00	500,000.00	
State of N.J. Salary Reimbursement of County				
Prosecutor		65,000.00	65,000.00	
	<u>\$ 192,341.49</u>	<u>\$ 16,222,857.42</u>	<u>\$ 16,205,122.76</u>	<u>\$ 208,061.15</u>

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COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2014</u>	<u>Accrued In</u> <u>2015</u>	<u>Received</u>	<u>Reclassification</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
<u>U.S. DEPARTMENT OF AGRICULTURE:</u>						
NJ Department of Health:						
Senior Farmers' Market Nutrition Program #DFHSWMN003		\$ 500.00	\$ 498.00		\$ 2.00	
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:</u>						
NJ Department of State:						
Help America Vote Act (HAVA) 261 Grant Program:						
#15ELEC003APA		17,775.00	8,887.50			\$ 8,887.50
#15ELEC008APA		33,307.42	33,307.42			
#15ELEC011APA		28,812.09	14,406.04			14,406.05
NJ Department of Human Services:						
Transportation Block Grant #TS16019						
Social Services for the Homeless #SH13019 - SHRAP	\$ 8,000.00	33,660.00	8,415.00		8,000.00	25,245.00
Social Services for the Homeless #SH16019 - TANF		23,960.00	5,990.00			17,970.00
NJ Department of Health and Senior Services:						
Title III Aging - Area Plan Grant:						
#DOAS13AAA039:						
USDHHS Hurricane Sandy Residential Maintenance	25,818.00					25,818.00
AoA Chronic Disease Self-Management Program:						
2013	1,100.00				1,100.00	
#DOAS14AAA008:						
Title III B	78,671.00		78,671.00			
Title III C-1	48,712.00		48,712.00			
Title III C-2	51,169.00		51,169.00			
Title III D	8,975.00		8,975.00			
Title III E	23,244.00		23,244.00			
MIPPA Medicare Outreach & Enrollment	20,000.00		19,990.00		10.00	
Nutrition Services Incentive Program	22,748.00		22,748.00			
#DOAS15AAA011:						
Title III B		156,853.00	156,853.00			
Title III C-1		133,131.00	115,278.00	\$ (17,853.00)		
Title III C-2		60,780.00	78,633.00	17,853.00		
Title III D		15,924.00	15,924.00			
Title III E		39,448.00	39,448.00			
Medicaid Match		4,867.00	4,867.00			
AoA Chronic Disease Self-Management Program:						
FY15 #DOAS14CDS011		12,000.00	6,000.00		6,000.00	
MIPPA Medicare Outreach & Enrollment #DOAS14MPA004		40,000.00	39,994.00			6.00
Nutrition Services Incentive Program		32,863.00	32,863.00			
State Health Insurance Assistance Program (SHIP):						
#DOAS15SHF002		31,000.00	1,095.00			29,905.00

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

	<u>Balance</u> <u>Dec. 31, 2014</u>	<u>Accrued In</u> <u>2015</u>	<u>Received</u>	<u>Reclassification</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES: (Cont'd)</u>						
NJ Department of Health:						
Public Health Preparedness and Response for Bioterrorism:						
2012 (PHLP13LNC02) 7/1/12 - 6/30/13	\$ 60,150.00				\$ 60,150.00	
2013 (PHLP14LNC014) 7/1/13 - 6/30/14	41,306.00				41,306.00	
2014 (PHLP15LNC007) 7/1/14 - 6/30/15	213,014.00		\$ 212,396.00		618.00	
2015 (PHLP16LNC014) 7/1/15 - 6/30/16		\$ 266,025.00	45,338.00			\$ 220,687.00
NACCHO Medical Reserve Corps #MRC 15-0286		3,500.00	3,500.00			
Special Child Health Services (SCHS) Case Management:						
#DFHS16CSE018 7/1/15 - 6/30/16		23,292.00	2,192.00			21,100.00
Comprehensive Cancer Control:						
#DFHS16CCC005 7/1/15 - 6/30/16		10,800.00	10,800.00			
Cancer Education & Early Detection (CEED):						
#DFHS16CED013 7/1/15 - 6/30/16		33,957.00				33,957.00
<u>U.S. DEPARTMENT OF JUSTICE:</u>						
NJ Department of Law & Public Safety:						
Division of Criminal Justice:						
Victim & Witness Advocacy Fund (VWAF) Supplemental:						
2013 #VWAFPS3-19	4,983.95		4,983.95			
Victims of Crime Act (VOCA) Victim Assistance:						
4/1/13 - 3/31/14 #V-19-12	764.28		764.28			
6/16/14 - 6/15/15 #V-19-13	98,682.00		95,906.98			2,775.02
6/16/15 - 6/15/16 #V-19-14		96,962.00				96,962.00
Edward Byrne Memorial Justice Assistance Grant:						
JAG 1-22-12 Megan's Law & Local Law Enforcement Assistance		3,811.00	3,811.00			
Sexual Assault Nurse Examiner/Response Team (SANE/SART):						
2014 #VS-40-13	9,385.78		8,016.33		1,369.45	
2015 #VS-40-14		56,825.00	52,309.03			4,515.97
Multi-Jurisdictional Gang, Guns & Narcotics Task Force:						
JAG 1-19TF-12	33,558.31		33,558.31			
JAG 1-19TF-13		52,214.00	52,214.00			
JAG 1-19TF-14		47,601.00				47,601.00
Violence Against Women Act (VAWA):						
12VAWA-69	8,155.00		8,155.00			
13VAWA-49		7,699.00	2,566.56			5,132.44
Office of Community Oriented Policing Services:						
COPS Technology Grant #2010	444,705.06		444,522.05		183.01	
COPS Technology Grant #2011	155,923.13		155,403.13		520.00	

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

	Balance Dec. 31, 2014	Accrued In 2015	Received	Reclassification	Balance Cancelled	Balance Dec. 31, 2015
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>						
State Homeland Security Grant Program FY 10	\$ 23,059.78				\$ 23,059.78	
State Homeland Security Grant Program FY 11	198.40				198.40	
State Homeland Security Emergency Management Performance:						
2014 FFY13 #EMW-2013-SS-00032	254,519.34		\$ 251,976.00		2,543.34	
2015 FFY14 #EMW-2014-SS-00099-S01	100,000.00		78,885.00			\$ 21,115.00
2016 FFY15 #EMW-2015-SS-00039-S01		\$ 100,000.00				100,000.00
NJ Department of Law & Public Safety:						
Division of State Police:						
Emergency Management Agency Assistance (EMAA):						
FFY13 #2013-P110-1900	55,000.00		55,000.00			
FFY14 #FY14-EMPG-EMAA-1900		55,000.00				55,000.00
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>						
NJ Department of Law & Public Safety:						
Division of Highway Traffic Safety:						
Drive Sober or Get Pulled Over Year-End Holiday 2014-15	7,500.00		7,500.00			
North Jersey Transportation Planning Authority:						
Job Access Reverse Commute (JARC):						
Round 13	980.48		980.45		0.03	
Round 14	110,000.00		96,107.02			13,892.98
SFY2015 NJ JARC 1 DHS/TIF		10,000.00				10,000.00
New Freedom:						
FFY 2011 7/1/13 - 6/30/14	62,487.51		62,487.52		(0.01)	
FFY 2011 7/1/13 - 6/30/15		150,000.00	42,319.21			107,680.79
FFY 2012 1/1/14 - 12/31/15		30,000.00				30,000.00
FHWA/NJTPA Local Scoping Projects:						
2001	384,650.33				384,650.33	
2004 - CR605 - STP-9017	211,685.26				211,685.26	
2005 - CR519 - STP-0395	11,061.98				11,061.98	
FHWA Traffic Sign Inventory & Assessment	8,737.71				8,737.71	
FHWA High Risk Rural Road Program (HRRRP):						
2010 - CR565 & CR628 - STP-C00S(064)	159,612.10				159,612.10	
2011 - CR653 - STP-C00S(206)	153,095.47				153,095.47	

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

	Balance Dec. 31, 2014	Accrued In 2015	Received	Reclassification	Balance Cancelled	Balance Dec. 31, 2015
<u>U.S. DEPARTMENT OF TRANSPORTATION: (Cont'd)</u>						
NJ Transit Corporation:						
Federal Transit Administration - Section 5311:						
Operating/Non-Operating:						
2014/15 7/1/14 - 6/30/15	\$ 708,564.00		\$ 379,991.12			\$ 328,572.88
2015/16 7/1/15 - 12/31/16		\$ 1,005,194.00				1,005,194.00
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT:</u>						
NJ Department of Community Affairs:						
Small Cities Prog. - Community Development Block Grant (CDBG) 2014	161,614.00		157,251.00		\$ 4,363.00	
Small Cities Prog. - Community Development Block Grant (CDBG) 2015	400,000.00					400,000.00
NJ Department of Environmental Protection:						
Post Superstorm Sandy Healthy Community Environments CDBG-DR #FG15-008		33,000.00				33,000.00
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA)::</u>						
NJ Department of Environmental Protection:						
2015 County Environmental Health Act (CEHA) #EN15-028CY		7,250.00				7,250.00
<u>FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA):</u>						
NJ Department of Law & Public Safety:						
Division of State Police:						
Multi-Jurisdictional Hazard Mitigation Plan Update: FEMA Project #HMGP-DR-4086-013	150,000.00		15,000.00			135,000.00
	<u>\$ 4,321,830.87</u>	<u>\$ 2,658,010.51</u>	<u>\$ 3,099,901.90</u>	<u>\$ -0-</u>	<u>\$ 1,078,265.85</u>	<u>\$ 2,801,673.63</u>
Ref.	A					A
Cash Received			\$ 3,068,842.15			
Unappropriated Grant Reserves			31,059.75			
			<u>\$ 3,099,901.90</u>			

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2014</u>	<u>Accrued In</u> <u>2015</u>	<u>Received</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:</u>					
Health Service Contract - Case Management Services - Handicapped Children:					
2014/15 #DFHS15CSE012	\$ 70,971.00		\$ 69,962.00		\$ 1,009.00
2015/16 #DFHS16CSE018		\$ 63,295.00	14,017.00		49,278.00
Right to Know;					
2014/15 #EPID15RTK11L	9,380.00		7,035.00		2,345.00
2015/16 #EPID16RTK20L		9,380.00	2,345.00		7,035.00
NJ Comprehensive Cancer Control Plan Grant:					
2011/12 (#12-41-CCC-L-1	1,720.00			\$ 1,720.00	
2012/13 #DFHS13CCC018	662.00			662.00	
2013/14 #DFHS14CCC018	12.00			12.00	
2014/15 #DFHS15CCC004	130,800.00		130,463.00		337.00
2015/16 #DFHS16CCC005		120,000.00	2,435.00		117,565.00
NJ Cancer Education & Early Detection (NJCEED):					
2013/14 #DFHS14CED016	116,421.00		37,115.00	79,306.00	
2014/15 #DFHS15CED017	223,500.00		145,091.00		78,409.00
2015/16 #DFHS16CED013		189,543.00	14,686.00		174,857.00
Alcoholism Program - Alcoholism Services:					
#14-541-ADA-C-0	74,709.00		52,743.00		21,966.00
#15-541-ADA-C-0		333,978.00	183,780.00		150,198.00
Division of Aging Services - Sussex County Area Plan Grant:					
State Home Delivered Meals (SHDM):					
2013	200.00			200.00	
2014	5,614.00		5,614.00		
2015		19,486.00	19,486.00		
State Matching Funds:					
Title III B-D:					
2014	9,926.00		9,926.00		
2015		19,413.00	19,413.00		
Title III E:					
2014	6,974.00		6,974.00		
2015		11,835.00	11,835.00		
State Weekend Home Delivered Meals (SWHDM):					
2014	5,871.00		5,871.00		
2015		13,000.00	13,000.00		

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

	<u>Balance</u> <u>Dec. 31, 2014</u>	<u>Accrued In</u> <u>2015</u>	<u>Received</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES: (Cont'd)</u>					
Office on Aging - Sussex County Area Plan Grant: (Cont'd)					
Safe Housing & Transportation Program (SHTP):					
2014	\$ 5,651.00		\$ 5,651.00		
2015		\$ 11,283.00	11,283.00		
Cost of Living Allowance (COLA):					
2013	2,793.00			\$ 2,793.00	
2014	25,128.00		25,106.00	22.00	
2015		52,079.00	49,874.00		\$ 2,205.00
Social Services Block Grant (SSBG):					
2014	7,931.00		7,930.00	1.00	
2015		12,905.00	12,893.00	12.00	
State Aid Reimbursement Program:					
2015		58,000.00	58,000.00		
Adult Protective Services (APS)/Vulnerable Adults:					
2014	39,539.00		39,539.00		
2015		74,903.00	74,903.00		
Care Coordination/Care Management Quality Assurance (CMQA):					
2014	11,903.00		11,903.00		
2015		23,810.00	23,810.00		
Senior Health Insurance Program (SHIP):					
2014 #DOAS14SHF002 4/1/14 - 3/31/15	5,000.00	11,000.00	16,000.00		
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>					
Division of Disability Services:					
Personal Assistance Services Program (PASP):					
2015 (#15AVWN)		15,203.11	15,203.12	(0.01)	
Division of Family Development:					
Social Services for the Homeless (SSH):					
2013 #SH13019	4,253.00		3,000.00	1,253.00	
2014/15 #SH15019	129,513.00		125,331.00		4,182.00
2015/16 #SH16019		148,735.00	37,184.00		111,551.00
Work First New Jersey (WFNJ):					
SFY2015 Work First Special Initiative & Transportation	33,660.00		22,459.00	11,201.00	
Intoxicated Driver Resource Center (IDRC):					
2015		96,000.00	96,000.00		

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

	Balance Dec. 31, 2014	Accrued In 2015	Received	Balance Cancelled	Balance Dec. 31, 2015
<u>NJ DEPARTMENT OF MILITARY AND VETERAN AFFAIRS:</u>					
Veterans Transportation Services:					
2014/2015 #VL15T82	\$ 6,000.00		\$ 6,000.00		
2015/2016 #VL16T82		\$ 9,000.00	3,000.00		\$ 6,000.00
<u>NJ DEPARTMENT OF THE TREASURY:</u>					
Governor's Council on Alcoholism & Drug Abuse:					
Municipal Alliance to Prevent Alcoholism & Drug Abuse:					
2013	57,703.53		55,077.22	\$ 2,626.31	
2014 6 Mos. Jan-Jun	89,765.76		64,261.47	25,504.29	
2014/15 7/1/14 - 6/30/15	210,366.00		80,529.12		129,836.88
2015/16 7/1/15 - 6/30/16		210,366.00			210,366.00
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>					
Juvenile Justice Commission:					
State/Community Partnership Program:					
2014	174,098.65		114,098.65	60,000.00	
2015		368,500.00	178,658.57		189,841.43
Division of Criminal Justice:					
Body Armor Replacement Fund - Sheriff:					
SFY2015		11,192.66	11,192.66		
Body Armor Replacement Fund - Prosecutor:					
SFY2015		2,268.08	2,268.08		
County Prosecutor Insurance Fraud Reimbursement Program:					
2014 Cycle 14	73,789.26		8,808.89	64,980.37	
2015 Cycle 15		114,452.00	19,896.09		94,555.91
<u>NJ DEPARTMENT OF CHILDREN & FAMILIES:</u>					
Division of Youth & Family Services:					
Human Services Advisory Council (HSAC)/Child Abuse Missing Children:					
#15ALUN		63,836.00	63,836.00		
Youth Incentive Program (YIP):					
#15OGUR		36,874.00	36,874.00		

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

	<u>Balance</u> <u>Dec. 31, 2014</u>	<u>Accrued In</u> <u>2015</u>	<u>Received</u>	<u>Balance</u> <u>Cancelled</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
<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	
<u>NJ TRANSIT CORPORATION:</u>					
Senior Citizen & Disabled Residents Transportation Assistance Program:					
Operating:					
2013	49,809.28				\$ 49,809.28
2014	255,615.07		\$ 94,756.40		160,858.67
2015		\$ 345,826.83	132,399.77		213,427.06
Administration:					
2013	37,084.10				37,084.10
2014	51,860.06		26,327.05		25,533.01
2015		87,700.00	46,036.77		41,663.23
Job Access Reverse Commute:					
SFY2016 NJ JARC 2		60,000.00			60,000.00
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>					
Green Trust Local Assistance Program	40,574.00				40,574.00
County Environmental Health Act (CEHA):					
2013/14	128,825.00		123,824.54	5,000.46	
2014/15 #EN15-028 7/1/14 - 6/30/15		128,000.00			128,000.00
2014 #EN14-028CY	40,720.00		40,720.00		
2015 #EN15-028CY		11,390.00			11,390.00
Division of Solid Waste Administration:					
2015 Clean Communities Program		109,360.83	109,360.83		
Watershed Management Program RP09-034	14,984.40		870.00	14,114.40	
<u>NJ DEPARTMENT OF AGRICULTURE:</u>					
Comprehensive Farmland Preservation Plan	30,000.00			30,000.00	
Sussex County Sustainable Agriculture Commercial Kitchen Grant:					
2012/13	15,000.00				15,000.00
Sussex County Agritourism Marketing Grant 07-0333-07-1900:					
2009	95.62			95.62	

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

	Balance Dec. 31, 2014	Accrued In 2015	Received	Balance Cancelled	Balance Dec. 31, 2015
<u>HIGHLANDS WATER PROTECTION & 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>					
2014/15 Work First NJ TANF & GA/Food Stamps		\$ 50,000.00	\$ 50,000.00		
	<u>\$ 2,248,421.78</u>	<u>\$ 2,892,614.51</u>	<u>\$ 2,656,656.23</u>	<u>\$ 349,503.49</u>	<u>\$ 2,134,876.57</u>
<u>Ref.</u>	A				A
Cash Received			\$ 2,475,834.66		
Unappropriated Grant Reserves			180,821.57		
			<u>\$ 2,656,656.23</u>		

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF PRIVATE GRANT FUNDS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2014</u>	<u>Accrued In</u> <u>2015</u>	<u>Received</u>	<u>Balance</u> <u>Dec. 31, 2015</u>
Newton Medical Center:				
Transitional Care Program		\$ 165,000.00	\$ 165,000.00	
Jewish Community Foundation of MetroWest NJ				
Grotta Fund for Senior Care:				
2014	\$ 4,685.90		4,685.40	\$ 0.50
2015		90,000.00	60,000.00	30,000.00
	<u>\$ 4,685.90</u>	<u>\$ 255,000.00</u>	<u>\$ 229,685.40</u>	<u>\$ 30,000.50</u>
<u>Ref.</u>	A			A

