

*COUNTY OF WARREN*

*REPORT OF AUDIT*

*2014*

*NISIVOCIA LLP*

*CERTIFIED PUBLIC ACCOUNTANTS*

COUNTY OF WARREN

REPORT OF AUDIT

2014

COUNTY OF WARREN  
TABLE OF CONTENTS  
YEAR ENDED DECEMBER 31, 2014

<u>PART I – FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES</u>	<u>Page</u>
Independent Auditors' Report	1-3
<u>Financial Statements</u>	<u>Exhibit</u>
<u>Current Fund</u>	
Comparative Balance Sheet – Regulatory Basis	A
Comparative Statement of Operations and Change in Fund Balance – Regulatory Basis	A-1
Statement of Revenue – Regulatory Basis	A-2
Statement of Expenditures – Regulatory Basis	A-3
<u>Trust Funds</u>	
Comparative Balance Sheet – Regulatory Basis	B
<u>General Capital Fund</u>	
Comparative Balance Sheet – Regulatory Basis	C
Statement of Fund Balance – Regulatory Basis	C-1
<u>General Fixed Assets Account Group</u>	
Comparative Balance Sheet – Regulatory Basis	D
	<u>Page</u>
<u>Notes to Financial Statements</u>	1-20
<u>Supplementary Data</u>	<u>Schedule</u>
Schedule of Officials in Office and Surety Bonds	1
<u>Current Fund</u>	
Schedule of Cash - Treasurer	A-4
Schedule of Cash - Federal and State Grant Fund	A-5
Schedule of County Taxes Receivable	A-6
Schedule of Revenue Accounts Receivable	A-7
Schedule of Federal Grant Funds Receivable	A-8
Schedule of State Grant Funds Receivable	A-9
Schedule of 2013 Appropriation Reserves	A-10
Schedule of Appropriated Reserves for Federal Grant Fund Expenditures	A-11
Schedule of Appropriated Reserves for State Grant Fund Expenditures	A-12
Schedule of Unappropriated Reserves (Not Applicable)	A-13
<u>Trust Funds</u>	
Schedule of Cash - Treasurer	B-1
Schedule of Community Development Block Grant Receivable	B-2
Schedule of Rehabilitation Loans Receivable	B-3
Schedule of Reserve for Community Development Block Grant Echo Housing	B-4
Schedule of Reserves for Housing Rehabilitation	B-5
Schedule of Reserves for Regular Trust Fund	B-6
Schedule of Reserves for Trust Funds, Open Space Trust and Unemployment Trust	B-7
Schedule of Various Reserves for Other Trust Funds	B-8

COUNTY OF WARREN  
TABLE OF CONTENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

PART I – FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES (Cont'd)

<u>Supplementary Data</u>	<u>Schedule</u>
<u>General Capital Fund</u>	
Schedule of Cash - Treasurer	C-2
Analysis of General Capital Cash	C-3
Schedule of Deferred Charges to Future Taxation – Unfunded (Not Applicable)	C-4
Schedule of Capital Improvement Fund	C-5
Schedule of Improvement Authorizations	C-6
Schedule of Bond Anticipation Notes Payable (Not Applicable)	C-7
Schedule of General Serial Bonds Payable	C-8
Schedule of NJ DEP Green Trust Loan Payable	C-9
Schedule of Bonds and Notes Authorized but not Issued (Not Applicable)	C-10

PART II – SINGLE AUDIT

	<u>Page</u>
Schedule of Expenditures of Federal Awards	1-4
Schedule of Expenditures of State Awards	5-9
Notes to Schedules of Expenditures of Federal and State Awards	10
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	11-12
Independent Auditor's Report on Compliance For Each Major Federal and State Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and New Jersey OMB's Circular 04-04	13-14
Schedule of Findings and Questioned Costs	15-16
Summary Schedule of Prior Audit Findings	17

PART III – COMMENTS AND RECOMMENDATIONS

	<u>Page</u>
Comments and Recommendations	1-3
Summary of Recommendations	4

COUNTY OF WARREN

PART I

FINANCIAL STATEMENTS AND

SUPPLEMENTARY DATA

YEAR ENDED DECEMBER 31, 2014



Mount Arlington Corporate Center  
 200 Valley Road, Suite 300  
 Mt. Arlington, NJ 07856  
 973-328-1825 | 973-328-0507 Fax  
 Lawrence Business Center  
 11 Lawrence Road  
 Newton, NJ 07860  
 973-383-6699 | 973-383-6555

## Independent Auditors' Report

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

### **Report on the Financial Statements**

We have audited the financial statements – *regulatory basis* of the various funds of the County of Warren (the “County”) as of and for the years ended December 31, 2014 and 2013, and the related notes to the financial statements, as listed in the foregoing table of contents.

### ***Management’s Responsibility for the Financial Statements***

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

### ***Auditors’ Responsibility***

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

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

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

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly in accordance with accounting principles generally accepted in the United States of America the financial position of the County as of December 31, 2014 and 2013, or the changes in financial position, thereof for the years then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the various funds of the County of Warren as of December 31, 2014 and 2013, and the results of operations and changes in fund balance, where applicable, of such funds, thereof for the years then ended on the basis of accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting and the budget laws of New Jersey, as described in Note 1.

***Other Matters***

***Supplementary Information***

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

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

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 30, 2015 on our consideration of the County of Warren's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Warren's internal control over financial reporting and compliance.

Mount Arlington, New Jersey  
May 30, 2015



NISIVOCIA LLP



David H. Evans  
Registered Municipal Accountant No. 98  
Certified Public Accountant



COUNTY OF WARREN

CURRENT FUND

2014

COUNTY OF WARREN  
CURRENT FUND  
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

		December 31,	
	Ref.	2014	2013
<u>ASSETS</u>			
Regular Fund:			
Cash and Cash Equivalents:			
Treasurer	A-4	\$ 24,647,983.92	\$ 21,866,619.10
Receivables and Other Assets With			
Full Reserves:			
Added and Omitted Taxes Receivable	A-6	290,816.02	183,716.75
Due from Federal and State Grant Fund	A	1,200,000.00	1,500,000.00
Due from Regular Trust Fund	B	43.15	73.78
Due from Other Trust Fund	B	17.57	19.40
Due from General Capital Fund	C	5,622.66	4,865.68
Accounts Receivable			1,890.75
		1,496,499.40	1,690,566.36
Total Regular Fund		26,144,483.32	23,557,185.46
Federal and State Grant Fund:			
Cash and Cash Equivalents	A-5	263,023.99	1,331,861.29
		263,023.99	1,331,861.29
Receivables and Other Assets:			
Grants Receivable:			
Federal	A-8	2,042,402.38	1,626,485.10
State	A-9	2,791,698.30	2,102,798.06
		4,834,100.68	3,729,283.16
Total Federal and State Grant Fund		5,097,124.67	5,061,144.45
TOTAL ASSETS		\$ 31,241,607.99	\$ 28,618,329.91

COUNTY OF WARREN  
CURRENT FUND  
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

		December 31,	
	Ref.	2014	2013
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Regular Fund:			
Appropriation Reserves:			
Unencumbered	A-3;A-10	\$ 6,633,124.91	\$ 5,822,881.97
Encumbered	A-3;A-10	2,065,696.19	2,224,726.73
Total Appropriation Reserves		8,698,821.10	8,047,608.70
Outside Agency Fees Payable		522,524.13	440,057.20
		9,221,345.23	8,487,665.90
Reserve for Receivables	A	1,496,499.40	1,690,566.36
Fund Balance	A-1	15,426,638.69	13,378,953.20
Total Regular Fund		26,144,483.32	23,557,185.46
Federal and State Grant Fund:			
Encumbrances Payable		281,145.01	1,172,310.53
Due Current Fund	A	1,200,000.00	1,500,000.00
Reserve for Grant Fund Expenditures:			
Federal	A-11	1,396,960.75	1,521,486.25
State	A-12	2,185,797.91	867,347.67
Unappropriated Reserves	A-13	33,221.00	
Total Federal and State Grant Fund		5,097,124.67	5,061,144.45
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		\$ 31,241,607.99	\$ 28,618,329.91

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>2014</u>	<u>2013</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 9,167,681.25	\$ 8,693,737.10
Receipts from:			
Current Taxes		71,252,994.00	68,957,356.00
Miscellaneous Revenue Anticipated		37,548,903.33	36,762,988.24
Nonbudget Revenue		5,358,934.17	3,745,692.20
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves		4,574,706.92	5,781,338.74
Interfunds and Other Receivables Returned		299,275.48	417,901.54
Account Receivable Returned		1,890.75	
Reserve for Grant Fund Expenditures Cancelled:			
Federal		933,719.19	1,134,878.87
State		64,346.12	46,125.53
		<u>129,202,451.21</u>	<u>125,540,018.22</u>
<u>Expenditures</u>			
Budget and Emergency Appropriations:			
Operations:			
Salaries and Wages		35,982,829.00	37,987,460.00
Other Expenses		62,720,957.24	59,585,080.74
Capital Improvements		6,871,700.00	6,032,071.00
County Debt Service		2,939,547.59	2,922,435.10
Deferred Charges and Statutory Expenditures		8,473,981.00	7,953,623.00
Federal Grant Fund Receivables Cancelled		856,048.87	1,134,878.87
State Grant Fund Receivables Cancelled		142,020.77	40,990.05
		<u>117,987,084.47</u>	<u>115,656,538.76</u>
Excess in Revenue		11,215,366.74	9,883,479.46
Fund Balance January 1		<u>13,378,953.20</u>	<u>12,189,210.84</u>
		24,594,319.94	22,072,690.30
Utilized as Anticipated Revenue		<u>9,167,681.25</u>	<u>8,693,737.10</u>
Fund Balance December 31	A	\$ 15,426,638.69	\$ 13,378,953.20

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, 2014

	Anticipated			Excess or
	Budget	Added by NJSA 40A:4-87	Realized	Deficit *
Fund Balance Anticipated	\$ 9,167,681.25		\$ 9,167,681.25	
Miscellaneous Revenue:				
County Clerk Fees	908,750.00		908,750.00	
County Surrogate Fees	66,280.00		66,280.00	
County Sheriff Fees	122,680.00		122,680.00	
Fines	4,500.00		1,352.71	\$ 3,147.29 *
Interest on Investments and Deposits	95,000.00		106,713.51	11,713.51
Election Expenses Reimbursed by Municipalities	120,000.00		436,135.75	316,135.75
Motor Vehicle Fines	472,000.00		397,659.71	74,340.29 *
Fees from Public Health Nursing Agency	1,350,000.00		1,350,000.00	
Public Health Nursing Trust	750,000.00		1,000,000.00	250,000.00
Bail Bond Forfeitures	34,735.00		34,735.00	
Medicaid Peer Grouping (PL 1985, Ch. 474)	575,000.00		1,121,305.78	546,305.78
School Election Expenses Reimbursed by				
Each School Board District	8,750.00		17,376.38	8,626.38
State Aid - County College Bonds				
(NJSA 18A:64A-22.6)	560,644.00		560,643.76	0.24 *
Permanent Disability - Patients in County				
Institutions (NJSA 44:77-38 et seq.)	11,550,000.00		10,000,466.40	1,549,533.60 *
Aging CCPED Medicaid Reimbursement	480,000.00		308,175.26	171,824.74 *
DCA Reimbursement Prosecutor Salaries	96,200.00		96,200.00	
Department of Human Services, Division of				
Temporary Assistance and Social Services	3,375,000.00		3,731,313.00	356,313.00
Social and Welfare Services (c.66 PL 1990):				
Division of Youth and Family Services	893,078.34		893,078.00	0.34 *
Supplemental Social Security Income	132,376.00		158,898.85	26,522.85
Psychiatric Facilities (c.73 PL 1990):				
Maintenance of Patients in State Institutions				
for Mental Diseases	3,323,785.00		3,323,785.00	
Maintenance of Patients in State Institutions				
for Mentally Retarded	1,960,228.00		1,969,558.11	9,330.11
State Psychiatric Hospitals	1,456.00		735.00	721.00 *
Board of County Patients in State and Other Institutions	13,552.00		12,649.37	902.63 *
New Jersey Department of Community Affairs:				
Warren County Medical Reserve Corps	3,500.00		3,500.00	

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	<u>Anticipated</u>			<u>Excess or</u>
	<u>Budget</u>	<u>Added by</u>	<u>Realized</u>	<u>Deficit *</u>
		<u>NJSA 40A:4-87</u>		
Miscellaneous Revenue (Continued):				
U.S. Department of Transportation:				
D.O.T. Bridge 2100410	\$ 250,000.00		\$ 250,000.00	
D.O.T. Bridge 2100501	230,000.00		230,000.00	
D.O.T. Bridge 2301605	520,000.00		520,000.00	
D.O.T. Bridge 01006	450,356.00		450,356.00	
U.S. Department of Health and Senior Services:				
Area Plan Grant	554,366.00	\$ 341,287.00	895,653.00	
Bioterrorism		255,643.00	255,643.00	
Right - to - Know Grant		9,220.00	9,220.00	
Provision of Alcoholism and Abuse Services				
Comprehensive Alcohol Grant		225,543.00	225,543.00	
Special Child Health Care Services		70,898.00	70,898.00	
Morris/Essex/Warren Employment & Training Services,				
Early Employment Initiative		50,000.00	50,000.00	
New Jersey Department of Human Services:				
Division of Youth and Family Services:				
Title XX Coalition		161,326.00	161,326.00	
Personal Assistance Service Program		35,894.10	35,894.10	
Planning Services Grant		63,936.00	63,936.00	
Children's System of Care		36,475.00	36,475.00	
Division of Temporary Assistance and Social Services:				
Work First New Jersey Program		33,953.00	33,953.00	
Division of Family Services:				
CWA Case Banking Equipment		8,000.00	8,000.00	
Division of Economic Assistance:				
Social Services for the Homeless		166,888.00	166,888.00	
New Jersey Department of Law & Public Safety:				
Juvenile Justice Commission:				
(PL 1995,C282) & the Family Court		411,635.00	411,635.00	
Office of Insurance Fraud		137,804.00	137,804.00	
Body Armor Replacement Program		11,031.70	11,031.70	
Division of Highway Safety:				
Summer Internship	20,284.00		20,284.00	
Division of State Police:				
Hazard Mitigation Planning		150,000.00	150,000.00	
Generator Program - Correctional Center		540,000.00	540,000.00	
Homeland Security Grant Program		104,680.00	104,680.00	
Division of Criminal Justice:				
Crime Victim Assistance		97,145.00	97,145.00	
Megan's Law Enforcement		4,898.00	4,898.00	
Juvenile Accountability Incentive Block Grant		3,438.00	3,438.00	
Multi-Jurisdictional Narcotics Taskforce		50,226.00	50,226.00	
Victim Witness Advocacy		7,897.00	7,897.00	
Sexual Assault Nurse Examiner		56,825.00	56,825.00	
New Jersey Office of Homeland Security and Preparedness:				
Homeland Security Grant	31,000.00		31,000.00	

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	Anticipated			
	Budget	Special NJSA 40A:4-87	Realized	Excess or Deficit *
Miscellaneous Revenue (Continued):				
NJ Transit Corporation:				
Section 5317	\$ 16,197.00		\$ 16,197.00	
Section 5311	501,507.00	\$ 517,114.00	1,018,621.00	
Senior Citizen & Disabled Residents, Transportation Assistance Program		380,000.00	380,000.00	
Job Access & Reverse Commuter Program	148,086.00		148,086.00	
New Jersey Department of the Treasury:				
Municipal Alliance to Prevent Alcoholism and Drug Abuse		171,866.00	171,866.00	
New Jersey Department of Environmental Protection:				
Clean Communities Program		73,662.44	73,662.44	
County Environmental Health Act (C.E.H.A.)	129,000.00		129,000.00	
Solid Waste Administration Program		110,000.00	110,000.00	
NJ State Council on the Arts:				
Council on the Arts	8,000.00		8,000.00	
Council on the Arts-Poetry	64,506.00		64,506.00	
New Jersey Department of Military & Veterans Affairs:				
Veterans Transportation		7,000.00	7,000.00	
New Jersey Department of Transportation				
Annual Allotment		1,997,800.00	1,997,800.00	
Senior Health Insurance Program Grant		18,000.00	18,000.00	
Department of Housing & Urban Development, Community Planning & Development Division, HUD		10,000.00	10,000.00	
Open Space Tax Fund	958,148.00		958,147.57	\$ 0.43 *
Tax Relief - County Clerk P.L. 2001, C.370	523,250.00		297,767.09	225,482.91 *
Tax Relief - Surrogate P.L. 2001, C.370	58,720.00		87,893.48	29,173.48
Tax Relief - Sheriff P.L. 2001, C.370	82,320.00		33,658.36	48,661.64 *
Accumulated Absences Trust	105,000.00		105,000.00	
PCFA Interlocal Agreement	65,000.00		66,058.00	1,058.00
Weights & Measures Trust	135,000.00		135,000.00	
Total Miscellaneous Revenue	31,748,254.34	6,320,085.24	37,548,903.33	519,436.25 *
Amount to be Raised by Taxes for Support of the County Budget:				
Local Taxes for County Purposes	71,252,994.00		71,252,994.00	
Budget Totals	\$ 112,168,929.59	\$ 6,320,085.24	\$ 117,969,578.58	\$ 519,436.25 *
Nonbudget Revenue:				
Miscellaneous Revenue Not Anticipated			5,358,934.17	5,358,934.17
			\$ 123,328,512.75	\$ 4,839,497.92

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014

(Continued)

Analysis of Nonbudget Revenue:

Sale of Building - Public Health	\$ 2,550,000.00
Added, Omitted & Rollback Taxes	206,949.05
Inmate Processing Fees	25,791.98
Essex I & II - Prior Year State Settlement	11,790.00
Health Fees	49,812.56
Restitution	9,566.12
Library Share Pension	178,422.00
Court Reimbursement	20,028.29
Public Information Fees	921.57
Board of Appeals	500.00
Personnel Costs Reimbursement of Fringe Costs	502,961.24
Pollution Control Financing Authority Salary Reimbursement	12,000.00
Subsidy Transportation Planning	43,270.38
Auction Proceeds	19,912.06
Proceeds from Vending Machines	1,800.00
SSA Inmates	8,419.00
State of New Jersey Title IV-D - Probation Department	26,767.42
County Labor Assistance Program	17,338.04
Office On Aging State Aid	58,000.00
Prior Year Insurance Refunds	5,633.19
Special Charges Engineering	3,035.00
State Reimbursement - FEMA Reimbursement	21,506.16
Federal Reimbursement - FEMA Reimbursement	295,772.98
Jail Inmate Unclaimed Funds	3,525.45
Rental of Land	25,811.90
Engineering Escrow	50,373.85
Land Development Fees Planning	18,302.00
Pretrial Discovery Fees	1,734.46
Mental Health Reimbursement	24,000.00
Client Reimbursements - Adjustor	7,339.15
Reimbursement From Health Department	3,626.10
Sale Recyclables	3,754.82
Fees for Services - County Transportation - Easton Coach - Fuel Usage	176,902.05
Boarding State	21.42
SREC Credits	21,032.61
Miscellaneous	952,313.32
	<u>\$ 5,358,934.17</u>

Analysis of Interest on Investments and Deposits:

Interest Earned in Current Fund	\$ 38,016.25
Interest Earned in General Capital Fund	67,845.94
Interest Earned in Health Trust Fund	626.52
Interest Earned in Other Trust Funds	224.80
	<u>\$ 106,713.51</u>

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



COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT:					
General Administration ( Includes Purchasing ):					
Salaries and Wages	\$ 384,300.00	\$ 389,600.00	\$ 373,943.92	\$ 15,656.08	
Other Expenses	232,300.00	232,300.00	215,509.63	16,790.37	
Personnel Department:					
Salaries and Wages	406,200.00	406,200.00	384,151.91	22,048.09	
Other Expenses	112,232.00	112,232.00	93,456.15	18,775.85	
Board of Chosen Freeholders:					
Salaries and Wages	73,001.00	73,001.00	70,203.19	2,797.81	
Other Expenses	43,400.00	43,400.00	32,119.01	11,280.99	
Board of Elections:					
Salaries and Wages	408,400.00	408,400.00	377,922.20	30,477.80	
Other Expenses	195,800.00	195,800.00	118,459.66	77,340.34	
County Clerk:					
Salaries and Wages	467,600.00	467,600.00	426,586.91	41,013.09	
Other Expenses	257,200.00	257,200.00	243,976.63	13,223.37	
Treasurers / CFO:					
Salaries and Wages	611,200.00	611,200.00	539,808.29	71,391.71	
Other Expenses	23,750.00	23,750.00	15,207.69	8,542.31	
Audit	125,935.00	125,935.00	125,935.00		
Information Systems Division:					
Salaries and Wages	95,187.00	122,937.00	110,609.74	12,327.26	
Other Expenses	775,000.00	775,000.00	656,461.84	118,538.16	
Board of Taxation:					
Salaries and Wages	114,200.00	117,200.00	112,500.57	4,699.43	
Other Expenses	54,150.00	54,150.00	51,992.03	2,157.97	
County Counsel:					
Other Expenses	520,000.00	520,000.00	489,034.25	30,965.75	

