

COUNTY OF WARREN

REPORT OF AUDIT

2022

NISIVOCIA LLP

CERTIFIED PUBLIC ACCOUNTANTS

COUNTY OF WARREN

REPORT OF AUDIT

2022

COUNTY OF WARREN
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COUNTY OF WARREN

PART I

FINANCIAL STATEMENTS AND

SUPPLEMENTARY DATA

YEAR ENDED DECEMBER 31, 2022

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, 2022 and 2021, 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, 2022 and 2021, 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, 2022 and 2021, or the changes in financial position where applicable 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 States 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

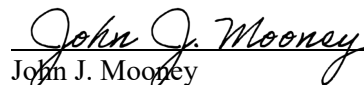
Our audit was conducted for the purpose of forming opinions on the financial statements of the various funds and account group that collectively comprise the County's financial statements. The supplementary data schedules listed in the table of contents and the schedules of expenditures of federal and 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 May 29, 2023 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
May 29, 2023


NISIVOC CIA LLP


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

COUNTY OF WARREN

CURRENT FUND

2022

COUNTY OF WARREN
CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

		December 31,	
	<u>Ref.</u>	<u>2022</u>	<u>2021</u>
<u>ASSETS</u>			
Regular Fund:			
Cash and Cash Equivalents:			
Treasurer	A-4	\$ 39,567,728.71	\$ 39,498,986.07
		<u>39,567,728.71</u>	<u>39,498,986.07</u>
Receivables and Other Assets With			
Full Reserves:			
Added and Omitted Taxes Receivable	A-6	164,466.46	524,984.45
Due from Federal and State Grant Fund	A	6,544.99	6,544.99
Due from Other Trust Fund	B	581.89	34.20
Due from General Capital Fund	C	86,203.15	4,400.84
		<u>257,796.49</u>	<u>535,964.48</u>
Total Regular Fund		<u>39,825,525.20</u>	<u>40,034,950.55</u>
Federal and State Grant Fund:			
Cash and Cash Equivalents	A-5	16,046,183.99	14,228,550.17
Grants Receivable:			
Federal	A-8	9,916,590.12	8,920,029.39
State	A-9	13,533,148.36	12,233,470.54
		<u>39,495,922.47</u>	<u>35,382,050.10</u>
Total Federal and State Grant Fund		<u>39,495,922.47</u>	<u>35,382,050.10</u>
<u>TOTAL ASSETS</u>		<u>\$ 79,321,447.67</u>	<u>\$ 75,417,000.65</u>

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

		December 31,	
	Ref.	2022	2021
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Regular Fund:			
Appropriation Reserves:			
Unencumbered	A-3;A-10	\$ 10,985,180.25	\$ 10,855,243.73
Encumbered	A-3;A-10	2,150,105.29	2,045,611.06
Total Appropriation Reserves		13,135,285.54	12,900,854.79
Outside Agency Fees Payable		384,638.19	450,694.91
		13,519,923.73	13,351,549.70
Reserve for Receivables	A	257,796.49	535,964.48
Fund Balance	A-1	26,047,804.98	26,147,436.37
Total Regular Fund		39,825,525.20	40,034,950.55
Federal and State Grant Fund:			
Encumbrances Payable	A-11;A-12	630,775.17	4,783,883.37
Due Current Fund	A	6,544.99	6,544.99
Appropriated Grant Reserves:			
Federal	A-11	9,824,324.83	8,841,777.58
State	A-12	12,858,977.15	11,526,403.66
Unappropriated Reserves	A-13	16,175,300.33	10,223,440.50
Total Federal and State Grant Fund		39,495,922.47	35,382,050.10
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		\$ 79,321,447.67	\$ 75,417,000.65

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

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

	<u>Ref.</u>	<u>Year Ended December 31,</u>	
		<u>2022</u>	<u>2021</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 10,383,765.00	\$ 9,774,399.00
Receipts from:			
Current Taxes		73,900,000.00	71,400,000.00
Miscellaneous Revenue Anticipated		26,335,088.52	22,826,450.80
Nonbudget Revenue		2,981,163.73	3,296,447.87
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves		8,394,709.43	8,119,436.20
Interfunds and Other Receivables Returned			4,343.97
Appropriated Grant Reserves Cancelled:			
Federal		3,031,793.87	41,130.14
State		710,254.14	329,878.73
Total Income		<u>125,736,774.69</u>	<u>115,792,086.71</u>
<u>Expenditures</u>			
Budget Appropriations:			
Operations:			
Salaries and Wages		33,634,507.00	32,313,217.00
Other Expenses		58,233,496.98	56,948,218.56
Capital Improvements		8,225,089.00	4,170,180.00
County Debt Service		1,054,400.00	1,077,080.74
Deferred Charges and Statutory Expenditures		8,230,750.00	8,038,921.00
Interfunds Advanced		82,350.00	
WM & Russo Legal Settlement		2,250,000.00	
Prior Period State Grant Refunded		23,860.00	
Federal Grant Fund Receivables Cancelled		3,029,379.68	41,130.14
State Grant Fund Receivables Cancelled		688,808.42	329,878.73
Total Expenditures		<u>115,452,641.08</u>	<u>102,918,626.17</u>
Excess in Revenue		10,284,133.61	12,873,460.54
<u>Fund Balance</u>			
Balance January 1		<u>26,147,436.37</u>	<u>23,048,374.83</u>
		36,431,569.98	35,921,835.37
Decreased by:			
Utilized as Anticipated Revenue		<u>10,383,765.00</u>	<u>9,774,399.00</u>
Balance December 31	A	<u>\$ 26,047,804.98</u>	<u>\$ 26,147,436.37</u>

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

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Fund Balance Anticipated	\$ 10,383,765.00		\$ 10,383,765.00	
Miscellaneous Revenue:				
County Clerk Fees	1,400,000.00		1,400,000.00	
County Surrogate Fees	52,000.00		52,000.00	
County Sheriff Fees	125,000.00		125,000.00	
Interest on Investments and Deposits	185,000.00		945,437.40	\$ 760,437.40
Election Expenses Reimbursed by Municipalities	170,000.00		222,205.88	52,205.88
Motor Vehicle Fines	180,000.00		205,272.52	25,272.52
Revenue for Housing State Inmates in the County Correctional Center	900,000.00		965,420.25	65,420.25
Library Share Pensions	232,295.00		268,690.00	36,395.00
State Aid - County College Bonds	527,200.00		527,200.00	
Aging CCPED Medicaid Reimbursement	100,000.00		115,490.00	15,490.00
DCA Reimbursement Prosecutor Salaries	188,350.00		157,648.49	30,701.51 *
NJ Department of Human Services, Division of Temporary Assistance and Social Services	4,200,000.00		4,017,307.00	182,693.00 *
Social and Welfare Services (c.66 PL 1990): Supplemental Social Security Income	220,890.00		146,647.00	74,243.00 *
NJ Department of Children & Families:				
Children's System of Care		\$ 36,475.00	36,475.00	
Children's System of Care NJ Promise		10,000.00	10,000.00	
Planning Services Grant		60,937.00	60,937.00	
New Jersey Department of Health and Senior Services:				
Special Child Health Services, Case Management		84,000.00	84,000.00	
COVID-19 Vaccination Supplemental Funding		150,000.00	150,000.00	
U.S. Department of Transportation:				
Division of Highway Safety: Summer Internship	25,786.00		25,786.00	
FY 2022 Capital Transportation Program		4,069,406.00	4,069,406.00	
U.S. Department of Homeland Security:				
Homeland Security Grant	151,072.16	155,595.63	306,667.79	
U.S. Department of Health and Human Services:				
Area Plan Grant	597,611.00	649,744.00	1,247,355.00	
New Jersey Department of Health and Senior Services:				
Supplemental Nutrition Assistance Program (SNAP)		42,477.00	42,477.00	
Right to Know Program		9,220.00	9,220.00	
State Health and Insurance Program		28,000.00	28,000.00	
Childhood Lead Exposure Prevention Program		189,984.00	189,984.00	
Comprehensive Program, for Planning & Provision of Alcoholism and Abuse Services:				
Comprehensive Alcohol Grant	278,938.00		278,938.00	
Opioid Public Health Crisis Response (Federal)	52,631.57		52,631.57	
Opioid Public Health Crisis Response (State)		123,809.50	123,809.50	
New Jersey Department of Human Services:				
MIPPA Outreach & Enrollment Grant		40,000.00	40,000.00	
New Jersey Department of State:				
County History Partnership Program		25,123.00	25,123.00	
Division of Travel & Tourism, FY22 Cooperative Marketing Grant		19,200.00	19,200.00	
New Jersey Department of Corrections:				
Jail Medical Assistance Grant		149,999.00	149,999.00	
New Jersey Department of Human Services:				
Mental Health and Addictions Services, Opioid Innovation Division of Youth and Family Services:				
Opioid Settlement Distribution		213,351.62	213,351.62	
Personal Assistance Service Program	18,243.00	28,764.00	47,007.00	
Planning & Administering Human Services Grants, Work First New Jersey Program	19,121.00		19,121.00	
Division of Social Services: For the Homeless - 2021		89,588.00	89,588.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Anticipated			
	Budget	Added by NJSA 40A:4-87	Realized	Excess or Deficit *
Miscellaneous Revenue (Continued):				
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: Body Armor Contracted Services	5,748.63		5,748.63	
Division of State Police: Megan's Law Enforcement	5,000.00		5,000.00	
JAG Program, County Gang, Guns and Narcotics Task Force Grant		\$ 106,323.00	106,323.00	
Violence Against Women Act	21,500.00	20,451.00	41,951.00	
Crime Victim Assistance		286,363.00	286,363.00	
Sexual Assault Nurse Examiner	67,327.00		67,327.00	
New Jersey Transit Corporation: Senior Citizen & Disabled Residents, Transportation Assistance Program		414,835.08	414,835.08	
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		105,194.00	105,194.00	
Division of Youth and Family Services: Youth Leadership		14,654.00	14,654.00	
New Jersey Department of Environmental Protection: Clean Communities Program		92,151.79	92,151.79	
County Environmental Health Act		166,153.00	166,153.00	
Recycling Enhancement Act Grant		162,000.00	162,000.00	
New Jersey Council on the Arts, General Program Support: Local Arts Program	200,000.00		200,000.00	
New Jersey Department of Military & Veterans Affairs: Veterans Transportation Grant		7,000.00	7,000.00	
New Jersey Department of Transportation: Bridge #2101903		1,147,907.00	1,147,907.00	
Bridge #2100805		400,000.00	400,000.00	
Overdose Fatality Review Contract	100,000.00	75,000.00	175,000.00	
American Rescue Plan	600,000.00	442,296.00	1,042,296.00	
Tax Relief - County Clerk P.L. 2001, C.370	700,000.00		1,035,695.24	\$ 335,695.24
Tax Relief - Surrogate P.L. 2001, C.370	66,000.00		88,948.20	22,948.20
Tax Relief - Sheriff P.L. 2001, C.370	130,000.00		344,383.56	214,383.56
American Rescue Plan - Revenue Loss	3,417,075.00		3,417,075.00	
Weights & Measures Trust	35,000.00		35,000.00	
Total Miscellaneous Revenue	15,268,476.36	9,826,001.62	26,335,088.52	1,240,610.54
Amount to be Raised by Taxes for Support of the County Budget:				
Local Taxes for County Purposes	73,900,000.00		73,900,000.00	
Budget Totals	\$ 99,552,241.36	\$ 9,826,001.62	110,618,853.52	1,240,610.54
Nonbudget Revenue:				
Miscellaneous Revenue Not Anticipated			2,981,163.73	2,981,163.73
			\$ 113,600,017.25	\$ 4,221,774.27

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Anticipated			Excess or
	Budget	Added by NJSA 40A:4-87	Realized	Deficit *
<u>Analysis of Nonbudget Revenue:</u>				
Added, Omitted & Rollback Taxes				\$ 543,183.75
Inmate Processing Fees				417,806.31
Extradition				5,465.43
Health Reimbursement				165,737.50
Warren Haven				4,500.00
Engineering Escrow Fees				53,618.19
Library Share of Utilities				26,461.00
Board of Appeals				1,400.00
Auction Proceeds				1,553.62
State of New Jersey Title IV-D - Probation Department				22,776.18
County Labor Assistance Program				1,439.98
Unclaimed Funds				1,279.37
Special Charges Engineering				2,250.00
State Reimbursement - Aging				58,000.00
State Reimbursement - Elections				99,250.91
Restitution				2,131.54
Land Development Fees Planning				41,882.00
Mental Health Reimbursement				19,585.28
Federal Remibursement - FEMA				137,781.70
Federal Reimbursement - State Criminal Alien Assistance Program				255,109.00
Fees Collected by Engineering Department				18,361.81
EMA Pay - NJ State Police				55,000.00
Pequest River Municipal Utility Authority - Salary Reimbursement				12,000.00
Reimbursement of Personnel Costs				647,504.02
Rental of Land				37,637.90
SREC Credits				25,849.53
Pretrial Discovery				317.22
Fees for Transportation Services				259,847.49
Center on Aging				58,000.00
Miscellaneous				5,434.00
				<u>\$ 2,981,163.73</u>
<u>Analysis of Interest on Investments and Deposits:</u>				
Interest Earned in Current Fund				\$ 556,714.71
Interest Earned in General Capital Fund				386,190.81
Interest Earned in Other Trust Funds				2,531.88
				<u>\$ 945,437.40</u>

