

COUNTY OF WARREN

REPORT OF AUDIT

2015

NISIVOCIA LLP

CERTIFIED PUBLIC ACCOUNTANTS

COUNTY OF WARREN

REPORT OF AUDIT

2015

COUNTY OF WARREN
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COUNTY OF WARREN

PART I

FINANCIAL STATEMENTS AND

SUPPLEMENTARY DATA

YEAR ENDED DECEMBER 31, 2015



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, 2015 and 2014, 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
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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly in accordance with accounting principles generally accepted in the United States of America the financial position of each fund and account group of the County as of December 31, 2015 and 2014, 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 and account group of the County of Warren as of December 31, 2015 and 2014, and the results of operations and changes in fund balance, where applicable, of such funds, thereof for the years then ended on the basis of accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting and the budget laws of New Jersey, as described in Note 1.

Emphasis of Matter

As discussed in Note 5 to the financial statements, the County implemented Governmental Accounting Standards Board ("GASB") Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment to GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68* during the year ended December 31, 2015. Our opinions are not modified with respect to this matter.

Other Matters

Supplementary Information

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

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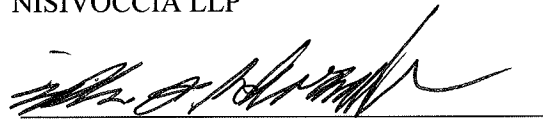
The supplementary data schedules and the schedules of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 19, 2016 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
April 19, 2016

NISIVOCCIA LLP

A handwritten signature in black ink, appearing to read 'William F. Schroeder', is written over a horizontal line.

William F. Schroeder
Registered Municipal Accountant No. 452
Certified Public Accountant

COUNTY OF WARREN

CURRENT FUND

2015

COUNTY OF WARREN
CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

		December 31,	
	<u>Ref.</u>	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>			
Regular Fund:			
Cash and Cash Equivalents:			
Treasurer	A-4	\$ 36,373,126.04	\$ 24,647,983.92
Receivables and Other Assets With			
Full Reserves:			
Added and Omitted Taxes Receivable	A-6	256,913.46	290,816.02
Due from Federal and State Grant Fund	A	1,000,000.00	1,200,000.00
Due from Regular Trust Fund	B	30.15	43.15
Due from Other Trust Fund	B	14.48	17.57
Due from General Capital Fund	C	1,597.55	5,622.66
		<u>1,258,555.64</u>	<u>1,496,499.40</u>
Total Regular Fund		<u>37,631,681.68</u>	<u>26,144,483.32</u>
Federal and State Grant Fund:			
Cash and Cash Equivalents	A-5	942,904.38	263,023.99
Receivables and Other Assets:			
Grants Receivable:			
Federal	A-8	1,829,129.44	2,042,402.38
State	A-9	1,821,319.82	2,791,698.30
		<u>4,593,353.64</u>	<u>5,097,124.67</u>
Total Federal and State Grant Fund		<u>4,593,353.64</u>	<u>5,097,124.67</u>
TOTAL ASSETS		<u>\$ 42,225,035.32</u>	<u>\$ 31,241,607.99</u>

COUNTY OF WARREN
CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

		December 31,	
	Ref.	2015	2014
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Regular Fund:			
Appropriation Reserves:			
Unencumbered	A-3;A-10	\$ 5,754,757.77	\$ 6,633,124.91
Encumbered	A-3;A-10	1,560,820.31	2,065,696.19
Total Appropriation Reserves		7,315,578.08	8,698,821.10
Outside Agency Fees Payable		314,096.49	522,524.13
		7,629,674.57	9,221,345.23
Reserve for Receivables	A	1,258,555.64	1,496,499.40
Fund Balance	A-1	28,743,451.47	15,426,638.69
Total Regular Fund		37,631,681.68	26,144,483.32
Federal and State Grant Fund:			
Encumbrances Payable		808,173.70	281,145.01
Due Current Fund	A	1,000,000.00	1,200,000.00
Reserve for Grant Fund Expenditures:			
Federal	A-11	1,560,264.67	1,396,960.75
State	A-12	1,191,694.27	2,185,797.91
Unappropriated Reserves	A-13	33,221.00	33,221.00
Total Federal and State Grant Fund		4,593,353.64	5,097,124.67
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		\$ 42,225,035.32	\$ 31,241,607.99

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

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

	Ref.	Year Ended December 31,	
		2015	2014
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 10,656,370.09	\$ 9,167,681.25
Receipts from:			
Current Taxes		71,788,357.00	71,252,994.00
Miscellaneous Revenue Anticipated		29,519,486.22	37,548,903.33
Nonbudget Revenue		18,106,927.88	5,358,934.17
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves		5,232,589.82	4,574,706.92
Interfunds and Other Receivables Returned		204,041.20	299,275.48
Account Receivable Returned			1,890.75
Reserve for Grant Fund Expenditures Cancelled:			
Federal		205,494.34	933,719.19
State		155,270.62	64,346.12
Total Income		135,868,537.17	129,202,451.21
<u>Expenditures</u>			
Budget and Emergency Appropriations:			
Operations:			
Salaries and Wages		32,512,070.00	35,982,829.00
Other Expenses		60,132,558.53	62,720,957.24
Capital Improvements		7,968,780.00	6,871,700.00
County Debt Service		2,947,930.09	2,939,547.59
Deferred Charges and Statutory Expenditures		7,971,890.00	8,473,981.00
Federal Grant Fund Receivables Cancelled		217,519.18	856,048.87
State Grant Fund Receivables Cancelled		144,606.50	142,020.77
Total Expenditures		111,895,354.30	117,987,084.47
Excess in Revenue		23,973,182.87	11,215,366.74
Fund Balance January 1		15,426,638.69	13,378,953.20
		39,399,821.56	24,594,319.94
Utilized as Anticipated Revenue		10,656,370.09	9,167,681.25
Fund Balance December 31	A	\$ 28,743,451.47	\$ 15,426,638.69

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, 2015

	<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>		
Fund Balance Anticipated	\$ 10,656,370.09		\$ 10,656,370.09	
Miscellaneous Revenue:				
County Clerk Fees	775,027.00		775,027.00	
County Surrogate Fees	68,933.00		68,933.00	
County Sheriff Fees	92,001.00		92,001.00	
Fines	1,200.00		294.85	\$ 905.15 *
Interest on Investments and Deposits	105,000.00		107,164.44	2,164.44
Election Expenses Reimbursed by Municipalities	120,000.00		123,495.13	3,495.13
Motor Vehicle Fines	397,500.00		394,327.94	3,172.06 *
Public Health Nursing Trust	162,500.00		162,500.00	
Bail Bond Forfeitures	133,000.00		133,000.00	
Medicaid Peer Grouping (PL 1985, Ch. 474)	575,000.00		642,926.97	67,926.97
School Election Expenses Reimbursed by				
Each School Board District	8,750.00			8,750.00 *
State Aid - County College Bonds				
(NJSA 18A:64A-22.6)	559,125.00		559,125.00	
Permanent Disability - Patients in County				
Institutions (NJSA 44:77-38 et seq.)	9,625,000.00		5,400,792.51	4,224,207.49 *
Aging CCPED Medicaid Reimbursement	225,000.00		251,340.00	26,340.00
DCA Reimbursement Prosecutor Salaries	96,200.00		96,200.00	
Department of Human Services, Division of				
Temporary Assistance and Social Services	3,475,000.00		3,866,103.00	391,103.00
Social and Welfare Services (c.66 PL 1990):				
Division of Youth and Family Services	970,071.00		970,071.00	
Supplemental Social Security Income	134,275.00		83,623.00	50,652.00 *
Psychiatric Facilities (c.73 PL 1990):				
Maintenance of Patients in State Institutions				
for Mental Diseases	5,125,684.00		5,125,684.00	
Maintenance of Patients in State Institutions				
for Mentally Retarded	2,128,646.00		2,172,281.00	43,635.00
State Psychiatric Hospitals	1,708.00			1,708.00 *
Board of County Patients in State and Other Institutions	29,297.00		21,011.64	8,285.36 *

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

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or Deficit *</u>
	<u>Budget</u>	<u>Added by NJSA 40A:4-87</u>		
Miscellaneous Revenue (Continued):				
U.S. Department of Health and Senior Services:				
Area Plan Grant	\$ 578,140.00	\$ 293,115.00	\$ 871,255.00	
Bioterrorism		232,618.00	232,618.00	
Right - to - Know Grant		9,220.00	9,220.00	
Provision of Alcoholism and Abuse Services				
Comprehensive Alcohol Grant		228,799.00	228,799.00	
Special Child Health Care Services		70,898.00	70,898.00	
Shaping New Jersey Grant		11,975.00	11,975.00	
Medicare Improvements for Patients and Providers Act		80,000.00	80,000.00	
New Jersey Department of Community Affairs:				
Warren County Medical Reserve Corps		3,500.00	3,500.00	
Community Provider Adjustment		7,816.31	7,816.31	
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 Economic Assistance:				
Social Services for the Homeless		107,173.00	107,173.00	
New Jersey Department of Law & Public Safety:				
Juvenile Justice Commission:				
Juvenile Detention Alternatives Initiative	120,000.00		120,000.00	
(PL 1995,C282) & the Family Court		296,688.00	296,688.00	
Office of Insurance Fraud		137,059.00	137,059.00	
Body Armor Replacement Program		11,098.13	11,098.13	
Division of Highway Safety:				
Summer Internship	20,850.00		20,850.00	
Division of State Police:				
Generator Program - Roads		45,000.00	45,000.00	
Generator Program - Health		74,700.00	74,700.00	
Generator Program - Vocational Technology School		250,000.00	250,000.00	
Homeland Security Grant Program		216,989.96	216,989.96	
Division of Criminal Justice:				
Crime Victim Assistance		96,726.00	96,726.00	
Megan's Law Enforcement		4,834.00	4,834.00	
Multi-Jurisdictional Narcotics Taskforce		48,406.00	48,406.00	
Victim Witness Advocacy		7,456.00	7,456.00	
Sexual Assault Nurse Examiner		56,825.00	56,825.00	

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

	<u>Anticipated</u>			<u>Excess or</u>
	<u>Budget</u>	<u>Special</u> <u>NJSA 40A:4-87</u>	<u>Realized</u>	<u>Deficit *</u>
Miscellaneous Revenue (Continued):				
NJ Transit Corporation:				
Section 5317		\$ 16,385.00	\$ 16,385.00	
Senior Citizen & Disabled Residents,				
Transportation Assistance Program	\$ 341,016.00		341,016.00	
Job Access & Reverse Commuter Program	176,747.00		176,747.00	
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		89,413.03	89,413.03	
County Environmental Health Act (C.E.H.A.)	23,595.00	138,482.00	162,077.00	
Solid Waste Administration Program		114,000.00	114,000.00	
NJ State Council on the Arts:				
Council on the Arts	66,441.00		66,441.00	
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	
Morris/Sussex/Warren Workforce Investment Board:				
Early Employment Initiative	65,000.00		65,000.00	
Senior Health Insurance Program Grant		27,000.00	27,000.00	
U.S. Department of Housing & Urban Development. Community				
Planning & Development Division		21,963.00	21,963.00	
Open Space Tax Fund	963,367.00		963,369.50	\$ 2.50
Tax Relief - County Clerk P.L. 2001, C.370	424,973.00		470,711.95	45,738.95
Tax Relief - Surrogate P.L. 2001, C.370	85,067.00		59,836.90	25,230.10 *
Tax Relief - Sheriff P.L. 2001, C.370	62,999.00		133,072.61	70,073.61
Accumulated Absences Trust	65,000.00		65,000.00	
PCFA Interlocal Agreement	65,000.00		68,415.25	3,415.25
Weights & Measures Trust	115,000.00		115,000.00	
Total Miscellaneous Revenue	<u>28,179,332.10</u>	<u>5,009,169.43</u>	<u>29,519,486.22</u>	<u>3,669,015.31 *</u>
Amount to be Raised by Taxes for Support of				
the County Budget:				
Local Taxes for County Purposes	<u>71,788,357.00</u>		<u>71,788,357.00</u>	
Budget Totals	<u>\$ 110,624,059.19</u>	<u>\$ 5,009,169.43</u>	<u>\$ 111,964,213.31</u>	<u>\$ 3,669,015.31 *</u>
Nonbudget Revenue:				
Miscellaneous Revenue Not Anticipated			<u>18,106,927.88</u>	<u>18,106,927.88</u>
			<u>\$ 130,071,141.19</u>	<u>\$ 14,437,912.57</u>

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

Analysis of Nonbudget Revenue:

Sale of Building - Nursing Home	\$ 15,295,142.86
Added, Omitted & Rollback Taxes	301,859.60
Inmate Processing Fees	32,057.28
Essex I & II - Prior Year State Settlement	23,857.24
Health Fees	101,718.53
Library Share Pension	193,845.00
Court Reimbursement	12,766.16
Public Information Fees	1,039.43
Personnel Costs Reimbursement of Fringe Costs	443,519.63
Pollution Control Financing Authority Salary Reimbursement	12,000.00
Subsidy Transportation Planning	59,553.50
Auction Proceeds	27,860.35
SSA Inmates	7,239.00
State of New Jersey Title IV-D - Probation Department	10,920.98
County Labor Assistance Program	10,720.00
Office On Aging State Aid	58,000.00
Prior Year Insurance Refunds	8,089.20
Special Charges Engineering	3,300.00
State Reimbursement - FEMA Reimbursement	110,000.00
Federal Reimbursement - FEMA Reimbursement	112,488.52
Jail Inmate Unclaimed Funds	2,426.27
Rental of Land	38,930.90
Engineering Escrow	32,439.73
Land Development Fees Planning	14,802.00
Pretrial Discovery Fees	2,603.71
Mental Health Reimbursement	9,000.00
Client Reimbursements - Adjustor	6,751.67
Reimbursement From Health Department	4,616.23
Sale Recyclables	2,622.95
Fees for Services - County Transportation - Easton Coach - Fuel Usage	25,492.25
SREC Credits	27,335.57
Miscellaneous	1,113,929.32

\$ 18,106,927.88

Analysis of Interest on Investments and Deposits:

Interest Earned in Current Fund	\$ 54,679.32
Interest Earned in General Capital Fund	52,252.17
Interest Earned in Health Trust Fund	71.93
Interest Earned in Other Trust Funds	161.02

\$ 107,164.44

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, 2015

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT:					
General Administration (Includes Purchasing):					
Salaries and Wages	\$ 388,625.00	\$ 191,625.00	\$ 183,282.66	\$ 8,342.34	
Other Expenses	239,800.00	236,000.00	218,274.85	17,725.15	
Personnel Department:					
Salaries and Wages	359,850.00	365,750.00	350,355.92	15,394.08	
Other Expenses	95,443.00	95,443.00	36,816.46	58,626.54	
Board of Chosen Freeholders:					
Salaries and Wages	73,001.00	73,001.00	69,923.41	3,077.59	
Other Expenses	43,400.00	43,400.00	25,001.35	18,398.65	
Board of Elections:					
Salaries and Wages	382,000.00	382,000.00	363,744.77	18,255.23	
Other Expenses	195,800.00	195,800.00	118,577.49	77,222.51	
Risk Management:					
Salaries and Wages		203,100.00	194,369.96	8,730.04	
Other Expenses		23,400.00	10,387.95	13,012.05	
County Clerk:					
Salaries and Wages	472,000.00	472,000.00	428,777.79	43,222.21	
Other Expenses	257,200.00	257,200.00	240,443.84	16,756.16	
Treasurers / CFO:					
Salaries and Wages	582,000.00	601,500.00	569,409.90	32,090.10	
Other Expenses	23,750.00	23,750.00	14,934.02	8,815.98	
Audit	128,455.00	128,455.00	128,455.00		
Information Systems Division:					
Salaries and Wages	188,250.00	193,150.00	184,018.43	9,131.57	
Other Expenses	709,000.00	709,000.00	695,819.32	13,180.68	
Board of Taxation:					
Salaries and Wages	114,600.00	118,400.00	113,148.29	5,251.71	
Other Expenses	54,150.00	54,150.00	1,971.34	52,178.66	
County Counsel:					
Other Expenses	520,000.00	520,000.00	405,463.66	114,536.34	

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

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT (Continued):					
County Surrogate:					
Salaries and Wages	\$ 340,225.00	\$ 345,425.00	\$ 331,221.69	\$ 14,203.31	
Other Expenses	20,850.00	20,850.00	11,455.21	9,394.79	
Engineer:					
Salaries and Wages	745,250.00	745,250.00	701,446.07	43,803.93	
Other Expenses	10,075.00	10,075.00	6,884.43	3,190.57	
Public Information:					
Salaries and Wages	150,600.00	153,350.00	145,799.19	7,550.81	
Other Expenses	35,200.00	35,200.00	9,819.29	25,380.71	
Cultural & Heritage Commission (NJSA 40:33A-6):					
Salaries and Wages	24,800.00	38,300.00	36,239.15	2,060.85	
Other Expenses	37,021.00	25,371.00	17,658.24	7,712.76	
Aid to Warren County Historical & Genealogical Society Museum:					
Other Expenses	4,750.00	6,400.00	4,750.00	1,650.00	
Weights & Measures:					
Salaries and Wages	206,400.00	206,400.00	194,108.38	12,291.62	
Other Expenses	4,185.00	4,185.00	4,091.93	93.07	
War Veterans Burial & Grave Decorations:					
Salaries and Wages	12,225.00	12,225.00	10,615.18	1,609.82	
Other Expenses	11,000.00	11,000.00	9,204.64	1,795.36	
TOTAL GENERAL GOVERNMENT	6,429,905.00	6,501,155.00	5,836,469.81	664,685.19	
LAND USE ADMINISTRATION:					
Planning Board:					
Salaries and Wages	456,200.00	456,200.00	408,382.79	47,817.21	
Other Expenses	38,750.00	38,750.00	32,689.84	6,060.16	
TOTAL LAND USE ADMINISTRATION	494,950.00	494,950.00	441,072.63	53,877.37	

