

COUNTY OF WARREN

REPORT OF AUDIT

2020

NISIVOCIA LLP

CERTIFIED PUBLIC ACCOUNTANTS

COUNTY OF WARREN

REPORT OF AUDIT

2020

COUNTY OF WARREN
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COUNTY OF WARREN

PART I

FINANCIAL STATEMENTS AND

SUPPLEMENTARY DATA

YEAR ENDED DECEMBER 31, 2020



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Independent Auditors' Report

The Honorable Director and Members
of the Board of Chosen Freeholders
County of Warren
Belvidere, NJ 07823

Report on the Financial Statements

We have audited the financial statements – *regulatory basis* of the various funds of the County of Warren (the “County”) as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, as listed in the foregoing table of contents.

Management’s Responsibility for the Financial Statements

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

Auditors’ Responsibility

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

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

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

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

As described in Note 1, these financial statements have been prepared 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 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, 2020 and 2019, 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 Warren as of December 31, 2020 and 2019, 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 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.

Other Matters

Supplementary Information

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

The 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

The Honorable Director and Members of
the Board of Chosen Freeholders
County of Warren
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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 24, 2021 on our consideration of the County of Warren's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Warren's internal control over financial reporting and compliance.

Mount Arlington, New Jersey
May 24, 2021

Nisivoccia LLP
NISIVOCCIA LLP

John J. Mooney

John J. Mooney
Registered Municipal Accountant No. 560
Certified Public Accountant

COUNTY OF WARREN

CURRENT FUND

2020

COUNTY OF WARREN
CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2020</u>	<u>2019</u>
<u>ASSETS</u>			
Regular Fund:			
Cash and Cash Equivalents:			
Treasurer	A-4	\$ 37,216,520.05	\$ 34,911,764.57
Receivables and Other Assets With			
Full Reserves:			
Added and Omitted Taxes Receivable	A-6	356,234.37	380,580.48
Due from Federal and State Grant Fund	A	6,544.99	
Due from Other Trust Fund	B	75.50	
Due from Payroll Trust	B		1,251,874.63
Due from General Capital Fund	C	8,703.51	
		<u>371,558.37</u>	<u>1,632,455.11</u>
Total Regular Fund		<u>37,588,078.42</u>	<u>36,544,219.68</u>
Federal and State Grant Fund:			
Cash and Cash Equivalents	A-5	351,685.24	2,538,440.80
Due from Net Payroll	B		8,457.03
Grants Receivable:			
Federal	A-8	10,004,253.21	4,919,832.68
State	A-9	9,355,175.48	7,748,541.51
Total Federal and State Grant Fund		<u>19,711,113.93</u>	<u>15,215,272.02</u>
<u>TOTAL ASSETS</u>		<u>\$ 57,299,192.35</u>	<u>\$ 51,759,491.70</u>

COUNTY OF WARREN
CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

		December 31,	
	<u>Ref.</u>	<u>2020</u>	<u>2019</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Regular Fund:			
Appropriation Reserves:			
Unencumbered	A-3;A-10	\$ 10,712,421.78	\$ 9,555,596.95
Encumbered	A-3;A-10	3,021,020.24	2,446,668.15
Total Appropriation Reserves		13,733,442.02	12,002,265.10
Outside Agency Fees Payable		434,703.20	748,857.00
		<u>14,168,145.22</u>	<u>12,751,122.10</u>
Reserve for Receivables	A	371,558.37	1,632,455.11
Fund Balance	A-1	23,048,374.83	22,160,642.47
Total Regular Fund		<u>37,588,078.42</u>	<u>36,544,219.68</u>
Federal and State Grant Fund:			
Encumbrances Payable		1,090,006.54	4,804,973.82
Due Current Fund	A	6,544.99	
Reserve for Grant Fund Expenditures:			
Federal	A-11	10,285,620.49	3,622,277.69
State	A-12	8,282,913.21	6,788,020.51
Unappropriated Reserves	A-13	46,028.70	
Total Federal and State Grant Fund		<u>19,711,113.93</u>	<u>15,215,272.02</u>
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 57,299,192.35</u>	<u>\$ 51,759,491.70</u>

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

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

	<u>Ref.</u>	<u>Year Ended December 31,</u>	
		<u>2020</u>	<u>2019</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 11,758,696.00	\$ 11,053,108.00
Receipts from:			
Current Taxes		69,999,000.00	69,999,000.00
Miscellaneous Revenue Anticipated		23,732,727.23	21,265,304.90
Nonbudget Revenue		4,435,316.37	2,171,856.13
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves		6,491,033.72	7,041,138.28
Interfunds and Other Receivables Returned		1,236,550.63	
Reserve for Grant Fund Expenditures Cancelled:			
Federal		47,015.81	417,786.14
State		144,556.16	165,738.99
Total Income		<u>117,844,895.92</u>	<u>112,113,932.44</u>
<u>Expenditures</u>			
Budget and Emergency Appropriations:			
Operations:			
Salaries and Wages		32,109,037.00	31,817,313.00
Other Expenses		57,782,069.10	53,408,186.00
Capital Improvements		6,462,562.00	7,555,869.00
County Debt Service		1,088,161.49	1,083,661.50
Deferred Charges and Statutory Expenditures		7,565,066.00	7,602,185.00
Interfunds Advanced			1,243,796.20
Federal Grant Fund Receivables Cancelled		43,534.92	417,786.00
State Grant Fund Receivables Cancelled		148,037.05	165,739.13
Total Expenditures		<u>105,198,467.56</u>	<u>103,294,535.83</u>
Excess in Revenue		12,646,428.36	8,819,396.61
<u>Fund Balance</u>			
Balance January 1		<u>22,160,642.47</u>	<u>24,394,353.86</u>
		34,807,070.83	33,213,750.47
Decreased by:			
Utilized as Anticipated Revenue		<u>11,758,696.00</u>	<u>11,053,108.00</u>
Balance December 31	A	<u>\$ 23,048,374.83</u>	<u>\$ 22,160,642.47</u>

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

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	Anticipated			Excess or
	Budget	Added by NJSA 40A:4-87	Realized	Deficit *
Fund Balance Anticipated	\$ 11,758,696.00		\$ 11,758,696.00	
Miscellaneous Revenue:				
County Clerk Fees	1,210,000.00		1,210,000.00	
County Surrogate Fees	53,000.00		53,000.00	
County Sheriff Fees	65,000.00		65,000.00	
Interest on Investments and Deposits	915,000.00		642,949.89	\$ 272,050.11 *
Election Expenses Reimbursed by Municipalities	123,000.00		12,580.39	110,419.61 *
Motor Vehicle Fines	315,000.00		183,474.70	131,525.30 *
Library Share Pensions	203,339.00		227,362.00	24,023.00
State Aid - County College Bonds (NJSA 18A:64A-22.6)	528,200.00		528,200.00	
Aging CCPED Medicaid Reimbursement	170,000.00		137,591.95	32,408.05 *
DCA Reimbursement Prosecutor Salaries	167,000.00		167,000.00	
Department of Human Services, Division of Temporary Assistance and Social Services	4,150,000.00		4,441,765.00	291,765.00
Social and Welfare Services (c.66 PL 1990): Supplemental Social Security Income	180,593.00		254,099.00	73,506.00
Psychiatric Facilities (c.73 PL 1990): Division of Mental Health and Hospitals Costs, State Psychiatric Hospitals	1,334.00			1,334.00 *
U.S. Department of Transportation: D.O.T. Bridge 04004		\$ 1,544,045.00	1,544,045.00	
North Jersey Transportation Planning Authority	180,000.00		180,000.00	
Division of Highway Safety: Summer Internship	25,266.00		25,266.00	
CARES Act Transportation 2020 Contracted		1,292,053.00	1,292,053.00	
U.S. Department of Homeland Security: Office of Emergency Management Multihazard Mitigation Grant	125,000.00		125,000.00	
U.S. Department of Health and Human Services: Area Plan Grant	581,218.00	681,046.00	1,262,264.00	
Bioterrorism Preparedness and Response		568,068.00	568,068.00	
State Health and Insurance Program		27,000.00	27,000.00	
Provision of Alcoholism and Abuse Services Comprehensive Alcohol Grant		227,485.00	227,485.00	
Early Intervention Service Coordinator		19,000.00	19,000.00	
Childhood Lead Exposure Prevention Program		22,782.00	22,782.00	
Medicare Improvements for Patients and Providers Act		40,000.00	40,000.00	
Mental Health and Addictions Services, Opioid Innovation		36,675.00	36,675.00	
MOA COVID-19 Testing Contracted Services		1,381,640.30	1,381,640.30	
Secure Election Administrator Contract		72,085.50	72,085.50	
New Jersey Department of State: Historical Commission, County History Partnership Program		15,123.00	15,123.00	
New Jersey Department of Corrections: Jail Medication Assistance	75,000.00		75,000.00	
New Jersey Department of Human Services, Division of Youth and Family Services: Title XX Coalition		80,663.00	80,663.00	
Planning Services Grant		63,936.00	63,936.00	
Child Advocacy Development Grant	34,470.30		34,470.30	
Children's Youth Incentive Program Grant		36,475.00	36,475.00	
Work First New Jersey Program	19,120.00		19,120.00	
Personal Assistance Service Program		35,894.00	35,894.00	
T.A.S.S. COVID H&S Contracted Service		108,000.00	108,000.00	
Overdose Fatality Review Contract		100,000.00	100,000.00	
New Jersey Department of Law & Public Safety: Juvenile Justice Commission: State Facility Education Act: Juvenile Detention Alternatives Initiative (PL 1995,C282) & the Family Court		120,000.00	120,000.00	
State/Community Partnership Grant Program		296,688.00	296,688.00	
Division of Criminal Justice, Office of Insurance Fraud		155,504.00	155,504.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020
(Continued)

	<u>Anticipated</u>		
	<u>Budget</u>	<u>Added by NJSA 40A:4-87</u>	<u>Realized</u>
			<u>Excess or Deficit *</u>
Miscellaneous Revenue (Continued):			
New Jersey Department of Law & Public Safety (Continued):			
Division of State Police:			
Homeland Security Grant Program		\$ 159,205.72	\$ 159,205.72
Division of Criminal Justice:			
Crime Victim Assistance		286,280.00	286,280.00
Sexual Assault Nurse Examiner		71,743.00	71,743.00
NJ Transit Corporation:			
Section 5311		627,366.00	627,366.00
Senior Citizen & Disabled Residents, Transportation Assistance Program		344,859.00	344,859.00
Job Access & Reverse Commuter Program		210,000.00	210,000.00
New Jersey Department of the Treasury:			
Municipal Alliance to Prevent Alcoholism and Drug Abuse		26,298.00	26,298.00
New Jersey Department of Environmental Protection:			
Clean Communities Program		83,588.28	83,588.28
County Environmental Health Act (C.E.H.A.)		160,801.00	160,801.00
Recycling Enhancement Act Grant		143,320.00	143,320.00
New Jersey Association of County and City Health Officials			
COVID-19 Response Contract		59,191.00	59,191.00
New Jersey State Council on the Arts:			
Council on the Arts		75,841.00	75,841.00
New Jersey Department of Military & Veterans Affairs:			
Veterans Transportation		3,500.00	3,500.00
New Jersey Department of Transportation			
Annual Allotment		4,097,243.00	4,097,243.00
New Jersey Department of Labor and Workforce Development			
Morris/Sussex/Warren Workforce Investment Board:			
Equal Employment Initiative Grant		42,500.00	42,500.00
Open Space Tax Fund	\$ 31,761.00		31,761.49
Tax Relief - County Clerk P.L. 2001, C.370	490,000.00		1,031,061.66
Tax Relief - Surrogate P.L. 2001, C.370	65,000.00		66,125.94
Tax Relief - Sheriff P.L. 2001, C.370	190,000.00		289,782.11
Weights & Measures Trust	35,000.00		35,000.00
Total Miscellaneous Revenue	<u>9,933,301.30</u>	<u>13,315,898.80</u>	<u>23,732,727.23</u>
Amount to be Raised by Taxes for Support of the County Budget:			
Local Taxes for County Purposes	<u>69,999,000.00</u>		<u>69,999,000.00</u>
Budget Totals	<u>\$ 91,690,997.30</u>	<u>\$ 13,315,898.80</u>	<u>\$ 105,490,423.23</u>
Nonbudget Revenue:			
Miscellaneous Revenue Not Anticipated			4,435,316.37
			<u>4,435,316.37</u>
			<u>\$ 109,925,739.60</u>
			<u>\$ 4,918,843.50</u>

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020
(Continued)

Analysis of Nonbudget Revenue:

Added, Omitted & Rollback Taxes	\$ 380,580.48
Inmate Processing Fees	17,903.94
Extradition	8,462.46
Health Fees	108,137.50
Court Reimbursement	4,126.71
Engineering Escrow Fees	76,811.76
Board of Appeals	400.00
Personnel Cost Reimbursement	87,845.00
SSA Inmates	259,561.74
State of New Jersey Title IV-D - Probation Department	6,572.26
Special Charges Engineering	1,600.00
Job Access and Reverse Commute Program Match	420,000.00
Federal Reimbursement - Federal Prisoners at County Correctional Facility	31,907.46
Restitution	1,867.81
Land Development Fees Planning	53,130.00
Mental Health Reimbursement	12,000.00
Fees Collected by Engineering Department	12,750.00
Pequest River Municipal Utility Authority - Salary Reimbursement	12,000.00
Public Health Nursing	11,783.80
Sale of County Assets	2,000,000.00
Rental of Land	34,885.90
SREC Credits	26,747.90
Hunterdon County Inmate Processing Fees	793,269.56
Fees for Transportation Services	67,920.65
Miscellaneous	5,051.44
	<u>\$ 4,435,316.37</u>

Analysis of Interest on Investments and Deposits:

Interest Earned in Current Fund	\$ 284,610.47
Interest Earned in General Capital Fund	355,318.75
Interest Earned in Other Trust Funds	3,020.67
	<u>\$ 642,949.89</u>

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT:					
General Administration (Includes Purchasing):					
Salaries and Wages	\$ 217,450.00	\$ 263,450.00	\$ 219,079.18	\$ 44,370.82	
Other Expenses	281,000.00	281,000.00	233,235.00	47,765.00	
Personnel Department:					
Salaries and Wages	435,280.00	446,280.00	432,905.71	13,374.29	
Other Expenses	112,400.00	112,400.00	41,952.47	70,447.53	
Board of Chosen Freeholders:					
Salaries and Wages	88,296.00	88,296.00	86,272.49	2,023.51	
Other Expenses	93,400.00	93,400.00	21,651.18	71,748.82	
Board of Elections:					
Salaries and Wages	424,000.00	424,000.00	300,336.16	123,663.84	
Other Expenses	288,800.00	288,800.00	164,199.37	124,600.63	
Board Clerk:					
Salaries and Wages	238,700.00	238,700.00	205,708.25	32,991.75	
Other Expenses	23,400.00	23,400.00	11,256.09	12,143.91	
County Clerk:					
Salaries and Wages	501,475.00	501,475.00	432,013.16	69,461.84	
Other Expenses	274,000.00	299,000.00	168,757.25	130,242.75	
Treasurers / CFO:					
Salaries and Wages	535,000.00	535,000.00	479,325.47	55,674.53	
Other Expenses	42,500.00	42,500.00	20,222.28	22,277.72	
Audit	139,150.00	139,150.00	139,150.00		
Information Systems Division:					
Salaries and Wages	375,950.00	375,950.00	337,367.08	38,582.92	
Other Expenses	863,150.00	963,150.00	693,369.15	269,780.85	
Board of Taxation:					
Salaries and Wages	128,200.00	128,200.00	124,824.13	3,375.87	
Other Expenses	57,342.00	57,342.00	51,686.15	5,655.85	
County Counsel:					
Other Expenses	605,000.00	855,000.00	754,204.45	100,795.55	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020
(Continued)

	Budget	Budget After Modification	Paid or Charged	Expended by Reserved	Unexpended Balance Cancelled
GENERAL GOVERNMENT (Continued):					
County Surrogate:					
Salaries and Wages	\$ 348,000.00	\$ 348,000.00	\$ 320,638.37	\$ 27,361.63	
Other Expenses	33,950.00	33,950.00	23,035.64	10,914.36	
Engineer:					
Salaries and Wages	864,325.00	727,225.00	618,139.45	109,085.55	
Other Expenses	20,775.00	20,775.00	18,062.35	2,712.65	
Public Information:					
Salaries and Wages	219,880.00	219,880.00	176,551.42	43,328.58	
Other Expenses	105,700.00	105,700.00	96,579.97	9,120.03	
Cultural & Heritage Commission (NJSA 40:33A-6):					
Salaries and Wages	37,400.00	37,400.00	26,183.14	11,216.86	
Other Expenses	30,370.00	30,370.00	3,578.00	26,792.00	
Aid to Warren County Historical & Genealogical Society Museum:					
Other Expenses	4,750.00	4,750.00	4,750.00		
Weights & Measures:					
Salaries and Wages	259,750.00	259,750.00	197,797.26	61,952.74	
Other Expenses	4,185.00	4,185.00	3,286.45	898.55	
War Veterans Burial & Grave Decorations:					
Salaries and Wages	13,680.00	13,680.00	11,770.24	1,909.76	
Other Expenses	11,000.00	11,000.00	7,820.76	3,179.24	
TOTAL GENERAL GOVERNMENT	7,678,258.00	7,973,158.00	6,425,708.07	1,547,449.93	
LAND USE ADMINISTRATION:					
Planning Board:					
Salaries and Wages	482,700.00	432,700.00	400,801.65	31,898.35	
Other Expenses	35,750.00	35,750.00	17,702.26	18,047.74	
TOTAL LAND USE ADMINISTRATION	518,450.00	468,450.00	418,503.91	49,946.09	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020
(Continued)

	Appropriated by		Expended by		Unexpended
	Budget	Budget After Modification	Paid or Charged	Reserved	Balance Cancelled
INSURANCES:					
Insurance on Buildings & Motor Vehicles and Surety Bond Premiums	\$ 1,054,863.00	\$ 1,054,863.00	\$ 927,601.07	\$ 127,261.93	
Workmen's Compensation	1,057,387.00	1,057,387.00	1,057,387.00		
Group Insurance Plan for Employees	14,345,000.00	14,465,000.00	12,585,219.50	1,879,780.50	
Health Benefit Waiver	120,000.00				
TOTAL INSURANCES	16,577,250.00	16,577,250.00	14,570,207.57	2,007,042.43	
PUBLIC SAFETY:					
Communication Center:					
Salaries and Wages	2,232,800.00	2,132,800.00	1,923,774.12	209,025.88	
Other Expenses	677,000.00	677,000.00	579,448.77	97,551.23	
Public Safety:					
Salaries and Wages	292,000.00	339,000.00	261,509.63	77,490.37	
Other Expenses	15,925.00	15,925.00	9,126.69	6,798.31	
Office of Emergency Management:					
Salaries and Wages	136,650.00	136,650.00	111,112.39	25,537.61	
Other Expenses	225,920.00	623,700.00	328,758.92	294,941.08	
Aid to Volunteer Fire Companies & Emergency Squads:					
Other Expenses	15,000.00	217,220.00	198,206.96	19,013.04	
Sheriff's Office:					
Salaries and Wages	1,765,846.00	1,765,846.00	1,496,012.65	269,833.35	
Other Expenses	105,000.00	105,000.00	72,206.88	32,793.12	
County Medical Examiner:					
Other Expenses	313,363.00	313,363.00	239,712.69	73,650.31	
Prosecutor's Office:					
Salaries and Wages	4,891,755.00	4,891,755.00	4,649,853.81	241,901.19	
Other Expenses	432,769.00	432,769.00	320,926.09	111,842.91	
Juvenile Detention & Rehabilitation Center:					
Other Expenses	570,000.00	370,000.00	266,875.00	103,125.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC SAFETY (Continued):					
Jail:					
Salaries and Wages	\$ 6,316,300.00	\$ 6,316,300.00	\$ 5,790,812.70	\$ 525,487.30	
Other Expenses	2,467,310.00	2,467,310.00	2,249,272.16	218,037.84	
TOTAL PUBLIC SAFETY	20,457,638.00	20,804,638.00	18,497,609.46	2,307,028.54	
PUBLIC WORKS:					
Roads:					
Salaries and Wages	3,156,600.00	3,156,600.00	2,683,851.86	472,748.14	
Other Expenses	2,829,955.00	2,829,955.00	2,502,309.95	327,645.05	
Bridges:					
Salaries and Wages	714,000.00	714,000.00	662,950.47	51,049.53	
Other Expenses	88,195.00	88,195.00	56,367.19	31,827.81	
Buildings and Grounds:					
Salaries and Wages	1,291,800.00	1,291,800.00	1,065,695.44	226,104.56	
Other Expenses	1,127,430.00	1,127,430.00	914,518.34	212,911.66	
Shade Tree Commission:					
Salaries and Wages	5,400.00	5,400.00	4,400.00	1,000.00	
Other Expenses	8,850.00	8,850.00	1,633.40	7,216.60	
Mosquito Extermination Commission:					
Other Expenses	922,017.00	922,017.00	922,017.00		
TOTAL PUBLIC WORKS	10,144,247.00	10,144,247.00	8,813,743.65	1,330,503.35	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
HEALTH & HUMAN SERVICES:					
County Health Service Interlocal					
Agreement (NJSA 40:8A-1):					
Salaries and Wages	\$ 1,520,350.00	\$ 1,562,350.00	\$ 1,317,157.56	\$ 245,192.44	
Other Expenses	176,668.00	176,668.00	93,656.97	83,011.03	
Center on Aging:					
Salaries and Wages	554,200.00	504,200.00	456,039.15	48,160.85	
Other Expenses	142,058.00	142,058.00	16,642.10	125,415.90	
Nutrition Program:					
Salaries and Wages	16,800.00	16,800.00		16,800.00	
Other Expenses	315,923.00	315,923.00	226,073.70	89,849.30	
Youth Shelter:					
Other Expenses	80,000.00	80,000.00	61,425.00	18,575.00	
Mental Health Administration:					
Salaries and Wages	180,000.00	197,000.00	159,085.01	37,914.99	
Other Expenses	31,965.00	31,965.00	881.00	31,084.00	
Psychiatric Facilities (c 73, PL 1990):					
Maintenance for Mental Diseases:					
Other Expenses - State	692,724.00	692,724.00	627,152.00	65,572.00	
Department of Human Services, Division of					
Temporary Assistance and Social Services:					
Salaries and Wages	3,400,000.00	3,400,000.00	2,772,443.80	627,556.20	
Other Expenses	630,231.00	630,231.00	524,315.59	105,915.41	
County Adjuster:					
Salaries and Wages	82,000.00	82,000.00	69,680.15	12,319.85	
Other Expenses	56,500.00	101,500.00	77,324.44	24,175.56	
Health and Human Services (NJSA 30:4D-6.9)					
Human Service Programs (NJSA 30:14-11)					
Human Service Programs (NJSA 40:23-8.14)					
Mental / Health Services Programs (NJSA 40:13-2)					
	116,834.00	16,834.00	35,264.00	16,834.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020
(Continued)

