

COUNTY OF WARREN

REPORT OF AUDIT

2016

NISIVOCIA LLP

CERTIFIED PUBLIC ACCOUNTANTS

COUNTY OF WARREN

REPORT OF AUDIT

2016

COUNTY OF WARREN
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COUNTY OF WARREN
PART I
FINANCIAL STATEMENTS AND
SUPPLEMENTARY DATA
YEAR ENDED DECEMBER 31, 2016



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Independent Auditors' Report

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

Report on the Financial Statements

We have audited the financial statements – *regulatory basis* of the various funds of the County of Warren (the “County”) as of and for the years ended December 31, 2016 and 2015, and the related notes to the financial statements, as listed in the foregoing table of contents.

Management’s Responsibility for the Financial Statements

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

Auditors’ Responsibility

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly in accordance with accounting principles generally accepted in the United States of America the financial position of each fund and account group of the County as of December 31, 2016 and 2015, or the changes in financial position, where applicable, thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the various funds and account group of the County of Warren as of December 31, 2016 and 2015, and the results of operations and changes in fund balance, where applicable, of such funds, thereof for the years then ended on the basis of accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting and the budget laws of New Jersey, as described in Note 1.

Other Matters

Supplementary Information

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

The supplementary data schedules and the schedules of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the various fund financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the various fund financial statements or to the various fund financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the

The Honorable Director and Members of
the Board of Chosen Freeholders
County of Warren
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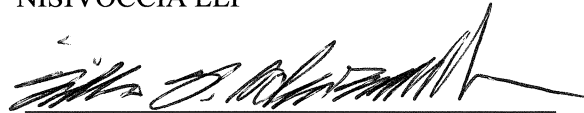
United States of America. In our opinion, the supplementary data schedules and the schedules of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2017 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
March 30, 2017

NISIVOCCIA LLP



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

COUNTY OF WARREN

CURRENT FUND

2016

COUNTY OF WARREN
CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	Ref.	December 31,	
		2016	2015
<u>ASSETS</u>			
Regular Fund:			
Cash and Cash Equivalents:			
Treasurer	A-4	\$ 34,059,828.05	\$ 36,373,126.04
Receivables and Other Assets With Full Reserves:			
Added and Omitted Taxes Receivable	A-6	254,410.27	256,913.46
Due from Federal and State Grant Fund	A		1,000,000.00
Due from Regular Trust Fund	B	130.37	30.15
Due from Other Trust Fund	B	92.26	14.48
Due from General Capital Fund	C	5,555.00	1,597.55
		<u>260,187.90</u>	<u>1,258,555.64</u>
Total Regular Fund		<u>34,320,015.95</u>	<u>37,631,681.68</u>
Federal and State Grant Fund:			
Cash and Cash Equivalents			
Due from Current Fund	A-5	1,573,532.67	942,904.38
Grants Receivable:	A	153,206.99	
Federal	A-8	1,949,152.38	1,829,129.44
State	A-9	5,529,543.69	1,821,319.82
Total Federal and State Grant Fund		<u>9,205,435.73</u>	<u>4,593,353.64</u>
<u>TOTAL ASSETS</u>		<u>\$ 43,525,451.68</u>	<u>\$ 42,225,035.32</u>

COUNTY OF WARREN
CURRENT FUND
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	Ref.	December 31,	
		2016	2015
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Regular Fund:			
Appropriation Reserves:			
Unencumbered	A-3;A-10	\$ 7,586,644.64	\$ 5,754,757.77
Encumbered	A-3;A-10	1,862,258.64	1,560,820.31
Total Appropriation Reserves		9,448,903.28	7,315,578.08
Outside Agency Fees Payable		598,750.11	314,096.49
Due to Federal and State Grant Fund	A	153,206.99	
		10,200,860.38	7,629,674.57
Reserve for Receivables	A	260,187.90	1,258,555.64
Fund Balance	A-1	23,858,967.67	28,743,451.47
Total Regular Fund		34,320,015.95	37,631,681.68
Federal and State Grant Fund:			
Encumbrances Payable		2,829,540.05	808,173.70
Due Current Fund	A		1,000,000.00
Reserve for Grant Fund Expenditures:			
Federal	A-11	1,199,393.18	1,560,264.67
State	A-12	5,176,502.50	1,191,694.27
Unappropriated Reserves	A-13		33,221.00
Total Federal and State Grant Fund		9,205,435.73	4,593,353.64
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 43,525,451.68</u>	<u>\$ 42,225,035.32</u>

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

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

	Ref.	Year Ended December 31,	
		2016	2015
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 12,997,578.59	\$ 10,656,370.09
Receipts from:			
Current Taxes		71,788,357.00	71,788,357.00
Miscellaneous Revenue Anticipated		27,316,231.34	29,519,486.22
Nonbudget Revenue		1,761,518.63	18,106,927.88
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves		4,674,499.95	5,232,589.82
Interfunds and Other Receivables Returned		995,864.55	204,041.20
Reserve for Grant Fund Expenditures Cancelled:			
Federal		63,600.53	205,494.34
State		45,503.79	155,270.62
 Total Income		<u>119,643,154.38</u>	<u>135,868,537.17</u>
<u>Expenditures</u>			
Budget and Emergency Appropriations:			
Operations:			
Salaries and Wages		29,518,640.00	32,512,070.00
Other Expenses		60,055,236.98	60,132,558.53
Capital Improvements		12,209,200.00	7,968,780.00
County Debt Service		1,791,417.54	2,947,930.09
Deferred Charges and Statutory Expenditures		7,823,745.00	7,971,890.00
Federal Grant Fund Receivables Cancelled		59,314.36	217,519.18
State Grant Fund Receivables Cancelled		72,505.71	144,606.50
 Total Expenditures		<u>111,530,059.59</u>	<u>111,895,354.30</u>
 Excess in Revenue		8,113,094.79	23,973,182.87
 Fund Balance January 1		<u>28,743,451.47</u>	<u>15,426,638.69</u>
		36,856,546.26	39,399,821.56
 Utilized as Anticipated Revenue		<u>12,997,578.59</u>	<u>10,656,370.09</u>
 Fund Balance December 31	A	<u>\$ 23,858,967.67</u>	<u>\$ 28,743,451.47</u>

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

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Fund Balance Anticipated	\$ 12,997,578.59		\$ 12,997,578.59	
Miscellaneous Revenue:				
County Clerk Fees	786,000.00		786,000.00	
County Surrogate Fees	53,300.00		53,300.00	
County Sheriff Fees	130,750.00		130,750.00	
Interest on Investments and Deposits	105,000.00		285,010.21	\$ 180,010.21
Election Expenses Reimbursed by Municipalities	120,000.00		136,346.38	16,346.38
Motor Vehicle Fines	390,000.00		352,889.35	37,110.65 *
Public Health Nursing Trust	162,500.00		161,953.28	546.72 *
Bail Bond Forfeitures	14,750.00		14,750.00	
Library Share Pension	192,215.00		192,110.00	105.00
State Aid - County College Bonds (NJSA 18A:64A-22.6)	557,300.00		490,840.62	66,459.38 *
Aging CCPEd Medicaid Reimbursement	225,000.00		200,683.00	24,317.00 *
DCA Reimbursement Prosecutor Salaries	96,200.00		96,200.00	
Department of Human Services, Division of Temporary Assistance and Social Services	3,582,500.00		4,282,695.00	700,195.00
Social and Welfare Services (c.66 PL 1990): Division of Youth and Family Services	905,210.00		905,210.00	
Supplemental Social Security Income	150,671.00		161,782.94	11,111.94
Psychiatric Facilities (c.73 PL 1990): Maintenance of Patients in State Institutions for Mental Diseases	4,925,147.00		4,925,147.00	
Maintenance of Patients in State Institutions for Mentally Retarded	1,625,633.00		1,634,421.85	8,788.85
State Psychiatric Hospitals	4,697.00		3,620.00	1,077.00 *
Board of County Patients in State and Other Institutions	19,389.00		6,965.53	12,423.47 *
U.S. Department of Transportation: D.O.T. Bridge 16009		\$ 977,500.00	977,500.00	
D.O.T. Capital Transportation Program		1,997,800.00	1,997,800.00	
D.O.T. Bridge 016044		700,000.00	700,000.00	
D.O.T. Bridge 215017		1,000,000.00	1,000,000.00	
D.O.T. Bridge 2102002		700,000.00	700,000.00	
D.O.T. Bridge 2101517		600,000.00	600,000.00	
U.S. Department of Health and Senior Services: Area Plan Grant	580,584.00	252,209.00	832,793.00	
Bioterrorism Preparedness and Response		235,071.00	235,071.00	
Right - to - Know Grant		9,220.00	9,220.00	
State Health and Insurance Program Comprehensive Program, for Planning & Provision of Alcoholism and Abuse Services Comprehensive Alcohol Grant	224,005.00		224,005.00	
Early Intervention Service Coordinator		75,918.00	75,918.00	
Shaping New Jersey Grant	10,000.00		10,000.00	
Medicare Improvements for Patients and Providers Act		40,000.00	40,000.00	
New Jersey Department of Children and Families: Human Services Planning Grant		63,936.00	63,936.00	
Division of Youth and Family Services: Title XX Coalition		161,326.00	161,326.00	
Personal Attendant Service Program	35,894.10		35,894.10	
Children's System of Care	36,475.00		36,475.00	
Work First New Jersey Program		33,953.00	33,953.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
Division of Economic Assistance:				
Social Services for the Homeless		\$ 107,173.00	\$ 107,173.00	
New Jersey Department of Law & Public Safety:				
Prosecutor - Lead Mental Health Pilot Program		75,000.00	75,000.00	
Juvenile Justice Commission:				
State Facility Education Act				
Juvenile Detention Alternatives Initiative (PL 1995,C282) & the Family Court	\$ 123,633.00 296,688.00		123,633.00 296,688.00	
Office of Insurance Fraud	140,110.00		140,110.00	
Body Armor Replacement Program		10,642.65	10,642.65	
Division of Highway Safety:				
Summer Internship		20,850.00	20,850.00	
Division of State Police:				
Homeland Security Grant Program		174,664.99	174,664.99	
Division of Criminal Justice:				
Megan's Law Enforcement		4,831.00	4,831.00	
Domestic Violence Counselor		8,333.00	8,333.00	
Crime Victim Assistance		125,571.00	125,571.00	
Sexual Assault Nurse Examiner		68,110.00	68,110.00	
NJ Transit Corporation:				
Section 5311	733,471.50	150,000.00	883,471.50	
Senior Citizen & Disabled Residents, Transportation Assistance Program		351,472.00	351,472.00	
Job Access & Reverse Commuter Program	150,000.00	50,000.00	200,000.00	
New Jersey Department of Environmental Protection:				
Clean Communities Program		101,647.74	101,647.74	
County Environmental Health Act (C.E.H.A.)		147,561.00	147,561.00	
Recreational Trails Grant		24,000.00	24,000.00	
Recycling Enhancement Act Grant		143,320.00	143,320.00	
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	
U.S. Department of Housing & Urban Development. Community Planning & Development Division - Continuum of Care		33,497.00	33,497.00	
Governor's Council on Alcoholism & Drug Abuse		171,866.00	171,866.00	
Morris/Sussex/Warren - Employment Training Services		65,000.00	65,000.00	
Open Space Tax Fund	676,818.00		676,819.50	\$ 1.50
Tax Relief - County Clerk P.L. 2001, C.370	459,000.00		462,909.46	3,909.46
Tax Relief - Surrogate P.L. 2001, C.370	74,700.00		70,087.69	4,612.31 *
Tax Relief - Sheriff P.L. 2001, C.370	91,250.00		19,963.55	71,286.45 *
Accumulated Absences Trust	32,500.00		32,500.00	
PCFA Interlocal Agreement	65,000.00		66,502.00	1,502.00
Weights & Measures Trust	60,000.00		60,000.00	
Total Miscellaneous Revenue	17,902,831.60	8,709,472.38	27,316,231.34	703,927.36
Amount to be Raised by Taxes for Support of the County Budget:				
Local Taxes for County Purposes	71,788,357.00		71,788,357.00	
Budget Totals	\$ 102,688,767.19	\$ 8,709,472.38	\$ 112,102,166.93	\$ 703,927.36
Nonbudget Revenue:				
Miscellaneous Revenue Not Anticipated			1,761,518.63	1,761,518.63
			\$ 113,863,685.56	\$ 2,465,445.99

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016

(Continued)

Analysis of Nonbudget Revenue:

Added, Omitted & Rollback Taxes	\$ 275,313.71
Inmate Processing Fees	29,840.43
Essex I & II - Prior Year State Settlement	6,313.94
Health Fees	136,311.25
Court Reimbursement	11,830.51
Public Information Fees	515.18
Personnel Cost Reimbursement	521,935.51
Auction Proceeds	23,648.69
SSA Inmates	8,839.00
Office On Aging State Aid	58,000.00
Prior Year Insurance Refunds	38,026.69
Special Charges Engineering	3,525.00
State Reimbursement - FEMA	92,527.00
Federal Reimbursement - Federal Prisoners at County Correctional Facility	11,110.32
Jail Inmate Unclaimed Funds	744.25
Land Development Fees Planning	8,710.00
Mental Health Reimbursement	18,000.00
State of New Jersey Title IV-D Probation Department	11,404.79
Client Reimbursements - Adjustor	7,356.68
Rental Land	36,433.90
Contribution from Authority	100,200.00
SREC Credits	36,153.84
Miscellaneous	324,777.94
	<u>\$ 1,761,518.63</u>

Analysis of Interest on Investments and Deposits:

Interest Earned in Current Fund	\$ 207,622.55
Interest Earned in General Capital Fund	77,095.36
Interest Earned in Health Trust Fund	112.65
Interest Earned in Other Trust Funds	179.65
	<u>\$ 285,010.21</u>

