

COUNTY OF WARREN

REPORT OF AUDIT

2021

NISIVOCIA LLP

CERTIFIED PUBLIC ACCOUNTANTS

COUNTY OF WARREN

REPORT OF AUDIT

2021

COUNTY OF WARREN
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COUNTY OF WARREN

PART I

FINANCIAL STATEMENTS AND

SUPPLEMENTARY DATA

YEAR ENDED DECEMBER 31, 2021

Independent Auditors' Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements – *regulatory basis* - of the various funds and account group of the County of Warren (the "County") as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements, as listed in the table of contents.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of each fund and account group of the County as of December 31, 2021 and 2020, and the results of operations and changes in fund balance, where applicable, of such funds and account group, thereof for the years then ended in accordance with the accounting practices prescribed or permitted, as described in Note 1, by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division").

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 section of our report, the accompanying 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, 2021 and 2020, or the changes in financial position thereof for the years then ended.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS), 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. 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 of the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions prescribed or permitted by the Division, which is a basis of accounting other than accounting principles generally accepted in the United State of America, to meet the requirements of the Division's regulatory basis of accounting and the budget laws of New Jersey.

The Honorable Director and Members of
the Board of County Commissioners
County of Warren
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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 and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") to demonstrate compliance with the Division's regulatory basis of accounting, and the budget laws of New Jersey. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards* and audit requirements prescribed by the Division will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, *Government Auditing Standards* and audit requirements prescribed by the Division, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

The Honorable Director and Members of
the Board of County Commissioners
County of Warren
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Supplementary Information

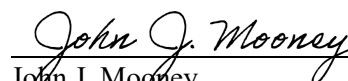
Our audit was conducted for the purpose of forming opinions on the financial statements of the various funds and account group that collectively comprise the County's financial statements. The supplementary data schedules listed in the table of contents and the schedules of expenditures of federal and 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the various fund and account group financial statements. The information has been subjected to the auditing procedures applied in the audit of the various fund and account group 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 and account group financial statements or to the various fund and account group financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary data schedules and the schedules of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the various fund and account group 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 June 1, 2022 on our consideration of the County'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's internal control over financial reporting and compliance.

Mount Arlington, New Jersey
June 1, 2022


NISIVOCCIA LLP



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

COUNTY OF WARREN

CURRENT FUND

2021

COUNTY OF WARREN
CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	<u>Ref.</u>	<u>December 31,</u>	
		<u>2021</u>	<u>2020</u>
<u>ASSETS</u>			
Regular Fund:			
Cash and Cash Equivalents:			
Treasurer	A-4	\$ 39,498,986.07	\$ 37,216,520.05
Receivables and Other Assets With			
Full Reserves:			
Added and Omitted Taxes Receivable	A-6	524,984.45	356,234.37
Due from Federal and State Grant Fund	A	6,544.99	6,544.99
Due from Other Trust Fund	B	34.20	75.50
Due from General Capital Fund	C	4,400.84	8,703.51
		<u>535,964.48</u>	<u>371,558.37</u>
 Total Regular Fund		 <u>40,034,950.55</u>	 <u>37,588,078.42</u>
 Federal and State Grant Fund:			
Cash and Cash Equivalents	A-5	14,228,550.17	351,685.24
Grants Receivable:			
Federal	A-8	8,920,029.39	10,004,253.21
State	A-9	12,233,470.54	9,355,175.48
 Total Federal and State Grant Fund		 <u>35,382,050.10</u>	 <u>19,711,113.93</u>
 <u>TOTAL ASSETS</u>		 <u>\$ 75,417,000.65</u>	 <u>\$ 57,299,192.35</u>

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

	Ref.	December 31,	
		2021	2020
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Regular Fund:			
Appropriation Reserves:			
Unencumbered	A-3;A-10	\$ 10,855,243.73	\$ 10,712,421.78
Encumbered	A-3;A-10	2,045,611.06	3,021,020.24
Total Appropriation Reserves		12,900,854.79	13,733,442.02
Outside Agency Fees Payable		450,694.91	434,703.20
		<u>13,351,549.70</u>	<u>14,168,145.22</u>
Reserve for Receivables	A	535,964.48	371,558.37
Fund Balance	A-1	26,147,436.37	23,048,374.83
Total Regular Fund		<u>40,034,950.55</u>	<u>37,588,078.42</u>
Federal and State Grant Fund:			
Encumbrances Payable		4,783,883.37	1,090,006.54
Due Current Fund	A	6,544.99	6,544.99
Appropriated Grant Reserves:			
Federal	A-11	8,841,777.58	10,285,620.49
State	A-12	11,526,403.66	8,282,913.21
Unappropriated Reserves	A-13	10,223,440.50	46,028.70
Total Federal and State Grant Fund		<u>35,382,050.10</u>	<u>19,711,113.93</u>
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 75,417,000.65</u>	<u>\$ 57,299,192.35</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

	Ref.	Year Ended December 31,	
		2021	2020
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 9,774,399.00	\$ 11,758,696.00
Receipts from:			
Current Taxes		71,400,000.00	69,999,000.00
Miscellaneous Revenue Anticipated		22,826,450.80	23,732,727.23
Nonbudget Revenue		3,296,447.87	4,435,316.37
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves		8,119,436.20	6,491,033.72
Interfunds and Other Receivables Returned		4,343.97	1,236,550.63
Appropriated Grant Reserves Cancelled:			
Federal		41,130.14	47,015.81
State		329,878.73	144,556.16
Total Income		115,792,086.71	117,844,895.92
<u>Expenditures</u>			
Budget Appropriations:			
Operations:			
Salaries and Wages		32,313,217.00	32,109,037.00
Other Expenses		56,948,218.56	57,782,069.10
Capital Improvements		4,170,180.00	6,462,562.00
County Debt Service		1,077,080.74	1,088,161.49
Deferred Charges and Statutory Expenditures		8,038,921.00	7,565,066.00
Federal Grant Fund Receivables Cancelled		41,130.14	43,534.92
State Grant Fund Receivables Cancelled		329,878.73	148,037.05
Total Expenditures		102,918,626.17	105,198,467.56
Excess in Revenue		12,873,460.54	12,646,428.36
<u>Fund Balance</u>			
Balance January 1		23,048,374.83	22,160,642.47
		35,921,835.37	34,807,070.83
Decreased by:			
Utilized as Anticipated Revenue		9,774,399.00	11,758,696.00
Balance December 31	A	\$ 26,147,436.37	\$ 23,048,374.83

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, 2021

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Fund Balance Anticipated	\$ 9,774,399.00		\$ 9,774,399.00	
Miscellaneous Revenue:				
County Clerk Fees	1,440,000.00		1,440,000.00	
County Surrogate Fees	54,000.00		54,000.00	
County Sheriff Fees	125,000.00		125,000.00	
Interest on Investments and Deposits	195,000.00		185,606.12	\$ 9,393.88 *
Election Expenses Reimbursed by Municipalities	12,400.00		176,079.89	163,679.89
Motor Vehicle Fines	183,000.00		180,546.49	2,453.51 *
Revenue for Housing State Inmates in the County Correctional Center	793,000.00		1,073,707.08	280,707.08
Bail Bond Forfeitures	50,000.00		50,000.00	
Library Share Pensions	242,603.00		262,349.00	19,746.00
State Aid - County College Bonds (NJSA 18A:64A-22.6)	530,600.00		530,600.00	
Aging CCPED Medicaid Reimbursement	100,000.00		139,305.00	39,305.00
DCA Reimbursement Prosecutor Salaries	177,002.00		177,002.45	0.45
Department of Human Services, Division of Temporary Assistance and Social Services	4,200,000.00		4,200,307.00	307.00
Social and Welfare Services (c.66 PL 1990): Supplemental Social Security Income	210,692.00		184,705.00	25,987.00 *
U.S. Department of Transportation: Annual Allotment		\$ 4,110,656.00	4,110,656.00	
Division of Highway Safety: Summer Internship	25,786.00		25,786.00	
U.S. Department of Health and Human Services: Area Plan Grant	580,315.00	464,473.00	1,044,788.00	
Special Child Health Care Services, Case Management: Coronavirus Relief Fund		133,000.00	133,000.00	
MOA COVID-19 Testing & Reimbursement		150,000.00	150,000.00	
New Jersey Department of Health and Senior Services: Bioterrorism Preparedness and Response		662,068.00	662,068.00	
Right to Know Program	9,220.00	9,220.00	18,440.00	
State Health and Insurance Program		28,000.00	28,000.00	
Medicare Improvements for Patients and Providers Act		40,000.00	40,000.00	
Childhood Lead Exposure Prevention Program	189,238.00	189,238.00	378,476.00	
Provision of Alcoholism and Abuse Services Comprehensive Alcohol Grant		234,772.00	234,772.00	
Operation Helping Hand Grant		138,095.19	138,095.19	
New Jersey Department of State: Historical Commission, County History Partnership Program	21,354.55	3,768.45	25,123.00	
2018 HAVA Physical Security Grant		10,000.00	10,000.00	
New Jersey Department of Corrections: Jail Medication Assistance Grant		149,999.00	149,999.00	
New Jersey Department of Human Services: Mental Health and Addictions Services, Opioid Innovation		36,675.00	36,675.00	
Division of Youth and Family Services: Personal Assistance Service Program		36,486.00	36,486.00	
Planning & Administering Human Services Grants, Planning Services Grant		91,405.00	91,405.00	
Children's Youth Incentive Program Grant	54,715.00		54,715.00	
Work First New Jersey Program		19,121.00	19,121.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021
(Continued)

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or Deficit *</u>
	<u>Budget</u>	<u>Added by NJSA 40A:4-87</u>		
Miscellaneous Revenue (Continued):				
New Jersey Department of Human Services, (Continued)				
Division of Social Services:				
For the Homeless - 2020	\$ 6,855.00		\$ 6,855.00	
For the Homeless - 2021	89,588.00		89,588.00	
New Jersey Juvenile Justice Commission,				
State/Community Partnership				
Grant Program & Family Court Services				
Program	296,688.00		296,688.00	
New Jersey Department of Law & Public Safety,				
Division of Criminal Justice:				
Office of Insurance Fraud		\$ 246,520.00	246,520.00	
Body-Worn Camera Contracted Services		108,014.00	108,014.00	
Body Armor Contracted Services	8,681.79		8,681.79	
Division of State Police:				
Domestic Violence Counselor		17,791.00	17,791.00	
Crime Victim Assistance	244,017.00	289,446.00	533,463.00	
Sexual Assault Nurse Examiner		72,000.00	72,000.00	
New Jersey Transit Corporation:				
Section 5311		637,637.00	637,637.00	
Senior Citizen & Disabled Residents,				
Transportation Assistance Program		423,952.60	423,952.60	
Job Access & Reverse Commute Program		210,000.00	210,000.00	
New Jersey Department of the Treasury:				
Governor's Council on Alcoholism and Drug				
Abuse, Municipal Alliance	78,895.00	105,194.00	184,089.00	
New Jersey Department of Environmental Protection:				
Clean Communities Program		88,997.98	88,997.98	
County Environmental Health Act		160,355.00	160,355.00	
Recycling Enhancement Act Grant		162,000.00	162,000.00	
New Jersey Council on the Arts, General Program Support:				
Local Arts Program		71,441.00	71,441.00	
New Jersey Department of Military & Veterans Affairs:				
Veterans Transportation Grant	3,500.00	7,000.00	10,500.00	
New Jersey Department of Transportation Improvements:				
Bridge - Route 678		898,766.00	898,766.00	
Bridge #02004		640,096.00	640,096.00	
Open Space Tax Fund	15,881.00		15,880.75	\$ 0.25 *
Tax Relief - County Clerk P.L. 2001, C.370	560,000.00		1,323,938.67	763,938.67
Tax Relief - Surrogate P.L. 2001, C.370	64,000.00		65,968.08	1,968.08
Tax Relief - Sheriff P.L. 2001, C.370	130,000.00		351,414.71	221,414.71
Weights & Measures Trust	35,000.00		35,000.00	
Total Miscellaneous Revenue	10,727,031.34	10,646,187.22	22,826,450.80	1,453,232.24
Amount to be Raised by Taxes for Support of the County Budget:				
Local Taxes for County Purposes	71,400,000.00		71,400,000.00	
Budget Totals	\$ 91,901,430.34	\$ 10,646,187.22	104,000,849.80	1,453,232.24
Nonbudget Revenue:				
Miscellaneous Revenue Not Anticipated			3,296,447.87	3,296,447.87
			\$ 107,297,297.67	\$ 4,749,680.11

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021
(Continued)

Analysis of Nonbudget Revenue:

Added, Omitted & Rollback Taxes	\$ 362,506.72
Inmate Processing Fees	24,935.01
Extradition	5,580.55
Health Fees	131,041.50
Health Reimbursement	4,944.15
Sub-Regional Transportation	104,252.29
Court Reimbursement	1,215.62
Engineering Escrow Fees	46,345.06
Library Share	42,721.70
Board of Appeals	250.00
Personnel Cost Reimbursement	946,763.75
Auction Proceeds	91,656.29
SSA Inmates	168,045.96
State Reimbursement	58,000.00
State of New Jersey Title IV-D - Probation Department	6,325.72
C.L.A.P	2,132.19
Unclaimed Funds	1,680.92
Special Charges Engineering	4,325.00
EMA Pay - NJ State Police	110,000.00
State Reimbursement - CARES Relief Funds	286,144.61
State Reimbursement - FEMA	225,421.63
Insurance Claims	5,553.03
Restitution	528.28
Land Development Fees Planning	143,500.00
Mental Health Reimbursement	12,000.00
Essex I & II	5,824.00
Public Information	452.46
Grant Reimbursement - Elections	72,085.50
Fees Collected by Engineering Department	14,900.00
Authority Contribution	12,000.00
Public Health Nursing	20,200.27
Sale of County Assets	10,000.00
Rental of Land	36,470.40
SREC Credits	25,243.28
Pretrial Discovery	112.70
Fees for Transportation Services	210,000.00
Center on Aging	59,421.56
Miscellaneous	43,867.72
	<u>\$ 3,296,447.87</u>

Analysis of Interest on Investments and Deposits:

Interest Earned in Current Fund	\$ 94,290.52
Interest Earned in General Capital Fund	90,704.74
Interest Earned in Other Trust Funds	610.86
	<u>\$ 185,606.12</u>

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

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT:					
General Administration (Includes Purchasing):					
Salaries and Wages	\$ 160,500.00	\$ 160,500.00	\$ 155,670.01	\$ 4,829.99	
Other Expenses	301,000.00	301,000.00	243,338.86	57,661.14	
Personnel Department:					
Salaries and Wages	445,150.00	445,150.00	426,753.75	18,396.25	
Other Expenses	112,400.00	112,400.00	58,413.39	53,986.61	
Board of Chosen Freeholders:					
Salaries and Wages	88,296.00	88,296.00	85,921.84	2,374.16	
Other Expenses	43,400.00	43,400.00	38,782.06	4,617.94	
Economic Development:					
Other Expenses	250,000.00	250,000.00		250,000.00	
Board of Elections:					
Salaries and Wages	323,125.00	543,125.00	529,301.94	13,823.06	
Other Expenses	288,800.00	288,800.00	245,292.08	43,507.92	
Board Clerk:					
Salaries and Wages	246,920.00	246,920.00	208,573.85	38,346.15	
Other Expenses	23,400.00	23,400.00	8,834.55	14,565.45	
County Clerk:					
Salaries and Wages	501,475.00	501,475.00	403,715.73	97,759.27	
Other Expenses	274,000.00	274,000.00	267,473.22	6,526.78	
Treasurers / CFO:					
Salaries and Wages	498,500.00	498,500.00	460,815.98	37,684.02	
Other Expenses	40,000.00	40,000.00	20,275.57	19,724.43	
Audit	141,900.00	141,900.00	141,900.00		
Information Systems Division:					
Salaries and Wages	352,600.00	382,600.00	343,900.79	38,699.21	
Other Expenses	986,633.00	986,633.00	799,160.57	187,472.43	
Board of Taxation:					
Salaries and Wages	131,000.00	131,000.00	127,110.34	3,889.66	
Other Expenses	58,253.00	58,253.00	57,382.46	870.54	
County Counsel:					
Other Expenses	850,000.00	850,000.00	709,779.54	140,220.46	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021
(Continued)

