

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
REPORT OF AUDIT  
2023

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
INDEPENDENT AUDITORS' REPORT AND  
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES  
YEAR ENDED DECEMBER 31, 2023  
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## Independent Auditors' Report

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

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the financial statements *→regulatory basis-* of the Office 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 December 31, 2023 and 2022, and the related notes to the financial statements, as listed in the table of contents.

#### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the accompanying financial statements referred to above presents fairly, in all material respects, the financial position of the Commission as of December 31, 2023 and 2022, and the results of operations and changes in fund balance for the years then ended in accordance with the accounting practices prescribed or permitted, as described in Note 1, by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division").

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

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Commission as of December 31, 2023 and 2022, or the changes in financial position thereof for the years then ended.

#### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS), and audit requirements prescribed by the Division. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Commission, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

As described in Note 1 to the financial statements, the financial statements are prepared by the Commission on the basis of the financial reporting provisions prescribed or permitted by the Division, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Division's regulatory basis of accounting and the budget laws of New Jersey.

The Honorable Director and Members  
of the Board of County Commissioners  
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The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### ***Responsibilities of Management for the Financial Statements***

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, and audit requirements prescribed by the Division will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and audit requirements prescribed by the Division, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

The Honorable Director and Members  
of the Board of County Commissioners  
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*Supplementary Information*

Our audit was conducted for the purpose of forming opinion on the financial statements that collectively comprise the Commission's financial statements. The supplementary schedules listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The 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 supplementary schedules are fairly stated, in all material respects, in relation to the financial statements as a whole.

Mount Arlington, New Jersey  
May 6, 2024

*Nisivoccia LLP*  
NISIVOCCIA LLP

*John J. Mooney*  
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John J. Mooney  
Registered Municipal Accountant # 560  
Certified Public Accountant

FINANCIAL STATEMENTS

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

	December 31,	
	2023	2022
<u>ASSETS</u>		
Cash and Cash Equivalents	\$ 146,912.20	\$ 164,777.87
Petty Cash	50.00	50.00
Grants Receivable:		
State Mosquito Commission Reimbursement		10,800.00
TOTAL ASSETS	\$ 146,962.20	\$ 175,627.87
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>		
Reserve For:		
Grant Expenditures	\$ 10,073.01	\$ 9,806.34
Unemployment Compensation Claims	7,307.80	6,327.50
Retirement Pay	15,860.04	10,858.51
Fund Balance - Operating Fund	113,721.35	148,635.52
TOTAL LIABILITIES, RESERVES AND FUND BALANCE	\$ 146,962.20	\$ 175,627.87

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, 2023 AND 2022

	<u>Year Ended December 31,</u>	
	<u>2023</u>	<u>2022</u>
Revenues and Other Income Realized:		
Fund Balance Utilized	\$ 68,200.00	\$ 48,200.00
County of Warren Appropriation	876,333.00	947,420.00
Grants - State Grants	12,000.00	26,480.00
Miscellaneous Revenue Not Anticipated	20.48	630.37
	<u>956,553.48</u>	<u>1,022,730.37</u>
Expenditures - Paid or Charged:		
Operating	911,267.65	924,987.25
Grants- State Grants	12,000.00	26,480.00
	<u>923,267.65</u>	<u>951,467.25</u>
Excess in Revenue	33,285.83	71,263.12
Fund Balance, January 1	<u>148,635.52</u>	<u>125,572.40</u>
	181,921.35	196,835.52
Decreased by: Fund Balance Utilized as Anticipated Revenue	<u>68,200.00</u>	<u>48,200.00</u>
Fund Balance, December 31	<u>\$ 113,721.35</u>	<u>\$ 148,635.52</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, 2023

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, 2023  
(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, change funds, amounts on deposit, and short-term investments with original maturities of three months or less.

Investments – Investments are stated at cost.

Allowance for Uncollectible Accounts – No allowance for uncollectible accounts has been recorded 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 Claims – Accounts for budgeted 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, 2023  
 (Continued)

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

D. Function of the Mosquito Extermination Commission (Cont'd)

Reserve for Grant Expenditures – Accounts for expenditures related to the New Jersey Department of Health Tick Surveillance Program.

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 in the section of this note on investments.

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

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.

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

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

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;
- (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

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
 (Continued)

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

Investments: (Cont'd)

- (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, 2023. As of December 31, 2023, 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, 2023 was \$146,962.20 and the bank balance was \$149,625.83.

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 annual financial statements which can be found at [www.state.nj.us/treasury/pensions/annual-reports.shtml](http://www.state.nj.us/treasury/pensions/annual-reports.shtml).