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2014 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2015

	<u>Balance</u> <u>Dec. 31, 2014</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
GENERAL GOVERNMENT:				
County Administrator's Office:				
Salaries and Wages	\$ 6,258.16	\$ 6,258.16	\$ 6,000.00	\$ 258.16
Other Expenses	4,665.88	4,665.88	3,877.60	788.28
Purchasing Department:				
Salaries and Wages	618.82	618.82		618.82
Other Expenses	7,489.09	7,489.09	5,054.41	2,434.68
Central Services:				
Salaries and Wages	0.28	0.28		0.28
Other Expenses	1,231.49	1,231.49	472.21	759.28
Employee Services:				
Salaries and Wages	626.15	626.15		626.15
Other Expenses	21,556.73	21,556.73	6,238.35	15,318.38
Public Employees' Award Program:				
Other Expenses	66.28	66.28	13.02	53.26
Board of Chosen Freeholders:				
Salaries and Wages	0.64	0.64		0.64
Other Expenses	5,972.46	5,972.46	1,737.70	4,234.76
Clerk of the Board:				
Salaries and Wages	29,354.66	29,354.66	29,000.00	354.66
Other Expenses	9,130.81	9,130.81	2,176.29	6,954.52
County Clerk's Office:				
Salaries and Wages	10,726.84	10,726.84	10,000.00	726.84
Other Expenses	49,068.69	49,068.69	21,846.29	27,222.40
Board of Elections:				
Salaries and Wages	164.43	164.43		164.43
Other Expenses	59,182.12	59,182.12	15,168.42	44,013.70
County Clerk (Elections):				
Other Expenses	42,684.63	42,684.63	33,320.36	9,364.27
County Treasurer's Office:				
Salaries and Wages	12,992.96	12,992.96	12,946.28	46.68
Other Expenses	18,442.83	18,442.83	16,666.07	1,776.76
Budget Management:				
Salaries and Wages	0.96	0.96		0.96
Other Expenses	710.01	710.01	65.72	644.29
Annual Audit	125,878.00	125,878.00	125,878.00	
Technology & Information Management:				
Salaries and Wages	18,322.65	18,322.65	18,000.00	322.65
Other Expenses	147,129.65	147,129.65	125,218.21	21,911.44
Office of Geographical Information Systems:				
Salaries and Wages	1,220.23	1,220.23	1,000.00	220.23
Other Expenses	3,779.52	3,779.52	2,415.00	1,364.52

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2014 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2015
(Continued)

	Balance Dec. 31, 2014	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Records Management:				
Salaries and Wages	\$ 2,946.92	\$ 2,946.92	\$ 2,500.00	\$ 446.92
Other Expenses	58,910.07	58,910.07	56,167.37	2,742.70
Board of Taxation:				
Salaries and Wages	2,028.11	2,028.11	2,000.00	28.11
Other Expenses	12,136.84	12,136.84	9,529.86	2,606.98
County Counsel:				
Salaries and Wages	12.75	12.75		12.75
Other Expenses	29,543.84	29,543.84	3,278.99	26,264.85
County Adjuster's Office:				
Salaries and Wages	1,726.25	1,726.25	1,000.00	726.25
Other Expenses	9,094.25	9,094.25	4,215.19	4,879.06
County Surrogate:				
Salaries and Wages	374.86	374.86		374.86
Other Expenses	3,518.95	3,518.95	3,410.80	108.15
Engineering and Road Administration:				
Salaries and Wages	64,423.92	64,423.92	64,000.00	423.92
Other Expenses	19,303.08	19,303.08	12,908.00	6,395.08
LAND USE ADMINISTRATION:				
Sussex County Planning Department:				
Salaries and Wages	10,897.68	10,897.68	10,500.00	397.68
Other Expenses	19,507.96	19,507.96	7,760.54	11,747.42
CODE ENFORCEMENT AND ADMINISTRATION:				
Uniform Construction Code:				
Appeal Board:				
Other Expenses	4,466.92	4,466.92	85.14	4,381.78
Weights and Measures:				
Salaries and Wages	2,833.62	2,833.62	2,000.00	833.62
Other Expenses	10,668.92	10,668.92	2,316.96	8,351.96
INSURANCE				
Other Insurance Premiums	25,817.46	50,817.46		50,817.46
Risk Management (Safety Programs):				
Other Expenses	1,700.00	1,700.00		1,700.00
Worker's Compensation	43,604.04	43,604.04		43,604.04
Employee Group Insurance	665,008.69	606,508.69	137,010.46	469,498.23
Health Benefit Waiver	12,081.19	12,081.19		12,081.19
Unemployment Compensation				
Insurance (N.J.S.A. 43:21-3 et seq.)	180,646.66	180,646.66		180,646.66
PUBLIC SAFETY:				
Office of Emergency Management:				
Salaries and Wages	2,986.94	2,986.94	2,000.00	986.94
Other Expenses	43,781.75	43,781.75	23,623.83	20,157.92

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2014 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2015
(Continued)

	Balance Dec. 31, 2014	Balance After Transfers	Paid or Charged	Balance Lapsed
PUBLIC SAFETY				
9-1-1 ECC				
Salaries and Wages	\$ 67,905.16	\$ 67,905.16	\$ 67,000.00	\$ 905.16
Other Expenses	82,807.48	82,807.48	73,851.08	8,956.40
County Medical Examiner:				
Other Expenses	2,726.60	20,226.60	19,940.80	285.80
Volunteer Fire Company				
Appropriation to Aid Uniforms (R.S. 40:23-8.9)	768.00	768.00	192.00	576.00
Aid to Volunteer Rescue and Ambulance				
Squads (R.S. 40:23-8.9)	2,800.00	2,800.00		2,800.00
Fire Marshal:				
Other Expenses	4,540.95	4,540.95	2,757.62	1,783.33
Fire Academy:				
Other Expenses	35,600.98	35,600.98	35,292.05	308.93
Sheriff's Office (Regulation):				
Salaries and Wages	128,141.00	128,141.00	128,000.00	141.00
Other Expenses	129,246.32	129,246.32	98,886.71	30,359.61
Sheriff's Office (Judicial):				
Salaries and Wages	87,957.08	87,957.08	87,000.00	957.08
Other Expenses	57,091.63	57,091.63	29,520.64	27,570.99
Prosecutor's Office:				
Salaries and Wages	106,810.66	106,810.66		106,810.66
Other Expenses	288,063.24	288,063.24	243,099.09	44,964.15
Jail:				
Salaries and Wages	75,450.09	75,450.09	58,000.00	17,450.09
Other Expenses	349,193.26	349,193.26	201,542.92	147,650.34
Juvenile Center:				
Salaries and Wages	19,509.56	19,509.56		19,509.56
Other Expenses	171,861.52	171,861.52	50,496.36	121,365.16
Youth Services (NJSA 2A:4A-91):				
Salaries and Wages	3,613.98	3,613.98		3,613.98
Other Expenses	41,850.00	41,850.00	10,850.00	31,000.00
PUBLIC WORKS:				
Roads and Culverts:				
Salaries and Wages	114,976.31	94,976.31	94,400.00	576.31
Other Expenses	47,273.47	67,273.47	67,190.24	83.23
Bridges:				
Salaries and Wages	34,059.01	34,059.01	34,000.00	59.01
Other Expenses	63,348.07	63,348.07	62,852.91	495.16
Parks and Forestry:				
Salaries and Wages	886.51	886.51		886.51
Other Expenses	3,234.21	3,234.21	696.53	2,537.68
Traffic Lights:				
Other Expenses	32,823.47	32,823.47	12,190.25	20,633.22

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2014 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2015
(Continued)

	Balance Dec. 31, 2014	Balance After Transfers	Paid or Charged	Balance Lapsed
PUBLIC WORKS:				
Garbage and Trash Removal	\$ 38,805.33	\$ 38,805.33	\$ 10,611.10	\$ 28,194.23
Facilities Management:				
Salaries and Wages	68,409.51	68,409.51	68,000.00	409.51
Other Expenses	202,926.38	202,926.38	202,615.16	311.22
Motor Pool:				
Salaries and Wages	43,220.04	43,220.04	43,000.00	220.04
Other Expenses	257,007.22	257,007.22	256,974.82	32.40
Mosquito Control:				
Salaries and Wages	32,931.01	32,931.01	30,000.00	2,931.01
Other Expenses	74,490.21	74,490.21	56,267.74	18,222.47
HEALTH AND HUMAN SERVICES:				
Sussex County Chest Clinic:				
Salaries and Wages	53,070.03	53,070.03		53,070.03
Other Expenses	3,100.00	3,100.00		3,100.00
Home Health Care Agency (N.J.S.A. 26:2H-1):				
Other Expenses	45,134.75	45,134.75	7,663.25	37,471.50
Office of Community Services:				
Salaries and Wages	378.11	378.11		378.11
Other Expenses	15,499.82	15,499.82	3,267.39	12,232.43
Office on Aging:				
Salaries and Wages	12,623.57	12,623.57		12,623.57
Other Expenses	4,552.05	4,552.05	2,416.49	2,135.56
County Nutrition Projects:				
Other Expenses	60,489.82	60,489.82	20,164.49	40,325.33
Mental Health Administration:				
Salaries and Wages	4,664.78	4,664.78		4,664.78
Other Expenses	5,621.55	5,621.55	3,333.33	2,288.22
Health and Human Services Administration:				
Salaries and Wages	26,082.28	26,082.28		26,082.28
Other Expenses	2,491.61	2,491.61	1,354.44	1,137.17
Aid to Interfaith Hospitality (N.J.S.A. 40A:23-8.11)	918.24	918.24	918.24	
Aid to Nonprofit Child Care Center (R.S. 40:23-8.14)	12,000.00	12,000.00	12,000.00	
Aid to Advance Housing	585.38	585.38	584.59	0.79
Legal Aid:				
Other Expenses	1,113.08	1,113.08	1,113.08	
Aid to New Bridge Services (N.J.S. 40:5-2.9)	11,643.40	11,643.40	9,670.35	1,973.05
EDUCATIONAL:				
Community College Agency (N.J.S. 18A:64A-30 et seq.)	1,172.00	1,172.00		1,172.00
Farm and Home Demonstration:				
Salaries and Wages	24,442.70	24,442.70	22,441.47	2,001.23
Other Expenses	8,567.62	8,567.62	2,083.19	6,484.43
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (N.J.S. 18A:64A-23)	125,040.50	141,040.50	140,204.00	836.50
County Superintendent of Schools:				
Salaries and Wages	0.96	0.96		0.96
Other Expenses	8,628.30	8,628.30	1,940.20	6,688.10

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF 2014 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2015
(Continued)

	Balance Dec. 31, 2014	Balance After Transfers	Paid or Charged	Balance Lapsed
OTHER COMMON OPERATING FUNCTIONS:				
Transit:				
Salaries and Wages	\$ 57,352.04	\$ 57,352.04		\$ 57,352.04
Other Expenses	16,685.19	16,685.19	\$ 3,290.47	13,394.72
Fixed Asset Accounting/Reporting	4,000.00	4,000.00	4,000.00	
Single Audit Act of 1984:				
Other Expenses:				
Audit Fees	50,959.00	50,959.00	50,959.00	
Indirect Cost Rate Study:				
Contractual	7,250.00	7,250.00	4,250.00	3,000.00
Veterans' Grave Registration:				
Salaries and Wages	0.92	0.92		0.92
Other Expenses	2,049.90	2,049.90	1,980.00	69.90
Aid to Sussex County Arts Council (NJSA 40:23-8.1)	800.00	800.00	800.00	
UTILITY EXPENSES AND BULK PURCHASES:				
Electricity	430,430.71	405,430.71	103,270.61	302,160.10
Lighting of Highways and Bridges	9,933.49	9,933.49	3,692.08	6,241.41
Gas (Natural or Propane)	40,527.78	65,527.78	63,899.24	1,628.54
Water Fees	16,378.84	16,378.84		16,378.84
Sewer Fees	3,703.78	3,703.78		3,703.78
UNCLASSIFIED:				
County Matching Funds for Grants	33,806.00	33,806.00		33,806.00
CAPITAL IMPROVEMENTS:				
Various Facilities Improvements	30,860.21	30,860.21	30,860.21	
STATUTORY EXPENDITURES:				
Public Employees Retirement System	2,758.79	2,758.79	1,794.99	963.80
Social Security System (OASI)	107,304.18	107,304.18	454.27	106,849.91
	<u>\$ 5,718,246.28</u>	<u>\$ 5,718,246.28</u>	<u>\$ 3,325,034.47</u>	<u>\$ 2,393,211.81</u>
<u>Ref.</u>				
Balance December 31, 2014:				
Unencumbered	A \$ 3,784,449.84			
Encumbered	A <u>1,933,796.44</u>			
	<u>\$ 5,718,246.28</u>			
Cash Disbursed			\$ 2,200,625.25	
Due to Other Trust Fund -Reserve for Accrued Sick and Vacation			500,000.00	
Due to Other Trust Fund-Reserve for Snow Removal			540,000.00	
Due to Other Trust Fund - Reserve for Mosquito			30,000.00	
Accounts Payable			54,409.22	
			<u>\$ 3,325,034.47</u>	

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

	Balance Dec. 31, 2014	Dec. 31, 2014 Encumbrances Payable Returned	Transferred From 2015 Budget Appropriation	Balance Transfers	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2015
						Paid or Charged	Encumbrances Payable	
<u>U.S. DEPARTMENT OF AGRICULTURE:</u>								
NJ Department of Health:								
Senior Farmers Market Nutrition Program #DFHSMWN003			\$ 500.00		\$ 2.24	\$ 497.76		
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:</u>								
NJ Department of State:								
Help America Vote Act (HAVA) 261 Grant Program:								
#15ELEC003APA			17,775.00			17,775.00		
#15ELEC008APA			33,307.42			16,653.71		\$ 16,653.71
#15ELEC011APA			28,812.09			19,899.41	\$ 8,872.60	40.08
NJ Department of Human Services:								
Title III Aging - Area Plan Grant:								
#12-1394-AAA-03:								
AoA Care Transitions	\$ 224.75				224.75			
#DOAS13AAA039:								
Medicaid Match	0.30				0.30			
USDHHS Hurricane Sandy Residential Maintenance	995.00	\$ 24,823.00				7,601.00	18,217.00	
#DOAS14AAA008:								
Title III B	14,280.28	52,890.12		\$ 1,302.00	(0.50)	65,868.90		
Title III C-1	5,927.99	911.09		5,428.00	(0.01)	1,411.09		
Title III C-2	18,111.00	15,773.43		1,236.00	(0.44)	32,648.87		
Title III D	717.29	5,136.61		717.00	(0.21)	5,137.11		
Title III E	25,765.36	27,653.32		200.00	0.38	53,218.30		
Medicaid Match	0.62	438.00		2.00	0.62	436.00		
#DOAS15AAA011:								
Title III B			156,853.00	(1,302.00)		108,213.60	34,071.84	15,869.56
Title III C-1			115,278.00	(5,428.00)		85,485.07	25,483.00	9,737.93
Title III C-2			78,633.00	(1,236.00)		77,396.25	1,236.75	1,236.00
Title III D			15,924.00	(717.00)		13,671.26	1,956.25	1,013.49
Title III E			39,448.00	(200.00)		37,840.02	1,607.98	200.00
Medicaid Match			4,867.00	(2.00)		3,180.13	912.00	776.87
AoA Chronic Disease Self-Management Program:								
2013	1,100.99				1,100.99			
2014	5.82	22.29			28.11			
FY15 #DOAS14CDS011			12,000.00		6,000.00	6,000.00		
MIPPA Medicare Outreach and Enrollment:								
2013/14 #DOAS13MPA004	10.42	5,010.77			116.38	4,904.81		
2014/15 #DOAS14MPA004			40,000.00			39,356.58	577.65	65.77
State Health Insurance Assistance Program (SHIP):								
#DOAS15SHF002			31,000.00			10,640.39		20,359.61
Public Health Preparedness and Response for Bioterrorism:								
2012 (PHLP13LNC02)	60,050.23				60,050.23			
2013 PHLP14LNC014 (+\$50,000 SSBG Hurricane Sandy)	34,181.47	7,167.20			41,305.01	43.66		
2014 (PHLP15LNC007)	141,515.50	3,279.10			617.30	144,177.30		
2015 (PHLP16LNC014) 7/1/15 - 6/30/16			266,025.00			102,839.93	4,816.69	158,368.38

(*) - 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, 2014	Dec. 31, 2014 Encumbrances Payable Returned	Transferred From 2015 Budget Appropriation	Balance Transfers	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2015
						Paid or Charged	Encumbrances Payable	
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES: (Cont'd)</u>								
NJ Department of Human Services:								
Transportation Block Grant #TS16019			\$ 33,660.00			\$ 5,903.13	\$ 27,389.00	\$ 367.87
Social Services for the Homeless #SH13019	\$ 8,000.20				\$ 8,000.20			
Social Services for the Homeless #SH16019 - TANF			23,960.00			314.48	22,819.00	826.52
NACCHO Medical Reserve Corps:								
2009	3,426.26					3,141.67	276.04	8.55
2010 #MRC 10-0286	4,255.26					3,648.94	599.47	6.85
2011 #MRC 11-0286	791.90					38.50	726.96	26.44
2013 #MRC 13-0286	1,587.38					1,377.37	200.00	10.01
2014 #MRC 14-0286	2,946.48					355.00	1,186.00	1,405.48
2015 #MRC 15-0286			3,500.00			979.20		2,520.80
Accreditation Support Initiative (ASI) #2013-121204	390.96					390.96		
Special Child Health Services (SCHS) Case Management:								
#DFHS16CSE018 7/1/15 - 6/30/16			23,292.00			2,192.00		21,100.00
Comprehensive Cancer Control:								
#DFHS16CCC005 7/1/15 - 6/30/16			10,800.00			10,800.00		
Cancer Education & Early Detection (CEED):								
#DFHS16CED013 7/1/15 - 6/30/16			33,957.00			1,960.00	11,272.00	20,725.00
Nutrition Services Incentive Program:								
2014		\$ 11,429.00		\$ 997.00	(0.86)	10,432.86		
2015			32,863.00	(997.00)		23,790.22	9,072.78	997.00
<u>U.S. DEPARTMENT OF JUSTICE:</u>								
NJ Department of Law & Public Safety:								
Division of Criminal Justice:								
Domestic Violence Victim Assistance:								
2014 VOCA Victim Assistance #V-19-13 4/1/14 - 3/31/15	49,088.49					49,088.49		
2015 VOCA Victim Assistance #V-19-14 6/16/15 - 6/15/16			96,962.00			32,233.70	26,415.70	38,312.60
JAG 1-22-12 Megan's Law & Local Law Enforcement Asst.			3,811.00			3,811.00		
Violence Against Women Act (VAWA):								
12VAWA-69	577.82					577.82		
13AWA-69			7,699.00			4,491.66		3,207.34
Sexual Assault Nurse Examiner:								
2013/14 #VS-40-13	1,369.45				1,369.45			
2014/15 #VS-40-14			56,825.00			52,309.03	4,515.97	
Community Oriented Policing Services (COPS):								
2010 Technology Grant	70,746.43				183.01	70,563.42		
2011 Technology Grant #2010 CKWX0531	18,800.00	82,474.05			520.00	100,754.05		

