

COUNTY OF WARREN

REPORT OF AUDIT

2004

NISIVOCIA & COMPANY LLP

CERTIFIED PUBLIC ACCOUNTANTS

COUNTY OF WARREN

REPORT OF AUDIT

2004

COUNTY OF WARREN
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COUNTY OF WARREN

PART I

REPORT ON AUDIT OF FINANCIAL STATEMENTS

AND SUPPLEMENTARY DATA

YEAR ENDED DECEMBER 31, 2004



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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, 2004 and 2003, as of and for the years then ended, which collectively comprise the County's basic financial statements, 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 and results of operations of the County as of December 31, 2004 and 2003, 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, 2004 and 2003, 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 May 6, 2005 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 audit.

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 basic financial statements. The accompanying schedules of expenditures of federal and state awards are also presented for purposes of additional analysis and are required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*, and New Jersey OMB Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid* and are not a required part of the basic financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic 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 basic financial statements and Note 1 to the schedules of expenditures of federal and state awards.

May 6, 2005


NISIVOCCIA & COMPANY LLP


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

COUNTY OF WARREN

CURRENT FUND

2004

COUNTY OF WARREN
CURRENT FUND
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2004	2003
<u>ASSETS</u>			
Regular Fund:			
Cash and Cash Equivalents:			
Treasurer	A-4	\$ 18,798,958.50	\$ 17,331,611.17
		<u>18,798,958.50</u>	<u>17,331,611.17</u>
Receivables and Other Assets With			
Full Reserves:			
County Taxes Receivable	A-6	6,703.95	20,650.57
Added and Omitted Taxes Receivable	A-6	427,392.72	628,908.89
Due from General Capital Fund	C	28,854.60	25,118.90
Due from Regular Trust Fund	B	7,042.69	5,697.17
Due from Other Trust Fund	B	1,281.13	487.88
Due from Federal and State Grant Fund	A	8,524.18	9,851.73
		<u>479,799.27</u>	<u>690,715.14</u>
Total Regular Fund		<u>19,278,757.77</u>	<u>18,022,326.31</u>
Federal and State Grant Fund:			
Cash and Cash Equivalents:			
Federal and State Grant Fund	A-5	4,205,004.83	6,719,345.28
		<u>4,205,004.83</u>	<u>6,719,345.28</u>
Receivables and Other Assets:			
Grants Receivable:			
Federal	A-8	3,738,370.56	2,710,914.28
State	A-9	1,777,450.25	2,692,325.23
		<u>5,515,820.81</u>	<u>5,403,239.51</u>
Total Federal and State Grant Fund		<u>9,720,825.64</u>	<u>12,122,584.79</u>
<u>TOTAL ASSETS</u>		<u>\$ 28,999,583.41</u>	<u>\$ 30,144,911.10</u>

COUNTY OF WARREN
CURRENT FUND
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2004	2003
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Regular Fund:			
Appropriation Reserves:			
Unencumbered	A-3;A-10	\$ 5,073,931.81	\$ 3,452,304.06
Encumbered	A-3;A-10	1,347,246.51	1,370,597.24
Total Appropriation Reserves		<u>6,421,178.32</u>	<u>4,822,901.30</u>
Outside Agency Fees Payable		<u>461,137.77</u>	<u>378,528.21</u>
		6,882,316.09	5,201,429.51
Reserve for Receivables	A	479,799.27	690,715.14
Fund Balance	A-1	<u>11,916,642.41</u>	<u>12,130,181.66</u>
Total Regular Fund		<u>19,278,757.77</u>	<u>18,022,326.31</u>
Federal and State Grant Fund:			
Encumbrances Payable		2,295,264.36	2,196,546.82
Due to Current Fund	A	8,524.18	9,851.73
Reserve for Grant Fund Expenditures:			
Federal	A-11	6,483,296.89	8,280,636.20
State	A-12	<u>933,740.21</u>	<u>1,635,550.04</u>
Total Federal and State Grant Fund		<u>9,720,825.64</u>	<u>12,122,584.79</u>
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 28,999,583.41</u>	<u>\$ 30,144,911.10</u>

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

CURRENT FUND

COMPARATIVE STATEMENT OF OPERATIONS AND CHANGE IN FUND BALANCE

	Ref.	Year Ended December 31,	
		2004	2003
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 6,881,874.46	\$ 7,812,845.76
Receipts from:			
Current Taxes		50,702,940.00	45,479,349.43
Miscellaneous Revenue Anticipated		37,854,927.73	34,305,706.78
Nonbudget Revenue		2,827,008.09	3,416,106.04
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves		1,794,860.99	1,971,588.42
Reserve for Grant Fund Expenditures Cancelled:			
Federal		177,037.38	
State		297,083.36	330,481.99
		<u>100,535,732.01</u>	<u>93,316,078.42</u>
<u>Expenditures</u>			
Budget and Emergency Appropriations:			
Operations:			
Salaries and Wages		33,413,275.00	31,415,187.00
Other Expenses		48,193,175.02	43,411,123.45
Capital Improvements		4,502,002.00	3,735,100.00
County Debt Service		4,346,463.72	4,074,918.48
Deferred Charges and Statutory Expenditures		2,947,452.80	2,720,476.00
Interfunds Advanced		4,546.92	35,583.85
Federal Grant Fund Receivables Cancelled		167,583.46	
State Grant Fund Receivables Cancelled		292,897.88	335,127.45
		<u>93,867,396.80</u>	<u>85,727,516.23</u>
Excess in Revenue		6,668,335.21	7,588,562.19
Fund Balance January 1	A	<u>12,130,181.66</u>	<u>12,354,465.23</u>
		18,798,516.87	19,943,027.42
Utilized as Anticipated Revenue		<u>6,881,874.46</u>	<u>7,812,845.76</u>
Fund Balance December 31	A	<u>\$ 11,916,642.41</u>	<u>\$ 12,130,181.66</u>

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, 2004

	Anticipated		Realized	Excess or Deficit *
	Budget	Special NJSA 40A:4-87		
Fund Balance Antioipated	\$ 6,881,874.46		\$ 6,881,874.46	
Miscellaneous Revenue:				
County Clerk Fees	2,000,000.00		2,511,572.45	\$ 511,572.45
County Surrogate Fees	75,000.00		76,365.93	1,365.93
County Sheriff Fees	170,000.00		276,163.35	106,163.35
Fines	5,000.00		15,083.01	10,083.01
Interest on Investments and Deposits	566,000.00		697,342.38	131,342.38
Election Expenses Reimbursed by Municipalities	83,100.00		103,594.38	20,494.38
Motor Vehicle Fines	470,000.00		569,989.34	99,989.34
Fees from Public Health Nursing Agency	1,350,000.00		1,350,000.00	
Revenue for Housing State Inmates in the County Correctional Center	465,000.00		296,862.02	168,137.98 *
Public Health Nursing Trust	1,300,000.00		1,300,000.00	
Bail Bond Forfeitures	10,225.00		12,725.00	2,500.00
Medicaid Peer Grouping (PL 1985, Ch 474)	1,310,733.00		1,310,733.00	
Boarding Out-of-County Youth - Warren County Juvenile Retention & Rehabilitation Center	585,000.00		646,357.00	61,357.00
School Election Expenses Reimbursed by Each School Board District	54,000.00		59,409.56	5,409.56
State Aid - County College Bonds (NJSA 18A:64A-22.6)	216,875.00		216,874.94	0.06 *
Permanent Disability - Patients in County Institutions (NJSA 44:77-38 et seq.)	9,875,000.00		10,711,821.39	836,821.39
Aging CCPED Medicaid Reimbursement	250,000.00		264,763.00	14,763.00
DCA Reimbursement Prosecutor Salaries	39,000.00		41,000.00	2,000.00
Department of Human Services, Division of Temporary Assistance and Social Services	2,380,373.00		2,780,404.90	400,031.90
Social and Welfare Services (c.66 PL 1990): Division of Youth and Family Services	256,347.00		256,347.00	
Supplemental Social Security Income	139,741.00		142,743.00	3,002.00
Psychiatric Facilities (c.73 PL 1990): Maintenance of Patients in State Institutions for Mental Diseases	2,229,119.00		2,229,119.00	
Maintenance of Patients in State Institutions for Mentally Retarded	2,092,943.00		2,092,943.00	
Community Mental Center of Piscataway	1,454.00		1,454.00	
State Psychiatric Hospitals	1,384.00			1,384.00 *
New Jersey Transportation Authority Act Area Plan Grant	1,276,000.00		1,276,000.00	
Department of Community Affairs: Handicapped Person's Recreational Opportunities		\$ 435,901.00	994,509.00	
Smart Growth Planning Grant		18,923.00	18,923.00	
Aging and Disability Resource Center		50,000.00	50,000.00	
Housing & Development, Small Cities Aging and Disability Resource Center		40,000.00	40,000.00	
Community Development Block Grant		300,000.00	300,000.00	
U.S. Department of Transportation: Division of Local Government Services and Economic Development: Safety Improvements - Various County Roads:				
D.O.T. County Route 626		250,000.00	250,000.00	
D.O.T. County Route 623		250,000.00	250,000.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2004
 (Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Special NISA 40A:4-87		
Miscellaneous Revenue (Continued):				
Department of Health and Senior Services:				
Right - to - Know Grant		\$ 9,220.00	\$ 9,220.00	
Prevention Oriented System for Child Health Care Comprehensive Program, for Planning & Provision of Alcoholism and Abuse Services Comprehensive Alcohol Grant		83,210.00	83,210.00	
Part H - Early Intervention Service Coordinator	\$ 225,153.00	1,000.00	226,153.00	
Bioterrorism Preparedness and Response		188,834.00	188,834.00	
West Nile Virus Surveillance Equipment		459,214.00	459,214.00	
Department of Human Services:		8,200.00	8,200.00	
Division of Youth and Family Services:				
Title XX Coalition		266,683.00	266,683.00	
Personal Assistance Service Program		98,807.00	98,807.00	
Division of Economic Assistance:				
Social Services for the Homeless	77,401.00		77,401.00	
Division of Mental Health Services:				
MICA Training		1,500.00	1,500.00	
Division of Family Development:				
Work First NJ Program (#F1WZ3N)		239,423.00	239,423.00	
Work First NJ Program (#GA0321)		12,500.00	12,500.00	
Food Stamp Payment Accuracy Program		66,664.00	66,664.00	
Food Stamp Program and Outreach		77,309.00	77,309.00	
Department of Law & Public Safety:				
Juvenile Justice Commission:				
State / Community Partnership Grant Program (PL 1995,C282) & the Family Court		282,157.00	282,157.00	
State Facilities Education Act		117,000.00	117,000.00	
Division of State Police:				
Community Emergency Response Team (CERT)		6,428.42	6,428.42	
Homeland Security Grant	778,771.00		778,771.00	
Special Needs Emergency Planning		10,000.00	10,000.00	
Division of Highway Safety:				
Summer Internship		17,248.00	17,248.00	
Deer Deflector Pilot Project		18,000.00	18,000.00	
Division of Criminal Justice:				
Crime Victim Assistance		143,786.00	143,786.00	
Office of Insurance Fraud		74,113.00	74,113.00	
Body Armor - Various Departments		9,180.76	9,180.76	
Local Law Enforcement Megan's Law	11,290.00		11,290.00	
Juvenile Accountability Incentive Block Grant		19,505.00	19,505.00	
Multi-Jurisdictional Narcotics Task Force		155,553.00	155,553.00	
Domestic Violence Counselor Project		143,899.00	143,899.00	
Sexual Assault Nurse Examiner's Project		81,917.00	81,917.00	
NJ Transit Corporation:				
Section 5311		263,147.00	263,147.00	
Senior Citizen & Disabled Resident, Transportation Assistance Program	436,995.00	420.27	437,415.27	
Integrated Community Transportation	70,000.00		70,000.00	
NJ Transit Job Access	233,811.00		233,811.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2004
 (Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Special NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
Department of the Treasury:				
Municipal Alliance to Prevent Alcoholism and Drug Abuse		\$ 150,849.50	\$ 150,849.50	
Department of Environmental Protection:				
Clean Communities Program		39,252.07	39,252.07	
Environmental Health Act (C.E.H.A.)		159,176.00	159,176.00	
New Jersey State Council on the Arts:				
Local Arts Program (#0513C060327)		19,812.00	19,812.00	
Local Arts Program (#0413A060014)		59,437.00	59,437.00	
Department of Military & Veterans Affairs:				
Veterans Transportation		11,000.00	11,000.00	
New Jersey Historic Trust:				
New Jersey Historic Trust Commission		23,000.00	23,000.00	
Morris/Sussex/Warren Workforce Investment Board:				
Route 57 Transportation		41,963.00	41,963.00	
Open Space Tax Fund	\$ 1,031,999.06		1,031,999.06	
Tax Relief - County Clerk	400,000.00		400,000.00	
Tax Relief - Surrogate	57,000.00		57,000.00	
Tax Relief - Sheriff	30,000.00		30,000.00	
Total Miscellaneous Revenue	31,113,322.06	4,704,232.02	37,854,927.73	\$ 2,037,373.65
Amount to be Raised by Taxes for Support of the County Budget:				
Local Taxes for County Purposes	50,702,940.00		50,702,940.00	
Budget Totals	\$ 88,698,136.52	\$ 4,704,232.02	95,439,742.19	2,037,373.65
Nonbudget Revenue:				
Miscellaneous Revenue Not Anticipated			2,827,008.09	2,827,008.09
			\$ 98,266,750.28	\$ 4,864,381.74

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2004
(Continued)

Analysis of Nonbudget Revenue:

Added, Omitted & Rollback Taxes	\$ 998,308.14
Delinquent County Taxes - 2003	13,946.62
Land Development Fees Planning	44,609.00
Federal Reimbursement - Correctional Center	47,769.86
Refund of Excess Premium Insurance	270,692.91
White Prints Books	913.73
Health Services Reimbursement	3,762.81
Inmate Processing Fees	29,008.17
Essex I & II - State	42,049.44
State Reimbursement Title IVD Probation Department	58,704.55
Board of Appeals Applications	950.00
Court Reimbursement	6,237.00
Public Information Fees	3,645.70
EMA Payment - NJ State Police	61,341.25
Personnel Costs Reimbursement	465,972.35
Fees for Services	118,801.00
Subsidy Transportation Planning	22,162.21
Auction Proceeds	50.00
SSA Inmates	6,400.00
Morris Canal Books	104.25
Office On Aging State Aid	58,000.00
Cancelled Checks by Resolution	261.56
Undisbursed Funds - Sheriff - Years 1996-2004	55,251.21
Special Charges Engineering	2,025.00
Pay Phone - Jail Inmate	42,778.38
Alarm System Registration - #911	244.92
911 State Funding	11,111.00
Rental of Land	3,637.64
I.D. Badge Proceeds - Public Safety	414.00
Milk and Meals - Warren Acres	25,496.44
Safe of Recyclable Matter	159.00
Proceeds from Vendors	1,550.98
Sick Leave Injury Reimbursement	31,956.53
Use of Copy Machine	6,403.55
Mental Health Reimbursement	24,000.00
Restitution Payments	3,126.08
Fees Collected by Engineering Department	20,000.00
Miscellaneous	345,162.81
	<u>\$ 2,827,008.09</u>