	Budget	Budget After Modification	Expended by		Unexpended Balance Cancelled
			Paid or Charged	Reserved	
GENERAL GOVERNMENT (Continued):					
County Surrogate:					
Salaries and Wages	\$ 342,000.00	\$ 342,000.00	\$ 323,345.93	\$ 18,654.07	
Other Expenses	33,950.00	33,950.00	24,842.10	9,107.90	
Engineer:					
Salaries and Wages	873,310.00	773,310.00	635,709.62	137,600.38	
Other Expenses	70,775.00	70,775.00	20,042.03	50,732.97	
Public Information:					
Salaries and Wages	222,320.00	222,320.00	207,785.09	14,534.91	
Other Expenses	105,700.00	105,700.00	78,584.16	27,115.84	
Cultural & Heritage Commission (NJSA 40:33A-6):					
Salaries and Wages	37,400.00	37,400.00	26,849.27	10,550.73	
Other Expenses	32,898.00	32,898.00	19,254.18	13,643.82	
Aid to Warren County Historical & Genealogical Society Museum:					
Other Expenses	4,750.00	4,750.00	4,750.00		
Weights & Measures:					
Salaries and Wages	230,750.00	230,750.00	195,920.13	34,829.87	
Other Expenses	4,185.00	4,185.00	2,322.64	1,862.36	
War Veterans Burial & Grave Decorations:					
Salaries and Wages	14,000.00	14,000.00	11,957.75	2,042.25	
Other Expenses	11,000.00	13,000.00	12,033.94	966.06	
TOTAL GENERAL GOVERNMENT	8,100,390.00	8,252,390.00	6,895,793.37	1,356,596.63	
LAND USE ADMINISTRATION:					
Planning Board:					
Salaries and Wages	484,840.00	384,840.00	351,466.49	33,373.51	
Other Expenses	75,300.00	125,300.00	44,417.50	80,882.50	
TOTAL LAND USE ADMINISTRATION	560,140.00	510,140.00	395,883.99	114,256.01	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
INSURANCES:					
Insurance on Buildings & Motor Vehicles and Surety Bond Premiums	\$ 1,112,667.00	\$ 1,112,667.00	\$ 963,420.84	\$ 149,246.16	
Workmen's Compensation	1,084,083.00	1,084,083.00	1,084,083.00		
Group Insurance Plan for Employees	14,345,000.00	14,345,000.00	12,384,674.45	1,960,325.55	
Health Benefit Waiver	120,000.00	120,000.00	95,000.20	24,999.80	
TOTAL INSURANCES	16,661,750.00	16,661,750.00	14,527,178.49	2,134,571.51	
PUBLIC SAFETY:					
Communication Center:					
Salaries and Wages	2,112,800.00	2,112,800.00	1,855,825.07	256,974.93	
Other Expenses	677,000.00	677,000.00	550,440.93	126,559.07	
Public Safety:					
Salaries and Wages	376,900.00	390,900.00	369,887.11	21,012.89	
Other Expenses	15,925.00	15,925.00	7,778.75	8,146.25	
Office of Emergency Management:					
Salaries and Wages	133,030.00	133,030.00	102,399.59	30,630.41	
Other Expenses	476,170.00	273,950.00	60,466.63	213,483.37	
Aid to Volunteer Fire Companies & Emergency Squads:					
Other Expenses	15,000.00	217,220.00	191,951.61	25,268.39	
Sheriff's Office:					
Salaries and Wages	1,799,847.00	1,799,847.00	1,478,365.66	321,481.34	
Other Expenses	105,000.00	105,000.00	100,953.74	4,046.26	
County Medical Examiner:					
Other Expenses	319,630.00	319,630.00	269,372.83	50,257.17	
Prosecutor's Office:					
Salaries and Wages	4,998,058.00	4,998,058.00	4,735,810.85	262,247.15	
Other Expenses	432,769.00	432,769.00	327,262.87	105,506.13	
Juvenile Detention & Rehabilitation Center:					
Other Expenses	570,000.00	570,000.00	293,050.00	276,950.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC SAFETY (Continued):					
Jail:					
Salaries and Wages	\$ 6,602,000.00	\$ 6,602,000.00	\$ 6,053,841.84	\$ 548,158.16	
Other Expenses	2,492,310.00	2,492,310.00	2,073,757.22	418,552.78	
TOTAL PUBLIC SAFETY	21,126,439.00	21,140,439.00	18,471,164.70	2,669,274.30	
PUBLIC WORKS:					
Roads:					
Salaries and Wages	3,220,390.00	3,220,390.00	2,744,265.88	476,124.12	
Other Expenses	2,829,955.00	2,829,955.00	2,810,990.43	18,964.57	
Bridges:					
Salaries and Wages	683,962.00	683,962.00	644,262.10	39,699.90	
Other Expenses	88,195.00	88,195.00	76,268.45	11,926.55	
Buildings and Grounds:					
Salaries and Wages	1,269,500.00	1,269,500.00	1,083,046.00	186,454.00	
Other Expenses	1,142,650.00	1,142,650.00	904,719.07	237,930.93	
Shade Tree Commission:					
Salaries and Wages	5,400.00	5,400.00	5,400.00		
Other Expenses	8,850.00	8,850.00	3,408.06	5,441.94	
Mosquito Extermination Commission:					
Other Expenses	921,110.00	921,110.00	921,110.00		
TOTAL PUBLIC WORKS	10,170,012.00	10,170,012.00	9,193,469.99	976,542.01	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
HEALTH & HUMAN SERVICES:					
County Health Service Interlocal Agreement (NJS A 40:8A-1):					
Salaries and Wages	\$ 1,466,459.00	\$ 1,466,459.00	\$ 1,284,664.71	\$ 181,794.29	
Other Expenses	176,668.00	176,668.00	137,710.75	38,957.25	
Center on Aging:					
Salaries and Wages	496,100.00	496,100.00	437,578.65	58,521.35	
Other Expenses	92,058.00	92,058.00	57,073.82	34,984.18	
Nutrition Program:					
Salaries and Wages	23,750.00	23,750.00		23,750.00	
Other Expenses	315,923.00	315,923.00	277,754.35	38,168.65	
Youth Shelter:					
Other Expenses	80,000.00	80,000.00	58,450.00	21,550.00	
Mental Health Administration:					
Salaries and Wages	249,530.00	249,530.00	163,361.77	86,168.23	
Other Expenses	31,965.00	31,965.00	4,688.27	27,276.73	
Psychiatric Facilities (c 73, PL 1990):					
Maintenance for Mental Diseases:					
Other Expenses - State	1,341,040.00	1,341,040.00	1,276,040.00	65,000.00	
Department of Human Services, Division of Temporary Assistance and Social Services:					
Salaries and Wages	3,328,278.00	3,328,278.00	2,638,170.42	690,107.58	
Other Expenses	696,330.00	696,330.00	539,337.96	156,992.04	
County Adjuster:					
Salaries and Wages	84,700.00	84,700.00	56,990.07	27,709.93	
Other Expenses	83,000.00	100,000.00	81,462.75	18,537.25	
Health and Human Services (NJS A 30:4D-6.9)	131,180.00	131,180.00	131,180.00		
Human Service Programs (NJS A 30:14-11)	96,906.00	96,906.00	96,906.00		
Human Service Programs (NJS A 40:23-8.14)	23,043.00	23,043.00	23,043.00		
Mental / Health Services Programs (NJS A 40:13-2)	185,834.00	185,834.00	109,333.08	76,500.92	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
HEALTH & HUMAN SERVICES (Continued):					
Adult Mental / Health Services Programs					
(NJSA 40:5-2.9 and 30:9A-1)	\$ 250,249.00	\$ 262,249.00	\$ 254,819.00	\$ 7,430.00	
Youth Services (NJSA 40:5-2.9)	44,530.00	44,530.00	44,530.00		
Substance Abuse Services (NJSA 30:9-12.16)	68,258.00	68,258.00	66,743.00	1,515.00	
TOTAL HEALTH & HUMAN SERVICES	9,265,801.00	9,294,801.00	7,739,837.60	1,554,963.40	
EDUCATION:					
Warren County Community College					
(NJSA 18A:64A-30 et seq.):					
Other Expenses	2,280,963.00	2,380,963.00	2,380,963.00		
Reimbursement for Residents Attending Out - of - County					
Two Year Colleges (NJSA 18A:64A-23):					
Other Expenses	275,000.00	275,000.00	140,282.58	134,717.42	
County Extension Service - Farm & Home:					
Salary and Wages	122,827.00	122,827.00	115,932.26	6,894.74	
Other Expenses	196,133.00	196,133.00	176,362.48	19,770.52	
Warren County Vocational School:					
Other Expenses	4,239,708.00	4,239,708.00	4,117,440.00	122,268.00	
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	116,500.00	116,500.00	113,118.87	3,381.13	
Other Expenses	12,355.00	12,355.00	6,442.36	5,912.64	
TOTAL EDUCATION	7,248,486.00	7,348,486.00	7,050,541.55	297,944.45	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021
 (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	\$ 452,000.00	\$ 207,000.00		\$ 207,000.00	
TOTAL OTHER OPERATIONS FUNCTIONS	452,000.00	207,000.00		207,000.00	
OPERATIONS:					
UTILITIES EXPENSES AND BULK PURCHASES:					
Electricity	668,500.00	668,500.00	\$ 600,276.69	68,223.31	
Telephone (excluding equipment acquisition)	930,000.00	930,000.00	701,870.04	228,129.96	
Water	128,600.00	128,600.00	106,437.15	22,162.85	
Fuel Oil	390,000.00	390,000.00	274,157.59	115,842.41	
Sewerage Processing and Disposal	162,220.00	162,220.00	67,536.98	94,683.02	
Gasoline	685,000.00	685,000.00	339,992.21	345,007.79	
TOTAL UTILITIES	2,964,320.00	2,964,320.00	2,090,270.66	874,049.34	
SUBTOTAL OPERATIONS	76,549,338.00	76,549,338.00	66,364,140.35	10,185,197.65	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021
(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 + \$464,473.00)	\$ 580,315.00	1,044,788.00	\$ 1,044,788.00		
Coronavirus Relief Fund					
MOA COVID-19 Testing & Reimbursement (NJSA 40A:4-87 + \$150,000.00)		150,000.00	150,000.00		
Special Child Health Care Services,					
Case Management (NJSA 40A:4-87 + \$133,000.00)		133,000.00	133,000.00		
NJ Department of Human Services, Division of Youth and Family Services:					
Personal Assistance Service Program (NJSA 40A:4-87 + \$36,486.00)		36,486.00	36,486.00		
Planning & Administering Human Service Grants,					
Planning Services Grant (NJSA 40A:4-87 + \$91,405.00)		91,405.00	91,405.00		
Children's Youth Incentive Program Grant	54,715.00	54,715.00	54,715.00		
Work First New Jersey Program (NJSA 40A:4-87 + \$19,121.00)		19,121.00	19,121.00		
NJ Department of Health & Senior Services,					
Bioterrorism Preparedness and Response (NJSA 40A:4-87 + \$662,068.00)		662,068.00	662,068.00		
Right-To-Know (NJSA 40A:4-87 + \$9,220.00)	9,220.00	18,440.00	18,440.00		
State Health and Insurance Program (NJSA 40A:4-87 + \$28,000.00)		28,000.00	28,000.00		
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 + \$189,238.00)	189,238.00	378,476.00	378,476.00		
Comprehensive Program for Planning and Provision of Alcohol and Abuse Services Grant (NJSA 40A:4-87 + \$234,772.00)		234,772.00	234,772.00		
Operation Helping Hand Grant (NJSA 40A:4-87 + \$138,095.19)		138,095.19	138,095.19		
Matching Funds for Grant & Aid	452,057.00	452,057.00	246,511.00	\$ 205,546.00	
New Jersey Council on the Arts, General Program Support		71,441.00	71,441.00		
Local Arts Program (NJSA 40A:4-87 + \$71,441.00)					
Division of Social Services:					
for the Homeless - 2020	6,855.00	6,855.00	6,855.00		
for the Homeless - 2021	89,588.00	89,588.00	89,588.00		

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET					
BY REVENUES (Continued) :					
New Jersey Department of State:					
County History Partnership Program (NJSA 40A:4-87 + \$3,768.45)	\$ 21,354.55	\$ 25,123.00	\$ 25,123.00		
2018 HAVA Physical Security Grant (NJSA 40A:4-87 + \$10,000.00)		10,000.00	10,000.00		
New Jersey Transit Corporation:					
Section 5311 (NJSA 40A:4-87 + \$637,637.00)		637,637.00	637,637.00		
Senior Citizen & Disabled Residents, Transportation Assistance Program (NJSA 40A:4-87 + \$423,952.60)		423,952.60	423,952.60		
Job Access and Reverse Commute Program (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 + \$88,997.98)		88,997.98	88,997.98		
County Environmental Health Act (NJSA 40A:4-87 + \$160,355.00)		160,355.00	160,355.00		
Recycling Enhancement Act Grant (NJSA 40A:4-87 + \$162,000.00)		162,000.00	162,000.00		
NJ Department of the Treasury:					
Governor's Council on Alcoholism and Drug Abuse, Municipal Alliance (NJSA 40A:4-87 + \$105,194.00)	78,895.00	184,089.00	184,089.00		
NJ Juvenile Justice Commission, State/Community Partnership Grant Program & Family Court Services Program	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 + \$246,520.00)		246,520.00	246,520.00		
Body-Worn Camera Contracted Services (NJSA 40A:4-87 + \$108,014.00)		108,014.00	108,014.00		

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021
 (Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET					
BY REVENUES (Continued) :					
Body Armor Contracted Services	\$ 8,681.79	\$ 8,681.79	\$ 8,681.79		
Domestic Violence Counselor (NJSA 40A:4-87 + \$17,791.00)		17,791.00	17,791.00		
Crime Victim Assistance					
Program (NJSA 40A:4-87 + \$289,446.00)	244,017.00	533,463.00	533,463.00		
Sexual Assault Nurse Examiner (NJSA 40A:4-87 + \$72,000.00)		72,000.00	72,000.00		
NJ Department of Military & Veterans Affairs,					
Veterans Transportation Grant (NJSA 40A:4-87 + \$7,000.00)	3,500.00	10,500.00	10,500.00		
NJ Department of Corrections:					
Jail Medical Assistance Grant (NJSA 40A:4-87 + \$149,999.00)		149,999.00	149,999.00		
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 - Route 678 (NJSA 40A:4-87 + \$898,766.00)		898,766.00	898,766.00		
Bridge #02004 (NJSA 40A:4-87 + \$640,096.00)		640,096.00	640,096.00		
US Department of Transportation					
Division of Highway Safety, Summer					
Internship	25,786.00	25,786.00	25,786.00		
Annual Allotment (NJSA 40A:4-87 + \$4,110,656.00)		4,110,656.00	4,110,656.00		
TOTAL PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES	2,060,910.34	12,707,097.56	12,501,551.56	205,546.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021
 (Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
Total Operations	\$ 78,610,248.34	\$ 89,256,435.56	\$ 78,865,691.91	\$ 10,390,743.65	
Contingent	5,000.00	5,000.00		5,000.00	
TOTAL OPERATIONS INCLUDING CONTINGENT	78,615,248.34	89,261,435.56	78,865,691.91	10,395,743.65	
Detail:					
Salary and Wages	32,494,217.00	32,313,217.00	28,377,719.36	3,935,497.64	
Other Expenses	46,121,031.34	56,948,218.56	50,487,972.55	6,460,246.01	
CAPITAL IMPROVEMENTS:					
Capital Improvement Fund	4,170,180.00	4,170,180.00	4,170,180.00		
TOTAL CAPITAL IMPROVEMENTS	4,170,180.00	4,170,180.00	4,170,180.00		
DEBT SERVICE:					
Payment of Bond Principal:					
County College Bonds	460,000.00	460,000.00	460,000.00		
State Aid - County College Bonds (NJS 18A:64A-22.6)	460,000.00	460,000.00	460,000.00		
Interest on Bonds:					
County College Bonds	70,600.00	70,600.00	70,600.00		
State Aid - County College Bonds	70,600.00	70,600.00	70,600.00		
Green Trust Loan Program:					
Loan Repayments for Principal and Interest	15,881.00	15,881.00	15,880.74		\$ 0.26
TOTAL DEBT SERVICE	1,077,081.00	1,077,081.00	1,077,080.74		0.26

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
STATUTORY EXPENDITURES:					
Contribution to:					
Public Employees' Retirement System	\$ 3,138,630.00	\$ 3,138,630.00	\$ 3,138,630.00		
Social Security System	2,588,294.00	2,588,294.00	2,183,036.49	\$ 405,257.51	
Unemployment Compensation					
Insurance (NJSA 43:21-3 ct. seq.)	40,000.00	40,000.00	32,820.32	7,179.68	
Police and Fireman's Retirement System of NJ	2,161,997.00	2,161,997.00	2,161,997.00		
Police and Fireman's Retirement System of NJ - Retro	30,000.00	30,000.00	9,757.54	20,242.46	
Defined Contribution Retirement Program	80,000.00	80,000.00	53,179.57	26,820.43	
Total Statutory Expenditures	8,038,921.00	8,038,921.00	7,579,420.92	459,500.08	
TOTAL GENERAL APPROPRIATIONS	\$ 91,901,430.34	\$ 102,547,617.56	\$ 91,692,373.57	\$ 10,855,243.73	\$ 0.26

Ref.