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT:					
General Administration (Includes Purchasing):					
Salaries and Wages	\$ 172,500.00	\$ 172,500.00	\$ 149,658.98	\$ 22,841.02	
Other Expenses	301,000.00	301,000.00	241,923.58	59,076.42	
Personnel Department:					
Salaries and Wages	442,100.00	459,100.00	449,390.47	9,709.53	
Other Expenses	112,400.00	112,400.00	52,572.75	59,827.25	
Board of Chosen Freeholders:					
Salaries and Wages	88,296.00	93,296.00	85,917.28	7,378.72	
Other Expenses	93,400.00	93,400.00	39,304.05	54,095.95	
Board of Elections:					
Salaries and Wages	601,165.00	601,165.00	528,622.96	72,542.04	
Other Expenses	288,800.00	288,800.00	268,590.29	20,209.71	
Board Clerk:					
Salaries and Wages	246,920.00	262,920.00	254,152.75	8,767.25	
Other Expenses	23,400.00	23,400.00	10,814.78	12,585.22	
County Clerk:					
Salaries and Wages	501,475.00	501,475.00	417,489.86	83,985.14	
Other Expenses	274,000.00	274,000.00	262,810.93	11,189.07	
Treasurers / CFO:					
Salaries and Wages	498,500.00	500,500.00	484,436.41	16,063.59	
Other Expenses	206,700.00	206,700.00	181,154.89	25,545.11	
Audit	144,700.00	144,700.00	144,700.00		
Information Systems Division:					
Salaries and Wages	323,000.00	323,000.00	305,505.49	17,494.51	
Other Expenses	1,076,550.00	1,076,550.00	1,054,452.40	22,097.60	
Board of Taxation:					
Salaries and Wages	134,785.00	134,785.00	130,153.62	4,631.38	
Other Expenses	58,253.00	58,253.00	56,811.15	1,441.85	
County Counsel:					
Other Expenses	850,000.00	850,000.00	788,068.99	61,931.01	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT (Continued):					
County Surrogate:					
Salaries and Wages	\$ 349,096.00	\$ 349,096.00	\$ 230,544.96	\$ 118,551.04	
Other Expenses	33,950.00	33,950.00	27,018.11	6,931.89	
Engineer:					
Salaries and Wages	890,000.00	890,000.00	733,672.60	156,327.40	
Other Expenses	70,775.00	70,775.00	20,503.87	50,271.13	
Public Information:					
Salaries and Wages	226,000.00	226,000.00	218,879.36	7,120.64	
Other Expenses	105,700.00	105,700.00	99,974.52	5,725.48	
Cultural & Heritage Commission (NISA 40:33A-6):					
Salaries and Wages	38,500.00	38,500.00	33,086.70	5,413.30	
Other Expenses	32,898.00	32,898.00	19,430.80	13,467.20	
Aid to Warren County Historical & Genealogical Society Museum:					
Other Expenses	4,750.00	4,750.00	4,750.00		
Weights & Measures:					
Salaries and Wages	237,700.00	237,700.00	200,742.50	36,957.50	
Other Expenses	4,185.00	4,185.00	3,603.39	581.61	
War Veterans Burial & Grave Decorations:					
Salaries and Wages	14,000.00	14,000.00	12,195.63	1,804.37	
Other Expenses	11,000.00	21,000.00	17,730.80	3,269.20	
TOTAL GENERAL GOVERNMENT	8,456,498.00	8,506,498.00	7,528,664.87	977,833.13	
LAND USE ADMINISTRATION:					
Planning Board:					
Salaries and Wages	491,375.00	491,375.00	390,227.14	101,147.86	
Other Expenses	75,300.00	75,300.00	27,688.11	47,611.89	
TOTAL LAND USE ADMINISTRATION	566,675.00	566,675.00	417,915.25	148,759.75	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(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	\$ 976,077.98	\$ 136,589.02	
Workmen's Compensation	1,084,083.00	1,084,083.00	1,084,083.00		
Group Insurance Plan for Employees	14,745,000.00	14,745,000.00	12,362,287.00	2,382,713.00	
Health Benefit Waiver	120,000.00	120,000.00	101,538.16	18,461.84	
TOTAL INSURANCES	17,061,750.00	17,061,750.00	14,523,986.14	2,537,763.86	
PUBLIC SAFETY:					
Communication Center:					
Salaries and Wages	2,112,800.00	2,112,800.00	1,943,145.26	169,654.74	
Other Expenses	675,377.00	675,377.00	606,109.73	69,267.27	
Public Safety:					
Salaries and Wages	386,200.00	386,200.00	378,816.76	7,383.24	
Other Expenses	15,925.00	15,925.00	11,412.73	4,512.27	
Office of Emergency Management:					
Salaries and Wages	165,000.00	165,000.00	94,811.86	70,188.14	
Other Expenses	517,110.00	517,110.00	211,781.62	305,328.38	
Aid to Volunteer Fire Companies & Emergency Squads:					
Other Expenses	15,000.00	15,000.00	13,500.00	1,500.00	
Sheriff's Office:					
Salaries and Wages	1,841,826.00	1,841,826.00	1,662,936.30	178,889.70	
Other Expenses	97,953.00	97,953.00	64,117.62	33,835.38	
County Medical Examiner:					
Other Expenses	326,020.00	326,020.00	291,643.51	34,376.49	
Prosecutor's Office:					
Salaries and Wages	5,164,087.00	5,164,087.00	4,777,735.75	386,351.25	
Other Expenses	432,769.00	432,769.00	365,735.26	67,033.74	
Juvenile Detention & Rehabilitation Center:					
Other Expenses	570,000.00	570,000.00	293,350.00	276,650.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Appropriated by		Expended by		Unexpended
	Budget	Budget After Modification	Paid or Charged	Reserved	Balance Cancelled
PUBLIC SAFETY (Continued):					
Jail:					
Salaries and Wages	\$ 6,602,000.00	\$ 6,602,000.00	\$ 5,963,616.98	\$ 638,383.02	
Other Expenses	2,545,310.00	2,545,310.00	2,285,824.65	259,485.35	
TOTAL PUBLIC SAFETY	21,467,377.00	21,467,377.00	18,964,538.03	2,502,838.97	
PUBLIC WORKS:					
Roads:					
Salaries and Wages	3,247,780.00	3,247,780.00	2,732,661.80	515,118.20	
Other Expenses	2,879,955.00	2,879,955.00	2,664,184.08	215,770.92	
Bridges:					
Salaries and Wages	695,300.00	715,300.00	687,343.15	27,956.85	
Other Expenses	88,195.00	88,195.00	77,899.85	10,295.15	
Buildings and Grounds:					
Salaries and Wages	1,420,000.00	1,420,000.00	1,211,812.95	208,187.05	
Other Expenses	1,186,150.00	1,186,150.00	1,144,320.48	41,829.52	
Shade Tree Commission:					
Salaries and Wages	5,400.00	5,400.00	3,500.00	1,900.00	
Other Expenses	8,850.00	8,850.00	7,926.38	923.62	
Mosquito Extirmination Commission:					
Other Expenses	947,420.00	947,420.00	947,420.00		
TOTAL PUBLIC WORKS	10,479,050.00	10,499,050.00	9,477,068.69	1,021,981.31	
HEALTH & HUMAN SERVICES:					
County Health Service Interlocal Agreement (NISA 40:8A-1):					
Salaries and Wages	1,491,738.00	1,491,738.00	1,435,456.74	56,281.26	
Other Expenses	250,168.00	270,168.00	207,367.79	62,800.21	
Center on Aging:					
Salaries and Wages	496,000.00	496,000.00	427,750.28	68,249.72	
Other Expenses	92,058.00	92,058.00	58,695.53	33,362.47	
Nutrition Program:					
Salaries and Wages	23,750.00	23,750.00		23,750.00	
Other Expenses	370,626.00	370,626.00	345,136.64	25,489.36	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
HEALTH & HUMAN SERVICES (Continued):					
Youth Shelter:					
Other Expenses	\$ 80,000.00	\$ 100,000.00	\$ 84,000.00	\$ 16,000.00	
Mental Health Administration:					
Salaries and Wages	200,000.00	200,000.00	106,787.44	93,212.56	
Other Expenses	31,965.00	31,965.00	8,606.40	23,358.60	
Psychiatric Facilities (c 73, PL 1990):					
Maintenance for Mental Diseases:					
Other Expenses - State	1,615,750.00	1,615,750.00	1,531,552.00	84,198.00	
Department of Human Services, Division of					
Temporary Assistance and Social Services:					
Salaries and Wages	3,348,314.00	3,348,314.00	2,702,908.87	645,405.13	
Other Expenses	717,704.00	717,704.00	558,789.45	158,914.55	
County Adjuster:					
Salaries and Wages	84,000.00	84,000.00	39,675.00	44,325.00	
Other Expenses	99,500.00	99,500.00	28,382.03	71,117.97	
Health and Human Services (NJSA 30:4D-6.9)					
Human Service Programs (NJSA 30:14-11)	131,180.00	131,180.00	131,180.00		
Human Service Programs (NJSA 40:23-8.14)	96,906.00	96,906.00	96,906.00		
Mental / Health Services Programs (NJSA 40:13-2)	23,043.00	23,043.00	23,043.00		
Adult Mental / Health Services Programs	185,834.00	185,834.00	74,889.16	110,944.84	
(NJSA 40:5-2.9 and 30:9A-1)					
Youth Services (NJSA 40:5-2.9)	250,249.00	250,249.00	244,819.00	5,430.00	
Substance Abuse Services (NJSA 30:9-12.16)	44,530.00	44,530.00	44,530.00		
	68,258.00	68,258.00	51,577.00	16,681.00	
TOTAL HEALTH & HUMAN SERVICES	9,701,573.00	9,741,573.00	8,202,052.33	1,539,520.67	
EDUCATION:					
Warren County Community College					
(NJSA 18A:64A-30 et seq.):					
Other Expenses	2,455,963.00	2,455,963.00	2,455,963.00		
Reimbursement for Residents Attending Out - of - County					
Two Year Colleges (NJSA 18A:64A-23):					
Other Expenses	275,000.00	275,000.00	116,329.13	158,670.87	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Appropriated by		Expended by		Unexpended
	Budget	Budget After Modification	Paid or Charged	Reserved	Balance Cancelled
EDUCATION (Continued):					
County Extension Service - Farm & Home:					
Salary and Wages	\$ 124,700.00	\$ 126,700.00	\$ 121,981.16	\$ 4,718.84	
Other Expenses	196,133.00	196,133.00	124,819.81	71,313.19	
Warren County Vocational School:					
Other Expenses	4,366,900.00	4,366,900.00	4,181,036.00	185,864.00	
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	120,200.00	120,200.00	104,591.41	15,608.59	
Other Expenses	12,355.00	12,355.00	7,430.71	4,924.29	
TOTAL EDUCATION	7,556,251.00	7,558,251.00	7,112,151.22	446,099.78	
OTHER OPERATIONS FUNCTIONS:					
Provisions for Salary Adjustments & New Employees	900,000.00	788,000.00		788,000.00	
TOTAL OTHER OPERATIONS FUNCTIONS	900,000.00	788,000.00		788,000.00	
OPERATIONS:					
UTILITIES EXPENSES AND BULK PURCHASES:					
Electricity	680,500.00	680,500.00	613,500.00	67,000.00	
Telephone (excluding equipment acquisition)	900,000.00	900,000.00	697,006.79	202,993.21	
Water	131,000.00	131,000.00	106,322.38	24,677.62	
Fuel Oil	397,800.00	397,800.00	332,450.00	65,350.00	
Sewerage Processing and Disposal	162,220.00	162,220.00	66,694.20	95,525.80	
Gasoline	685,000.00	685,000.00	531,207.66	153,792.34	
TOTAL UTILITIES	2,956,520.00	2,956,520.00	2,347,181.03	609,338.97	
SUBTOTAL OPERATIONS	79,145,694.00	79,145,694.00	68,573,557.56	10,572,136.44	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET					
BY REVENUES:					
Supplemental Nutrition Assistance Program (SNAP) (NISA 40A:4-87 + \$42,477.00)		\$ 42,477.00	\$ 42,477.00		
NJ Department of Human Services, Division of Youth and Family Services:					
Personal Assistance Service Program					
(PASP Grant #23BDWN(NISA 40A:4-87 + \$28,764.00))	\$ 18,243.00	47,007.00	47,007.00		
Work First New Jersey Program	19,121.00	19,121.00	19,121.00		
NJ Department of Health & Senior Services,					
Division of Aging & Community Services, MIPPA Outreach & Enrollment					
(NISA 40A:4-87 + \$40,000.00)		40,000.00	40,000.00		
Division of Aging & Community Services, SHIP Grant					
(NISA 40A:4-87 + \$28,000.00)		28,000.00	28,000.00		
Division of Community Services, Area Plan Grant					
(NISA 40A:4-87 + \$649,744.00)	597,611.00	1,247,355.00	1,247,355.00		
Early Intervention Program- Special Child Health Case Management					
(NISA 40A:4-87 + \$84,000.00)		84,000.00	84,000.00		
COVID-19 Vaccination Supplemental Funding (NISA 40A:4-87 + \$150,000.00)		150,000.00	150,000.00		
Childhood Lead Exposure Prevention Program (NISA 40A:4-87 + \$189,984.00)		189,984.00	189,984.00		
NJDHSS- Right to Know Program (NISA 40A:4-87 + \$9,220.00)		9,220.00	9,220.00		
Comprehensive Program for Planning and Provision of Alcohol and Abuse Services Grant	278,938.00	278,938.00	278,938.00		
Opioid Public Health Crisis Response (NISA 40A:4-87 + \$123,809.50)	52,631.57	176,441.07	176,441.07		
Matching Funds for Grant & Aid	451,642.00	451,642.00	443,349.87	\$ 8,292.13	
American Rescue Plan (NISA 40A:4-87 + \$442,296.00)	600,000.00	1,042,296.00	1,042,296.00		
New Jersey Council on the Arts, General Program Support					
Local Arts Program	200,000.00	200,000.00	200,000.00		
Overdose Fatality Review Contract (NISA 40A:4-87 + \$75,000.00)	100,000.00	175,000.00	175,000.00		
Children's System of Care (NISA 40A:4-87 + \$36,475.00)		36,475.00	36,475.00		
Children's System of Care NJ Promise (NISA 40A:4-87 + \$10,000.00)		10,000.00	10,000.00		
Planning Services Grant (NISA 40A:4-87 + \$60,937.00)		60,937.00	60,937.00		
NJ Department of Law & Public Safety:					
Bolstering Police Youth Trust BPY-11-20 (NISA 40A:4-87 + \$15,917.00)		15,917.00	15,917.00		
Senior Citizen & Disabled Residents,					
Transportation Assistance Program (NISA 40A:4-87 + \$414,835.08)		414,835.08	414,835.08		
New Jersey Department of State:					
County History Partnership Program (NISA 40A:4-87 + \$25,123.00)		25,123.00	25,123.00		
Division of Travel & Tourism, FY22 Cooperative Marketing Grant (NISA 40A:4-87 + \$19,200.00)		19,200.00	19,200.00		

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET					
BY REVENUES (Continued):					
NJ Department of Environmental Protection:					
Clean Communities Program (NJSA 40A:4-87 + \$92,151.79)		\$ 92,151.79	\$ 92,151.79		
County Environmental Health Act (NJSA 40A:4-87 + \$166,153.00)		166,153.00	166,153.00		
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)		105,194.00	105,194.00		
DMHAS Youth Leadership (NJSA 40A:4-87 + \$14,654.00)		14,654.00	14,654.00		
Department of Human Services, Division of Family Development,					
Social Services for the Homeless #SH22021 (NJSA 40A:4-87 + \$89,588.00)		89,588.00	89,588.00		
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,					
Multiple Jurisdiction Gang, Gun & Narcotics Task Force Program					
(NJSA 40A:4-87 + \$42,228.00)		42,228.00	42,228.00		
Crime Victim Assistance (NJSA 40A:4-87 + \$286,363.00)		286,363.00	286,363.00		
Megan's Law Enforcement	5,000.00	5,000.00	5,000.00		
Violence Against Women Act (NJSA 40A:4-87 + \$20,451.00)	21,500.00	41,951.00	41,951.00		
JAG Program, County Gang, Guns and Narcotics Task Force Grant					
(NJSA 40A:4-87 + \$48,178.00)		48,178.00	48,178.00		
Body Armor Contracted Services	5,748.63	5,748.63	5,748.63		
Sexual Assault Nurse Examiner	67,327.00	67,327.00	67,327.00		
NJ Department of Military & Veterans Affairs:					
Veterans Transportation Grant (NJSA 40A:4-87 + \$7,000.00)		7,000.00	7,000.00		
New Jersey Division of State Police:					
Homeland Security Grant (NJSA 40A:4-87 + \$155,595.63)	151,072.16	306,667.79	306,667.79		
NJ Transit Corp:					
Job Access & Reverse Commute (NJSA 40A: 4-87 + \$210,000.00)		210,000.00	210,000.00		
NJ Department of Transportation					
FY 2022 Capital Transportation Program (NJSA 40A:4-87 + \$4,069,406.00)		4,069,406.00	4,069,406.00		
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:					
Opioid Settlement Distribution (NJSA 40A:4-87 + \$213,351.62)		213,351.62	213,351.62		

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Appropriated by		Expended by		Unexpended
	Budget	Budget After Modification	Paid or Charged	Reserved	Balance Cancelled
PUBLIC AND PRIVATE PROGRAMS OFFSET					
BY REVENUES (Continued):					
NJ Department of Transportation:					
Bridge - Route 678 (NJS 40A:4-87 + \$1,147,907.00)		\$ 1,147,907.00	\$ 1,147,907.00		
Bridge #2100805 (NJS 40A:4-87 + \$400,000.00)		400,000.00	400,000.00		
US Department of Transportation					
Internship	\$ 25,786.00	25,786.00	25,786.00		
TOTAL PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES	2,891,308.36	12,717,309.98	12,709,017.85	\$ 8,292.13	
Total Operations	82,037,002.36	91,863,003.98	81,282,575.41	10,580,428.57	
Contingent	5,000.00	5,000.00		5,000.00	
TOTAL OPERATIONS INCLUDING CONTINGENT	82,042,002.36	91,868,003.98	81,282,575.41	10,585,428.57	
Detail:					
Salary and Wages	33,684,507.00	33,634,507.00	29,020,208.42	4,614,298.58	
Other Expenses	48,357,495.36	58,233,496.98	52,262,366.99	5,971,129.99	
CAPITAL IMPROVEMENTS:					
American Rescue Plan	3,417,075.00	3,417,075.00	3,417,075.00		
Capital Improvement Fund	4,808,014.00	4,808,014.00	4,808,014.00		
TOTAL CAPITAL IMPROVEMENTS	8,225,089.00	8,225,089.00	8,225,089.00		
DEBT SERVICE:					
Payment of Bond Principal:					
County College Bonds	475,000.00	475,000.00	475,000.00		
State Aid - County College Bonds (NJS 18A:64A-22.6)	475,000.00	475,000.00	475,000.00		
Interest on Bonds:					
County College Bonds	52,200.00	52,200.00	52,200.00		
State Aid - County College Bonds	52,200.00	52,200.00	52,200.00		
TOTAL DEBT SERVICE	1,054,400.00	1,054,400.00	1,054,400.00		

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
STATUTORY EXPENDITURES:					
Contribution to:					
Public Employees' Retirement System	\$ 3,164,786.00	\$ 3,164,786.00	\$ 3,164,786.00		
Social Security System	2,640,060.00	2,640,060.00	2,287,873.73	\$ 352,186.27	
Unemployment Compensation					
Insurance (NJSA 43:21-3 et. seq.)	40,000.00	40,000.00	19,157.91	20,842.09	
Police and Fireman's Retirement System of NJ	2,275,904.00	2,275,904.00	2,275,904.00		
Police and Fireman's Retirement System of NJ - Retro	30,000.00	30,000.00	24,954.58	5,045.42	
Defined Contribution Retirement Program	80,000.00	80,000.00	58,322.10	21,677.90	
Total Statutory Expenditures	8,230,750.00	8,230,750.00	7,830,998.32	399,751.68	
TOTAL GENERAL APPROPRIATIONS	\$ 99,552,241.36	\$ 109,378,242.98	\$ 98,393,062.73	\$ 10,985,180.25	\$ -0-

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COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022
(Continued)

Analysis of Budget After Modification

Ref.