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT:					
General Administration (Includes Purchasing):					
Salaries and Wages	\$ 394,380.00	\$ 406,280.00	\$ 386,149.09	\$ 20,130.91	
Other Expenses	252,400.00	252,400.00	237,045.10	15,354.90	
Personnel Department:					
Salaries and Wages	362,200.00	374,200.00	356,270.75	17,929.25	
Other Expenses	96,801.00	96,801.00	44,942.00	51,859.00	
Board of Chosen Freeholders:					
Salaries and Wages	73,001.00	81,911.00	77,847.25	4,063.75	
Other Expenses	43,400.00	43,400.00	29,988.61	13,411.39	
Economic Development:					
Other Expenses	50,000.00	50,000.00	40,800.00	9,200.00	
Board of Elections:					
Salaries and Wages	389,500.00	389,500.00	377,466.94	12,033.06	
Other Expenses	195,800.00	195,800.00	114,264.85	81,535.15	
County Clerk:					
Salaries and Wages	478,700.00	478,700.00	449,251.88	29,448.12	
Other Expenses	257,200.00	257,200.00	250,912.47	6,287.53	
Treasurers / CFO:					
Salaries and Wages	591,300.00	594,100.00	566,068.75	28,031.25	
Other Expenses	26,600.00	26,600.00	18,234.64	8,365.36	
Audit	129,740.00	129,740.00	129,740.00		
Information Systems Division:					
Salaries and Wages	236,950.00	236,950.00	225,208.59	11,741.41	
Other Expenses	709,000.00	709,000.00	615,175.99	93,824.01	
Board of Taxation:					
Salaries and Wages	116,300.00	120,800.00	114,976.61	5,823.39	
Other Expenses	54,150.00	54,150.00	51,410.43	2,739.57	
County Counsel:					
Other Expenses	520,000.00	520,000.00	466,052.58	53,947.42	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT (Continued):					
County Surrogate:					
Salaries and Wages	\$ 344,240.00	\$ 344,240.00	\$ 330,806.53	\$ 13,433.47	
Other Expenses	33,950.00	33,950.00	27,925.34	6,024.66	
Engineer:					
Salaries and Wages	716,400.00	716,400.00	654,424.06	61,975.94	
Other Expenses	17,175.00	17,175.00	14,203.96	2,971.04	
Public Information:					
Salaries and Wages	152,875.00	158,675.00	150,078.46	8,596.54	
Other Expenses	50,200.00	50,200.00	48,289.02	1,910.98	
Cultural & Heritage Commission (NJSA 40:33A-6):					
Salaries and Wages	39,075.00	39,075.00	35,586.88	3,488.12	
Other Expenses	25,820.00	25,820.00	10,953.57	14,866.43	
Aid to Warren County Historical & Genealogical Society Museum:					
Other Expenses	4,750.00	4,750.00	4,750.00		
Weights & Measures:					
Salaries and Wages	204,900.00	204,900.00	188,014.48	16,885.52	
Other Expenses	4,185.00	4,185.00	2,074.72	2,110.28	
War Veterans Burial & Grave Decorations:					
Salaries and Wages	12,500.00	12,500.00	8,933.53	3,566.47	
Other Expenses	11,000.00	11,000.00	8,118.89	2,881.11	
 TOTAL GENERAL GOVERNMENT	 <u>6,594,492.00</u>	 <u>6,640,402.00</u>	 <u>6,035,965.97</u>	 <u>604,436.03</u>	
LAND USE ADMINISTRATION:					
Planning Board:					
Salaries and Wages	458,600.00	458,600.00	427,053.72	31,546.28	
Other Expenses	35,750.00	35,750.00	29,116.66	6,633.34	
 TOTAL LAND USE ADMINISTRATION	 <u>494,350.00</u>	 <u>494,350.00</u>	 <u>456,170.38</u>	 <u>38,179.62</u>	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016
(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	\$ 1,009,821.00	\$ 1,009,821.00	\$ 877,945.23	\$ 131,875.77	
Workmen's Compensation	975,830.00	975,830.00	975,830.00		
Group Insurance Plan for Employees	14,298,500.00	14,298,500.00	13,591,602.87	706,897.13	
TOTAL INSURANCES	16,284,151.00	16,284,151.00	15,445,378.10	838,772.90	
PUBLIC SAFETY:					
Communication Center:					
Salaries and Wages	2,123,000.00	2,123,000.00	1,940,593.78	182,406.22	
Other Expenses	581,000.00	581,000.00	575,222.57	5,777.43	
Public Safety:					
Salaries and Wages	277,940.00	294,740.00	280,218.12	14,521.88	
Other Expenses	15,000.00	15,000.00	13,435.20	1,564.80	
Office of Emergency Management:					
Salaries and Wages	115,825.00	120,225.00	113,781.04	6,443.96	
Other Expenses	198,700.00	23,700.00	17,684.73	6,015.27	
Aid to Volunteer Fire Companies & Emergency Squads:					
Other Expenses	15,000.00	190,000.00	171,677.58	18,322.42	
Sheriff's Office:					
Salaries and Wages	1,576,650.00	1,576,650.00	1,483,072.32	93,577.68	
Other Expenses	76,350.00	76,350.00	47,990.05	28,359.95	
County Medical Examiner:					
Other Expenses	289,500.00	289,500.00	250,028.73	39,471.27	
Prosecutor's Office:					
Salaries and Wages	4,444,625.00	4,454,425.00	4,306,555.82	147,869.18	
Other Expenses	370,599.00	370,599.00	346,401.57	24,197.43	
Juvenile Detention & Rehabilitation Center:					
Other Expenses	570,000.00	570,000.00	344,550.00	225,450.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016
(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	
PUBLIC SAFETY (Continued):					
Jail:					
Salaries and Wages	\$ 5,879,300.00	\$ 5,879,300.00	\$ 5,512,431.76	\$ 366,868.24	
Other Expenses	2,395,310.00	2,395,310.00	2,275,713.74	119,596.26	
TOTAL PUBLIC SAFETY	<u>18,928,799.00</u>	<u>18,959,799.00</u>	<u>17,679,357.01</u>	<u>1,280,441.99</u>	
PUBLIC WORKS:					
Roads:					
Salaries and Wages	3,041,200.00	3,041,200.00	2,600,061.13	441,138.87	
Other Expenses	2,426,955.00	2,426,955.00	1,780,736.74	646,218.26	
Bridges:					
Salaries and Wages	705,700.00	709,900.00	673,591.38	36,308.62	
Other Expenses	84,500.00	84,500.00	47,676.47	36,823.53	
Buildings and Grounds:					
Salaries and Wages	1,304,800.00	1,304,800.00	1,127,636.44	177,163.56	
Other Expenses	1,012,300.00	1,012,300.00	903,374.37	108,925.63	
Shade Tree Commission:					
Other Expenses	14,250.00	14,250.00	13,934.55	315.45	
Mosquito Extermination Commission:					
Other Expenses	<u>803,589.00</u>	<u>803,589.00</u>	<u>803,589.00</u>		
TOTAL PUBLIC WORKS	<u>9,393,294.00</u>	<u>9,397,494.00</u>	<u>7,950,600.08</u>	<u>1,446,893.92</u>	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016
(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	\$ 1,512,500.00	\$ 1,512,500.00	\$ 1,435,845.50	\$ 76,654.50	
Other Expenses	219,588.00	219,588.00	159,831.18	59,756.82	
Center on Aging:					
Salaries and Wages	434,500.00	434,500.00	368,538.64	65,961.36	
Other Expenses	165,758.00	165,758.00	158,094.49	7,663.51	
Nutrition Program:					
Salaries and Wages	16,800.00	4,800.00	1,650.00	3,150.00	
Other Expenses	237,929.00	249,929.00	240,705.35	9,223.65	
Youth Shelter:					
Other Expenses	80,000.00	80,000.00	66,325.00	13,675.00	
Mental Health Administration:					
Salaries and Wages	203,725.00	203,725.00	170,859.14	32,865.86	
Other Expenses	31,965.00	31,965.00	12,827.86	19,137.14	
Psychiatric Facilities (c 73, PL 1990):					
Maintenance for Mental Diseases:					
Other Expenses - State	2,218,211.00	2,218,211.00	2,154,297.39	63,913.61	
Maintenance of Patients in State Institutions for Mentally Retarded:					
Other Expenses - State	4,925,147.00	4,925,147.00	4,925,147.00		
New Jersey Bureau of Children's Services:					
Other Expenses - State	905,210.00	905,210.00	905,210.00		
Department of Human Services, Division of Temporary Assistance and Social Services:					
Salaries and Wages	2,906,269.00	2,906,269.00	2,650,433.49	255,835.51	
Other Expenses	800,184.00	800,184.00	587,824.42	212,359.58	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016
(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	
HEALTH & HUMAN SERVICES (Continued):					
County Adjuster:					
Salaries and Wages	\$ 69,700.00	\$ 81,500.00	\$ 77,139.81	\$ 4,360.19	
Other Expenses	47,200.00	47,200.00	29,294.21	17,905.79	
Health and Human Services (NJSA 30:4D-6.9)	163,000.00	172,000.00	172,000.00		
Human Service Programs (NJSA 30:14-11)	129,748.00	125,748.00	125,748.00		
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	417,381.00	10,280.00	
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	86,060.00	76,016.00	10,044.00	
Psychiatric Facilities	5,172.00	5,172.00	5,172.00		
TOTAL HEALTH & HUMAN SERVICES	15,814,858.00	15,826,658.00	14,963,871.48	862,786.52	
EDUCATION:					
Warren County Community College (NJSA 18A:64A-30 et seq.):					
Other Expenses	1,991,148.00	1,991,148.00	1,991,148.00		
Reimbursement for Residents Attending Out - of - County Two Year Colleges (NJSA 18A:64A-23):					
Other Expenses	292,500.00	292,500.00	180,310.25	112,189.75	
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	140,375.00	140,375.00	130,090.56	10,284.44	
Other Expenses	188,990.00	188,990.00	85,829.89	103,160.11	
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, 2016
(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	
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	113,900.00	113,900.00	\$ 100,110.96	13,789.04	
Other Expenses	12,355.00	12,355.00	4,923.81	7,431.19	
Special Schools Services:					
Other Expenses	186,268.00	186,268.00	186,268.00		
 TOTAL EDUCATION	 <u>7,006,708.00</u>	 <u>7,006,708.00</u>	 <u>6,754,853.47</u>	 <u>251,854.53</u>	
 OTHER OPERATIONS FUNCTIONS:					
Provisions for Salary Adjustments & New Employees	545,000.00	452,090.00		452,090.00	
 TOTAL OTHER OPERATIONS FUNCTIONS	 <u>545,000.00</u>	 <u>452,090.00</u>		 <u>452,090.00</u>	
 OPERATIONS:					
UTILITIES EXPENSES AND BULK PURCHASES:					
Electricity	805,000.00	805,000.00	477,867.09	327,132.91	
Telephone (excluding equipment acquisition)	935,000.00	935,000.00	783,003.23	151,996.77	
Water	122,800.00	122,800.00	102,617.75	20,182.25	
Fuel Oil	468,500.00	468,500.00	133,757.18	334,742.82	
Sewerage Processing and Disposal	205,500.00	205,500.00	110,244.77	95,255.23	
Gasoline	685,000.00	685,000.00	503,340.48	181,659.52	
 TOTAL UTILITIES	 <u>3,221,800.00</u>	 <u>3,221,800.00</u>	 <u>2,110,830.50</u>	 <u>1,110,969.50</u>	
 SUBTOTAL OPERATIONS	 <u>78,283,452.00</u>	 <u>78,283,452.00</u>	 <u>71,397,026.99</u>	 <u>6,886,425.01</u>	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016
(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 + \$252,209.00)	\$ 580,584.00	\$ 832,793.00	\$ 832,793.00		
Shaping New Jersey Contracted Services	10,000.00	10,000.00	10,000.00		
Planning & Administering Human Service Grants, Title XX Coalition (NJSA 40A:4-87 + \$161,326.00)		161,326.00	161,326.00		
Department of Health & Senior Services, Right-To-Know (NJSA 40A:4-87 + \$9,220.00)		9,220.00	9,220.00		
State Health and Insurance Program (NJSA 40A:4-87 + \$22,000.00)		22,000.00	22,000.00		
Medicare Improvements for Patients and Providers (NJSA 40A:4-87 + \$40,000.00)		40,000.00	40,000.00		
Matching Funds for Grant & Aid - NJ Transit 5311	733,471.50	733,471.50	733,471.50		
Matching Funds for Grant & Aid	178,651.00	178,651.00	25,444.01	\$ 153,206.99	
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 Health & Senior Services, Comprehensive Program for Planning and Provision of Alcohol and Abuse Services Grant	224,005.00	224,005.00	224,005.00		
Department of Law & Public Safety, Division of Highway Safety, Summer Internship (NJSA 40A:4-87 + \$20,850.00)		20,850.00	20,850.00		
Children's System of Care	36,475.00	36,475.00	36,475.00		

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016
(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 - Continuum of Care					
(NJSA 40A:4-87 + \$33,497.00)					
		\$ 33,497.00	\$ 33,497.00		
New Jersey Transit Corporation:					
Senior Citizens and Disabled Residents, Transportation Assistance					
Program (NJSA40A: 4-87 + \$351,472.00)					
		351,472.00	351,472.00		
Section 5311 (NJSA 40A:4-87 + \$150,000.00)					
		150,000.00	150,000.00		
Job Access and Reverse Commute Program - Route 57 Shuttle					
(NJSA 40A:4-87 + \$50,000.00)					
	\$ 150,000.00	200,000.00	200,000.00		
Department of Environmental Protection:					
Clean Communities Program (NJSA 40A:4-87 + \$101,647.74)					
		101,647.74	101,647.74		
County Environmental Health Act (NJSA 40A:4-87 \$147,561.00)					
		147,561.00	147,561.00		
Recycling Enhancement Grant (NJSA 40A:4-87 + \$143,320.00)					
		143,320.00	143,320.00		
Recreational Trails Grant (NJSA 40A:4-87 + \$24,000.00)					
		24,000.00	24,000.00		
Department of Health and Senior Services, Bioterrorism Preparedness					
and Response (NJSA 40A:4-87 + \$235,071.00)					
		235,071.00	235,071.00		
Juvenile Justice Commission, State Facility					
Education Act					
	123,633.00	123,633.00	123,633.00		
Work First New Jersey Program (NJSA 40A:4-87 + \$33,953.00)					
		33,953.00	33,953.00		
Domestic Violence Counselor (NJSA 40A:4-87 \$8,333.00)					
		8,333.00	8,333.00		
Crime Victim Assistance (NJSA 40A:4-87 + \$125,571.00)					
		125,571.00	125,571.00		
Megan's Law Enforcement (NJSA 40A:4-87 + \$4,831.00)					
		4,831.00	4,831.00		
Prosecutor - Mental Health Program (NJSA 40A:4-87 + \$75,000.00)					
		75,000.00	75,000.00		
Sexual Assault Nurse Examiner (NJSA 40A:4-87 + \$68,110.00)					
		68,110.00	68,110.00		
Department of Health & Senior Services:					
Early Intervention Service Coordinator (NJSA 40A:4-87 + \$75,918.00)					
		75,918.00	75,918.00		

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016
 (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		
NJ Juvenile Justice Commission, State/Community Partnership					
Grant Program & Family Court Services Program	\$ 296,688.00	296,688.00	296,688.00		
Department of Law & Public Safety, Division of Criminal Justice,					
Office of Insurance Fraud					
Body Armor Replacement Program (NJSA 40:A4-87 + \$10,642.65)	140,110.00	140,110.00	140,110.00		
New Jersey Office of Homeland Security and Preparedness:					
Homeland Security Grant (NJSA 40A:4-87 + \$174,664.99)		174,664.99	174,664.99		
NJ Department of Military & Veterans Affairs, Veterans					
Transportation Grant (NJSA 40A:4-87 + \$7,000.00)		7,000.00	7,000.00		
Department of Human Services:					
Human Services Planning Grant (NJSA 40A:4-87 + \$63,936.00)		63,936.00	63,936.00		
Department of Transportation, NJ Transportation Trust Fund					
(NJSA 40A:4-87 + \$1,997,800.00)		1,997,800.00	1,997,800.00		
Department of Transportation Improvements:					
Bridge #16009 (NJSA 40A:4-87 + \$977,500.00)		977,500.00	977,500.00		
Bridge #16044 (NJSA 40A:4-87 + \$700,000.00)		700,000.00	700,000.00		
Bridge #21507 (NJSA 40A:4-87 + \$1,000,000.00)		1,000,000.00	1,000,000.00		
Bridge #2102002 (NJSA 40A:4-87 + \$700,000.00)		700,000.00	700,000.00		
Bridge #2101517 (NJSA 40A:4-87 + \$600,000.00)		600,000.00	600,000.00		
Morris/Sussex/Warren - Employment					
Training Services (NJSA40A: 4-87 + \$65,000.00)		65,000.00	65,000.00		
TOTAL PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES	2,575,952.60	11,285,424.98	11,132,217.99	\$ 153,206.99	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
Total Operations	\$ 80,859,404.60	\$ 89,568,876.98	\$ 82,529,244.98	\$ 7,039,632.00	
Contingent	5,000.00	5,000.00		5,000.00	
TOTAL OPERATIONS INCLUDING CONTINGENT	80,864,404.60	89,573,876.98	82,529,244.98	7,044,632.00	
Detail:					
Salary and Wages	29,437,730.00	29,518,640.00	27,320,747.41	2,197,892.59	
Other Expenses	51,426,674.60	60,055,236.98	55,208,497.57	4,846,739.41	
CAPITAL IMPROVEMENTS:					
Capital Improvement Fund	12,209,200.00	12,209,200.00	12,209,200.00		
TOTAL CAPITAL IMPROVEMENTS	12,209,200.00	12,209,200.00	12,209,200.00		
DEBT SERVICE:					
Payment of Bond Principal:					
Open Space Bonds	540,000.00	540,000.00	540,000.00		
County College Bonds	410,000.00	410,000.00	410,000.00		
State Aid - County College Bonds (NJS 18A:64A-22.6)	410,000.00	410,000.00	410,000.00		
Interest on Bonds:					
Open Space Bonds	35,100.00	35,100.00	35,100.00		
County College Bonds	147,300.00	147,300.00	147,300.00		
State Aid - County College Bonds	147,300.00	147,300.00	147,299.95		\$ 0.05
Green Trust Loan Program:					
Loan Repayments for Principal and Interest	101,717.59	101,717.59	101,717.59		
TOTAL DEBT SERVICE	1,791,417.59	1,791,417.59	1,791,417.54		0.05

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016
 (Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
STATUTORY EXPENDITURES:					
Contribution to:					
Public Employees' Retirement System	\$ 3,434,198.00	\$ 3,454,198.00	\$ 3,451,838.97	\$ 2,359.03	
Social Security System	2,361,589.00	2,361,589.00	2,058,390.73	303,198.27	
Unemployment Compensation					
Insurance (NJSA 43:21-3 et. seq.)	320,000.00	320,000.00	94,897.81	225,102.19	
Police and Fireman's Retirement System of NJ	1,637,958.00	1,637,958.00	1,637,958.00		
Police and Fireman's Retirement System of NJ - Retro	20,000.00				
Defined Contribution Retirement Program	50,000.00	50,000.00	38,646.85	11,353.15	
Total Statutory Expenditures	7,823,745.00	7,823,745.00	7,281,732.36	542,012.64	
	7,823,745.00	7,823,745.00	7,281,732.36	542,012.64	
TOTAL GENERAL APPROPRIATIONS	<u>\$ 102,688,767.19</u>	<u>\$ 111,398,239.57</u>	<u>\$ 103,811,594.88</u>	<u>\$ 7,586,644.64</u>	<u>\$ 0.05</u>

Ref.

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COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016
(Continued)

Analysis of Budget After Modification

Ref.