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT (Continued):					
County Surrogate:					
Salaries and Wages	\$ 335,200.00	\$ 342,400.00	\$ 328,279.57	\$ 14,120.43	
Other Expenses	13,850.00	13,850.00	10,661.46	3,188.54	
Engineer:					
Salaries and Wages	754,060.00	754,060.00	713,386.78	40,673.22	
Other Expenses	10,075.00	10,075.00	7,750.36	2,324.64	
Public Information:					
Salaries and Wages	147,600.00	151,400.00	145,443.11	5,956.89	
Other Expenses	15,200.00	15,200.00	9,619.52	5,580.48	
Cultural & Heritage Commission ( NJSA 40:33A-6 ):					
Salaries and Wages	41,550.00	41,550.00	22,766.50	18,783.50	
Other Expenses	36,620.00	36,620.00	22,502.51	14,117.49	
Aid to Warren County Historical & Genealogical Society Museum:					
Other Expenses	4,750.00	4,750.00	4,750.00		
Weights & Measures:					
Salaries and Wages	201,200.00	209,550.00	200,881.40	8,668.60	
Other Expenses	4,185.00	4,135.00	2,517.91	1,617.09	
War Veterans Burial & Grave Decorations:					
Salaries and Wages	11,990.00	11,990.00	8,719.67	3,270.33	
Other Expenses	11,000.00	11,000.00	8,154.39	2,845.61	
 TOTAL GENERAL GOVERNMENT	 6,487,135.00	 6,542,485.00	 5,923,311.80	 619,173.20	
LAND USE ADMINISTRATION:					
Planning Board:					
Salaries and Wages	449,400.00	452,600.00	435,814.02	16,785.98	
Other Expenses	43,750.00	43,750.00	42,127.33	1,622.67	
 TOTAL LAND USE ADMINISTRATION	 493,150.00	 496,350.00	 477,941.35	 18,408.65	

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	Appropriated by		Expended by		Unexpended
	Budget	Budget After Modification	Paid or Charged	Reserved	Balance Cancelled
INSURANCES:					
Insurance on Buildings & Motor Vehicles and Surety Bond Premiums	\$ 1,290,600.00	\$ 1,279,813.00	\$ 1,144,559.53	\$ 135,253.47	
Workmen's Compensation	1,375,000.00	1,385,787.00	1,385,787.00		
Group Insurance Plan for Employees	15,175,000.00	15,175,000.00	14,257,475.25	657,524.75	\$ 260,000.00
TOTAL INSURANCES	17,840,600.00	17,840,600.00	16,787,821.78	792,778.22	260,000.00
PUBLIC SAFETY:					
Communication Center:					
Salaries and Wages	2,059,030.00	2,059,030.00	1,955,790.78	103,239.22	
Other Expenses	546,000.00	564,000.00	556,281.95	7,718.05	
Public Safety:					
Salaries and Wages	260,425.00	277,925.00	265,878.55	12,046.45	
Other Expenses	10,900.00	10,900.00	8,239.67	2,660.33	
Office of Emergency Management:					
Salaries and Wages	108,100.00	112,900.00	108,992.11	3,907.89	
Other Expenses	18,700.00	18,700.00	15,724.57	2,975.43	
Aid to Volunteer Fire Companies & Emergency Squads:					
Other Expenses	165,000.00	165,000.00	161,000.00	4,000.00	
Sheriff's Office:					
Salaries and Wages	1,499,750.00	1,499,750.00	1,429,232.13	70,517.87	
Other Expenses	71,500.00	71,500.00	63,384.36	8,115.64	
County Medical Examiner:					
Other Expenses	262,500.00	262,500.00	207,468.78	55,031.22	
Prosecutor's Office:					
Salaries and Wages	4,216,637.00	4,216,637.00	4,047,852.98	168,784.02	
Other Expenses	439,500.00	439,500.00	404,161.27	35,338.73	
Juvenile Detention & Rehabilitation Center:					
Other Expenses	570,000.00	345,000.00	268,152.00	76,848.00	

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	Appropriated by		Expended by		Unexpended
	Budget	Budget After Modification	Paid or Charged	Reserved	Balance Cancelled
PUBLIC SAFETY ( Continued ):					
Jail:					
Salaries and Wages	\$ 5,466,658.00	\$ 5,594,658.00	\$ 5,327,066.86	\$ 267,591.14	
Other Expenses	2,395,310.00	2,620,310.00	2,482,258.75	138,051.25	
TOTAL REGULATION	18,090,010.00	18,258,310.00	17,301,484.76	956,825.24	
PUBLIC WORKS:					
Roads:					
Salaries and Wages	3,031,600.00	3,031,600.00	2,801,184.59	230,415.41	
Other Expenses	2,239,055.00	2,279,055.00	2,263,614.43	15,440.57	
Bridges:					
Salaries and Wages	667,700.00	684,700.00	654,871.65	29,828.35	
Other Expenses	84,500.00	84,500.00	54,901.16	29,598.84	
Buildings and Grounds:					
Salaries and Wages	1,281,080.00	1,206,080.00	1,105,261.81	100,818.19	
Other Expenses	946,400.00	981,400.00	955,215.33	26,184.67	
Shade Tree Commission:					
Other Expenses	14,250.00	14,250.00	12,359.09	1,890.91	
Mosquito Extermination Commission:					
Other Expenses	779,529.00	779,529.00	779,529.00		
TOTAL PUBLIC WORKS	9,044,114.00	9,061,114.00	8,626,937.06	434,176.94	

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
HEALTH & HUMAN SERVICES:					
County Health Service Interlocal Agreement ( NJSA 40:8A-1 ):					
Salaries and Wages	\$ 3,138,400.00	\$ 3,130,400.00	\$ 2,496,976.68	\$ 358,423.32	\$ 275,000.00
Other Expenses	352,915.00	360,915.00	261,382.43	99,532.57	
Center on Aging:					
Salaries and Wages	517,430.00	517,430.00	490,386.37	27,043.63	
Other Expenses	345,399.00	345,399.00	160,602.85	59,796.15	125,000.00
Nutrition Program:					
Salaries and Wages	15,200.00	15,200.00	1,650.00	13,550.00	
Other Expenses	341,942.00	341,942.00	231,203.07	110,738.93	
Warren Haven:					
Salaries and Wages	6,604,636.00	6,509,636.00	5,363,598.21	521,037.79	625,000.00
Other Expenses	4,224,478.00	4,224,478.00	3,551,734.64	457,743.36	215,000.00
Youth Shelter:					
Other Expenses	80,000.00	80,000.00	54,012.00	25,988.00	
Mental Health Administration:					
Salaries and Wages	340,300.00	340,300.00	313,599.17	26,700.83	
Other Expenses	31,965.00	126,965.00	15,805.66	111,159.34	
Psychiatric Facilities ( c 73, PL 1990):					
Maintenance for Mental Diseases:					
Other Expenses - Local	812,642.00	812,642.00	812,642.00		
Other Expenses - State	1,960,228.00	1,960,228.00	1,960,228.00		
Maintenance of Patients in State Institutions for Mentally Retarded:					
Other Expenses - State	3,323,785.00	3,323,785.00	3,323,785.00		
New Jersey Bureau of Children's Services:					
Other Expenses - State	893,079.00	893,079.00	893,078.00	1.00	
Department of Human Services, Division of Temporary Assistance and Social Services:					
Salaries and Wages	2,785,300.00	2,785,300.00	2,501,974.31	283,325.69	
Other Expenses	793,676.00	853,676.00	819,753.65	33,922.35	

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	Appropriated by		Expended by		Unexpended
	Budget	Budget After Modification	Paid or Charged	Reserved	Balance Cancelled
HEALTH & HUMAN SERVICES ( Continued ):					
County Adjuster:					
Salaries and Wages	\$ 56,880.00	\$ 63,680.00	\$ 59,496.55	\$ 4,183.45	
Other Expenses	44,200.00	44,200.00	28,575.14	15,624.86	
Health and Human Services ( NJSA 30:4D-6.9)	154,500.00	154,500.00	153,875.00	625.00	
Human Service Programs ( NJSA 30:14-11)	126,918.00	148,163.00	148,163.00		
Human Service Programs ( NJSA 40:23-8.14)	40,596.00	45,264.00	45,264.00		
Mental / Health Services Programs ( NJSA 40:13-2 )	165,470.00	165,470.00	99,800.40	65,669.60	
Adult Mental / Health Services Programs ( NJSA 40:5-2.9 and 30:9A-1)	411,053.00	444,365.00	434,955.00	9,410.00	
Youth Services ( NJSA 40:5-2.9 )	41,608.00	99,873.00	98,373.00	1,500.00	
Substance Abuse Services ( NJSA 30:9-12.16 )	84,855.00	117,365.00	76,504.00	40,861.00	
TOTAL HEALTH & HUMAN SERVICES	27,687,455.00	27,904,255.00	24,397,418.13	2,266,836.87	\$ 1,240,000.00
EDUCATION:					
Warren County Community College ( NJSA 18A:64A-30 et seq. ):					
Other Expenses	1,877,106.00	1,877,106.00	1,877,106.00		
Reimbursement for Residents Attending Out - of - County Two Year Colleges ( NJSA 18A:64A-23 ):					
Other Expenses	292,500.00	292,500.00	191,441.22	101,058.78	
Contribution to Warren County Soil Conservation District ( NJSA 4:24-22 ( 1 ) ):					
Other Expenses	81,000.00	81,000.00	81,000.00		
County Extension Service - Farm & Home:					
Salary and Wages	150,715.00	152,315.00	146,272.19	6,042.81	
Other Expenses	146,993.00	146,993.00	96,628.22	50,364.78	
Warren County Vocational School:					
Other Expenses	3,995,172.00	3,995,172.00	3,995,172.00		

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	Appropriated by		Expended by		Unexpended
	Budget	Budget After Modification	Paid or Charged	Reserved	Balance Cancelled
EDUCATION ( Continued ):					
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	110,200.00	110,200.00	\$ 99,155.23	11,044.77	
Other Expenses	12,355.00	12,355.00	3,400.48	8,954.52	
Special Schools Services:					
Other Expenses	186,268.00	186,268.00	186,268.00		
TOTAL EDUCATION	6,857,309.00	6,858,909.00	6,676,443.34	182,465.66	
OTHER OPERATIONS FUNCTIONS:					
Provisions for Salary Adjustments &					
New Employees	477,650.00	15,400.00		15,400.00	
TOTAL OTHER OPERATIONS FUNCTIONS	477,650.00	15,400.00		15,400.00	
OPERATIONS:					
UTILITIES EXPENSES AND BULK					
PURCHASES:					
Electricity	1,070,000.00	990,000.00	817,590.40	172,409.60	
Telephone ( excluding equipment					
acquisition )	850,000.00	930,000.00	867,293.87	62,706.13	
Water	115,000.00	115,000.00	111,904.80	3,095.20	
Fuel Oil	679,600.00	679,600.00	597,971.70	81,628.30	
Sewerage Processing and Disposal	318,725.00	318,725.00	295,709.59	23,015.41	
Gasoline	762,500.00	762,500.00	687,435.86	75,064.14	
TOTAL UTILITIES	3,795,825.00	3,795,825.00	3,377,906.22	417,918.78	
SUBTOTAL OPERATIONS	90,773,248.00	90,773,248.00	83,569,264.44	5,703,983.56	\$ 1,500,000.00

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET					
BY REVENUES:					
Area Plan Grant ( NJSA 40A:4-87 + \$341,287.00)	\$ 554,366.00	\$ 895,653.00	\$ 895,653.00		
Department of Human Services, Division of Youth and Family Services:					
Planning & Administering Human Service Grants, Title XX Coalition (NJSA 40A:4-87 + \$161,326.00)		161,326.00	161,326.00		
Department of Health & Senior Services,					
Right-To-Know ( NJSA 40A:4-87 + \$9,220.00)		9,220.00	9,220.00		
Special Child Health Care Services ( NJSA 40A:4-87 + \$70,898.00 )		70,898.00	70,898.00		
Matching Funds for Grant & Aid- NJ Transit 5311	163,559.00	163,559.00	163,559.00		
Matching Funds for Grant & Aid	15,092.00	15,092.00	15,092.00		
State Council on the Arts, General Program Support					
Local Arts Program	64,506.00	64,506.00	64,506.00		
Council on the Arts-Poetry	8,000.00	8,000.00	8,000.00		
Department of Human Services, Social Services for the Homeless ( NJSA 40A:4-87 + \$166,888.00)		166,888.00	166,888.00		
Department of Human Services, Personal Attendant Service Program ( NJSA 40A:4-87 + \$35,894.10)		35,894.10	35,894.10		
Department of Human Services, Family Development CWA Case Banking Equipment (NJSA 40A:4-87 + \$8,000.00)		8,000.00	8,000.00		
Department of Health & Senior Services, Comprehensive Program for Planning and Provision of Alcohol and Abuse Services Grant ( NJSA 40A:4-87 + \$289,479.00)		289,479.00	289,479.00		
Department of Law & Public Safety, Division of Highway Safety, Summer Internship	20,284.00	20,284.00	20,284.00		
Senior Nutrition Program ( NJSA 40A:4-87 + \$36,475.00 )		36,475.00	36,475.00		
Department of Housing & Urban Development, Community Planning & Developmnt Division, HUD ( NJSA 40A:4-87 + \$10,000.00)		10,000.00	10,000.00		
Warren County Medical Reserve Corps	3,500.00	3,500.00	3,500.00		



COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET					
BY REVENUES ( Continued ):					
New Jersey Transit Corporation:					
Disabled Resident Transportation Assistance (NJSA 40A:4-87 + \$380,000.00)		\$ 380,000.00	\$ 380,000.00		
Job Access and Reverse Commute Program - Route 57 Shuttle	\$ 148,086.00	148,086.00	148,086.00		
Department of Environmental Protection:					
Clean Communities Program (NJSA 40A:4-87 +\$73,662.44)		73,662.44	73,662.44		
County Environmental Health Act	129,000.00	129,000.00	129,000.00		
Solid Waste Administration (NJSA 40A:4-87 + \$110,000.00)		110,000.00	110,000.00		
Department of Health and Senior Services, Bioterrorism Preparedness and Response (NJSA 40A:4-87 + \$255,643.00)		255,643.00	255,643.00		
Juvenile Justice Commission, State Facility					
Education Act (NJSA 40A:4-87 + \$411,635.00)		411,635.00	411,635.00		
Morris/Essex/Warren Employment & Training Services,					
Early Employment Initiative (NJSA 40A:4-87 + \$50,000.00)		50,000.00	50,000.00		
Work First New Jersey Program (NJSA 40A:4-87 + \$33,953.00)		33,953.00	33,953.00		
Department of Law & Public Safety, Division of Criminal Justice,					
Crime Victim Assistance (NJSA 40A:4-87 + \$97,145.00)		97,145.00	97,145.00		
Megan's Law Enforcement (NJSA 40A:4-87 + \$4,898.00)		4,898.00	4,898.00		
Violence Against Women Act (NJSA 40A:4-87 + \$7,897.00)		7,897.00	7,897.00		
Multi-Jurisdictional Narcotics Task Force (NJSA 40A:4-87 + \$50,226.00)		50,226.00	50,226.00		
Juvenile Accountability Incentive Block Grant (NJSA 40A:4-87 + \$3,438.00)		3,438.00	3,438.00		
Sexual Assault Nurse Examiner (NJSA 40A:4-87 + \$56,825.00)		56,825.00	56,825.00		
Division of State Police:					
Generator Program - Correctional Center (NJSA 40A:4-87 + \$540,000.00)		540,000.00	540,000.00		
Hazard Mitigation Planning (NJSA 40A: 4-87 + \$150,000.00)		150,000.00	150,000.00		
Department of the Treasury:					
Governor's Council on Alcoholism and Drug Abuse, Municipal Alliance (NJSA 40A:4-87 + \$171,866.00)		171,866.00	171,866.00		

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET					
BY REVENUES ( Continued ):					
Department of Law & Public Safety, Division of Criminal Justice,					
Office of Insurance Fraud (NJSA 40A: 4-87 + \$137,804.00)		\$ 137,804.00	\$ 137,804.00		
Body Armor Replacement Program ( NJSA 40:A4-87 + \$11,031.70)		11,031.70	11,031.70		
New Jersey Office of Homeland Security and Preparedness:					
Homeland Security Grant (NJSA 40A:4-87 + \$104,680.00)	\$ 31,000.00	135,680.00	135,680.00		
NJ Transit Corp:					
Section 5311 (NJSA 40A: 4-87 +\$517,114.00)	501,507.00	1,018,621.00	1,018,621.00		
Section 5317	16,197.00	16,197.00	16,197.00		
NJ Department of Military & Veterans Affairs, Veterans					
Transportation Grant ( NJSA 40A:4-87 + \$7,000.00)		7,000.00	7,000.00		
Department of Transportation, NJ Transportation Trust Fund					
( NJSA 40A:4-87 + \$1,997,800.00 )		1,997,800.00	1,997,800.00		
Department of Transportation Improvements:					
Bridge #2100410, #2100501 and #2101605	1,000,000.00	1,000,000.00	1,000,000.00		
Bridge #01006	450,356.00	450,356.00	450,356.00		
Senior Health Insurance Program Grant ( NJSA 40A:4-87 + \$18,000.00)		18,000.00	18,000.00		
TOTAL FEDERAL AND STATE PROGRAMS	3,105,453.00	9,425,538.24	9,425,538.24		
Total Operations	93,878,701.00	100,198,786.24	92,994,802.68	\$ 5,703,983.56	\$ 1,500,000.00
Contingent	5,000.00	5,000.00		5,000.00	
TOTAL OPERATIONS INCLUDING CONTINGENT	93,883,701.00	100,203,786.24	92,994,802.68	5,708,983.56	1,500,000.00
Detail:					
Salary and Wages	37,288,779.00	36,882,829.00	33,420,257.95	3,462,571.05	900,000.00
Other Expenses	56,594,922.00	63,320,957.24	59,574,544.73	2,246,412.51	600,000.00

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
CAPITAL IMPROVEMENTS:					
Capital Improvement Fund	\$ 6,871,700.00	\$ 6,871,700.00	\$ 6,871,700.00		
TOTAL CAPITAL IMPROVEMENTS	6,871,700.00	6,871,700.00	6,871,700.00		
DEBT SERVICE:					
Payment of Bond Principal:					
Open Space Bonds	780,000.00	780,000.00	780,000.00		
County College Bonds	390,000.00	390,000.00	390,000.00		
State Aid - County College Bonds (NJS 18A:64A-22.6)	390,000.00	390,000.00	390,000.00		
Vocational School Bonds	280,000.00	280,000.00	280,000.00		
Other Bonds	520,000.00	520,000.00	520,000.00		
Interest on Bonds:					
Open Space Bonds	76,430.00	76,430.00	76,430.00		
County College Bonds	170,643.76	170,643.76	170,643.76		
State Aid - County College Bonds	170,643.76	170,643.76	170,643.76		
Vocational School Bonds	21,142.50	21,142.50	21,142.50		
Other Bonds	38,970.00	38,970.00	38,970.00		
Green Trust Loan Program:					
Loan Repayments for Principal and Interest	101,717.57	101,717.57	101,717.57		
TOTAL DEBT SERVICE	2,939,547.59	2,939,547.59	2,939,547.59		

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	
STATUTORY EXPENDITURES:					
Contribution to:					
Public Employees' Retirement System	\$ 3,575,190.57	\$ 3,695,963.57	\$ 3,351,486.26	\$ 344,477.31	
Social Security System	2,941,252.00	2,941,252.00	2,552,228.14	389,023.86	
Unemployment Compensation					
Insurance (NJSA 43:21-3 et. seq.)	325,000.00	325,000.00	230,159.77	94,840.23	
Police and Fireman's Retirement System of NJ	1,460,685.00	1,460,685.00	1,383,916.69	76,768.31	
Police and Fireman's Retirement System of NJ - Retro	120,773.00				
Defined Contribution Retirement Program	51,080.43	51,080.43	32,048.79	19,031.64	
Total Statutory Expenditures	<u>8,473,981.00</u>	<u>8,473,981.00</u>	<u>7,549,839.65</u>	<u>924,141.35</u>	
	<u>8,473,981.00</u>	<u>8,473,981.00</u>	<u>7,549,839.65</u>	<u>924,141.35</u>	
TOTAL GENERAL APPROPRIATIONS	<u>\$ 112,168,929.59</u>	<u>\$ 118,489,014.83</u>	<u>\$ 110,355,889.92</u>	<u>\$ 6,633,124.91</u>	<u>\$ 1,500,000.00</u>

Ref.

