COUNTY OF WARREN

REPORT OF AUDIT

2008

NISIVOCCIA & COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

COUNTY OF WARREN

REPORT OF AUDIT

2008

COUNTY OF WARREN
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YEAR ENDED DECEMBER 31, 2008

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COUNTY OF WARREN

PART I

FINANCIAL STATEMENTS AND

SUPPLEMENTAL SCHEDULES

YEAR ENDED DECEMBER 31, 2008

NISIVOCCIA & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

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Independent Auditors' Report

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

We have audited the financial statements of the various funds of the County of Warren (the "County") as of December 31, 2008 and 2007, as of and for the years then ended, as listed in the foregoing table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinions.

As described in Note 1, these financial statements have been prepared in conformity with accounting principles prescribed by the Division that demonstrate compliance with the modified accrual basis, with certain exceptions, and the budget laws of New Jersey, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variance between the statutory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because the County prepares its financial statements on the basis of accounting discussed in the third paragraph, the financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2008 and 2007, and the results of its operations for the years then ended.

The Honorable Director and Members of
the Board of Chosen Freeholders
County of Warren
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However, in our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the various funds of the County of Warren at December 31, 2008 and 2007, and the results of operations and changes in fund balance, where applicable, of such funds, thereof for the years then ended, in conformity with accounting principles prescribed by the Division, as described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2009 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audits.

Our audits were conducted for the purpose of forming opinions on the financial statements taken as a whole. The information included in the supplementary schedules listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedules of expenditures of federal and state awards are also presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*, and New Jersey's OMB Circular NJOMB 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid* and are not a required part of the financial statements. This information has been subjected to the auditing procedures applied in the audit of the financial statements mentioned above and, in our opinion, is fairly stated in all material respects, in relation to the financial statements taken as a whole, on the basis of accounting described in Note 1 to the financial statements and Note B to the schedules of expenditures of federal and state awards.

Mount Arlington, New Jersey
June 10, 2009

NISIVOCCIA & COMPANY LLP

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

COUNTY OF WARREN

CURRENT FUND

2008

COUNTY OF WARREN
CURRENT FUND
COMPARATIVE BALANCE SHEET

	Ref.	December 31, 2008	December 31, 2007
ASSETS			
Regular Fund:			
Cash and Cash Equivalents:			
Treasurer	A-4	$ 18,723,422.33	$ 19,422,454.86
Receivables and Other Assets With Full Reserves:			
Added and Omitted Taxes Receivable	A-6	535,273.71	659,928.95
		535,273.71	659,928.95
Total Regular Fund		19,258,696.04	20,082,383.81
Federal and State Grant Fund:			
Cash and Cash Equivalents	A-5	1,795,478.38	3,192,853.91
		1,795,478.38	3,192,853.91
Receivables and Other Assets:			
Grants Receivable:			
Federal	A-8	2,936,822.98	2,558,116.73
State	A-9	1,697,755.93	2,548,832.62
		4,634,578.91	5,106,949.35
Total Federal and State Grant Fund		6,430,057.29	8,299,803.26
TOTAL ASSETS		$ 25,688,753.33	$ 28,382,187.07

COUNTY OF WARREN
CURRENT FUND
COMPARATIVE BALANCE SHEET

	Ref.	December 31, 2008	December 31, 2007
LIABILITIES, RESERVES AND FUND BALANCE			
Regular Fund:			
Appropriation Reserves:			
Unencumbered	A-3;A-10	$ 5,324,094.35	$ 5,435,776.31
Encumbered	A-3;A-10	1,235,257.84	1,735,798.76
Total Appropriation Reserves		6,559,352.19	7,171,575.07
Outside Agency Fees Payable		88,008.38	134,439.67
		6,647,360.57	7,306,014.74
Reserve for Receivables	A	535,273.71	659,928.95
Fund Balance	A-1	12,076,061.76	12,116,440.12
Total Regular Fund		19,258,696.04	20,082,383.81
Federal and State Grant Fund:			
Encumbrances Payable		1,250,844.13	3,214,645.14
Reserve for Grant Fund Expenditures:			
Federal	A-11	4,024,631.17	3,282,103.01
State	A-12	1,154,581.99	1,803,055.11
Total Federal and State Grant Fund		6,430,057.29	8,299,803.26
TOTAL LIABILITIES, RESERVES AND FUND BALANCE		$ 25,688,753.33	$ 28,382,187.07

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

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

	Ref.	Year Ended December 31, 2008	2007
Revenue and Other Income Realized			
Fund Balance Utilized		$ 6,249,999.02	$ 6,950,000.20
Receipts from:			
Current Taxes		68,451,996.00	64,096,758.00
Miscellaneous Revenue Anticipated		41,574,339.40	41,094,714.38
Nonbudget Revenue		2,680,514.19	1,659,231.59
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves		3,285,093.85	3,241,053.02
Accounts Receivable Returned			2,317.57
Reserve for Grant Fund Expenditures Cancelled:			
Federal		115,112.07	39,404.12
State		6,098.00	51,138.43
Total Income		122,363,152.53	117,134,617.31
Expenditures			
Budget and Emergency Appropriations:			
Operations:			
Salaries and Wages		37,800,151.00	36,337,755.00
Other Expenses		56,305,686.41	54,861,521.92
Capital Improvements		11,969,474.00	11,247,906.00
County Debt Service		4,077,963.22	4,065,341.07
Deferred Charges and Statutory Expenditures		5,875,517.80	4,728,755.20
Federal Grant Fund Receivables Cancelled		115,111.91	39,403.78
State Grant Fund Receivables Cancelled		6,098.00	51,138.77
Reclassification of Expenditures From Current Fund		3,529.53	
Total Expenditures		116,153,531.87	111,331,821.74
Excess in Revenue		6,209,620.66	5,802,795.57
Fund Balance January 1		12,116,440.12	13,263,644.75
		18,326,060.78	19,066,440.32
Utilized as Anticipated Revenue		6,249,999.02	6,950,000.20
Fund Balance December 31	A	$ 12,076,061.76	$ 12,116,440.12

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

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2008

	Anticipated Budget	Anticipated Special NJSA 40A:4-87	Realized	Excess or Deficit *
Fund Balance Anticipated	$ 6,249,999.02		$ 6,249,999.02	
Miscellaneous Revenue:				
County Clerk Fees	1,465,026.00		844,288.84	$ 620,737.16 *
County Surrogate Fees	61,195.00		68,781.40	7,586.40
County Sheriff Fees	225,149.00		76,004.67	149,144.33 *
Fines	7,500.00		29,752.25	22,252.25
Interest on Investments and Deposits	1,909,569.00		1,526,331.96	383,237.04 *
Election Expenses Reimbursed by Municipalities	100,000.00		133,190.94	33,190.94
Motor Vehicle Fines	610,000.00		588,678.68	21,321.32 *
Fees from Public Health Nursing Agency	1,350,000.00		1,350,000.00	
Revenue for Housing State Inmates in the County Correctional Center	245,000.00		204,053.00	40,947.00 *
Public Health Nursing Trust	1,675,000.00		1,675,000.00	
Bail Bond Forfeitures	120,188.00		120,188.00	
Medicaid Peer Grouping (PL 1985, Ch 474)	1,918,309.00		1,918,309.00	
Boarding Out-of-County Youth - Warren County Juvenile Retention & Rehabilitation Center	210,000.00		229,514.17	19,514.17
School Election Expenses Reimbursed by Each School Board District	40,000.00		40,353.11	353.11
State Aid - County College Bonds (NJSA 18A:64A-22.6)	445,018.00		445,018.44	0.44
Permanent Disability - Patients in County Institutions (NJSA 44:77-38 et seq.)	11,600,000.00		12,437,499.38	837,499.38
Aging CCPED Medicaid Reimbursement	320,000.00		418,480.00	98,480.00
DCA Reimbursement Prosecutor Salaries	53,000.00		68,600.00	15,600.00
Department of Human Services, Division of Temporary Assistance and Social Services	2,600,000.00		2,988,407.00	388,407.00
Social and Welfare Services (c.66 PL 1990):				
Division of Youth and Family Services	464,869.00		464,869.00	
Supplemental Social Security Income	164,131.00		193,281.75	29,150.75
Psychiatric Facilities (c.73 PL 1990):				
Maintenance of Patients in State Institutions for Mental Diseases	2,555,736.00		2,555,736.00	
Maintenance of Patients in State Institutions for Mentally Retarded	1,510,362.00		1,510,362.00	
Community Mental Center of Piscataway	8,404.00		8,404.00	
State Psychiatric Hospitals	709.00		9,738.79	9,029.79
Board of County Patients in State and Other Institutions	24,025.00		22,164.32	1,860.68 *
New Jersey Transportation Trust Authority Act		$ 1,559,000.00	1,559,000.00	
Area Plan Grant	561,960.00	420,878.00	982,838.00	
Department of Community Affairs:				
Handicapped Person's Recreational Opportunities		15,000.00	15,000.00	
U.S. Department of Housing and Urban Development:				
Small Cities Community Development Block Grant		500,000.00	500,000.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Anticipated Budget	Anticipated Special NJSA 40A:4-87	Realized	Excess or Deficit *
Miscellaneous Revenue (Continued):				
U.S. Department of Transportation:				
Division of Local Government Services and Economic Development:				
D.O.T. Improvements to Route 517		$ 325,500.00	$ 325,500.00	
Department of Health and Senior Services:				
Right - to - Know Grant		9,220.00	9,220.00	
Warren County Medical Reserve Corps	$ 25,000.00	5,000.00	30,000.00	
Comprehensive Program, for Planning & Provision of Alcoholism and Abuse Services				
Comprehensive Alcohol Grant	232,874.00		232,874.00	
Special Child Health Care Services		67,003.00	67,003.00	
Part H - Early Intervention Service Coordinator		155,945.00	155,945.00	
Bioterrorism Preparedness and Response		383,646.00	383,646.00	
Department of Children and Families:				
On Site Forensic Interview Training Program		17,050.00	17,050.00	
Department of Human Services:				
Division of Youth and Family Services:				
Title XX Coalition		272,737.00	272,737.00	
Personal Assistance Service Program		465,378.00	465,378.00	
Adult Protective Services	26,682.00		26,682.00	
Work First New Jersey Program		143,773.00	143,773.00	
Division of Economic Assistance:				
Social Services for the Homeless	84,589.00		84,589.00	
NJTPA Route 22 Study		176,000.00	176,000.00	
Department of Law & Public Safety:				
Juvenile Justice Commission:				
State / Community Partnership Grant Program (PL 1995,C282) & the Family Court		298,617.00	298,617.00	
State Facilities Education Act		49,500.00	49,500.00	
Prosecutor's Department - Project Vision		43,750.00	43,750.00	
Division of Highway Safety:				
Summer Internship	18,816.00		18,816.00	
Division of Criminal Justice:				
Crime Victim Assistance		62,771.00	62,771.00	
Office of Insurance Fraud		90,304.00	90,304.00	
Megan's Law Internet Registry	6,210.00		6,210.00	
Megan's Law Enforcement		5,274.00	5,274.00	
Body Armor Replacement	12,489.51		12,489.51	
Body Armor Various Departments		11,254.64	11,254.64	
Juvenile Accountability Incentive Block Grant		7,325.00	7,325.00	
Multi-Jurisdictional Narcotics Taskforce	87,110.00	61,140.00	148,250.00	
Sexual Assault Nurse Examiner	86,486.00		86,486.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Anticipated Budget	Anticipated Special NJSA 40A:4-87	Realized	Excess or Deficit *
Miscellaneous Revenue (Continued):				
NJ Transit Corporation:				
Section 5311		$ 380,641.00	$ 380,641.00	
Senior Citizen & Disabled Resident, Transportation Assistance Program	$ 627,776.00		627,776.00	
NJ Transit Job Access		314,058.00	314,058.00	
Department of the Treasury:				
Municipal Alliance to Prevent Alcoholism and Drug Abuse	150,428.00		150,428.00	
Department of Environmental Protection:				
Clean Communities Program		51,609.26	51,609.26	
County Environmental Health Act (C.E.H.A.)		133,600.00	133,600.00	
Solid Waste Administration Program		224,073.00	224,073.00	
NJ State Council on the Arts:				
Local Arts Program		90,497.00	90,497.00	
Building Arts Participation	21,850.00		21,850.00	
Department of Military & Veterans Affairs:				
Veterans Transportation		7,000.00	7,000.00	
NJ Office of Emergency Telecommunications Service:				
Enhanced 911 Consolidation Grant - Equipment		132,543.00	132,543.00	
General Assistance Grant		100,950.00	100,950.00	
NJ Division of Archives and Record Management:				
Public Archives and Records Infrastructure Support		247,000.00	247,000.00	
Morris/Sussex/Warren Workforce Investment Board:				
Work Verification Reimbursement Agreement		6,238.00	6,238.00	
Early Employment Initiative	7,089.00		7,089.00	
Open Space Tax Fund	1,004,286.00		1,004,286.34	$ 0.34
Tax Relief - County Clerk P.L. 2001, C.370	684,974.00		684,974.00	
Tax Relief - Surrogate P.L. 2001, C.370	49,715.00		49,715.00	
Tax Relief - Sheriff P.L. 2001, C.370	137,441.00		137,441.00	
Presidential Election Reimbursement	100,000.00		103,724.95	3,724.95
Insurance Surplus Return	161,989.00		161,989.00	
Warren County VoTech Excess Surplus Returned	721,568.00		721,568.00	
Total Miscellaneous Revenue	34,492,522.51	6,834,274.90	41,574,339.40	247,541.99
Amount to be Raised by Taxes for Support of the County Budget:				
Local Taxes for County Purposes	68,451,996.00		68,451,996.00	
Budget Totals	$ 109,194,517.53	$ 6,834,274.90	116,276,334.42	247,541.99
Nonbudget Revenue:				
Miscellaneous Revenue Not Anticipated			2,680,514.19	2,680,514.19
			$ 118,956,848.61	$ 2,928,056.18

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2008
(Continued)

Analysis of Nonbudget Revenue:

Added, Omitted & Rollback Taxes	$ 702,089.74
Jail Inmate Medical Copay	7,456.86
Inmate Processing Fees	41,107.99
Library Share	158,398.00
Warren County Community College	98,359.38
Board of Appeals Applications	800.00
Court Reimbursement	18,535.55
State Reimbursement 911 Coordinator	75,000.00
Public Information Fees	2,903.67
PCFA Salary Reimbursement	107,182.00
Personnel Costs Reimbursement	245,135.37
Fees for Services	112,555.00
Subsidy Transportation Planning	57,737.87
Auction Proceeds	21,718.55
SSA Inmates	10,200.00
Environmental Health	13,225.00
State of New Jersey Title IV-D - Probation Department	23,402.95
County Labor Assistance Program	14,717.00
Office On Aging State Aid	58,000.00
Emergency Management Firefighters	3,452.00
Prior Year Insurance Refunds	21,628.60
Special Charges Engineering	1,050.00
Pay Phone - Jail Inmate	22,226.35
State Reimbursement	316,459.47
Federal Reimbursement	145,373.46
Jail Inmate Unclaimed Funds	75,000.00
Insurance Refund/Return	18,761.38
Rental of Land	9,395.15
Milk and Meals - Warren Acres	16,478.05
Engineering Escrow	3,938.01
Land Development Fees Planning	26,928.00
Sick Leave Injury Reimbursement	93,513.92
Pretrial Discovery Fees	8,460.05
Mental Health Reimbursement	32,500.00
Restitution Payments	588.03
Fees Collected by Engineering Department	12,075.00
Warren County Community College Debt Share	25,996.10
Client Reimbursement Adjustor	12,262.34
Reimbursement Municipal Sheriff Training	26,445.70
Miscellaneous	39,457.65
	$ 2,680,514.19

Analysis of Interest on Investments and Deposits:

Interest Earned in Current Fund	$ 622,267.90
Interest Earned in General Capital Fund	848,232.77
Interest Earned in Health Department Trust	55,831.29
	$ 1,526,331.96

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

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
GENERAL GOVERNMENT:				
General Administration (Includes Purchasing):				
Salaries and Wages	$ 412,050.00	$ 423,650.00	$ 414,667.81	$ 8,982.19
Other Expenses	70,490.00	70,490.00	48,576.13	21,913.87
Personnel Department:				
Salaries and Wages	319,900.00	328,300.00	322,021.60	6,278.40
Other Expenses	150,320.00	150,320.00	145,521.85	4,798.15
Board of Chosen Freeholders:				
Salaries and Wages	73,001.00	73,001.00	71,607.39	1,393.61
Other Expenses	167,000.00	167,000.00	91,832.32	75,167.68
Board of Elections:				
Salaries and Wages	465,350.00	490,275.00	488,365.28	1,909.72
Other Expenses	221,200.00	221,200.00	191,425.10	29,774.90
Risk Management:				
Salaries and Wages	59,990.00	60,965.00	59,720.10	1,244.90
Other Expenses	2,500.00	2,500.00	2,358.90	141.10
County Clerk:				
Salaries and Wages	465,775.00	467,350.00	457,453.44	9,896.56
Other Expenses	274,126.00	274,126.00	241,138.54	32,987.46
Treasurers / CFO:				
Salaries and Wages	505,400.00	515,200.00	505,754.47	9,445.53
Other Expenses	23,750.00	23,750.00	14,929.08	8,820.92
Audit	119,850.00	119,850.00	119,850.00	
Information Systems Division:				
Salaries and Wages	85,250.00	88,450.00	86,508.44	1,941.56
Other Expenses	800,000.00	800,000.00	719,365.55	80,634.45
Board of Taxation:				
Salaries and Wages	104,525.00	106,725.00	103,856.24	2,868.76
Other Expenses	49,970.00	49,970.00	39,335.43	10,634.57
County Counsel:				
Other Expenses	575,000.00	540,000.00	392,727.86	147,272.14

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COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued):				
County Surrogate:				
Salaries and Wages	$ 283,350.00	$ 285,350.00	$ 278,431.12	$ 6,918.88
Other Expenses	23,362.00	23,362.00	19,232.01	4,129.99
Engineer:				
Salaries and Wages	711,650.00	711,650.00	682,538.09	29,111.91
Other Expenses	11,075.00	11,075.00	10,553.36	521.64
Economic Development & Tourism:				
Salaries and Wages	130,250.00	133,550.00	131,276.66	2,273.34
Other Expenses	62,690.00	62,690.00	12,236.72	50,453.28
Cultural & Heritage Commission (NJSA 40:33A-6):				
Salaries and Wages	57,000.00	57,000.00	28,273.76	28,726.24
Other Expenses	45,563.00	45,563.00	43,530.76	2,032.24
Aid to Warren County Historical & Genealogical Society Museum:				
Other Expenses	5,000.00	5,000.00	5,000.00	
Weights & Measures:				
Salaries and Wages	159,200.00	164,700.00	158,518.81	6,181.19
Other Expenses	4,185.00	4,185.00	3,700.64	484.36
War Veterans Burial & Grave Decorations:				
Salaries and Wages	11,081.00	11,581.00	11,250.00	331.00
Other Expenses	11,815.00	11,815.00	9,044.07	2,770.93
TOTAL GENERAL GOVERNMENT	6,461,668.00	6,500,643.00	5,910,601.53	590,041.47
LAND USE ADMINISTRATION:				
Planning Board:				
Salaries and Wages	481,400.00	481,400.00	463,979.24	17,420.76
Other Expenses	73,950.00	73,950.00	43,603.21	30,346.79
TOTAL LAND USE ADMINISTRATION	555,350.00	555,350.00	507,582.45	47,767.55

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COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
INSURANCES:				
Insurance on Buildings & Motor Vehicles and Surety Bond Premiums	$ 1,754,726.00	$ 1,754,726.00	$ 1,663,864.36	$ 90,861.64
Workmen's Compensation	1,255,069.00	1,255,069.00	1,255,069.00	
Group Insurance Plan for Employees	12,802,692.00	12,802,692.00	12,117,553.84	685,138.16
TOTAL INSURANCES	15,812,487.00	15,812,487.00	15,036,487.20	775,999.80
PUBLIC SAFETY:				
Communication Center:				
Salaries and Wages	1,774,480.00	1,774,480.00	1,689,952.63	84,527.37
Other Expenses	631,650.00	631,650.00	320,394.73	311,255.27
Public Safety:				
Salaries and Wages	235,500.00	251,000.00	245,982.39	5,017.61
Other Expenses	12,375.00	12,375.00	4,399.47	7,975.53
Office of Emergency Management:				
Salaries and Wages	145,060.00	159,560.00	155,580.78	3,979.22
Other Expenses	18,100.00	18,100.00	14,909.21	3,190.79
Aid to Volunteer Fire Companies & Emergency Squads:				
Other Expenses	137,500.00	137,500.00	129,365.64	8,134.36
Sheriff's Office:				
Salaries and Wages	1,218,496.00	1,248,396.00	1,219,894.96	28,501.04
Other Expenses	67,000.00	67,000.00	60,736.67	6,263.33
County Medical Examiner:				
Other Expenses	294,527.00	294,527.00	280,965.00	13,562.00
Prosecutor's Office:				
Salaries and Wages	3,760,791.00	3,813,791.00	3,759,431.24	54,359.76
Other Expenses	488,200.00	488,200.00	409,988.93	78,211.07
Juvenile Retention & Rehabilitation Center:				
Salaries and Wages	1,114,934.00	1,114,934.00	1,030,413.66	84,520.34
Other Expenses	320,150.00	320,150.00	123,575.95	196,574.05