Adopted Budget	\$	102,688,767.19
Appropriation by NJSA 40A:4-87		8,709,472.38
		\$ 111,398,239.57

Analysis of Paid or Charged

Cash Disbursed		\$ 90,739,986.06
Encumbrances Payable	A	1,862,258.64
Transfer to Federal and State Grant Fund Expenditures:		
Federal Programs		3,906,881.99
State Programs		7,378,542.99
		103,887,669.68
Less: Refunds		76,074.80
		\$ 103,811,594.88

COUNTY OF WARREN

TRUST FUNDS

2016

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

	Ref.	December 31,	
		2016	2015
<u>ASSETS</u>			
Regular Trust Fund:			
Cash and Cash Equivalents	B-1	\$ 2,749,229.68	\$ 2,303,550.69
Rehabilitation Loans Receivable	B-3	7,172,010.39	7,399,676.48
		<u>9,921,240.07</u>	<u>9,703,227.17</u>
Open Space Trust Fund:			
Cash and Cash Equivalents	B-1	24,653,672.68	25,808,441.39
Unemployment Trust Fund:			
Cash and Cash Equivalents	B-1	386,831.69	478,931.91
Other Trust Fund:			
Cash and Cash Equivalents	B-1	3,866,578.87	3,759,506.19
Due Regular Trust Fund - Payroll	B	5,000.00	5,000.00
		<u>5,000.00</u>	<u>5,000.00</u>
Total Other Trust Fund		<u>3,871,578.87</u>	<u>3,764,506.19</u>
TOTAL ASSETS		<u>\$ 38,833,323.31</u>	<u>\$ 39,755,106.66</u>

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

	Ref.	December 31,	
		2016	2015
<u>LIABILITIES AND RESERVES</u>			
Regular Trust Fund:			
Encumbrances Payable:			
Other Trust Fund			\$ 60,202.16
Housing Rehabilitation Trust			200.00
Due Current Fund	A	\$ 130.37	30.15
Due Other Trust Fund - Payroll	B	5,000.00	5,000.00
Reserve for Rehabilitation Loans Receivable		7,172,010.39	7,399,676.48
Reserve for Community Development Block Grant -			
Echo Housing	B-4	163,379.94	206,490.27
Reserve for Housing Rehabilitation	B-5	523,541.64	430,123.26
Various Reserves	B-6	2,057,177.73	1,601,504.85
		<u>9,921,240.07</u>	<u>9,703,227.17</u>
Open Space Trust Fund:			
Encumbrances Payable		4,876,300.11	10,401,062.89
Reserve for Open Space Trust	B-7	19,777,372.57	15,407,378.50
		<u>24,653,672.68</u>	<u>25,808,441.39</u>
Unemployment Trust Fund:			
Reserve for Unemployment Claims	B-7	386,831.69	478,931.91
		<u>386,831.69</u>	<u>478,931.91</u>
Other Trust Fund:			
Due Current Fund	A	92.26	14.48
Encumbrances Payable		66,301.40	56,158.98
Various Reserves	B-8	3,805,185.21	3,708,332.73
		<u>3,871,578.87</u>	<u>3,764,506.19</u>
TOTAL LIABILITIES AND RESERVES		<u>\$ 38,833,323.31</u>	<u>\$ 39,755,106.66</u>

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

COUNTY OF WARREN
GENERAL CAPITAL FUND
2016

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

	Ref.	December 31,	
		2016	2015
<u>ASSETS</u>			
Cash and Cash Equivalents	C-2	\$ 25,475,325.88	\$ 17,718,803.23
Deferred Charges to Future Taxation:			
Funded		8,145,666.50	10,062,515.61
<u>TOTAL ASSETS</u>		<u>\$ 33,620,992.38</u>	<u>\$ 27,781,318.84</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Serial Bonds Payable	C-8	\$ 7,975,000.00	\$ 9,795,000.00
Green Trust Loan Payable	C-9	170,666.50	267,515.61
Improvement Authorizations:			
Funded	C-6	22,691,202.78	12,982,767.52
Encumbrances Payable		2,653,953.47	3,170,393.40
Due to Current Fund	A	5,555.00	1,597.55
Capital Improvement Fund	C-5	98,654.77	294,332.76
Reserve for Library Expansion		4,759.95	1,269,712.00
Fund Balance	C-1	21,199.91	
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 33,620,992.38</u>	<u>\$ 27,781,318.84</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, 2016

	<u>Ref.</u>	
Increased by:		
Bond Premium		\$ 21,199.91
Balance December 31, 2016	C	\$ 21,199.91

COUNTY OF WARREN
GENERAL FIXED ASSETS ACCOUNT GROUP

2016

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

	December 31,	
	2016	2015
<u>ASSETS</u>		
Land	\$ 117,450,115.75	\$ 109,647,485.91
Buildings	55,321,891.32	58,292,407.57
Building Improvements	30,920,152.18	30,920,152.18
Vehicles	4,907,646.91	7,961,628.78
Machinery and Equipment	7,391,027.78	9,746,571.42
 TOTAL ASSETS	 \$ 215,990,833.94	 \$ 216,568,245.86
<u>RESERVES</u>		
Investment in General Fixed Assets	\$ 215,990,833.94	\$ 216,568,245.86
 TOTAL RESERVES	 \$ 215,990,833.94	 \$ 216,568,245.86

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2016

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, 2016
(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, 2016
 (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; inventories would not be reflected as expenditures at the time of purchase; investments would generally be stated at fair value; and the County's net pension liability and related deferred inflows and outflows would be recorded.

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

- 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, 2016
(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 historical cost, except for land which is recorded at assessed value, and buildings, which are recorded at estimated historical cost. Infrastructure assets are not included in general fixed assets, as per state directive. Major renewals and betterments are charged to the asset accounts; maintenance and minor repairs and replacements, which do not improve or extend the lives of the respective assets, are expensed currently. Donated fixed assets are valued at their fair market value on the date donated. No depreciation has been provided for on general fixed assets. The total value recorded for general fixed assets is offset by an "Investment in General Fixed Assets." When properties are retired or otherwise disposed of, the asset and the reserve are adjusted accordingly. Assets recorded in the general fixed assets account group may also be recorded in the current fund and general capital fund. The values recorded in the general fixed asset account group and the current and capital funds may not always agree due to differences in valuation methods, timing of recognition of assets, and the recognition of infrastructures. Fixed assets are reviewed for impairment.

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, 2016
(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>2016</u>	<u>2015</u>	<u>2014</u>
<u>Issued</u>			
General Bonds, Notes and Loans	\$ 8,145,666.50	\$ 10,062,515.61	\$ 12,597,456.41
	<u>8,145,666.50</u>	<u>10,062,515.61</u>	<u>12,597,456.41</u>
Less:			
Capital Projects for County Colleges (N.J.S.A. 18A:64A-22.1 to N.J.S.A. 18A:64A-22.8)	3,435,000.00	4,075,000.00	4,475,000.00
Capital Projects Paid from Open Space, Recreation and Farmland and Historic Preservation Fund		1,912,515.61	2,812,456.41
	<u>3,435,000.00</u>	<u>5,987,515.61</u>	<u>7,287,456.41</u>
Net Bonds, Notes and Loans Issued and Authorized but not Issued	<u>\$ 4,710,666.50</u>	<u>\$ 4,075,000.00</u>	<u>\$ 5,310,000.00</u>

County debt is summarized as follows:

The county statutory debt at December 31, 2016 was .044%. 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>\$ 8,145,666.50</u>	<u>\$ 3,435,000.00</u>	<u>\$ 4,710,666.50</u>

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2016
(Continued)

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

Based upon the equalized valuation basis per N.J.S.A. 40A:202, of \$10,665,229,267, the County's remaining borrowing power under N.J.S.A. 40A:2-6 as of December 31, 2016, is as follows:

2% of Equalized Valuation of Real Property	\$ 213,304,585.34
Net Debt	<u>4,710,666.50</u>
Remaining Borrowing Power	<u><u>\$ 208,593,918.84</u></u>

Summary of Municipal Debt Issued and Outstanding - Current Year

	<u>Balance</u> <u>12/31/15</u>	<u>Additions</u>	<u>Defeased</u>	<u>Retirements</u>	<u>Balance</u> <u>12/31/16</u>
General Capital Fund:					
Serial Bonds	\$ 9,795,000.00	\$ 6,870,000.00	\$ 7,330,000.00	\$ 1,360,000.00	\$ 7,975,000.00
Loans Payable	<u>267,515.61</u>			<u>96,849.11</u>	<u>170,666.50</u>
Total	<u><u>\$ 10,062,515.61</u></u>	<u><u>\$ 6,870,000.00</u></u>	<u><u>\$ 7,330,000.00</u></u>	<u><u>\$ 1,456,849.11</u></u>	<u><u>\$ 8,145,666.50</u></u>

Summary of Municipal Debt Issued and Outstanding - Prior Year

	<u>Balance</u> <u>12/31/14</u>	<u>Additions</u>	<u>Defeased</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>\$ -0-</u></u>	<u><u>\$ -0-</u></u>	<u><u>\$ 2,534,940.80</u></u>	<u><u>\$ 10,062,515.61</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, 2016
(Continued)

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

The County's debt issued and outstanding at December 31, 2016, is as follows:

General Obligation Bonds
Series C 2010 Refunding 2003A Bonds

<u>Final Maturity</u>	<u>Interest Rate</u>	
5/15/2017	2.500%	\$ 545,000.00
5/15/2018	2.750%	560,000.00
		<u>1,105,000.00</u>

Series 2016 College Bond Refunding

<u>Final Maturity</u>	<u>Interest Rate</u>	
07/15/17	2.000%	790,000.00
07/15/18	3.000%	820,000.00
07/15/19	3.000%	850,000.00
07/15/20	4.000%	880,000.00
07/15/21	4.000%	920,000.00
07/15/22	4.000%	950,000.00
07/15/23	4.000%	520,000.00
07/15/24	4.000%	560,000.00
07/15/25	4.000%	580,000.00
		<u>6,870,000.00</u>

NJ DEP GREEN TRUST LOAN 1997 ISSUE - OPEN SPACE

<u>Final Maturity</u>	<u>Interest Rate</u>	
6/16/2017	2.00%	\$ 34,631.74

NJ DEP GREEN TRUST LOAN 2001 ISSUE - OPEN SPACE

<u>Final Maturity</u>	<u>Interest Rate</u>	
6/27/2017-21	2.00%	\$ 136,034.76

Total Debt Issued and Outstanding	<u><u>\$ 8,145,666.50</u></u>
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COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2016

(Continued)

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

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>
2017	\$ 1,398,817.74	\$ 282,241.53	\$ 1,681,059.27
2018	1,409,772.64	236,188.86	1,645,961.50
2019	880,371.08	203,290.42	1,083,661.50
2020	910,981.53	177,179.96	1,088,161.49
2021	935,723.51	141,357.24	1,077,080.75
2022-2025	2,610,000.00	239,600.00	2,849,600.00
	<u>\$ 8,145,666.50</u>	<u>\$ 1,279,858.01</u>	<u>\$ 9,425,524.51</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 December 31, 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, 2016, 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 \$66,739.54 in its 2017 budget to fund principal and interest payments for the loans noted above.

Note 4: Fund Balances Appropriated

Fund balance at December 31, 2016, which is appropriated and included in the adopted budget as anticipated revenue in the Current Fund for the year ending December 31, 2017, is \$10,804,467.26.

Note 5: Pension Plans

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2016
 (Continued)

Note 5: Pension Plans (Cont'd)

A. Public Employees' Retirement System (PERS)

Plan Description

The State of New Jersey, Public Employees' Retirement System (PERS) is a cost-sharing multiple-employer defined benefit pension plan administered by the State of New Jersey, Division of Pensions and Benefits (the Division). For additional information about the PERS, please refer to the Division's 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 members retires prior to the age at which a member can receive full early retirement benefits in accordance with their respective tier. Tier 1 members can receive an unreduced benefit from age 50 to age 60 if they have at least 25 years of service. Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for the respective tier.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2016
(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 \$3,451,838.97 for 2016.

The employee contribution rate was 7.06% effective July 1, 2015 and increased to 7.20% effective July 1, 2016. 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. The County has rolled forward the net pension liability to December 31, 2015 with no adjustments. The State of New Jersey Public Employee's Retirement System (PERS)' valuation cycle is July 1 instead of December 31. The roll forward methodology puts them a year in arrears in terms of valuation. The Division of Local Government Services, Department of Community Services, State of New Jersey is permitting municipalities to include the June 30, 2015 pension information in the Notes to the Financial Statements as the June 30, 2016 pension information has not been released as of the date of this audit.

For the year ended December 31, 2016, the County recognized actual pension expense in the amount of \$3,451,838.97.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2016
 (Continued)

Note 5: Pension Plans (Cont'd)

A. Public Employees' Retirement System (PERS) (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	2.15 – 4.40% based on age
Thereafter	3.15 – 5.40% based on age
Investment Rate of Return	7.90%

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, 2016
(Continued)

Note 5: Pension Plans (Cont'd)

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

Long Term Expected Rate of Return (Cont'd)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
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, 2016
(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 December 31, 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:

	December 31, 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, 2016
(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, 2016
(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 \$1,637,958.00 for the year ended December 31, 2016. 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 December 31, 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. The County has rolled forward the net pension liability to December 31, 2015 with no adjustments. The State of New Jersey Police and Firemen's Retirement System (PFRS)' valuation cycle is July 1 instead of December 31. The roll forward methodology puts them a year in arrears in terms of valuation. The Division of Local Government Services, Department of Community Services, State of New Jersey is permitting municipalities to include the June 30, 2015 pension information in the Notes to the Financial Statements as the June 30, 2016 pension information has not been released as of the date of this audit.

Additionally, the State's proportionate share of the net pension liability attributable to the County is \$2,615,477 as of December 31, 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. The County has rolled forward the net pension liability to December 31, 2015 with no adjustments. The State of New Jersey Police and Firemen's Retirement System (PFRS)' valuation cycle is July 1 instead of December 31. The roll forward methodology puts them a year in arrears in terms of valuation. The Division of Local Government Services, Department of Community Services, State of New Jersey is permitting municipalities to include the June 30, 2015 pension information in the Notes to the Financial Statements as the June 30, 2016 pension information has not been released as of the date of this audit.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2016
(Continued)

Note 5: Pension Plans (Cont'd)

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

Pension Liabilities and Pension Expense (Cont'd)

County's Proportionate Share of the Net Pension Liability	\$ 33,277,605
State's Proportionate Share of the Net Pension Liability Associated with the County	<u>2,918,334</u>
Total Net Pension Liability	<u>\$ 36,195,939</u>

For the year ended December 31, 2016, the County recognized total pension expense of \$1,637,958.00.

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, 2016
(Continued)

Note 5: Pension Plans (Cont'd)

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

Long Term Expected Rate of Return (Cont'd)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
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, 2016
(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 December 31, 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:

	December 31, 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 \$38,646.85 for the year ended December 31, 2016. Employee contributions to DCRP amounted to \$59,886.86 for the year ended December 31, 2016.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2016
(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. The current cost of such unpaid compensation has been estimated at approximately \$8,009,846.20 at December 31, 2016, and is not reported either as an expenditure or liability. Fifty percent of unused sick days are made payable upon retirement up to a maximum of \$15,000.00. However, it is expected that the cost of such unpaid compensation would be included in the County's budget operating expenditures in the year in which it is used. In 2006, the County established a trust fund reserve for accumulated sick and vacation time. The balance of this account at December 31, 2016 is \$225,186.56, 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>
2016	\$ 71,788,357	\$ 71,788,357	100.00%
2015	71,788,357	71,788,357	100.00%
2014	71,252,994	71,252,994	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>
2016	\$ 10,757,846,707	\$ 0.68	\$ 0.05	\$ 0.04
2015	10,687,356,135	0.69	0.05	0.04
2014	10,631,545,458	0.67	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, 2016

(Continued)

Note 8: Cash and Cash Equivalents

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

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

GASB Statement No. 40, Governmental Accounting Standards Board Deposit and Investment Risk Disclosures, requires disclosure of the level of custodial credit risk assumed by the County in its cash, cash equivalents and investments, if those items are uninsured or unregistered. Custodial risk is the risk that in the event of bank failure, the government's deposits may not be returned.

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

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

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

Deposits:

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

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

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

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

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2016
(Continued)

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

Investments:

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

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2016
(Continued)

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

Investments (Cont'd)

As of December 31, 2016, 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	\$ 10,696,909.79	\$ 12,242,516.47	\$ 11,120,401.79	\$ 34,059,828.05
Federal and State Grant		1,573,532.67		1,573,532.67
Trust	1,794,872.87	8,293,816.19	21,567,623.86	31,656,312.92
General Capital	5,932,090.95	306,304.97	19,236,929.96	25,475,325.88
	<u>\$ 18,423,873.61</u>	<u>\$ 22,416,170.30</u>	<u>\$ 51,924,955.61</u>	<u>\$ 92,764,999.52</u>

The carrying amount of the County's cash and cash equivalents at December 31, 2016, was \$92,764,999.52 and the bank balance was \$92,822,856.05. There were no investments held by the County at year end.

Note 9: 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.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2016
(Continued)

Note 9: Post-Retirement Benefits (Cont'd)

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.

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 total County contributions to SHBP for the years ended December 31, 2016 and 2015, were approximately \$15,832,703, and \$16,411,218, respectively. There were 343 and 330 retired participants eligible at December 31, 2016 and 2015, respectively. Of these total payments, \$5,121,666 and \$4,523,753 were for retirees, for the years ended December 31, 2016 and 2015, respectively.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2016
(Continued)

Note 10: Risk Management

Warren County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial insurance coverage for general liability, property and auto insurance are covered through various carriers such as Travelers Insurance, CIGNA, James River and Lloyds of London. Health benefits are provided to employees through the State Health Benefits Plan (SHBP).

Workers' Compensation and Employee Liability Insurance

The County is a member of the New Jersey Intergovernmental Insurance Fund (the "Fund"). The Fund provides its members with Workers' Compensation and Employee Liability Insurance. The Fund is a risk-sharing public entity risk pool that is both an insured and self-administered group of governmental entities established for the purpose of providing low-cost insurance coverage for its members in order to keep local property taxes at a minimum. Each member appoints an official to represent their respective entity for the purpose of creating a governing body from which officers for the Fund are elected.

As a member of the Fund, the County could be subject to supplemental assessments in the event of deficiencies. If the assets of the Fund were to be exhausted, members would become responsible for their respective shares of the Fund liabilities.

The Fund can declare and distribute dividends to members upon approval of the State of New Jersey Department of Banking and Insurance. These distributions are divided amongst the members in the same ratio as their individual assessment relates to the total assessment of the membership body. The members may either receive payment or offset their subsequent year assessments with their respective share of the distribution.

The 2016 audit report was not available as of the date of this report. Selected financial information for the Fund as of December 31, 2015 and 2014 is as follows:

	<u>New Jersey Intergovernmental Insurance Fund</u>	
	<u>Dec. 31, 2015</u>	<u>Dec. 31, 2014</u>
Total Assets	\$ 57,455,548	\$ 50,518,810
Net Position/(Deficit)	\$ 942,037	\$ (1,127,854)
Total Revenue	\$ 17,533,952	\$ 17,864,178
Total Expenses	\$ 15,464,061	\$ 16,630,090
Change in Net Position for the Year Ended December 31	\$ 2,069,891	\$ 1,234,088
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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2016
(Continued)

Note 10: Risk Management (Cont'd)

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
2016	\$ 16,109,978.80	\$ 476.56	\$16,163,541.11	\$ 1,580,351.81
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

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:

Year	Employee Contributions	Interest Earned	Amount Reimbursed	Ending Balance
2016	\$ 54,157.79	\$ 206.92	\$ 146,464.93	\$ 386,831.69
2015	287,998.77	136.89	143,423.89	478,931.91
2014	227,103.36	115.53	194,251.28	334,220.14

Note 11: Interfund Receivables and Payables

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current	\$ 5,777.63	\$ 153,206.99
Federal and State Grant	153,206.99	
Trust	5,000.00	5,222.63
General Capital		5,555.00
	<u>\$ 163,984.62</u>	<u>\$ 163,984.62</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 to the Federal and State Grant fund is for funds received in the Current Fund from grants, which were not returned to the Federal and State Grant fund prior to year end.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2016
(Continued)

Note 12: Contingencies

The County is periodically involved in lawsuits arising in the normal course of business, including claims for disputes over contract awards. In the opinion of management, the ultimate outcome of these lawsuits will not have a material adverse effect on the County's financial position as of December 31, 2016.