Adopted Budget	\$ 99,552,241.36
Appropriation by NJSA 40A:4-87	9,826,001.62
	<hr/>
	\$ 109,378,242.98
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Analysis of Paid or Charged

Cash Disbursed		\$ 83,977,289.46
Encumbrances Payable	A	2,150,105.29
Transfer to Appropriated Grant Reserves:		
Federal Programs		6,794,562.36
State Programs		5,471,105.62
		<hr/>
		\$ 98,393,062.73
		<hr/> <hr/>

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

COUNTY OF WARREN

TRUST FUNDS

2022

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

		December 31,	
	<u>Ref.</u>	<u>2022</u>	<u>2021</u>
<u>ASSETS</u>			
Regular Trust Fund:			
Cash and Cash Equivalents	B-1	\$ 5,968,310.61	\$ 4,655,409.85
Rehabilitation Loans Receivable	B-3	5,867,149.95	6,081,576.20
		<u>11,835,460.56</u>	<u>10,736,986.05</u>
Open Space Trust Fund:			
Cash and Cash Equivalents	B-1	<u>28,123,888.24</u>	<u>28,568,063.73</u>
Unemployment Trust Fund:			
Cash and Cash Equivalents	B-1	<u>408,624.64</u>	<u>358,453.95</u>
Other Trust Fund:			
Cash and Cash Equivalents	B-1	7,880,483.26	6,836,723.48
Due Regular Trust Fund - Payroll	B	<u>5,000.00</u>	<u>5,000.00</u>
Total Other Trust Fund		<u>7,885,483.26</u>	<u>6,841,723.48</u>
TOTAL ASSETS		<u>\$ 48,253,456.70</u>	<u>\$ 46,505,227.21</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		5,867,149.95	6,081,576.20
Reserve for Community Development Block Grant - Echo Housing	B-4	152,491.16	152,441.53
Reserve for Housing Rehabilitation	B-5	1,128,687.69	992,086.09
Various Reserves	B-6	4,682,131.76	3,505,882.23
		<u>11,835,460.56</u>	<u>10,736,986.05</u>
Open Space Trust Fund:			
Encumbrances Payable		6,906,853.90	7,366,795.61
Reserve for Open Space Trust	B-7	<u>21,217,034.34</u>	<u>21,201,268.12</u>
		<u>28,123,888.24</u>	<u>28,568,063.73</u>
Unemployment Trust Fund:			
Reserve for Unemployment Claims	B-7	<u>408,624.64</u>	<u>358,453.95</u>
Other Trust Fund:			
Due Current Fund	A	581.89	34.20
Encumbrances Payable		69,781.26	41,755.91
Various Reserves	B-8	7,815,120.11	6,799,933.37
		<u>7,885,483.26</u>	<u>6,841,723.48</u>
TOTAL LIABILITIES AND RESERVES		<u>\$ 48,253,456.70</u>	<u>\$ 46,505,227.21</u>

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

COUNTY OF WARREN

GENERAL CAPITAL FUND

2022

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

		December 31,	
	<u>Ref.</u>	<u>2022</u>	<u>2021</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	C-2	\$ 30,246,082.58	\$ 25,324,752.59
Deferred Charges to Future Taxation:			
Funded		<u>1,660,000.00</u>	<u>2,610,000.00</u>
<u>TOTAL ASSETS</u>		<u>\$ 31,906,082.58</u>	<u>\$ 27,934,752.59</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Serial Bonds Payable	C-8	\$ 1,660,000.00	\$ 2,610,000.00
Improvement Authorizations:			
Funded	C-6	21,687,587.00	17,716,886.88
Encumbrances Payable		3,791,420.25	4,819,747.69
Due to Current Fund	A	86,203.15	4,400.84
Capital Improvement Fund	C-5	4,676,112.23	2,778,957.23
Reserve for Library Expansion		<u>4,759.95</u>	<u>4,759.95</u>
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 31,906,082.58</u>	<u>\$ 27,934,752.59</u>

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

COUNTY OF WARREN
GENERAL CAPITAL FUND
STATEMENT OF FUND BALANCE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2022

NOT APPLICABLE

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

COUNTY OF WARREN

GENERAL FIXED ASSETS ACCOUNT GROUP

2022

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

		December 31,	
		2022	2021
<u>ASSETS</u>			
Land	\$	149,984,246.26	\$ 145,812,704.84
Buildings		60,011,020.96	60,011,020.96
Building Improvements		32,400,431.87	32,400,431.87
Vehicles		15,013,792.94	14,369,958.83
Machinery and Equipment		9,726,727.97	9,384,471.47
TOTAL ASSETS	\$	<u>267,136,220.00</u>	<u>\$ 261,978,587.97</u>
<u>RESERVES</u>			
Investment in General Fixed Assets	\$	<u>267,136,220.00</u>	<u>\$ 261,978,587.97</u>
TOTAL RESERVES	\$	<u>267,136,220.00</u>	<u>\$ 261,978,587.97</u>

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022

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
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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
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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
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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
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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
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COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(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, 2022
(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 financed purchases agreements.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(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, 2022
(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,		
	2022	2021	2020
<u>Issued</u>			
General Bonds, Notes and Loans	\$ 1,660,000.00	\$ 2,610,000.00	\$ 3,545,723.41
	<u>1,660,000.00</u>	<u>2,610,000.00</u>	<u>3,545,723.41</u>
Less:			
Capital Projects for County Colleges (N.J.S.A. 18A:64A-22.1 to N.J.S.A. 18A:64A-22.8)	830,000.00	1,305,000.00	1,765,000.00
Capital Projects Paid from Open Space, Recreation and Farmland and Historic Preservation Fund			15,723.51
	<u>830,000.00</u>	<u>1,305,000.00</u>	<u>1,780,723.51</u>
Net Bonds, Notes and Loans Issued	<u>\$ 830,000.00</u>	<u>\$ 1,305,000.00</u>	<u>\$ 2,205,000.00</u>

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

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

The county statutory debt at December 31, 2022 was .007%. 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>\$ 1,660,000.00</u>	<u>\$ 830,000.00</u>	<u>\$ 830,000.00</u>

Based upon the equalized valuation basis per N.J.S.A. 40A:2-2, of \$12,182,684,472.00, the County's remaining borrowing power under N.J.S.A. 40A:2-6 as of December 31, 2022, is as follows:

2% of Equalized Valuation of Real Property	\$ 243,653,689.44
Net Debt	830,000.00
Remaining Borrowing Power	<u>\$ 242,823,689.44</u>

Summary of Municipal Debt Issued and Outstanding - Prior Year

	<u>Balance 12/31/20</u>	<u>Retirements</u>	<u>Balance 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>

Summary of Municipal Debt Issued and Outstanding - Current Year

	<u>Balance 12/31/21</u>	<u>Retirements</u>	<u>Balance 12/31/22</u>
General Capital Fund:			
Serial Bonds	\$ 2,610,000.00	\$ 950,000.00	\$ 1,660,000.00
Total	<u>\$ 2,610,000.00</u>	<u>\$ 950,000.00</u>	<u>\$ 1,660,000.00</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, 2022
(Continued)

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

Bonds Payable:

The County's debt issued and outstanding at December 31, 2022, is as follows:

Series 2016 College Bond Refunding

<u>Purpose</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Amount</u>
College Bonds	07/15/23	4.000%	\$ 520,000.00
	07/15/24	4.000%	560,000.00
	07/15/25	4.000%	580,000.00
			<u>\$ 1,660,000.00</u>
Total Debt Issued and Outstanding			<u>\$ 1,660,000.00</u>

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>
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>\$ 1,660,000.00</u>	<u>\$ 135,200.00</u>	<u>\$ 1,795,200.00</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, 2022, the County has borrowed funds twice from the program.

As of December 31, 2022 the County has no outstanding loans.

Note 4: Fund Balances Appropriated

Fund balance at December 31, 2022, which is appropriated and included in the adopted budget as anticipated revenue in the Current Fund for the year ending December 31, 2023, is \$10,054,269.00.

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:

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

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, 2022
(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 \$3,164,786 for 2022.

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, 2021, the County's liability was \$32,013,590 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020 which was rolled forward to June 30, 2021. 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, 2021, the County's proportion was 0.270%, which was a decrease of 0.004% from its proportion measured as of June 30, 2020. The County has rolled forward the net pension liability as of June 30, 2021 with no adjustments.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(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, 2021 pension information in the Notes to the Financial Statements as the June 30, 2022 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 \$1,852,914 as of June 30, 2021. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020 which was rolled forward to June 30, 2021. 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, 2021, the State's proportion was 1.467%, which was a decrease of 0.027% from its proportion measured as of June 30, 2020.

For the year ended December 31, 2022, the County recognized actual pension expense in the amount of \$3,164,786. During the fiscal year ended June 30, 2021, the State of New Jersey's expense related to the County for the PERS' special funding situation was \$163,336.

County's Proportionate Share of the Net Pension Liability	\$ 32,013,590
State's Proportionate Share of the Net Pension Liability Associated with the County	<u>1,852,914</u>
Total Net Pension Liability	<u><u>\$ 33,866,504</u></u>

Actuarial Assumptions

The total pension liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of July 1, 2020 which was rolled forward to June 30, 2021. 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, 2022
(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-2021.

The actuarial assumptions used in the July 1, 2020 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, 2021) 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, 2021 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%	8.09%
Non-U.S. Developed Market Equity	13.50%	8.71%
Emerging Markets Equity	5.50%	10.96%
Private Equity	13.00%	11.30%
Real Assets	3.00%	7.40%
Real Estate	8.00%	9.15%
High Yield	2.00%	3.75%
Private Credit	8.00%	7.60%
Investment Grade Credit	8.00%	1.68%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	0.95%
Risk Mitigation Strategies	3.00%	3.35%

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(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, 2021. 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 100% 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 in determining the total pension liability.

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

The following presents the County's proportionate share of the collective net pension liability as of June 30, 2021 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, 2021		
	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	\$ 43,596,018	\$ 33,866,504	\$ 22,184,259

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, 2022
(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. State legislation has modified the amount that is contributed by the State. The State's contribution amount is based on an actuarially determined rate, which includes the normal costs and unfunded accrued liability. For fiscal year 2021, the State contributed an amount less than the actuarially determined amount. 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, 2022
(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 \$2,300,858.58 for the year ended December 31, 2022. During the fiscal year ended June 30, 2021, the State of New Jersey contributed \$348,723 to the PFRS for normal pension benefits on behalf of the County, which is less than the contractually required contribution of \$447,080.

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

Pension Liabilities and Pension Expense

At June 30, 2021, the County's liability for its proportionate share of the net pension liability was \$14,273,220. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020 which was rolled forward to June 30, 2021. 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, 2021, the County's proportion was 0.1952%, which was an increase of 0.0017% from its proportion measured as of June 30, 2020. The County has rolled forward the net pension liability as of June 30, 2021 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, 2021 pension information in the Notes to the Financial Statements as the June 30, 2022 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 \$4,014,340 as of June 30, 2021. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020 which was rolled forward to June 30, 2021. 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, 2021, the State's proportion was 0.1952%, which was an increase of 0.0017% from its proportion measured as of June 30, 2020 which is the same proportion as the County's.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

Note 5: Pension Plans (Cont'd)

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

Pension Liabilities and Pension Expense (Cont'd)

Township's Proportionate Share of the Net Pension Liability	\$ 14,273,220
State's Proportionate Share of the Net Pension Liability Associated with the Township	<u>4,014,340</u>
Total Net Pension Liability	<u><u>\$ 18,287,560</u></u>

Pension Liabilities and Pension Expense

For the year ended December 31, 2022, the County recognized total pension expense of \$2,300,858.58.

Actuarial Assumptions

The total pension liability for the June 30, 2021 measurement date was determined by an actuarial valuation as of July 1, 2020 which was rolled forward to June 30, 2021. This actuarial valuation used the following actuarial assumptions:

Inflation Rate:	2.75%
Salary Increases:	
Through all future years	3.25 – 15.25% based on years of service
Investment Rate of Return	7.00%

Employee mortality rates were based on the PubS-2010 amount-weighted mortality table with a 105.6% adjustment for males and 102.5% adjustment for females. For healthy annuitants, mortality rates were based on the PubS-2010 amount-weighted mortality table with a 96.7% adjustment for males and 96.0% adjustment for females. Disability rates were based on the PubS-2010 amount-weighted mortality table with a 152.0% adjustment for males and 109.3% adjustment for females. Mortality improvement is based on Scale MP-2021.

The actuarial assumptions used in the July 1, 2020 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, 2022
(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, 2021) 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, 2021 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%	8.09%
Non-U.S. Developed Market Equity	13.50%	8.71%
Emerging Markets Equity	5.50%	10.96%
Private Equity	13.00%	11.30%
Real Assets	3.00%	7.40%
Real Estate	8.00%	9.15%
High Yield	2.00%	3.75%
Private Credit	8.00%	7.60%
Investment Grade Credit	8.00%	1.68%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	0.95%
Risk Mitigation Strategies	3.00%	3.35%

Discount Rate – PFRS

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2021. 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 100% 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, 2022
(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, 2021 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, 2021		
	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	\$ 27,769,088	\$ 18,287,560	\$ 10,395,212

Pension Plan Fiduciary Net Position - PFRS

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

C. Defined Contribution Retirement Program (DCRP)

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

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

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

For DCRP, the County recognized pension expense of \$58,322.10 for the year ended December 31, 2022. Employee contributions to DCRP amounted to \$79,600.78 for the year ended December 31, 2022.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(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 \$3,797,269.54 at December 31, 2022, 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, 2022 is \$331,078.79, 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>
2022	\$ 73,900,000	\$ 73,900,000	100.00%
2021	71,400,000	71,400,000	100.00%
2020	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>
2022	\$ 12,131,150,350	\$ 0.611	\$ 0.050	\$ 0.020
2021	11,355,284,432	0.629	0.050	0.020
2020	11,179,635,294	0.629	0.050	0.025

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, 2022
(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, 2022
(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, 2022
(Continued)

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

Investments (Cont'd)

As of December 31, 2022, 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	\$ 668,122.41	\$ 21,984,665.29	16,914,941.01	\$ 39,567,728.71
Federal and State Grant		6,046,183.99	10,000,000.00	16,046,183.99
Trust		29,764,468.98	12,616,837.77	42,381,306.75
General Capital	22,057,283.34	32,299.92	8,156,499.32	30,246,082.58
	<u>\$ 22,725,405.75</u>	<u>\$ 57,827,618.18</u>	<u>\$ 47,688,278.10</u>	<u>\$ 128,241,302.03</u>

The carrying amount of the County's cash and cash equivalents at December 31, 2022, was \$128,241,302.03 and the bank balance was \$129,059,187.94. There were no investments held by the County at year end.

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

General Information about the County's OPEB Plan

Plan Description and Benefits Provided

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

All retired employees and their dependents 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, 2022
(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.

2022 employer contributions for retiree benefits paid by the County were \$5,444,451.42 for 409 retirees.

Employees Covered by Benefit Terms

As of December 31, 2022, there were 409 participants currently receiving retiree benefits and 392 active participants, of which 54 are eligible to retire as of the valuation date.

Total OPEB Liability

The County's OPEB liability of \$267,169,654 was measured as of December 31, 2022 and was determined by an actuarial valuation as of December 31, 2021.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the December 31, 2021 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	3.72% at December 31, 2022
	2.06% at December 31, 2021
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, 2022.

<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	2022	5.30%	6.50%	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, 2022
(Continued)

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

Actuarial Assumptions and Other Inputs (Cont'd)

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

Changes in the Total OPEB Liability:

	<u>Total OPEB Liability</u>
Balance at January 1, 2022	\$ 278,773,899
Changes for Year:	
Service Cost	3,960,321
Interest on Total OPEB liability	5,768,247
Change in Assumptions	(15,888,362)
Benefit Payments, Including Employee Refunds	<u>(5,444,451)</u>
Net Changes	<u>(11,604,245)</u>
Balance at December 31, 2022	<u><u>\$ 267,169,654</u></u>

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

The following presents the total OPEB liability of the County as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage lower (1.06 percent) or 1 percentage higher (3.72 percent) than the current discount rate:

	<u>December 31, 2022</u>		
	<u>1% Decrease (2.72%)</u>	<u>Current Discount Rate (3.72%)</u>	<u>1% Increase (4.72%)</u>
Total OPEB Liability	\$ 301,521,162	\$ 267,169,654	\$ 239,870,315

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

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

	<u>December 31, 2022</u>		
	<u>1% Decrease</u>	<u>Current Healthcare Trend Rate</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 249,148,739	\$ 267,169,654	\$ 287,965,514

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

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

OPEB Expense

For the year ended December 31, 2022, the County's OPEB expense was \$10,543,870 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 2022 audit report was not available as of the date of this report. Selected financial information for the Fund as of December 31, 2021 and 2020 is as follows:

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

Note 10: Risk Management (Cont'd)

	<u>New Jersey Intergovernmental Insurance Fund</u>	
	<u>Dec. 31, 2021</u>	<u>Dec. 31, 2020</u>
Total Assets	\$ 99,782,623	\$ 89,645,544
Net Position	\$ 5,387,311	\$ 7,619,007
Total Revenue	\$ 20,815,569	\$ 20,480,169
Total Expenses	\$ 23,047,265	\$ 18,213,775
Change in Net Position for the Year Ended December 31	\$ (2,231,696)	\$ 2,266,394
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>
2022	\$ 17,241,567.37	\$ 998.99	\$ 16,529,066.39	\$ 4,283,823.46
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

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>
2022	\$ 59,763.77	\$ 127.80	\$ 9,720.88	\$ 408,624.64
2021	55,618.85	43.76	8,284.99	358,453.95
2020	55,957.87	935.37	18,232.34	311,076.33

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

Note 11: Interfund Receivables and Payables

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current Fund	\$ 93,330.03	
Federal and State Grant Fund		\$ 6,544.99
Other Trust Fund		581.89
General Capital Fund		86,203.15
	<u>\$ 93,330.03</u>	<u>\$ 93,330.03</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, 2022.