Analysis of Interest on Investments and Deposits:

Interest Earned in Current Fund	\$ 443,006.65
Interest Earned in General Capital Fund	245,811.55
Interest Earned in Federal and State Grant Fund	8,524.18
	<u>\$ 697,342.38</u>

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, 2004

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
GENERAL GOVERNMENT:				
General Administration (Includes Purchasing):				
Salaries and Wages	\$ 426,000.00	\$ 432,600.00	\$ 401,367.15	\$ 31,232.85
Other Expenses	70,940.00	70,940.00	49,634.74	21,305.26
Personnel Department:				
Salaries and Wages	294,350.00	294,350.00	250,628.01	43,721.99
Other Expenses	140,000.00	140,000.00	108,785.88	31,214.12
Board of Chosen Freeholders:				
Salaries and Wages	52,001.00	52,001.00	49,618.50	2,382.50
Other Expenses	60,000.00	60,000.00	28,711.84	31,288.16
Board of Elections:				
Salaries and Wages	321,300.00	333,100.00	332,965.61	134.39
Other Expenses	108,458.00	108,458.00	102,849.33	5,608.67
County Clerk:				
Salaries and Wages	449,800.00	459,800.00	424,728.41	35,071.59
Other Expenses	357,766.00	357,766.00	354,427.15	3,338.85
Treasurers / CFO:				
Salaries and Wages	475,600.00	507,600.00	459,259.82	48,340.18
Other Expenses	23,750.00	23,750.00	22,110.79	1,639.21
Audit	106,450.00	106,450.00	106,450.00	
Information Systems Division:				
Salaries and Wages	74,200.00	76,800.00	72,817.45	3,982.55
Other Expenses	749,550.00	749,550.00	726,480.71	23,069.29
Board of Taxation:				
Salaries and Wages	88,400.00	91,900.00	85,407.50	6,492.50
Other Expenses	46,970.00	46,970.00	42,237.58	4,732.42

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2004
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued):				
County Counsel:				
Salaries and Wages	\$ 325,000.00	\$ 325,000.00	\$ 322,874.14	\$ 2,125.86
Other Expenses	200,000.00	200,000.00	133,956.45	66,043.55
County Surrogate:				
Salaries and Wages	252,000.00	252,200.00	240,699.43	16,500.57
Other Expenses	23,350.00	23,350.00	22,078.04	1,271.96
Engineer:				
Salaries and Wages	577,400.00	600,400.00	559,380.78	41,019.22
Other Expenses	11,075.00	11,075.00	8,779.87	2,295.13
Economic Development & Tourism:				
Salaries and Wages	77,750.00	92,750.00	85,054.64	7,695.36
Other Expenses	82,590.00	82,590.00	81,315.96	1,274.04
Cultural & Heritage Commission (NJSA 40:33A-6):				
Salaries and Wages	57,625.00	57,625.00	53,175.68	4,449.32
Other Expenses	34,853.00	34,853.00	31,667.37	3,185.63
Aid to Warren County Historical & Genealogical Society Museum:				
Other Expenses	4,500.00	4,500.00	4,500.00	
Weights & Measures:				
Salaries and Wages	118,600.00	123,100.00	110,847.00	12,253.00
Other Expenses	4,185.00	4,185.00	4,058.87	126.13
War Veterans Burial & Grave Decorations:				
Salaries and Wages	9,700.00	10,200.00	9,468.52	731.48
Other Expenses	10,815.00	10,815.00	9,442.24	1,372.76
TOTAL GENERAL GOVERNMENT	5,634,978.00	5,749,678.00	5,295,779.46	453,898.54

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2004
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
LAND USE ADMINISTRATION:				
Planning Board:				
Salaries and Wages	\$ 501,000.00	\$ 501,000.00	\$ 446,689.02	\$ 54,310.98
Other Expenses	66,010.00	66,010.00	57,567.23	8,442.77
TOTAL LAND USE ADMINISTRATION	567,010.00	567,010.00	504,256.25	62,753.75
INSURANCES:				
Insurance on Buildings & Motor Vehicles and Surety Bond Premiums	1,601,479.00	1,676,479.00	1,613,036.91	63,442.09
Workmen's Compensation	967,521.00	967,521.00	967,521.00	
Group Insurance Plan for Employees	9,945,000.00	9,945,000.00	9,920,206.97	24,793.03
TOTAL INSURANCES	12,514,000.00	12,589,000.00	12,500,764.88	88,235.12
PUBLIC SAFETY:				
Communication Center:				
Salaries and Wages	1,490,980.00	1,490,980.00	1,275,505.88	215,474.12
Other Expenses	335,000.00	335,000.00	315,613.73	19,386.27
Public Safety:				
Salaries and Wages	206,660.00	225,160.00	210,441.06	14,718.94
Other Expenses	14,575.00	14,575.00	9,643.57	4,931.43
Office of Emergency Management:				
Salaries and Wages	95,975.00	108,475.00	102,251.89	6,223.11
Other Expenses	18,485.00	18,485.00	7,767.18	10,717.82

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2004
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
PUBLIC SAFETY (Continued):				
Aid to Volunteer Fire Companies &				
Emergency Squads:				
Other Expenses	\$ 85,000.00	\$ 85,000.00	\$ 57,136.51	\$ 27,863.49
Sheriff's Office:				
Salaries and Wages	988,650.00	988,650.00	913,609.48	75,040.52
Other Expenses	69,750.00	69,750.00	69,011.35	738.65
County Medical Examiner:				
Other Expenses	222,870.00	222,870.00	218,499.96	4,370.04
Prosecutor's Office:				
Salaries and Wages	3,085,250.00	3,237,250.00	3,027,455.27	209,794.73
Other Expenses	409,900.00	409,900.00	357,454.95	52,445.05
Juvenile Retention & Rehabilitation Center:				
Salaries and Wages	987,400.00	1,112,400.00	1,036,709.17	75,690.83
Other Expenses	229,350.00	229,350.00	203,053.92	26,296.08
Jail:				
Salaries and Wages	3,200,500.00	3,200,500.00	2,973,339.62	227,160.38
Other Expenses	1,370,400.00	1,370,400.00	1,325,748.29	44,651.71
	<u>12,810,745.00</u>	<u>13,118,745.00</u>	<u>12,103,241.83</u>	<u>1,015,503.17</u>
TOTAL REGULATION				
PUBLIC WORKS:				
Roads:				
Salaries and Wages	2,682,682.00	2,682,682.00	2,502,886.49	179,795.51
Other Expenses	1,814,634.00	1,849,634.00	1,753,974.03	95,659.97

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2004
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
PUBLIC WORKS (Continued):				
Bridges:				
Salaries and Wages	\$ 550,790.00	\$ 578,790.00	\$ 512,420.52	\$ 66,369.48
Other Expenses	155,000.00	155,000.00	150,408.04	4,591.96
Recycling:				
Salaries and Wages	10,300.00	10,300.00	10,300.00	
Other Expenses	86,000.00	86,000.00	81,826.68	4,173.32
Buildings and Grounds:				
Salaries and Wages	1,171,050.00	1,101,050.00	943,796.47	157,253.53
Other Expenses	645,050.00	695,050.00	677,931.30	17,118.70
Shade Tree Commission:				
Other Expenses	14,000.00	14,000.00	10,286.11	3,713.89
Mosquito Extermination Commission:				
Other Expenses	554,646.00	554,646.00	554,646.00	
TOTAL PUBLIC WORKS	7,684,152.00	7,727,152.00	7,198,475.64	528,676.36
HEALTH & HUMAN SERVICES:				
County Health Service Interlocal Agreement (NJSA 40:8A-1):				
Salaries and Wages	2,898,689.00	2,916,689.00	2,686,792.97	229,896.03
Other Expenses	482,177.00	482,177.00	394,734.57	87,442.43
Center on Aging:				
Salaries and Wages	290,800.00	300,800.00	276,538.78	24,261.22
Other Expenses	147,540.00	147,540.00	102,126.42	45,413.58
Nutrition Program:				
Salaries and Wages	28,500.00	28,500.00	18,640.98	9,859.02
Other Expenses	353,202.00	353,202.00	339,945.66	13,256.34
Warren Haven:				
Salaries and Wages	7,250,223.00	7,250,223.00	6,602,305.80	647,917.20
Other Expenses	1,792,330.00	2,022,330.00	1,938,001.82	84,328.18

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2004
 (CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
HEALTH & HUMAN SERVICES (Continued):				
Youth Shelter:				
Other Expenses	\$ 109,295.00	\$ 109,295.00	\$ 93,196.80	\$ 16,098.20
Mental Health Administration:				
Salaries and Wages	344,150.00	366,150.00	331,087.15	35,062.85
Other Expenses	65,255.00	65,255.00	63,840.20	1,414.80
Psychiatric Facilities (c 73, PL 1990):				
Maintenance for Mental Diseases:				
Other Expenses - Local	574,852.00	574,852.00	574,852.00	
Other Expenses - State	2,229,119.00	2,229,119.00	2,229,119.00	
Maintenance of Patients in State				
Institutions for Mentally Retarded:				
Other Expenses - State	2,092,943.00	2,092,943.00	2,092,943.00	
New Jersey Bureau of Children's Services:				
Other Expenses - State	256,347.00	256,347.00	256,347.00	
County Welfare Board:				
Salaries and Wages	2,529,635.00	2,529,635.00	2,240,555.53	289,079.47
Other Expenses	480,207.00	480,207.00	434,494.53	45,712.47
County Adjuster:				
Salaries and Wages	61,925.00	64,425.00	61,151.56	3,273.44
Other Expenses	15,847.00	15,847.00	13,481.35	2,365.65

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2004
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
HEALTH & HUMAN SERVICES (Continued):				
Health and Human Services (NISA 30:4D-6.9)	\$ 176,812.00	\$ 176,812.00	\$ 176,812.00	
Human Service Programs (NISA 30:14-11)	210,279.00	210,279.00	210,279.00	
Human Service Programs (NISA 40:23-8.14)	74,915.00	74,915.00	74,915.00	
Mental / Health Services Programs (NISA 40:13-2)	285,114.00	285,114.00	177,851.92	\$ 107,262.08
Adult Mental / Health Services Programs (NISA 40:5-2.9 and 30:9A-1)	535,596.00	535,596.00	535,596.00	
Youth Services (NISA 40:5-2.9)	240,819.00	240,819.00	240,819.00	
Substance Abuse Services (NISA 30:9-12.16)	141,448.00	141,448.00	141,448.00	
TOTAL HEALTH & HUMAN SERVICES	23,668,019.00	23,950,519.00	22,307,876.04	1,642,642.96
EDUCATION:				
Warren County Community College (NISA 18A:64A-30 et seq.):				
Other Expenses	2,035,280.00	2,035,280.00	2,035,280.00	
Reimbursement for Residents Attending Out - of - County Two Year Colleges (NISA 18A:64A-23):				
Other Expenses	225,000.00	225,000.00	127,667.92	97,332.08
Contribution to Warren County Soil Conservation District (NISA 4:24-22 (1)):				
Other Expenses	81,000.00	81,000.00	81,000.00	
County Extension Service - Farm & Home: Salary and Wages	184,600.00	184,600.00	172,167.67	12,432.33
Other Expenses	116,000.00	116,000.00	100,121.79	15,878.21

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2004
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
EDUCATION (Continued):				
Warren County Vocational School:				
Other Expenses	\$ 3,716,000.00	\$ 3,716,000.00	\$ 3,716,000.00	
Reimbursements for Residents Attending Out - of - County Vocational Schools (NISA 18A:54A-23.4):				
Other Expenses	5,000.00	5,000.00		\$ 5,000.00
Office of Superintendent of Schools:				
Salary and Wages	79,300.00	81,800.00	76,461.29	5,338.71
Other Expenses	18,870.00	18,870.00	15,300.74	3,569.26
Special Schools Services:				
Other Expenses	180,034.00	180,034.00	180,034.00	
TOTAL EDUCATION	6,641,084.00	6,643,584.00	6,504,033.41	139,550.59
OTHER OPERATIONS FUNCTIONS:				
Provisions for Salary Adjustments & New Employees	1,684,490.00	738,790.00	150,000.00	588,790.00
TOTAL OTHER OPERATIONS FUNCTIONS	1,684,490.00	738,790.00	150,000.00	588,790.00