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COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
PUBLIC SAFETY (Continued):				
Jail:				
Salaries and Wages	$ 4,196,575.00	$ 4,196,575.00	$ 4,027,448.69	$ 169,126.31
Other Expenses	2,086,575.00	2,086,575.00	1,943,046.09	143,528.91
TOTAL REGULATION	16,501,913.00	16,614,813.00	15,416,086.04	1,198,726.96
PUBLIC WORKS:				
Roads:				
Salaries and Wages	3,132,750.00	3,132,750.00	2,962,793.14	169,956.86
Other Expenses	2,278,500.00	2,278,500.00	2,212,227.26	66,272.74
Bridges:				
Salaries and Wages	633,700.00	633,700.00	598,652.89	35,047.11
Other Expenses	146,500.00	146,500.00	123,388.97	23,111.03
Recycling:				
Salaries and Wages	13,559.00	13,559.00		13,559.00
Buildings and Grounds:				
Salaries and Wages	1,250,850.00	1,215,850.00	1,162,939.60	52,910.40
Other Expenses	795,000.00	795,000.00	737,142.39	57,857.61
Shade Tree Commission:				
Other Expenses	15,000.00	15,000.00	15,000.00	
Mosquito Extermination Commission:				
Other Expenses	679,055.00	679,055.00	679,055.00	
TOTAL PUBLIC WORKS	8,944,914.00	8,909,914.00	8,491,199.25	418,714.75

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COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
HEALTH & HUMAN SERVICES:				
County Health Service Interlocal Agreement (NJSA 40:8A-1):				
Salaries and Wages	$ 3,301,475.00	$ 3,301,475.00	$ 3,234,931.61	$ 66,543.39
Other Expenses	370,685.00	370,685.00	302,249.95	68,435.05
Center on Aging:				
Salaries and Wages	488,910.00	494,110.00	448,373.91	45,736.09
Other Expenses	245,607.00	245,607.00	245,219.29	387.71
Nutrition Program:				
Salaries and Wages	15,450.00	15,450.00	11,055.95	4,394.05
Other Expenses	356,974.00	356,974.00	324,079.56	32,894.44
Warren Haven:				
Salaries and Wages	8,579,434.00	8,579,434.00	7,959,540.28	619,893.72
Other Expenses	2,049,915.00	2,049,915.00	1,926,690.62	123,224.38
Youth Shelter:				
Other Expenses	120,000.00	120,000.00	93,853.73	26,146.27
Mental Health Administration:				
Salaries and Wages	264,547.00	268,947.00	227,204.80	41,742.20
Other Expenses	51,000.00	51,000.00	39,671.45	11,328.55
Psychiatric Facilities (c 73, PL 1990):				
Maintenance for Mental Diseases:				
Other Expenses - Local	525,246.00	525,246.00	525,246.00	
Other Expenses - State	1,510,362.00	1,510,362.00	1,510,362.00	
Maintenance of Patients in State Institutions for Mentally Retarded:				
Other Expenses - State	2,555,736.00	2,555,736.00	2,555,736.00	
New Jersey Bureau of Children's Services:				
Other Expenses - State	464,869.00	464,869.00	464,869.00	
County Welfare Board:				
Salaries and Wages	2,603,958.00	2,568,958.00	2,472,519.93	96,438.07
Other Expenses	767,590.00	802,590.00	746,157.07	56,432.93

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COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
HEALTH & HUMAN SERVICES (Continued):				
County Adjuster:				
Salaries and Wages	$ 53,000.00	$ 53,000.00	$ 50,475.52	$ 2,524.48
Other Expenses	23,000.00	23,000.00	18,832.38	4,167.62
Health and Human Services (NJSA 30:4D-6.9)	187,802.00	188,518.00	188,518.00	
Human Service Programs (NJSA 30:14-11)	210,824.00	210,108.00	210,108.00	
Human Service Programs (NJSA 40:23-8.14)	74,915.00	74,915.00	74,915.00	
Mental / Health Services Programs (NJSA 40:13-2)	169,374.00	169,374.00	169,374.00	
Adult Mental / Health Services Programs (NJSA 40:5-2.9 and 30:9A-1)	543,291.00	573,019.00	561,014.00	12,005.00
Youth Services (NJSA 40:5-2.9)	235,451.00	206,538.00	206,538.00	
Substance Abuse Services (NJSA 30:9-12.16)	135,281.00	134,466.00	130,508.00	3,958.00
Psychiatric Facilities	10,505.00	10,505.00	10,505.00	
TOTAL HEALTH & HUMAN SERVICES	25,915,201.00	25,924,801.00	24,708,549.05	1,216,251.95
EDUCATION:				
Warren County Community College (NJSA 18A:64A-30 et seq.):				
Other Expenses	2,312,965.00	2,312,965.00	2,312,965.00	
Reimbursement for Residents Attending Out - of - County Two Year Colleges (NJSA 18A:64A-23):				
Other Expenses	160,000.00	170,000.00	161,508.05	8,491.95
Contribution to Warren County Soil Conservation District (NJSA 4:24-22 (I)):				
Other Expenses	81,000.00	81,000.00	81,000.00	
County Extension Service - Farm & Home:				
Salary and Wages	216,535.00	219,435.00	214,967.91	4,467.09
Other Expenses	99,000.00	99,000.00	75,406.54	23,593.46
Warren County Vocational School:				
Other Expenses	3,995,172.00	3,995,172.00	3,986,613.00	8,559.00

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COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
EDUCATION (Continued):				
Reimbursements for Residents Attending Out - of - County Vocational Schools (NJSA 18A:54A-23.4):				
Other Expenses	$ 5,000.00	$ 5,000.00		$ 5,000.00
Office of Superintendent of Schools:				
Salary and Wages	99,475.00	99,475.00	$ 94,734.40	4,740.60
Other Expenses	18,300.00	18,300.00	10,695.66	7,604.34
Special Schools Services:				
Other Expenses	196,072.00	196,072.00	196,072.00	
TOTAL EDUCATION	7,183,519.00	7,196,419.00	7,133,962.56	62,456.44
OTHER OPERATIONS FUNCTIONS:				
Provisions for Salary Adjustments & New Employees	527,500.00	246,125.00		246,125.00
TOTAL OTHER OPERATIONS FUNCTIONS	527,500.00	246,125.00		246,125.00
OPERATIONS:				
UTILITIES EXPENSES AND BULK PURCHASES:				
Electricity	985,000.00	985,000.00	883,275.16	101,724.84
Telephone (excluding equipment acquisition)	767,500.00	767,500.00	738,458.16	29,041.84
Water	73,000.00	73,000.00	55,679.97	17,320.03
Fuel Oil	572,500.00	572,500.00	513,855.74	58,644.26
Sewerage Processing and Disposal	295,000.00	295,000.00	157,689.43	137,310.57
Gasoline	545,000.00	685,000.00	618,644.94	66,355.06
TOTAL UTILITIES	3,238,000.00	3,378,000.00	2,967,603.40	410,396.60
SUBTOTAL OPERATIONS	85,140,552.00	85,138,552.00	80,172,071.48	4,966,480.52

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COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
PUBLIC AND PRIVATE PROGRAMS OFFSET				
BY REVENUES:				
Area Plan Grant (NJSA 40A:4-87 + $420,878.00)	$ 561,960.00	$ 982,838.00	$ 982,838.00	
Department of Human Services, Division of Youth & Family Services:				
Planning & Administering Human Service Grants, Title XX Coalition (NJSA 40A:4-87 + $272,737.00)		272,737.00	272,737.00	
Adult Protective Services	26,682.00	26,682.00	26,682.00	
Department of Community Affairs, Recreation for Individuals with Disabilities (NJSA 40A:4-87 + $15,000.00)		15,000.00	15,000.00	
Department of Transportation, FY 2008 Capital Transportation Program (NJSA 40A:4-87 + $1,559,000.00)		1,559,000.00	1,559,000.00	
Department of Transportation, County Route 517 (NJSA 40A:4-87 + $325,500.00)		325,500.00	325,500.00	
Warren County Medical Reserves Corps (NJSA 40A:4-87 + $5,000.00)	25,000.00	30,000.00	30,000.00	
Department of Law & Public Safety, Juvenile Accountability Incentive Block Grant (NJSA 40A:4-87 + $7,325.00)		7,325.00	7,325.00	
Department of Health & Senior Services, Right-to-know (NJSA 40A:4-87 + $9,220.00)		9,220.00	9,220.00	
Matching Funds for Grant & Aid - Handicapped Person's Recreational Act - County Match	2,650.00	2,650.00	2,650.00	
Matching Funds for Grant & Aid - Area Plan Grant - Title III - Nutrition Program - County Match	36,511.00	36,511.00		$ 36,511.00
Matching Funds for Grant & Aid - NJ Transit 5311	121,622.00	121,622.00	89,718.84	31,903.16
Matching Funds for Grant & Aid	17,868.00	17,868.00		17,868.00
Department of Environmental Protection, Clean Communities Program (NJSA 40A:4-87 + $51,609.26)		51,609.26	51,609.26	
Solid Waste Administration Program (NJSA 40A:4-87 + $224,073.00)		224,073.00	224,073.00	
NJ Council on the Arts, General Program Support Council on the Arts (NJSA 40A:4-87 + $90,497.00)		90,497.00	90,497.00	
Building Arts Participation	21,850.00	21,850.00	21,850.00	

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COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
PUBLIC AND PRIVATE PROGRAMS OFFSET				
BY REVENUES (Continued):				
Department of Human Services, Social Services for the Homeless	$ 84,589.00	$ 84,589.00	$ 84,589.00	
Department of Human Services, Personal Attendant Service Program (NJSA 40A:4-87 + $465,378.00)		465,378.00	465,378.00	
Department of Health & Senior Services, Comprehensive Program for Planning and Provision of Alcohol & Abuse Services Grant	232,874.00	232,874.00	232,874.00	
Department of Law & Public Safety, Division of Highway Safety, Summer Internship	18,816.00	18,816.00	18,816.00	
NJ Department of Transit Corporation, Job Access and Reverse Commute Program - Route 57 Shuttle (NJSA 40A:4-87 + $314,058.00)		314,058.00	314,058.00	
NJ Department of Transportation, NJTPA Route 22 Study (NJSA 40A:4-87 + $176,000.00)		176,000.00	176,000.00	
Department of Community Affairs, Small Cities Community Development Block Grant (NJSA 40A:4-87 + $500,000.00)		500,000.00	500,000.00	
Department of Environmental Protection, County Environmental Health Act (NJSA 40A:4-87 + $133,600.00)		133,600.00	133,600.00	
Department of Law & Public Safety, Division of Criminal Justice, Project Vision (NJSA 40A:4-87 + $43,750.00)		43,750.00	43,750.00	
Department of Health, Bioterrorism Preparedness and Response (NJSA 40A:4-87 + $383,646.00)		383,646.00	383,646.00	
Juvenile Justice Commission, State Facility Education Act (NJSA 40A:4-87 + $49,500.00)		49,500.00	49,500.00	
Department of Law & Public Safety, Division of Criminal Justice, Multi-Jurisdictional Narcotics Task Force(NJSA 40A:4-87 + $61,140	87,110.00	148,250.00	148,250.00	
NJ Transit Corporation, Section 5311 Grant (NJSA 40A:4-87 + $380,641.00)	627,776.00	1,008,417.00	1,008,417.00	

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COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
PUBLIC AND PRIVATE PROGRAMS OFFSET				
BY REVENUES (Continued):				
Morris/Essex/Warren Employment & Training Services, Work First EEI	$ 7,089.00	$ 7,089.00	$ 7,089.00	
Work Verification Reimbursement Agreement (NJSA 40A:4-87 + $6,238.00)		6,238.00	6,238.00	
Department of Law & Public Safety, Grant - Megan's Law (NJSA 40A:4-87 + $5,274.00)		5,274.00	5,274.00	
Department of Law & Public Safety, Sex Offender Internet Registry Grant - Megan's Law	6,210.00	6,210.00	6,210.00	
Department of Law & Public Safety, Division of Criminal Justice, S.A.N.E.	86,486.00	86,486.00	86,486.00	
Department of Law & Public Safety, Division of Criminal Justice, On Site Forensic Interview Training Program (NJSA 40A:4-87 + $17,050.00)		17,050.00	17,050.00	
Department of Law & Public Safety, Division of Criminal Justice, Crime Victim Assistance (NJSA 40A:4-87 + $62,771.00)		62,771.00	62,771.00	
Department of Health & Senior Services, Special Child Health Case Management (NJSA 40A:4-87 + $67,003.00)		67,003.00	67,003.00	
Early Intervention Program (NJSA 40A:4-87 + $155,945.00)		155,945.00	155,945.00	
Governor's Council on Alcoholism and Drug Abuse, Municipal Alliance	150,428.00	150,428.00	150,428.00	
Department of Human Services, Division of Family Development, Work First NJ (NJSA 40A:4-87 + $143,773.00)		143,773.00	143,773.00	
Department of Law & Public Safety, Division of Criminal Justice, Office of Insurance Fraud (NJSA 40A:4-87 + $90,304.00)		90,304.00	90,304.00	
Department of State, Division of Archives & Record Management, P.A.R.I.S. Grant (NJSA 40A:4-87 + $247,000.00)		247,000.00	247,000.00	
Department of Law & Public Safety, Division of Criminal Justice, Body Armor Replacement	12,489.51	12,489.51	12,489.51	
Body Armor Replacement - Various (NJSA 40:A4-87 + $11,254.64)		11,254.64	11,254.64	

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COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
PUBLIC AND PRIVATE PROGRAMS OFFSET				
BY REVENUES (Continued):				
NJ Juvenile Justice Commission, State/Community Partnership Grant Program & Family Court Services Program (NJSA 40A:4-87 + $298,617.00)		$ 298,617.00	$ 298,617.00	
NJ Department of Military & Veterans Affairs, Veterans Transportation Grant (NJSA 40A:4-87 + $7,000.00)		7,000.00	7,000.00	
NJ Office of Emergency Telecommunications:				
Enhanced 911 Consolidation Grant (NJSA 40A:4-87 + $132,543.00)		132,543.00	132,543.00	
Enhanced 911 General Assistance Grant (NJSA 40A:4-87 + $ 100,950.00)		100,950.00	100,950.00	
TOTAL FEDERAL AND STATE PROGRAMS	$ 2,128,010.51	8,962,285.41	8,876,003.25	$ 86,282.16
Total Operations	87,268,562.51	94,100,837.41	89,048,074.73	5,052,762.68
Contingent	5,000.00	5,000.00		5,000.00
TOTAL OPERATIONS INCLUDING CONTINGENT	87,273,562.51	94,105,837.41	89,048,074.73	5,057,762.68
Detail:				
Salary and Wages	37,952,151.00	37,800,151.00	35,831,116.74	1,969,034.26
Other Expenses	49,321,411.51	56,305,686.41	53,216,957.99	3,088,728.42
CAPITAL IMPROVEMENTS:				
Capital Improvement Fund	11,969,474.00	11,969,474.00	11,969,474.00	
TOTAL CAPITAL IMPROVEMENTS	11,969,474.00	11,969,474.00	11,969,474.00	

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COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
DEBT SERVICE:				
Payment of Bond Principal:				
Open Space Bonds	$ 640,000.00	$ 640,000.00	$ 640,000.00	
County College Bonds	140,000.00	140,000.00	140,000.00	
State Aid - County College Bonds (NJS 18A:64A-22.6)	325,000.00	325,000.00	325,000.00	
Vocational School Bonds	240,000.00	240,000.00	240,000.00	
Other Bonds	1,830,000.00	1,830,000.00	1,830,000.00	
Interest on Bonds:				
Open Space Bonds	262,568.76	262,568.76	262,568.76	
County College Bonds	108,710.94	108,710.94	108,710.94	
State Aid - County College Bonds	120,018.44	120,018.44	120,018.44	
Vocational School Bonds	65,900.00	65,900.00	65,900.00	
Other Bonds	244,047.50	244,047.50	244,047.50	
Green Trust Loan Program:				
Loan Repayments for Principal and Interest	101,717.58	101,717.58	101,717.58	
TOTAL DEBT SERVICE	4,077,963.22	4,077,963.22	4,077,963.22	

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COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
STATUTORY EXPENDITURES:				
Contribution to:				
Public Employees' Retirement System	$ 1,725,388.80	$ 1,725,388.80	$ 1,725,388.80	
Social Security System	2,981,819.00	2,981,819.00	2,800,777.50	$ 181,041.50
Unemployment Compensation Insurance (NJSA 43:21-3 et. seq.)	122,500.00	122,500.00	37,904.03	84,595.97
Police and Fireman's Retirement System of NJ	960,727.00	960,727.00	960,727.00	
Public Employees' Retirement System - E.R.I.	83,082.00	83,082.00	83,082.00	
Defined Contribution Retirement Program	1.00	2,001.00	1,306.80	694.20
Total Statutory Expenditures	5,873,517.80	5,875,517.80	5,609,186.13	266,331.67
	5,873,517.80	5,875,517.80	5,609,186.13	266,331.67
TOTAL GENERAL APPROPRIATIONS	$ 109,194,517.53	$ 116,028,792.43	$ 110,704,698.08	$ 5,324,094.35
Ref.				A

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COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2008
(Continued)

Analysis of Budget After Modification	Ref.	
Adopted Budget		$ 109,194,517.53
Appropriation by NJSA 40A:4-87		6,834,274.90
		$ 116,028,792.43

Analysis of Paid or Charged		
Cash Disbursed		$ 100,971,063.88
Encumbrances Payable	A	1,235,257.84
Transfer to Grant Fund Expenditures:		
Federal Programs		4,853,815.00
State Programs		3,929,819.41
		110,989,956.13
Less: Refunds		285,258.05
		$ 110,704,698.08

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

COUNTY OF WARREN

OTHER TRUST FUNDS

2008

COUNTY OF WARREN
COMPARATIVE BALANCE SHEET - TRUST FUNDS

	Ref.	December 31, 2008	December 31, 2007
ASSETS			
Regular Trust Fund:			
Cash Accounts:			
Checking		$ 4,543,522.41	$ 1,446,250.28
Savings Account		1.00	1.00
Certificates of Deposits		1,250,000.00	5,160,000.00
	B-1	5,793,523.41	6,606,251.28
Rehabilitation Loans Receivable	B-3	5,307,837.00	4,759,257.04
Community Development Block Grant Receivable	B-2	229,830.00	79,155.00
		5,537,667.00	4,838,412.04
		11,331,190.41	11,444,663.32
Open Space Trust Fund:			
Cash Account:			
Checking		8,380,381.78	1,946,092.97
Certificates of Deposits		7,500,000.00	14,220,000.00
	B-1	15,880,381.78	16,166,092.97
Unemployment Trust Fund:			
Cash Account:			
Checking	B-1	257,936.24	93,469.16
Other Trust Fund:			
Cash Accounts:			
Checking		5,948,317.25	3,329,347.43
Certificates of Deposits		5,250,000.00	7,320,000.00
	B-1	11,198,317.25	10,649,347.43
TOTAL ASSETS		$ 38,667,825.68	$ 38,353,572.88

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

	Ref.	December 31, 2008	December 31, 2007
LIABILITIES AND RESERVES			
Regular Trust Fund:			
Encumbrances Payable		$ 70,837.62	$ 88,223.70
Reserve for Rehabilitation Loans Receivable		5,307,837.00	4,759,257.04
Reserve for Community Development Block Grant Receivable		229,830.00	79,155.00
Reserve for Community Development Block Grant - Echo Housing	B-4	215,546.97	208,094.13
Reserve for Housing Rehabilitation	B-5	1,587,285.99	1,827,050.30
Various Reserves	B-6	3,919,852.83	4,482,883.15
		11,331,190.41	11,444,663.32
Open Space Trust Fund:			
Accounts Payable		677,715.24	
Encumbrances Payable		9,206,150.54	9,846,888.23
Reserve for Open Space Trust	B-7	5,996,516.00	6,319,204.74
		15,880,381.78	16,166,092.97
Unemployment Trust Fund:			
Reserve for Unemployment Claims	B-7	257,936.24	93,469.16
		257,936.24	93,469.16
Other Trust Fund:			
Encumbrances Payable		241,861.30	252,099.36
Various Reserves	B-8	10,956,455.95	10,397,248.07
		11,198,317.25	10,649,347.43
TOTAL LIABILITIES AND RESERVES		$ 38,667,825.68	$ 38,353,572.88

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

COUNTY OF WARREN

GENERAL CAPITAL FUND

2008

COUNTY OF WARREN
GENERAL CAPITAL FUND
COMPARATIVE BALANCE SHEET

	Ref.	December 31, 2008	December 31, 2007
ASSETS			
Cash and Cash Equivalents	C-2	$ 28,830,600.20	$ 24,839,949.70
Deferred Charges to Future Taxation:			
Funded		20,504,081.31	23,761,676.29
TOTAL ASSETS		$ 49,334,681.51	$ 48,601,625.99
LIABILITIES, RESERVES AND FUND BALANCE			
Serial Bonds Payable	C-8	$ 19,610,000.00	$ 22,785,000.00
Green Trust Loan Payable	C-9	894,081.31	976,676.29
Improvement Authorizations:			
Funded	C-6	9,712,355.94	11,066,403.32
Encumbrances Payable		2,545,811.06	3,658,511.19
Due to State of New Jersey		47,622.78	47,003.77
Reserve for Library Expansion		4,967,569.00	3,017,569.00
Reserve for Public Health Nursing Expansion		1,000,000.00	1,000,000.00
Capital Improvement Fund	C-5	9,618,738.09	5,111,959.09
Fund Balance	C-1	938,503.33	938,503.33
TOTAL LIABILITIES, RESERVES AND FUND BALANCE		$ 49,334,681.51	$ 48,601,625.99

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

COUNTY OF WARREN
GENERAL CAPITAL FUND
STATEMENT OF FUND BALANCE

	Ref.	
Balance December 31, 2007	C	$ 938,503.33
Balance December 31, 2008	C	$ 938,503.33

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

COUNTY OF WARREN

GENERAL FIXED ASSETS ACCOUNT GROUP

2008

COUNTY OF WARREN
GENERAL FIXED ASSETS ACCOUNT GROUP
COMPARATIVE BALANCE SHEET

	December 31,	
	2008	2007
ASSETS		
Land	$ 79,049,120.74	$ 76,838,035.64
Buildings	29,617,754.70	29,617,754.70
Other Improvements	27,835,538.54	27,835,538.54
Vehicles	12,133,478.49	10,863,792.76
Machinery and Equipment	10,199,653.00	10,123,096.89
TOTAL ASSETS	$ 158,835,545.47	$ 155,278,218.53
RESERVES		
Investment in General Fixed Assets	$ 158,835,545.47	$ 155,278,218.53
TOTAL RESERVES	$ 158,835,545.47	$ 155,278,218.53

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008

Note 1: Summary of Significant Accounting Policies

A. Reporting Entity

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

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

Warren County College
475 Route 57 West
Washington, NJ 07882

Warren County Mosquito Commission
2 Furnace Street
Oxford, NJ 07863

Office of the Warren County Clerk
Courthouse
413 Second Street
Belvidere, NJ 07863

Office of the Warren County Surrogate
Courthouse
413 Second Street
Belvidere, NJ 07863

Office of the Warren County Sheriff
Courthouse
413 Second Street
Belvidere, NJ 07863

Office of the Warren County Prosecutor
Courthouse
413 Second Street
Belvidere, NJ 07863

Warren County Division of Temporary
Assistance and Social Services
202 Mansfield Street
Belvidere, NJ 07863

Governmental Accounting Standards Board ("GASB") codification section 2100, "Defining the Financial Reporting Entity" establishes standards to determine whether a governmental component unit should be included in the financial reporting entity. The basic criterion for inclusion or exclusion from the financial reporting entity is the exercise of oversight responsibility over agencies, boards and commissions by the primary government. The exercise of oversight responsibility includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. In addition, certain legally separate, tax-exempt entities that meet specific criteria (i.e., benefit of economic resources, access/entitlements to resources, and significance) should be included in the financial reporting entities. As the financial reporting entity was established in accordance with New Jersey statutes, the requirements of GASB codification section 2100 were not followed and, accordingly, the reporting entity could be different from accounting principles generally accepted in the United States of America.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

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

B. Description of Funds

The accounting policies of the County of Warren conform to the accounting principles applicable to municipalities and counties which have been prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"). Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the County of Warren accounts for its financial transactions through the following separate funds:

Current Fund - Resources and expenditures for governmental operations of a general nature, including federal and state grant funds.