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, 2022 and 2021:

	<u>December 31,</u>	
	<u>2022</u>	<u>2021</u>
Current Fund	\$ 2,150,105.29	\$ 2,045,611.06
Federal and State Grant Fund	630,775.17	4,783,883.37
Trust Fund	6,976,635.16	7,408,551.52
General Capital Fund	3,791,420.25	4,819,747.69

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022
(Continued)

Note 14: Related Party Transactions

During the years ended December 31, 2022 and 2021, the County of Warren provided financial support for current operations to the following component units:

	December 31,	
	2022	2021
Warren County Community College	\$ 2,455,963.00	\$ 2,380,963.00
Warren County Vo-Tech	4,181,036.00	4,117,440.00
	<u>\$ 6,636,999.00</u>	<u>\$ 6,498,403.00</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, 2022.

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,	
	2022	2021
Current Fund:		
Outside Agency Fees Payable	\$ 384,638.19	\$ 450,694.91
	<u>\$ 384,638.19</u>	<u>\$ 450,694.91</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, two and a half cents per \$100 in 2020, and two cents per \$100 in 2021 and 2022. The balance of the Open Space Trust at December 31, 2022 is \$21,217,034.34. 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, 2022
(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, 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>
	Balance December 31, 2021	Additions	Adjustments/ Deletions	Balance December 31, 2022
Land	\$ 145,812,704.84	\$ 4,171,541.42		\$ 149,984,246.26
Buildings	60,011,020.96			60,011,020.96
Building Improvements	32,400,431.87			32,400,431.87
Vehicles	14,369,958.83	643,834.11		15,013,792.94
Machinery and Equipment	9,384,471.47	342,256.50		9,726,727.97
	<u>\$ 261,978,587.97</u>	<u>\$ 5,157,632.03</u>	<u>\$ -0-</u>	<u>\$ 267,136,220.00</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 \$1,840,357 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 2022. 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, 2022

The following officials were in office at December 31, 2022:

<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 (to April 24, 2022)	\$250,000(b)
Thomas Thorp	Acting Surrogate (from April 25, 2022 to November 30, 2022)	\$250,000(b)
Mike Doherty	Surrogate (from December 1, 2022)	\$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

2022

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2021	A	\$ 39,498,986.07
Increased by Receipts:		
County Taxes Receivable	\$ 73,900,000.00	
Nonbudget Revenue	2,981,163.73	
Revenue Accounts Receivable	13,680,697.85	
Due from Federal and State Grant Fund:		
Appropriated Grant Reserve Balances Cancelled	3,742,048.01	
Due from Other Trust Fund	1,984.19	
Due from General Capital Fund	304,388.50	
Fees Collected Due to Other Agencies	384,638.19	
		<u>94,994,920.47</u>
		134,493,906.54
Decreased by Disbursements:		
2022 Budget Appropriations	83,977,289.46	
2021 Appropriation Reserves	4,506,145.36	
WM & Russo Legal Settlement	2,250,000.00	
Due Federal and State Grant Fund:		
State Grant Refunded	23,860.00	
Receivable Balances Cancelled	3,718,188.10	
Fees Paid to Other Agencies	450,694.91	
		<u>94,926,177.83</u>
Balance December 31, 2022	A	<u>\$ 39,567,728.71</u>

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

	<u>Ref.</u>	
Balance December 31, 2021	A	\$ 14,228,550.17
Increased by Receipts:		
Federal Grant Receipts	\$ 1,726,325.95	
State Grant Receipts	3,482,619.38	
Unappropriated Reserves	10,411,230.83	
Due Current Fund:		
Receivable Balances Cancelled	3,718,188.10	
		19,338,364.26
		<u>33,566,914.43</u>
Decreased by Disbursements:		
Federal Grant Fund Expenditures	6,938,341.85	
State Grant Fund Expenditures	3,423,265.58	
Due Current Fund:		
Appropriated Grant Reserve Balances Cancelled:	3,718,188.01	
Prior Period State Grant Refunded	23,860.00	
Unappropriated Grant Reserves:		
American Rescue Program Appropriation	3,417,075.00	
		17,520,730.44
		<u><u>16,046,183.99</u></u>
Balance December 31, 2022	A	\$ 16,046,183.99

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2021	2022 Tax Levy	2022 Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2022
Allamuchy Township	\$ 29,374.94	\$ 4,635,915.51	\$ 4,664.09	\$ 4,669,954.54	
Alpha Borough	989.54	1,400,275.88	1,511.78	1,401,265.42	\$ 1,511.78
Town of Belvidere	198.55	1,291,027.11		1,291,225.66	
Blairstown Township		4,813,156.07	4,695.41	4,817,851.48	
Franklin Township	4,003.62	2,771,647.51	11,592.63	2,775,651.13	11,592.63
Frelinghuysen Township	813.36	1,797,642.00	646.77	1,798,455.36	646.77
Greenwich Township	6,009.59	4,646,124.96	791.39	4,652,134.55	791.39
Town of Hackettstown	6,486.69	6,566,233.34	29,920.59	6,572,720.03	29,920.59
Hardwick Township	4,402.92	1,268,655.94	893.73	1,273,058.86	893.73
Harmony Township	5,825.81	3,581,619.21	5,662.82	3,587,445.02	5,662.82
Hope Township	2,663.38	1,547,876.06	5,745.62	1,550,539.44	5,745.62
Independence Township	2,768.07	3,799,558.60	4,644.19	3,802,326.67	4,644.19
Knowlton Township	5,473.25	2,151,910.68	12,319.57	2,157,383.93	12,319.57
Liberty Township	3,745.21	1,936,972.38	2,876.96	1,943,594.55	
Lopatcong Township	336,141.51	6,603,417.26	10,374.63	6,939,558.77	10,374.63
Mansfield Township	74,112.25	4,855,457.68	35,167.76	4,929,569.93	35,167.76
Oxford Township	559.83	1,248,189.36	2,491.61	1,248,749.19	2,491.61
Town of Phillipsburg	7,797.26	5,115,548.19	7,228.90	5,123,345.45	7,228.90
Pohatcong Township	17,802.91	2,466,003.76	5,187.57	2,483,806.67	5,187.57
Washington Borough	4,811.00	3,100,970.79	5,963.04	3,111,744.83	
Washington Township	4,464.09	4,747,564.07	17,119.98	4,752,028.16	17,119.98
White Township	6,540.67	3,554,233.64	13,166.92	3,560,774.31	13,166.92
	<u>\$ 524,984.45</u>	<u>\$ 73,900,000.00</u>	<u>\$ 182,665.96</u>	<u>\$ 74,443,183.95</u>	<u>\$ 164,466.46</u>

Ref.

A

A

2021 Added & Omitted Taxes	\$ 524,984.45
2022 Added & Omitted Taxes	18,199.50
	<u>543,183.95</u>
2022 County Taxes	73,900,000.00
	<u>\$ 74,443,183.95</u>

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE
YEAR ENDED DECEMBER 31, 2022

	Accrued In 2022	Received
County Clerk:		
Fees	\$ 2,435,695.24	\$ 2,435,695.24
County Surrogate:		
Fees	140,948.20	140,948.20
County Sheriff:		
Fees	469,383.56	469,383.56
Interest on Investments and Deposits	556,714.71	556,714.71
Election Expenses Reimbursed by Municipalities	222,205.88	222,205.88
Motor Vehicle Fines	205,272.52	205,272.52
Revenue for Housing State Inmates in the County Correctional Center	965,420.25	965,420.25
Library Share of Pensions	268,690.00	268,690.00
State Aid - County College Bonds (NJSA 18A:64A-22.6)	527,200.00	527,200.00
Aging CCPED Medicaid Reimbursement	115,490.00	115,490.00
DCA Reimbursement - Prosecutor Salaries	157,648.49	157,648.49
Department of Human Services, Division of Temporary Assistance and Social Services	4,017,307.00	4,017,307.00
Social and Welfare Services (c.66 PL 1990):		
Supplemental Social Security Income	146,647.00	146,647.00
Weights and Measure Trust	35,000.00	35,000.00
American Rescue Plan - Revenue Loss	3,417,075.00	3,417,075.00
	<u>\$ 13,680,697.85</u>	<u>\$ 13,680,697.85</u>

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

	Balance Dec. 31, 2021	Revenue Realized	Transfer From Unappropriated Reserve	Received	Balance Canceled	Balance Dec. 31, 2022
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:</u>						
N.J. Department of Health and Senior Services:						
Title III - Aging - Area Plan:						
#21-1394	\$ 68,079.00			\$ 68,079.00		
#22-1394		\$ 738,334.00		210,470.00		\$ 527,864.00
N.J. Department of Health and Senior Services:						
Bioterrorism Preparedness & Response:						
#21-1166-BT-L2	662,068.00			584,740.00	\$ 77,328.00	
Promising Path to Success 2.0		10,000.00		10,000.00		
<u>U.S. DEPARTMENT OF JUSTICE:</u>						
N.J. Department of Law & Public Safety:						
Division of Criminal Justice:						
Megan's Law Enforcement:						
2022		5,000.00		5,000.00		
Crime Victim Assistance:						
#V-61-19	234,858.88			194,019.52	40,839.36	
#V-21-21		286,363.00				286,363.00
Sexual Assault Nurse Examiner's Project:						
2021	20,980.14			17,082.77	3,897.37	
2022		67,327.00		30,196.11		37,130.89
Opioid Public Health Crisis Response:						
2022		52,631.57		10,526.32		42,105.25
JAG County Gang, Gun and Narcotics Task Force Grant:						
2022		106,323.00		64,095.00		42,228.00
<u>U.S. DEPARTMENT OF THE TREASURY:</u>						
Coronavirus Relief Fund						
MOA COVID-19 Testing & Reimbursement - 2020	25,300.61					25,300.61
<u>U.S. DEPT. OF HOMELAND SECURITY:</u>						
Homeland Security Grant:						
2022		306,667.79		151,072.16		155,595.63
OEM Multihazard Mitigation	125,000.00					125,000.00
FEMA Flood Mitigation Grant	2,547,096.78				2,547,096.78	

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

	Balance Dec. 31, 2021	Revenue Realized	Transfer From Unappropriated Reserve	Received	Balance Canceled	Balance Dec. 31, 2022
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>						
N.J. Department of Transportation:						
Division of Highway Traffic Safety:						
Summer Internship - 2022		\$ 25,786.00		\$ 18,695.02	\$ 7,090.98	
Subregional Transportation Study						
NJ Transit - Section 5311:						
2020	\$ 353,127.19					
CARES Act Transportation	653,305.01			178,815.27	353,127.19	\$ 474,489.74
D.O.T. Annual Allotment:						
2021	4,110,656.00					4,110,656.00
2022		4,069,406.00				4,069,406.00
<u>U.S. DEPARTMENT OF AGRICULTURE:</u>						
Supplemental Nutrition Assistance Program - ARPA - 2022		42,477.00		42,477.00		
<u>U.S. DEPARTMENT OF THE TREASURY:</u>						
American Rescue Plan						
2022		1,042,296.00	\$ 1,042,296.00			
<u>U.S. DEPARTMENT OF LAW AND PUBLIC SAFETY:</u>						
Victim Witness DV Advocate						
2022		41,951.00		21,500.00		20,451.00
<u>N.J. DEPARTMENT OF TRANSPORTATION:</u>						
Job Access and Reverse Commute - 2021						
	119,557.78			119,557.78		
	<u>\$ 8,920,029.39</u>	<u>\$ 6,794,562.36</u>	<u>\$ 1,042,296.00</u>	<u>\$ 1,726,325.95</u>	<u>\$ 3,029,379.68</u>	<u>\$ 9,916,590.12</u>
Ref.	A					A

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

	Balance Dec. 31, 2021	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2022
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>					
Area Plan Grant - 2020	\$ 3,908.00		\$ 15,468.00	\$ 3,908.00	
Area Plan Grant - 2021	15,468.00		263,146.00		\$ 245,875.00
Area Plan Grant - 2022		\$ 509,021.00			
Special Child Health Care Services, Case Management:					
2021	58,168.00		58,168.00		
2022		84,000.00	13,982.00		70,018.00
Medicare Improvements for Patients and Providers Act					
2021	40,000.00		26,470.00		13,530.00
2022		40,000.00			40,000.00
Right to Know:					
2021	6,915.00		6,915.00		6,915.00
2022		9,220.00	2,305.00		
State Health and Insurance Program:					
2021	28,000.00		28,000.00		
2022		28,000.00	4,622.00		23,378.00
Comprehensive Program for Planning and Provision of Alcoholism and Abuse Services Grant:					
2020	74,112.00			74,112.00	
2021	205,009.00		92,551.00		112,458.00
2022		278,938.00	66,109.00		212,829.00
Child Lead Exposure Prevention Program:					
2021	189,238.00		139,390.00	49,848.00	189,984.00
2022		189,984.00			
Overdose Fatality Review Teams					
2020	53,815.00		49,307.00		4,508.00
2021		175,000.00	51,763.00		123,237.00
<u>NJ DEPARTMENT OF MILITARY & VETERAN AFFAIRS:</u>					
Veterans Transportation #VL21T21	6,417.99		4,668.00	1,749.99	4,084.01
Veterans Transportation #VL22T21			2,915.99		
<u>NJ DEPARTMENT OF THE TREASURY:</u>					
Governor's Council on Alcoholism & Drug Abuse:					
Municipal Alliance:					
2021	149,588.93		77,641.03	19,264.11	52,683.79
2022		105,194.00			105,194.00
<u>NJ STATE COUNCIL ON THE ARTS:</u>					
Local Arts Program					
2021	14,288.00		14,288.00		
2022		200,000.00	160,000.00		40,000.00

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

NJ DEPARTMENT OF LAW & PUBLIC SAFETY:

Juvenile Justice Commission:

State/Community Partnership Program:

2021

2022

Division of Criminal Justice:

Office of Insurance Fraud:

2021

Opioid Public Health Crisis Response:

2021

2022

Opioid Settlement Distribution

Body-Worn Cameras - 2021

Body Armor Replacement Program - 2022

NJ DEPARTMENT OF HUMAN SERVICES:

Division of Youth & Family Services:

Personal Attendant Services Program:

2022

Special Child Case Management:

Planning & Administering Human Service Grants:

Children's Youth Incentive Program Grant:

21OLWR

23OLWR

Planning Services Grant:

2021

2022

Work First New Jersey Program:

2021

2022

Division of Youth and Family Services:

Youth Leadership

Division of Family Development:

T.A.S.S. Computer Allocation

2018

2019

Division of Mental Health & Addiction Services:

Opioid Innovation - 2021

Division of Social Services:

Social Services for the Homeless:

2019

2020

2021

2022

	Balance Dec. 31, 2021	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2022
	\$ 106,593.11	\$ 296,688.00	\$ 70,204.01	\$ 36,389.10	\$ 103,372.49
			193,315.51		
	246,520.00		208,286.00	38,234.00	
	81,430.00	123,809.50	27,142.86		54,287.14
		213,351.62	54,287.14		69,522.36
	108,014.00		213,351.62		
			43,205.60		64,808.40
		5,748.63	5,748.63		
		47,007.00	32,625.00		14,382.00
	18,238.00				
		36,475.00	18,238.00		18,241.00
	25,390.00				
		60,937.00	25,390.00		25,391.00
			35,546.00		
	19,121.00			19,121.00	
		19,121.00	14,775.00		4,346.00
		14,654.00			14,654.00
	14,112.13				
	1,664.52		14,112.13		
			1,664.52		
	36,675.00		36,675.00		
	29,777.00			29,777.00	
	6,855.00				6,855.00
	75,524.00				
			12,867.00	62,657.00	
		89,588.00			89,588.00

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

NJ NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY:

New Jersey Institute of Technology - Morris Canal:
Morris Canal - 2013

NJ TRANSIT CORPORATION:

Section 5311 - 2020
Section 5311 - 2021
Senior Citizen & Disabled Residents, Transportation Assistance Program - 2021
Senior Citizen & Disabled Residents, Transportation Assistance Program - 2022
Job Access and Reverse Commute

NJ DEPARTMENT OF TRANSPORTATION:

D.O.T. Bridge Improvements - 2014 - Bridge #2101517
D.O.T. Bridge Improvements - 2015 - Bridge #2116009
D.O.T. Bridge Improvements - 2015 - Bridge #2101517
D.O.T. Bridge Improvements - 2015 - Bridge #2122021
D.O.T. Bridge Improvements - 2015 - Bridge #2116044
D.O.T. Bridge Improvements - 2017 - Bridge #02004
D.O.T. Bridge Improvements - 2018 - Bridge #02100805
D.O.T. Bridge Improvements - 2018 - Bridge #02004
D.O.T. Bridge Improvements - 2019 - Bridge #22021
D.O.T. Bridge Improvements - 2019 - Bridge #16044
D.O.T. Bridge Improvements - 2020 - Bridge #04004 High Street Alpha
D.O.T. Bridge Improvements - 2021 - Bridge #2101903 South Main Street Phillipsburg
D.O.T. Bridge Improvements - 2021 - Bridge #02004 High Street Alpha
D.O.T. Bridge Improvements - 2022 - Bridge #2101903 So Main St Pburg
D.O.T. Bridge Improvements - 2022 - Bridge #02100805 East Ave H'town

NJ DEPARTMENT OF STATE DIVISION OF TRAVEL & TOURISM

Cooperative Marketing Grant - 2022

NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:

County Environmental Health Act:

2021
2022

Clean Communities Program - 2022
Recycling Enhancement Grant - 2022

NJ DEPARTMENT OF CORRECTIONS:

Jail Medical Assistance Grant - 2021
Jail Medical Assistance Grant - 2022

NJ DEPARTMENT OF STATE NEW JERSEY HISTORICAL COMMISSION:

County History Partnership Program:

2021
2022

	Balance Dec. 31, 2021	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2022
	\$ 43,198.00				\$ 43,198.00
	168,184.68		\$ 2,035.26	\$ 166,149.42	
	637,637.00		231,519.24		406,117.76
	224,978.38		37,379.58	187,598.80	
		\$ 414,835.08	138,946.18		275,888.90
		210,000.00			210,000.00
	75,000.00				75,000.00
	244,375.00				244,375.00
	598,607.35		384,408.84		214,198.51
	300,000.00				300,000.00
	700,000.00				700,000.00
	1,000,000.00				1,000,000.00
	1,000,000.00				1,000,000.00
	615,859.00				615,859.00
	821,260.00				821,260.00
	720,000.00				720,000.00
	1,544,045.00				1,544,045.00
	898,766.00				898,766.00
	640,096.00				640,096.00
		1,147,907.00			1,147,907.00
		400,000.00			400,000.00
		19,200.00	19,200.00		
	160,355.00				166,153.00
		166,153.00			
		92,151.79			
		162,000.00			162,000.00
	62,499.00				74,999.00
		149,999.00			
	3,768.45				3,769.00
		25,123.00	3,768.45		
			21,354.00		

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

LOCAL GRANTS:
Coronavirus Relief Fund:
MOA COVID-19 Testing & Reimbursement
Covid-19 VSF Vaccine Supplemental Funding
Board of Elections - Physical Security CCTV

	Balance Dec. 31, 2021	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2022
\$ 150,000.00			\$ 38,700.00		\$ 111,300.00
		\$ 150,000.00	101,925.00		48,075.00
10,000.00			10,000.00		
<u>\$ 12,233,470.54</u>	<u>\$ 5,471,105.62</u>	<u>\$ 3,482,619.38</u>	<u>\$ 688,808.42</u>	<u>\$ 13,533,148.36</u>	
Ref.	A				A

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2021 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2022

	Balance Dec. 31, 2021	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Administrative and Executive:				
General Administration (Includes Purchasing) :				
Salaries and Wages	\$ 4,829.99	\$ 4,829.99	\$ 4,411.57	\$ 418.42
Other Expenses	75,680.92	75,680.92	13,775.63	61,905.29
Personnel Department:				
Salaries and Wages	18,396.25	18,396.25	11,581.79	6,814.46
Other Expenses	77,425.61	77,425.61	11,361.35	66,064.26
Board of Chosen Freeholders:				
Salaries and Wages	2,374.16	2,374.16	2,368.03	6.13
Other Expenses	13,404.94	13,404.94	8,367.00	5,037.94
Economic Development:				
Other Expenses	250,000.00	250,000.00	50,000.00	200,000.00
Board of Elections:				
Salaries and Wages	13,823.06	13,823.06	4,799.83	9,023.23
Other Expenses	47,275.94	47,275.94	15,122.72	32,153.22
Board Clerk:				
Salaries and Wages	38,346.15	38,346.15	5,748.10	32,598.05
Other Expenses	14,565.45	14,565.45	692.21	13,873.24
County Clerk:				
Salaries and Wages	97,759.27	97,759.27	15,461.65	82,297.62
Other Expenses	63,988.50	63,988.50	10,084.96	53,903.54
Treasurers / CFO:				
Salaries and Wages	45,932.77	45,932.77	12,168.81	33,763.96
Other Expenses	25,230.63	25,230.63	5,490.32	19,740.31
Information System Division:				
Salaries and Wages	38,699.21	38,699.21	25,254.27	13,444.94
Other Expenses	383,385.86	383,385.86	157,521.68	225,864.18
Board of Taxation:				
Salaries and Wages	3,889.66	3,889.66	3,461.57	428.09
Other Expenses	19,645.52	19,645.52	19,012.26	633.26
County Counsel:				
Other Expenses	177,403.07	177,403.07	55,734.19	121,668.88
County Surrogate:				
Salaries and Wages	18,654.07	18,654.07	8,779.33	9,874.74
Other Expenses	9,488.00	9,488.00	641.61	8,846.39
Engineer:				
Salaries and Wages	137,600.38	137,600.38	19,424.89	118,175.49
Other Expenses	52,709.35	52,709.35	6,106.44	46,602.91
Public Information:				
Salaries and Wages	14,534.91	14,534.91	4,956.21	9,578.70
Other Expenses	58,925.84	58,925.84	25,819.43	33,106.41
Cultural & Heritage Commission (NJSA 40:33A-6)				
Salaries and Wages	10,550.73	10,550.73	2,358.80	8,191.93
Other Expenses	17,063.82	17,063.82	2,859.00	14,204.82
Utilities Expense and Bulk Purchases:				
Electricity	249,443.60	249,443.60	73,981.28	175,462.32
Telephone	236,322.09	236,322.09	38,953.10	197,368.99
Water	46,894.43	46,894.43	8,879.85	38,014.58
Fuel Oil	210,026.96	210,026.96	37,686.08	172,340.88
Sewerage Processing and Disposal	94,683.02	94,683.02	1,000.00	93,683.02
Gasoline	386,409.88	386,409.88	32,378.07	354,031.81
Total General Government	2,955,364.04	2,955,364.04	696,242.03	2,259,122.01

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2021 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Balance Dec. 31, 2021	Balance After Transfers	Paid or Charged	Balance Lapsed
LAND USE ADMINISTRATION:				
Planning Board:				
Salaries and Wages	\$ 33,373.51	\$ 34,423.51	\$ 9,162.18	\$ 25,261.33
Other Expenses	93,250.92	92,200.92	54,654.41	37,546.51
Total Land Use Administration	<u>126,624.43</u>	<u>126,624.43</u>	<u>63,816.59</u>	<u>62,807.84</u>
CODE ENFORCEMENT AND ADMINISTRATION:				
Weights and Measures:				
Salaries and Wages	34,829.87	34,829.87	3,398.84	31,431.03
Other Expenses	2,013.55	2,013.55		2,013.55
Total Code Enforcement and Administration	<u>36,843.42</u>	<u>36,843.42</u>	<u>3,398.84</u>	<u>33,444.58</u>
INSURANCES:				
Insurance (Ch. 3, PL 1986):				
Insurance on Buildings and Motor Vehicles and Surety Bond Premiums	149,246.16	149,246.16	5,550.72	143,695.44
Group Insurance Plan for Employees	1,960,325.55	1,960,325.55	1,506,253.25	454,072.30
Health Benefit Waiver	24,999.80	24,999.80		24,999.80
Total Insurances	<u>2,134,571.51</u>	<u>2,134,571.51</u>	<u>1,511,803.97</u>	<u>622,767.54</u>
PUBLIC SAFETY:				
Communication Center:				
Salaries and Wages	256,974.93	256,974.93	49,172.88	207,802.05
Other Expenses	191,620.76	191,620.76	82,703.44	108,917.32
Public Safety:				
Salaries and Wages	21,012.89	21,012.89	9,760.67	11,252.22
Other Expenses	10,807.73	10,717.55	3,118.78	7,598.77
Office of Emergency Management:				
Salaries and Wages	30,630.41	30,630.41	3,447.40	27,183.01
Other Expenses	213,483.37	213,573.55	1,933.02	211,640.53
Aid to Volunteer Fire Companies & Emergency Squads (N.J.S.A. 40:23-8.9):				
Other Expenses	43,025.41	43,025.41	29,662.76	13,362.65
Sheriff's Office:				
Salaries and Wages	321,481.34	321,481.34	172,644.18	148,837.16
Other Expenses	16,316.42	16,316.42	13,919.51	2,396.91
County Medical Examiner:				
Other Expenses	50,257.17	50,257.17	25,200.59	25,056.58
Prosecutor's Office:				
Salaries and Wages	262,247.15	262,247.15	44,629.48	217,617.67
Other Expenses	181,504.70	181,504.70	66,318.87	115,185.83
Juvenile Detention and Rehabilitation Center:				
Other Expenses	276,950.00	276,950.00	27,425.00	249,525.00
Jail:				
Salaries and Wages	548,158.16	548,158.16	166,428.35	381,729.81
Other Expenses	551,737.89	551,737.89	159,027.40	392,710.49
Total Public Safety	<u>2,976,208.33</u>	<u>2,976,208.33</u>	<u>855,392.33</u>	<u>2,120,816.00</u>
PUBLIC WORKS:				
Roads:				
Salaries and Wages	476,124.12	476,124.12	82,297.47	393,826.65
Other Expenses	635,981.15	506,529.42	295,711.24	210,818.18
Bridges:				
Salaries and Wages	39,699.90	39,699.90	17,550.54	22,149.36
Other Expenses	25,434.22	25,434.22	18,199.62	7,234.60
Buildings and Grounds:				
Salaries and Wages	186,454.00	186,454.00	32,831.56	153,622.44
Other Expenses	346,289.02	575,740.75	249,798.17	325,942.58
Shade Tree Commission:				
Salaries and Wages	500.00	500.00		500.00
Other Expenses	5,441.94	5,441.94		5,441.94
Total Public Works	<u>1,715,924.35</u>	<u>1,815,924.35</u>	<u>696,388.60</u>	<u>1,119,535.75</u>

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2021 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Balance Dec. 31, 2021	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	\$ 181,794.29	\$ 181,794.29	\$ 54,191.52	\$ 127,602.77
Other Expenses	46,097.69	65,227.74	11,613.95	53,613.79
Center on Aging:				
Salaries and Wages	58,521.35	58,521.35	14,749.74	43,771.61
Other Expenses	40,830.60	40,830.60	2,192.81	38,637.79
Nutrition Program:				
Salaries and Wages	23,750.00	23,750.00		23,750.00
Other Expenses	39,302.53	38,168.65	8,227.98	29,940.67
County Youth Shelters:				
Other Expenses	21,550.00	21,550.00	5,425.00	16,125.00
Mental Health Administration:				
Salaries and Wages	86,168.23	86,168.23	15,035.96	71,132.27
Other Expenses	27,651.94	27,651.94	295.52	27,356.42
Maintenance for Mental Diseases:				
Other Expenses - State	82,996.17	65,000.00		65,000.00
Temporary Assistance and Social Services:				
Salaries and Wages	690,107.58	690,107.58	211,647.14	478,460.44
Other Expenses	164,643.26	164,643.26	15,569.07	149,074.19
County Adjuster:				
Salaries and Wages	27,709.93	27,709.93		27,709.93
Other Expenses	18,803.75	18,803.75	3,031.50	15,772.25
Health and Human Services (N.J. S.A. 30:4D-6.9)	59,539.21	59,539.21	53,443.28	6,095.93
Mental/Health Services Programs (N.J.S.A. 40:13-2)	146,878.72	93,750.92	45,187.15	48,563.77
Adult Mental/Health Services (N.J.S.A. 40:5-2.9 and 30:9A-1)	24,680.00	77,807.80	52,540.98	25,266.82
Youth Services (N.J.S.A. 40:5-2.9)	14,102.50	14,102.50	9,602.50	4,500.00
Substance Abuse Services (N.J.S.A. 30:9-12.16)	19,066.50	19,066.50	17,551.50	1,515.00
Total Health and Human Services	1,774,194.25	1,774,194.25	520,305.60	1,253,888.65
PARKS AND RECREATION:				
War Veteran's Burial and Grave Decorations:				
Salaries and Wages	2,042.25	2,042.25	329.55	1,712.70
Other Expenses	3,625.20	3,625.20	2,659.14	966.06
Total Parks and Recreation	5,667.45	5,667.45	2,988.69	2,678.76
EDUCATION:				
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (N.J.S.A. 18A:64A-23):				
Other Expenses	134,717.42	134,717.42	552.43	134,164.99
County Extension Service - Farm and Home:				
Salaries and Wages	6,894.74	6,894.74	3,005.45	3,889.29
Other Expenses	19,770.52	19,770.52	1,199.00	18,571.52
Warren County Vocational School:				
Other Expenses	122,268.00	122,268.00	122,268.00	
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	3,381.13	3,381.13	3,196.33	184.80
Other Expenses	6,379.12	6,379.12	216.95	6,162.17
Total Education	298,410.93	298,410.93	130,438.16	167,972.77

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2021 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2022
(Continued)

	Balance Dec. 31, 2021	Balance After Transfers	Paid or Charged	Balance Lapsed
OTHER OPERATING FUNCTIONS:				
Provision for Salary Adjustments and New Employees				
Training - County Employees	\$ 207,000.00	\$ 107,000.00		\$ 107,000.00
Total Other Operating Functions	207,000.00	107,000.00		107,000.00
Matching Funds for Grants & Aid	205,546.00	205,546.00		205,546.00
Contingent	5,000.00	5,000.00		5,000.00
Subtotal	12,441,354.71	12,441,354.71	\$ 4,480,774.81	7,960,579.90
Statutory Expenditures - Contribution to:				
Social Security System (O.A.S.I.)	405,257.51	405,257.51		405,257.51
Defined Contribution Retirement Program	26,820.43	26,820.43		26,820.43
Police and Fireman's Retirement System of NJ - Retro	20,242.46	20,242.46	20,242.46	
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	7,179.68	7,179.68	5,128.09	2,051.59
Total Statutory Expenditures	459,500.08	459,500.08	25,370.55	434,129.53
Total General Appropriations	\$ 12,900,854.79	\$ 12,900,854.79	\$ 4,506,145.36	\$ 8,394,709.43
<u>Ref.</u>				
<u>Analysis of Balance December 31, 2021</u>				
Unencumbered	A \$ 10,855,243.73			
Encumbered	A 2,045,611.06			
	<u>\$ 12,900,854.79</u>			

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

U.S. DEPARTMENT OF THE TREASURY:

Coronavirus Relief Fund
MOA COVID-19 Testing & Reimbursement - 2020
American Rescue Plan

U.S. DEPT. OF JUSTICE:

N.J. Dept. of Law and Public Safety:

Division of Criminal Justice:

Crime Victim Assistance:

#V-61-19

#V-21-21

JAG County Gang, Gun and Narcotics Task
Force Grant:

2022

Megan's Law Enforcement:

2022

Sexual Assault Nurse Examiner's Project:

2021

2022

Opioid Public Health Crisis Response:

2019

2021

2022

Stop Violence Against Women Program:

2022

U.S. DEPT. OF HOMELAND SECURITY:

Homeland Security Grant:

2022

OEM Multihazard Mitigation

FEMA Flood Mitigation

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

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

Title III - Aging - Area Plan Grant:

#21-1394

#22-1394

CARES - Title III-E - Area Plan:

2020

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

2020

Medicaid Assistance Program:

2019

2020

2021

Covid-19 Vaccine:

2021

Vac5 Covid-19:

2021

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

Bioterrorism Preparedness and Response:

#21-1166-BT-1L2

Promising Path to Success 2.0

	Balance Dec. 31, 2021	Encumbrances Payable Returned	Transferred From 2022 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2022
					Paid or Charged	Encumbrances	
\$	26,726.41	\$ 144,781.39	\$ 1,042,296.00		\$ 74,034.86	\$ 70,596.03	\$ 26,876.91
					165,587.07	25,000.00	851,708.93
	235,165.93		286,363.00	\$ 40,839.36	194,326.57		286,363.00
			106,323.00		63,375.00		42,948.00
			5,000.00		5,000.00		
	9,910.14		67,327.00	3,897.37	6,012.77		29,975.57
	26,630.01				37,351.43		26,630.01
	35,965.93					10,881.57	35,965.93
			52,631.57		41,750.00		
			41,951.00		31,702.04		10,248.96
			306,667.79		253,183.79	40,290.25	13,193.75
					18,750.00		
	2,526,923.13			2,547,096.78	13,901.19		
	70,426.50	50,525.28	738,334.00	3,908.00	86,738.82	479.94	29,825.02
					587,738.31	109,409.86	41,185.83
	15,338.07				15,338.07		
	9,037.00				9,037.00		
	199.32				199.32		
	57,188.00				57,188.00		
	47,998.13				47,998.13		
	8,922.00				8,922.00		
	20,509.00				20,509.00		
	624,205.06	22,668.30	10,000.00	77,328.00	569,545.36		
					9,990.65		

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

	Balance Dec. 31, 2021	Encumbrances Payable Returned	Transferred From 2022 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2022
					Paid or Charged	Encumbrances	
U.S. DEPARTMENT OF AGRICULTURE: Supplemental Nutrition Assistance Program - ARPA - 2022			\$ 42,477.00		\$ 24,558.80		\$ 17,918.20
U.S. DEPT. OF TRANSPORTATION: Division of Highway Traffic Safety: Summer Internship - 2022			25,786.00	\$ 7,090.98	18,695.02		
NJ Transit - Section 5311: 2020	\$ 354,633.38			351,633.38	3,000.00		231,413.37
CARES Act Transportation Subregional Transportation Study	561,915.24	\$ 46,735.45			377,237.32		
D.O.T. Annual Allotment: 2020	4,110,656.00	4,097,243.00			4,097,243.00		
2021			4,069,406.00				4,110,656.00
2022							4,069,406.00
Job Access and Reverse Commute: 2021	99,428.33				99,428.33		
	\$ 8,841,777.58	\$ 4,414,778.26	\$ 6,794,562.36	\$ 3,031,793.87	\$ 6,938,341.85	\$ 256,657.65	\$ 9,824,324.83
Ref	A	A				A	A

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

	Balance Dec. 31, 2021	Encumbrances Payable Returned	Transferred From 2022 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2022
					Paid or Charged	Encumbrances	
NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:							
Area Plan Grant - 2020		\$ 14,338.81			\$ 14,338.81		
Area Plan Grant - 2021	\$ 55,651.30	7,392.50			63,043.80		
Area Plan Grant - 2022			\$ 509,021.00		309,125.94	\$ 5,028.12	\$ 194,866.94
Special Child Health Care Services, Case Management:							
2021							
2022	58,096.32		84,000.00		58,096.32	415.60	67,933.67
Medicare Improvements for Patients and Providers Act:							
2021			40,000.00		40,000.00		40,000.00
2022							
Right to Know:							
2021	6,915.00		9,220.00		6,915.00		9,220.00
2022							
State Health and Insurance Program :							
2021	4,455.62		28,000.00		4,455.62		14,567.68
2022					13,432.32		
Comprehensive Program for Planning and Provision of Alcoholism and Abuse Services:							
2020	97,971.91			\$ 97,971.91	42,561.88	3,816.42	108,642.01
2021	1,152.04	153,868.27	278,938.00		147,336.99	120,465.69	11,135.32
2022							
Child Lead Exposure Prevention:							
2019	5,262.79				5,262.79		
2020	11,278.86				11,278.86		
2021	187,227.60			49,848.00	137,379.60		
2022			189,984.00		8,466.46		181,517.54
Overdose Fatality Review Teams							
2020	33,427.31		175,000.00		13,301.32		20,125.99
2021					59,843.63	12,500.00	102,656.37
2022							
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:							
2021	92,467.78		105,194.00	19,264.11	38,595.35		34,608.32
2022					58,293.59		46,900.41
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:							
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2021	15,672.00	77,485.50		36,389.10	56,768.40		15,672.00
2022			296,688.00		206,462.00	74,554.00	

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

	Balance Dec. 31, 2021	Encumbrances Payable Returned	Transferred From 2022 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2022
					Paid or Charged	Encumbrances	
NJ DEPARTMENT OF LAW & PUBLIC SAFETY: (Cont'd)							
Division of Criminal Justice:							
Office of Insurance Fraud:							
2021	\$ 116,126.00			\$ 38,234.00	\$ 77,892.00		
Opioid Public Health Crisis Response:							
2019	53,510.12						\$ 53,510.12
2021	88,621.06	\$ 1,855.13			29,596.70		60,879.49
2022			\$ 123,809.50		3,615.03	\$ 350.00	119,844.47
Opioid Settlement Distribution			213,351.62				213,351.62
Body Armor Replacement Program - 2022			5,748.63		5,748.63		
Body-Worn Cameras	108,014.00				56,197.67	24,055.00	27,761.33
NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS:							
Veterans Transportation Services:							
Veterans Transportation Grant 2021	6,343.09		7,000.00	1,749.99	4,593.10		4,287.67
Veterans Transportation Grant 2022					2,712.33		
NJ DEPARTMENT OF HUMAN SERVICES:							
Community Provider Adjustment	3,538.86						3,538.86
Division of Youth and Family Services:							
Title XX Coalition:							
2020	35,234.98						35,234.98
2022			47,007.00		29,315.63		17,691.37
Youth Leadership - 2022			14,654.00		2,600.00		12,054.00
Division of Social Services:							
Social Services for the Homeless:							
2019	36,572.91			29,777.00	6,795.91		6,855.00
2020	6,855.00				435.41		65,144.00
2021	63,092.41			62,657.00	24,444.00		
2022			89,588.00				
Planning & Administering Human Service Grants:							
Planning Services Grant - 20BLWC	5,252.67						5,252.67
Planning Services Grant - 21BLWC	32,378.03				30,045.73		2,332.30
Planning Services Grant - 23BLWC			60,937.00		29,429.78		31,507.22
Work First New Jersey Program:							
2021	19,121.00			19,121.00			
2022			19,121.00		23.30		19,097.70
Child Advocacy Development Grant - 2019					27,776.00		
Child Advocacy Development Grant - 2020	360.82	27,776.00			360.82		
Children's System of Care - 20OLWR	0.18				0.18		
Children's System of Care - 21OLWR	19,077.31				19,077.31		
Children's System of Care - 23OLWR			36,475.00		17,490.00	151.29	18,833.71
Division of Family Development:							
T.A.S.S. Computer Allocation:							
2018	14,112.13				14,112.13		
2019	1,664.52				1,664.52		

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

	Balance Dec. 31, 2021	Encumbrances Payable Returned	Transferred From 2022 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2022
					Paid or Charged	Encumbrances	
NJ DEPARTMENT OF HUMAN SERVICES: (Cont'd)							
Division of Mental Health & Addition Services:							
Opioid Innovation - 2020	\$ 626.83				\$ 626.83		
Opioid Innovation - 2021	1,200.00	\$ 26,606.25			27,806.25		
NJ TRANSIT CORPORATION:							
Senior Citizen & Disabled Resident Transportation Assistance Program:							
2021	203,583.16						
2022			\$ 414,835.08	\$ 187,598.80	15,984.36		\$ 191,987.77
NJ Transit \$311:					222,847.31		
2020	167,643.23			167,643.23	419,467.83		218,169.17
2021	637,637.00		210,000.00		118,848.41		91,151.59
Job Access and Reverse Commute							
NJ STATE COUNCIL ON THE ARTS:							
Local Arts Program:							
2021	161.00	16,175.00	200,000.00		16,336.00	\$ 27,025.00	6,600.00
2022							
NJ DEPARTMENT OF TRANSPORTATION:							
D.O.T. Bridge Improvements - 2015 - Bridge #2101517	344,289.76	2,240.00				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
D.O.T. Bridge Improvements - 2022 - Bridge #2101903 South Main Street Phillipsburg			1,147,907.00				1,147,907.00
D.O.T. Bridge Improvements - 2022 - Bridge #02100805 East Avenue Hackettstown			400,000.00				400,000.00
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:							
County Environmental Health Act:							
2021	153,061.60	1,842.40			154,904.00		82,456.74
2022			166,153.00		83,696.26		
Clean Communities Program:							
2019		11,689.22			11,689.22		
2020		20,905.99			20,905.99		
2021	37,010.90				37,010.90		
2022			92,151.79		70,931.38	9,276.75	11,943.66
Recycling Enhancement Grant:							
2021	128,041.02				128,041.02		107,839.97
2022			162,000.00		54,160.03		

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

NJ DEPARTMENT OF CORRECTIONS:

Jail Medical Assistance Grant - 2020
Jail Medical Assistance Grant - 2021
Jail Medical Assistance Grant - 2022

NJ DEPARTMENT OF STATE HISTORICAL COMMISSION:

County History Partnership Program:
2021
2022

NJ DEPARTMENT OF STATE DIVISION OF TRAVEL & TOURISM:

Cooperative Marketing Grant - 2022

LOCAL GRANTS:

Coronavirus Relief Fund:
MOA COVID-19 Testing & Reimbursement
COVID-19 Vaccination Supplemental Funding
Board of Elections - Physical Security CCTV

	Balance Dec. 31, 2021	Encumbrances Payable Returned	Transferred From 2022 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2022
					Paid or Charged	Encumbrances	
\$ 55,542.00	\$ 55,542.00				\$ 55,542.00		
149,999.00	149,999.00				13,381.60		\$ 136,617.40
	\$ 149,999.00						149,999.00
63.00	\$ 5,767.72		25,123.00		5,830.72	4,639.60	4,264.60
			19,200.00		8,575.00	9,465.00	1,160.00
134,867.54	1,162.32		150,000.00		63,563.25	19,646.48	52,820.13
10,000.00					5,987.83	60,488.57	83,523.60
					10,000.00		
\$ 11,526,403.66	\$ 369,105.11	\$ 5,471,105.62	\$ 710,254.14	\$ 3,423,265.58	\$ 374,117.52		\$ 12,858,977.15

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COUNTY OF WARREN
FEDERAL AND STATE GRANT FUND
SCHEDULE OF UNAPPROPRIATED RESERVES
YEAR ENDED DECEMBER 31, 2022

	Balance Dec. 31, 2021	Transferred to 2022 Budget Revenue	Transferred to 2022 Current Fund Budget Revenue	Cash Receipts	Balance Dec. 31, 2022
N.J. Dept. of Law and Public Safety:					
Division of Criminal Justice:					
Opioid Public Health Crisis Response				\$ 130,112.86	\$ 130,112.86
Body Armor Grant				7,677.47	7,677.47
U.S. Department of Treasury:					
Tribal Consistency Fund	\$ 10,223,440.50	\$ 1,042,296.00	\$ 3,417,075.00	50,000.00	50,000.00
American Rescue Plan				10,223,440.50	15,987,510.00
	<u>\$ 10,223,440.50</u>	<u>\$ 1,042,296.00</u>	<u>\$ 3,417,075.00</u>	<u>\$ 10,411,230.83</u>	<u>\$ 16,175,300.33</u>

Ref.

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COUNTY OF WARREN

TRUST FUNDS

2022

COUNTY OF WARREN
SCHEDULE OF CASH - TREASURER
TRUST FUNDS

Regular Trust Fund:

	<u>Ref.</u>	
Balance December 31, 2021	B	\$ 4,655,409.85
Increased by Receipts:		
Rehabilitation Trust:		
Loans Receivable	\$ 214,426.25	
Other Cash Receipts	14,562.00	
Interest Earned	305.15	
Echo Housing Program:		
Interest Earned	49.63	
Hackettstown Rehabilitation:		
Interest Earned	19.43	
Section 8 Housing Grant:		
Voucher Program	6,587,288.00	
CARES Grant	18,413.94	
Other Cash Receipts	5,778.00	
Interest Earned	53.28	
County Library:		
Library Tax Levy	4,854,701.51	
Other Cash Receipts	2,005,260.27	
Interest Earned	10,988.45	
Payroll Agency:		
Payroll Agency	41,179,277.08	
		<u>54,891,122.99</u>
		59,546,532.84
Decreased by Disbursements:		
Rehabilitation Trust:		
Home Improvement Program	92,711.23	
Section 8 Housing Grant:		
Voucher Program	6,473,380.50	
County Library:		
Disbursements	5,395,549.06	
Due General Capital Fund	397,155.00	
Payroll Agency:		
Payroll Agency	41,219,426.44	
		<u>53,578,222.23</u>
Balance December 31, 2022	B	<u>\$ 5,968,310.61</u>

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

Other Trust Fund:

Ref.

Balance December 31, 2021	B	\$	6,836,723.48
Increased by Receipts:			
Prosecutor's Office	\$	37,057.57	
Forfeited Recognizances		750.00	
Hospitalization Insurance Stabilization Fund		17,242,566.36	
Environmental Fund		256,699.41	
County Clerk Court Fees		39,936.43	
Board of Taxation		2,132.60	
Prosecutor - Child Advocacy		0.13	
Intoxicated Driver Fund		10.29	
Road Escrow		52,270.14	
Engineer Escrow		173,352.23	
Surrogate's Office		15,797.65	
Cultural and Heritage Commission		50,020.23	
Newsletter Fund		1,729.88	
Weights and Measures		53,736.34	
Sheriff Trust Fund		5,507.70	
Aging Meals		141,832.63	
Accumulated Absences		3,684.27	
Storm Recovery		25,521.12	
Interest Due Current Fund		2,531.88	
			<u>18,105,136.86</u>
			24,941,860.34
Decreased by Disbursements:			
Prosecutor's Office		60,236.36	
Hospitalization Insurance Stabilization Fund		16,529,066.39	
Environmental Fund		111,757.99	
Board of Taxation		10,093.88	
Road Escrow		10,040.00	
Engineer Escrow		117,802.97	
Surrogate's Office		18,500.00	
Newsletter Fund		8,268.34	
Weights and Measures		37,724.93	
Aging Meals		155,902.03	
Interest Due Current Fund		1,984.19	
			<u>17,061,377.08</u>
Balance December 31, 2022	B	\$	<u>7,880,483.26</u>

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

Open Space Trust:

	<u>Ref.</u>	
Balance December 31, 2021	B	\$ 28,568,063.73
Increased by Receipts:		
Open Space Tax Levy	\$ 2,426,230.10	
State of New Jersey - Open Space Reimbursements	3,255,735.92	
Interest on Investments	347,672.44	
		<u>6,029,638.46</u>
		34,597,702.19
Decreased by Disbursements:		
Open Space Expenditures:		
Open Space Expenditures		<u>6,473,813.95</u>
Balance December 31, 2022	B	<u>\$ 28,123,888.24</u>

Unemployment Trust Fund:

Balance December 31, 2021	B	\$ 358,453.95
Increased by Receipts:		
Employees' Withholding	\$ 59,763.77	
Interest	127.80	
		<u>59,891.57</u>
		418,345.52
Decreased by Disbursements:		
Unemployment Expenditures		<u>9,720.88</u>
Balance December 31, 2022	B	<u>\$ 408,624.64</u>

COUNTY OF WARREN
SCHEDULE OF COMMUNITY DEVELOPMENT
BLOCK GRANT RECEIVABLE
TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

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, 2021	B	\$ 6,081,576.20	\$ 11,760.52	\$ 5,969,815.68	\$ 100,000.00
Decreased by:					
Loan Repayments		<u>214,426.25</u>		<u>214,426.25</u>	
Balance December 31, 2022	B	<u>\$ 5,867,149.95</u>	<u>\$ 11,760.52</u>	<u>\$ 5,755,389.43</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, 2021	B	\$ 152,441.53
Increased by Receipts:		
Interest		<u>49.63</u>
Balance December 31, 2022	B	<u><u>\$ 152,491.16</u></u>

COUNTY OF WARREN
SCHEDULES OF RESERVES FOR HOUSING REHABILITATION
TRUST FUNDS

	Ref.	Total	Rehabilitation Trust	Hackettstown Rehabilitation	Community Development
Balance December 31, 2021	B	\$ 992,086.09	\$ 797,201.56	\$ 194,792.53	\$ 92.00
Increased by:					
Loans Receivable		214,426.25	214,426.25		
Other Receipts		14,562.00	14,562.00		
Interest Earned		324.58	305.15	19.43	
		<u>1,221,398.92</u>	<u>1,026,494.96</u>	<u>194,811.96</u>	<u>92.00</u>
Decreased by:					
Cash Disbursed		<u>92,711.23</u>	<u>92,711.23</u>		
Balance December 31, 2022	B	<u>\$ 1,128,687.69</u>	<u>\$ 933,783.73</u>	<u>\$ 194,811.96</u>	<u>\$ 92.00</u>