(*) - 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, 2014	Dec. 31, 2014 Encumbrances Payable Returned	Transferred From 2015 Budget Appropriation	Balance Transfers	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2015
						Paid or Charged	Encumbrances Payable	
<u>U.S. DEPARTMENT OF JUSTICE: (Cont'd)</u>								
NJ Department of Law & Public Safety: (Cont'd)								
Multi-Jurisdictional Gang, Gun & Narcotics Task Force:								
2014/15 JAG 1-19TF-13			\$ 52,214.00			\$ 52,214.00		
2015/16 JAG 1-19TF-14			47,601.00			6,533.35		\$ 41,067.65
Division of Highway Traffic Safety:								
Driver Sober or Get Pulled Over Year-End Holiday 2014-15	\$ 7,500.00					7,500.00		
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>								
Hazardous Materials Emergency Preparedness:								
2006		\$ 537.79			\$ 537.79			
2008	8,119.13				8,119.13			
NJ Department of Law & Public Safety:								
State & Local All Hazards Emergency Operation								
Planning (SLAHEOP) Program	2.76				2.76			
Citizen Corps & Community Emergency Response Team:								
2003	9.81				9.81			
2005	257.86				257.86			
2006	14.82				14.82			
2007	2,558.94				744.81	1,814.13		
2012	1,000.00				1,000.00			
State Homeland Security Grant Program FY10	23,059.78				23,059.78			
State Homeland Security Grant Program FY11 #2011-SS-00120	198.40				198.40			
State Homeland Security Grant Program #EMW-2013-SS-00032	42,780.34	180,140.00			2,543.34	220,377.00		
State Homeland Security Grant Program #EMW-2014-SS-00099	99,000.00	1,000.00				78,885.00	\$ 1,501.93	19,613.07
State Homeland Security Grant Program #EMW-2015-SS-00039			100,000.00					100,000.00
Division of State Police:								
Emergency Management Agency Assistance (EMAA):								
FFY13 #2013-P110-1900	55,000.00					55,000.00		
FFY14 #FY14-EMPG-EMAA-1900			55,000.00					55,000.00
Multi-Jurisdictional Hazard Mitigation Plan Update:								
FEMA Project #HMGP-DR-4086-013	8,460.00	141,540.00				26,285.00	115,255.00	8,460.00
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>								
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			
NJ Department of Transportation:								
North Jersey Transportation Planning Authority:								
FHWA/NJTPA Local Scoping Projects:								
2001	275,258.00	538.17				275,796.17		

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

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

	Balance Dec. 31, 2014	Dec. 31, 2014 Encumbrances Payable Returned	Transferred From 2015 Budget Appropriation	Balance Transfers	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2015
						Paid or Charged	Encumbrances Payable	
<u>U.S. DEPARTMENT OF TRANSPORTATION: (Cont'd)</u>								
NJ Department of Transportation: (Cont'd)								
North Jersey Transportation Planning Authority: (Cont'd)								
FHWA/NJTPA Local Scoping Projects: (Cont'd)								
2002	\$ 0.92	\$ 1,875.66			\$ 1,876.58			
2003 - CR5653 -STP-AOOS	4,334.24	117,660.95			121,995.19			
2004 - CR605 - STP-9017	3,392.00	95,730.65			99,122.65			
2005 - CR517 - STP-0395	656.27	35,229.31			35,885.58			
FHWA Traffic Signal Invenotry & Assessment	8,737.71				8,737.71			
FHWA High Risk Rural Road Program:								
2010 - CR565 & CR628 - STP-C00S(064)	156,116.50				159,612.10	\$ (3,495.60)		
2011 - CR563 -STP-C00S(206)	153,095.47				153,095.47			
Allocation of Interest Earned on State Aid Highway Projects - County Aid		109,683.98				109,683.98		
(*) NJ Transit Corporation:								
Federal Transit Administration - Section 5311 - Operating/Nonoperating:								
2014/15	438,097.20					438,097.20		
2015/16 7/1/15 - 12/31/16			\$ 1,116,883.00			380,412.29		\$ 736,470.71
Job Access Reverse Commute (JARC):								
Round 14	169,536.00					169,536.00		
SFY15 1 DHS/TIF			20,000.00			16,795.74		3,204.26
New Freedom:								
FFY 2010 7/1/13 - 6/30/14	34,193.38					34,193.38		
FFY 2011 7/1/13 - 6/30/15			150,000.00			93,950.99		56,049.01
FFY 2012 1/1/14 - 12/31/15			30,000.00					30,000.00
<u>U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT:</u>								
NJ Department of Community Affairs:								
Small Cities Prog. - Community Development Block Grant 2014		161,614.00			4,363.00	157,251.00		
Small Cities Prog. - Community Development Block Grant 2015	400,000.00							400,000.00
NJ Department of Environmental Protection:								
Post Superstorm Sandy Healthy Community Environments CDBG-DR #FG15-008			33,000.00			17,592.15	\$ 760.93	14,646.92
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY (EPA)::</u>								
NJ Department of Environmental Protection:								
2015 County Environmental Health Act (CEHA) #EN15-028CY			7,250.00					7,250.00
	<u>\$ 2,458,038.60</u>	<u>\$ 1,082,558.49</u>	<u>\$ 2,779,699.51</u>	<u>\$ -0-</u>	<u>\$ 1,118,281.32</u>	<u>\$ 3,096,675.26</u>	<u>\$ 319,742.54</u>	<u>\$ 1,785,597.48</u>
Ref.	A	A					A	A
Federal Financial Assistance								
County Matching Funds			\$ 2,658,010.51					
			121,689.00					
			<u>\$ 2,779,699.51</u>					
Federal Financial Assistance								
County Matching Funds					\$ 2,191,959.12	\$ 187,265.54		
Prior Year Encumbrances					218,820.11			
					685,896.03	132,477.00		
					<u>\$ 3,096,675.26</u>	<u>\$ 319,742.54</u>		

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

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

	Balance Dec. 31, 2014	Dec. 31, 2014 Encumbrances Payable Returned	Transferred From 2015 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2015
					Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES:</u>							
(*) Health Service Contract - Case Management							
Service to Handicapped Children							
2014/15 #DFHS15CSE012	\$ 81,870.97	\$ 350.11			\$ 73,041.01		\$ 9,180.07
2015/16 #DFHS16CSE018			\$ 114,297.00		56,463.38	\$ 43.87	57,789.75
Right to Know:							
2014/15 #EPID15RTK11L	4,696.16				4,696.16		
2015/16 #EPID16RTK20L			9,380.00				9,380.00
Tobacco Age of Sale Enforcement (TASE) Program:							
2008		1,111.23		\$ 1,111.23			
NJ Comprehensive Cancer Control Plan:							
2011/12 #DFHS12CCC002	1,657.41			1,657.41			
2012/13 #DFHS13CCC008	547.66			547.66			
2013/14 #DFHS14CCC004	12.38			12.38			
2014/15 #DFHS15CCC004	37,543.30	54,616.42			91,821.48	0.88	337.36
2015/16 #DFHS16CCC005			120,000.00		28,725.28	53,685.36	37,589.36
NJ Cancer Education & Early Detection (CEED):							
2013/14 #DFHS14CED016	79,305.75			79,305.75			
2014/15 #DFHS15DEC017	43,101.05	114,750.35			79,441.99		78,409.41
2015/16 #DFHS16CED013			189,543.00		35,719.14	52,815.34	101,008.52
Senior Farmers Market Nutrition Program:							
2014 #DFHS14WMN004	1.01			1.01			
Division of Aging Services - Sussex County Area Plan Grant:							
Senior Health Insurance Program:							
2014 #DOAS14SHF002 4/1/14 - 3/31/15	5,012.88	305.92	11,000.00		16,318.80		
State Matching Funds:							
Title III B-D							
2014	38.00	7,670.44			7,708.23		0.21
2015			19,413.00		19,413.00		
Title III E:							
2014	5,395.00	6,062.93			11,457.93		
2015			11,835.00		9,899.98	1,935.02	
State Weekend/Home Delivered Meals (SWHDM):							
2014		322.00			322.00		
2015			13,000.00		10,176.00	2,824.00	
Safe Housing & Transportation Program (SHTP):							
2013	0.17			0.17			
2014	0.58	1,594.01	\$	0.94	1,593.65		
2015			11,283.00		5,502.19	5,771.68	9.13

(*) - 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, 2014	Dec. 31, 2014 Encumbrances Payable Returned	Transferred From 2015 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2015
					Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF HEALTH & SENIOR SERVICES: (Cont'd)</u>							
Division of Aging Services - Sussex County Area Plan Grant: (Cont'd)							
Cost of Living Allowance (COLA)							
2013	\$ 848.00			\$ 848.00			
2014		\$ 8,776.76		0.19	\$ 8,776.57		
2015			\$ 52,079.00		40,573.82	\$ 11,505.18	
State Home Delivered Meals (SHDM):							
2014		4,978.00			4,978.00		
2015			19,486.00		19,486.00		
Social Services Block Grant (SSBG):							
2013	0.60			0.60			
2014	0.41	1,342.00		0.41	1,342.00		
2015			12,905.00	12.00	9,936.63	2,940.00	\$ 16.37
Care Management Quality Assurance (CMQA):							
2013	2,144.95			2,144.95			
2014	21.49			21.49			
2015			23,810.00		22,560.85		1,249.15
State Aid Reimbursement:							
2014	8.18			8.18			
2015			58,000.00		57,332.09		667.91
Adult Protective Services/Vulnerable Adults (APS):							
2014		18,777.00			18,777.00		
2015			74,903.00		56,050.00	18,853.00	
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>							
Division of Mental Health & Addiction Services:							
(*) Alcoholism Services:							
2014 #14-541-ADA-C-0	337.44	32,591.10			19,133.02		13,795.52
2015 #15-541-ADA-C-0			374,601.00		318,430.08	49,482.99	6,687.93
Intoxicated Driver Resource Center:							
2014	11.76	4,094.00		2,058.76	2,047.00		
2015			96,000.00		90,674.00	4,094.00	1,232.00
Division of Family Development:							
Work First New Jersey:							
Transportation Block Grant #TS15019 7/1/14-6/30/15	31,641.12			11,201.25	20,439.87		
Social Services for the Homeless:							
2013 #SH13019	1,253.70			1,253.70			
2014/15 #SH15019	8,223.00	138,293.53			142,333.39	1.18	4,181.96
2015/16 #SH16019			148,735.00		43,591.61	102,170.25	2,973.14
Division of Disability Services:							
Personal Assistance Services Program:							
2014 #14AVWN	921.70						921.70
2015 #15AVWN			15,203.11		14,588.13		614.98

(*) - 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, 2014	Dec. 31, 2014 Encumbrances Payable Returned	Transferred From 2015 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2015
					Paid or Charged	Encumbrances Payable	
<u>NJ DEPARTMENT OF CHILDREN & FAMILIES:</u>							
Human Services Advisory Council/Child Abuse/Missing Children:							
2014 #14ALUN	\$ 11,931.61	\$ 1,295.25			\$ 13,222.11		\$ 4.75
2015 #15ALUN			\$ 79,862.00		74,005.16	\$ 2,451.94	3,404.90
Division of Children's System of Care:							
Youth Incentive Program:							
2014 #14OGUR	400.24				400.24		
2015 #15OGUR			36,874.00		36,563.57		310.43
<u>NJ DEPARTMENT OF THE TREASURY:</u>							
Governor's Council on Alcoholism & Drug Abuse:							
Municipal Alliance to Prevent Alcoholism/Drug Abuse:							
2013	2,626.31			\$ 2,626.31			
2014 6 Mos. Jan-Jun	25,504.29			25,504.29			
2014/15 7/1/14 - 6/30/15	45,457.77	121,974.11			145,050.11	10,707.75	11,674.02
2015/16 7/1/15 - 6/30/16			210,366.00		38,784.45	123,493.94	48,087.61
<u>NJ DEPARTMENT OF MILITARY & VETERANS AFFAIRS:</u>							
Veterans Transportation Services:							
2014/15 #VL15T82	6,750.00				6,750.00		
2015/16 #VL16T82			9,000.00		3,750.00		5,250.00
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>							
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2014	60,776.91	45,787.75		60,000.00	46,564.66		
2015			368,500.00		263,284.18	43,856.00	61,359.82
Division of Highway Traffic Safety:							
County Prosecutor's Insurance Fraud Reimbursement Program:							
2014 Cycle 14	64,980.37			64,980.37			
2015 Cycle 15			114,452.00		19,896.09		94,555.91
Division of Criminal Justice:							
Body Armor Replacement Fund - Sheriff's Office:							
2013	967.10	887.79			1,711.89	143.00	
2014	4,404.80	9,546.00			11,176.19	1,140.00	1,634.61
2015	10,790.86						10,790.86
SFY2015			11,192.66				11,192.66
Body Armor Replacement Fund - Prosecutor's Office:							
2015	2,271.38					2,271.38	
SFY2015			2,268.08				2,268.08

(*) - 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, 2014	Dec. 31, 2014 Encumbrances Payable Returned	Transferred From 2015 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2015
					Paid or Charged	Encumbrances Payable	
<u>NJ TRANSIT CORPORATION:</u>							
Senior Citizens & Disabled Residents Transportation:							
Operating:							
2013	\$ 49,809.28						\$ 49,809.28
2014	159,309.12	\$ 18,408.21			\$ 16,858.66		160,858.67
2015			\$ 345,826.83		243,357.11	\$ 39,643.76	62,825.96
Administration:							
2013	37,084.10						37,084.10
2014	25,590.79	1,194.86			1,252.64		25,533.01
2015			87,700.00		80,125.76	2,082.63	5,491.61
Job Access Reverse Commute:							
SFY2016 NJ JARC 2			70,000.00				70,000.00
<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	28,600.00			27,861.00	739.00		
Sussex County Agritourism Marketing Grant:							
2007	1,000.00			1,000.00			
2009	14,284.48			14,284.48			
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
County Environmental Health Act (CEHA):							
2013/14	5,000.46			5,000.46			
2014/15 #EN15-028 7/1/14 - 6/30/15			128,000.00		123,000.00		5,000.00
2015 #EN15-028CY			11,390.00				11,390.00
Clean Communities Program:							
2010		58.26		58.26			
2013	10,128.79	400.00		736.04	9,792.75		
2014	48,116.43				46,610.46	948.08	557.89
2015			109,360.83		52,334.45	26,123.24	30,903.14
Division of Watershed Management:							
Northwest Watershed Region Program Grant:							
Watershed and Strategic Growth Management Initiative - 2009	8,385.31	79.46		8,464.77			
Section 604b Quality Management Grant	23,397.10			23,397.10			
<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)	51,058.28			51,058.28			

(*) - 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, 2014	Dec. 31, 2014 Encumbrances Payable Returned	Transferred From 2015 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2015
					Paid or Charged	Encumbrances Payable	
<u>HIGHLANDS WATER PROTECTION & 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			
Commercial Kitchen 2012/13	13,980.00						\$ 13,980.00
<u>NJ DEPARTMENT OF LABOR & WORKFORCE DEVELOPMENT:</u>							
2014/15 Work First NJ TANF & GA/Food Stamps			\$ 50,000.00				50,000.00
	<u>\$ 1,123,126.48</u>	<u>\$ 595,267.49</u>	<u>\$ 3,010,265.51</u>	<u>\$ 491,083.47</u>	<u>\$ 2,578,579.76</u>	<u>\$ 558,984.47</u>	<u>\$ 1,100,011.78</u>
<u>Ref.</u>	A	A				A	A
State Financial Assistance			\$ 2,892,614.51				
County Matching Funds			117,651.00				
			<u>\$ 3,010,265.51</u>				
State Financial Assistance					\$ 1,931,801.74	\$ 558,984.47	
County Matching Funds					105,123.02		
Prior Year Encumbrances					541,655.00		
					<u>\$ 2,578,579.76</u>	<u>\$ 558,984.47</u>	

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

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

	<u>Balance</u> <u>Dec. 31, 2014</u>	<u>Dec. 31, 2014</u> <u>Encumbrances</u> <u>Payable</u> <u>Returned</u>	<u>Transferred</u> <u>From</u> <u>2015 Budget</u> <u>Appropriation</u>	<u>Expenditures</u>		<u>Balance</u> <u>Dec. 31, 2015</u>
				<u>Paid or</u> <u>Charged</u>	<u>Encumbrances</u> <u>Payable</u>	
Newton Medical Center:						
Transitional Care Program 2013 (*)	\$ 1,004.78	\$ 16,390.18		\$ 15,221.96	\$ 1,611.14	\$ 561.86
Transitional Care Program 2015 (*)			\$ 265,000.00	193,201.84	17,432.60	54,365.56
Jewish Community Foundation of MetroWest NJ:						
Grotta Fund for Senior Care (*):						
2014	137.03	27,275.07		13,025.54	3,053.35	11,333.21
2015			90,000.00	24,304.35		65,695.65
	<u>\$ 1,141.81</u>	<u>\$ 43,665.25</u>	<u>\$ 355,000.00</u>	<u>\$ 245,753.69</u>	<u>\$ 22,097.09</u>	<u>\$ 131,956.28</u>
<u>Ref.</u>	A	A			A	A
Private Financial Assistance			\$ 255,000.00			
County Matching Funds			100,000.00			
			<u>\$ 355,000.00</u>			
Private Financial Assistance				\$ 172,847.34	\$ 15,518.75	
County Matching Funds				72,906.35	6,578.34	
				<u>\$ 245,753.69</u>	<u>\$ 22,097.09</u>	