A

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

Analysis of Budget After Modification

Ref.

Adopted Budget	\$ 112,168,929.59
Appropriation by NJSA 40A:4-87	<u>6,320,085.24</u>
	<u><u>\$ 118,489,014.83</u></u>

Analysis of Paid or Charged

Cash Disbursed	A	\$ 99,146,497.04
Encumbrances Payable		2,065,696.19
Transfer to Grant Fund Expenditures:		
Federal Programs		5,075,581.00
State Programs		<u>4,349,957.24</u>
		110,637,731.47
Less: Refunds		<u>281,841.55</u>
		<u><u>\$ 110,355,889.92</u></u>

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

COUNTY OF WARREN

TRUST FUNDS

2014

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

		December 31,	
	<u>Ref.</u>	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>			
Regular Trust Fund:			
Cash and Cash Equivalents	B-1	<u>\$ 2,107,344.79</u>	<u>\$ 2,593,546.61</u>
Rehabilitation Loans Receivable	B-3	<u>7,365,667.28</u>	<u>7,367,831.91</u>
		<u>7,365,667.28</u>	<u>7,367,831.91</u>
		<u>9,473,012.07</u>	<u>9,961,378.52</u>
Open Space Trust Fund:			
Cash and Cash Equivalents	B-1	<u>26,659,640.89</u>	<u>27,433,896.98</u>
Unemployment Trust Fund:			
Cash and Cash Equivalents	B-1	<u>334,220.14</u>	<u>301,252.53</u>
Other Trust Fund:			
Cash and Cash Equivalents	B-1	5,242,543.81	6,292,451.05
Due Regular Trust Fund - Payroll	B	<u>5,000.00</u>	
Total Other Trust Fund		<u>5,247,543.81</u>	<u>6,292,451.05</u>
TOTAL ASSETS		<u>\$ 41,714,416.91</u>	<u>\$ 43,988,979.08</u>

COUNTY OF WARREN  
COMPARATIVE BALANCE SHEET - TRUST FUNDS - REGULATORY BASIS  
(Continued)

	Ref.	December 31,	
		2014	2013
<u>LIABILITIES AND RESERVES</u>			
Regular Trust Fund:			
Encumbrances Payable:			
Other Trust Fund		\$ 51,785.55	\$ 94,862.10
Housing Rehabilitation Trust			198.48
Community Development Block Grant		110.72	
Due Current Fund	A	43.15	73.78
Due Other Trust Fund - Payroll	B	5,000.00	
Reserve for Rehabilitation Loans Receivable		7,365,667.28	7,367,831.91
Reserve for Community Development Block Grant -			
Echo Housing	B-4	106,379.55	113,131.21
Reserve for Housing Rehabilitation	B-5	319,214.70	303,463.13
Various Reserves	B-6	1,624,811.12	2,081,817.91
		<u>9,473,012.07</u>	<u>9,961,378.52</u>
Open Space Trust Fund:			
Encumbrances Payable	B-7	4,591,940.89	5,491,899.63
Reserve for Open Space Trust	B-7	22,067,700.00	21,941,997.35
		<u>26,659,640.89</u>	<u>27,433,896.98</u>
Unemployment Trust Fund:			
Reserve for Unemployment Claims	B-7	334,220.14	301,252.53
		<u>334,220.14</u>	<u>301,252.53</u>
Other Trust Fund:			
Due Current Fund	A	17.57	19.40
Encumbrances Payable		52,570.28	21,056.69
Various Reserves	B-8	5,194,955.96	6,271,374.96
		<u>5,247,543.81</u>	<u>6,292,451.05</u>
TOTAL LIABILITIES AND RESERVES		\$ 41,714,416.91	\$ 43,988,979.08

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



COUNTY OF WARREN  
GENERAL CAPITAL FUND  
2014

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

		December 31,	
	<u>Ref.</u>	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	C-2	\$ 19,522,909.53	\$ 15,143,746.28
Deferred Charges to Future Taxation:			
Funded		<u>12,597,456.41</u>	<u>15,050,526.49</u>
<u>TOTAL ASSETS</u>		<u>\$ 32,120,365.94</u>	<u>\$ 30,194,272.77</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Serial Bonds Payable	C-8	\$ 12,235,000.00	\$ 14,595,000.00
Green Trust Loan Payable	C-9	362,456.41	455,526.49
Improvement Authorizations:			
Funded	C-6	11,904,423.18	8,180,590.82
Encumbrances Payable		5,782,300.93	2,257,636.02
Due to Current Fund	A	5,622.66	4,865.68
Reserve for Library Expansion		1,536,230.00	1,031,321.00
Capital Improvement Fund	C-5	294,332.76	2,715,664.08
Fund Balance	C-1	<u>953,668.68</u>	<u>953,668.68</u>
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 32,120,365.94</u>	<u>\$ 30,194,272.77</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

	<u>Ref.</u>	
Balance December 31, 2013	C	\$ 953,668.68
Decreased by:		
Appropriated to Finance Improvement Authorizations		<u>953,668.68</u>
Balance December 31, 2014	C	<u>\$ -0-</u>

COUNTY OF WARREN

GENERAL FIXED ASSETS ACCOUNT GROUP

2014

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

		December 31,	
		2014	2013
	<u>ASSETS</u>		
Land		\$ 108,699,522.64	\$ 106,407,570.48
Buildings		59,965,062.57	59,957,310.06
Building Improvements		28,154,965.03	28,154,965.03
Vehicles		10,668,090.85	10,552,069.36
Machinery and Equipment		11,928,747.56	11,930,703.59
TOTAL ASSETS		<u>\$ 219,416,388.65</u>	<u>\$ 217,002,618.52</u>
Investment in General Fixed Assets		<u>\$ 219,416,388.65</u>	<u>\$ 217,002,618.52</u>
TOTAL RESERVES		<u>\$ 219,416,388.65</u>	<u>\$ 217,002,618.52</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, 2014

Note 1: Summary of Significant Accounting Policies

A. Reporting Entity

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

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

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

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(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. The basic criterion for inclusion or exclusion from the financial reporting entity is the exercise of oversight responsibility over agencies, boards and commissions by the primary government. The exercise of oversight responsibility includes financial interdependency and a resulting financial benefit or burden relationship, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. In addition, certain legally separate, tax-exempt entities that meet specific criteria (i.e., benefit of economic resources, access/entitlements to resources, and significance) should be included in the financial reporting entities. As the financial reporting entity was established in accordance with New Jersey statutes, the requirements of GASB codification section 2100 were not followed and, accordingly, the reporting entity could be different from accounting principles generally accepted in the United States of America.

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.

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.

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

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

C. Basis of Accounting (Continued)

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; and inventories would not be reflected as expenditures at the time of purchase.

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

- 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.



COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

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

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

Investments – Investments are stated at cost or amortized cost, which approximates market.

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

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

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

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 cost, except for land which is recorded at assessed value, and buildings, which are recorded at 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.

Property and equipment purchased by the Current and General Capital Funds are recorded as expenditures at the time of purchase and are not capitalized.

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.

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

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

- 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:

	<u>December 31,</u>		
	<u>2014</u>	<u>2013</u>	<u>2012</u>
<u>Issued</u>			
General Bonds, Notes and Loans	\$ 12,597,456.41	\$ 15,050,526.49	\$ 17,416,762.74
	<u>12,597,456.41</u>	<u>15,050,526.49</u>	<u>17,416,762.74</u>
Less:			
Capital Projects for County Colleges (N.J.S.A. 18A:64A-22.1 to N.J.S.A. 18A:64A-22.8)	4,475,000.00	4,865,000.00	5,240,000.00
Capital Projects Paid from Open Space, Recreation and Farmland and Historic Preservation Fund	<u>2,812,456.41</u>	<u>3,685,526.49</u>	<u>4,531,762.74</u>
	<u>7,287,456.41</u>	<u>8,550,526.49</u>	<u>9,771,762.74</u>
Net Bonds, Notes and Loans Issued and Authorized but not Issued	<u>\$ 5,310,000.00</u>	<u>\$ 6,500,000.00</u>	<u>\$ 7,645,000.00</u>

County debt is summarized as follows:

The county statutory debt at December 31, 2014 was .049%. 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>\$ 12,597,456.41</u>	<u>\$ 7,287,456.41</u>	<u>\$ 5,310,000.00</u>

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

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

Based upon the equalized valuation basis per N.J.S.A. 40A:202, of \$10,863,150,276.33, the County's remaining borrowing power under N.J.S.A. 40A:2-6 as of December 31, 2014, is as follows:

2% of Equalized Valuation of Real Property	\$ 217,263,005.53
Net Debt	5,310,000.00
Remaining Borrowing Power	<u>\$ 211,953,005.53</u>

Summary of Municipal Debt Issued and Outstanding - Current Year

	Balance 12/31/13	Retirements	Balance 12/31/14
General Capital Fund:			
Serial Bonds	\$ 14,595,000.00	\$ 2,360,000.00	\$ 12,235,000.00
Loans Payable	455,526.49	93,070.08	362,456.41
Total	<u>\$ 15,050,526.49</u>	<u>\$ 2,453,070.08</u>	<u>\$ 12,597,456.41</u>

Summary of Municipal Debt Issued and Outstanding - Prior Year

	Balance 12/31/12	Retirements	Balance 12/31/13
General Capital Fund:			
Serial Bonds	\$ 16,870,000.00	\$ 2,275,000.00	\$ 14,595,000.00
Loans Payable	546,762.74	91,236.25	455,526.49
Total	<u>\$ 17,416,762.74</u>	<u>\$ 2,366,236.25</u>	<u>\$ 15,050,526.49</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.

Bonds Payable:

On June 20, 2010, the County issued \$4,210,000 refunding bonds with interest rates ranging from 2.00% to 4.00% to refund \$4,160,000 of the \$7,000,000 Open Space Bond Series 2003A dated June 1, 2003 with rates ranging from 3.50% to 4.30%. The refunding bonds will mature on May 15, 2011 through May 15, 2018 and constitute an advanced refunding. The refunding met the requirements of an in-substance debt defeasance.

As a result of the advance refunding, the County reduced its total debt service requirement by \$312,986.87 which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$290,437.98.

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

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

The County's debt issued and outstanding at December 31, 2014, is as follows:

General Obligation Bonds

Open Space Refunding Bonds 2003B

<u>Final Maturity</u>	<u>Interest Rate</u>	
11/15/2015	3.750%	\$ 270,000
		<u>270,000</u>

General Improvement/College Refunding Bonds, Series 2003C

<u>Final Maturity</u>	<u>Interest Rate</u>	
11/15/2015	3.750%	540,000
		<u>540,000</u>

County Vocational School Refunding Bonds, Series 2003D

<u>Final Maturity</u>	<u>Interest Rate</u>	
11/15/2015	3.750%	295,000
		<u>295,000</u>

County College Bonds Series 2007A + 2007B

<u>Final Maturity</u>	<u>Interest Rate</u>	
7/15/2015	4.125%	360,000
7/15/2016	4.125%	370,000
7/15/2017	4.125%	390,000
7/15/2018	4.125%	400,000
7/15/2019	4.125%	420,000
7/15/2020	4.125%	440,000
7/15/2021	4.125%	460,000
7/15/2022	4.125%	480,000
		<u>3,320,000</u>

Series C 2010 Refunding 2003A Bonds

<u>Final Maturity</u>	<u>Interest Rate</u>	
5/15/2015	2.000%	535,000
5/15/2016	2.250%	540,000
5/15/2017	2.500%	545,000
5/15/2018	2.750%	560,000
		<u>2,180,000</u>

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

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

The County's debt issued and outstanding at December 31, 2014 (Cont'd):

General Obligation Bonds  
(Continued)  
Series A College Bonds 2010

<u>Final Maturity</u>	<u>Interest Rate</u>	
07/15/15	2.000%	\$ 440,000.00
07/15/16	3.000%	450,000.00
07/15/17	3.000%	460,000.00
07/15/18	3.000%	470,000.00
07/15/19	3.000%	490,000.00
07/15/20	3.000%	500,000.00
07/15/21	3.125%	520,000.00
07/15/22	3.250%	540,000.00
07/15/23	3.500%	560,000.00
07/15/24	4.000%	590,000.00
07/15/25	4.000%	610,000.00
		<u>5,630,000.00</u>

NJ DEP GREEN TRUST LOAN 1997 ISSUE - OPEN SPACE

<u>Final Maturity</u>	<u>Interest Rate</u>	
6/16/2015-17	2.00%	<u>\$ 169,763.55</u>

NJ DEP GREEN TRUST LOAN 2001 ISSUE - OPEN SPACE

<u>Final Maturity</u>	<u>Interest Rate</u>	
6/17/2015-21	2.00%	<u>\$ 192,692.86</u>

Total Debt Issued and Outstanding \$ 12,597,456.41

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	2,534,940.80	412,989.29	2,947,930.09
2016	1,456,849.11	334,568.48	1,791,417.59
2017	1,458,817.74	290,971.83	1,749,789.57
2018	1,459,772.64	245,638.86	1,705,411.50
2019	940,371.08	206,740.42	1,147,111.50
2020-2024	4,136,705.04	534,987.20	4,671,692.24
2025	610,000.00	24,400.00	634,400.00
	<u>\$ 12,597,456.41</u>	<u>\$ 2,050,296.08</u>	<u>\$ 14,647,752.49</u>

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

Note 3: Green Acres Trust Program

The County was approved for the Green Acres Trust Program. The program was developed by the New Jersey Department of Environmental Protection to provide low interest loans to local governments for the acquisition, preservation and improvement to land for recreation. Through December 31, 2014, the County has borrowed funds twice from the program.

Payments of principal and interest on the loans are required to be made once the funds earmarked for a specific project have been completely drawn down. Payments are to commence nine months after the final drawdown date and are to continue on a semi-annual basis over a period of 10 to 20 years. Interest on the loans, is at the rate of 2% annually on the outstanding balance. The County has appropriated \$101,717.59 in its 2015 budget to fund principal and interest payments for the loans noted above.

Note 4: Fund Balances Appropriated

Fund balance at December 31, 2014, which is appropriated and included in the adopted budget as anticipated revenue in the Current Fund for the year ending December 31, 2015, is \$10,656,370.09.

Note 5: Pension Plans

County employees are enrolled in one of two cost sharing multiple-employer public employee retirement systems: the Public Employees' Retirement System (PERS) or the Police and Firemen's Retirement System (PFRS) of New Jersey; or the Defined Contribution Retirement Program (DCRP). The State of New Jersey sponsors and administers the PERS and PFRS plans which cover substantially all County employees. Prudential Financial jointly administers the DCRP investments with the NJ Division of Pensions and Benefits. As a general rule, all full-time employees are eligible to join one of the two public employees' retirement systems. However, if an employee is ineligible to enroll in the PERS or the PFRS, the employee may be eligible to enroll in the DCRP.

Employees who are members of PERS and retire at a specified age according to the relevant tier category for that employee are entitled to a retirement benefit based upon a formula which takes "final average salary" during years of creditable service. Vesting occurs after 8 to 10 years of service. Enrolled PFRS members may retire at age 55 with a minimum of 10 years of service required for vesting. The DCRP provides eligible members with a tax- sheltered, defined contribution retirement benefit, along with life insurance and disability coverage. Vesting is immediate upon enrollment for members of the DCRP.

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

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

Note 5: Pension Plans (Cont'd)

The contribution policy is set by New Jersey State Statutes and, in most retirement systems, contributions are required by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. The employee contributions for PFRS are 10.00% of employees' annual compensation, as defined. For PERS, the contribution rate was 6.78% of base salary effective July 1, 2013 and increased to 6.92% effective July 1, 2014. Subsequent increases after October 1, 2011 are being phased in over 7 years effective on each July 1<sup>st</sup> to bring the total pension contribution rate to 7.5% of base salary as of July 1, 2018. Employers are required to contribute at an actuarially determined rate in both funds. The actuarially determined employer contribution includes funding for cost-of-living adjustments and noncontributory death benefits. 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.

County contributions to PERS amounted to \$3,351,486.26, \$3,282,039.00 and \$3,352,445.00 for 2014, 2013 and 2012, respectively.

County contributions to PFRS amounted to \$1,383,916.69, \$1,418,095.00 and \$1,345,348.00 for 2014, 2013 and 2012, respectively.

The total employee and employer contribution for the DCRP for the years ended December 31, 2014, 2013 and 2012, were \$32,048.79, \$26,296.07 and \$16,333.05, respectively.

Note 6: Accrued Sick and Vacation Benefits

The County, required by law, permits employees to accrue unused, up to a year and carryover limit, vacation and sick pay and carry over all unused sick days. Fifty percent of unused sick days are made payable upon retirement up to a maximum of \$15,000.00. The current cost of such unpaid compensation has been estimated at approximately \$9,277,430.66 at December 31, 2014, and is not reported either as an expenditure or liability. However, it is expected that the cost of such unpaid compensation would be included in the County's budget operating expenditures in the year in which it is used. In 2006, the County established a trust fund account for accumulated sick and vacation time. The balance of this account at December 31, 2014 is \$200,549.77, and is included with the "Various Reserves" in the Regular Trust Fund.

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

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>
2014	\$ 71,252,994	\$ 71,252,994	100.00%
2013	68,957,356	68,957,356	100.00%
2012	66,900,786	66,900,786	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>
2013	\$ 11,312,251,145	\$ 0.62	\$ 0.05	\$ 0.05
2012	12,064,011,840	0.57	0.05	0.06
2011	12,821,727,118	0.53	0.05	0.06

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 15<sup>th</sup>, May 15<sup>th</sup>, and August 15<sup>th</sup>. The fourth quarter's billing reflects an adjustment to the current year's actual levy and is due November 15<sup>th</sup>.

Note 8: Warren County Municipal Utilities Authority

The Authority issued \$5,550,000 Wastewater Revenue Refunding Bonds, Series 2003 on September 1, 2003. The bonds were issued to provide funds: (1) to currently refund a portion of the principal amount of Wastewater Revenue Refunding Bonds, Series 1993, which have been issued by the Authority for or with respect to the Authority's sewerage system (the "System") and which are presently outstanding, and (2) to pay the costs and expenses incurred by the Authority in connection with the authorization, issuance and delivery of the bonds.



COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

Note 8: Warren County Municipal Utilities Authority (Cont'd)

The 2003 Bonds are general obligations of the Authority payable from revenues derived by the Authority from its ownership and operation of the sewerage system, including all service charges, fees, rents and charges and other income. Substantially all revenues are derived by imposing service charges under the terms of separate service contracts with certain customers, for sewer services provided by the Authority. The Authority also has entered into a contract (the "Deficiency Advance Contract") with the County of Warren (the "County") in which the County will pay the Authority an amount (the "Deficiency Advance") equal to the deficiency between its expenses and its revenue.

The Authority has no power to levy or to collect taxes, and the Bonds are not a debt or a liability of the County, of the State or any political subdivision thereof, except the Authority.

Maturity Schedule Giving Effect to the  
"NJ Environmental Infrastructure Refunding Bonds, Series 2003"

<u>Year</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	4.125%	\$ 535,000	\$ 43,531	\$ 578,531
2016	4.250%	505,000	21,462	526,462
Totals		<u>\$ 1,040,000</u>	<u>\$ 64,993</u>	<u>\$ 1,104,993</u>

Note 9: 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, which approximates market. The County classifies certificates of deposit which have original maturity dates of more than three months but less than twelve months from the date of purchase, as investments.

*GASB Statement No. 40, Governmental Accounting Standards Board Deposit and Investment Risk Disclosures*, requires disclosure of the level of custodial credit risk assumed by the County in its cash, cash equivalents and investments, if those items are uninsured or unregistered. Custodial 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 below and on the following page.

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

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

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.