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2004
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
OPERATIONS:				
UTILITIES EXPENSES AND BULK PURCHASES:				
Electricity	\$ 649,500.00	\$ 649,500.00	\$ 554,479.64	\$ 95,020.36
Telephone (excluding equipment acquisition)	563,400.00	563,400.00	544,237.90	19,162.10
Water	58,300.00	63,300.00	60,060.31	3,239.69
Fuel Oil	327,500.00	347,500.00	331,110.88	16,389.12
Sewerage Processing and Disposal	162,000.00	162,000.00	144,806.19	17,193.81
Gasoline	225,000.00	320,000.00	287,339.92	32,660.08
TOTAL UTILITIES	1,985,700.00	2,105,700.00	1,922,034.84	183,665.16
SUBTOTAL OPERATIONS	73,190,178.00	73,190,178.00	68,486,462.35	4,703,715.65
PUBLIC AND PRIVATE PROGRAMS OFFSET				
BY REVENUES:				
Area Plan Grant (NJS A 40A:4-87 + \$394,863.00)	558,608.00	994,509.00	994,509.00	
Department of Human Services, Division of Youth & Family Services, Title XX Coalition (NJS A 40A:4-87 + \$266,683.00)		266,683.00	266,683.00	
Handicapped Person's Recreational Opportunities (NJS A 40A:4-87 + \$18,923.00)		18,923.00	18,923.00	
Department of Transportation, Capital Transportation Program	1,276,000.00	1,276,000.00	1,276,000.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2004
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
PUBLIC AND PRIVATE PROGRAMS OFFSET				
BY REVENUES (Continued):				
Department of Law & Public Safety,				
Juvenile Accountability Incentive				
Block Grant (NJSA 40A:4-87 + \$19,505.00)		\$ 19,505.00	\$ 19,505.00	
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	\$ 2,500.00	2,500.00	2,500.00	
Matching Funds for Grant & Aid - Area Plan				
Grant - Title III - Nutrition Program -				
County Match	36,511.00	36,511.00	36,511.00	
Department of Human Services, Food Stamp Payment				
Accuracy Program (NJSA 40A:4-87 + \$66,664.00)		66,664.00	66,664.00	
Department of Human Services, Food Stamp Program				
and Outreach (NJSA 40A:4-87 + \$77,309.00)		77,309.00	77,309.00	
NJ Transit Corporation, Senior Citizen &				
Disabled Resident, Transportation				
Assistance Program (NJSA 40A:4-87 + \$420.27)		437,415.27	437,415.27	
NJ Developmental Disabilities Council				
Integrated Community Transportation	70,000.00	70,000.00	70,000.00	
Department of Environmental Protection, Clean				
Communities Program (NJSA 40A:4-87 + \$39,252.07)		39,252.07	39,252.07	
NJ Council on the Arts, General Program Support				
Local Support (NJSA 40A:4-87 + \$19,812.00)		19,812.00	19,812.00	
General Operating (NJSA 40A:4-87 + \$23,000.00)		23,000.00	23,000.00	
General Support (NJSA 40A:4-87 + \$59,437.00)		59,437.00	59,437.00	
Department of Human Services, Services				
for the Homeless	77,401.00	77,401.00	77,401.00	
Department of Human Services, Personal				
Assistance Service Program (NJSA 40:A4-87 + \$98,807.00)		98,807.00	98,807.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2004
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (Continued):				
Department of Health & Senior Services, Comprehensive Program for Planning and Provision of Alcohol & Abuse Services (NJSA 40A:4-87 + \$1,000.00)	\$ 225,153.00	\$ 226,153.00	\$ 226,153.00	
Department of Law & Public Safety, Division of Highway Safety, Summer Internship (NJSA 40A:4-87 + \$17,248.00)		17,248.00	17,248.00	
Department of Law & Public Safety, Division of Highway Safety, Deer Reflector Pilot Program (NJSA 40A:4-87 + \$18,000.00)		18,000.00	18,000.00	
Department of Human Services, Division of Mental Health Services, MICA Training (NJSA 40A:4-87 + \$1,500.00)		1,500.00	1,500.00	
NJ Department of Transit Corporation for Job Access and Reverse Commute Program	233,811.00	233,811.00	233,811.00	
Department of Community Affairs, Small Cities Community Development Block Grant (NJSA 40A:4-87 + \$300,000.00)		300,000.00	300,000.00	
Department of Environmental Protection, County Environmental Health Act (NJSA 40A:4-87 + \$159,176.00)		159,176.00	159,176.00	
Department of Health, Prevention Oriented System for Child Health Care (NJSA 40A:4-87 + \$83,210.00)		83,210.00	83,210.00	
Department of Health, Bioterrorism Preparedness and Response (NJSA 40A:4-87 + \$459,214.00)		459,214.00	459,214.00	
Department of Community Affairs, Aging and Disability Resource Center (NJSA 40A:4-87 + \$40,000.00)		40,000.00	40,000.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2004
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (Continued):				
Department of Transportation, Improvements to County Route 626 (NJS A 40A:4-87 + \$250,000.00)		\$ 250,000.00	\$ 250,000.00	
Department of Transportation, Improvements to County Route 623 (NJS A 40A:4-87 + \$250,000.00)		250,000.00	250,000.00	
Department of Military and Veteran Affairs for Veteran Transportation (NJS A 40A:4-87 + \$11,000.00)		11,000.00	11,000.00	
Juvenile Justice Commission, State Facility Education Act Funds for County Youth Detention Centers (NJS A 40A:4-87 + \$282,157.00)		282,157.00	282,157.00	
State/Community Partnership Act - Juvenile Education (NJS A 40A:4-87 + \$117,000.00)		117,000.00	117,000.00	
Department of Law & Public Safety, Division of State Police, Homeland Security Phase II Specialized Domestic Violence Unit (NJS A 40A:4-87 + \$143,899.00)	\$ 778,771.00	778,771.00	778,771.00	
Community Emergency Response Team (CERT) (NJS A 40A:4-87 + \$6,428.42)		6,428.42	6,428.42	
Special Needs Emergency Planning (NJS A 40A:4-87 + \$10,000.00)		10,000.00	10,000.00	
Department of Law & Public Safety, Megan's Law	11,290.00	11,290.00	11,290.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2004
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (Continued):				
Department of Law & Public Safety, Division of Criminal Justice, Multi-Jurisdictional Narcotics Taskforce (NJS A 40A:4-87 + \$155,553.00)	\$	\$ 155,553.00	\$	155,553.00
Department of Law & Public Safety, Body Armor Various Departments (NJS A 40A:4-87 + \$9,180.76)		9,180.76		9,180.76
NJ Transit Corporation, Senior Citizens and Disabled Residents - Section 5311 (NJS A 40A:4-87 + \$263,147.00)		263,147.00		263,147.00
Department of Human Services, West Nile Virus Surveillance Equipment (NJS A 40A:4-87 + \$8,200.00)		8,200.00		8,200.00
Department of Law & Public Safety, Division of Criminal Justice, Sexual Assault Nurse Examiner's Program (NJS A 40A:4-87 + \$81,917.00)		81,917.00		81,917.00
Department of Law & Public Safety, Division of Criminal Justice, Crime Victim Assistance (NJS A 40A:4-87 + \$143,786.00)		143,786.00		143,786.00
Department of Health, Special Early Intervention Program (NJS A 40A:4-87 + \$188,834.00)		188,834.00		188,834.00
Department of Community Affairs, Smart Growth Planning Grant (NJS A 40A:4-87 + \$50,000.00)		50,000.00		50,000.00
Governor's Council on Alcoholism and Drug Abuse, Municipal Alliance (NJS A 40A:4-87 + \$150,849.50)		150,849.50		150,849.50
Department of Human Services, Division of Family Development, JOBS/Family Development (NJS A 40A:4-87 + \$239,423.00)		239,423.00		239,423.00
Department of Human Services, Division of Family Development, JOBS/Family Development (NJS A 40A:4-87 + \$12,500.00)		12,500.00		12,500.00

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2004
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (Continued):				
Department of Law & Public Safety, Division of Criminal Justice, Office of Insurance Fraud (N.J.S.A. 40A:4-87 + \$74,113.00)		\$ 74,113.00	\$ 74,113.00	
Morris/Sussex/Warren Route 57 Transportation (N.J.S.A. 40:A4-87 + \$41,963.00)		41,963.00	41,963.00	
TOTAL FEDERAL AND STATE PROGRAMS	\$ 3,707,040.00	8,411,272.02	8,411,272.02	
Total Operations	76,897,218.00	81,601,450.02	76,897,734.37	\$ 4,703,715.65
Contingent	5,000.00	5,000.00		5,000.00
TOTAL OPERATIONS INCLUDING CONTINGENT	76,902,218.00	81,606,450.02	76,897,734.37	4,708,715.65
Detail:				
Salary and Wages	33,923,275.00	33,413,275.00	30,029,399.24	3,383,875.76
Other Expenses	42,978,943.00	48,193,175.02	46,868,335.13	1,324,839.89
CAPITAL IMPROVEMENTS:				
Capital Improvement Fund	4,502,002.00	4,502,002.00	4,502,002.00	
TOTAL CAPITAL IMPROVEMENTS	4,502,002.00	4,502,002.00	4,502,002.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2004
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
DEBT SERVICE:				
Payment of Bond Principal:				
Open Space Bonds	\$ 545,000.00	\$ 545,000.00	\$ 545,000.00	
State Aid - County College Bonds (NJS 18A:64A-22.6)	185,000.00	185,000.00	185,000.00	
Vocational School Bonds	220,000.00	220,000.00	220,000.00	
Other Bonds	2,250,000.00	2,250,000.00	2,250,000.00	
Interest on Bonds:				
Open Space Bonds	385,281.47	385,281.47	385,281.47	
State Aid - County College Bonds	31,874.94	31,874.94	31,874.94	
Vocational School Bonds	88,914.44	88,914.44	88,914.44	
Other Bonds	538,675.28	538,675.28	538,675.28	
Green Trust Loan Program:				
Loan Repayments for Principal and Interest	101,717.59	101,717.59	101,717.59	
TOTAL DEBT SERVICE	4,346,463.72	4,346,463.72	4,346,463.72	
STATUTORY EXPENDITURES:				
Contribution to:				
Social Security System	2,680,634.00	2,680,634.00	2,415,418.21	265,215.79
Unemployment Compensation Insurance (NJSA 43:21-3 et. seq.)	138,000.00	138,000.00	37,999.63	100,000.37
Police and Fireman's Retirement System of NJ	68,579.80	68,579.80	68,579.80	
Public Employees' Retirement System - E.R.I.	60,239.00	60,239.00	60,239.00	
Total Statutory Expenditures	2,947,452.80	2,947,452.80	2,582,236.64	365,216.16
	2,947,452.80	2,947,452.80	2,582,236.64	365,216.16
TOTAL GENERAL APPROPRIATIONS	\$ 88,698,136.52	\$ 93,402,368.54	\$ 88,328,436.73	\$ 5,073,931.81

Ref.

A

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2004
(Continued)

<u>Analysis of Budget After Modification</u>	<u>Ref.</u>	
Adopted Budget		\$ 88,698,136.52
Appropriation by NJSA 40A:4-87		<u>4,704,232.02</u>
		<u>\$ 93,402,368.54</u>
<u>Analysis of Paid or Charged</u>		
Cash Disbursed		\$ 79,012,495.97
Encumbrances Payable	A	1,347,246.51
Transfer to Grant Fund Expenditures:		
Federal Programs		4,261,759.42
State Programs		<u>4,110,501.60</u>
		88,732,003.50
Less: Refunds		<u>403,566.77</u>
		<u>\$ 88,328,436.73</u>

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

COUNTY OF WARREN

OTHER TRUST FUNDS

2004

COUNTY OF WARREN
COMPARATIVE BALANCE SHEET - TRUST FUNDS

	Ref.	December 31,	
		2004	2003
<u>ASSETS</u>			
Regular Trust Fund:			
Cash Accounts:			
Checking		\$ 201,424.00	\$ 531,561.31
Savings Account		1.00	1,269,590.22
Money Market Accounts		6,590,860.22	5,079,039.83
	B-1	<u>6,792,285.22</u>	<u>6,880,191.36</u>
Rehabilitation Loans Receivable	B-3	<u>4,511,373.95</u>	<u>4,185,386.59</u>
		4,511,373.95	4,185,386.59
 Total Regular Trust Fund		 <u>11,303,659.17</u>	 <u>11,065,577.95</u>
Open Space Trust Fund:			
Cash Account:			
Checking			2,368.66
Money Market Account		7,284,545.66	6,424,922.76
	B-1	<u>7,284,545.66</u>	<u>6,427,291.42</u>
Unemployment Trust Fund:			
Cash Account:			
Checking		74,924.18	103,161.42
	B-1	<u>74,924.18</u>	<u>103,161.42</u>
Other Trust Fund:			
Cash Accounts:			
Checking		7,314,465.37	5,072,740.82
	B-1	<u>7,314,465.37</u>	<u>5,072,740.82</u>
Receivables:			
Due from State of New Jersey - Farm Easements		808,335.50	558,335.50
Community Development Block Grant Receivable	B-2	600.00	22,800.00
		<u>808,935.50</u>	<u>581,135.50</u>
 Total Other Trust Fund		 <u>8,123,400.87</u>	 <u>5,653,876.32</u>
 TOTAL ASSETS		 <u>\$ 26,786,529.88</u>	 <u>\$ 23,249,907.11</u>

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

	Ref.	December 31,	
		2004	2003
<u>LIABILITIES AND RESERVES</u>			
Regular Trust Fund:			
Encumbrances Payable		\$ 968,872.39	\$ 140,954.27
Due to Current Fund	A	7,042.69	5,697.17
Reserve for Rehabilitation Loans Receivable		4,511,373.95	4,185,386.59
Reserve for Community Development Block Grant			
Echo Housing	B-4	121,264.34	196,242.13
Reserve for Housing Rehabilitation	B-5	293,027.14	1,193,654.89
Various Reserves	B-6	5,402,078.66	5,343,642.90
		<u>11,303,659.17</u>	<u>11,065,577.95</u>
Open Space Trust Fund:			
Encumbrances Payable		3,962,466.07	1,340,649.23
Due General Capital Fund	C		275,000.00
Reserve for Open Space Trust	B-6	3,322,079.59	4,811,642.19
		<u>7,284,545.66</u>	<u>6,427,291.42</u>
Unemployment Trust Fund:			
Reserve for Unemployment Claims	B-6	74,924.18	103,161.42
		<u>74,924.18</u>	<u>103,161.42</u>
Other Trust Fund:			
Encumbrances Payable		88,259.19	53,234.60
Due to Current Fund	A	1,281.13	487.88
Reserve for Receivables		808,935.50	581,135.50
Various Reserves	B-7	7,224,925.05	5,019,018.34
		<u>8,123,400.87</u>	<u>5,653,876.32</u>
TOTAL LIABILITIES AND RESERVES		<u>\$ 26,786,529.88</u>	<u>\$ 23,249,907.11</u>

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

COUNTY OF WARREN
GENERAL CAPITAL FUND

2004

COUNTY OF WARREN
GENERAL CAPITAL FUND
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2004	2003
<u>ASSETS</u>			
Cash and Cash Equivalents	C-2	\$ 11,919,529.09	\$ 12,398,976.39
Due From Open Space Trust Fund	B		275,000.00
Deferred Charges to Future Taxation:			
Funded		28,272,824.17	31,549,099.25
Unfunded	C-4	1,000,000.00	
<u>TOTAL ASSETS</u>		<u>\$ 41,192,353.26</u>	<u>\$ 44,223,075.64</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Bond Anticipation Notes Payable	C-7	\$ 1,000,000.00	
Serial Bonds Payable	C-8	27,058,000.00	\$ 30,258,000.00
Green Trust Loan Payable	C-9	1,214,824.17	1,291,099.25
Improvement Authorizations:			
Funded	C-6	5,325,500.16	8,863,520.28
Unfunded	C-6	774,143.28	
Encumbrances Payable		2,435,857.12	1,802,201.84
Due to Current Fund	A	28,854.60	25,118.90
Capital Improvement Fund	C-5	2,548,308.91	1,541,093.20
Fund Balance	C-1	806,865.02	442,042.17
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 41,192,353.26</u>	<u>\$ 44,223,075.64</u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
STATEMENT OF FUND BALANCE

	<u>Ref.</u>	
Balance December 31, 2003	C	\$ 442,042.17
Increased by:		
Cancellation of Ordinances		964,822.85
		<u>1,406,865.02</u>
Decreased by:		
Appropriated to Finance Improvement Authorizations		600,000.00
		<u>600,000.00</u>
Balance December 31, 2004	C	<u>\$ 806,865.02</u>

COUNTY OF WARREN
GENERAL FIXED ASSETS ACCOUNT GROUP

2004

COUNTY OF WARREN
GENERAL FIXED ASSETS ACCOUNT GROUP
COMPARATIVE BALANCE SHEET

	December 31,	
	2004	2003
<u>ASSETS</u>		
Land	\$ 48,115,822.63	\$ 46,496,088.41
Buildings	22,483,706.26	22,483,706.26
Other Improvements	29,736,114.74	24,101,293.32
Vehicles	8,932,060.39	8,052,060.39
Machinery and Equipment	12,582,404.89	11,332,404.89
 TOTAL ASSETS	 \$ 121,850,108.91	 \$ 112,465,553.27
<u>RESERVES</u>		
Investment in General Fixed Assets	\$ 106,558,992.82	\$ 97,174,437.18
Contributed Capital	15,291,116.09	15,291,116.09
 TOTAL RESERVES	 \$ 121,850,108.91	 \$ 112,465,553.27

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2004

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, 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. The operations of the County Welfare Agency have also been excluded inasmuch as they serve as an agent of the State of New Jersey and their records are maintained separately.

