

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
REPORT OF AUDIT  
2018

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
INDEPENDENT AUDITORS' REPORT AND  
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES  
YEAR ENDED DECEMBER 31, 2018  
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## Independent Auditors' Report

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

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

We have audited the financial statements – *regulatory basis* - of the Warren County Mosquito Extermination Commission, in the County of Warren (the “Commission”), a component unit of the County of Warren, as of and for the years ended December 31, 2018 and 2017, and the related notes to the financial statements.

#### ***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, and audit requirements prescribed by the Division. Those standards require that we plan and perform the audits 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 Commission'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 Commission'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.

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, the financial statements are prepared by the Commission 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.

The Honorable Director and Members of  
 the Board of Chosen Freeholders  
 County of Warren  
 Belvidere, New Jersey  
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***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly in accordance with accounting principles generally accepted in the United States of America the financial position of the Commission as of December 31, 2018 and 2017, or the changes in financial position thereof for the years then ended.

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

In our opinion, the financial statements referred to above presents fairly, in all material respects, the financial position of the Commission as of December 31, 2018 and 2017, and the results of its operations and changes in fund balance for the years ended December 31, 2018 and 2017 on the basis of accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting and the budget laws of New Jersey, as described in Note 1.

***Emphasis of Matter***

As discussed in Note 7 to the financial statements, the Commission implemented Governmental Accounting Standards Board ("GASB") Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions, during the year ended December 31, 2018. Our opinions are not modified with respect to this matter.

***Other Matters***

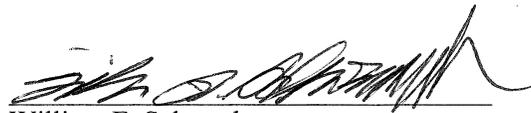
***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the Commission's financial statements. The supplemental schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements.

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

Mount Arlington, New Jersey  
 April 12, 2019

NISIVOCIA LLP



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

FINANCIAL STATEMENTS

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	December 31,	
	2018	2017
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 88,844.84	\$ 129,133.79
Petty Cash	50.00	50.00
TOTAL ASSETS	\$ 88,894.84	\$ 129,183.79
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>		
Reserve for Unemployment Compensation Claims	\$ 7,114.00	\$ 7,705.95
Reserve for Retirement Pay	30,865.29	26,845.95
Fund Balance - Operating Fund	50,915.55	94,631.89
TOTAL LIABILITIES, RESERVES AND FUND BALANCE	\$ 88,894.84	\$ 129,183.79

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

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
COMPARATIVE STATEMENT OF OPERATIONS  
AND CHANGE IN FUND BALANCE - REGULATORY BASIS  
YEARS ENDED DECEMBER 31, 2018 AND 2017

	<u>Year Ended December 31,</u>	
	<u>2018</u>	<u>2017</u>
Revenues and Other Income Realized:		
Fund Balance Utilized	\$ 65,000.00	\$ 130,000.00
County of Warren Appropriation	822,442.00	801,430.00
Grants - Department of Environmental Protection		13,415.17
Miscellaneous Revenue Not Anticipated	8,657.21	3,030.69
	<u>896,099.21</u>	<u>947,875.86</u>
Expenditures - Paid or Charged:		
Operating	<u>874,815.55</u>	<u>910,452.29</u>
	<u>874,815.55</u>	<u>910,452.29</u>
Excess in Revenue	21,283.66	37,423.57
Fund Balance, January 1	<u>94,631.89</u>	<u>187,208.32</u>
	115,915.55	224,631.89
Decreased by: Fund Balance Utilized as Anticipated Revenue	<u>65,000.00</u>	<u>130,000.00</u>
Fund Balance, December 31	<u><u>\$ 50,915.55</u></u>	<u><u>\$ 94,631.89</u></u>

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

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018

Note 1: Summary of Significant Accounting Policies

The accounting policies of the Mosquito Extermination Commission (the "Commission"), County of Warren conform to the accounting practices applicable to 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.