Investments:

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

- (1) Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America;
- (2) Government money market mutual funds;
- (3) Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other external factor;
- (4) Bonds or other obligations of the local unit or bonds or other obligations of school districts of which the local unit is a part or within which the school district is located;
- (5) Bonds or other obligations, having a maturity date not more than 397 days from the date of purchase, approved by the Division of Investment of the Department of the Treasury for investment by local units;
- (6) Local government investment pools;
- (7) Deposits with the State of New Jersey Cash Management Fund; or

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

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

Investments (Cont'd)

(8) Agreements for the repurchase of fully collateralized securities if:

- (a) the underlying securities are permitted investments pursuant to paragraphs (1) and (3) above;
- (b) the custody of collateral is transferred to a third party;
- (c) the maturity of the agreement is not more than 30 days;
- (d) the underlying securities are purchased through a public depository as defined in statute; and
- (e) a master repurchase agreement providing for the custody and security of collateral is executed.

As of December 31, 2014, 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>Total</u>
Current	\$ 14,534,295.43	\$ 10,113,688.49	\$ 24,647,983.92
Federal and State Grant		263,023.99	263,023.99
Trust	26,232,229.11	8,111,520.52	34,343,749.63
General Capital	19,143,519.75	379,389.78	19,522,909.53
	<u>\$ 59,910,044.29</u>	<u>\$ 18,867,622.78</u>	<u>\$ 78,777,667.07</u>

The carrying amount of the County's cash and cash equivalents at December 31, 2014, was \$78,777,667.07 and the bank balance was \$79,389,227.80. There were no investments held by the County at year end.

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

Note 10: Post-Retirement Benefits

In addition to the pension benefits described in Note 5, the County provides other post-retirement benefits to certain County employees retirement, substantially similar in nature to the health benefits provided to employees presently working.

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

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

In accordance with the County's resolution, County employees are entitled to the following benefits:

The County provides post retirement healthcare benefits to both bargaining and non-bargaining unit employees who meet the following criteria:

Bargaining Unit and Non Bargaining Unit Employees

The Employer shall pay current hospital and major medical premiums under the aforesaid policy for employees and their dependent who retire after January 1, 1975, with:

- 1 Twenty-five (25) years of full-time County service. Or,
- 2 Fifteen (15) years of full-time County service and age 62.
- 3 Or are separated from full-time County service on a disability pension.

Such payment shall continue until the death of an employee or retiree.

Upon the death of an employee or retired employee who is a member of the hospitalization and major medical benefits plan, (whether paid for by the Employer or the employee), the surviving spouse may continue in the plan by paying the monthly premium. If the surviving spouse shall remarry, the coverage shall cease immediately. If the surviving spouse: is or shall thereafter be employed elsewhere and is covered by another medical benefits plan, the County's coverage shall cease immediately. In the event of the death of an active covered employee, the employee's surviving covered dependents shall receive six (6) additional full months of coverage paid for by County, subject to the above stated provisions regarding remarriage and coverage provided by employment elsewhere.

Prescription coverage through SHBP will also be provided at the County's expense for retirees who qualify under the aforementioned for both themselves and eligible dependents.

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

Note 10: Post-Retirement Benefits (Cont'd)

The County will reimburse an employee who is sixty-five (65) years of age or older for Medicare Part B premiums until the employee retires.

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

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

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

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

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

The County contributions to SHBP for the years ended December 31, 2014 and 2013, were approximately \$14,780,211, and \$14,626,137, respectively. There were 310 and 299 retired participants eligible at December 31, 2014 and 2013, respectively.

Note 11: 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 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.

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

Note 11: Risk Management (Cont'd)

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 2014 audit report was not available as of the date of this report. Selected financial information for the Fund is as follows:

	<u>New Jersey Intergovernmental Insurance Fund</u>	
	<u>Dec. 31, 2013</u>	<u>Dec. 31, 2012</u>
Total Assets	\$ 48,665,838	\$ 46,797,047
Net Position/(Deficit)	\$ (2,361,942)	\$ (3,632,768)
Total Revenue	\$ 19,224,859	\$ 19,098,809
Total Expenses	\$ 17,954,033	\$ 20,017,274
Change in Net Position for the Year Ended December 31	\$ 1,270,826	\$ (918,465)
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>
2014	\$ 16,598,302.15	\$ 1,132.87	\$17,480,928.38	\$ 2,789,140.08
2013	16,498,338.27	2,011.77	17,694,252.03	3,670,633.44
2012	17,539,039.37	2,253.75	17,796,242.61	4,864,535.43

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

Note 11: Risk Management (Cont'd)

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>
2014	\$ 227,103.36	\$ 115.53	\$ 194,251.28	\$ 334,220.14
2013	131,087.72	195.26	203,153.28	301,252.53
2012	70,187.78	323.73	106,686.80	373,122.83

Note 12: Interfund Receivables and Payables

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current	\$ 1,205,683.38	
Federal and State Grant		\$ 1,200,000.00
Trust		60.72
General Capital		5,622.66
	<u>\$ 1,205,683.38</u>	<u>\$ 1,205,683.38</u>

The most significant interfund activity during the year relates to interest earned in the Federal and State Grant Fund, General Capital Fund and Other Trust Funds due to the Current Fund. The above interfund between the General Capital and Current Funds is due to interest not being turned over from the General Capital Fund to the Current Fund at year end. The interfund due from the Federal and State Grant fund is for funds used by the Current Fund to pay expenses, which will be reimbursed when the grant money is received from the grantor.

Note 13: 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, 2014.

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.

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

Note 14: Encumbrances Payable

Encumbrances payable existed in the following funds as of December 31, 2014:

	December 31,	
	2014	2013
Current Fund	\$ 2,065,596.19	\$ 2,224,726.73
Federal and State Grant Fund	281,145.01	1,172,310.53
General Capital Fund	5,782,300.93	2,257,636.02
Trust Fund	4,696,407.44	5,608,016.90

Note 15: Related Party Transactions

During the years ended December 31, 2014 and 2013, the County of Warren provided financial support for current operations to the following component units:

	December 31,	
	2014	2013
Warren County Community College	\$ 1,877,106.00	\$ 1,877,106.00
Warren County Vo-Tech	3,995,172.00	3,995,172.00
	<u>\$ 5,872,278.00</u>	<u>\$ 5,872,278.00</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, 2014.

Note 16: 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 17: Payables

Payables were as follows:

	2014	2013
Current Fund:		
Outside Agency Fees Payable	\$ 522,524.13	\$ 440,057.20
	<u>\$ 522,524.13</u>	<u>\$ 440,057.20</u>



COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

Note 18: Open Space Trust Reserve

The County of Warren established an Open Space Trust Fund in 1993. The County has 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. The balance of the Open Space Trust at December 31, 2014 is \$22,067,700. The funds are being held in the Open Space Fund Reserve on the Other Trust Funds balance sheet.

Note 19: 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 20: Fixed Assets

	Balance December 31, 2012	Additions	Deletions	Balance December 31, 2013
Land	\$ 102,906,446.88	\$ 3,501,123.60		\$ 106,407,570.48
Buildings	44,855,232.38	15,102,077.68		59,957,310.06
Building Improvements	28,154,965.03			28,154,965.03
Vehicles	11,714,382.37	457,267.00	\$ 1,619,580.01	10,552,069.36
Machinery and Equipment	12,012,547.73	24,853.97	106,698.11	11,930,703.59
	<u>\$ 199,643,574.39</u>	<u>\$ 19,085,322.25</u>	<u>\$ 1,726,278.12</u>	<u>\$ 217,002,618.52</u>
	Balance December 31, 2013	Additions	Deletions	Balance December 31, 2014
Land	\$ 106,407,570.48	\$ 2,291,952.16		\$ 108,699,522.64
Buildings	59,957,310.06	7,752.51		59,965,062.57
Building Improvements	28,154,965.03			28,154,965.03
Vehicles	10,552,069.36	715,112.63	\$ 599,091.14	10,668,090.85
Machinery and Equipment	11,930,703.59	7,528.97	9,485.00	11,928,747.56
	<u>\$ 217,002,618.52</u>	<u>\$ 3,022,346.27</u>	<u>\$ 608,576.14</u>	<u>\$ 219,416,388.65</u>

COUNTY OF WARREN

SUPPLEMENTARY DATA

COUNTY OF WARREN  
SCHEDULE OF OFFICIALS IN OFFICE AND SURETY BONDS  
YEAR ENDED DECEMBER 31, 2014

The following officials were in office at December 31, 2014:

<u>Name</u>	<u>Title</u>	<u>Bond Amount</u>
Edward J. Smith	Director - Board of Chosen Freeholders	(a)
Richard D. Gardner	Deputy Director - Board of Chosen Freeholders	(a)
Jason J. Sarnoski	Member - Board of Chosen Freeholders	(a)
Steve Marvin	County Administrator	(a)
Charles Houck	Chief Financial Officer	\$1,500,000(b)
Joseph Bell	County Counsel	
William Gleba	County Engineer	(a)
Patricia J. Kolb	County Clerk	\$50,000(b)
Elizabeth Wilson	Deputy County Clerk	\$250,000(b)
Kevin O'Neill	Surrogate	\$250,000(b)
David Gallant	Sheriff	\$250,000(b)
William London	Undersheriff	(a)
Donald Engwall	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

2014

COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2013	A	\$ 21,866,619.10
Increased by Receipts:		
County Taxes Receivable	\$ 71,252,994.00	
Nonbudget Revenue	5,358,934.17	
Revenue Accounts Receivable	28,233,318.83	
Appropriation Refunds	281,841.55	
Due from Federal and State Grant:		
Interfund Returned	300,000.00	
Due from Regular Trust Fund - Health Department	657.15	
Due from Other Trust Fund	226.63	
Due from General Capital Fund	67,088.96	
Employee Reimbursement Receivable	1,890.75	
Fees Collected Due to Other Agencies	522,524.13	
		<u>106,019,476.17</u>
		127,886,095.27
Decreased by Disbursements:		
2014 Budget Appropriations	99,146,497.04	
2013 Appropriation Reserves	3,472,901.78	
Due Federal and State Grant Fund:		
Unexpended Balances Cancelled	4.33	
Matching Grant Funds	178,651.00	
Fees Paid to Other Agencies	440,057.20	
		<u>103,238,111.35</u>
Balance December 31, 2014	A	<u>\$ 24,647,983.92</u>

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

	<u>Ref.</u>	
Balance December 31, 2013	A	\$ 1,331,861.29
Increased by Receipts:		
Federal Grant Receipts	\$ 3,773,116.85	
State Grant Receipts	3,370,883.23	
County Match Transferred from Current Fund	178,651.00	
Unappropriated Reserves	33,221.00	
Due Current Fund:		
Unexpended Balances Cancelled	4.33	
		<u>7,355,876.41</u>
		8,687,737.70
Decreased by Disbursements:		
Federal Grant Fund Expenditures	4,231,939.23	
State Grant Fund Expenditures	3,892,774.48	
Due Current Fund:		
Prior Year Interfund Returned	300,000.00	
		<u>8,424,713.71</u>
Balance December 31, 2014	A	<u>\$ 263,023.99</u>

COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2013	Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2014
Allamuchy Township	\$ 16,681.34	\$ 3,880,445.04	\$ 68,653.93	\$ 3,897,126.38	\$ 68,653.93
Alpha Borough	252.85	1,400,202.04	539.55	1,400,994.44	
Town of Belvidere	961.83	1,235,297.13	391.04	1,236,258.96	391.04
Blairstown Township	8,775.54	4,790,781.96	14,924.66	4,799,557.50	14,924.66
Franklin Township	2,858.79	2,581,756.32	3,009.89	2,587,625.00	
Frelinghuysen Township		1,986,771.68	2,258.06	1,986,771.68	2,258.06
Greenwich Township	4,010.08	4,457,253.05	2,697.52	4,461,263.13	2,697.52
Town of Hackettstown	13,072.25	6,342,819.12	23,285.62	6,355,891.37	23,285.62
Hardwick Township		1,249,854.76	4,970.87	1,254,825.63	
Harmony Township	1,518.48	3,507,846.08	9,292.71	3,518,657.27	
Hope Township	5,708.01	1,531,064.64	597.36	1,536,772.65	597.36
Independence Township	10,084.10	3,616,448.77	3,650.34	3,630,183.21	
Knowlton Township	3,818.84	2,064,883.56	2,021.79	2,068,702.40	2,021.79
Liberty Township		1,785,615.97	757.70	1,785,615.97	757.70
Lopatcong Township	51,182.96	5,571,155.14	128,258.93	5,622,338.10	128,258.93
Mansfield Township	12,050.47	4,545,778.22	5,284.01	4,557,828.69	5,284.01
Oxford Township		1,254,467.30	1,768.94	1,256,236.24	
Town of Phillipsburg		5,284,856.37	5,414.07	5,284,856.37	5,414.07
Pohatcong Township	2,237.06	2,477,054.87	5,432.34	2,479,291.93	5,432.34
Washington Borough	18,662.95	3,110,946.17	26,290.72	3,129,609.12	26,290.72
Washington Township	27,377.35	4,987,809.24	2,621.05	5,015,186.59	2,621.05
White Township	4,463.85	3,589,886.57	1,927.22	3,594,350.42	1,927.22
	<u>\$ 183,716.75</u>	<u>\$ 71,252,994.00</u>	<u>\$ 314,048.32</u>	<u>\$ 71,459,943.05</u>	<u>\$ 290,816.02</u>

Ref.

A

A

2013 Added &amp; Omitted Taxes

\$ 183,716.75

2014 Added &amp; Omitted Taxes

23,232.30

206,949.05

2014 County Taxes

71,252,994.00

\$ 71,459,943.05

COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE  
YEAR ENDED DECEMBER 31, 2014

	Accrued In 2014	Received
County Clerk:		
Fees	\$ 1,206,517.09	\$ 1,206,517.09
County Surrogate:		
Fees	154,173.48	154,173.48
County Sheriff:		
Fees	156,338.36	156,338.36
Fines:		
Other	1,352.71	1,352.71
Interest on Investments and Deposits	38,016.25	38,016.25
Election Expenses Reimbursed by		
Municipalities	436,135.75	436,135.75
Motor Vehicle Fines	397,659.71	397,659.71
Fees From Public Health Nursing		
Agency	1,350,000.00	1,350,000.00
Public Health Nursing Trust	1,000,000.00	1,000,000.00
Bail Bond Forfeitures	34,735.00	34,735.00
Medicaid Peer Grouping (PL 1985, Ch 474)	1,121,305.78	1,121,305.78
School Election Expenses Reimbursed by		
Each School Board District	17,376.38	17,376.38
State Aid - County College Bonds (NJSA 18A:64A-22.6)	560,643.76	560,643.76
Permanent Disability - Patients in County		
Institutions (NJSA 44:77-38 et seq.)	10,000,466.40	10,000,466.40
Aging CCPED Medicaid Reimbursement	308,175.26	308,175.26
DCA Reimbursement - Prosecutor Salaries	96,200.00	96,200.00
Department of Human Services, Division of		
Temporary Assistance and Social Services	3,731,313.00	3,731,313.00
Social and Welfare Services (c.66 PL 1990):		
Division of Youth and Family Services	893,078.00	893,078.00
Supplemental Social Security Income	158,898.85	158,898.85
Psychiatric Facilities (c.73 PL 1990):		
Maintenance of Patients in State Institutions		
for Mental Diseases	3,323,785.00	3,323,785.00
Maintenance of Patients in State Institutions		
for the Mentally Retarded	1,969,558.11	1,969,558.11
State Psychiatric Hospitals	735.00	735.00
Board of County Patients in State and		
Other Institutions	12,649.37	12,649.37
Open Space Tax Fund	958,147.57	958,147.57
PCFA Interlocal Agreement	66,058.00	66,058.00
Accumulated Absences Trust	105,000.00	105,000.00
Weights and Measure Trust	135,000.00	135,000.00
	<u>\$ 28,233,318.83</u>	<u>\$ 28,233,318.83</u>



COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2013	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2014
<u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES:</u>					
N.J. Department of Health and Senior Services:					
Special Programs for Aging - Title III - Area Plan:					
#12-1394	\$ 23,060.00		\$ 10,858.00	\$ 12,202.00	
#13-1394	8,002.00		8,002.00		
#14-1394		\$ 408,317.00	208,159.00		\$ 200,158.00
Bioterrorism Preparedness & Response:					
2013	143,968.00		143,968.00		
2014		255,643.00	80,650.00		174,993.00
National Association of County and City Health Officials for the Warren County Medical Reserve Corps		3,500.00	3,500.00		
<u>U.S. DEPARTMENT OF JUSTICE:</u>					
N.J. Dept. of Law & Public Safety:					
Division of Criminal Justice:					
Juvenile Accountability Incentive Block Grant:					
JAIBG-13	4,531.00		3,399.00		1,132.00
JAIBG-14		3,438.00	860.00		2,578.00
Megan's Law Enforcement:					
2013	908.00		908.00		
2014		4,898.00	3,200.00		1,698.00
Crime Victim Assistance:					
2013	24,013.00		24,013.00		
2014		97,145.00	48,015.00		49,130.00
Sexual Assault Nurse Examiner's Project:					
2013 - Prosecutors	1.51				1.51
2014 - Prosecutors		56,825.00	56,825.00		
Victim Witness Advocate:					
2014		7,897.00	7,897.00		
JAG County Gang, Gun and Narcotics Task Force Grant:					
2013	37,378.00		37,378.00		
2014		50,226.00	12,701.00		37,525.00
Division of State Police:					
Generator Program - Correctional Center		540,000.00			540,000.00
Hazard and Mitigation Planning		150,000.00			150,000.00

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

	Balance Dec. 31, 2013	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2014
<u>U.S. DEPT. OF HOMELAND SECURITY:</u>					
Homeland Security Grant - 2012 HSGP	\$ 107,412.03		\$ 107,412.03		
Homeland Security Grant - 2013 HSGP	254,672.34		254,672.34		
Homeland Security Grant - 2014 HSGP		\$ 135,680.00	31,000.00		\$ 104,680.00
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</u>					
Warren, Sussex and Hunterdon County Continuum of Care		10,000.00			10,000.00
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>					
N.J. Dept. of Law & Public Safety:					
Division of Highway Traffic Safety:					
Summer Internship - 2013	611.03			\$ 611.03	
Summer Internship - 2014		20,284.00	16,284.68		3,999.32
Route 57 Shuttle Transportation - Job Access:					
2013	71,728.84		71,728.84		
2014		148,086.00	124,885.00		23,201.00
NJ Transit - Section 5311:		688,791.00	297,853.96		390,937.04
2014					
NJ Transit - Section 5317:					
2013	16,113.00				16,113.00
2014		16,197.00			16,197.00
Morris Canal Restoration	65,045.79			65,045.79	
D.O.T. County Route 623	467,205.82		62,018.95	405,185.31	1.56
D.O.T. County Bridge #01006 Improvements		450,356.00	159,128.05		291,227.95
D.O.T. Cemetery Road Bridge 2010	21,008.27			21,008.27	
D.O.T. Cemetery Road Bridge 2011	351,996.47			351,996.47	
D.O.T. Capital Transportation Program	28,830.00				28,830.00
D.O.T. Annual Allotment		1,997,800.00	1,997,800.00		
	<u>\$ 1,626,485.10</u>	<u>\$ 5,045,083.00</u>	<u>\$ 3,773,116.85</u>	<u>\$ 856,048.87</u>	<u>\$ 2,042,402.38</u>

Ref.