Trust Funds - Receipts, custodianship and disbursement of funds in accordance with the purpose for which each reserve was created.

General Capital Fund - Receipt and disbursement of funds for the acquisition of general capital facilities, other than those acquired in the Current Fund.

General Fixed Assets Account Group - historical cost or estimated historical cost of general fixed assets acquired by the County.

C. Basis of Accounting

Basis of accounting refers to when revenue and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The accounting policies of the County of Warren conform to the accounting principles applicable to municipalities and counties which have been prescribed by the Division which differ in certain respects from accounting principles generally accepted in the United States of America applicable to local governmental units. The more significant policies in New Jersey follow.

Revenue is recorded when received in cash except for State and Federal Grant Funds which are recorded as revenue in the year they are anticipated in the budget. The amounts recorded as property taxes receivable have not been included in revenue. Amounts that are due to the County which are susceptible of accrual are recorded as receivables with offsetting reserves in the Current Fund. Expenditures are charged to operations generally based on budgeted amounts.

Exceptions to this general rule include:

1. Accumulated unpaid vacation, sick pay and other employee amounts are not accrued.
2. Prepaid expenses, such as insurance premiums applicable to subsequent periods, are charged to current budget appropriations in total.
3. Principal and interest on long-term debt are recognized when due.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

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

C. Basis of Accounting (Continued)

Expenditures, if any, in excess of appropriations, appropriation reserves or ordinances, become deferred charges which must be raised by future taxes. Outstanding encumbrances at December 31 are reported as a cash liability in the financial statements and constitute part of the statutory appropriation reserve balance. Appropriation reserves covering unexpended appropriation balances are automatically created at December 31 of each year and recorded as liabilities, except for amounts which may be cancelled by the governing body. Appropriation reserves are available, until lapsed at the close of the succeeding year, to meet additional encumbrances which have not been recorded as of December 31, for specific claims, commitments or contracts incurred during the preceding fiscal year. Lapsed appropriation reserves are recorded as income.

Had the County's financial statements been prepared under accounting principles generally accepted in the United States of America, encumbrances would not be considered as expenditures; appropriation reserves would not be recorded; Federal and State grants and assistance would be recognized when earned, not when awarded; and inventories would not be reflected as expenditures at the time of purchase.

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

E. Other significant accounting policies include:

Management Estimates – The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents – Amounts include petty cash, change funds, amounts on deposit, and short-term investments with original maturities of three months or less.

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

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

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

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

E. Other Significant Accounting Policies (Cont'd)

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

Insurance Trust Funds - Payments to insurance trust funds for the County's various self-insurance programs are charged to current budget appropriations in the year the appropriation is included in the County budget rather than when the liability is incurred as required by GAAP.

Inventories of Supplies - The cost of inventories of supplies for all funds are recorded as expenditures at the time individual items are purchased. The cost of inventories is not included on the various balance sheets.

General Fixed Assets - In accordance with Technical Accounting Directive No. 85-2, Accounting for Governmental Fixed Assets, as promulgated by the Division of Local Government Services, the County has developed a fixed assets accounting and reporting system based on the following:

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

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

Grants Receivable - Grants receivable represent the total grant awards less amounts collected to date. Because the amount of grant funds to be collected is dependent on the total costs eligible for reimbursement, the actual amount collected may be less than the total amount awarded.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

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

F. Budget/Budgetary Control – Annual appropriated budgets are usually prepared in the first quarter for Current operating and Open Space Trust Funds. The budgets are submitted to the governing body and the Division of Local Government Services. Budgets are prepared using the cash basis of accounting. The legal level of budgetary control is established at the line item accounts within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the flexible chart of accounts referenced in N.J.S.A. 40A. All budget amendments/transfers must be approved by the County during the year.

Note 2: Long-Term Debt

The Local Bond Law governs the issuance of bonds to finance general County capital expenditures. All bonds are retired in serial installments within the statutory period of usefulness. All bonds issued by the County are general obligation bonds. The County's full faith and credit and taxing power has been pledged to the payment of the general obligation debt principal and interest.

County debt is summarized as follows:

	December 31,		
	2008	2007	2006
Issued			
General Bonds, Notes and Loans	$ 20,504,081.31	$ 23,761,676.29	$ 21,610,643.81
	20,504,081.31	23,761,676.29	21,610,643.81
Less:			
Capital Projects for County Colleges (N.J.S.A. 18A:64A-22.1 to N.J.S.A. 18A:64A-22.8)	2,885,000.00	3,210,000.00	645,000.00
Capital Projects Paid from Open Space, Recreation and Farmland and Historic Preservation Fund	7,619,081.31	8,341,676.29	9,042,643.81
	10,504,081.31	11,551,676.29	9,687,643.81
Net Bonds, Notes and Loans Issued and Authorized but not Issued	$ 10,000,000.00	$ 12,210,000.00	$ 11,923,000.00

	Gross Debt	Deductions	Net Debt
General, Vocational School and County College Debt	$ 20,504,081.31	$ 10,504,081.31	$ 10,000,000.00

Net Debt $10,000,000 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, $13,354,403,864 = .075%.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

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

Summary of Statutory Debt Condition - Annual Debt Statement

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of .075%.

The foregoing debt information is in agreement with the Annual Debt Statement filed by the Chief Financial Officer.

Summary of Municipal Debt Issued and Outstanding - Current Year

	Balance 12/31/07	Additions	Retirements	Balance 12/31/08
General Capital Fund:				
Serial Bonds	$ 22,785,000.00		$ 3,175,000.00	$ 19,610,000.00
Loans Payable	976,676.29		82,594.98	894,081.31
Total	$ 23,761,676.29	$ -0-	$ 3,257,594.98	$ 20,504,081.31

Summary of Municipal Debt Issued and Outstanding - Prior Year

	Balance 12/31/06	Additions	Retirements	Balance 12/31/07
General Capital Fund:				
Serial Bonds	$ 20,553,000.00	$ 5,500,000.00	$ 3,268,000.00	$ 22,785,000.00
Loans Payable	1,057,643.81		80,967.52	976,676.29
Total	$ 21,610,643.81	$ 5,500,000.00	$ 3,348,967.52	$ 23,761,676.29

All debt issued for the Warren County Community College is a direct obligation of the County.

The Warren County Vocational School is a Type I School District; therefore, according to statute, the County is responsible for all debt authorized by the Vocational School.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

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

The County's debt issued and outstanding at December 31, 2008, is as follows:

General Obligation Bonds

Open Space Bond Series 2003A

Final Maturity	Rate	
5/15/2009	3.625%	$ 425,000
5/15/2011	3.500%	900,000
5/15/2012	3.600%	470,000
5/15/2013	3.750%	490,000
5/15/2014	3.900%	510,000
5/15/2015	4.000%	530,000
5/15/2016	4.100%	545,000
5/15/2017	4.200%	565,000
5/15/2018	4.300%	590,000
		5,025,000

Open Space Refunding Bonds 2003B

Final Maturity	Rate	
11/15/2009	2.500%	225,000
11/15/2010	2.800%	230,000
11/15/2011	3.100%	235,000
11/15/2012	3.350%	240,000
11/15/2013	3.500%	245,000
11/15/2014	3.600%	255,000
11/15/2015	3.750%	270,000
		1,700,000

General Improvement/College Refunding Bonds, Series 2003C

Final Maturity	Rate	
11/15/2009	4.500%	1,835,000
11/15/2010	2.800%	1,190,000
11/15/2011	3.100%	460,000
11/15/2012	3.350%	485,000
11/15/2013	3.500%	500,000
11/15/2014	3.600%	520,000
11/15/2015	3.750%	540,000
		5,530,000

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

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

County Vocational School Refunding Bonds, Series 2003D

Final Maturity	Rate	
11/15/2009	2.500%	$ 245,000
11/15/2010	2.800%	250,000
11/15/2011	3.100%	255,000
11/15/2012	3.350%	265,000
11/15/2013	3.500%	270,000
11/15/2014	3.600%	280,000
11/15/2015	3.750%	295,000
		1,860,000

County College Refunding Bonds, Series 2003E

Final Maturity	Rate	
11/15/2009	2.500%	185,000
11/15/2009	2.800%	90,000
		275,000

County College Bonds Series 2007A

Final Maturity	Rate	
7/15/2009	4.125%	290,000
7/15/2010	4.125%	300,000
7/15/2011	4.125%	310,000
7/15/2012	4.125%	320,000
7/15/2013	4.125%	330,000
7/15/2014	4.125%	350,000
7/15/2015	4.125%	360,000
7/15/2016	4.125%	370,000
7/15/2017	4.125%	390,000
7/15/2018	4.125%	400,000
7/15/2019	4.125%	420,000
7/15/2020	4.125%	440,000
7/15/2021	4.125%	460,000
7/15/2022	4.125%	480,000
		5,220,000

NJ DEP GREEN TRUST LOAN 1997 ISSUE - OPEN SPACE

Final Maturity	Rate	
6/16/2009-17	2.00%	$ 544,337.13

NJ DEP GREEN TRUST LOAN 2001 ISSUE - OPEN SPACE

Final Maturity	Rate	
6/17/2009-21	2.00%	$ 349,744.18

Total Debt Issued and Outstanding	$ 20,504,081.31

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

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

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

Year	Principal	Interest	Total
2009	$ 3,289,255.14	$ 753,311.19	$ 4,042,566.33
2010	2,585,948.66	625,298.94	3,211,247.60
2011	1,807,676.24	546,516.38	2,354,192.62
2012	1,869,438.53	486,416.56	2,355,855.09
2013	1,926,236.25	421,333.85	2,347,570.10
2014-2018	7,148,450.36	1,105,178.47	8,253,628.83
2019-2022	1,877,076.12	192,077.62	2,069,153.74
	$ 20,504,081.30	$ 4,130,133.01	$ 24,634,214.31

Note 3: Green Acres Trust Program

The County was approved for the Green Acres Trust Program. The program was developed by the New Jersey Department of Environmental Protection to provide low interest loans to local governments for the acquisition, preservation and improvement to land for recreation. Through December 31, 2008, the County has borrowed funds twice from the program.

Payments of principal and interest on the loans are required to be made once the funds earmarked for a specific project have been completely drawn down. Payments are to commence nine months after the final drawdown date and are to continue on a semi-annual basis over a period of 10 to 20 years. Interest on the loans, is at the rate of 2% annually on the outstanding balance. The County has appropriated $101,717.58 in its 2009 budget to fund principal and interest payments for the projects on the previous page.

Note 4: Fund Balances Appropriated

Fund balances at December 31, 2008, which are appropriated and included in the adopted budget as anticipated revenue in their own respective funds for the year ending December 31, 2009, are as follows:

Current Fund	$6,250,109.21

Note 5: Pension Plans

County employees are enrolled in one of two cost sharing multiple-employer public employee retirement systems: the Public Employees' Retirement System (PERS) or the Police and Firemen's Retirement System (PFRS) of New Jersey. The State of New Jersey sponsors and administers these two plans which cover substantially all County employees. As a general rule, all full-time employees are eligible to join one of the two public employees' retirement systems.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

Note 5: Pension Plans (Cont'd)

Employees who are members of PERS and retire at or after age 55 are entitled to a retirement benefit based upon a formula which takes 1/55th of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of creditable service. Vesting occurs after 8 to 10 years of service. Enrolled PFRS members may retire at age 55 with a minimum of 10 years of service required for vesting.

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

The contribution policy is set by New Jersey State Statutes and, in most retirement systems, contributions are required by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. Employee contributions are based on percentages of 5.5% for PERS and 8.5% for PFRS of employees' annual compensation, as defined. Employers are required to contribute at an actuarially determined rate in both Funds. The actuarially determined employer contribution includes funding for cost-of-living adjustments and noncontributory death benefits.

Three-Year Trend for PERS

Year Ending December 31,	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2008	$ 2,156,736.00	80%	$ 1,725,388.80
2007	1,721,144.67	60%	1,032,686.80
2006	1,323,956.00	40%	529,582.40

Effective July 1, 2003, Chapter 108, P.L. 2003 provides for a reduction or "phase-in" of the required pension contribution to PERS for local employers for State fiscal years 2005-2008. The local employer PERS normal and accrued liability contributions required for State fiscal years 2005-2008 are as follows:

20% for payments due in State fiscal year 2005
Not more that 40% for payments due in State fiscal year 2006
Not more that 60% for payments due in State fiscal year 2007
Not more that 80% for payments due in State fiscal year 2008

Three-Year Trend for PFRS

Year Ending December 31,	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2008	$ 960,727.00	100%	$ 960,727.00
2007	756,278.00	80%	605,022.40
2006	616,149.00	60%	369,689.40

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

Note 5: Pension Plans (Cont'd)

Effective July 1, 2003, Chapter 108, P.L. 2003 provides for a reduction or "phase-in" of the required pension contribution to PFRS for local employers for State fiscal years 2004-2007. The local employer PFRS normal and accrued liability contributions required for State fiscal years 2004-2007 are as follows:

20% for payments due in State fiscal year 2004
Not more that 40% for payments due in State fiscal year 2005
Not more that 60% for payments due in State fiscal year 2006
Not more that 80% for payments due in State fiscal year 2007

Note 6: Accrued Sick and Vacation Benefits

The County has permitted employees to accrue unused vacation and sick pay and carry over all unused sick days. Fifty percent of unused sick days are made payable upon retirement up to a maximum of $15,000.00. Vacation days can be carried over for up to one year. The current cost of such unpaid compensation has been estimated at approximately $10,078,823 at December 31, 2008, and is not reported either as an expenditure or liability. However, it is expected that the cost of such unpaid compensation would be included in the County's budget operating expenditures in the year in which it is used. In 2006, the County established a trust fund account for accumulated sick and vacation time. The balance of this account at December 31, 2008 is $617,648.73, and is included with the "Various Reserves" in the Regular Trust Fund.

Note 7: Selected Tax Information

Comparison of Tax Levies and Collection Currently

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

Year	General Tax Levy	Cash Collections	Percentage of Collection
2008	$ 68,451,996	$ 68,451,996	100.00%
2007	64,096,758	64,096,758	100.00%
2006	60,036,930	60,036,930	100.00%

Also, increases in future tax levies can also be warranted if revenue sources outside of those directly generated by the County, such as federal or state aid, should decline without corresponding decreases in budgeted expenditures.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

Note 7: Selected Tax Information (Cont'd)

Comparative Tax Information

Year	Net Valuation on Which Taxes Are Apportioned	County General Tax Rate	County Library Tax Rate	County Open Space Tax Rate
2008	$ 13,822,543,191	$ 0.50	$ 0.05	$ 0.06
2007	13,059,781,320	0.50	0.05	0.06
2006	11,733,999,903	0.52	0.05	0.06

County Tax Calendar

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

Note 8: Warren County Municipal Utilities Authority

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

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

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

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

Year	Interest Rate	Principal	Interest	Total
2009	3.000%	$ 405,000	$ 142,719	$ 547,719
2010	3.250%	415,000	130,569	545,569
2011	3.625%	430,000	117,081	547,081
2012	4.500%	435,000	101,493	536,493
2013	4.000%	455,000	81,919	536,919
2014	4.250%	475,000	63,719	538,719
2015	4.125%	535,000	43,531	578,531
2016	4.250%	505,000	21,462	526,462
		3,655,000	702,493	4,357,493
Less: Short-Term Portion		405,000	142,719	547,719
Long-Term Portion		$ 3,250,000	$ 559,774	$ 3,809,774

Note 9: Cash and Cash Equivalents

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

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

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

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

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

Deposits

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

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

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

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

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

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

Investments:

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

(1) Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America;

(2) Government money market mutual funds;

(3) Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other external factor;

(4) Bonds or other obligations of the local unit or bonds or other obligations of school districts of which the local unit is a part or within which the school district is located;

(5) Bonds or other obligations, having a maturity date not more than 397 days from the date of purchase, approved by the Division of Investment of the Department of the Treasury for investment by local units;

(6) Local government investment pools;

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

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

(a) the underlying securities are permitted investments pursuant to paragraphs (1) and (3) above;

(b) the custody of collateral is transferred to a third party;

(c) the maturity of the agreement is not more than 30 days;

(d) the underlying securities are purchased through a public depository as defined in statute; and

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

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

(e) a master repurchase agreement providing for the custody and security of collateral is executed.

As of December 31, 2008, cash and cash equivalents of the County of Warren consisted of the following:

Fund	Money Market	Checking Accounts	Savings Accounts	Certificate of Deposits	Total
Current	$ 82,149.25	$ 10,141,273.08		$ 8,500,000.00	$ 18,723,422.33
Federal and State Grant		1,795,478.38			1,795,478.38
Other Trust		19,130,157.68	$ 1.00	14,000,000.00	33,130,158.68
General Capital	6,962,206.18	4,368,394.02		17,500,000.00	28,830,600.20
	$ 7,044,355.43	$ 35,435,303.16	$ 1.00	$ 40,000,000.00	$ 82,479,659.59

The carrying amount of the County's cash and cash equivalents at December 31, 2008, was $82,479,695.59 and the bank balance was $82,489,461.23. The only investments held by the County at year end were certificates of deposit.

Note 10: Post-Retirement Benefits

Plan Description

The County of Warren obtains their post employment healthcare coverage from Horizon Blue Cross Blue Shield of New Jersey.

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

Bargaining Unit Employees

Retirees - Future retirees who meet the requirements for medical benefits will receive the same benefits that were in effect at the time of their retirement. Future retirees' maximum out-of-network out-of-pocket expenses will be based on their base salary at the time they retire, until age 65. At the age of 65 the retiree will be covered by the County's retirement indemnity plan. Future retirees will carry the prescription card in effect at the time they retire, until age 65. At the age of 65 in-network prescriptions will be subject to a co-pay of $5 for generic, $10 for preferred, and $15 for non-preferred. Mail order prescriptions (90 days) will be subject to co-pays of $10/$15/$30. Out-of-network prescriptions will be covered by the County's Retirement Indemnity Plan. Dental coverage for future retirees will cease at age 65. *

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:

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

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.

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

* Prescription co-payments are subject to future healthcare plan costs.