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

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
INSURANCES:					
Insurance on Buildings & Motor Vehicles and Surety Bond Premiums	\$ 1,267,389.00	\$ 1,267,389.00	\$ 1,102,537.15	\$ 164,851.85	
Workmen's Compensation	1,295,711.00	1,295,711.00	1,295,711.00		
Group Insurance Plan for Employees	14,920,000.00	14,920,000.00	14,002,908.30	417,091.70	\$ 500,000.00
TOTAL INSURANCES	17,483,100.00	17,483,100.00	16,401,156.45	581,943.55	500,000.00
PUBLIC SAFETY:					
Communication Center:					
Salaries and Wages	2,113,850.00	2,113,850.00	1,969,189.50	144,660.50	
Other Expenses	546,000.00	614,000.00	553,746.15	60,253.85	
Public Safety:					
Salaries and Wages	269,875.00	279,275.00	267,361.26	11,913.74	
Other Expenses	15,000.00	15,000.00	8,373.20	6,626.80	
Office of Emergency Management:					
Salaries and Wages	112,000.00	115,400.00	109,652.98	5,747.02	
Other Expenses	23,700.00	23,700.00	22,301.83	1,398.17	
Aid to Volunteer Fire Companies & Emergency Squads:					
Other Expenses	190,000.00	190,000.00	173,124.87	16,875.13	
Sheriff's Office:					
Salaries and Wages	1,529,500.00	1,529,500.00	1,423,046.23	106,453.77	
Other Expenses	71,500.00	71,500.00	49,626.02	21,873.98	
County Medical Examiner:					
Other Expenses	267,750.00	267,750.00	252,610.16	15,139.84	
Prosecutor's Office:					
Salaries and Wages	4,343,569.00	4,343,569.00	4,149,730.89	193,838.11	
Other Expenses	392,467.00	392,467.00	356,189.99	36,277.01	
Juvenile Detention & Rehabilitation Center:					
Other Expenses	570,000.00	546,000.00	294,150.00	251,850.00	

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

	Appropriated by		Expended by		Unexpended
	Budget	Budget After Modification	Paid or Charged	Reserved	Balance Cancelled
PUBLIC SAFETY (Continued):					
Jail:					
Salaries and Wages	\$ 5,612,750.00	\$ 5,632,250.00	\$ 5,385,234.94	\$ 247,015.06	
Other Expenses	2,395,310.00	2,419,310.00	2,124,484.18	294,825.82	
TOTAL PUBLIC SAFETY	18,453,271.00	18,553,571.00	17,138,822.20	1,414,748.80	
PUBLIC WORKS:					
Roads:					
Salaries and Wages	3,068,200.00	3,068,200.00	2,870,214.33	197,985.67	
Other Expenses	2,218,955.00	2,403,955.00	2,268,268.09	135,686.91	
Bridges:					
Salaries and Wages	678,825.00	697,225.00	665,743.66	31,481.34	
Other Expenses	84,500.00	84,500.00	62,934.15	21,565.85	
Buildings and Grounds:					
Salaries and Wages	1,294,600.00	1,229,600.00	1,150,484.74	79,115.26	
Other Expenses	985,650.00	985,650.00	849,053.09	136,596.91	
Shade Tree Commission:					
Other Expenses	14,250.00	15,750.00	15,142.04	607.96	
Mosquito Extermination Commission:					
Other Expenses	792,577.00	792,577.00	792,577.00		
TOTAL PUBLIC WORKS	9,137,557.00	9,277,457.00	8,674,417.10	603,039.90	

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

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
HEALTH & HUMAN SERVICES:					
County Health Service Interlocal Agreement (NJSA 40:8A-1):					
Salaries and Wages	\$ 1,490,850.00	\$ 1,500,350.00	\$ 1,385,773.96	\$ 114,576.04	
Other Expenses	194,668.00	194,668.00	167,272.22	27,395.78	
Center on Aging:					
Salaries and Wages	462,000.00	462,000.00	418,620.74	43,379.26	
Other Expenses	165,758.00	165,758.00	135,869.13	29,888.87	
Nutrition Program:					
Salaries and Wages	16,800.00	16,800.00	1,375.00	15,425.00	
Other Expenses	237,929.00	237,929.00	173,788.89	64,140.11	
Warren Haven:					
Salaries and Wages	5,773,375.00	5,773,375.00	3,483,828.62	189,546.38	\$ 2,100,000.00
Other Expenses	3,783,532.00	3,783,532.00	2,480,789.03	112,742.97	1,190,000.00
Youth Shelter:					
Other Expenses	80,000.00	80,000.00	58,800.00	21,200.00	
Mental Health Administration:					
Salaries and Wages	195,000.00	195,000.00	168,824.32	26,175.68	
Other Expenses	31,965.00	31,965.00	13,165.69	18,799.31	
Psychiatric Facilities (c 73, PL 1990):					
Maintenance for Mental Diseases:					
Other Expenses - State	3,468,296.00	3,468,296.00	3,424,671.91	43,624.09	
Maintenance of Patients in State Institutions for Mentally Retarded:					
Other Expenses - State	5,125,684.00	5,125,684.00	5,125,684.00		
New Jersey Bureau of Children's Services:					
Other Expenses - State	970,071.00	970,071.00	970,071.00		
Department of Human Services, Division of Temporary Assistance and Social Services:					
Salaries and Wages	2,782,000.00	2,782,000.00	2,579,768.54	202,231.46	
Other Expenses	809,909.00	834,909.00	795,753.53	39,155.47	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015
(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	\$ 57,800.00	\$ 61,700.00	\$ 58,967.02	\$ 2,732.98	
Other Expenses	44,200.00	44,200.00	36,409.38	7,790.62	
Health and Human Services (NJSA 30:4D-6.9)	163,000.00	163,000.00	163,000.00		
Human Service Programs (NJSA 30:14-11)	129,748.00	129,748.00	129,748.00		
Human Service Programs (NJSA 40:23-8.14)	45,264.00	45,264.00	45,264.00		
Mental / Health Services Programs (NJSA 40:13-2)	116,894.00	116,894.00	116,894.00		
Adult Mental / Health Services Programs (NJSA 40:5-2.9 and 30:9A-1)	427,661.00	427,661.00	416,526.00	11,135.00	
Youth Services (NJSA 40:5-2.9)	61,373.00	61,373.00	61,373.00		
Substance Abuse Services (NJSA 30:9-12.16)	91,060.00	91,060.00	86,016.00	5,044.00	
TOTAL HEALTH & HUMAN SERVICES	26,724,837.00	26,763,237.00	22,498,253.98	974,983.02	\$ 3,290,000.00
EDUCATION:					
Warren County Community College (NJSA 18A:64A-30 et seq.):					
Other Expenses	1,952,106.00	1,952,106.00	1,952,106.00		
Reimbursement for Residents Attending Out - of - County Two Year Colleges (NJSA 18A:64A-23):					
Other Expenses	292,500.00	292,500.00	176,933.73	115,566.27	
Contribution to Warren County Soil Conservation District (NJSA 4:24-22 (I)):					
Other Expenses	81,000.00	81,000.00	81,000.00		
County Extension Service - Farm & Home:					
Salary and Wages	141,000.00	141,000.00	133,402.65	7,597.35	
Other Expenses	181,678.00	181,678.00	133,661.22	48,016.78	
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, 2015
(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	113,300.00	113,300.00	\$ 97,212.73	16,087.27	
Other Expenses	12,355.00	12,355.00	4,394.36	7,960.64	
Special Schools Services:					
Other Expenses	186,268.00	186,268.00	186,268.00		
TOTAL EDUCATION	6,960,379.00	6,960,379.00	6,760,150.69	200,228.31	
OTHER OPERATIONS FUNCTIONS:					
Provisions for Salary Adjustments & New Employees	382,500.00	127,650.00		127,650.00	
TOTAL OTHER OPERATIONS FUNCTIONS	382,500.00	127,650.00		127,650.00	
OPERATIONS:					
UTILITIES EXPENSES AND BULK					
PURCHASES:					
Electricity	1,035,000.00	1,035,000.00	736,798.32	238,201.68	\$ 60,000.00
Telephone (excluding equipment acquisition)	935,000.00	935,000.00	837,912.16	97,087.84	
Water	118,800.00	118,800.00	93,735.89	25,064.11	
Fuel Oil	675,000.00	675,000.00	387,539.57	162,460.43	125,000.00
Sewerage Processing and Disposal	322,500.00	322,500.00	253,196.75	69,303.25	
Gasoline	685,000.00	590,000.00	485,712.46	104,287.54	
TOTAL UTILITIES	3,771,300.00	3,676,300.00	2,794,895.15	696,404.85	185,000.00
SUBTOTAL OPERATIONS	89,837,799.00	89,837,799.00	80,545,238.01	5,317,560.99	3,975,000.00

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

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET					
BY REVENUES:					
Area Plan Grant (NJSA 40A:4-87 + \$293,115.00)	\$ 578,140.00	\$ 871,255.00	\$ 871,255.00		
Shaping NJ Contracted Services (NJSA 40A:4-87 + \$11,975.00)		11,975.00	11,975.00		
MIPPA Contracted Service (NJSA 40A:4-87 + \$80,000.00)		80,000.00	80,000.00		
SHIP Contracted Services (NJSA 40A:4-87 + \$27,000.00)		27,000.00	27,000.00		
Department of Human Services, Division of Youth and Family Services:					
Planning & Administering Human Service Grants, Title XX Coalition	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	66,441.00	66,441.00	66,441.00		
Department of Human Services, Social Services for the Homeless (NJSA 40A:4-87 + \$107,173.00)		107,173.00	107,173.00		
Department of Human Services, Personal Attendant Service Program	35,894.10	35,894.10	35,894.10		
Department of Human Services, Community Provider Adjustment (NJSA 40A:4-87 + \$7,816.31)		7,816.31	7,816.31		
Department of Health & Senior Services, Comprehensive Program for Planning and Provision of Alcohol and Abuse Services Grant (NJSA 40A:4-87 + \$228,799.00)		228,799.00	228,799.00		
Department of Law & Public Safety, Division of Highway Safety, Summer Internship	20,850.00	20,850.00	20,850.00		
Children System of Care (NJSA 40A:4-87 + \$36,475.00)		36,475.00	36,475.00		
Planning Services Grant (NJSA 40A:4-87 + \$63,936.00)		63,936.00	63,936.00		

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

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET					
BY REVENUES (Continued):					
U.S. Department of Housing & Urban Development, Community Planning & Development Division (NJSA 40A:4-87 + \$21,963.00)		\$ 21,963.00	\$ 21,963.00		
Warren County Medical Reserve Corps (NJSA 40A:4-87 + \$3,500.00)		3,500.00	3,500.00		
New Jersey Transit Corporation:					
Disabled Resident Transportation Assistance	\$ 341,016.00	341,016.00	341,016.00		
Job Access and Reverse Commute Program - Route 57 Shuttle	176,747.00	176,747.00	176,747.00		
Department of Environmental Protection:					
Clean Communities Program (NJSA 40A:4-87 + \$89,413.03)		89,413.03	89,413.03		
County Environmental Health Act (NJSA 40A:4-87 \$138,482.00)	23,595.00	162,077.00	162,077.00		
Solid Waste Administration (NJSA 40A:4-87 + \$114,000.00)		114,000.00	114,000.00		
Department of Health and Senior Services, Bioterrorism Preparedness and Response (NJSA 40A:4-87 + \$232,618.00)		232,618.00	232,618.00		
Juvenile Justice Commission, State Facility Education Act	120,000.00	120,000.00	120,000.00		
Morris/Essex/Warren Employment & Training Services, Early Employment Initiative	65,000.00	65,000.00	65,000.00		
Department of Law & Public Safety, Division of Criminal Justice, Domestic Violence Counselor (NJSA 40A:4-87 \$7,456.00)		7,456.00	7,456.00		
Crime Victim Assistance (NJSA 40A:4-87 + \$96,726.00)		96,726.00	96,726.00		
Megan's Law Enforcement (NJSA 40A:4-87 + \$4,834.00)		4,834.00	4,834.00		
Multi-Jurisdictional Narcotics Task Force (NJSA 40A:4-87 + \$48,406.00)		48,406.00	48,406.00		
Juvenile Accountability Incentive Block Grant (NJSA 40A:4-87 + \$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 - Roads (NJSA 40A:4-87 + \$45,000.00)		45,000.00	45,000.00		
Generator Program - Health (NJSA 40A:4-87 + \$74,700.00)		74,700.00	74,700.00		
Generator Program - Vocational Technology School (NJSA 40A:4-87 + \$250,000.00)		250,000.00	250,000.00		

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

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET					
BY REVENUES (Continued):					
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		
Department of Human Services, Division of Family Development,					
Work First New Jersey Program (NJSA 40A:4-87 + \$33,953.00)		33,953.00	33,953.00		
NJ Juvenile Justice Commission, State/Community Partnership					
Grant Program & Family Court Services Program					
(NJSA 40A:4-87 + \$296,688.00)		296,688.00	296,688.00		
Department of Law & Public Safety, Division of Criminal Justice,					
Office of Insurance Fraud (NJSA 40A: 4-87 + \$137,059.00)		137,059.00	137,059.00		
Body Armor Replacement Program (NJSA 40:A4-87 + \$11,098.13)		11,098.13	11,098.13		
New Jersey Office of Homeland Security and Preparedness:					
Homeland Security Grant (NJSA 40A:4-87 + \$216,989.96)		216,989.96	216,989.96		
NJ Transit Corp:					
Section 5317 (NJSA 40A: 4-87 +\$16,385.00)		16,385.00	16,385.00		
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		
TOTAL PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES	1,767,660.10	6,776,829.53	6,776,829.53		

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

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
Total Operations	\$ 91,605,459.10	\$ 96,614,628.53	\$ 87,322,067.54	\$ 5,317,560.99	\$ 3,975,000.00
Contingent	5,000.00	5,000.00		5,000.00	
TOTAL OPERATIONS INCLUDING CONTINGENT	91,610,459.10	96,619,628.53	87,322,067.54	5,322,560.99	3,975,000.00
Detail:					
Salary and Wages	34,551,320.00	34,612,070.00	30,603,275.69	1,908,794.31	2,100,000.00
Other Expenses	57,059,139.10	62,007,558.53	56,718,791.85	3,413,766.68	1,875,000.00
CAPITAL IMPROVEMENTS:					
Capital Improvement Fund	7,968,780.00	7,968,780.00	7,968,780.00		
TOTAL CAPITAL IMPROVEMENTS	7,968,780.00	7,968,780.00	7,968,780.00		
DEBT SERVICE:					
Payment of Bond Principal:					
Open Space Bonds	805,000.00	805,000.00	805,000.00		
County College Bonds	400,000.00	400,000.00	400,000.00		
State Aid - County College Bonds (NJS 18A:64A-22.6)	400,000.00	400,000.00	400,000.00		
Vocational School Bonds	295,000.00	295,000.00	295,000.00		
Other Bonds	540,000.00	540,000.00	540,000.00		
Interest on Bonds:					
Open Space Bonds	56,650.00	56,650.00	56,650.00		
County College Bonds	159,125.00	159,125.00	159,125.00		
State Aid - County College Bonds	159,125.00	159,125.00	159,125.00		
Vocational School Bonds	11,062.50	11,062.50	11,062.50		
Other Bonds	20,250.00	20,250.00	20,250.00		
Green Trust Loan Program:					
Loan Repayments for Principal and Interest	101,717.59	101,717.59	101,717.59		
TOTAL DEBT SERVICE	2,947,930.09	2,947,930.09	2,947,930.09		

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

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
STATUTORY EXPENDITURES:					
Contribution to:					
Public Employees' Retirement System	\$ 3,449,202.00	\$ 3,449,202.00	\$ 3,449,202.00		
Social Security System	2,716,520.13	2,716,520.13	2,312,463.67	\$ 279,056.46	\$ 125,000.00
Unemployment Compensation					
Insurance (NJSA 43:21-3 et. seq.)	370,000.00	370,000.00	241,159.35	128,840.65	
Police and Fireman's Retirement System of NJ	1,483,046.00	1,483,046.00	1,483,046.00		
Police and Fireman's Retirement System of NJ - Retro	28,121.87	28,121.87	28,121.87		
Defined Contribution Retirement Program	50,000.00	50,000.00	25,700.33	24,299.67	
Total Statutory Expenditures	8,096,890.00	8,096,890.00	7,539,693.22	432,196.78	125,000.00
	8,096,890.00	8,096,890.00	7,539,693.22	432,196.78	125,000.00
TOTAL GENERAL APPROPRIATIONS	\$ 110,624,059.19	\$ 115,633,228.62	\$ 105,778,470.85	\$ 5,754,757.77	\$ 4,100,000.00

Ref.

A

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

Analysis of Budget After Modification

Ref.