A. Reporting Entity

Governmental Accounting Standards Board ("GASB") Codification Section 2100, "Defining the Financial Reporting Entity" establishes standards to determine whether a governmental component unit should be included in the financial reporting entity. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A legally separate, tax-exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met: (1) The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents. (2) The primary government, or its component units, is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization. (3). The economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government. As the financial reporting entity was established in accordance with New Jersey statutes, the requirements of GASB Codification Section 2100 were not followed and, accordingly, the reporting entity could be different from accounting principles generally accepted in the United States of America. Accordingly, the Mosquito Extermination Commission is a component unit of the County of Warren under the provisions of Governmental Accounting Standards Board's Codification Section 2100.

B. Basis of Accounting

Basis of accounting refers to when revenue and expenditures 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.

The more significant accounting policies in New Jersey follow.

Revenue is recorded when received in cash except for certain amounts which may be due from the County. Grant revenue would be realized when it is received. Amounts that are due to the Commission, which are susceptible of accrual, would be recorded as receivables with offsetting reserves in the Operating Fund.

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

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

B. Basis of Accounting (Cont'd)

Expenditures are charged to operations generally on the modified accrual basis. Obligations for accumulated unused vacation and sick pay are not recorded in the financial statements. The cost of supplies and other items, which would otherwise be considered inventory and recorded as assets, are treated as expenditures and charged to operations when paid.

Had the Commission's financial statements been prepared under accounting principles generally accepted in the United States of America, revenue susceptible to accrual would have been reflected without offsetting reserves, inventories would not be reflected as expenditures at the time of purchase, investments would generally be stated at fair value, and the Commission's net OPEB liability and net pension liability and related deferred inflows and outflows, where applicable, would be recorded.

C. 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, changes funds, amounts on deposit, and short-term investments with original maturities of three months or less.

Investments – Investments are stated at cost.

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

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 balance sheet.

Fixed Assets – Property and equipment purchased are recorded as expenditures at the time of purchase and are not capitalized.

D. Function of the Mosquito Extermination Commission

The Mosquito Extermination Commission maintains the following funds/reserves:

Operating Fund- Accounts for revenue and expenditures of daily operations of the Commission.

Reserve for Unemployment Compensation – Accounts for budgeted increases of employer contributions and employee contributions used to offset unemployment claims.

Reserve for Retirement Pay – Accounts for the short term portion of future payouts of sick and vacation accruals upon retirement of employees who qualify for such pay.

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
 (Continued)

Note 2: Cash and Cash Equivalents

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

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

GASB requires disclosure of the level of custodial credit risk assumed by the Commission in its cash, cash equivalents and investments, if those items are uninsured or unregistered. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned.

Interest Rate Risk – In accordance with the County's cash management plan, the Commission 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 Commission limits its investments to those authorized in the County's cash management plan which are those permitted under state statute as detailed below and on the following page.

Deposits:

New Jersey statutes permits the deposit of public funds in public depositories located in New Jersey which are insured by the Federal Deposit Insurance Corporation, or by any other agency of the United States that insures deposits made in public depositories.

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.

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.

Investments:

New Jersey statutes permit the Mosquito Extermination Commission 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;

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
 (Continued)

Note 2: Cash and Cash Equivalents (Cont'd)

Investments: (Cont'd)

- (3) Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other external factor.
- (4) Bonds or other obligations of the local unit or bonds or other obligations of school districts of which the local unit is a part or within which the school district is located;
- (5) Bonds or other obligations, having a maturity date not more than 397 days from the date of purchase, issued by New Jersey school districts, municipalities, counties, and entities subject to the "Local Authorities Fiscal Control Law" P.L. 1983, c. 313 (C.40A:5A-1 et seq.) Other Bonds or obligations having a maturity date not more than 397 days from the date of purchase may be approved by the Division of Local Government Services in the Department of Community Affairs for investment by local units;
- (6) Local government investment pools;
- (7) Deposits with the State of New Jersey Cash Management Fund establish pursuant to section 1 of P.L. 1977, c.281 (C.52:18A-90.4); or
- (8) Agreements for the repurchase of fully collateralized securities if:
  - (a) the underlying securities are permitted investments pursuant to paragraphs (1) and (3) of this subsection a. or are bonds or other obligations, having a maturity date not more than 397 days from the date of purchase, issued by New Jersey school districts, municipalities, counties and entities subject to the "Local Authorities Fiscal Control Law", P.L. 1983 C.313 (C.40A:5A-1 et seq.);
  - (b) the custody of collateral is transferred to a third party;
  - (c) the maturity of the agreement is not more than 30 days;
  - (d) the underlying securities are purchased through a public depository as defined 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.