Nonbargaining Unit Employees

At the County's expense, hospitalization and major medical benefits will be provided for all full-time employees (and their eligible dependents) who retire from County employment under any of the following criteria:

1. Employees with twenty-five (25) years of full-time service.

2. Employees who have reached sixty-two (62) years of age with fifteen (15) years of full time service.

3. Employees who retire with twenty-five (25) years or more of service credit in a New Jersey State Administered Retirement System and who have reached fifty-five (55) years of age with at least fifteen (15) years of full-time service with the County of Warren at the time of retirement.

4. Employees who are separated from full-time service with the County on a disability pension (NJSA 40A:10-23). Such hospitalization and major medical benefits shall continue until the death of the employee.

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

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

In the event of the death of an active Warren County employee who is receiving hospitalization and major medical benefits, the employee's surviving dependents shall receive six (6) additional full months of paid health care premiums at the expense of Warren County. The surviving spouse and other dependents of the employee may continue receiving benefits beyond that six-month period by paying the monthly premium. If the surviving spouse should remarry or become employed and is covered by another medical benefits plan, participation in the County healthcare plan shall cease immediately.

In the event of the death of a retired Warren County employee who is receiving hospitalization and major medical benefits, the surviving spouse and dependents will continue to receive benefits at the expense of the County until their death or a disqualifying event. If the surviving spouse should remarry or become employed and is covered by another medical benefits plan, participation in the County healthcare plan shall cease immediately. Should that other healthcare coverage terminate before the actual death of the surviving spouse or dependent, Warren County healthcare benefits will be reinstated upon proper notification of the County if eligible.

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

Funding Policy

The County is not required to nor does it contribute the annual required contribution (ARC) per N.J.S.A. 40A:4-1 et. seq. There is currently no provision under State statute for the County to accrue funds, create a trust or issue debt to finance their other post employment benefit ("OPEB") liability.

As per their agreement with Horizon Blue Cross Blue Shield of NJ, the County of Warren advances funds to this health care provider to pay medical and prescription claims and administrative costs for County employees.

Currently, there are no contribution requirements of plan members.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

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

Annual OPEB Cost

For 2007, the County's annual OPEB cost(expense) of $7,156,000 was equal to the ARC. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2008 and the preceding years are as follows:

Year	Actual OPEB Payments	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2006	$ 1,113,708	$ 6,881,000	16.19%	$ 5,767,292
2007	1,325,888	7,156,000	18.53%	5,830,112
2008	1,325,888	7,156,000	18.53%	5,830,112

Funding Status and Funding Progress

The funded status of the plan as of December 31, 2008, was as follows:

Actuarial Accrued Liability (AAL)	$ 73,976,000
Actuarial Value of Plan Assets	-0-
Unfunded Actuarial Accrued Liability (UAAL)	$ 73,976,000
Funded Ratio (Actuarial Value of Plan Assets (AAL)	0.00%
Covered Payroll (Active Plan Members)	$ 38,797,200
UAAL as a Percentage of Covered Payroll	190.67%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include economic assumptions; benefit assumptions and demographic assumptions. Economic assumptions include the discount rate and health care cost trend rates. Benefit assumptions encompass the initial per capita costs rates for medical coverage, and the face amount of employer-paid life insurance. Finally, demographic assumptions include probabilities concerning retirement, mortality, termination without receiving benefits; disability; recovery from disability; participation rates and coverage levels. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

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

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and included the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the September 2006 actuarial valuation, the projected unit credit cost method was used. Under this method, the present value of benefits is allocated uniformly over an employee's expected working lifetime. The actuarial assumptions included a 4.5% investment rate of return and an annual healthcare cost trend rate of 13% initially, reduced by decrements to an ultimate rate of 4.5% after 10 years. This rate declines over time from 12% in 2008 to 5% in 2015. For 2016 and beyond the rate utilized is 4.5%.

Note 11: Risk Management

Warren County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Health benefits are provided to employees through Horizon Blue Cross Blue Shield.

Property, Liability and Workers' Compensation

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

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

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

Note 11: Risk Management (Cont'd)

Selected financial information for the Fund is as follows:

	Statewide Insurance Fund	
	Dec. 31, 2007	Dec. 31, 2006
Total Assets	$ 34,876,632	$ 28,959,458
Net Assets	$ 4,801,393	$ 2,230,124
Total Revenue	$ 21,420,441	$ 20,371,562
Total Expenses	$ 19,931,794	$ 19,108,447
Change in Net Assets for the Year Ended December 31	$ 2,571,269	$ 2,093,771
Net Asset Distribution to Participating Members	$ -0-	$ -0-

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

Statewide Insurance Fund
28 Columbia Turnpike
Florham Park, NJ 07932

Health Benefits Insurance

The County currently maintains medical and prescription health care insurance with Horizon Blue Cross Blue Shield of New Jersey. The County advances funds to Horizon to pay medical and prescription claims for County employees. The County provides three plans for its employees which in 2008 consisted of a total of 2,171 members, a slight increase over 2007 which had 2,140 members. The total number of members includes employees and dependents included in the plan. Payments for the self insurance plan come directly from the Hospitalization Insurance Stabilization Fund, and the total payments made from that fund are $13,166,725.32 in 2008. By utilizing this plan, the total discounts of the employees totaled $14,469,729.09. The total cost sharing amount for 2008, which includes deductibles and coinsurance applied, totaled $275,346.33.

The following is a summary of County activity and ending balance of the County's trust fund for the current and the prior two years:

Year	Insurance Premiums	Interest Earned	Claims and Administration Costs	Ending Balance
2006	$ 13,654,599.92	$ 312,963.50	$13,725,722.35	$ 6,603,226.85
2007	15,371,556.54	293,130.16	15,377,252.16	6,890,661.39
2008	13,885,095.07	188,150.97	13,166,725.32	7,797,182.11

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

Note 11: Risk Management (Cont'd)

New Jersey Unemployment Compensation Insurance

The County has elected to fund its New Jersey Unemployment Compensation Insurance under the "Benefit Reimbursement Method". Under this plan, the County is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to its account with the State. The County is billed quarterly for amounts due to the State.

The following is a summary of County and employee contributions, interest earned and reimbursements to the State for benefits paid and the ending balance of the County's trust fund for the current and previous two years:

Year	County Contributions	Employee Contributions	Interest Earned	Amount Reimbursed	Ending Balance
2006	$ 39,754.72	$ 45,432.99	$ 3,206.55	$ 97,493.39	$ 56,218.25
2007	80,000.85	68,605.00	3,968.53	115,323.47	93,469.16
2008	197,000.00	70,963.60	3,330.43	106,826.95	257,936.24

Note 12: Interfund Receivables and Payables

There were no interfund balances on the balance sheets at December 31, 2008.

The most significant interfund activity during the year relates to interest earned in the Federal and State Grant Fund, General Capital Fund and Other Trust Funds due to the Current Fund. All interest earned during the year was transferred prior to year end.

Note 13: Contingencies

The County is periodically involved in lawsuits arising in the normal course of business, including claims for disputes over contract awards. In the opinion of management, the ultimate outcome of these lawsuits will not have a material adverse effect on the County's financial position as of December 31, 2008.

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

Note 14: Encumbrances Payable

Encumbrances payable existed in the following funds as of December 31, 2008:

	December 31,	
	2008	2007
Current Fund	$ 1,235,257.84	$ 1,735,798.76
Federal and State Grant Fund	1,250,844.13	3,214,645.14
General Capital Fund	2,545,811.06	3,658,511.19
Trust Fund	9,518,849.46	10,187,211.29

Note 15: County Tax Calendar

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

Note 16: Related Party Transactions

During the years ended December 31, 2008 and 2007, the County of Warren provided financial support for current operations to the following component units:

	December 31,	
	2008	2007
Warren County Community College	$ 2,312,965.00	$ 2,234,749.00
Warren County Vo-Tech	3,986,613.00	3,995,172.00
	$ 6,299,578.00	$ 6,229,921.00

Note 17: Deferred Compensation

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

- Nationwide Retirement Solutions

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008
(Continued)

Note 18: Accounts Payable

Payables were as follows:

	2008	2007
General Fund:		
Outside Agency Fees Payable	$ 88,008.38	$ 134,439.67
Open Space Trust Fund:		
Accounts Payable	677,715.24	
	$ 765,723.62	$ 134,439.67

Note 19: Open Space Trust Reserve

The County of Warren established an Open Space Trust Fund in 1993. The County has levied a tax equal to two cents per $100 of total County equalized real property valuation from 1993 to 1998, four cents per $100 from 1999 to 2001 and six cents per $100 from 2002 to 2008. The intention of the County is to use this funding to offset the debt issued to acquire open space property in the County. The funds are being held in the Open Space Fund Reserve on the Other Trust Funds balance sheet.

Note 20: Economic Dependency

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

COUNTY OF WARREN

SUPPLEMENTARY DATA

COUNTY OF WARREN
SCHEDULE OF OFFICIALS IN OFFICE AND SURETY BONDS
YEAR ENDED DECEMBER 31, 2008

The following officials were in office at December 31, 2008:

Name	Title	Bond Amount
John DiMaio	Director - Board of Chosen Freeholders	
Richard D. Gardner	Deputy Director - Board of Chosen Freeholders	
Everett Chamberlain	Member - Board of Chosen Freeholders	
Steve Marvin	County Administrator	(a)
Charles Houck	Chief Financial Officer	$1,500,000(b)
Joseph Bell	County Counsel	
David Hicks	County Engineer	
Patricia Kolb	County Clerk	$50,000(b)
Elizabeth Wilson	Deputy County Clerk	$50,000(b)
Susan Dickey	Surrogate	$50,000(b)
Elizabeth Long	Deputy Surrogate	$50,000(b)
Salvatore Simonetti	Sheriff	$50,000(b)
Vera L Bunn	Undersheriff	(a)
Frank Stettner	Undersheriff	(a)

(a) Included in blanket bond covering other County employees. Issued by Selective Way Insurance Company

(b) Insured by Selective Way Insurance Company

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

Schedule 2

COUNTY OF WARREN
REQUIRED SUPPLEMENTARY INFORMATION
POST RETIREMENT BENEFITS - SCHEDULE OF FUNDING PROGRESS

Year	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
2008	9/06	$ -0-	$ 73,976,000	$ 73,976,000	0.00%	$ 38,797,200	190.67%
2007	9/06	-0-	73,976,000	73,976,000	0.00%	38,797,200	190.67%
2006	9/06	-0-	70,068,000	70,068,000	0.00%	37,305,000	187.82%

COUNTY OF WARREN

CURRENT FUND

2008

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF CASH - TREASURER

	Ref.		
Balance December 31, 2007	A		$ 19,422,454.86
Increased by Receipts:			
County Taxes Receivable		$ 68,451,996.00	
Nonbudget Revenue		2,680,514.19	
Revenue Accounts Receivable		31,886,640.93	
Appropriation Refunds		285,258.05	
Due from Federal and State Grant Fund		0.16	
Due from General Capital Fund		848,232.77	
Due from Regular Trust Fund - Health Department		55,831.29	
Fees Collected Due to Other Agencies		88,008.38	
			104,296,481.77
			123,718,936.63
Decreased by Disbursements:			
2008 Budget Appropriations		100,971,063.88	
2007 Appropriation Reserves		3,886,481.22	
Due Federal and State Grant Fund		3,529.53	
Fees Paid to Other Agencies		134,439.67	
			104,995,514.30
Balance December 31, 2008	A		$ 18,723,422.33

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

	Ref.		
Balance December 31, 2007	A		$ 3,192,853.91
Increased by Receipts:			
Federal Grant Receipts		$ 4,359,996.84	
State Grant Receipts		4,774,798.10	
Due Current Fund:			
Reclassification of Expenditures from Current Fund		3,529.53	
			9,138,324.47
			12,331,178.38
Decreased by Disbursements:			
Federal Grant Fund Expenditures		4,859,091.67	
State Grant Fund Expenditures		5,676,608.17	
Due Current Fund:			
Unexpended Balances Cancelled		0.16	
			10,535,700.00
Balance December 31, 2008	A		$ 1,795,478.38

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2007	2008 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2008
Allamuchy Township	$ 139,962.89	$ 3,551,174.52	$ 35,260.20	$ 3,691,137.41	$ 35,260.20
Alpha Borough	7,655.87	1,238,466.98	6,698.16	1,246,122.85	6,698.16
Town of Belvidere	5,942.03	1,441,289.32	5,037.79	1,447,231.35	5,037.79
Blairstown Township	8.44	4,749,578.67	21,744.89	4,749,587.11	21,744.89
Franklin Township	36,354.84	2,393,071.85	15,876.30	2,445,302.99	
Frelinghuysen Township	21,981.88	1,555,335.95	54,826.11	1,577,317.83	54,826.11
Greenwich Township	137,097.61	4,111,762.32	19,677.88	4,248,859.93	19,677.88
Town of Hackettstown	19,900.60	5,354,154.10	77,364.65	5,374,054.70	77,364.65
Hardwick Township		3,531,256.50	20,642.28	3,551,898.78	
Harmony Township		1,260,947.19	5,642.21	1,266,589.40	
Hope Township	8,334.17	1,484,634.10	14,138.02	1,492,968.27	14,138.02
Independence Township	5,664.18	3,775,043.37	30,854.26	3,780,707.55	30,854.26
Knowlton Township	30,415.05	2,058,785.99	24,547.49	2,089,201.04	24,547.49
Liberty Township		1,873,453.33	12,402.43	1,873,453.33	12,402.43
Lopatcong Township	60,360.15	5,034,348.83	53,891.92	5,094,708.98	53,891.92
Mansfield Township	61,764.66	4,707,233.35	16,006.83	4,768,998.01	16,006.83
Oxford Township	1,845.83	1,187,164.22	2,974.07	1,189,010.05	2,974.07
Town of Phillipsburg	12,540.06	5,283,594.08	16,946.82	5,296,134.14	16,946.82
Pohatcong Township	6,421.17	2,445,489.42	32,296.93	2,451,910.59	32,296.93
Washington Borough	7,817.97	2,949,882.68	16,640.15	2,957,700.65	16,640.15
Washington Township	48,947.79	4,543,621.63	44,887.41	4,592,569.42	44,887.41
White Township	46,913.76	3,921,707.60	49,077.70	3,968,621.36	49,077.70
	$ 659,928.95	$ 68,451,996.00	$ 577,434.50	$ 69,154,085.74	$ 535,273.71
Ref.	A				A

2007 Added & Omitted Taxes	$ 659,928.95
2008 Added & Omitted Taxes	42,160.79
	702,089.74
2008 County Taxes	68,451,996.00
	$ 69,154,085.74

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE
YEAR ENDED DECEMBER 31, 2008

	Accrued In 2008	Received
County Clerk:		
Fees	$ 1,529,262.84	$ 1,529,262.84
County Surrogate:		
Fees	118,496.40	118,496.40
County Sheriff:		
Fees	213,445.67	213,445.67
Fines:		
Other	29,752.25	29,752.25
Interest on Investments and Deposits	622,267.90	622,267.90
Election Expenses Reimbursed by Municipalities	133,190.94	133,190.94
Motor Vehicle Fines	588,678.68	588,678.68
Fees From Public Health Nursing Agency	1,350,000.00	1,350,000.00
Revenue for Housing State Inmates in the County Correctional Center	204,053.00	204,053.00
Public Health Nursing Trust	1,675,000.00	1,675,000.00
Bail Bond Forfeitures	120,188.00	120,188.00
Medicaid Peer Grouping (PL 1985, Ch 474)	1,918,309.00	1,918,309.00
Boarding Out-of-County Youth - Warren County Juvenile Retention & Rehabilitation Center	229,514.17	229,514.17
School Election Expenses Reimbursed by Each School Board District	40,353.11	40,353.11
State Aid - County College Bonds (NJSA 18A:64A-22.6)	445,018.44	445,018.44
Permanent Disability - Patients in County Institutions (NJSA 44:77-38 et seq.)	12,437,499.38	12,437,499.38
Aging CCPED Medicaid Reimbursement	418,480.00	418,480.00
DCA Reimbursement - Prosecutor Salaries	68,600.00	68,600.00
Department of Human Services, Division of Temporary Assistance and Social Services	2,988,407.00	2,988,407.00
Social and Welfare Services (c.66 PL 1990):		
Division of Youth and Family Serves	464,869.00	464,869.00
Supplemental Social Security Income	193,281.75	193,281.75
Psychiatric Facilities (c.73 PL 1990):		
Maintenance of Patients in State Institutions for Mental Diseases	2,555,736.00	2,555,736.00
Maintenance of Patients in State Institutions for Mental Retarded	1,510,362.00	1,510,362.00
Community Mental Center of Piscataway	8,404.00	8,404.00
State Psychiatric Hospitals	9,738.79	9,738.79
Board of County Patients in State and Other Institutions	22,164.32	22,164.32
Open Space Tax Fund	1,004,286.34	1,004,286.34
Presidential Election Reimbursement	103,724.95	103,724.95
Insurance Surplus Return	161,989.00	161,989.00
Warren County Vocational Technical Excess Surplus Returned	721,568.00	721,568.00
	$ 31,886,640.93	$ 31,886,640.93

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2007	2008 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2008
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:					
N.J. Dept. of Community Affairs:					
Special Programs for Aging - Title III - Area Plan:					
#03-1394	$ 3,301.63			$ 3,301.63	
#05-1394	57,489.90			57,489.90	
#06-1394	51,150.12			51,150.12	
#07-1394	237,980.00		$ 195,881.80		$ 42,098.20
#08-1394		$ 982,838.00	828,550.00		154,288.00
Community Development Block Grant #06-3480-00		500,000.00	500,000.00		
Bioterrorism Preparedness & Response:					
#06-1166-BT-L3	458.91			458.91	
#07-1166-BT-L2	128,008.00		128,008.00		
#08-1166-BT-L2	420,661.00		292,192.00		128,469.00
#09-1166-BT-L		383,646.00			383,646.00
National Association of County and City Health Officials for the Warren County Medical Reserve Corps		30,000.00	30,000.00		
U.S. DEPARTMENT OF JUSTICE:					
N.J. Dept. of Law & Public Safety:					
Division of Criminal Justice:					
Juvenile Accountability Incentive Block Grant:					
JAIBG-06-21	1,834.00				1,834.00
JAIBG-07-21		7,325.00	3,662.00		3,663.00
Megan's Law Internet Registry		6,210.00	6,210.00		
Megan's Law Enforcement		5,274.00	5,274.00		
Crime Victim Assistance:					
#V-22-06	49,139.21		48,171.44	967.77	
#V-30-06		62,771.00	45,281.20		17,489.80
Multi-jurisdictional Narcotics Task Force		148,250.00	148,250.00		
Sexual Assault Nurse Examiner's Project:					
2006 - Prosecutors	4,239.14		2,508.24	1,730.90	
2008 - Prosecutors		86,486.00	78,447.56		8,038.44
Community Orientated Policing Services (COPS) - Grant Administration					
Law Enforcement Technology Grant	148,084.00				148,084.00

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

	Balance Dec. 31, 2007	2008 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2008
U.S. DEPT. OF HOMELAND SECURITY:					
Homeland Security Grant	$ 85,320.62		$ 85,320.62		
Homeland Security Grant - 2007	29,298.00		29,298.00		
Homeland Security Grant - 2007 HSGP	386,472.80		120,970.49		$ 265,502.31
Regional Radio Inoperability Initiative	12.68			$ 12.68	
U.S. DEPARTMENT OF TRANSPORTATION:					
N.J. Dept. of Law & Public Safety:					
Division of Highway Traffic Safety:					
Summer Internship		$ 18,816.00	18,173.46		642.54
NJTPA Route 22 Study		176,000.00			176,000.00
NJ Transit 5311 - 2006	85,570.50		0.50		85,570.00
NJ Transit 5311 - 2007	205,350.00		116,744.80		88,605.20
NJ Transit 5311 - 2008		380,641.00			380,641.00
Route 57 Shuttle Transportation - Job Access:					
2007	49,497.26		49,497.26		
2008		181,058.00	57,912.00		123,146.00
D.O.T. Bridge Improvements 2101202 - 2005	11,704.52		733.53		10,970.99
D.O.T. Bridge Improvements 2102215	14,712.59		9,909.94		4,802.65
D.O.T. County Route 517		325,500.00			325,500.00
D.O.T. - Improvement to Strykers Road	478,000.00				478,000.00
D.O.T. Highway Improvements	109,831.85				109,831.85
D.O.T. Capital Transportation Program		1,559,000.00	1,559,000.00		
	$ 2,558,116.73	$ 4,853,815.00	$ 4,359,996.84	$ 115,111.91	$ 2,936,822.98
Ref.	A				A

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COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2007	2008 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2008
NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:					
Part H - Early Intervention Service Coordination:					
#07-295-SCH-L-0	$ 4,750.00			$ 4,750.00	
#08-205-SCH-L-0	163,670.00	$ 3,000.00	$ 166,422.00		$ 248.00
#09-230-SCH-L-9		152,945.00	36,114.00		116,831.00
Special Child Health Care Services, Case Management		67,003.00	15,755.00		51,248.00
Right to Know:					
2007	2,305.00		2,305.00		
2008		9,220.00	6,915.00		2,305.00
Comprehensive Program for Planning and Provision of Alcoholism and Abuse Services:					
2007	143,357.00		143,357.00		
2008		232,874.00	115,783.00		117,091.00
NJ DEPARTMENT OF MILITARY & VETERAN AFFAIRS:					
Veterans Transportation #VL08T21	7,918.00		7,918.00		
Veterans Transportation #VL09T21		7,000.00	2,915.00		4,085.00
NJ DEPARTMENT OF THE TREASURY:					
Governor's Council on Alcoholism & Drug Abuse:					
Municipal Alliance to Prevent Alcoholism & Drug Abuse:					
2007	102,003.27		101,874.24		129.03
2008		150,428.00	74,186.98		76,241.02