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

Note 13: Encumbrances Payable

Encumbrances payable existed in the following funds as of December 31, 2016 and 2015:

	December 31,	
	2016	2015
Current Fund	\$ 1,862,258.64	\$ 1,560,820.31
Federal and State Grant Fund	2,829,540.05	808,173.70
General Capital Fund	2,653,953.47	3,170,393.40
Trust Fund	4,942,601.51	10,517,623.99

Note 14: Related Party Transactions

During the years ended December 31, 2016 and 2015, the County of Warren provided financial support for current operations to the following component units:

	December 31,	
	2016	2015
Warren County Community College	\$ 1,991,148.00	\$ 1,877,106.00
Warren County Vo-Tech	3,995,172.00	3,995,172.00
	<u>\$ 5,986,320.00</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, 2016.

Note 15: Deferred Compensation

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

- Nationwide Retirement Solutions

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2016
(Continued)

Note 16: Payables

Payables were as follows:

	<u>2016</u>	<u>2015</u>
Current Fund:		
Outside Agency Fees Payable	<u>\$ 598,750.11</u>	<u>\$ 314,096.49</u>
	<u>\$ 598,750.11</u>	<u>\$ 314,096.49</u>

Note 17: 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, 2016 is \$19,777,372.57. The funds are being held in the Open Space Fund Reserve on the Other Trust Funds balance sheet.

Note 18: Economic Dependency

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

Note 19: Fixed Assets

	Balance December 31, 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>
	Balance December 31, 2015	Additions	Adjustments/ Deletions	Balance December 31, 2016
Land	\$ 109,647,485.91	\$ 7,802,629.84		\$ 117,450,115.75
Buildings	58,292,407.57		\$ 2,970,516.25	55,321,891.32
Building Improvements	30,920,152.18			30,920,152.18
Vehicles	7,961,628.78	561,174.30	3,615,156.17	4,907,646.91
Machinery and Equipment	9,746,571.42	10,765.39	2,366,309.03	7,391,027.78
	<u>\$ 216,568,245.86</u>	<u>\$ 8,374,569.53</u>	<u>\$ 8,951,981.45</u>	<u>\$ 215,990,833.94</u>

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2016
(Continued)

Note 20: Tax Abatement

During the year ended December 31, 2016, the County implemented Governmental Accounting Standards Board (GASB) Statement 77, *Tax Abatements*, which requires disclosure of tax abatement information about a reporting government's own tax abatement agreements and those that are entered into by other governments and that reduce the reporting government's tax revenues.

The reduction to County property tax revenues under these agreements were not material to the financial statements.

COUNTY OF WARREN

SUPPLEMENTARY DATA

COUNTY OF WARREN
SCHEDULE OF OFFICIALS IN OFFICE AND SURETY BONDS
YEAR ENDED DECEMBER 31, 2016

The following officials were in office at December 31, 2016:

<u>Name</u>	<u>Title</u>	<u>Bond Amount</u>
Jason J. Sarnoski	Director - Board of Chosen Freeholders	(a)
Richard D. Gardner	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 Lundon	Undersheriff	(a)
Donald Engwall	Undersheriff	(a)

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

(b) Insured by Selective Way Insurance Company

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

COUNTY OF WARREN

CURRENT FUND

2016

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2015	A	\$ 36,373,126.04
Increased by Receipts:		
County Taxes Receivable	\$ 71,788,357.00	
Nonbudget Revenue	1,761,518.63	
Revenue Accounts Receivable	16,132,069.70	
Appropriation Refunds	76,074.80	
Due from Federal and State Grant:		
Unexpended Balances Cancelled	109,104.32	
Interfund Returned	1,000,000.00	
Due from Regular Trust Fund - Health Department	12.43	
Due from Other Trust Fund	101.87	
Due from General Capital Fund	73,137.91	
Fees Collected Due to Other Agencies	598,750.11	
	91,539,126.77	127,912,252.81
Decreased by Disbursements:		
2016 Budget Appropriations	90,739,986.06	
2015 Appropriation Reserves	2,641,078.13	
Due Federal and State Grant Fund:		
Unexpended Balances Cancelled	131,820.07	
Matching Grant Funds - Reserve for State		
Grant Fund Expenditures	25,444.01	
Fees Paid to Other Agencies	314,096.49	
	93,852,424.76	93,852,424.76
Balance December 31, 2016	A	\$ 34,059,828.05

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

	<u>Ref.</u>	
Balance December 31, 2015	A	\$ 942,904.38
Increased by Receipts:		
Federal Grant Receipts	\$ 3,727,544.69	
State Grant Receipts	3,385,941.41	
Due Current Fund:		
Unexpended Balances Cancelled	<u>131,820.07</u>	
		<u>7,245,306.17</u>
		<u>8,188,210.55</u>
Decreased by Disbursements:		
Federal Grant Fund Expenditures	1,835,403.04	
State Grant Fund Expenditures	3,670,170.52	
Due Current Fund:		
Unexpended Balances Cancelled	109,104.32	
Prior Year Interfund Returned	<u>1,000,000.00</u>	
		<u>6,614,677.88</u>
Balance December 31, 2016	A	<u><u>\$ 1,573,532.67</u></u>

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2015	Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2016
Allamuchy Township	\$ 56,550.57	\$ 3,968,018.94	\$ 47,445.31	\$ 4,024,569.51	\$ 47,445.31
Alpha Borough	1,764.91	1,415,807.48	435.48	1,418,007.87	
Town of Belvidere	266.13	1,223,843.30	913.93	1,224,109.43	913.93
Blairstown Township	10,454.80	4,837,675.19	4,457.71	4,848,129.99	4,457.71
Franklin Township		2,576,631.40	6,404.28	2,583,035.68	
Frelinghuysen Township	3,430.36	1,846,862.36	7,426.82	1,850,292.72	7,426.82
Greenwich Township	7,565.59	4,590,321.52	4,435.40	4,597,887.11	4,435.40
Town of Hackettstown	17,751.02	6,700,219.89	7,553.86	6,717,970.91	7,553.86
Hardwick Township		1,242,205.46	238.19	1,242,205.46	238.19
Harmony Township		3,598,018.16	6,842.24	3,604,860.40	
Hope Township	731.72	1,519,932.77	1,262.61	1,520,664.49	1,262.61
Independence Township	2,731.89	3,774,132.61	11,962.73	3,776,864.50	11,962.73
Knowlton Township	5,065.64	2,043,766.94	9,474.15	2,048,832.58	9,474.15
Liberty Township	2,346.62	1,842,570.63	1,742.09	1,844,917.25	1,742.09
Lopatcong Township	45,956.60	5,646,309.34	23,581.73	5,692,265.94	23,581.73
Mansfield Township	24,308.52	4,802,586.59	48,519.10	4,826,895.11	48,519.10
Oxford Township		1,177,154.37	4,718.45	1,181,872.82	
Town of Phillipsburg	3,429.70	4,991,086.48	34,659.81	4,994,516.18	34,659.81
Pohatcong Township	37,711.01	2,345,927.64	4,853.76	2,383,638.65	4,853.76
Washington Borough	23,798.70	2,937,292.59	16,567.43	2,961,091.29	16,567.43
Washington Township	11,289.59	4,862,809.96	22,409.17	4,874,099.55	22,409.17
White Township	1,760.09	3,845,183.38	6,906.47	3,846,943.47	6,906.47
	<u>\$ 256,913.46</u>	<u>\$ 71,788,357.00</u>	<u>\$ 272,810.72</u>	<u>\$ 72,063,670.91</u>	<u>\$ 254,410.27</u>

Ref.

A

A

2015 Added & Omitted Taxes

\$ 256,913.46

2016 Added & Omitted Taxes

18,400.25

275,313.71

2016 County Taxes

71,788,357.00

\$ 72,063,670.71

Added and Omitted Taxes Receivable

\$ 254,410.27

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE
YEAR ENDED DECEMBER 31, 2016

	Accrued In 2016	Received
County Clerk:		
Fees	\$ 1,248,909.46	\$ 1,248,909.46
County Surrogate:		
Fees	123,387.69	123,387.69
County Sheriff:		
Fees	150,713.55	150,713.55
Interest on Investments and Deposits	207,622.55	207,622.55
Election Expenses Reimbursed by		
Municipalities	136,346.38	136,346.38
Motor Vehicle Fines	352,889.35	352,889.35
Public Health Nursing Trust	161,953.28	161,953.28
Bail Bond Forfeitures	14,750.00	14,750.00
Library Share of PERS Costs	192,110.00	192,110.00
State Aid - County College Bonds (NJSA 18A:64A-22.6)	490,840.62	490,840.62
Aging CCPED Medicaid Reimbursement	200,683.00	200,683.00
DCA Reimbursement - Prosecutor Salaries	96,200.00	96,200.00
Department of Human Services, Division of Temporary Assistance and Social Services	4,282,695.00	4,282,695.00
Social and Welfare Services (c.66 PL 1990):		
Division of Youth and Family Services	905,210.00	905,210.00
Supplemental Social Security Income	161,782.94	161,782.94
Psychiatric Facilities (c.73 PL 1990):		
Maintenance of Patients in State Institutions for Mental Diseases	4,925,147.00	4,925,147.00
Maintenance of Patients in State Institutions for the Mentally Retarded	1,634,421.85	1,634,421.85
Board of County Patients in State and Other Institutions	6,965.53	6,965.53
State Psychiatric Hospitals	3,620.00	3,620.00
Open Space Tax Fund	676,819.50	676,819.50
Accumulated Absences Trust	32,500.00	32,500.00
PCFA Interlocal Agreement	66,502.00	66,502.00
Weights and Measure Trust	60,000.00	60,000.00
	<u>\$ 16,132,069.70</u>	<u>\$ 16,132,069.70</u>

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Revenue</u> <u>Realized</u>	<u>Received</u>	<u>Balance</u> <u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<u>U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>					
N.J. Department of Environmental Protection:					
Recreation Trails Program Grant - 2016		\$ 24,000.00			\$ 24,000.00
<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	\$ 54,977.00				54,977.00
#15-1394	6,606.00		\$ 6,606.00		
#16-1394		415,798.00	401,765.00		14,033.00
Bioterrorism Preparedness & Response:					
2015	179,399.00		179,399.00		
2016		235,071.00	4,200.00		230,871.00
<u>U.S. DEPARTMENT OF JUSTICE:</u>					
N.J. Department of Law & Public Safety:					
Division of Criminal Justice:					
Megan's Law Enforcement:					
2015			174.00		
2016	174.00				
Crime Victim Assistance:					
2015	24,460.00		24,460.00		
2016		125,571.00			125,571.00
Sexual Assault Nurse Examiner's Project:					
2013 - Prosecutors	1.51			\$ 1.51	
2015 - Prosecutors	21,634.00		21,634.00		
2016 - Prosecutors		68,110.00	34,054.00		34,056.00
Victim Witness Advocate:					
2016		8,333.00	8,333.00		
JAG County Gang, Gun and Narcotics Task Force Grant:					
2015	36,165.00		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		112,500.00		37,500.00

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

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Revenue</u> <u>Realized</u>	<u>Received</u>	<u>Balance</u> <u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<u>U.S. DEPT. OF HOMELAND SECURITY:</u>					
Homeland Security Grant - 2014 HSGP	\$ 4,680.00		\$ 4,680.00		
Homeland Security Grant - 2015 HSGP	216,989.96		212,683.53		\$ 4,306.43
Homeland Security Grant - 2016 HSGP		\$ 174,664.99			174,664.99
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</u>					
Warren, Sussex and Hunterdon County Continuum of Care:					
2015	12,844.00		12,844.00		
2016		33,497.00			33,497.00
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>					
N.J. Dept. of Law & Public Safety:					
Division of Highway Traffic Safety:					
Summer Internship - 2015	4,268.49			\$ 4,268.49	
Summer Internship - 2016		20,850.00	17,780.12		3,069.88
Route 57 Shuttle Transportation - Job Access:					
2016		200,000.00	200,000.00		
Route 31 Shuttle:					
2016		100,000.00			100,000.00
NJ Transit - Section 5311:					
2014	161,133.92		106,089.56	55,044.36	
2016		498,356.00	340,494.92		157,861.08
NJ Transit - Section 5317:					
2013	13,513.00		1,050.00		12,463.00
2014	16,197.00				16,197.00
2015	16,385.00				16,385.00
D.O.T. County Route 623	1.56		1.56		(0.00)
D.O.T. Annual Allotment		1,997,800.00	1,997,800.00		
	<u>\$ 1,829,129.44</u>	<u>\$ 3,906,881.99</u>	<u>\$ 3,727,544.69</u>	<u>\$ 59,314.36</u>	<u>\$ 1,949,152.38</u>

Ref.

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COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2015	Revenue Realized	Transferred from Unappropriated Reserves	Received	Balance Canceled	Balance Dec. 31, 2016
<u>NJ OFFICE OF THE ATTORNEY GENERAL:</u>						
Prosecutor Led Mental Health Diversion Program 2016		\$ 75,000.00		\$ 23,047.50		\$ 51,952.50
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>						
Special Child Health Care Services, Case Management: 2015	\$ 53,665.00			51,466.00	\$ 2,199.00	
2016		75,918.00				75,918.00
Right to Know: 2015	4,610.00			4,610.00		
2016		9,220.00		6,915.00		2,305.00
Senior Health Insurance Program Grant - 2015	13,365.00			13,365.00		
Senior Health Insurance Program Grant - 2016		22,000.00		7,325.00		14,675.00
Comprehensive Program for Planning and Provision of Alcoholism and Abuse Services: 2015	71,321.00			68,981.00		2,340.00
2016		224,005.00		195,818.00		28,187.00
<u>NJ DEPARTMENT OF MILITARY & VETERAN AFFAIRS:</u>						
Veterans Transportation #VL15T21	4,668.00			4,668.00		
Veterans Transportation #VL16T21		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	8,592.96				8,592.96	
2015	171,866.00			167,129.90	4,736.10	
2016		171,866.00		15,461.27		156,404.73

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

	Balance Dec. 31, 2015	Revenue Realized	Transferred from Unappropriated Reserves	Received	Balance Canceled	Balance Dec. 31, 2016
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>						
Juvenile Justice Commission:						
State/Community Partnership Program:						
2014	\$ 17,322.00				\$ 17,322.00	
2015	173,532.00			\$ 173,532.00		
2016		\$ 296,688.00		208,633.00		\$ 88,055.00
Juvenile Detention Alternatives Initiative - Innovation:						
2015	60,000.00			60,000.00		
2016		123,633.00		85,446.00		38,187.00
Division of Criminal Justice:						
Office of Insurance Fraud:						
2015	55,303.00			36,769.00		18,534.00
2016		140,110.00		87,566.96		52,543.04
Body Armor Replacement Program - Various Departments		10,642.65		10,642.65		
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>						
Community Provider Adjustment						
Division of Youth & Family Services:						
Personal Attendant Services Program - 2016		35,894.10		35,894.08		0.02
Title XX Coalition		161,326.00		161,326.00		
Division of Temporary Assistance and Social Services:						
Work First New Jersey Program:						
2015	25,465.00			25,465.00		
2016		33,953.00		8,488.00		25,465.00
Division of Economic Assistance:						
Social Services for the Homeless:						
2013						
2014						
2015	53,587.00			53,453.00	134.00	
2016		107,173.00		26,793.00		80,380.00

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

	Balance Dec. 31, 2015	Revenue Realized	Transferred from Unappropriated Reserves	Received	Balance Canceled	Balance Dec. 31, 2016
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>						
Area Plan Grant - 2015	\$ 36,860.00			\$ 24,766.00		\$ 12,094.00
Area Plan Grant - 2016		\$ 416,995.00		416,995.00		
Shaping New Jersey Grant		10,000.00		10,000.00		
Medicare Improvements for Patients and Providers Act - 2015	24,000.00			23,000.00		1,000.00
Medicare Improvements for Patients and Providers Act - 2016		40,000.00				40,000.00
<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	80,423.83			53,035.67	\$ 27,388.16	
NJ Transit - Section 5311 - 2016		285,115.50		156,184.95		128,930.55
Disabled Resident Transportation Assistance Program - 2015	121,584.86			121,584.86		
Disabled Resident Transportation Assistance Program - 2016		351,472.00		225,589.66		125,882.34
<u>NJ STATE COUNCIL ON THE ARTS:</u>						
Council on the Arts - 2015	16,610.00	33,221.00	\$ 33,221.00	16,610.00		
Council on the Arts - 2016		33,220.00		16,610.00		16,610.00
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>						
D.O.T. Bridge Improvements - 2013 - Bridge #2101312	200,000.00			200,000.00		
D.O.T. Bridge Improvements - 2013 - Bridge #2101605	186,293.12					186,293.12
D.O.T. Bridge Improvements - 2013 - Bridge #2100501	57,500.00					57,500.00
D.O.T. Bridge Improvements - 2013 - Bridge #2100410	250,000.00					250,000.00
D.O.T. Bridge Improvements - 2014 - Bridge #2102002		700,000.00				700,000.00
D.O.T. Bridge Improvements - 2014 - Bridge #2101517		300,000.00				300,000.00
D.O.T. Bridge Improvements - 2015 - Bridge #2116009		977,500.00				977,500.00
D.O.T. Bridge Improvements - 2015 - Bridge #2105017		1,000,000.00				1,000,000.00
D.O.T. Bridge Improvements - 2015 - Bridge #2122021		300,000.00				300,000.00
D.O.T. Bridge Improvements - 2015 - Bridge #2116044		700,000.00				700,000.00