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

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. 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, 2004
(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.

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, 2004
(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.

The cash basis of accounting is followed in the Trust and General Capital Funds.

Other significant accounting policies include:

Encumbrances - Contractual orders, at December 31, are reported as expenditures through the establishment of a reserve for encumbrances. Encumbrances do not constitute expenditures under GAAP.

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 Account Group - General fixed assets are recorded at cost or estimated historical cost. Infrastructure assets are not included in general fixed assets, as per state directive. Major renewals and betterments are charged to the asset accounts; maintenance and minor repairs and replacements, which do not improve or extend the lives of the respective assets, are expensed currently. Donated fixed assets are valued at their fair market value on the date donated. The total value recorded for general fixed assets is offset by "Investment in General Fixed Assets", and by "Contributed Capital." When properties are retired or otherwise disposed of, the asset and the Investment in General Fixed Assets accounts are adjusted accordingly. Assets recorded in the General Fixed Assets Account Group may be also recorded in the Current Fund and the General Capital Fund. The values recorded in the General Fixed Asset Account Group and the Current Fund and the Capital Fund may not always agree due to difference in valuation methods, timing and recognition of assets, and recognition of infrastructure.

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2004
 (Continued)

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

C. Basis of Accounting (Continued)

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.

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 the debt has been authorized but not permanently financed. A county can eliminate an unfunded deferred charge by raising it in the budget, or collecting a grant. The unfunded deferred charge may also be funded by selling bonds.

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; revenue susceptible to accrual would have been reflected without offsetting reserves; 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.

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.

The Local Bond Law also provides for the issuance of bond anticipation notes by the County to temporarily finance capital projects.

County debt is summarized as follows:

	<u>December 31,</u>		
	<u>2004</u>	<u>2003</u>	<u>2002</u>
<u>Issued</u>			
General Bonds, Notes and Loans	\$ 29,272,824.17	\$ 31,549,099.25	\$ 28,028,871.41
	<u>29,272,824.17</u>	<u>31,549,099.25</u>	<u>28,028,871.41</u>
<u>Less:</u>			
Capital Projects for County Colleges	1,010,000.00	1,195,000.00	1,325,000.00
Capital Projects Paid from Open Space, Recreation and Farmland and Historic Preservation Fund	10,404,824.17	11,026,099.25	5,731,871.41
	<u>11,414,824.17</u>	<u>12,221,099.25</u>	<u>7,056,871.41</u>
Net Bonds, Notes and Loans Issued and Authorized but not Issued	<u>\$ 17,858,000.00</u>	<u>\$ 19,328,000.00</u>	<u>\$ 20,972,000.00</u>

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2004
(Continued)

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

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.

The County's debt issued and outstanding at December 31, 2004, is as follows:

General Obligation Bonds

<u>Final Maturity</u>	<u>Rate</u>	
7/15/05-07	5.70%	<u>\$ 1,278,000</u>

Open Space Bond Series 2003A

<u>Final Maturity</u>	<u>Rate</u>	
5/15/2005-09	3.625%	2,050,000
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
		<u>6,650,000</u>

Open Space Refunding Bonds 2003B

<u>Final Maturity</u>	<u>Rate</u>	
11/15/2005-07	3.000%	\$ 620,000
11/15/2008	2.250%	220,000
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
		<u>2,540,000</u>

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2004
(Continued)

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

General Improvement/College Refunding Bonds, Series 2003C

<u>Final Maturity</u>	<u>Rate</u>	
11/15/2005-07	3.000%	5,435,000
11/15/2008	2.250%	1,830,000
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
		<u>12,795,000</u>

County Vocational School Refunding Bonds, Series 2003D

<u>Final Maturity</u>	<u>Rate</u>	
11/15/2005-07	3.000%	685,000
11/15/2008	2.250%	240,000
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
		<u>2,785,000</u>

County College Refunding Bonds, Series 2003E

<u>Final Maturity</u>	<u>Rate</u>	
11/15/05-07	3.000%	\$ 550,000
11/15/2008	2.250%	185,000
11/15/2009	2.500%	185,000
11/15/2009	2.800%	90,000
		<u>1,010,000</u>

NJ DEP GREEN TRUST LOAN 1997 ISSUE

<u>Final Maturity</u>	<u>Rate</u>	
6/16/2005-17	2.00%	<u>\$ 770,326.93</u>

NJ DEP GREEN TRUST LOAN 2001 ISSUE

<u>Final Maturity</u>	<u>Rate</u>	
6/17/2005-21	2.00%	<u>\$ 444,497.24</u>

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 .200%.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2004
(Continued)

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

	Gross Debt	Deductions	Net Debt
General, Vocational School and County College Debt	\$ 29,272,824.17	\$ 11,414,824.17	\$ 17,858,000.00

Net Debt \$17,858,000.00 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, \$8,945,997,288 = .200%.

Borrowing Power Under N.J.S. 40A:2-6 As Amended

2% Average Equalized Valuation Basis (County) \$ 178,919,946

Net Debt 17,858,000

Remaining Borrowing Power \$ 161,061,946

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

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

Year	Principal	Interest	Total
2005	\$ 3,312,808.22	\$ 950,572.87	\$ 4,263,381.09
2006	3,349,372.15	837,745.19	4,187,117.34
2007	3,348,967.52	723,804.79	4,072,772.31
2008	2,977,594.98	610,558.85	3,588,153.83
2009	2,999,255.14	537,986.19	3,537,241.33
2010-2014	8,587,369.76	1,542,615.68	10,129,985.44
2015-2019	3,650,751.36	297,943.86	3,948,695.22
2020-2021	46,705.04	937.20	47,642.24
	\$ 28,272,824.17	\$ 5,502,164.63	\$ 33,774,988.80

Note 3: Green Acres Trust Program

The County was approved for 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, 2004, 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 appropriate \$101,717.58 in its 2005 budget to fund principal and interest payments for the above projects.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2004
(Continued)

Note 4: Fund Balances Appropriated

Fund balances at December 31, 2004, which are appropriated and included in the adopted budget as anticipated revenue in their own respective funds for the year ending December 31, 2005, are as follows:

Current Fund	\$6,600,002.48
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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.

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 3.0% 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.

The County's annual pension costs (APC) for the plans amounted to \$128,818.80, \$56,847.48 and \$147,268.40 for 2004, 2003 and 2002, respectively. These contributions represented 100% of the County's net pension obligation.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2004
(Continued)

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 \$14,000.00. The current cost of such unpaid compensation has been estimated at approximately \$8,469,175.75 at December 31, 2004, 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. During the year the County has also established a trust fund account for accumulated sick and vacation time. The balance of this account at December 31, 2004 is \$430,750.50, and is included with the "Various Reserves" in the Regular Trust Fund.

Note 7: Selected Tax Information

Comparison of Tax Levies and Collection Currently

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

<u>Year</u>	<u>General Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2004	\$ 50,702,940	\$ 50,702,940	100.00%
2003	45,500,000	45,479,349	99.95%
2002	44,607,000	44,607,000	100%

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

Comparative Tax Information

<u>Year</u>	<u>Net Valuation on Which Taxes Are Apportioned</u>	<u>County General Tax Rate</u>	<u>County Library Tax Rate</u>	<u>County Open Space Tax Rate</u>
2004	\$ 10,047,021,868	\$.55	\$.05	\$.06
2003	8,937,060,289	.56	.05	.06
2002	7,314,822,209	.61	.06	.04

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2004
(Continued)

Note 8: Pollution Control Financing Authority of Warren County

By resolution adopted on August 24, 1974 and an amending resolution adopted on April 11, 1984, the County created the Pollution Control Financing Authority of Warren County (the "Authority"). The purpose of the Authority is the reduction, abatement and prevention of environmental pollution, and to acquire and construct pollution control facilities within the County.

During 1984, the Authority sold Resource Recovery Project Revenue Bonds Series 1984 in the amount of \$45,000,000. The 1984 bonds (as refinanced) bear interest at fixed rates which range from 3.50% to 6.60%. The bonds mature serially through 2007. The balance outstanding at December 31, 2004 was \$11,980,000.

During 1987, the Authority sold Resource Recovery Project Revenue Bonds Series 1987 in the amount of \$20,720,000. The 1987 Series A mature serially through 2007 at rates which range from 7.75% to 8.90%. The balance outstanding at December 31, 2004 was \$6,670,000.

The Authority entered into a Solid Waste Disposal Service Agreement with Warren Energy Resource Company, Limited Partnership (the Company) to design and construct a facility (the Facility) to receive and dispose of acceptable, burnable, nonhazardous municipal waste. The Company is a limited partnership, with its general partner and majority owner being Ogden Products, Inc. Ogden Products, Inc. became Covanta Warren Energy Resource Company on March 14, 2003. (Majority ownership was previously held by Blount Energy Resource Corporation. The transfer of ownership took place in 1991). Under the terms of this agreement, the Authority has agreed to supply the Facility with a minimum of 148,920 tons of acceptable solid waste annually.

Pursuant to a System Coordination Agreement, the Authority has undertaken to set fees and charges for their services in such a manner as to be sufficient to meet the foregoing obligations of the Authority. Under the present structure, the County has guaranteed the undertaking of the Authority to deliver acceptable waste to the Facility. On March 3, 1992, the County and Municipal Bond Investors Assurance Corporation (MBIA) entered into the Amended and Restated County Guaranty Agreement. Under this agreement, the County guarantees to MBIA, as provider of the policies of municipal bond insurance, the obligation to the Authority to deliver or cause to be delivered, 148,920 tons of acceptable waste per year to the Facility after taking into consideration waste delivery requirements of Somerset County and Hunterdon County in effect for the lifetime of the Solid Waste Disposal Service Agreement and pursuant to the Interdistrict Agreements between the Authority and such counties.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2004
(Continued)

Note 8: Pollution Control Financing Authority of Warren County (Cont'd)

During November 1999, the US Supreme Court denied a petition for certification which gives full force and effect to a Circuit Court of Appeals decision which invalidated New Jersey's "Waste Flow System". The effect of this ruling on the Authority is that New Jersey's waste control regulations can no longer mandate that solid waste processing and disposal services must be directed to the Authority as a "favored facility". This ruling has resulted in litigation from Somerset County to invalidate its Interdistrict Agreement with the Authority to meet its minimum tonnage requirement obligation. The uncertainty of incoming waste streams due to invalidated Interdistrict Agreements has resulted in doubt surrounding the ability of the Authority to generate sufficient revenue to maintain its operations and satisfy its debt service requirements on a timely basis.

On December 1, 1999, the Authority had insufficient funds to pay the debt service payment due on that date and was required to use funds in its "Debt Service Reserve Fund". Revenue continues to be insufficient to pay debt service, and further draws were made on the "Debt Service Reserve Fund" on June 1 and December 1, 2004. With the latter draw, the "Debt Service Reserve Fund" was depleted and funding from the State of New Jersey was required to be able to meet debt service requirements. Default could cause the repayment of the Authority's debt to be accelerated.

In addition, the Authority has outstanding landfill Revenue Bond Series 1992A and 1992B of \$1,125,000 and \$1,700,000, respectively, with maturities through December of 2006.

Note 9: Warren County Municipal Utilities Authority

The Authority issued \$5,550,000 Wastewater Revenue Refunding Bonds, Series 2004 on September 1, 2004. 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 2004 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.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2004
(Continued)

Note 9: Warren County Municipal Utilities Authority (Cont'd)

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.

<u>Year</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2005	2.000%	\$ 380,000	\$ 179,150	\$ 559,150
2006	2.000%	380,000	171,550	551,550
2007	2.375%	395,000	163,950	558,950
2008	3.000%	395,000	154,569	549,569
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
		<u>5,205,000</u>	<u>1,371,712</u>	<u>6,576,712</u>
Less: Short-Term Portion		<u>380,000</u>	<u>179,150</u>	<u>559,150</u>
Long-Term Portion		<u>\$ 4,825,000</u>	<u>\$ 1,192,562</u>	<u>\$ 6,017,562</u>

Note 10: 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.

The County elected to implement the provisions of *GASB Statement No. 40* for the year ended December 31, 2004, prior to the required implementation date. *GASB Statement No. 40* 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 credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2004
(Continued)

Note 10: Cash and Cash Equivalents (Cont'd)

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

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

Deposits

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

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

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

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;

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2004
(Continued)

Note 10: Cash and Cash Equivalents (Cont'd)

- (3) Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other external factor;
- (4) Bonds or other obligations of the local unit or bonds or other obligations of school districts of which the local unit is a part or within which the school district is located;
- (5) Bonds or other obligations, having a maturity date not more than 397 days from the date of purchase, 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
 - (e) a master repurchase agreement providing for the custody and security of collateral is executed.

As of December 31, 2004, cash and cash equivalents of the County of Warren consisted of the following:

<u>Fund</u>	<u>Money Market</u>	<u>Checking Accounts</u>	<u>Savings Accounts</u>	<u>Total</u>
Current	\$ 18,798,958.48	\$.02		\$ 18,798,958.50
Federal and State Grant	4,205,004.83			4,205,004.83
Other Trust	13,875,405.88	7,590,813.55	\$ 1.00	21,466,220.43
General Capital	11,919,529.09			11,919,529.09
	<u>\$ 48,798,898.28</u>	<u>\$ 7,590,813.57</u>	<u>\$ 1.00</u>	<u>\$ 56,389,712.85</u>

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2004
 (Continued)

Note 10: Cash and Cash Equivalents (Cont'd)

The carrying amount of the County's cash and cash equivalents at December 31, 2004, was \$56,389,712.85 and the bank balance was \$57,386,441.00.

Note 11: Post-Retirement Benefits

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:

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.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2004
(Continued)

Note 11: Post-Retirement Benefits (Cont'd)

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.