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, 2021	B	\$ 3,505,882.23	\$ 252,503.02	\$ 3,186,755.14	\$ 66,624.07
Increased by:					
Cash Received		49,807,059.02	6,611,533.22	2,016,248.72	41,179,277.08
County Library Tax		4,854,701.51		4,854,701.51	
		<u>58,167,642.76</u>	<u>6,864,036.24</u>	<u>10,057,705.37</u>	<u>41,245,901.15</u>
Decreased by:					
Cash Disbursed		53,088,356.00	6,473,380.50	5,395,549.06	41,219,426.44
Due General Capital - Capital Improvement Fund		397,155.00		397,155.00	
		<u>53,485,511.00</u>	<u>6,473,380.50</u>	<u>5,792,704.06</u>	<u>41,219,426.44</u>
Balance December 31, 2022	B	\$ <u>4,682,131.76</u>	\$ <u>390,655.74</u>	\$ <u>4,265,001.31</u>	\$ <u>26,474.71</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, 2021	B	\$ 21,201,268.12	\$ 358,453.95
Increased by:			
Open Space Tax Levy		\$ 2,426,230.10	
State of New Jersey - Open Space Reimbursements		3,255,735.92	
Encumbrances Returned		7,366,795.61	
Employees Withholding			\$ 59,763.77
Interest Earned		347,672.44	127.80
		<u>13,396,434.07</u>	<u>59,891.57</u>
		34,597,702.19	418,345.52
Decreased by:			
Expenditures		6,473,813.95	9,720.88
Encumbrances Payable		<u>6,906,853.90</u>	
		<u>13,380,667.85</u>	<u>9,720.88</u>
Balance December 31, 2022	B	<u>\$ 21,217,034.34</u>	<u>\$ 408,624.64</u>

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

<u>Fund:</u>	Balance Dec. 31, 2021	Increased by:		Decreased by:		Balance Dec. 31, 2022
		Cash Receipts	Encumbrances Returned	Cash Disbursed	Encumbrances Payable	
Prosecutor's Office	\$ 524,972.53	\$ 37,057.57		\$ 60,236.36	\$ 5,551.82	\$ 496,241.92
Forfeited Recognizances	55,454.86	750.00				56,204.86
Hospitalization Insurance						
Stabilization Fund	3,570,323.49	17,242,566.36		16,529,066.39		4,283,823.46
Environmental Fund	253,259.95	256,699.41		111,757.99		398,201.37
County Clerk County Fees	158,819.82	39,936.43				198,756.25
Board of Taxation	27,867.32	2,132.60	\$ 1,884.00	10,093.88		21,790.04
Prosecutor - Child Advocacy	517.59	0.13				517.72
Intoxicated Driver Fund	32,401.41	10.29				32,411.70
Road Escrow	170,172.90	52,270.14		10,040.00		212,403.04
Engineer Escrow	600,077.52	173,352.23	23,307.65	117,802.97	31,125.04	647,809.39
Surrogate's Office	102,402.22	15,797.65		18,500.00		99,699.87
Cultural and Heritage Commission	40,593.65	50,020.23				90,613.88
Newsletter Fund	35,969.08	1,729.88		8,268.34		29,430.62
Weights and Measures	227,031.72	53,736.34		37,724.93		243,043.13
Sheriff Trust	61,178.78	5,507.70				66,686.48
Aging Meals	182,115.83	141,832.63	16,564.26	155,902.03	33,104.40	151,506.29
Accumulated Absences	327,394.52	3,684.27				331,078.79
Storm Recovery	429,380.18	25,521.12				454,901.30
	\$ 6,799,933.37	\$ 18,102,604.98	\$ 41,755.91	\$ 17,059,392.89	\$ 69,781.26	\$ 7,815,120.11

Ref.

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COUNTY OF WARREN

GENERAL CAPITAL FUND

2022

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2021	C	\$ 25,324,752.59
Increased by Receipts:		
Current Fund Budget Appropriations:		
Capital Improvement Fund	\$ 8,225,089.00	
Due Current Fund:		
Interest Earned	386,190.81	
Federal and State Grant:		
Election Management and Coordination Grant	95,729.45	
Due From County Library Trust	397,155.00	
		<u>9,104,164.26</u>
		34,428,916.85
Decreased by Disbursements:		
Improvement Authorization Expenditures	3,878,445.77	
Due to Current Fund:		
Anticipated Budget Revenue	304,388.50	
		<u>4,182,834.27</u>
Balance December 31, 2022	C	<u>\$ 30,246,082.58</u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
YEAR ENDED DECEMBER 31, 2022

NOT APPLICABLE

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>Ref.</u>	
Balance December 31, 2021	C	\$ 2,778,957.23
Increased by:		
2022 Budget Appropriation		\$ 8,225,089.00
Due from County Library Trust		397,155.00
Improvement Authorizations Cancelled		500,000.00
		<u>9,122,244.00</u>
		11,901,201.23
Decreased by:		
Appropriation to Finance Improvement		
Authorizations		<u>7,225,089.00</u>
Balance December 31, 2022	C	<u><u>\$ 4,676,112.23</u></u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
YEAR ENDED DECEMBER 31, 2022

NOT APPLICABLE

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds		Int. Rate	Balance		Balance Dec. 31, 2022
			Outstanding	Dec. 31, 2022		Dec. 31, 2021	Matured	
			Date	Amount				
Series 2016 College Bond Refunding	7/15/2016	\$ 6,870,000.00	07/15/23	\$ 520,000.00	4.000%			
			07/15/24	560,000.00	4.000%			
			07/15/25	580,000.00	4.000%	\$ 2,610,000.00	\$ 950,000.00	\$ 1,660,000.00
						<u>\$ 2,610,000.00</u>	<u>\$ 950,000.00</u>	<u>\$ 1,660,000.00</u>
					<u>Ref.</u>	C		C

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

NOT APPLICABLE

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
YEAR ENDED DECEMBER 31, 2022

NOT APPLICABLE

COUNTY OF WARREN

PART II

SINGLE AUDIT

YEAR ENDED DECEMBER 31, 2022

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2022

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 HEALTH & HUMAN SERVICES:										
Passed Through N.J. Dept. of Health and Senior Services:										
Aging Cluster:										
Supportive Services and Senior Centers:										
Title III B	93.044	10-100-046-4144-265-6110	\$ 467,383.00	\$ 68,079.00	01/01/21	12/31/23	\$ 86,738.82		\$ 433,170.04	
Title III B	93.044	10-100-046-4144-265-6110	738,334.00	210,470.00	01/01/22	12/31/23	587,738.31		587,738.31	
VAC5 Covid-19 Grant	93.044	21-100-054-7530-135-6110	20,509.00		04/01/21	09/30/22	20,509.00		20,509.00	
Nutrition Services:										
COVID 19 - Families First Coronavirus Response Act	93.045	N/A	65,789.00		03/01/20	12/31/22	9,037.00		65,789.00	
Total Aging Cluster			1,292,015.00	278,549.00			704,023.13		1,107,206.35	
Special Programs for the Aging, Title IV, and Title II, Discretionary Projects:										
COVID-19 ADRC No Wrong Door (NWD):	93.048	21-100-054-7530-135-6110	8,922.00		04/01/21	09/30/22	8,922.00		8,922.00	
Vaccine Access Supplemental Funding										
COVID-19 American Rescue Plan Act (ARPA):	93.052	N/A	25,682.00		03/01/20	12/31/22	15,338.07		25,682.00	
Title III-E										
Medicaid Cluster:										
Medical Assistance Program - 2019	93.778	N/A	256,557.00		01/01/19	12/31/22	199.32		256,557.00	
Medical Assistance Program - 2020	93.778	N/A	116,626.00		01/01/20	12/31/22	57,188.00		116,626.00	
Medical Assistance Program - 2021	93.778	N/A	105,301.00		01/01/21	12/31/22	47,998.13		105,301.00	
Total Medicaid Cluster			478,484.00				105,385.45		478,484.00	
Public Health Preparedness and Response for Bioterrorism:										
#21-1166-BT-L2	93.283	100-046-4104-360-6120	662,068.00	584,740.00	07/01/21	06/30/22	569,545.36		584,740.00	
Emergency Bioterrorism Preparedness:										
#PHLP-22-LN-C008	93.069	100-046-4230-360-037150	225,676.00	225,676.00	01/01/22	12/31/22	225,676.00		225,676.00	
Epidemiology and Laboratory Capacity for Infectious Disease:										
COVID 19 - Enhanced Detection	93.323	100-046-4230-547-031120	359,064.00	359,064.00	01/01/22	12/31/22	359,064.00		359,064.00	
Maternal and Child Health Services Block Grant										
	93.994	100-046-4230-129-022070	48,476.00	48,476.00	01/01/22	12/31/22	48,476.00		48,476.00	
Injury Prevention and Control Research and State and Community Based Programs										
	93.136	100-046-4230-544-031140	67,500.00	67,500.00	01/01/22	12/31/22	67,500.00		67,500.00	
COVID-19 - Immunization Cooperative Agreements										
	93.268	100-046-4230-558-037840	64,532.00	64,532.00	01/01/22	12/31/22	64,532.00		64,532.00	
Promising Path to Success 2.0										
	93.104	N/A	10,000.00	10,000.00	01/01/21	12/31/23	9,990.65		9,990.65	
			3,242,419.00	1,638,537.00			2,178,452.66		2,980,273.00	
TOTAL DEPT. OF HEALTH & HUMAN SERVICES										
U.S. ELECTION ASSISTANCE COMMISSION:										
Pass through New Jersey Division of Elections										
2020 Help America Vote Act (HAVA) - VVPAT Grant Program	90.404	N/A	12,800.00	12,800.00	01/01/22	12/31/22	12,800.00		12,800.00	
TOTAL U.S. ELECTION ASSISTANCE COMMISSION										
U.S. DEPARTMENT OF THE TREASURY:										
Pass Through New Jersey Office of Emergency Management										
COVID 19 - MOA CARES Act Coronavirus Relief Fund	21.019	N/A	754,904.30		03/01/20	12/31/23	74,034.86		657,431.36	
			754,904.30				74,034.86		657,431.36	
COVID -19 - 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	744,109.22		744,109.22	
State and Local Fiscal Recovery Funds - Poll Worker	21.027	N/A	49,810.58	49,810.58	03/03/21	12/31/24	49,810.58		49,810.58	
State and Local Fiscal Recovery Funds - New Jersey Department of Corrections	21.027	N/A	127,381.76	127,381.76	03/03/21	12/31/24	127,381.76		127,381.76	
			20,624,073.34	10,400,632.84			921,301.56		921,301.56	
TOTAL U.S. DEPARTMENT OF THE TREASURY										
			21,378,977.64	10,400,632.84			995,336.42		1,578,732.92	

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2022
(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 HOUSING AND URBAN DEVELOPMENT:												
Housing Voucher Cluster:												
Lower Income Housing Assistance Program Section 8			14.871	N/A	\$ 5,515,218.88	\$ 362,975.01	01/01/21	12/31/22			\$ 5,515,218.88	
Lower Income Housing Assistance Program Section 8			14.871	N/A	6,473,380.50	6,224,312.99	01/01/22	12/31/23	\$ 6,473,380.50		6,473,380.50	
Total Housing Voucher Cluster					11,988,599.38	6,587,288.00			6,473,380.50		11,988,599.38	
TOTAL DEPT. OF HOUSING AND URBAN DEVELOPMENT												
U.S. DEPT. OF JUSTICE:												
Passed Through N.J. Dept. of Law & Public Safety:												
Crime Victim Assistance Cluster:												
Crime Victim Assistance:												
#V-61-19			16.575	100-066-1020-142-6010	289,446.00	194,019.52	01/01/21	12/31/22	194,326.57		248,606.64	
					289,446.00	194,019.52			194,326.57		248,606.64	
Sexual Assault Nurse Examiner												
2021			16.582	100-066-1020-142-6010	72,000.00	17,082.77	01/01/21	12/31/22	6,012.77		68,102.63	
2022			16.582	100-066-1020-142-6010	67,327.00	30,196.11	01/01/22	12/31/23	37,351.43		37,351.43	
					139,327.00	47,278.88			43,364.20		105,454.06	
Domestic Violence Counselor												
2022			16.588	100-066-1200-C58-067060	41,951.00	21,500.00	01/01/22	12/31/23	31,702.04		31,702.04	
					41,951.00	21,500.00			31,702.04		31,702.04	
Opioid Public Health Crisis Response:												
2022			16.354	N/A	52,631.57	10,526.32	01/01/22	12/31/23	41,750.00		41,750.00	
					52,631.57	10,526.32			41,750.00		41,750.00	
JAG County Gang, Gun and Narcotics Task Force Grant												
2022			16.803	11-100-066-1020-364	106,323.00	64,095.00	07/01/22	06/30/23	63,375.00		63,375.00	
					106,323.00	64,095.00			63,375.00		63,375.00	
Local Law Enforcement Block Grant, Megan's Law Enforcement												
2011			16.738	08-100-066-1020-417	5,000.00	5,000.00	01/01/22	12/31/22	5,000.00		5,000.00	
					5,000.00	5,000.00			5,000.00		5,000.00	
TOTAL DEPT. OF JUSTICE					634,678.57	342,419.72			379,517.81		495,887.74	
U.S. DEPT. OF HOMELAND SECURITY:												
Passed Through N.J. Dept. of Law & Public Safety:												
State Homeland Security Grant Program - 2022 HSGP												
OEM MultiHazard Mitigation												
			97.067	100-066-1200-833-65110	306,667.79	151,072.16	09/01/21	08/31/22	253,183.79		253,183.79	
					306,667.79	151,072.16			253,183.79		253,183.79	
			97.039	N/A	125,000.00		01/01/20	12/31/22	18,750.00		125,000.00	
					125,000.00				18,750.00		125,000.00	
FEMA Flood Mitigation Assistance Program												
			97.029	FMA-PI-02-NJ-2015-004	5,409,401.40		05/29/15	10/30/22	13,901.19		2,862,304.62	
					5,409,401.40				13,901.19		2,862,304.62	
FEMA Reimbursement -												
New Jersey State Police - Coronavirus Pandemic												
Winter Storm Assistance												
			97.036	1200-100-066-1200-C50	137,781.70	137,781.70	01/01/21	12/31/22	137,781.70	**	137,781.70	
			97.036	1200-100-066-1200-C80	21,798.22	21,798.22	01/01/21	12/31/22	21,798.22	**	21,798.22	
					159,579.92	159,579.92			159,579.92		159,579.92	
State Criminal Alien Assistance Program:												
2020			16.606	N/A	102,326.00	102,326.00	01/01/21	12/31/22	102,326.00	**	102,326.00	
2021			16.606	N/A	152,783.00	152,783.00	01/01/21	12/31/22	152,783.00	**	152,783.00	
					255,109.00	255,109.00			255,109.00		255,109.00	
TOTAL U.S. DEPT. OF HOMELAND SECURITY					6,255,758.11	565,761.08			700,523.90		3,655,177.33	

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2022
(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: NJ Transit - Section 5311 - 2020	20.509	N/A	\$ 425,244.00		01/01/20	12/31/22	\$ 3,000.00		\$ 73,610.62	
COVID 19 - CARES Act Transportation	20.509	N/A	1,292,053.00	\$ 178,815.27	03/01/20	12/31/22	377,237.32		1,060,639.63	
			1,717,297.00	178,815.27			380,237.32		1,134,250.25	
Transit Service Program Cluster: Job Access and Reverse Commute - Route 57 Shuttle 2021	20.516	N/A	210,000.00	119,557.78	07/01/21	06/30/22	99,428.33		210,000.00	
			210,000.00	119,557.78			99,428.33		210,000.00	
Highway Safety Cluster: Passed Through N.J. Department of Transportation: Division of Highway Traffic Safety: Summer Internship - 2022	20.600	N/A	25,786.00	18,695.02	01/01/22	12/31/22	18,695.02		18,695.02	
			25,786.00	18,695.02			18,695.02		18,695.02	
Highway Planning and Construction Cluster: NJ Transportation Trust Fund Authority Act: D.O.T. Capital Transportation Program 2020	20.205	6320-480-078-6320-606	4,097,243.00		01/01/20	12/31/22	4,097,243.00		4,097,243.00	
NJ Transit Capital			4,097,243.00				4,097,243.00		-	
			4,123,029.00	18,695.02			4,115,938.02		4,115,938.02	
Total Highway Planning and Construction Cluster			6,050,326.00	317,068.07			4,595,603.67		5,460,188.27	
TOTAL DEPT. OF TRANSPORTATION										
U.S. DEPT. OF AGRICULTURE: SNAP Cluster: Passed Through N.J. Department of Agriculture: COVID- 19 - Supplemental Nutrition Assistance Program - ARPA - 2022	10.551	N/A	42,477.00	42,477.00	01/01/22	12/31/22	24,558.80		24,558.80	
			42,477.00	42,477.00			24,558.80		24,558.80	
TOTAL FEDERAL AWARDS			\$ 49,606,035.70	\$ 19,906,983.71			\$ 15,360,173.76	\$ -0-	\$ 26,196,217.44	\$ -