	Appropriated by		Expended by		Unexpended
	Budget	Budget After Modification	Paid or Charged	Reserved	Balance Cancelled
HEALTH & HUMAN SERVICES (Continued):					
Adult Mental / Health Services Programs					
(NJSA 40:5-2.9 and 30:9A-1)	\$ 418,094.00	\$ 418,094.00	\$ 404,284.00	\$ 13,810.00	
Youth Services (NJSA 40:5-2.9)	61,000.00	61,000.00	61,000.00		
Substance Abuse Services (NJSA 30:9-12.16)	95,000.00	95,000.00	89,344.00	5,656.00	
TOTAL HEALTH & HUMAN SERVICES	8,914,359.00	8,868,359.00	7,300,516.47	1,567,842.53	
EDUCATION:					
Warren County Community College					
(NJSA 18A:64A-30 et seq.):					
Other Expenses	2,330,963.00	2,330,963.00	2,280,963.00	50,000.00	
Reimbursement for Residents Attending Out - of - County					
Two Year Colleges (NJSA 18A:64A-23):					
Other Expenses	275,000.00	275,000.00	169,618.79	105,381.21	
County Extension Service - Farm & Home:					
Salary and Wages	122,300.00	122,300.00	106,824.56	15,475.44	
Other Expenses	196,133.00	196,133.00	131,851.10	64,281.90	
Warren County Vocational School:					
Other Expenses	4,156,577.00	4,156,577.00	4,156,577.00		
Reimbursements for Residents Attending Out - of - County					
Vocational Schools (NJSA 18A:54A-23.4):					
Other Expenses	5,000.00	5,000.00		5,000.00	
Office of Superintendent of Schools:					
Salary and Wages	119,250.00	119,250.00	111,199.61	8,050.39	
Other Expenses	12,355.00	12,355.00	4,647.20	7,707.80	
TOTAL EDUCATION	7,217,578.00	7,217,578.00	6,961,681.26	255,896.74	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
OTHER OPERATIONS FUNCTIONS:					
Provisions for Salary Adjustments & New Employees	\$ 615,000.00	\$ 315,000.00		\$ 315,000.00	
TOTAL OTHER OPERATIONS FUNCTIONS	615,000.00	315,000.00		315,000.00	
OPERATIONS:					
UTILITIES EXPENSES AND BULK PURCHASES:					
Electricity	668,500.00	668,500.00	\$ 608,068.00	60,432.00	
Telephone (excluding equipment acquisition)	930,000.00	930,000.00	744,348.16	185,651.84	
Water	127,100.00	127,100.00	105,277.88	21,822.12	
Fuel Oil	390,000.00	390,000.00	273,716.60	116,283.40	
Sewerage Processing and Disposal	162,220.00	162,220.00	78,295.83	83,924.17	
Gasoline	685,000.00	435,000.00	281,841.97	153,158.03	
TOTAL UTILITIES	2,962,820.00	2,712,820.00	2,091,548.44	621,271.56	
SUBTOTAL OPERATIONS	75,085,600.00	75,081,500.00	65,079,518.83	10,001,981.17	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET					
BY REVENUES:					
U.S. Department of Health and Human Services:					
Area Plan Grant (NJSA 40A:4-87 \$377,757.00)	\$ 581,218.00	\$ 1,262,264.00	\$ 1,262,264.00		
MOA COVID-19 Testing Contracted Services (NJSA 40A:4-87 + \$1,381,640.30)		1,381,640.30	1,381,640.30		
Early Intervention Service Coordinator (NJSA 40A:4-87 + \$19,000.00)		19,000.00	19,000.00		
NJ Department of Human Services, Division of Youth and Family Services:					
Planning & Administering Human Service Grants, Title XX Coalition (NJSA 40A:4-87 \$80,663.00)		80,663.00	80,663.00		
Planning Services Grant (NJSA 40A:4-87 \$63,936.00)		63,936.00	63,936.00		
Child Advocacy Development Grant	34,470.30	34,470.30	34,470.30		
Children's Youth Incentive Program Grant (NJSA 40A:4-87 \$36,475.00)		36,475.00	36,475.00		
Work First New Jersey Program	19,120.00	19,120.00	19,120.00		
NJ Transportation Planning Authority					
Subregional Studies Grant	180,000.00	180,000.00	180,000.00		
NJ Department of Health & Senior Services, State Health and Insurance Program					
(NJSA 40A:4-87 + \$27,000.00)		27,000.00	27,000.00		
Medicare Improvements for Patients and Providers (NJSA 40A:4-87 + \$40,000.00)		40,000.00	40,000.00		
Childhood Lead Exposure Prevention Program (NJSA 40A:4-87 + \$22,782.00)		22,782.00	22,782.00		
Matching Funds for Grant & Aid				\$ 257,724.44	
Secure Election Administrator Contract (NJSA 40A:4-87 + \$72,085.50)		448,633.00	190,908.56		
NJ Council on the Arts, General Program Support		72,085.50	72,085.50		
Local Arts Program (NJSA 40A:4-87 + \$75,841.00)		75,841.00	75,841.00		
New Jersey Department of Human Services, Division of Youth and Family Services:					
Personal Assistance Service Program (NJSA 40A:4-87 + \$35,894.00)		35,894.00	35,894.00		
T.A.S.S. COVID H&S Contracted Service (NJSA 40A:4-87 + \$108,000.00)		108,000.00	108,000.00		
NJ Department of Health & Senior Services, Comprehensive Program for Planning and Provision of Alcohol and Abuse Services Grant (NJSA 40A:4-87 \$227,485.00)		227,485.00	227,485.00		
Overdose Fatality Review Contract (NJSA 40A:4-87 + \$100,000.00)		100,000.00	100,000.00		

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET					
BY REVENUES (Continued):					
NJ Department of Law & Public Safety:					
Division of Highway Safety, Summer Internship	\$ 25,266.00	\$ 25,266.00	\$ 25,266.00		
New Jersey Department of State Historical Commission:					
County History Partnership Program (NJSA 40A:4-87 + \$15,123.00)		15,123.00	15,123.00		
New Jersey Transit Corporation:					
Section 5311 (NJSA 40A:4-87 + \$627,366.00)		627,366.00	627,366.00		
Senior Citizen & Disabled Residents,					
Transportation Assistance Program (NJSA 40A:4-87 + \$344,859.00)		344,859.00	344,859.00		
Job Access and Reverse Commute Program - Route 57 Shuttle (NJSA 40A:4-87 + \$210,000.00)		210,000.00	210,000.00		
NJ Department of Environmental Protection:					
Clean Communities Program (NJSA 40A:4-87 + \$83,588.28)		83,588.28	83,588.28		
County Environmental Health Act (NJSA 40A:4-87 \$160,801.00)		160,801.00	160,801.00		
Recycling Enhancement Grant (NJSA 40A:4-87 + \$143,320.00)		143,320.00	143,320.00		
New Jersey Association of County and City Health Officials					
COVID-19 Response Contract (NJSA 40A:4-87 + \$59,191.00)		59,191.00	59,191.00		
CARES Act Transportation 2020 Contracted (NJSA 40A:4-87 + \$1,292,053.00)		1,292,053.00	1,292,053.00		
NJ Department of Health and Senior Services, Bioterrorism Preparedness and Response (NJSA 40A:4-87 + \$568,068.00)		568,068.00	568,068.00		
Juvenile Justice Commission, State Facility					
Education Act (NJSA 40A:4-87 + \$120,000.00)		120,000.00	120,000.00		
U.S. Department of Homeland Security:					
Office of Emergency Management					
Multihazard Mitigation Grant	125,000.00	125,000.00	125,000.00		
NJ Department of Labor and Workforce Development Passed through:					
Morris/Sussex/Warren Workforce Investment Board					
Work First EEI Contracted Services (NJSA 40A:4-87 + \$42,500.00)		42,500.00	42,500.00		

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (Continued):					
NJ Department of the Treasury:					
Governor's Council on Alcoholism and Drug Abuse, Municipal Alliance (NJSA 40A:4-87 + \$26,298.00)		\$ 26,298.00	\$ 26,298.00		
NJ Juvenile Justice Commission, State/Community Partnership Grant Program & Family Court Services Program (NJSA 40A:4-87 + \$296,688.00)		296,688.00	296,688.00		
NJ Department of Law & Public Safety, Division of Criminal Justice, Office of Insurance Fraud (NJSA 40A:4-87 + \$155,504.00)		155,504.00	155,504.00		
Crime Victim Assistance Contracted Services Program (NJSA 40A:4-87 + \$286,280.00)		286,280.00	286,280.00		
Sexual Assault Nurse Examiner (NJSA 40A:4-87 + \$71,743.00)		71,743.00	71,743.00		
New Jersey Division of State Police:					
Homeland Security Grant (NJSA 40A:4-87 + \$159,205.72)		159,205.72	159,205.72		
NJ Department of Military & Veterans Affairs, Veterans Transportation Grant (NJSA 40A:4-87 + \$3,500.00)		3,500.00	3,500.00		
NJ Department of Corrections:					
Jail Medical Assistance Grant	\$ 75,000.00	75,000.00	75,000.00		
NJ Department of Human Services:					
Mental Health and Additions Services, Opioid Innovation (NJSA 40A:4-87 + \$36,675.00)		36,675.00	36,675.00		
NJ Department of Transportation Improvements:					
Bridge #02004 (NJSA 40A:4-87 + \$1,544,045.00)		1,544,045.00	1,544,045.00		
US Department of Transportation Annual Allotment (NJSA 40A:4-87 + \$4,097,243.00)		4,097,243.00	4,097,243.00		
TOTAL PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES	1,488,707.30	14,804,606.10	14,546,881.66	257,724.44	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020
(Continued)

	Appropriated by		Expended by		Unexpended
	Budget	Budget After Modification	Paid or Charged	Reserved	Balance Cancelled
Total Operations	\$ 76,574,307.30	\$ 89,886,106.10	\$ 79,626,400.49	\$ 10,259,705.61	
Contingent	5,000.00	5,000.00		5,000.00	
TOTAL OPERATIONS INCLUDING CONTINGENT	76,579,307.30	89,891,106.10	79,626,400.49	10,264,705.61	
Detail:					
Salary and Wages	32,583,137.00	32,109,037.00	28,012,116.07	4,096,920.93	
Other Expenses	43,996,170.30	57,782,069.10	51,614,284.42	6,167,784.68	
CAPITAL IMPROVEMENTS:					
Capital Improvement Fund	6,462,562.00	6,462,562.00	6,462,562.00		
TOTAL CAPITAL IMPROVEMENTS	6,462,562.00	6,462,562.00	6,462,562.00		
DEBT SERVICE:					
Payment of Bond Principal:					
County College Bonds	440,000.00	440,000.00	440,000.00		
State Aid - County College Bonds (NJS 18A:64A-22.6)	440,000.00	440,000.00	440,000.00		
Interest on Bonds:					
County College Bonds	88,200.00	88,200.00	88,200.00		
State Aid - County College Bonds	88,200.00	88,200.00	88,200.00		
Green Trust Loan Program:					
Loan Repayments for Principal and Interest	31,762.00	31,762.00	31,761.49		\$ 0.51
TOTAL DEBT SERVICE	1,088,162.00	1,088,162.00	1,088,161.49		0.51

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
STATUTORY EXPENDITURES:					
Contribution to:					
Public Employees' Retirement System	\$ 2,863,186.00	\$ 2,897,286.00	\$ 2,897,251.72	\$ 34.28	
Social Security System	2,588,294.00	2,588,294.00	2,176,834.44	411,459.56	
Unemployment Compensation					
Insurance (NJSA 43:21-3 et. seq.)	40,000.00	40,000.00	31,520.23	8,479.77	
Police and Fireman's Retirement System of NJ	1,960,486.00	1,960,486.00	1,960,486.00		
Police and Fireman's Retirement System of NJ - Retro	30,000.00				
Defined Contribution Retirement Program	79,000.00	79,000.00	51,257.44	27,742.56	
Total Statutory Expenditures	7,560,966.00	7,565,066.00	7,117,349.83	447,716.17	
TOTAL GENERAL APPROPRIATIONS	\$ 91,690,997.30	\$ 105,006,896.10	\$ 94,294,473.81	\$ 10,712,421.78	\$ 0.51

Ref.

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COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020
(Continued)

Analysis of Budget After Modification

Ref.

Adopted Budget	\$ 91,690,997.30
Appropriation by NJSA 40A:4-87	<u>13,315,898.80</u>
	<u>\$ 105,006,896.10</u>

Analysis of Paid or Charged

Cash Disbursed		\$ 76,917,480.47
Encumbrances Payable	A	3,021,020.24
Transfer to Federal and State Grant Fund Expenditures:		
Federal Programs		9,682,056.02
State Programs		<u>4,673,917.08</u>
		<u>\$ 94,294,473.81</u>

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

COUNTY OF WARREN

TRUST FUNDS

2020

COUNTY OF WARREN
COMPARATIVE BALANCE SHEET - TRUST FUNDS - REGULATORY BASIS

		December 31,	
	Ref.	2020	2019
<u>ASSETS</u>			
Regular Trust Fund:			
Cash and Cash Equivalents	B-1	\$ 3,907,195.40	\$ 4,658,933.07
Rehabilitation Loans Receivable	B-3	6,353,953.38	6,519,863.63
		10,261,148.78	11,178,796.70
Open Space Trust Fund:			
Cash and Cash Equivalents	B-1	30,027,372.11	28,936,751.07
Unemployment Trust Fund:			
Cash and Cash Equivalents	B-1	311,076.33	272,415.43
Other Trust Fund:			
Cash and Cash Equivalents	B-1	6,639,472.16	4,950,508.15
Due Regular Trust Fund - Payroll	B	5,000.00	5,000.00
Total Other Trust Fund		6,644,472.16	4,955,508.15
TOTAL ASSETS		\$ 47,244,069.38	\$ 45,343,471.35
<u>LIABILITIES AND RESERVES</u>			
Regular Trust Fund:			
Due Current Fund	A		\$ 1,251,874.63
Due Other Trust Fund - Payroll	B	\$ 5,000.00	5,000.00
Reserve for Rehabilitation Loans Receivable		6,353,953.38	6,519,863.63
Reserve for Community Development Block Grant - Echo Housing	B-4	152,421.45	146,141.33
Reserve for Housing Rehabilitation	B-5	808,248.82	747,400.35
Various Reserves	B-6	2,941,525.13	2,508,516.76
		10,261,148.78	11,178,796.70
Open Space Trust Fund:			
Encumbrances Payable		9,047,879.75	7,560,419.66
Reserve for Open Space Trust	B-7	20,979,492.36	21,376,331.41
		30,027,372.11	28,936,751.07
Unemployment Trust Fund:			
Reserve for Unemployment Claims	B-7	311,076.33	272,415.43
Other Trust Fund:			
Due Current Fund	A	75.50	
Encumbrances Payable		114,240.25	25,512.61
Various Reserves	B-8	6,530,156.41	4,929,995.54
		6,644,472.16	4,955,508.15
TOTAL LIABILITIES AND RESERVES		\$ 47,244,069.38	\$ 45,343,471.35

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

COUNTY OF WARREN

GENERAL CAPITAL FUND

2020

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

		December 31,	
	Ref.	2020	2019
<u>ASSETS</u>			
Cash and Cash Equivalents	C-2	\$ 27,206,941.50	\$ 25,847,412.16
Deferred Charges to Future Taxation:			
Funded		3,545,723.51	4,456,705.04
<u>TOTAL ASSETS</u>		<u>\$ 30,752,665.01</u>	<u>\$ 30,304,117.20</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Serial Bonds Payable	C-8	\$ 3,530,000.00	\$ 4,410,000.00
Green Trust Loan Payable	C-9	15,723.51	46,705.04
Improvement Authorizations:			
Funded	C-6	21,032,772.10	14,741,544.98
Encumbrances Payable		2,456,748.71	4,772,450.00
Due to Current Fund	A	8,703.51	
Capital Improvement Fund	C-5	3,703,957.23	6,328,657.23
Reserve for Library Expansion		4,759.95	4,759.95
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 30,752,665.01</u>	<u>\$ 30,304,117.20</u>

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

COUNTY OF WARREN
GENERAL CAPITAL FUND
STATEMENT OF FUND BALANCE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2020

NOT APPLICABLE

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

COUNTY OF WARREN

GENERAL FIXED ASSETS ACCOUNT GROUP

2020

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

		December 31,	
		2020	2019
<u>ASSETS</u>			
Land	\$ 141,957,249.49	\$ 140,472,895.44	
Buildings	60,011,020.96	60,011,020.96	
Building Improvements	32,400,431.87	32,400,431.87	
Vehicles	14,397,353.30	13,384,866.13	
Machinery and Equipment	8,639,217.10	8,620,817.10	
TOTAL ASSETS	<u>\$ 257,405,272.72</u>	<u>\$ 254,890,031.50</u>	
<u>RESERVES</u>			
Investment in General Fixed Assets	<u>\$ 257,405,272.72</u>	<u>\$ 254,890,031.50</u>	
TOTAL RESERVES	<u>\$ 257,405,272.72</u>	<u>\$ 254,890,031.50</u>	

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020

Note 1: Summary of Significant Accounting Policies

A. Reporting Entity

Except as noted below, the financial statements of the County of Warren include every board, body, officer or commission supported and maintained wholly or in part by funds appropriated by the County of Warren, as required by N.J.S. 40A:5-5. Accordingly, the financial statements of the County of Warren do not include the operations of the County Community College, Mosquito Commission, Clerk, Surrogate, Sheriff, Division of Temporary Assistance and Social Services, Prosecutor, County Municipal Utilities Authority, Pollution Control Financing Authority of Warren County, or the County Vocational School, inasmuch as their activities are administered by separate boards or are maintained separately.

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

Warren County Community College 475 Route 57 West Washington, NJ 07882	Warren County Mosquito Commission 2 Furnace Street Oxford, NJ 07863
Office of the Warren County Clerk Courthouse 413 Second Street Belvidere, NJ 07863	Office of the Warren County Surrogate Courthouse 413 Second Street Belvidere, NJ 07863
Office of the Warren County Sheriff Courthouse 413 Second Street Belvidere, NJ 07863	Office of the Warren County Prosecutor Courthouse 413 Second Street Belvidere, NJ 07863
Warren County Division of Temporary Assistance and Social Services 202 Mansfield Street Belvidere, NJ 07863	Warren County Technical School 1500 Route 57 Washington, NJ 07882
Warren County Pollution Control Financing Authority 500 Mount Pisgah Avenue, P.O. Box 587 Oxford, NJ 07863	Pequest River Municipal Utility Authority P.O. Box 159 Belvidere, NJ 07823

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

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

A. Reporting Entity (Cont'd)

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

B. Description of Funds

The accounting policies of the County of Warren 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 Warren accounts for its financial transactions through the following separate funds:

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

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

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

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

B. Description of Funds (Continued)

General Fixed Assets Account Group - Historical cost or estimated historical cost of general fixed assets acquired by the County.