Benefits Provided

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

The following represents the membership tiers for PERS:

<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.

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

Note 3: Pension Plans (Cont'd)

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

Benefits Provided (Cont'd)

Early retirement benefits are available to Tiers 1 and 2 members before reaching age 60, to Tiers 3 and 4 before age 62 with 25 or more years of service credit and Tier 5 with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the age at which a member can receive full early retirement benefits in accordance with their respective tier. Tier 1 members can receive an unreduced benefit from age 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. State legislation has modified the amount that is contributed by the State. The State's pension contribution is based on an actuarially determined amount, which includes the employer portion of the normal cost and an amortization of the unfunded accrued liability. Funding for noncontributory group insurance benefits is based on actual claims paid. 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.

Commission contributions to PERS amounted to \$61,041 for 2023. During the fiscal year ended June 30, 2022, the State of New Jersey contributed \$1,537 for normal pension benefits on behalf of the Commission.

The employee contribution rate was 7.50% effective July 1, 2018.

Special Funding Situation

Under N.J.S.A. 43:15A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed that legally obligated the State if certain circumstances occurred. The legislation, which legally obligates the State, is Chapter 366, P.L. 2001 and Chapter 133, P.L. 2001. The amounts contributed on behalf of the local participating employers under the legislation is considered to be special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute under the legislation directly to the plan (except for employer specific financed amounts), there is no pension liability or deferred outflows or inflows to report in the financial statement of the local participating employers related to the legislation. However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entity's total proportionate share of the collective net pension liability that is associated with the local participating employer. In addition, each local participating employer must disclose pension expense associated with the employers in an amount equal to the nonemployer contributing entity's total proportionate share of the collective pension expense associated with the local participating employer.

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
 (Continued)

Note 3: Pension Plans (Cont'd)

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

Pension Liabilities and Pension Expense

At June 30, 2022, the Commission's liability was \$730,498 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021 which was rolled forward to June 30, 2022. 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, 2022, the Commission's proportion was 0.0048%, which was an increase of 0.0001% from its proportion measured as of June 30, 2021. The Commission has rolled forward the net pension liability as of June 30, 2022 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 and counties to include the June 30, 2022 information in the Notes to the Financial Statements as of June 30, 2023 pension information has not been released as of the date of this audit

For the year ended December 31, 2023, the Commission recognized actual pension expense in the amount of \$61,041.

Actuarial Assumptions

The collective total pension liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of July 1, 2021 which was rolled forward to June 30, 2022. This actuarial valuation used the following actuarial assumptions:

Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	2.75 – 6.55% based on years of service
Investment Rate of Return	7.00%

Pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee Mortality Table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and a 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2021.

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
 (Continued)

Note 3: Pension Plans (Cont'd)

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

Long Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on pension plan investments (7.00% at June 30, 2022) 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, 2022 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.00%	8.12%
Non-U.S. Developed Markets Equity	13.50%	8.38%
Emerging Markets Equity	5.50%	10.33%
Private Equity	13.00%	11.80%
Real Estate	8.00%	11.19%
Real Assets	3.00%	7.60%
High Yield	4.00%	4.95%
Private Credit	8.00%	8.10%
Investment Grade Credit	7.00%	3.38%
Cash Equivalents	4.00%	1.75%
U.S. Treasuries	4.00%	1.75%
Risk Mitigation Strategies	3.00%	4.91%

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based upon 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments in determining the total pension liability.

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
 (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 June 30, 2022 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:

	June 30, 2022		
	At 1% Decrease (6.00%)	At Current Discount Rate (7.00%)	At 1% Increase (8.00%)
Commission's proportionate share of the Net Pension Liability	\$ 938,476	\$ 730,498	\$ 553,500

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, 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 \$57,291.38 for the year ended December 31, 2023. County employee contributions to DCRP amounted to \$84,400.12 for the year ended December 31, 2023.

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
 (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 \$40,361.00 at December 31, 2023. 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, 2023, the reserve balance is \$15,860.04.

Note 5: Risk Management

The Commission maintains commercial insurance policies 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. 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 Warren County self-insured 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 2023 & 2022 audit reports were not available as of the date of this report. Selected financial information for the Fund is as follows for the year ended December 31, 2021:

Total Assets	\$ 99,782,623
Net Position	\$ 5,387,311
Total Revenue	\$ 20,815,569
Total Expenses	\$ 23,047,265
Change in Net Position	\$ (2,231,696)
Members Dividends	\$ -0-

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(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>Ending Balance</u>
2023	\$ 979.63	\$ 0.67	\$ 7,307.80
2022	934.51	0.58	6,327.50
2021	836.98	0.74	5,392.41

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, 2023  
(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. For additional information about the Plan, please refer to the State of New Jersey (the State), Division of Pensions and Benefits' (the Division) annual financial statements, which can be found at <https://www.state.nj.us/treasury/pensions/annual-reports.shtml>.