A

A

COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2013	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2014
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>					
Special Child Health Care Services, Case Management:					
2012	\$ 208.00			\$ 208.00	
2013	52,655.00		\$ 50,904.00		\$ 1,751.00
2014		\$ 70,898.00	16,499.00		54,399.00
Right to Know:					
2013	2,305.00		2,305.00		
2014		9,220.00	4,610.00		4,610.00
Senior Health Insurance Program Grant - 2013	9,200.00		9,200.00		
Senior Health Insurance Program Grant - 2014		18,000.00			18,000.00
Comprehensive Program for Planning and Provision of Alcoholism and Abuse Services:					
2013	118,133.00		118,133.00		
2014		225,543.00	87,254.00		138,289.00
<u>NJ DEPARTMENT OF MILITARY &amp; VETERAN AFFAIRS:</u>					
Veterans Transportation #VL13T21	4,668.00		4,668.00		
Veterans Transportation #VL14T21		7,000.00	2,336.00		4,664.00
<u>NJ DEPARTMENT OF THE TREASURY:</u>					
Governor's Council on Alcoholism & Drug Abuse:					
Municipal Alliance to Prevent Alcoholism & Drug Abuse:					
2013	194,835.46		192,762.74		2,072.72
2014		171,866.00			171,866.00

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

	Balance Dec. 31, 2013	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2014
<u>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</u>					
Juvenile Justice Commission:					
State/Community Partnership Program:					
2013	\$ 226,200.00		\$ 226,200.00		
2014		\$ 291,635.00	140,784.50		\$ 150,850.50
Juvenile Detention Alternatives Initiative - Innovation:					
2013	60,000.00		14,500.00		45,500.00
2014		120,000.00	31,500.00		88,500.00
Division of Criminal Justice:					
Office of Insurance Fraud:					
2013	60,530.00		34,601.00	\$ 25,929.00	
2014		137,804.00	79,021.00		58,783.00
Body Armor Replacement Program - Various Departments		11,031.70	11,031.70		
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>					
Division of Youth & Family Services:					
Personal Attendant Services Program - 2014		35,894.10	35,894.10		
Title XX Coalition		161,326.00	161,326.00		
Division of Family Development:					
CWA Case Banking Equipment		8,000.00	8,000.00		
Division of Temporary Assistance and Social Services:					
Work First New Jersey Program:					
2013	14,215.00		14,215.00		
2014		33,953.00			33,953.00
Division of Economic Assistance:					
Social Services for the Homeless:					
2013	109,829.00		78,829.00		31,000.00
2014		166,888.00	111,786.00		55,102.00

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

	Balance Dec. 31, 2013	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2014
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>					
Area Plan Grant - 2010	\$ 39,376.15			\$ 39,376.15	
Area Plan Grant - 2011	23,014.94			23,014.94	
Area Plan Grant - 2013	50,166.00		\$ 18,249.00	31,917.00	
Area Plan Grant - 2014		\$ 487,336.00	196,540.00		\$ 290,796.00
<u>NJ NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY:</u>					
New Jersey Institute of Technology - Morris Canal					
Greenway Study	13,796.47			13,796.47	
Traffic Sign Inventory	263.37			263.37	
Morris Canal - 2012	9,000.00				9,000.00
Morris Canal - 2013	43,198.00				43,198.00
<u>NJ TRANSIT CORPORATION:</u>					
Senior Citizen & Disabled Residents Transportation:					
NJ Transit - Section 5311 - 2014		329,830.00	143,871.00		185,959.00
Disabled Resident Transportation Assistance Program - 2013	80,379.90		80,379.90		
Disabled Resident Transportation Assistance Program - 2014		380,000.00	270,209.69		109,790.31
<u>NJ STATE COUNCIL ON THE ARTS:</u>					
Council on the Arts - 2013	9,676.00		9,676.00		
Council on the Arts - 2014		64,506.00	48,380.00		16,126.00
Council on the Arts - Poetry 2013	1,265.00		1,265.00		
Council on the Arts - Poetry 2014		8,000.00	8,000.00		
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>					
Bridge 2100801A Improvements - 2013	50,000.00		50,000.00		
Bridge 2101312 Improvements - 2013	800,000.00		600,000.00		200,000.00
Bridge Improvements - 2014		1,000,000.00			1,000,000.00

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

	Balance Dec. 31, 2013	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2014
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>					
County Environmental Health Act (CEHA):					
2011	\$ 0.50				\$ 0.50
2012	5,000.00			\$ 5,000.00	
2013	49,867.43		\$ 47,367.41	2,500.00	0.02
2014		\$ 129,000.00	91,511.75		37,488.25
Clean Communities Program		73,662.44	73,662.44		
Septic Management	75,000.00		35,000.00		40,000.00
Solid Waste Administration		110,000.00	110,000.00		
<u>NJ DEPARTMENT OF CHILDREN AND FAMILIES:</u>					
Planning Services Grant - 14ALWC		63,936.00	63,936.00		
Children's System of Care - 14OLWR		36,475.00	36,475.00		
<u>MARTINS - JACOBY WATERSHED ASSOCIATION</u>					
Marble Hill Trail Improvements	15.84			15.84	
<u>N.J. DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT</u>					
<u>PASSED THROUGH MORRIS/SUSSEX/WARREN WORKFORCE</u>					
<u>INVESTMENT BOARD:</u>					
Equal Employment Initiative		50,000.00	50,000.00		
	<u>\$ 2,102,798.06</u>	<u>\$ 4,201,804.24</u>	<u>\$ 3,370,883.23</u>	<u>\$ 142,020.77</u>	<u>\$ 2,791,698.30</u>
<u>Ref.</u>	A				A

COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF 2013 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2014

	Balance Dec. 31, 2013	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Administrative and Executive:				
General Administration ( Includes Purchasing ) :				
Salaries and Wages	\$ 60,411.14	\$ 60,411.14	\$ 6,291.42	\$ 54,119.72
Other Expenses	28,284.47	28,284.47	17,716.58	10,567.89
Personnel Department:				
Salaries and Wages	13,681.81	13,681.81	13,659.64	22.17
Other Expenses	37,630.34	37,630.34	9,022.35	28,607.99
Board of Chosen Freeholders:				
Salaries and Wages	2,518.11	2,518.11	2,517.25	0.86
Other Expenses	5,700.09	5,700.09	667.31	5,032.78
Board of Elections:				
Salaries and Wages	17,588.14	17,588.14	7,975.09	9,613.05
Other Expenses	50,314.75	50,314.75	29,320.30	20,994.45
Risk Management:				
Salaries and Wages	6,963.11	6,963.11	6,694.19	268.92
Other Expenses	14,034.26	14,034.26	756.32	13,277.94
County Clerk:				
Salaries and Wages	38,226.28	38,226.28	14,695.09	23,531.19
Other Expenses	32,445.70	32,445.70	8,481.49	23,964.21
Treasurers / CFO:				
Salaries and Wages	22,389.32	22,389.32	17,899.93	4,489.39
Other Expenses	10,562.60	10,562.60	708.28	9,854.32
Information System Division:				
Salaries and Wages	3,555.58	3,555.58	3,192.66	362.92
Other Expenses	217,770.08	217,770.08	63,563.28	154,206.80
Board of Taxation:				
Salaries and Wages	4,512.52	4,512.52	3,954.48	558.04
Other Expenses	7,889.02	7,889.02	4,183.76	3,705.26
County Counsel:				
Other Expenses	45,603.89	45,603.89	29,535.93	16,067.96
County Surrogate:				
Salaries and Wages	12,821.20	12,821.20	11,488.76	1,332.44
Other Expenses	3,528.28	3,528.28	454.08	3,074.20
Engineer:				
Salaries and Wages	32,898.65	32,898.65	23,562.67	9,335.98
Other Expenses	4,481.69	4,481.69	2,841.76	1,639.93
Public Information:				
Salaries and Wages	5,877.75	5,877.75	5,036.53	841.22
Other Expenses	4,274.58	4,274.58	426.89	3,847.69

COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF 2013 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	Balance Dec. 31, 2013	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT (cont'd):				
Cultural and Heritage Commission:				
Salaries and Wages	\$ 4,014.13	\$ 4,014.13	\$ 910.66	\$ 3,103.47
Other Expenses	21,074.36	21,074.36	2,292.22	18,782.14
Utilities Expense and Bulk Purchases:				
Electricity	244,443.09	244,443.09	6,871.67	237,571.42
Telephone	109,696.53	109,696.53	30,939.59	78,756.94
Water	8,462.81	8,462.81	4,506.45	3,956.36
Fuel Oil	238,119.36	238,119.36	77,836.84	160,282.52
Sewerage Processing and Disposal	36,204.94	36,204.94	377.96	35,826.98
Gasoline	152,932.97	152,932.97	67,648.31	85,284.66
Total General Government	1,498,911.55	1,498,911.55	476,029.74	1,022,881.81
LAND USE ADMINISTRATION:				
Planning Board:				
Salaries and Wages	15,553.76	15,553.76	14,503.31	1,050.45
Other Expenses	23,846.20	23,846.20	16,728.86	7,117.34
Total Land Use Administration	39,399.96	39,399.96	31,232.17	8,167.79
CODE ENFORCEMENT AND ADMINISTRATION:				
Weights and Measures:				
Salaries and Wages	7,273.83	7,273.83	6,862.94	410.89
Other Expenses	3,015.64	3,015.64	159.03	2,856.61
Total Code Enforcement and Administration	10,289.47	10,289.47	7,021.97	3,267.50
INSURANCES:				
Insurance (Ch. 3, PL 1986):				
Insurance on Buildings and Motor Vehicles and Surety Bond Premiums	13,327.98	13,327.98		13,327.98
Workers' Compensation Insurance	50,000.00	50,000.00	25,680.00	24,320.00
Group Insurance Plan for Employees	204,262.97	204,262.97	365.00	203,897.97
Total Insurances	267,590.95	267,590.95	26,045.00	241,545.95
PUBLIC SAFETY:				
Communications Center:				
Salaries and Wages	112,975.37	112,975.37	69,975.32	43,000.05
Other Expenses	120,498.39	137,998.39	95,861.06	42,137.33
Public Safety:				
Salaries and Wages	12,808.35	12,808.35	11,563.85	1,244.50
Other Expenses	10,653.38	5,559.87	1,410.29	4,149.58
Office of Emergency Management:				
Salaries and Wages	6,145.39	6,145.39	3,663.30	2,482.09
Other Expenses	6,296.36	11,389.87	5,202.44	6,187.43
Aid to Volunteer Fire Companies & Emergency Squads (N.J.S.A. 40:23-8.9):				
Other Expenses	27,309.02	27,309.02	19,770.19	7,538.83
Sheriff's Office:				
Salaries and Wages	70,118.92	70,118.92	47,786.71	22,332.21
Other Expenses	11,376.18	11,376.18	3,428.20	7,947.98
Medical Examiner:				
Other Expenses	33,508.31	33,508.31	19,908.23	13,600.08
Prosecutor's Office:				
Salaries and Wages	145,701.39	145,701.39	78,481.14	67,220.25
Other Expenses	64,265.42	64,265.42	28,232.40	36,033.02
Juvenile Retention and Rehabilitation Center:				
Other Expenses	61,750.00	61,750.00	27,125.00	34,625.00



COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF 2013 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	Balance Dec. 31, 2013	Balance After Transfers	Paid or Charged	Balance Lapsed
PUBLIC SAFETY (cont'd):				
Jail:				
Salaries and Wages	\$ 197,062.74	\$ 197,062.74	\$ 191,863.38	\$ 5,199.36
Other Expenses	513,129.62	513,129.62	323,644.18	189,485.44
Total Public Safety	<u>1,393,598.84</u>	<u>1,411,098.84</u>	<u>927,915.69</u>	<u>483,183.15</u>
PUBLIC WORKS:				
Roads:				
Salaries and Wages	151,623.50	151,623.50	96,547.98	55,075.52
Other Expenses	769,489.27	769,489.27	492,020.56	277,468.71
Bridges:				
Salaries and Wages	26,239.72	26,239.72	21,973.14	4,266.58
Other Expenses	28,366.98	28,366.98	8,639.72	19,727.26
Buildings and Grounds:				
Salaries and Wages	172,538.07	172,538.07	37,319.91	135,218.16
Other Expenses	128,397.27	128,397.27	87,945.51	40,451.76
Shade Tree Commission:				
Other Expenses	2,597.45	2,597.45	1,671.59	925.86
Total Public Works	<u>1,279,252.26</u>	<u>1,279,252.26</u>	<u>746,118.41</u>	<u>533,133.85</u>
HEALTH AND HUMAN SERVICES:				
County Health Service - Interlocal Agreement (N.J.S.A. 40:8A-1):				
Salaries and Wages	189,442.22	189,442.22	96,749.31	92,692.91
Other Expenses	46,353.78	46,353.78	25,605.15	20,748.63
Center on Aging:				
Salaries and Wages	55,104.05	55,104.05	26,020.92	29,083.13
Other Expenses	56,594.54	56,594.54	33,272.61	23,321.93
Nutrition Program:				
Salaries and Wages	2,024.87	2,024.87	2,024.87	
Other Expenses	31,212.84	31,212.84	20,579.84	10,633.00
Warren Haven:				
Salaries and Wages	802,141.46	802,141.46	205,433.86	596,707.60
Other Expenses	654,286.37	654,286.37	124,224.90	530,061.47
County Youth Shelters:				
Other Expenses	23,992.00	23,992.00	5,550.00	18,442.00
Mental Health Administration:				
Salaries and Wages	24,780.09	24,780.09	15,584.12	9,195.97
Other Expenses	13,094.03	13,094.03	2,547.92	10,546.11
Temporary Assistance and Social Services:				
Salaries and Wages	134,039.15	194,039.15	97,319.82	96,719.33
Other Expenses	152,789.23	152,789.23	64,164.45	88,624.78
County Adjuster:				
Salaries and Wages	4,164.16	4,164.16	1,933.06	2,231.10
Other Expenses	18,349.31	18,349.31	9,280.45	9,068.86
Human Services Programs (N.J.S.A. 30:14-11)	43,928.00	43,928.00	43,928.00	
Human Services Programs (N.J.S.A. 40:23-8.14)	12,649.00	12,649.00	12,649.00	
Health and Human Services (N.J. S.A. 30:4D-6.9)	42,732.00	42,732.00	42,732.00	
Medical/Health Services Programs (N.J.S.A. 40:13-2)	32,208.68	32,208.68	20,963.70	11,244.98
Adult Mental/Health Services (N.J.S.A. 40:5-2.9 and 30:9A-1)	127,153.00	127,153.00	113,253.00	13,900.00
Youth Services (N.J.S.A. 40:5-2.9)	41,607.00	41,607.00	41,607.00	
Substance Abuse Services (N.J.S.A. 30:9-12.16)	36,610.00	36,610.00	36,610.00	
Total Health and Human Services	<u>2,545,255.78</u>	<u>2,605,255.78</u>	<u>1,042,033.98</u>	<u>1,563,221.80</u>

COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF 2013 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

	Balance Dec. 31, 2013	Balance After Transfers	Paid or Charged	Balance Lapsed
<b>PARKS AND RECREATION:</b>				
War Veteran's Burial and Grave Decorations:				
Salaries and Wages	\$ 3,350.07	\$ 3,350.07	\$ 308.03	\$ 3,042.04
Other Expenses	2,413.61	2,413.61		2,413.61
Total Parks and Recreation	5,763.68	5,763.68	308.03	5,455.65
<b>EDUCATION:</b>				
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (N.J.S.A. 18A:64A-23):				
Other Expenses	95,024.89	95,024.89	36.40	94,988.49
County Extension Service - Farm and Home:				
Salaries and Wages	14,376.26	14,376.26	5,967.11	8,409.15
Other Expenses	1,224.70	1,225.10	316.01	909.09
Reimbursement for Residents Attending Out-of-County Vocational Schools (N.J.S.A. 18A:54-23.4):				
Other Expenses	5,000.00	5,000.00		5,000.00
Office of County Superintendent of Schools:				
Salaries and Wages	8,113.13	8,113.13	3,472.11	4,641.02
Other Expenses	8,193.88	8,193.88	1,950.08	6,243.80
Special Schools Services:				
Other Expenses	93,134.00	93,134.00	93,134.00	
Total Education	225,066.86	225,067.26	104,875.71	120,191.55
<b>OTHER OPERATING FUNCTIONS:</b>				
Provision for Salary Adjustments and New Employees Training - County Employees	441,700.00	364,200.00		364,200.00
Total Other Operating Functions	441,700.00	364,200.00		364,200.00
Contingent	5,000.00	5,000.00		5,000.00
Subtotal	7,711,829.35	7,711,829.75	3,361,580.70	4,350,249.05
Statutory Expenditures - Contribution to:				
Social Security System (O.A.S.I.)	268,725.95	268,725.95	95,550.09	173,175.86
Defined Contribution Retirement Program	25,703.93	25,703.93		25,703.93
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	41,349.07	41,349.07	15,770.99	25,578.08
Total Statutory Expenditures	335,778.95	335,778.95	111,321.08	224,457.87
Total General Appropriations	\$ 8,047,608.30	\$ 8,047,608.70	\$ 3,472,901.78	\$ 4,574,706.92

Ref.Analysis of Balance December 31, 2013

Unencumbered	A	\$ 5,822,881.97
Encumbered	A	2,224,726.73
		<u>\$ 8,047,608.70</u>

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

	Balance Dec. 31, 2013	Encumbrances Payable Returned	Transferred From 2014 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2014
					Paid or Charged	Encumbrances	
<u>U.S. DEPT. OF HEALTH &amp; HUMAN SERVICES:</u>							
Bioterrorism Preparedness and Response:							
#12-1166-BT-L2		\$ 3,564.00			\$ 3,564.00		
#13-1166-BT-L2	\$ 207,250.43				207,250.43		
#14-1166-BT-L2			\$ 255,643.00		86,490.08		\$ 169,152.92
National Association of County and City Health Officials for the Warren County Medical Reserve Corps:							
2011	3,627.07	900.00			1,585.69		2,941.38
2013	4,000.00						4,000.00
2014			3,500.00		1,715.43		1,784.57
<u>U.S. DEPT. OF JUSTICE:</u>							
N.J. Dept. of Law and Public Safety:							
Division of Criminal Justice:							
Crime Victim Assistance:							
#V-21-13	24,013.00				24,013.00		
#V-21-14			97,145.00		97,145.00		
JAG County Gang, Gun and Narcotics Task Force Grant:							
2013	37,378.00				37,378.00		
2014			50,226.00		12,701.00		37,525.00
Victim Witness Advocacy:							
2014			7,897.00		7,897.00		
Megan's Law Enforcement:							
2013	3,153.00				3,153.00		
2014			4,898.00		3,200.00		1,698.00
Sexual Assault Nurse Examiner's Program:							
2014			56,825.00		56,825.00		
Juvenile Accountability Block Grant:							
JAIBG-13		1,132.00			1,132.00		
JAIBG-14			3,438.00		2,579.00	\$ 859.00	
Division of State Police:							
Generator Program - Correctional Center			540,000.00				540,000.00
Hazard and Mitigation Planning			150,000.00				150,000.00

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

	Balance Dec. 31, 2013	Encumbrances Payable Returned	Transferred From 2014 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2014
					Paid or Charged	Encumbrances	
<u>U.S. DEPT. OF HOMELAND SECURITY:</u>							
Homeland Security Grant - 2012 HSGP	\$ 30,347.44				\$ 30,347.44		
Homeland Security Grant - 2013 HSGP	232,170.34	\$ 22,502.00			254,672.34		
Homeland Security Grant - 2014 HSGP			\$ 135,680.00		83,979.08	\$ 6,857.72	\$ 44,843.20
<u>U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT:</u>							
Warren, Sussex and Hunterdon County Continuum of Care			10,000.00		9,044.99		955.01
<u>U.S. DEPT. OF HEALTH AND HUMAN SERVICES:</u>							
N.J. Dept. of Health and Senior Services:							
Title III - Aging - Area Plan Grant:							
#10-1394	47,765.57			\$ 42,745.99	5,019.58		
#12-1394	7,517.73			7,517.73			
#13-1394	36,730.99	38,311.59		39,608.60	35,433.98		
#14-1394			438,815.00		371,764.21	38,684.57	28,366.22
<u>U.S. DEPT. OF TRANSPORTATION:</u>							
N.J. Dept. of Law & Public Safety:							
Division of Highway Traffic Safety:							
Summer Internship - 2013	611.03			611.03			
Summer Internship - 2014			20,284.00		20,284.00		
NJ Transit Capital	28,830.00						28,830.00
Route 57 Shuttle Transportation - Job Access:							
2014			148,086.00		148,086.00		
NJ Transit - Section 5311:							
2014			688,791.00		449,488.00		239,303.00
NJ Transit - Section 5317:							
2013	16,113.00				1,700.00		14,413.00
2014			16,197.00				16,197.00
Morris Canal Restoration	65,045.79			65,045.79			
NJ Transportation Trust Fund Authority Act:							
Capital Transportation Program:							
D.O.T. Cemetery Road Bridge	350,739.28	1,257.19		351,996.47			

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

	Balance Dec. 31, 2013	Encumbrances Payable Returned	Transferred From 2014 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2014
					Paid or Charged	Encumbrances	
<u>U.S. DEPT. OF TRANSPORTATION: (Cont'd)</u>							
NJ Transportation Trust Fund Authority Act:							
Capital Transportation Program: (Cont'd)							
D.O.T. Bridge Improvements 2101202 - 2004	\$ 820.66			\$ 820.66			
D.O.T. Cemetery Road Bridge Row	20,187.61			20,187.61			
D.O.T. Bridge Improvements 01006 - 2014			\$ 450,356.00		\$ 277,690.98	\$ 55,713.57	\$ 116,951.45
D.O.T. Route 623 Improvements	386,635.01			386,635.01			
D.O.T. Route 632 Improvements	18,550.30			18,550.30			
D.O.T. Capital Transportation Program 2014			1,997,800.00		1,997,800.00		
	<u>\$ 1,521,486.25</u>	<u>\$ 67,666.78</u>	<u>\$ 5,075,581.00</u>	<u>\$ 933,719.19</u>	<u>\$ 4,231,939.23</u>	<u>\$ 102,114.86</u>	<u>\$ 1,396,960.75</u>
Ref	A						A