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.

Revenue is recorded when received in cash except for the Current Fund in which grants are recorded as revenue in the year they are anticipated in the budget. The amounts recorded as property 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 Fund. 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.

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.

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; Federal and State grants and assistance would be recognized when earned, not when awarded; inventories would not be reflected as expenditures at the time of purchase; investments would generally be stated at fair value; and the County's net OPEB liability and net pension liability and related deferred inflows and outflows, where applicable, would be recorded.

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

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

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.

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

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

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

Insurance Trust Funds - Payments to insurance trust funds for the County's various self-insurance programs are charged to current budget appropriations in the year the appropriation is included in the County budget rather than when the liability is incurred as required by GAAP.

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 New Jersey Administrative Code accounting requirements, as promulgated by the Division of Local Government Services, the County has developed a fixed assets accounting and reporting system based on the following:

General fixed assets are recorded at historical cost, except for land which is recorded at historical cost, and buildings, which are recorded at estimated historical cost. 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 an "Investment in General Fixed Assets." When properties are retired or otherwise disposed of, the asset and the reserve are adjusted accordingly. Assets recorded in the general fixed assets account group may also be recorded in the current fund and general capital fund. The values recorded in the general fixed asset account group and the current and capital funds 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.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

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

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

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 first quarter for Current operating and Open Space Trust Funds. The budgets are submitted to the governing body and the Division of Local Government Services. 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 N.J.S.A. 40A. All budget amendments/transfers must be approved by the County during the year.

Note 2: Long-Term 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 the general obligation debt principal and interest.

County debt is summarized as follows:

	December 31,		
	2020	2019	2018
<u>Issued</u>			
General Bonds, Notes and Loans	\$ 3,545,723.51	\$ 4,456,705.04	\$ 5,337,076.12
	<u>3,545,723.51</u>	<u>4,456,705.04</u>	<u>5,337,076.12</u>
Less:			
Capital Projects for County Colleges (N.J.S.A. 18A:64A-22.1 to N.J.S.A. 18A:64A-22.8)	1,765,000.00	2,205,000.00	2,630,000.00
Capital Projects Paid from Open Space, Recreation and Farmland and Historic Preservation Fund	15,723.51	46,705.04	77,076.12
	<u>1,780,723.51</u>	<u>2,251,705.04</u>	<u>2,707,076.12</u>
Net Bonds, Notes and Loans Issued and Authorized but not Issued	<u>\$ 1,765,000.00</u>	<u>\$ 2,205,000.00</u>	<u>\$ 2,630,000.00</u>

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

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

The county statutory debt at December 31, 2020 was .016%. This percentage, which is calculated in accordance with the required method for the Annual Debt Statement purposes, is based on the following:

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General, Vocational School and County College Debt	<u>\$ 3,545,723.51</u>	<u>\$ 1,780,723.51</u>	<u>\$ 1,765,000.00</u>

Based upon the equalized valuation basis per N.J.S.A. 40A:2-2, of \$11,084,152,535.00, the County's remaining borrowing power under N.J.S.A. 40A:2-6 as of December 31, 2020, is as follows:

2% of Equalized Valuation of Real Property	\$ 221,683,050.70
Net Debt	<u>1,765,000.00</u>
Remaining Borrowing Power	<u>\$ 219,918,050.70</u>

Summary of Municipal Debt Issued and Outstanding - Prior Year

	<u>Balance 12/31/18</u>	<u>Retirements</u>	<u>Balance 12/31/19</u>
General Capital Fund:			
Serial Bonds	\$ 5,260,000.00	\$ 850,000.00	\$ 4,410,000.00
Loans Payable	77,076.12	30,371.08	46,705.04
Total	<u>\$ 5,337,076.12</u>	<u>\$ 880,371.08</u>	<u>\$ 4,456,705.04</u>

Summary of Municipal Debt Issued and Outstanding - Current Year

	<u>Balance 12/31/19</u>	<u>Retirements</u>	<u>Balance 12/31/20</u>
General Capital Fund:			
Serial Bonds	\$ 4,410,000.00	\$ 880,000.00	\$ 3,530,000.00
Loans Payable	46,705.04	30,981.53	15,723.51
Total	<u>\$ 4,456,705.04</u>	<u>\$ 910,981.53</u>	<u>\$ 3,545,723.51</u>

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

The Warren 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 WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

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

Bonds Payable:

The County's debt issued and outstanding at December 31, 2020, is as follows:

Series 2016 College Bond Refunding

<u>Purpose</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Amount</u>
College Bonds	07/15/21	4.000%	\$ 920,000.00
	07/15/22	4.000%	950,000.00
	07/15/23	4.000%	520,000.00
	07/15/24	4.000%	560,000.00
	07/15/25	4.000%	580,000.00
			<u>\$ 3,530,000.00</u>

NJ DEP GREEN TRUST LOAN 2001 ISSUE - OPEN SPACE

<u>Purpose</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Amount</u>
Acquisition of Land	6/27/2021	2.00%	<u>\$ 15,723.51</u>

Total Debt Issued and Outstanding Total Debt Issued and Outstanding \$ 3,545,723.51

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 935,723.51	\$ 141,357.24	\$ 1,077,080.75
2022	950,000.00	104,400.00	1,054,400.00
2023	520,000.00	66,400.00	586,400.00
2024	560,000.00	45,600.00	605,600.00
2025	580,000.00	23,200.00	603,200.00
	<u>\$ 3,545,723.51</u>	<u>\$ 380,957.24</u>	<u>\$ 3,926,680.75</u>

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

Note 3: Green Acres Trust Program

The County was approved for the Green Acres Trust Program. The program was developed by the New Jersey Department of Environmental Protection to provide low interest loans to local governments for the acquisition, preservation and improvement to land for recreation. Through December 31, 2020, the County has borrowed funds twice from the program.

Payments of principal and interest on the loans are required to be made once the funds earmarked for a specific project have been completely drawn down. Payments are to commence nine months after the final drawdown date and are to continue on a semi-annual basis over a period of 10 to 20 years. Interest on the loans, is at the rate of 2% annually on the outstanding balance. The County has appropriated \$15,881.00 in its 2021 budget to fund principal and interest payments for the loans noted above.

Note 4: Fund Balances Appropriated

Fund balance at December 31, 2020, which is appropriated and included in the adopted budget as anticipated revenue in the Current Fund for the year ending December 31, 2021, is \$9,774,399.00.

Note 5: 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/financial-reports.shtml

Benefits Provided

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

<u>Tier</u>	<u>Definition</u>
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 WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

Note 5: Pension Plans (Cont'd)

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

Benefits Provided (Cont'd)

Service retirement benefits of $1/55^{\text{th}}$ 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 $1/60^{\text{th}}$ 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. 43:15A and requires contributions by active members and contributing members. The local employers' contribution amounts are based on an actuarially determined rate which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PERS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers will be credited with the full payment and any such amounts will not be included in their unfunded liability. The actuaries will determine the unfunded liability of those retirement systems, by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability 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 are adjusted by the rate of return on the actuarial value of assets.

County contributions to PERS amounted to \$2,897,251.72 for 2020.

The employee contribution rate was 7.50% effective July 1, 2018.

Pension Liabilities and Pension Expense

At June 30, 2019, the County's liability was \$50,475,515 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018 which was rolled forward to June 30, 2019. 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, 2019, the County's proportion was 0.278%, which was a decrease of 0.002% from its proportion measured as of June 30, 2018. The County has rolled forward the net pension liability as of June 30, 2019 with no adjustments. The State of New Jersey Public Employees' Retirement System (PERS)' valuation cycle is July 1 instead of December 31. The roll forward methodology puts them a year in arrears in terms of valuation. The Division of Local Government Services, Department of Community Affairs, State of New Jersey is permitting municipalities to include the June 30, 2019 pension information in the Notes to the Financial Statements as the June 30, 2020 pension information has not been released as of the date of this audit.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

Note 5: Pension Plans (Cont'd)

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

For the year ended December 31, 2020, the County recognized actual pension expense in the amount of \$2,897,251.72.

Actuarial Assumptions

The total pension liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018 which was rolled forward to June 30, 2019. This actuarial valuation used the following actuarial assumptions:

Inflation Rate:

Price	2.75%
Wage	3.25%

Salary Increases:

Through 2026	2.00 – 6.00% based on years of service
Thereafter	3.00 – 7.00% based on years of service

Investment Rate of Return	7.00%
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Pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee Mortality Table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and a 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2019.

The actuarial assumptions used in the July 1, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018.

Long Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on pension plan investments (7.00% at June 30, 2019) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the Board of Trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS' target asset allocation as of June 30, 2019 are summarized in the following table:

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

Note 5: Pension Plans (Cont'd)

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

Long Term Expected Rate of Return (Cont'd)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Management Strategies	3.00%	4.67%
Cash Equivalents	5.00%	2.00%
U.S. Treasuries	5.00%	2.68%
Investment Grade Credit	10.00%	4.25%
High Yield	2.00%	5.37%
Private Credit	6.00%	7.92%
Real Assets	2.50%	9.31%
Real Estate	7.50%	8.33%
U.S. Equity	28.00%	8.26%
Non-U.S. Developed Market Equity	12.50%	9.00%
Emerging Markets Equity	6.50%	11.37%
Private Equity	12.00%	10.85%

Discount Rate

The discount rate used to measure the total pension liability was 6.28% as of June 30, 2019. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.50% as of June 30, 2019 based on the Bond Buyer Go 20 Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based upon the contribution rate in the most recent fiscal year. The local employers contributed 100% of their actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through June 30, 2057. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through June 30, 2057, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

Note 5: Pension Plans (Cont'd)

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

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, 2019 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, 2019		
	1% Decrease (5.28%)	Current Discount Rate (6.28%)	1% Increase (7.28%)
County's proportionate share of the Net Pension Liability	\$ 63,758,777	\$ 50,475,515	\$ 3,928,265

Pension Plan Fiduciary Net Position

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

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

Plan Description

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

Benefits Provided

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

The following represents the membership tiers for PFRS:

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

Note 5: Pension Plans (Cont'd)

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

Benefits Provided (Cont'd)

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, 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.

Special Funding Situation

Under N.J.S.A. 43:16A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed which legally obligated the State if certain circumstances occurred. The legislation which legally obligates the State is as follows: Chapter 8, P.L. 2000, Chapter 318, P.L. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.L. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The amounts contributed on behalf of the local participating employers under this legislation is considered to be a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan (except for employer specified financed amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statements of the local participating employers related to this legislation. However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability that is associated with the local participating employer. The June 30, 2019 State special funding situation net pension liability amount is the accumulated difference between the annual actuarially determined State obligation under the special funding situation and the actual State contribution through the valuation date. The State special funding situation pension expense for the fiscal year ended June 30, 2019 is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2019. The pension expense is deemed to be a State administrative expense due to the special funding situation.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

Note 5: Pension Plans (Cont'd)

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

Special Funding Situation (Cont'd)

County contributions to PFRS amounted to \$1,960,486.00 for the year ended December 31, 2020. During the fiscal year ended June 30, 2019, the State of New Jersey contributed \$252,704 to the PFRS for normal pension benefits on behalf of the County, which is less than the contractually required contribution of \$435,774.

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

Pension Liabilities and Pension Expense

At June 30, 2019, the County's liability for its proportionate share of the net pension liability was \$23,751,927. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018 which was rolled forward to June 30, 2019. 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, 2019, the County's proportion was 0.1941%, which was a decrease of 0.009% from its proportion measured as of June 30, 2018. The County has rolled forward the net pension liability as of June 30, 2019 with no adjustments. The State of New Jersey Police and Firemen's Retirement System (PFRS)' valuation cycle is July 1 instead of December 31. The roll forward methodology puts them a year in arrears in terms of valuation. The Division of Local Government Services, Department of Community Affairs, State of New Jersey is permitting municipalities to include the June 30, 2019 pension information in the Notes to the Financial Statements as the June 30, 2020 pension information has not been released as of the date of this audit.

Additionally, the State's proportionate share of the net pension liability attributable to the County is \$3,750,474 as of June 30, 2019. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018 which was rolled forward to June 30, 2019. 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, 2019, the State's proportion was 0.1941%, which was a decrease of 0.009% from its proportion measured as of June 30, 2018 which is the same proportion as the County's. The County has rolled forward the net pension liability as of June 30, 2020 with no adjustments. The State of New Jersey Police and Firemen's Retirement System's (PFRS's) valuation cycle is July 1 instead of December 31. The rollforward methodology puts them a year in arrears in terms of valuation.

County's Proportionate Share of the Net Pension Liability	\$ 23,751,927
State's Proportionate Share of the Net Pension Liability Associated with the County	<u>3,750,474</u>
Total Net Pension Liability	<u><u>\$ 27,502,401</u></u>

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

Note 5: Pension Plans (Cont'd)

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

Pension Liabilities and Pension Expense (Cont'd)

For the year ended December 31, 2020, the County recognized total pension expense of \$1,960,486.00.

Actuarial Assumptions

The total pension liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018 which was rolled forward to June 30, 2019. This actuarial valuation used the following actuarial assumptions:

Inflation Rate:

Price	2.75%
Wage	3.25%

Salary Increases:

Through all future years	3.25 – 15.25% based on years of service
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Investment Rate of Return	7.00%
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Pre-retirement mortality rates were based on the RP-2010 Safety Employee Mortality Table with a 105.6% adjustment for males and 102.5% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 Safety Retiree Below-Median Income Weighted Retiree mortality table with a 96.7% adjustment for males and a 96.0% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. For beneficiaries (contingent annuitants), the Pub-2010 General Retiree Below-Median Income Weighted mortality table was used, unadjusted, and with future improvement from the base year of 2010 on a generational basis. Disability rates were based on the Pub-2010 Safety Disabled Retiree mortality table with a 152.0% adjustment for males and 109.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2019.

The actuarial assumptions used in the July 1, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2013 to June 30, 2018.

Long Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on pension plan investments (7.00% at June 30, 2019) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the Board of Trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PFRS' target asset allocation as of June 30, 2019 are summarized in the following table:

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

Note 5: Pension Plans (Cont'd)

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

Long Term Expected Rate of Return (Cont'd)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Management Strategies	3.00%	4.67%
Cash Equivalents	5.00%	2.00%
U.S. Treasuries	5.00%	2.68%
Investment Grade Credit	10.00%	4.25%
High Yield	2.00%	5.37%
Private Credit	6.00%	7.92%
Real Assets	2.50%	9.31%
Real Estate	7.50%	8.33%
U.S. Equity	28.00%	8.26%
Non-U.S. Developed Market Equity	12.50%	9.00%
Emerging Markets Equity	6.50%	11.37%
Private Equity	12.00%	10.85%

Discount Rate – PFRS

The discount rate used to measure the total pension liability was 6.85% as of June 30, 2019. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.50% as of June 30, 2019 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 that contributions from employers and the nonemployer contributing entity will be made based on 70% of the actuarially contributions for the State employer and 100% of actuarially determined contributions for the local employers. 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 2076. Therefore, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through 2076, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

Note 5: Pension Plans (Cont'd)

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

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

The following presents the total net pension liability (including the State's proportionate share of the net pension liability attributable to the County) as of June 30, 2019 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, 2019		
	1% Decrease (5.85%)	Current Discount Rate (6.85%)	1% Increase (7.85%)
County's proportionate share of the NPL and the State's proportionate share of the Net Pension Liability associated with the County	\$ 37,173,223	\$ 27,502,401	\$ 19,498,401

Pension Plan Fiduciary Net Position - PFRS

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

C. Defined Contribution Retirement Program (DCRP)

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

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

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

For DCRP, the County recognized pension expense of \$51,257.44 for the year ended December 31, 2020. Employee contributions to DCRP amounted to \$70,113.51 for the year ended December 31, 2020.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

Note 6: Accrued Sick and Vacation Benefits

The County, required by law, permits employees to accrue unused sick time and may carry over any unused vacation time for up to one year. The current cost of such unpaid compensation has been estimated at approximately \$7,433,798.57 at December 31, 2020, and is not reported either as an expenditure or liability. Fifty percent of unused sick days are made payable upon retirement up to a maximum of \$15,000.00. 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. In 2006, the County established a trust fund reserve for accumulated sick and vacation time. The balance of this account at December 31, 2020 is \$326,541.34, and is included with the "Various Reserves" in the Regular Trust Fund.

Note 7: Selected Tax Information

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>
2020	\$ 69,999,000	\$ 69,999,000	100.00%
2019	69,999,000	69,999,000	100.00%
2018	70,538,357	70,538,357	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 Library Tax Rate</u>	<u>County Open Space Tax Rate</u>
2020	\$ 11,179,635,294	\$ 0.629	\$ 0.050	\$ 0.025
2019	11,005,815,986	0.636	0.050	0.040
2018	10,890,706,856	0.654	0.050	0.040

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 WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

Note 8: Cash and Cash Equivalents

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

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

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

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

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

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

Deposits:

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

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

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

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

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

Note 8: Cash and Cash Equivalents (Cont'd)

Investments:

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

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

Note 8: Cash and Cash Equivalents (Cont'd)

Investments (Cont'd)

As of December 31, 2020, cash and cash equivalents of the County of Warren consisted of the following:

<u>Fund</u>	<u>Money Market Accounts</u>	<u>Checking Accounts</u>	<u>Certificates of Deposit</u>	<u>Total</u>
Current	\$ 665,698.95	\$ 36,516,695.93	\$ 34,125.17	\$ 37,216,520.05
Federal and State Grant		351,685.24		351,685.24
Trust		28,593,950.13	12,291,165.87	40,885,116.00
General Capital	25,595,708.02	545,371.43	1,065,862.05	27,206,941.50
	<u>\$ 26,261,406.97</u>	<u>\$ 66,007,702.73</u>	<u>\$ 13,391,153.09</u>	<u>\$ 105,660,262.79</u>

The carrying amount of the County's cash and cash equivalents at December 31, 2020, was \$105,660,262.79 and the bank balance was \$106,580,894.94. There were no investments held by the County at year end.

Note 9: Post-Employment Benefits Other Than Pensions (OPEB)

General Information about the County's OPEB Plan

Plan Description and Benefits Provided

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

All retired employees and their dependents covered under the program including surviving spouses, if such employees retired from a State or locally-administered retirement system effective after the date the employer adopted the State Health Benefits Program on a benefit based on 25 years or more of service credited in such retirement system, excepting the employees who elected deferred retirement, but including the employees who retired on disability pensions based on fewer years of service credits in such retirement system and also to reimburse such retired employees and their spouses in accordance with the regulations of the State Health Benefits Commission.

Contributions

The County subsidizes 100% of the cost of coverage for current retirees meeting the requirements outlined above and for future retirees who have at least 25 years of service as of May 21, 2010, the County will reimburse 100% of eligible Police Benevolent Association and Superior Officer Association retiree's Medicare Part B premiums.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

Note 9: Post-Employment Benefits Other Than Pensions (OPEB) (Cont'd)

Contributions (Cont'd)

NJ Chapter 78 requires that certain future retirees contribute toward the cost of their benefits. Specifically, those who had retired prior to passage of Chapter 78 and those employees that had more than 25 years of service on the date of passage are grandfathered. All others are subject to the contribution rates in effect when they retire, but not less than 1.5% of their annual retirement allowances from the Public Employees Retirement System. For purposes of this valuation and for conservatism, we have assumed that future retiree contribution percentage rates will not increase. Thus, it was assumed that a future retiree will contribute his/her current employee contribution as reported by the County increased annually by the rate of the medical trend.

2020 employer contributions for retiree benefits paid by the County were \$4,758,205.86 for 389 retirees.

Employees Covered by Benefit Terms

As of December 31, 2020, there were 389 participants currently receiving retiree benefits and 511 active participants, of which 61 are eligible to retire as of the valuation date.

Total OPEB Liability

The County's OPEB liability of \$328,169,741 was measured as of December 31, 2020 and was determined by an actuarial valuation as of December 31, 2019.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	2.12% at December 31, 2020
	2.74% at December 31, 2019
Salary Increases	2.50% per year
Inflation Assumptions	2.50% per year

The selected discount rate was based on the Bond Buyer 20 Index at December 31, 2020.

<u>Health Care</u> <u>Trend Rates</u>	<u>Year</u>	<u>Medical</u>	<u>Drug</u>	<u>Dental</u> <u>& Vision</u>
Year 1 Trend	2020	5.60%	9.40%	3.50%
Ultimate Trend	2026	5.00%	5.00%	3.50%

The medical trend rate reduces .1% per annum, leveling at 5% per annum in 2026.