The Mosquito Extermination Commission did not hold any investments during the year ended December 31, 2018. As of December 31, 2018, cash and cash equivalents at the Mosquito Extermination Commission's office consisted of deposits in savings and checking accounts. The carrying amount of the Mosquito Commission's cash and cash equivalents at December 31, 2018 was \$88,844.84 and the bank balance was \$117,451.01.

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
 (Continued)

Note 3: Pension Plans

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

A. Public Employees' Retirement System (PERS)

Plan Description

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

Benefits Provided

The vesting and benefit provisions are set by N.J.S.A. 43:15A. PERS provides retirement, death and disability benefits. All benefits vest after ten years of service, 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:

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

Service retirement benefits of 1/55<sup>th</sup> 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 1/60<sup>th</sup> 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 55 to age 60 if they have at least 25 years of service. Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for the respective tier.

Contributions

The contribution policy for PERS is set by N.J.S.A. 43:15A and requires contributions by active members and contributing members. The local employers' contribution amounts are based on an actuarially determined rate which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PERS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009.

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

Note 3: Pension Plans (Cont'd)

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

Contributions (Cont'd)

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. The Commission contributed \$47,472.93 for their share of the PERS liability for 2018.

The employee contribution rate was 7.34% effective July 1, 2017 and increased to 7.50% effective July 1, 2018. Subsequent increases after October 1, 2011 were 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, 2017, the Commission's liability was \$1,174,181 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2016 which was rolled forward to June 30, 2017. The Commission's proportion of the net pension liability was based on a projection of the Commission's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2017, the Commission's proportion was 0.0050%, which was an increase of 0.0001% from its proportion measured as of June 30, 2016. The Commission has rolled forward the net pension liability to December 31, 2017 with no adjustments. The State of New Jersey Public Employees' Retirement System (PERS)' valuation cycle is July 1 instead of December 31. The roll forward methodology puts them a year in arrears in terms of valuation. The Division of Local Government Services, Department of Community Affairs, State of New Jersey is permitting municipalities to include the June 30, 2017 pension information in the Notes to the Financial Statements as the June 30, 2018 pension information has not been released as of the date of this audit.

For the year ended December 31, 2018, the Commission recognized actual pension expense in the amount of \$47,472.93.

Actuarial Assumptions

The total pension liability for the June 30, 2017 measurement date was determined by an actuarial valuation as of July 1, 2016 which was rolled forward to June 30, 2017. This actuarial valuation used the following actuarial assumptions:

Inflation Rate	2.25%
Salary Increases:	
Through 2026	1.65 – 4.15% based on age
Thereafter	2.65 – 5.15% based on age
Investment Rate of Return	7.00%

Pre-retirement mortality rates were based on the RP-2000 Employee Pre-retirement Mortality Table for male and female active participants. For local employees, mortality tables are set back 2 years for males and 7 years for females.

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

Note 3: Pension Plans (Cont'd)

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

Actuarial Assumptions (Cont'd)

In addition, the tables provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scale. Post-retirement mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (set back 1 year for males and females) for service retirements and beneficiaries of former members and a one year static projection based on mortality improvement Scale AA. In addition, the tables for service retirements and beneficiaries of former members provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scale. Disability retirement rates used to value disabled retirees were based on the RP-2000 Disabled Mortality Table (set back 3 years for males and set forward one year for females).