Adopted Budget	\$ 110,624,059.19
Appropriation by NJSA 40A:4-87	<u>5,009,169.43</u>
	<u><u>\$ 115,633,228.62</u></u>

Analysis of Paid or Charged

Cash Disbursed	\$ 97,615,268.13
Encumbrances Payable	1,560,820.31
Transfer to Grant Fund Expenditures:	
Federal Programs	3,680,615.96
State Programs	<u>3,096,213.57</u>
	105,952,917.97
Less: Refunds	<u>174,447.12</u>
	<u><u>\$ 105,778,470.85</u></u>

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

COUNTY OF WARREN

TRUST FUNDS

2015

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

		December 31,	
	<u>Ref.</u>	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>			
Regular Trust Fund:			
Cash and Cash Equivalents	B-1	<u>\$ 2,303,550.69</u>	<u>\$ 2,107,344.79</u>
Rehabilitation Loans Receivable	B-3	<u>7,399,676.48</u>	<u>7,365,667.28</u>
		<u>9,703,227.17</u>	<u>9,473,012.07</u>
Open Space Trust Fund:			
Cash and Cash Equivalents	B-1	<u>25,808,441.39</u>	<u>26,659,640.89</u>
Unemployment Trust Fund:			
Cash and Cash Equivalents	B-1	<u>478,931.91</u>	<u>334,220.14</u>
Other Trust Fund:			
Cash and Cash Equivalents	B-1	<u>3,759,506.19</u>	<u>5,242,543.81</u>
Due Regular Trust Fund - Payroll	B	<u>5,000.00</u>	<u>5,000.00</u>
Total Other Trust Fund		<u>3,764,506.19</u>	<u>5,247,543.81</u>
TOTAL ASSETS		<u>\$ 39,755,106.66</u>	<u>\$ 41,714,416.91</u>

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

	Ref.	December 31,	
		2015	2014
<u>LIABILITIES AND RESERVES</u>			
Regular Trust Fund:			
Encumbrances Payable:			
Other Trust Fund		\$ 60,202.16	\$ 51,785.55
Housing Rehabilitation Trust		200.00	
Community Development Block Grant			110.72
Due Current Fund	A	30.15	43.15
Due Other Trust Fund - Payroll	B	5,000.00	5,000.00
Reserve for Rehabilitation Loans Receivable		7,399,676.48	7,365,667.28
Reserve for Community Development Block Grant -			
Echo Housing	B-4	206,490.27	106,379.55
Reserve for Housing Rehabilitation	B-5	430,123.26	319,214.70
Various Reserves	B-6	1,601,504.85	1,624,811.12
		<u>9,703,227.17</u>	<u>9,473,012.07</u>
Open Space Trust Fund:			
Encumbrances Payable	B-7	10,401,062.89	4,591,940.89
Reserve for Open Space Trust	B-7	15,407,378.50	22,067,700.00
		<u>25,808,441.39</u>	<u>26,659,640.89</u>
Unemployment Trust Fund:			
Reserve for Unemployment Claims	B-7	478,931.91	334,220.14
		<u>478,931.91</u>	<u>334,220.14</u>
Other Trust Fund:			
Due Current Fund	A	14.48	17.57
Encumbrances Payable		56,158.98	52,570.28
Various Reserves	B-8	3,708,332.73	5,194,955.96
		<u>3,764,506.19</u>	<u>5,247,543.81</u>
TOTAL LIABILITIES AND RESERVES		\$ 39,755,106.66	\$ 41,714,416.91

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

COUNTY OF WARREN
GENERAL CAPITAL FUND
2015

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

		December 31,	
	<u>Ref.</u>	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>			
Cash and Cash Equivalents	C-2	\$ 17,718,803.23	\$ 19,522,909.53
Deferred Charges to Future Taxation:			
Funded		<u>10,062,515.61</u>	<u>12,597,456.41</u>
<u>TOTAL ASSETS</u>		<u>\$ 27,781,318.84</u>	<u>\$ 32,120,365.94</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Serial Bonds Payable	C-8	\$ 9,795,000.00	\$ 12,235,000.00
Green Trust Loan Payable	C-9	267,515.61	362,456.41
Improvement Authorizations:			
Funded	C-6	12,982,767.52	11,904,423.18
Encumbrances Payable		3,170,393.40	5,782,300.93
Due to Current Fund	A	1,597.55	5,622.66
Capital Improvement Fund	C-5	294,332.76	294,332.76
Reserve for Library Expansion		<u>1,269,712.00</u>	<u>1,536,230.00</u>
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 27,781,318.84</u>	<u>\$ 32,120,365.94</u>

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

COUNTY OF WARREN
GENERAL CAPITAL FUND
STATEMENT OF FUND BALANCE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

NOT APPLICABLE

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

COUNTY OF WARREN
GENERAL FIXED ASSETS ACCOUNT GROUP
2015

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

		December 31,	
		2015	2014
<u>ASSETS</u>			
Land	\$	109,647,485.91	\$ 108,699,522.64
Buildings		58,292,407.57	59,965,062.57
Building Improvements		30,920,152.18	28,154,965.03
Vehicles		7,961,628.78	10,668,090.85
Machinery and Equipment		9,746,571.42	11,928,747.56
TOTAL ASSETS	\$	<u>216,568,245.86</u>	<u>\$ 219,416,388.65</u>
<u>RESERVES</u>			
Investment in General Fixed Assets	\$	<u>216,568,245.86</u>	<u>\$ 219,416,388.65</u>
TOTAL RESERVES	\$	<u>216,568,245.86</u>	<u>\$ 219,416,388.65</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, 2015

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, 2015
(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, 2015
(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, 2015
(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, 2015
(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>2015</u>	<u>2014</u>	<u>2013</u>
<u>Issued</u>			
General Bonds, Notes and Loans	\$ 10,062,515.61	\$ 12,597,456.41	\$ 15,050,526.49
	<u>10,062,515.61</u>	<u>12,597,456.41</u>	<u>15,050,526.49</u>
Less:			
Capital Projects for County Colleges (N.J.S.A. 18A:64A-22.1 to N.J.S.A. 18A:64A-22.8)	4,075,000.00	4,475,000.00	4,865,000.00
Capital Projects Paid from Open Space, Recreation and Farmland and Historic Preservation Fund	1,912,515.61	2,812,456.41	3,685,526.49
	<u>5,987,515.61</u>	<u>7,287,456.41</u>	<u>8,550,526.49</u>
Net Bonds, Notes and Loans Issued and Authorized but not Issued	<u>\$ 4,075,000.00</u>	<u>\$ 5,310,000.00</u>	<u>\$ 6,500,000.00</u>

County debt is summarized as follows:

The county statutory debt at December 31, 2015 was .038%. 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>\$ 10,062,515.61</u>	<u>\$ 5,987,515.61</u>	<u>\$ 4,075,000.00</u>

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

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

Based upon the equalized valuation basis per N.J.S.A. 40A:202, of \$10,659,139,396.33, the County's remaining borrowing power under N.J.S.A. 40A:2-6 as of December 31, 2015, is as follows:

2% of Equalized Valuation of Real Property	\$ 213,182,787.93
Net Debt	<u>4,075,000.00</u>
Remaining Borrowing Power	<u><u>\$ 209,107,787.93</u></u>

Summary of Municipal Debt Issued and Outstanding - Current Year

	<u>Balance</u> <u>12/31/14</u>	<u>Retirements</u>	<u>Balance</u> <u>12/31/15</u>
General Capital Fund:			
Serial Bonds	\$ 12,235,000.00	\$ 2,440,000.00	\$ 9,795,000.00
Loans Payable	<u>362,456.41</u>	<u>94,940.80</u>	<u>267,515.61</u>
Total	<u><u>\$ 12,597,456.41</u></u>	<u><u>\$ 2,534,940.80</u></u>	<u><u>\$ 10,062,515.61</u></u>

Summary of Municipal Debt Issued and Outstanding - Prior Year

	<u>Balance</u> <u>12/31/13</u>	<u>Retirements</u>	<u>Balance</u> <u>12/31/14</u>
General Capital Fund:			
Serial Bonds	\$ 14,595,000.00	\$ 2,360,000.00	\$ 12,235,000.00
Loans Payable	<u>455,526.49</u>	<u>93,070.08</u>	<u>362,456.41</u>
Total	<u><u>\$ 15,050,526.49</u></u>	<u><u>\$ 2,453,070.08</u></u>	<u><u>\$ 12,597,456.41</u></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, 2015
(Continued)

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

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

General Obligation Bonds
County College Bonds Series 2007A + 2007B

<u>Final Maturity</u>	<u>Interest Rate</u>	
7/15/2016	4.125%	\$ 370,000.00
7/15/2017	4.125%	390,000.00
7/15/2018	4.125%	400,000.00
7/15/2019	4.125%	420,000.00
7/15/2020	4.125%	440,000.00
7/15/2021	4.125%	460,000.00
7/15/2022	4.125%	480,000.00
		<u>2,960,000.00</u>

Series C 2010 Refunding 2003A Bonds

<u>Final Maturity</u>	<u>Interest Rate</u>	
5/15/2016	2.250%	540,000.00
5/15/2017	2.500%	545,000.00
5/15/2018	2.750%	560,000.00
		<u>1,645,000.00</u>

Series A College Bonds 2010

<u>Final Maturity</u>	<u>Interest Rate</u>	
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>5,190,000.00</u>

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

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

The County's debt issued and outstanding at December 31, 2015 (Cont'd):

NJ DEP GREEN TRUST LOAN 1997 ISSUE - OPEN SPACE

<u>Final Maturity</u>	<u>Interest Rate</u>	
6/16/2015-17	2.00%	<u>\$ 102,869.93</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>\$ 164,645.68</u>

Total Debt Issued and Outstanding \$ 10,062,515.61

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>
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	970,981.53	174,104.96	1,145,086.49
2021-2025	3,775,723.51	385,282.24	4,161,005.75
	<u>\$ 10,062,515.61</u>	<u>\$ 1,637,306.79</u>	<u>\$ 11,699,822.40</u>

Net Pension Liability

The State of New Jersey Public Employees' Retirement System's (PERS) net pension liability was calculated to be \$86,711,257 at June 30, 2015. The State of New Jersey Police and Firemen's Retirement System's (PFRS) net pension liability was calculated to be \$33,277,605 at December 31, 2015. See Note 5 for further information on the PERS and PFRS.

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, 2015, 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 2016 budget to fund principal and interest payments for the loans noted above.

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

Note 4: Fund Balances Appropriated

Fund balance at December 31, 2015, which is appropriated and included in the adopted budget as anticipated revenue in the Current Fund for the year ending December 31, 2016, is \$12,997,578.59.

Note 5: Pension Plans

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

A. Public Employees' Retirement System (PERS)

Plan Description

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

Benefits Provided

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

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

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

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

Note 5: Pension Plans (Cont'd)

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

Contributions

The contribution policy for PERS is set by N.J.S.A. 15A and requires contributions by active members and contributing members. The local employers' contribution amounts are based on an actuarially determined rate which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PERS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers will be credited with the full payment and any such amounts will not be included in their unfunded liability. The actuaries will determine the unfunded liability of those retirement systems, by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability will be paid by the employer in level annual payments over a period of 15 years beginning with the payments due in the fiscal year ended June 30, 2012 and will be adjusted by the rate of return on the actuarial value of assets. County contributions to PERS amounted to \$3,320,939 for 2015.

The employee contribution rate was 6.92% effective July 1, 2014 and increased to 7.06% effective July 1, 2015. Subsequent increases after October 1, 2011 are being phased in over 7 years effective on each July 1st to bring the total pension contribution rate to 7.5% of base salary as of July 1, 2018.

Pension Liabilities and Pension Expense

At December 31, 2015, the County's liability was \$86,711,257 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014 which was rolled forward to June 30, 2015. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2015, the County's proportion was 0.386%, which was a decrease of 0.0188% from its proportion measured as of June 30, 2014.

For the year ended December 31, 2015, the County recognized actual pension expense in the amount of \$3,320,939.

Actuarial Assumptions

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

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

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

Note 5: Pension Plans (Cont'd)

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

Actuarial Assumptions (Cont'd)

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

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

Long Term Expected Rate of Return

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

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

Note 5: Pension Plans (Cont'd)

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

Long Term Expected Rate of Return (Cont'd)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	6.00%	0.80%
Core Bonds	1.00%	2.49%
Intermediate-Term Bonds	11.20%	2.26%
Mortgages	2.50%	2.17%
High Yield Bonds	5.50%	4.82%
Inflation-Indexed Bonds	2.50%	3.51%
Broad U.S. Equities	25.90%	8.22%
Developed Foreign Equities	12.70%	8.12%
Emerging Market Equities	6.50%	9.91%
Private Equity	8.25%	13.02%
Hedge Funds/Absolute Return	12.25%	4.92%
Real Estate (Property)	3.20%	5.80%
Commodities	2.50%	5.35%
Global Debt ex. U.S.	3.50%	-0.40%
REIT	4.25%	5.12%

Discount Rate

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

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

Note 5: Pension Plans (Cont'd)

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

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

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

	June 30, 2015		
	1% Decrease (3.90%)	Current Discount Rate (4.90%)	1% Increase (5.90%)
County's proportionate share of the Net Pension Liability	\$ 107,771,483	\$ 86,711,257	\$ 69,054,516

Pension Plan Fiduciary Net Position

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

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

Plan Description

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

Benefits Provided

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

The following represents the membership tiers for PFRS:

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

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

Note 5: Pension Plans (Cont'd)

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

Benefits Provided (Cont'd)

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

Contributions

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

Special Funding Situation

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

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

Note 5: Pension Plans (Cont'd)

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

Special Funding Situation (Cont'd)

County contributions to PFRS amounted to \$1,623,973 for the year ended December 31, 2015. During the fiscal year ended June 30, 2015, the State of New Jersey contributed \$151,914 to the PFRS for normal pension benefits on behalf of the County, which is less than the contractually required contribution of \$364,020.

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

Pension Liabilities and Pension Expense

At June 30, 2015, the County's liability for its proportionate share of the net pension liability was \$24,288,627. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014 which was rolled forward to June 30, 2015. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2015, the County's proportion was 0.199%, which was an increase of 0.001% from its proportion measured as of June 30, 2014.

Additionally, the State's proportionate share of the net pension liability attributable to the County is \$2,615,477 as of June 30, 2015. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014 which was rolled forward to June 30, 2015. The State's proportionate share of the net pension liability associated with the County was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2015, the State's proportion was 0.199%, which was an increase of 0.001% from its proportion measured as of June 30, 2014 which is the same proportion as the County's.

County's Proportionate Share of the Net Pension Liability	\$ 24,288,627
State's Proportionate Share of the Net Pension Liability Associated with the County	<u>2,615,477</u>
Total Net Pension Liability	<u><u>\$ 26,904,104</u></u>

For the year ended December 31, 2015, the County recognized total pension expense of \$1,623,973.

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

Note 5: Pension Plans (Cont'd)

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

Actuarial Assumptions

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

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

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

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

Long Term Expected Rate of Return

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

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

Note 5: Pension Plans (Cont'd)

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

Long Term Expected Rate of Return (Cont'd)

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

Discount Rate – PFRS

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

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

Note 5: Pension Plans (Cont'd)

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

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

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

	June 30, 2015		
	1% Decrease (4.79%)	Current Discount Rate (5.79%)	1% Increase (6.79%)
County's proportionate share of the NPL and the State's proportionate share of the Net Pension Liability associated with the County	\$ 47,717,739	\$ 36,195,939	\$ 26,800,941

Pension Plan Fiduciary Net Position - PFRS

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

C. Defined Contribution Retirement Program (DCRP)

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

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

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

For DCRP, the County recognized pension expense of \$25,700 for the year ended December 31, 2015. Employee contributions to DCRP amounted to \$32,049 for the year ended December 31, 2015.

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

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 \$8,067,858 at December 31, 2015, and is not reported either as an expenditure or liability. However, it is expected that the cost of such unpaid compensation would be included in the County's budget operating expenditures in the year in which it is used. In 2006, the County established a trust fund account for accumulated sick and vacation time. The balance of this account at December 31, 2015 is \$135,616.46, and is included with the "Various Reserves" in the Regular Trust Fund.

Note 7: Selected Tax Information

Comparison of Tax Levies and Collection Currently

A study of this tabulation could indicate a possible trend in future tax levies. A decrease in the percentage of current collection could be an indication of a possible increase in future tax levies.

<u>Year</u>	<u>General Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2015	\$ 71,788,357	\$ 71,788,357	100.00%
2014	71,252,994	71,252,994	100.00%
2013	68,957,356	68,957,356	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>
2015	\$ 10,687,356,135	\$ 0.69	\$ 0.05	\$ 0.04
2014	10,631,545,458	0.67	0.05	0.05
2013	11,312,251,145	0.62	0.05	0.05

County Tax Calendar

County taxes are billed approximately two months prior to the respective due dates to the municipalities in the County. The first three quarterly billings are based on an estimate of the current year's levy based on the prior year's taxes. These three quarterly billings are due February 15th, May 15th, and August 15th. The fourth quarter's billing reflects an adjustment to the current year's actual levy and is due November 15th.

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

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.

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>
2016	4.250%	\$ 505,000	\$ 21,462	\$ 526,462
Totals		<u>\$ 505,000</u>	<u>\$ 21,462</u>	<u>\$ 526,462</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.

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

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

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.