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

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Revenue</u> <u>Realized</u>	<u>Transferred</u> <u>from</u> <u>Unappropriated</u> <u>Reserves</u>	<u>Received</u>	<u>Balance</u> <u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2016</u>
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>						
County Environmental Health Act (CEHA):						
2011	\$ 0.50				\$ 0.50	
2013	0.02				0.02	
2014	5,060.25				5,060.25	
2015	39,135.20			\$ 33,964.17	5,000.00	\$ 171.03
2016		\$ 147,561.00		142,095.00		5,466.00
Clean Communities Program		101,647.74		101,647.74		
Septic Management	36,284.36					36,284.36
Solid Waste Administration		143,320.00		143,320.00		
<u>NJ DEPARTMENT OF CHILDREN AND FAMILIES:</u>						
Planning Services Grant - 16BLWC		63,936.00		63,936.00		
Children's System of Care - 16OLWR		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>1,821,319.82</u>	<u>\$ 7,199,891.99</u>	<u>\$ 33,221.00</u>	<u>\$ 3,385,941.41</u>	<u>\$ 72,505.71</u>	<u>\$ 5,529,543.69</u>

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COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2015 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2016

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
GENERAL GOVERNMENT:				
Administrative and Executive:				
General Administration (Includes Purchasing) :				
Salaries and Wages	\$ 8,342.34	\$ 8,342.34	\$ 7,921.45	\$ 420.89
Other Expenses	37,012.57	37,012.57	19,782.40	17,230.17
Personnel Department:				
Salaries and Wages	15,394.08	15,394.08	15,220.90	173.18
Other Expenses	63,151.04	63,151.04	2,365.20	60,785.84
Board of Chosen Freeholders:				
Salaries and Wages	3,077.59	3,077.59	3,076.63	0.96
Other Expenses	19,259.33	19,259.33	911.28	18,348.05
Board of Elections:				
Salaries and Wages	18,255.23	18,255.23	9,069.67	9,185.56
Other Expenses	83,095.54	83,095.54	9,063.88	74,031.66
Risk Management:				
Salaries and Wages	8,730.04	8,730.04	8,429.08	300.96
Other Expenses	13,012.05	13,012.05	207.70	12,804.35
County Clerk:				
Salaries and Wages	43,222.21	43,222.21	18,529.02	24,693.19
Other Expenses	101,013.22	101,013.22	9,014.19	91,999.03
Treasurers / CFO:				
Salaries and Wages	32,090.10	32,090.10	25,617.05	6,473.05
Other Expenses	8,926.66	8,926.66	110.68	8,815.98
Information System Division:				
Salaries and Wages	9,131.57	9,131.57	8,063.18	1,068.39
Other Expenses	61,031.03	61,031.03	18,087.01	42,944.02
Board of Taxation:				
Salaries and Wages	5,251.71	5,251.71	5,003.75	247.96
Other Expenses	52,178.66	52,178.66	5,822.56	46,356.10
County Counsel:				
Other Expenses	114,536.34	114,536.34	35,228.96	79,307.38
County Surrogate:				
Salaries and Wages	14,203.31	14,453.31	14,404.99	48.32
Other Expenses	9,989.35	9,989.35	874.26	9,115.09
Engineer:				
Salaries and Wages	43,803.93	43,803.93	27,587.39	16,216.54
Other Expenses	3,190.57	3,190.57	93.66	3,096.91
Public Information:				
Salaries and Wages	7,550.81	7,800.81	7,741.84	58.97
Other Expenses	25,787.77	25,787.77	917.45	24,870.32
Cultural & Heritage Commission (NJSA 40:33A-6)				
Salaries and Wages	2,560.85	2,560.85	1,493.64	1,067.21
Other Expenses	11,372.76	11,372.76	4,953.35	6,419.41

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2015 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2016
(Continued)

	Balance Dec. 31, 2015	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT (cont'd):				
Utilities Expense and Bulk Purchases:				
Electricity	\$ 238,201.68	\$ 238,201.68	\$ 50,890.52	\$ 187,311.16
Telephone	100,866.81	100,866.81	59,586.13	41,280.68
Water	30,773.04	30,773.04	6,325.27	24,447.77
Fuel Oil	259,748.73	259,748.73	17,770.42	241,978.31
Sewerage Processing and Disposal	69,872.36	69,872.36	237.50	69,634.86
Gasoline	180,230.55	180,230.55		180,230.55
Total General Government	<u>1,694,863.83</u>	<u>1,695,363.83</u>	<u>394,401.01</u>	<u>1,300,962.82</u>
LAND USE ADMINISTRATION:				
Planning Board:				
Salaries and Wages	48,192.21	48,192.21	17,772.96	30,419.25
Other Expenses	19,126.25	19,126.25	12,402.85	6,723.40
Total Land Use Administration	<u>67,318.46</u>	<u>67,318.46</u>	<u>30,175.81</u>	<u>37,142.65</u>
CODE ENFORCEMENT AND ADMINISTRATION:				
Weights and Measures:				
Salaries and Wages	12,291.62	12,291.62	7,554.06	4,737.56
Other Expenses	309.33	309.33	6.97	302.36
Total Code Enforcement and Administration	<u>12,600.95</u>	<u>12,600.95</u>	<u>7,561.03</u>	<u>5,039.92</u>
INSURANCES:				
Insurance (Ch. 3, PL 1986):				
Insurance on Buildings and Motor Vehicles and Surety Bond Premiums	164,851.85	164,851.85	5,000.00	159,851.85
Group Insurance Plan for Employees	417,091.70	417,091.70	939.20	416,152.50
Total Insurances	<u>581,943.55</u>	<u>581,943.55</u>	<u>5,939.20</u>	<u>576,004.35</u>
PUBLIC SAFETY:				
Communications Center:				
Salaries and Wages	144,660.50	144,660.50	83,826.38	60,834.12
Other Expenses	136,037.70	136,037.70	132,958.30	3,079.40
Public Safety:				
Salaries and Wages	11,913.74	11,913.74	11,577.09	336.65
Other Expenses	9,258.77	9,258.77	2,718.54	6,540.23
Office of Emergency Management:				
Salaries and Wages	5,747.02	5,747.02	4,699.20	1,047.82
Other Expenses	9,618.45	9,618.45	8,209.53	1,408.92
Aid to Volunteer Fire Companies & Emergency Squads (N.J.S.A. 40:23-8.9):				
Other Expenses	26,135.80	26,135.80	19,755.21	6,380.59
Sheriff's Office:				
Salaries and Wages	106,453.77	106,453.77	61,407.10	45,046.67
Other Expenses	26,070.35	26,070.35	4,827.70	21,242.65
County Medical Examiner:				
Other Expenses	15,139.84	24,939.84	24,894.47	45.37
Prosecutor's Office:				
Salaries and Wages	193,838.11	193,838.11	110,578.60	83,259.51
Other Expenses	43,297.89	43,297.89	30,875.69	12,422.20
Juvenile Retention and Rehabilitation Center:				
Other Expenses	251,850.00	251,850.00	27,425.00	224,425.00

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2015 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2016
(Continued)

	<u>Balance Dec. 31, 2015</u>	<u>Balance After Transfers</u>	<u>Paid or Charged</u>	<u>Balance Lapsed</u>
PUBLIC SAFETY (cont'd):				
Jail:				
Salaries and Wages	\$ 248,841.06	\$ 248,841.06	\$ 232,175.62	\$ 16,665.44
Other Expenses	513,399.77	513,399.77	204,658.95	308,740.82
Total Public Safety	<u>1,742,262.77</u>	<u>1,752,062.77</u>	<u>960,587.38</u>	<u>791,475.39</u>
PUBLIC WORKS:				
Roads:				
Salaries and Wages	197,985.67	197,985.67	112,722.63	85,263.04
Other Expenses	497,773.87	497,773.87	162,124.52	335,649.35
Bridges:				
Salaries and Wages	31,481.34	31,481.34	26,690.97	4,790.37
Other Expenses	22,059.65	22,059.65	1,479.85	20,579.80
Buildings and Grounds:				
Salaries and Wages	79,115.26	82,115.26	52,460.28	29,654.98
Other Expenses	246,188.12	243,188.12	128,023.79	115,164.33
Shade Tree Commission:				
Other Expenses	607.96	1,607.96		1,607.96
Total Public Works	<u>1,075,211.87</u>	<u>1,076,211.87</u>	<u>483,502.04</u>	<u>592,709.83</u>
HEALTH AND HUMAN SERVICES:				
County Health Service - Interlocal Agreement (N.J.S.A. 40:8A-1):				
Salaries and Wages	114,576.04	114,576.04	27,513.77	87,062.27
Other Expenses	29,432.34	39,958.86	8,420.72	31,538.14
Center on Aging:				
Salaries and Wages	43,779.26	42,739.26	16,674.98	26,064.28
Other Expenses	58,153.84	59,193.84	32,720.90	26,472.94
Nutrition Program:				
Salaries and Wages	15,425.00	15,425.00		15,425.00
Other Expenses	74,666.63	64,140.11	18,770.97	45,369.14
Warren Haven:				
Salaries and Wages	189,546.38	187,276.99	16,857.05	170,419.94
Other Expenses	173,057.15	175,326.54	4,051.27	171,275.27
County Youth Shelters:				
Other Expenses	214,523.00	209,502.00	201,677.00	7,825.00
Mental Health Administration:				
Salaries and Wages	26,175.68	26,175.68	4,742.49	21,433.19
Other Expenses	19,151.00	19,151.00	1,076.78	18,074.22
Maintenance for Mental Diseases:				
Other Expenses - State	43,624.09	43,624.09		43,624.09
Temporary Assistance and Social Services:				
Salaries and Wages	202,231.46	202,231.46	124,557.86	77,673.60
Other Expenses	47,333.71	47,333.71	29,171.98	18,161.73
County Adjuster:				
Salaries and Wages	2,732.98	2,732.98	2,606.67	126.31
Other Expenses	8,011.96	10,511.96	10,271.34	240.62
Adult Mental/Health Services (N.J.S.A. 40:5-2.9 and 30:9A-1)	11,135.00			
Youth Services (N.J.S.A. 40:5-2.9)		21,200.00	5,425.00	15,775.00
Substance Abuse Services (N.J.S.A. 30:9-12.16)	5,044.00			
Total Health and Human Services	<u>1,278,599.52</u>	<u>1,281,099.52</u>	<u>504,538.78</u>	<u>776,560.74</u>

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2015 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2016

(Continued)

	Balance Dec. 31, 2015	Balance After Transfers	Paid or Charged	Balance Lapsed
PARKS AND RECREATION:				
War Veteran's Burial and Grave Decorations:				
Salaries and Wages	\$ 1,609.82	\$ 1,609.82	\$ 387.86	\$ 1,221.96
Other Expenses	2,095.36	2,095.36	300.00	1,795.36
Total Parks and Recreation	<u>3,705.18</u>	<u>3,705.18</u>	<u>687.86</u>	<u>3,017.32</u>
EDUCATION:				
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (N.J.S.A. 18A:64A-23):				
Other Expenses	115,566.27	115,566.27	110.08	115,456.19
County Extension Service - Farm and Home:				
Salaries and Wages	7,597.35	7,597.35	5,910.03	1,687.32
Other Expenses	48,879.64	48,879.64	44,580.54	4,299.10
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	16,087.27	16,087.27	4,300.51	11,786.76
Other Expenses	7,960.64	7,960.64	27.93	7,932.71
Special Schools Services:				
Other Expenses	93,134.00	93,134.00	93,134.00	
Total Education	<u>294,225.17</u>	<u>294,225.17</u>	<u>148,063.09</u>	<u>146,162.08</u>
OTHER OPERATING FUNCTIONS:				
Provision for Salary Adjustments and New Employees Training - County Employees	127,650.00	113,850.00		113,850.00
Total Other Operating Functions	<u>127,650.00</u>	<u>113,850.00</u>		<u>113,850.00</u>
Contingent	5,000.00	5,000.00		5,000.00
Subtotal	<u>6,883,381.30</u>	<u>6,883,381.30</u>	<u>2,535,456.20</u>	<u>4,347,925.10</u>
Statutory Expenditures - Contribution to:				
Social Security System (O.A.S.I.)	279,056.46	279,056.46	95,356.24	183,700.22
Defined Contribution Retirement Program	24,299.67	24,299.67		24,299.67
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	128,840.65	128,840.65	10,265.69	118,574.96
Total Statutory Expenditures	<u>432,196.78</u>	<u>432,196.78</u>	<u>105,621.93</u>	<u>326,574.85</u>
Total General Appropriations	<u>\$ 7,315,578.08</u>	<u>\$ 7,315,578.08</u>	<u>\$ 2,641,078.13</u>	<u>\$ 4,674,499.95</u>
		<u>Ref.</u>		
<u>Analysis of Balance December 31, 2015</u>				
Unencumbered	A \$ 5,754,757.77			
Encumbered	A 1,560,820.31			
	<u>\$ 7,315,578.08</u>			

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

	Balance Dec. 31, 2015	Encumbrances Payable Returned	Transferred From 2016 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2016
					Paid or Charged	Encumbrances	
<u>U.S. DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
N.J. Department of Environmental Protection:							
Recreation Trails Program Grant - 2016			\$ 24,000.00				\$ 24,000.00
<u>U.S. DEPT. OF HEALTH & HUMAN SERVICES:</u>							
Bioterrorism Preparedness and Response:							
#15-1166-BT-L2	\$ 167,328.90				\$ 167,328.90		
#16-1166-BT-L2			235,071.00		74,814.22		160,256.78
National Association of County and City Health Officials for the Warren County Medical Reserve Corps:							
2011	1,674.12				1,674.12		
2013	4,000.00				4,000.00		
2014	1,784.57				648.61	\$ 59.50	1,076.46
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	24,460.00				24,460.00		
#V-21-16			125,571.00		65,855.25		59,715.75
JAG County Gang, Gun and Narcotics Task Force Grant:							
2015	36,165.00				36,165.00		
Victim Witness Advocacy:							
2016			8,333.00		8,333.00		
Megan's Law Enforcement:							
2015	174.00				174.00		
2016			4,831.00		4,831.00		
Sexual Assault Nurse Examiner's Program:							
2015	9,310.00				9,310.00		
2016			68,110.00		68,110.00		
Division of State Police:							
Generator Program - Correctional Center	540,000.00				7,840.00	410,610.00	121,550.00
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	27,460.00	\$ 73,532.00			98,032.00		2,960.00

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

	Balance Dec. 31, 2015	Encumbrances Payable Returned	Transferred From 2016 Budget Appropriation	Unexpended Balance Cancelled	<u>Expenditures</u>		Balance Dec. 31, 2016
					Paid or Charged	Encumbrances	
<u>U.S. DEPT. OF HOMELAND SECURITY:</u>							
Homeland Security Grant:							
2015	\$ 216,989.96				\$ 216,148.30	\$ 407.78	\$ 433.88
2016			\$ 174,664.99			39,736.43	134,928.56
<u>U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT:</u>							
Warren, Sussex and Hunterdon County Continuum of Care:							
2015	11,342.83				11,342.83		
2016			33,497.00				33,497.00
<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	30,914.16						30,914.16
#15-1394	6,815.60	\$ 46,744.36			18,553.12		35,006.84
#16-1394			415,798.00		324,388.61	40,412.56	50,996.83
<u>U.S. DEPT. OF TRANSPORTATION:</u>							
N.J. Dept. of Law & Public Safety:							
Division of Highway Traffic Safety:							
Summer Internship - 2015	4,268.49			\$ 4,268.49			
Summer Internship - 2016			20,850.00		13,780.80		7,069.20
Route 57 Shuttle Transportation - Job Access:							
2016			200,000.00		182,636.62		17,363.38
NJ Transit - Section 5311:							
2014	59,332.04			59,332.04			0.00
2016			598,356.00		496,976.66		101,379.34
NJ Transit - Section 5317:							
2013	12,463.00						12,463.00
2014	16,197.00						16,197.00
2015	16,385.00						16,385.00

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

Balance Dec. 31, 2015	Encumbrances Payable Returned	Transferred From 2016 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2016
				Paid or Charged	Encumbrances	
		\$ 1,997,800.00			\$1,997,800.00	
<u>\$ 1,560,264.67</u>	<u>\$ 120,276.36</u>	<u>\$ 3,906,881.99</u>	<u>\$ 63,600.53</u>	<u>\$ 1,835,403.04</u>	<u>\$2,489,026.27</u>	<u>\$ 1,199,393.18</u>

U.S. DEPT. OF TRANSPORTATION: (Cont'd)
NJ Transportation Trust Fund Authority Act:
Capital Transportation Program: (Cont'd)
D.O.T. Capital Transportation Program 2016