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

	Balance Dec. 31, 2007	2008 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2008
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:					
Juvenile Justice Commission:					
State/Community Partnership Program:					
2006	$ 2.00				$ 2.00
2007	113,340.00		$ 113,340.00		
2008		$ 298,617.00	149,310.00		149,307.00
State Facilities Education Act:					
2007	24,750.00		24,750.00		
2008		49,500.00	24,750.00		24,750.00
Division of Criminal Justice:					
Office of Insurance Fraud:					
2007	24,040.00		23,052.00	988.00	
2008		90,304.00	61,070.00		29,234.00
Body Armor Replacement Program		12,489.51	12,489.51		
Body Armor Replacement Program - Various Departments		11,254.64	11,254.64		
Prosecutor's Department:					
Project Vision		43,750.00	43,750.00		
NJ DEPARTMENT OF HUMAN SERVICES:					
Division of Youth & Family Services:					
Personal Attendant Services Program		465,378.00	465,377.95		0.05
Title XX Coalition #08ALWN		272,737.00	272,737.00		
Adult Protective Services		26,682.00	26,682.00		
Division of Family Development:					
Family Development Program:					
#TS08021	56,324.00		56,324.00		
Division of Temporary Assistance and Social Services:					
Work First New Jersey Program		143,773.00	72,000.00		71,773.00
Social Services for the Homeless:					
2007	5,786.00		5,786.00		
2008		84,589.00	73,442.00		11,147.00

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

	Balance Dec. 31, 2007	2008 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2008
NJ DEPARTMENT OF COMMUNITY AFFAIRS:					
Handicapped Person's Recreational Opportunities Act:					
2006	$ 360.00			$ 360.00	
2007	4,983.25		$ 4,983.25		
2008		$ 15,000.00	9,886.00		$ 5,114.00
NJ DEPARTMENT OF CHILDREN AND FAMILIES:					
Task Force on Child Abuse and Neglect:					
Children's Justice Act Grant:					
On Site Forensic Interview Training Program		17,050.00	17,050.00		
NJ TRANSIT CORPORATION:					
Senior Citizen & Disabled Residents Transportation:					
NJ Transit - Section 5311 - 2006	18,162.39		5,856.61		12,305.78
NJ Transit - Section 5311 - 2007	94,891.00		94,891.00		
Disabled Resident Transportation Assistance Program - 2007	462,677.61		462,616.90		60.71
Disabled Resident Transportation Assistance Program - 2008		627,776.00	451,441.07		176,334.93
NJ Transit - Route 57 Shuttle - 2007	37,800.00		37,800.00		
NJ Transit - Route 57 Shuttle - 2008		133,000.00	43,710.00		89,290.00
NJ STATE COUNCIL ON THE ARTS:					
Council on the Arts - 2007	20,200.00		20,200.00		
Council on the Arts - 2008		21,850.00	16,388.00		5,462.00
Local Arts Program:					
GA #0710X030013	2,325.00		2,325.00		
GA #0813A060175		90,497.00	67,873.00		22,624.00

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

	Balance Dec. 31, 2007	2008 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2008
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:					
County Environmental Health Act (CEHA):					
2005	$ 253,000.00		$ 250,000.00		$ 3,000.00
2007	47,888.05		44,888.05		3,000.00
2008		$ 133,600.00	90,008.64		43,591.36
Clean Communities Program		51,609.26	51,609.26		
Solid Waste Administration Program		224,073.00	224,073.00		
NJ HIGHLANDS COUNCIL:					
Highlands Council Grant 06-033-04-2100	28,500.00		14,250.00		14,250.00
NJ DEPARTMENT OF STATE - DIVISION OF ARCHIVES AND RECORDS MANAGEMENT:					
Public Archives and Records Infrastructure Support Grant (PARIS):					
2005	0.05				0.05
2006	391,650.00		391,206.00		444.00
2007	532,150.00		123,500.00		408,650.00
2008		247,000.00			247,000.00
NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SERVICE:					
Enhanced 911 Consolidation Grant - Equipment		132,543.00	132,543.00		
General Assistance Grant		100,950.00	100,950.00		
N.J. DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT PASSED THROUGH MORRIS/SUSSEX/WARREN WORKFORCE INVESTMENT BOARD:					
WFNJ Temporary Assistance to Needy Families:					
Work Verification Reimbursement Agreement		6,238.00			6,238.00
Employment and Training Services for Early Employment Initiative:					
2007	6,000.00				6,000.00
2008		7,089.00	7,089.00		
	$ 2,548,832.62	$ 3,929,819.41	$ 4,774,798.10	$ 6,098.00	$ 1,697,755.93
Ref.	A				A

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COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2007 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2008

	Balance Dec. 31, 2007	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Administrative and Executive:				
Personnel Department:				
Salaries and Wages	$ 15,742.77	$ 15,742.77	$ 15,558.49	$ 184.28
Other Expenses	23,711.87	23,711.87	11,230.10	12,481.77
Board of Chosen Freeholders:				
Salaries and Wages	3,636.89	3,636.89	3,636.02	0.87
Other Expenses	17,943.74	17,943.74	1,724.30	16,219.44
County Clerk:				
Salaries and Wages	116,284.76	116,284.76	22,516.79	93,767.97
Other Expenses	179,518.13	179,518.13	57,868.03	121,650.10
General Administration (Includes Purchasing) :				
Salaries and Wages	22,348.33	24,148.33	20,118.89	4,029.44
Other Expenses	26,719.94	26,719.94	2,764.67	23,955.27
Treasurer's Office:				
Salaries and Wages	22,814.95	23,314.95	23,275.92	39.03
Other Expenses	7,523.82	7,523.82	1,393.34	6,130.48
Information System Division:				
Salaries and Wages	3,923.38	4,123.38	4,116.58	6.80
Other Expenses	212,711.43	212,711.43	180,403.44	32,307.99
Board of Taxation:				
Salaries and Wages	5,818.27	5,818.27	5,091.76	726.51
Other Expenses	13,302.94	13,302.94	3,322.43	9,980.51
Board of Elections:				
Salaries and Wages	9,905.22	10,505.22	10,470.35	34.87
Other Expenses	4,850.19	4,850.19	4,805.09	45.10
County Counsel:				
Salaries and Wages	38,181.15	38,181.15	20,556.31	17,624.84
Other Expenses	17,261.28	20,481.28	16,997.99	3,483.29
County Surrogate:				
Salaries and Wages	24,102.16	24,102.16	12,920.62	11,181.54
Other Expenses	9,047.71	9,047.71	4,075.95	4,971.76
County Adjuster:				
Salaries and Wages	6,685.73	6,685.73	2,557.23	4,128.50
Other Expenses	4,842.14	6,042.14	5,873.74	168.40
Economic Development and Tourism:				
Salaries and Wages	11,208.85	11,208.85	6,820.91	4,387.94
Other Expenses	33,210.62	33,210.62	981.80	32,228.82

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2007 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Balance Dec. 31, 2007	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT (cont'd):				
Cultural and Heritage Commission:				
Salaries and Wages	$ 3,231.32	$ 6,431.32	$ 6,186.30	$ 245.02
Other Expenses	9,672.63	9,672.63	4,942.51	4,730.12
Utilities Expense and Bulk Purchases:				
Electricity	67,485.59	92,485.59	91,523.46	962.13
Telephone	80,318.21	80,318.21	26,424.16	53,894.05
Water	20,882.80	20,882.80	3,430.01	17,452.79
Fuel Oil	86,386.11	86,386.11	84,071.02	2,315.09
Sewerage Processing and Disposal	21,192.02	21,192.02	560.26	20,631.76
Gasoline	3,658.91	38,658.91	32,895.18	5,763.73
Total General Government	1,124,123.86	1,194,843.86	689,113.65	505,730.21
LAND USE ADMINISTRATION:				
Planning Board:				
Salaries and Wages	27,862.33	27,862.33	22,484.51	5,377.82
Other Expenses	33,449.33	33,449.33	27,235.81	6,213.52
Total Land Use Administration	61,311.66	61,311.66	49,720.32	11,591.34
CODE ENFORCEMENT AND ADMINISTRATION:				
Weights and Measures:				
Salaries and Wages	6,857.49	9,157.49	9,059.60	97.89
Other Expenses	263.09	263.09	132.99	130.10
Total Code Enforcement and Administration	7,120.58	9,420.58	9,192.59	227.99
INSURANCES:				
Insurance (Ch. 3, PL 1986):				
Insurance on Buildings and Motor Vehicles and Surety Bond Premiums	136,527.37	136,527.37	4,648.40	131,878.97
Group Insurance Plan for Employees	352,277.12	352,277.12	573.50	351,703.62
Total Insurances	488,804.49	488,804.49	5,221.90	483,582.59
PUBLIC SAFETY:				
Administration:				
Salaries and Wages	12,903.82	12,903.82	12,161.13	742.69
Other Expenses	5,849.45	5,849.45	306.80	5,542.65
Communications Center:				
Salaries and Wages	162,169.27	162,169.27	90,377.52	71,791.75
Other Expenses	314,197.50	314,197.50	34,143.09	280,054.41
Office of Emergency Management:				
Salaries and Wages	5,863.21	5,863.21	5,212.25	650.96
Other Expenses	6,202.17	6,202.17	1,913.90	4,288.27
Volunteer Fire Companies Instruction & Emergency Squads (N.J.S.A. 40:23-8.9):				
Other Expenses	10,567.37	10,567.37	3,457.44	7,109.93
Volunteer Ambulance Squads Program Operating Support (N.J.S.A. 40:23-8.9):				
Other Expenses	1,000.00	1,000.00		1,000.00

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2007 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Balance Dec. 31, 2007	Balance After Transfers	Paid or Charged	Balance Lapsed
PUBLIC SAFETY (cont'd):				
Prosecutor's Office:				
Salaries and Wages	$ 106,297.20	$ 106,297.20	$ 102,506.33	$ 3,790.87
Other Expenses	67,356.62	67,356.62	44,658.75	22,697.87
Sheriff's Office:				
Salaries and Wages	95,676.27	95,676.27	53,177.36	42,498.91
Other Expenses	19,103.01	19,103.01	4,307.51	14,795.50
Juvenile Retention and Rehabilitation Center:				
Salaries and Wages	99,798.74	99,798.74	77,848.94	21,949.80
Other Expenses	108,908.72	108,908.72	51,740.09	57,168.63
Jail:				
Salaries and Wages	169,771.02	279,771.02	272,042.29	7,728.73
Other Expenses	63,611.11	82,611.11	81,397.38	1,213.73
Total Public Safety	1,249,275.48	1,378,275.48	835,250.78	543,024.70
PUBLIC WORKS:				
Roads:				
Salaries and Wages	163,741.40	175,741.40	174,253.27	1,488.13
Other Expenses	401,173.05	401,173.05	90,416.66	310,756.39
Bridges:				
Salaries and Wages	78,213.77	78,213.77	27,674.01	50,539.76
Other Expenses	45,640.47	45,640.47	18,442.18	27,198.29
Buildings and Grounds:				
Salaries and Wages	59,918.75	59,918.75	57,512.76	2,405.99
Other Expenses	114,569.70	114,569.70	68,733.85	45,835.85
Recycling:				
Salaries and Wages	665.00	665.00		665.00
Shade Tree Commission:				
Other Expenses	2,814.34	2,814.34	673.58	2,140.76
Engineers:				
Salaries and Wages	39,832.94	39,832.94	35,616.02	4,216.92
Other Expenses	1,312.56	1,312.56	520.65	791.91
Total Public Works	907,881.98	919,881.98	473,842.98	446,039.00
HEALTH AND HUMAN SERVICES:				
County Health Service - Interlocal Agreement (N.J.S.A. 40:8A-1):				
Salaries and Wages	144,566.64	144,566.64	102,078.34	42,488.30
Other Expenses	119,851.31	119,851.31	16,595.18	103,256.13
Center on Aging:				
Salaries and Wages	23,587.10	23,587.10	8,204.74	15,382.36
Other Expenses	94,001.28	94,001.28	21,207.09	72,794.19
Nutrition Program:				
Salaries and Wages	10,082.24	10,082.24	489.60	9,592.64
Other Expenses	55,614.44	55,614.44	35,849.01	19,765.43
Warren Haven:				
Salaries and Wages	883,984.52	883,984.52	411,345.13	472,639.39
Other Expenses	322,598.18	322,598.18	162,710.88	159,887.30
County Youth Shelters:				
Other Expenses	27,330.20	27,330.20	10,014.20	17,316.00

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2007 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Balance Dec. 31, 2007	Balance After Transfers	Paid or Charged	Balance Lapsed
HEALTH AND HUMAN SERVICES (cont'd):				
Mental Health Administration:				
Salaries and Wages	$ 52,803.53	$ 42,833.53	$ 12,395.08	$ 30,438.45
Other Expenses	14,845.20	16,445.20	5,953.24	10,491.96
County Welfare Board:				
Salaries and Wages	184,015.35	184,015.35	139,179.51	44,835.84
Other Expenses	194,266.07	194,266.07	52,966.05	141,300.02
Human Services Programs (N.J.S.A. 30:14-11)	52,705.00	52,705.00	52,705.00	
Human Services Programs (N.J.S.A. 40:23-8.14)	18,728.00	18,728.00	18,728.00	
Health and Human Services (N.J. S.A. 30:4D-6.9)	43,938.00	43,938.00	43,938.00	
Medical/Health Services Programs (N.J.S.A. 40:13-2)	17,214.72	17,214.72	17,214.72	
Adult Mental Health Services (N.J.S.A. 40:5-2.9 and 30:9A-1)	141,301.00	141,301.00	141,301.00	
Youth Services (N.J.S.A. 40:5-2.9)	56,036.00	56,036.00	56,036.00	
Substance Abuse Services (N.J.S.A. 30:9-12.16)	35,468.00	35,468.00	25,963.00	9,505.00
Total Health and Human Services	2,492,936.78	2,484,566.78	1,334,873.77	1,149,693.01
PARKS AND RECREATION:				
War Veteran's Burial and Grave Decorations:				
Salaries and Wages	626.87	626.87	551.93	74.94
Other Expenses	2,658.90	2,658.90		2,658.90
Total Parks and Recreation	3,285.77	3,285.77	551.93	2,733.84
EDUCATION:				
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (N.J.S.A. 18A;64A-23):				
Other Expenses	8,017.17	8,017.17		8,017.17
County Extension Service - Farm and Home:				
Salaries and Wages	10,502.21	10,502.21	10,441.11	61.10
Other Expenses	38,488.62	38,488.62	4,435.01	34,053.61
Reimbursement for Residents Attending Out-of-County Vocational Schools (N.J.S.A. 18A:54-23:4):				
Other Expenses	2,360.00	2,360.00		2,360.00
Office of County Superintendent of Schools:				
Salaries and Wages	9,232.44	9,232.44	4,836.43	4,396.01
Other Expenses	9,092.07	9,092.07	1,989.08	7,102.99
Special Schools Services:				
Other Expenses	142,081.50	142,081.50	142,081.50	
Total Education	219,774.01	219,774.01	163,783.13	55,990.88

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2007 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2008
(Continued)

	Balance Dec. 31, 2007	Balance After Transfers	Paid or Charged	Balance Lapsed
OTHER OPERATING FUNCTIONS:				
Provision for Salary Adjustments and New Employees Training - County Employees	$ 205,650.00			
Total Other Operating Functions	205,650.00			
Matching Funds for Grants	55,923.00	$ 55,923.00	$ 32,763.00	$ 23,160.00
Contingent	5,000.00	5,000.00		5,000.00
Subtotal	6,821,087.61	6,821,087.61	3,594,314.05	3,226,773.56
Statutory Expenditures - Contribution to:				
Social Security System (O.A.S.I.)	265,591.74	265,591.74	225,311.85	40,279.89
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	84,895.72	84,895.72	66,855.32	18,040.40
Total Deferred Charges and Statutory Expenditures	350,487.46	350,487.46	292,167.17	58,320.29
Total General Appropriations	$ 7,171,575.07	$ 7,171,575.07	$ 3,886,481.22	$ 3,285,093.85

	Ref.	
Balance December 31, 2007:		
Unencumbered	A	$ 5,435,776.31
Encumbered	A	1,735,798.76
		$ 7,171,575.07

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

	Balance Dec. 31, 2007	Encumbrances Payable Returned	Transferred From 2008 Budget Appropriation	Unexpended Balance Cancelled	Reclassification of Expenditures	Prior Year Encumbrances Cancelled	Expenditures Paid or Charged	Expenditures Encumbrances	Balance Dec. 31, 2008
U.S. DEPT. OF HEALTH & HUMAN SERVICES:									
N.J. Dept. of Community Affairs:									
Title III - Aging - Area Plan Grant:									
#03-1394	$ 33,255.67			$ 33,255.67					
#04-1394	30,287.47			30,287.47					
#05-1394	19,154.18			19,154.18					
#06-1394	29,244.51			29,244.51					
#07-1394	44,190.96	$ 95,066.29		967.77			$ 98,208.27	$ 82.50	$ 39,998.71
#08-1394			$ 982,838.00				927,294.45	49,845.07	5,698.48
Bioterrorism Preparedness and Response:									
#06-1166-BT-L-3	458.91			458.91					
#08-1166-BT-L2	381,735.70						381,258.71	476.99	
#09-1166-BT-L2			383,646.00				33,401.03		350,244.97
National Association of County and City Health Officials for the Warren County Medical Reserve Corps									
2007	8,532.44						7,208.97	1,323.47	
2008			30,000.00				26,754.40		3,245.60
U.S. DEPT. OF JUSTICE:									
N.J. Dept. of Law and Public Safety:									
Division of Criminal Justice:									
Crime Victim Assistance:									
#V-22-06	5,796.99						5,796.99		
#V-30-06			62,771.00				60,854.10		1,916.90
Multi-Jurisdictional Narcotics Task Force			148,250.00				140,081.00		8,169.00
Local Law Enforcement Block Grant - Megan's Law	2,004.00						2,004.00		
Megan's Law Internet Registry			6,210.00				5,217.00		993.00
Megan's Law Enforcement			5,274.00				4,176.00		1,098.00
Sexual Assault Nurse Examiner's Program:									
2006 - Prosecutors	4,093.21	145.15		1,730.90			2,362.31	145.15	
2008			86,486.00				78,447.97		8,038.03
Juvenile Accountability Block Grant:									
JAIBG-06-21		2,445.00					2,445.00		
JAIBG-07-21			7,325.00				6,826.82		498.18
Community Oriented Policing Services (COPS) - Grant Administration:									
Law Enforcement Technology Grant		148,084.00				$ 148,084.00			148,084.00

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

	Balance Dec. 31, 2007	Encumbrances Payable Returned	Transferred From 2008 Budget Appropriation	Unexpended Balance Cancelled	Reclassification of Expenditures	Prior Year Encumbrances Cancelled	Expenditures Paid or Charged	Expenditures Encumbrances	Balance Dec. 31, 2008
U.S. DEPT. OF HOMELAND SECURITY:									
Homeland Security Grant - 2006	$ 22,043.26	$ 16,032.91					$ 38,076.17		
Homeland Security Grant - 2007	29,298.00						29,298.00		
Homeland Security Grant - 2007 HSGP	330,788.78	55,684.02					139,690.49	$ 25,313.00	$ 221,469.31
Regional Radio Inoperability Initiative	12.66			$ 12.66					
FEMA Hurricane Ivan Damage:									
2005	3,488.41	1,118.70				$ 1,118.70			4,607.11
2006	17,066.26								17,066.26
U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT:									
Community Development Block Grant			$ 500,000.00				500,000.00		
U.S. DEPT. OF TRANSPORTATION:									
N.J. Dept. of Law & Public Safety:									
Division of Highway Traffic Safety:									
Summer Internship			18,816.00				18,173.46		642.54
NJ Transit 5311 - 2006	97,405.78								97,405.78
NJ Transit 5311 - 2007	204,779.19						204,779.19		
NJ Transit 5311 - 2008			380,641.00				143,664.18		236,976.82
Route 57 Shuttle Transportation - Job Access:									
2006									
2007	87,297.26						87,297.26		
2008			181,058.00				74,420.80		106,637.20
NJ Transportation Trust Fund Authority Act:									
Capital Transportation Program:									
Route 22 Study			176,000.00				39,906.36	135,531.64	562.00
D.O.T. Bridge Improvements - 2001		655,231.33					655,231.33		
D.O.T. Improvements Various Bridges	15,519.00								15,519.00