The drug trend rate reduces .5% per annum to 2022 and 1.0% per annum thereafter, leveling at 5% per annum in 2026.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

Note 9: Post-Employment Benefits Other Than Pensions (OPEB) (Cont'd)

Actuarial Assumptions and Other Inputs (Cont'd)

Mortality rates were based on the RP 2000 Combined Healthy Male Mortality Rates set forward three years.

Changes in the Total OPEB Liability:

	<u>Total OPEB Liability</u>
Balance at January 1, 2020	\$ 296,384,424
Changes for Year:	
Service Cost	6,797,349
Interest on Total OPEB liability	8,214,973
Change in Assumptions	23,503,490
Benefit Payments, Including Employee Refunds	<u>(6,730,495)</u>
Net Changes	<u>31,785,317</u>
Balance at December 31, 2020	<u><u>\$ 328,169,741</u></u>

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

The following presents the total OPEB liability of the County as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage lower (1.74 percent) or 1 percentage higher (3.74 percent) than the current discount rate:

	<u>December 31, 2020</u>		
	<u>1% Decrease (1.74%)</u>	<u>Current Discount Rate (2.74%)</u>	<u>1% Increase (3.74%)</u>
Total OPEB Liability	\$ 356,154,556	\$ 328,169,741	\$ 305,770,976

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

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

	<u>December 31, 2020</u>		
	<u>1% Decrease</u>	<u>Current Healthcare Trend Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 296,292,262	\$ 328,169,741	\$ 366,905,951

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

Note 9: Post-Employment Benefits Other Than Pensions (OPEB) (Cont'd)

OPEB Expense

For the year ended December 31, 2020, the County's OPEB expense was \$20,346,674 as determined by the actuarial valuation.

Note 10: Risk Management

Warren 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. Commercial insurance coverage for general liability, property and auto insurance are covered through various carriers such as Travelers Insurance, CIGNA, James River and Lloyds of London. Health benefits are provided to employees through the State Health Benefits Plan (SHBP).

Workers' Compensation and Employee Liability Insurance

The County is a member of the New Jersey Intergovernmental Insurance Fund (the "Fund"). The Fund provides its members with Workers' Compensation and Employee Liability Insurance. The Fund is a risk-sharing public entity risk pool that is both an insured and self-administered group of governmental entities established for the purpose of providing low-cost insurance coverage for 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 Fund 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 2020 audit report was not available as of the date of this report. Selected financial information for the Fund as of December 31, 2019 and 2018 is as follows:

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

Note 10: Risk Management (Cont'd)

Workers' Compensation and Employee Liability Insurance (Cont'd)

	<u>New Jersey Intergovernmental Insurance Fund</u>	
	<u>Dec. 31, 2019</u>	<u>Dec. 31, 2018</u>
Total Assets	\$ 81,718,081	\$ 75,486,270
Net Position	\$ 5,352,613	\$ 5,182,711
Total Revenue	\$ 21,312,732	\$ 20,528,089
Total Expenses	\$ 21,142,830	\$ 20,023,017
Change in Net Position for the Year Ended December 31	\$ 169,902	\$ 505,072
Members Dividends	\$ -0-	\$ -0-

Financial statements for the Fund are available at the office of the Fund's Executive Director:

Robert W. Mania
c/o RHM Benefits Inc.
1001 Route 517, Suite 1
Hackettstown, New Jersey 07840
1-908-852-0222

The following is a summary of County activity and ending balance of the County's Hospitalization Insurance Stabilization trust fund for the current and the prior two years:

<u>Year</u>	<u>Insurance Premiums</u>	<u>Interest Earned</u>	<u>Claims and Administration Costs</u>	<u>Ending Balance</u>
2020	\$ 17,543,112.76	\$ 3,953.37	\$ 16,339,197.06	\$ 3,516,675.66
2019	15,517,356.29	21,121.86	13,513,393.92	2,308,806.59
2018	17,331,262.14	3,361.65	18,557,359.20	283,722.36

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 County and employee contributions, interest earned and reimbursements to the State for benefits paid and the ending balance of the County's trust fund for the current and previous two years:

<u>Year</u>	<u>Employee Contributions</u>	<u>Interest Earned</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2020	\$ 55,957.87	\$ 935.37	\$ 18,232.34	\$ 311,076.33
2019	56,611.94	4,842.25	252,835.52	272,415.43
2018	56,344.47	3,678.02	23,022.17	463,796.76

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

Note 11: Interfund Receivables and Payables

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current Fund	\$ 15,324.00	
Federal and State Grant Fund		\$ 6,544.99
Other Trust Fund		75.50
General Capital Fund		8,703.51
	<u>\$ 15,324.00</u>	<u>\$ 15,324.00</u>

The interfund payable in the Federal and State Grant Fund relates to an interfund which was which advanced from the Current Fund which was not returned prior to year end. The interfund payable in the Other Trust Fund is related to interest earned which was due to the Current Fund and not returned prior to year end. The interfund payable in the General Capital Fund represents interest earned which was due to the Current Fund and not returned prior to year end.

Note 12: Contingencies

The County is periodically involved in lawsuits arising in the normal course of business, including claims for disputes over contract awards. In the opinion of management, the ultimate outcome of these lawsuits will not have a material adverse effect on the County's financial position as of December 31, 2020.

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

Note 13: Encumbrances Payable

Encumbrances payable existed in the following funds as of December 31, 2020 and 2019:

	<u>December 31,</u>	
	<u>2020</u>	<u>2019</u>
Current Fund	\$ 3,021,020.24	\$ 2,446,668.15
Federal and State Grant Fund	1,090,006.54	4,804,973.82
Trust Fund	9,162,120.00	7,585,932.27
General Capital Fund	2,456,748.71	4,772,450.00

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

Note 14: Related Party Transactions

During the years ended December 31, 2020 and 2019, the County of Warren provided financial support for current operations to the following component units:

	December 31,	
	2020	2019
Warren County Community College	\$ 2,280,963.00	\$ 2,236,238.00
Warren County Vo-Tech	4,156,577.00	4,075,075.00
	<u>\$ 6,437,540.00</u>	<u>\$ 6,311,313.00</u>

These funds are raised through the County's tax levy and disbursed to the County Vocational School and the County College for their operations. There are no amounts due to, or due from, these two entities at December 31, 2020.

Note 15: Deferred Compensation

The County offers its employees the following deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, which is administered by the entity listed below, permits participants to defer a portion of their salary until future years. Amounts deferred under the plan are not available to employees until termination, retirement, death or unforeseeable emergency. The plan administrator is as follows:

- Nationwide Retirement Solutions

Note 16: Payables

Payables were as follows:

	December 31,	
	2020	2019
Current Fund:		
Outside Agency Fees Payable	\$ 434,703.20	\$ 748,857.00
	<u>\$ 434,703.20</u>	<u>\$ 748,857.00</u>

Note 17: Open Space Trust Reserve

The County of Warren established an Open Space Trust Fund in 1993. The County levied a tax equal to two cents per \$100 of total County equalized real property valuation from 1993 to 1998, four cents per \$100 from 1999 to 2001 and six cents per \$100 from 2002 to 2012 and five cents for 2013 and 2014. There was no tax levied from 2015 through 2020. The balance of the Open Space Trust at December 31, 2020 is \$20,979,492.36. The funds are being held in the Open Space Fund Reserve on the Other Trust Funds balance sheet.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2020
(Continued)

Note 18: Economic Dependency

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

Note 19: Fixed Assets

	Balance December 31, 2018	Additions	Adjustments/ Deletions	Balance December 31, 2019
Land	\$ 137,974,852.27	\$ 2,498,043.17		\$ 140,472,895.44
Buildings	59,377,841.28	633,179.68		60,011,020.96
Building Improvements	32,347,108.30	53,323.57		32,400,431.87
Vehicles	13,241,346.77	822,900.68	\$ 679,381.32	13,384,866.13
Machinery and Equipment	8,100,249.93	2,072,935.17	1,552,368.00	8,620,817.10
	<u>\$ 251,041,398.55</u>	<u>\$ 6,080,382.27</u>	<u>\$ 2,231,749.32</u>	<u>\$ 254,890,031.50</u>
	Balance December 31, 2019	Additions	Adjustments/ Deletions	Balance December 31, 2020
Land	\$ 140,472,895.44	\$ 1,484,354.05		\$ 141,957,249.49
Buildings	60,011,020.96			60,011,020.96
Building Improvements	32,400,431.87			32,400,431.87
Vehicles	13,384,866.13	1,012,487.17		14,397,353.30
Machinery and Equipment	8,620,817.10	18,400.00		8,639,217.10
	<u>\$ 254,890,031.50</u>	<u>\$ 2,515,241.22</u>	<u>\$ -0-</u>	<u>\$ 257,405,272.72</u>

Note 20: Subsequent Events

The COVID-19 outbreak in the United States and specifically in New Jersey has caused disruption of the County's normal financial operations with the County offices closed to the public and minimal staff working on site. Though the impact on the County's operations cannot be reasonably estimated at this date, it is likely that the decreases in interest revenues and other miscellaneous revenues will continue to be significantly impacted through at least mid-year 2021.

COUNTY OF WARREN

SUPPLEMENTARY DATA

COUNTY OF WARREN
SCHEDULE OF OFFICIALS IN OFFICE AND SURETY BONDS
YEAR ENDED DECEMBER 31, 2020

The following officials were in office at December 31, 2020:

<u>Name</u>	<u>Title</u>	<u>Bond Amount</u>
Richard D. Gardner	Director - Board of Chosen Freeholders	(a)
James R. Kern III	Deputy Director - Board of Chosen Freeholders	(a)
Jason J. Sarnoski	Member - Board of Chosen Freeholders	(a)
Alex Lazorisak	County Administrator	(a)
Kim Francisco	Chief Financial Officer	\$1,500,000(b)
Joseph Bell	County Counsel	
William Gleba	County Engineer	(a)
Holly Mackey	County Clerk	\$50,000(b)
Elizabeth Wilson	Deputy County Clerk	\$250,000(b)
Kevin O'Neill	Surrogate	\$250,000(b)
James J. McDonald Sr.	Sheriff	\$250,000(b)
Scott Marinelli	Undersheriff	(a)
Todd Pantuso	Undersheriff	(a)
Edward Mirenda	Undersheriff	(a)

(a) Included in blanket bond covering other County employees. Issued by Selective Insurance Company and Western Surety Insurance Company in the total amount of \$250,000.

(b) Insured by Selective Way Insurance Company

All of the bonds were examined and determined to be properly executed.

COUNTY OF WARREN

CURRENT FUND

2020

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2019	A	\$ 34,911,764.57
Increased by Receipts:		
County Taxes Receivable	\$ 69,999,000.00	
Nonbudget Revenue	4,435,316.37	
Revenue Accounts Receivable	9,018,414.71	
Due from Federal and State Grant Fund:		
Appropriated Grant Reserve Balances Cancelled	191,571.97	
Interfund Returned - Payroll Fund	1,251,874.63	
Due from Other Trust Fund	2,945.17	
Due from General Capital Fund	346,615.24	
Fees Collected Due to Other Agencies	434,703.20	
		<u>85,680,441.29</u>
		120,592,205.86
Decreased by Disbursements:		
2020 Budget Appropriations	76,917,480.47	
2019 Appropriation Reserves	5,511,231.38	
Due from Federal and State Grant:		
Interfund Advanced	6,544.99	
Receivable Balances Cancelled	191,571.97	
Fees Paid to Other Agencies	748,857.00	
		<u>83,375,685.81</u>
Balance December 31, 2020	A	<u>\$ 37,216,520.05</u>

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF CASH - FEDERAL AND STATE GRANT FUND

	<u>Ref.</u>	
Balance December 31, 2019	A	\$ 2,538,440.80
Increased by Receipts:		
Federal Grant Receipts	\$ 4,554,100.57	
State Grant Receipts	2,919,246.06	
Unappropriated Reserves	46,028.70	
Due Net Payroll	8,457.03	
Due Current Fund:		
Interfund Advanced	6,544.99	
Receivable Balances Cancelled	191,571.97	
	<hr/>	<hr/>
		7,725,949.32
		<hr/>
		10,264,390.12
Decreased by Disbursements:		
Federal Grant Fund Expenditures	6,726,032.09	
State Grant Fund Expenditures	2,995,100.82	
Due Current Fund:		
Appropriated Grant Reserve Balances Cancelled	191,571.97	
	<hr/>	<hr/>
		9,912,704.88
		<hr/>
		<hr/>
Balance December 31, 2020	A	\$ 351,685.24
		<hr/>
		<hr/>

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2019	2020 Tax Levy	2020 Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2020
Allamuchy Township	\$ 66,151.94	\$ 4,282,797.11	\$ 66,421.85	\$ 4,348,949.05	\$ 66,421.85
Alpha Borough	85,241.14	1,410,276.62	16,288.41	1,495,517.76	16,288.41
Town of Belvidere	490.92	1,216,580.01	460.48	1,217,070.93	460.48
Blairstown Township	3,068.95	4,561,856.05	8,768.37	4,564,925.00	8,768.37
Franklin Township	159.30	2,536,441.85	1,052.70	2,536,601.15	1,052.70
Frelinghuysen Township	4,633.61	1,784,730.08	3,706.60	1,789,363.69	3,706.60
Greenwich Township	874.03	4,424,692.30	7,771.14	4,425,566.33	7,771.14
Town of Hackettstown	5,075.11	6,481,049.15	4,009.00	6,486,124.26	4,009.00
Hardwick Township	1,645.16	1,248,348.18	3,390.29	1,249,993.34	3,390.29
Harmony Township	9,974.91	3,421,277.79	5,543.30	3,431,252.70	5,543.30
Hope Township	772.57	1,530,265.64	1,142.65	1,531,038.21	1,142.65
Independence Township	8,304.86	3,718,234.17	7,208.21	3,726,539.03	7,208.21
Knowlton Township	15,252.09	2,076,857.40	3,758.82	2,092,109.49	3,758.82
Liberty Township	1,846.05	1,861,493.61		1,863,339.66	
Lopatcong Township	98,792.24	5,653,330.43	157,619.21	5,752,122.67	157,619.21
Mansfield Township	51,124.23	4,726,309.48	34,316.18	4,777,433.71	34,316.18
Oxford Township		1,132,531.20	2,486.18	1,132,531.20	2,486.18
Town of Phillipsburg	5,527.75	4,688,193.85	6,774.63	4,693,721.60	6,774.63
Pohatcong Township		2,307,479.71	22,152.63	2,307,479.71	22,152.63
Washington Borough	1,214.09	2,801,808.95	507.17	2,803,023.04	507.17
Washington Township	7,983.28	4,554,098.71	1,663.64	4,562,081.99	1,663.64
White Township	12,448.25	3,580,347.71	1,192.91	3,592,795.96	1,192.91
	<u>\$ 380,580.48</u>	<u>\$ 69,999,000.00</u>	<u>\$ 356,234.37</u>	<u>\$ 70,379,580.48</u>	<u>\$ 356,234.37</u>
<u>Ref.</u>	A				A

2019 Added & Omitted Taxes

\$ 380,580.48

2020 County Taxes

69,999,000.00

\$ 70,379,580.48

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE
YEAR ENDED DECEMBER 31, 2020

	Accrued In 2020	Received
County Clerk:		
Fees	\$ 2,241,061.66	\$ 2,241,061.66
County Surrogate:		
Fees	119,125.94	119,125.94
County Sheriff:		
Fees	354,782.11	354,782.11
Interest on Investments and Deposits	284,610.47	284,610.47
Election Expenses Reimbursed by Municipalities	12,580.39	12,580.39
Motor Vehicle Fines	183,474.70	183,474.70
Library Share of Pensions	227,362.00	227,362.00
State Aid - County College Bonds (NJSA 18A:64A-22.6)	528,200.00	528,200.00
Aging CCPED Medicaid Reimbursement	137,591.95	137,591.95
DCA Reimbursement - Prosecutor Salaries	167,000.00	167,000.00
Department of Human Services, Division of Temporary Assistance and Social Services	4,441,765.00	4,441,765.00
Social and Welfare Services (c.66 PL 1990):		
Supplemental Social Security Income	254,099.00	254,099.00
Open Space Tax Fund	31,761.49	31,761.49
Weights and Measure Trust	35,000.00	35,000.00
	\$ 9,018,414.71	\$ 9,018,414.71

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

	Balance Dec. 31, 2019	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2020
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:</u>					
N.J. Department of Health and Senior Services:					
Special Programs for Aging - Title III - Area Plan:					
#20-1394		\$ 422,654.00	\$ 422,654.00		
2020					
CARES - Aging and Disability Resource Centers (ADRC) - Area Plan:					
2020		15,884.00	15,884.00		
CARES - Title III-B - Area Plan:					
2020		81,966.00	81,966.00		
CARES - Title III-C2 - Area Plan:					
2020		122,312.00	122,312.00		
CARES - Title III-E - Area Plan:					
2020		25,682.00	25,682.00		
Families First Coronavirus Response Act (FFCRA) - Area Plan:					
2020		65,789.00	65,789.00		
Medicaid Assistance Program:					
2019	\$ 93,203.00		93,203.00		
2020		116,626.00	116,626.00		
Bioterrorism Preparedness & Response:					
2019	180,255.00		180,255.00		
2020		568,068.00			\$ 568,068.00
Epidemiology and Laboratory Capacity for Infectious Disease:					
MOA COVID-19 Testing & Reimbursement		626,736.00	626,736.00		
<u>U.S. DEPARTMENT OF JUSTICE:</u>					
N.J. Department of Law & Public Safety:					
Division of Criminal Justice:					
Crime Victim Assistance:					
2019	5,289.53			\$ 5,289.53	
2020		236,280.00	232,623.36	3,656.64	
2020 - Supplemental		50,000.00	50,000.00		
Sexual Assault Nurse Examiner's Project:					
2020	161.20			161.20	
2021		71,743.00	65,552.55		6,190.45
Division of State Police:					
Generator Program - Correctional Center	144,666.45		144,666.45		
Generator Program - Roads	45,000.00		45,000.00		
Generator Program - Health	74,700.00		74,700.00		
Generator Program - Vocational Technology School	250,000.00		250,000.00		

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

	Balance Dec. 31, 2019	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2020
U.S. ENVIRONMENTAL PROTECTION AGENCY: N.J. Department of Environmental Protection: Recreation Trails Program Grant - 2016	\$ 24,000.00				\$ 24,000.00
U.S. NATIONAL ENDOWMENT FOR THE ARTS: CARES - Promotion of the Arts - Partnership Agreements	\$	\$ 9,400.00	\$ 9,400.00		
U.S. DEPARTMENT OF THE TREASURY: Coronavirus Relief Fund MOA COVID-19 Testing & Reimbursement - 2020 MOA COVID-19 Testing & Reimbursement - 2020		357,500.00 397,404.30	357,500.00		397,404.30
U.S. DEPT. OF HOMELAND SECURITY: Homeland Security Grant - 2018 HSGP Homeland Security Grant - 2019 HSGP Homeland Security Grant - 2020 HSGP OEM MultiHazard Mitigation Flood Mitigation Grant - FEMA	185,090.66 184,501.27 3,435,849.21	 159,205.72 125,000.00	185,090.66 140,911.81 758,153.77		43,589.46 159,205.72 125,000.00 2,677,695.44
U.S. DEPARTMENT OF TRANSPORTATION: N.J. Dept. of Law & Public Safety: Division of Highway Traffic Safety: Summer Internship - 2019 Summer Internship - 2020 Subregional Transportation Study NJ Transit - Section 5311: 2019 2020 CARES Act Transportation D.O.T. Annual Allotment Job Access and Reverse Commute Program - 2019 Job Access and Reverse Commute Program - 2020	5,354.81 81,761.55 210,000.00	25,266.00 180,000.00 425,244.00 1,292,053.00 4,097,243.00 210,000.00	12,012.41 30,329.93 52,688.81 59,851.18 124,512.64 210,000.00	\$ 5,354.81 29,072.74	13,253.59 149,670.07 365,392.82 1,167,540.36 4,097,243.00 210,000.00
	\$ 4,919,832.68	\$ 9,682,056.02	\$ 4,554,100.57	\$ 43,534.92	\$ 10,004,253.21

Ref.