The actuarial assumptions used in the July 1, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014. 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 (7.00% at June 30, 2017) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the Board of Trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS' target asset allocation as of June 30, 2017 are summarized in the following table:

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

Note 3: 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>
Absolute Return/Risk Mitigation	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
Public High Yield	2.50%	6.82%
Global Diversified Credit	5.00%	7.10%
Credit Oriented Hedge Funds	1.00%	6.60%
Debt Related Private Equity	2.00%	10.63%
Debt Related Real Estate	1.00%	6.61%
Private Real Asset	2.50%	11.83%
Equity Related Real Estate	6.25%	9.23%
U.S. Equity	30.00%	8.19%
Non-U.S. Developed Market Equity	11.50%	9.00%
Emerging Markets Equity	6.50%	11.64%
Buyouts/Venture Capital	8.25%	13.08%

Discount Rate

The discount rate used to measure the total pension liability was 5.00% as of June 30, 2017. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.58% as of June 30, 2017 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 contribution rate in the most recent fiscal year. The local employers contributed 100% of their 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 2040. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2040, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
 (Continued)

Note 3: Pension Plans (Cont'd)

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

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

The following presents the Commission's proportionate share of the collective net pension liability as of December 31, 2017 calculated using the discount rate as disclosed below, as well as what the Commission'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, 2017		
	1% Decrease (4.00%)	Current Discount Rate (5.00%)	1% Increase (6.00%)
Commission's proportionate share of the Net Pension Liability	\$ 1,456,651	\$ 1,174,181	\$ 938,848

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. 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 \$60,099.40 for the year ended December 31, 2018. County employee contributions to DCRP amounted to \$81,079.51 for the year ended December 31, 2018.

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

Note 4: Accrued Sick and Vacation Benefits

The Commission permits employees to accrue a limited amount of unused vacation and sick pay, which may be taken as time off or paid at a later date at an agreed-upon rate. It is estimated that the current cost of such unpaid compensation would approximate \$56,108.00 at December 31, 2018. This amount is not reported either as an expenditure or a liability. It is expected that the cost of such unpaid compensation would be included in the Commission's budget operating expenditures in the year in which it is used. The Commission set up a Reserve for Retirement Pay in 2004 to offset the short-term portion of the accrued sick and vacation payout. As of December 31, 2018, the reserve balance is \$30,865.29.

Note 5: Risk Management

The Commission maintains commercial insurance policies which cover for general and property liability. The Commission 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 and health benefits are provided to employees through the New Jersey State Health Benefits Plan.

Workers' Compensation and Employee Liability Insurance

The Commission 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 Commission 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 2018 audit report was not available as of the date of this report. Selected financial information for the Fund is as follows for the year ended December 31, 2017:

Total Assets	<u>\$ 68,689,807</u>
Net Position/(Deficit)	<u>\$ 4,677,639</u>
Total Revenue	<u>\$ 20,498,950</u>
Total Expenses	<u>\$ 19,559,358</u>
Change in Net Position for the Year Ended December 31	<u>\$ 939,592</u>
Members Dividends	<u>\$ -0-</u>

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
 (Continued)

Note 5: Risk Management (Cont'd)

Workers' Compensation and Employee Liability Insurance (Cont'd)

Financial statements for the Fund are available at the office of the Fund's Executive Director:

Robert W. Mania  
 c/o RHM Benefits Inc.  
 1001 Route 517, Suite 1  
 Hackettstown, New Jersey 07840  
 1-908-852-0222

The Commission has another separate insurance policy through the Fund that covers Environmental Commercial General Liability with Pollution Coverage.

New Jersey Unemployment Compensation Insurance

The Commission has elected to fund its New Jersey Unemployment Compensation Insurance under the "Benefit Reimbursement Method". Under this plan, the Commission 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 Commission is billed quarterly for amounts due to the State.