A

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021
(Continued)

<u>Analysis of Budget After Modification</u>	<u>Ref.</u>	
Adopted Budget		\$ 91,901,430.34
Appropriation by NJSA 40A:4-87		<u>10,646,187.22</u>
		<u>\$ 102,547,617.56</u>
<u>Analysis of Paid or Charged</u>		
Cash Disbursed		\$ 77,391,721.95
Encumbrances Payable	A	2,045,611.06
Transfer to Appropriated Grant Reserves:		
Federal Programs		6,281,498.00
State Programs		<u>5,973,542.56</u>
		<u>\$ 91,692,373.57</u>

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

COUNTY OF WARREN

TRUST FUNDS

2021

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

	Ref.	December 31,	
		2021	2020
<u>ASSETS</u>			
Regular Trust Fund:			
Cash and Cash Equivalents	B-1	\$ 4,655,409.85	\$ 3,907,195.40
Rehabilitation Loans Receivable	B-3	6,081,576.20	6,353,953.38
		<u>10,736,986.05</u>	<u>10,261,148.78</u>
Open Space Trust Fund:			
Cash and Cash Equivalents	B-1	28,568,063.73	30,027,372.11
Unemployment Trust Fund:			
Cash and Cash Equivalents	B-1	358,453.95	311,076.33
Other Trust Fund:			
Cash and Cash Equivalents	B-1	6,836,723.48	6,639,472.16
Due Regular Trust Fund - Payroll	B	5,000.00	5,000.00
Total Other Trust Fund		<u>6,841,723.48</u>	<u>6,644,472.16</u>
TOTAL ASSETS		<u><u>\$ 46,505,227.21</u></u>	<u><u>\$ 47,244,069.38</u></u>
<u>LIABILITIES AND RESERVES</u>			
Regular Trust Fund:			
Due Other Trust Fund - Payroll	B	\$ 5,000.00	\$ 5,000.00
Reserve for Rehabilitation Loans Receivable		6,081,576.20	6,353,953.38
Reserve for Community Development Block Grant - Echo Housing	B-4	152,441.53	152,421.45
Reserve for Housing Rehabilitation	B-5	992,086.09	808,248.82
Various Reserves	B-6	3,505,882.23	2,941,525.13
		<u>10,736,986.05</u>	<u>10,261,148.78</u>
Open Space Trust Fund:			
Encumbrances Payable		7,366,795.61	9,047,879.75
Reserve for Open Space Trust	B-7	21,201,268.12	20,979,492.36
		<u>28,568,063.73</u>	<u>30,027,372.11</u>
Unemployment Trust Fund:			
Reserve for Unemployment Claims	B-7	358,453.95	311,076.33
Other Trust Fund:			
Due Current Fund	A	34.20	75.50
Encumbrances Payable		41,755.91	114,240.25
Various Reserves	B-8	6,799,933.37	6,530,156.41
		<u>6,841,723.48</u>	<u>6,644,472.16</u>
TOTAL LIABILITIES AND RESERVES		<u><u>\$ 46,505,227.21</u></u>	<u><u>\$ 47,244,069.38</u></u>

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

COUNTY OF WARREN

GENERAL CAPITAL FUND

2021

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

	Ref.	December 31,	
		2021	2020
<u>ASSETS</u>			
Cash and Cash Equivalents	C-2	\$ 25,324,752.59	\$ 27,206,941.50
Deferred Charges to Future Taxation:			
Funded		2,610,000.00	3,545,723.51
<u>TOTAL ASSETS</u>		<u>\$ 27,934,752.59</u>	<u>\$ 30,752,665.01</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Serial Bonds Payable	C-8	\$ 2,610,000.00	\$ 3,530,000.00
Green Trust Loan Payable	C-9		15,723.51
Improvement Authorizations:			
Funded	C-6	17,716,886.88	21,032,772.10
Encumbrances Payable		4,819,747.69	2,456,748.71
Due to Current Fund	A	4,400.84	8,703.51
Capital Improvement Fund	C-5	2,778,957.23	3,703,957.23
Reserve for Library Expansion		4,759.95	4,759.95
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 27,934,752.59</u>	<u>\$ 30,752,665.01</u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
STATEMENT OF FUND BALANCE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

NOT APPLICABLE

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

COUNTY OF WARREN

GENERAL FIXED ASSETS ACCOUNT GROUP

2021

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

	December 31,	
	2021	2020
<u>ASSETS</u>		
Land	\$ 145,812,704.84	\$ 141,957,249.49
Buildings	60,011,020.96	60,011,020.96
Building Improvements	32,400,431.87	32,400,431.87
Vehicles	14,369,958.83	14,397,353.30
Machinery and Equipment	9,384,471.47	8,639,217.10
 TOTAL ASSETS	 \$ 261,978,587.97	 \$ 257,405,272.72
<u>RESERVES</u>		
Investment in General Fixed Assets	\$ 261,978,587.97	\$ 257,405,272.72
 TOTAL RESERVES	 \$ 261,978,587.97	 \$ 257,405,272.72

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021

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, 2021
(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, 2021
(Continued)

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

B. Description of Funds (Cont'd)

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, 2021
(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 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, 2021
(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,		
	2021	2020	2019
<u>Issued</u>			
General Bonds, Notes and Loans	\$ 2,610,000.00	\$ 3,545,723.41	\$ 4,456,705.04
	<u>2,610,000.00</u>	<u>3,545,723.41</u>	<u>4,456,705.04</u>
Less:			
Capital Projects for County Colleges (N.J.S.A. 18A:64A-22.1 to N.J.S.A. 18A:64A-22.8)	1,305,000.00	1,765,000.00	2,205,000.00
Capital Projects Paid from Open Space, Recreation and Farmland and Historic Preservation Fund		15,723.51	46,705.04
	<u>1,305,000.00</u>	<u>1,780,723.51</u>	<u>2,251,705.04</u>
Net Bonds, Notes and Loans Issued and Authorized but not Issued	<u>\$ 1,305,000.00</u>	<u>\$ 2,205,000.00</u>	<u>\$ 2,630,000.00</u>

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(Continued)

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

The county statutory debt at December 31, 2021 was .011%. 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>\$ 2,610,000.00</u>	<u>\$ 1,305,000.00</u>	<u>\$ 1,305,000.00</u>

Based upon the equalized valuation basis per N.J.S.A. 40A:2-2, of \$11,437,770,007.67, the County's remaining borrowing power under N.J.S.A. 40A:2-6 as of December 31, 2021, is as follows:

2% of Equalized Valuation of Real Property	\$ 228,755,400.15
Net Debt	<u>1,305,000.00</u>
Remaining Borrowing Power	<u>\$ 227,450,400.15</u>

Summary of Municipal Debt Issued and Outstanding - Prior Year

	<u>Balance</u> <u>12/31/19</u>	<u>Retirements</u>	<u>Balance</u> <u>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>

Summary of Municipal Debt Issued and Outstanding - Current Year

	<u>Balance</u> <u>12/31/20</u>	<u>Retirements</u>	<u>Balance</u> <u>12/31/21</u>
General Capital Fund:			
Serial Bonds	\$ 3,530,000.00	\$ 920,000.00	\$ 2,610,000.00
Loans Payable	15,723.51	15,723.51	
Total	<u>\$ 3,545,723.51</u>	<u>\$ 935,723.51</u>	<u>\$ 2,610,000.00</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, 2021
(Continued)

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

Bonds Payable:

The County's debt issued and outstanding at December 31, 2021, is as follows:

Series 2016 College Bond Refunding

<u>Purpose</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Amount</u>
College Bonds	07/15/22	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>\$ 2,610,000.00</u>

Total Debt Issued and Outstanding Total Debt Issued and Outstanding \$ 2,610,000.00

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>\$ 2,610,000.00</u>	<u>\$ 239,600.00</u>	<u>\$ 2,849,600.00</u>

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, 2021, the County has borrowed funds twice from the program.

As of December 31, 2021 the County has no outstanding loans.

Note 4: Fund Balances Appropriated

Fund balance at December 31, 2021, which is appropriated and included in the adopted budget as anticipated revenue in the Current Fund for the year ending December 31, 2022, is \$10,383,765.00.

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).

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(Continued)

Note 5: Pension Plans (Cont'd)

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 annual financial statements which can be found at www.state.nj.us/treasury/pensions/annual-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

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

Contributions

The contribution policy for PERS is set by N.J.S.A. 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.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(Continued)

Note 5: Pension Plans (Cont'd)

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

Contributions (Cont'd)

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 \$3,138,630.00 for 2021.

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

Special Funding Situation

Under N.J.S.A. 43:15A-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 366, P.L. 2001. The amounts contributed on behalf of the local participating employers under this legislation are 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.

Pension Liabilities and Pension Expense

At June 30, 2020, the County's liability was \$44,844,514 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019 which was rolled forward to June 30, 2020. 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, 2020, the County's proportion was 0.274%, which was a decrease of 0.004% from its proportion measured as of June 30, 2019. The County has rolled forward the net pension liability as of June 30, 2020 with no adjustments.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(Continued)

Note 5: Pension Plans (Cont'd)

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

Pension Liabilities and Pension Expense (Cont'd)

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, 2020 pension information in the Notes to the Financial Statements as the June 30, 2021 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 \$1,915,718 as of June 30, 2020. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019 which was rolled forward to June 30, 2020. 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, 2020, the State's proportion was 1.494%, which was a decrease of 0.018% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2021, the County recognized actual pension expense in the amount of \$3,138,630.00. During the fiscal year ended June 30, 2020, the State of New Jersey's expense related to the County for the PERS' special funding situation was \$542,151.

County's Proportionate Share of the Net Pension Liability	\$ 44,844,514
State's Proportionate Share of the Net Pension Liability Associated with the County	<u>1,915,718</u>
Total Net Pension Liability	<u>\$ 46,760,232</u>

Actuarial Assumptions

The total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019 which was rolled forward to June 30, 2020. 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%

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(Continued)

Note 5: Pension Plans (Cont'd)

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

Actuarial Assumptions (Cont'd)

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-2020.

The actuarial assumptions used in the July 1, 2019 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, 2020) 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, 2020 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.00%	7.71%
Non-U.S. Developed Market Equity	13.50%	8.57%
Emerging Markets Equity	5.50%	10.23%
Private Equity	13.00%	11.42%
Real Assets	3.00%	9.73%
Real Estate	8.00%	9.56%
High Yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment Grade Credit	8.00%	2.67%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk Management Strategies	3.00%	3.40%

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(Continued)

Note 5: Pension Plans (Cont'd)

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

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based upon 78% of the actuarially determined 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 all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

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

The following presents the County's proportionate share of the collective net pension liability as of June 30, 2020 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, 2020		
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the Net Pension Liability	\$ 56,326,708	\$ 44,844,514	\$ 34,917,924

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 annual financial statements which can be found at www.nj.gov/treasury/pensions/annual-reports.shtml.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(Continued)

Note 5: Pension Plans (Cont'd)

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

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

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 are 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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(Continued)

Note 5: Pension Plans (Cont'd)

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

Special Funding Situation (Cont'd)

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.

County contributions to PFRS amounted to \$2,171,755 for the year ended December 31, 2021. During the fiscal year ended June 30, 2020, the State of New Jersey contributed \$298,625 to the PFRS for normal pension benefits on behalf of the County, which is less than the contractually required contribution of \$439,811.

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

Pension Liabilities and Pension Expense

At June 30, 2020, the County's liability for its proportionate share of the net pension liability was \$25,005,891. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019 which was rolled forward to June 30, 2020. 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, 2020, the County's proportion was 0.1935%, which was a decrease of 0.0006% from its proportion measured as of June 30, 2019. 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 (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, 2020 pension information in the Notes to the Financial Statements as the June 30, 2021 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 \$3,880,800 as of June 30, 2020. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019 which was rolled forward to June 30, 2020. 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, 2020, the State's proportion was 0.1935%, which was a decrease of 0.0006% from its proportion measured as of June 30, 2019 which is the same proportion as the County's.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(Continued)

Note 5: Pension Plans (Cont'd)

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

Pension Liabilities and Pension Expense (Cont'd)

County's Proportionate Share of the Net Pension Liability	\$ 25,005,891
State's Proportionate Share of the Net Pension Liability Associated with the County	<u>3,880,800</u>
Total Net Pension Liability	<u><u>\$ 28,886,691</u></u>

Pension Liabilities and Pension Expense

For the year ended December 31, 2021, the County recognized total pension expense of \$2,171,755.

Actuarial Assumptions

The total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019 which was rolled forward to June 30, 2020. 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
Investment Rate of Return	7.00%

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-2020.

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2013 to June 30, 2018.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(Continued)

Note 5: Pension Plans (Cont'd)

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

Long Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on pension plan investments (7.00% at June 30, 2002) 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, 2020 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.00%	7.71%
Non-U.S. Developed Market Equity	13.50%	8.57%
Emerging Markets Equity	5.50%	10.23%
Private Equity	13.00%	11.42%
Real Assets	3.00%	9.73%
Real Estate	8.00%	9.56%
High Yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment Grade Credit	8.00%	2.67%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk Management Strategies	3.00%	3.40%

Discount Rate – PFRS

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based upon 78% of the actuarially determined 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 all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(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, 2020 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, 2020		
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the NPL and the State's proportionate share of the Net Pension Liability associated with the County	\$ 38,413,354	\$ 28,886,691	\$ 20,974,071
<u>Pension Plan Fiduciary Net Position - PFRS</u>			

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 \$53,179.57 for the year ended December 31, 2021. Employee contributions to DCRP amounted to \$76,176.03 for the year ended December 31, 2021.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(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 \$3,833,469.91 at December 31, 2021, 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, 2021 is \$327,394.52, 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>
2021	\$ 71,400,000	\$ 71,400,000	100.00%
2020	69,999,000	69,999,000	100.00%
2019	69,999,000	69,999,000	100.00%

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

Comparative Tax Information

<u>Year</u>	<u>Net Valuation on Which Taxes Are Apportioned</u>	<u>County General Tax Rate</u>	<u>County Library Tax Rate</u>	<u>County Open Space Tax Rate</u>
2021	\$ 11,355,284,432	\$ 0.629	\$ 0.050	\$ 0.020
2020	11,179,635,294	0.629	0.050	0.025
2019	11,005,815,986	0.636	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, 2021
(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, 2021
(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, 2021
(Continued)

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

Investments (Cont'd)

As of December 31, 2021, 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>Savings Accounts</u>	<u>Total</u>
Current	\$ 666,508.46	\$ 18,768,416.24	\$ 20,064,061.37	\$ 39,498,986.07
Federal and State Grant		4,228,550.17	10,000,000.00	14,228,550.17
Trust		27,961,902.04	12,456,748.97	40,418,651.01
General Capital	23,576,827.14	667,704.42	1,080,221.03	25,324,752.59
	<u>\$ 24,243,335.60</u>	<u>\$ 51,626,572.87</u>	<u>\$ 43,601,031.37</u>	<u>\$ 119,470,939.84</u>

The carrying amount of the County's cash and cash equivalents at December 31, 2021, was \$119,470,939.84 and the bank balance was \$120,060,566.45. 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 are 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, 2021
(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.

2021 employer contributions for retiree benefits paid by the County were \$5,803,238.51 for 388 retirees.

Employees Covered by Benefit Terms

As of December 31, 2021, there were 388 participants currently receiving retiree benefits and 392 active participants, of which 42 are eligible to retire as of the valuation date.

Total OPEB Liability

The County's OPEB liability of \$278,773,899 was measured as of December 31, 2021 and was determined by an actuarial valuation as of December 31, 2020.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2020 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	2.06% at December 31, 2021 2.12% at December 31, 2020
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, 2021.

<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	2021	5.50%	7.00%	3.50%
Ultimate Trend	2026	4.50%	4.50%	3.50%

The medical trend rate reduces .2% per annum, leveling at 4.5% per annum in 2026.

The drug trend rate reduces .5% per annum, leveling at 4.5% per annum in 2026.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(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:

	Total OPEB Liability
Balance at January 1, 2021	\$ 328,169,741
Changes for Year:	
Service Cost	3,960,321
Interest on Total OPEB liability	6,990,864
Difference Between Expected and Actual Experience	(30,805,954)
Change in Assumptions	(24,796,439)
Benefit Payments, Including Employee Refunds	(4,744,634)
Net Changes	(49,395,842)
Balance at December 31, 2021	\$ 278,773,899

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 (1.06 percent) or 1 percentage higher (3.06 percent) than the current discount rate:

	December 31, 2021		
	1%	Current	1%
	Decrease (1.06%)	Discount Rate (2.06%)	Increase (3.06%)
Total OPEB Liability	\$ 319,387,275	\$ 278,773,899	\$ 246,154,456

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:

	December 31, 2021		
	1%	Current	1%
	Decrease	Healthcare Trend Rate	Increase
Total OPEB Liability	\$ 250,415,558	\$ 278,773,899	\$ 313,762,455

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(Continued)

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

OPEB Expense

For the year ended December 31, 2021, the County's OPEB expense was \$11,766,487 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 2021 audit report was not available as of the date of this report. Selected financial information for the Fund as of December 31, 2020 and 2019 is as follows:

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(Continued)

Note 10: Risk Management (Cont'd)

	<u>New Jersey Intergovernmental Insurance Fund</u>	
	<u>Dec. 31, 2020</u>	<u>Dec. 31, 2019</u>
Total Assets	\$ 89,645,544	\$ 81,718,081
Net Position	\$ 7,619,007	\$ 5,352,613
Total Revenue	\$ 20,480,169	\$ 21,312,732
Total Expenses	\$ 18,213,775	\$ 21,142,830
Change in Net Position for the Year Ended December 31	\$ 2,266,394	\$ 169,902
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>
2021	\$ 17,794,452.92	\$ 329.26	\$ 17,741,134.35	\$ 3,570,323.49
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

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>
2021	\$ 55,618.85	\$ 43.76	\$ 8,284.99	\$ 358,453.95
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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(Continued)

Note 11: Interfund Receivables and Payables

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current Fund	\$ 10,980.03	
Federal and State Grant Fund		\$ 6,544.99
Other Trust Fund		34.20
General Capital Fund		4,400.84
	<u>\$ 10,980.03</u>	<u>\$ 10,980.03</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, 2021.

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, 2021 and 2020:

	<u>December 31,</u>	
	<u>2021</u>	<u>2020</u>
Current Fund	\$ 2,045,611.06	\$ 3,021,020.24
Federal and State Grant Fund	4,783,883.37	1,090,006.54
Trust Fund	7,408,551.52	9,162,120.00
General Capital Fund	4,819,747.69	2,456,748.71

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2021
(Continued)

Note 14: Related Party Transactions

During the years ended December 31, 2021 and 2020, the County of Warren provided financial support for current operations to the following component units:

	December 31,	
	2021	2020
Warren County Community College	\$ 2,380,963.00	\$ 2,280,963.00
Warren County Vo-Tech	4,117,440.00	4,156,577.00
	<u>\$ 6,498,403.00</u>	<u>\$ 6,437,540.00</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, 2021.

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,	
	2021	2020
Current Fund:		
Outside Agency Fees Payable	\$ 450,694.91	\$ 434,703.20
	<u>\$ 450,694.91</u>	<u>\$ 434,703.20</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 2018. The County levied a tax equal to two cents per \$100 of total County equalized real property valuation in 2019, three cents per \$100 in 2020 and four cents per \$100 in 2021. The balance of the Open Space Trust at December 31, 2021 is \$21,201,268.12. 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, 2021
(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, 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>
	Balance December 31, 2020	Additions	Adjustments/ Deletions	Balance December 31, 2021
Land	\$ 141,957,249.49	\$ 3,855,455.35		\$ 145,812,704.84
Buildings	60,011,020.96			60,011,020.96
Building Improvements	32,400,431.87			32,400,431.87
Vehicles	14,397,353.30	724,416.03	\$ 751,810.50	14,369,958.83
Machinery and Equipment	8,639,217.10	817,552.48	72,298.11	9,384,471.47
	<u>\$ 257,405,272.72</u>	<u>\$ 5,397,423.86</u>	<u>\$ 824,108.61</u>	<u>\$ 261,978,587.97</u>

Note 20: Tax Abatement

Governmental Accounting Standards Board (GASB) requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues.