Benefits Provided

The Plan provides medical and prescription drug coverage to retirees and their covered 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 Chapter 330, P.L. 1997, which is codified in N.J.S.A. 52:14-17.32i, the State provides medical and prescription coverage to local police officers and firefighters, who retire with 25 years of service or on a disability from an employer who does not provide postretirement medical coverage. Local employers were required to file a resolution with the Division in order for their employees to qualify for State-paid retiree health benefits coverage under Chapter 330. The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L. 1989.

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(Continued)

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

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

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 deferred inflows of resources, and collective OPEB (benefit)/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 (benefit)/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, 2021 through June 30, 2022. Employer and nonemployer allocation percentages were rounded for presentation purposes; therefore, amounts presented in the schedule of OPEB amounts by employer and nonemployer may result in immaterial differences.

OPEB Expense

The Commission has rolled forward the net OPEB liability as of June 30, 2022 with no adjustments. The Division of Local Government Services, Department of Community Affairs, State of New Jersey, is permitting municipalities and counties to include the June 30, 2022 OPEB information in the Notes to the Financial Statements as the June 30, 2023 information has not been released as of the date of this report.

The total OPEB liability as of June 30, 2022 was determined by an actuarial valuation as of June 30, 2021, which was rolled forward to June 30, 2022.

At June 30, 2022, the Commission had a liability of \$1,671,806 for its proportionate share of the net OPEB liability. At June 30, 2022, the Commission's proportion was .00104% which was an increase of .0009% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2022 the Commission's OPEB expense as determined by the State of New Jersey Division of Pensions and Expense was \$70,873.

The Commission's actual post retirement payments in 2023 for 0 retired employees were \$-0-.

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.

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
 (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)

Salary Increases\*:

Public Employees' Retirement System (PERS)

Rate for all future years 2.75% to 6.55% based on years of service

\* - Salary increases are based on years of service.

Mortality:

PERS Pub-2010 General classification headcount weighted mortality with fully generational mortality improvement projections from the central year using Scale MP-2021

Actuarial assumptions used in the June 30, 2021 valuation were based on the results of the PERS experience study prepared for July 1, 2018 – June 30, 2021.

100% of active members are considered to participate in the Plan upon retirement.

Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend rate is 6.25% for fiscal year 2023 and decreases to a 4.50% long term trend rate in 2030. For PPO post 65 medical benefits, the trend rate is -1.89% in fiscal year 2023 and increases to a 4.50% trend rate starting with fiscal year 2033 and later. For HMO Post 65 medical benefits, the trend rate is -1.99% in fiscal year 2023 and increases to a 4.50% trend rate starting with fiscal year 2033 and later. For prescription drug benefits, the trend rate is 8.00% for fiscal year 2023 and decreases to a 4.50% trend rate in 2030 and later.

Discount Rate

The discount rate for June 30, 2022 was 3.54%. 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.

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023  
(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 Discount Rate

The following presents the net OPEB Liability of the Commission as of June 30, 2022, 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, 2022		
	At 1% Decrease (2.54%)	At Discount Rate (3.54%)	At 1% Increase (4.54%)
Net OPEB Liability Attributable to the Commission	\$ 1,937,960	\$ 1,671,806	\$ 1,457,661

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, 2022, 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, 2022		
	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Net OPEB Liability Attributable to the Commission	\$ 1,554,651	\$ 1,863,337	\$ 2,266,135

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
Bradley Burke	Chairman
Robert E. Eriksen	Vice Chairman
Eileen Greason	Secretary/Treasurer
Cristianna Cooke-Gibbs	Member
Peter Summers	Member
Dr. Douglas Roscoe	Member
Lori Ciesla	County Commissioner Liaison

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
STATEMENT OF REVENUES  
YEAR ENDED DECEMBER 31, 2023

	<u>Anticipated</u>	<u>Added By Grant Award</u>	<u>Realized</u>	<u>Excess/ (Deficit)</u>
Fund Balance Utilized	\$ 68,200.00		\$ 68,200.00	
County of Warren Appropriation	876,333.00		876,333.00	
New Jersey Department of Health: Tick Surveillance Program	<u>944,533.00</u>	<u>\$ 12,000.00</u>	<u>12,000.00</u>	
Nonbudget Revenue	<u>\$ 944,533.00</u>	<u>\$ 12,000.00</u>	<u>20.48</u>	<u>\$ 20.48</u>
Nonbudget Revenue: Interest Earned			<u>\$ 20.48</u>	<u>\$ 20.48</u>