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

	Balance Dec. 31, 2007	Encumbrances Payable Returned	Transferred From 2008 Budget Appropriation	Unexpended Balance Cancelled	Reclassification of Expenditures	Prior Year Encumbrances Cancelled	Expenditures Paid or Charged	Expenditures Encumbrances	Balance Dec. 31, 2008
U.S. DEPT. OF TRANSPORTATION: (Cont'd)									
NJ Transportation Trust Fund Authority Act:									
Capital Transportation Program: (Cont'd)									
D.O.T. Bridge Improvements 2101202 - 2004	$ 3,811.66				$ 3,529.53		$ 733.35		$ 6,607.84
D.O.T. Bridge Improvements 2101202 - 2005		$ 4,363.23						$ 4,363.23	
D.O.T. Route 517 Improvements			$ 325,500.00				6,895.77	134,826.25	183,777.98
D.O.T. Bridge Improvements 2102215	5,242.66						440.01		4,802.65
D.O.T. Various Bridge Improvements	782,556.34								782,556.34
D.O.T. Improvement to Strykers Road	478,000.00								478,000.00
D.O.T. Highway Improvements	109,831.85								109,831.85
D.O.T. Capital Transportation Program 2002		432,213.64					432,213.64		
D.O.T. Capital Transportation Program 2007	536,207.86	111,789.26					215,233.88		432,763.24
D.O.T. Capital Transportation Program 2008			1,559,000.00				490,700.76	310,878.86	757,420.38
	$ 3,282,103.01	$ 1,522,173.53	$ 4,853,815.00	$ 115,112.07	$ 3,529.53	$ 149,202.70	$ 4,859,091.67	$ 662,786.16	$ 4,024,631.17
Ref.	A								A

Disbursed in Current Fund	$ 4,359,091.67
Transferred to Other Trust Fund	500,000.00
	$ 4,859,091.67

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

	Balance Dec. 31, 2007	Encumbrances Payable Returned	Transferred From 2008 Budget Appropriation	Balance Canceled	Expenditures Paid or Charged	Expenditures Encumbrances	Balance Dec. 31, 2008
NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:							
Part H - Early Intervention Service Coordination:							
#07-295-SCH-L-0	$ 4,750.00			$ 4,750.00			
#08-205-SCH-L-0	162,143.52		$ 3,000.00		$ 164,895.52		$ 248.00
#09-230-SCH-L-9			152,945.00		38,964.06		113,980.94
Special Child Health Care Services, Case Management			67,003.00		17,501.22		49,501.78
Right to Know:							
2007	9,220.00				9,220.00		
2008			9,220.00				9,220.00
Comprehensive Program for Planning and Provision of Alcoholism and Abuse Services:							
2007	6,888.14	$ 12,833.98			19,722.12		
2008			232,874.00		194,339.00	$ 38,535.00	
NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS:							
Veterans Transportation Services:							
Veterans Transportation 2007	7,668.00				7,668.00		
Veterans Transportation 2008			7,000.00		2,915.00		4,085.00
NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SERVICE:							
Enhanced 911 Consolidation Grant - Consolidation	43,381.77				42,500.00	881.07	0.70
Enhanced 911 Consolidation Grant - Consolidation	21,146.25				21,146.05		0.20
Enhanced 911 Consolidation Grant - Equipment - 2006		518,000.00			518,000.00		
Enhanced 911 Consolidation Grant - Equipment - 2007	71,795.00	347,605.00			376,470.57	1,950.00	40,979.43
Enhanced 911 Consolidation Grant - Equipment - 2008			132,543.00		35,045.46	1,401.59	96,095.95
General Assistance Grant - 2007	64,119.80				64,119.80		
General Assistance Grant - 2008			100,950.00		90,868.56	5,681.07	4,400.37

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

	Balance Dec. 31, 2007	Encumbrances Payable Returned	Transferred From 2008 Budget Appropriation	Balance Canceled	Expenditures Paid or Charged	Expenditures Encumbrances	Balance Dec. 31, 2008
NJ DEPARTMENT OF THE TREASURY:							
Governor's Council on Alcoholism & Drug Abuse:							
Municipal Alliance to Prevent Alcoholism/Drug Abuse:							
2007		$ 57,047.08			$ 56,918.05		$ 129.03
2008			$ 150,428.00		85,984.48	$ 64,443.52	
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:							
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2006	$ 490.22	11,756.40			12,246.62		
2007	28,803.00	46,996.25			75,799.25		
2008			298,617.00		249,457.00	49,160.00	
State Facilities Education Act - Juvenile Education:							
2007	49,500.00				49,500.00		
2008			49,500.00		27,514.25		21,985.75
Division of Criminal Justice:							
Office of Insurance Fraud:							
2007	4,610.00			$ 988.00	3,622.00		
2008			90,304.00		61,070.00		29,234.00
Body Armor Replacement - Various Departments 2006	1,271.58						1,271.58
Body Armor Replacement - Prosecutor	300.98						300.98
Body Armor Replacement Program - 2004	5,715.47				3.52		5,711.95
Body Armor Replacement Program - 2005	12,358.12				73.87		12,284.25
Body Armor Replacement - Various Departments 2007	7,184.49	1,700.31			2,059.73		6,825.07
Body Armor Replacement Program - 2008			12,489.51		4,077.11		8,412.40
Body Armor Replacement - Various Departments 2008			11,254.64				11,254.64
Prosecutor's Department:							
Project Vision - 2007	8,209.00				8,209.00		
Project Vision - 2008			43,750.00		25,083.00		18,667.00

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

	Balance Dec. 31, 2007	Encumbrances Payable Returned	Transferred From 2008 Budget Appropriation	Balance Canceled	Expenditures Paid or Charged	Expenditures Encumbrances	Balance Dec. 31, 2008
NJ DEPARTMENT OF HUMAN SERVICES:							
Division of Youth and Family Services:							
Title XX Coalition:							
2007	$ 27,697.60	$ 879.53			$ 28,577.13		
2008			$ 272,737.00		258,892.03	$ 391.97	$ 13,453.00
Personal Attendant Services Program:							
2007	59,672.00	20,086.38			52,649.34	19,824.04	7,285.00
2008			465,378.00		255,835.06	209,542.89	0.05
Adult Protective Services:							
2007	1,162.22	3,919.50			5,081.72		
2008			26,682.00		25,888.12		793.88
Division of Economic Assistance:							
Social Services for the Homeless:							
2007	2,246.03	1,200.00			3,446.03		
2008			84,589.00		76,535.22	1,200.00	6,853.78
Division of Family Development:							
JOBS/Family Development Program:							
#TS08021	77,700.21	4,914.46			82,614.67		
Division of Temporary Assistance and Social Services:							
Work First New Jersey Program			143,773.00		64,889.06	25,000.00	53,883.94
NJ DEPARTMENT OF CHILDREN AND FAMILIES:							
Task Force on Child Abuse and Neglect:							
Children's Justice Act Grant:							
On Site Forensic Interview Training Program			17,050.00		6,000.00		11,050.00

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

	Balance Dec. 31, 2007	Encumbrances Payable Returned	Transferred From 2008 Budget Appropriation	Balance Canceled	Expenditures Paid or Charged	Expenditures Encumbrances	Balance Dec. 31, 2008
NJ HISTORIC TRUST:							
Historic Trust 2003		$ 1,140.00			$ 1,140.00		
NJ DEPARTMENT OF COMMUNITY AFFAIRS:							
Handicapped Person's Recreational Opportunities Act:							
2006	$ 360.00			$ 360.00			
2007		4,983.00			4,983.00		
2008			$ 15,000.00		9,886.00	$ 5,114.00	
Aging and Disability Resource Center		1,182.36				1,182.36	
NJ TRANSIT CORPORATION:							
Senior Citizens and Disabled Residents Transportation:							
Disabled Resident Transportation Assistance Program:							
2007	105,699.83				105,699.83		
2008			627,776.00		581,531.20	165.80	$ 46,079.00
NJ Transit Route 57 Shuttle			133,000.00		54,659.24		78,340.76
NJ STATE COUNCIL ON THE ARTS:							
Council on the Arts - Building Arts Participation:							
2008			21,850.00		21,250.00	600.00	
Council on the Arts - Local Support:							
2007		1,000.00			1,000.00		
Council on the Arts General Support:							
2001		1,620.00			1,620.00		
2006	20.00						20.00
2008			90,497.00		72,809.02	17,687.98	
Council on the Arts - 2007 - GA #0713A060316	363.19	13,441.50			13,804.69		

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

	Balance Dec. 31, 2007	Encumbrances Payable Returned	Transferred From 2008 Budget Appropriation	Balance Canceled	Expenditures Paid or Charged	Expenditures Encumbrances	Balance Dec. 31, 2008
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:							
County Environmental Health Act (CEHA):							
2005	$ 253,000.00				$ 250,000.00		$ 3,000.00
2007	49,437.12				46,437.12		3,000.00
2008			$ 133,600.00		90,263.64	$ 2,925.00	40,411.36
Clean Communities Program:							
1998		$ 300.00			300.00		
1999		238.50				238.50	
2005	5,961.46	2,715.00			7,326.46	1,350.00	
2006	27,702.17	1,965.00			29,667.17		
2007	52,915.93				51,368.42	1,150.00	397.51
2008			51,609.26		36,248.75		15,360.51
Stormwater Regulation Program		341.20			341.20		
Solid Waste Administration			224,073.00		52,409.40		171,663.60
NJ DEPARTMENT OF LAW AND PUBLIC SAFETY - OFFICE OF EMERGENCY MANAGEMENT:							
Emergency Management Preparedness Grant	953.40				953.40		
NJ OFFICE OF TRAVEL AND TOURISM:							
Cooperative Marketing Sponsorship Program	582.84						582.84
NJ DEPARTMENT OF STATE DIVISION OF ARCHIVES AND RECORDS MANAGEMENT:							
Public Archives and Records Infrastructure Support Grant (PARIS):							
2006	59,409.15	126,451.16			184,816.79	376.72	666.80
2007	554,300.00	510,000.00			925,195.79	139,101.46	2.75
2008			247,000.00				247,000.00
PHILLIPSBURG BOARD OF EDUCATION:							
Interlocal Service Agreement Phillipsburg Board of Education - Health Program 21st Century Grant - 4h Program	8,316.62	155.00			406.43	155.00	7,910.19
MORRIS/SUSSEX/WARREN WORKFORCE INVESTMENT BOARD:							
WFNJ Temporary Assistance to Needy Families:							
Work Verification Reimbursement Agreement			6,238.00				6,238.00
Employment and Training Services for Early Employment Initiative:							
2007	6,000.00						6,000.00
2008			7,089.00		7,089.00		
	$ 1,803,055.11	$ 1,692,471.61	$ 3,929,819.41	$ 6,098.00	$ 5,676,608.17	$ 588,057.97	$1,154,581.99
	A						A

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COUNTY OF WARREN

OTHER TRUST FUNDS

2008

COUNTY OF WARREN
SCHEDULE OF CASH - TREASURER
TRUST FUNDS

Regular Trust Fund:

	Ref.		
Balance December 31, 2007	B		$ 6,606,251.28
Increased by Receipts:			
Rehabilitation Trust:			
Due from Community Development Block Grant		$ 617,592.00	
Other Cash Receipts		272,721.17	
Interest Earned		18,732.05	
Echo Housing Program:			
Rentals		12,923.01	
Interest Earned		6,285.47	
Community Development Block Grant:			
Grant Received		349,325.00	
Interest Earned		31,500.98	
Other Cash Receipts		7,347.31	
Section 8 Housing Grant:			
Voucher Program		4,550,480.00	
Interest Earned		1,217.72	
County Library:			
Library Tax Levy		5,484,463.00	
State Library Aid		83,991.98	
Other Cash Receipts		106,206.35	
Health Department:			
Cash Receipts		3,693,698.29	
Interest Earned		55,831.29	
Payroll Agency		20,612,009.50	
			35,904,325.12
			42,510,576.40
Decreased by Disbursements:			
Rehabilitation Trust:			
Home Improvement Program		919,390.82	
Echo Housing Program		11,755.64	
Community Development Block Grant due Rehabilitation Trust		617,592.00	
Section 8 Housing Grant:			
Voucher Program		4,220,540.50	
County Library:			
Disbursements		4,036,378.57	
Due General Capital Fund		1,950,000.00	
Health Department:			
Disbursements		1,302,293.00	
Current Fund Budget Appropriation		3,025,000.00	
Due Current Fund		55,831.29	
Payroll Agency		20,578,271.17	
			36,717,052.99
Balance December 31, 2008	B		$ 5,793,523.41

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

Other Trust Fund:

	Ref.		
Balance December 31, 2007	B		$ 10,649,347.43
Increased by Receipts:			
Prosecutor's Office		$ 189,009.55	
Forfeited Recognizances		31,660.46	
Hospitalization Insurance Stabilization Fund		14,073,246.04	
Environmental Fund		107,866.35	
County Clerk Court Fees		55,155.82	
Weights and Measures		117,562.92	
Intoxicated Driver Fund		8,853.14	
Accumulated Absences		17,922.86	
Road Escrow		59,892.38	
Snow Removal		10,312.80	
Engineer Escrow		22,047.62	
Surrogate's Office		6,368.09	
Personal Attendant		4,365.68	
Aging Meals		238,667.13	
Cultural and Heritage Commission		14,268.57	
Board of Taxation		7,846.24	
Newsletter Fund		5,879.89	
Sheriff Trust Fund		10,781.41	
			14,981,706.95
			25,631,054.38
Decreased by Disbursements:			
Prosecutor's Office		144,079.52	
Forfeited Recognizances		152,023.46	
Hospitalization Insurance Stabilization Fund		13,166,725.32	
Environmental Fund		155,421.97	
County Clerk Court Fees		28,656.00	
Weights and Measures		124,688.50	
Intoxicated Driver Fund		17,430.32	
Road Escrow		102,712.64	
Snow Removal		98,811.40	
Engineer Escrow		172,824.68	
Personal Attendant		5,007.00	
Aging Meals		248,787.94	
Cultural and Heritage Commission		10,000.00	
Board of Taxation		3,022.00	
Newsletter Fund		1,396.38	
Sheriff Trust Fund		1,150.00	
			14,432,737.13
Balance December 31, 2008	B		$ 11,198,317.25

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

Open Space Trust:

	Ref.		
Balance December 31, 2007	B		$ 16,166,092.97
Increased by Receipts:			
Open Space Tax Levy		$ 8,293,525.92	
State of New Jersey		7,370,582.03	
Interest on Investments		470,912.69	
Municipal Contributions		1,818,777.05	
			17,953,797.69
			34,119,890.66
Decreased by Disbursements:			
Open Space Expenditures		17,235,222.54	
Due Current Fund - Anticipated Revenue		1,004,286.34	
			18,239,508.88
Balance December 31, 2008	B		$ 15,880,381.78

Unemployment Trust Fund:

Balance December 31, 2007	B		$ 93,469.16
Increased by Receipts:			
Employer and Employees' Withholding		$ 267,963.60	
Interest		3,330.43	
			271,294.03
			364,763.19
Decreased by Disbursements:			
Unemployment Expenditures			106,826.95
Balance December 31, 2008	B		$ 257,936.24

COUNTY OF WARREN
SCHEDULE OF COMMUNITY DEVELOPMENT BLOCK GRANT RECEIVABLE
TRUST FUNDS

	Ref	
Balance December 31, 2007	B	$ 79,155.00
Increased by Community Development Block Grant Awarded		500,000.00
		579,155.00
Decreased by Cash Received		349,325.00
Balance December 31, 2008	B	$ 229,830.00

COUNTY OF WARREN
SCHEDULE OF REHABILITATION LOANS RECEIVABLE
TRUST FUNDS

	Ref.	Total	1% Mortgage Receivable	Deferred Loans Receivable	Revolving Loans
Balance December 31, 2007	B	$ 4,759,257.04	$ 158,687.80	$ 4,592,966.69	$ 7,602.55
Increased by:					
Loans Issued		763,747.80		763,747.80	
Loans Modified		38,369.50		38,369.50	
		5,561,374.34	158,687.80	5,395,083.99	7,602.55
Decreased by:					
Loan Repayments		253,537.34	27,971.55	218,374.82	7,190.97
Balance December 31, 2008	B	$ 5,307,837.00	$ 130,716.25	$ 5,176,709.17	$ 411.58

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

	Ref.	
Balance December 31, 2007	B	$ 208,094.13
Increased by Receipts:		
Cash Received		19,208.48
		227,302.61
Decreased by:		
Cash Disbursed		11,755.64
Balance December 31, 2008	B	$ 215,546.97

COUNTY OF WARREN
SCHEDULES OF RESERVES FOR HOUSING REHABILITATION TRUST FUNDS

	Ref.	Total	Rehabilitation Trust	Community Development
Balance December 31, 2007	B	$ 1,827,050.30	$ 541,996.88	$ 1,285,053.42
Increased by:				
Community Development Block Grant		617,592.00	617,592.00	
Grant Receipts		622,046.17	272,721.17	349,325.00
Interest Earned		50,233.03	18,732.05	31,500.98
Other Receipts		7,347.31		7,347.31
		3,124,268.81	1,451,042.10	1,673,226.71
Decreased by:				
Cash Disbursed		1,536,982.82	919,390.82	617,592.00
		1,536,982.82	919,390.82	617,592.00
Balance December 31, 2008	B	$ 1,587,285.99	$ 531,651.28	$ 1,055,634.71

COUNTY OF WARREN
SCHEDULE OF RESERVES FOR REGULAR TRUST FUND
TRUST FUNDS

	Ref.	Total	Section 8 Voucher	Library	Health Department	Payroll Agency
Balance December 31, 2007	B	$ 4,482,883.15	$ 546,179.07	$ 1,536,266.31	$ 2,158,277.32	$ 242,160.45
Increased by:						
Other Cash Received		29,019,443.15	4,551,697.72	106,206.35	3,749,529.58	20,612,009.50
County Library Tax		5,484,463.00		5,484,463.00		
State Library Aid		83,991.98		83,991.98		
Encumbrances Returned		88,223.70		88,223.70		
		39,159,004.98	5,097,876.79	7,299,151.34	5,907,806.90	20,854,169.95
Decreased by:						
Cash Disbursed		33,218,314.53	4,220,540.50	4,036,378.57	4,383,124.29	20,578,271.17
Due General Capital Fund - Reserve for New Library		1,950,000.00		1,950,000.00		
Encumbrances Payable		70,837.62		70,837.62		
		35,239,152.15	4,220,540.50	6,057,216.19	4,383,124.29	20,578,271.17
Balance December 31, 2008	B	$ 3,919,852.83	$ 877,336.29	$ 1,241,935.15	$ 1,524,682.61	$ 275,898.78

COUNTY OF WARREN
SCHEDULE OF RESERVES FOR TRUST FUNDS
OPEN SPACE TRUST AND UNEMPLOYMENT TRUST
TRUST FUNDS

	Ref.	Open Space Trust		Unemployment Trust	
Balance December 31, 2007	B		$ 6,319,204.74		$ 93,469.16
Increased by:					
Open Space Tax Levy		$ 8,293,525.92			
State of New Jersey		7,370,582.03			
Encumbrances Returned		9,846,888.23			
Employer and Employees' Withholding				$ 267,963.60	
Interest Earned		470,912.69		3,330.43	
County Wide Municipalities		1,818,777.05			
			27,800,685.92		271,294.03
			34,119,890.66		364,763.19
Decreased by:					
Expenditures		17,235,222.54		106,826.95	
Due Current Fund - Anticipated Revenue		1,004,286.34			
Accounts Payable		677,715.24			
Encumbrances Payable		9,206,150.54			
			28,123,374.66		106,826.95
Balance December 31, 2008	B		$ 5,996,516.00		$ 257,936.24

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

Fund:	Balance Dec. 31, 2007	Increased by: Cash Receipts	Increased by: Encumbrances Returned	Decreased by: Cash Disbursed	Decreased by: Encumbrances Payable	Balance Dec. 31, 2008
Prosecutor's Office	$ 522,307.98	$ 189,009.55	$ 3,362.80	$ 144,079.52		$ 570,600.81
Forfeited Recognizances	176,259.46	31,660.46		152,023.46		55,896.46
Hospitalization Insurance Stabilization Fund	6,890,661.39	14,073,246.04		13,166,725.32		7,797,182.11
Environmental Fund	426,736.18	107,866.35		155,421.97		379,180.56
County Clerk County Fees	258,875.83	55,155.82	2,532.00	28,656.00	$ 1,500.00	286,407.65
Weights and Measures	357,785.17	117,562.92	119,981.00	124,688.50	197,512.60	273,127.99
Intoxicated Driver Fund	42,466.39	8,853.14		17,430.32		33,889.21
Road Deposit	188,885.84	59,892.38		102,712.64		146,065.58
Engineer Escrow	267,428.91	22,047.62	58,926.65	172,824.68	7,143.35	168,435.15
Surrogate's Office	33,073.08	6,368.09				39,441.17
Personal Attendant	33,639.39	4,365.68		5,007.00		32,998.07
Aging Meals	118,716.37	238,667.13	66,847.11	248,787.94	35,529.35	139,913.32
Cultural and Heritage Commission	4,221.97	14,268.57	299.80	10,000.00		8,790.34
Board of Taxation	11,351.52	7,846.24	150.00	3,022.00	150.00	16,175.76
Newsletter Fund	4,991.03	5,879.89		1,396.38	26.00	9,448.54
Accumulated Absences	599,725.87	17,922.86				617,648.73
Roads Snow Removal	415,419.44	10,312.80		98,811.40		326,920.84
Sheriff Trust	44,702.25	10,781.41		1,150.00		54,333.66
	$ 10,397,248.07	$ 14,981,706.95	$ 252,099.36	$ 14,432,737.13	$ 241,861.30	$ 10,956,455.95
Ref.	B					B