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

COUNTY OF SUSSEX
CURRENT FUND
SCHEDULE OF UNAPPROPRIATED GRANT RESERVES

	Balance Dec. 31, 2014	Received in Current Fund	Transferred to 2015 Budget Revenue	Due to State of New Jersey	Balance Dec. 31, 2015
NJ Department of Human Services:					
Sussex County Area Plan Grant:					
State Aid Reimbursement	\$ 58,000.00	\$ 58,000.00	\$ 58,000.00		\$ 58,000.00
Intoxicated Driver Resource Center (IDRC) 2013	23,106.52	15,456.00			38,562.52
Community Provider Adjustments		6,902.85		\$ 6,902.85	
MIPPA Medicare Outreach & Enrollment		16,000.00			16,000.00
NJ Department of Transportation:					
State Highway Projects - Interest Earnings	36,247.11	20.07			36,267.18
NJ Department of Law & Public Safety:					
Body Armor Replacement Fund:					
Sheriff's Office:					
2016		11,192.66	11,192.66		
Prosecutor's Office:					
2016		2,268.08	2,268.08		
NJ Department of State:					
Help America Vote Act #15ELEC0008APA		16,653.71	16,653.71		
Help America Vote Act #15ELEC0011APA		14,406.04	14,406.04		
NJ Department of Environmental Protection:					
Clean Communities FY14		109,360.83	109,360.83		
	<u>\$ 117,353.63</u>	<u>\$ 250,260.24</u>	<u>\$ 211,881.32</u>	<u>\$ 6,902.85</u>	<u>\$ 148,829.70</u>

Ref. A

A

State Grant Funds Receivable	\$ 180,821.57
Federal Grant Funds Receivable	<u>31,059.75</u>
	<u><u>\$ 211,881.32</u></u>

COUNTY OF SUSSEX
2015
TRUST FUNDS

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

Balance December 31, 2014	<u>Ref.</u> B	\$ 7,705,222.59
Increased by Cash Receipts:		
Escrow and Other Deposits	\$ 94,978.37	
Motor Vehicle Fines and Interest	566,575.37	
Tax Appeal Filing Fees:		
Transfer from Board of Taxation	26,055.00	
Interest	202.47	
County Clerk Filing Fees:		
Transfer from Current Fund	59,955.53	
Interest	473.38	
Open Space:		
Taxes Receivable	395,413.53	
Interest	19,629.48	
State of NJ Farmland Preservation and Local Municipal Funds	83,145.90	
County Surrogate Fees:		
Transfer from County Surrogate	11,474.00	
Interest	10.28	
Forfeited Assets and Interest	166,423.65	
Self Insurance Reimbursements and Interest	58,430.93	
Environmental Quality Enforcement Funds	161,930.95	
Weights and Measures Fees and Interest	32,896.89	
Due to/from Current Fund:		
Interfund Returned	1,176,218.83	
Interest Earned	488.25	
Due to/from Health Fund:		
Interfund Returned	69,000.65	
Due to/from Library Fund:		
Interfund Returned	50,000.00	
Work Release Program:		
Fees and Interest	0.71	
County Sheriff Fees:		
Transfer from County Sheriff	16,912.00	
Interest	11.65	
Sheriff's Labor Assistance Program:		
Transfer from County Jail	18,890.00	
Other	38,351.96	
Interest	22.46	
Employee Flexible Spending Account:		
Payroll Withholding	61,191.90	
State Unemployment Insurance	60,413.88	
Inmate Welfare	67,696.62	

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

Ref.

Increased by Cash Receipts:

Prosecutor U.S. Treasury Account:			
Interest	\$	576.11	
Reserve for Snow Removal		57,114.75	
Uniform Fire Code Enforcement		92,917.97	
Congregate Nutrition Program		24,482.11	
Jail Inmate Interest Account:			
Interest		133.12	
Transfer from County Jail		14,100.91	
			\$ 3,426,119.61
			11,131,342.20

Decreased by Cash Disbursements:

Refund of Escrow and Other Deposits	108,556.07	
Motor Vehicles - Transfer to Current Fund	526,190.41	
Tax Appeal Expenses	21,487.27	
County Clerk Filing Fees Expenses	5,831.39	
County Sheriff Fees Expenses	18,381.82	
Weights and Measures Expenses	30,452.35	
State Unemployment Insurance Payments	73,702.95	
Forfeited Assets	122,520.26	
Replacement of Damaged Vehicles	214,733.94	
Environmental Quality Enforcement Fund Expenses	47,585.09	
Farmland and Open Space Trust Expenses	533,657.92	
Employee Flexible Spending Account Expenses	62,601.90	
Prosecutor U.S Treasury Account Expenses	21,825.12	
Reserve for Accrued Sick and Vacation	503,530.89	
Due to/from Health Fund:		
Interfund Returned	127.41	
Inmate Welfare	8,673.56	
Uniform Fire Code Enforcement Expenses	38,771.00	
Congregate Nutrition Program Expenses	22,028.58	
Sheriff's Labor Assistance Program Expenses	49,383.20	
		2,410,041.13

Balance December 31, 2015

B

\$ 8,721,301.07

COUNTY OF SUSSEX
TRUST FUNDS
SCHEDULE OF OPEN SPACE TAXES RECEIVABLE

	Balance Dec. 31, 2014	2015 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2015
Andover Borough	\$ 11.19	\$ 1,578.48	\$ 3.57	\$ 1,589.67	\$ 3.57
Andover Township	15.51	15,704.47	10.90	15,719.98	10.90
Branchville Borough	10.32	2,931.31	6.17	2,941.63	6.17
Byram Township	39.84	22,165.81	27.87	22,205.65	27.87
Frankford Township	103.74	19,054.80	64.49	19,158.54	64.49
Franklin Borough	21.31	9,659.57	101.97	9,680.88	101.97
Fredon Township	15.52	10,146.72	9.78	10,162.24	9.78
Green Township	30.40	10,750.28	58.80	10,780.68	58.80
Hamburg Borough	37.46	6,238.96	6.88	6,276.42	6.88
Hampton Township	19.51	14,567.32	37.84	14,586.83	37.84
Hardyston Township	85.80	26,703.37	91.76	26,789.17	91.76
Hopatcong Borough	166.74	37,083.76	29.53	37,250.50	29.53
Lafayette Township	6.62	8,131.55	2.38	8,138.17	2.38
Montague Township	124.31	7,901.02	2.05	8,025.33	2.05
Town of Newton	8.41	14,603.04	19.99	14,611.45	19.99
Ogdensburg Borough	0.19	4,508.89	0.37	4,509.08	0.37
Sandyston Township	17.52	5,527.20	12.37	5,544.72	12.37
Sparta Township	323.40	72,105.49	190.55	72,428.89	190.55
Stanhope Borough	16.52	7,593.20	5.75	7,609.72	5.75
Stillwater Township	7.43	10,326.79	8.26	10,334.22	8.26
Sussex Borough	2.38	2,869.75		2,872.13	
Vernon Township	69.79	56,306.17	44.74	56,375.96	44.74
Walpack Township		71.28		71.28	
Wantage Township	21.62	27,728.77	37.19	27,750.39	37.19
	<u>\$ 1,155.53</u>	<u>\$ 394,258.00</u>	<u>\$ 773.21</u>	<u>\$ 395,413.53</u>	<u>\$ 773.21</u>
Ref.	B				B
Added and Omitted Taxes Receivable	<u>\$ 1,155.53</u>				<u>\$ 773.21</u>
2015 County Taxes				\$ 394,258.00	
Prior Year Added & Omitted Taxes				<u>1,155.53</u>	
				<u>\$ 395,413.53</u>	

COUNTY OF SUSSEX
2015
GENERAL CAPITAL FUND

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

	<u>Ref.</u>	
Balance December 31, 2014	C	\$ 32,097,675.19
Increased by Receipts:		
Bond Anticipation Note Proceeds	\$ 6,750,000.00	
Serial Bond Proceeds	3,200,000.00	
NJ Department of Transportation Grants Receivable	648,725.76	
NJ Schools Development Authority Grant	501,316.06	
Premium on the Sale of Bond Anticipation Notes and Serial Bonds	32,062.75	
Due to State of NJ - Interest Earned on County College Chapter 12 Bonds	4,062.75	
Budget Appropriation: Capital Improvement Fund	450,000.00	
Due to/from Current Fund:		
Cash Advances and Interest Earned	21,584.52	
NJ Department of Transportation Grants Advanced	1,387,841.98	
Reserve for:		
NJ Department of Transportation Grants - Bridge Improvements:		
Interest Earned	4,528.79	
Arbitrage Rebate	18,329.06	
Payment of Vocational School Debt Service	55,607.00	
Payment of Debt Service	309,726.40	
	<hr/>	<hr/>
		13,383,785.07
		45,481,460.26
Decreased by Disbursements:		
Due from/to Current Fund:		
Return of Interfunds	14,839.24	
Reserve for Arbitrage Rebate	125,000.00	
Due to State of NJ - Interest Earned on County College Chapter 12 Bonds	4,062.75	
Payments Applied to Due to Current Fund-		
Capital Fund Balance	530,000.00	
Reserve for Payment of Debt Service	1,800,000.00	
Reserve for Payment of Vocational School Debt	100,000.00	
Improvement Authorizations	12,528,430.60	
	<hr/>	<hr/>
		15,102,332.59
Balance December 31, 2015	C	<u>\$ 30,379,127.67</u>

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH

	Balance (Deficit) Dec. 31, 2014	Receipts				Disbursements		Transfers		Balance (Deficit) Dec. 31, 2015
		Budget Appropriation	Bond		Improvement Authorizations	Miscellaneous	From	To		
			Anticipation Notes	Serial Bonds					Miscellaneous	
Capital Fund Balance	\$ 1,000,991.57					\$ 530,000.00	\$ 15,000.00		\$ 488,054.32	
Capital Improvement Fund	419,763.56	\$ 450,000.00					416,651.00		453,112.56	
NJ Department of Transportation Grants Receivable	(748,725.76)				2,036,567.74			8,328,041.98	(7,040,200.00)	
NJ Schools Development Authority Grants Receivable	(1,134,642.25)				501,316.06				(633,326.19)	
Due to State of NJ-Ch. 12 Bonds	308,912.77				4,062.75		4,062.75		308,912.77	
Reserve for Payment of Debt Service	5,511,758.40				309,726.40		1,800,000.00		4,021,484.80	
Reserve for Payment of Vocational School Debt	98,718.62				55,607.00		100,000.00		54,325.62	
Reserve for NJ Department of Transportation Grants - Bridge Improvements	590,949.15				4,528.79				595,477.94	
Reserve for Arbitrage Rebate	411,102.85				18,329.06		125,000.00		304,431.91	
Due to/(from) Current Fund	4,375.89				21,584.52		14,839.24		11,121.17	
Reserve for Bridge Improvements-Insurance Recovery	85,000.00								85,000.00	
Reserve for Various Capital Projects: Departmental Improvements	53,300.00								53,300.00	
<u>Ord.</u> <u>No.</u>	<u>Improvement Description</u>	<u>Ord.</u> <u>Date</u>								
02-03	Various Capital Improvements	05/08/02	1,783.50						1,783.50	
06-01	Various Capital Improvements	04/12/06	153,230.48			109,506.65			43,723.83	
07-01	Various Capital Improvements	04/11/07	34,477.86						34,477.86	
08-01	Various Capital Improvements	04/23/08	331,438.44			91,965.18			239,473.26	
08-02	Departmental Improvements- Surrogate's Office	06/04/08	37,728.80						37,728.80	
09-04	Various Capital Improvements	05/13/09	20,245.19			3,675.28			16,569.91	
09-06	Various Facility Improvements	07/08/09	12,262.78			4,990.00			7,272.78	
09-07	Acquisition of Property Located on Wheatsworth Road, Reno- vations, and Office Furniture	10/14/09	2,034.35			2,013.16			21.19	
10-04	SCCC Various Capital Improvements	07/07/10	769,721.24			650,242.23			119,479.01	

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

Ord. No.	Improvement Description	Ord. Date	Balance (Deficit) Dec. 31, 2014	Receipts				Disbursements		Transfers		Balance (Deficit) Dec. 31, 2015
				Budget Appropriation	Bond Anticipation Notes	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
10-05	Various Capital Improvements	07/07/10	\$ 599,793.50					\$ 32,240.77				\$ 567,552.73
11-01	Various Improvements to Sussex County Vocational School	03/09/11	150,793.66					0.01				150,793.65
11-02	Various Capital Improvements	05/11/11	1,632,298.92					626,311.52				1,005,987.40
11-05	Various Improvements to Roadways, Bridges and Other Public Property Damaged By Hurricane Irene and Tropical Storm Lee	10/26/11	3,306,226.18					687,486.01				2,618,740.17
12-01	Various Improvements to Sussex County Vocational School	01/25/12	808,965.61					501,316.05				307,649.56
12-02	Various Capital Improvements	05/09/12	1,210,816.20					408,266.96				802,549.24
12-03	Various Improvements to Sussex County Community College	05/09/12	1,288,157.62					1,278,531.27				9,626.35
12-04	Various Improvements to Sussex County Community College	05/23/12	1,975,789.46					597,926.29				1,377,863.17
13-02	Various Capital Improvements	05/22/13	4,074,979.06					1,513,500.48				2,561,478.58
13-03	Various Improvements to Sussex County Vocational School	05/22/13	115,110.19					7,356.16				107,754.03
14-02	Various Capital Improv.-Facilities and Roads	02/26/14	2,020,387.01					952,197.79				1,068,189.22
14-04	Various Additional Capital Improvements	04/23/14	5,051,860.22					1,517,860.01				3,534,000.21
14-05	Various Improvements to Sussex County Vocational School	04/23/14	1,898,070.12					484,221.77				1,413,848.35
14-07	Road Reconstruction and Resurfacing Program-High Risk Rural Roads	11/25/14						1,935,339.41		1,387,841.98		(547,497.43)
15-01	Postage Meter and Mail Management System	3/11/15						12,643.80		15,000.00		2,356.20
15-02	Various Improvements to Sussex County Community College	5/27/15				\$ 3,200,000.00		42,207.92				3,157,792.08
15-03	Various Capital Improvements	6/10/15			\$ 6,620,000.00			1,067,936.88		416,651.00		5,968,714.12
15-04	Improvements and Replacement of Agricultural Green Houses at Sussex County Tech School	6/10/15				130,000.00		695.00				129,305.00
15-05	Various Improvements - Streets and Roads	9/9/15								2,470,100.00		2,470,100.00
15-06	Various Improvements - Streets and Roads	9/9/15								2,470,100.00		2,470,100.00
15-07	Rehabilitation of Sussex County Bridge O-07 Ogdensburg	9/9/15								1,000,000.00		1,000,000.00
15-08	Rehabilitation of Sussex County Bridge C-17 Byram	9/9/15								1,000,000.00		1,000,000.00
			<u>\$ 32,097,675.19</u>	<u>\$ 450,000.00</u>	<u>6,750,000.00</u>	<u>\$ 3,200,000.00</u>	<u>\$ 2,983,785.07</u>	<u>\$ 12,528,430.60</u>	<u>\$ 2,573,901.99</u>	<u>\$ 8,759,692.98</u>	<u>\$ 8,759,692.98</u>	<u>\$ 30,379,127.67</u>

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>Ref.</u>	
Balance December 31, 2014	C	\$ 419,763.56
Increased by:		
2015 Budget Appropriation		<u>450,000.00</u>
		869,763.56
Decreased by:		
Appropriation to Finance Improvement Authorizations		<u>416,651.00</u>
Balance December 31, 2015	C	<u><u>\$ 453,112.56</u></u>

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ord. No.	Improvement Description	Ordinance		Balance Dec. 31, 2014		2015 Authorizations			Paid or Charged	Balance Dec. 31, 2015	
		Date	Amount	Funded	Unfunded	Capital Improvement Fund	Other Sources	Deferred Charges Unfunded		Funded	Unfunded
02-03	Various Capital Improvements	05/08/02 10/23/02	\$ 6,892,000.00	\$ 1,783.50						\$ 1,783.50	
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	153,230.48					\$ 109,506.65	43,723.83	
07-01	Various Capital Improvements	04/11/07	3,383,100.00	34,477.86						34,477.86	
08-01	Various Capital Improvements	04/23/08	6,195,000.00	331,438.44					91,965.18	239,473.26	
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	20,245.19					3,675.28	16,569.91	
09-06	Various Facility Improvements	07/08/09	237,000.00	12,262.78					4,990.00	7,272.78	
09-07	Acquisition of Property Located on Wheatsworth Road, Renovations and Office Furniture	10/14/09	2,550,000.00	2,034.35					2,013.16	21.19	
10-04	SCCC Various Capital Improvements	07/07/10	2,353,000.00	769,721.24					650,242.23	119,479.01	
10-05	Various Capital Improvements	07/07/10	4,287,150.00	599,793.50					32,240.77	567,552.73	
11-01	Various Improvements to Sussex County Vocational School	03/09/11	1,096,000.00	150,793.66	600.00				0.01	150,793.65	600.00
11-02	Various Capital Improvements	05/11/11	6,281,520.00	1,632,298.92	400.00				626,311.52	1,005,987.40	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	3,306,226.18					687,486.01	2,618,740.17	
12-01	Various Improvements to Sussex County Vocational School	01/25/12	3,505,000.00	808,965.61					501,316.05	307,649.56	
12-02	Various Capital Improvements	05/09/12	7,520,100.00	1,210,816.20					408,266.96	802,549.24	
12-03	Various Improvements to Sussex County Community College	05/09/12	1,500,000.00	1,288,157.62					1,278,531.27	9,626.35	
12-04	Various Improvements to Sussex County Community College	05/23/12	3,400,000.00	1,975,789.46					597,926.29	1,377,863.17	