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.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2004
(Continued)

Note 12: 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 also 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 these Funds, the County could be subject to supplemental assessments in the event of deficiencies. If the assets of the Funds were to be exhausted, members would become responsible for their respective shares of the Funds' liabilities.

The Funds 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.

Selected financial information for the Funds is as follows:

	<u>Statewide Insurance Fund Dec. 31, 2003</u>
Total Assets	\$ 15,401,701
Fund Balance	\$ 271,704
Total Revenue	\$ 16,148,806
Total Expenditures	\$ 18,011,582
Excess of Revenue over Expenditures	\$ (1,862,776)
Retained Earnings Distribution to Participating Members	\$ -0-

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2004
(Continued)

Note 12: Risk Management (Cont'd)

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

Statewide Insurance Fund:
28 Columbia Turnpike
Florham Park, NJ 07932

New Jersey Unemployment Compensation Insurance

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

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

<u>Year</u>	<u>County Contributions</u>	<u>Employee Contributions</u>	<u>Interest Earned</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2002					\$ 34,372.32
2003	\$ 95,000.00	\$ 83,894.81	\$ 596.23	\$ 110,701.94	103,161.42
2004	32,748.39	35,642.76	1,185.41	97,813.80	74,924.18

Note 13: Interfund Receivables and Payables

The following interfund balances remained on the balance sheet at December 31, 2004:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current	\$ 45,702.60	
Federal and State Grant		\$ 8,524.18
Trust Funds		8,323.82
General Capital		28,854.60
	<u>\$ 45,702.60</u>	<u>\$ 45,702.60</u>

The interfund receivable in the Current Fund consists of interest earned in other funds in December and due to Current Fund at year end. The most significant interfund activity during the year relates to interest earned in the General Capital Fund due to the Current Fund.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2004
(Continued)

Note 14: Contingencies

The County is involved in several 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, 2004.

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

Note 15: Encumbrances Payable

Encumbrances payable existed in the following funds as of December 31, 2004:

	December 31,	
	2004	2003
Current Fund	\$ 1,347,246.51	\$ 1,370,597.24
Federal and State Grant Fund	2,295,264.36	2,196,546.82
General Capital Fund	1,802,201.84	2,435,857.12
Trust Fund	5,019,597.65	1,534,883.10

Note 16: 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 17: Related Party Transactions

During the years ended December 31, 2004 and 2003, the County of Warren provided financial support for current operations to the following component units:

	December 31,	
	2004	2003
Warren County Community College	\$ 2,035,280.00	\$ 1,957,000.00
Warren County Vo-Tech	3,716,000.00	3,506,374.00
	<u>\$ 5,751,280.00</u>	<u>\$ 5,463,374.00</u>

COUNTY OF WARREN

SUPPLEMENTARY DATA

COUNTY OF WARREN
SCHEDULE OF OFFICIALS IN OFFICE AND SURETY BONDS
YEAR ENDED DECEMBER 31, 2004

The following officials were in office at December 31, 2004:

<u>Name</u>	<u>Title</u>	<u>Bond Amount</u>
Richard D. Gardner	Director - Board of Chosen Freeholders	
John DiMaio	Member - 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	
Terrance D. Lee	County Clerk	\$50,000(b)
Patricia Kolb	Deputy County Clerk	\$50,000(b)
Susan Dickey	Surrogate	\$50,000(b)
Barbara Clark	Deputy Surrogate	\$50,000(b)
Salvatore Simonetti	Sheriff	\$50,000(b)
Vera L Bunn	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.

COUNTY OF WARREN

CURRENT FUND

2004

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2003	A	\$ 17,331,611.17
Increased by Receipts:		
County Taxes Receivable	\$ 50,702,940.00	
Nonbudget Revenue	2,827,008.09	
Revenue Accounts Receivable	29,228,330.98	
Appropriation Refunds	403,566.77	
Due from General Capital Fund	242,075.85	
Due from Regular Trust Fund - Prior Year Interfund	5,697.17	
Due from Other Trust Fund - Prior Year Interfund	487.88	
Due from Federal and State Grant Fund:		
Interest	9,851.73	
Cancellation of Reserve	13,639.40	
Fees Collected Due to Other Agencies	461,137.77	
		<u>83,894,735.64</u>
		101,226,346.81
Decreased by Disbursements:		
2004 Budget Appropriations	79,012,495.97	
2003 Appropriation Reserves	3,028,040.31	
Due from Regular Trust Fund - Fees Refunded	7,042.69	
Due from Other Trust Fund - Fees Refunded	1,281.13	
Fees Paid to Other Agencies	378,528.21	
		<u>82,427,388.31</u>
Balance December 31, 2004	A	<u>\$ 18,798,958.50</u>

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

	<u>Ref.</u>	
Balance December 31, 2003	A	\$ 6,719,345.28
Increased by Receipts:		
Federal Grant Receipts	\$ 3,546,060.06	
State Grant Receipts	3,953,138.32	
Interest Earned - Due to Current Fund	<u>8,524.18</u>	
		7,507,722.56
Decreased by Disbursements:		
Federal Grant Fund Expenditures	5,814,118.31	
State Grant Fund Expenditures (Net of Refunds)	4,184,453.57	
Due Current Fund:		
Interest	9,851.73	
Cancellation of Reserve	<u>13,639.40</u>	
		<u>10,022,063.01</u>
Balance December 31, 2004	A	<u>\$ 4,205,004.83</u>

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2003	2004 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2004
Allamuchy Township	\$ 50,523.01	\$ 2,570,459.63	\$ 27,374.42	\$ 2,620,982.64	\$ 27,374.42
Alpha Borough		864,890.56	4,535.46	869,426.02	
Town of Belvidere	4,563.89	1,014,393.21	1,308.69	1,015,531.56	4,734.23
Blairstown Township	44,552.75	3,410,996.87	66,048.93	3,521,598.55	
Franklin Township	67,059.70	1,926,290.83	11,006.45	1,993,350.53	11,006.45
Frelinghuysen Township	28,671.99	1,234,356.91	24,965.73	1,263,028.90	24,965.73
Greenwich Township		3,280,561.54	15,582.58	3,296,144.12	
Town of Hackettstown	14,478.93	3,823,057.93	33,393.61	3,837,536.86	33,393.61
Hardwick Township		935,748.23	27,926.37	963,674.60	
Harmony Township	14,304.14	2,886,913.80	17,316.43	2,918,534.37	
Hope Township	10,763.79	1,059,215.81	18,121.46	1,069,979.60	18,121.46
Independence Township	26,431.69	2,801,411.00	43,529.45	2,871,372.14	
Knowlton Township		1,483,799.52	33,962.58	1,517,762.10	
Liberty Township		1,334,597.87	22,485.56	1,357,083.43	
Lopatcong Township	170,752.30	3,600,752.62	149,665.51	3,771,504.92	149,665.51
Mansfield Township		3,575,180.04	38,877.90	3,614,057.94	
Oxford Township		908,006.04	4,682.59	912,688.63	
Town of Phillipsburg	9,107.57	3,638,482.69	11,966.24	3,647,590.26	11,966.24
Pohatcong Township	2,146.58	1,850,140.11	10,582.84	1,862,869.53	
Washington Borough		2,224,405.69	61,243.91	2,285,649.60	
Washington Township	147,921.12	3,363,522.89	149,590.61	3,508,165.60	152,869.02
White Township	58,282.00	2,915,756.21	22,624.65	2,996,662.86	
	<u>\$ 649,559.46</u>	<u>\$ 50,702,940.00</u>	<u>\$ 796,791.97</u>	<u>\$ 51,715,194.76</u>	<u>\$ 434,096.67</u>

Ref. A

2004 Added & Omitted Taxes	\$ 369,399.25
2003 Added & Omitted Taxes	628,908.89
2003 Taxes Receivable	13,946.62
	<u>1,012,254.76</u>

2004 County Taxes	50,702,940.00
	<u>\$ 51,715,194.76</u>

	<u>Ref.</u>	
	A	\$ 6,703.95
2003 Taxes Receivable	A	427,392.72
Added and Omitted Taxes Receivable		<u>\$ 434,096.67</u>

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE
YEAR ENDED DECEMBER 31, 2004

	<u>Accrued In</u> <u>2004</u>	<u>Received</u>
County Clerk:		
Fees	\$ 2,911,572.45	\$ 2,911,572.45
County Surrogate:		
Fees	133,365.93	133,365.93
County Sheriff:		
Fees	306,163.35	306,163.35
Fines:		
Other	15,083.01	15,083.01
Interest on Investments and Deposits	443,006.65	443,006.65
Election Expenses Reimbursed by		
Municipalities	103,594.38	103,594.38
Motor Vehicle Fines	569,989.34	569,989.34
Fees From Public Health Nursing		
Agency	1,350,000.00	1,350,000.00
Revenue for Housing State Inmates in the		
County Correctional Center	296,862.02	296,862.02
Public Health Nursing Trust	1,300,000.00	1,300,000.00
Bail Bond Forfeitures	12,725.00	12,725.00
Medicaid Peer Grouping (PL 1985, Ch 474)	1,310,733.00	1,310,733.00
Boarding Out-of-County Youth - Warren		
County Retention & Rehabilitation Center	646,357.00	646,357.00
School Election Expenses Reimbursed by		
Each School Board District	59,409.56	59,409.56
State Aid - County College Bonds (NJSA 18A:64A-22.6)	216,874.94	216,874.94
Permanent Disability - Patients in County		
Institutions (NJSA 44:77-38 et seq.)	10,711,821.39	10,711,821.39
Aging CCPED Medicaid Reimbursement	264,763.00	264,763.00
DCA Reimbursement - Prosecutor Salaries	41,000.00	41,000.00
Department of Human Services, Division of		
Temporary Assistance and Social Services	2,780,404.90	2,780,404.90
Social and Welfare Services (c.66 PL 1990):		
Division of Youth and Family Services	256,347.00	256,347.00
Supplemental Social Security Income	142,743.00	142,743.00
Psychiatric Facilities (c.73 PL 1990):		
Maintenance of Patients in State Institutions		
for Mental Diseases	2,229,119.00	2,229,119.00
Maintenance of Patients in State Institutions		
for Mental Retarded	2,092,943.00	2,092,943.00
Community Mental Center of Piscataway	1,454.00	1,454.00
Open Space Tax Fund	1,031,999.06	1,031,999.06
	<u>\$ 29,228,330.98</u>	<u>\$ 29,228,330.98</u>

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	2003		2004		Received	Balance Canceled	Balance Dec. 31, 2004
	Balance Dec. 31, 2003	Revenue Realized	Revenue Realized				
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:</u>							
N.J. Dept. of Community Affairs:							
Special Programs for Aging - Title III - Area Plan:							
2000	\$ 4,397.34		\$ 4,397.34				
2001	44,009.32		44,009.32				
2002	106,014.36		106,014.36				
2003	205,125.00			\$ 106,373.37		\$ 98,751.63	
2004		\$ 994,509.00		482,196.85		512,312.15	
Community Development Block Grant #04-1806-00		300,000.00		300,000.00			
Biodefense Preparedness & Response:							
#03-1166-BT-1-1	322,723.78			212,223.87			
#04-1166-BT-1-2	471,669.00			151,542.62			
#05-1166-BT-1-3		459,214.00					
<u>U.S. DEPARTMENT OF JUSTICE:</u>							
N.J. Dept. of Law & Public Safety:							
Division of Criminal Justice:							
Juvenile Accountability Incentive Block Grant:							
JAIBG-02-21	19,098.00			19,098.00			19,505.00
JAIBG-03-21		19,505.00					
Local Law Enforcement Block Grant - Megan's Law #LLE 23-02		11,290.00		11,290.00			
Crime Victim Assistance:							
#V-09-01SP	58,943.27			58,943.27			
#V-21-03		143,786.00		99,370.07			44,415.93
Multi-Jurisdictional Narcotics Task Force #DE2-21-04		155,553.00		155,553.00			
Specialized Domestic Violence Unit #02VAWA-55		143,899.00		143,899.00			
Sexual Assault Nurse Examiner's Project:							
V-79-00	11,717.00				11,717.00		
V-32-02		81,917.00		73,671.54			8,245.46
Division of State Police:							
Homeland Security Grant	93,519.00			2,177.56			91,341.44
Community Emergency Response Team (CERT)		6,428.42		6,428.42			
Domestic Preparedness Program #02-ODP-008	171,269.00			14,359.37			156,909.63
Homeland Security Grant Phase II		778,771.00					778,771.00

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

	Balance Dec. 31, 2003	2004 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2004
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>					
N.J. Dept. of Law & Public Safety:					
Division of Highway Traffic Safety:					
Summer Internship #RS03-57-01-02	\$ 1,445.44	\$ 17,248.00	\$ 14,969.88	\$ 1,445.44	\$ 2,278.12
Summer Internship #RS03-57-01-03		18,000.00	17,738.00		262.00
Deer Reflector Pilot Project					
Division of Local Government Services & Economic Development:					
Safety Improvements-Various County Roads	110,438.39		59,022.14		51,416.25
Safety Improvements-Various County Roads	10,163.47				10,163.47
Job Access 2002	135,000.00		135,000.00		
NJ Transit 5311	175,286.00		175,286.00		
Sign Management	299,451.00	175,431.00			175,431.00
D.O.T. Route 604 - 1999	450,000.00		71,327.53		228,123.47
D.O.T. Route 604 - 2000	450,000.00		337,500.00		112,500.00
D.O.T. Bridge Improvements 2101202	119,037.69		337,500.00		112,500.00
D.O.T. Route 519 Overlay	246,000.00		62,934.06		56,103.63
D.O.T. County Route 626		250,000.00	246,000.00		250,000.00
D.O.T. County Route 623		250,000.00			250,000.00
D.O.T. Capital Transportation Program 2004		1,276,000.00	1,276,000.00		
	<u>\$ 3,505,307.06</u>	<u>\$ 5,081,551.42</u>	<u>\$ 4,570,404.55</u>	<u>\$ 278,083.37</u>	<u>\$ 3,738,370.56</u>
Ref.	A				A
		Received in Current Fund	\$ 4,270,404.55		
		Realized in Other Trust Fund	<u>300,000.00</u>		
			<u>\$ 4,570,404.55</u>		