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

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2022

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	\$ 133,000.00	\$ 58,168.00	07/01/21	06/30/22	\$ 58,096.32	\$ 133,000.00
	100-046-4220-079	84,000.00	13,982.00	07/01/22	06/30/23	15,650.73	15,650.73
		217,000.00	72,150.00			73,747.05	148,650.73
Senior Health Insurance Program Grant:							
2021	N/A	28,000.00	28,000.00	04/01/20	03/31/22	4,455.62	28,000.00
2022	N/A	28,000.00	4,622.00	04/01/21	03/31/23	13,432.32	13,432.32
		56,000.00	32,622.00			17,887.94	41,432.32
Right To Know Act:							
2021	100-046-4771-105-6110	18,440.00	6,915.00	07/01/21	06/30/22	6,915.00	18,440.00
2022	100-046-4771-105-6110	9,220.00	2,305.00	07/01/22	06/30/23		
		27,660.00	9,220.00			6,915.00	18,440.00
Area Plan Grant:							
2020	14-100-046-4144	411,351.00		01/01/20	12/31/22	14,338.81	411,351.00
2021	14-100-046-4144	442,673.00	15,468.00	01/01/21	12/31/22	63,043.80	442,673.00
2022	14-100-046-4144	509,021.00	263,146.00	01/01/22	12/31/23	309,125.94	309,125.94
		1,363,045.00	278,614.00			386,508.55	1,163,149.94
Medicare Improvements for Patients and Providers Act:							
2021	15-100-054-7530-103-6110-ADRC	40,000.00	26,470.00	01/01/21	12/31/23	40,000.00	40,000.00
		40,000.00	26,470.00			40,000.00	40,000.00
County Comprehensive Alcoholism and Drug Services:							
2021	760-046-4219-001-6110	234,772.00	92,551.00	01/01/20	12/31/22	42,561.88	122,313.57
2022	760-046-4219-001-6110	278,938.00	66,109.00	01/01/21	12/31/23	147,336.99	147,336.99
		513,710.00	158,660.00			189,898.87	269,650.56
Child Lead Exposure Prevention:							
2019	4220-100-046-4G12-501-1002-6140	192,000.00		07/01/19	06/30/22	5,262.79	192,000.00
2020	4220-100-046-4G12-501-1002-6140	22,782.00		07/01/20	06/30/22	11,278.86	22,782.00
2021	4220-100-046-4G12-501-1002-6140	378,476.00	139,390.00	07/01/21	06/30/22	137,379.60	268,303.00
2022	4220-100-046-4G12-501-1002-6140	189,984.00		07/01/22	06/30/23	8,466.46	8,466.46
		783,242.00	139,390.00			162,387.71	491,551.46
Overdose Fatality Review Teams:							
2020	N/A	100,000.00	49,307.00	01/01/20	12/31/23	13,301.32	79,874.01
2021	N/A	175,000.00	51,763.00	01/01/21	12/31/23	59,843.63	59,843.63
		275,000.00	101,070.00			73,144.95	139,717.64
		3,275,657.00	818,196.00			950,490.07	2,312,592.65
TOTAL NJ DEPARTMENT OF HEALTH & SENIOR SERVICES							
NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS:							
Veterans Transportation Services:							
	3610-100-067-3610-058	10,500.00	4,668.00	07/01/21	06/30/22	4,593.10	8,750.01
	Veterans Transportation #VL21T21 -2021	7,000.00	2,915.99	07/01/22	06/30/23	2,712.33	2,712.33
	Veterans Transportation #VL22T21 -2022						
TOTAL NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS							
		17,500.00	7,583.99			7,305.43	11,462.34

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2022
(Continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period From	Grant Period To	Grant Expenditures	Cumulative Grant Expenditures
NJ DEPARTMENT OF CHILDREN AND FAMILIES:							
Child Advocacy Development Grant - 2019	N/A	\$ 94,029.00		01/01/19	12/31/22	\$ 27,776.00	\$ 94,029.00
Child Advocacy Development Grant - 2020	N/A	34,470.30		01/01/20	12/31/22	360.82	34,470.30
Children's System of Care - 20OLWR	1610-100-016-1610-039	36,475.00		01/01/20	12/31/22	0.18	36,475.00
Children's System of Care - 21OLWR	1610-100-016-1610-039	54,715.00	\$ 18,238.00	01/01/21	12/31/22	19,077.31	54,715.00
Children's System of Care - 23OLWR	1610-100-016-1610-039	36,475.00	18,234.00	01/01/21	12/31/22	17,490.00	17,490.00
Planning Services Grant - 2021	1610-100-016-1610-039	91,405.00	25,390.00	01/01/21	12/31/22	30,045.73	89,072.40
Planning Services Grant - 2022	1610-100-016-1610-039	60,937.00	35,546.00	01/01/22	12/31/23	29,429.78	29,429.78
TOTAL NJ DEPARTMENT OF CHILDREN AND FAMILIES							
		408,506.30	97,408.00			124,179.82	355,681.48
NJ DEPARTMENT OF THE TREASURY							
Governor's Council on Alcoholism/Drug Abuse:							
Municipal Alliance to Prevent Alcoholism/Drug Abuse							
2021	100-082-C001-044-6010	184,089.00	77,641.03	07/01/21	06/30/23	38,595.35	130,216.57
2022	100-082-C001-044-6010	105,194.00		07/01/22	06/30/23	58,293.59	58,293.59
		289,283.00	77,641.03			96,888.94	188,510.16
Higher Education Administration:							
P.L. 1971, c. 12 Debt Service	100-082-2155-016	527,200.00	527,200.00	01/01/22	12/31/22	527,200.00	527,200.00
		527,200.00	527,200.00			527,200.00	527,200.00
Election Manage & Coordination - Early Voting Reimbursement	2525-100-074-2525-027-S020-6120	933,530.00	933,530.00	07/16/21	02/15/22	933,530.00	933,530.00
		933,530.00	933,530.00			933,530.00	933,530.00
		1,750,013.00	1,538,371.03			1,557,618.94	1,649,240.16
TOTAL NJ DEPARTMENT OF THE TREASURY							
		296,688.00	70,204.01	01/01/21	12/31/22	56,768.40	260,298.90
		296,688.00	193,315.51	01/01/22	12/31/23	206,462.00	206,462.00
		593,376.00	263,519.52			263,230.40	466,760.90
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:							
Juvenile Justice Commission:							
State Community Partnership Grant Program:							
2021	100-066-1500-032-6010	296,688.00	70,204.01	01/01/21	12/31/22	56,768.40	260,298.90
2022	100-066-1500-032-6010	296,688.00	193,315.51	01/01/22	12/31/23	206,462.00	206,462.00
		593,376.00	263,519.52			263,230.40	466,760.90
Division of Criminal Justice:							
Office of Insurance Fraud:							
2021	1020-459-066-1020-001	246,520.00	208,286.00	01/01/20	12/31/22	77,892.00	208,286.00
Opioid Public Health Crisis Response:							
2021	N/A	90,476.19	27,142.86	01/01/21	12/31/23	29,596.70	29,596.70
2022	N/A	253,922.36	184,400.00	01/01/22	12/31/23	3,615.03	3,615.03
Opioid Settlement Distribution	N/A	213,351.62	213,351.62	01/01/22	12/31/22		
Body Armor Replacement Program - 2022	1020-718-066-1020-001	13,426.10	13,426.10	01/01/22	12/31/22	5,748.63	5,748.63
Body-Worn Cameras	N/A	108,014.00	43,205.60	01/01/21	12/31/22	56,197.67	
		925,710.27	689,812.18			173,050.03	247,246.36
		1,519,086.27	953,331.70			436,280.43	714,007.26
TOTAL NJ DEPARTMENT OF LAW & PUBLIC SAFETY							
		14,654.00		1/1/2022	12/31/23	2,600.00	2,600.00
Division of Youth and Family Services:							
Youth Leadership - 2022	N/A	47,007.00	32,625.00	1/1/2022	12/31/23	29,315.63	29,315.63
Personal Attendant Services Program - 2022	7550-100-054-7570-076						

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2022
(Continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period From To	Grant Expenditures	Cumulative Grant Expenditures
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>						
Division of Economic Assistance:						
Social Services for the Homeless:						
2019	100-054-7550-072-6030	\$ 218,376.00		01/01/19 12/31/23	\$ 6,795.91	\$ 188,599.00
2021	100-054-7550-072-6030	89,588.00	\$ 12,867.00	01/01/21 12/31/23	435.41	26,930.41
2022	100-054-7550-072-6030	89,588.00		01/01/22 12/31/23	24,444.00	24,444.00
		397,552.00	12,867.00		31,675.32	239,973.41
Division of Family Development:						
T.A.S.S. Computer Allocation:						
2018	N/A	128,590.00	14,112.13	01/01/18 12/31/22	14,112.13	128,590.00
2019	N/A	11,520.00	1,664.52	01/01/19 12/31/22	1,664.52	11,520.00
		140,110.00	15,776.65		15,776.65	140,110.00
Division of Mental Health & Addition Services:						
Opioid Innovation - 2020	N/A	36,675.00		01/01/20 12/31/22	626.83	36,675.00
Opioid Innovation - 2021	N/A	36,675.00	36,675.00	01/01/21 12/31/22	27,806.25	36,675.00
		73,350.00	36,675.00		28,433.08	73,350.00
Division of Temporary Assistance and Social Services:						
Work First New Jersey Program - 2022	N/A	19,121.00	14,775.00	01/01/22 12/31/22	23.30	23.30
		19,121.00	14,775.00		23.30	23.30
		691,794.00	112,718.65		107,823.98	485,372.34
TOTAL NJ DEPARTMENT OF HUMAN SERVICES						
<u>NJ HISTORIC TRUST:</u>						
Historical Commission:						
County History Partnership Program						
2021	HC-CHPP-2018-00016	25,123.00	3,768.45	01/01/21 12/31/22	5,830.72	25,123.00
2022	HC-CHPP-2018-00016	25,123.00	21,354.00	01/01/22 12/31/23	16,218.80	16,218.80
		50,246.00	25,122.45		22,049.52	41,341.80
TOTAL NJ HISTORIC TRUST						
<u>NJ TRANSIT CORPORATION:</u>						
Disabled Resident Transportation Assistance Program:						
2021	17-491-078-6050-001	423,952.60	37,379.58	01/01/21 12/31/22	15,984.36	236,353.80
2022	17-491-078-6050-001	414,835.08	138,946.18	01/01/22 12/31/23	222,847.31	222,847.31
NJ Transit - Section 5311:						
2020	N/A	202,122.00	2,035.26	07/01/20 06/30/23	419,467.83	34,478.77
2021	N/A	637,637.00	231,519.24	07/01/21 06/30/23	658,299.50	419,467.83
		1,678,546.68	409,880.26		118,848.41	913,147.71
Job Access and Reverse Commute	N/A	210,000.00		01/01/22 12/31/23	777,147.91	118,848.41
		1,888,546.68	409,880.26		1,031,996.12	1,031,996.12
TOTAL NJ TRANSIT CORPORATION						
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>						
County Environmental Health (CEHA)						
2021	100-042-4840-094-6110	160,355.00	160,355.00	01/01/21 12/31/22	154,904.00	160,355.00
2022	100-042-4840-094-6110	166,153.00		01/01/22 12/31/23	83,696.26	83,696.26
		326,508.00	160,355.00		238,600.26	244,051.26

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2022
(Continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period From To	Grant Expenditures	Cumulative Grant Expenditures
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION: (Cont'd)						
Clean Communities Program:						
2019	4900-765-178920-60	\$ 92,677.52		01/01/19 12/31/22	\$ 11,689.22	\$ 92,677.52
2020	4900-765-178920-60	83,588.28		01/01/20 12/31/22	20,905.99	83,588.28
2021	4900-765-178920-60	88,997.98		01/01/21 12/31/22	37,010.90	88,997.98
2022	4900-765-178920-60	92,151.79	\$ 92,151.79	01/01/21 12/31/22	70,931.38	70,931.38
		357,415.57	92,151.79		140,537.49	336,195.16
Solid Waste Administration Program:						
2021	N/A	162,000.00		01/01/21 12/31/22	128,041.02	162,000.00
2022	N/A	162,000.00		01/01/22 12/31/23	54,160.03	54,160.03
		324,000.00			182,201.05	216,160.03
TOTAL NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION		1,007,923.57	252,506.79		561,338.80	796,406.45
NJ STATE COUNCIL ON THE ARTS:						
Council on the Arts General Support:						
2021	2530-032250-100-075	71,441.00	14,288.00	01/01/21 12/31/22	16,336.00	71,441.00
2022	2530-032250-100-075	200,000.00	160,000.00	01/01/22 12/31/23	166,375.00	166,375.00
		271,441.00	174,288.00		182,711.00	237,816.00
TOTAL NJ STATE COUNCIL ON THE ARTS						
NJ DEPARTMENT OF STATE DIVISION OF TRAVEL & TOURISM						
Cooperative Marketing Sponsorship Program						
2022	N/A	19,200.00	19,200.00	01/01/22 12/31/23	8,575.00	8,575.00
		19,200.00	19,200.00		8,575.00	8,575.00
TOTAL NJ DEPARTMENT OF STATE DIVISION OF TRAVEL & TOURISM						
NJ DEPARTMENT OF TRANSPORTATION:						
D.O.T. Bridge Improvements - 2015 - Bridge #2101517						
TOTAL DEPARTMENT OF TRANSPORTATION	15480-078-6320-ALY-6010	1,000,000.00	384,408.84	12/15/15 12/15/23		653,470.24
		1,000,000.00	384,408.84			653,470.24
NJ DEPARTMENT OF CORRECTIONS:						
Medication Assisted Treatment						
2020	7025-100-026-7025-318-GWRO-6110	75,000.00		01/01/20 12/31/22	55,542.00	75,000.00
2021	7025-100-026-7025-318-GWRO-6110	149,999.00	62,499.00	01/01/21 12/31/22	13,381.60	13,381.60
2022	7025-100-026-7025-318-GWRO-6110	149,999.00	75,000.00	01/01/22 12/31/23		
		374,998.00	137,499.00		68,923.60	88,381.60
TOTAL NJ DEPARTMENT OF CORRECTIONS						
TOTAL STATE AWARDS		\$ 12,404,911.82	\$ 4,930,514.71		\$ 4,804,444.50	\$ 8,419,391.06
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, 2022

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, 2022. 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, 2022.

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, 2022 and 2021, and the related notes to the financial statements and have issued our report thereon dated May 29, 2023. 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
May 29, 2023

Nisivoccia LLP
NISIVOCCIA LLP

John J. Mooney

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

Report on Compliance For Each Major Federal and State Program;
 Report on Internal Control Over Compliance Required by the Uniform Guidance and NJOMB 15-08

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, 2022. 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, 2022.

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 \$4,163,654 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, 2022. 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
May 29, 2023

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, 2022

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 Required by the Uniform Guidance and New Jersey OMB's Circular 15-08*.
- 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, 2022 consisted of the following awards:

	Assistance Listing Number	Grant Expenditures
Highway Planning and Construction Cluster:		
D.O.T. Capital Transportation Program - 2020	20.205	\$ 4,097,243.00
American Rescue Plan Act:		
Coronavirus State and Local Fiscal Recovery Funds	21.027	\$ 744,109.22
Coronavirus State and Local Fiscal Recovery Funds - Poll Worker	21.027	49,810.58
Coronavirus State and Local Fiscal Recovery Funds - New Jersey Department of Corrections	21.027	127,381.76

- 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, 2022
(Continued)

Summary of Auditors' Results: (Cont'd)

- The County's major state programs for the year ended December 31, 2022 consisted of the following awards:

	State Account #	Grant Expenditures
Election Manage & Coordination - Early Voting Reimbursement	2525-100-074-2525-027-5020-6120	\$ 933,530.00
Higher Education Administration P.L. 1971, c. 12 Debt Service	100-082-2155-016	527,200.00

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, 2022

Status of Prior Year Findings

There were no prior year audit findings.

COUNTY OF WARREN

PART III

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2022

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. 94, *Public-Private and Public-Public Partnerships and Availability Arrangements*, is effective for the year ended December 31, 2023. This statement addresses issues related to public-private and public-public partnership agreements (PPP's). A PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time. This statement also provides guidance for accounting and financial reporting for availability payment arrangements (APA's). An APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining or operating an underlying nonfinancial asset or a period of time.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITA's), is effective for the year ended December 31, 2023. A SBITA is a contract that conveys control of the right to use another party's (a SBITA vendor) information technology software, alone or in combination with tangible capital assets as specified in the related contract for a period of time. It is likely that a SBITA 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 County will undergo some review of its COVID-19 funding by the federal government. We strongly suggest that the County ensures that these funds are utilized in accordance with the applicable federal requirements, especially with respect to procurement. Additionally, we strongly suggest that the County ensures that these funds are separately accounted for in the County's accounting records and that any applicable County 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