COUNTY OF WARREN

GENERAL CAPITAL FUND

2008

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF CASH - TREASURER

	Ref.		
Balance December 31, 2007	C		$ 24,839,949.70
Increased by Receipts:			
Current Fund Budget Appropriations:			
Capital Improvement Fund		$ 11,969,474.00	
Due From County Library for Construction of New Library		1,950,000.00	
Reimbursement from State of New Jersey for Open Space Ordinance #2003-B		882,441.80	
Due State of New Jersey:			
Interest Earned		47,622.78	
Due Current Fund:			
Interest Earned		848,232.77	
			15,697,771.35
			40,537,721.05
Decreased by Disbursements:			
Improvement Authorizations		10,811,884.31	
Due State of New Jersey		47,003.77	
Due to Current Fund		848,232.77	
			11,707,120.85
Balance December 31, 2008	C		$ 28,830,600.20

COUNTY OF WARREN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH

				Receipts		Disbursements		Transfers		
			Balance Dec. 31, 2007	Budget Appropriation	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	Balance Dec. 31, 2008
Capital Fund Balance			$ 938,503.33							$ 938,503.33
Capital Improvement Fund			5,111,959.09	$ 11,969,474.00				$ 7,462,692.00		9,618,741.09
Due State of New Jersey			47,003.77		$ 47,622.78		$ 47,003.77			47,622.78
Due Current Fund					848,232.77		848,232.77			
Encumbrances Payable			3,658,511.19					3,658,511.19	$ 2,545,811.06	2,545,811.06
Reserve for Library Expansion			3,017,569.00		1,950,000.00					4,967,569.00
Reserve for Public Health Nursing Expansion			1,000,000.00							1,000,000.00
Ord. No.	Improvement Description	Ord. Date								
1997-A	Various Improvements	02/26/97						2,350.00	2,350.00	
1998-A	Various Improvements	03/11/98						19,838.70	19,838.70	
1999-A	Various Improvements	02/10/99							9.00	9.00
2000-A	Acquisition of Equipment and Various Improvements	03/22/00	17,796.77			$ 1,530.00		22,929.02	24,459.02	17,796.77
2000-B.1	Acquisition of Equipment and Various Improvements	05/24/00	89,776.75			89,776.00		5,153.12	5,153.12	0.75
2001-A	Acquisition of Equipment and Various Improvements	03/14/01	44,824.27			12,560.00		16,006.80	15,506.80	31,764.27
2002-A	Various Improvements	03/27/02	38,094.35			4,038.63		2,161.31	6,202.97	38,097.38
2003-A	Various Improvements	03/12/03	208,838.97			8,620.00		23,896.20	32,516.20	208,838.97
2003-B	Acquisition of Open Space	05/14/03	1,178,727.42		882,441.80			398,016.00	398,016.00	2,061,169.22
2004-A	Various Improvements	03/24/04	69,023.59			28,195.69		5,562.50	23,750.96	59,016.36
2004-C	Engineering and Construction of Buildings in the County	06/09/04	116,511.71			343.50		50,687.16	51,030.66	116,511.71
2005-A	Acquisition of Equipment and Various Improvements	04/27/05	310,497.73			181,996.09		76,300.57	139,874.23	192,075.30
2006-A	Various Improvements	03/08/06	1,082,618.11			1,071,149.22		150,020.73	840,974.15	702,422.31
2007-A	Various Improvements	03/14/07	2,905,433.30			2,211,001.16		1,179,535.61	2,098,829.38	1,613,725.91
2007-B	Improvements to County College	05/09/07	5,004,260.35			3,434,115.64				1,570,144.71
2008-A	Various Capital Improvements	05/14/08				3,768,558.38		593,353.34	7,462,692.00	3,100,780.28
			$ 24,839,949.70	$ 11,969,474.00	$ 3,728,297.35	$ 10,811,884.31	$ 895,236.54	$ 13,667,014.25	$ 13,667,014.25	$ 28,830,600.20

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
YEAR ENDED DECEMBER 31, 2008

NOT APPLICABLE

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Ref.	
Balance December 31, 2007	C	$ 5,111,959.09
Increased by:		
2008 Budget Appropriation		11,969,474.00
		17,081,433.09
Decreased by:		
Appropriation to Finance Improvement Authorizations		7,462,695.00
Balance December 31, 2008	C	$ 9,618,738.09

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Ordinance Date	Ordinance Amount	Balance Dec. 31, 2007 Funded	Prior Year Encumbrances Returned	2008 Authorization Capital Improvement Fund	Reimbursement From State of New Jersey for Open Space	Paid or Charged	Balance Dec. 31, 2008 Funded
1997-A	Various Improvements	02/26/97	$ 1,020,000.00		$ 2,350.00			$ 2,350.00	
1998-A	Various Improvements	03/11/98	2,205,082.00		19,838.70			19,838.70	
1999-A	Various Improvements	02/10/99	3,482,314.00		9.00				$ 9.00
2000-A	Acquisition of Equipment and Various Improvements	03/22/00	3,609,822.00	$ 17,796.77	24,459.02			24,459.02	17,796.77
2000-B.1	Acquisition of Equipment and Various Improvements	05/24/00	2,336,575.00	89,776.75	5,153.12			94,929.12	0.75
2001-A	Acquisition of Equipment and Various Improvements	03/14/01	3,288,294.00	44,824.27	15,506.80			28,566.80	31,764.27
2002-A	Various Improvements	03/27/02	3,534,004.00	38,094.35	6,202.97			6,199.94	38,097.38
2003-A	Various Improvements	03/12/03	3,435,100.00	208,838.97	32,516.20			32,516.20	208,838.97
2003-B	Acquisition of Open Space	05/14/03	5,775,000.00	1,178,727.42	398,016.00		$ 882,441.80	398,016.00	2,061,169.22
2004-A	Various Improvements	03/24/04	3,722,002.00	69,023.59	23,750.96			33,758.19	59,016.36
2004-C	Engineering and Construction of Buildings in the County	06/09/04	1,050,000.00	116,511.71	51,030.66			51,030.66	116,511.71
2005-A	Acquisition of Equipment and Various Improvements	04/27/05	4,137,250.00	310,497.73	139,874.23			258,296.66	192,075.30
2006-A	Various Improvements	03/08/06	8,934,110.00	1,082,618.11	840,974.15			1,221,169.95	702,422.31
2007-A	Various Improvements	03/14/07	8,747,906.00	2,905,433.30	2,098,829.38			3,390,536.77	1,613,725.91
2007-B	Improvement to County College	05/09/07	5,500,000.00	5,004,260.35				3,434,115.64	1,570,144.71
2008-A	Various Capital Improvements	05/14/08	7,462,695.00			$ 7,462,695.00		4,361,911.72	3,100,783.28
				$ 11,066,403.32	$ 3,658,511.19	$ 7,462,695.00	$ 882,441.80	$ 13,357,695.37	$ 9,712,355.94
			Ref.	C					C

Cash Disbursed	$ 10,811,884.31
Encumbrances	2,545,811.06
	$ 13,357,695.37

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
YEAR ENDED DECEMBER 31, 2008

NOT APPLICABLE

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2008 Date	Amount	Int. Rate	Balance Dec. 31, 2007	Matured	Balance Dec. 31, 2008
Open Space Bond Series 2003A	6/1/03	$ 7,000,000.00	5/15/09	$ 425,000.00	3.625%			
			5/15/10	440,000.00	3.500%			
			5/15/11	460,000.00	3.500%			
			5/15/12	470,000.00	3.600%			
			5/15/13	490,000.00	3.750%			
			5/15/14	510,000.00	3.900%			
			5/15/15	530,000.00	4.000%			
			5/15/16	545,000.00	4.100%			
			5/15/17	565,000.00	4.200%			
			5/15/18	590,000.00	4.300%	$ 5,445,000.00	$ 420,000.00	$ 5,025,000.00
Open Space Refunding Bonds 2003B	12/1/03	2,735,000.00	11/15/09	225,000.00	2.500%			
			11/15/10	230,000.00	2.800%			
			11/15/11	235,000.00	3.100%			
			11/15/12	240,000.00	3.350%			
			11/15/13	245,000.00	3.500%			
			11/15/14	255,000.00	3.600%			
			11/15/15	270,000.00	3.750%	1,920,000.00	220,000.00	1,700,000.00
General Improvement/College Refunding Bonds, Series 2003C	12/1/03	14,610,000.00	11/15/09	1,835,000.00	4.500%			
			11/15/10	1,190,000.00	2.800%			
			11/15/11	460,000.00	3.100%			
			11/15/12	485,000.00	3.350%			
			11/15/13	500,000.00	3.500%			
			11/15/14	520,000.00	3.600%			
			11/15/15	540,000.00	3.750%	7,360,000.00	1,830,000.00	5,530,000.00

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2008 Date	Amount	Int. Rate	Balance Dec. 31, 2007	Matured	Balance Dec. 31, 2008
County Vocational School Refunding Bonds, Series 2003D	12/1/03	$ 3,005,000.00	11/15/09	$ 245,000.00	2.500%			
			11/15/10	250,000.00	2.800%			
			11/15/11	255,000.00	3.100%			
			11/15/12	265,000.00	3.350%			
			11/15/13	270,000.00	3.500%			
			11/15/14	280,000.00	3.600%			
			11/15/15	295,000.00	3.750%	$ 2,100,000.00	$ 240,000.00	$ 1,860,000.00
County College Refunding Bonds, Series 2003E	12/1/03	1,195,000.00	11/15/09	185,000.00	2.500%			
			11/15/10	90,000.00	2.800%	460,000.00	185,000.00	275,000.00
County College Bonds Series 2007A	7/15/07	2,750,000.00	07/15/09	145,000.00	4.125%			
			07/15/10	150,000.00	4.125%			
			07/15/11	155,000.00	4.125%			
			07/15/12	160,000.00	4.125%			
			07/15/13	165,000.00	4.125%			
			07/15/14	175,000.00	4.125%			
			07/15/15	180,000.00	4.125%			
			07/15/16	185,000.00	4.125%			
			07/15/17	195,000.00	4.125%			
			07/15/18	200,000.00	4.125%			
			07/15/19	210,000.00	4.125%			
			07/15/20	220,000.00	4.125%			
			07/15/21	230,000.00	4.125%			
			07/15/22	240,000.00	4.125%	2,750,000.00	140,000.00	2,610,000.00

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2008 Date	Amount	Int. Rate	Balance Dec. 31, 2007	Matured	Balance Dec. 31, 2008
County College Bonds Series 2007B	7/15/07	$ 2,750,000.00	07/15/09	$ 145,000.00	4.125%			
			07/15/10	150,000.00	4.125%			
			07/15/11	155,000.00	4.125%			
			07/15/12	160,000.00	4.125%			
			07/15/13	165,000.00	4.125%			
			07/15/14	175,000.00	4.125%			
			07/15/15	180,000.00	4.125%			
			07/15/16	185,000.00	4.125%			
			07/15/17	195,000.00	4.125%			
			07/15/18	200,000.00	4.125%			
			07/15/19	210,000.00	4.125%			
			07/15/20	220,000.00	4.125%			
			07/15/21	230,000.00	4.125%			
			07/15/22	240,000.00	4.125%	$ 2,750,000.00	$ 140,000.00	$ 2,610,000.00
						$ 22,785,000.00	$ 3,175,000.00	$ 19,610,000.00
					Ref.	C		C

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

	Ref.	
Balance December 31, 2007	C	$ 976,676.29
Decreased by:		
Loan Repayments		82,594.98
Balance December 31, 2008	C	$ 894,081.31

SCHEDULE OF PRINCIPAL PAYMENTS
OUTSTANDING DECEMBER 31, 2008

1997 Issue

Payment Number	Date	Interest Rate	Principal Amount
23	06/16/09	2.00%	$ 29,534.67
24	12/16/09	2.00%	29,830.02
25	06/16/10	2.00%	30,128.32
26	12/16/10	2.00%	30,429.60
27	06/16/11	2.00%	30,733.90
28	12/16/11	2.00%	31,041.24
29	06/16/12	2.00%	31,351.65
30	12/16/12	2.00%	31,665.17
31	06/16/13	2.00%	31,981.82
32	12/16/13	2.00%	32,301.64
33	06/16/14	2.00%	32,624.65
34	12/16/14	2.00%	32,950.90
35	06/16/15	2.00%	33,280.41
36	12/16/15	2.00%	33,613.21
37	06/16/16	2.00%	33,949.35
38	12/16/16	2.00%	34,288.84
39	06/16/17	2.00%	34,631.74
			$ 544,337.13

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

SCHEDULE OF PRINCIPAL PAYMENTS
OUTSTANDING DECEMBER 31, 2008

2001 Issue

Payment Number	Date	Interest Rate	Principal Amount
14	06/27/09	2.00%	$ 12,383.31
15	12/27/09	2.00%	12,507.14
16	06/27/10	2.00%	12,632.21
17	12/27/10	2.00%	12,758.53
18	06/27/11	2.00%	12,886.12
19	12/27/11	2.00%	13,014.98
20	06/27/12	2.00%	13,145.13
21	12/27/12	2.00%	13,276.58
22	06/27/13	2.00%	13,409.35
23	12/27/13	2.00%	13,543.44
24	06/27/14	2.00%	13,678.87
25	12/27/14	2.00%	13,815.66
26	06/27/15	2.00%	13,953.82
27	12/27/15	2.00%	14,093.36
28	06/27/16	2.00%	14,234.29
29	12/27/16	2.00%	14,376.63
30	06/27/17	2.00%	14,520.40
31	12/27/17	2.00%	14,665.60
32	06/27/18	2.00%	14,812.26
33	12/27/18	2.00%	14,960.38
34	06/27/19	2.00%	15,109.99
35	12/27/19	2.00%	15,261.09
36	06/27/20	2.00%	15,413.70
37	12/27/20	2.00%	15,567.83
38	06/27/21	2.00%	15,723.51
			$ 349,744.18

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
YEAR ENDED DECEMBER 31, 2008

NOT APPLICABLE

COUNTY OF WARREN

PART II

SINGLE AUDIT

YEAR ENDED DECEMBER 31, 2008

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2008

Federal Grantor/Pass-Through Grantor/Program Title	CFDA#	State Agency Account Number	Grant Award	Grant Receipts	Grant Period From	Grant Period To	Grant Expenditures	Cumulative Grant Expenditures
U.S. DEPT. OF HEALTH & HUMAN SERVICES:								
Passed Through N.J. Dept. of Community Affairs:								
Title III - Aging - Area Plan Grant:								
#07-1394	93.045	100-046-4144-061-6110;	$ 501,512.00	$ 195,881.80	01/01/07	12/31/08	$ 3,224.48	$ 460,545.52
#08-1394	93.046	100-046-4144-265-6110	982,838.00	828,550.00	01/01/08	12/31/08	977,139.52	977,139.52
			1,484,350.00	1,024,431.80			980,364.00	1,437,685.04
Public Health Preparedness and Response for Bioterrorism:								
#07-1166-BT-L-3	93.283	100-046-4L04-360-6120	497,039.00	128,008.00	08/31/06	08/31/07		497,039.00
#08-1166-BT-L2	93.283	100-046-4L04-360-6120	420,661.00	292,192.00	08/31/07	08/31/08	381,735.70	420,661.00
#09-1166-BT-L2	93.283	100-046-4L04-360-6120	383,646.00		08/31/08	08/31/09	33,401.03	33,401.03
			1,301,346.00	420,200.00			415,136.73	951,101.03
National Association of County and City Health Officials for the Warren County Medical Reserve Corps								
2007		N/A	10,000.00		01/01/07	12/31/08	8,532.44	10,000.00
2008		N/A	30,000.00	30,000.00	01/01/08	12/31/08	26,754.40	26,754.40
			40,000.00	30,000.00			35,286.84	36,754.40
TOTAL DEPT. OF HEALTH & HUMAN SERVICES			2,825,696.00	1,474,631.80			1,430,787.57	2,425,540.47
U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT:								
Community Development Block Grant	14.218	N/A	500,000.00	500,000.00	01/01/08	12/31/08	500,000.00	500,000.00
TOTAL DEPT. OF HOUSING AND URBAN DEVELOPMENT			500,000.00	500,000.00			500,000.00	500,000.00
U.S. DEPT. OF JUSTICE:								
Passed Through N.J. Dept. of Law & Public Safety:								
Division of Criminal Justice:								
Multi-Jurisdictional Narcotics Task Force:								
#DE 2-21-08	16.579	100-066-1020-157-6010	148,250.00	148,250.00	01/01/08	12/31/08	140,081.00	140,081.00
			148,250.00	148,250.00			140,081.00	140,081.00
Crime Victim Assistance:								
#V-22-06	16.575	100-066-1020-142-6010	175,400.00	48,171.44	01/01/07	12/31/08	5,796.99	175,400.00
#V-30-06	16.575	100-066-1020-142-6010	62,771.00	45,281.20	01/01/08	12/31/08	60,854.10	60,854.10
			238,171.00	93,452.64			66,651.09	236,254.10

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2008
(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	CFDA#	State Agency Account Number	Grant Award	Grant Receipts	Grant Period From	Grant Period To	Grant Expenditures	Cumulative Grant Expenditures
U.S. DEPT. OF JUSTICE:								
Passed Through N.J. Dept. of Law & Public Safety:								
Division of Criminal Justice:								
Sexual Assault Nurse Examiner								
2006 - Prosecutors	16.582	100-066-1020-142-6010	$ 81,744.00	$ 2,508.24	01/01/06	12/31/08	$ 2,362.31	$ 80,013.10
2008	16.582	100-066-1020-142-6010	86,486.00	78,447.56	01/01/08	12/31/08	78,447.97	78,447.97
			168,230.00	80,955.80			80,810.28	158,461.07
Local Law Enforcement Block Grant,								
Megan's Law #LLE 23-02	16.592	100-066-1020-261-6010	9,905.00		01/01/06	12/31/08	2,004.00	9,905.00
Megan's Law Internet Registry	16.592	100-066-1020-261-6010	6,210.00	6,210.00	01/01/08	12/31/08	5,217.00	5,217.00
Megan's Law Enforcement	16.592	100-066-1020-261-6010	5,274.00	5,274.00	01/01/08	12/31/08	4,176.00	4,176.00
			21,389.00	11,484.00			11,397.00	19,298.00
Juvenile Accountability Incentive:								
JAIBG-06-21	16.523	100-066-1500-121-6010	7,335.00		01/01/07	12/31/07		7,335.00
JAIBG-07-21	16.523	100-066-1500-121-6010	7,325.00	3,662.00	01/01/08	12/31/08	6,826.82	6,826.82
			14,660.00	3,662.00			6,826.82	14,161.82
TOTAL DEPT. OF JUSTICE			590,700.00	337,804.44			305,766.19	568,255.99
U.S. DEPT. OF HOMELAND SECURITY:								
State Homeland Security Grant Program - 2006	97.054	100-066-1200-833-65110	307,661.00	114,618.62	01/01/06	12/31/08	51,341.26	307,661.00
State Homeland Security Grant Program - 2007 HSGP	97.054	100-066-1200-833-65110	386,472.80	120,970.49	01/01/07	12/31/08	109,319.47	165,003.49
TOTAL U.S. DEPT. OF HOMELAND SECURITY			694,133.80	235,589.11			160,660.73	472,664.49
U.S. DEPT. OF TRANSPORTATION:								
NJ Transit 5311 - FY 2006-2007	20.509	N/A	241,860.00	0.50	07/01/06	06/30/07		144,454.22
NJ Transit 5311 - FY 2007-2008	20.509	N/A	205,350.00	116,744.80	07/01/07	06/30/08	204,779.19	205,350.00
NJ Transit 5311 - FY 2008-2009	20.509	N/A	380,641.00		07/01/08	06/30/09	143,664.18	143,664.18
			827,851.00	116,745.30			348,443.37	493,468.40
Route 57 Shuttle Transportation - Job Access 2007	20.516	N/A	229,534.00	49,497.26	01/01/07	06/30/08	87,297.26	229,534.00
Route 57 Shuttle Transportation - Job Access 2008	20.516	N/A	181,058.00	57,912.00	01/01/08	06/30/09	74,420.80	74,420.80
			410,592.00	107,409.26			161,718.06	303,954.80

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2008
(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	CFDA#	State Agency Account Number	Grant Award	Grant Receipts	Grant Period From	Grant Period To	Grant Expenditures	Cumulative Grant Expenditures
U.S. DEPT. OF TRANSPORTATION:								
NJ Transportation Trust Fund Authority Act:								
D.O.T. Bridge Improvements 2101202 - 2004	20.205	6320-480-078-6320-606	$ 200,000.00		01/01/04	12/31/08	$ 733.35	$ 193,392.16
D.O.T. Bridge Improvements 2101202 - 2005	20.205	6320-480-078-6320-606	59,839.00	$ 733.53	01/01/04	12/31/05		59,839.00
D.O.T. Bridge Improvements 2102215 - 2005	20.205	6320-480-078-6320-606	163,396.00	9,909.94	01/01/03	12/31/07	440.01	158,593.35
Route 22 Study	20.205	6320-480-078-6320-606	176,000.00		07/01/07	06/30/09	175,438.00	175,438.00
D.O.T. County Route 517 Improvements	20.205	6320-480-078-6320-606	325,500.00		02/08/08	02/08/11	141,722.02	141,722.02
D.O.T. Capital Transportation Program 2007	20.205	6320-480-078-6320-606	1,559,000.00		01/01/07	12/31/08	103,444.62	1,126,236.76
D.O.T. Capital Transportation Program 2008	20.205	6320-480-078-6320-606	1,559,000.00	1,559,000.00	01/01/08	12/31/08	801,579.62	801,579.62
Summer Internship #RS03-57-01-08	20.205	N/A	18,816.00	18,173.46	01/01/08	12/31/08	18,173.46	18,173.46
			4,061,551.00	1,587,816.93			1,241,531.08	2,674,974.37
TOTAL DEPT. OF TRANSPORTATION			5,299,994.00	1,811,971.49			1,751,692.51	3,472,397.57
TOTAL FEDERAL AWARDS			$ 9,910,523.80	$ 4,359,996.84			$ 4,148,907.00	$ 7,438,858.52