Ref A

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

	Balance Dec. 31, 2015	Encumbrances Payable Returned	Transferred From 2016 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2016
					Paid or Charged	Encumbrances	
<u>NJ OFFICE OF THE ATTORNEY GENERAL:</u>							
Prosecutor Led Mental Health Diversion Program 2016			\$ 75,000.00		\$ 25,347.50		\$ 49,652.50
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>							
Area Plan Grant - 2014	\$ 1,150.00						1,150.00
Area Plan Grant - 2015	14,408.18	\$ 52,501.41			66,909.59		
Area Plan Grant - 2016			416,995.00		416,995.00		
Shaping New Jersey Grant 2015	587.20				587.20		
2016			10,000.00		6,052.78		3,947.22
Medicare Improvements for Patients and Providers Act: 2015	40,000.00				40,000.00		
2016			40,000.00		821.00		39,179.00
Special Child Health Care Services, Case Management: 2015	51,918.99	1,286.26		\$ 2,199.00	51,006.25		
2016			75,918.00		18,911.00	\$ 774.40	56,232.60
Right to Know: 2015	9,220.00				9,220.00		
2016			9,220.00		2,305.00		6,915.00
Nutritional - Physical Activity - Obesity Reduction Grant	458.41						458.41
Senior Health Insurance Program Grant: 2015	7,578.53	1,347.12			8,925.65		
2016			22,000.00		11,968.85		10,031.15
Comprehensive Program for Planning and Provision of Alcoholism and Abuse Services: 2015		59,033.00			56,693.00		2,340.00
2016			224,005.00		205,436.00	18,569.00	
<u>NJ NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY:</u>							
New Jersey Institute of Technology: Morris Canal - 2012	11,952.38						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, 2015	Encumbrances Payable Returned	Transferred From 2016 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2016
					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	361.58	\$ 11,850.38		361.58	\$ 11,850.38		
2015	71,419.37	64,665.32		4,736.10	131,348.59		
2016			\$ 171,866.00		33,111.42	\$ 87,137.00	\$ 51,617.58
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>							
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2014	3,436.00			3,436.00			
2015		57,018.00			57,018.00		
2016			296,688.00		238,551.00	58,137.00	
Juvenile Detention Alternatives Initiative - Innovation							
2015		34,870.00			34,870.00		
2016			123,633.00		60,912.53	56,953.00	5,767.47
Division of Criminal Justice:							
Office of Insurance Fraud:							
2015	55,303.00				36,769.00		18,534.00
2016			140,110.00		87,566.96		52,543.04
Body Armor Replacement - Various Departments 2015	11,098.13				1,982.40		9,115.73
Body Armor Replacement - Various Departments 2016			10,642.65			991.20	9,651.45
<u>NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS:</u>							
Veterans Transportation Services:							
Veterans Transportation 2015	4,668.00				4,668.00		
Veterans Transportation 2016			7,000.00		2,915.00		4,085.00

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

	Balance Dec. 31, 2015	Encumbrances Payable Returned	Transferred From 2016 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2016
					Paid or Charged	Encumbrances	
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>							
Community Provider Adjustment	\$ 7,816.31				\$ 4,277.45		\$ 3,538.86
Division of Youth and Family Services:							
Title XX Coalition:							
2015	13,453.00				13,453.00		
2016			\$ 161,326.00		147,873.00		13,453.00
Personal Attendant Services Program:							
2013	0.10			\$ 0.10			
2014	0.10			0.10			
2015	0.10	\$ 2,800.00		0.10	2,800.00		
2016			35,894.10		33,115.00	\$ 2,779.00	0.10
Division of Economic Assistance:							
Social Services for the Homeless:							
2015	69,771.31	4,397.00		133.94	74,034.37		
2016			107,173.00		36,054.53	4,397.00	66,721.47
Division of Temporary Assistance and Social Services:							
Work First New Jersey Program:							
2015	28,760.68				28,760.68		
2016			33,953.00		7,373.52		26,579.48
<u>NJ TRANSIT CORPORATION:</u>							
Senior Citizens and Disabled Residents							
Transportation:							
Disabled Resident Transportation Assistance Program:							
2015	36,681.38				36,681.38		
2016			351,472.00		326,534.13		24,937.87
NJ Transit 5311:							
2015	23,100.44			23,100.44			
2016			285,115.50		234,425.82		50,689.68

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

	Balance Dec. 31, 2015	Encumbrances Payable Returned	Transferred From 2016 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2016
					Paid or Charged	Encumbrances	
<u>NJ STATE COUNCIL ON THE ARTS:</u>							
Council on the Arts General Support:							
2013		\$ 125.00			\$ 125.00		
2014	\$ 0.68			\$ 0.68			
2015		11,135.00			11,135.00		
2016			\$ 66,441.00		56,038.00	\$ 10,403.00	
Council on the Arts - Poetry 2014							
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>							
D.O.T. Bridge Improvements - 2013 - Bridge #2101605	31,377.50	382,234.27			289,453.59	99,180.68	\$ 24,977.50
D.O.T. Bridge Improvements - 2013 - Bridge #2100410	250,000.00						250,000.00
D.O.T. Bridge Improvements - 2014 - Bridge #2102002			700,000.00				700,000.00
D.O.T. Bridge Improvements - 2014 - Bridge #2101517			300,000.00				300,000.00
D.O.T. Bridge Improvements - 2015 - Bridge #2116009			977,500.00				977,500.00
D.O.T. Bridge Improvements - 2015 - Bridge #2105017			1,000,000.00				1,000,000.00
D.O.T. Bridge Improvements - 2015 - Bridge #2122021			300,000.00				300,000.00
D.O.T. Bridge Improvements - 2015 - Bridge #2116044			700,000.00				700,000.00
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
County Environmental Health Act (CEHA):							
2014	5,000.00			5,000.00			
2015	33,014.36			5,000.00	27,843.33		171.03
2016			147,561.00		142,207.00	1,192.50	4,161.50
Clean Communities Program:							
2015	32,051.78				32,051.78		
2016			101,647.74		72,832.87		28,814.87
Solid Waste Administration:							
2015	111,184.62	937.50			112,122.12		
2016			143,320.00		4,369.00		138,951.00
Septic Management Program	33,497.28						33,497.28

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

	Balance Dec. 31, 2015	Encumbrances Payable Returned	Transferred From 2016 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2016
					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 - 15OLWR		\$ 698.08			698.08		
Children's System of Care - 16OLWR			36,475.00		35,854.32		\$ 620.68
Planning Services Grant - 15ALWC	\$ 1,677.04	2,999.00			4,676.04		
Planning Services Grant - 16BLWC			63,936.00		61,625.34		2,310.66
Matching Grant - Area Plan Grant Title III	36,511.00				36,511.00		
Matching Grant - NJ Transit 5311	2,842.22				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		25,444.01		138,114.99
Matching Grant - Grant and Aid			15,092.00				15,092.00
	<u>\$ 1,191,694.27</u>	<u>\$ 687,897.34</u>	<u>\$ 7,378,542.99</u>	<u>\$ 45,503.79</u>	<u>\$ 3,695,614.53</u>	<u>\$ 340,513.78</u>	<u>\$ 5,176,502.50</u>
Ref.	A						A

Disbursed in Federal and State Grant Fund	\$ 3,670,170.52
Disbursed in Current Fund	25,444.01
	<u>\$ 3,695,614.53</u>

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF UNAPPROPRIATED RESERVES
YEAR ENDED DECEMBER 31, 2016

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

COUNTY OF WARREN

TRUST FUNDS

2016

COUNTY OF WARREN
SCHEDULE OF CASH - TREASURER
TRUST FUNDS

Regular Trust Fund:

	<u>Ref.</u>	
Balance December 31, 2015	B	\$ 2,303,550.69
Increased by Receipts:		
Rehabilitation Trust:		
Other Cash Receipts		289,705.04
Interest Earned		143.57
Echo Housing Program:		
Rentals		6,300.00
Interest Earned		77.20
Community Development Block Grant Trust:		
Interest Earned		2.63
Hackettstown Rehabilitation:		
Interest Earned		18.80
Section 8 Housing Grant:		
Voucher Program		5,714,084.00
Other Cash Receipts		21,656.13
Interest Earned		16.83
County Library:		
Library Tax Levy		4,493,511.84
State Library Aid		37,855.00
Other Cash Receipts		577,887.43
Interest Earned		3,148.74
Health Department:		
Cash Receipts		6,880.15
Interest Earned		242.24
Interest Earned - Due to Current Fund		112.65
Payroll Agency		<u>39,085,192.35</u>
		<u>50,236,834.60</u>
		52,540,385.29
Decreased by Disbursements:		
Rehabilitation Trust:		
Home Improvement Program		191,019.62
Echo Housing Program:		
Disbursements		49,487.53
Community Development Block Grant Trust:		
Disbursements		5,632.04
Section 8 Housing Grant:		
Voucher Program		5,309,309.94
County Library:		
Disbursements		4,225,713.23
Due Open Space Trust Fund		500,000.00
Due General Capital Fund		249,693.00
Health Department:		
Disbursements		74,239.51
Due Current Fund:		
Budget Appropriation		88,843.36
Interest Earned		12.43
Payroll Agency		<u>39,097,204.95</u>
		<u>49,791,155.61</u>
Balance December 31, 2016	B	<u>\$ 2,749,229.68</u>

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

Other Trust Fund:

	<u>Ref.</u>	
Balance December 31, 2015	B	\$ 3,759,506.19
Increased by Receipts:		
Prosecutor's Office		\$ 87,585.77
Forfeited Recognizances		3,167.36
Hospitalization Insurance Stabilization Fund		16,110,455.36
Environmental Fund		160,890.76
County Clerk Court Fees		36,265.95
Board of Taxation		10,174.88
Prosecutor - Child Advocacy		0.24
Intoxicated Driver Fund		15.94
Road Escrow		72,729.40
Engineer Escrow		136,537.68
Surrogate's Office		14,172.33
Personal Attendant		75.00
Cultural and Heritage Commission		134.80
Newsletter Fund		1,960.72
Weights and Measures		84,343.44
Sheriff Trust Fund		8,004.32
Aging Meals		157,678.37
Accumulated Absences		122,070.10
Storm Recovery		151.30
Interest Due Current Fund		179.65
		17,006,593.37
		20,766,099.56
Decreased by Disbursements:		
Prosecutor's Office		163,762.38
Forfeited Recognizances:		
Current Fund Budgeted Revenue		14,750.00
Hospitalization Insurance Stabilization Fund		16,163,541.11
Environmental Fund		102,813.00
County Clerk Court Fees		70,291.88
Board of Taxation		28,025.65
Road Escrow		26,000.00
Engineer Escrow		98,708.41
Personal Attendant		75.07
Newsletter Fund		386.75
Weights and Measures:		
Current Fund Budgeted Revenue		63,402.64
Other Disbursements		3,419.71
Sheriff Trust Fund		7,520.73
Aging Meals		124,221.49
Accumulated Absences		32,500.00
Interest Due Current Fund		101.87
		16,899,520.69
Balance December 31, 2016	B	\$ 3,866,578.87

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

Open Space Trust:

	<u>Ref.</u>	
Balance December 31, 2015	B	\$ 25,808,441.39
Increased by Receipts:		
Open Space Tax Levy		\$ 6,087,535.10
State of New Jersey - Open Space Reimbursements		3,227,686.29
Interest on Investments		53,640.00
Due from Library Trust Fund		500,000.00
		9,868,861.39
		35,677,302.78
Decreased by Disbursements:		
Open Space Expenditures:		
Open Space Expenditures		9,971,810.60
Due General Capital Fund		375,000.00
Due Current Fund - Anticipated Revenue		676,819.50
		11,023,630.10
Balance December 31, 2016	B	\$ 24,653,672.68

Unemployment Trust Fund:

Balance December 31, 2015	B	\$ 478,931.91
Increased by Receipts:		
Employees' Withholding		\$ 54,157.79
Interest		206.92
		54,364.71
		533,296.62
Decreased by Disbursements:		
Unemployment Expenditures		146,464.93
Balance December 31, 2016	B	\$ 386,831.69

COUNTY OF WARREN
SCHEDULE OF COMMUNITY DEVELOPMENT
BLOCK GRANT RECEIVABLE
TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

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>Home Improvement Notes</u>
Balance December 31, 2015	B	\$ 7,399,676.48	\$ 61,870.13	\$ 7,137,806.35	\$ 200,000.00
Increased by:					
Loans Issued		<u>127,579.34</u>	<u>43,033.60</u>	<u>84,545.74</u>	
		7,527,255.82	104,903.73	7,222,352.09	<u>200,000.00</u>
Decreased by:					
Loan Repayments		<u>355,245.43</u>	<u>10,278.53</u>	<u>244,966.90</u>	<u>100,000.00</u>
Balance December 31, 2016	B	<u><u>\$ 7,172,010.39</u></u>	<u><u>\$ 94,625.20</u></u>	<u><u>\$ 6,977,385.19</u></u>	<u><u>\$ 100,000.00</u></u>

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

	<u>Ref.</u>		
Balance December 31, 2015	B		\$ 206,490.27
Increased by Receipts:			
Cash Received		\$ 6,306.87	
Encumbrances Returned		<u>70.33</u>	
			<u>212,867.47</u>
			419,357.74
Decreased by:			
Cash Disbursed			<u>49,487.53</u>
Balance December 31, 2016	B		<u><u>\$ 163,379.94</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, 2015	B	\$ 430,123.26	\$ 235,891.27	\$ 188,510.52	\$ 5,721.47
Increased by:					
Other Receipts		289,705.04	289,705.04		
Interest Earned		165.00	143.57	18.80	2.63
Encumbrances Payable Returned		200.00	200.00		
		<u>720,193.30</u>	<u>525,939.88</u>	<u>188,529.32</u>	<u>5,724.10</u>
Decreased by:					
Cash Disbursed		196,651.66	191,019.62		5,632.04
		<u>196,651.66</u>	<u>191,019.62</u>		<u>5,632.04</u>
Balance December 31, 2016	B	<u>\$ 523,541.64</u>	<u>\$ 334,920.26</u>	<u>\$ 188,529.32</u>	<u>\$ 92.06</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, 2015	\$ 1,601,504.83	\$ 60,897.62	\$ 1,347,961.43	\$ 174,259.99	\$ 18,385.79
Increased by:					
Cash Received	45,409,020.10	5,735,756.96	581,036.17	7,034.62	39,085,192.35
County Library Tax	4,493,511.84		4,493,511.84		
State Library Aid	37,855.00		37,855.00		
Interfund Returned	112.65			112.65	
Encumbrances Returned	60,202.16		60,202.16		
	<u>51,602,206.58</u>	<u>5,796,654.58</u>	<u>6,520,566.60</u>	<u>181,407.26</u>	<u>39,103,578.14</u>
Decreased by:					
Cash Disbursed	48,795,323.42	5,309,309.94	4,225,713.23	163,095.30	39,097,204.95
Due Current Fund	12.43			12.43	
Due to Open Space Trust Fund	500,000.00		500,000.00		
Due Health Department					
Due General Capital Fund - Reserve for New Library	249,693.00		249,693.00		
	<u>49,545,028.85</u>	<u>5,309,309.94</u>	<u>4,975,406.23</u>	<u>163,107.73</u>	<u>39,097,204.95</u>
Balance December 31, 2016	<u>\$ 2,057,177.73</u>	<u>\$ 487,344.64</u>	<u>\$ 1,545,160.37</u>	<u>\$ 18,299.53</u>	<u>\$ 6,373.19</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, 2015	B	\$ 15,407,378.50	\$ 478,931.91
Increased by:			
Open Space Tax Levy		\$ 6,087,535.10	
State of New Jersey - Open Space Reimbursements		3,227,686.29	
Due from Library Trust Fund		500,000.00	
Encumbrances Returned		10,401,062.89	
Employees Withholding			54,157.79
Interest Earned		<u>53,640.00</u>	<u>206.92</u>
		<u>20,269,924.28</u>	<u>54,364.71</u>
		35,677,302.78	533,296.62
Decreased by:			
Expenditures		9,971,810.60	146,464.93
Due Current Fund - Anticipated Revenue		676,819.50	
Due to General Capital Fund		375,000.00	
Encumbrances Payable		<u>4,876,300.11</u>	
		<u>15,899,930.21</u>	<u>146,464.93</u>
Balance December 31, 2016	B	<u><u>\$ 19,777,372.57</u></u>	<u><u>\$ 386,831.69</u></u>

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

<u>Fund:</u>	Balance Dec. 31, 2015	Increased by:		Decreased by:		Balance Dec. 31, 2016
		Cash Receipts	Encumbrances Returned	Cash Disbursed	Encumbrances Payable	
Prosecutor's Office	\$ 446,577.82	\$ 87,585.77	\$ 9,175.40	\$ 163,762.38		\$ 379,576.61
Forfeited Recognizances	83,030.31	3,167.36		14,750.00		71,447.67
Hospitalization Insurance						
Stabilization Fund	1,633,437.56	16,110,455.36		16,163,541.11		1,580,351.81
Environmental Fund	192,627.84	160,890.76		102,813.00		250,705.60
County Clerk County Fees	101,487.13	36,265.95		70,291.88	\$ 30,900.00	36,561.20
Board of Taxation	64,915.43	10,174.88	\$ 9,471.16	28,025.65	110.00	56,425.82
Prosecutor - Child Advocacy	503.28	0.24				503.52
Intoxicated Driver Fund	32,435.20	15.94				32,451.14
Road Deposit	118,883.72	72,729.40		26,000.00		165,613.12
Engineer Escrow	137,246.22	136,537.68	7,176.25	98,708.41	2,176.25	180,075.49
Surrogate's Office	30,765.50	14,172.33				44,937.83
Personal Attendant	0.07	75.00		75.07		
Cultural and Heritage Commission	19,893.88	134.80				20,028.68
Newsletter Fund	31,163.98	1,960.72		386.75		32,737.95
Weights and Measures	225,045.92	84,343.44	119.45	66,822.35	31,849.15	210,837.31
Sheriff Trust	30,758.64	8,004.32		7,520.73		31,242.23
Aging Meals	116,070.63	157,678.37	30,216.72	124,221.49	1,266.00	178,478.23
Accumulated Absences	135,616.46	122,070.10		32,500.00		225,186.56
Roads Storm Recovery	307,873.14	151.30				308,024.44
	<u>\$ 3,708,332.73</u>	<u>\$ 17,006,413.72</u>	<u>\$ 56,158.98</u>	<u>\$ 16,899,418.82</u>	<u>\$ 66,301.40</u>	<u>\$ 3,805,185.21</u>

Ref.