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2003	2004 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2004
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>					
Prevention Oriented System for Child Health Care (P.O.R.S.C.H.E):					
#02-417-CHS-L-2	\$ 156.00			\$ 156.00	\$ 5,000.00
#04-141-CHS-L-1	62,408.00	\$ 83,210.00	\$ 57,408.00		62,408.00
#05-141-CHS-L-2			20,802.00		
Part H - Early Intervention Service Coordination:					
#04-370-EIP-L-1	190,293.00		157,343.00	32,950.00	141,749.00
#05-370-EIP-L-2		188,834.00	47,085.00		
Decontamination Trailer:	75,000.00		74,907.00	93.00	
Right to Know:					
2003					
2004	4,610.00		4,610.00		
Electronic Health Alert Network - LINCIS:					
2003	6,117.00		6,117.00		2,305.00
Comprehensive Program for Planning and Provision of Alcoholism and Abuse Services:					
2003					
2004	76,636.00	226,153.00	76,636.00		81,269.00
West Nile Virus Surveillance Equipment		8,200.00	144,884.00		772.75
			7,427.25		
<u>NJ DEPARTMENT OF MILITARY & VETERAN AFFAIRS:</u>					
Veterans Transportation #VL04P21	7,425.00		7,425.00		
Veterans Transportation #VL05T21		11,000.00	2,748.00		8,252.00

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

	Balance Dec. 31, 2003	2004 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2004
<u>NI DEPARTMENT OF THE TREASURY:</u>					
Governor's Council on Alcoholism & Drug Abuse:					
Municipal Alliance to Prevent Alcoholism & Drug Abuse:					
2003	\$ 136,208.22	\$ 150,849.50	\$ 136,205.12	\$ 3.10	\$ 91,136.76
2004			59,712.74		
<u>NI DEPARTMENT OF LAW & PUBLIC SAFETY:</u>					
Juvenile Justice Commission:					
State/Community Partnership Program:					
2003	130,006.00	282,157.00	130,006.00		247,157.00
2004			35,000.00		
State Facilities Education Act:					
2003	54,000.00	117,000.00	54,000.00		58,500.00
2004			58,500.00		
Division of State Police:					
Countywide Hurricane Operations Plan	3,627.79	10,000.00		3,627.79	10,000.00
Special Needs Emergency Planning					
Division of Criminal Justice:					
Criminal Justice Program (CJ-15-03)	8,861.00		8,861.00		
Office of Insurance Fraud:					
2003	18,380.00	74,113.00	18,380.00		18,671.00
2004		9,180.76	55,442.00		
Body Armor Replacement Program			9,180.76		
<u>NI DEPARTMENT OF HUMAN SERVICES:</u>					
Division of Youth & Family Services:					
Personal Attendant Services Program		98,807.00	98,807.00		
Title XX Coalition		266,683.00	266,683.00		
Division of Economic Assistance:					
Social Services for the Homeless:	14,731.00	77,401.00	14,731.00		58,050.00
#H1WZ3N			19,351.00		
#H0421					

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

	Balance Dec. 31, 2003	2004 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2004
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>					
Division of Family Development:					
Family Development Program:					
#F1WZ3N	\$ 269,968.00		\$ 191,822.51	\$ 78,145.49	
#GA0321	39,002.00		26,228.00	12,774.00	
#F1WZ3N		\$ 239,423.00	162,420.00		\$ 77,003.00
#GA0321		12,500.00	12,500.00		
Division of Mental Health Services:					
MICA Training		1,500.00	1,500.00		
Division of Program Development:					
One Ease-E Link Initiative:					
2000	12,000.00			12,000.00	
Division of Family Development:					
Food Stamp Payment Accuracy Program		66,664.00			66,664.00
Food Stamp Program and Outreach		77,309.00			77,309.00
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>					
Handicapped Person's Recreational					
Opportunities Act:					
2003	2,426.00		2,426.00		
2004		18,923.00	14,792.00		4,131.00
Smart Growth Planning Grant:					
#03-0260-00	65,000.00				65,000.00
#04-0260-00		50,000.00	10,000.00		40,000.00
Aging and Disability Resource Center		40,000.00			40,000.00
<u>NJ HISTORIC TRUST:</u>					
Historical Commission:					
NJ Historic Commission					
2003	4,800.00				4,800.00
General Operating Support		23,000.00	18,400.00		4,600.00
NJ Historic Trust - Morris Canal	6,000.00		6,000.00		

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

	Balance Dec. 31, 2003	2004 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2004
<u>NJ TRANSIT CORPORATION:</u>					
Senior Citizen & Disabled Residents Transportation:					
Job Access 2002	\$ 67,500.00		67,500.00		
NJ Transit - 2003	168,329.63		168,329.33		
NJ Transit - 2003 Section 5311	87,643.00		56,373.99	\$ 31,269.01	\$ 0.30
NJ Transit 2003 - #15WN2N	19,000.00		19,000.00		
NJ Transit - 2004 Section 5311		\$ 87,716.00	17,003.79		70,712.21
NJ Transit 2004 Shuttle		233,811.00			233,811.00
Disabled Resident Transportation Assistance Program		437,415.27	248,511.00		188,904.27
NJ Transit 2004 - #09WM4N		70,000.00	65,000.00		5,000.00
<u>NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY INC./NJ INSTITUTE OF TECHNOLOGY:</u>					
Reconstruction of Bridge 2102215	4,777.52			4,777.52	
Transportation Plan #02TS04	116,305.00		116,023.03	281.97	
<u>NI STATE COUNCIL ON THE ARTS:</u>					
Council on the Arts - Cultural and Heritage:					
#03-13A060276	20,575.00		20,575.00		
Council on the Arts - General Support:					
2002	6,750.00		6,750.00		
Council on the Arts - Special Project Support:					
#03-10X030210	2,610.00		2,610.00		
Local Arts Program:					
#0513C060327		19,812.00	14,859.00		4,953.00
#0413A060014		59,437.00	58,843.00		594.00

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

	Balance Dec. 31, 2003	2004 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2004
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>					
County Environmental Health (CEHA):					
2002	\$ 4,212.00		\$ 1,212.00	\$ 3,000.00	
2003	193,200.45		190,163.76	3,036.69	
2004		\$ 159,176.00	58,679.48		\$ 100,496.52
Resource Recovery Implementation:					
1999	2,500.00		2,500.00		
2000	2,500.00		2,216.60	283.40	
Division of Solid Waste Administration:					
Clean Communities - 2004		39,252.07	39,252.07		
<u>NJ DEPARTMENT OF AGRICULTURE:</u>					
Agriculture Research Project #ME351382	14,374.84		14,374.34		0.50
<u>MORRIS/SUSSEX/WARREN WORKFORCE INVESTMENT BOARD:</u>					
Route 57 Transportation		41,963.00	33,762.06		8,200.94
	<u>\$ 1,897,932.45</u>	<u>\$ 3,290,709.60</u>	<u>\$ 3,228,793.83</u>	<u>\$ 182,397.97</u>	<u>\$ 1,777,450.25</u>

Ref. A A

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2003 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2004

	Balance Dec. 31, 2003	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Administrative and Executive:				
Personnel Department:				
Salaries and Wages	\$ 13,550.75	\$ 13,550.75	\$ 9,710.88	\$ 3,839.87
Other Expenses	27,702.14	27,702.14	10,372.80	17,329.34
Board of Chosen Freeholders:				
Salaries and Wages	1,993.27	1,993.27	1,992.34	0.93
Other Expenses	5,542.61	5,542.61	1,158.99	4,383.62
County Clerk:				
Salaries and Wages	16,792.58	16,792.58	16,520.77	271.81
Other Expenses	37,701.89	37,701.89	30,684.80	7,017.09
Board Clerk:				
Salaries and Wages	10,894.16	10,894.16	8,552.07	2,342.09
Other Expenses	13,466.26	13,466.26	2,026.64	11,439.62
Treasurer's Office:				
Salaries and Wages	20,295.85	20,295.85	17,887.53	2,408.32
Other Expenses	1,500.69	1,500.69	178.20	1,322.49
Audit - Other Expenses	50.00	50.00		50.00
General Administration (Includes Purchasing):				
Salaries and Wages	8,636.49	8,636.49	7,541.32	1,095.17
Other Expenses	14,854.12	14,854.12	2,853.06	12,001.06
Information System Division:				
Salaries and Wages	3,235.58	3,235.58	2,739.62	495.96
Other Expenses	90,272.74	90,272.74	19,459.25	70,813.49
Board of Taxation:				
Salaries and Wages	7,847.20	7,847.20	3,351.61	4,495.59
Other Expenses	6,691.56	6,691.56	3,531.50	3,160.06
Board of Elections:				
Salaries and Wages	13,434.23	13,434.23	6,352.10	7,082.13
Other Expenses	23,186.27	23,186.27	50.90	23,135.37
County Counsel:				
Salaries and Wages	54,908.36	54,908.36	5,931.04	48,977.32
Other Expenses	34,986.47	34,986.47	5,878.22	29,108.25
County Surrogate:				
Salaries and Wages	14,324.77	14,324.77	9,261.88	5,062.89
Other Expenses	6,869.60	6,869.60	6,439.78	429.82
County Adjuster:				
Salaries and Wages	2,427.44	2,427.44	2,372.42	55.02
Other Expenses	1,451.25	1,451.25	1,311.00	140.25
Economic Development and Tourism:				
Salaries and Wages	3,148.75	3,148.75	2,960.69	188.06
Other Expenses	6,655.01	6,655.01	6,412.00	243.01

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2003 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2004
(Continued)

	Balance Dec. 31, 2003	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT (cont'd):				
Cultural and Heritage Commission:				
Salaries and Wages	\$ 2,410.71	\$ 2,410.71	\$ 2,180.85	\$ 229.86
Other Expenses	2,976.87	2,976.87	1,406.00	1,570.87
Utilities Expense and Bulk Purchases:				
Electricity	89,390.82	89,390.82	59,853.59	29,537.23
Telephone	36,362.31	36,362.31	33,922.21	2,440.10
Water	6,706.69	6,706.69	6,035.81	670.88
Fuel Oil	59,121.95	59,121.95	37,684.44	21,437.51
Sewerage Processing and Disposal	41,296.81	41,296.81	18,818.80	22,478.01
Gasoline	21,239.55	25,239.55	24,405.58	833.97
Total General Government	<u>701,925.75</u>	<u>705,925.75</u>	<u>369,838.69</u>	<u>336,087.06</u>
LAND USE ADMINISTRATION:				
Planning Board:				
Salaries and Wages	46,874.82	46,874.82	18,104.17	28,770.65
Other Expenses	26,388.35	26,388.35	8,212.15	18,176.20
Total Land Use Administration	<u>73,263.17</u>	<u>73,263.17</u>	<u>26,316.32</u>	<u>46,946.85</u>
CODE ENFORCEMENT AND ADMINISTRATION:				
Weights and Measures:				
Salaries and Wages	5,723.01	5,723.01	4,138.09	1,584.92
Other Expenses	1,553.04	1,553.04	160.07	1,392.97
Total Code Enforcement and Administration	<u>7,276.05</u>	<u>7,276.05</u>	<u>4,298.16</u>	<u>2,977.89</u>
INSURANCES:				
Insurance (Ch. 3, PL 1986):				
Insurance on Buildings and Motor Vehicles and Surety Bond Premiums	155,761.62	155,761.62	73,047.36	82,714.26
Workers' Compensation Insurance	19,644.00	19,644.00		19,644.00
Group Insurance Plan for Employees	10,228.00	10,228.00	1,899.78	8,328.22
Total Insurances	<u>185,633.62</u>	<u>185,633.62</u>	<u>74,947.14</u>	<u>110,686.48</u>
PUBLIC SAFETY:				
Administration:				
Salaries and Wages	9,248.34	9,248.34	7,829.87	1,418.47
Other Expenses	4,590.90	4,590.90	2,701.70	1,889.20
Communications Center:				
Salaries and Wages	204,972.18	204,972.18	52,239.41	152,732.77
Other Expenses	63,395.00	63,395.00	22,593.11	40,801.89
Office of Emergency Management:				
Salaries and Wages	4,292.70	4,292.70	2,988.92	1,303.78
Other Expenses	10,118.41	10,118.41	2,484.52	7,633.89
Volunteer Fire Companies Instruction & Emergency Squads (N.J.S.A. 40:23-8.9):				
Other Expenses	32,306.64	32,306.64	19,315.07	12,991.57

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2003 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2004
(Continued)

	Balance Dec. 31, 2003	Balance After Transfers	Paid or Charged	Balance Lapsed
PUBLIC SAFETY (cont'd):				
Prosecutor's Office:				
Salaries and Wages	\$ 135,669.80	\$ 135,669.80	\$ 31,271.66	\$ 104,398.14
Other Expenses	83,773.87	83,773.87	31,261.45	52,512.42
Sheriff's Office:				
Salaries and Wages	50,853.23	50,853.23	34,359.45	16,493.78
Other Expenses	12,019.13	14,419.13	14,419.13	
Medical Examiner:				
Other Expenses	0.04	0.04		0.04
Juvenile Retention and Rehabilitation Center:				
Salaries and Wages	35,045.95	37,545.95	37,071.89	474.06
Other Expenses	46,766.18	46,766.18	14,485.03	32,281.15
Jail:				
Salaries and Wages	110,809.50	110,809.50	110,118.85	690.65
Other Expenses	265,613.98	265,613.98	99,907.95	165,706.03
Total Public Safety	<u>1,069,475.85</u>	<u>1,074,375.85</u>	<u>483,048.01</u>	<u>591,327.84</u>
PUBLIC WORKS:				
Roads:				
Salaries and Wages	57,469.39	103,469.39	99,418.81	4,050.58
Other Expenses	435,874.24	431,874.24	337,192.34	94,681.90
Bridges:				
Salaries and Wages	28,903.50	28,903.50	21,263.30	7,640.20
Other Expenses	29,870.93	29,870.93	9,392.35	20,478.58
Buildings and Grounds:				
Salaries and Wages	110,077.98	98,177.98	53,165.98	45,012.00
Other Expenses	89,718.78	89,718.78	49,171.52	40,547.26
Recycling:				
Salaries and Wages	98.29	98.29		98.29
Other Expenses	181.90	181.90		181.90
Shade Tree Commission:				
Other Expenses	2,484.68	2,484.68	1,750.00	734.68
Engineers:				
Salaries and Wages	35,051.83	35,051.83	21,361.69	13,690.14
Other Expenses	1,972.70	1,972.70	935.90	1,036.80
Total Public Works	<u>791,704.22</u>	<u>821,804.22</u>	<u>593,651.89</u>	<u>228,152.33</u>
HEALTH AND HUMAN SERVICES:				
County Health Service - Interlocal Agreement (N.J.S.A. 40:8A-1):				
Salaries and Wages	204,570.03	157,570.03	119,860.09	37,709.94
Other Expenses	71,238.69	71,238.69	21,731.89	49,506.80
Center on Aging:				
Salaries and Wages	13,193.68	13,193.68	10,571.63	2,622.05
Other Expenses	41,511.52	41,511.52	7,964.77	33,546.75
Nutrition Program:				
Salaries and Wages	8,651.67	8,651.67	819.90	7,831.77
Other Expenses	85,879.72	85,879.72	29,466.10	56,413.62
Warren Haven:				
Salaries and Wages	308,736.47	308,736.47	265,057.35	43,679.12
Other Expenses	318,669.33	318,669.33	253,769.65	64,899.68
County Youth Shelters:				
Other Expenses	27,418.29	27,418.29	9,077.25	18,341.04