The following is a summary of the employee contributions, interest earned, employee claims and the ending balance of the Commission's expendable trust fund for the current and previous two years:

<u>Year</u>	<u>Employee Contributions</u>	<u>Interest Earned</u>	<u>Employee Claims</u>	<u>Ending Balance</u>
2018	\$ 761.95	\$ 4.47	\$ 1,358.37	\$ 7,114.00
2017	743.05	3.65		7,705.95
2016	694.98	3.28		6,959.25

Note 6: Economic Dependency

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

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

Note 7: Post-Employment Benefits Other Than Pensions (OPEB)

State Health Benefit Local Government Retired Employees Plan

General Information about the OPEB Plan

Plan Description

The State Health Benefit Local Government Retired Employees Plan (the Plan) is a cost sharing multiple employer defined benefit other postemployment benefit (OPEB) plan with a special funding situation. It covers employees of local government employers that have adopted a resolution to participate in the Plan. The plan meets the definition of an equivalent arrangement as defined in paragraph 4 of GASB Statement No. 75, Accounting and Financial Reporting for the Postemployment Benefits Other Than Pensions; therefore, assets are accumulated to pay associated benefits. For additional information about the Plan, please refer to the State of New Jersey (the State), Division of Pensions and Benefits' (the Division) Comprehensive Annual Financial Report (CAFR), which can be found at <https://www.state.nj.us/treasury/pensions/financial-reports.shtml>.

Benefits Provided

The Plan provides medical and prescription drug coverage to retirees and their dependents of the employers. Under the provisions of Chapter 88, P.L. 1974 and Chapter 48, P.L. 1999, local government employers electing to provide postretirement medical coverage to their employees must file a resolution with the Division. Under Chapter 88, local employers elect to provide benefit coverage based on the eligibility rules and regulations promulgated by the State Health Benefits Commission. Chapter 48 allows local employers to establish their own age and service eligibility for employer paid health benefits coverage for retired employees. Under Chapter 48, the employer may assume the cost of postretirement medical coverage for employees and their dependents who: 1) retired on a disability pension; or 2) retired with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer; or 3) retired and reached the age of 65 with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer; or 4) retired and reached age 62 with at least 15 years of service with the employer. Further, the law provides that the employer paid obligations for retiree coverage may be determined by means of a collective negotiations agreement.

In accordance with the County's resolution, County employees including Commission 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:

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
 (Continued)

Note 7: Post-Employment Benefits Other Than Pensions (OPEB) (Cont'd)

State Health Benefit Local Government Retired Employees Plan (Cont'd)

Bargaining Unit and Non Bargaining Unit Employees

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

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

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

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

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

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

Contributions

Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

Allocation Methodology

GASB Statement No. 75 requires participating employers in the Plan to recognize their proportionate share of the collective net OPEB liability, collective deferred outflows of resources, collective inflows of resources, and collective OPEB expense. The special funding situation's and nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense are based on separately calculated total OPEB liabilities. The nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense are further allocated to employers based on the ratio of the plan members of an individual employer to the total members of the Plan's nonspecial funding situation during the measurement period July 1, 2016 through June 30, 2017. Employer and nonemployer allocation percentages were rounded for presentation purposes.

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
(Continued)

Note 7: Post-Employment Benefits Other Than Pensions (OPEB) (Cont'd)

State Health Benefit Local Government Retired Employees Plan (Cont'd)

OPEB Expense

The total OPEB liability as of June 30, 2018 was not available from the State of New Jersey Division of Pensions and Benefits as of the date of this report. The total OPEB liability as of June 30, 2017 was determined by an actuarial valuation as of June 30, 2016, which was rolled forward to June 30, 2017.

At June 30, 2017, the Commission had a liability of \$1,556,704 for its proportionate share of the net OPEB liability. At June 30, 2017, the Commission's proportion was .0076% which was a decrease of .0008% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2017 the Commission's OPEB expense as determined by the State of New Jersey Division of Pensions and Benefits was \$84,785.

The Commission's actual post retirement payments in 2018 for 2 retired employees, including Commission employees, were \$13,572.72.

Actuarial Assumptions and Other Inputs

The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

Inflation Rate	2.50%
Salary Increases*:	
Through 2026	1.65% - 8.98%
Thereafter	2.65% to 9.98%

\* - Salary increases are based on the defined benefit plan that the member is enrolled in and his or her age.

Preretirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Employee Male/Female Mortality Table with fully generational mortality improvement projections from the central year using MP-2017 scale. Postretirement mortality rates were based on the RP-2006 Headcount-Weighted Health Annuitant Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale. Disability mortality was based on the RP-2006 Headcount-Weighted Disabled Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale.

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018

(Continued)

Note 7: Post-Employment Benefits Other Than Pensions (OPEB) (Cont'd)

State Health Benefit Local Government Retired Employees Plan (Cont'd)

Actuarial Assumptions and Other Inputs (Cont'd)

Certain actuarial assumptions used in the June 30, 2016 valuation were based on the results of the pension plans' experience studies for which the members are eligible for coverage under this Plan – the Police and Firemen Retirement System (PFRS) and the Public Employees' Retirement System (PERS). The PFRS and PERS experience studies were prepared for the periods July 1, 2010 to June 30, 2013 and July 1, 2011 – June 30, 2014, respectively.

Health Care Trend Assumptions

For pre-Medicare preferred provider organization (PPO) medical benefits, this amount initially is 5.9% and decreases to a 5.0% long term trend rate after nine years. For self-insured post 65 PPO medical benefits and HMO medical benefits, the trend rate is 4.5%. For prescription drug benefits, the initial trend rate is 10.5% decreasing to a 5.0% long term rate after eight years. For the Medicare Part B reimbursement, the trend rate is 5.0%. The Medicare Advantage trend rate is 4.5% and will continue in all future years.

Discount Rate

The discount rate for June 30, 2017 was 3.58%. The discount rate for June 30, 2016 was 2.85%. This represents the municipal bond rate as chosen by the State. The source is 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. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

Sensitivity of the Net OPEB Liability Attributable to the Commission to Changes in the Discount Rate

The following presents the net OPEB Liability of the Commission as of June 30, 2017, calculated using the discount rate as disclosed in this note, as well as what the net OPEB Liability of the Commission would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	June 30, 2017		
	At 1% Decrease (2.58%)	At Discount Rate (3.58%)	At 1% Increase (4.58%)
Net OPEB Liability Attributable to the Commission	\$ 1,836,179	\$ 1,556,704	\$ 1,334,945

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2018  
 (Continued)

Note 7: Post-Employment Benefits Other Than Pensions (OPEB) (Cont'd)

State Health Benefit Local Government Retired Employees Plan (Cont'd)

Sensitivity of the Net OPEB Liability Attributable to the Commission to Changes in the Healthcare Trend Rate

The following presents the net OPEB Liability of the Commission as of June 30, 2017, calculated using the healthcare trend rate as disclosed in this note, as well as what the net OPEB Liability of the Commission would be if it were calculated using a healthcare trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	June 30, 2017		
	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Net OPEB Liability Attributable to the Commission	\$ 1,293,666	\$ 1,556,704	\$ 1,899,209

SUPPLEMENTAL SCHEDULES

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
ROSTER OF OFFICIALS

The following officials were in office during the period under audit:

<u>Name</u>	<u>Title</u>
Jennifer Gruener	Superintendent
Tracey Hess	Chairman
Bradley Burke	Vice Chairman
Eileen Greason	Secretary/Treasurer
Cristianna Cooke-Gibbs	Member
Robert Eriksen	Member
Dr. Douglas Roscoe	Member
Edward Smith	Freeholder Liaison

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
STATEMENT OF REVENUES  
YEAR ENDED DECEMBER 31, 2018

	Anticipated	Realized	Excess/ (Deficit)
Fund Balance Utilized	\$ 65,000.00	\$ 65,000.00	
County of Warren Appropriation	822,442.00	822,442.00	
	887,442.00	887,442.00	
 Nonbudget Revenue			
	\$ 887,442.00	8,657.21	\$ 8,657.21
	\$ 887,442.00	\$ 896,099.21	\$ 8,657.21
 Miscellaneous Revenue Not Anticipated:			
Interest Earned		\$ 391.61	
Proceeds from WC Auction		8,255.00	
Miscellaneous		10.60	
		\$ 8,657.21	
		\$ 8,657.21	