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

Ord. No.	Improvement Description	Ordinance		Balance Dec. 31, 2014		2015 Authorizations			Paid or Charged	Balance Dec. 31, 2015	
		Date	Amount	Funded	Unfunded	Capital Improvement Fund	Other Sources	Deferred Charges Unfunded		Funded	Unfunded
13-02	Various Capital Improvements	05/22/13	11,020,800.00	\$ 4,074,979.06					\$ 1,513,500.48	\$ 2,561,478.58	
13-03	Various Improvements to Sussex County Vocational School	05/22/13	1,280,000.00	115,110.19					7,356.16	107,754.03	
14-02	Various Capital Improve-Facilities and Roads	02/26/14	5,286,750.00	2,020,387.01					952,197.79	1,068,189.22	
14-04	Various Additional Capital Improvements	04/23/14	5,687,850.00	5,051,850.22					1,517,860.01	3,534,000.21	
14-05	Various Improvements to Sussex County Vocational School	04/23/14	1,902,000.00	1,898,070.12					484,221.77	1,413,848.35	
14-07	Road Reconstruction and Resurfacing Program-High Risk Rural Roads	11/25/14	1,948,544.00		\$ 1,948,544.00				1,935,339.41		\$ 13,204.59
15-01	Postage Meter and Mail Management System	3/11/2015	15,000.00				\$ 15,000.00		12,643.80	2,356.20	
15-02	Various Capital Improvements at the Sussex County Community College	5/27/2015	3,200,000.00					\$ 3,200,000.00	42,207.92	3,157,792.08	
15-03	Various Capital Improvements	6/10/2015	8,749,651.00			\$ 416,651.00		8,333,000.00	1,067,936.88		7,681,714.12
15-04	Improvements and Replacement of Agricultural Green Houses at Sussex County Technical School	6/10/2015	130,000.00					130,000.00	695.00		129,335.00
15-05	Various Improvements - Streets and Roads	9/9/2015	2,470,100.00				2,470,100.00			2,470,100.00	
15-06	Various Improvements - Streets and Roads	9/9/2015	2,470,100.00				2,470,100.00			2,470,100.00	
15-07	Rehabilitation of Sussex County Bridge O-07 Ogdensburg	9/9/2015	1,000,000.00				1,000,000.00			1,000,000.00	
15-08	Rehabilitation of Sussec Coutny Bridge C-17 Byram	9/9/2015	1,000,000.00				1,000,000.00			1,000,000.00	
15-09	Various Road Reconstruction and Resurfacing Program	12/9/2015	2,469,819.00					2,469,819.00			2,469,819.00
				<u>\$ 25,496,170.39</u>	<u>\$ 1,956,544.00</u>	<u>\$ 416,651.00</u>	<u>\$ 6,955,200.00</u>	<u>\$ 14,132,819.00</u>	<u>\$ 12,528,430.60</u>	<u>\$ 26,126,911.08</u>	<u>\$ 10,302,042.71</u>
	Ref.			C	C					C	C
	General Capital Fund Balance						\$ 15,000.00				
	Duc From NJ Department of Transportation						6,940,200.00				
							<u>\$ 6,955,200.00</u>				

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES
YEAR ENDED DECEMBER 31, 2015

Ord. No.	Improvement Description	Date of			Interest Rate	Issued	Balance Dec. 31, 2015
		Original Issue	Issue	Maturity			
15-03	Various Capital Improvements	09/25/15	09/25/15	09/23/16	2.00%	\$ 6,620,000.00	\$ 6,620,000.00
15-04	Improvements and Replacement of Agricultural Green Houses at Sussex County Technical School	09/25/15	09/25/15	09/23/16	2.00%	130,000.00	130,000.00
						<u>\$ 6,750,000.00</u>	<u>\$ 6,750,000.00</u>
					<u>Ref.</u>		C
				Issued for Cash		<u>\$ 6,750,000.00</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, 2015		Int. Rate	Balance Dec. 31, 2014	Issued	Matured	Balance Dec. 31, 2015
			Date	Amount					
Vocational School	07/01/01	\$ 1,260,000.00	07/01/2016	\$ 105,000.00	4.40%	\$ 210,000.00		\$ 105,000.00	\$ 105,000.00
Vocational School	09/01/07	500,000.00	09/01/2016 09/01/2017	60,000.00 60,000.00	4.25% 4.375%	170,000.00		50,000.00	120,000.00
Vocational School	08/15/10	1,300,000.00	08/15/2016-2018 08/15/2019 08/15/2020	150,000.00 150,000.00 150,000.00	2.00% 2.125% 2.25%	875,000.00		125,000.00	750,000.00
Vocational School	06/27/14	5,648,000.00	02/15/2016 02/15/2017-2018 02/15/2019-2020 02/15/2021 02/15/2022 02/15/2023-2024 02/15/2025 02/15/2026	375,000.00 440,000.00 455,000.00 455,000.00 505,000.00 535,000.00 560,000.00 588,000.00	2.00% 2.00% 2.00% 4.00% 4.00% 5.00% 5.00% 5.00%	5,648,000.00		305,000.00	5,343,000.00
Total Vocational School Bonds						6,903,000.00		585,000.00	6,318,000.00
General Improvement	09/01/06	15,691,000.00	09/01/2016	2,200,000.00	4.00%	4,500,000.00		2,300,000.00	2,200,000.00
General Improvement	09/01/07	3,220,000.00	09/01/2016 09/01/2017	325,000.00 430,000.00	3.75% 3.75%	1,080,000.00		325,000.00	755,000.00
General Improvement	08/15/10	17,277,000.00	08/15/2016-2017 08/15/2018 08/15/2019 08/15/2020	1,800,000.00 1,900,000.00 1,900,000.00 1,877,000.00	2.00% 2.00% 2.125% 2.25%	11,077,000.00		1,800,000.00	9,277,000.00

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds		Int. Rate	Balance Dec. 31, 2014	Issued	Matured	Balance Dec. 31, 2015
			Outstanding Dec. 31, 2015 Date	Amount					
Refunding Bonds	01/31/12	\$ 2,380,000.00	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%	\$ 2,100,000.00		\$ 220,000.00	\$ 1,880,000.00
Refunding Bonds	06/16/14	7,350,000.00	09/01/2017	2,590,000.00	3.00%				
			09/01/2018	1,860,000.00	4.00%				
			09/01/2019	1,850,000.00	4.00%				
			09/01/2020-2021	485,000.00	4.00%	7,270,000.00		7,270,000.00	
General Improvement	06/27/14	41,746,000.00	02/15/2016	3,200,000.00	2.00%				
			02/15/2017	3,500,000.00	2.00%				
			02/15/2018	3,700,000.00	2.00%				
			02/15/2019	4,600,000.00	2.00%				
			02/15/2020	4,050,000.00	2.00%				
			02/15/2021	5,150,000.00	4.00%				
			02/15/2022	4,950,000.00	4.00%				
			02/15/2023	4,950,000.00	5.00%				
			02/15/2024	4,996,000.00	5.00%	41,746,000.00		2,650,000.00	39,096,000.00
			Total General Improvement Bonds						67,773,000.00
County College	05/01/03	2,771,000.00				186,000.00		186,000.00	
County College	07/15/04	4,229,000.00				500,000.00		500,000.00	
County College	09/01/06	6,000,000.00	09/01/2016	500,000.00	4.00%	1,000,000.00		500,000.00	500,000.00
County College	09/01/07	3,000,000.00	09/01/2016-2017	200,000.00	3.75%				
			09/01/2018	200,000.00	4.00%				
			09/01/2019-2022	265,000.00	4.00%	1,860,000.00		200,000.00	1,660,000.00

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds		Int. Rate	Balance Dec. 31, 2014	Issued	Matured	Balance Dec. 31, 2015
			Outstanding Dec. 31, 2015	Date					
County College	08/15/10	\$ 1,177,000.00	08/15/2016	\$ 120,000.00	2.00%	\$ 817,000.00		\$ 120,000.00	\$ 697,000.00
			08/15/2017-2018	140,000.00	2.00%				
			08/15/2019	160,000.00	2.125%				
			08/15/2020	137,000.00	2.25%				
County College	06/29/12	1,700,000.00	01/15/2016	160,000.00	2.00%	1,410,000.00		155,000.00	1,255,000.00
			01/15/2017	170,000.00	2.00%				
			01/15/2018	175,000.00	2.00%				
			01/15/2019	180,000.00	2.00%				
			01/15/2020	185,000.00	2.00%				
			01/15/2021	190,000.00	2.125%				
			01/15/2022	195,000.00	3.00%				
County College	06/28/13	750,000.00	01/15/2016-2018	75,000.00	3.00%	675,000.00		75,000.00	600,000.00
			01/15/2019-2023	75,000.00	4.00%				
County College	42,178.00	1,600,000.00	3/15/2016-2019	175,000.00	1.50%		\$ 1,600,000.00		1,600,000.00
			3/15/2020-2024	180,000.00	2.00%				
Total County College Bonds						6,448,000.00	1,600,000.00	1,736,000.00	6,312,000.00
County College Bond Act	09/01/06	6,000,000.00	09/01/2016	300,000.00	4.125%	600,000.00		300,000.00	300,000.00
County College Bond Act (P.L. 1971, Chapter 12)	09/01/07	3,000,000.00	09/01/2016-2022	200,000.00	4.00%	1,600,000.00		200,000.00	1,400,000.00
County College Bond Act (P.L. 1971, Chapter 12)	08/15/10	1,176,000.00	08/15/2016-18	120,000.00	2.00%	696,000.00		120,000.00	576,000.00
			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	01/15/2016-20	170,000.00	2.00%	1,360,000.00		170,000.00	1,190,000.00
			01/15/2021	170,000.00	2.125%				
			01/15/2022	170,000.00	3.00%				
County College Bond Act (P.L. 1971, Chapter 12)	06/28/13	750,000.00	01/15/2016-2018	75,000.00	3.00%	675,000.00		75,000.00	600,000.00
			01/15/2019-2023	75,000.00	4.00%				

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2015		Int. Rate	Balance Dec. 31, 2014	Issued	Matured	Balance Dec. 31, 2015
			Date	Amount					
County College Bond Act (P.L. 1971, Chapter 12) Refunding Bonds	06/16/14	\$ 2,955,000.00	09/01/2017	\$ 300,000.00	3.00%	\$ 2,920,000.00			\$ 2,920,000.00
			09/01/2018-2020	295,000.00	4.00%				
			09/01/2021-2025	290,000.00	4.00%				
			09/01/2026	285,000.00	4.00%				
County College Bond Act (P.L. 1971, Chapter 12)	6/23/2015	1,600,000.00	3/15/2016-2019	175,000.00	1.50%		\$ 1,600,000.00		1,600,000.00
			3/15/2020-2024	180,000.00	2.00%				
Total County College Bond Act (P.L. 1971, Chapter 12)						7,851,000.00	1,600,000.00	865,000.00	8,586,000.00
TOTAL ALL BONDS						\$ 88,975,000.00	\$ 3,200,000.00	\$ 10,481,000.00	\$ 81,694,000.00
						Ref.	C		C
New Issue							\$ 3,200,000.00		
Paid by Budget Appropriation								\$ 10,481,000.00	

COUNTY OF SUSSEX
GENERAL CAPITAL FUND
SCHEDULE OF ECONOMIC DEVELOPMENT AUTHORITY LOAN PAYABLE
YEAR ENDED DECEMBER 31, 2015

NOT APPLICABLE

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

Ord. No.	Improvement Description	Balance Dec. 31, 2014	2015 Improvement Authorizations	Bond Anticipation Notes Issued	Department of Transportation Grant Reimbursements	Serial Bonds Issued	Balance Dec. 31, 2015
05-04	Supplemental Appropriation for the Sussex County Vocational School Improvements	\$ 7,000.00					\$ 7,000.00
11-01	Various Improvements to Sussex County Vocational School	600.00					600.00
11-02	Various Capital Improvements	400.00					400.00
14-07	Road Reconstruction and Resurfacing	1,948,544.00			\$ 1,387,841.98		560,702.02
15-02	Various Capital Improvements at the Sussex County Community College		\$ 3,200,000.00			\$ 3,200,000.00	
15-03	Various Capital Improvements		8,333,000.00	\$ 6,620,000.00			1,713,000.00
15-04	Improvements and Replacement of Agricultural Green Houses at Sussex County Technical School		130,000.00	130,000.00			
15-09	Various Road Reconstruction and Resurfacing Program		2,469,819.00				2,469,819.00
		<u>\$ 1,956,544.00</u>	<u>\$ 14,132,819.00</u>	<u>\$ 6,750,000.00</u>	<u>\$ 1,387,841.98</u>	<u>\$ 3,200,000.00</u>	<u>\$ 4,751,521.02</u>

COUNTY OF SUSSEX
2015
COUNTY HEALTH FUND

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

	<u>Ref.</u>	
Balance December 31,2014	D	\$ 1,133,830.61
Increased by Cash Receipts:		
County Health Taxes Receivable		\$ 1,719,452.89
Public Health Priority Funds, Supplemental Fees, P.L. 2003		227,935.75
Flu Shots		8,245.00
2015 Appropriation Refunds		239,518.57
Nonbudget Revenue		48,334.31
Due from Trust Open Space Fund		127.41
Due from Current Fund		14,735.84
		2,258,349.77
		3,392,180.38
Decreased by Cash Disbursements:		
2015 Appropriations		2,665,683.09
2014 Appropriation Reserves		41,678.58
Account Payable		740.41
Due to Other Trust Fund		69,000.65
		2,777,102.73
Balance December 31, 2015	D	\$ 615,077.65

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

	Balance Dec. 31, 2014	2015 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2015
Andover Borough	\$ 76.92	\$ 8,912.18	\$ 20.60	\$ 8,989.10	\$ 20.60
Andover Township	93.78	88,891.87	51.53	88,985.65	51.53
Branchville Borough	87.68	16,584.54	27.89	16,672.22	27.89
Byram Township	218.79	125,503.30	102.74	125,722.09	102.74
Frankford Township	947.54	107,816.11	266.77	108,763.65	266.77
Franklin Borough	180.73	54,677.32	374.46	54,858.05	374.46
Fredon Township	85.97	57,450.96	37.47	57,536.93	37.47
Green Township	216.53	60,854.18	386.04	61,070.71	386.04
Hamburg Borough	215.04	35,325.12	30.84	35,540.16	30.84
Hampton Township	110.46	82,480.50	138.80	82,590.96	138.80
Hardyston Township	727.15	151,183.37	356.59	151,910.52	356.59
Hopatcong Borough	1,047.49	209,943.99	133.56	210,991.48	133.56
Lafayette Township	36.99	46,038.13	10.16	46,075.12	10.16
Montague Township	971.72	44,723.01	6.78	45,694.73	6.78
Town of Newton	67.05	82,658.77	74.15	82,725.82	74.15
Ogdensburg Borough	1.08	25,529.42	1.89	25,530.50	1.89
Sandyston Township	89.94	31,304.21	50.10	31,394.15	50.10
Sparta Township	1,772.92	408,311.69	723.69	410,084.61	723.69
Stanhope Borough	99.13	42,985.24	25.82	43,084.37	25.82
Stillwater Township	41.42	58,466.54	49.55	58,507.96	49.55
Sussex Borough	12.75	16,250.30		16,263.05	
Vernon Township	404.30	318,525.95	247.19	318,930.25	247.19
Walpack Township		403.56		403.56	
Wantage Township	115.51	157,006.74	165.88	157,122.25	165.88
	<u>\$ 7,620.89</u>	<u>\$ 2,231,827.00</u>	<u>\$ 3,282.50</u>	<u>\$ 2,239,447.89</u>	<u>\$ 3,282.50</u>

Ref.

D

D

2015 County Health Taxes

\$ 1,711,832.00

2014 Added & Omitted County Health Taxes

7,620.89

1,719,452.89

Prepaid Tax Levy

519,995.00\$ 2,239,447.89

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY HEALTH FUND
SCHEDULE OF 2014 APPROPRIATION RESERVES

	Balance Dec. 31, 2014	Balance After Transfers	Paid or Charged	Balance Lapsed
Public Health Nursing:				
Other Expenses	\$ 85,772.30	\$ 85,772.30	\$ 16,227.55	\$ 69,544.75
Environmental Health Operations:				
Other Expenses	107,371.44	107,371.44	25,451.03	81,920.41
	\$ 193,143.74	\$ 193,143.74	\$ 41,678.58	\$ 151,465.16

Analysis of Balance December 31, 2014:

	<u>Ref.</u>				
Unencumbered	D	\$ 147,244.21			
Encumbered	D	45,899.53			
		\$ 193,143.74			
Cash Disbursed			\$ 41,678.58		
			\$ 41,678.58		

COUNTY OF SUSSEX
2015
COUNTY LIBRARY FUND

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

	<u>Ref.</u>	
Balance December 31, 2014	E	\$ 2,222,853.25
Increased by Cash Receipts:		
County Library Taxes Receivable		\$ 3,589,023.38
Deferred Revenue - State Per Capita Aid		56,283.00
Petty Cash Returned		50.00
2015 Appropriation Refunds		49,778.02
Nonbudget Revenue		137,825.00
		3,832,959.40
		6,055,812.65
Decreased by Cash Disbursements:		
2015 Budget Appropriations		4,463,271.76
2014 Appropriation Reserves		189,392.39
Due to Other Trust - Sick and Vacation		50,000.00
Petty Cash Advanced		50.00
		4,702,714.15
Balance December 31, 2015	E	\$ 1,353,098.50

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

	Balance Dec. 31, 2014	2015 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2015
Andover Borough	\$ 179.20	\$ 20,655.99	\$ 49.80	\$ 20,835.19	\$ 49.80
Andover Township	206.37	205,807.40	118.92	206,013.77	118.92
Branchville Borough	190.86	38,395.12	74.29	38,585.98	74.29
Byram Township	492.93	290,532.18	251.75	291,025.11	251.75
Frankford Township	2,099.89	249,591.60	641.61	251,691.49	641.61
Franklin Borough	393.37	126,573.51	952.79	126,966.88	952.79
Fredon Township	188.14	133,007.51	87.83	133,195.65	87.83
Green Township	500.07	140,868.87	913.85	141,368.94	913.85
Hamburg Borough	488.66	81,772.94	72.46	82,261.60	72.46
Hampton Township	234.11	190,945.61	340.55	191,179.72	340.55
Hardyston Township	1,625.70	349,962.22	896.64	351,587.92	896.64
Hopatcong Borough	2,320.60	486,003.46	321.74	488,324.06	321.74
Lafayette Township	84.14	106,573.92	24.66	106,658.06	24.66
Montague Township	2,156.33	103,529.51	17.00	105,685.84	17.00
Town of Newton	155.07	191,338.77	181.75	191,493.84	181.75
Ogdensburg Borough	2.29	59,103.01	4.91	59,105.30	4.91
Sandyston Township	200.92	72,470.85	119.55	72,671.77	119.55
Stanhope Borough	220.30	99,514.85	60.76	99,735.15	60.76
Stillwater Township	92.00	135,352.99	118.83	135,444.99	118.83
Sussex Borough	27.10	37,621.42		37,648.52	
Vernon Township	918.37	737,506.82	575.69	738,425.19	575.69
Walpack Township		934.17		934.17	
Wantage Township	138.96	363,442.28	397.33	363,581.24	397.33
	<u>\$ 12,915.38</u>	<u>\$ 4,221,505.00</u>	<u>\$ 6,222.71</u>	<u>\$ 4,234,420.38</u>	<u>\$ 6,222.71</u>

Ref.