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2003 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2004
(Continued)

	Balance Dec. 31, 2003	Balance After Transfers	Paid or Charged	Balance Lapsed
HEALTH AND HUMAN SERVICES (cont'd):				
Mental Health Administration:				
Salaries and Wages	\$ 47,908.53	\$ 47,908.53	\$ 17,285.35	\$ 30,623.18
Other Expenses	13,261.24	13,261.24	9,926.26	3,334.98
Commission for Women:				
Other Expenses	1,300.00	1,300.00		1,300.00
County Welfare Board:				
Salaries and Wages	17,101.16	55,101.16	51,683.71	3,417.45
Other Expenses	24,812.25	24,812.25	13,523.02	11,289.23
Human Services Programs (N.J.S.A. 30:14-11)	54,372.25	54,372.25	54,372.25	
Human Services Programs (N.J.S.A. 40:23-8.14)	18,728.75	18,728.75	18,728.75	
Health and Human Services (N.J. S.A. 30:4D-6.9)	46,788.00	46,788.00	41,786.00	5,002.00
Medical/Health Services Programs (N.J.S.A. 40:13-2)	3,540.39	3,540.39	-3,096.41	6,636.80
Adult Mental Health Services (N.J.S.A. 40:5-2.9 and 30:9A-1)	139,666.50	139,666.50	139,666.50	
Youth Services (N.J.S.A. 40:5-2.9)	59,511.75	59,511.75	59,511.75	
Substance Abuse Services (N.J.S.A. 30:9-12.16)	47,414.25	47,414.25	33,059.25	14,355.00
Total Health and Human Services	<u>1,554,274.47</u>	<u>1,545,274.47</u>	<u>1,154,765.06</u>	<u>390,509.41</u>
PARKS AND RECREATION:				
War Veteran's Burial and Grave Decorations:				
Salaries and Wages	480.38	480.38	367.32	113.06
Other Expenses	796.64	796.64	120.00	676.64
Total Parks and Recreation	<u>1,277.02</u>	<u>1,277.02</u>	<u>487.32</u>	<u>789.70</u>
EDUCATION:				
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (N.J.S.A. 18A:64A-23):				
Other Expenses	95,655.62	95,655.62	72,756.60	22,899.02
County Extension Service - Farm and Home:				
Salaries and Wages	9,466.42	9,466.42	6,559.91	2,906.51
Other Expenses	12,252.82	12,252.82	11,979.81	273.01
Reimbursement for Residents Attending Out-of-County Vocational Schools (N.J.S.A. 18A:54-23.4):				
Other Expenses	5,000.00	5,000.00		5,000.00
Office of County Superintendent of Schools:				
Salaries and Wages	7,938.01	7,938.01	3,051.78	4,886.23
Other Expenses	6,099.48	6,099.48	434.16	5,665.32
Special Schools Services:				
Other Expenses	85,730.50	85,730.50	85,730.50	
Total Education	<u>222,142.85</u>	<u>222,142.85</u>	<u>180,512.76</u>	<u>41,630.09</u>

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2003 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2004
(Continued)

	Balance Dec. 31, 2003	Balance After Transfers	Paid or Charged	Balance Lapsed
OTHER OPERATING FUNCTIONS:				
Provision for Salary Adjustments and New Employees				
Training - County Employees	\$ 33,971.00	\$ 3,971.00		\$ 3,971.00
Total Other Operating Functions	33,971.00	3,971.00		3,971.00
Matching Funds for Grants	650.00	650.00	\$ 650.00	
Contingent	5,000.00	5,000.00		5,000.00
Subtotal	4,646,594.00	4,646,594.00	2,888,515.35	1,758,078.65
Detail:				
Salaries and Wages	1,627,037.01	1,654,637.01	1,065,944.25	588,692.76
Other Expenses (Including Contingent)	3,019,556.99	2,991,956.99	1,822,571.10	1,169,385.89
Statutory Expenditures - Contribution to:				
Social Security System (O.A.S.L.)	126,902.41	126,902.41	90,120.59	36,781.82
P.E.R.S. (E.R.L.)	0.52	0.52		0.52
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	49,404.37	49,404.37	49,404.37	
Total Deferred Charges and Statutory Expenditures	176,307.30	176,307.30	139,524.96	36,782.34
Total General Appropriations	\$ 4,822,901.30	\$ 4,822,901.30	\$ 3,028,040.31	\$ 1,794,860.99
Balance December 31, 2003:				
Unencumbered	A \$ 3,452,304.06			
Encumbered	A 1,370,597.24			
	\$ 4,822,901.30			

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

	Balance		Encumbrances Payable Returned	Transferred From 2004 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2004
	Dec. 31, 2003					Paid or Charged	Encumbrances	
U.S. DEPT. OF HEALTH & HUMAN SERVICES:								
N.J. Dept. of Community Affairs:								
Title III - Aging - Area Plan Grant:								
2000	\$ 59,042.57	\$			\$ 32,229.64	\$ 26,812.93		
2001	96,783.50				96,783.50			
2002	40,030.96				34,861.80			
2003	104,112.01	\$ 1,915.00				5,169.16		
2004				\$ 994,509.00		72,771.34	\$ 1,915.00	\$ 31,340.67
Community Development Block Grant				300,000.00		300,000.00		87,432.33
Bioterrorism Preparedness and Response:								
#03-1166-BT-L-1	110,079.97	6,487.49			110,499.91	6,067.55		0.00
#04-1166-BT-L-2	433,150.62					380,313.52	32,917.13	19,919.97
#05-1166-BT-L-3				459,214.00		69,924.37	180.56	389,109.07
U.S. DEPT. OF JUSTICE:								
N.J. Dept. of Law and Public Safety:								
Division of Criminal Justice:								
Crime Victim Assistance:								
#V-09-01SP	52,848.05	3,375.07				56,223.12		44,168.10
#V-21-03				143,786.00		99,617.90		
Multi-Jurisdictional Narcotics Task Force:								
# DE 2-22-03	14,356.00	7,000.00				21,356.00		
# DE 2-21-04				155,553.00		116,369.00		39,184.00
Local Law Enforcement Block Grant - Megan's Law #LLE 23-02				11,290.00		11,290.00		
Specialized Domestic Violence Unit #02VAVA-55				143,899.00		143,899.00		
Sexual Assault Nurse Examiner's Program:								
V-79-00	11,746.98					29.98		
V-32-02				81,917.00		81,917.00		
Juvenile Accountability Block Grant:								
JAIBG-02-21		4,596.38				4,596.38		
JAIBG-03-21				19,505.00		16,182.75	3,322.25	
Division of State Police:								
Homeland Security Grant								
Community Emergency Response Team (CERT) 2003	40,526.09					113,519.00		3,622.45
Community Emergency Response Team (CERT) 2004	1,223.81					1,223.81		
Domestic Preparedness Program #02-ODP-008	96,387.07	60,522.56		6,428.42		525.97	2,280.00	1,643.95
Homeland Security Grant Phase II				778,771.00		651,612.18	53,088.95	74,069.87

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

	Balance Dec. 31, 2003	Encumbrances Payable Returned	Transferred From 2004 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2004
					Paid or Charged	Encumbrances	
U.S. DEPT. OF AGRICULTURE: P.R.I.D.E.		\$ 189.85			\$ 189.85		
U.S. DEPT. OF TRANSPORTATION: N.J. Dept. of Law & Public Safety: Division of Highway Traffic Safety: Summer Internship #RS03-57-01-02 Summer Internship #RS03-57-01-03 Deer Reflector Pilot Project Division of Local Government Services and Economic Development: Safety Improvements - Various County Roads Safety Improvements - Various County Roads NJ Transit 5311-2004 Sign Management NJ Transportation Trust Fund Authority Act: Capital Transportation Program: D.O.T. Rte. 604 - 1999 D.O.T. Rte. 604 - 2000 D.O.T. Various Improvements - 1999 D.O.T. Bond Act Bridge Improvement D.O.T. Various Road Improvements 2001 D.O.T. Bridge Improvements - 2001 D.O.T. Improvements Various Bridges	\$ 1,445.44	\$ 17,248.00 18,000.00	\$ 1,445.44	\$ 14,969.88 17,738.00	\$ 48,319.40	\$ 2,278.12 262.00	
	0.47	117,260.75			68,941.82		464.97
	3,340.64				2,875.67		
	129,780.00				129,780.00		
	10,000.00	289,451.00	175,431.00		152,051.42	141,228.97	175,431.00 6,170.61
	450,000.00				450,000.00		
	450,000.00				450,000.00		
	147,380.88				147,380.88		
	1,662,457.50	167,297.98			702,114.40	1,002,885.08	124,756.00
	658,631.33	0.20			0.20		658,631.33
	600,000.00						600,000.00

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

	Balance Dec. 31, 2003	Encumbrances Payable Returned	Transferred From 2004 Budget Appropriation	Unexpended Balance Cancelled	Paid or Charged	Expenditures Encumbrances	Balance Dec. 31, 2004
\$	17,198.14	\$ 90,459.71			\$ 64,963.45	\$ 27,105.57	\$ 15,588.83
D.O.T. Bridge Improvement 2101202	837,284.08	302,108.23			339,470.41	369,263.82	430,056.08
D.O.T. Capital Transportation Program	2,400,000.00						2,400,000.00
D.O.T. Various Bridge Improvements	396,060.68	653,681.89			703,508.54	5,917.00	340,317.03
D.O.T. Capital Transportation Program			\$ 250,000.00		13,714.94	196,530.26	39,754.80
D.O.T. County Route 626			250,000.00			11,198.40	238,801.60
D.O.T. County Route 623			1,276,000.00		453,569.29	62,736.60	759,694.11
D.O.T. Capital Transportation Program 2004							
\$	8,823,865.79	\$ 1,777,339.02	\$ 5,081,551.42	\$ 287,537.29	\$ 6,931,001.75	\$ 1,980,921.30	\$ 6,483,296.89

U.S. DEPT. OF TRANSPORTATION: (Cont'd)
NJ Transportation Trust Fund Authority Act:
Capital Transportation Program: (Cont'd)
D.O.T. Bridge Improvement 2101202
D.O.T. Capital Transportation Program
D.O.T. Various Bridge Improvements
D.O.T. Capital Transportation Program
D.O.T. County Route 626
D.O.T. County Route 623
D.O.T. Capital Transportation Program 2004

Ref.

A

A

Disbursed in Current Fund \$ 6,631,001.75
Transferred to Other Trust Fund 300,000.00
\$ 6,931,001.75

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

	Balance Dec. 31, 2003	Encumbrances Payable Returned	Transferred From 2004 Budget Appropriation	Balance Canceled	Expenditures		Balance Dec. 31, 2004
					Paid or Charged	Encumbrances	
NI DEPARTMENT OF HEALTH AND SENIOR SERVICES:							
Prevention Oriented Services for							
Child Health Care (P.O.R.S.C.H.E.):							
#02-417-CHS-L-2	\$ 156.50			\$ 156.50			
#04-141-CHS-L-1	41,605.00				\$ 41,605.00		\$ 41,605.00
#05-141-CHS-L-2		\$ 83,210.00					
Part H - Early Intervention Service Coordination:							
#04-370-RIP-L-1	127,062.52		188,834.00	32,049.99	94,112.53		
#05-370-RIP-L-2					47,085.10		141,748.90
Decontamination Trailer:							
#03-1221-EPR-C-0	93.00	74,907.00	9,220.00	93.00	74,907.00		
Right to Know					9,220.00		
Comprehensive Program for Planning and Provision							
of Alcoholism and Abuse Services:							
2003	397.17	52,658.89			53,056.06		
2004			226,153.00		176,019.75	50,133.25	
West Nile Virus Surveillance Equipment			8,200.00		7,427.25		772.75
NI DEPARTMENT OF MILITARY & VETERANS AFFAIRS:							
Veterans Transportation Services:							
Veterans Transportation 2003	5,439.00				5,439.00		8,244.00
Veterans Transportation 2004			11,000.00		2,756.00		
NI DEPARTMENT OF AGRICULTURE:							
Jersey Fresh Market Development and Promotion	1,015.00						1,015.00
Agricultural Research Project #ME351382	51,500.00				17,100.00		34,200.00

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

	Balance Dec. 31, 2003	Encumbrances Payable Returned	Transferred From 2004 Budget Appropriation	Balance Canceled	Expenditures		Balance Dec. 31, 2004
					Paid or Charged	Encumbrances	
MI DEPARTMENT OF THE TREASURY:							
Governor's Council on Alcoholism & Drug Abuse:							
Municipal Alliance to Prevent Alcoholism/Drug Abuse:							
2003	\$ 6,540.00	\$ 61,615.92		\$ 3.10	\$ 68,152.82		\$ 7,645.00
2004			\$ 1,50,849.50		\$ 86,933.36	\$ 56,271.14	
MI DEPARTMENT OF LAW & PUBLIC SAFETY:							
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2002	1,251.00				1,251.00		1,564.36
2003	10,743.36	57,039.25			66,218.25		7,500.00
2004			282,157.00		216,617.75	58,039.25	
State Facilities Education Act - Juvenile Education:							
2003	108,000.00				108,000.00		75,371.25
2004			117,000.00		41,628.75		
Division of State Police:							
Countywide Hurricane Operations Plan	3,627.79			3,627.79	5,458.00	4,393.00	149.00
Special Needs Emergency Planning							
Division of Criminal Justice:							
Criminal Justice Program (CJ-15-03)	17,546.68	182.44			17,729.12		
Office of Insurance Fraud:							
2003	18,380.00				18,380.00		18,671.00
2004			74,113.00		55,442.00		1,271.58
Body Armor Replacement - Various Departments	1,669.85	611.06			1,009.33		1,734.98
Body Armor Replacement - Prosecutor	1,130.24	45.26			(559.48)		
Body Armor Replacement Program			9,180.76		3,465.29		5,715.47
State Police Hazardous Materials	31.50				31.50		