County property tax revenues were potentially reduced by approximately \$807,221 under agreements entered into by several municipalities in the County, however, because the County property tax levy is guaranteed to be paid in full by the municipalities, the County collected its full tax levy in 2021. The entities (including nonprofit organizations and redevelopers) under these agreements pay the municipalities an annual service charge or payment in lieu of taxes. Under a certain number of these agreements, the municipalities remit 5% of the annual service charges to the County.

COUNTY OF WARREN

SUPPLEMENTARY DATA

COUNTY OF WARREN
SCHEDULE OF OFFICIALS IN OFFICE AND SURETY BONDS
YEAR ENDED DECEMBER 31, 2021

The following officials were in office at December 31, 2021:

<u>Name</u>	<u>Title</u>	<u>Bond Amount</u>
Jason J. Sarnoski	Director - Board of County Commissioners	(a)
Lori Ciesla	Deputy Director - Board of County Commissioners	(a)
James Kern	Member - Board of County Commissioners	(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)
Emily Swanson	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)
William Vine	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

2021

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2020	A	\$ 37,216,520.05
Increased by Receipts:		
County Taxes Receivable		\$ 71,400,000.00
Nonbudget Revenue		3,296,447.87
Revenue Accounts Receivable		10,480,094.64
Due from Federal and State Grant Fund:		
Appropriated Grant Reserve Balances Cancelled		371,008.87
Due from Other Trust Fund		652.16
Due from General Capital Fund		95,007.41
Fees Collected Due to Other Agencies		450,694.91
		86,093,905.86
		123,310,425.91
Decreased by Disbursements:		
2021 Budget Appropriations		77,391,721.95
2020 Appropriation Reserves		5,614,005.82
Due Federal and State Grant Fund:		
Receivable Balances Cancelled		371,008.87
Fees Paid to Other Agencies		434,703.20
		83,811,439.84
Balance December 31, 2021	A	\$ 39,498,986.07

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

	<u>Ref.</u>	
Balance December 31, 2020	A	\$ 351,685.24
Increased by Receipts:		
Federal Grant Receipts	\$	7,278,562.98
State Grant Receipts		2,765,368.77
Grant Refund		9,043.38
Unappropriated Reserves		10,223,440.50
Due Current Fund:		
Receivable Balances Cancelled		371,008.87
		20,647,424.50
		20,999,109.74
Decreased by Disbursements:		
Federal Grant Fund Expenditures		3,394,177.37
State Grant Fund Expenditures		2,460,532.92
Paid to Grantor		544,840.41
Due Current Fund:		
Appropriated Grant Reserve Balances Cancelled		371,008.87
		6,770,559.57
Balance December 31, 2021	A	\$ 14,228,550.17

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2020	2021 Tax Levy	2021 Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2021
Allamuchy Township	\$ 66,421.85	\$ 4,458,497.18	\$ 29,374.94	\$ 4,524,919.03	\$ 29,374.94
Alpha Borough	16,288.41	1,382,447.62	989.54	1,398,736.03	989.54
Town of Belvidere	460.48	1,191,791.05	198.55	1,192,251.53	198.55
Blairstown Township	8,768.37	4,582,784.35	6,272.35	4,597,825.07	
Franklin Township	1,052.70	2,618,313.87	4,003.62	2,619,366.57	4,003.62
Frelinghuysen Township	3,706.60	1,752,246.86	813.36	1,755,953.46	813.36
Greenwich Township	7,771.14	4,531,143.69	6,009.59	4,538,914.83	6,009.59
Town of Hackettstown	4,009.00	6,625,445.97	6,486.69	6,629,454.97	6,486.69
Hardwick Township	3,390.29	1,255,775.41	4,402.92	1,259,165.70	4,402.92
Harmony Township	5,543.30	3,560,793.94	5,825.81	3,566,337.24	5,825.81
Hope Township	1,142.65	1,519,874.81	2,663.38	1,521,017.46	2,663.38
Independence Township	7,208.21	3,711,262.90	2,768.07	3,718,471.11	2,768.07
Knowlton Township	3,758.82	2,055,932.50	5,473.25	2,059,691.32	5,473.25
Liberty Township		1,869,896.79	3,745.21	1,869,896.79	3,745.21
Lopatcong Township	157,619.21	6,056,903.11	336,141.51	6,214,522.32	336,141.51
Mansfield Township	34,316.18	4,794,173.75	74,112.25	4,828,489.93	74,112.25
Oxford Township	2,486.18	1,186,029.70	559.83	1,188,515.88	559.83
Town of Phillipsburg	6,774.63	4,782,703.68	7,797.26	4,789,478.31	7,797.26
Pohatcong Township	22,152.63	2,440,360.66	17,802.91	2,462,513.29	17,802.91
Washington Borough	507.17	2,845,688.88	4,811.00	2,846,196.05	4,811.00
Washington Township	1,663.64	4,588,946.49	4,464.09	4,590,610.13	4,464.09
White Township	1,192.91	3,588,986.79	6,540.67	3,590,179.70	6,540.67
	<u>\$ 356,234.37</u>	<u>\$ 71,400,000.00</u>	<u>\$ 531,256.80</u>	<u>\$ 71,762,506.72</u>	<u>\$ 524,984.45</u>

Ref.

A

A

2020 Added & Omitted Taxes

\$ 356,234.37

2021 Added & Omitted Taxes

6,272.35

362,506.72

2021 County Taxes

71,400,000.00

\$ 71,762,506.72

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE
YEAR ENDED DECEMBER 31, 2021

	Accrued In 2021	Received
	<hr/>	<hr/>
County Clerk:		
Fees	\$ 2,763,938.67	\$ 2,763,938.67
County Surrogate:		
Fees	119,968.08	119,968.08
County Sheriff:		
Fees	476,414.71	476,414.71
Interest on Investments and Deposits	94,290.52	94,290.52
Election Expenses Reimbursed by Municipalities	176,079.89	176,079.89
Motor Vehicle Fines	180,546.49	180,546.49
Revenue for Housing State Inmates in the County Correctional Center	1,073,707.08	1,073,707.08
Bail Bond Forfeitures	50,000.00	50,000.00
Library Share of Pensions	262,349.00	262,349.00
State Aid - County College Bonds (NJSA 18A:64A-22.6)	530,600.00	530,600.00
Aging CCPED Medicaid Reimbursement	139,305.00	139,305.00
DCA Reimbursement - Prosecutor Salaries	177,002.45	177,002.45
Department of Human Services, Division of Temporary Assistance and Social Services	4,200,307.00	4,200,307.00
Social and Welfare Services (c.66 PL 1990): Supplemental Social Security Income	184,705.00	184,705.00
Open Space Tax Fund	15,880.75	15,880.75
Weights and Measure Trust	35,000.00	35,000.00
	<hr/>	<hr/>
	\$ 10,480,094.64	\$ 10,480,094.64
	<hr/> <hr/>	<hr/> <hr/>

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

	Balance Dec. 31, 2020	Revenue Realized	Transfer From Unappropriated Reserve	Received	Balance Canceled	Balance Dec. 31, 2021
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:</u>						
N.J. Department of Health and Human Services:						
Title III - Aging - Area Plan:						
#21-1394	\$	467,383.00	\$	399,304.00	\$	68,079.00
Medicaid Assistance Program:						
2021		105,301.00		105,301.00		
Covid-19 Vaccine:						
2021		8,922.00		8,922.00		
Vac5 Covid-19						
2021		20,509.00		20,509.00		
N.J. Department of Health and Senior Services:						
Bioterrorism Preparedness & Response:						
#20-1166-BT-L2	\$	568,068.00		562,068.00	\$	6,000.00
#21-1166-BT-L2		662,068.00				662,068.00
<u>U.S. DEPARTMENT OF JUSTICE:</u>						
N.J. Department of Law & Public Safety:						
Division of Criminal Justice:						
Crime Victim Assistance:						
#V-21-19		244,017.00		238,838.98	5,178.02	
#V-61-19		289,446.00	\$	8,558.42		234,858.88
Sexual Assault Nurse Examiner's Project:						
2021	6,190.45				6,190.45	
2022		72,000.00		51,019.86		20,980.14
Domestic Violence Counselor:						
2021		17,791.00		17,704.70	86.30	
Opioid Public Health Crisis Response:						
2021		47,619.00		47,619.00		
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY:</u>						
N.J. Department of Environmental Protection:						
Recreation Trails Program Grant - 2016	24,000.00			24,000.00		
<u>U.S. DEPARTMENT OF THE TREASURY:</u>						
Coronavirus Relief Fund						
MOA COVID-19 Testing & Reimbursement - 2020	397,404.30			372,103.69		25,300.61

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

	Balance Dec. 31, 2020	Revenue Realized	Transfer From Unappropriated Reserve	Received	Balance Canceled	Balance Dec. 31, 2021
<u>U.S. DEPT. OF HOMELAND SECURITY:</u>						
Homeland Security Grant:						
2019	\$ 43,589.46			\$ 43,589.46		
2020	159,205.72			159,204.92	\$ 0.80	
OEM MultiHazard Mitigation	125,000.00					\$ 125,000.00
FEMA Flood Mitigation Grant	2,677,695.44			130,598.66		2,547,096.78
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>						
Division of Highway Traffic Safety:						
Summer Internship - 2020	13,253.59				13,253.59	
Summer Internship - 2021		\$ 25,786.00		15,970.70	9,815.30	
Subregional Transportation Study	149,670.07			149,064.39	605.68	
NJ Transit - Section 5311:						
2020	365,392.82			12,265.63		353,127.19
CARES Act Transportation	1,167,540.36			514,235.35		653,305.01
Annual Allotment:						
2020	4,097,243.00			4,097,243.00		
2021		4,110,656.00				4,110,656.00
<u>N.J. DEPARTMENT OF TRANSPORTATION:</u>						
Job Access and Reverse Commute - 2020	210,000.00			210,000.00		
Job Access and Reverse Commute - 2021		210,000.00		90,442.22		119,557.78
	\$ 10,004,253.21	\$ 6,281,498.00	\$ 46,028.70	\$ 7,278,562.98	\$ 41,130.14	\$ 8,920,029.39

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A

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

NJ DEPARTMENT OF HEALTH AND HUMAN SERVICES:

	Balance Dec. 31, 2020	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2021
Area Plan Grant - 2020	\$ 66,666.00		\$ 62,758.00		\$ 3,908.00
Area Plan Grant - 2021		\$ 442,673.00	427,205.00		15,468.00
Special Child Health Care Services, Case Management: 2019	2,345.00			\$ 2,345.00	
2020	19,000.00		19,000.00		
2021		133,000.00	74,832.00		58,168.00
Coronavirus Relief Fund: MOA COVID-19 Testing & Reimbursement		150,000.00			150,000.00

NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:

Medicare Improvements for Patients and Providers Act -2019	4,594.00			4,594.00	
Medicare Improvements for Patients and Providers Act - 2020	40,000.00		40,000.00		40,000.00
Medicare Improvements for Patients and Providers Act - 2021					
Right to Know: 2021		18,440.00	11,525.00		6,915.00
State Health and Insurance Program: 2019	6,754.00		6,754.00		
2020	22,961.00		22,961.00		
2021		28,000.00			28,000.00

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

2020	190,046.00		115,934.00		74,112.00
2021		234,772.00	29,763.00		205,009.00
Child Lead Exposure Prevention Program: 2021		378,476.00	128,913.00	60,325.00	189,238.00
Overdose Fatality Review Teams	100,000.00		46,185.00		53,815.00

NJ DEPARTMENT OF MILITARY & VETERAN AFFAIRS:

Veterans Transportation #VL20T21	3,500.00		3,498.33	1.67	6,417.99
Veterans Transportation #VL21T21		10,500.00	4,082.01		

NJ DEPARTMENT OF THE TREASURY:

Governor's Council on Alcoholism & Drug Abuse: Municipal Alliance: 2019			33,291.04	60,288.31	
2020	93,579.35		17,597.80	8,700.20	
2021	26,298.00		34,500.07		149,588.93

NJ HIGHLANDS WATER PROTECTION & PLANNING COUNCIL:

Light Industrial Site Capacity Grants	60,000.00		59,961.01	38.99	
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COUNTY OF WARREN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE
(Continued)

	Balance Dec. 31, 2020	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2021
<u>NJ STATE COUNCIL ON THE ARTS:</u>					
Local Arts Program - 2020	\$ 6,644.00	\$ 71,441.00	\$ 6,644.00		\$ 14,288.00
Local Arts Program - 2021			57,153.00		
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>					
Juvenile Justice Commission:					
State/Community Partnership Program:					
2020	115,185.53	296,688.00	73,582.78	\$ 41,602.75	106,593.11
2021			190,094.89		
Juvenile Detention Alternatives Initiative - Innovation:					
2020	81,118.10		36,762.13	44,355.97	
Division of Criminal Justice:					
Office of Insurance Fraud:					
2020	91,502.00	246,520.00	64,002.00	27,500.00	246,520.00
2021					
Opioid Public Health Crisis Response:					
2019	45,000.00		45,000.00		
2020	27,506.00		27,506.00		
2021		90,476.19	9,046.19		81,430.00
Body Armor Contracted Services		8,681.79	8,681.79		
Body-Worn Cameras		108,014.00			108,014.00
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>					
Division of Youth & Family Services:					
Personal Attendant Services Program:					
2020	2,991.15		2,991.15		
2021		36,486.00	36,486.00		
Planning & Administering Human Service Grants:					
Children's Youth Incentive Program Grant		54,715.00	36,477.00		18,238.00
Planning Services Grant:					
2020	749.00			749.00	
2021		91,405.00	66,015.00		25,390.00
Work First New Jersey Program:					
2019	3,044.00		979.00	2,065.00	
2020	19,120.00			19,120.00	
2021		19,121.00			19,121.00

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

	Balance		Revenue Realized	Received	Balance	
	Dec. 31, 2020	Dec. 31, 2021			Canceled	Dec. 31, 2021
NJ DEPARTMENT OF HUMAN SERVICES: (Cont'd)						
Division of Family Development:						
T.A.S.S. Computer Allocation						
2018	\$ 16,403.98		\$ 2,291.85			\$ 14,112.13
2019	8,635.68		6,971.16			1,664.52
T.A.S.S. COVID-19 Health and Safety Guidelines	13,120.24		13,120.24			
Division of Mental Health & Addiction Services:						
Opioid Innovation		\$ 36,675.00				36,675.00
Division of Social Services:						
Social Services for the Homeless:						
2019	82,403.00		52,626.00			29,777.00
2020		6,855.00				6,855.00
2021		89,588.00	14,064.00			75,524.00
	43,198.00					43,198.00
NJ NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY:						
New Jersey Institute of Technology - Morris Canal:						
Morris Canal - 2013						
	173,956.74		5,772.06			168,184.68
	55,950.11		5,367.27		\$ 50,582.84	637,637.00
		423,952.60	198,974.22			224,978.38
NJ TRANSIT CORPORATION:						
Section 5311 - 2020						
Senior Citizen & Disabled Residents, Transportation Assistance Program - 2020		637,637.00				
Senior Citizen & Disabled Residents, Transportation Assistance Program - 2021						
NJ DEPARTMENT OF TRANSPORTATION:						
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			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 #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 Street Alpha	1,544,045.00					1,544,045.00
D.O.T. Bridge Improvements - 2021 - Bridge #2101903 South Main Street Phillipsburg		898,766.00				898,766.00
D.O.T. Bridge Improvements - 2021 - Bridge #02004 High Street Alpha		640,096.00				640,096.00

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

	Balance Dec. 31, 2020	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2021
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>					
County Environmental Health Act:					
2020	\$ 90,975.00				
2021		\$ 160,355.00	\$ 83,365.00	\$ 7,610.00	\$ 160,355.00
Clean Communities Program		88,997.98	88,997.98		
Recycling Enhancement Grant		162,000.00	162,000.00		
<u>NJ DEPARTMENT OF CORRECTIONS:</u>					
Jail Medical Assistance Grant		149,999.00	87,500.00		62,499.00
<u>NJ DEPARTMENT OF STATE HISTORICAL COMMISSION:</u>					
NJ Historical Grant	2,268.45		2,268.45		3,768.45
County History Partnership Program		25,123.00	21,354.55		
<u>LOCAL GRANTS:</u>					
Center for Tech and Civic Life		10,000.00			10,000.00
Board of Elections - Physical Security CCTV					
New Jersey Association of County & City Health Officials COVID-19 Response	24,720.79		24,720.79		
	\$ 9,355,175.48	\$ 5,973,542.56	\$ 2,765,368.77	\$ 329,878.73	\$ 12,233,470.54

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COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2020 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2021