E

E

2015 County Library Taxes

\$ 3,576,108.00

2014 Added & Omitted County Library Taxes

12,915.38

3,589,023.38

Prepaid Taxes Applied

645,397.00\$ 4,234,420.38

COUNTY OF SUSSEX
SPECIAL REVENUE - COUNTY LIBRARY FUND
SCHEDULE OF 2014 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31,2015

	<u>Balance</u> <u>Dec. 31, 2014</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
County Library Operations:				
Salaries	\$ 66,487.44	\$ 66,487.44		\$ 66,487.44
Other Expenses	453,796.43	453,796.43	\$ 189,392.39	264,404.04
	<u>\$ 520,283.87</u>	<u>\$ 520,283.87</u>	<u>\$ 189,392.39</u>	<u>\$ 330,891.48</u>

Ref.Balance December 31, 2014:

Unencumbered	E	\$ 351,727.10
Encumbered	E	<u>168,556.77</u>
		<u>\$ 520,283.87</u>

COUNTY OF SUSSEX
2015
COUNTY CLERK

COUNTY OF SUSSEX
COUNTY CLERK
COMPARATIVE BALANCE SHEET

		December 31,	
<u>ASSETS</u>	<u>Ref.</u>	2015	2014
County Clerk:			
Cash and Cash Equivalents	G-1	\$ 530,067.31	\$ 441,190.46
Cash - Change Fund		350.00	350.00
Accounts Receivable - Fees		981.85	2,284.10
<u>TOTAL ASSETS</u>		\$ 531,399.16	\$ 443,824.56
<u>LIABILITIES AND RESERVES</u>			
County Clerk:			
Due County Treasurer:			
Fees		\$ 111,068.68	\$ 98,940.93
Fees - (P.L. 2001, Ch. 370)		47,850.15	45,244.95
Public Health Priority Funds		20,911.50	17,843.50
Interest		114.77	120.17
Due State of New Jersey:			
Realty Transfer Fees		299,113.50	229,822.10
Secretary of State		273.00	463.50
Overpayments		186.00	250.00
Reserve for Change Fund		350.00	350.00
Attorney Deposits		49,207.63	48,465.48
Escrow Deposits		2,323.93	2,323.93
<u>TOTAL LIABILITIES AND RESERVES</u>		\$ 531,399.16	\$ 443,824.56

COUNTY OF SUSSEX
COUNTY CLERK
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2014	G	\$ 441,190.46
Receipts:		
Due County Treasurer:		
Fees - County Clerk		\$ 1,237,487.91
Fees - County Clerk (P.L. 2001, Ch. 370)		539,450.25
Fees - Public Health Priority Funds		231,003.75
Interest		114.77
Attorney Deposits		2,044.40
Overpayments		5,454.80
Fees Due State:		
Secretary of State		3,615.00
State Realty Transfer Fees		3,519,460.49
		5,538,631.37
		5,979,821.83
Disbursements:		
Paid County Treasurer:		
Fees - County Clerk		1,225,360.16
Fees - County Clerk (P.L. 2001, Ch. 370)		536,845.05
Fees - Public Health Priority Funds:		
Health Fund		227,935.75
Interest		120.17
Overpayments		5,518.80
Paid State:		
Secretary of State		3,805.50
State Realty Transfer Fees		3,450,169.09
		5,449,754.52
Balance December 31, 2015	G	\$ 530,067.31

COUNTY OF SUSSEX
2015
PLANNING BOARD

COUNTY OF SUSSEX
PLANNING BOARD
COMPARATIVE BALANCE SHEET

		December 31,	
	<u>Ref.</u>	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>			
Cash and Cash Equivalentents	H-1	\$ 0	\$ 907.50
<u>TOTAL ASSETS</u>		<u>\$ 0</u>	<u>\$ 907.50</u>
 <u>LIABILITIES</u>			
Due to County Treasurer		\$ 0	\$ 907.50
<u>TOTAL LIABILITIES</u>		<u>\$ 0</u>	<u>\$ 907.50</u>

COUNTY OF SUSSEX
PLANNING BOARD
SCHEDULE OF CASH

	<u>Ref.</u>		
Balance December 31, 2014	H	\$	907.50
Increased by:			
Fees Collected			<u>21,596.75</u>
			22,504.25
Decreased by:			
Paid to County Treasurer:			
Nonbudget Revenue			<u>22,504.25</u>
Balance December 31, 2015	H	\$	<u><u>0</u></u>

COUNTY OF SUSSEX
2015
PUBLIC HEALTH NURSING

COUNTY OF SUSSEX
PUBLIC HEALTH NURSING
COMPARATIVE BALANCE SHEET

	<u>Ref:</u>	<u>December 31,</u>	
		<u>2015</u>	<u>2014</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	I-1	<u>\$ 863.08</u>	<u>\$ 9.77</u>
<u>TOTAL ASSETS</u>		<u><u>\$ 863.08</u></u>	<u><u>\$ 9.77</u></u>
 <u>RESERVES</u>			
Due to County Treasurer		<u>\$ 863.08</u>	<u>\$ 9.77</u>
<u>TOTAL RESERVES</u>		<u><u>\$ 863.08</u></u>	<u><u>\$ 9.77</u></u>

COUNTY OF SUSSEX
PUBLIC HEALTH NURSING
SCHEDULE OF CASH

	<u>Ref:</u>		
Balance December 31, 2014	I	\$	9.77
Increased by:			
Medicare Reimbursement for Various Clinics		\$	3,911.78
Interest			<u>1.75</u>
			<u>3,913.53</u>
			3,923.30
Decreased by:			
Paid to County Treasurer - Health Fund			<u>3,060.22</u>
Balance December 31, 2015	I	<u>\$</u>	<u>863.08</u>

COUNTY OF SUSSEX
2015
COUNTY SHERIFF

COUNTY OF SUSSEX
SHERIFF
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2015</u>	<u>2014</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	J-1	\$ 1,087,466.92	\$ 570,713.42
Accounts Receivable			261.38
		<hr/>	<hr/>
<u>TOTAL ASSETS</u>		<u>\$ 1,087,466.92</u>	<u>\$ 570,974.80</u>
 <u>LIABILITIES AND RESERVES</u>			
Due County Treasurer:			
Fees		\$ 25,840.76	\$ 24,587.64
Fees - (P.L. 2001, Ch. 370)		13,311.94	12,666.81
Fees - Sheriff's Trust Account		1,158.00	1,656.00
Attorneys' Fees		701.32	679.66
Reserve for Court Orders		1,031,454.90	489,679.67
Unallocated		15,000.00	41,705.02
		<hr/>	<hr/>
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 1,087,466.92</u>	<u>\$ 570,974.80</u>

COUNTY OF SUSSEX
SHERIFF
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2014	J	\$ 570,713.42
Increased by:		
Due to County Treasurer:		
Fees		\$ 272,699.85
Fees - (P.L. 2001, Ch. 370)		140,026.88
Fees - County Sheriff Trust Account		16,414.00
Attorney's Fees and Court Orders		4,397,875.94
Petty Cash		1,000.00
		4,828,016.67
		5,398,730.09
Decreased by:		
Paid to County Treasurer:		
Fees		271,446.73
Fees - (P.L. 2001, Ch. 370)		139,381.75
Fees - Trust Account		16,912.00
Attorney's Fees and Court Orders		3,882,522.69
Petty Cash		1,000.00
		4,311,263.17
Balance December 31, 2015	J	\$ 1,087,466.92

COUNTY OF SUSSEX
2015
COUNTY SURROGATE

COUNTY OF SUSSEX
COUNTY SURROGATE
COMPARATIVE BALANCE SHEET

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2015</u>	<u>2014</u>
<u>ASSETS</u>			
Cash and Cash Equivalents -			
Guardianship Accounts		\$ 6,095,976.73	\$ 6,352,699.97
Investments - Guardianship Accounts		503,198.53	501,533.27
	K-1	<u>6,599,175.26</u>	<u>6,854,233.24</u>
Surrogate's Account	K-1	16,459.53	15,047.52
Change Fund		<u>200.00</u>	<u>200.00</u>
<u>TOTAL ASSETS</u>		<u>\$ 6,615,834.79</u>	<u>\$ 6,869,480.76</u>
 <u>LIABILITIES AND RESERVES</u>			
Reserve for Guardianship Accounts		\$ 6,599,175.26	\$ 6,854,233.24
Due to County Treasurer:			
Fees		5,971.62	6,931.16
Fees - (P.L. 2001, Ch. 370)		4,018.00	3,970.00
Fees - Surrogate Trust Account		826.00	954.00
Due Secretary of State		57.55	63.80
Attorneys' Deposits		5,586.36	3,128.56
Reserve for Change Fund		<u>200.00</u>	<u>200.00</u>
<u>TOTAL LIABILITIES AND RESERVES</u>		<u>\$ 6,615,834.79</u>	<u>\$ 6,869,480.76</u>

COUNTY OF SUSSEX
COUNTY SURROGATE
SCHEDULE OF CASH AND INVESTMENTS

	<u>Ref.</u>	<u>County Surrogate</u>	<u>Guardianship</u>
Balance December 31, 2014	K	\$ 15,047.52	\$ 6,854,233.24
Increased by Receipts:			
Due to County Treasurer:			
Fees		81,121.81	
Fees - (P.L. 2001, Ch. 370)		51,854.00	
Fees - Surrogate Trust Account		11,346.00	
Secretary of State Fees		127.19	
Attorney Deposits		8,200.00	
Deposits Pursuant to Court Orders			3,684,733.30
Interest			74,863.04
		<hr/>	<hr/>
		152,649.00	3,759,596.34
Decreased by Disbursements:			
Paid County Treasurer:			
Fees		82,081.35	
Fees - (P.L. 2001, Ch. 370)		51,806.00	
Fees - Surrogate Trust Account		11,474.00	
Attorneys' Deposits		5,742.20	
Secretary of State		133.44	
Payments in Accordance with Court Orders			4,014,654.32
		<hr/>	<hr/>
		151,236.99	4,014,654.32
Balance December 31, 2015	K	<u>\$ 16,459.53</u>	<u>\$ 6,599,175.26</u>

COUNTY OF SUSSEX
2015
BOARD OF TAXATION

COUNTY OF SUSSEX
BOARD OF TAXATION
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		<u>2015</u>	<u>2014</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	L-1	\$ 81.83	\$ 69.57
<u>TOTAL ASSETS</u>		<u>\$ 81.83</u>	<u>\$ 69.57</u>
 <u>RESERVES</u>			
Due to County Treasurer- Interest		\$ 65.16	\$ 56.40
Reserve for Tax Appeal Filing Fees		<u>16.67</u>	<u>13.17</u>
<u>TOTAL RESERVES</u>		<u>\$ 81.83</u>	<u>\$ 69.57</u>

COUNTY OF SUSSEX
BOARD OF TAXATION
SCHEDULE OF CASH

	<u>Ref.</u>	
Balance December 31, 2014	L	\$ 69.57
Increased by:		
Tax Appeal Filing Fees		\$ 26,055.00
Copy Fees		3.50
Interest- Due County Treasurer		8.76
		26,067.26
		26,136.83
Decreased by:		
Paid to County Treasurer - Trust Funds		26,055.00
		26,055.00
Balance December 31, 2015	L	\$ 81.83

COUNTY OF SUSSEX
2015
COUNTY JAIL

COUNTY OF SUSSEX
COUNTY JAIL
COMPARATIVE BALANCE SHEET

		December 31,	
	<u>Ref.</u>	2015	2014
<u>ASSETS</u>			
Cash and Cash Equivalents:			
Inmate Trust Account	M-1	\$ 73,539.20	\$ 82,656.44
Inmate Interest Account	M-1	1,200.00	3,200.00
Work Release Program	M-1	1,156.00	1,156.00
Sheriff's Labor Assistance Program	M-1	2,195.00	8,033.00
Inmate Processing Fees Account	M-1	100.00	2,781.78
		<u>\$ 78,190.20</u>	<u>\$ 97,827.22</u>
 <u>TOTAL ASSETS</u>			
 <u>LIABILITIES AND RESERVES</u>			
Due to County Treasurer - Inmate Processing Fees		\$ 2,681.78	\$ 2,681.78
Due to County Treasurer - Other Miscellaneous Fees		555.73	555.73
Accounts Payable		282.00	282.00
Reserve for Inmate Trust		72,650.75	47,890.35
Reserve for Recreational Purchases for Inmates		1,250.72	37,128.36
Reserve for Work Release Program		1,156.00	1,156.00
Reserve for Sheriff's Labor Assistance Program		2,195.00	8,033.00
Reserve for Inmate Processing Fees		(2,581.78)	100.00
		<u>\$ 78,190.20</u>	<u>\$ 97,827.22</u>
 <u>TOTAL LIABILITIES AND RESERVES</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, 2014	M	\$ -0-	\$ 82,656.44	\$ 3,200.00	\$ 1,156.00	\$ 8,033.00	\$ 2,781.78
Increased by Receipts:							
Bail Received		136.50					
Sheriff's Labor Assistance Program Fees						13,011.00	
Inmate Processing Fee Account							24,732.28
Inmate Deposits and Miscellaneous			245,730.66				
Interest Earned - Due Inmate Interest			29.55				
Social Security Insurance Collected				9,200.00			
Interest, Profits and Miscellaneous				62,305.79		41.00	
		<u>136.50</u>	<u>245,760.21</u>	<u>71,505.79</u>		<u>13,052.00</u>	<u>24,732.28</u>
Decreased by Disbursements:							
Bail Disbursed		136.50					
Returned to Inmates/Inmate Purchases			192,571.66				
Profits from Commissary Sales Turned Over to Inmate Interest Account			62,305.79				
Turned over to County Treasurer - Current Fund - Nonbudget Revenue							27,414.06
Turned over to County Treasurer - Other Trust Funds				73,505.79		18,890.00	
		<u>136.50</u>	<u>254,877.45</u>	<u>73,505.79</u>		<u>18,890.00</u>	<u>27,414.06</u>
Balance December 31, 2015	M	\$ -0-	\$ 73,539.20	\$ 1,200.00	\$ 1,156.00	\$ 2,195.00	\$ 100.00

COUNTY OF SUSSEX
2015
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>2015</u>	<u>2014</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	N-1	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>TOTAL ASSETS</u>		<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>
 <u>LIABILITIES</u>			
Due to County Treasurer		<u>\$ -0-</u>	<u>\$ -0-</u>
<u>TOTAL LIABILITIES</u>		<u><u>\$ -0-</u></u>	<u><u>\$ -0-</u></u>

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

	<u>Ref:</u>		
Balance December 31, 2014	N	\$	-0-
Increased by:			
Cash Receipts			181,055.95
			<u>181,055.95</u>
Decreased by:			
Paid to County Treasurer - Health Fund			19,125.00
Paid to County Treasurer - Other Trust			161,930.95
			<u>161,930.95</u>
Balance December 31, 2015	N	\$	<u>-0-</u>

COUNTY OF SUSSEX
PART II
SINGLE AUDIT
YEAR ENDED DECEMBER 31, 2015

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2015

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number/ Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures	Amounts Provided to Subrecipients
					From	To			
U.S. DEPT. OF HEALTH & HUMAN SERVICES:									
Passed Through New Jersey Dept. of Health and Senior Services:									
Aging Cluster:									
Title III B	93.044	15-100-046-4144-262-J004-6110-13B	\$ 156,853.00	\$ 156,853.00	01/01/15	12/31/16	\$ 140,983.44	\$ 140,983.44	\$ 96,624.86
Title III B	93.044	14-100-046-4144-262-J004-6110-13B	156,898.00	78,671.00	01/01/14	12/31/15	14,280.78	156,897.50	
			313,751.00	235,524.00			155,264.22	297,880.94	96,624.86
Title III C-1	93.045	15-100-046-4144-061-J004-6110-13C1	115,278.00	115,278.00	01/01/15	12/31/16	110,968.07	110,968.07	43,573.00
Title III C-1	93.045	14-100-046-4144-061-J004-6110-13C1	115,278.00	48,712.00	01/01/14	12/31/15	500.00	115,272.01	
Title III C-2	93.045	15-100-046-4144-061-J004-6110-13C2	78,633.00	78,633.00	01/01/15	12/31/16	77,397.00	77,397.00	74,396.25
Title III C-2	93.045	14-100-046-4144-061-J004-6110-13C2	80,133.00	51,169.00	01/01/14	12/31/15	18,111.44	80,133.00	
			389,322.00	293,792.00			206,976.51	383,770.08	117,969.25
Nutrition Services Incentive Program:									
2015	93.053	15-100-046-4144-049-6110-13IP	32,863.00	32,863.00	01/01/15	12/31/16	31,866.00	31,866.00	23,790.22
2014	93.053	14-100-046-4144-049-6110-13IP	31,787.00	22,748.00	01/01/14	12/31/15	997.00	31,787.00	
			64,650.00	55,611.00			32,863.00	63,653.00	23,790.22
Total Aging Cluster			767,723.00	584,927.00			395,103.73	745,304.02	238,384.33
Title III D	93.043	15-100-046-4144-265-J004-6110-12D	15,924.00	15,924.00	01/01/15	12/31/16	15,627.51	15,627.51	
Title III D	93.043	14-100-046-4144-265-J004-6110-12D	20,441.00	8,975.00	01/01/14	12/31/15	0.50	19,724.21	
			36,365.00	24,899.00			15,628.01	35,351.72	
Title III E	93.052	15-100-046-4144-331-1004-6110-13E	39,448.00	39,448.00	01/01/15	12/31/16	39,448.00	39,448.00	33,959.02
Title III E	93.052	14-100-046-4144-331-1004-6110-13E	71,045.00	23,244.00	01/01/14	12/31/15	25,564.98	70,844.62	
			110,493.00	62,692.00			65,012.98	110,292.62	33,959.02
Medicaid Match	93.778	15-100-046-4144-244-1004-6110-5753	4,867.00	4,867.00	01/01/15	12/31/16	4,092.13	4,092.13	2,331.00
			4,867.00	4,867.00			4,092.13	4,092.13	2,331.00
Total Area Plan Grant			919,448.00	677,385.00			479,836.85	895,040.49	274,674.35
Empowering Older Adults and Adults with Disabilities Through Chronic Disease Self-Management:									
2015	93.734	100-046-4141-396-J004-6110	12,000.00	6,000.00	01/01/15	12/31/16	6,000.00	6,000.00	
			12,000.00	6,000.00			6,000.00	6,000.00	