B

B

COUNTY OF WARREN

GENERAL CAPITAL FUND

2016

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2015	C	\$ 17,718,803.23
Increased by Receipts:		
Current Fund Budget Appropriations:		
Capital Improvement Fund		\$ 12,209,200.00
Premium on Bond Anticipation Notes		21,199.91
Due Current Fund:		
Interest Earned		77,095.36
Due From County Library for Construction of New Library		249,693.00
Due from Open Space Trust Fund		<u>375,000.00</u>
		<u>12,932,188.27</u>
		<u>30,650,991.50</u>
Decreased by Disbursements:		
Improvement Authorization Expenditures		5,102,527.71
Due to Current Fund:		
Interest Earned		<u>73,137.91</u>
		<u>5,175,665.62</u>
Balance December 31, 2016	C	<u><u>\$ 25,475,325.88</u></u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH

	Balance Dec. 31, 2015	Receipts		Disbursements		Transfers		Balance Dec. 31, 2016		
		Budget Appropriation	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To			
Capital Fund Balance			\$ 21,199.91					\$ 21,199.91		
Capital Improvement Fund	\$ 294,332.76	\$ 12,209,200.00			\$ 13,739,200.00	\$ 1,334,322.01		98,654.77		
Due Current Fund	1,597.55		77,095.36		\$ 73,137.91			5,555.00		
Due Open Space Trust Fund		375,000.00				375,000.00				
Encumbrances Payable	3,170,393.40					3,170,393.40	2,653,953.47	2,653,953.47		
Reserve for Library Expansion	1,269,712.00		249,693.00			1,795,000.00	280,354.95	4,759.95		
<u>Ord. No.</u>	<u>Improvement Description</u>	<u>Ord. Date</u>								
1997-A	Various Improvements	02/26/97		\$ 6.96		3.41	10.37			
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	1,972.53	6,529.43		7,073.84	11,648.84	18.10		
2004-C	Engineering and Construction of Buildings in the County	06/09/04	15,342.65			11,840.00	12,221.52	15,724.17		
2005-A	Acquisition of Equipment and Various Improvements	04/27/05	51,222.59			24,335.06	1,605.00	28,492.53		
2006-A	Various Improvements	03/08/06	8.70	3,000.00		19,565.46	22,565.46	8.70		
2007-A	Various Improvements	03/14/07	7,248.66			6,762.00	7,262.00	7,748.66		
2008-A	Various Capital Improvements	05/14/08	45,592.21	6,703.15		8,369.25	4,423.83	34,943.64		
2009-A	Various Capital Improvements	04/22/09	372,817.97	126,256.88		142,381.65	178,396.08	282,575.52		
2009-B	Replacement Facility for Northeast Branch Library	12/09/09				14.08	14.08			
2010-A	Various Capital Improvements	04/28/10	361,722.11	74,292.28		45,171.83	94,449.24	336,707.24		
2011-A	Various Capital Improvements	04/27/11	193,365.20	102,571.91		50,548.00	92,153.17	132,398.46		
2011-B	Acquisition of Replacement Facility for Headquarters Library Branch and Offices	10/27/11	18,009.84			19,463.23	2,751.00	1,297.61		
2012-A	Various Capital Improvements	03/28/12	930,727.33	245,589.81		285,717.87	271,885.97	671,305.62		
2013-A	Various Capital Improvements	04/10/13	1,276,794.47	266,328.21		335,287.52	428,307.51	1,103,486.25		
2014-A	Various Capital Improvements	04/09/14	4,306,291.29	1,211,229.97		566,011.18	680,047.37	3,209,097.51		
2015-A	Various Capital Improvements	04/08/15	5,401,462.13	1,699,182.06		987,081.81	1,364,307.08	4,079,505.34		
2016-A	Various Capital Improvements	03/23/16		697,131.09		1,750,615.32	9,784,200.00	7,336,453.59		
2016-B	Warren County Library - Southwest Branch	08/10/16		663,705.96		10,044.04	6,125,000.00	5,451,250.00		
			<u>\$ 17,718,803.23</u>	<u>\$ 12,584,200.00</u>	<u>\$ 347,988.27</u>	<u>\$ 5,102,527.71</u>	<u>\$ 73,137.91</u>	<u>\$ 23,352,798.83</u>	<u>\$ 23,352,798.83</u>	<u>\$ 25,475,325.88</u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
YEAR ENDED DECEMBER 31, 2016

NOT APPLICABLE

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>Ref.</u>	
Balance December 31, 2015	C	\$ 294,332.76
Increased by:		
2016 Budget Appropriation		\$ 12,209,200.00
Improvement Authorization Cancellations		<u>1,334,322.01</u>
		<u>13,543,522.01</u>
		13,837,854.77
Decreased by:		
Appropriation to Finance Improvement Authorizations		<u>13,739,200.00</u>
Balance December 31, 2016	C	<u><u>\$ 98,654.77</u></u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Ordinance		Balance Dec. 31, 2015 Funded	Prior Year Encumbrances Returned	2016 Authorizations			Paid or Charged	Improvement Authorizations Cancelled	Balance Dec. 31, 2016 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		\$ 10.37				\$ 10.37		
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	1,972.53	7,073.84				9,028.27		18.10
2004-C	Engineering and Construction of Buildings in the County	06/09/04	1,050,000.00	15,342.65	12,221.52				11,840.00		15,724.17
2005-A	Acquisition of Equipment and Various Improvements	04/27/05	4,137,250.00	51,222.59	1,605.00				24,335.06		28,492.53
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	7,248.66	7,262.00				6,762.00		7,748.66
2008-A	Various Capital Improvements	05/14/08	7,462,695.00	45,592.21	4,423.83				15,072.40		34,943.64
2009-A	Various Capital Improvements	04/22/09	16,659,943.00	372,817.97	178,396.08				268,638.53		282,575.52
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	361,722.11	94,449.24				119,464.11		336,707.24
2011-A	Various Capital Improvements	04/27/11	5,735,431.00	193,365.20	92,153.17				153,119.91		132,398.46
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				4,694.00	\$ 14,769.23	1,297.61
2012-A	Various Capital Improvements	03/28/12	5,662,732.00	930,727.33	271,885.97				364,537.68	166,770.00	671,305.62
2013-A	Various Capital Improvements	04/10/13	5,990,500.00	1,276,794.47	428,307.51				451,049.69	150,566.04	1,103,486.25
2014-A	Various Capital Improvements	04/09/14	13,246,700.00	4,306,291.29	680,047.37				1,760,255.18	16,985.97	3,209,097.51
2015-A	Various Capital Improvements	04/08/15	8,618,780.00	5,401,462.13	1,364,307.08				2,420,678.15	265,585.72	4,079,505.34
2016-A	Various Capital Improvements	03/23/16	9,784,200.00			\$ 9,409,200.00	\$ 375,000.00		1,447,746.41	1,000,000.00	7,336,453.59
2016-B	Warren County Library - Southwest Branch	08/10/16	6,125,000.00			4,330,000.00		\$ 1,795,000.00	673,750.00		5,451,250.00
				<u>\$ 12,982,767.52</u>	<u>\$ 3,170,393.40</u>	<u>\$ 13,739,200.00</u>	<u>\$ 375,000.00</u>	<u>\$ 1,795,000.00</u>	<u>\$ 7,756,481.18</u>	<u>\$ 1,614,676.96</u>	<u>\$ 22,691,202.78</u>
		Ref.	C								C
								Cash Disbursed	\$ 5,102,527.71		
								Encumbrances	2,653,953.47		
									<u>\$ 7,756,481.18</u>		
								Capital Improvement Fund	\$ 1,334,322.01		
								Library Reserve Fund	280,354.95		
									<u>\$ 1,614,676.96</u>		

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
YEAR ENDED DECEMBER 31, 2016

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, 2016		Int. Rate	Balance Dec. 31, 2015	Issued	Defeased Bonds	Matured	Balance Dec. 31, 2016
			Date	Amount						
County College Bonds Series 2007A	7/15/07	\$ 2,750,000.00				\$ 1,480,000.00		\$ 1,295,000.00	\$ 185,000.00	
County College Bonds Series 2007B	7/15/07	2,750,000.00				1,480,000.00		1,295,000.00	185,000.00	
Series C 2010 - Refunding 2003A Bonds	5/15/2010	4,210,000.00	05/15/17 05/15/18	\$ 545,000.00 560,000.00	2.500% 2.750%	1,645,000.00			540,000.00	\$ 1,105,000.00
Series A College Bond 2010	7/15/2010	7,300,000.00				5,190,000.00		4,740,000.00	450,000.00	
Series 2016 College Bond Refunding	7/15/2016	6,870,000.00	07/15/17 07/15/18 07/15/19 07/15/20 07/15/21 07/15/22 07/15/23 07/15/24 07/15/25	790,000.00 820,000.00 850,000.00 880,000.00 920,000.00 950,000.00 520,000.00 560,000.00 580,000.00	2.000% 3.000% 3.000% 4.000% 4.000% 4.000% 4.000% 4.000%					
							\$ 6,870,000.00			6,870,000.00
						\$ 9,795,000.00	\$ 6,870,000.00	\$ 7,330,000.00	\$ 1,360,000.00	\$ 7,975,000.00
					Ref.	C				C

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

	<u>Ref.</u>	
Balance December 31, 2015	C	\$ 267,515.61
Decreased by:		
Loan Repayments		96,849.11
Balance December 31, 2016	C	\$ 170,666.50

SCHEDULE OF PRINCIPAL PAYMENTS
OUTSTANDING DECEMBER 31, 2016

1997 Issue

<u>Payment Number</u>	<u>Date</u>	<u>Interest Rate</u>	<u>Principal Amount</u>
39	06/16/17	2.00%	\$ 34,631.74
			\$ 34,631.74

2001 Issue

<u>Payment Number</u>	<u>Date</u>	<u>Interest Rate</u>	<u>Principal Amount</u>
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%	15,723.51
			\$ 136,034.76

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
YEAR ENDED DECEMBER 31, 2016

NOT APPLICABLE

COUNTY OF WARREN

PART II

SINGLE AUDIT

YEAR ENDED DECEMBER 31, 2016

COUNTY OF WARREN
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2016

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	\$ 409,816.00	\$ 6,606.00	01/01/15	12/31/16	\$ 18,553.12	\$ 374,809.16	
Title III B	93.044	10-100-046-4144-265-6110	415,798.00	401,765.00	01/01/16	12/31/16	324,388.61	364,801.17	\$ 113,665.00
Total Area Plan/Aging Cluster			<u>825,614.00</u>	<u>408,371.00</u>			<u>342,941.73</u>	<u>739,610.33</u>	<u>113,665.00</u>
Public Health Preparedness and Response for Bioterrorism:									
#15-1166-BT-L2	93.283	100-046-4L04-360-6120	232,618.00	179,399.00	01/01/15	12/31/16	167,328.90	232,618.00	
#16-1166-BT-L2	93.283	100-046-4L04-360-6120	230,871.00	4,200.00	07/01/16	06/30/17	74,814.22	74,814.22	
			<u>463,489.00</u>	<u>183,599.00</u>			<u>242,143.12</u>	<u>307,432.22</u>	
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	12/31/16	1,674.12	5,000.00	
2013	93.008	100-066-1200-893-6110	4,000.00		01/01/13	12/31/16	4,000.00	4,000.00	
2014	93.008	100-066-1200-893-6110	3,500.00		01/01/14	12/31/16	648.61	2,423.54	
			<u>12,500.00</u>				<u>6,322.73</u>	<u>11,423.54</u>	
TOTAL DEPT. OF HEALTH & HUMAN SERVICES			<u>1,301,603.00</u>	<u>591,970.00</u>			<u>591,407.58</u>	<u>1,058,466.09</u>	<u>113,665.00</u>
<u>U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT:</u>									
Housing Voucher Cluster:									
Lower Income Housing Assistance Program Section 8	14.871	N/A	5,156,583.33	466,511.00	01/01/15	12/31/15		5,156,583.33	
Lower Income Housing Assistance Program Section 8	14.871	N/A	5,309,209.94	5,247,573.00	01/01/16	12/31/16	5,309,209.94	5,309,209.94	
Total Housing Voucher Cluster			<u>10,465,793.27</u>	<u>5,714,084.00</u>			<u>5,309,209.94</u>	<u>10,465,793.27</u>	
Warren, Sussex, and Hunterdon County Continuum of Care - 2015	14.267	N/A	21,963.00		01/01/14	12/31/16	11,342.83	21,342.83	
Warren, Sussex, and Hunterdon County Continuum of Care - 2016	14.267	N/A	33,497.00	12,844.00	01/01/15	12/31/16		10,620.17	
TOTAL DEPT. OF HOUSING AND URBAN DEVELOPMENT			<u>10,521,253.27</u>	<u>5,726,928.00</u>			<u>5,320,552.77</u>	<u>10,497,756.27</u>	
<u>U.S. DEPT. OF JUSTICE:</u>									
Passed Through N.J. Dept. of Law & Public Safety:									
Crime Victim Assistance Cluster:									
Crime Victim Assistance:									
#V-21-15	16.575	100-066-1020-142-6010	96,726.00	24,460.00	01/01/15	12/31/16	24,460.00	96,726.00	
#V-21-16	16.575	100-066-1020-142-6010	125,571.00		01/01/16	12/31/16	65,855.25	65,855.25	
			<u>222,297.00</u>	<u>24,460.00</u>			<u>90,315.25</u>	<u>162,581.25</u>	

COUNTY OF WARREN
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2016
 (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 JUSTICE:</u>									
Passed Through N.J. Dept. of Law & Public Safety: County Office of Victim Witness Advocacy: 2016	16.575	100-066-1020-142-6010	\$ 8,333.00	\$ 8,333.00	01/01/15	12/31/16	\$ 8,333.00	\$ 8,333.00	
Total Crime Victim Assistance Cluster			8,333.00	8,333.00			8,333.00	8,333.00	
Sexual Assault Nurse Examiner 2015	16.582	100-066-1020-142-6010	56,825.00	21,634.00	01/01/15	12/31/16	9,310.00	56,825.00	
2016	16.582	100-066-1020-142-6010	68,110.00	34,054.00	01/01/16	12/31/16	68,110.00	68,110.00	
			124,935.00	55,688.00			77,420.00	124,935.00	
JAG County Gang, Gun and Narcotics Task Force Grant 2015	16.803	11-100-066-1020-364	48,406.00	36,165.00	07/01/15	06/30/16	36,165.00	48,406.00	
			48,406.00	36,165.00			36,165.00	48,406.00	
Local Law Enforcement Block Grant, Megan's Law Enforcement 2015	16.738	09-100-066-1020-417	4,834.00	174.00	03/01/15	02/29/16	174.00	4,834.00	
2016	16.738	09-100-066-1020-417	4,831.00	4,831.00	03/01/16	02/28/17	4,831.00	4,831.00	
			9,665.00	5,005.00			5,005.00	9,665.00	
Division of State Police: Hazard and Mitigation Planning 2015	97.039	FEMA-4086-007	150,000.00	112,500.00	12/18/13	12/17/16	98,032.00	147,040.00	
Generator Program - Correctional Center	97.039	N/A	540,000.00		08/25/14	08/25/17	7,840.00	418,450.00	
			690,000.00	112,500.00			105,872.00	565,490.00	-
TOTAL DEPT. OF JUSTICE			1,103,636.00	242,151.00			323,110.25	919,410.25	-

COUNTY OF WARREN
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2016
 (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	\$ 4,680.00	01/01/14	12/31/15		\$ 135,680.00	
State Homeland Security Grant Program - 2015 HSGP	97.067	100-066-1200-833-65110	216,989.96	212,683.53	01/01/15	12/31/16	\$ 216,148.30	216,556.08	
State Homeland Security Grant Program - 2016 HSGP	97.067	100-066-1200-833-65110	174,664.99		09/01/16	08/31/19		39,736.43	
			<u>527,334.95</u>	<u>217,363.53</u>			<u>216,148.30</u>	<u>391,972.51</u>	
FEMA Reimbursement County Property - Hurricane Sandy	97.036	FEMA-4086-DR-NJ	107,527.00	107,527.00	03/20/13	08/26/13 *	107,527.00	107,527.00 *	\$ 107,527.00
			<u>107,527.00</u>	<u>107,527.00</u>			<u>107,527.00</u>	<u>107,527.00</u>	<u>107,527.00</u>
TOTAL U.S. DEPT. OF HOMELAND SECURITY			<u>634,861.95</u>	<u>324,890.53</u>			<u>323,675.30</u>	<u>499,499.51</u>	<u>107,527.00</u>
<u>U.S. DEPT. OF TRANSPORTATION:</u>									
Transit Services Program Cluster:									
Route 57 Shuttle Transportation - Job Access 2016	20.516	N/A	200,000.00	200,000.00	08/02/16	06/30/17	182,636.62	182,636.62	
			<u>200,000.00</u>	<u>200,000.00</u>			<u>182,636.62</u>	<u>182,636.62</u>	
NJ Transit - Section 5311 - 2016	20.509	N/A	598,356.00	340,494.92	07/01/15	12/31/16	496,976.66	496,976.66	
NJ Transit - Section 5311 - 2014	20.509	N/A	688,792.00	106,089.36	07/01/13	06/30/15		629,458.96	
NJ Transit - Section 5317 - 2013	20.509	N/A	16,113.00	1,050.00	07/01/12	06/30/15		3,650.00	
			<u>1,303,261.00</u>	<u>447,634.28</u>			<u>496,976.66</u>	<u>1,130,085.62</u>	
Highway Planning and Construction Cluster:									
Passed Through N.J. Department of Transportation:									
Division of Highway Traffic Safety:									
Summer Internship - 2016	20.205	N/A	20,850.00	17,780.12	10/01/15	09/30/16	13,780.80	13,780.80	
NJ Transportation Trust Fund Authority Act:									
D.O.T. County Route 623 Improvements	20.205	6320-480-078-6320-606	1,908,000.00	1.56	01/01/08	12/31/16		1,521,364.99	
D.O.T. Capital Transportation Program 2016	20.205	6320-480-078-6320-606	1,997,800.00	1,997,800.00	01/01/16	12/31/16		1,997,800.00	
			<u>3,905,800.00</u>	<u>1,997,801.56</u>				<u>3,519,164.99</u>	
Total Highway Planning and Construction Cluster			<u>3,926,650.00</u>	<u>2,015,581.68</u>			<u>13,780.80</u>	<u>3,532,945.79</u>	
TOTAL DEPT. OF TRANSPORTATION			<u>5,429,911.00</u>	<u>2,663,215.96</u>			<u>693,394.08</u>	<u>4,845,668.03</u>	
TOTAL FEDERAL AWARDS			<u>\$ 18,991,265.22</u>	<u>\$ 9,549,155.49</u>			<u>\$ 7,252,139.98</u>	<u>\$ 17,820,800.15</u>	<u>\$ 221,192.00</u>