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;

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

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

Investments (Cont'd)

(7) Deposits with the State of New Jersey Cash Management Fund; or

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

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

As of December 31, 2015, cash and cash equivalents of the County of Warren consisted of the following:

<u>Fund</u>	<u>Money Market Accounts</u>	<u>Checking Accounts</u>	<u>Certificates of Deposit</u>	<u>Total</u>
Current	\$ 15,721,933.22	\$ 8,651,192.82	\$ 12,000,000.00	\$ 36,373,126.04
Federal and State Grant		942,904.38		942,904.38
Trust	14,299,411.36	6,551,018.82	11,500,000.00	32,350,430.18
General Capital	3,835,844.90	382,958.33	13,500,000.00	17,718,803.23
	<u>\$ 33,857,189.48</u>	<u>\$ 16,528,074.35</u>	<u>\$ 37,000,000.00</u>	<u>\$ 87,385,263.83</u>

The carrying amount of the County's cash and cash equivalents at December 31, 2015, was \$87,385,263.83 and the bank balance was \$88,008,828.27. There were no investments held by the County at year end.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015
(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, 2015
(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, 2015 and 2014, were approximately \$16,411,218, and \$14,780,211, respectively. There were 330 and 310 retired participants eligible at December 31, 2015 and 2014, 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, 2015
(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 2015 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, 2014</u>	<u>Dec. 31, 2013</u>
Total Assets	\$ 50,523,486	\$ 48,665,838
Net Position/(Deficit)	\$ (1,127,854)	\$ (2,361,942)
Total Revenue	\$ 17,864,178	\$ 19,224,859
Total Expenses	\$ 16,630,090	\$ 17,954,033
Change in Net Position for the Year Ended December 31	\$ 1,234,088	\$ 1,270,826
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:

Year	Insurance Premiums	Interest Earned	Claims and Administration Costs	Ending Balance
2015	\$ 19,567,038.71	\$ 497.34	\$20,723,238.57	\$ 1,633,437.56
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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015
(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>
2015	\$ 287,998.77	\$ 136.89	\$ 143,423.89	\$ 478,931.91
2014	227,103.36	115.53	194,251.28	334,220.14
2013	131,087.72	195.26	203,153.28	301,252.53

Note 12: Interfund Receivables and Payables

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current	\$ 1,001,642.18	
Federal and State Grant		\$ 1,000,000.00
Trust	5,000.00	5,044.63
General Capital		1,597.55
	<u>\$ 1,006,642.18</u>	<u>\$ 1,006,642.18</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, 2015.

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, 2015
(Continued)

Note 14: Encumbrances Payable

Encumbrances payable existed in the following funds as of December 31, 2015:

	December 31,	
	2015	2014
Current Fund	\$ 1,560,820.31	\$ 2,065,596.19
Federal and State Grant Fund	808,173.70	281,145.01
General Capital Fund	3,170,393.40	5,782,300.93
Trust Fund	10,517,623.99	4,696,407.44

Note 15: Related Party Transactions

During the years ended December 31, 2015 and 2014, 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, 2015.

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:

	2015	2014
Current Fund:		
Outside Agency Fees Payable	\$ 314,096.49	\$ 522,524.13
	<u>\$ 314,096.49</u>	<u>\$ 522,524.13</u>

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2015
(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, 2015 is \$15,407,378.50. 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, 2013	Additions	Adjustments/ 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>
	Balance December 31, 2014	Additions	Adjustments/ Deletions	Balance December 31, 2015
Land	\$ 108,699,522.64	\$ 1,151,980.27	\$ 204,017.00	\$ 109,647,485.91
Buildings	59,965,062.57		1,672,655.00	58,292,407.57
Building Improvements	28,154,965.03	3,846,231.40	1,081,044.25	30,920,152.18
Vehicles	10,668,090.85	625,266.99	3,331,729.06	7,961,628.78
Machinery and Equipment	11,928,747.56	79,548.09	2,261,724.23	9,746,571.42
	<u>\$ 219,416,388.65</u>	<u>\$ 5,703,026.75</u>	<u>\$ 8,551,169.54</u>	<u>\$ 216,568,245.86</u>

COUNTY OF WARREN

SUPPLEMENTARY DATA

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

The following officials were in office at December 31, 2015:

<u>Name</u>	<u>Title</u>	<u>Bond Amount</u>
Richard D. Gardner	Director - Board of Chosen Freeholders	(a)
Jason J. Sarnoski	Deputy Director - Board of Chosen Freeholders	(a)
Edward J. Smith	Member - Board of Chosen Freeholders	(a)
Steve Marvin	County Administrator	(a)
Daniel Olshefski	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 bonds 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

2015

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2014	A	\$ 24,647,983.92
Increased by Receipts:		
County Taxes Receivable	\$ 71,788,357.00	
Nonbudget Revenue	18,106,927.88	
Revenue Accounts Receivable	22,868,822.57	
Appropriation Refunds	174,447.12	
Due from Federal and State Grant:		
Interfund Returned	200,000.00	
Due from Regular Trust Fund - Health Department	84.93	
Due from Other Trust Fund	164.11	
Due from General Capital Fund	56,277.28	
Fees Collected Due to Other Agencies	314,096.49	
		<u>113,509,177.38</u>
		138,157,161.30
Decreased by Disbursements:		
2015 Budget Appropriations	97,615,268.13	
2014 Appropriation Reserves	3,466,231.28	
Due Federal and State Grant Fund:		
Unexpended Balances Cancelled	1,360.72	
Matching Grant Funds	178,651.00	
Fees Paid to Other Agencies	522,524.13	
		<u>101,784,035.26</u>
Balance December 31, 2015	A	<u>\$ 36,373,126.04</u>

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

	<u>Ref.</u>	
Balance December 31, 2014	A	\$ 263,023.99
Increased by Receipts:		
Federal Grant Receipts	\$ 3,676,369.72	
State Grant Receipts	3,710,113.55	
Unappropriated Reserves	33,221.00	
Due Current Fund:		
Unexpended Balances Cancelled	<u>1,360.72</u>	<u>7,421,064.99</u>
		<u>7,684,088.98</u>
Decreased by Disbursements:		
Federal Grant Fund Expenditures	3,292,006.84	
State Grant Fund Expenditures	3,249,177.76	
Due Current Fund:		
Prior Year Interfund Returned	<u>200,000.00</u>	<u>6,741,184.60</u>
Balance December 31, 2015	A	<u><u>\$ 942,904.38</u></u>

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2014	Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2015
Allamuchy Township	\$ 68,653.93	\$ 3,991,895.79	\$ 56,550.57	\$ 4,060,549.72	\$ 56,550.57
Alpha Borough		1,358,446.31	1,764.91	1,358,446.31	1,764.91
Town of Belvidere	391.04	1,202,680.38	266.13	1,203,071.42	266.13
Blairstown Township	14,924.66	4,920,891.78	10,454.80	4,935,816.44	10,454.80
Franklin Township		2,666,944.18	8,205.14	2,675,149.32	
Frelinghuysen Township	2,258.06	1,994,690.44	3,430.36	1,996,948.50	3,430.36
Greenwich Township	2,697.52	4,693,728.84	7,565.59	4,696,426.36	7,565.59
Town of Hackettstown	23,285.62	6,677,604.44	17,751.02	6,700,890.06	17,751.02
Hardwick Township		1,282,083.66	1,685.66	1,283,769.32	
Harmony Township		3,498,206.87	648.04	3,498,854.91	
Hope Township	597.36	1,560,762.04	731.72	1,561,359.40	731.72
Independence Township		3,836,121.74	2,731.89	3,836,121.74	2,731.89
Knowlton Township	2,021.79	2,055,209.06	5,065.64	2,057,230.85	5,065.64
Liberty Township	757.70	1,762,046.59	2,346.62	1,762,804.29	2,346.62
Lopatcong Township	128,258.93	5,194,976.34	45,956.60	5,323,235.27	45,956.60
Mansfield Township	5,284.01	4,749,385.13	24,308.52	4,754,669.14	24,308.52
Oxford Township		1,187,987.27	504.74	1,188,492.01	
Town of Phillipsburg	5,414.07	5,411,979.50	3,429.70	5,417,393.57	3,429.70
Pohatcong Township	5,432.34	2,237,817.43	37,711.01	2,243,249.77	37,711.01
Washington Borough	26,290.72	3,037,580.66	23,798.70	3,063,871.38	23,798.70
Washington Township	2,621.05	5,000,118.45	11,289.59	5,002,739.50	11,289.59
White Township	1,927.22	3,467,200.10	1,760.09	3,469,127.32	1,760.09
	<u>\$ 290,816.02</u>	<u>\$ 71,788,357.00</u>	<u>\$ 267,957.04</u>	<u>\$ 72,090,216.60</u>	<u>\$ 256,913.46</u>

Ref.

A

A

2014 Added & Omitted Taxes	\$ 290,816.02
2015 Added & Omitted Taxes	11,043.58
	<u>301,859.60</u>
2015 County Taxes	71,788,357.00
	<u>\$ 72,090,216.60</u>

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE
YEAR ENDED DECEMBER 31, 2015

	Accrued In 2015	Received
County Clerk:		
Fees	\$ 1,245,738.95	\$ 1,245,738.95
County Surrogate:		
Fees	128,769.90	128,769.90
County Sheriff:		
Fees	225,073.61	225,073.61
Fines:		
Other	294.85	294.85
Interest on Investments and Deposits	54,679.32	54,679.32
Election Expenses Reimbursed by		
Municipalities	123,495.13	123,495.13
Motor Vehicle Fines	394,327.94	394,327.94
Public Health Nursing Trust	162,500.00	162,500.00
Bail Bond Forfeitures	133,000.00	133,000.00
Medicaid Peer Grouping (PL 1985, Ch 474)	642,926.97	642,926.97
State Aid - County College Bonds (NJSA 18A:64A-22.6)	559,125.00	559,125.00
Permanent Disability - Patients in County		
Institutions (NJSA 44:77-38 et seq.)	5,400,792.51	5,400,792.51
Aging CCPED Medicaid Reimbursement	251,340.00	251,340.00
DCA Reimbursement - Prosecutor Salaries	96,200.00	96,200.00
Department of Human Services, Division of		
Temporary Assistance and Social Services	3,866,103.00	3,866,103.00
Social and Welfare Services (c.66 PL 1990):		
Division of Youth and Family Services	970,071.00	970,071.00
Supplemental Social Security Income	83,623.00	83,623.00
Psychiatric Facilities (c.73 PL 1990):		
Maintenance of Patients in State Institutions		
for Mental Diseases	5,125,684.00	5,125,684.00
Maintenance of Patients in State Institutions		
for the Mentally Retarded	2,172,281.00	2,172,281.00
Board of County Patients in State and		
Other Institutions	21,011.64	21,011.64
Open Space Tax Fund	963,369.50	963,369.50
PCFA Interlocal Agreement	68,415.25	68,415.25
Accumulated Absences Trust	65,000.00	65,000.00
Weights and Measure Trust	115,000.00	115,000.00
	<u>\$ 22,868,822.57</u>	<u>\$ 22,868,822.57</u>

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2014	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2015
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:</u>					
N.J. Department of Health and Senior Services:					
Special Programs for Aging - Title III - Area Plan:					
#14-1394	\$ 200,158.00		\$ 145,181.00		\$ 54,977.00
#15-1394		\$ 409,816.00	403,210.00		6,606.00
Bioterrorism Preparedness & Response:					
2014	174,993.00		174,993.00		
2015		232,618.00	53,219.00		179,399.00
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	1,132.00		1,132.00		
JAIBG-14	2,578.00		2,578.00		
Megan's Law Enforcement:					
2014	1,698.00		1,698.00		
2015		4,834.00	4,660.00		174.00
Crime Victim Assistance:					
2014	49,130.00		49,130.00		
2015		96,726.00	72,266.00		24,460.00
Sexual Assault Nurse Examiner's Project:					
2013 - Prosecutors	1.51				1.51
2015 - Prosecutors		56,825.00	35,191.00		21,634.00
Victim Witness Advocate:					
2015		7,456.00	7,456.00		
JAG County Gang, Gun and Narcotics Task Force Grant:					
2014	37,525.00		37,525.00		
2015		48,406.00	12,241.00		36,165.00
Division of State Police:					
Generator Program - Correctional Center	540,000.00				540,000.00
Generator Program - Roads		45,000.00			45,000.00
Generator Program - Health		74,700.00			74,700.00
Generator Program - Vocational Technology School		250,000.00			250,000.00
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, 2014	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2015
<u>U.S. DEPT. OF HOMELAND SECURITY:</u>					
Homeland Security Grant - 2014 HSGP	\$ 104,680.00		\$ 100,000.00		\$ 4,680.00
Homeland Security Grant - 2015 HSGP		\$ 216,989.96			216,989.96
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</u>					
Warren, Sussex and Hunterdon County Continuum of Care:					
2014	10,000.00		10,000.00		
2015		21,963.00	9,119.00		12,844.00
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>					
N.J. Dept. of Law & Public Safety:					
Division of Highway Traffic Safety:					
Summer Internship - 2014	3,999.32			\$ 3,999.32	
Summer Internship - 2015		20,850.00	16,581.51		4,268.49
Route 57 Shuttle Transportation - Job Access:					
2014	23,201.00		23,201.00		
2015		176,747.00	176,747.00		
NJ Transit - Section 5311:					
2014	390,937.04		229,803.12		161,133.92
NJ Transit - Section 5317:					
2013	16,113.00		2,600.00		13,513.00
2014	16,197.00				16,197.00
2015		16,385.00			16,385.00
D.O.T. County Route 623	1.56				1.56
D.O.T. County Bridge #01006 Improvements	291,227.95		106,538.09	184,689.86	
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>\$ 2,042,402.38</u>	<u>\$ 3,680,615.96</u>	<u>\$ 3,676,369.72</u>	<u>\$ 217,519.18</u>	<u>\$ 1,829,129.44</u>

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COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2014	Revenue Realized	Transferred from Unappropriated Reserves	Received	Balance Canceled	Balance Dec. 31, 2015
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>						
Special Child Health Care Services, Case Management:						
2013	\$ 1,751.00				\$ 1,751.00	
2014	54,399.00			\$ 51,028.00	3,371.00	
2015		\$ 70,898.00		17,233.00		\$ 53,665.00
Right to Know:						
2014	4,610.00			4,610.00		
2015		9,220.00		4,610.00		4,610.00
Senior Health Insurance Program Grant - 2014	18,000.00			18,000.00		
Senior Health Insurance Program Grant - 2015		27,000.00		13,635.00		13,365.00
Comprehensive Program for Planning and Provision of Alcoholism and Abuse Services:						
2014	138,289.00			138,289.00		
2015		228,799.00		157,478.00		71,321.00
<u>NJ DEPARTMENT OF MILITARY & VETERAN AFFAIRS:</u>						
Veterans Transportation #VL14T21	4,664.00			4,664.00		
Veterans Transportation #VL15T21		7,000.00		2,332.00		4,668.00
<u>NJ DEPARTMENT OF THE TREASURY:</u>						
Governor's Council on Alcoholism & Drug Abuse:						
Municipal Alliance to Prevent Alcoholism & Drug Abuse:						
2013	2,072.72					2,072.72
2014	171,866.00			163,273.04		8,592.96
2015		171,866.00				171,866.00

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

	Balance Dec. 31, 2014	Revenue Realized	Transferred from Unappropriated Reserves	Received	Balance Canceled	Balance Dec. 31, 2015
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>						
Juvenile Justice Commission:						
State/Community Partnership Program:						
2014	\$ 150,850.50			\$ 133,528.50		\$ 17,322.00
2015		\$ 296,688.00		123,156.00		173,532.00
Juvenile Detention Alternatives Initiative - Innovation:						
2013	45,500.00				\$ 45,500.00	
2014	88,500.00			49,640.00	38,860.00	
2015		120,000.00		60,000.00		60,000.00
Division of Criminal Justice:						
Office of Insurance Fraud:						
2014	58,783.00			34,907.00	23,876.00	
2015		137,059.00		81,756.00		55,303.00
Body Armor Replacement Program - Various Departments		11,098.13		11,098.13		
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>						
Community Provider Adjustment		7,816.31		7,816.31		
Division of Youth & Family Services:						
Personal Attendant Services Program - 2015		35,894.10		35,894.10		
Title XX Coalition		161,326.00		161,326.00		
Division of Temporary Assistance and Social Services:						
Work First New Jersey Program:						
2014	33,953.00			33,953.00		
2015		33,953.00		8,488.00		25,465.00
Division of Economic Assistance:						
Social Services for the Homeless:						
2013	31,000.00				31,000.00	
2014	55,102.00			54,853.50	248.50	
2015		107,173.00		53,586.00		53,587.00

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

	Balance Dec. 31, 2014	Revenue Realized	Transferred from Unappropriated Reserves	Received	Balance Canceled	Balance Dec. 31, 2015
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>						
Area Plan Grant - 2014	\$ 290,796.00			\$ 290,796.00		
Area Plan Grant - 2015		\$ 461,439.00		424,579.00		\$ 36,860.00
Shaping New Jersey Grant		11,975.00		11,975.00		
Medicare Improvements for Patients and Providers Act		80,000.00		56,000.00		24,000.00
<u>NJ NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY:</u>						
New Jersey Institute of Technology - Morris Canal:						
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	185,959.00			105,535.17		80,423.83
Disabled Resident Transportation Assistance Program - 2014	109,790.31			109,790.31		
Disabled Resident Transportation Assistance Program - 2015		341,016.00		219,431.14		121,584.86
<u>NJ STATE COUNCIL ON THE ARTS:</u>						
Council on the Arts - 2014	16,126.00	33,221.00	\$ 33,221.00	16,126.00		
Council on the Arts - 2015		33,220.00		16,610.00		16,610.00
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>						
Bridge 2101312 Improvements - 2013	200,000.00					200,000.00
D.O.T. Bridge Improvements - 2013 - Bridge #2101605	520,000.00			333,706.88		186,293.12
D.O.T. Bridge Improvements - 2013 - Bridge #2100501	230,000.00			172,500.00		57,500.00
D.O.T. Bridge Improvements - 2013 - Bridge #2100410	250,000.00					250,000.00