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

NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:

Special Child Health Care Services, Case Management:

2019	\$ 59,152.00	\$	\$ 56,807.00	\$	
2020			19,000.00		2,345.00

Right to Know:

2019	6,915.00		6,915.00		
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Senior Health Insurance Program Grant:

2019	21,314.00		14,560.00		6,754.00
2020			4,039.00		22,961.00

Comprehensive Program for Planning and Provision
of Alcoholism and Abuse Services:

2019	123,374.00		40,550.00	\$ 82,824.00	
2020			37,439.00		190,046.00

Child Lead Exposure Prevention:

2019	171,502.00		171,502.00		
2020			22,782.00		

Overdose Fatality Review Teams

	100,000.00				100,000.00
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NJ DEPARTMENT OF MILITARY & VETERAN AFFAIRS:

Veterans Transportation #VL19T21

Veterans Transportation #VL20T21

	4,084.34		4,084.34		3,500.00
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NJ DEPARTMENT OF THE TREASURY:

Governor's Council on Alcoholism & Drug Abuse:

Municipal Alliance to Prevent Alcoholism & Drug Abuse:

2018	119,886.91		105,706.62	14,180.29	
2019	171,866.00		78,286.65		93,579.35
2020			26,298.00		26,298.00

NJ HIGHLANDS WATER PROTECTION & PLANNING COUNCIL:

Light Industrial Site Capacity Grants

	60,000.00				60,000.00
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NJ DEPARTMENT OF CHILDREN AND FAMILIES:

Division of Children's System of Care:

Children's Youth Incentive Programming Administrator - 200LWR

Planning Services Grant

	36,475.00		36,475.00		
	63,936.00		63,187.00		749.00

NJ STATE COUNCIL ON THE ARTS:

Council on the Arts - 2019

Council on the Arts - 2020

	6,644.00		6,644.00		
	66,441.00		59,797.00		6,644.00

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

NJ DEPARTMENT OF LAW & PUBLIC SAFETY:

	Balance Dec. 31, 2019	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2020
Juvenile Justice Commission:					
State/Community Partnership Program:					
2019	\$ 99,288.69	\$	\$ 92,764.94	\$ 6,523.75	\$ 115,185.53
2020		296,688.00	181,502.47		
Juvenile Detention Alternatives Initiative - Innovation:					
2019	42,838.88		42,838.88		81,118.10
2020		120,000.00	38,881.90		
Division of Criminal Justice:					
Office of Insurance Fraud:					
2019	59,182.00		31,656.00	27,526.00	91,502.00
2020		155,504.00	64,002.00		
Opioid Public Health Crisis Response:					
2019	100,000.00		55,000.00		45,000.00
2020		36,675.00	9,169.00		27,506.00
Body Armor Replacement Program - Various Departments	11,404.27		11,404.27		

NJ DEPARTMENT OF HUMAN SERVICES:

Division of Youth & Family Services:					
Personal Attendant Services Program:					
2019	0.06		0.06		2,991.15
2020		35,894.00	32,902.85		
Title XX Coalition		80,663.00	80,663.00		
Division of Family Development:					
T.A.S.S. Computer Allocation					
2018	16,403.98				16,403.98
2019	11,520.00		2,884.32		8,635.68
T.A.S.S. COVID-19 Health and Safety Guidelines		108,000.00	94,879.76		13,120.24
Division of Temporary Assistance and Social Services:					
Work First New Jersey Program:					
2019	5,193.00		2,149.00		3,044.00
2020		19,120.00			19,120.00
Division of Economic Assistance:					
Social Services for the Homeless:					
2019	135,558.00		53,155.00		82,403.00

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

	Balance Dec. 31, 2019	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2020
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>					
Area Plan Grant - 2019	\$ 19,815.00	\$	\$ 19,815.00		
Area Plan Grant - 2020		\$ 411,351.00	344,685.00		\$ 66,666.00
Medicare Improvements for Patients and Providers Act - 2019			35,406.00		4,594.00
Medicare Improvements for Patients and Providers Act - 2020	40,000.00	40,000.00			40,000.00
<u>NJ NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY:</u>					
New Jersey Institute of Technology - Morris Canal:					
Morris Canal - 2013	43,198.00				43,198.00
<u>NJ DEPARTMENT OF CHILDREN AND FAMILIES:</u>					
Task Force on Child Abuse and Neglect:					
Child Advocacy Development Grant		34,470.30	34,470.30		
<u>NJ TRANSIT CORPORATION:</u>					
Senior Citizen & Disabled Residents Transportation:					
NJ Transit - Section 5311 - 2019	40,881.00		26,561.59	\$ 14,319.41	173,956.74
NJ Transit - Section 5311 - 2020		202,122.00	28,165.26		
Disabled Resident Transportation Assistance Program - 2019			52,699.42	2,288.60	
Disabled Resident Transportation Assistance Program - 2020	54,988.02	344,859.00	288,908.89		55,950.11
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>					
D.O.T. Bridge Improvements - 2013 - Bridge #2101605	96,369.96				96,369.96
D.O.T. Bridge Improvements - 2013 - Bridge #2100410	30,720.00				30,720.00
D.O.T. Bridge Improvements - 2014 - Bridge #2102002	68,704.05				68,704.05
D.O.T. Bridge Improvements - 2014 - Bridge #2101517	75,000.00				75,000.00
D.O.T. Bridge Improvements - 2015 - Bridge #2116009	244,375.00				244,375.00
D.O.T. Bridge Improvements - 2015 - Bridge #2101517	598,607.35				598,607.35
D.O.T. Bridge Improvements - 2015 - Bridge #2122021	300,000.00				300,000.00
D.O.T. Bridge Improvements - 2015 - Bridge #2116044	700,000.00				700,000.00
D.O.T. Bridge Improvements - 2017 - Bridge #020004	1,000,000.00				1,000,000.00
D.O.T. Bridge Improvements - 2018 - Bridge #02100805	1,000,000.00				1,000,000.00
D.O.T. Bridge Improvements - 2018 - Bridge #020004	615,859.00				615,859.00
D.O.T. Bridge Improvements - 2019 - Bridge #22021	821,260.00				821,260.00
D.O.T. Bridge Improvements - 2019 - Bridge #16044	720,000.00				720,000.00
D.O.T. Bridge Improvements - 2020 - Bridge #020004 High St. Alpha		1,544,045.00			1,544,045.00

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

	Balance Dec. 31, 2019	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2020
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>					
County Environmental Health Act (CEHA):					
2019	\$ 375.00			\$ 375.00	
2020		\$ 160,801.00	\$ 69,826.00		\$ 90,975.00
Clean Communities Program		83,588.28	83,588.28		
Recycling Enhancement Grant		143,320.00	143,320.00		
<u>N.J. DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT PASSED THROUGH MORRIS/SUSSEX/WARREN WORKFORCE INVESTMENT BOARD:</u>					
Equal Employment Initiative		42,500.00	42,500.00		
<u>NJ DEPARTMENT OF CORRECTIONS:</u>					
Medication Assisted Treatment		75,000.00	75,000.00		
<u>NJ DEPARTMENT OF STATE:</u>					
Complete County Commission Grant	52,262.00		52,262.00		
<u>NJ DEPARTMENT OF STATE HISTORICAL COMMISSION:</u>					
County History Partnership Program		15,123.00	12,854.55		2,268.45
<u>LOCAL GRANTS:</u>					
Center for Tech and Civic Life					
Election Admin - County Clerks Office		36,042.75	36,042.75		
Election Admin -Board of Elections		36,042.75	36,042.75		
New Jersey Association of County & City Health Officials		59,191.00	34,470.21		24,720.79
COVID-19 Response					
	<u>\$ 7,748,541.51</u>	<u>\$ 4,673,917.08</u>	<u>\$ 2,919,246.06</u>	<u>\$ 148,037.05</u>	<u>\$ 9,355,175.48</u>
Ref.	A				A

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2019 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2020

	Balance Dec. 31, 2019	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Administrative and Executive:				
General Administration (Includes Purchasing) :				
Salaries and Wages	\$ 12,945.70	\$ 12,945.70	\$ 12,358.72	\$ 586.98
Other Expenses	33,115.17	33,115.17	27,826.43	5,288.74
Personnel Department:				
Salaries and Wages	19,261.19	26,261.19	22,804.32	3,456.87
Other Expenses	56,654.79	49,654.79	3,672.47	45,982.32
Board of Chosen Freeholders:				
Salaries and Wages	4,738.37	4,738.37	4,736.07	2.30
Other Expenses	21,917.91	21,917.91	548.94	21,368.97
Economic Development:				
Other Expenses	48,500.00	48,500.00	5,481.00	43,019.00
Board of Elections:				
Salaries and Wages	21,623.36	21,623.36	16,535.95	5,087.41
Other Expenses	95,258.46	95,258.46	23,501.42	71,757.04
Board Clerk:				
Salaries and Wages	9,818.70	13,118.70	10,805.76	2,312.94
Other Expenses	16,042.14	12,742.14	1,133.99	11,608.15
County Clerk:				
Salaries and Wages	80,633.60	78,043.56	22,058.15	55,985.41
Other Expenses	73,644.67	76,234.71	2,470.16	73,764.55
Treasurers / CFO:				
Salaries and Wages	65,435.99	65,741.79	25,091.40	40,650.39
Other Expenses	2,869.45	2,563.65	458.08	2,105.57
Information System Division:				
Salaries and Wages	27,283.98	25,878.33	19,668.01	6,210.32
Other Expenses	180,408.31	181,813.96	66,146.46	115,667.50
Board of Taxation:				
Salaries and Wages	6,731.88	6,731.87	6,642.83	89.04
Other Expenses	7,917.42	7,917.43	5,029.80	2,887.63
County Counsel:				
Other Expenses	81,657.33	81,657.33	37,846.02	43,811.31
County Surrogate:				
Salaries and Wages	69,282.09	61,233.09	17,187.27	44,045.82
Other Expenses	960.47	9,009.47	1,005.77	8,003.70
Engineer:				
Salaries and Wages	155,025.16	154,978.93	34,760.03	120,218.90
Other Expenses	158.59	304.82	232.17	72.65
Public Information:				
Salaries and Wages	12,741.00	12,741.00	12,467.13	273.87
Other Expenses	12,980.76	12,980.76	12,859.53	121.23
Cultural & Heritage Commission (NJSA 40:33A-6)				
Salaries and Wages	7,782.37	8,982.37	3,177.12	5,805.25
Other Expenses	14,534.75	13,334.75	5,348.72	7,986.03
Utilities Expense and Bulk Purchases:				
Electricity	187,185.72	187,185.72	5,551.22	181,634.50
Telephone	211,385.51	211,385.51	55,619.79	155,765.72
Water	54,600.30	54,600.30	1,781.50	52,818.80
Fuel Oil	235,564.91	235,564.91	57,039.93	178,524.98
Sewerage Processing and Disposal	67,091.77	67,091.77		67,091.77
Gasoline	359,994.85	359,994.85	26,603.37	333,391.48
Total General Government	2,255,746.67	2,255,846.67	548,449.53	1,707,397.14

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2019 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2020
(Continued)

	Balance Dec. 31, 2019	Balance After Transfers	Paid or Charged	Balance Lapsed
LAND USE ADMINISTRATION:				
Planning Board:				
Salaries and Wages	\$ 61,556.55	\$ 61,677.80	\$ 24,169.99	\$ 37,507.81
Other Expenses	12,100.53	11,979.28	8,604.96	3,374.32
Total Land Use Administration	73,657.08	73,657.08	32,774.95	40,882.13
CODE ENFORCEMENT AND ADMINISTRATION:				
Weights and Measures:				
Salaries and Wages	24,303.04	24,303.04	10,558.31	13,744.73
Other Expenses	442.94	442.94	17.95	424.99
Total Code Enforcement and Administration	24,745.98	24,745.98	10,576.26	14,169.72
INSURANCES:				
Insurance (Ch. 3, PL 1986):				
Insurance on Buildings and Motor Vehicles and Surety Bond Premiums	88,067.36	88,067.36	10,000.00	78,067.36
Group Insurance Plan for Employees	2,651,118.10	2,651,118.10	1,704,163.50	946,954.60
Total Insurances	2,739,185.46	2,739,185.46	1,714,163.50	1,025,021.96
PUBLIC SAFETY:				
Communications Center:				
Salaries and Wages	278,346.56	254,846.56	110,129.32	144,717.24
Other Expenses	60,596.11	81,596.11	80,613.83	982.28
Public Safety:				
Salaries and Wages	14,439.09	14,439.09	14,439.09	
Other Expenses	9,222.41	9,222.41	6,119.63	3,102.78
Office of Emergency Management:				
Salaries and Wages	8,902.35	8,902.35	7,053.84	1,848.51
Other Expenses	10,686.02	10,686.02	1,042.78	9,643.24
Aid to Volunteer Fire Companies & Emergency Squads (N.J.S.A. 40:23-8.9):				
Other Expenses	25,762.10	28,262.10	28,181.97	80.13
Aid to Volunteer Ambulance Squads:				
Other Expenses	4,000.00	4,000.00	1,000.00	3,000.00
Sheriff's Office:				
Salaries and Wages	109,181.78	109,181.78	86,191.91	22,989.87
Other Expenses	13,828.85	13,828.85	10,058.59	3,770.26
County Medical Examiner:				
Other Expenses	77,346.76	77,346.76	45,671.78	31,674.98
Prosecutor's Office:				
Salaries and Wages	263,471.75	266,971.75	115,567.08	151,404.67
Other Expenses	85,391.76	81,891.76	48,280.67	33,611.09
Juvenile Detention and Rehabilitation Center:				
Other Expenses	303,600.00	303,600.00	53,575.00	250,025.00
Jail:				
Salaries and Wages	801,907.05	762,384.63	289,821.03	472,563.60
Other Expenses	267,789.92	307,312.34	196,241.54	111,070.80
Total Public Safety	2,334,472.51	2,334,472.51	1,093,988.06	1,240,484.45
PUBLIC WORKS:				
Roads:				
Salaries and Wages	199,387.21	199,387.21	170,023.88	29,363.33
Other Expenses	1,048,812.23	1,048,812.23	794,299.79	254,512.44
Bridges:				
Salaries and Wages	97,118.22	97,118.22	32,320.27	64,797.95
Other Expenses	35,905.34	35,805.34	11,706.10	24,099.24
Buildings and Grounds:				
Salaries and Wages	327,959.67	331,559.67	57,186.30	274,373.37
Other Expenses	318,061.70	314,461.70	102,934.60	211,527.10
Shade Tree Commission:				
Other Expenses	7,655.69	7,655.69		7,655.69
Total Public Works	2,034,900.06	2,034,800.06	1,168,470.94	866,329.12

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2019 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2020
(Continued)

	Balance Dec. 31, 2019	Balance After Transfers	Paid or Charged	Balance Lapsed
HEALTH AND HUMAN SERVICES:				
County Health Service - Interlocal Agreement (N.J.S.A. 40:8A-1):				
Salaries and Wages	\$ 85,721.72	\$ 85,721.72	\$ 15,339.02	\$ 70,382.70
Other Expenses	84,992.31	84,992.31	16,177.68	68,814.63
Center on Aging:				
Salaries and Wages	135,725.95	158,852.78	296.50	158,556.28
Other Expenses	66,955.78	66,955.78	4,924.56	62,031.22
Nutrition Program:				
Salaries and Wages	16,800.00	18,209.26		18,209.26
Other Expenses	34,883.45	34,883.45	34,877.00	6.45
County Youth Shelters:				
Other Expenses	26,800.00	26,800.00	10,675.00	16,125.00
Mental Health Administration:				
Salaries and Wages	63,228.23	58,228.23	22,148.41	36,079.82
Other Expenses	9,265.92	54,729.83	47,740.30	6,989.53
Maintenance for Mental Diseases:				
Other Expenses - State	65,000.00			
Temporary Assistance and Social Services:				
Salaries and Wages	540,546.17	540,415.94	348,562.07	191,853.87
Other Expenses	81,986.58	82,116.81	19,442.86	62,673.95
County Adjuster:				
Salaries and Wages	6,357.40	5,454.58	4,303.04	1,151.54
Other Expenses	248.26	1,151.08	1,123.11	27.97
Health and Human Services (N.J. S.A. 30:4D-6.9)	78,501.00	78,501.00	78,501.00	
Mental/Health Services Programs (N.J.S.A. 40:13-2)	3,886.24	3,886.24	3,886.24	
Adult Mental/Health Services (N.J.S.A. 40:5-2.9 and 30:9A-1)	50,460.00	50,460.00	50,460.00	
Youth Services (N.J.S.A. 40:5-2.9)	21,500.00	21,500.00	21,500.00	
Substance Abuse Services (N.J.S.A. 30:9-12.16)	37,364.38	37,364.38	29,319.38	8,045.00
Total Health and Human Services	<u>1,410,223.39</u>	<u>1,410,223.39</u>	<u>709,276.17</u>	<u>700,947.22</u>
PARKS AND RECREATION:				
War Veteran's Burial and Grave Decorations:				
Salaries and Wages	1,964.11	1,964.11	633.47	1,330.64
Other Expenses	1,981.50	1,981.50		1,981.50
Total Parks and Recreation	<u>3,945.61</u>	<u>3,945.61</u>	<u>633.47</u>	<u>3,312.14</u>
EDUCATION:				
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (N.J.S.A. 18A:64A-23):				
Other Expenses	127,894.46	127,894.46	455.36	127,439.10
County Extension Service - Farm and Home:				
Salaries and Wages	33,358.62	33,358.62	4,628.05	28,730.57
Other Expenses	68,911.79	68,911.79	45,312.43	23,599.36
Warren County Vocational School:				
Other Expenses	39,951.50	39,951.50	39,951.50	
Reimbursement for Residents Attending Out-of-County Vocational Schools (N.J.S.A. 18A:54-23.4):				
Other Expenses	5,000.00	5,000.00		5,000.00
Office of County Superintendent of Schools:				
Salaries and Wages	7,644.97	7,644.97	6,257.35	1,387.62
Other Expenses	6,503.68	6,503.68	239.39	6,264.29
Total Education	<u>289,265.02</u>	<u>289,265.02</u>	<u>96,844.08</u>	<u>192,420.94</u>

COUNTY OF WARREN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF RESERVE FOR FEDERAL GRANT FUND EXPENDITURES

	Balance Dec. 31, 2019	Encumbrances Payable Returned	Transferred From 2020 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2020
					Paid or Charged	Encumbrances	
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY:</u>							
N.J. Department of Environmental Protection:							
Recreation Trails Program Grant - 2016	\$ 7,154.00	\$ 8,423.00			\$ 8,423.00		\$ 7,154.00
<u>U.S. DEPARTMENT OF THE TREASURY:</u>							
Coronavirus Relief Fund							
MOA COVID-19 Testing & Reimbursement - 2020			\$ 357,500.00		14,504.73	\$ 326,173.86	16,821.41
MOA COVID-19 Testing & Reimbursement - 2020			397,404.30				397,404.30
<u>U.S. NATIONAL ENDOWMENT FOR THE ARTS:</u>							
CARES - Promotion of the Arts - Partnership Agreements			9,400.00		9,400.00		
<u>U.S. DEPT. OF JUSTICE:</u>							
N.J. Dept. of Law and Public Safety:							
Division of Criminal Justice:							
Crime Victim Assistance:							
#V-21-19	5,289.53			\$ 5,289.53			
#V-21-20			236,280.00	3,656.64	232,623.36		
#V-21-20 - Supplemental			50,000.00		50,000.00		
Sexual Assault Nurse Examiner's Project:							
2020	161.20						
2021			71,743.00	161.20	65,552.55		6,190.45
Opioid Public Health Crisis Response:							
2019	38,466.98				11,836.97		26,630.01
Division of State Police:							
Generator Program - Correctional Center	666.45				666.45		
Generator Program - Health	3,385.28				3,385.28		
Generator Program - Vocational Technology School	914.72				914.72		
<u>U.S. DEPT. OF HOMELAND SECURITY:</u>							
Homeland Security Grant:							
2018		12,761.64			12,761.64		
2019	164,382.91	20,118.36			143,411.81	29,943.91	11,145.55
2020			159,205.72				159,205.72
OEM MultiHazard Mitigation			125,000.00		45,312.50	79,687.50	
FEMA Flood Mitigation	3,001,309.77	162,677.82			544,368.85	73,535.61	2,546,083.13

COUNTY OF WARREN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF RESERVE FOR FEDERAL GRANT FUND EXPENDITURES

(Continued)

U.S. DEPT. OF HEALTH AND HUMAN SERVICES:

N.J. Dept. of Health and Senior Services:

Title III - Aging - Area Plan Grant:

#19-1394

#20-1394

CARES - Aging and Disability Resource Centers (ADRC) - Area Plan:

2020

CARES - Title III-B - Area Plan:

2020

CARES - Title III-C2 - Area Plan:

2020

CARES - Title III-E - Area Plan:

2020

Families First Coronavirus Response Act (FFCRA) - Area Plan:

2020

Medicaid Assistance Program:

2019

2020

Bioterrorism Preparedness and Response:

#19-1166-BT-L2

#20-1166-BT-L2

Epidemiology and Laboratory Capacity for Infectious Diseases

MOA COVID-19 Testing & Reimbursement

U.S. DEPT. OF TRANSPORTATION:

Division of Highway Traffic Safety:

Summer Internship - 2019

Summer Internship - 2020

	Balance Dec. 31, 2019	Encumbrances Payable Returned	Transferred From 2020 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2020
					Paid or Charged	Encumbrances	
	\$ 23,735.43	\$ 11,665.02	\$ 422,654.00		\$ 35,215.45	\$ 185.00	
					267,606.42	25,600.77	\$ 129,446.81
			15,884.00				15,884.00
			81,966.00		10,879.00		71,087.00
			122,312.00		93,915.00		28,397.00
			25,682.00				25,682.00
			65,789.00		53,931.00		11,858.00
	137,888.75	11,254.56	116,626.00		125,976.09		23,167.22
					59,438.00		57,188.00
	170,640.79		568,068.00		170,640.79		467,813.58
			626,736.00		100,254.42		626,736.00
	5,354.81		25,266.00	\$ 5,354.81	12,012.41		13,253.59

COUNTY OF WARREN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF RESERVE FOR FEDERAL GRANT FUND EXPENDITURES
(Continued)

U.S. DEPT. OF TRANSPORTATION: (Cont'd)

	Balance Dec. 31, 2019	Encumbrances Payable Returned	Transferred From 2020 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2020
					Paid or Charged	Encumbrances	
NJ Transit - Section 5311:							
2019	\$ 62,927.07			\$ 32,553.63	\$ 30,373.44		
2020			\$ 425,244.00		56,961.01		\$ 368,282.99
2020 CARE ACT			1,292,053.00		228,847.48	\$ 1,681.36	1,061,524.16
North Jersey Transportation Planning Authority			180,000.00		47,828.42	132,171.58	
Subregional Transportation Study							
D.O.T. Annual Allotment:							
2019		\$ 4,090,843.00			4,090,843.00		4,097,243.00
2020			4,097,243.00				
Job Access and Reverse Commute:							
2019	105,570.87				105,570.87		
2020			210,000.00		92,577.43		117,422.57
	<u>\$ 3,727,848.56</u>	<u>\$ 4,317,743.40</u>	<u>\$ 9,682,056.02</u>	<u>\$ 47,015.81</u>	<u>\$ 6,726,032.09</u>	<u>\$ 668,979.59</u>	<u>\$ 10,285,620.49</u>
Ref	A	A				A	A

COUNTY OF WARREN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF RESERVE FOR STATE GRANT FUND EXPENDITURES

	Balance Dec. 31, 2019	Encumbrances Payable Returned	Transferred From 2020 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2020
					Paid or Charged	Encumbrances	
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>							
Area Plan Grant - 2019	\$ 5,740.86	\$ 5,410.00	\$ 411,351.00		\$ 11,150.86		
Area Plan Grant - 2020					347,081.84	\$ 16,723.25	\$ 47,545.91
Medicare Improvements for Patients and Providers Act:							
2019					35,405.93		4,594.07
2020	40,000.00		40,000.00		979.60		39,020.40
Special Child Health Care Services, Case Management:							
2019	57,816.57	1,430.47			55,885.41		3,361.63
2020			19,000.00		17,695.64		1,304.36
Right to Know:							
2019	6,915.00				6,915.00		
Senior Health Insurance Program Grant:							
2019	19,621.69				19,621.69		
2020			27,000.00		15,677.96		11,322.04
Comprehensive Program for Planning and Provision of Alcoholism and Abuse Services:							
2019	260.64	105,515.52		\$ 82,824.00	22,952.16		
2020			227,485.00		96,044.01	130,066.11	1,374.88
Child Lead Exposure Prevention:							
2019	184,383.99	469.35			179,590.55		5,262.79
2020			22,782.00		11,503.14		11,278.86
Overdose Fatality Review Teams			100,000.00				100,000.00
<u>NJ NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY:</u>							
New Jersey Institute of Technology:							
Morris Canal - 2013	43,198.00						43,198.00

COUNTY OF WARREN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF RESERVE FOR STATE GRANT FUND EXPENDITURES
(Continued)

	Balance Dec. 31, 2019	Encumbrances Payable Returned	Transferred From 2020 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2020
					Paid or Charged	Encumbrances	
NJ DEPARTMENT OF THE TREASURY:							
Governor's Council on Alcoholism & Drug Abuse:							
Municipal Alliance to Prevent Alcoholism/Drug Abuse:							
2018	\$ 12,445.54	\$ 1,734.75		\$ 14,180.29			
2019	93,195.11	47,808.00			\$ 47,423.76	\$ 78,668.28	\$ 14,911.07
2020			\$ 26,298.00		15,000.00		11,298.00
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:							
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2019							
2020	23,058.00	54,520.00		6,523.75	71,054.25	84,847.50	6,224.00
Juvenile Detention Alternatives Initiative - Innovation:			296,688.00		205,616.50		
2019	7,924.33	23,994.00			31,918.33		
2020			120,000.00		40,738.71	59,671.29	19,590.00
Division of Criminal Justice:							
Office of Insurance Fraud:							
2019	90,839.00			27,526.00	63,313.00		59,501.00
2020			155,504.00		96,003.00		
Opioid Public Health Crisis Response:							
2019	95,040.15				28,450.90	162.87	66,426.38
Body Armor Replacement - Various Departments 2019	11,406.04	1,229.20			12,635.24		
NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS:							
Veterans Transportation Services:							
Veterans Transportation 2019	4,085.00				4,085.00		2,921.09
Veterans Transportation 2020			3,500.00		578.91		

COUNTY OF WARREN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF RESERVE FOR STATE GRANT FUND EXPENDITURES
(Continued)

	Balance Dec. 31, 2019	Encumbrances Payable Returned	Transferred From 2020 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2020
					Paid or Charged	Encumbrances	
NJ DEPARTMENT OF HUMAN SERVICES:	\$ 3,538.86						\$ 3,538.86
Community Provider Adjustment							
Division of Youth and Family Services:							
Title XX Coalition:							
2019	14,553.00		\$ 80,663.00		14,553.00		
2020					45,428.02		35,234.98
Personal Attendant Services Program:							
2019	0.10	\$ 5,597.00			5,597.10		
2020			35,894.00		24,732.00		11,162.00
Division of Economic Assistance:							
Social Services for the Homeless:							
2019	101,503.64	4,396.00			59,568.73		46,330.91
Division of Temporary Assistance and Social Services:							
Work First New Jersey Program:							
2019	8,683.16		19,120.00		1,649.20		7,033.96
2020							19,120.00
Division of Family Development:							
T.A.S.S. Computer Allocation:							
2018	8,172.06				2,291.85		5,880.21
2019	8,635.68				6,971.16		1,664.52
T.A.S.S. COVID-19 Health and Safety Guidelines			108,000.00		108,000.00		
Division of Mental Health & Addition Services:							
Opioid Innovation			36,675.00		8,868.75	\$ 26,606.25	1,200.00
NJ TRANSIT CORPORATION:							
Senior Citizens and Disabled Residents							
Transportation:							
Disabled Resident Transportation Assistance Program:							
2019	29,999.77			\$ 2,288.60	27,711.17		69,543.53
2020			344,859.00		275,315.47		
NJ Transit 5311:							
2019	20,963.00			10,838.52	10,124.48		174,066.57
2020			202,122.00		28,055.43		

COUNTY OF WARREN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF RESERVE FOR STATE GRANT FUND EXPENDITURES
(Continued)

	Balance Dec. 31, 2019	Encumbrances Payable Returned	Transferred From 2020 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2020
					Paid or Charged	Encumbrances	
NJ STATE COUNCIL ON THE ARTS:							
Council on the Arts General Support:							
2019		\$ 10,440.00	\$ 66,441.00		\$ 10,440.00		
2020					53,522.79	\$ 12,918.21	
NJ DEPARTMENT OF TRANSPORTATION:							
D.O.T. Bridge Improvements - 2015 - Bridge #2101517	\$ 393,309.80	156,776.19			203,556.23	2,240.00	\$ 344,289.76
D.O.T. Bridge Improvements - 2015 - Bridge #2122021	300,000.00						300,000.00
D.O.T. Bridge Improvements - 2015 - Bridge #2116044	700,000.00						700,000.00
D.O.T. Bridge Improvements - 2017 - Bridge #02004	1,000,000.00						1,000,000.00
D.O.T. Bridge Improvements - 2018 - Bridge #02100805	1,000,000.00						1,000,000.00
D.O.T. Bridge Improvements - 2018 - Bridge #02004	615,859.00						615,859.00
D.O.T. Bridge Improvements - 2019 - Bridge #22021	821,260.00						821,260.00
D.O.T. Bridge Improvements - 2019 - Bridge #16044	720,000.00						720,000.00
D.O.T. Bridge Improvements - 2020 - Bridge #04004 High St Alpha			1,544,045.00				1,544,045.00
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:							
County Environmental Health Act (CEHA):				\$ 375.00			
2019	375.00						
2020			160,801.00		153,196.78	200.00	7,404.22
Clean Communities Program:							
2019	49,634.22				37,945.00		11,689.22
2020			83,588.28		35,045.00		48,543.28
Recycling Enhancement Grant:							
2019	99,148.30	824.28			99,972.58		116,264.77
2020			143,320.00		27,055.23		

COUNTY OF WARREN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF RESERVE FOR STATE GRANT FUND EXPENDITURES
(Continued)

	Balance Dec. 31, 2019	Encumbrances Payable Returned	Transferred From 2020 Budget Appropriation	Unexpended Balance Cancelled	Paid or Charged	Expenditures Encumbrances	Balance Dec. 31, 2020
<u>NJ HIGHLANDS WATER PROTECTION AND PLANNING COUNCIL:</u>							
Light Industrial Site Capacity Grants	\$ 36.00	59,964.00			59,961.01		\$ 38.99
<u>N.J. DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT PASSED THROUGH MORRIS/SUSSEX/WARREN WORKFORCE INVESTMENT BOARD:</u>							
Equal Employment Initiative			\$ 42,500.00				42,500.00
<u>NJ DEPARTMENT OF CHILDREN AND FAMILIES:</u>							
Child Advocacy Development Grant - 2019	30,613.00	3,500.00			6,337.00		27,776.00
Child Advocacy Development Grant - 2020			34,470.30		34,109.48		360.82
Children's System of Care - 19OLWR	482.20	265.67			747.87		
Children's System of Care - 20OLWR			36,475.00		35,091.82		1,383.18
Planning Services Grant - 19BLWC	2,502.77	1,105.99			1,606.00		2,002.76
Planning Services Grant - 20BLWC			63,936.00		57,934.33		6,001.67
<u>NJ DEPARTMENT OF CORRECTIONS:</u>							
Medication Assisted Treatment - 2019	1,033.02				1,033.02		
Medication Assisted Treatment - 2020			75,000.00		5,627.28		69,372.72
<u>NJ DEPARTMENT OF STATE HISTORICAL COMMISSION:</u>							
County History Partnership Program:							
2019	4,000.00	2,250.00			6,250.00		
2020			15,123.00		13,000.00		2,123.00
<u>NJ DEPARTMENT OF STATE:</u>							
Complete County Commission Grant - 2019	52,217.14				52,217.14		
<u>LOCAL GRANTS:</u>							
Center for Tech and Civic Life							
Election Admin - County Clerks Office			36,042.75				36,042.75
Election Admin -Board of Elections			36,042.75				36,042.75
New Jersey Association of County & City Health Officials							
COVID-19 Response			59,191.00		44,264.51	8,923.19	6,003.30
	\$ 6,682,449.64	\$ 487,230.42	\$ 4,673,917.08	\$ 144,556.16	\$ 2,995,100.82	\$ 421,026.95	\$ 8,282,913.21
Ref.	A	A				A	A

COUNTY OF WARREN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF UNAPPROPRIATED RESERVES
YEAR ENDED DECEMBER 31, 2020

	Cash Receipts	Balance Dec. 31, 2020
<u>NJ Department of Corrections:</u>		
Medication Assisted Treatment for Substance Abuse		
in New Jersey County Jails	\$ 46,028.70	\$ 46,028.70
<u>Ref.</u>		A

COUNTY OF WARREN

TRUST FUNDS

2020

COUNTY OF WARREN
SCHEDULE OF CASH - TREASURER
TRUST FUNDS

Regular Trust Fund:

	<u>Ref.</u>	
Balance December 31, 2019	B	\$ 4,658,933.07
Increased by Receipts:		
Rehabilitation Trust:		
Other Cash Receipts	\$ 180,729.45	
Interest Earned	1,857.39	
Echo Housing Program:		
Rentals	5,775.00	
Interest Earned	505.12	
Hackettstown Rehabilitation:		
Interest Earned	187.00	
Section 8 Housing Grant:		
Voucher Program	5,731,106.00	
Other Cash Receipts	8,571.76	
Interest Earned	294.23	
County Library:		
Library Tax Levy	4,452,595.93	
Interest Earned	12,788.11	
Payroll Agency:		
Payroll Agency	35,940,291.36	
		<u>46,334,701.35</u>
		50,993,634.42
Decreased by Disbursements:		
Rehabilitation Trust:		
Home Improvement Program	121,925.37	
Section 8 Housing Grant:		
Voucher Program	5,465,713.15	
County Library:		
Disbursements	3,474,259.68	
Due General Capital Fund	546,200.00	
Payroll Agency:		
Payroll Agency	36,145,585.39	
Interfund Returned - Current Fund	1,251,874.63	
Interfund Returned - Federal and State Grant Fund	8,457.03	
Interfund Returned - Open Space Trust Fund	9,361.11	
Interfund Returned - New Library	63,062.66	
		<u>47,086,439.02</u>
Balance December 31, 2020	B	<u>\$ 3,907,195.40</u>

COUNTY OF WARREN
SCHEDULE OF CASH - TREASURER
TRUST FUNDS
(Continued)

Other Trust Fund:

	<u>Ref.</u>		
Balance December 31, 2019	B	\$	4,950,508.15
Increased by Receipts:			
Prosecutor's Office		\$	66,452.26
Forfeited Recognizances			10,002.79
Hospitalization Insurance Stabilization Fund			17,547,066.13
Environmental Fund			148,377.36
County Clerk Court Fees			42,423.98
Board of Taxation			8,877.71
Prosecutor - Child Advocacy			1.72
Intoxicated Driver Fund			110.42
Road Escrow			35,046.46
Engineer Escrow			361,099.89
Surrogate's Office			13,384.48
Cultural and Heritage Commission			69.63
Newsletter Fund			1,421.58
Weights and Measures			40,987.97
Sheriff Trust Fund			5,335.25
Aging Meals			127,819.84
Accumulated Absences			2,919.14
Storm Recovery			2,895.42
Interest Due Current Fund			3,020.67
			<hr/> 18,417,312.70
			<hr/> 23,367,820.85
Decreased by Disbursements:			
Prosecutor's Office			21,920.94
Hospitalization Insurance Stabilization Fund			16,339,197.06
County Clerk Court Fees			30,000.00
Board of Taxation			6,119.40
Road Escrow			55,000.00
Engineer Escrow			114,088.73
Weights and Measures			40,027.50
Sheriff Trust Fund			3,750.00
Aging Meals			115,299.89
Interest Due Current Fund			2,945.17
			<hr/> 16,728,348.69
Balance December 31, 2020	B	\$	<hr/> <hr/> 6,639,472.16

COUNTY OF WARREN
SCHEDULE OF CASH - TREASURER
TRUST FUNDS
(Continued)

Open Space Trust:

	<u>Ref.</u>	
Balance December 31, 2019	B	\$ 28,936,751.07
Increased by Receipts:		
Open Space Tax Levy	\$ 2,794,909.00	
State of New Jersey - Open Space Reimbursements	679,637.14	
Interest on Investments	408,347.72	
		<u>3,882,893.86</u>
		32,819,644.93
Decreased by Disbursements:		
Open Space Expenditures:		
Open Space Expenditures	2,760,511.82	
Due Current Fund - Anticipated Revenue	31,761.00	
		<u>2,792,272.82</u>
Balance December 31, 2020	B	<u>\$ 30,027,372.11</u>

Unemployment Trust Fund:

Balance December 31, 2019	B	\$ 272,415.43
Increased by Receipts:		
Employees' Withholding	\$ 55,957.87	
Interest	935.37	
		<u>56,893.24</u>
		329,308.67
Decreased by Disbursements:		
Unemployment Expenditures		<u>18,232.34</u>
Balance December 31, 2020	B	<u>\$ 311,076.33</u>

COUNTY OF WARREN
SCHEDULE OF COMMUNITY DEVELOPMENT
BLOCK GRANT RECEIVABLE
TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2020

NOT APPLICABLE

COUNTY OF WARREN
SCHEDULE OF REHABILITATION LOANS RECEIVABLE
TRUST FUNDS

	<u>Ref.</u>	<u>Total</u>	<u>1% Mortgage Receivable</u>	<u>Deferred Loans Receivable</u>	<u>Home Improvement Notes</u>
Balance December 31, 2019	B	\$ 6,519,863.63	\$ 11,760.52	\$ 6,408,103.11	\$ 100,000.00
Decreased by:					
Loan Repayments		<u>165,910.25</u>		<u>165,910.25</u>	
Balance December 31, 2020	B	<u>\$ 6,353,953.38</u>	<u>\$ 11,760.52</u>	<u>\$ 6,242,192.86</u>	<u>\$ 100,000.00</u>

COUNTY OF WARREN
SCHEDULE OF RESERVE FOR COMMUNITY DEVELOPMENT
BLOCK GRANT ECHO HOUSING
TRUST FUNDS

	<u>Ref.</u>		
Balance December 31, 2019	B	\$	146,141.33
Increased by Receipts:			
Cash Received		\$	5,775.00
Interest			505.12
			<u>6,280.12</u>
Balance December 31, 2020	B	\$	<u>152,421.45</u>

COUNTY OF WARREN
SCHEDULES OF RESERVES FOR HOUSING REHABILITATION
TRUST FUNDS

	<u>Ref.</u>	Total	Rehabilitation Trust	Hackettstown Rehabilitation	Community Development
Balance December 31, 2019	B	\$ 747,400.35	\$ 552,728.70	\$ 194,579.65	\$ 92.00
Increased by:					
Other Receipts		180,729.45	180,729.45		
Interest Earned		2,044.39	1,857.39	187.00	
		<u>930,174.19</u>	<u>735,315.54</u>	<u>194,766.65</u>	<u>92.00</u>
Decreased by:					
Cash Disbursed		121,925.37	121,925.37		
Balance December 31, 2020	B	\$ 808,248.82	\$ 613,390.17	\$ 194,766.65	\$ 92.00

COUNTY OF WARREN
SCHEDULE OF RESERVES FOR REGULAR TRUST FUND
TRUST FUNDS

	<u>Ref.</u>	<u>Total</u>	<u>Section 8 Voucher</u>	<u>Library</u>	<u>Payroll Agency</u>
Balance December 31, 2019	B	\$ 2,508,516.76	\$ 126,987.45	\$ 2,060,199.53	\$ 321,329.78
Increased by:					
Cash Received		42,944,926.09	5,739,971.99	12,788.11	37,192,165.99
County Library Tax		4,452,595.93		4,452,595.93	
		<u>49,906,038.78</u>	<u>5,866,959.44</u>	<u>6,525,583.57</u>	<u>37,513,495.77</u>
Decreased by:					
Cash Disbursed		46,418,313.65	5,465,713.15	3,474,259.68	37,478,340.82
New Library		546,200.00		546,200.00	
		<u>46,964,513.65</u>	<u>5,465,713.15</u>	<u>4,020,459.68</u>	<u>37,478,340.82</u>
Balance December 31, 2020	B	<u>\$ 2,941,525.13</u>	<u>\$ 401,246.29</u>	<u>\$ 2,505,123.89</u>	<u>\$ 35,154.95</u>

COUNTY OF WARREN
SCHEDULE OF RESERVES FOR TRUST FUNDS
OPEN SPACE TRUST AND UNEMPLOYMENT TRUST
TRUST FUNDS

	<u>Ref.</u>	<u>Open Space Trust</u>	<u>Unemployment Trust</u>
Balance December 31, 2019	B	\$ 21,376,331.41	\$ 272,415.43
Increased by:			
Open Space Tax Levy		\$ 2,794,909.00	
State of New Jersey - Open Space Reimbursements		679,637.14	
Encumbrances Returned		7,560,419.66	
Employees Withholding			\$ 55,957.87
Interest Earned		<u>408,347.72</u>	<u>935.37</u>
		11,443,313.52	56,893.24
		32,819,644.93	329,308.67
Decreased by:			
Expenditures		2,760,511.82	18,232.34
Due Current Fund - Anticipated Revenue		31,761.00	
Encumbrances Payable		<u>9,047,879.75</u>	
		11,840,152.57	18,232.34
Balance December 31, 2020	B	<u>\$ 20,979,492.36</u>	<u>\$ 311,076.33</u>