	Balance Dec. 31, 2020	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Administrative and Executive:				
General Administration (Includes Purchasing) :				
Salaries and Wages	\$ 44,370.82	\$ 44,370.82	\$ 43,984.67	\$ 386.15
Other Expenses	94,835.66	94,835.66	19,780.55	75,055.11
Personnel Department:				
Salaries and Wages	13,374.29	13,374.29	12,663.17	711.12
Other Expenses	76,653.53	76,653.53	6,923.00	69,730.53
Board of Chosen Freeholders:				
Salaries and Wages	2,023.51	2,023.51	2,022.01	1.50
Other Expenses	72,935.53	23,685.53	1,126.71	22,558.82
Economic Development:				
Other Expenses		49,250.00	2,944.00	46,306.00
Board of Elections:				
Salaries and Wages	123,663.84	123,663.84	5,331.84	118,332.00
Other Expenses	214,494.90	214,494.90	74,809.78	139,685.12
Board Clerk:				
Salaries and Wages	32,991.75	32,991.75	5,811.91	27,179.84
Other Expenses	12,156.58	12,156.58	587.92	11,568.66
County Clerk:				
Salaries and Wages	69,461.84	69,461.84	42,662.45	26,799.39
Other Expenses	133,867.80	133,867.80	13,182.30	120,685.50
Treasurers / CFO:				
Salaries and Wages	62,342.03	62,342.03	11,197.38	51,144.65
Other Expenses	22,277.72	22,277.72		22,277.72
Information System Division:				
Salaries and Wages	38,582.92	38,582.92	7,911.69	30,671.23
Other Expenses	332,509.05	332,509.05	203,702.01	128,807.04
Board of Taxation:				
Salaries and Wages	3,375.87	3,375.87	2,892.75	483.12
Other Expenses	10,720.77	10,720.77	5,039.92	5,680.85
County Counsel:				
Other Expenses	148,878.00	148,878.00	46,233.52	102,644.48
County Surrogate:				
Salaries and Wages	27,361.63	27,361.63	7,484.58	19,877.05
Other Expenses	11,456.04	11,456.04	509.75	10,946.29
Engineer:				
Salaries and Wages	109,085.55	109,085.55	13,143.65	95,941.90
Other Expenses	5,241.53	5,241.53	3,224.71	2,016.82
Public Information:				
Salaries and Wages	43,328.58	43,328.58	4,084.53	39,244.05
Other Expenses	40,517.78	40,517.78	40,199.50	318.28
Cultural & Heritage Commission (NJSA 40:33A-6)				
Salaries and Wages	11,216.86	11,216.86	933.85	10,283.01
Other Expenses	27,092.00	27,092.00	21,531.79	5,560.21
Utilities Expense and Bulk Purchases:				
Electricity	279,870.75	279,870.75	61,506.17	218,364.58
Telephone	192,279.29	192,279.29	31,681.44	160,597.85
Water	49,103.12	49,103.12	5,547.83	43,555.29
Fuel Oil	253,737.32	253,737.32	46,833.13	206,904.19
Sewerage Processing and Disposal	83,924.17	83,924.17		83,924.17
Gasoline	267,987.53	267,987.53	18,475.63	249,511.90
Total General Government	<u>2,911,718.56</u>	<u>2,911,718.56</u>	<u>763,964.14</u>	<u>2,147,754.42</u>

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2020 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2021
(Continued)

	Balance Dec. 31, 2020	Balance After Transfers	Paid or Charged	Balance Lapsed
LAND USE ADMINISTRATION:				
Planning Board:				
Salaries and Wages	\$ 31,898.35	\$ 31,898.35	\$ 8,938.92	\$ 22,959.43
Other Expenses	18,047.74	18,047.74	6,105.41	11,942.33
Total Land Use Administration	<u>49,946.09</u>	<u>49,946.09</u>	<u>15,044.33</u>	<u>34,901.76</u>
CODE ENFORCEMENT AND ADMINISTRATION:				
Weights and Measures:				
Salaries and Wages	61,952.74	61,952.74	4,374.48	57,578.26
Other Expenses	977.55	977.55	10.00	967.55
Total Code Enforcement and Administration	<u>62,930.29</u>	<u>62,930.29</u>	<u>4,384.48</u>	<u>58,545.81</u>
INSURANCES:				
Insurance (Ch. 3, PL 1986):				
Insurance on Buildings and Motor Vehicles and Surety Bond Premiums	127,261.93	127,261.93	15,000.00	112,261.93
Group Insurance Plan for Employees	1,879,780.50	1,879,780.50	1,874,812.00	4,968.50
Total Insurances	<u>2,007,042.43</u>	<u>2,007,042.43</u>	<u>1,889,812.00</u>	<u>117,230.43</u>
PUBLIC SAFETY:				
Communication Center:				
Salaries and Wages	209,025.88	209,025.88	41,821.43	167,204.45
Other Expenses	160,795.18	160,795.18	96,905.03	63,890.15
Public Safety:				
Salaries and Wages	77,490.37	77,490.37	8,245.16	69,245.21
Other Expenses	35,881.34	7,599.19	1,040.37	6,558.82
Office of Emergency Management:				
Salaries and Wages	25,537.61	25,537.61	2,862.15	22,675.46
Other Expenses	294,941.08	323,223.23	1,268.59	321,954.64
Aid to Volunteer Fire Companies & Emergency Squads (N.J.S.A. 40:23-8.9):				
Other Expenses	30,079.80	28,079.80	14,085.91	13,993.89
Aid to Volunteer Ambulance Squads:				
Other Expenses		2,000.00		2,000.00
Sheriff's Office:				
Salaries and Wages	269,833.35	269,833.35	33,005.85	236,827.50
Other Expenses	51,621.04	51,621.04	19,618.56	32,002.48
County Medical Examiner:				
Other Expenses	73,650.31	73,650.31	48,039.37	25,610.94
Prosecutor's Office:				
Salaries and Wages	241,901.19	241,901.19	115,588.10	126,313.09
Other Expenses	198,028.31	198,028.31	137,281.07	60,747.24
Juvenile Detention and Rehabilitation Center:				
Other Expenses	103,125.00	103,125.00	53,575.00	49,550.00
Jail:				
Salaries and Wages	525,487.30	525,487.30	146,943.95	378,543.35
Other Expenses	498,277.39	548,277.39	377,754.83	170,522.56
Total Public Safety	<u>2,795,675.15</u>	<u>2,845,675.15</u>	<u>1,098,035.37</u>	<u>1,747,639.78</u>
PUBLIC WORKS:				
Roads:				
Salaries and Wages	472,748.14	472,748.14	66,848.38	405,899.76
Other Expenses	1,397,686.71	1,397,686.71	514,433.50	883,253.21
Bridges:				
Salaries and Wages	51,049.53	51,049.53	14,579.53	36,470.00
Other Expenses	50,047.26	50,047.26	30,124.26	19,923.00
Buildings and Grounds:				
Salaries and Wages	226,104.56	226,104.56	24,183.01	201,921.55
Other Expenses	330,359.16	330,359.16	86,633.61	243,725.55
Shade Tree Commission:				
Salaries and Wages	1,000.00	1,000.00	1,000.00	
Other Expenses	7,216.60	7,216.60	3,531.00	3,685.60
Total Public Works	<u>2,536,211.96</u>	<u>2,536,211.96</u>	<u>741,333.29</u>	<u>1,794,878.67</u>

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2020 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2021
(Continued)

	Balance Dec. 31, 2020	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	\$ 245,192.44	\$ 245,192.44	\$ 43,029.26	\$ 202,163.18
Other Expenses	114,944.51	114,944.51	20,894.31	94,050.20
Center on Aging:				
Salaries and Wages	48,160.85	48,160.85		48,160.85
Other Expenses	125,415.90	125,415.90		125,415.90
Nutrition Program:				
Salaries and Wages	16,800.00	16,800.00		16,800.00
Other Expenses	89,849.30	89,849.30	27,625.48	62,223.82
County Youth Shelters:				
Other Expenses	18,575.00	18,575.00	10,675.00	7,900.00
Mental Health Administration:				
Salaries and Wages	37,914.99	37,914.99	11,326.07	26,588.92
Other Expenses	31,603.00	97,175.00	366.63	96,808.37
Maintenance for Mental Diseases:				
Other Expenses - State	65,572.00			
Temporary Assistance and Social Services:				
Salaries and Wages	627,556.20	627,556.20	491,705.07	135,851.13
Other Expenses	111,842.91	111,842.91	47,563.88	64,279.03
County Adjuster:				
Salaries and Wages	12,319.85	12,319.85	839.98	11,479.87
Other Expenses	24,412.99	24,412.99	6,982.25	17,430.74
Health and Human Services (N.J. S.A. 30:4D-6.9)	95,469.00	95,469.00	80,884.06	14,584.94
Mental/Health Services Programs (N.J.S.A. 40:13-2)	16,834.00	16,834.00	0.19	16,833.81
Adult Mental/Health Services (N.J.S.A. 40:5-2.9 and 30:9A-1)	222,793.99	222,793.99	68,211.59	154,582.40
Youth Services (N.J.S.A. 40:5-2.9)	38,740.00	38,740.00	13,495.00	25,245.00
Substance Abuse Services (N.J.S.A. 30:9-12.16)	57,930.15	57,930.15	9,386.05	48,544.10
Total Health and Human Services	<u>2,001,927.08</u>	<u>2,001,927.08</u>	<u>832,984.82</u>	<u>1,168,942.26</u>
PARKS AND RECREATION:				
War Veteran's Burial and Grave Decorations:				
Salaries and Wages	1,909.76	1,909.76	275.87	1,633.89
Other Expenses	3,379.24	3,379.24	550.00	2,829.24
Total Parks and Recreation	<u>5,289.00</u>	<u>5,289.00</u>	<u>825.87</u>	<u>4,463.13</u>
EDUCATION:				
Warren County Community College (N.J.S.A. 18A:64A-30 et seq.):				
Other Expenses	50,000.00	50,000.00	49,869.00	131.00
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (N.J.S.A. 18A:64A-23):				
Other Expenses	105,381.21	105,381.21	5,552.86	99,828.35
County Extension Service - Farm and Home:				
Salaries and Wages	15,475.44	15,475.44	2,396.55	13,078.89
Other Expenses	64,361.90	64,361.90	44,885.97	19,475.93
Warren County Vocational School:				
Other Expenses	80,702.50	80,702.50	80,702.50	
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	8,050.39	8,050.39	2,598.01	5,452.38
Other Expenses	8,289.41	8,289.41	391.61	7,897.80
Total Education	<u>337,260.85</u>	<u>337,260.85</u>	<u>186,396.50</u>	<u>150,864.35</u>

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2020 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2021
(Continued)

	Balance Dec. 31, 2020	Balance After Transfers	Paid or Charged	Balance Lapsed
OTHER OPERATING FUNCTIONS:				
Provision for Salary Adjustments and New Employees				
Training - County Employees	\$ 315,000.00	\$ 265,000.00		\$ 265,000.00
Total Other Operating Functions	315,000.00	265,000.00		265,000.00
Matching Funds for Grants & Aid	257,724.44	257,724.44	\$ 18,182.80	239,541.64
Contingent	5,000.00	5,000.00		5,000.00
Subtotal	13,285,725.85	13,285,725.85	5,550,963.60	7,734,762.25
Statutory Expenditures - Contribution to:				
Social Security System (O.A.S.I.)	411,459.56	411,459.56	54,562.45	356,897.11
Public Employees' Retirement System	34.28	34.28		34.28
Defined Contribution Retirement Program	27,742.56	27,742.56		27,742.56
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	8,479.77	8,479.77	8,479.77	
Total Statutory Expenditures	447,716.17	447,716.17	63,042.22	384,673.95
Total General Appropriations	\$ 13,733,442.02	\$ 13,733,442.02	\$ 5,614,005.82	\$ 8,119,436.20
<u>Analysis of Balance December 31, 2020</u>				
Unencumbered	A \$ 10,712,421.78			
Encumbered	A 3,021,020.24			
	\$ 13,733,442.02			

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

	Balance Dec. 31, 2020	Encumbrances Payable Returned	Transferred From 2021 Budget Appropriation	Unexpended Balance Cancelled	Paid to Grantor	Prior Year Refund	Expenditures		Balance Dec. 31, 2021
							Paid or Charged	Encumbrances	
U.S. ENVIRONMENTAL PROTECTION AGENCY:									
N.J. Department of Environmental Protection:									
Recreation Trails Program Grant - 2016	\$ 7,154.00						\$ 7,154.00		
U.S. DEPARTMENT OF THE TREASURY:									
Coronavirus Relief Fund									
MOA COVID-19 Testing & Reimbursement - 2020	414,225.71	\$ 326,173.86					578,391.77	\$ 135,281.39	\$ 26,726.41
U.S. DEPT. OF JUSTICE:									
N.J. Dept. of Law and Public Safety:									
Division of Criminal Justice:									
Crime Victim Assistance:			\$ 244,017.00	\$ 5,178.02			238,838.98		235,165.93
#V-21-19			289,446.00				54,280.07		
#V-61-19									
Sexual Assault Nurse Examiner's Project:									
2021	6,190.45		72,000.00	6,190.45			62,089.86		9,910.14
2022									
Domestic Violence Counselor:									
2021			17,791.00	86.30			17,704.70		
Optoid Public Health Crisis Response:									
2019	26,630.01								26,630.01
2021			47,619.00				11,653.07		35,965.93
U.S. DEPT. OF HOMELAND SECURITY:									
Homeland Security Grant:									
2019	11,145.55	29,943.91					41,089.46		
2020	159,205.72			0.80			159,204.92		
OEM MultiHazard Mitigation									
FEMA Flood Mitigation	2,546,083.13	79,687.50					60,937.50	18,750.00	
		73,535.61					58,620.77	34,074.84	2,526,923.13
U.S. DEPT. OF HEALTH AND HUMAN SERVICES:									
N.J. Dept. of Health and Human Services:									
Title III - Aging - Area Plan Grant:									
#19-1394		185.00					185.00		
#20-1394		25,600.77					155,047.58		
#21-1394							346,431.22	50,525.28	70,426.50
CARES - Aging and Disability Resource Centers (ADRC) - Area Plan:			467,383.00						
2020	15,884.00						15,884.00		
2020	71,087.00						71,087.00		
CARES - Title III-C2 - Area Plan:									
2020	28,397.00						28,397.00		
CARES - Title III-E - Area Plan:									
2020	25,682.00						10,343.93		15,338.07
Families First Coronavirus Response Act (FFCRA) - Area Plan:									
2020	11,858.00						2,821.00		9,037.00
Medicaid Assistance Program:									
2019	23,167.22						22,967.90		199.32
2020	57,188.00								57,188.00
2021									47,998.13
Covid-19 Vaccine:									
2021			105,301.00				57,302.87		8,922.00
Vac5 Covid-19:									
2021			20,509.00						20,509.00

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

	Balance Dec. 31, 2020	Encumbrances Payable Returned	Transferred From 2021 Budget Appropriation	Unexpended Balance Cancelled	Paid to Grantor	Prior Year Refund	Expenditures		Balance Dec. 31, 2021
							Paid or Charged	Encumbrances	
<u>U.S. DEPT. OF HEALTH AND HUMAN SERVICES: (Contd)</u>									
N.J. Dept. of Health and Senior Services:									
Bioterrorism Preparedness and Response:									
#20-1166-BT-L2	\$ 467,813.58		\$ 662,068.00	\$ 6,000.00		\$ 461,813.58	\$ 15,194.64	\$ 22,668.30	\$ 624,205.06
#21-1166-BT-L2	626,736.00				\$ 544,840.41	72,395.59		9,500.00	
Epidemiology and Laboratory Capacity for Infectious Diseases									
MOA COVID-19 Testing & Reimbursement									
<u>U.S. DEPT. OF TRANSPORTATION: (Contd)</u>									
Division of Highway Traffic Safety:									
Summer Internship - 2020	13,253.59		25,786.00	13,253.59		15,970.70			
Summer Internship - 2021				9,815.30					
<u>U.S. DEPT. OF TRANSPORTATION: (Contd)</u>									
NJ Transit - Section 5311:									
2020	368,282.99								354,633.38
CARES Act Transportation	1,061,524.16	\$ 1,681.36							561,915.24
Subregional Transportation Study		132,171.58		605.68		\$ 605.68			
Annual Allotment:									
2020	4,097,243.00							4,097,243.00	
2021			4,110,656.00						4,110,656.00
Job Access and Reverse Commute:									
2020	117,422.57						117,422.57		
2021							110,571.67		99,428.33
	<u>\$ 10,285,620.49</u>	<u>\$ 668,979.59</u>	<u>\$ 6,281,498.00</u>	<u>\$ 41,130.14</u>	<u>\$ 544,840.41</u>	<u>\$ 605.68</u>	<u>\$ 3,394,177.37</u>	<u>\$ 4,414,778.26</u>	<u>\$ 8,841,777.58</u>

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

	Balance Dec. 31, 2020	Encumbrances Payable Returned	Transferred From 2021 Budget Appropriation	Unexpended Balance Cancelled	Prior Year Refund	Expenditures		Balance Dec. 31, 2021
						Paid or Charged	Encumbrances	
NJ DEPARTMENT OF HEALTH AND HUMAN SERVICES:								
Area Plan Grant - 2020	\$ 47,545.91	\$ 16,723.25	\$ 442,673.00		\$	\$ 49,930.35	\$ 14,338.81	\$ 55,651.30
Area Plan Grant - 2021				\$ 2,345.00		379,629.20	7,392.50	
Special Child Health Care Services, Case Management:								
2019	3,361.63					1,016.63		
2020	1,304.36					1,304.36		
2021			133,000.00			74,903.68		58,096.32
Coronavirus Relief Fund								
MOA COVID-19 Testing & Reimbursement			150,000.00			13,970.14	1,162.32	134,867.54
NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:								
Medicare Improvements for Patients and Providers Act:								
2019	4,594.07			4,594.00		0.07		
2020	39,020.40		40,000.00			39,020.40		40,000.00
2021								
Right to Know:								
2021			18,440.00			11,525.00		6,915.00
State Health and Insurance Program :								
2020	11,322.04					11,322.04		
2021			28,000.00			23,544.38		4,455.62
Comprehensive Program for Planning and Provision of Alcoholism and Abuse Services:								
2020	1,374.88	130,066.11				33,469.08	153,868.27	97,971.91
2021			234,772.00			79,751.69		1,152.04
Child Lead Exposure Prevention:								
2019	5,262.79							5,262.79
2020	11,278.86					130,923.40		11,278.86
2021			378,476.00	60,325.00		66,572.69		187,227.60
Overdose Fatality Review Teams	100,000.00							33,427.31
NJ NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY:								
New Jersey Institute of Technology: Morris Canal - 2013	43,198.00							43,198.00
NJ DEPARTMENT OF THE TREASURY:								
Governor's Council on Alcoholism & Drug Abuse: Municipal Alliance:								
2019	14,911.07	78,668.28		60,288.31		33,291.04		33,291.04
2020	11,298.00			8,700.20		2,597.80		2,597.80
2021			184,089.00			91,621.22		92,467.78