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

	Balance Dec. 31, 2014	Revenue Realized	Transferred from Unappropriated Reserves	Received	Balance Canceled	Balance Dec. 31, 2015
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>						
County Environmental Health Act (CEHA):						
2011	\$ 0.50					\$ 0.50
2013	0.02					0.02
2014	37,488.25			\$ 32,428.00		5,060.25
2015		\$ 162,077.00		122,941.80		39,135.20
Clean Communities Program		89,413.03		89,413.03		
Septic Management	40,000.00			3,715.64		36,284.36
Solid Waste Administration		114,000.00		114,000.00		
<u>NJ DEPARTMENT OF CHILDREN AND FAMILIES:</u>						
Planning Services Grant - 15ALWC		63,936.00		63,936.00		
Children's System of Care - 15OLWR		36,475.00		36,475.00		
<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		65,000.00		65,000.00		
	<u>\$ 2,791,698.30</u>	<u>\$ 2,917,562.57</u>	<u>\$ 33,221.00</u>	<u>\$ 3,710,113.55</u>	<u>\$ 144,606.50</u>	<u>\$ 1,821,319.82</u>
<u>Ref.</u>	A					A

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

	Balance Dec. 31, 2014	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Administrative and Executive:				
General Administration (Includes Purchasing) :				
Salaries and Wages	\$ 15,656.08	\$ 8,349.57	\$ 7,123.53	\$ 1,226.04
Other Expenses	40,482.16	25,944.06	21,961.60	3,982.46
Personnel Department:				
Salaries and Wages	22,048.09	22,048.09	13,657.23	8,390.86
Other Expenses	29,897.42	29,897.42	6,143.55	23,753.87
Board of Chosen Freeholders:				
Salaries and Wages	2,797.81	2,797.81	2,796.94	0.87
Other Expenses	12,818.40	12,818.40	2,235.37	10,583.03
Board of Elections:				
Salaries and Wages	30,477.80	30,477.80	8,054.38	22,423.42
Other Expenses	92,211.09	92,211.09	12,425.01	79,786.08
Risk Management:				
Salaries and Wages		7,556.51	7,549.54	6.97
Other Expenses		14,538.10	512.72	14,025.38
County Clerk:				
Salaries and Wages	41,013.09	41,013.09	16,694.30	24,318.79
Other Expenses	96,275.49	96,275.49	8,039.40	88,236.09
Treasurers / CFO:				
Salaries and Wages	71,391.71	71,391.71	49,495.12	21,896.59
Other Expenses	8,731.70	17,731.70	17,723.62	8.08
Information System Division:				
Salaries and Wages	12,327.26	12,327.26	7,102.49	5,224.77
Other Expenses	185,571.23	185,571.23	67,033.07	118,538.16
Board of Taxation:				
Salaries and Wages	4,699.43	4,699.43	4,442.64	256.79
Other Expenses	18,484.83	18,484.83	13,594.18	4,890.65
County Counsel:				
Other Expenses	30,965.75	34,940.75	34,787.73	153.02
County Surrogate:				
Salaries and Wages	14,120.43	14,120.43	12,894.52	1,225.91
Other Expenses	3,536.98	3,536.98	933.56	2,603.42
Engineer:				
Salaries and Wages	40,673.22	40,673.22	25,747.60	14,925.62
Other Expenses	3,221.84	3,221.84	916.35	2,305.49
Public Information:				
Salaries and Wages	5,956.89	6,681.89	6,680.07	1.82
Other Expenses	5,580.48	5,580.48	595.03	4,985.45
Cultural & Heritage Commission (NJSA 40:33A-6)				
Salaries and Wages	18,783.50	18,783.50	910.66	17,872.84
Other Expenses	15,993.74	15,993.74	6,028.73	9,965.01

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

	Balance Dec. 31, 2014	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT (cont'd):				
Utilities Expense and Bulk Purchases:				
Electricity	\$ 178,169.37	\$ 178,169.37	\$ 5,759.77	\$ 172,409.60
Telephone	64,986.60	64,986.60	22,850.38	42,136.22
Water	10,899.26	10,899.26	1,083.21	9,816.05
Fuel Oil	210,467.44	210,467.44	54,268.03	156,199.41
Sewerage Processing and Disposal	27,219.51	27,219.51	3,509.72	23,709.79
Gasoline	167,981.22	167,981.22	6,884.27	161,096.95
Total General Government	1,483,439.82	1,497,389.82	450,434.32	1,046,955.50
LAND USE ADMINISTRATION:				
Planning Board:				
Salaries and Wages	16,785.98	16,785.98	15,021.68	1,764.30
Other Expenses	21,579.80	21,579.80	20,552.13	1,027.67
Total Land Use Administration	38,365.78	38,365.78	35,573.81	2,791.97
CODE ENFORCEMENT AND ADMINISTRATION:				
Weights and Measures:				
Salaries and Wages	8,668.60	8,618.60	7,799.20	819.40
Other Expenses	1,894.69	1,944.69	69.30	1,875.39
Total Code Enforcement and Administration	10,563.29	10,563.29	7,868.50	2,694.79
INSURANCES:				
Insurance (Ch. 3, PL 1986):				
Insurance on Buildings and Motor Vehicles and Surety Bond Premiums	135,253.47	135,253.47	62,511.84	72,741.63
Group Insurance Plan for Employees	657,524.75	657,524.75	255.00	657,269.75
Total Insurances	792,778.22	792,778.22	62,766.84	730,011.38
PUBLIC SAFETY:				
Communications Center:				
Salaries and Wages	103,239.22	103,239.22	82,129.69	21,109.53
Other Expenses	67,071.12	76,896.12	74,006.14	2,889.98
Public Safety:				
Salaries and Wages	12,046.45	12,046.45	10,514.52	1,531.93
Other Expenses	4,536.04	4,536.04	1,862.13	2,673.91
Office of Emergency Management:				
Salaries and Wages	3,907.89	3,907.89	3,906.78	1.11
Other Expenses	6,459.08	6,459.08	3,664.76	2,794.32
Aid to Volunteer Fire Companies & Emergency Squads (N.J.S.A. 40:23-8.9):				
Other Expenses	20,723.77	20,723.77	17,474.83	3,248.94
Sheriff's Office:				
Salaries and Wages	70,517.87	70,517.87	56,720.26	13,797.61
Other Expenses	24,704.27	24,704.27	16,589.38	8,114.89
County Medical Examiner:				
Other Expenses	55,031.22	55,031.22	43,946.66	11,084.56
Prosecutor's Office:				
Salaries and Wages	168,784.02	168,784.02	109,065.05	59,718.97
Other Expenses	61,272.95	61,272.95	34,941.86	26,331.09
Juvenile Retention and Rehabilitation Center:				
Other Expenses	76,848.00	76,848.00	53,575.00	23,273.00

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

	Balance Dec. 31, 2014	Balance After Transfers	Paid or Charged	Balance Lapsed
PUBLIC SAFETY (cont'd):				
Jail:				
Salaries and Wages	\$ 267,591.14	\$ 267,591.14	\$ 190,121.91	\$ 77,469.23
Other Expenses	415,538.65	415,538.65	233,242.71	182,295.94
Total Public Safety	1,358,271.69	1,368,096.69	931,761.68	436,335.01
PUBLIC WORKS:				
Roads:				
Salaries and Wages	230,415.41	230,415.41	152,229.64	78,185.77
Other Expenses	445,883.22	445,883.22	357,923.38	87,959.84
Bridges:				
Salaries and Wages	29,828.35	29,828.35	24,964.07	4,864.28
Other Expenses	32,253.46	32,253.46	3,560.62	28,692.84
Buildings and Grounds:				
Salaries and Wages	100,818.19	77,043.19	45,305.22	31,737.97
Other Expenses	226,031.17	226,031.17	162,168.46	63,862.71
Shade Tree Commission:				
Other Expenses	1,890.91	1,890.91		1,890.91
Total Public Works	1,067,120.71	1,043,345.71	746,151.39	297,194.32
HEALTH AND HUMAN SERVICES:				
County Health Service - Interlocal Agreement (N.J.S.A. 40:8A-1):				
Salaries and Wages	358,423.32	358,423.32	59,565.21	298,858.11
Other Expenses	106,813.22	106,813.22	5,459.12	101,354.10
Center on Aging:				
Salaries and Wages	27,043.63	27,043.63	17,123.31	9,920.32
Other Expenses	67,747.24	67,747.24		67,747.24
Nutrition Program:				
Salaries and Wages	13,550.00	13,550.00	834.24	12,715.76
Other Expenses	151,262.50	151,262.50	29,900.32	121,362.18
Warren Haven:				
Salaries and Wages	521,037.79	521,037.79	194,907.79	326,130.00
Other Expenses	641,095.17	641,095.17	150,706.17	490,389.00
County Youth Shelters:				
Other Expenses	25,988.00	25,988.00	16,720.00	9,268.00
Mental Health Administration:				
Salaries and Wages	26,700.83	26,700.83	9,657.74	17,043.09
Other Expenses	113,227.44	113,227.44	98,496.95	14,730.49
New Jersey Bureau of Children's Services:				
Other Expenses - State	1.00	1.00		1.00
Temporary Assistance and Social Services:				
Salaries and Wages	283,325.69	283,325.69	92,857.54	190,468.15
Other Expenses	49,434.41	49,434.41	21,947.12	27,487.29
County Adjuster:				
Salaries and Wages	4,183.45	4,183.45	2,579.64	1,603.81
Other Expenses	16,079.98	16,079.98	7,732.66	8,347.32
Human Services Programs (N.J.S.A. 30:14-11)	33,144.00	33,144.00	33,144.00	
Human Services Programs (N.J.S.A. 40:23-8.14)	9,983.00	9,983.00	9,983.00	
Health and Human Services (N.J. S.A. 30:4D-6.9)	38,625.00	38,625.00	38,625.00	
Mental/Health Services Programs (N.J.S.A. 40:13-2)	68,055.60	68,055.60	20,030.36	48,025.24
Adult Mental/Health Services (N.J.S.A. 40:5-2.9 and 30:9A-1)	100,986.00	100,986.00	94,336.00	6,650.00
Youth Services (N.J.S.A. 40:5-2.9)	10,328.00	10,328.00	10,328.00	
Substance Abuse Services (N.J.S.A. 30:9-12.16)	54,962.00	54,962.00	45,175.00	9,787.00
Total Health and Human Services	2,721,997.27	2,721,997.27	960,109.17	1,761,888.10

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

	Balance Dec. 31, 2014	Balance After Transfers	Paid or Charged	Balance Lapsed
PARKS AND RECREATION:				
War Veteran's Burial and Grave Decorations:				
Salaries and Wages	\$ 3,270.33	\$ 3,270.33	\$ 347.40	\$ 2,922.93
Other Expenses	2,845.61	2,845.61	450.00	2,395.61
Total Parks and Recreation	6,115.94	6,115.94	797.40	5,318.54
EDUCATION:				
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (N.J.S.A. 18A:64A-23):				
Other Expenses	101,058.78	101,058.78	486.21	100,572.57
County Extension Service - Farm and Home:				
Salaries and Wages	6,042.81	6,042.81	5,316.09	726.72
Other Expenses	50,384.41	50,384.41	12.95	50,371.46
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	11,044.77	11,044.77	3,695.81	7,348.96
Other Expenses	8,962.26	8,962.26	23.32	8,938.94
Special Schools Services:				
Other Expenses	93,134.00	93,134.00	93,134.00	
Total Education	275,627.03	275,627.03	102,668.38	172,958.65
OTHER OPERATING FUNCTIONS:				
Provision for Salary Adjustments and New Employees				
Training - County Employees	15,400.00	15,400.00		15,400.00
Total Other Operating Functions	15,400.00	15,400.00		15,400.00
Contingent	5,000.00	5,000.00		5,000.00
Subtotal	7,774,679.75	7,774,679.75	3,298,131.49	4,476,548.26
Statutory Expenditures - Contribution to:				
Social Security System (O.A.S.I.)	389,023.86	389,023.86	101,208.34	287,815.52
Public Employees' Retirement System	344,477.31	344,477.31		344,477.31
Defined Contribution Retirement Program	19,031.64	19,031.64		19,031.64
Police and Fireman's Retirement System of NJ	76,768.31	76,768.31		76,768.31
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	94,840.23	94,840.23	66,891.45	27,948.78
Total Statutory Expenditures	924,141.35	924,141.35	168,099.79	756,041.56
Total General Appropriations	\$ 8,698,821.10	\$ 8,698,821.10	\$ 3,466,231.28	\$ 5,232,589.82
Analysis of Balance December 31, 2014				
Unencumbered	A	\$ 6,633,124.91		
Encumbered	A	2,065,696.19		
		<u>\$ 8,698,821.10</u>		

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

	Balance Dec. 31, 2014	Encumbrances Payable Returned	Transferred From 2015 Budget Appropriation	Unexpended Balance Cancelled	Reclassification of Prior Year Expenditures	Expenditures		Balance Dec. 31, 2015
						Paid or Charged	Encumbrances	
<u>U.S. DEPT. OF HEALTH & HUMAN SERVICES:</u>								
Bioterrorism Preparedness and Response:								
#14-1166-BT-L2	\$ 169,152.92					\$ 169,152.92		
#15-1166-BT-L2			\$ 232,618.00			65,289.10		\$ 167,328.90
National Association of County and City Health Officials for the Warren County Medical Reserve Corps:								
2011	2,941.38					1,267.26		1,674.12
2013	4,000.00							4,000.00
2014	1,784.57							1,784.57
2015			3,500.00					3,500.00
<u>U.S. DEPT. OF JUSTICE:</u>								
N.J. Dept. of Law and Public Safety:								
Division of Criminal Justice:								
Crime Victim Assistance:								
#V-21-15			96,726.00			72,266.00		24,460.00
JAG County Gang, Gun and Narcotics Task Force Grant:								
2014	37,525.00					37,525.00		
2015			48,406.00			12,241.00		36,165.00
Victim Witness Advocacy:								
2015			7,456.00			7,456.00		
Megan's Law Enforcement:								
2014	1,698.00					1,698.00		
2015			4,834.00			4,660.00		174.00
Sexual Assault Nurse Examiner's Program:								
2015			56,825.00			47,515.00		9,310.00
Juvenile Accountability Block Grant:								
JAIBG-14		\$ 859.00				859.00		
Division of State Police:								
Generator Program - Correctional Center	540,000.00							540,000.00
Generator Program - Roads			45,000.00					45,000.00
Generator Program - Health			74,700.00					74,700.00
Generator Program - Vocational Technology School			250,000.00					250,000.00
Hazard and Mitigation Planning	150,000.00					49,008.00	\$ 73,532.00	27,460.00

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

	Balance Dec. 31, 2014	Encumbrances Payable Returned	Transferred From 2015 Budget Appropriation	Unexpended Balance Cancelled	Reclassification of Prior Year Expenditures	Expenditures Paid or Charged	Encumbrances	Balance Dec. 31, 2015
<u>U.S. DEPT. OF HOMELAND SECURITY:</u>								
Homeland Security Grant:								
2014	\$ 44,843.20	\$ 6,857.72				\$ 51,700.92		
2015			\$ 216,989.96					\$ 216,989.96
<u>U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT:</u>								
Warren, Sussex and Hunterdon County Continuum of Care:								
2014	955.01					955.01		
2015			21,963.00			10,620.17		11,342.83
<u>U.S. DEPT. OF HEALTH AND HUMAN SERVICES:</u>								
N.J. Dept. of Health and Senior Services:								
Title III - Aging - Area Plan Grant:								
#14-1394	28,366.22	38,684.57				36,136.63		30,914.16
#15-1394			409,816.00			356,256.04	\$ 46,744.36	6,815.60
<u>U.S. DEPT. OF TRANSPORTATION:</u>								
N.J. Dept. of Law & Public Safety:								
Division of Highway Traffic Safety:								
Summer Internship - 2014				\$ 3,999.32	\$ (3,999.32)			
Summer Internship - 2015			20,850.00		3,999.32	12,582.19		4,268.49
NJ Transit Capital	28,830.00			28,830.00				
Route 57 Shuttle Transportation - Job Access:								
2015			176,747.00			176,747.00		
NJ Transit - Section 5311:								
2014	239,303.00					179,970.96		59,332.04
NJ Transit - Section 5317:								
2013	14,413.00					1,950.00		12,463.00
2014	16,197.00							16,197.00
2015			16,385.00					16,385.00

U.S. DEPT. OF TRANSPORTATION: (Cont'd)
NJ Transportation Trust Fund Authority Act:
Capital Transportation Program: (Cont'd)
D.O.T. Bridge Improvements 01006 - 2014
D.O.T. Capital Transportation Program 2015

Balance Dec. 31, 2014	Encumbrances Payable Returned	Transferred From 2015 Budget Appropriation	Unexpended Balance Cancelled	Reclassification of Prior Year Expenditures	Expenditures		Balance Dec. 31, 2015
					Paid or Charged	Encumbrances	
\$ 116,951.45	\$ 55,713.57		\$ 172,665.02				
		\$ 1,997,800.00			\$ 1,997,800.00		
\$ 1,396,960.75	\$ 102,114.86	\$ 3,680,615.96	\$ 205,494.34	\$ -0-	\$ 3,293,656.20	\$ 120,276.36	\$ 1,560,264.67

<u>Ref</u>	A
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COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF RESERVE FOR STATE GRANT FUND EXPENDITURES