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2023

	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Unexpended Balance</u>
Salaries and Wages, Including				
Seasonal Help - Mosquito	\$ 494,739.00	\$ 496,739.00	\$ 496,460.68	\$ 278.32
Fringe Benefits - Mosquito	169,582.00	169,582.00	157,505.25	12,076.75
Insurance	24,229.00	23,204.00	23,204.00	
Telephone and Internet	6,360.00	3,360.00	3,170.84	189.16
Legal Advertising	2,888.00	2,888.00	1,148.99	1,739.01
Meeting and Membership	10,698.00	10,698.00	7,518.56	3,179.44
Professional Services	2,805.00	2,805.00	2,039.15	765.85
Permits/Water Management	5,145.00	3,645.00	3,592.04	52.96
Contract Services	58,278.00	54,278.00	54,094.25	183.75
Insecticides	57,084.00	69,884.00	69,173.18	710.82
Vehicle and Equipment Maintenance	34,800.00	41,300.00	37,187.06	4,112.94
Office Supplies	2,400.00	3,425.00	2,585.89	839.11
Shop Supplies	1,000.00	1,000.00	945.29	54.71
Lab/Field Supplies	7,525.00	7,525.00	6,320.10	1,204.90
Equipment Purchase	67,000.00	54,200.00	46,322.37	7,877.63
New Jersey Department of Health:				
Tick Surveillance Program		12,000.00	11,733.33	266.67
	<u>\$ 944,533.00</u>	<u>\$ 956,533.00</u>	<u>\$ 923,000.98</u>	<u>\$ 33,532.02</u>
			General Operations	\$ 911,267.65
			Expenditures of State Awards	11,733.33
				<u>\$ 923,000.98</u>

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

Balance, December 31, 2022		\$ 164,777.87
Increased by Receipts:		
County of Warren Appropriation	\$ 876,333.00	
Grants Receivable:		
New Jersey Department of Health:		
Tick Surveillance Program	12,000.00	
State Mosquito Commission Contribution	10,800.00	
Nonbudget Revenue	20.48	
Interest Earned on:		
State Unemployment Insurance Funds	0.67	
Retirement Pay Fund	1.53	
State Unemployment Insurance		
Employee Share of Contributions	979.63	
Budgeted Retirement Funds	5,000.00	
		905,135.31
		1,069,913.18
Decreased by Disbursements:		
General Operations	911,267.65	
Expenditures of State Awards	11,733.33	
		923,000.98
Balance, December 31, 2023		\$ 146,912.20

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

Balance, December 31, 2022		\$ 6,327.50
Increased By:		
Interest Earned	\$ 0.67	
Employee Contributions	<u>979.63</u>	
		<u>980.30</u>
Balance, December 31, 2023		<u>\$ 7,307.80</u>

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

Balance, December 31, 2022		\$ 10,858.51
Increased By:		
Interest Earned	\$ 1.53	
Budgeted Retirement Funds	<u>5,000.00</u>	
		<u>5,001.53</u>
Balance, December 31, 2023		<u><u>\$ 15,860.04</u></u>

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
AUDITORS' MANAGEMENT REPORT ON  
ADMINISTRATIVE FINDINGS - FINANCIAL,  
COMPLIANCE AND PERFORMANCE  
YEAR ENDED DECEMBER 31, 2023



Mount Arlington, NJ  
Newton, NJ  
Bridgewater, NJ

973.298.8500  
nisivoccia.com

Independent Member  
BKR International

May 6, 2024

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Mosquito Extermination Commission in the County of Warren for the year ended December 31, 2023, and have issued our report thereon dated May 6, 2024.

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 May 6, 2024, on the financial statements of the Mosquito Extermination Commission.

*Nisivoccia LLP*  
NISIVOCCIA LLP

*John J. Mooney*  
\_\_\_\_\_  
John J. Mooney  
Registered Municipal Accountant # 560  
Certified Public Accountant

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
COMMENTS AND RECOMMENDATIONS

Status of Prior Year Recommendations

None

COUNTY OF WARREN  
MOSQUITO EXTERMINATION COMMISSION  
SUMMARY OF RECOMMENDATIONS

None

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