N/A - Not Available/Not Applicable

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

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2008

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period From	Grant Period To	Grant Expenditures	Cumulative Grant Expenditures
NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:							
Special Child Health Services for Handicapped Children (Including Case Management)	100-046-4220-079	$ 67,003.00	$ 15,755.00	01/01/08	12/31/08	$ 17,501.22	$ 17,501.22
		67,003.00	15,755.00			17,501.22	17,501.22
Part H - Early Intervention Service Coordination:							
#08-205-SCH-L-0	6140-5074	219,146.00	166,422.00	01/01/07	12/31/08	164,895.52	218,898.00
#09-230-SCH-L-9		152,945.00	36,114.00	01/01/08	12/31/08	38,964.06	38,964.06
		372,091.00	202,536.00			203,859.58	257,862.06
Right To Know Act:							
2007	100-046-4771-	9,220.00	2,305.00	01/01/07	12/31/08	9,220.00	9,220.00
2008	105-6110	9,220.00	6,915.00	01/01/08	12/31/08		
		18,440.00	9,220.00			9,220.00	9,220.00
County Comprehensive Alcoholism and Drug Services:							
2007	760-046-4219-	230,738.00	143,357.00	01/01/07	12/31/08	6,888.14	230,738.00
2008	001-6110	232,874.00	115,783.00	01/01/08	12/31/08	232,874.00	232,874.00
		463,612.00	259,140.00			239,762.14	463,612.00
Adult Protective Services							
2007	100-046-	26,033.00		01/01/07	12/31/07	1,162.22	26,033.00
2008	4144-226-6110	26,682.00	26,682.00	01/01/08	12/31/08	25,888.12	25,888.12
		52,715.00	26,682.00			27,050.34	51,921.12
TOTAL NJ DEPARTMENT OF HEALTH & SENIOR SERVICES		973,861.00	513,333.00			497,393.28	800,116.40
NJ DEPARTMENT OF CHILDREN AND FAMILIES:							
Task Force on Child Abuse and Neglect:							
Children's Justice Act Grant:							
On Site Forensic Interview Training Program	N/A	17,050.00	17,050.00	01/01/08	12/31/08	6,000.00	6,000.00
		17,050.00	17,050.00			6,000.00	6,000.00
TOTAL NJ DEPARTMENT OF CHILDREN AND FAMILIES		17,050.00	17,050.00			6,000.00	6,000.00

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2008
(continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period From	Grant Period To	Grant Expenditures	Cumulative Grant Expenditures
NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS:							
Veterans Transportation Services:							
Veterans Transportation 2007	3610-100-067-	$ 10,000.00	$ 7,918.00	01/01/07	12/31/08	$ 7,668.00	$ 10,000.00
Veterans Transportation 2008	3610-058	7,000.00	2,915.00	01/01/08	12/31/08	2,915.00	2,915.00
		17,000.00	10,833.00			10,583.00	12,915.00
TOTAL NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS		17,000.00	10,833.00			10,583.00	12,915.00
NJ DEPARTMENT OF THE TREASURY							
Governor's Council on Alcoholism/Drug Abuse:							
Municipal Alliance to Prevent Alcoholism/Drug Abuse							
2007	100-082-C001-	150,428.00	101,874.24	01/01/07	12/31/08	(129.03)	150,298.97
2008	044-6010	150,428.00	74,186.98	01/01/08	12/31/08	150,428.00	150,428.00
		300,856.00	176,061.22			150,298.97	300,726.97
TOTAL NJ DEPARTMENT OF THE TREASURY		300,856.00	176,061.22			150,298.97	300,726.97
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:							
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2006	100-066-1500-	291,694.00		01/01/06	12/31/08	490.22	291,694.00
2007	032-6010	294,072.00	113,340.00	01/01/07	12/31/08	28,803.00	294,072.00
2008		298,617.00	149,310.00	01/01/08	12/31/08	298,617.00	298,617.00
		884,383.00	262,650.00			327,910.22	884,383.00
State Facilities Education Act - Juvenile Education:							
2007	100-066-1500-	49,500.00	24,750.00	01/01/07	12/31/08	49,500.00	49,500.00
2008	032-6010	49,500.00	24,750.00	01/01/08	12/31/08	27,514.25	27,514.25
		99,000.00	49,500.00			77,014.25	77,014.25
Prosecutor's Department:							
Project Vision - 2007	N/A	43,750.00		01/01/07	12/31/07	8,209.00	43,750.00
Project Vision - 2008	N/A	43,750.00	43,750.00	01/01/08	12/31/08	25,083.00	25,083.00
		87,500.00	43,750.00			33,292.00	68,833.00

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2008
(continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period From	Grant Period To	Grant Expenditures	Cumulative Grant Expenditures
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:							
Division of Criminal Justice:							
Office of Insurance Fraud:							
2007	1020-459-066-	$ 82,115.00	$ 23,052.00	01/01/07	12/31/08	$ 3,622.00	$ 81,127.00
2008	1020-001	90,304.00	61,070.00	01/01/08	12/31/08	61,070.00	61,070.00
Body Armor Replacement Program - 2004	1020-718-066-	9,180.76		01/01/04	12/31/04	3.52	3,468.81
Body Armor Replacement Program - 2005	1020-001	23,084.56		01/01/05	12/31/08	73.87	10,800.31
Body Armor Replacement Program - 2007		10,801.57		01/01/07	12/31/08	359.42	3,976.50
Body Armor Replacement Program - 2008		12,489.51	12,489.51	01/01/08	12/31/08	4,077.11	4,077.11
Body Armor Replacement Program - Various Departments - 2008		11,254.64	11,254.64	01/01/08	12/31/08		
		239,230.04	107,866.15			69,205.92	164,519.73
Emergency Management Preparedness Grant							
2005	N/A	9,715.20		01/01/05	12/31/08	953.40	9,715.20
		9,715.20				953.40	9,715.20
TOTAL NJ DEPARTMENT OF LAW & PUBLIC SAFETY		1,319,828.24	463,766.15			508,375.79	1,204,465.18
NJ DEPARTMENT OF HUMAN SERVICES:							
Division of Youth and Family Services:							
Human Services Advisory Council/Child							
Title XX Coalition:							
2007	100-054-7570-	264,598.00		01/01/07	12/31/08	27,697.60	264,598.00
2008	380-6130	272,737.00	272,737.00	01/01/08	12/31/08	259,284.00	259,284.00
Personal Attendant Services Program:							
2007	7550-100-	165,756.00		01/01/07	12/31/08	52,387.00	158,471.00
2008	054-7570-076	465,378.00	465,377.95	01/01/08	12/31/08	465,377.95	465,377.95
		1,168,469.00	738,114.95			804,746.55	1,147,730.95
Division of Economic Assistance:							
Social Services for the Homeless:							
2007	100-054-7550-	83,145.00	5,786.00	01/01/07	12/31/07	2,246.03	83,145.00
2008	072-6030	84,589.00	73,442.00	01/01/08	12/31/08	77,735.22	77,735.22
		167,734.00	79,228.00			79,981.25	160,880.22

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2008
(continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period From	Grant Period To	Grant Expenditures	Cumulative Grant Expenditures
NJ DEPARTMENT OF HUMAN SERVICES:							
Division of Family Development:							
JOBS/Family Development Program:							
#TS08021	1550-100-054-	$ 157,741.00	$ 56,324.00	01/01/07	12/31/08	$ 77,700.21	$ 157,741.00
		157,741.00	56,324.00			77,700.21	157,741.00
Division of Temporary Assistance and Social Services:							
Work First New Jersey Program	N/A	143,773.00	72,000.00	01/01/08	12/31/08	89,889.06	89,889.06
		143,773.00	72,000.00			89,889.06	89,889.06
TOTAL NJ DEPARTMENT OF HUMAN SERVICES		1,637,717.00	945,666.95			1,052,317.07	1,556,241.23
NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SERVICE:							
Enhanced 911 Consolidated Grant - Equipment	N/A	467,000.00		01/01/07	12/31/08	30,815.57	426,020.57
Enhanced 911 Consolidated Grant - Consolidation	N/A	189,000.00		01/01/06	12/31/08	43,381.07	188,999.30
Enhanced 911 Consolidated Grant - Consolidation	N/A	100,509.00		01/01/07	12/31/08	21,146.05	100,508.80
Enhanced 911 Consolidated Grant - Consolidation	N/A	132,543.00	132,543.00	01/01/08	12/31/08	36,447.05	36,447.05
General Assistance Grant	N/A	75,035.00		01/01/07	12/31/08	64,119.80	75,035.00
General Assistance Grant	N/A	100,950.00	100,950.00	01/01/08	12/31/08	96,549.63	96,549.63
		1,065,037.00	233,493.00			292,459.17	923,560.35
TOTAL NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SERVICE		1,065,037.00	233,493.00			292,459.17	923,560.35
NJ DEPARTMENT OF COMMUNITY AFFAIRS:							
Handicapped Person's Recreational Opportunities Act:							
2007	100-022-8050-	12,940.00	4,983.25	01/01/07	12/31/07		12,940.00
2008	035-6120	15,000.00	9,886.00	01/01/08	12/31/08	15,000.00	15,000.00
		27,940.00	14,869.25			15,000.00	27,940.00
TOTAL NJ DEPARTMENT OF COMMUNITY AFFAIRS		27,940.00	14,869.25			15,000.00	27,940.00
NJ HIGHLANDS COUNCIL:							
Highlands Council Grant	06-033-04-2100	57,000.00	14,250.00	01/01/06	12/31/06		57,000.00
		57,000.00	14,250.00				57,000.00

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2008
(continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period From	Grant Period To	Grant Expenditures	Cumulative Grant Expenditures
NJ TRANSIT CORPORATION:							
Disabled Resident Transportation Assistance Program:							
2007	N/A	$ 593,810.00	$ 462,616.90	01/01/07	12/31/08	$ 105,699.83	$ 593,810.00
2008	N/A	627,776.00	451,441.07	01/01/08	12/31/08	581,697.00	581,697.00
NJ Transit - Section 5311 - 2006	N/A	115,740.00	5,856.61	01/01/06	12/31/06		115,740.00
NJ Transit - Section 5311 - 2007	N/A	94,891.00	94,891.00	01/01/07	12/31/07		94,891.00
NJ Transit - Route 57 Shuttle	N/A	40,910.00	37,800.00	01/01/07	12/31/07		40,910.00
NJ Transit - Route 57 Shuttle	N/A	133,000.00	43,710.00	01/01/08	12/31/08	54,659.24	54,659.24
		1,606,127.00	1,096,315.58			742,056.07	1,427,048.00
TOTAL NJ TRANSIT CORPORATION		1,606,127.00	1,096,315.58			742,056.07	1,427,048.00
NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:							
County Environmental Health (CEHA)							
2005	100-042-4840-	412,500.00	250,000.00	01/01/05	12/31/08	250,000.00	409,500.00
2007	094-6110	139,000.00	44,888.05	01/01/07	12/31/08	46,437.12	136,000.00
2008		133,600.00	90,008.64	01/01/08	12/31/08	93,188.64	93,188.64
		685,100.00	384,896.69			389,625.76	638,688.64
Clean Communities Program:							
2005	4900-765-	38,991.76		01/01/05	12/31/08	5,961.46	38,991.76
2006	178920-60	40,858.12		01/01/06	12/31/08	27,702.17	40,858.12
2007		52,915.93		01/01/07	12/31/08	52,518.42	52,518.42
2008		51,609.26	51,609.26	01/01/08	12/31/08	36,248.75	36,248.75
		184,375.07	51,609.26			122,430.80	168,617.05
Solid Waste Administration Program	N/A	224,073.00	224,073.00	01/01/08	12/31/08	52,409.40	52,409.40
		224,073.00	224,073.00			52,409.40	52,409.40
TOTAL NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION		1,093,548.07	660,578.95			564,465.96	859,715.09

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2008
(continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period From	Grant Period To	Grant Expenditures	Cumulative Grant Expenditures
NJ DEPARTMENT OF STATE DIVISION OF ARCHIVES AND RECORDS MANAGEMENT							
Public Archives and Records Infrastructure Support Grant(PARIS)							
2006	100-074-254-	$ 893,300.00	$ 391,206.00	01/01/06	12/31/08	$ 58,742.35	$ 892,633.20
2007	033-6110	1,064,300.00	123,500.00	01/01/07	12/31/07	554,297.25	1,064,297.25
		1,957,600.00	514,706.00			613,039.60	1,956,930.45
TOTAL DEPARTMENT OF STATE DIVISION OF ARCHIVES AND RECORDS MANAGEMENT		1,957,600.00	514,706.00			613,039.60	1,956,930.45
PHILLIPSBURG BOARD OF EDUCATION:							
Interlocal Service Agreement Phillipsburg Board of Education - Health Program 21st Century Grant - 4th Program							
2005	N/A	20,000.00		01/01/05	12/31/08	406.43	12,089.81
		20,000.00				406.43	12,089.81
TOTAL PHILLIPSBURG BOARD OF EDUCATION		20,000.00				406.43	12,089.81
NJ STATE COUNCIL ON THE ARTS:							
Council on the Arts (Local Support):	2530-100-025-						
2007	2530-032	9,300.00	2,325.00	01/01/07	12/31/07		9,300.00
		9,300.00	2,325.00				9,300.00
Building Arts Participation							
2008	N/A	21,850.00	16,388.00	01/01/08	12/31/08	21,850.00	21,850.00
		21,850.00	16,388.00			21,850.00	21,850.00

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2008
(continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period From	Grant Period To	Grant Expenditures	Cumulative Grant Expenditures
NJ STATE COUNCIL ON THE ARTS:							
Council on the Arts General Support							
2007	250-100-075-	$ 80,801.00	$ 20,200.00	01/01/07	12/31/07	$ 363.19	$ 80,801.00
2008	2530-032	90,497.00	67,873.00	01/01/08	12/31/08	90,497.00	90,497.00
		171,298.00	88,073.00			90,860.19	171,298.00
TOTAL NJ STATE COUNCIL ON THE ARTS		202,448.00	106,786.00			112,710.19	202,448.00
NJ DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT PASSED THROUGH MORRIS/SUSSEX/ WARREN WORKFORCE INVESTMENT BOARD:							
Employment and Training Services for Early Employment Initiative	N/A	7,089.00	7,089.00	01/01/08	12/31/08	7,089.00	7,089.00
TOTAL NJ DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT		7,089.00	7,089.00			7,089.00	7,089.00
TOTAL STATE AWARDS		$ 10,313,601.31	$ 4,774,798.10			$ 4,572,194.53	$ 9,364,202.64

N/A - Not Available

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

COUNTY OF WARREN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2008

A. GENERAL

The accompanying Schedules of Expenditures of Federal and State Awards present the activity of all federal and state financial assistance programs of the County of Warren. The County of Warren is defined in Note 1 to the County's financial statements. All federal and state financial assistance received directly from federal and state agencies, as well as federal and state awards passed though other government agencies is included on the schedules of expenditures of federal and state awards.

B. BASIS OF ACCOUNTING

The accompanying Schedules of Expenditures of Federal and State Awards are presented using the cash basis of accounting. The information in these schedules of presented in accordance with the requirements of federal OMB Circular A-133, *Audits of States, Local Governments and Nonprofit Organizations.*

C. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

D. THRESHOLD FOR FEDERAL AND STATE ASSISTANCE

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

E. STATE LOANS OUTSTANDING

The County of Warren has the following loans outstanding as of December 31, 2008:

Green Trust Loan Payable 1997 Issue	$ 544,337.13
Green Trust Loan Payable 2001 Issue	349,744.18
	$ 894,081.31

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

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

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

We have audited the financial statements of the County of Warren, (the "County") as of, and for the years ended, December 31, 2008 and 2007, and have issued our report thereon dated June 10, 2009, which indicated that the financial statements have been prepared on an other comprehensive basis of accounting. We conducted our audits in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of providing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with accounting principles prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") such that there is more than a remote likelihood that a misstatement of the county's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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

Compliance and Other Matters

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

This report is intended solely for the information and use of the members of the Board of Chosen Freeholders and management of the County, and to meet the requirements for filing with the Division of Local Government Services, federal and state awarding agencies and pass-through entities, and is not intended to be, and should not be, used by anyone other than these specified parties.

Mount Arlington, New Jersey
June 10, 2009

NISIVOCCIA & COMPANY LLP

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

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Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04

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

Compliance

We have audited the compliance of the County of Warren (the "County") with the types of compliance requirements described in the U.S. Office of Management and Budget (the "OMB") *Circular A-133 Compliance Supplement* and the *New Jersey State Aid Grant Compliance Supplement* that are applicable to each of its major federal and state programs for the year ended December 31, 2008. The County's major programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the county's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments and Nonprofit Organizations*, and New Jersey OMB Circular NJOMB 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid.* Those standards, OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended December 31, 2008.

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

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal or state program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal or state program that is more than inconsequential will not be prevented or detected by the County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, which results in more than a remote likelihood that material noncompliance with a type of requirement of a federal or state program will not be prevented or detected by the County's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the members of the Board of Chosen Freeholders and management of the County, and to meet the requirements for filing with the Division of Local Government Services, federal and state awarding agencies and pass-through entities, and is not intended to be, and should not be, used by anyone other than these specified parties.

Mount Arlington, New Jersey
June 10, 2009

NISIVOCCIA & COMPANY LLP

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

COUNTY OF WARREN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2008

Summary of Auditors' Results:

- A qualified report was issued on the County's financial statements prepared on an other comprehensive basis of accounting due to the omission of the post retirement benefit funding status for 2008 as required by GASB No. 45.

- The audit did not disclose any significant deficiencies or material weaknesses in the internal controls of the County.

- The audit did not disclose any noncompliance which is material in relation to the financial statements of the County.

- The audit did not disclose any material weaknesses in the internal controls of the County's major federal or state programs.

- An unqualified report was issued on the County's compliance for major federal and state programs.

- The audit did not disclose any audit findings which are required to be reported under Federal OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid.*

- The County's major federal programs for the year ended December 31, 2008 consisted of the following awards:

	CFDA #	
Department of Transportation - NJ Transit 5311	20.509	$ 348,443.37
Department of Transportation - Capital Transportation Program	20.205	1,223,357.62
Department of Transportation - Summer Internship	20.205	18,173.46

- The County's major state programs for the year ended December 31, 2007 consisted of the following awards:

	Account #	
New Jersey Department of Human Services - Personal Attendant Services Program	7550-100-054-7570-076	$ 517,764.95
New Jersey Department of Environmental Protection - County Environmental Health	100-042-4840-094-6110	389,625.76
New Jersey Department of State - Division of Archives and Record Management - Public Archives and Records Infrastructure Support Grant (P	100-074-254-033-6110	613,039.60

- The threshold for determining State Type A and B programs was $300,000.

- The threshold for determining Federal Type A and B programs was $300,000.

COUNTY OF WARREN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2008

Summary of Auditors' Results: (Cont'd)

- The County qualified as a low-risk auditee under the provisions of Section 530 of the Circular.

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

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

Findings and Questioned Costs for Federal Awards:

- The audit did not disclose any findings or questioned costs for federal awards as defined in Federal OMB Circular A-133.

Findings and Questioned Costs for State Awards:

- The audit did not disclose any findings or questioned costs for federal awards as defined in New Jersey's OMB Circular NJOMB 04-04.

COUNTY OF WARREN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2008

There were no prior year audit findings

COUNTY OF WARREN

PART III

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2008

COUNTY OF WARREN
COMMENTS AND RECOMMENDATIONS

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

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

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

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

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

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

Effective July 1, 2005 and thereafter the bid threshold in accordance with N.J.S.A. 40A:11-3 (as amended) is $21,000, and with qualified purchasing agent the threshold may be up to $29,000.

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

COUNTY OF WARREN
COMMENTS AND RECOMMENDATIONS
(Continued)

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

The minutes indicated that bids were requested by public advertising for various applicable goods and services.

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

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

Technical Accounting Directives

The Division of Local Government Services has established three (3) technical accounting directives which are prescribed by the revision of 1987 draft "Requirements of Audit and Accounting". They are as follows:

1. Maintenance of an encumbrance accounting system.

2. Fixed asset accounting and reporting system.

3. General ledger accounting system.

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

Finding:

During our grant testing we noted that there were certain grant expenditure reports submitted to the State later than the required due date. The Personal Attendant Services Grant had reports submitted but did not identify dates of submission. The fourth quarter and the final year end report were submitted to the State by a third party vendor and no date of submission was noted. The County Environmental Health Grant also had a report not submitted to the State in a timely manner. The first quarter 2008 report was submitted late.

Recommendation:

It is recommended that all required grant expenditure reports are dated and monitored to ensure that they are being submitted to the State in a timely manner.

COUNTY OF WARREN
COMMENTS AND RECOMMENDATIONS
(Continued)

Management's Response:

The County will do everything to ensure that all reports due to the State of New Jersey are submitted on a timely basis.

COUNTY OF WARREN
SUMMARY OF RECOMMENDATIONS

It is recommended that:

1. All required reports are dated and monitored to ensure that they are being submitted to the State in a timely manner.

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