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2018

	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Unexpended Balance</u>
Salaries and Wages, Including				
Seasonal Help - Mosquito	\$ 425,079.00	\$ 430,619.00	\$ 430,566.12	\$ 52.88
Fringe Benefits - Mosquito	230,796.00	228,156.00	227,423.01	732.99
Insurance	19,985.00	19,985.00	19,985.00	
Telephone and Internet	4,224.00	4,224.00	3,477.09	746.91
Legal Advertising	2,971.00	2,971.00	1,801.05	1,169.95
Meeting and Membership	5,255.00	5,556.00	5,555.84	0.16
Professional Services	2,495.00	2,495.00	2,495.00	
Permits/Water Management	4,350.00	4,049.00	3,875.09	173.91
Contract Services	69,495.00	69,488.00	69,461.75	26.25
Insecticides	52,427.00	52,427.00	52,426.42	0.58
Vehicle and Equipment Maintenance	32,360.00	28,932.00	23,567.24	5,364.76
Office Supplies	2,400.00	2,407.00	2,406.90	0.10
Shop Supplies	1,000.00	1,000.00	947.17	52.83
Lab/Field Supplies	4,605.00	5,133.00	5,132.87	0.13
Equipment Purchase	30,000.00	30,000.00	25,695.00	4,305.00
	<u>\$ 887,442.00</u>	<u>\$ 887,442.00</u>	<u>\$ 874,815.55</u>	<u>\$ 12,626.45</u>

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Balance, December 31, 2017		\$ 129,133.79
Increased by Receipts:		
County of Warren Appropriation	\$ 822,442.00	
Nonbudget Revenue	8,657.21	
Interest Earned on:		
State Unemployment Insurance Funds	4.47	
Retirement Pay Fund	19.34	
State Unemployment Insurance		
Employee Share of Contributions	761.95	
Budgeted Retirement Funds	4,000.00	
		835,884.97
		965,018.76
Decreased by Disbursements:		
Budget Expenditures	874,815.55	
Unemployment Claims	1,358.37	
		876,173.92
Balance, December 31, 2018		\$ 88,844.84

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
SCHEDULE OF RESERVE FOR UNEMPLOYMENT COMPENSATION CLAIMS

Balance, December 31, 2017		\$ 7,705.95
Increased By:		
Interest Earned	\$ 4.47	
Employee Contributions	<u>761.95</u>	
		<u>766.42</u>
		8,472.37
Decreased By:		
Unemployment Claims		<u>1,358.37</u>
Balance, December 31, 2018		<u><u>\$ 7,114.00</u></u>

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
SCHEDULE OF RESERVE FOR RETIREMENT PAY

Balance, December 31, 2017		\$ 26,845.95
Increased By:		
Interest Earned	\$ 19.34	
Budgeted Retirement Funds	<u>4,000.00</u>	
		<u>4,019.34</u>
Balance, December 31, 2018		<u><u>\$ 30,865.29</u></u>

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
AUDITORS' MANAGEMENT REPORT ON  
ADMINISTRATIVE FINDINGS - FINANCIAL,  
COMPLIANCE AND PERFORMANCE  
YEAR ENDED DECEMBER 31, 2018



Mount Arlington Corporate Center  
200 Valley Road, Suite 300  
Mt. Arlington, NJ 07856  
973-298-8500 | 973-298-8501 Fax

Lawrence Business Center  
11 Lawrence Road  
Newton, NJ 07860  
973-383-6699 | 973-383-6555

April 12, 2019

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, the financial statements of the Mosquito Extermination Commission in the County of Warren for the year ended December 31, 2018, and have issued our report thereon dated April 12, 2019.

As part of our audit, we performed procedures required by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and the findings and results, if any, thereof are disclosed on the following page. This letter does not affect our report dated April 12, 2019, on the financial statements of the Mosquito Extermination Commission.

NISIVOCCIA LLP

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

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

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
COMMENTS AND RECOMMENDATIONS

NONE

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