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

	Balance Dec. 31, 2020	Encumbrances Payable Returned	Transferred From 2021 Budget Appropriation	Unexpended Balance Cancelled	Prior Year Refund	Expenditures		Balance Dec. 31, 2021
						Paid or Charged	Encumbrances	
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:								
Juvenile Justice Commission:								
State/Community Partnership Grant Program:								
2020	\$ 6,224.00	\$ 84,847.50	\$ 296,688.00	\$ 41,602.75	\$	\$ 49,468.75	\$ 77,485.50	\$ 15,672.00
2021						203,530.50		
Juvenile Detention Alternatives Initiative - Innovation:								
2020	19,590.00	59,671.29		44,355.97		34,905.32		
Division of Criminal Justice:								
Office of Insurance Fraud:								
2020	59,501.00		246,520.00	27,500.00		32,001.00		116,126.00
2021						130,394.00		
Opioid Public Health Crisis Response:								
2019	66,426.38	162.87				13,079.13	1,855.13	53,510.12
2021						8,681.79		88,621.06
Body Armor Contracted Services								
Body-Worn Cameras			108,014.00					108,014.00
NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS:								
Veterans Transportation Services:								
Veterans Transportation Grant 2020	2,921.09		10,500.00	1.67		2,919.42		6,343.09
Veterans Transportation Grant 2021						4,156.91		
NJ DEPARTMENT OF HUMAN SERVICES:								
Community Provider Adjustment								
Division of Youth and Family Services:								
Title XX Coalition:								
2020	3,538.86							3,538.86
2021								
Personal Attendant Services Program:								
2020	35,234.98							35,234.98
2021	11,162.00		36,486.00			11,162.00		
Division of Social Services:								
Social Services for the Homeless:								
2019	46,330.91							36,572.91
2020			6,855.00			9,758.00		6,855.00
2021			89,588.00			26,495.59		63,092.41
Planning & Administering Human Service Grants:								
Planning Services Grant - 19BLWC	2,002.76					2,002.76		5,252.67
Planning Services Grant - 20BLWC	6,001.67			749.00		59,026.97		32,378.03
Planning Services Grant - 21BLWC			91,405.00					

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

	Balance Dec. 31, 2020	Encumbrances Payable Returned	Transferred From 2021 Budget Appropriation	Unexpended Balance Cancelled	Prior Year Refund	Expenditures		Balance Dec. 31, 2021
						Paid or Charged	Encumbrances	
NJ DEPARTMENT OF HUMAN SERVICES: (Cont'd)								
Work First New Jersey Program:								
2019	\$ 7,033.96			\$ 2,065.00		\$ 4,968.96		\$ 19,121.00
2020	19,120.00			19,120.00				
2021			\$ 19,121.00				\$ 27,776.00	
Child Advocacy Development Grant - 2019	27,776.00							360.82
Child Advocacy Development Grant - 2020	360.82					1,383.00		0.18
Children's System of Care - 200LWR	1,383.18					35,637.69		19,077.31
Children's System of Care - 21OLWR			54,715.00					
Division of Family Development:								
T.A.S.S. Computer Allocation:								
2018	5,880.21				\$ 8,231.92			14,112.13
2019	1,664.52							1,664.52
Division of Mental Health & Addiction Services:								
Opioid Innovation - 2020	1,200.00	\$ 26,606.25	36,675.00			27,179.42	26,606.25	626.83
Opioid Innovation - 2021						8,868.75		1,200.00
NJ TRANSIT CORPORATION:								
Senior Citizen & Disabled Resident Transportation Assistance Program:								
2020	69,543.53			50,582.84		18,960.69		203,583.16
2021			423,952.60			220,369.44		167,643.23
NJ Transit 5311:						6,423.34		637,637.00
2020	174,066.57							
2021			637,637.00					
NJ STATE COUNCIL ON THE ARTS:								
Local Arts Program:								
2020						12,918.21		161.00
2021			71,441.00			55,105.00	16,175.00	
NJ DEPARTMENT OF TRANSPORTATION:								
D.O.T. Bridge Improvements - 2015 - Bridge #2101517	344,289.76						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 Street Alpha	1,544,045.00							1,544,045.00
D.O.T. Bridge Improvements - 2021 - Bridge #2101903 South Main Street Phillipsburg			898,766.00					898,766.00
D.O.T. Bridge Improvements - 2021 - Bridge #02004 High Street Alpha			640,096.00					640,096.00

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

	Balance Dec. 31, 2020	Encumbrances Payable Returned	Transferred From 2021 Budget Appropriation	Unexpended Balance Cancelled	Prior Year Refund	Expenditures		Balance Dec. 31, 2021
						Paid or Charged	Encumbrances	
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>								
County Environmental Health Act:								
2020								
2021	7,404.22	200.00	160,355.00	7,610.00	205.78	5,451.00	1,842.40	153,061.60
Clean Communities Program:								
2019	11,689.22						11,689.22	
2020	48,543.28					27,637.29	20,905.99	
2021			88,997.98			51,987.08		37,010.90
Recycling Enhancement Grant:								
2020	116,264.77		162,000.00			116,264.77		128,041.02
2021						33,958.98		
	38.99			38.99		42,500.00		
<u>NJ HIGHLANDS WATER PROTECTION AND PLANNING COUNCIL:</u>								
Light Industrial Site Capacity Grants								
	42,500.00							
<u>N.J. DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT PASSED THROUGH MORRIS/SUSSEX/WARREN WORKFORCE INVESTMENT BOARD:</u>								
Equal Employment Initiative								
	69,372.72		149,999.00			13,830.72		55,542.00
								149,999.00
<u>NJ DEPARTMENT OF CORRECTIONS:</u>								
Jail Medical Assistance Grant - 2020								
Jail Medical Assistance Grant - 2021	2,123.00		25,123.00			2,123.00	5,767.72	63.00
						19,292.28		
<u>NJ DEPARTMENT OF STATE HISTORICAL COMMISSION:</u>								
County History Partnership Program:								
2020								
2021	6,003.30	8,923.19				14,926.49		
<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		
Board of Elections - Physical Security CCTV			10,000.00					10,000.00
New Jersey Association of County & City Health Officials								
COVID-19 Response								
	8,282,913.21	421,026.95	5,973,542.56	329,878.73	8,437.70	2,460,532.92	369,105.11	11,526,403.66
Ref.	A	A	A	A	A	A	A	A

COUNTY OF WARREN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF UNAPPROPRIATED RESERVES
YEAR ENDED DECEMBER 31, 2021

	Balance Dec. 31, 2020	Transferred to 2021 Budget Revenue	Cash Receipts	Balance Dec. 31, 2021
<u>NJ Department of Corrections:</u>				
Medication Assisted Treatment for Substance Abuse in New Jersey County Jails	\$ 46,028.70	\$ 46,028.70		
<u>U.S. Department of Treasury:</u>				
American Rescue Plan			\$ 10,223,440.50	\$ 10,223,440.50
	\$ 46,028.70	\$ 46,028.70	\$ 10,223,440.50	\$ 10,223,440.50
<u>Ref.</u>	A			A

COUNTY OF WARREN

TRUST FUNDS

2021

COUNTY OF WARREN
SCHEDULE OF CASH - TREASURER
TRUST FUNDS

Regular Trust Fund:

	<u>Ref.</u>	
Balance December 31, 2020	B	\$ 3,907,195.40
Increased by Receipts:		
Rehabilitation Trust:		
Loans Receivable	\$ 272,377.18	
Other Cash Receipts	13,279.97	
Interest Earned	94.21	
Echo Housing Program:		
Interest Earned	20.08	
Hackettstown Rehabilitation:		
Interest Earned	25.88	
Section 8 Housing Grant:		
Voucher Program	5,611,907.00	
Other Cash Receipts	8,531.84	
Interest Earned	65.41	
County Library:		
Library Tax Levy	4,601,053.34	
Interest Earned	2,543.12	
Payroll Agency:		
Payroll Agency	35,122,897.41	45,632,795.44
		49,539,990.84
Decreased by Disbursements:		
Rehabilitation Trust:		
Home Improvement Program	101,939.97	
Section 8 Housing Grant:		
Voucher Program	5,769,247.52	
County Library:		
Disbursements	3,346,965.21	
Due General Capital Fund	575,000.00	
Payroll Agency:		
Payroll Agency	35,091,428.29	44,884,580.99
		44,884,580.99
Balance December 31, 2021	B	\$ 4,655,409.85

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

Other Trust Fund:

	<u>Ref.</u>	
Balance December 31, 2020	B	\$ 6,639,472.16
Increased by Receipts:		
Prosecutor's Office		\$ 212,115.38
Hospitalization Insurance Stabilization Fund		17,794,782.18
Environmental Fund		96,173.90
County Clerk Court Fees		53,999.17
Board of Taxation		3,379.75
Prosecutor - Child Advocacy		0.03
Intoxicated Driver Fund		4.33
Road Escrow		85,692.00
Engineer Escrow		167,172.51
Surrogate's Office		13,774.53
Cultural and Heritage Commission		20,004.21
Newsletter Fund		784.70
Weights and Measures		17,087.17
Sheriff Trust Fund		6,465.71
Aging Meals		147,802.32
Accumulated Absences		846.87
Storm Recovery		109,838.84
Interest Due Current Fund		610.86
		18,730,534.46
		25,370,006.62
Decreased by Disbursements:		
Prosecutor's Office		97,555.37
Forfeited Recognizances		
Current Fund Budgeted Revenue		50,000.00
Hospitalization Insurance Stabilization Fund		17,741,134.35
Environmental Fund		321,824.00
Board of Taxation		12,043.14
Intoxicated Driver Fund		250.00
Road Escrow		45,000.00
Engineer Escrow		89,230.53
Weights and Measures		37,605.35
Aging Meals		137,988.24
Interest Due Current Fund		652.16
		18,533,283.14
Balance December 31, 2021	B	\$ 6,836,723.48

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

Open Space Trust:

	<u>Ref.</u>	
Balance December 31, 2020	B	\$ 30,027,372.11
Increased by Receipts:		
Open Space Tax Levy		\$ 2,235,905.56
State of New Jersey - Open Space Reimbursements		1,550,659.16
Interest on Investments		211,513.53
		3,998,078.25
		34,025,450.36
Decreased by Disbursements:		
Open Space Expenditures:		
Open Space Expenditures		5,441,505.88
Due Current Fund - Anticipated Revenue		15,880.75
		5,457,386.63
Balance December 31, 2021	B	\$ 28,568,063.73

Unemployment Trust Fund:

Balance December 31, 2020	B	\$ 311,076.33
Increased by Receipts:		
Employees' Withholding		\$ 55,618.85
Interest		43.76
		55,662.61
		366,738.94
Decreased by Disbursements:		
Unemployment Expenditures		8,284.99
		8,284.99
Balance December 31, 2021	B	\$ 358,453.95

COUNTY OF WARREN
SCHEDULE OF COMMUNITY DEVELOPMENT
BLOCK GRANT RECEIVABLE
TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

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, 2020	\$ 6,353,953.38	\$ 11,760.52	\$ 6,242,192.86	\$ 100,000.00
Decreased by:				
Loan Repayments	<u>272,377.18</u>		<u>272,377.18</u>	
Balance December 31, 2021	<u>\$ 6,081,576.20</u>	<u>\$ 11,760.52</u>	<u>\$ 5,969,815.68</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, 2020	B	\$	152,421.45
Increased by Receipts:			
Interest		\$	20.08
			<u>20.08</u>
Balance December 31, 2021	B	\$	<u>152,441.53</u>

COUNTY OF WARREN
SCHEDULES OF RESERVES FOR HOUSING REHABILITATION
TRUST FUNDS

<u>Ref.</u>	<u>Total</u>	<u>Rehabilitation Trust</u>	<u>Hackettstown Rehabilitation</u>	<u>Community Development</u>
Balance December 31, 2020	B \$ 808,248.82	\$ 613,390.17	\$ 194,766.65	\$ 92.00
Increased by:				
Other Receipts	13,279.97	13,279.97		
Interest Earned	120.09	94.21	25.88	
	<u>1,094,026.06</u>	<u>899,141.53</u>	<u>194,792.53</u>	<u>92.00</u>
Decreased by:				
Cash Disbursed	101,939.97	101,939.97		
Balance December 31, 2021	B \$ 992,086.09	\$ 797,201.56	\$ 194,792.53	\$ 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, 2020	B	\$ 2,941,525.13	\$ 401,246.29	\$ 2,505,123.89	\$ 35,154.95
Increased by:					
Cash Received		40,745,944.78	5,620,504.25	2,543.12	35,122,897.41
County Library Tax		4,601,053.34		4,601,053.34	
		<u>48,288,523.25</u>	<u>6,021,750.54</u>	<u>7,108,720.35</u>	<u>35,158,052.36</u>
Decreased by:					
Cash Disbursed		44,207,641.02	5,769,247.52	3,346,965.21	35,091,428.29
Due General Capital - Capital Improvement Fund		575,000.00		575,000.00	
		<u>44,782,641.02</u>	<u>5,769,247.52</u>	<u>3,921,965.21</u>	<u>35,091,428.29</u>
Balance December 31, 2021	B	\$ <u>3,505,882.23</u>	\$ <u>252,503.02</u>	\$ <u>3,186,755.14</u>	\$ <u>66,624.07</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, 2020	B	\$ 20,979,492.36	\$ 311,076.33
Increased by:			
Open Space Tax Levy		\$ 2,235,905.56	
State of New Jersey - Open Space Reimbursements		1,550,659.16	
Encumbrances Returned		9,047,879.75	
Employees Withholding			\$ 55,618.85
Interest Earned		<u>211,513.53</u>	<u>43.76</u>
		<u>13,045,958.00</u>	<u>55,662.61</u>
		34,025,450.36	366,738.94
Decreased by:			
Expenditures			8,284.99
Due Current Fund - Anticipated Revenue			
Encumbrances Payable		<u>7,366,795.61</u>	
		<u>12,824,182.24</u>	<u>8,284.99</u>
Balance December 31, 2021	B	<u>\$ 21,201,268.12</u>	<u>\$ 358,453.95</u>

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

<u>Fund:</u>	Balance Dec. 31, 2020	Increased by:		Decreased by:		Balance Dec. 31, 2021
		Cash Receipts	Encumbrances Returned	Cash Disbursed	Encumbrances Payable	
Prosecutor's Office	\$ 329,073.80	\$ 212,115.38	\$ 81,338.72	\$ 97,555.37		\$ 524,972.53
Forfeited Recognizances	105,454.86			50,000.00		55,454.86
Hospitalization Insurance						
Stabilization Fund	3,516,675.66	17,794,782.18		17,741,134.35		3,570,323.49
Environmental Fund	478,910.05	96,173.90		321,824.00		253,259.95
County Clerk County Fees	104,820.65	53,999.17				158,819.82
Board of Taxation	36,730.71	3,379.75	1,684.00	12,043.14	1,884.00	27,867.32
Prosecutor - Child Advocacy	517.56	0.03				517.59
Intoxicated Driver Fund	32,647.08	4.33		250.00		32,401.41
Road Escrow	129,480.90	85,692.00		45,000.00		170,172.90
Engineer Escrow	538,977.19	167,172.51	6,466.00	89,230.53	23,307.65	600,077.52
Surrogate's Office	88,627.69	13,774.53				102,402.22
Cultural and Heritage Commission	20,589.44	20,004.21				40,593.65
Newsletter Fund	35,184.38	784.70				35,969.08
Weights and Measures	247,549.90	17,087.17		37,605.35		227,031.72
Sheriff Trust	54,713.07	6,465.71				61,178.78
Aging Meals	164,114.48	147,802.32	24,751.53	137,988.24	16,564.26	182,115.83
Accumulated Absences	326,547.65	846.87				327,394.52
Storm Recovery	319,541.34	109,838.84				429,380.18
	<u>\$ 6,530,156.41</u>	<u>\$ 18,729,923.60</u>	<u>\$ 114,240.25</u>	<u>\$ 18,532,630.98</u>	<u>\$ 41,755.91</u>	<u>\$ 6,799,933.37</u>

Ref.