COUNTY OF WARREN
SCHEDULE OF VARIOUS RESERVES FOR
OTHER TRUST FUNDS
TRUST FUNDS

<u>Fund:</u>	Balance Dec. 31, 2019	Increased by:		Decreased by:		Balance Dec. 31, 2020
		Cash Receipts	Encumbrances Returned	Cash Disbursed	Encumbrances Payable	
Prosecutor's Office	\$ 362,431.40	\$ 66,452.26	\$ 3,449.80	\$ 21,920.94	\$ 81,338.72	\$ 329,073.80
Forfeited Recognizances	95,452.07	10,002.79				105,454.86
Hospitalization Insurance						
Stabilization Fund	2,308,806.59	17,547,066.13		16,339,197.06		3,516,675.66
Environmental Fund	330,532.69	148,377.36				478,910.05
County Clerk County Fees	92,396.67	42,423.98		30,000.00		104,820.65
Board of Taxation	33,972.40	8,877.71	1,684.00	6,119.40	1,684.00	36,730.71
Prosecutor - Child Advocacy	515.84	1.72				517.56
Intoxicated Driver Fund	32,536.66	110.42				32,647.08
Road Escrow	149,434.44	35,046.46		55,000.00		129,480.90
Engineer Escrow	296,432.03	361,099.89	2,000.00	114,088.73	6,466.00	538,977.19
Surrogate's Office	75,243.21	13,384.48				88,627.69
Cultural and Heritage Commission	20,519.81	69.63				20,589.44
Newsletter Fund	33,762.80	1,421.58				35,184.38
Weights and Measures	246,589.43	40,987.97		40,027.50		247,549.90
Sheriff Trust	53,127.82	5,335.25		3,750.00		54,713.07
Aging Meals	157,967.25	127,819.84	18,378.81	115,299.89	24,751.53	164,114.48
Accumulated Absences	323,628.51	2,919.14				326,547.65
Storm Recovery	316,645.92	2,895.42				319,541.34
	\$ 4,929,995.54	\$ 18,414,292.03	\$ 25,512.61	\$ 16,725,403.52	\$ 114,240.25	\$ 6,530,156.41

Ref:

B

B

COUNTY OF WARREN

GENERAL CAPITAL FUND

2020

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2019	C	\$ 25,847,412.16
Increased by Receipts:		
Current Fund Budget Appropriations:		
Capital Improvement Fund	\$ 6,462,562.00	
Due Other Trust Fund - County Clerk Fees	30,000.00	
Due Current Fund:		
Interest Earned	355,318.75	
Due From County Library for Construction of New Library	500,000.00	
		<u>7,347,880.75</u>
		33,195,292.91
Decreased by Disbursements:		
Improvement Authorization Expenditures	5,641,736.17	
Due to Current Fund:		
Interest Earned	124,529.74	
Anticipated Budget Revenue	222,085.50	
		<u>5,988,351.41</u>
Balance December 31, 2020	C	<u>\$ 27,206,941.50</u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
YEAR ENDED DECEMBER 31, 2020

NOT APPLICABLE

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>Ref.</u>	
Balance December 31, 2019	C	\$ 6,328,657.23
Increased by:		
2020 Budget Appropriation		\$ 6,462,562.00
Due from County Library		500,000.00
Improvement Authorizations Cancelled		<u>1,325,300.00</u>
		<u>8,287,862.00</u>
		14,616,519.23
Decreased by:		
Appropriation to Finance Improvement		
Authorizations		<u>10,912,562.00</u>
Balance December 31, 2020	C	<u><u>\$ 3,703,957.23</u></u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Ordinance		Balance Dec. 31, 2019 Funded	Prior Year Encumbrances Returned	2020 Authorizations			Paid or Charged	Improvement Authorizations Cancelled	Balance Dec. 31, 2020 Funded	
		Date	Amount			Capital Improvement Fund	Financing Sources	Other Sources				
1997-A	Various Improvements	02/26/97	\$ 1,020,000.00	\$ 2.64					\$ 2.64			
2000-A	Acquisition of Equipment and Various Improvements	03/22/00	3,609,822.00	3,106.97					3,106.97			
2001-A	Acquisition of Equipment and Various Improvements	03/14/01	3,288,294.00	0.29					0.29			
2003-A	Various Improvements	03/12/03	3,435,100.00	4,364.05	\$ 2,727.89				3,900.00		\$ 3,191.94	
2004-C	Engineering and Construction of Buildings in the County	06/09/04	1,050,000.00	27,564.17							27,564.17	
2005-A	Acquisition of Equipment and Various Improvements	04/27/05	4,137,250.00	14,957.35					1,414.20		13,543.15	
2006-A	Various Improvements	03/08/06	8,934,110.00	8,181.14	11,393.02				19,574.16			
2007-A	Various Improvements	03/14/07	8,747,906.00	6,601.16	4,959.50				9,393.74		2,166.92	
2008-A	Various Capital Improvements	05/14/08	7,462,695.00	22,001.22	2,751.59				2,786.60		21,966.21	
2009-A	Various Capital Improvements	04/22/09	16,659,943.00	108,917.77	44,711.65				101,758.57		51,870.85	
2009-B	Replacement Facility for Northeast Branch Library	12/09/09	1,100,000.00	14.08					14.08			
2010-A	Various Capital Improvements	04/28/10	7,460,870.00	133,557.29	55,347.13				58,068.69		130,835.73	
2011-A	Various Capital Improvements	04/27/11	5,735,431.00	58,349.71	18,023.55				22,925.71		53,447.55	
2011-B	Acquisition of Replacement Facility for Headquarters Library Branch and Offices	10/27/11	9,867,000.00	4,048.61							4,048.61	
2012-A	Various Capital Improvements	03/28/12	5,662,732.00	51,757.80	44,493.78				56,774.25		39,477.33	
2013-A	Various Capital Improvements	04/10/13	5,990,500.00	682,667.11	18,394.36				28,771.99	\$ 475,300.00	196,989.48	
2014-A	Various Capital Improvements	04/09/14	13,246,700.00	1,058,469.68	323,093.31				343,265.33		1,038,297.66	
2015-A	Various Capital Improvements	04/08/15	8,618,780.00	1,398,239.94	181,278.91				384,170.88		1,195,347.97	
2016-A	Various Capital Improvements	03/23/16	9,784,200.00	3,369,597.90	740,079.82				978,170.71	300,000.00	2,831,507.01	
2016-B	Warren County Library - Southwest Branch	08/10/16	6,125,000.00	1,365.95							1,365.95	
2017-A	Various Capital Improvements	03/22/17	8,205,960.00	2,288,593.55	1,429,371.15				1,120,826.03	300,000.00	2,297,138.67	

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Ordinance		Balance Dec. 31, 2019 Funded	Prior Year Encumbrances Returned	2020 Authorizations			Paid or Charged	Improvement Authorizations Cancelled	Balance Dec. 31, 2020 Funded
		Date	Amount			Capital Improvement Fund	Other Financing Sources				
2018-A	Various Capital Improvements	03/14/18	\$ 4,758,707.00	\$ 2,086,953.77	\$ 335,917.94				\$ 628,981.00	\$ 250,000.00	1,543,890.71
2019-A	Various Capital Improvements	03/27/19	6,430,869.00	3,412,232.83	1,559,906.40				2,394,731.56		2,577,407.67
2020-A	Various Capital Improvements	05/13/20	10,942,562.00			\$ 10,912,562.00	\$ 30,000.00		1,939,847.48		9,002,714.52
				\$ 14,741,544.98	\$ 4,772,450.00	\$ 10,912,562.00	\$ 30,000.00		\$ 8,098,484.88	\$ 1,325,300.00	\$ 21,032,772.10
		<u>Ref.</u>		<u>C</u>							<u>C</u>
						County Clerk Trust					
							\$ 30,000.00				
						Cash Disbursed			\$ 5,641,736.17		
						Encumbrances			2,456,748.71		
									<u>\$ 8,098,484.88</u>		

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
YEAR ENDED DECEMBER 31, 2020

NOT APPLICABLE

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF GENERAL SERIAL BONDS PAYABLE

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds		Int. Rate	Balance		Matured	Balance Dec. 31, 2020
			Outstanding	Dec. 31, 2020 Date		Dec. 31, 2019	Dec. 31, 2020		
Series 2016 College Bond Refunding	7/15/2016	\$ 6,870,000.00		07/15/21	4.000%				
				07/15/22	4.000%				
				07/15/23	4.000%				
				07/15/24	4.000%				
				07/15/25	4.000%				
						\$ 4,410,000.00	\$ 3,530,000.00		
						\$ 4,410,000.00	\$ 3,530,000.00		
						\$ 4,410,000.00	\$ 3,530,000.00		

Ref.

C

C

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF NJDEP GREEN TRUST LOAN PAYABLE

	<u>Ref.</u>	
Balance December 31, 2019	C	\$ 46,705.04
Decreased by:		
Loan Repayments		<u>30,981.53</u>
Balance December 31, 2020	C	<u><u>\$ 15,723.51</u></u>

SCHEDULE OF PRINCIPAL PAYMENTS
OUTSTANDING DECEMBER 31, 2020

2001 Issue

<u>Payment Number</u>	<u>Date</u>	<u>Interest Rate</u>	<u>Principal Amount</u>
38	06/27/21	2.00%	<u><u>\$ 15,723.51</u></u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
YEAR ENDED DECEMBER 31, 2020

NOT APPLICABLE

COUNTY OF WARREN

PART II

SINGLE AUDIT

YEAR ENDED DECEMBER 31, 2020

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2020

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures	Amounts Provided to Subrecipients
					From	To			
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY:</u>									
N.J. Department of Environmental Protection: Recreation Trails Program Grant - 2016	66.219	N/A	\$ 24,000.00		01/01/16	12/31/21	\$ 8,423.00	\$ 16,846.00	
			24,000.00				8,423.00	16,846.00	
			24,000.00				8,423.00	16,846.00	
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY									
U.S. NATIONAL ENDOWMENT FOR THE ARTS COVID 19 - CARES - Promotion of the Arts - Partnership Agreements	45.025	N/A	9,400.00	\$ 9,400.00	03/01/20	12/31/20	9,400.00	9,400.00	
<u>U.S. DEPT. OF HEALTH & HUMAN SERVICES:</u>									
Passed Through N.J. Dept. of Health and Senior Services:									
Aging Cluster:									
Supportive Services and Senior Centers:									
Title III B	93.044	10-100-046-4144-265-6110	423,210.00		01/01/19	12/31/20	35,215.45	423,025.00	
Title III B	93.044	10-100-046-4144-265-6110	422,654.00	422,654.00	01/01/20	12/31/21	267,606.42	267,606.42	
COVID 19 - Title III-B	93.044	N/A	81,966.00	81,966.00	03/01/20	12/31/21	10,879.00	10,879.00	
Nutrition Services:									
COVID 19 - Title III-C2	93.045	N/A	122,312.00	122,312.00	03/01/20	12/31/21	93,915.00	93,915.00	
COVID 19 - Families First Coronavirus Response Act	93.045	N/A	65,789.00	65,789.00	03/01/20	12/31/21	53,931.00	53,931.00	
COVID 19 - Aging and Disability Resource Centers	93.048	N/A	15,884.00	15,884.00	03/01/20	12/31/21			
COVID 19 - Title III-E	93.052	N/A	25,682.00	25,682.00	03/01/20	12/31/21			
Total Area Plan/Aging Cluster			1,157,497.00	734,287.00			461,546.87	849,356.42	
Medicaid Cluster:									
Medical Assistance Program - 2019	93.778	N/A	256,557.00	93,203.00	01/01/19	12/31/21	125,976.09	233,389.78	
Medical Assistance Program - 2020	93.778	N/A	116,626.00	116,626.00	01/01/20	12/31/21	59,438.00	59,438.00	
Total Medicaid Cluster			373,183.00	209,829.00			185,414.09	292,827.78	
Public Health Preparedness and Response for Bioterrorism:									
#19-1166-BT-L2	93.283	100-046-4L04-360-6120	237,068.00	180,255.00	07/01/19	06/30/20	170,640.79	237,068.00	
#20-1166-BT-L2	93.283	100-046-4L04-360-6120	568,068.00		07/01/20	06/30/21	100,254.42	100,254.42	
			805,136.00	180,255.00			270,895.21	337,322.42	
Epidemiology and Laboratory Capacity for Infectious Diseases COVID 19 - CARES Act Coronavirus Relief Fund	93.323	N/A	626,736.00	626,736.00	03/01/20	12/31/21			
TOTAL DEPT. OF HEALTH & HUMAN SERVICES			2,962,552.00	1,751,107.00			917,856.17	1,479,506.62	
<u>U.S. ELECTION ASSISTANCE COMMISSION:</u>									
Pass through New Jersey Division of Elections 2020 Help America Vote Act (HAVA) - VVPAT Grant Program	90.404	N/A	134,155.30	134,155.30	01/01/20	12/31/21	134,155.30	134,155.30	
TOTAL U.S. ELECTION ASSISTANCE COMMISSION			134,155.30	134,155.30			134,155.30	134,155.30	

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2020
(Continued)

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures	Amounts Provided to Subrecipients
					From	To			
U.S. DEPARTMENT OF THE TREASURY:									
Pass Through New Jersey Office of Emergency Management COVID 19 - MOA CARES Act Coronavirus Relief Fund	21.019	N/A	\$ 754,904.30	\$ 357,500.00	03/01/20	12/31/21	\$ 14,504.73	\$ 14,504.73	
COVID 19 - CARES Act Coronavirus Relief Fund Jail Overruns	21.019	N/A	56,069.00	56,069.00	03/01/20	12/31/21	56,069.00	56,069.00	
Pass through New Jersey Department of Community Affairs Local Government Emergency Fund (LGEF) COVID-19 Mitigation	21.019	N/A	802,682.00	802,682.00	03/01/20	12/31/20	802,682.00	802,682.00	
Pass Through New Jersey Division of Elections COVID 19 - CARES Act Coronavirus Relief Fund - Primary and General Election	21.019	N/A	235,908.38	235,908.38	03/01/20	12/31/20	235,908.38	235,908.38	
			1,849,563.68	1,452,159.38			1,109,164.11	1,109,164.11	
			1,849,563.68	1,452,159.38			1,109,164.11	1,109,164.11	
TOTAL U.S. DEPARTMENT OF THE TREASURY									
U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT:									
Housing Voucher Cluster:									
Lower Income Housing Assistance Program Section 8	14.871	N/A	5,479,404.77	437,722.34	01/01/19	12/31/19		5,479,404.77	
Lower Income Housing Assistance Program Section 8	14.871	N/A	5,451,974.79	4,992,311.66	01/01/20	12/31/20	5,451,974.79	5,451,974.79	
CARES Act Coronavirus Relief Fund	14.871	N/A	301,072.00	301,072.00	03/01/20	12/31/20	13,738.36	13,738.36	
Total Housing Voucher Cluster			11,232,451.56	5,731,106.00			5,465,713.15	10,945,117.92	
			11,232,451.56	5,731,106.00			5,465,713.15	10,945,117.92	
TOTAL DEPT. OF HOUSING AND URBAN DEVELOPMENT									
U.S. DEPT. OF JUSTICE:									
Passed Through N.J. Dept. of Law & Public Safety:									
Crime Victim Assistance Cluster:									
Crime Victim Assistance:									
#V-21-20	16.575	100-066-1020-142-6010	236,280.00	232,623.36	01/01/20	12/31/20	232,623.36	232,623.36	
#V-21-20 - Supplemental	16.575	100-066-1020-142-6010	50,000.00	50,000.00	01/01/20	12/31/20	50,000.00	50,000.00	
			286,280.00	282,623.36			282,623.36	282,623.36	
Sexual Assault Nurse Examiner 2021	16.582	100-066-1020-142-6010	71,743.00	65,552.55	01/01/20	12/31/20	65,552.55	65,552.55	
			71,743.00	65,552.55			65,552.55	65,552.55	
Opioid Public Health Crisis Response:									
2019	16.354	N/A	58,824.00		01/01/19	12/31/21	11,836.97	32,193.99	
			58,824.00				11,836.97	32,193.99	
			416,847.00	348,175.91			360,012.88	380,369.90	
TOTAL DEPT. OF JUSTICE									

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2020
(Continued)

U.S. DEPT. OF HOMELAND SECURITY:	CFDA#	State Agency Account Number	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures	Amounts Provided to Subrecipients
					From	To			
State Department Division of State Police:									
Generator Program - Correctional Center	97.039	N/A	\$ 540,000.00	\$ 144,666.45	08/25/14	08/25/18	\$ 666.45 **	\$ 540,000.00	
Generator Program - Roads	97.039	N/A	45,000.00	45,000.00	06/19/15	06/19/18		45,000.00	
Generator Program - Health	97.039	N/A	74,700.00	74,700.00	07/30/15	07/30/18	3,385.28 **	74,700.00	
Generator Program - Vocational Technology School	97.039	N/A	250,000.00	250,000.00	07/30/15	07/30/18	914.72 **	250,000.00	
			909,700.00	514,366.45			4,966.45	909,700.00	
Passed Through N.J. Dept. of Law & Public Safety:									
State Homeland Security Grant Program - 2018 HSGP	97.067	100-066-1200-833-65110	185,090.66	185,090.66	09/01/18	08/31/20	12,761.64	185,090.66	
State Homeland Security Grant Program - 2019 HSGP	97.067	100-066-1200-833-65110	184,501.27	140,911.81	09/01/18	08/31/21	143,411.81	143,411.81	
			369,591.93	326,002.47			156,173.45	328,502.47	
OEM MultiHazard Mitigation	97.039	N/A	125,000.00		01/01/20	12/31/21	45,312.50	45,312.50	
			125,000.00				45,312.50	45,312.50	
FEMA Flood Mitigation Assistance Program	97.029	FMA-P1-02-NJ-2015-404	5,409,401.40	758,153.77	05/29/15	10/30/21	544,368.85	2,789,782.66	
			5,409,401.40	758,153.77			544,368.85	2,789,782.66	
TOTAL U.S. DEPT. OF HOMELAND SECURITY			6,813,693.33	1,598,522.69			750,821.25	4,073,297.63	
U.S. DEPT. OF TRANSPORTATION:									
NJ Transit - Section 5311 - 2019	20.509	N/A	376,032.00	52,688.81	01/01/19	12/31/21	30,373.44	343,478.37	
NJ Transit - Section 5311 - 2020	20.509	N/A	425,244.00	59,851.18	01/01/20	12/31/21	56,961.01	56,961.01	
COVID 19 - CARES Act Transportation	20.509	N/A	1,292,053.00	124,512.64	03/01/20	12/31/21	228,847.48	228,847.48	
			2,093,329.00	237,052.63			316,181.93	629,286.86	
Transit Service Program Cluster:									
Job Access and Reverse Commute - Route 57 Shuttle									
2019	20.516	N/A	420,000.00	210,000.00	07/01/18	06/30/20	105,570.87	420,000.00	
2020	20.516	N/A	210,000.00		07/01/20	06/30/21	92,577.43	92,577.43	
			630,000.00	210,000.00			198,148.30	512,577.43	
Highway Safety Cluster:									
Passed Through N.J. Department of Transportation:									
Division of Highway Traffic Safety:									
Summer Internship - 2020	20.600	N/A	25,266.00	12,012.41	01/01/20	12/31/21	12,012.41	12,012.41	
			25,266.00	12,012.41			12,012.41	12,012.41	
Highway Planning and Construction Cluster:									
North Jersey Transportation Planning Authority									
Subregional Transportation Study	20.205	N/A	180,000.00	30,329.93	07/01/20	06/30/21	47,828.42	47,828.42	
NJ Transportation Trust Fund Authority Act:									
D.O.T. Capital Transportation Program 2019	20.205	6320-480-078-6320-606	4,090,843.00		01/01/19	12/31/20	4,090,843.00	4,090,843.00	
			4,090,843.00				4,090,843.00	4,090,843.00	
Total Highway Planning and Construction Cluster									
			4,270,843.00	30,329.93			4,138,671.42	4,138,671.42	
TOTAL DEPT. OF TRANSPORTATION			7,019,438.00	489,394.97			4,665,014.06	5,292,548.12	
TOTAL FEDERAL AWARDS			\$ 30,462,100.87	\$ 11,514,021.25			\$ 13,420,559.92	\$ 23,440,405.60	