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2015

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number/ Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures	Amounts Provided to Subrecipients
					From	To			
U.S. DEPT. OF HEALTH & HUMAN SERVICES:									
Passed Through New Jersey Dept. of Human Services:									
Special Child Health Services (SCHS) Case Management	93.283	DFHS16CSE018	\$ 23,292.00	\$ 2,192.00	07/01/15	06/30/16	\$ 2,192.00	\$ 2,192.00	
Comprehensive Cancer Control	93.283	DFHS16CCC005	10,800.00	10,800.00	07/01/15	06/30/16	10,800.00	10,800.00	
Cancer Education & Early Detection (CEED)	93.283	DFHS16CED013	33,957.00		07/01/15	06/30/16	13,232.00	13,232.00	
Subtotal			68,049.00	12,992.00			26,224.00	26,224.00	
Tranportation Block Grant	93.558	N/A	33,660.00	8,415.00	01/01/15	12/31/16	33,292.13	33,292.13	\$ 2,665.00
			33,660.00	8,415.00			33,292.13	33,292.13	2,665.00
TANF Cluster:									
Social Services for the Homeless #SH15019-SHRAP	93.558	100-054-7550-489-LLLL-6130	23,960.00	5,990.00	01/01/15	12/31/16	23,133.48	23,133.48	
Total TANF Cluster			23,960.00	5,990.00			23,133.48	23,133.48	
Hurricane Sandy Relief Cluster:									
Residential Maintenance Relief	93.095	N/A	25,818.00		01/01/13	12/31/15	995.00	25,818.00	6,606.00
			25,818.00				995.00	25,818.00	6,606.00
Medicare Enrollment Assistance Program	93.071	N/A	40,000.00	19,990.00	01/01/14	12/31/14		39,883.62	
Medicare Enrollment Assistance Program	93.071	N/A	40,000.00	39,994.00	01/01/15	12/31/16	39,934.23	39,934.23	
			80,000.00	59,984.00			39,934.23	79,817.85	
Passed Through New Jersey Dept. of Health and Senior Services:									
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements									
Emergency Preparedness for Metropolitan	93.069	PHLP14LNC014	264,048.00	212,396.00	08/31/14	08/31/16	140,898.20	263,430.70	
Emergency Bioterrorism Preparedness	93.069	PHLP15LNC007	266,025.00	45,338.00	08/31/15	08/31/17	107,656.62	107,656.62	
			530,073.00	257,734.00			248,554.82	371,087.32	
National Association of County and City Health Officials (NACCHO) Medical Reserve Corps:									
2009	93.008	N/A	5,000.00		01/01/09	12/31/15	3,417.71	4,991.45	
2010	93.008	N/A	5,000.00		01/01/10	12/31/15	4,248.41	4,993.15	
2011	93.008	N/A	5,000.00		01/01/11	12/31/15	765.46	4,973.56	
2013	93.008	N/A	4,000.00		01/01/13	12/31/15	1,577.37	3,989.99	
2014	93.008	N/A	3,500.00		01/01/14	12/31/16	1,541.00	2,094.52	
2015	93.008	N/A	3,500.00	3,500.00	01/01/15	12/31/16	979.20	979.20	
			26,000.00	3,500.00			12,529.15	22,021.87	

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2015

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number/ Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures	Amounts Provided to Subrecipients
					From	To			
<u>U.S. DEPT. OF HEALTH & HUMAN SERVICES:</u>									
Passed Through New Jersey Dept. of Health and Senior Services:									
State Health Insurance Assistance Program (SHIP):									
#DOAS15SHF002									
Counseling on Health Insurance for Medicare Enrollees -	93.324	N/A	\$ 31,000.00	\$ 1,095.00	01/01/15	12/31/16	\$ 10,640.39	\$ 10,640.39	
Accreditation Support Initiative	93.324	ASI-2013-121204	18,500.00		01/01/13	12/31/15	390.96	18,500.00	
Passed Through New Jersey Dept. of Judiciary:									
Help America Vote Act (HAVA) 261 Grant Program:									
#1SELEC003APA	93.617	N/A	17,775.00	8,887.50	01/01/15	12/31/16	17,775.00	17,775.00	
#1SELEC008APA	93.617	N/A	33,307.42	33,307.42	01/01/15	12/31/16	16,653.71	16,653.71	
#1SELEC011APA	93.617	N/A	28,812.09	14,406.04	01/01/15	12/31/16	28,772.01	28,772.01	
			79,894.51	56,600.96			63,200.72	63,200.72	
Passed Through New Jersey Dept. of Health:									
Senior Farmers' Market Nutrition Program	10.576	N/A	500.00	498.00	06/01/14	09/30/14	497.76	497.76	
TOTAL DEPT. OF HEALTH & HUMAN SERVICES			1,848,902.51	1,090,193.96			945,229.49	1,575,274.01	283,945.35
<u>U.S. DEPT. OF JUSTICE:</u>									
Passed Through New Jersey Dept. of Law & Public Safety:									
Division of Criminal Justice:									
Local Law Enforcement Block Grant - Megan's Law:									
Sex Offender Internet Registry:									
JAG 1-22-11	16.738	100-066-1020-364-6010	3,811.00	3,811.00	02/01/15	02/01/16	3,811.00	3,811.00	
Multi-Jurisdictional Gang, Gun & Narcotics Task Force:									
2013/2014 JAG 1-19-TF-12	16.738	10-100-066-1020-421	44,705.00	33,558.31	02/01/13	02/01/14		44,705.00	
2014/2015 JAG 1-19-TF-12	16.738	10-100-066-1020-421	52,214.00	52,214.00	02/01/14	02/01/15	52,214.00	52,214.00	15,680.00
2015/2016 JAG 1-19-TF-12	16.738	10-100-066-1020-421	47,601.00		02/01/15	02/01/17	6,533.35	6,533.35	6,533.35
			148,331.00	89,583.31			62,558.35	107,263.35	22,213.35
Victim & Witness Advocacy Fund (VWAF) Supplemental:									
2013#VWAFPS3-19	16.544	100-066-1020-093-6110	9,628.00	4,983.95	01/01/13	12/31/14		9,628.00	
			9,628.00	4,983.95				9,628.00	
Domestic Violence Victim Assistance:									
2015 VOCA	16.575	100-066-1020-142-6010	96,962.00	95,906.98	04/01/15	03/31/16	58,649.40	58,649.40	
2014 VOCA	16.575	100-066-1020-142-6010	98,682.00	764.28	04/01/14	03/31/15	49,088.49	98,682.00	
			195,644.00	96,671.26			107,737.89	157,331.40	
Sexual Assault Nurse Examiner:									
VS-39-15	16.575	100-066-1020-142-6010	56,825.00	52,309.03	10/01/15	09/30/16	56,825.00	56,825.00	52,309.03
VS-39-14	16.575	100-066-1020-142-6010	56,825.00	8,016.33	10/01/14	09/30/15		55,455.55	
			113,650.00	60,325.36			56,825.00	112,280.55	52,309.03
Subtotal			309,294.00	156,996.62			164,562.89	269,611.95	52,309.03
Violence Against Women Act	16.588	11VAWA-87	7,699.00	2,566.56	02/01/15	03/31/16	4,491.66	4,491.66	
Violence Against Women Act	16.588	11VAWA-87	8,155.00	8,155.00	02/01/14	03/31/15	577.82	8,155.00	
			15,854.00	10,721.56			5,069.48	12,646.66	

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2015

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number/ Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures	Amount Provided to Subrecipients
					From	To			
<u>U.S. DEPT. OF JUSTICE:</u>									
Community Oriented Policing Services (COPS):									
2009CKWX0562 Law Enforcement Technology	16.710	N/A	\$ 950,000.00	\$ 444,522.05	03/11/09	06/30/15	\$ 70,563.42	\$ 949,816.99	
2010CKWX0531 Law Enforcement Technology	16.710	N/A	1,000,000.00	155,403.13	12/06/09	06/30/15	18,280.00	999,480.00	
			<u>1,950,000.00</u>	<u>599,925.18</u>			<u>88,843.42</u>	<u>1,949,296.99</u>	
TOTAL DEPT. OF JUSTICE			<u>2,433,107.00</u>	<u>862,210.62</u>			<u>321,034.14</u>	<u>2,348,446.95</u>	<u>\$ 74,522.38</u>
<u>U.S. DEPT. OF TRANSPORTATION:</u>									
Local Bridges, Future Needs-Bridge E-06	20.205	480-078-6320-AK5-6010	580,000.00	145,000.00	08/30/13	12/31/15		580,000.00	
Local Bridges, Future Needs-Bridge E-07 IA	20.205	480-078-6320-AK5-6010	600,000.00	150,000.00	08/30/11	12/31/15		600,000.00	
Local Bridges, Future Needs-Bridge E-07 IA	20.205	480-078-6320-AK5-6010	1,000,000.00	250,000.00	08/30/13	12/31/15		1,000,000.00	
			<u>2,180,000.00</u>	<u>545,000.00</u>				<u>2,180,000.00</u>	
North Jersey Transportation Planning Authority: FHWA High Risk Rural Road Program:									
2010 - CR565 & CR628 - STP-C00S(064)	20.205	N/A	422,000.00	3,495.60	06/29/11	12/31/14		265,883.50	
2015 - CR-519 & CR 560 (2014 HRRRP)	20.205	N/A	1,948,544.00	1,387,841.98	08/28/14	08/28/17	1,935,339.41	1,935,339.41	
			<u>2,370,544.00</u>	<u>1,391,337.58</u>			<u>1,935,339.41</u>	<u>2,201,222.91</u>	
Total Highway Planning and Construction Cluster			<u>4,550,544.00</u>	<u>1,936,337.58</u>			<u>1,935,339.41</u>	<u>4,381,222.91</u>	
Drive Sober or Get Pulled Over (2015)	20.616	100-066-1160-057-6010	7,500.00	7,500.00	8/19/14	12/31/15	7,500.00	7,500.00	
			<u>7,500.00</u>	<u>7,500.00</u>			<u>7,500.00</u>	<u>7,500.00</u>	
Transit Services Programs Cluster									
Passed Through North Jersey Transportation Planning Authority: Job Access: Reverse Commute									
2014 (Round 13)	20.516	N/A	110,000.00	980.45	01/01/14	12/31/14		110,000.00	
2015 (Round 14)	20.516	N/A	210,000.00	96,107.02	01/01/14	12/31/15	163,741.33	210,000.00	
2016 (Round 15)			10,000.00		01/01/15	12/31/16	8,397.87	8,397.87	
			<u>330,000.00</u>	<u>97,087.47</u>			<u>172,139.20</u>	<u>328,397.87</u>	

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2015

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number/ Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures	Amounts Provided to Subrecipients
					From	To			
U.S. DEPT. OF TRANSPORTATION:									
Transit Services Programs Cluster									
Passed Through North Jersey Transportation Planning Authority:									
New Freedom FY15	20.516	N/A	\$ 150,000.00	\$ 42,319.21	01/01/15	06/30/17	\$ 93,950.99	\$ 93,950.99	
New Freedom FY13	20.516	N/A	150,000.00	62,487.52	01/01/13	06/30/15	34,193.38	150,000.00	
			<u>300,000.00</u>	<u>104,806.73</u>			<u>128,144.37</u>	<u>243,950.99</u>	
Total Transit Services Programs Cluster			<u>630,000.00</u>	<u>201,894.20</u>			<u>300,283.57</u>	<u>579,848.86</u>	
Passed Through New Jersey Transit Corporation:									
Federal Transit Authority - Section 5311 Grants:									
Operating & Nonoperating:									
2015/2016	20.509	N/A	1,005,194.00		07/01/15	06/30/16	285,309.22	380,412.29	
2014/2015	20.509	N/A	708,564.00	379,991.12	07/01/14	06/30/15	328,572.90	708,564.00	
			<u>1,713,758.00</u>	<u>379,991.12</u>			<u>613,882.12</u>	<u>1,088,976.29</u>	
TOTAL DEPT. OF TRANSPORTATION			<u>5,921,802.00</u>	<u>2,525,722.90</u>			<u>2,857,005.10</u>	<u>4,470,048.06</u>	
U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT:									
Pass Through New Jersey Department of Community Affairs:									
Economic Development Initiative:									
Small Cities Program - 2013	14.228	100-022-8020-078-6120	400,000.00	157,251.00	03/01/13	03/31/15		395,637.00	
			<u>400,000.00</u>	<u>157,251.00</u>				<u>395,637.00</u>	
Post Superstorm Sandy Healthy Community Environments	14.269	CDBG-DR #FG15-008	33,000.00		01/01/15	12/31/16	18,353.08	18,353.08	
TOTAL DEPT. OF HOUSING AND URBAN DEVELOPMENT			<u>433,000.00</u>	<u>157,251.00</u>			<u>18,353.08</u>	<u>413,990.08</u>	
U.S. DEPARTMENT OF HOMELAND SECURITY:									
Pass Through New Jersey Department of Law and Public Safety:									
State Homeland Security Emergency Mgmt Performance:									
2013	97.067	100-066-1200-893-6131	275,672.34	251,976.00	07/01/13	06/30/15	40,237.00	273,129.00	
2014	97.067	100-066-1200-893-6131	100,000.00	78,885.00	07/01/14	06/30/16	79,386.93	80,386.93	
			<u>375,672.34</u>	<u>330,861.00</u>			<u>119,623.93</u>	<u>353,515.93</u>	
Division of State Police:									
Emergency Management Agency Assistance (EMAA):	97.042	FFY14 #2014-P110-1900	55,000.00	55,000.00	07/01/14	06/01/14	55,000.00	55,000.00	
Multi-Jurisdictional Hazard Mitigation Plan Update:									
FEMA Project #HMGP-DR-4086-013	97.036	N/A	150,000.00	15,000.00	01/01/14	12/31/15		141,540.00	

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2015

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number/ Grant Number	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures	Amounts Provided to Subrecipients
					From	To			
<u>U.S. DEPARTMENT OF HOMELAND SECURITY:</u>									
Citizen Corps and Community Emergency Response Team: 2007	97.054	100-066-1200-893-6110	\$ 10,000.00		01/01/07	12/31/16	\$ 1,814.13	\$ 9,255.19	
			10,000.00				1,814.13	9,255.19	
TOTAL DEPARTMENT OF HOMELAND SECURITY			590,672.34	\$ 400,861.00			176,438.06	559,311.12	
TOTAL FEDERAL AWARD EXPENDITURES			\$ 10,801,733.85	\$ 5,036,239.48			\$ 4,318,059.87	\$ 8,953,080.14	\$ 358,467.73

Analysis of Receipts:

Current Fund:

Grant Receivables	\$ 3,068,842.15
Unappropriated Grant Reserves	31,059.75
Miscellaneous Revenue Not Anticipated	3,495.60
General Capital Fund	1,932,841.98
	<u>\$ 5,036,239.48</u>

Analysis of Expenditures:

Current Fund:

Paid	\$ 2,191,959.12
Encumbered	187,265.54
General Capital Fund	1,935,339.61
Miscellaneous Revenue Not Anticipated	3,495.60
	<u>\$ 4,318,059.87</u>

N/A - Not Available/Applicable

SEE NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2015

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:								
	#DFHS14CSE012	491-046-4572-	\$ 86,587.00	\$ 69,962.00	07/01/14	06/30/15	\$ 42,804.74	\$ 77,406.93
	#DFHS14CSE018	011-6140	114,297.00	14,017.00	07/01/15	06/30/16	31,098.73	31,098.73
			<u>200,884.00</u>	<u>83,979.00</u>			<u>73,903.47</u>	<u>108,505.66</u>
County Comprehensive Alcoholism and Drug Services:								
	#14-541-ADA-C-0	760-054-4219-	325,573.00	52,743.00	01/01/14	12/31/14		325,235.56
	#15-541-ADA-C-0	162-6110	333,978.00	183,780.00	01/01/15	12/31/16	332,885.76	332,885.76
			<u>659,551.00</u>	<u>236,523.00</u>			<u>332,885.76</u>	<u>658,121.32</u>
Right-to-Know Act:								
	#11-2241-RTK-00	100-046-4771-	9,380.00	7,035.00	07/01/14	06/30/15		4,683.84
	#11-2241-RTK-00	105-6110	9,380.00	2,345.00	07/01/15	06/30/16	4,696.16	4,696.16
			<u>18,760.00</u>	<u>9,380.00</u>			<u>4,696.16</u>	<u>9,380.00</u>
Office on Aging - Sussex County Area Plan Grant:								
State Aid Reimbursement:								
	2015	100-046-4144-						
		100-046-4144-	58,000.00	58,000.00	01/01/15	12/31/16	57,332.09	57,332.09
			<u>58,000.00</u>	<u>58,000.00</u>			<u>57,332.09</u>	<u>57,332.09</u>
State Matching Funds:								
	2014	100-046-4144-	37,861.00	16,900.00	01/01/14	12/31/15	5,432.79	37,860.79
	2015	228-6010	31,248.00	31,248.00	01/01/15	12/31/15	31,248.00	31,248.00
			<u>69,109.00</u>	<u>48,148.00</u>			<u>36,680.79</u>	<u>69,108.79</u>
Weekend/Home Delivered Meals:								
	2014		13,000.00	5,871.00	01/01/14	12/31/14		13,000.00
	2015	491-046-4144-	13,000.00	13,000.00	01/01/15	12/31/15	13,000.00	13,000.00
		080-6110	<u>13,000.00</u>	<u>18,871.00</u>			<u>13,000.00</u>	<u>13,000.00</u>
Social Services Block Grant:								
	2014	100-046-4110-	13,145.00	7,930.00	01/01/14	12/31/14		13,144.59
	2015	248-6110	12,905.00	12,893.00	01/01/15	12/31/16	12,876.63	12,876.63
			<u>26,050.00</u>	<u>20,823.00</u>			<u>12,876.63</u>	<u>26,021.22</u>
Safe Housing & Transportation Program:								
	2014	491-046-4144	11,283.00	5,651.00	01/01/14	12/31/15		11,282.42
	2015	077-6110	11,283.00	11,283.00	01/01/15	12/31/16	11,273.87	11,273.87
			<u>22,566.00</u>	<u>16,934.00</u>			<u>11,273.87</u>	<u>22,556.29</u>