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

	Balance Dec. 31, 2013	Encumbrances Payable Returned	Transferred From 2014 Budget Appropriation	Unexpended Balance Cancelled	Prior Year Encumbrances Cancelled	Expenditures		Balance Dec. 31, 2014
						Paid or Charged	Encumbrances	
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>								
Area Plan Grant - 2011	\$ 16,637.77			\$ 16,637.77				
Area Plan Grant - 2014			\$ 456,838.00			\$ 391,238.58	\$ 29,982.38	\$ 35,617.04
Special Child Health Care Services, Case								
Management:								
2012	208.00			208.00				
2013	52,349.49	\$ 116.99				50,715.48		1,751.00
2014			70,898.00			17,478.30	\$ 156.35	53,263.35
Right to Know:								
2014			9,220.00			9,220.00		
Nutritional - Physical Activity - Obesity Reduction Grant	458.41							458.41
Senior Health Insurance Program Grant:								
2013	2,398.00	2,006.97				4,404.97		
2014			18,000.00			3,270.22	5,456.91	9,272.87
Comprehensive Program for Planning and Provision of Alcoholism and Abuse Services:								
2011	0.08			0.08				
2013	881.78	31,129.00				32,010.78		
2014			225,543.00			195,467.27	29,927.00	148.73
<u>NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SERVICE:</u>								
Enhanced 911 Consolidation Grant - Equipment - 2008		3,119.67					3,119.67	
<u>NJ NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY:</u>								
New Jersey Institute of Technology:								
Morris Canal Greenway Study	13,792.06			13,792.06				
Traffic Sign Inventory and Assessment	263.37			263.37				
Morris Canal - 2012	11,004.55	947.83					947.83	11,004.55
Morris Canal - 2013	43,198.00							43,198.00

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

	Balance Dec. 31, 2013	Encumbrances Payable Returned	Transferred From 2014 Budget Appropriation	Unexpended Balance Cancelled	Prior Year Encumbrances Cancelled	Expenditures		Balance Dec. 31, 2014
						Paid or Charged	Encumbrances	
<u>NJ DEPARTMENT OF THE TREASURY:</u>								
Governor's Council on Alcoholism & Drug Abuse:								
Municipal Alliance to Prevent Alcoholism/Drug Abuse:								
2013	\$ 80,309.67	\$ 62,813.01				\$ 141,586.93		\$ 1,535.75
2014			\$ 171,866.00			1,320.04	\$ 350.00	170,195.96
<u>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</u>								
Juvenile Justice Commission:								
State/Community Partnership Grant Program:								
2013		65,578.00			\$ 600.00	64,978.00		600.00
2014			291,635.00			232,501.00	54,498.00	4,636.00
Juvenile Detention Alternatives Initiative - Innovation								
2013		107,160.00			45,500.00	61,660.00		45,500.00
2014			120,000.00			76,580.00	43,420.00	
Division of Criminal Justice:								
Office of Insurance Fraud:								
2013	60,530.00			\$ 25,929.00		34,601.00		
2014			137,804.00			79,021.00		58,783.00
Body Armor Replacement - Various Departments 2011	783.39							783.39
Body Armor Replacement - Various Departments 2012	7,067.43					3,305.00		3,762.43
Body Armor Replacement - Various Departments 2013	14,400.65					3,214.59	923.35	10,262.71
Body Armor Replacement - Various Departments 2010			11,031.70					11,031.70
<u>NJ DEPARTMENT OF MILITARY &amp; VETERANS' AFFAIRS:</u>								
Veterans Transportation Services:								
Veterans Transportation 2013	4,085.00					4,085.00		
Veterans Transportation 2014			7,000.00			2,915.00		4,085.00

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

	Balance Dec. 31, 2013	Encumbrances Payable Returned	Transferred From 2014 Budget Appropriation	Unexpended Balance Cancelled	Prior Year Encumbrances Cancelled	Expenditures		Balance Dec. 31, 2014
						Paid or Charged	Encumbrances	
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>								
Division of Youth and Family Services:								
Title XX Coalition:								
2013	\$ 508.63	\$ 199.98				\$ 708.61		
2014			\$ 161,326.00			135,708.12		\$ 25,617.88
Personal Attendant Services Program:								
2013	13,453.10	9,969.00				23,422.00		0.10
2014			35,894.10			32,839.00	\$ 3,055.00	0.10
Adult Protective Services:								
2013	3,945.06	7,250.00				11,187.06		8.00
Division of Family Development:								
CWA Case Banking Equipment			8,000.00			8,000.00		
Division of Economic Assistance:								
Social Services for the Homeless:								
2013	132,551.70	1,250.00				102,801.70		31,000.00
2014			166,888.00			97,928.92	3,772.00	65,187.08
Division of Temporary Assistance and Social Services:								
Work First New Jersey Program:								
2013	16,825.00					16,825.00		
2014			33,953.00			1,170.40		32,782.60



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

	Balance Dec. 31, 2013	Encumbrances Payable Returned	Transferred From 2014 Budget Appropriation	Unexpended Balance Cancelled	Prior Year Encumbrances Cancelled	Expenditures Paid or Charged	Encumbrances	Balance Dec. 31, 2014
<u>NJ TRANSIT CORPORATION:</u>								
Senior Citizens and Disabled Residents								
Transportation:								
Disabled Resident Transportation Assistance Program:								
2013	\$ 32,903.83					\$ 32,903.83		
2014			\$ 380,000.00			353,957.00		\$ 26,043.00
NJ Transit 5311			329,830.00			210,836.31		118,993.69
<u>NJ STATE COUNCIL ON THE ARTS:</u>								
Council on the Arts General Support:								
2013	38.15	\$ 9,200.00				9,113.15	\$ 125.00	
2014			64,506.00			64,471.32	34.00	0.68
Council on the Arts - Poetry 2013		363.30				363.30		
Council on the Arts - Poetry 2014			8,000.00			6,800.00		1,200.00
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>								
D.O.T. Bridge Improvements - 2014			1,000,000.00					1,000,000.00
Bridge 2101312 Improvements - 2013		800,000.00				800,000.00		
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>								
County Environmental Health Act (CEHA):								
2012	5,000.00			\$ 5,000.00				
2013	44,413.43	2,840.00		2,500.00		44,753.43		
2014			129,000.00			90,741.75		38,258.25
Clean Communities Program:								
2013	27,099.19					26,950.00		149.19
2014			73,662.44			42,997.16		30,665.28
Solid Waste Administration:								
2012		700.00				700.00		
2013	106,473.66					104,832.66	1,641.00	
2014			110,000.00			412.50	1,578.07	108,009.43
Septic Management Program	40,000.00					531.00		39,469.00

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

	Balance Dec. 31, 2013	Encumbrances Payable Returned	Transferred From 2014 Budget Appropriation	Unexpended Balance Cancelled	Prior Year Encumbrances Cancelled	Expenditures		Balance Dec. 31, 2014
						Paid or Charged	Encumbrances	
<u>MARTINS - JACOBY WATERSHED ASSOCIATION</u>								
Marble Hill Trail Improvements	\$ 432.42			\$ 15.84		\$ 416.58		
<u>N.J. DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT</u>								
<u>PASSED THROUGH MORRIS/SUSSEX/WARREN WORKFORCE</u>								
<u>INVESTMENT BOARD:</u>								
Equal Employment Initiative			\$ 50,000.00			50,000.00		
<u>NJ DEPARTMENT OF CHILDREN AND FAMILIES:</u>								
Children's System of Care - 14OLWR			36,475.00			35,952.00	\$ 43.59	\$ 479.41
Planning Services Grant - 14ALWC			63,936.00			62,389.52		1,546.48
Matching Grant - Area Plan Grant Title III	36,511.00							36,511.00
Matching Grant - NJ Transit 5311	17,326.00							17,326.00
Matching Grant - Grant and Aid	16,336.85							16,336.85
Matching Grant - Area Plan Grant Title III	36,511.00							36,511.00
Matching Grant - Grant and Aid	28,651.00							28,651.00
Matching Grant - NJ Transit 5311			163,559.00			113,489.00		50,070.00
Matching Grant - Grant and Aid			15,092.00					15,092.00
	<u>\$ 867,347.67</u>	<u>\$ 1,104,643.75</u>	<u>\$ 4,349,957.24</u>	<u>\$ 64,346.12</u>	<u>\$ 46,100.00</u>	<u>\$ 3,892,774.48</u>	<u>\$ 179,030.15</u>	<u>\$ 2,185,797.91</u>
Ref. A								A

COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF UNAPPROPRIATED RESERVES  
YEAR ENDED DECEMBER 31, 2014

	<u>Cash Receipts</u>	<u>Balance Dec. 31, 2014</u>
Council on the Arts	\$ 33,221.00	\$ 33,221.00
	<u>\$ 33,221.00</u>	<u>\$ 33,221.00</u>
<u>Ref.</u>		A
Received in Federal and State Grant Fund	\$ 33,221.00	
	<u>\$ 33,221.00</u>	

COUNTY OF WARREN

TRUST FUNDS

2014

COUNTY OF WARREN  
SCHEDULE OF CASH - TREASURER  
TRUST FUNDS

Regular Trust Fund:

	<u>Ref.</u>	
Balance December 31, 2013	B	\$ 2,593,546.61
Increased by Receipts:		
Rehabilitation Trust:		
Due from Community Development Block Grant	\$ 143,801.00	
Other Cash Receipts	257,210.13	
Interest Earned	84.29	
Echo Housing Program:		
Rentals	8,452.50	
Interest Earned	52.58	
Community Development Block Grant Trust:		
Due from Current Fund	143,801.00	
Interest Earned	2.81	
Hackettstown Rehabilitation		
Interest Earned	18.08	
Section 8 Housing Grant:		
Voucher Program	4,424,514.00	
Loans Receivable	153.38	
Other Cash Receipts	15,773.51	
Interest Earned	26.38	
County Library:		
Library Tax Levy	4,292,636.00	
Other Cash Receipts	112,762.92	
Interest Earned	1,643.80	
Health Department:		
Cash Receipts	2,477,700.23	
Interest Earned	626.52	
Payroll Agency	45,210,123.21	
		<u>57,089,382.34</u>
		59,682,928.95
Decreased by Disbursements:		
Rehabilitation Trust:		
Home Improvement Program	385,563.22	
Echo Housing Program		
Disbursements	15,146.02	
Community Development Block Grant Program:		
Community Development Block Grant due Rehabilitation Trust	143,801.00	
Section 8 Housing Grant:		
Voucher Program	4,446,026.41	
County Library:		
Disbursements	3,937,772.72	
Due General Capital Fund	409,788.00	
Health Department:		
Disbursements	1,240,961.29	
Due Current Fund:		
Budget Appropriation - Fees from Public Health Nursing	1,012,500.00	
Budget Appropriation - Public Health Nursing Trust	737,500.00	
Interest Earned	657.15	
Payroll Agency	45,245,868.35	
		<u>57,575,584.16</u>
Balance December 31, 2014	B	<u>\$ 2,107,344.79</u>

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

Other Trust Fund:

	<u>Ref.</u>	
Balance December 31, 2013	B	\$ 6,292,451.05
Increased by Receipts:		
Prosecutor's Office	\$ 43,764.84	
Forfeited Recognizances	6,987.50	
Hospitalization Insurance Stabilization Fund	16,594,435.02	
Environmental Fund	175,395.46	
County Clerk Court Fees	34,368.66	
Board of Taxation	16,146.74	
Prosecutor - Child Advocacy	0.24	
Intoxicated Driver Fund	16.34	
Road Escrow	44,442.82	
Engineer Escrow	101,761.46	
Surrogate's Office	7,355.18	
Cultural and Heritage Commission	3,233.51	
Newsletter Fund	2,569.72	
Weights and Measures	104,393.99	
Sheriff Trust Fund	6,790.36	
Aging Meals	318,939.45	
Accumulated Absences	139.27	
Snow Removal	183.55	
Interest Due Current Fund	224.80	
		<u>17,461,148.91</u>
		23,753,599.96
Decreased by Disbursements:		
Prosecutor's Office	36,337.20	
Forfeited Recognizances:		
Current Fund Budgeted Revenue	34,735.00	
Other Disbursements	6,312.50	
Hospitalization Insurance Stabilization Fund	17,480,928.38	
Environmental Fund	198,890.60	
County Clerk Court Fees	72,132.65	
Board of Taxation	3,969.93	
Intoxicated Driver Fund	350.00	
Road Escrow	19,000.00	
Engineer Escrow	88,582.10	
Surrogate's Office	46,630.25	
Cultural and Heritage Commission	2,215.26	
Newsletter Fund	202.20	
Weights and Measures:		
Current Fund Budgeted Revenue	135,000.00	
Other Disbursements	34,634.33	
Sheriff Trust Fund	3,971.15	
Aging Meals	241,937.97	
Accumulated Absences	105,000.00	
Interest Due Current Fund	226.63	
		<u>18,511,056.15</u>
Balance December 31, 2014	B	<u>\$ 5,242,543.81</u>

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

Open Space Trust:

	<u>Ref.</u>	
Balance December 31, 2013	B	\$ 27,433,896.98
Increased by Receipts:		
Open Space Tax Levy	\$ 5,742,343.21	
State of New Jersey - Open Space Reimbursements	1,338,030.75	
Interest on Investments	74,380.94	
Miscellaneous	<u>795.17</u>	
		<u>7,155,550.07</u>
		34,589,447.05
Decreased by Disbursements:		
Open Space Expenditures	3,971,658.59	
Due to General Capital Fund:		
Improvement Authorization	3,000,000.00	
Due Current Fund - Anticipated Revenue	<u>958,147.57</u>	
		<u>7,929,806.16</u>
Balance December 31, 2014	B	<u><u>\$ 26,659,640.89</u></u>

Unemployment Trust Fund:

Balance December 31, 2013	B	\$ 301,252.53
Increased by Receipts:		
Employees' Withholding	\$ 227,103.36	
Interest	<u>115.53</u>	
		<u>227,218.89</u>
		528,471.42
Decreased by Disbursements:		
Unemployment Expenditures		<u>194,251.28</u>
Balance December 31, 2014	B	<u><u>\$ 334,220.14</u></u>

COUNTY OF WARREN  
SCHEDULE OF COMMUNITY DEVELOPMENT  
BLOCK GRANT RECEIVABLE  
TRUST FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2014

Increased by Community Development Block  
Grant Awarded

\$ 143,801.00  

---

143,801.00

Decreased by Cash Received

\$ 143,801.00  

---

---



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>Revolving Loans</u>	<u>Home Improvement Notes</u>
Balance December 31, 2013	B	\$ 7,367,831.91	\$ 86,606.65	\$ 7,181,204.44	\$ 20.82	\$ 100,000.00
Increased by:						
Loans Issued		<u>224,742.53</u>		<u>224,742.53</u>		
		7,592,574.44	86,606.65	7,405,946.97	20.82	100,000.00
Decreased by:						
Loan Repayments		<u>226,907.16</u>	<u>13,709.12</u>	<u>213,198.04</u>		
Balance December 31, 2014	B	<u>\$ 7,365,667.28</u>	<u>\$ 72,897.53</u>	<u>\$ 7,192,748.93</u>	<u>\$ 20.82</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, 2013	B	\$ 113,131.21
Increased by Receipts:		
Cash Received		8,505.08
		<u>121,636.29</u>
Decreased by:		
Cash Disbursed	\$ 15,146.02	
Encumbrances Payable	<u>110.72</u>	
		<u>15,256.74</u>
Balance December 31, 2014	B	<u><u>\$ 106,379.55</u></u>

COUNTY OF WARREN  
SCHEDULES OF RESERVES FOR HOUSING REHABILITATION  
TRUST FUNDS

	<u>Ref.</u>	<u>Total</u>	<u>Rehabilitation Trust</u>	<u>Hackettstown Rehabilitation</u>	<u>Community Development</u>
Balance December 31, 2013	B	\$ 303,463.13	\$ 117,013.17	\$ 180,733.68	\$ 5,716.28
Increased by:					
Community Development Block Grant		143,801.00	143,801.00		
Grant Receipts		401,011.13	257,210.13		143,801.00
Interest Earned		105.18	84.29	18.08	2.81
Encumbrances Payable Returned		198.48	198.48		
		<u>848,578.92</u>	<u>518,307.07</u>	<u>180,751.76</u>	<u>149,520.09</u>
Decreased by:					
Cash Disbursed		529,364.22	385,563.22		143,801.00
		<u>529,364.22</u>	<u>385,563.22</u>		<u>143,801.00</u>
Balance December 31, 2014	B	<u>\$ 319,214.70</u>	<u>\$ 132,743.85</u>	<u>\$ 180,751.76</u>	<u>\$ 5,719.09</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>Health Department</u>	<u>Payroll Agency</u>
Balance December 31, 2013	B	\$ 2,081,817.91	\$ 42,396.29	\$ 1,131,555.56	\$ 857,942.06	\$ 49,924.00
Increased by:						
Cash Received		52,205,505.95	4,440,467.27	76,588.72	2,478,326.75	45,210,123.21
County Library Tax		4,292,636.00		4,292,636.00		
State Library Aid		37,818.00		37,818.00		
Interfund Returned		73.78			73.78	
Encumbrances Returned		94,862.10		84,304.89	10,557.21	
		<u>58,712,713.74</u>	<u>4,482,863.56</u>	<u>5,622,903.17</u>	<u>3,346,899.80</u>	<u>45,260,047.21</u>
Decreased by:						
Cash Disbursed		56,621,285.92	4,446,026.41	3,937,772.72	2,991,618.44	45,245,868.35
Due Current Fund		43.15			43.15	
Due to Other Trust Funds		5,000.00				5,000.00
Due General Capital Fund - Reserve for New Library		409,788.00		409,788.00		
Encumbrances Payable		51,785.55		51,785.55		
		<u>57,087,902.62</u>	<u>4,446,026.41</u>	<u>4,399,346.27</u>	<u>2,991,661.59</u>	<u>45,250,868.35</u>
Balance December 31, 2014	B	<u>\$ 1,624,811.12</u>	<u>\$ 36,837.15</u>	<u>\$ 1,223,556.90</u>	<u>\$ 355,238.21</u>	<u>\$ 9,178.86</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, 2013	B	\$ 21,941,997.35	\$ 301,252.53
Increased by:			
Open Space Tax Levy		\$ 5,742,343.21	
State of New Jersey - Open Space Reimbursements		1,338,030.75	
Encumbrances Returned		5,491,899.63	
Miscellaneous Deposits		795.17	
Employees' Withholding			\$ 227,103.36
Interest Earned		<u>74,380.94</u>	<u>115.53</u>
		<u>12,647,449.70</u>	<u>227,218.89</u>
		34,589,447.05	528,471.42
Decreased by:			
Expenditures		3,971,658.59	194,251.28
Due Current Fund - Anticipated Revenue		958,147.57	
Due to General Capital Fund:			
Improvement Authorization		3,000,000.00	
Encumbrances Payable		<u>4,591,940.89</u>	
		<u>12,521,747.05</u>	<u>194,251.28</u>
Balance December 31, 2014	B	<u>\$ 22,067,700.00</u>	<u>\$ 334,220.14</u>

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

Fund:	Balance Dec. 31, 2013	Increased by:			Decreased by:		Balance Dec. 31, 2014
		Cash Receipts	Due From Payroll Account	Encumbrances Returned	Cash Disbursed	Encumbrances Payable	
Prosecutor's Office	\$ 343,394.75	\$ 43,764.84			\$ 36,337.20		\$ 350,822.39
Forfeited Recognizances	247,215.31	6,987.50			41,047.50		213,155.31
Hospitalization Insurance							
Stabilization Fund	3,670,633.44	16,594,435.02	\$ 5,000.00		17,480,928.38		2,789,140.08
Environmental Fund	305,092.51	175,395.46			198,890.60		281,597.37
County Clerk County Fees	181,323.21	34,368.66			72,132.65		143,559.22
Board of Taxation	101,879.78	16,146.74		\$ 472.93	3,969.93	\$ 55.00	114,474.52
Prosecutor - Child Advocacy	502.86	0.24					503.10
Intoxicated Driver Fund	32,754.92	16.34			350.00		32,421.26
Road Deposit	80,940.90	44,442.82			19,000.00		106,383.72
Engineer Escrow	103,850.53	101,761.46		7,176.25	88,582.10	7,176.25	117,029.89
Surrogate's Office	54,226.46	7,355.18			46,630.25		14,951.39
Personal Attendant	0.07						0.07
Cultural and Heritage Commission	17,840.18	3,233.51		1,026.90	2,215.26		19,885.33
Newsletter Fund	26,011.63	2,569.72			202.20		28,379.15
Weights and Measures	320,041.14	104,393.99			169,634.33		254,800.80
Sheriff Trust	23,640.23	6,790.36			3,971.15		26,459.44
Aging Meals	89,065.22	318,939.45		12,380.61	241,937.97	45,339.03	133,108.28
Accumulated Absences	305,410.50	139.27			105,000.00		200,549.77
Roads Snow Removal	367,551.32	183.55					367,734.87
	<u>\$ 6,271,374.96</u>	<u>\$ 17,460,924.11</u>	<u>\$ 5,000.00</u>	<u>\$ 21,056.69</u>	<u>\$ 18,510,829.52</u>	<u>\$ 52,570.28</u>	<u>\$ 5,194,955.96</u>

Ref.