	Balance Dec. 31, 2014	Encumbrances Payable Returned	Transferred From 2015 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2015
					Paid or Charged	Encumbrances	
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>							
Area Plan Grant - 2014	\$ 35,617.04	\$ 29,982.38	\$ 1,150.00	\$ 10,664.76	\$ 54,934.66		\$ 1,150.00
Area Plan Grant - 2015			460,289.00		393,379.41	\$ 52,501.41	14,408.18
Shaping New Jersey Grant			11,975.00		11,387.80		587.20
Medicare Improvements for Patients and Providers Act			80,000.00		40,000.00		40,000.00
Special Child Health Care Services, Case Management:							
2013	1,751.00			1,751.00			
2014	53,263.35	156.35		3,370.36	50,049.34		
2015			70,898.00		17,692.75	1,286.26	51,918.99
Right to Know:							
2015			9,220.00				9,220.00
Nutritional - Physical Activity - Obesity Reduction Grant	458.41						458.41
Senior Health Insurance Program Grant:							
2014	9,272.87	5,456.91			14,729.78		
2015			27,000.00		18,074.35	1,347.12	7,578.53
Comprehensive Program for Planning and Provision of Alcoholism and Abuse Services:							
2014	148.73	29,927.00			30,075.73		
2015			228,799.00		169,766.00	59,033.00	
<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 - 2012	11,004.55	947.83					11,952.38
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, 2014	Encumbrances Payable Returned	Transferred From 2015 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2015
					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	\$ 1,535.75						\$ 1,535.75
2014	170,195.96	\$ 350.00			\$ 158,334.00	\$ 11,850.38	361.58
2015			\$ 171,866.00		35,781.31	64,665.32	71,419.37
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>							
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2013	600.00				600.00		
2014	4,636.00	54,498.00			55,698.00		3,436.00
2015			296,688.00		239,670.00	57,018.00	
Juvenile Detention Alternatives Initiative - Innovation							
2013	45,500.00			\$ 45,500.00			
2014		43,420.00		38,860.00	4,560.00		
2015			120,000.00		85,130.00	34,870.00	
Division of Criminal Justice:							
Office of Insurance Fraud:							
2014	58,783.00			23,876.00	34,907.00		
2015			137,059.00		81,756.00		55,303.00
Body Armor Replacement - Various Departments 2011	783.39				783.39		
Body Armor Replacement - Various Departments 2012	3,762.43				3,762.43		
Body Armor Replacement - Various Departments 2013	10,262.71	923.35			11,186.06		
Body Armor Replacement - Various Departments 2014	11,031.70				11,031.70		
Body Armor Replacement - Various Departments 2015			11,098.13				11,098.13
<u>NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS:</u>							
Veterans Transportation Services:							
Veterans Transportation 2014	4,085.00				4,085.00		
Veterans Transportation 2015			7,000.00		2,332.00		4,668.00

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

	Balance Dec. 31, 2014	Encumbrances Payable Returned	Transferred From 2015 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2015
					Paid or Charged	Encumbrances	
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>							
Community Provider Adjustment			\$ 7,816.31				\$ 7,816.31
Division of Youth and Family Services:							
Title XX Coalition:							
2014	\$ 25,617.88				\$ 25,617.88		
2015			161,326.00		147,873.00		13,453.00
Personal Attendant Services Program:							
2013	0.10						0.10
2014	0.10	\$ 3,055.00			3,055.00		0.10
2015			35,894.10		33,094.00	\$ 2,800.00	0.10
Adult Protective Services:							
2013	8.00				8.00		
Division of Economic Assistance:							
Social Services for the Homeless:							
2013	31,000.00			\$ 31,000.00			
2014	65,187.08	3,772.00		248.50	68,710.58		
2015			107,173.00		33,004.69	4,397.00	69,771.31
Division of Temporary Assistance and Social Services:							
Work First New Jersey Program:							
2014	32,782.60				32,782.60		
2015			33,953.00		5,192.32		28,760.68

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

	Balance Dec. 31, 2014	Encumbrances Payable Returned	Transferred From 2015 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2015
					Paid or Charged	Encumbrances	
<u>NJ TRANSIT CORPORATION:</u>							
Senior Citizens and Disabled Residents							
Transportation:							
Disabled Resident Transportation Assistance Program:							
2014	\$ 26,043.00				\$ 26,043.00		
2015			\$ 341,016.00		304,334.62		\$ 36,681.38
NJ Transit 5311	118,993.69				95,893.25		23,100.44
<u>NJ STATE COUNCIL ON THE ARTS:</u>							
Council on the Arts General Support:							
2013		\$ 125.00				\$ 125.00	
2014	0.68	34.00			34.00		0.68
2015			66,441.00		55,306.00	11,135.00	
Council on the Arts - Poetry 2014	1,200.00				1,200.00		
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>							
D.O.T. Bridge Improvements - 2013 - Bridge #2101605	520,000.00				106,388.23	382,234.27	31,377.50
D.O.T. Bridge Improvements - 2013 - Bridge #2100501	230,000.00				230,000.00		
D.O.T. Bridge Improvements - 2013 - Bridge #2100410	250,000.00						250,000.00
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
County Environmental Health Act (CEHA):							
2014	38,258.25				33,258.25		5,000.00
2015			162,077.00		129,062.64		33,014.36
Clean Communities Program:							
2013	149.19				149.19		
2014	30,665.28				30,665.28		
2015			89,413.03		57,361.25		32,051.78
Solid Waste Administration:							
2013		1,641.00			1,641.00		
2014	108,009.43	1,578.07			109,587.50		
2015			114,000.00		1,877.88	937.50	111,184.62
Septic Management Program	39,469.00				5,971.72		33,497.28

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

	Balance Dec. 31, 2014	Encumbrances Payable Returned	Transferred From 2015 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2015
					Paid or Charged	Encumbrances	
<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			\$ 65,000.00		\$ 65,000.00		
<u>NJ DEPARTMENT OF CHILDREN AND FAMILIES:</u>							
Children's System of Care - 14OLWR	\$ 479.41	\$ 43.59			523.00		
Children's System of Care - 15OLWR			36,475.00		35,776.92	\$ 698.08	
Planning Services Grant - 14ALWC	1,546.48				1,546.48		
Planning Services Grant - 15ALWC			63,936.00		59,259.96	2,999.00	\$ 1,677.04
Matching Grant - Area Plan Grant Title III	36,511.00						36,511.00
Matching Grant - NJ Transit 5311	17,326.00				14,483.78		2,842.22
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	50,070.00						50,070.00
Matching Grant - Grant and Aid	15,092.00						15,092.00
Matching Grant - NJ Transit 5311			163,559.00		163,559.00		
Matching Grant - Grant and Aid			15,092.00		15,092.00		
	<u>\$ 2,185,797.91</u>	<u>\$ 179,030.15</u>	<u>\$ 3,096,213.57</u>	<u>\$ 155,270.62</u>	<u>\$ 3,426,179.40</u>	<u>\$ 687,897.34</u>	<u>\$ 1,191,694.27</u>
Ref.	A						A

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF UNAPPROPRIATED RESERVES

	Balance Dec. 31, 2014	Transferred to 2015 Budget Revenue	Cash Receipts	Balance Dec. 31, 2015
Council on the Arts - 2015	\$ 33,221.00	\$ 33,221.00		
Council on the Arts - 2016			\$ 33,221.00	\$ 33,221.00
	<u>\$ 33,221.00</u>	<u>\$ 33,221.00</u>	<u>\$ 33,221.00</u>	<u>\$ 33,221.00</u>

Ref.

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Received in Federal and State Grant Fund	\$ 33,221.00
	<u>\$ 33,221.00</u>

COUNTY OF WARREN

TRUST FUNDS

2015

COUNTY OF WARREN
SCHEDULE OF CASH - TREASURER
TRUST FUNDS

Regular Trust Fund:

	<u>Ref.</u>	
Balance December 31, 2014	B	\$ 2,107,344.79
Increased by Receipts:		
Rehabilitation Trust:		
Due from Community Development Block Grant	\$ 235,149.00	
Other Cash Receipts	235,215.48	
Interest Earned	132.80	
Echo Housing Program:		
Due from Rehabilitation Trust	143,850.05	
Rentals	7,800.00	
Interest Earned	46.59	
Community Development Block Grant Trust:		
Due from Current Fund	235,149.00	
Interest Earned	2.38	
Hackettstown Rehabilitation:		
Due from Rehabilitation Trust	7,740.54	
Interest Earned	18.22	
Section 8 Housing Grant:		
Voucher Program	5,155,558.00	
Other Cash Receipts	25,070.12	
Interest Earned	15.68	
County Library:		
Library Tax Levy	4,289,893.35	
Other Cash Receipts	103,629.90	
Interest Earned	2,306.30	
Health Department:		
Cash Receipts	1,991.15	
Interest Earned	71.93	
Payroll Agency	38,080,696.62	
		<u>48,524,337.11</u>
		50,631,681.90
Decreased by Disbursements:		
Rehabilitation Trust:		
Due to Echo Housing Trust	143,850.05	
Due to Hackettstown Rehabilitation Trust Fund	7,740.54	
Home Improvement Program	215,559.27	
Echo Housing Program		
Disbursements	51,696.64	
Community Development Block Grant Trust:		
Community Development Block Grant due Rehabilitation Trust	235,149.00	
Section 8 Housing Grant:		
Voucher Program	5,156,583.33	
County Library:		
Disbursements	3,542,733.20	
Due Health Department	586,793.19	
Due General Capital Fund	133,482.00	
Health Department:		
Disbursements	20,158.21	
Due Current Fund:		
Budget Appropriation	162,811.16	
Interest Earned	84.93	
Payroll Agency	38,071,489.69	
		<u>48,328,131.21</u>
Balance December 31, 2015	B	<u>\$ 2,303,550.69</u>

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

Other Trust Fund:

	<u>Ref.</u>	
Balance December 31, 2014	B	\$ 5,242,543.81
Increased by Receipts:		
Prosecutor's Office	\$ 161,328.58	
Forfeited Recognizances	2,875.00	
Hospitalization Insurance Stabilization Fund	19,567,536.05	
Environmental Fund	147,952.47	
County Clerk Court Fees	37,376.11	
Board of Taxation	16,249.86	
Prosecutor - Child Advocacy	0.18	
Intoxicated Driver Fund	13.94	
Road Escrow	12,500.00	
Engineer Escrow	84,600.01	
Surrogate's Office	15,814.11	
Cultural and Heritage Commission	8.55	
Newsletter Fund	2,784.83	
Weights and Measures	122,558.11	
Sheriff Trust Fund	8,749.20	
Aging Meals	173,934.29	
Accumulated Absences	66.69	
Snow Removal	115,138.27	
Interest Due Current Fund	161.02	
		<u>20,469,647.27</u>
		25,712,191.08
Decreased by Disbursements:		
Prosecutor's Office	56,397.75	
Forfeited Recognizances:		
Current Fund Budgeted Revenue	133,000.00	
Hospitalization Insurance Stabilization Fund	20,723,238.57	
Environmental Fund	236,922.00	
County Clerk Court Fees	79,448.20	
Board of Taxation	56,392.79	
Engineer Escrow	64,383.68	
Weights and Measures:		
Current Fund Budgeted Revenue	115,909.51	
Other Disbursements	36,284.03	
Sheriff Trust Fund	4,450.00	
Aging Meals	206,094.25	
Accumulated Absences	65,000.00	
Snow Removal	175,000.00	
Interest Due Current Fund	164.11	
		<u>21,952,684.89</u>
Balance December 31, 2015	B	<u>\$ 3,759,506.19</u>

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

Open Space Trust:

	<u>Ref.</u>	
Balance December 31, 2014	B	\$ 26,659,640.89
Increased by Receipts:		
Open Space Tax Levy	\$ 4,668,780.56	
State of New Jersey - Open Space Reimbursements	2,702,141.74	
Interest on Investments	<u>63,413.02</u>	
		<u>7,434,335.32</u>
		34,093,976.21
Decreased by Disbursements:		
Open Space Expenditures	6,755,189.88	
Due to General Capital Fund:		
Improvement Authorization Expenditures	550,000.00	
Due Current Fund - Anticipated Revenue	<u>980,344.94</u>	
		<u>8,285,534.82</u>
Balance December 31, 2015	B	<u>\$ 25,808,441.39</u>

Unemployment Trust Fund:

Balance December 31, 2014	B	\$ 334,220.14
Increased by Receipts:		
Employees' Withholding	\$ 287,998.77	
Interest	<u>136.89</u>	
		<u>288,135.66</u>
		622,355.80
Decreased by Disbursements:		
Unemployment Expenditures		<u>143,423.89</u>
Balance December 31, 2015	B	<u>\$ 478,931.91</u>

COUNTY OF WARREN
SCHEDULE OF COMMUNITY DEVELOPMENT
BLOCK GRANT RECEIVABLE
TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2015

Increased by Community Development Block Grant Awarded	\$ 235,149.00
Decreased by Cash Received	<u>\$ 235,149.00</u>

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, 2014	B	\$ 7,365,667.28	\$ 72,897.53	\$ 7,192,748.93	\$ 20.82	\$ 100,000.00
Increased by:						
Loans Issued		363,586.74		163,586.74		\$ 200,000.00
		<u>7,729,254.02</u>	<u>72,897.53</u>	<u>7,356,335.67</u>	<u>20.82</u>	<u>300,000.00</u>
Decreased by:						
Loan Repayments		329,577.54	11,027.40	218,529.32	20.82	100,000.00
Balance December 31, 2015	B	<u>\$ 7,399,676.48</u>	<u>\$ 61,870.13</u>	<u>\$ 7,137,806.35</u>	<u>\$ -0-</u>	<u>\$ 200,000.00</u>

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

	<u>Ref.</u>	
Balance December 31, 2014	B	\$ 106,379.55
Increased by Receipts:		
Cash Received		\$ 151,696.64
Encumbrances Returned		<u>110.72</u>
		258,186.91
		<u>364,566.46</u>
Decreased by:		
Cash Disbursed		<u>51,696.64</u>
Balance December 31, 2015	B	<u><u>\$ 206,490.27</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, 2014	B	\$ 319,214.70	\$ 132,743.85	\$ 180,751.76	\$ 5,719.09
Increased by:					
Community Development Block Grant		470,298.00	235,149.00		235,149.00
Other Receipts		242,956.02	235,215.48	7,740.54	
Interest Earned		153.40	132.80	18.22	2.38
		<u>1,032,622.12</u>	<u>603,241.13</u>	<u>188,510.52</u>	<u>240,870.47</u>
Decreased by:					
Cash Disbursed		602,298.86	367,149.86		235,149.00
Encumbrances Payable		200.00	200.00		
		<u>602,498.86</u>	<u>367,349.86</u>		<u>235,149.00</u>
Balance December 31, 2015	B	<u>\$ 430,123.26</u>	<u>\$ 235,891.27</u>	<u>\$ 188,510.52</u>	<u>\$ 5,721.47</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, 2014	B	\$ 1,624,811.12	\$ 36,837.15	\$ 1,223,556.90	\$ 355,238.21	\$ 9,178.86
Increased by:						
Cash Received		43,331,291.70	5,180,643.80	67,888.20	2,063.08	38,080,696.62
County Library Tax		4,289,893.35		4,289,893.35		
State Library Aid		38,048.00		38,048.00		
Interfund Returned		43.15			43.15	
Encumbrances Returned		51,785.55		51,785.55		
		<u>49,335,872.87</u>	<u>5,217,480.95</u>	<u>5,671,172.00</u>	<u>357,344.44</u>	<u>38,089,875.48</u>
Decreased by:						
Cash Disbursed		46,953,860.52	5,156,583.33	3,542,733.20	183,054.30	38,071,489.69
Due Current Fund		30.15			30.15	
Due Health Department		586,793.19		586,793.19		
Due General Capital Fund - Reserve for New Library		133,482.00		133,482.00		
Encumbrances Payable		60,202.16		60,202.16		
		<u>47,734,368.02</u>	<u>5,156,583.33</u>	<u>4,323,210.55</u>	<u>183,084.45</u>	<u>38,071,489.69</u>
Balance December 31, 2015	B	<u>\$ 1,601,504.85</u>	<u>\$ 60,897.62</u>	<u>\$ 1,347,961.45</u>	<u>\$ 174,259.99</u>	<u>\$ 18,385.79</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, 2014	B	\$ 22,067,700.00	\$ 334,220.14
Increased by:			
Open Space Tax Levy		\$ 4,668,780.56	
State of New Jersey - Open Space Reimbursements		2,702,141.74	
Encumbrances Returned		4,591,940.89	
Employees' Withholding			\$ 287,998.77
Interest Earned		63,413.02	136.89
		<u>12,026,276.21</u>	<u>288,135.66</u>
		34,093,976.21	622,355.80
Decreased by:			
Expenditures		6,755,189.88	143,423.89
Due Current Fund - Anticipated Revenue		980,344.94	
Due to General Capital Fund:			
Improvement Authorization Expenditures		550,000.00	
Encumbrances Payable		<u>10,401,062.89</u>	
		<u>18,686,597.71</u>	<u>143,423.89</u>
Balance December 31, 2015	B	<u>\$ 15,407,378.50</u>	<u>\$ 478,931.91</u>