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2015

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):							
2014	491-046-4144	\$ 52,079.00	\$ 25,106.00	01/01/14	12/31/14		\$ 52,079.00
2015	077-6110	52,079.00	49,874.00	01/01/15	12/31/15	\$ 52,079.00	52,079.00
		<u>104,158.00</u>	<u>74,980.00</u>			<u>52,079.00</u>	<u>52,079.00</u>
Home Delivered Meals:							
2014	100-046-4144-	19,486.00	5,614.00	01/01/14	12/31/14		19,486.00
2015	227-6110	19,486.00	19,486.00	01/01/15	12/31/15	19,486.00	19,486.00
		<u>19,486.00</u>	<u>25,100.00</u>			<u>19,486.00</u>	<u>19,486.00</u>
Care Coordination - State Match:							
2014	100-046-4144-	23,788.51	11,903.00	01/01/14	12/31/14		23,788.51
2015	228-6110	23,810.00	23,810.00	01/01/15	12/31/16	22,560.85	22,560.85
		<u>47,598.51</u>	<u>35,713.00</u>			<u>22,560.85</u>	<u>46,349.36</u>
Adult Protective Services for Vulnerable Adults:							
2014	100-046-4144-	74,903.00	39,539.00	01/01/14	12/31/14		74,903.00
2015	226-6110	74,903.00	74,903.00	01/01/15	12/31/15	74,903.00	74,903.00
		<u>149,806.00</u>	<u>114,442.00</u>			<u>74,903.00</u>	<u>149,806.00</u>
Senior Health Insurance Program:							
2014	100-046-4144-	23,500.00	16,000.00	04/01/14	03/31/16	16,012.88	16,012.88
	056-6110	<u>23,500.00</u>	<u>16,000.00</u>			<u>16,012.88</u>	<u>16,012.88</u>
NJ Comprehensive Cancer Control Plan:							
2014	100-046-4753-	130,800.00	130,463.00	07/01/14	06/30/16	37,205.94	130,461.94
2015	434-6140	120,000.00	2,435.00	07/01/15	06/30/16	82,410.64	82,410.64
		<u>250,800.00</u>	<u>132,898.00</u>			<u>119,616.58</u>	<u>212,872.58</u>
NJ Comprehensive Education & Early Detection							
2013/14 #DFHS14CED016	N/A	223,500.00	37,115.00	07/01/13	06/30/16		144,194.25
2014/15 #DFHS14CED016	N/A	223,500.00	145,091.00	07/01/14	06/30/16		180,398.95
2015/16 #DFHS14CED016	N/A	189,543.00	14,686.00	07/01/15	06/30/16	88,534.48	88,534.48
		<u>636,543.00</u>	<u>196,892.00</u>			<u>88,534.48</u>	<u>413,127.68</u>
TOTAL NJ DEPARTMENT OF HEALTH & SENIOR SERVICES		<u>2,299,811.51</u>	<u>1,088,683.00</u>			<u>935,841.56</u>	<u>1,873,758.87</u>

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2015

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:							
#14ALUN	100-016-1610-	\$ 63,836.00		01/01/14	12/31/15	\$ 11,926.86	\$ 63,831.25
#15ALUN	023-6130	79,862.00	\$ 63,836.00	01/01/15	12/31/16	61,656.07	61,165.68
		<u>143,698.00</u>	<u>63,836.00</u>			<u>73,582.93</u>	<u>124,996.93</u>
Youth Incentive Program:							
#14BDUN		36,874.00		01/01/14	12/31/15	400.24	36,874.00
#15BDUN	100-016-1610-	36,874.00	36,874.00	01/01/15	12/31/16	36,563.57	36,563.57
	023-6130	<u>36,874.00</u>	<u>36,874.00</u>			<u>36,963.81</u>	<u>36,563.57</u>
Division of Disability Services:							
Personal Assistance Services Program (PASP):							
#15AVWN	100-054-1014-	15,203.11	15,203.12	01/01/15	12/31/16	14,588.13	14,588.13
	005-6130	<u>15,203.11</u>	<u>15,203.12</u>			<u>14,588.13</u>	<u>14,588.13</u>
Division of Family Development:							
Social Services for the Homeless:							
#SH14019		95,393.00	3,000.00	01/01/13	12/31/15		95,393.00
#SH15019	100-054-7550-	172,695.00	125,331.00	01/01/14	12/31/16	4,041.04	168,513.04
#SH16019	072-6030	148,735.00	37,184.00	01/01/15	12/31/16	145,761.86	145,761.86
		<u>244,128.00</u>	<u>165,515.00</u>			<u>149,802.90</u>	<u>241,154.86</u>
Workfirst New Jersey:							
Special Initiative, Transportation and TANF Initiative for Parents Contract:							
SFY2015	100-054-7550-	33,660.00	22,459.00	07/01/15	06/30/16	20,439.87	22,458.75
	424-6130	<u>33,660.00</u>	<u>22,459.00</u>			<u>20,439.87</u>	<u>22,458.75</u>
Intoxicated Driver Resource Center:							
2015	N/A	96,000.00	96,000.00	1/1/15	12/31/16	94,768.00	94,768.00
		<u>96,000.00</u>	<u>96,000.00</u>			<u>94,768.00</u>	<u>94,768.00</u>
TOTAL NJ DEPARTMENT OF HUMAN SERVICES		569,563.11	399,887.12			390,145.64	534,530.24

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2015

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	\$ 470,000.00	\$ 121,083.45	01/01/14	12/31/16	\$ 57.78	\$ 285,157.87
		433,526.83	178,436.54	01/01/15	12/31/16	365,209.26	365,209.26
TOTAL NJ TRANSIT CORPORATION		903,526.83	299,519.99			365,267.04	650,367.13
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
County Environmental Health:							
2013		129,000.00	123,824.54	01/01/13	12/31/14		123,999.54
2014	100-042-4840-	40,720.00	40,720.00	01/01/14	12/31/15		40,720.00
2015	094-6110	123,000.00		01/01/15	12/31/15	123,000.00	123,000.00
		292,720.00	164,544.54			123,000.00	287,719.54
Clean Communities Program-Solid Waste Administration:							
2013		94,894.34		01/01/13	12/31/15	9,392.75	94,894.34
2014	765-042-4900-	90,116.43		01/01/14	12/31/16	47,558.54	89,558.54
2015	005-6010	109,360.83	109,360.83	01/01/15	12/31/16	78,457.69	78,457.69
		294,371.60	109,360.83			135,408.98	262,910.57
Division of Watershed Management:							
Northwest Watershed Region Program Grant:							
Watershed and Strategic Growth Management Initiative							
	09-100-042-4801-504-6110	91,614.69	870.00	12/31/09	12/31/14		91,614.69
TOTAL NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION		703,271.29	274,775.37			258,408.98	643,412.70
<u>NJ DEPARTMENT OF AGRICULTURE:</u>							
Comprehensive Farmland Preservation Plan	N/A	30,000.00		01/01/13	12/31/16	739.00	2,139.00
TOTAL NJ DEPARTMENT OF AGRICULTURE		30,000.00				739.00	2,139.00
<u>NJ DEPARTMENT OF MILITARY & VETERANS AFFAIRS:</u>							
Veterans Transportation Services:							
2014/2015	100-067-3610-	9,000.00	6,000.00	07/01/14	06/30/15	6,750.00	9,000.00
2015/2016	058-6130	9,000.00	3,000.00	07/01/15	06/30/16	3,750.00	3,750.00
TOTAL NJ DEPARTMENT OF MILITARY & VETERANS AFFAIRS		18,000.00	9,000.00			10,500.00	12,750.00

COUNTY OF SUSSEX
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2015

State Funding Department	State Grant Account #	Grant Award	Current Year Grant Receipts	Grant Period		Current Year Grant Expenditures	Cumulative Expenditures
				From	To		
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>							
County Prosecutor Insurance Fraud Reimbursement Program	100-066-1020-305-6110						
2014		\$ 44,934.63	\$ 8,808.89	01/01/14	12/31/15		\$ 44,934.63
2015		114,452.00	19,896.09	01/01/15	12/31/16	\$ 19,896.09	19,896.09
		<u>159,386.63</u>	<u>28,704.98</u>			<u>19,896.09</u>	<u>64,830.72</u>
Body Armor Replacement Fund							
Sheriff's Office - 2013	718-066-	11,183.02		01/01/13	12/31/15	967.10	11,183.02
Sheriff's Office - 2014	001-6120	14,884.80		01/01/14	12/31/16	2,770.19	13,250.19
Sheriff's Office - 2015		11,192.66	11,192.66	01/01/15	12/31/17		
Prosecutor's Office - 2014		2,271.38		01/01/14	12/31/15	2,271.38	2,271.38
Prosecutor's Office - 2015		2,268.08	2,268.08	01/01/15	12/31/16		
		<u>41,799.94</u>	<u>13,460.74</u>			<u>6,008.67</u>	<u>26,704.59</u>
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2014		303,206.00	114,098.65	01/01/14	12/31/15	776.91	303,206.00
2015		368,500.00	178,658.57	01/01/15	12/31/16	307,140.18	307,140.18
		<u>671,706.00</u>	<u>292,757.22</u>			<u>307,917.09</u>	<u>610,346.18</u>
TOTAL NJ DEPARTMENT OF LAW & PUBLIC SAFETY		<u>872,892.57</u>	<u>334,922.94</u>			<u>333,821.85</u>	<u>701,881.49</u>
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>							
Local Bridges, Future Needs-Bridge E-07 IA	572-078-6220-041-6010	2,438,851.79	103,725.76	1/1/14	12/31/14		2,335,126.03
TOTAL NJ DEPARTMENT OF TRANSPORTATION		<u>2,438,851.79</u>	<u>103,725.76</u>				<u>2,335,126.03</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	199,825.69	55,077.22	07/01/12	06/30/14		199,825.69
		75,721.71	64,261.47	07/01/13	06/30/15		75,721.71
		210,366.00	80,529.12	07/01/14	06/30/16	33,783.75	198,691.98
		210,366.00		07/01/15	06/30/16	162,278.39	162,278.39
		<u>696,279.40</u>	<u>199,867.81</u>			<u>196,062.14</u>	<u>636,517.77</u>
Higher Education Administration:							
P.L. 1971, c. 12 Debt Service	100-082-2155-016	1,131,647.50	1,131,647.50	01/01/15	12/31/15	1,131,647.50	1,131,647.50
		<u>1,131,647.50</u>	<u>1,131,647.50</u>			<u>1,131,647.50</u>	<u>1,131,647.50</u>
TOTAL NJ DEPARTMENT OF THE TREASURY		<u>1,827,926.90</u>	<u>1,331,515.31</u>			<u>1,327,709.64</u>	<u>1,768,165.27</u>

COUNTY OF SUSSEX
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2015

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 2014/2015	N/A	\$ 50,000.00	\$ 50,000.00	01/01/14	12/31/14		\$ 50,000.00
		<u>50,000.00</u>	<u>50,000.00</u>				<u>50,000.00</u>
<u>NJ DEPARTMENT OF EDUCATION</u>							
State Library Aid (Per Capita)	5070-150- 510140-60	45,039.00	45,039.00	01/01/15	12/31/15	\$ 45,039.00	45,039.00
		<u>45,039.00</u>	<u>45,039.00</u>			<u>45,039.00</u>	<u>45,039.00</u>
TOTAL STATE AWARD EXPENDITURES		<u>\$ 10,512,426.00</u>	<u>\$ 3,937,068.49</u>			<u>\$ 3,667,472.71</u>	<u>\$ 8,912,384.00</u>

N/A - Not Available or Not Applicable

Analysis of Receipts

Current Fund Received	\$ 2,475,834.66
Unappropriated Grant Reserves	180,821.57
General Capital Fund	103,725.76
	<u>2,760,381.99</u>
Higher Education Bonds	1,131,647.50
Library Fund	<u>45,039.00</u>
Total	<u>\$ 3,937,068.49</u>

Analysis of Expenditures

Current Fund:	
Paid	\$ 1,931,801.74
Encumbered	558,984.47
	<u>2,490,786.21</u>
Higher Education Bonds	1,131,647.50
Library Fund	45,039.00
	<u>\$ 3,667,472.71</u>

SEE 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, 2015

A. BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal and state awards (the "Schedules") include the federal and state grant activity of the County of Sussex under programs of the federal and state governments for the year ended December 31, 2015. The information in these schedules are presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and New Jersey's OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Because the schedules present only a selected portion of the operations of the County, they are not intended to and do not present the financial position, changes in fund balance or cash flows of the County.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

C. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

D. THRESHOLD FOR FEDERAL AND STATE AWARDS

The threshold for distinguishing federal and state Type A and B programs was \$750,000. The County qualified as a "low-risk" auditee under the Uniform Guidance and New Jersey's OMB Circular 15-08.



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

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

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, 2015 and 2014, and the related notes to the financial statements and have issued our report thereon dated May 5, 2016. These financial statements have been prepared in accordance with accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting, and the budget laws of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

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

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

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

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

control that we consider to be material weaknesses. 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 2015-01, which we consider to be a significant deficiency.

Compliance and Other Matters

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

The County's Response to the Finding

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

Purpose of this Report

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

Mt. Arlington, NJ
May 5, 2016

NISIVOCCIA LLP



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



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

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

Report on Compliance for Each Major Federal and State Program;
 Report on Internal Control Over Compliance Required by the Uniform Guidance
 and New Jersey's OMB Circular 15-08

Independent Auditors' Report

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

Report on Compliance for Each Major Federal and State Program

We have audited the County of Sussex's (the "County's") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2015. 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 \$1,125,333 in federal and state awards which are not included on the schedules of expenditures of federal and state awards for the year ended December 31, 2015. Our audit, described below, did not include the operations of the Division of Social Services because the respective component unit engaged auditors to perform an audit in accordance with the Uniform Guidance and New Jersey's OMB Circular 15-08.

Management's Responsibility

Management is responsible for compliance with 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; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and New Jersey's OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*. Those standards, the Uniform Guidance and New Jersey's OMB Circular 15-08 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

The Honorable Director and Members
of the Board of Chosen Freeholders
County of Sussex
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, 2015.

Report on Internal Control Over Compliance

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

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

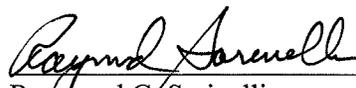
A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

Mt. Arlington, NJ
May 5, 2016

NISIVOCIA LLP



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

COUNTY OF SUSSEX
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2015

Summary of Auditors' Results:

- The Independent Auditors' Report expresses an unmodified opinion on the County's financial statements, prepared in accordance with accounting practices prescribed or permitted by the Division of Local Government Services, Department of Community Affairs, State of New Jersey to demonstrate compliance with the Division's regulatory basis of accounting and the budget laws of New Jersey.
- A significant deficiency was disclosed during the audit of the financial statements as reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
- No instances of noncompliance material to the financial statements of the County which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
- There were no material weaknesses or significant deficiencies in internal control over major federal and state programs disclosed during the audit as reported in the *Independent Auditors' Report on Compliance For Each Major Federal and State Program; Report on Internal Control Over Compliance Required by the Uniform Guidance and New Jersey's OMB Circular 15-08*.
- The auditor's report on compliance for the major federal and state programs for the County expresses an unmodified opinion on all major federal and state programs.
- The audit did not disclose any audit findings which are required to be reported in accordance with New Jersey's OMB Circular 15-08 or 2 CFR 200.516(a) of the Uniform Guidance are reported in this schedule.
- The County's programs tested as major federal programs for the current fiscal year consisted of the following federal programs:

	CFDA #	Grant Expenditures
U.S. Department of Transportation:		
Highway Planning and Construction Cluster:		
High Risk Rural Road Program	20.205	\$ 1,935,339.41
Federal Transit Authority - Section 5311 Grants	20.509	613,882.12

COUNTY OF SUSSEX
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2015

Summary of Auditors' Results:

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

	<u>State Grant Account # / Grant #</u>	<u>Grant Expenditures</u>
State/ Community Partnership Grant Program	100-066-1500-021-6010	\$ 307,917.09
Senior Citizen and Disabled Residents Transportation Program	EC-8225	365,267.04
County Comprehensive Alcoholism and Drug Services	760-054-4219-162-6110	332,885.76

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

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

2015-01 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 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 the Uniform Guidance.

Findings and Questioned Costs for State Awards:

- The audit did not disclose any findings or questioned costs for state awards as defined in the Uniform Guidance or NJ OMB 15-08.

COUNTY OF SUSSEX
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2015

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, 2015

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. Effective July 1, 2015 and thereafter the bid threshold was increased to \$40,000 for a contracting unit with a qualified purchasing agent.

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

COUNTY OF SUSSEX
COMMENTS AND RECOMMENDATIONS
(Continued)

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

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

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

New Jersey Administrative Code Accounting Requirements

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

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

The County is currently conforming to the above accounting requirements.

Appropriated Grant Reserves and Grants Receivable

The Schedules of Federal and State Appropriated Reserves and Federal and State Grant Receivables include balances from prior years. The County has made a great effort over the last couple of years to continually review grant balances and further action has been taken in 2016. Therefore, no formal recommendation is warranted.

County Departments

County Sheriff

We noted that the Sheriff's Office continued to make significant improvement in 2015. The unallocated difference between the book ledger balance and the computer system trial balance was reduced during the year. However, the remaining unallocated difference between the two should be rectified.

COUNTY OF SUSSEX
COMMENTS AND RECOMMENDATIONS
(Continued)

County Departments (Cont'd)

It is recommended that:

1. The Sheriff's Office resolve the unallocated difference between book ledger balance and computer system trial balance so that they have a reconciled Trial Balance for the Writs and Executions and Summons Accounts.

Management's Response

The administration of the Sheriff's Office will ensure that a reconciled Trial Balance is prepared and the unallocated difference is resolved.

Single Audit

County Comprehensive Alcoholism and Drug Services

During our review, we noted that quarterly expenditure reports were filed; however they were not timely. We also noted through inquiry of the County's monitoring procedures that subrecipient audits were not on file.

It is recommended that expenditure reports be filed in a timely manner and that subrecipient audits be obtained and kept on file.

Management's Response

Management will ensure expenditure reports are filed in a timely manner and that subrecipient audits are on file

Corrective Action Plan

Prior year recommendation 2a regarding the issuance of pre-numbered receipts for all collections for Department of Environmental and Public Health Services, recommendation 3a regarding Community Oriented Policing Services reimbursement requests being filed in a timely manner and the required listing of fixed assets acquired with grant funds be prepared and recommendation 3b regarding Highway Planning and Construction – Local Bridges certified payrolls being reviewed to ensure prevailing wages were being paid in accordance with the Davis Bacon Act were resolved during the current year. The County is in the process of implementing procedures to resolve the remaining comments from the 2014 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) The Sheriff's Office resolve the unallocated difference between book ledger balance and computer system trial balance so that they have a reconciled Trial Balance for the Writs and Executions and Summons Accounts.
3. Single Audit
 - a) County Comprehensive Alcoholism and Drug Services expenditure reports be filed in a timely manner and that subrecipient audits be obtained and kept on file.

* * * * *