* - Expended in prior year

N/A - Not Available/Not Applicable

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2016

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:							
Special Child Health Services for Handicapped Children (Including Case Management)	100-046-4220-079	\$ 70,898.00	\$ 51,466.00	01/01/15	12/31/16	\$ 51,006.25	\$ 51,006.25
	100-046-4220-079	75,918.00		07/01/16	06/30/17	18,911.00	19,685.40
		<u>146,816.00</u>	<u>51,466.00</u>			<u>69,917.25</u>	<u>70,691.65</u>
Senior Health Insurance Program Grant	N/A	27,000.00	13,365.00	01/01/15	12/31/16	8,925.65	27,000.00
	N/A	22,000.00	7,325.00	04/01/16	03/31/17	11,968.85	11,968.85
		<u>49,000.00</u>	<u>20,690.00</u>			<u>20,894.50</u>	<u>38,968.85</u>
Right To Know Act:	100-046-4771-105-6110	9,220.00	4,610.00	01/01/15	12/31/16	9,220.00	9,220.00
	100-046-4771-105-6110	9,220.00	6,915.00	07/01/16	06/30/17	2,305.00	2,305.00
		<u>18,440.00</u>	<u>11,525.00</u>			<u>11,525.00</u>	<u>11,525.00</u>
Area Plan Grant	14-100-046-4144	461,439.00	24,766.00	01/01/15	12/31/16	66,909.59	460,289.00
	14-100-046-4144	416,995.00	416,995.00	01/01/16	12/31/16	416,995.00	416,995.00
		<u>878,434.00</u>	<u>441,761.00</u>			<u>483,904.59</u>	<u>877,284.00</u>
Medicare Improvements for Patients and Providers Act	15-100-054-7530-103-6110-ADRC	40,000.00		12/01/14	09/29/16	40,000.00	40,000.00
	15-100-054-7530-103-6110-ADRC	40,000.00	23,000.00	10/01/15	09/29/16	821.00	821.00
		<u>80,000.00</u>	<u>23,000.00</u>			<u>40,821.00</u>	<u>40,821.00</u>
County Comprehensive Alcoholism and Drug Services:	760-046-4219-001-6110	228,799.00	68,981.00	01/01/15	12/31/16	56,693.00	226,459.00
	760-046-4219-001-6110	224,005.00	195,818.00	01/01/16	12/31/16	205,436.00	224,005.00
		<u>452,804.00</u>	<u>264,799.00</u>			<u>262,129.00</u>	<u>450,464.00</u>
TOTAL NJ DEPARTMENT OF HEALTH & SENIOR SERVICES		<u>1,625,494.00</u>	<u>813,241.00</u>			<u>889,191.34</u>	<u>1,489,754.50</u>

COUNTY OF WARREN
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2016
 (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:							
	3610-100-067-3610-058	\$ 7,000.00	\$ 4,668.00	01/01/15	12/31/16	\$ 4,668.00	\$ 7,000.00
	3610-100-067-3610-058	7,000.00	2,332.00	07/01/16	06/30/17	2,915.00	2,915.00
TOTAL NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS		14,000.00	7,000.00			7,583.00	9,915.00
<u>NJ OFFICE OF THE ATTORNEY GENERAL:</u>							
Prosecutor Led Mental Health Diversion Program:							
	2016	75,000.00	23,047.50	01/01/16	12/31/16	25,347.50	25,347.50
TOTAL NJ OFFICE OF THE ATTORNEY GENERAL		75,000.00	23,047.50			25,347.50	25,347.50
<u>NJ DEPARTMENT OF CHILDREN AND FAMILIES:</u>							
	Children's System of Care	1610-100-016-1610-039	36,475.00	01/01/15	12/31/16	698.08	36,475.00
	Children's System of Care	1610-100-016-1610-039	36,475.00	01/01/16	12/31/16	35,854.32	35,854.32
	Planning Services Grant	1620-100-016-1620-013	63,936.00	01/01/15	12/31/16	4,676.04	63,936.00
	Planning Services Grant	1620-100-016-1620-013	63,936.00	01/01/16	12/31/16	61,625.34	61,625.34
TOTAL NJ DEPARTMENT OF CHILDREN AND FAMILIES		200,822.00	100,411.00			102,853.78	197,890.66
<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	01/01/14	12/31/16	11,850.38	171,504.42
	2015	100-082-C001-044-6010	171,866.00	01/01/15	12/31/16	131,348.59	167,129.90
	2016	100-082-C001-044-6010	171,866.00	01/01/16	12/31/16	33,111.42	120,248.42
			515,598.00			176,310.39	458,882.74
Higher Education Administration							
	P.L. 1971, c. 12 Debt Service	100-082-2155-016	557,300.00	01/01/16	12/31/16	557,300.00	557,300.00
			557,300.00			557,300.00	557,300.00
TOTAL NJ DEPARTMENT OF THE TREASURY		1,072,898.00	182,591.17			733,610.39	1,016,182.74

COUNTY OF WARREN
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2016
 (continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>							
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2015	100-066-1500-032-6010	\$ 296,688.00	\$ 173,532.00	01/01/15	12/31/16	\$ 57,018.00	\$ 296,688.00
2016	100-066-1500-032-6010	296,688.00	208,633.00	01/01/16	12/31/16	238,551.00	296,688.00
Juvenile Detention Alternatives Initiative - Innovation							
2015	100-066-1500-237-YYYY-6110	120,000.00	60,000.00	01/01/15	12/31/16	34,870.00	120,000.00
2016	100-066-1500-237-YYYY-6110	123,633.00	85,446.00	01/01/16	12/31/16	60,912.53	117,865.53
		<u>837,009.00</u>	<u>527,611.00</u>			<u>391,351.53</u>	<u>831,241.53</u>
Division of Criminal Justice:							
Office of Insurance Fraud:							
2015	1020-459-066-1020-001	137,059.00	36,769.00	01/01/15	12/31/16	36,769.00	118,525.00
2016	1020-459-066-1020-001	140,110.00	87,566.96	01/01/16	12/31/16	87,566.96	87,566.96
Body Armor Replacement Program - 2015	1020-718-066-1020-001	11,098.13		01/01/15	12/31/16	1,982.40	1,982.40
Body Armor Replacement Program - 2016	1020-718-066-1020-001	10,642.65	10,642.65	01/01/15	12/31/15		991.20
		<u>298,909.78</u>	<u>134,978.61</u>			<u>126,318.36</u>	<u>209,065.56</u>
TOTAL NJ DEPARTMENT OF LAW & PUBLIC SAFETY		<u>1,135,918.78</u>	<u>662,589.61</u>			<u>517,669.89</u>	<u>1,040,307.09</u>
<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		01/01/15	12/31/16	4,277.45	4,277.45
Title XX Coalition:							
2015	100-054-7570-380-6130	161,326.00		1/1/2015	12/31/16	13,453.00	161,326.00
2016	100-054-7570-380-6130	161,326.00	161,326.00	1/1/2016	12/31/16	147,873.00	147,873.00
Personal Attendant Services Program:							
2015	7550-100-054-7570-076	35,894.10		01/01/15	12/31/16	2,800.00	35,894.00
2016	7550-100-054-7570-076	35,894.10	35,894.08	01/01/16	12/31/16	33,115.00	35,894.00
		<u>402,256.51</u>	<u>197,220.08</u>			<u>201,518.45</u>	<u>385,264.45</u>
Division of Economic Assistance:							
Social Services for the Homeless:							
2015	100-054-7550-072-6030	107,173.00	53,453.00	01/01/15	12/31/16	74,034.37	107,039.06
2016	100-054-7550-072-6030	107,173.00	26,793.00	01/01/16	12/31/16	36,054.53	40,451.53
		<u>214,346.00</u>	<u>80,246.00</u>			<u>110,088.90</u>	<u>147,490.59</u>
Division of Temporary Assistance and Social Services:							
Work First New Jersey Program - 2015							
	N/A	33,953.00	25,465.00	01/01/15	12/31/16	28,760.68	33,953.00
Work First New Jersey Program - 2016							
	N/A	33,953.00	8,488.00	01/01/16	12/31/16	7,373.52	7,373.52
		<u>67,906.00</u>	<u>33,953.00</u>			<u>36,134.20</u>	<u>41,326.52</u>
TOTAL NJ DEPARTMENT OF HUMAN SERVICES		<u>684,508.51</u>	<u>311,419.08</u>			<u>347,741.55</u>	<u>574,081.56</u>

COUNTY OF WARREN
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2016
 (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:							
2015	15-491-078-6050-001	\$ 341,016.00	\$ 121,584.86	01/01/15	12/31/16	\$ 36,681.38	\$ 341,016.00
2016	16-491-078-6050-001	351,472.00	225,589.66	01/01/16	12/31/16	326,534.13	326,534.13
NJ Transit - Section 5311 - 2014	N/A	329,830.00	53,035.67	07/01/13	06/30/14		306,729.56
NJ Transit - Section 5311 - 2016	N/A	285,115.50	156,184.95	07/01/15	06/30/16	234,425.82	234,425.82
TOTAL NJ TRANSIT CORPORATION		1,307,433.50	556,395.14			597,641.33	1,208,705.51
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
County Environmental Health (CEHA)							
2015	100-042-4840-094-6110	162,077.00	33,964.17	01/01/15	12/31/16	27,843.33	156,905.97
2016	100-042-4840-094-6110	147,561.00	142,095.00	01/01/16	12/31/16	142,207.00	143,399.50
		309,638.00	176,059.17			170,050.33	300,305.47
Clean Communities Program:							
2015	4900-765-178920-60	89,413.03		01/01/15	12/31/16	32,051.78	89,413.03
2016	4900-765-178920-60	101,647.74	101,647.74	01/01/16	12/31/16	72,832.87	72,832.87
		191,060.77	101,647.74			104,884.65	162,245.90
Solid Waste Administration Program:							
2015	N/A	114,000.00		01/01/15	12/31/16	112,122.12	114,000.00
2016	N/A	143,320.00	143,320.00	01/01/16	12/31/16	4,369.00	4,369.00
		257,320.00	143,320.00			116,491.12	118,369.00
TOTAL NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION		758,018.77	421,026.91			391,426.10	580,920.37
<u>NJ STATE COUNCIL ON THE ARTS:</u>							
Council on the Arts General Support:							
2013	2530-032250-100-075	64,506.00		01/01/13	12/31/16	125.00	64,506.00
2015	2530-032250-100-075	66,441.00		01/01/15	12/31/16	11,135.00	66,441.00
2016	2530-032250-100-075	66,441.00	16,610.00	01/01/16	12/31/16	56,038.00	66,441.00
2017	2530-032250-100-075	66,441.00	49,831.00	01/01/17	12/31/17		
		197,388.00	66,441.00			67,298.00	197,388.00
TOTAL NJ STATE COUNCIL ON THE ARTS		197,388.00	66,441.00			67,298.00	197,388.00

COUNTY OF WARREN
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2016
 (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	01/01/16	12/31/16	\$ 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 #2101312 - 2013	12-480-078-6320-AK5-6010	800,000.00	200,000.00	01/01/13	12/31/14		800,000.00
D.O.T. Bridge Improvement 2013 - Bridge #2101605	13-480-078-6320-ALE-6010	520,000.00		01/01/14	12/31/16	289,453.59	495,022.50
TOTAL DEPARTMENT OF TRANSPORTATION		520,000.00	200,000.00			289,453.59	495,022.50
TOTAL STATE AWARDS		\$ 7,666,481.56	\$ 3,409,162.41			\$ 4,034,816.47	\$ 6,942,431.28

N/A - Not Available

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

COUNTY OF WARREN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2016

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, 2016. 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 County 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, 2016:

Green Trust Loan Payable 1997 Issue	\$ 34,631.74
Green Trust Loan Payable 2001 Issue	136,034.76
	\$ 170,666.50

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.



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

Independent Auditors' Report

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

We have audited in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"), and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements - *regulatory basis* - of the various funds of the County of Warren (the "County") as of and for the years ended December 31, 2016 and 2015, and the related notes to the financial statements and have issued our report thereon dated March 30, 2017. 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

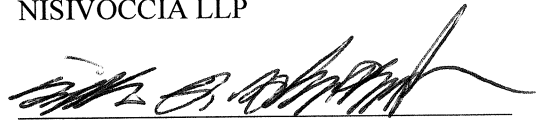
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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
March 30, 2017

NISIVOCCIA LLP



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



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

Independent Auditors' Report

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

Report on Compliance for Each Major Federal and State Program

We have audited the County of Warren's (the "County's") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *New Jersey State Aid/ Grant Compliance Supplement* that that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2016. 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 \$5,349,688 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, 2016. Our audit, described below, did not include the operations of the Division of Temporary Assistance and Social Services because the component unit engaged auditors to perform an audit in accordance with the Uniform Guidance and New Jersey's OMB Circular 15-08.

Management's Responsibility

Management is responsible for compliance with the federal and state statutes, 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, 2016.

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
March 30, 2017

NISIVOCCIA LLP



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

COUNTY OF WARREN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2016

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, 2016 consisted of the following awards:

	CFDA #	Grant Expenditures
U.S. Department of Housing and Urban Development:		
Lower Income Housing Assistance Program Section 8	14.871	\$ 5,309,209.94

- 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.
- The County's major state programs for the year ended December 31, 2016 consisted of the following awards:

	State Account #	Grant Expenditures
New Jersey Department of the Treasury:		
Higher Education Administration		
P.L. 1971, C.12 Debt Service	100-082-2155-016	\$ 557,300.00
New Jersey Department of Law and Public Safety:		
State/Community Partnership Grant Program	100-066-1500-032-6010	295,569.00
New Jersey Department of Health and Senior Services:		
County Comprehensive Alcoholism and Drug Services	760-046-4219-001-6110	262,129.00

COUNTY OF WARREN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2016

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

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

Findings and Questioned Costs for Federal Awards:

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

Findings and Questioned Costs for State Awards:

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

COUNTY OF WARREN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2016

Status of Prior Year Findings

There were no prior year audit findings.

COUNTY OF WARREN

PART III

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2016

COUNTY OF WARREN
COMMENTS AND RECOMMENDATIONS

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

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

a. " When the cost or price of any contract awarded by the contracting agent in the aggregate does not exceed in a contract year the total sum of \$17,500, the contract may be awarded by a purchasing agent when so authorized by ordinance or resolution, as appropriate to the contracting unit, of the governing body of the contracting unit without public advertising for bids, except that the governing body of any contracting unit may adopt an ordinance or resolution to set a lower threshold for the receipt of public bids or the solicitation of competitive quotations. If the purchasing agent is qualified pursuant to Subsection b. of Section 9 of P.L. 1971, C.198 (N.J.S.A. 40A:11-9), the governing body of the contracting unit may establish that the bid threshold may be up to \$25,000. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section.

b. Any contract made pursuant to this section may be awarded for a period of 24 consecutive months, except that contracts for professional services pursuant to subparagraph (i) of paragraph (a) of subsection (1) of section 5 of P.L. 1971, C.198 (N.J.S.A. 40A:11-5) may be awarded for a period not exceeding 12 consecutive months. The Division of Local Government Services shall adopt and promulgate rules and regulations concerning the methods of accounting for all contracts that do not coincide with the contracting unit's fiscal year.

c. The Governor, in consultation with the Department of the Treasury, shall, no later than March 1 of every fifth year beginning in the fifth year after the year in which P.L.1999, C.440 takes effect, adjust the threshold amount and the higher threshold amount which the governing body is permitted to establish, as set forth in subsection a. of this section, or the threshold amount resulting from any adjustment under this subsection, in direct proportion to the rise or fall of the index rate as that term is defined in section 2 of P.L. 1971, C.198 (N.J.S.A. 40A:11-2), and shall round the adjustment to the nearest \$1,000. The Governor shall, no later than June 1 of every fifth year, notify each governing body of the adjustment. The adjustment shall become effective on July 1 of the year in which it is made."

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

Effective July 1, 2015 and thereafter, the bid thresholds in accordance with N.J.S.A. 40A:11-3 and 40A:11-4 (as amended) are \$17,500 for a contracting unit without a qualified purchasing agent and \$40,000 for a contracting unit with a qualified purchasing agent.

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

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

COUNTY OF WARREN
COMMENTS AND RECOMMENDATIONS
(Continued)

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

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

New Jersey Administrative Code Requirements

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

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

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

Management Suggestion

Governmental Accounting Standards Board Statement

The next Governmental Accounting Standards Board ("GASB") statement which will have a significant impact on the Borough will be GASB No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, will be effective for the fiscal year ending June 30, 2018. This standard replaces GASB No. 45, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. It is similar to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* in that successful implementation of this standard will require the provision of certain key financial and non-financial information from the State of New Jersey Division of Pensions.

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