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

<u>Fund:</u>	Balance Dec. 31, 2014	Increased by:		Decreased by:		Balance Dec. 31, 2015
		Cash Receipts	Encumbrances Returned	Cash Disbursed	Encumbrances Payable	
Prosecutor's Office	\$ 350,822.39	\$ 161,328.58		\$ 56,397.75	\$ 9,175.40	\$ 446,577.82
Forfeited Recognizances	213,155.31	2,875.00		133,000.00		83,030.31
Hospitalization Insurance						
Stabilization Fund	2,789,140.08	19,567,536.05		20,723,238.57		1,633,437.56
Environmental Fund	281,597.37	147,952.47		236,922.00		192,627.84
County Clerk County Fees	143,559.22	37,376.11		79,448.20		101,487.13
Board of Taxation	114,474.52	16,249.86	\$ 55.00	56,392.79	9,471.16	64,915.43
Prosecutor - Child Advocacy	503.10	0.18				503.28
Intoxicated Driver Fund	32,421.26	13.94				32,435.20
Road Deposit	106,383.72	12,500.00				118,883.72
Engineer Escrow	117,029.89	84,600.01	7,176.25	64,383.68	7,176.25	137,246.22
Surrogate's Office	14,951.39	15,814.11				30,765.50
Personal Attendant	0.07					0.07
Cultural and Heritage Commission	19,885.33	8.55				19,893.88
Newsletter Fund	28,379.15	2,784.83				31,163.98
Weights and Measures	254,800.80	122,558.11		152,193.54	119.45	225,045.92
Sheriff Trust	26,459.44	8,749.20		4,450.00		30,758.64
Aging Meals	133,108.28	173,934.29	45,339.03	206,094.25	30,216.72	116,070.63
Accumulated Absences	200,549.77	66.69		65,000.00		135,616.46
Roads Snow Removal	367,734.87	115,138.27		175,000.00		307,873.14
	<u>\$ 5,194,955.96</u>	<u>\$ 20,469,486.25</u>	<u>\$ 52,570.28</u>	<u>\$ 21,952,520.78</u>	<u>\$ 56,158.98</u>	<u>\$ 3,708,332.73</u>
<u>Ref.</u>	B					B

COUNTY OF WARREN
GENERAL CAPITAL FUND
2015

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2014	C	\$ 19,522,909.53
Increased by Receipts:		
Current Fund Budget Appropriations:		
Capital Improvement Fund	\$ 7,968,780.00	
Due from Open Space Trust Fund	250,000.00	
Due From County Library for Construction of New Library	133,482.00	
Due Current Fund:		
Interest Earned	<u>52,252.17</u>	
		<u>8,404,514.17</u>
		27,927,423.70
Decreased by Disbursements:		
Improvement Authorization Expenditures	10,152,343.19	
Due to Current Fund:		
Interest Earned	<u>56,277.28</u>	
		<u>10,208,620.47</u>
Balance December 31, 2015	C	<u>\$ 17,718,803.23</u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH

			Receipts		Disbursements		Transfers		Balance
			Balance	Budget	Improvement		From	To	Dec. 31, 2015
			Dec. 31, 2014	Appropriation	Authorizations	Miscellaneous			
Capital Improvement Fund			\$ 294,332.76	\$ 7,968,780.00			\$ 7,968,780.00		\$ 294,332.76
Due Current Fund			5,622.66			\$ 56,277.28			1,597.55
Due Open Space Trust Fund				250,000.00			250,000.00		
Encumbrances Payable			5,782,300.93				5,782,300.93	\$ 3,170,393.40	3,170,393.40
Reserve for Library Expansion			1,536,230.00				400,000.00		1,269,712.00
Ord. No.	Improvement Description	Ord. Date							
1997-A	Various Improvements	02/26/97			\$ 8.40		10.37	18.77	
2000-A	Acquisition of Equipment and Various Improvements	03/22/00	189.14				2,919.88	2,919.88	189.14
2001-A	Acquisition of Equipment and Various Improvements	03/14/01	0.70						0.70
2003-A	Various Improvements	03/12/03	7,838.19		3,266.26		11,648.84	9,049.44	1,972.53
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	51,222.59				1,605.00	1,605.00	51,222.59
2006-A	Various Improvements	03/08/06	8.70				22,565.46	22,565.46	8.70
2007-A	Various Improvements	03/14/07	2,673.66		2,816.00		2,687.00	10,078.00	7,248.66
2008-A	Various Capital Improvements	05/14/08	65,891.42		19,413.44		4,423.83	3,538.06	45,592.21
2009-A	Various Capital Improvements	04/22/09	706,967.57		354,906.51		178,396.08	199,152.99	372,817.97
2009-B	Replacement Facility for Northeast Branch Library	12/09/09					14.08	14.08	
2010-A	Various Capital Improvements	04/28/10	737,329.44		502,519.91		94,449.24	221,361.82	361,722.11
2011-A	Various Capital Improvements	04/27/11	312,227.90		194,034.27		92,153.17	167,324.74	193,365.20
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	1,149,205.50		176,885.74		271,885.97	230,293.54	930,727.33
2013-A	Various Capital Improvements	04/10/13	1,850,835.27		1,160,637.09		428,307.51	1,014,903.80	1,276,794.47
2014-A	Various Capital Improvements	04/09/14	6,986,680.61		5,884,844.78		680,047.37	3,884,502.83	4,306,291.29
2015-A	Various Capital Improvements	04/08/15			1,853,010.79		1,364,307.08	8,618,780.00	5,401,462.13
			<u>\$ 19,522,909.53</u>	<u>\$ 8,218,780.00</u>	<u>\$ 185,734.17</u>	<u>\$ 10,152,343.19</u>	<u>\$ 56,277.28</u>	<u>\$ 17,571,474.33</u>	<u>\$ 17,571,474.33</u>
									<u>\$ 17,718,803.23</u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
YEAR ENDED DECEMBER 31, 2015

NOT APPLICABLE

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>Ref.</u>	
Balance December 31, 2014	C	\$ 294,332.76
Increased by:		
2015 Budget Appropriation		<u>7,968,780.00</u>
		8,263,112.76
Decreased by:		
Appropriation to Finance Improvement		
Authorizations		<u>7,968,780.00</u>
Balance December 31, 2015	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, 2014 Funded	Prior Year Encumbrances Returned	2015 Authorizations			Paid or Charged	Balance Dec. 31, 2015 Funded
		Date	Amount			Capital Improvement Fund	Open Space Trust Fund	Reserve for Library Expansion		
1997-A	Various Improvements	02/26/97	\$ 1,020,000.00		\$ 18.77				\$ 18.77	
2000-A	Acquisition of Equipment and Various Improvements	03/22/00	3,609,822.00	\$ 189.14	2,919.88				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	7,838.19	9,049.44				14,915.10	1,972.53
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	51,222.59	1,605.00				1,605.00	51,222.59
2006-A	Various Improvements	03/08/06	8,934,110.00	8.70	22,565.46				22,565.46	8.70
2007-A	Various Improvements	03/14/07	8,747,906.00	2,673.66	10,078.00				5,503.00	7,248.66
2008-A	Various Capital Improvements	05/14/08	7,462,695.00	65,891.42	3,538.06				23,837.27	45,592.21
2009-A	Various Capital Improvements	04/22/09	16,659,943.00	706,967.57	199,152.99				533,302.59	372,817.97
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	737,329.44	221,361.82				596,969.15	361,722.11
2011-A	Various Capital Improvements	04/27/11	5,735,431.00	312,227.90	167,324.74				286,187.44	193,365.20
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	1,149,205.50	230,293.54				448,771.71	930,727.33
2013-A	Various Capital Improvements	04/10/13	5,990,500.00	1,850,835.27	1,014,903.80				1,588,944.60	1,276,794.47
2014-A	Various Capital Improvements	04/09/14	13,246,700.00	6,986,680.61	3,884,502.83				6,564,892.15	4,306,291.29
2015-A	Various Capital Improvements	04/08/15	8,618,780.00			\$ 7,968,780.00	\$ 250,000.00	\$ 400,000.00	3,217,317.87	5,401,462.13
				<u>\$ 11,904,423.18</u>	<u>\$ 5,782,300.93</u>	<u>\$ 7,968,780.00</u>	<u>\$ 250,000.00</u>	<u>\$ 400,000.00</u>	<u>\$ 13,322,736.59</u>	<u>\$ 12,982,767.52</u>
		Ref.		C						C
								Cash Disbursed	\$ 10,152,343.19	
								Encumbrances	3,170,393.40	
									<u>\$ 13,322,736.59</u>	

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

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, 2015		Int. Rate	Balance Dec. 31, 2014	Matured	Balance Dec. 31, 2015
			Date	Amount				
Open Space Refunding Bonds 2003B	12/1/03	\$ 2,735,000.00			3.750%	\$ 270,000.00	\$ 270,000.00	
General Improvement/College Refunding Bonds, Series 2003C	12/1/03	14,610,000.00			3.750%	540,000.00	540,000.00	
County Vocational School Refunding Bonds, Series 2003D	12/1/03	3,005,000.00			3.750%	295,000.00	295,000.00	
County College Bonds Series 2007A	7/15/07	2,750,000.00	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%	1,660,000.00	180,000.00	\$ 1,480,000.00
County College Bonds Series 2007B	7/15/07	2,750,000.00	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%	1,660,000.00	180,000.00	1,480,000.00

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, 2015		Int. Rate	Balance Dec. 31, 2014	Matured	Balance Dec. 31, 2015
			Date	Amount				
Series C 2010 - Refunding 2003A Bonds	5/15/2010	\$ 4,210,000.00	05/15/16	\$ 540,000.00	2.250%			
			05/15/17	545,000.00	2.500%			
			05/15/18	560,000.00	2.750%	\$ 2,180,000.00	\$ 535,000.00	\$ 1,645,000.00
Series A College Bond 2010	7/15/2010	7,300,000.00	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%	5,630,000.00	440,000.00	5,190,000.00
						<u>\$ 12,235,000.00</u>	<u>\$ 2,440,000.00</u>	<u>\$ 9,795,000.00</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, 2014	C	\$ 362,456.41
Decreased by:		
Loan Repayments		<u>94,940.80</u>
Balance December 31, 2015	C	<u>\$ 267,515.61</u>

SCHEDULE OF PRINCIPAL PAYMENTS
OUTSTANDING DECEMBER 31, 2015

1997 Issue

Payment Number	Date	Interest Rate	Principal Amount
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>\$ 102,869.93</u>

2001 Issue

Payment Number	Date	Interest Rate	Principal Amount
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>\$ 164,645.68</u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
YEAR ENDED DECEMBER 31, 2015

NOT APPLICABLE

COUNTY OF WARREN

PART II

SINGLE AUDIT

YEAR ENDED DECEMBER 31, 2015

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

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures	Amounts Provided to Subrecipients
					From	To			
<u>U.S. DEPT. OF HEALTH & 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	\$ 438,815.00	\$ 145,181.00	01/01/14	12/31/15	\$ 36,136.63	\$ 407,900.84	
Title III B	93.044	10-100-046-4144-265-6110	409,816.00	403,210.00	01/01/15	12/31/15	356,256.04	403,000.40	\$ 24,367.50
Total Area Plan			848,631.00	548,391.00			392,392.67	810,901.24	24,367.50
Public Health Preparedness and Response for Bioterrorism:									
#14-1166-BT-L2	93.283	100-046-4L04-360-6120	255,643.00	174,993.00	01/01/14	12/31/15	169,152.92	255,643.00	
#15-1166-BT-L2	93.283	100-046-4L04-360-6120	232,618.00	53,219.00	01/01/15	12/31/15	65,289.10	65,289.10	
			488,261.00	228,212.00			234,442.02	320,932.10	
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	12/31/15	1,267.26	3,325.88	
2015	93.008	100-066-1200-893-6110	3,500.00	3,500.00	01/01/15	12/31/15			
			8,500.00	3,500.00			1,267.26	3,325.88	
TOTAL DEPT. OF HEALTH & HUMAN SERVICES			1,345,392.00	780,103.00			628,101.95	1,135,159.22	24,367.50
<u>U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT:</u>									
Lower Income Housing Assistance Program Section 8	14.871	N/A	5,156,583.33	5,155,558.00	01/01/15	12/31/15	5,156,583.33	5,156,583.33	
Warren, Sussex, and Hunterdon County Continuum of Care - 2014	14.267	N/A	10,000.00	10,000.00	01/01/14	12/31/15	955.01	10,000.00	
Warren, Sussex, and Hunterdon County Continuum of Care - 2015	14.267	N/A	21,963.00	9,119.00	01/01/15	12/31/16	10,620.17	10,620.17	
TOTAL DEPT. OF HOUSING AND URBAN DEVELOPMENT			5,188,546.33	5,174,677.00			5,168,158.51	5,177,203.50	
<u>U.S. DEPT. OF JUSTICE:</u>									
Passed Through N.J. Dept. of Law & Public Safety:									
Crime Victim Assistance Cluster:									
Crime Victim Assistance:									
#V-21-14	16.575	100-066-1020-142-6010	97,145.00	49,130.00	01/01/14	12/31/14		97,145.00	
#V-21-15	16.575	100-066-1020-142-6010	96,726.00	72,266.00	01/01/15	12/31/15	72,266.00	72,266.00	
			193,871.00	121,396.00			72,266.00	169,411.00	

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2015
(Continued)

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative	Cumulative
					From	To		Grant Expenditures	Grant Expenditures
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		01/01/14	12/31/15		\$ 7,897.00	
2015	16.575	100-066-1020-142-6010	7,456.00	\$ 7,456.00	01/01/15	12/31/15	\$ 7,456.00	7,456.00	
Total Crime Victim Assistance Cluster			15,353.00	7,456.00			7,456.00	15,353.00	
Division of Criminal Justice:									
Sexual Assault Nurse Examiner									
2015	16.582	100-066-1020-142-6010	56,825.00	35,191.00	01/01/15	12/31/15	47,515.00	47,515.00	
			56,825.00	35,191.00			47,515.00	47,515.00	
JAG County Gang, Gun and Narcotics Task Force Grant									
2014	16.803	11-100-066-1020-364	50,226.00	37,525.00	07/01/14	06/30/15	37,525.00	50,226.00	
2015	16.803	11-100-066-1020-364	48,406.00	12,241.00	07/01/15	06/30/16	12,241.00	12,241.00	
			98,632.00	49,766.00			49,766.00	62,467.00	
Local Law Enforcement Block Grant,									
Megan's Law Enforcement									
2014	16.738	09-100-066-1020-417	4,898.00	1,698.00	03/01/14	2/29/2015	1,698.00	4,898.00	
2015	16.738	09-100-066-1020-417	4,834.00	4,660.00	03/01/15	2/29/2016	4,660.00	4,660.00	
			9,732.00	6,358.00			6,358.00	9,558.00	
Juvenile Accountability Incentive:									
JAIBG-13	16.523	100-066-1500-121-6010	4,531.00	1,132.00	01/01/13	12/31/14		4,531.00	
JAIBG-14	16.523	100-066-1500-121-6010	3,438.00	2,578.00	01/01/14	12/31/15	859.00	3,438.00	\$ 859.00
			7,969.00	3,710.00			859.00	7,969.00	859.00
Division of State Police:									
Hazard and Mitigation Planning									
2015	97.039	FEMA-4086-007	150,000.00		12/18/13	12/17/16	49,008.00	122,540.00	
			150,000.00				49,008.00	122,540.00	
TOTAL DEPT. OF JUSTICE			1,782,382.00	223,877.00			233,228.00	1,684,813.00	2,500,859.00

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2015
(Continued)

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures	Amounts Provided to Subrecipients
					From	To			
<u>U.S. DEPT. OF HOMELAND SECURITY:</u>									
Passed Through N.J. Dept. of Law & Public Safety:									
State Homeland Security Grant Program - 2014 HSGP	97.067	100-066-1200-833-65110	\$ 135,680.00		01/01/14	12/31/15	\$ 51,700.92	\$ 135,680.00	
State Homeland Security Grant Program - 2015 HSGP	97.067	100-066-1200-833-65110	216,989.96	\$ 100,000.00	01/01/15	12/31/16			
			352,669.96	100,000.00			51,700.92	135,680.00	
TOTAL U.S. DEPT. OF HOMELAND SECURITY			352,669.96	100,000.00			51,700.92	135,680.00	
<u>U.S. DEPT. OF TRANSPORTATION:</u>									
Transit Services Program Cluster:									
Route 57 Shuttle Transportation - Job Access 2014	20.516	N/A	148,086.00	23,201.00	01/01/14	06/30/15		148,086.00	
Route 57 Shuttle Transportation - Job Access 2015	20.516	N/A	176,747.00	176,747.00	01/01/15	06/30/16	176,747.00	176,747.00	
			324,833.00	199,948.00			176,747.00	324,833.00	
NJ Transit - Section 5311 - 2014	20.509	N/A	688,792.00	229,803.12	07/01/13	06/30/15	179,970.96	629,458.96	
NJ Transit - Section 5317 - 2013	20.509	N/A	16,113.00	2,600.00	07/01/12	06/30/15	1,950.00	3,650.00	\$ 1,950.00
			704,905.00	232,403.12			181,920.96	633,108.96	1,950.00
Highway Planning and Construction Cluster:									
Passed Through N.J. Department of Transportation:									
Division of Highway Traffic Safety:									
Summer Internship - 2015	20.205	N/A	20,850.00	16,581.51	01/01/15	12/31/15	16,581.51	16,581.51	
NJ Transportation Trust Fund Authority Act:									
D.O.T. Bridge Improvements 01006 - 2014	20.205	6320-480-078-6320-606	450,356.00	106,538.09	06/20/13	06/20/15		277,690.98	
D.O.T. Capital Transportation Program 2015	20.205	6320-480-078-6320-606	1,997,800.00	1,997,800.00	01/01/15	12/31/15	1,997,800.00	1,997,800.00	
			2,448,156.00	2,104,338.09			1,997,800.00	2,275,490.98	
Total Highway Planning and Construction Cluster			2,469,006.00	2,120,919.60			2,014,381.51	2,292,072.49	
TOTAL DEPT. OF TRANSPORTATION			3,498,744.00	2,553,270.72			2,373,049.47	3,250,014.45	1,950.00
TOTAL FEDERAL AWARDS			\$ 12,167,734.29	\$ 8,831,927.72			\$ 8,454,238.85	\$ 11,382,870.17	\$ 2,527,176.50