B

B

COUNTY OF WARREN

GENERAL CAPITAL FUND

2021

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2020	C	\$ 27,206,941.50
Increased by Receipts:		
Current Fund Budget Appropriations:		
Capital Improvement Fund	\$ 4,170,180.00	
Due Current Fund:		
Interest Earned	90,704.74	
Reimbursement Coronavirus Relief Fund		
For Improvement Authorizations	85,959.08	
Due From County Library Trust	<u>575,000.00</u>	
		<u>4,921,843.82</u>
		32,128,785.32
Decreased by Disbursements:		
Improvement Authorization Expenditures		
	6,709,025.32	
Due to Current Fund:		
Anticipated Budget Revenue	<u>95,007.41</u>	
		<u>6,804,032.73</u>
Balance December 31, 2021	C	<u><u>\$ 25,324,752.59</u></u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH

Capital Improvement Fund	Balance Dec. 31, 2020	Receipts		Disbursements		Transfers		Balance Dec. 31, 2021
		Budget Appropriation	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
Due Current Fund	\$ 3,703,957.23	\$ 4,170,180.00	\$ 575,000.00		\$ 6,170,180.00	\$ 500,000.00	\$	2,778,957.23
Encumbrances Payable	8,703.51		90,704.74					4,400.84
Reserve for Library Expansion	2,456,748.71				2,456,748.71	4,819,747.69		4,819,747.69
Reimbursement from Coronavirus Relief Fund	4,759.95				85,959.08			4,759.95
Ord. No.	Date							
2003-A	03/12/03							
2004-C	06/09/04			\$ 870.00		6,221.94	3,900.00	
2005-A	04/27/05			829.35				
2006-A	03/08/06							
2007-A	03/14/07			5,056.51			11,853.02	858.61
2008-A	05/14/08			1,000.00				21,966.21
2009-A	04/22/09			10,046.49			72,095.34	47,274.32
2010-A	04/28/10			96,922.11			40,067.13	13,459.76
2011-A	04/27/11							51,739.55
2011-B	10/27/11			3,687.32				361.29
2012-A	03/28/12			1,300.00			39,418.76	38,809.40
2013-A	04/10/13			14,747.35			22,052.01	157,389.80
2014-A	04/09/14			130,503.64			139,606.30	735,751.42
2015-A	04/08/15			217,572.73			83,162.92	850,420.43
2016-A	03/23/16			256,800.41			371,493.26	2,282,396.77
2016-B	08/10/16							1,365.95
2017-A	03/22/17			533,659.78			344,861.37	1,399,119.67
2018-A	03/14/18			115,660.06			70,661.85	1,174,795.98
2019-A	03/27/19			447,613.37			657,404.62	2,180,807.71
2020-A	05/13/20			3,537,969.14			675,923.51	5,054,915.24
2021-A	03/24/21			1,334,787.06			6,170,180.00	3,677,890.60
		\$ 4,170,180.00	\$ 751,663.82	\$ 6,709,025.32	\$ 95,007.41	\$ 14,032,635.48	\$ 14,032,635.48	\$ 25,324,752.59

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
YEAR ENDED DECEMBER 31, 2021

NOT APPLICABLE

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>Ref.</u>	
Balance December 31, 2020	C	\$ 3,703,957.23
Increased by:		
2021 Budget Appropriation		\$ 4,170,180.00
Due from County Library Trust		575,000.00
Improvement Authorizations Cancelled		<u>500,000.00</u>
		<u>5,245,180.00</u>
		<u>8,949,137.23</u>
Decreased by:		
Appropriation to Finance Improvement Authorizations		<u>6,170,180.00</u>
Balance December 31, 2021	C	<u><u>\$ 2,778,957.23</u></u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2020 Funded	Prior Year Encumbrances Returned	2021 Authorizations Capital Improvement Fund	Reimbursement From Coronavirus Relief Fund	Paid or Charged	Improvement Authorizations Cancelled	Balance Dec. 31, 2021 Funded	
2003-A	Various Improvements	03/12/03	3,435,100.00	\$ 3,191.94	\$ 3,900.00			\$ 7,091.94			
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	13,543.15				13,543.15			
2006-A	Various Improvements	03/08/06	8,934,110.00		11,853.02			11,853.02			
2007-A	Various Improvements	03/14/07	8,747,906.00	2,166.92	8,707.70			10,016.01		858.61	
2008-A	Various Capital Improvements	05/14/08	7,462,695.00	21,966.21	1,500.00			1,500.00		21,966.21	
2009-A	Various Capital Improvements	04/22/09	16,659,943.00	51,870.85	72,095.34			76,691.87		47,274.32	
2010-A	Various Capital Improvements	04/28/10	7,460,870.00	130,835.73	40,067.13			157,443.10		13,459.76	
2011-A	Various Capital Improvements	04/27/11	5,735,431.00	53,447.55				1,708.00		51,739.55	
2011-B	Acquisition of Replacement Facility for Headquarters Library Branch and Offices	10/27/11	9,867,000.00	4,048.61				3,687.32		361.29	
2012-A	Various Capital Improvements	03/28/12	5,662,732.00	39,477.33	39,418.76			40,086.69		38,809.40	
2013-A	Various Capital Improvements	04/10/13	5,990,500.00	196,989.48	22,052.01			61,651.69		157,389.80	
2014-A	Various Capital Improvements	04/09/14	13,246,700.00	1,038,297.66	139,606.30			442,152.54		735,751.42	
2015-A	Various Capital Improvements	04/08/15	8,618,780.00	1,195,347.97	83,162.92			428,090.46		850,420.43	
2016-A	Various Capital Improvements	03/23/16	9,784,200.00	2,831,507.01	371,493.26			720,603.50	\$ 200,000.00	2,282,396.77	
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	2,297,138.67	344,861.37			1,092,880.37	150,000.00	1,399,119.67	
2018-A	Various Capital Improvements	03/14/18	4,758,707.00	1,543,890.71	70,661.85			289,756.58	150,000.00	1,174,795.98	
2019-A	Various Capital Improvements	03/27/19	6,430,869.00	2,577,407.67	633,422.36		\$ 23,982.26	1,054,004.58		2,180,807.71	
2020-A	Various Capital Improvements	05/13/20	10,942,562.00	9,002,714.52	613,946.69		61,976.82	4,623,722.79		5,054,915.24	
2021-A	Various Capital Improvements	03/24/21	6,170,180.00			\$ 6,170,180.00		2,492,289.40		3,677,890.60	
				\$ 21,032,772.10	\$ 2,456,748.71	\$ 6,170,180.00	\$ 85,959.08	\$ 11,528,773.01	\$ 500,000.00	\$ 17,176,886.88	
				C							C
							Cash Disbursed Encumbrances	\$ 6,709,025.32			
								\$ 4,819,747.69			
								\$ 11,528,773.01			

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
YEAR ENDED DECEMBER 31, 2021

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 Outstanding		Int. Rate	Balance Dec. 31, 2020	Matured	Balance Dec. 31, 2021
			Date	Amount				
Series 2016 College Bond Refunding	7/15/2016	\$ 6,870,000.00	07/15/22	\$ 950,000.00	4.000%	\$ 3,530,000.00	\$ 920,000.00	\$ 2,610,000.00
			07/15/23	520,000.00	4.000%			
			07/15/24	560,000.00	4.000%			
			07/15/25	580,000.00	4.000%			
						\$ 3,530,000.00	\$ 920,000.00	\$ 2,610,000.00
						\$ 3,530,000.00	\$ 920,000.00	\$ 2,610,000.00

Ref.

C

C

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF NJ DEP GREEN TRUST LOAN PAYABLE

	<u>Ref.</u>	
Balance December 31, 2020	C	\$ 15,723.51
Decreased by:		
Loan Repayments		<u>15,723.51</u>
Balance December 31, 2021	C	<u>\$ -0-</u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
YEAR ENDED DECEMBER 31, 2021

NOT APPLICABLE

COUNTY OF WARREN

PART II

SINGLE AUDIT

YEAR ENDED DECEMBER 31, 2021

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2021

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	State Agency Account Number	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Paid to Grantor	Cumulative Grant Expenditures	Amounts Provided to Subrecipients
					From	To				
66.219	U.S. ENVIRONMENTAL PROTECTION AGENCY: N.J. Department of Environmental Protection: Recreation Trails Program Grant - 2016	N/A	\$ 24,000.00	\$ 24,000.00	01/01/16	12/31/21	\$ 7,154.00	\$	24,000.00	
			24,000.00	24,000.00			7,154.00		24,000.00	
	TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY		24,000.00	24,000.00			7,154.00		24,000.00	
93.044	U.S. DEPT. OF HEALTH & HUMAN SERVICES: Passed Through N.J. Dept. of Health and Senior Services: Aging Cluster: Supportive Services and Senior Centers: Title III B	10-100-046-4144-265-6110	423,210.00		01/01/19	12/31/21	185.00		423,210.00	
93.044	Title III B	10-100-046-4144-265-6110	422,654.00		01/01/20	12/31/21	155,047.58		422,654.00	
93.044	Title III B	10-100-046-4144-265-6110	467,383.00	399,304.00	01/01/21	12/31/22	346,431.22		346,431.22	
93.044	COVID 19 - Title III-B	99-100-054-7530-122-6110	81,966.00		03/01/20	12/31/21	71,087.00		81,966.00	
93.044	VACS Covid-19 Grant	21-100-054-7530-135-6110	20,509.00	20,509.00	04/01/21	09/30/22				
93.048	ADRC/NWD COVID-19 Vaccine Access Supplemental Funding	21-100-054-7530-135-6110	8,922.00	8,922.00	04/01/21	09/30/22				
93.045	Nutrition Services:									
93.045	COVID 19 - Title III-C2	N/A	122,312.00		03/01/20	12/31/21	28,397.00		122,312.00	
93.048	COVID 19 - Families First Coronavirus Response Act	N/A	65,789.00		03/01/20	12/31/22	2,821.00		56,752.00	
93.052	COVID 19 - Aging and Disability Resource Centers	N/A	15,884.00		03/01/20	12/31/21	15,884.00		15,884.00	
	COVID 19 - Title III-E	N/A	25,682.00		03/01/20	12/31/22	10,343.93		10,343.93	
	Total Area Plan/Aging Cluster		1,654,311.00	428,735.00			630,196.73		1,479,553.15	
93.778	Medicaid Cluster:									
93.778	Medical Assistance Program - 2019	N/A	256,557.00		01/01/19	12/31/22	22,967.90		256,557.00	
93.778	Medical Assistance Program - 2020	N/A	116,626.00		01/01/20	12/31/22	59,438.00		59,438.00	
93.778	Medical Assistance Program - 2021	N/A	105,301.00	105,301.00	01/01/21	12/31/22	57,302.87		57,302.87	
	Total Medicaid Cluster		478,484.00	105,301.00			80,270.77		373,098.55	
93.283	Public Health Preparedness and Response for Bioterrorism: #20-1166-BT-L2	100-046-4104-360-6120	568,068.00	562,068.00	07/01/20	06/30/21	461,813.58		562,068.00	
93.283	#21-1166-BT-L2	100-046-4104-360-6120	662,068.00		07/01/21	06/30/22	15,194.64		15,194.64	
			1,230,136.00	562,068.00			477,008.22		577,262.64	
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases COVID 19 - CARES Act Coronavirus Relief Fund	N/A	626,736.00		03/01/20	12/31/22	72,395.59	\$ 544,840.41	72,395.59	
	TOTAL DEPT. OF HEALTH & HUMAN SERVICES		3,989,667.00	1,096,104.00			1,259,871.31	544,840.41	2,502,309.93	
21.019	U.S. DEPARTMENT OF THE TREASURY: Pass Through New Jersey Office of Emergency Management COVID 19 - MOA CARES Act Coronavirus Relief Fund	N/A	754,904.50	372,103.69	03/01/20	12/31/22	578,391.77	**	592,896.50	
21.019	COVID 19 - CARES Act Coronavirus Relief Fund Jail Overruns	N/A	113,707.96	113,707.96	03/01/20	12/31/21	113,707.96		113,707.96	
21.019	Pass through New Jersey Department of Community Affairs Local Government Emergency Fund (LGEF) COVID-19 Mitigation	N/A	900,000.00	900,000.00	03/01/20	03/01/21	900,000.00		900,000.00	
21.019	Pass Through New Jersey Department of Human Services COVID 19 - CARES Act Coronavirus Relief Fund - Homelessness Prevention	N/A	6,855.00	6,855.00	03/01/20	03/01/21	6,855.00		6,855.00	
21.019	Pass Through New Jersey Division of Elections COVID 19 - CARES Act Coronavirus Relief Fund - Primary and General Election	N/A	8,625.00	8,625.00	03/01/20	03/01/21	8,625.00		8,625.00	
			1,784,092.26	1,401,291.65			1,607,579.73		1,622,084.46	

COUNTY OF WARREN
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2021
 (Continued)

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	Assistance Listing Number	State Agency Account Number	Grant Award	Grant Receipts	Grant Period From	Grant Period To	Grant Expenditures	Paid to Grantor	Cumulative Grant Expenditures	Amounts Provided to Subrecipients
U.S. DEPARTMENT OF THE TREASURY: (Cont'd)										
American Rescue Plan Act - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	\$ 20,446,881.00	\$ 10,223,440.50	03/03/21	12/31/24			\$ 1,607,579.73	
TOTAL U.S. DEPARTMENT OF THE TREASURY			22,230,973.26	11,624,732.15						\$ 1,622,084.46
U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT:										
Housing Voucher Cluster:										
Lower Income Housing Assistance Program Section 8	14.871	N/A	5,451,974.79	459,663.13	01/01/20	12/31/20			5,451,974.79	
Lower Income Housing Assistance Program Section 8	14.871	N/A	5,515,218.88	5,152,243.87	01/01/21	12/31/22	5,515,218.88		5,515,218.88	
CARES Act Coronavirus Relief Fund	14.871	N/A	301,072.00		03/01/20	12/31/21	287,333.64		301,072.00	
Total Housing Voucher Cluster			11,268,265.67	5,611,907.00			5,802,552.52		11,268,265.67	
TOTAL DEPT. OF HOUSING AND URBAN DEVELOPMENT			11,268,265.67	5,611,907.00			5,802,552.52		11,268,265.67	
U.S. DEPT. OF JUSTICE:										
Passed Through N.J. Dept. of Law & Public Safety:										
Crime Victim Assistance Cluster:										
Crime Victim Assistance:										
#V-21-19	16.575	100-066-1020-142-6010	244,017.00	238,838.98	01/01/21	12/31/21	238,838.98		238,838.98	
#V-61-19	16.575	100-066-1020-142-6010	289,446.00	54,587.12	01/01/21	12/31/22	54,280.07		54,280.07	
Sexual Assault Nurse Examiner 2022			533,463.00	293,426.10			293,119.05		293,119.05	
Domestic Violence Counselor 2021	16.582	100-066-1020-142-6010	72,000.00	51,019.86	01/01/21	12/31/22	62,089.86		62,089.86	
			72,000.00	51,019.86			62,089.86		62,089.86	
Opioid Public Health Crisis Response: 2019	16.354	N/A	17,791.00	17,704.70	01/01/21	12/31/21	17,704.70		17,704.70	
2021	16.354	N/A	17,791.00	17,704.70	01/01/21	12/31/21	17,704.70		17,704.70	
TOTAL DEPT. OF JUSTICE			729,697.00	409,769.66			384,566.68		416,760.67	
U.S. DEPT. OF HOMELAND SECURITY:										
Passed Through N.J. Dept. of Law & Public Safety:										
State Homeland Security Grant Program - 2019 HSGP	97.067	100-066-1200-833-65110	184,501.27	43,589.46	09/01/18	08/31/21	41,089.46		184,501.27	
State Homeland Security Grant Program - 2020 HSGP	97.067	100-066-1200-833-65110	159,205.72	159,204.92	09/01/20	08/31/21	159,204.92		159,204.92	
OEM Multi-Hazard Mitigation	97.039	N/A	343,706.99	202,794.38			200,294.38		343,706.19	
FEMA Flood Mitigation Assistance Program	97.029	FMA-PI-02-NJ-2015-004	125,000.00		01/01/20	12/31/22	60,937.50		106,250.00	
			125,000.00				60,937.50		106,250.00	
FEMA Reimbursement - New Jersey State Police - Coronavirus Pandemic Winter Storm Assistance	97.036	1200-100-066-1200-C50	5,409,401.40	130,598.66	05/29/15	10/30/22	58,620.77		2,848,403.43	
	97.036	1200-100-066-1200-C80	5,409,401.40	130,598.66			58,620.77		2,848,403.43	
TOTAL U.S. DEPT. OF HOMELAND SECURITY			6,347,870.52	803,155.17			789,614.78		3,768,121.75	
U.S. DEPT. OF TRANSPORTATION:										
NJ Transit - Section 5311 - 2020 COVID 19 - CARES Act Transportation	20.509	N/A	425,244.00	12,265.63	01/01/20	12/31/22	13,649.61		70,610.62	
	20.509	N/A	1,292,053.00	514,235.35	03/01/20	12/31/22	454,554.83		683,402.31	
TOTAL U.S. DEPT. OF TRANSPORTATION			1,717,297.00	526,500.98			468,204.44		754,012.93	

COUNTY OF WARREN
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2021
 (Continued)

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	Assistance Listing Number	State Agency Account Number	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Paid to Grantor	Cumulative Grant Expenditures	Amounts Provided to Subrecipients
					From	To				
U.S. DEPT. OF TRANSPORTATION: (Cont'd)										
Transit Service Program Cluster:										
Job Access and Reverse Commute - Route 57 Shuttle	20.516	N/A	\$ 210,000.00	\$ 210,000.00	07/01/20	06/30/22	\$ 117,422.57		\$ 210,000.00	
2020	20.516	N/A	210,000.00	90,442.22	07/01/21	06/30/22	110,571.67		110,571.67	
2021			420,000.00	300,442.22			227,994.24		320,571.67	
Highway Safety Cluster:										
Passed Through N.J. Department of Transportation: Division of Highway Traffic Safety:										
Summer Internship - 2021	20.600	N/A	25,786.00	15,970.70	01/01/21	12/31/21	15,970.70		15,970.70	
			25,786.00	15,970.70			15,970.70		15,970.70	
Highway Planning and Construction Cluster:										
North Jersey Transportation Planning Authority Subregional Transportation Study	20.205	N/A	180,000.00	149,064.39	07/01/20	06/30/21	132,171.58		180,000.00	
NI Transportation Trust Fund Authority Act: D.O.T. Capital Transportation Program 2020	20.205	6320-480-078-6320-606	4,097,243.00	4,097,243.00	01/01/20	12/31/22				
			4,097,243.00	4,097,243.00						
Total Highway Planning and Construction Cluster			4,277,243.00	4,246,307.39			132,171.58		180,000.00	
TOTAL DEPT. OF TRANSPORTATION			6,440,326.00	5,089,221.29			844,340.96		1,270,555.30	
TOTAL FEDERAL AWARDS			\$ 51,030,799.45	\$ 24,658,889.27			\$ 10,695,679.98	\$ 544,840.41	\$ 20,872,097.78	\$ -0-