** - Liquidation of prior year encumbrances payable.

N/A - Not Available/Not Applicable

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

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2020

State Funding Department		State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
					From	To		
NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:								
Special Child Health Services for Handicapped Children (Including Case Management)		100-046-4220-079	\$ 76,000.00	\$ 56,807.00	07/01/19	06/30/21	\$ 55,885.41	\$ 72,638.37
		100-046-4220-079	19,000.00		07/01/20	06/30/21	17,695.64	17,695.64
			95,000.00	56,807.00			73,581.05	90,334.01
Senior Health Insurance Program Grant								
2019		N/A	25,000.00	14,560.00	04/01/19	03/31/20	19,621.69	25,000.00
2020		N/A	27,000.00	4,039.00	04/01/19	03/31/21	15,677.96	15,677.96
			52,000.00	18,599.00			35,299.65	40,677.96
Right To Know Act:								
2019		100-046-4771-105-6110	9,220.00	6,915.00	07/01/19	06/30/21	6,915.00	9,220.00
			9,220.00	6,915.00			6,915.00	9,220.00
Area Plan Grant								
2019		14-100-046-4144	413,303.00	19,815.00	01/01/19	12/31/20	11,150.86	413,303.00
2020		14-100-046-4144	411,351.00	344,685.00	01/01/20	12/31/21	347,081.84	347,081.84
			824,654.00	364,500.00			358,232.70	760,384.84
Medicare Improvements for Patients and Providers Act								
2019		15-100-054-7530-103-6110-ADRC	40,000.00	35,406.00	01/01/19	12/31/21	35,405.93	35,405.93
2020		15-100-054-7530-103-6110-ADRC	40,000.00		01/01/20	12/31/21	979.60	979.60
			80,000.00	35,406.00			36,385.53	36,385.53
County Comprehensive Alcoholism and Drug Services:								
2019		760-046-4219-001-6110	221,027.00	40,550.00	01/01/19	12/31/21	22,952.16	138,203.00
2020		760-046-4219-001-6110	227,485.00	37,439.00	01/01/19	12/31/21	96,044.01	96,044.01
			448,512.00	77,989.00			118,996.17	234,247.01
Child Lead Exposure Prevention:								
2019		4220-100-046-4G12-501-1002-6140	192,000.00	171,502.00	07/01/19	06/30/21	179,590.55	186,737.21
2020		4220-100-046-4G12-501-1002-6140	22,782.00	22,782.00	07/01/19	06/30/21	11,503.14	11,503.14
			214,782.00	194,284.00			191,093.69	198,240.35
TOTAL NJ DEPARTMENT OF HEALTH & SENIOR SERVICES			1,724,168.00	754,500.00			820,503.79	1,369,489.70

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2020
(Continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
<u>NI DEPARTMENT OF MILITARY & VETERANS' AFFAIRS:</u>							
Veterans Transportation Services:							
Veterans Transportation #VL19T21 -2019	3610-100-067-3610-058	\$ 7,000.00	\$ 4,084.34	07/01/19	06/30/21	\$ 4,085.00	\$ 7,000.00
Veterans Transportation #VL20T21 -2020	3610-100-067-3610-058	3,500.00		07/01/20	06/30/21	578.91	578.91
		10,500.00	4,084.34			4,663.91	7,578.91
		10,500.00	4,084.34			4,663.91	7,578.91
TOTAL NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS							
<u>NI DEPARTMENT OF CHILDREN AND FAMILIES:</u>							
Child Advocacy Development Grant	N/A	94,029.00		01/01/19	12/31/21	6,337.00	66,253.00
Child Advocacy Development Grant	N/A	34,470.30	34,470.30	01/01/20	12/31/21	34,109.48	34,109.48
Children's System of Care	1610-100-016-1610-039	36,475.00		01/01/19	12/31/20	747.87	36,475.00
Children's System of Care	1610-100-016-1610-039	36,475.00	36,475.00	01/01/20	12/31/21	35,091.82	35,091.82
Planning Services Grant	1620-100-016-1620-013	63,936.00		01/01/19	12/31/21	1,606.00	61,933.24
Planning Services Grant	1610-100-016-1610-039	63,936.00	63,187.00	01/01/20	12/31/21	57,934.33	57,934.33
		329,321.30	134,132.30			135,826.50	291,796.87
TOTAL NJ DEPARTMENT OF CHILDREN AND FAMILIES							
<u>NJ DEPARTMENT OF THE TREASURY</u>							
Governor's Council on Alcoholism/Drug Abuse:							
Municipal Alliance to Prevent Alcoholism/Drug Abuse							
2018	100-082-C001-044-6010	171,866.00	105,706.62	07/01/18	06/30/21		157,685.71
2019	100-082-C001-044-6010	171,866.00	78,286.65	07/01/19	06/30/21	47,423.76	78,286.65
2020	100-082-C001-044-6010	26,298.00		07/01/20	06/30/21	15,000.00	15,000.00
		370,030.00	183,993.27			62,423.76	250,972.36
Higher Education Administration							
P.L. 1971, c. 12 Debt Service	100-082-2155-016	528,200.00	528,200.00	01/01/20	12/31/20	528,200.00	528,200.00
		528,200.00	528,200.00			528,200.00	528,200.00
		898,230.00	712,193.27			590,623.76	779,172.36
TOTAL NJ DEPARTMENT OF THE TREASURY							

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2020
(Continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:							
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2019	100-066-1500-032-6010	\$ 296,688.00	\$ 92,764.94	01/01/19	12/31/21	\$ 71,054.25	\$ 290,164.25
2020	100-066-1500-032-6010	296,688.00	181,502.47	01/01/20	12/31/21	205,616.50	205,616.50
Juvenile Detention Alternatives Initiative - Innovation							
2019	100-066-1500-237-YYYY-6110	120,000.00	42,838.88	01/01/19	12/31/20	31,918.33	120,000.00
2020	100-066-1500-237-YYYY-6110	120,000.00	38,881.90	01/01/20	12/31/21	40,738.71	40,738.71
		833,376.00	355,988.19			349,327.79	656,519.46
Division of Criminal Justice:							
Office of Insurance Fraud:							
2019	1020-459-066-1020-001	154,153.00	31,656.00	01/01/19	12/31/21	63,313.00	126,627.00
2020	1020-459-066-1020-001	155,504.00	64,002.00	01/01/20	12/31/21	96,003.00	96,003.00
Opioid Public Health Crisis Response:							
2019		100,000.00	55,000.00	01/01/19	12/31/21	28,450.90	33,410.75
2020		36,675.00	9,169.00	01/01/20	12/31/21	8,868.75	8,868.75
		23,642.11	11,404.27	01/01/19	12/31/20	12,635.24	23,642.11
		502,695.61	171,231.27			209,270.89	321,273.11
		1,336,071.61	527,219.46			558,598.68	977,792.57
TOTAL NJ DEPARTMENT OF LAW & PUBLIC SAFETY							
NJ DEPARTMENT OF HUMAN SERVICES:							
Division of Youth and Family Services:							
Title XX Coalition:							
2019	100-054-7570-380-6130	161,326.00		1/1/2019	12/31/20	14,553.00	161,326.00
2020	100-054-7570-380-6130	80,663.00	80,663.00	1/1/2020	12/31/21	45,428.02	45,428.02
Personal Attendant Services Program:							
2019	7550-100-054-7570-076	35,894.10	0.06	1/1/2019	12/31/20	5,597.10	35,894.10
2020	7550-100-054-7570-076	35,894.00	32,902.85	1/1/2019	12/31/21	24,732.00	24,732.00
		313,777.10	113,565.91			90,310.12	267,380.12
Division of Economic Assistance:							
Social Services for the Homeless:							
2019	100-054-7550-072-6030	218,376.00	53,155.00	01/01/19	12/31/21	59,568.73	172,045.09
		218,376.00	53,155.00			59,568.73	172,045.09
Division of Family Development:							
T.A.S.S. Computer Allocation							
2018	N/A	128,590.00		01/01/18	12/31/21	2,291.85	122,709.79
2019	N/A	11,520.00	2,884.32	01/01/19	12/31/21	6,971.16	9,855.48
T.A.S.S. COVID-19 Health and Safety Guidelines							
2020	N/A	108,000.00	94,879.76	01/01/20	12/31/20	108,000.00	108,000.00
		248,110.00	97,764.08			117,263.01	240,565.27
Division of Temporary Assistance and Social Services:							
Work First New Jersey Program - 2019							
	N/A	19,121.00	2,149.00	01/01/19	12/31/21	1,649.20	12,087.04
		19,121.00	2,149.00			1,649.20	12,087.04
		799,384.10	266,633.99			268,791.06	692,077.52
TOTAL NJ DEPARTMENT OF HUMAN SERVICES							

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2020
(Continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
NJ HISTORIC TRUST: Historical Commission: County History Partnership Program 2019 2020	HC-CHPP-2018-00016	\$ 10,000.00		01/01/19	12/31/20	\$ 6,250.00	\$ 10,000.00
	HC-CHPP-2018-00016	15,123.00	\$ 12,854.55	01/01/20	12/31/21	13,000.00	13,000.00
		25,123.00	12,854.55			19,250.00	23,000.00
		25,123.00	12,854.55			19,250.00	23,000.00
TOTAL NJ HISTORIC TRUST							
NJ TRANSIT CORPORATION: Disabled Resident Transportation Assistance Program: 2019 2020	17-491-078-6050-001	346,318.00	52,699.42	01/01/19	12/31/21	27,711.17	344,029.40
	17-491-078-6050-001	344,859.00	288,908.89	01/01/20	12/31/21	275,315.47	275,315.47
	N/A	181,016.00	26,561.59	07/01/19	06/30/21	10,124.48	170,177.48
	N/A	202,122.00	28,165.26	07/01/19	06/30/21	28,055.43	28,055.43
TOTAL NJ TRANSIT CORPORATION							
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION: County Environmental Health (CEHA) 2020	100-042-4840-094-6110	1,074,315.00	396,335.16			341,206.55	817,577.78
		160,801.00	69,826.00	01/01/19	12/31/21	153,196.78	153,196.78
		160,801.00	69,826.00			153,196.78	153,196.78
Clean Communities Program: 2019 2020	4900-765-178920-60	92,677.52		01/01/19	12/31/21	37,945.00	80,988.30
	4900-765-178920-60	83,588.28	83,588.28	01/01/20	12/31/21	35,045.00	35,045.00
		176,265.80	83,588.28			72,990.00	116,033.30
Solid Waste Administration Program: 2019 2020	N/A	143,320.00		01/01/19	12/31/20	99,972.58	143,320.00
	N/A	143,320.00	143,320.00	01/01/20	12/31/21	27,055.23	27,055.23
		286,640.00	143,320.00			127,027.81	170,375.23
Light Industrial Site Capacity Grants	N/A	60,000.00		01/01/19	12/31/21	59,961.01	59,961.01
		60,000.00				59,961.01	59,961.01
		683,706.80	296,734.28			413,175.60	499,566.32
TOTAL NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION							

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2020
(Continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period From To	Grant Expenditures	Cumulative Grant Expenditures
<u>NJ STATE COUNCIL ON THE ARTS:</u>						
Council on the Arts General Support:						
2019	2530-032250-100-075	\$ 66,441.00	\$ 6,644.00	01/01/19 12/31/20	\$ 10,440.00	\$ 66,441.00
2020	2530-032250-100-075	66,441.00	59,797.00	01/01/20 12/31/21	53,522.79	53,522.79
		132,882.00	66,441.00		63,962.79	119,963.79
TOTAL NJ STATE COUNCIL ON THE ARTS		132,882.00	66,441.00		63,962.79	119,963.79
<u>NJ DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT PASSED THROUGH MORRIS/SUSSEX/ WARREN WORKFORCE INVESTMENT BOARD:</u>						
Equal Employment Initiative	N/A	42,500.00	42,500.00	01/01/20 12/31/21		
TOTAL NJ DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT		42,500.00	42,500.00			
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>						
D.O.T. Bridge Improvements - 2015 - Bridge #2101517	15-480-078-6320-ALY-6010	1,000,000.00		12/15/15 12/15/21	203,556.23	653,470.24
TOTAL DEPARTMENT OF TRANSPORTATION		1,000,000.00			203,556.23	653,470.24
<u>NJ DEPARTMENT OF CORRECTIONS:</u>						
Medication Assisted Treatment						
2018	7025-100-026-7025-318-GWRO-6110	84,600.00		11/01/17 10/31/20	1,033.02	84,600.00
2020	7025-100-026-7025-318-GWRO-6110	75,000.00	75,000.00	01/01/20 12/31/21	5,627.28	5,627.28
		159,600.00	75,000.00		6,660.30	90,227.28
TOTAL NJ DEPARTMENT OF CORRECTIONS		159,600.00	75,000.00		6,660.30	90,227.28
<u>NJ DEPARTMENT OF STATE:</u>						
Complete County Commission Grant	N/A	52,262.00	52,262.00	01/01/19 12/31/20	52,217.14	52,262.00
		52,262.00	52,262.00		52,217.14	52,262.00
TOTAL NJ DEPARTMENT OF CORRECTIONS		52,262.00	52,262.00		52,217.14	52,262.00
TOTAL STATE AWARDS		\$ 8,398,063.81	\$ 3,340,890.35		\$ 3,479,036.31	\$ 6,407,022.96

** - Liquidation of prior year encumbrances payable.
N/A - Not Available

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

COUNTY OF WARREN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2020

Note 1: 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 Warren under programs of the federal and state governments for the year ended December 31, 2020. The information in these schedules is 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 operation 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.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Note 3: 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.

Note 4: STATE LOANS OUTSTANDING

The County of Warren has the following loan outstanding as of December 31, 2020:

Green Trust Loan Payable 2001 Issue	<u>\$ 15,723.51</u>
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Currently the County is in the process of repaying the loan balance. There were no loan receipts or expenditures in the current year. The projects which relate to the loan are complete.



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

Independent Auditors' Report

The Honorable Director and Members
of the Board of Chosen Freeholders
County of Warren
Belvidere, 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 Warren (the "County") as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements and have issued our report thereon dated May 24, 2021. 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) as a basis of designing 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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*.

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.

Mount Arlington, New Jersey
May 24, 2021

Nisiroccia LLP
NISIVOCCIA LLP

John J. Mooney

John J. Mooney
Certified Public Accountant
Registered Municipal Accountant No. 560



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

Independent Auditors' Report

The Honorable Director and Members
of the Board of Chosen Freeholders
County of Warren
Belvidere, New Jersey

Report on Compliance for Each Major Federal and State Program

We have audited the County of Warren'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, 2020. 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 Warren's financial statements include a portion of the operations of the Division of Temporary Assistance and Social Services which received \$4,803,864 in federal and state awards which is not included in the schedules of expenditures of federal and state awards for the year ended December 31, 2020. Our audit, described below, did not include the operations of the Division of Temporary Assistance and Social Services because the 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 federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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.

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

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.

Opinion on Each Major 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, 2020.

Report on Internal Control Over Compliance

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

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

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

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

Mount Arlington, New Jersey
May 24, 2021

Nisivoccia LLP
NISIVOCIA LLP

John J. Mooney
John J. Mooney
Registered Municipal Accountant No. 560
Certified Public Accountant

COUNTY OF WARREN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2020

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.
- There were no material weaknesses or significant deficiencies 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 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 significant deficiencies or material weaknesses 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*.
- The auditor's report on compliance for its major federal and state programs for the County expresses an unmodified opinion on each of the 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 .
- The County's major federal programs for the year ended December 31, 2020 consisted of the following awards:

	<u>CFDA #</u>	<u>Grant Expenditures</u>
Housing Voucher Cluster:		
Lower Income Housing Assistance Program Section 8	14.871	\$ 5,451,974.79
COVID 19 - CARES Act Coronavirus Relief Fund	14.871	13,738.36
Pass through New Jersey Office of Emergency Management		
COVID 19 - CARES Act Coronavirus Relief Fund	21.019	14,504.73
COVID 19 - CARES Act Coronavirus Relief Fund	21.019	56,069.00
Pass through New Jersey Department of Community Affairs		
Local Government Emergency Fund (LGEF) COVID-19 Mitigation	21.019	802,682.00
Pass through New Jersey Division of Elections		
COVID 19 - CARES Act Coronavirus Relief Fund -		
Primary and General Election	21.019	235,908.38

- The threshold for distinguishing Type A and B for both federal and state programs was \$750,000.
- The County was determined to be a "low-risk" auditee for both federal and state programs.

COUNTY OF WARREN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2020

Summary of Auditors' Results: (Cont'd)

- The County's major state programs for the year ended December 31, 2020 consisted of the following awards:

	State Account #	Grant Expenditures
Juvenile Justice Commission:		
2019 State/Community Partnership Grant Program	100-066-1500-032-6010	\$ 71,054.25
2020 State/Community Partnership Grant Program	100-066-1500-032-6010	205,616.50
Higher Education Administration		
P.L. 1971, c. 12 Debt Service	100-082-2155-016	528,200.00
<u>Findings Relating to the Financial Statements which are required to be Reported in Accordance with Generally Accepted Government Auditing Standards:</u>		

- The audit did not disclose any findings required to be reported under generally accepted government auditing standards.

Findings and Questioned Costs for Federal Awards:

- The audit did not disclose any findings or questioned costs for federal awards as defined in 2 CFR 200.516(a) of 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 2 CFR 200.516(a) of the Uniform Guidance or NJOMB 15-08.

COUNTY OF WARREN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2020

Status of Prior Year Findings

There were no prior year audit findings.

COUNTY OF WARREN

PART III

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2020

COUNTY OF WARREN
COMMENTS AND RECOMMENDATIONS

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

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

- a. " When the cost or price of any contract awarded by the contracting agent in the aggregate does not exceed in a contract year the total sum of \$17,500, the contract may be awarded by a purchasing agent when so authorized by ordinance or resolution, as appropriate to the contracting unit, of the governing body of the contracting unit without public advertising for bids, except that the governing body of any contracting unit may adopt an ordinance or resolution to set a lower threshold for the receipt of public bids or the solicitation of competitive quotations. If the purchasing agent is qualified pursuant to Subsection b. of Section 9 of P.L. 1971, C.198 (N.J.S.A. 40A:11-9), the governing body of the contracting unit may establish that the bid threshold may be up to \$25,000. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section.
- b. Any contract made pursuant to this section may be awarded for a period of 24 consecutive months, except that contracts for professional services pursuant to subparagraph (i) of paragraph (a) of subsection (1) of section 5 of P.L. 1971, C.198 (N.J.S.A. 40A:11-5) may be awarded for a period not exceeding 12 consecutive months. The Division of Local Government Services shall adopt and promulgate rules and regulations concerning the methods of accounting for all contracts that do not coincide with the contracting unit's fiscal year.
- c. The Governor, in consultation with the Department of the Treasury, shall, no later than March 1 of every fifth year beginning in the fifth year after the year in which P.L.1999, C.440 takes effect, adjust the threshold amount and the higher threshold amount which the governing body is permitted to establish, as set forth in subsection a. of this section, or the threshold amount resulting from any adjustment under this subsection, in direct proportion to the rise or fall of the index rate as that term is defined in section 2 of P.L. 1971, C.198 (N.J.S.A. 40A:11-2), and shall round the adjustment to the nearest \$1,000. The Governor shall, no later than June 1 of every fifth year, notify each governing body of the adjustment. The adjustment shall become effective on July 1 of the year in which it is made."

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

Effective July 1, 2015 through June 30, 2020, the bid thresholds in accordance with N.J.S.A. 40A:11-3 are \$17,500 for a contracting unit without a qualified purchasing agent and \$40,000 for a contracting unit with a qualified purchasing agent. Effective July 1, 2020 and thereafter, the bid thresholds in accordance with N.J.S.A. 40A:11-3 are \$17,500 for a contracting unit without a qualified purchasing agent and \$44,000 for a contracting unit with a qualified purchasing agent.

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

The minutes indicated that bids were requested by public advertising 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".

COUNTY OF WARREN
COMMENTS AND RECOMMENDATIONS
(Continued)

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

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. Disbursements were reviewed, however, to determine whether any clear-cut violations existed. No exceptions were noted.

New Jersey Administrative Code 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 asset accounting and reporting system.
3. General ledger accounting system.

The County maintains encumbrance, fixed asset and general ledger accounting systems.

Management Suggestions

Cancellation of Older Improvement Authorizations

It is suggested that the County review and assess open improvement authorizations, and if applicable cancel the remaining balances to their respective funding sources.

Effect on Internal Controls due to COVID-19

With the increased ability for certain work functions to be done remotely and the increased use of electronic payments and processes, it is suggested that the County routinely reviews the internal controls in place especially with respect to security of passwords as well as access rights to accounting software and bank information including bank wire transfers and the timely back-up of records.

Sick and Vacation Leave

It is suggested that the County consult with its attorney to ensure that its negotiated labor contracts, individual employee agreements and employee policies, as applicable, are in accordance with New Jersey statutes regarding unused sick and vacation leave

COUNTY OF WARREN
COMMENTS AND RECOMMENDATIONS
(Continued)

Status of Prior Year Recommendations

There were no recommendations in the prior year.

COUNTY OF WARREN
SUMMARY OF RECOMMENDATIONS

It is recommended that:

None