N/A - Not Available/Not Applicable

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

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

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>							
Special Child Health Services for Handicapped Children (Including Case Management)	100-046-4220-079	\$ 70,898.00	\$ 51,028.00	01/01/14	12/31/15	\$ 50,049.34	\$ 67,527.64
	100-046-4220-079	70,898.00	17,233.00	01/01/15	12/31/15	17,692.75	18,979.01
		<u>141,796.00</u>	<u>68,261.00</u>			<u>67,742.09</u>	<u>86,506.65</u>
Senior Health Insurance Program Grant							
2014	N/A	18,000.00	18,000.00	01/01/14	12/31/14	14,729.78	18,000.00
2015	N/A	27,000.00	13,635.00	01/01/15	12/31/15	18,074.35	19,421.47
		<u>45,000.00</u>	<u>31,635.00</u>			<u>32,804.13</u>	<u>37,421.47</u>
Right To Know Act:							
2014	100-046-4771-105-6110	9,220.00	4,610.00	01/01/14	12/31/14		9,220.00
2015	100-046-4771-105-6110	9,220.00	4,610.00	01/01/15	12/31/15		
		<u>18,440.00</u>	<u>9,220.00</u>				<u>9,220.00</u>
Area Plan Grant							
2014	14-100-046-4144	487,336.00	290,796.00	01/01/14	12/31/15	54,934.66	446,173.24
2015	14-100-046-4144	461,439.00	424,579.00	01/01/15	12/31/15	393,379.41	445,880.82
		<u>948,775.00</u>	<u>715,375.00</u>			<u>448,314.07</u>	<u>892,054.06</u>
Medicare Improvements for Patients and Providers Act							
2014	15-100-054-7530-103-6110-ADRC	40,000.00	40,000.00	12/01/14	09/29/15	40,000.00	40,000.00
2015	15-100-054-7530-103-6110-ADRC	40,000.00	16,000.00	10/01/15	09/29/16		
		<u>80,000.00</u>	<u>56,000.00</u>			<u>40,000.00</u>	<u>40,000.00</u>
County Comprehensive Alcoholism and Drug Services:							
2014	760-046-4219-001-6110	225,543.00	138,289.00	01/01/14	12/31/15	30,075.73	225,543.00
2015	760-046-4219-001-6110	228,799.00	157,478.00	01/01/15	12/31/15	169,766.00	228,799.00
		<u>454,342.00</u>	<u>295,767.00</u>			<u>199,841.73</u>	<u>454,342.00</u>
Adult Protective Services							
2013	100-046-4144-226-6110	26,682.00		01/01/13	12/31/15	8.00	26,682.00
		<u>26,682.00</u>				<u>8.00</u>	<u>26,682.00</u>
TOTAL NJ DEPARTMENT OF HEALTH & SENIOR SERVICES		<u>1,715,035.00</u>	<u>1,176,258.00</u>			<u>788,710.02</u>	<u>1,546,226.18</u>

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2015
(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 & VETERANS' AFFAIRS:</u>							
Veterans Transportation Services:							
Veterans Transportation #VL14T21 -2014	3610-100-067-3610-058	\$ 7,000.00	\$ 4,664.00	01/01/14	12/31/15	\$ 4,085.00	\$ 7,000.00
Veterans Transportation #VL14T21 -2015	3610-100-067-3610-058	7,000.00	2,332.00	01/01/15	12/31/15	2,332.00	2,332.00
TOTAL NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS		14,000.00	6,996.00			6,417.00	9,332.00
<u>NJ DEPARTMENT OF CHILDREN AND FAMILIES:</u>							
Children's System of Care	1610-100-016-1610-039	36,475.00		01/01/14	12/31/15	523.00	36,475.00
Children's System of Care	1610-100-016-1610-039	36,475.00	36,475.00	01/01/15	12/31/15	35,776.92	36,475.00
Planning Services Grant	1620-100-016-1620-013	63,936.00		01/01/14	12/31/14	1,546.48	63,936.00
Planning Services Grant	1620-100-016-1620-013	63,936.00	63,936.00	01/01/15	12/31/15	59,259.96	62,258.96
TOTAL NJ DEPARTMENT OF CHILDREN AND FAMILIES		200,822.00	100,411.00			97,106.36	199,144.96
<u>NJ DEPARTMENT OF THE TREASURY</u>							
Governor's Council on Alcoholism/Drug Abuse:							
Municipal Alliance to Prevent Alcoholism/Drug Abuse							
2014	100-082-C001-044-6010	171,866.00	163,273.04	01/01/14	12/31/15	158,334.00	171,504.42
2015	100-082-C001-044-6010	171,866.00		01/01/15	12/31/15	35,781.31	100,446.63
		343,732.00	163,273.04			194,115.31	271,951.05
Higher Education Administration							
P.L. 1971, c. 12 Debt Service	100-082-2155-016	559,125.00		01/01/15	12/31/15	559,125.00	559,125.00
		559,125.00				559,125.00	559,125.00
TOTAL NJ DEPARTMENT OF THE TREASURY		902,857.00	163,273.04			753,240.31	831,076.05
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>							
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2013	100-066-1500-032-6010	301,604.00		01/01/13	12/31/15	600.00	301,604.00
2014	100-066-1500-032-6010	291,635.00	133,528.50	01/01/14	12/31/15	55,698.00	288,199.00
2015	100-066-1500-032-6010	296,688.00	123,156.00	01/01/15	12/31/15	239,670.00	296,688.00
Juvenile Detention Alternatives Initiative - Innovation							
2014	100-066-1500-237-YYYY-6110	120,000.00	49,640.00	01/01/14	12/31/15	4,560.00	81,140.00
2015	100-066-1500-237-YYYY-6110	120,000.00	60,000.00	01/01/15	12/31/15	85,130.00	120,000.00
		1,129,927.00	366,324.50			385,658.00	1,087,631.00
Division of Criminal Justice:							
Office of Insurance Fraud:							
2014	1020-459-066-1020-001	137,804.00	34,907.00	01/01/14	12/31/15	34,907.00	113,928.00
2015	1020-459-066-1020-001	137,059.00	81,756.00	01/01/15	12/31/15	81,756.00	81,756.00
Body Armor Replacement Program - 2011	1020-718-066-1020-001	10,787.61		01/01/11	12/31/15	783.39	10,787.61
Body Armor Replacement Program - 2012	1020-718-066-1020-001	11,394.93		01/01/12	12/31/15	3,762.43	11,394.93
Body Armor Replacement Program - 2013	1020-718-066-1020-001	14,400.65		01/01/13	12/31/15	11,186.06	14,400.65
Body Armor Replacement Program - 2014	1020-718-066-1020-001	11,031.70		01/01/14	12/31/15	11,031.70	11,031.70
Body Armor Replacement Program - 2015	1020-718-066-1020-001	11,098.13	11,098.13	01/01/15	12/31/15		
		333,576.02	127,761.13			143,426.58	243,298.89
TOTAL NJ DEPARTMENT OF LAW & PUBLIC SAFETY		1,463,503.02	494,085.63			529,084.58	1,330,929.89

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2015
 (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:							
Community Provider Adjustment	100-094-9CPA-048-WWWW-6130	\$ 7,816.31	\$ 7,816.31	01/01/15	12/31/15		
Title XX Coalition:							
2014	100-054-7570-380-6130	161,326.00		01/01/14	12/31/15	\$ 25,617.88	\$ 161,326.00
2015	100-054-7570-380-6130	161,326.00	161,326.00	1/1/2015	12/31/15	147,873.00	147,873.00
Personal Attendant Services Program:							
2014	7550-100-054-7570-076	35,894.10		01/01/14	12/31/15	3,055.00	35,894.00
2015	7550-100-054-7570-076	35,894.10	35,894.10	01/01/15	12/31/15	33,094.00	35,894.00
		<u>402,256.51</u>	<u>205,036.41</u>			<u>209,639.88</u>	<u>380,987.00</u>
Division of Economic Assistance:							
Social Services for the Homeless:							
2014	100-054-7550-072-6030	166,888.00	54,853.50	01/01/14	12/31/15	68,710.58	166,639.50
2015	100-054-7550-072-6030	107,173.00	53,586.00	01/01/15	12/31/15	33,004.69	37,401.69
		<u>274,061.00</u>	<u>108,439.50</u>			<u>101,715.27</u>	<u>204,041.19</u>
Division of Temporary Assistance and Social Services:							
Work First New Jersey Program - 2014	N/A	33,953.00	33,953.00	01/01/14	12/31/15	32,782.60	33,953.00
Work First New Jersey Program - 2015	N/A	33,953.00	8,488.00	01/01/15	12/31/15	5,192.32	5,192.32
		<u>67,906.00</u>	<u>42,441.00</u>			<u>37,974.92</u>	<u>39,145.32</u>
TOTAL NJ DEPARTMENT OF HUMAN SERVICES		<u>744,223.51</u>	<u>355,916.91</u>			<u>349,330.07</u>	<u>624,173.51</u>
<u>NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SERVICE:</u>							
Enhanced 911 Consolidated Grant - Equipment	N/A	132,543.00		01/01/08	12/31/15	3,119.67	132,543.00
		<u>132,543.00</u>				<u>3,119.67</u>	<u>132,543.00</u>
TOTAL NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SERVICE		<u>132,543.00</u>				<u>3,119.67</u>	<u>132,543.00</u>

COUNTY OF WARREN
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2015
 (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:							
2014	N/A	\$ 380,000.00	\$ 109,790.31	01/01/14	12/31/15	\$ 26,043.00	\$ 380,000.00
2015	N/A	341,016.00	219,431.14	01/01/15	12/31/15	304,334.62	304,334.62
NJ Transit - Section 5311 - 2014	N/A	329,830.00	105,535.17	07/01/13	06/30/14	95,893.25	306,729.56
TOTAL NJ TRANSIT CORPORATION		1,050,846.00	434,756.62			426,270.87	991,064.18
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
County Environmental Health (CEHA)							
2014	100-042-4840-094-6110	129,000.00	32,428.00	01/01/14	12/31/15	33,258.25	124,000.00
2015	100-042-4840-094-6110	162,077.00	122,941.80	01/01/15	12/31/15	129,062.64	129,062.64
		291,077.00	155,369.80			162,320.89	253,062.64
Clean Communities Program:							
2013	4900-765-178920-60	78,188.65		01/01/13	12/31/15	149.19	78,188.65
2014	4900-765-178920-60	73,662.44		01/01/14	12/31/15	30,665.28	73,662.44
2015	4900-765-178920-60	89,413.03	89,413.03	01/01/15	12/31/15	57,361.25	57,361.25
		241,264.12	89,413.03			88,175.72	209,212.34
Septic Management	N/A	75,000.00	3,715.64	01/01/12	12/31/15	5,971.72	41,502.72
		75,000.00	3,715.64			5,971.72	41,502.72
Solid Waste Administration Program:							
2013	N/A	110,000.00		01/01/13	12/31/15	1,641.00	110,000.00
2014	N/A	110,000.00		01/01/14	12/31/15	109,587.50	110,000.00
2015	N/A	114,000.00	114,000.00	01/01/15	12/31/15	1,877.88	2,815.38
		334,000.00	114,000.00			113,106.38	222,815.38
TOTAL NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION		941,341.12	362,498.47			369,574.71	726,593.08
<u>NJ STATE COUNCIL ON THE ARTS:</u>							
Council on the Arts General Support:							
2014	2530-032250-100-075	64,506.00	16,126.00	01/01/14	12/31/15	34.00	64,505.32
2015	2530-032250-100-075	66,441.00	16,610.00	01/01/15	12/31/15	55,306.00	66,441.00
2016	2530-032250-100-075	66,441.00	33,221.00	01/01/15	12/31/15		
Council on the Arts - Poetry							
2014	2530-032250-100-075	8,000.00		01/01/14	12/31/15	1,200.00	8,000.00
		205,388.00	65,957.00			56,540.00	138,946.32
TOTAL NJ STATE COUNCIL ON THE ARTS		205,388.00	65,957.00			56,540.00	138,946.32

COUNTY OF WARREN
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2015
 (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	\$ 65,000.00	\$ 65,000.00	01/01/15	12/31/15	\$ 65,000.00	\$ 65,000.00
TOTAL NJ DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT		65,000.00	65,000.00			65,000.00	65,000.00
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>							
D.O.T. Bridge Improvement 2013 - Bridge #2101605	13-480-078-6320-ALE-6010	520,000.00	333,706.88	01/01/14	12/31/16	106,388.23	488,622.50
D.O.T. Bridge Improvement 2013 - Bridge #2100501	13-480-078-6320-ALE-6010	230,000.00	172,500.00	01/01/14	12/31/16	230,000.00	230,000.00
TOTAL DEPARTMENT OF TRANSPORTATION		750,000.00	506,206.88			336,388.23	718,622.50
TOTAL STATE AWARDS		\$ 8,270,558.65	\$ 3,731,359.55			\$ 3,780,781.82	\$ 7,355,567.52

N/A - Not Available

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

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2015

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, 2015. The information in these schedules is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and New Jersey's OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Because the schedules present only a selected portion of the operation of the 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 the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts, if any, shown on the Schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through identifying numbers are presented where available. The Township has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 3: RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

Note 4: STATE LOANS OUTSTANDING

The County of Warren has the following loans outstanding as of December 31, 2015:

Green Trust Loan Payable 1997 Issue	\$ 102,869.93
Green Trust Loan Payable 2001 Issue	164,645.68
	<u>\$ 267,515.61</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, 2015 and 2014, and the related notes to the financial statements and have issued our report thereon dated April 19, 2016. These financial statements have been prepared in accordance with accounting practices prescribed or permitted by the Division, to demonstrate compliance with the Division's regulatory basis of accounting, and the budget laws of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

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

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

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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
April 19, 2016

NISIVOCIA LLP



William F. Schroeder
Certified Public Accountant
Registered Municipal Accountant No. 452



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 the Uniform Guidance
and New Jersey's OMB Circular 15-08

Independent Auditors' Report

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

Report on Compliance for Each Major Federal and State Program

We have audited the County of Warren's (the "County's") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *New Jersey State Aid/ Grant Compliance Supplement* that that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2015. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The County of Warren's financial statements include a portion of the operations of the Division of Temporary Assistance and Social Services which received \$6,400,286 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, 2015. 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 Uniform Guidance and New Jersey's OMB Circular 15-08.

Management's Responsibility

Management is responsible for compliance with the federal and state statutes, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and New Jersey's OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*. Those standards, the Uniform Guidance and New Jersey's OMB Circular 15-08 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

Opinion on Each Major Federal and State Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2015.

Report on Internal Control Over Compliance

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

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

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

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

Mount Arlington, New Jersey
April 19, 2016

NISIVQCCIA LLP



William F. Schroeder
Registered Municipal Accountant #452
Certified Public Accountant

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

Summary of Auditors' Results:

- The Independent Auditors' Report expresses an unmodified opinion on the County's financial statements, prepared in accordance with accounting practices prescribed or permitted by the Division of Local Government Services, Department of Community Affairs, State of New Jersey to demonstrate compliance with the Division's regulatory basis of accounting and the budget laws of New Jersey.
- There were no material weaknesses or significant deficiencies disclosed during the audit of the financial statements as reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
- No instances of noncompliance material to the financial statements of the County which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
- There were no significant deficiencies or material weaknesses in internal control over major federal and state programs disclosed during the audit as reported in the *Independent Auditors' Report on Compliance For Each Major Federal and State Program; Report on Internal Control Over Compliance Required by the Uniform Guidance and New Jersey's OMB Circular 15-08*.
- The auditor's report on compliance for its major federal and state programs for the County expresses an unmodified opinion on each of the major federal and state programs.
- The audit did not disclose any audit findings which are required to be reported in accordance with New Jersey's OMB Circular 15-08 or 2 CFR 200.516(a) of the Uniform Guidance.
- The County's major federal programs for the year ended December 31, 2015 consisted of the following awards:

	<u>CFDA #</u>	<u>Grant Expenditures</u>
U.S. Department of Transportation:		
Highway Planning and Construction Cluster:		
Passed Through N.J. Department of Transportation:		
DOT Capital Transportation Program	20.205	\$ 1,997,800.00
Summer Internship	20.205	16,581.51

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

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

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

- The County's major state programs for the year ended December 31, 2015 consisted of the following awards:

	<u>State Account #</u>	<u>Grant Expenditures</u>
New Jersey Department of the Treasury:		
Higher Education Administration		
P.L. 1971, C.12 Debt Service	100-082-2155-016	\$ 559,125.00
Highway Planning and Construction Cluster:		
New Jersey Department of Transportation:		
DOT Bridge Improvement #2101605	13-480-078-6320-ALE-6010	106,388.23
DOT Bridge Improvement #2100501	13-480-078-6320-ALE-6010	230,000.00

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 the Federal Uniform Guidance.

Findings and Questioned Costs for State Awards:

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

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

Status of Prior Year Findings

There were no prior year audit findings.

COUNTY OF WARREN

PART III

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2015

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 through June 30, 2015 and \$40,000 thereafter with a Qualified Purchasing Agent (QPA).

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

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

COUNTY OF WARREN
COMMENTS AND RECOMMENDATIONS
(Continued)

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

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed. No exceptions were noted.

New Jersey Administrative Code Requirements

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

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

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

COUNTY OF WARREN
COMMENTS AND RECOMMENDATIONS
(Continued)

Status of Prior Year Recommendations

There were no recommendations in the prior year.

COUNTY OF WARREN
SUMMARY OF RECOMMENDATIONS

It is recommended that:

None