** - Expended in a prior period.
 N/A - Not Available/Not Applicable

COUNTY OF WARREN
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2021
 (Continued)

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		07/01/19	06/30/21	\$ 1,016.63	\$ 73,655.00
	100-046-4220-079	19,000.00	\$ 19,000.00	07/01/20	06/30/21	1,304.36	19,000.00
	100-046-4220-079	133,000.00	74,832.00	07/01/21	06/30/22	74,903.68	74,903.68
		228,000.00	93,832.00			77,224.67	167,558.68
Senior Health Insurance Program Grant:							
	N/A	25,000.00	6,754.00	04/01/19	03/31/20		25,000.00
	N/A	27,000.00	22,961.00	04/01/19	03/31/21	11,322.04	27,000.00
	N/A	28,000.00		04/01/20	03/31/22	23,544.38	23,544.38
		80,000.00	29,715.00			34,866.42	75,544.38
Right To Know Act:							
	100-046-4771-105-6110	18,440.00	11,525.00	07/01/21	06/30/22	11,525.00	11,525.00
		18,440.00	11,525.00			11,525.00	11,525.00
Area Plan Grant:							
	14-100-046-4144	411,351.00	62,758.00	01/01/20	12/31/22	49,930.35	397,012.19
	14-100-046-4144	442,673.00	427,205.00	01/01/21	12/31/22	379,629.20	379,629.20
		854,024.00	489,963.00			429,559.55	776,641.39
Medicare Improvements for Patients and Providers Act:							
	15-100-054-7530-103-6110-ADRC	40,000.00		01/01/19	12/31/21	0.07	35,406.00
	15-100-054-7530-103-6110-ADRC	40,000.00	40,000.00	01/01/20	12/31/21	39,020.40	40,000.00
		80,000.00	40,000.00			39,020.47	75,406.00
County Comprehensive Alcoholism and Drug Services:							
	760-046-4219-001-6110	227,485.00	115,934.00	01/01/19	12/31/22	33,469.08	129,513.09
	760-046-4219-001-6110	234,772.00	29,763.00	01/01/19	12/31/22	79,751.69	79,751.69
		462,257.00	145,697.00			113,220.77	209,264.78
Child Lead Exposure Prevention:							
	4220-100-046-4G12-501-J002-6140	378,476.00	128,913.00	07/01/21	06/30/22	130,923.40	130,923.40
		378,476.00	128,913.00			130,923.40	130,923.40
Overdose Fatality Review Teams:							
	N/A	100,000.00	46,185.00	01/01/20	12/31/21	66,572.69	66,572.69
		2,201,197.00	985,830.00			902,912.97	1,513,436.32
TOTAL NJ DEPARTMENT OF HEALTH & SENIOR SERVICES							
NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS:							
Veterans Transportation Services:							
	3610-100-067-3610-058	3,500.00	3,498.33	07/01/20	06/30/21	2,919.42	3,498.33
	3610-100-067-3610-058	10,500.00	4,082.01	07/01/21	06/30/22	4,156.91	4,156.91
		14,000.00	7,580.34			7,076.33	7,655.24

COUNTY OF WARREN
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2021
 (Continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
<u>NI/DEPARTMENT OF CHILDREN AND FAMILIES:</u>							
Children's System of Care - 2020	1610-100-016-1610-039	\$ 36,475.00		01/01/20	12/31/22	\$ 1,383.00	\$ 36,474.82
Children's System of Care - 2021	1610-100-016-1610-039	54,715.00	\$ 36,477.00	01/01/21	12/31/22	35,637.69	35,637.69
Planning Services Grant - 2019	1620-100-016-1620-013	63,936.00		01/01/19	12/31/21	2,002.76	63,936.00
Planning Services Grant - 2021	1610-100-016-1610-039	91,405.00	66,015.00	01/01/21	12/31/22	59,026.97	59,026.97
TOTAL NJ DEPARTMENT OF CHILDREN AND FAMILIES							
<u>NI/DEPARTMENT OF THE TREASURY</u>							
Governor's Council on Alcoholism/Drug Abuse:							
Municipal Alliance to Prevent Alcoholism/Drug Abuse							
2019	100-082-C001-044-6010	171,866.00	33,291.04	07/01/19	06/30/21	33,291.04	111,577.69
2020	100-082-C001-044-6010	26,298.00	17,597.80	07/01/20	06/30/21	2,597.80	17,597.80
2021	100-082-C001-044-6010	184,089.00	34,500.07	07/01/21	06/30/22	91,621.22	91,621.22
		382,253.00	85,388.91			127,510.06	220,796.71
Higher Education Administration:							
P.L. 1971, c. 12 Debt Service							
	100-082-2155-016	530,600.00	530,600.00	01/01/21	12/31/21	530,600.00	530,600.00
		530,600.00	530,600.00			530,600.00	530,600.00
TOTAL NJ DEPARTMENT OF THE TREASURY							
<u>NI/DEPARTMENT OF LAW & PUBLIC SAFETY:</u>							
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2020	100-066-1500-032-6010	296,688.00	73,582.78	01/01/20	12/31/21	49,468.75	255,085.25
2021	100-066-1500-032-6010	296,688.00	190,094.89	01/01/21	12/31/22	203,530.50	203,530.50
Juvenile Detention Alternatives Initiative - Innovation							
2020	100-066-1500-237-YYYY-6110	120,000.00	36,762.13	01/01/20	12/31/21	34,905.32	75,644.03
		713,376.00	300,439.80			287,904.57	534,259.78
Division of Criminal Justice:							
Office of Insurance Fraud:							
2020	1020-459-066-1020-001	155,504.00	64,002.00	01/01/20	12/31/21	32,001.00	128,004.00
2021	1020-459-066-1020-001	246,520.00		01/01/20	12/31/22	130,394.00	130,394.00
Opioid Public Health Crisis Response:							
2019	N/A	100,000.00	45,000.00	01/01/19	12/31/21	13,079.13	46,489.88
2021	N/A	90,476.19	9,046.19	01/01/21	12/31/22		
		8,681.79	8,681.79	01/01/21	12/31/21	8,681.79	8,681.79
Body Armor Replacement Program - 2021							
		633,903.48	126,729.98			184,155.92	346,291.17
		1,347,279.48	427,169.78			472,060.49	880,550.95
TOTAL NJ DEPARTMENT OF LAW & PUBLIC SAFETY							
<u>NI/DEPARTMENT OF HUMAN SERVICES:</u>							
Division of Youth and Family Services:							
Personal Attendant Services Program:							
2020	7550-100-054-7570-076	35,894.00	2,991.15	01/01/20	12/31/21	11,162.00	35,894.00
2021	7550-100-054-7570-076	36,486.00	36,486.00	1/1/2019	12/31/21	36,486.00	36,486.00
		72,380.00	39,477.15			47,648.00	72,380.00

COUNTY OF WARREN
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2021
 (Continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>							
Division of Economic Assistance:							
Social Services for the Homeless:							
	100-054-7550-072-6030	\$ 218,376.00	\$ 52,626.00	01/01/19	12/31/21	\$ 9,758.00	\$ 181,803.09
	100-054-7550-072-6030	89,588.00	14,064.00	01/01/21	12/31/22	26,495.59	26,495.59
		307,964.00	66,690.00			36,253.59	208,298.68
Division of Family Development:							
T.A.S.S. Computer Allocation:							
	N/A	128,590.00	2,291.85	01/01/18	12/31/22		114,477.87
	N/A	11,520.00	6,971.16	01/01/19	12/31/22		2,884.32
T.A.S.S. COVID-19 Health and Safety Guidelines:							
	N/A	108,000.00	13,120.24	01/01/20	12/31/20		108,000.00
		248,110.00	22,383.25				225,362.19
Division of Mental Health & Addiction Services:							
	N/A	36,675.00	27,506.00	01/01/20	12/31/22	27,179.42	36,048.17
	N/A	36,675.00	27,506.00	01/01/21	12/31/22	8,868.75	8,868.75
		73,350.00	27,506.00			36,048.17	44,916.92
Division of Temporary Assistance and Social Services:							
Work First New Jersey Program - 2019							
	N/A	19,121.00	979.00	01/01/19	12/31/21	4,968.96	17,056.00
		19,121.00	979.00			4,968.96	17,056.00
		720,925.00	157,035.40			124,918.72	568,013.79
TOTAL NJ DEPARTMENT OF HUMAN SERVICES							
<u>NJ HISTORIC TRUST:</u>							
Historical Commission:							
County History Partnership Program							
	HC-CHPP-2018-00016	15,123.00	2,268.45	01/01/20	12/31/21	2,123.00	15,123.00
	HC-CHPP-2018-00016	25,123.00	21,354.55	01/01/20	12/31/22	19,292.28	19,292.28
		40,246.00	23,623.00			21,415.28	34,415.28
		40,246.00	23,623.00			21,415.28	34,415.28
TOTAL NJ HISTORIC TRUST							
<u>NJ TRANSIT CORPORATION:</u>							
Disabled Resident Transportation Assistance Program:							
	17-491-078-6050-001	344,859.00	5,367.27	01/01/20	12/31/21	18,960.69	294,276.16
	17-491-078-6050-001	423,952.60	198,974.22	01/01/21	12/31/22	220,369.44	220,369.44
	N/A	202,122.00	5,772.06	07/01/20	06/30/22	6,423.34	34,478.77
		970,933.60	210,113.55			245,753.47	549,124.37
		970,933.60	210,113.55			245,753.47	549,124.37
TOTAL NJ TRANSIT CORPORATION							
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
County Environmental Health (CEHA)							
	100-042-4840-094-6110	160,801.00	83,365.00	01/01/19	12/31/21	200.00	153,191.00
	100-042-4840-094-6110	160,355.00		01/01/21	12/31/22	5,451.00	5,451.00
		321,156.00	83,365.00			5,651.00	158,642.00

COUNTY OF WARREN
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2021
 (Continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
NI DEPARTMENT OF ENVIRONMENTAL PROTECTION: (Cont'd)							
Clean Communities Program:							
2020	4900-765-178920-60	\$ 83,588.28		01/01/20	12/31/22	\$ 27,637.29	\$ 62,682.29
2021	4900-765-178920-60	88,997.98	88,997.98	01/01/21	12/31/22	51,987.08	51,987.08
		172,586.26	88,997.98			79,624.37	114,669.37
Solid Waste Administration Program:							
2020	N/A	143,320.00		01/01/20	12/31/21	116,264.77	143,320.00
2021	N/A	162,000.00	162,000.00	01/01/21	12/31/22	33,958.98	33,958.98
		305,320.00	162,000.00			150,223.75	177,278.98
Light Industrial Site Capacity Grants							
	N/A	60,000.00	59,961.01	01/01/19	12/31/21		59,961.01
		60,000.00	59,961.01				59,961.01
		859,062.26	394,323.99			235,499.12	510,551.36
TOTAL NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION							
NI STATE COUNCIL ON THE ARTS:							
Council on the Arts General Support:							
2020	2530-032250-100-075	66,441.00	6,644.00	01/01/20	12/31/21	12,918.21	66,441.00
2021	2530-032250-100-075	71,441.00	57,153.00	01/01/20	12/31/22	55,105.00	55,105.00
		137,882.00	63,797.00			68,023.21	121,546.00
		137,882.00	63,797.00			68,023.21	121,546.00
TOTAL NJ STATE COUNCIL ON THE ARTS							
NI DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT PASSED THROUGH MORRIS/SUSSEX/ WARREN WORKFORCE INVESTMENT BOARD:							
Equal Employment Initiative							
	N/A	42,500.00		01/01/20	12/31/21	42,500.00	42,500.00
		42,500.00				42,500.00	42,500.00
TOTAL NJ DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT							
NI DEPARTMENT OF TRANSPORTATION:							
D.O.T. Bridge Improvement 2013 - Bridge #2101605	13-480-078-6320-ALE-6010	423,630.04	96,369.96	01/13/14	12/31/21		423,630.04
D.O.T. Bridge Improvement 2013 - Bridge #2100410	13-480-078-6320-ALE-6010	314,589.96	30,720.00	01/01/13	12/31/21		314,589.96
D.O.T. Bridge Improvements - 2014 - Bridge #2102002	14-480-078-6320-ALN-6010	700,000.00	68,704.05	01/01/15	12/31/21		700,000.00
		1,438,220.00	195,794.01				1,438,220.00
TOTAL DEPARTMENT OF TRANSPORTATION							
NI DEPARTMENT OF CORRECTIONS:							
Medication Assisted Treatment							
2020	7025-100-026-7025-318-GWRO-6110	75,000.00		01/01/20	12/31/22	13,830.72	19,458.00
2021	7025-100-026-7025-318-GWRO-6110	149,999.00	87,500.00	01/01/21	12/31/22	13,830.72	19,458.00
		224,999.00	87,500.00			13,830.72	19,458.00
		224,999.00	87,500.00			13,830.72	19,458.00
TOTAL NI DEPARTMENT OF CORRECTIONS							
TOTAL STATE AWARDS							
		\$ 9,286,628.34	\$ 3,271,247.98			\$ 2,890,150.79	\$ 6,664,991.12

** - Expended in a prior period.
 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, 2021

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, 2021. 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 had no loans outstanding as of December 31, 2021.



Mount Arlington, NJ
 Newton, NJ
 Bridgewater, NJ
 973.298.8500
 nisivoccia.com
 Independent Member
 BKR International

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 County Commissioners
 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, 2021 and 2020, and the related notes to the financial statements and have issued our report thereon dated June 1, 2022. 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.

Report on 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 for 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 or significant deficiencies may exist that were not identified.

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

Report on 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 results 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
June 1, 2022

Nisivoccia LLP
NISIVOCCIA LLP

John J. Mooney

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



Mount Arlington, NJ
 Newton, NJ
 Bridgewater, NJ
 973.298.8500
 nisivoccia.com
 Independent Member
 BKR International

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 County Commissioners
 County of Warren
 Belvidere, New Jersey

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited the County of Warren's (the "County's") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2021. 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.

In our opinion, the County complied, in all material respects, with the 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, 2021.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and New Jersey's OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*. Our responsibilities under those standards, the Uniform Guidance and New Jersey's OMB Circular 15-08 are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

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

Other Matter – Federal and State Expenditures Not Included in the Compliance Audit

The County's financial statements include a portion of the operations of the Office of Temporary Assistance, which expended \$6,616,952 in federal and state awards which is not included in the County's schedules of expenditures of federal and state awards during the year ended December 31, 2021. Our compliance audit, described in the "Opinion on Each Major Federal and State Program," does not include the operations of the Office of Temporary Assistance because the component unit engaged auditors to perform an audit in accordance with the Uniform Guidance and New Jersey's OMB Circular 15-08.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal and state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and New Jersey's OMB Circular 15-08 will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and New Jersey's OMB Circular 15-08, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and New Jersey's OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

The Honorable Director and Members
of the Board of County Commissioners
County of Warren
Page 3

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Mount Arlington, New Jersey
June 1, 2022

Nisiroccia LLP
NISIVOCCIA 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, 2021

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, 2021 consisted of the following awards:

	Assistance Listing Number	Grant Expenditures
Housing Voucher Cluster:		
Lower Income Housing Assistance Program Section 8	14.871	\$ 5,515,218.88
COVID 19 - CARES Act Coronavirus Relief Fund	14.871	287,333.64
Pass through New Jersey Office of Emergency Management		
COVID 19 - CARES Act Coronavirus Relief Fund	21.019	578,391.77
COVID 19 - CARES Act Coronavirus Relief Fund	21.019	113,707.96
Pass through New Jersey Department of Community Affairs		
Local Government Emergency Fund (LGEF) COVID-19 Mitigation	21.019	900,000.00
Pass through New Jersey Department of Human Services		
COVID 19 - CARES Act Coronavirus Relief Fund - Homelessness Prevention	21.019	6,855.00
Pass through New Jersey Division of Elections		
COVID 19 - CARES Act Coronavirus Relief Fund - Primary and General Election	21.019	8,625.00

- 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, 2021
 (Continued)

Summary of Auditors' Results: (Cont'd)

- The County's major state programs for the year ended December 31, 2021 consisted of the following awards:

	State Account #	Grant Expenditures
Juvenile Justice Commission:		
2020 State/Community Partnership Grant Program	100-066-1500-032-6010	\$ 49,468.75
2021 State/Community Partnership Grant Program	100-066-1500-032-6010	203,530.50
Higher Education Administration		
P.L. 1971, c. 12 Debt Service	100-082-2155-016	530,600.00

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

- 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, 2021

Status of Prior Year Findings

There were no prior year audit findings.

COUNTY OF WARREN

PART III

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2021

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, 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

Governmental Accounting Standards Board (GASB) Statements

GASB Statement No. 87, *Leases*, is effective for the year ended December 31, 2022. Previously leases were either categorized as capital leases or operating leases. This statement will likely affect most leases formerly classified as operating leases. There will be required disclosures for leases for which the County is either a lessee or a lessor although there will be no impact on the actual financial statements. It is likely that a lease software or similar spreadsheets will need to be utilized to perform the various calculations necessary to implement this standard.

COVID-19 Federal Funding

It is possible that the Township will undergo some review of its COVID-19 funding by the federal government. We strongly suggest that the Township ensures that these funds are utilized in accordance with the applicable federal requirements especially with respect to procurement. Additionally, we strongly suggest that the Township ensures that these funds are separately accounted for in the Township's accounting records and that any applicable Township policies are current with respect to federal grant requirements.

Because of the nature of these funds, being new programs, generally of a significant dollar amount, and some of which may be expended over a period of years, they may be subject to federal or state audit several years from now. It is important that the grant files maintained by local governments be complete, self-explanatory, and fully document the program(s) undertaken as part of the funding.

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