B

B

COUNTY OF WARREN

GENERAL CAPITAL FUND

2014

COUNTY OF WARREN  
GENERAL CAPITAL FUND  
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2013	C	\$ 15,143,746.28
Increased by Receipts:		
Current Fund Budget Appropriations:		
Capital Improvement Fund	\$ 6,871,700.00	
Due from Library Trust Fund:		
Reserve for Library Expansion	409,788.00	
Due from Open Space Trust Fund	3,000,000.00	
Due From County Library for Construction of New Library	95,121.00	
Due Current Fund:		
Interest Earned	67,845.94	
		<u>10,444,454.94</u>
		25,588,201.22
Decreased by Disbursements:		
Improvement Authorization Expenditures	5,998,202.73	
Due to Current Fund:		
Interest Earned	67,088.96	
		<u>6,065,291.69</u>
Balance December 31, 2014	C	<u>\$ 19,522,909.53</u>



COUNTY OF WARREN  
GENERAL CAPITAL FUND  
ANALYSIS OF GENERAL CAPITAL CASH

			Receipts		Disbursements		Transfers		Balance	
			Balance Dec. 31, 2013	Budget Appropriation	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	Balance Dec. 31, 2014
Capital Fund Balance			\$ 953,668.68					\$ 953,668.68		
Capital Improvement Fund			2,715,664.08	\$ 6,871,700.00				9,293,031.32		\$ 294,332.76
Due Current Fund			4,865.68		\$ 67,845.94		\$ 67,088.96			5,622.66
Due Open Space Trust Fund				3,000,000.00				3,000,000.00		
Encumbrances Payable			2,257,636.02					2,257,636.02	\$ 5,782,300.93	5,782,300.93
Reserve for Library Expansion			1,031,321.00	409,788.00	95,121.00					1,536,230.00
Ord. No.	Improvement Description	Ord. Date								
1997-A	Various Improvements	02/26/97	2,350.00			\$ 2,331.23		18.77		
2000-A	Acquisition of Equipment and Various Improvements	03/22/00						2,919.88	3,109.02	189.14
2001-A	Acquisition of Equipment and Various Improvements	03/14/01	0.70							0.70
2003-A	Various Improvements	03/12/03	1,375.83			1,360.00		9,049.44	16,871.80	7,838.19
2004-C	Engineering and Construction of Buildings in the County	06/09/04	15,342.65					12,221.52	12,221.52	15,342.65
2005-A	Acquisition of Equipment and Various Improvements	04/27/05	50,007.61			7.51		1,605.00	2,827.59	51,222.69
2006-A	Various Improvements	03/08/06	7.70			26,344.07		22,565.46	48,910.53	8.70
2007-A	Various Improvements	03/14/07	64,106.90			136,489.51		10,078.00	85,134.27	2,673.66
2008-A	Various Capital Improvements	05/14/08	102,202.54			37,581.84		3,538.06	4,808.78	65,891.42
2009-A	Various Capital Improvements	04/22/09	796,766.14			176,901.74		199,152.99	286,256.16	706,967.57
2009-B	Replacement Facility for Northeast Branch Library	12/09/09						14.08	14.08	
2010-A	Various Capital Improvements	04/28/10	920,788.31			156,965.05		221,361.82	194,868.00	737,329.44
2011-A	Various Capital Improvements	04/27/11	402,090.89			413,808.62		167,324.74	491,270.37	312,227.90
2011-B	Acquisition of Replacement Facility for Headquarters Library Branch and Offices	10/27/11	18,009.84					2,751.00	2,751.00	18,009.84
2012-A	Various Capital Improvements	03/28/12	1,656,028.14			650,292.84		230,293.54	373,763.74	1,149,205.50
2013-A	Various Capital Improvements	04/10/13	4,151,513.57			2,020,603.66		1,014,903.80	734,829.16	1,850,835.27
2014-A	Various Capital Improvements	04/09/14				2,375,516.56		3,884,502.83	13,246,700.00	6,986,680.61
			\$ 15,143,746.28	\$ 10,281,488.00	\$ 162,966.94	\$ 5,998,202.63	\$ 67,088.96	\$ 21,286,636.95	\$ 21,286,636.95	\$ 19,522,909.63

COUNTY OF WARREN  
GENERAL CAPITAL FUND  
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED  
YEAR ENDED DECEMBER 31, 2014

NOT APPLICABLE

COUNTY OF WARREN  
GENERAL CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>Ref.</u>	
Balance December 31, 2013	C	\$ 2,715,664.08
Increased by:		
2014 Budget Appropriation		<u>6,871,700.00</u>
		9,587,364.08
Decreased by:		
Appropriation to Finance Improvement		
Authorizations		<u>9,293,031.32</u>
Balance December 31, 2014	C	<u><u>\$ 294,332.76</u></u>

COUNTY OF WARREN  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Ordinance		Balance Dec. 31, 2013 Funded	Prior Year Encumbrances Returned	2014 Authorizations			Paid or Charged	Balance Dec. 31, 2014 Funded
		Date	Amount			Capital Improvement Fund	Open Space Trust Fund	General Capital Fund Balance		
1997-A	Various Improvements	02/26/97	\$ 1,020,000.00	\$ 2,350.00					\$ 2,350.00	
2000-A	Acquisition of Equipment and Various Improvements	03/22/00	3,609,822.00		\$ 3,109.02				2,919.88	\$ 189.14
2001-A	Acquisition of Equipment and Various Improvements	03/14/01	3,288,294.00	0.70						0.70
2003-A	Various Improvements	03/12/03	3,435,100.00	1,375.83	16,871.80				10,409.44	7,838.19
2004-C	Engineering and Construction of Buildings in the County	06/09/04	1,050,000.00	15,342.65	12,221.52				12,221.52	15,342.65
2005-A	Acquisition of Equipment and Various Improvements	04/27/05	4,137,250.00	50,007.61	2,827.59				1,612.61	51,222.59
2006-A	Various Improvements	03/08/06	8,934,110.00	7.70	48,910.53				48,909.53	8.70
2007-A	Various Improvements	03/14/07	8,747,906.00	64,106.90	85,134.27				146,567.51	2,673.66
2008-A	Various Capital Improvements	05/14/08	7,462,695.00	102,202.54	4,808.78				41,119.90	65,891.42
2009-A	Various Capital Improvements	04/22/09	16,659,943.00	796,766.14	286,256.16				376,054.73	706,967.57
2009-B	Replacement Facility for Northeast Branch Library	12/09/09	1,100,000.00		14.08				14.08	
2010-A	Various Capital Improvements	04/28/10	7,460,870.00	920,788.31	194,868.00				378,326.87	737,329.44
2011-A	Various Capital Improvements	04/27/11	5,735,431.00	402,090.89	491,270.37				581,133.36	312,227.90
2011-B	Acquisition of Replacement Facility for Headquarters Library Branch and Offices	10/27/11	9,867,000.00	18,009.84	2,751.00				2,751.00	18,009.84
2012-A	Various Capital Improvements	03/28/12	5,662,732.00	1,656,028.14	373,763.74				880,586.38	1,149,205.50
2013-A	Various Capital Improvements	04/10/13	5,990,500.00	4,151,513.57	734,829.16				3,035,507.46	1,850,835.27
2014-A	Various Capital Improvements	04/09/14	13,246,700.00			\$ 9,293,031.32	\$ 3,000,000.00	\$ 953,668.68	6,260,019.39	6,986,680.61
Ref.				\$ 8,180,590.82	\$ 2,257,636.02	\$ 9,293,031.32	\$ 3,000,000.00	\$ 953,668.68	\$ 11,780,503.66	\$ 11,904,423.18
				C						C
									Cash Disbursed	\$ 5,998,202.73
									Encumbrances	5,782,300.93
										\$ 11,780,503.66

COUNTY OF WARREN  
GENERAL CAPITAL FUND  
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE  
YEAR ENDED DECEMBER 31, 2014

NOT APPLICABLE

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2014		Int. Rate	Balance Dec. 31, 2013	Matured	Balance Dec. 31, 2014
			Date	Amount				
Open Space Refunding Bonds 2003B	12/1/03	\$ 2,735,000.00	11/15/15	\$ 270,000.00	3.750%	\$ 525,000.00	\$ 255,000.00	\$ 270,000.00
General Improvement/College Refunding Bonds, Series 2003C	12/1/03	14,610,000.00	11/15/15	540,000.00	3.750%	1,060,000.00	520,000.00	540,000.00
County Vocational School Refunding Bonds, Series 2003D	12/1/03	3,005,000.00	11/15/15	295,000.00	3.750%	575,000.00	280,000.00	295,000.00
County College Bonds Series 2007A	7/15/07	2,750,000.00	07/15/15	180,000.00	4.125%	1,835,000.00	175,000.00	1,660,000.00
			07/15/16	185,000.00	4.125%			
			07/15/17	195,000.00	4.125%			
			07/15/18	200,000.00	4.125%			
			07/15/19	210,000.00	4.125%			
			07/15/20	220,000.00	4.125%			
			07/15/21	230,000.00	4.125%			
			07/15/22	240,000.00	4.125%			

COUNTY OF WARREN  
GENERAL CAPITAL FUND  
SCHEDULE OF GENERAL SERIAL BONDS PAYABLE  
(Continued)

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2014		Int. Rate	Balance Dec. 31, 2013	Matured	Balance Dec. 31, 2014
			Date	Amount				
County College Bonds Series 2007B	7/15/07	\$ 2,750,000.00	07/15/15	\$ 180,000.00	4.125%			
			07/15/16	185,000.00	4.125%			
			07/15/17	195,000.00	4.125%			
			07/15/18	200,000.00	4.125%			
			07/15/19	210,000.00	4.125%			
			07/15/20	220,000.00	4.125%			
			07/15/21	230,000.00	4.125%			
			07/15/22	240,000.00	4.125%	\$ 1,835,000.00	\$ 175,000.00	\$ 1,660,000.00
Series C 2010 - Refunding 2003A Bonds	5/15/2010	4,210,000.00	05/15/15	535,000.00	2.000%			
			05/15/16	540,000.00	2.250%			
			05/15/17	545,000.00	2.500%			
			05/15/18	560,000.00	2.750%	2,705,000.00	525,000.00	2,180,000.00

COUNTY OF WARREN  
GENERAL CAPITAL FUND  
SCHEDULE OF GENERAL SERIAL BONDS PAYABLE  
(Continued)

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2014		Int. Rate	Balance Dec. 31, 2013	Matured	Balance Dec. 31, 2014
			Date	Amount				
Series A College Bond 2010	7/15/2010	\$ 7,300,000.00	07/15/15	\$ 440,000.00	2.000%			
			07/15/16	450,000.00	3.000%			
			07/15/17	460,000.00	3.000%			
			07/15/18	470,000.00	3.000%			
			07/15/19	490,000.00	3.000%			
			07/15/20	500,000.00	3.000%			
			07/15/21	520,000.00	3.125%			
			07/15/22	540,000.00	3.250%			
			07/15/23	560,000.00	3.500%			
			07/15/24	590,000.00	4.000%			
			07/15/25	610,000.00	4.000%	\$ 6,060,000.00	\$ 430,000.00	\$ 5,630,000.00
						<u>\$ 14,595,000.00</u>	<u>\$ 2,360,000.00</u>	<u>\$ 12,235,000.00</u>
					<u>Ref.</u>	C		C



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

	<u>Ref.</u>	
Balance December 31, 2013	C	\$ 455,526.49
Decreased by:		
Loan Repayments		<u>93,070.08</u>
Balance December 31, 2014	C	<u><u>\$ 362,456.41</u></u>

SCHEDULE OF PRINCIPAL PAYMENTS  
OUTSTANDING DECEMBER 31, 2014

1997 Issue

Payment Number	Date	Interest Rate	Principal Amount
35	06/16/15	2.00%	\$ 33,280.41
36	12/16/15	2.00%	33,613.21
37	06/16/16	2.00%	33,949.35
38	12/16/16	2.00%	34,288.84
39	06/16/17	2.00%	<u>34,631.74</u>
			<u><u>\$ 169,763.55</u></u>

2001 Issue

Payment Number	Date	Interest Rate	Principal Amount
26	06/27/15	2.00%	\$ 13,953.82
27	12/27/15	2.00%	14,093.36
28	06/27/16	2.00%	14,234.29
29	12/27/16	2.00%	14,376.63
30	06/27/17	2.00%	14,520.40
31	12/27/17	2.00%	14,665.60
32	06/27/18	2.00%	14,812.26
33	12/27/18	2.00%	14,960.38
34	06/27/19	2.00%	15,109.99
35	12/27/19	2.00%	15,261.09
36	06/27/20	2.00%	15,413.70
37	12/27/20	2.00%	15,567.83
38	06/27/21	2.00%	<u>15,723.51</u>
			<u><u>\$ 192,692.86</u></u>

COUNTY OF WARREN  
GENERAL CAPITAL FUND  
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED  
YEAR ENDED DECEMBER 31, 2014

NOT APPLICABLE

COUNTY OF WARREN

PART II

SINGLE AUDIT

YEAR ENDED DECEMBER 31, 2014

COUNTY OF WARREN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2014

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
					From	To		
<u>U.S. DEPT. OF HEALTH &amp; HUMAN SERVICES:</u>								
Passed Through N.J. Dept. of Health and Senior Services:								
Aging Cluster:								
Title III B	93.044	10-100-046-4144-265-6110	\$ 162,740.00		01/01/10	12/31/14	\$ 5,019.58	\$ 128,383.42
Title III B	93.044	10-100-046-4144-265-6110	419,323.00	\$ 10,858.00	01/01/12	12/31/14		411,805.27
Title III B	93.044	10-100-046-4144-265-6110	415,463.00	8,002.00	01/01/13	12/31/14	35,433.98	375,854.40
Title III B	93.044	10-100-046-4144-265-6110	438,815.00	208,159.00	01/01/14	12/31/14	371,764.21	410,448.78
Total Area Plan			1,436,341.00	227,019.00			412,217.77	1,326,491.87
Public Health Preparedness and Response for Bioterrorism:								
#12-1166-BT-L2	93.283	100-046-4L04-360-6120	311,063.00		01/01/12	12/31/14	3,564.00	311,063.00
#13-1166-BT-L2	93.283	100-046-4L04-360-6120	287,914.00	143,968.00	01/01/13	12/31/14	207,250.43	287,914.00
#14-1166-BT-L2	93.283	100-046-4L04-360-6120	255,643.00	80,650.00	01/01/14	12/31/14	86,490.08	86,490.08
			854,620.00	224,618.00			297,304.51	685,467.08
National Association of County and City Health Officials for the Warren County Medical Reserve Corps:								
2011	93.008	100-066-1200-893-6110	5,000.00		01/01/11	12/31/14	1,585.69	2,058.62
2014	93.008	100-066-1200-893-6110	3,500.00	3,500.00	01/01/14	12/31/14	1,715.43	1,715.43
			8,500.00	3,500.00			3,301.12	3,774.05
TOTAL DEPT. OF HEALTH & HUMAN SERVICES			2,299,461.00	455,137.00			712,823.40	2,015,733.00
<u>U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT:</u>								
Lower Income Housing Assistance Program Section 8	14.871	N/A	4,446,026.41	4,424,514.00	01/01/14	12/31/14	4,446,026.41	4,446,026.41
Warren, Sussex, and Hunterdon County Continuum of Care	14.267	N/A	10,000.00		01/01/14	12/31/14	9,044.99	9,044.99
TOTAL DEPT. OF HOUSING AND URBAN DEVELOPMENT			4,456,026.41	4,424,514.00			4,455,071.40	4,455,071.40
<u>U.S. DEPT. OF JUSTICE:</u>								
Passed Through N.J. Dept. of Law & Public Safety:								
Crime Victim Assistance Cluster:								
Crime Victim Assistance:								
#V-21-13	16.575	100-066-1020-142-6010	94,962.00	24,013.00	01/01/13	12/31/14	24,013.00	94,962.00
#V-21-14	16.575	100-066-1020-142-6010	97,145.00	48,015.00	01/01/14	12/31/14	97,145.00	97,145.00
			192,107.00	72,028.00			121,158.00	192,107.00

COUNTY OF WARREN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
					From	To		
U.S. DEPT. OF JUSTICE:								
Passed Through N.J. Dept. of Law & Public Safety: County Office of Victim Witness Advocacy: 2014	16.575	100-066-1020-142-6010	\$ 7,897.00	\$ 7,897.00	01/01/14	12/31/14	\$ 7,897.00	\$ 7,897.00
Total Crime Victim Assistance Cluster			7,897.00	7,897.00			7,897.00	7,897.00
Division of Criminal Justice:								
Sexual Assault Nurse Examiner 2014	16.582	100-066-1020-142-6010	56,825.00	56,825.00	01/01/14	12/31/14	56,825.00	56,825.00
			56,825.00	56,825.00			56,825.00	56,825.00
JAG Program Cluster:								
JAG County Gang, Gun and Narcotics Task Force Grant 2013	16.803	11-100-066-1020-364	46,902.00	37,378.00	07/01/13	06/30/14	37,378.00	46,902.00
2014	16.803	11-100-066-1020-364	50,226.00	12,701.00	07/01/14	06/30/15	12,701.00	12,701.00
			97,128.00	50,079.00			50,079.00	59,603.00
Local Law Enforcement Block Grant, Megan's Law Enforcement								
2013	16.738	09-100-066-1020-417	5,323.00	908.00	03/01/13	2/29/2014	3,153.00	5,323.00
2014	16.738	09-100-066-1020-417	4,898.00	3,200.00	03/01/14	2/29/2015	3,200.00	3,200.00
			10,221.00	4,108.00			6,353.00	8,523.00
Total JAG Program Cluster			107,349.00	54,187.00			56,432.00	68,126.00
Juvenile Accountability Incentive:								
JAIBG-13	16.523	100-066-1500-121-6010	4,531.00	3,399.00	01/01/13	12/31/14	1,132.00	4,531.00
JAIBG-13	16.523	100-066-1500-121-6010	3,438.00	860.00	01/01/14	12/31/14	2,579.00	3,438.00
			7,969.00	4,259.00			3,711.00	7,969.00
TOTAL DEPT. OF JUSTICE			1,622,147.00	195,196.00			246,023.00	1,582,924.00

COUNTY OF WARREN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
					From	To		
U.S. DEPT. OF HOMELAND SECURITY:								
Passed Through N.J. Dept. of Law & Public Safety:								
State Homeland Security Grant Program - 2012 HSGP	97.067	100-066-1200-833-65110	\$ 375,590.57	\$ 107,412.03	01/01/12	12/31/14	\$ 30,347.44	\$ 375,590.57
State Homeland Security Grant Program - 2013 HSGP	97.067	100-066-1200-833-65110	254,672.34	254,672.34	01/01/13	12/31/14	254,672.34	254,672.34
State Homeland Security Grant Program - 2013 HSGP	97.067	100-066-1200-833-65110	135,680.00	31,000.00	01/01/14	12/31/15	83,979.08	90,836.80
			765,942.91	393,084.37			368,998.86	721,099.71
FEMA Reimbursement County Property -								
Hurricane Irene	97.036	FEMA-4021-DR-NJ	867,663.30	280,256.99	08/27/11	09/05/11	280,256.99 *	867,663.30
Hurricane Sandy	97.036	FEMA-4086-DR-NJ	37,022.15	37,022.15	03/20/13	08/26/13	37,022.15 *	37,022.15
			904,685.45	317,279.14			317,279.14	904,685.45
TOTAL U.S. DEPT. OF HOMELAND SECURITY			1,670,628.36	710,363.51			686,278.00	1,625,785.16
U.S. DEPT. OF TRANSPORTATION:								
Transit Services Program Cluster:								
Route 57 Shuttle Transportation - Job Access 2013	20.516	N/A	163,480.00	71,728.84	01/01/12	06/30/14		163,480.00
Route 57 Shuttle Transportation - Job Access 2014	20.516	N/A	148,086.00	124,885.00	01/01/14	06/30/15	148,086.00	148,086.00
NJ Transit - Section 5311 - 2014	20.509	N/A	688,792.00	297,853.96	07/01/13	06/30/14	449,488.00	449,488.00
NJ Transit - Section 5317 - 2013	20.509	N/A	16,113.00		07/01/12	06/30/15	1,700.00	1,700.00
Highway Planning and Construction Cluster:			1,016,471.00	494,467.80			599,274.00	762,754.00
Passed Through N.J. Department of Transportation:								
Division of Highway Traffic Safety:								
Summer Internship - 2014	20.205	N/A	20,284.00	16,284.68	01/01/14	12/31/14	20,284.00	20,284.00

COUNTY OF WARREN  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED DECEMBER 31, 2014  
 (Continued)

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
					From	To		
U.S. DEPT. OF TRANSPORTATION:								
Highway Planning and Construction Cluster: (Cont'd)								
Passed Through N.J. Department of Transportation:								
NJ Transportation Trust Fund Authority Act:								
D.O.T. Bridge Improvements 01006 - 2014	20.205	6320-480-078-6320-606	\$    450,356.00	\$    159,128.05	06/20/13	06/20/15	\$    277,690.98	\$    333,404.55
D.O.T. County Route 623 Improvements	20.205	6320-480-078-6320-606	1,908,000.00	62,018.95	01/01/08	12/31/14		1,521,364.99
D.O.T. Capital Transportation Program 2014	20.205	6320-480-078-6320-606	1,997,800.00	1,997,800.00	01/01/14	12/31/14	1,997,800.00	1,997,800.00
			<u>4,356,156.00</u>	<u>2,218,947.00</u>			<u>2,275,490.98</u>	<u>3,852,569.54</u>
Total Highway Planning and Construction Cluster			<u>4,376,440.00</u>	<u>2,235,231.68</u>			<u>2,295,774.98</u>	<u>3,872,853.54</u>
TOTAL DEPT. OF TRANSPORTATION			<u>5,392,911.00</u>	<u>2,729,699.48</u>			<u>2,895,048.98</u>	<u>4,635,607.54</u>
TOTAL FEDERAL AWARDS			<u>\$  15,441,173.77</u>	<u>\$    8,514,909.99</u>			<u>\$    8,995,244.78</u>	<u>\$  14,315,121.10</u>

N/A - Not Available/Not Applicable

\* - Expended in prior year

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

COUNTY OF WARREN  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2014

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	\$ 70,003.00	\$ 50,904.00	01/01/13	12/31/14	\$ 50,715.48	\$ 68,252.00
	100-046-4220-079	70,898.00	16,499.00	01/01/14	12/31/14	17,478.30	17,634.65
		140,901.00	67,403.00			68,193.78	85,886.65
Senior Health Insurance Program Grant	N/A	23,000.00	9,200.00	01/01/13	12/31/14	4,404.97	23,000.00
		18,000.00		01/01/14	12/31/14	3,270.22	8,727.13
		41,000.00	9,200.00			7,675.19	31,727.13
Right To Know Act:							
2013	100-046-4771-105-6110	9,220.00	2,305.00	01/01/13	12/31/13		9,220.00
2014	100-046-4771-105-6110	9,220.00	4,610.00	01/01/14	12/31/14	9,220.00	9,220.00
		18,440.00	6,915.00			9,220.00	18,440.00
Area Plan Grant							
2013	13-100-046-4144	434,986.00	18,249.00	01/01/13	12/31/14		434,986.00
2014	14-100-046-4144	456,838.00	196,540.00	01/01/14	12/31/14	391,238.58	421,220.96
		891,824.00	214,789.00			391,238.58	856,206.96
County Comprehensive Alcoholism and Drug Services:							
2013	760-046-4219-001-6110	236,268.00	118,133.00	01/01/13	12/31/14	32,010.78	236,268.00
2014	760-046-4219-001-6110	225,543.00	87,254.00	01/01/14	12/31/14	195,467.27	225,394.27
		461,811.00	205,387.00			227,478.05	461,662.27
Adult Protective Services							
2013	100-046-4144-226-6110	26,682.00		01/01/13	12/31/14	11,187.06	26,674.00
		26,682.00				11,187.06	26,674.00
TOTAL NJ DEPARTMENT OF HEALTH & SENIOR SERVICES		1,580,658.00	503,694.00			714,992.66	1,480,597.01



COUNTY OF WARREN  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2014  
(continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
<u>NJ DEPARTMENT OF MILITARY &amp; VETERANS' AFFAIRS:</u>							
Veterans Transportation Services:							
Veterans Transportation #VL13T21 -2013	3610-100-067-3610-058	\$ 7,000.00	\$ 4,668.00	01/01/13	12/31/14	\$ 4,085.00	\$ 7,000.00
Veterans Transportation #VL14T21 -2014	3610-100-067-3610-058	7,000.00	2,336.00	01/01/14	12/31/14	2,915.00	2,915.00
TOTAL NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS		14,000.00	7,004.00			7,000.00	9,915.00
<u>NJ DEPARTMENT OF CHILDREN AND FAMILIES:</u>							
Children's System of Care	1610-100-016-1610-039	36,475.00	63,936.00	01/01/14	12/31/14	35,952.00	36,475.00
Planning Services Grant	1620-100-016-1620-013	63,936.00	36,475.00	01/01/14	12/31/14	62,389.52	65,304.52
TOTAL NJ DEPARTMENT OF CHILDREN AND FAMILIES		100,411.00	100,411.00			98,341.52	101,779.52
<u>NJ DEPARTMENT OF THE TREASURY</u>							
Governor's Council on Alcoholism/Drug Abuse:							
Municipal Alliance to Prevent Alcoholism/Drug Abuse							
2013	100-082-C001-044-6010	240,458.00	192,762.74	01/01/13	12/31/14	141,586.93	238,922.25
2014	100-082-C001-044-6010	171,866.00	1,320.04	01/01/14	12/31/14	1,320.04	1,670.04
		412,324.00	192,762.74			142,906.97	240,592.29
Higher Education Administration							
P.L. 1971, c. 12 Debt Service	100-082-2155-016	560,643.76	560,643.76	01/01/14	12/31/14	560,643.76	560,643.76
		560,643.76	560,643.76			560,643.76	560,643.76
TOTAL NJ DEPARTMENT OF THE TREASURY		972,967.76	753,406.50			703,550.73	801,236.05
<u>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</u>							
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2013	100-066-1500-032-6010	301,604.00	226,200.00	01/01/13	12/31/14	64,978.00	301,004.00
2014	100-066-1500-032-6010	291,635.00	140,784.50	01/01/14	12/31/14	232,501.00	286,999.00
Juvenile Detention Alternatives Initiative - Innovation							
2013	100-066-1500-237-YYYY-6110	120,000.00	14,500.00	01/01/13	12/31/14	61,660.00	74,500.00
2014	100-066-1500-237-YYYY-6110	120,000.00	31,500.00	01/01/14	12/31/14	76,580.00	120,000.00
		833,239.00	412,984.50			435,719.00	782,503.00
Division of Criminal Justice:							
Office of Insurance Fraud:							
2013	1020-459-066-1020-001	138,096.00	34,601.00	01/01/13	12/31/14	34,601.00	112,167.00
2014	1020-459-066-1020-001	137,804.00	79,021.00	01/01/14	12/31/14	79,021.00	79,021.00
Body Armor Replacement Program - 2012	1020-718-066-1020-001	11,394.93		01/01/12	12/31/14	3,305.00	7,632.50
Body Armor Replacement Program - 2013	1020-718-066-1020-001	14,400.65		01/01/13	12/31/14	3,214.59	4,137.94
Body Armor Replacement Program - 2014	1020-718-066-1020-001	11,031.70	11,031.70	01/01/14	12/31/14		
		312,727.28	124,653.70			120,141.59	202,958.44
TOTAL NJ DEPARTMENT OF LAW & PUBLIC SAFETY		1,145,966.28	537,638.20			555,860.59	985,461.44

COUNTY OF WARREN  
 SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 YEAR ENDED DECEMBER 31, 2014  
 (continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>							
Division of Youth and Family Services:							
Human Services Advisory Council/Child							
Title XX Coalition:							
2013	100-054-7570-380-6130	\$ 100,411.00		01/01/13	12/31/14	\$ 708.61	\$ 100,411.00
2014	100-054-7570-380-6130	161,326.00	\$ 161,326.00	01/01/14	12/31/14	135,708.12	161,326.00
Personal Attendant Services Program:							
2013	7550-100-054-7570-076	197,220.10		01/01/13	12/31/14	23,422.00	197,220.00
2014	7550-100-054-7570-076	35,894.10	35,894.10	01/01/14	12/31/14	32,839.00	35,894.00
		<u>494,851.20</u>	<u>197,220.10</u>			<u>192,677.73</u>	<u>494,851.00</u>
Division of Economic Assistance:							
Social Services for the Homeless:							
2013	100-054-7550-072-6030	198,026.00	78,829.00	01/01/13	12/31/14	102,801.70	167,026.00
2014	100-054-7550-072-6030	166,888.00	111,786.00	01/01/14	12/31/14	97,928.92	101,700.92
		<u>364,914.00</u>	<u>190,615.00</u>			<u>200,730.62</u>	<u>268,726.92</u>
Division of Family Development:							
CWA Case Banking Equipment - 2014							
	N/A	8,000.00	8,000.00	01/01/14	12/31/14	8,000.00	8,000.00
		<u>8,000.00</u>	<u>8,000.00</u>			<u>8,000.00</u>	<u>8,000.00</u>
Division of Temporary Assistance and Social Services:							
Work First New Jersey Program - 2013							
	N/A	18,953.00	14,215.00	01/01/13	12/31/14	16,825.00	18,953.00
Work First New Jersey Program - 2014							
	N/A	33,953.00		01/01/14	12/31/14	1,170.40	1,170.40
		<u>52,906.00</u>	<u>14,215.00</u>			<u>17,995.40</u>	<u>20,123.40</u>
TOTAL NJ DEPARTMENT OF HUMAN SERVICES		<u>920,671.20</u>	<u>410,050.10</u>			<u>419,403.75</u>	<u>791,701.32</u>

COUNTY OF WARREN  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2014  
(continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
<u>NJ TRANSIT CORPORATION:</u>							
Disabled Resident Transportation Assistance Program:							
2013	N/A	\$ 460,517.00	\$ 80,379.90	01/01/13	12/31/14	\$ 32,903.83	\$ 460,517.00
2014	N/A	380,000.00	270,209.69	01/01/14	12/31/14	353,957.00	353,957.00
NJ Transit - Section 5311 - 2014	N/A	329,830.00	143,871.00	07/01/13	06/30/14	210,836.31	210,836.31
TOTAL NJ TRANSIT CORPORATION		1,170,347.00	494,460.59			597,697.14	1,025,310.31
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
County Environmental Health (CEHA)							
2013	100-042-4840-094-6110	97,945.00	47,367.41	01/01/13	12/31/14	44,753.43	95,445.00
2014	100-042-4840-094-6110	129,000.00	91,511.75	01/01/13	12/31/14	90,741.75	90,741.75
		226,945.00	138,879.16			135,495.18	186,186.75
Clean Communities Program:							
2013	4900-765-178920-60	78,188.65		01/01/13	12/31/14	26,950.00	78,039.46
2014	4900-765-178920-60	73,662.44	73,662.44	01/01/13	12/31/14	42,997.16	42,997.16
		151,851.09	73,662.44			69,947.16	121,036.62
Septic Management	N/A	75,000.00	35,000.00	01/01/12	12/31/14	531.00	35,531.00
		75,000.00	35,000.00			531.00	35,531.00
Solid Waste Administration Program:							
2012	N/A	110,000.00		01/01/12	12/31/14	700.00	110,000.00
2013	N/A	110,000.00		01/01/13	12/31/14	104,832.66	110,000.00
2014	N/A	110,000.00	110,000.00	01/01/14	12/31/14	412.50	1,990.57
		330,000.00	110,000.00			105,945.16	221,990.57
TOTAL NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION		783,796.09	357,541.60			311,918.50	564,744.94
<u>NJ STATE COUNCIL ON THE ARTS:</u>							
Council on the Arts General Support:							
2013	2530-032250-100-075	64,506.00	9,676.00	01/01/13	12/31/14	9,113.15	64,506.00
2014	2530-032250-100-075	64,506.00	48,380.00	01/01/14	12/31/14	64,471.32	64,505.32
Council on the Arts - Poetry							
2013	2530-032250-100-075	12,650.00	1,265.00	01/01/13	12/31/14	363.30	12,650.00
2014	2530-032250-100-075	8,000.00	8,000.00	01/01/14	12/31/14	6,800.00	6,800.00
		149,662.00	67,321.00			80,747.77	148,461.32
TOTAL NJ STATE COUNCIL ON THE ARTS		149,662.00	67,321.00			80,747.77	148,461.32

COUNTY OF WARREN  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2014  
(continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
<u>NJ DEPARTMENT OF LABOR AND WORKFORCE</u>							
<u>DEVELOPMENT PASSED THROUGH MORRIS/SUSSEX/</u>							
<u>WARREN WORKFORCE INVESTMENT BOARD:</u>							
Equal Employment Initiative	N/A	\$ 50,000.00	\$ 50,000.00	01/01/14	12/31/14	\$ 50,000.00	\$ 50,000.00
TOTAL NJ DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT		50,000.00	50,000.00			50,000.00	50,000.00
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>							
D.O.T. Bridge Improvement #2100801A - 2013	12-480-078-6320-AK5-6010	200,000.00	50,000.00	01/01/13	12/31/13		200,000.00
D.O.T. Bridge Improvement #2101312 - 2013	12-480-078-6320-AK5-6010	800,000.00	600,000.00	01/01/13	12/31/14	800,000.00	800,000.00
TOTAL DEPARTMENT OF TRANSPORTATION		1,000,000.00	650,000.00			800,000.00	1,000,000.00
TOTAL STATE AWARDS		\$ 7,973,479.33	\$ 3,931,526.99			\$ 4,339,512.66	\$ 7,001,122.76

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, 2014

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, 2014. The information in these schedules is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States and Local Governments, and Non-Profit Organizations* and New Jersey's OMB Circular 04-04, *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 Commission, 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 modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governmental Units*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through identifying numbers are presented where available.

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: THRESHOLD FOR FEDERAL AND STATE ASSISTANCE

The threshold for distinguishing federal and state Type A and B programs was \$300,000. The County qualified as a "low-risk" auditee under the provisions of section 530 of the Federal Circular.

Note 5: STATE LOANS OUTSTANDING

The County of Warren has the following loans outstanding as of December 31, 2014:

Green Trust Loan Payable 1997 Issue	\$ 169,763.55
Green Trust Loan Payable 2001 Issue	<u>192,692.86</u>
	<u><u>\$ 362,456.41</u></u>

Currently the County is in the process of repaying the loan balances. There were no loan receipts or expenditures in the current year. The projects which relate to the loans are complete.



Mount Arlington Corporate Center  
200 Valley Road, Suite 300  
Mt. Arlington, NJ 07856  
973-328-1825 | 973-328-0507 Fax  
  
Lawrence Business Center  
11 Lawrence Road  
Newton, NJ 07860  
973-383-6699 | 973-383-6555

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

Independent Auditors' Report

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

We have audited in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"), and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements - *regulatory basis* - of the various funds of the County of Warren (the "County") as of and for the years ended December 31, 2014 and 2013, and the related notes to the financial statements and have issued our report thereon dated May 30, 2015. These financial statements have been prepared in accordance with accounting practices prescribed or permitted by the Division, to demonstrate compliance with the Division's regulatory basis of accounting, and the budget laws of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

**Internal Control Over Financial Reporting**

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

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

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

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

### **Compliance and Other Matters**

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

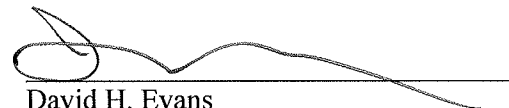
### **Purpose of this Report**

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

Mount Arlington, New Jersey  
May 30, 2015



NISIVOCIA LLP



David H. Evans  
Certified Public Accountant  
Registered Municipal Accountant No. 98



Mount Arlington Corporate Center  
200 Valley Road, Suite 300  
Mt. Arlington, NJ 07856  
973-328-1825 | 973-328-0507 Fax  
Lawrence Business Center  
11 Lawrence Road  
Newton, NJ 07860  
973-383-6699 | 973-383-6555

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

Independent Auditors' Report

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

**Report on Compliance for Each Major Federal and State Program**

We have audited the County of Warren's (the "County's") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2014. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The County of Warren's financial statements include a portion of the operations of the Division of Temporary Assistance and Social Services which received \$7,628,992 in federal and state awards which is not included in the schedules of expenditures of federal and state awards for the year ended December 31, 2014. Our audit, described below, did not include the operations of the Division of Temporary Assistance and Social Services because the component unit engaged auditors to perform an audit in accordance with OMB Circular A-133 and New Jersey OMB's Circular 04-04.

***Management's Responsibility***

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

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and New Jersey OMB's Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*. Those standards, OMB Circular A-133 and New Jersey OMB's Circular 04-04 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.



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

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

***Opinion on Each Major Federal and State Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2014.

**Report on Internal Control Over Compliance**

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


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

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

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

Mount Arlington, New Jersey  
May 30, 2015

  
NISIVOCIA LLP

  
David H. Evans  
Registered Municipal Accountant #98  
Certified Public Accountant

COUNTY OF WARREN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2014

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 OMB Circular A-133 and New Jersey OMB's Circular 04-04*.
- 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 threshold for distinguishing Type A and B federal programs was \$300,000.
- The threshold for distinguishing Type A and B state programs was \$300,000.
- The County was determined to be a "low-risk" auditee for both federal and state programs.
- The County's major federal programs for the year ended December 31, 2014 consisted of the following awards:

	<u>CFDA #</u>	<u>Grant Expenditures</u>
U.S. Department of Health and Human Services:		
Passed through N.J. Department of		
Health and Senior Services:		
Aging Cluster Title III B	93.044	\$ 371,764.21
U.S. Department of Transportation:		
Highway Planning and Construction Cluster:		
Passed Through N.J. Department of		
Transportation:		
DOT Bridge Improvements 01006	20.205	277,690.98
DOT Capital Transportation Program	20.205	1,997,800.00
Summer Internship	20.205	20,284.00
NJ Transit - Section 5311	20.509	449,488.00

COUNTY OF WARREN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2014

Summary of Auditor's Results: (Cont'd)

- The County's major state programs for the year ended December 31, 2014 consisted of the following awards:

	<u>State Account #</u>	<u>Grant Expenditures</u>
New Jersey Department of the Treasury:		
Higher Education Administration	100-082-2155-016	\$ 560,643.76
New Jersey Department of Health and Senior Services:		
Area Plan Grant	14-100-046-4144	391,238.58
New Jersey Department of Transportation:		
DOT Bridge Improvement #2101312	12-480-078-6320-AK5-6010	800,000.00

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 Federal OMB Circular A-133.

Findings and Questioned Costs for State Awards:

- The audit did not disclose any findings or questioned costs for state awards as defined in section 510(a) of the Federal Circular A-133 or NJOMB 04-04.

COUNTY OF WARREN  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2014

Status of Prior Year Recommendations

The prior year single audit recommendation was resolved in the current year.

COUNTY OF WARREN

PART III

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2014

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 January 1, 2011 and thereafter the bid threshold in accordance with N.J.S.A. 40A:11-3 is \$17,500, and with a qualified purchasing agent the threshold may be up to \$36,000.

The governing body of the County of 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 Requirement

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.

COUNTY OF WARREN  
COMMENTS AND RECOMMENDATIONS  
(Continued)

Status of Prior Year Recommendations

The prior year single audit recommendation was resolved in the current year.



COUNTY OF WARREN  
SUMMARY OF RECOMMENDATIONS

It is recommended that:

None

\*\*\*\*\*