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

NJ DEPARTMENT OF HUMAN SERVICES: Division of Youth and Family Services: Title XX Coalition:	Balance Dec. 31, 2003	Encumbrances Payable Returned	Transferred From 2004 Budget Appropriation	Balance Canceled	Expenditures		Balance Dec. 31, 2004
					Paid or Charged	Encumbrances	
2003	\$ 25,719.94	\$ 3,209.01	\$ 266,683.00		\$ 28,928.95	\$ 3,037.74	\$ 37,106.20
2004					226,539.06		
Personal Attendant Services Program: #00BDWN	23,606.25				33,355.73		23,606.25
#03BDWN	33,355.73		98,807.00		91,615.91		7,191.09
#04BDWN							
Division of Economic Assistance: Social Services for the Homeless: #H1WZ3N	4,479.72		77,401.00		4,479.72		
#H0421					73,750.54		3,650.46
Division of Family Development: JOBS/Family Development Program: #F1WZ3N	141,524.26	72,533.00		\$ 78,145.49	135,911.77		
#GA0321	14,854.00	30,859.44		12,774.00	32,939.44		
#F1WZ3N			239,423.00		134,853.54	12,029.35	92,540.11
#GA0321			12,500.00		12,500.00		
Office of Program Development: One Ease-E Link Initiative: 1998	46,272.42				46,272.42		
1999	518.40				518.40		
2000	12,000.00			12,000.00			
Division of Family Development: Food Stamp Payment Accuracy Program			66,664.00		66,293.07	13.05	357.88
Food Stamp Program and Outreach			77,309.00		3,150.00	31,050.00	43,109.00
Division of Mental Health Services: MICA Training			1,500.00		1,250.00		250.00

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

	Balance Dec. 31, 2003	Encumbrances Payable Returned	Transferred From 2004 Budget Appropriation	Balance Canceled	Expenditures		Balance Dec. 31, 2004
					Paid or Charged	Encumbrances	
NJ DEPARTMENT OF COMMUNITY AFFAIRS:							
Handicapped Person's Recreational Opportunities Act:							
2003		\$ 3,296.00	\$ 18,923.00		\$ 3,296.00		
2004					11,621.00	\$ 7,302.00	
Smart Growth Planning Grant:							
#03-0260-00					14,774.49	20,657.60	\$ 15.82
#04-0260-00	\$ 15.82	35,432.09	50,000.00		801.50		49,198.50
Aging and Disability Resource Center Rapid Equipment Deployment Services (REDS)	1.13		40,000.00		1.13		40,000.00
NJ TRANSIT CORPORATION:							
Senior Citizens and Disabled Residents Transportation:							
NJ Transit 2002 Shuttle	23,188.03				23,188.03		
NJ Transit 2003	59,278.82	20.00			59,298.82		
NJ Transit 2003 - #15WN2N	4,466.96			\$ 4,466.96			
NJ Transit 2003 Section 5311	64,881.05			31,269.01			
Disabled Resident Transportation Assistance Program			437,415.27				91,710.70
NJ Transit 2004 Shuttle	233,811.00		70,000.00		199,574.62		34,236.38
NJ Transit 2004 - #09WM4N			87,716.00		61,440.71	8,539.29	
NJ Transit 2004 Section 5311					50,771.88		36,944.12
NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY, INC./NJ INSTITUTE OF TECHNOLOGY:							
Bridge 2102215 Reconstruction	4,777.52	281.97		4,777.52	281.97		
Transportation Plan #02TS04							
NJ HISTORIC TRUST:							
Historic Trust:							
2002	3,900.00	200.00			200.00		
2003		9,450.00			12,210.00	1,140.00	

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

	Balance Dec. 31, 2003	Encumbrances Payable Returned	Transferred From 2004 Budget Appropriation	Balance Canceled	Paid or Charged	Expenditures Encumbrances	Balance Dec. 31, 2004
STATE COUNCIL ON THE ARTS:							
Council on the Arts Folk Program	\$ 5.89				5.89		
Council on Local Arts:							
2004 Operating			\$ 23,000.00		3,285.71	\$ 19,714.29	
2004 Local			19,812.00		19,812.00		
Council on the Arts General Support:							
2001		\$ 1,620.00				1,620.00	
2002	10.78				10.78		
2003		12,622.25			12,622.25		
2004			59,437.00		48,098.83	11,297.00	\$ 41.17
DEPARTMENT OF ENVIRONMENTAL PROTECTION AND ENERGY:							
County Environmental Health Act (CEHA):							
2002	4,212.00			\$ 3,000.00	1,212.00		
2003	188,513.05			3,036.69	186,481.36		
2004		1,005.00	159,176.00		60,864.81	28,547.60	69,763.59
Clean Communities Program:							
1998		300.00				300.00	
1999		238.50				238.50	
2000	199.22				267.31		
2001		68.09			12.63		
2002	2,093.28				3,093.28		
2003	37,889.77				20,331.19		
2004			39,252.07				17,558.58
Environmental Resource Inventory:							
2000	566.80			283.40	283.40		39,252.07
MORRIS/SUSSEX/WARREN WORKFORCE INVESTMENT BOARD:							
Route 57 Transportation	\$ 1,092,319.45	\$ 419,207.80	\$ 3,290,709.60	\$ 186,583.45	\$ 3,367,570.13	\$ 314,343.06	\$ 933,740.21
			41,963.00		41,963.00		

Ref. A

COUNTY OF WARREN

OTHER TRUST FUNDS

2004

COUNTY OF WARREN
SCHEDULE OF CASH - TREASURER
TRUST FUNDS

Regular Trust Fund:

	<u>Ref.</u>	
Balance December 31, 2003	B	\$ 6,880,191.36
Increased by Receipts:		
Rehabilitation Trust -		
Home Improvement Program	501,191.27	
Loan Repayments (Including Interest)	307,484.74	
Echo Housing Program - Rentals	29,162.51	
Community Development Block Grant	322,300.00	
Section 8 Housing Grant:		
Voucher Program	4,145,262.30	
County Library:		
Library Tax Levy	3,690,294.00	
State Library Aid	79,235.00	
Other Cash Receipts	69,312.82	
Health Department	2,718,135.28	
Payroll Agency	36,590,014.57	
		48,452,392.49
		55,332,583.85
Decreased by Disbursements:		
Rehabilitation Trust -		
Home Improvement Program	134,379.86	
Loans Issued	607,475.05	
Loans Modified	25,997.05	
Echo Housing Program	104,140.30	
Community Development	442,551.80	
Section 8 Housing Grant:		
Voucher Program	4,500,745.34	
County Library	3,624,049.68	
Health Department	2,653,154.15	
Payroll Agency	36,447,805.40	
		48,540,298.63
Balance December 31, 2004	B	\$ 6,792,285.22

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

Other Trust Fund:

	<u>Ref.</u>	
Balance December 31, 2003	B	\$ 5,072,740.82
Increased by Receipts:		
Prosecutor's Office		71,708.05
Forfeited Recognizances		138,047.70
Hospitalization Insurance Stabilization Fund		11,861,522.14
Environmental Fund		182,935.74
County Clerk Court Fees		124,820.05
Weights and Measures		72,437.85
Intoxicated Driver Fund		705.58
Accumulated Absences		155,241.72
Road Escrow		233,586.09
Snow Removal		2,503.68
Engineer Escrow		96,098.72
Surrogate's Office		5,456.47
Personal Attendant		731.90
Aging Meals		189,110.21
Cultural and Heritage Commission		8,081.32
Board of Taxation		6,980.10
Newsletter Fund		1,835.33
Sheriff Trust Fund		8,107.92
		13,159,910.57
		18,232,651.39
Decreased by Disbursements:		
Prosecutor's Office		52,706.92
Forfeited Recognizances		12,499.59
Hospitalization Insurance Stabilization Fund		10,182,732.49
Environmental Fund		181,835.00
County Clerk Court Fees		97,439.30
Weights and Measures		29,889.34
Child Supervisor		2,000.00
Intoxicated Driver Fund		14,055.65
Road Escrow		132,639.67
Engineer Escrow		21,550.06
Surrogate's Office		1,959.43
Aging Meals		164,435.25
Cultural and Heritage Commission		10,081.11
Board of Taxation		6,582.75
Newsletter Fund		7,650.46
Sheriff Trust Fund		129.00
		10,918,186.02
Balance December 31, 2004	B	\$ 7,314,465.37

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

Open Space Trust:

	<u>Ref.</u>	
Balance December 31, 2003	B	\$ 6,427,291.42
Increased by Receipts:		
Open Space Tax Levy		\$ 5,567,000.19
State of New Jersey		4,809,188.77
Contributions for Acquisition of Land From:		
Township of Pohatcong		462,278.82
Due From General Capital Fund		45,690.72
Miscellaneous Donation		3,000.00
Interest on Investments		95,802.78
		10,982,961.28
		17,410,252.70
Decreased by Disbursements:		
Open Space Expenditures		8,818,707.98
Due Current Fund - Anticipated Revenue		1,031,999.06
Due to General Capital Fund		275,000.00
		10,125,707.04
Balance December 31, 2004	B	\$ 7,284,545.66

Unemployment Trust Fund:

Balance December 31, 2003	B	\$ 103,161.42
Increased by Receipts:		
Employer and Employees' Withholding		68,391.15
Interest		1,185.41
		69,576.56
		172,737.98
Decreased by Disbursements:		
Unemployment Expenditures		97,813.80
		97,813.80
Balance December 31, 2004	B	\$ 74,924.18

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

Balance December 31, 2003	<u>Ref</u> B	\$ 22,800.00
Community Development Block Grant Awarded		<u>300,000.00</u> 322,800.00
Decreased by Cash Received		<u>322,200.00</u>
Balance December 31, 2004	B	<u><u>\$ 600.00</u></u>

COUNTY OF WARREN
SCHEDULE OF REHABILITATION LOANS RECEIVABLE
TRUST FUNDS

<u>Ref.</u>	<u>Total</u>	<u>1% Mortgage Receivable</u>	<u>Deferred Loans Receivable</u>	<u>Revolving Loans</u>	<u>Promissory Note</u>
Balance December 31, 2003	\$ 4,185,386.59	\$ 211,435.99	\$ 3,918,448.15	\$ 53,577.45	\$ 1,925.00
Increased by:					
Loans Issued	607,475.05	14,171.10	568,303.95	25,000.00	
Loans Modified	25,997.05		25,997.05		
	<u>4,818,858.69</u>	<u>225,607.09</u>	<u>4,512,749.15</u>	<u>78,577.45</u>	<u>1,925.00</u>
Decreased by:					
Loan Repayments	307,484.74	21,030.53	252,623.47	31,905.74	1,925.00
Balance December 31, 2004	<u>\$ 4,511,373.95</u>	<u>\$ 204,576.56</u>	<u>\$ 4,260,125.68</u>	<u>\$ 46,671.71</u>	<u>\$ -0-</u>

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

	<u>Ref.</u>	
Balance December 31, 2003	B	\$ 196,242.13
Increased by Receipts:		
Cash Received		29,162.51
		<u>225,404.64</u>
Decreased by:		
Cash Disbursed		104,140.30
		<u>104,140.30</u>
Balance December 31, 2004	B	<u>\$ 121,264.34</u>

COUNTY OF WARREN
SCHEDULES OF RESERVES FOR HOUSING REHABILITATION
TRUST FUNDS

	<u>Ref.</u>	<u>Total</u>	<u>Rehabilitation Trust</u>	<u>Community Development</u>
Balance December 31, 2003	B	\$ 1,193,654.89	\$ 1,073,303.09	\$ 120,351.80
Increased by:				
Loans Received		790,195.42	790,195.42	
Grant Receipts		322,300.00		322,300.00
Interest Earned		18,480.59	18,480.59	
		<u>2,324,630.90</u>	<u>1,881,979.10</u>	<u>442,651.80</u>
Decreased by:				
Cash Disbursed		1,210,403.76	767,851.96	442,551.80
Encumbrances Payable		821,200.00	821,200.00	
Balance December 31, 2004	B	<u>\$ 293,027.14</u>	<u>\$ 292,927.14</u>	<u>\$ 100.00</u>

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

	<u>Ref.</u>	<u>Total</u>	<u>Section 8 Voucher</u>	<u>Library</u>	<u>Health Department</u>	<u>Payroll Agency</u>
Balance December 31, 2003	B	\$ 5,343,642.90	\$ 389,737.12	\$ 929,484.09	\$ 4,004,433.25	\$ 19,988.44
Increased by:						
Other Cash Received		43,522,724.97	4,145,262.30	69,312.82	2,718,135.28	36,590,014.57
County Library Tax		3,690,294.00		3,690,294.00		
State Library Aid		79,235.00		79,235.00		
Interfund Returned		5,697.17			5,697.17	
Encumbrances Returned		140,954.27		140,954.27		
		52,782,548.31	4,534,999.42	4,909,280.18	6,728,265.70	36,610,003.01
Decreased by:						
Cash Disbursed		47,225,754.57	4,500,745.34	3,624,049.68	2,653,154.15	36,447,805.40
Due to Current Fund		7,042.69			7,042.69	
Encumbrances Payable		147,672.39		147,672.39		
		47,380,469.65	4,500,745.34	3,771,722.07	2,660,196.84	36,447,805.40
Balance December 31, 2004	B	\$ 5,402,078.66	\$ 34,254.08	\$ 1,137,558.11	\$ 4,068,068.86	\$ 162,197.61

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

	<u>Ref.</u>	<u>Open Space Trust</u>	<u>Unemployment Trust</u>
Balance December 31, 2003	B	\$ 4,811,642.19	\$ 103,161.42
Increased by:			
Open Space Tax Levy		5,567,000.19	
State of New Jersey		4,809,188.77	
Contributions for Acquisition of Land:			
Township of Pohatcong		462,278.82	
Due From General Capital Fund		45,690.72	
Miscellaneous Donation		3,000.00	
Encumbrances Returned		1,340,649.23	
Employer and Employees' Withholding			68,391.15
Interest Earned		95,802.78	1,185.41
		<u>12,323,610.51</u>	<u>69,576.56</u>
		17,135,252.70	172,737.98
Decreased by:			
Expenditures		8,818,707.98	97,813.80
Due Current Fund - Anticipated Revenue		1,031,999.06	
Encumbrances Payable		3,962,466.07	
		<u>13,813,173.11</u>	<u>97,813.80</u>
Balance December 31, 2004	B	<u>\$ 3,322,079.59</u>	<u>\$ 74,924.18</u>

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

Fund:	Balance		Increased by:			Decreased by:			Balance	
	Dec. 31, 2003		Cash	Encumbrances	Interfund	Cash	Encumbrances	Interfund	Dec. 31, 2004	
			Receipts	Canceled	Payable	Disbursed	Payable	Payable		
Prosecutor's Office	\$ 449,143.09	\$	71,708.05	8,762.00	\$	52,706.92	\$	49,574.58	\$	427,331.64
Forfeited Recognizances	92,148.81		138,047.70		\$	12,499.59		\$	435.81	217,362.49
Hospitalization Insurance										
Stabilization Fund	3,005,784.73		11,861,522.14			10,182,732.49		25,000.00		4,659,574.38
Environmental Fund	195,407.55		182,935.74			181,835.00				196,508.29
County Clerk County Fees	166,812.44		124,820.05	37,249.75		97,439.30		3,240.00		228,202.94
Weights and Measures	93,208.94		72,437.85			29,889.34				135,757.45
Intoxicated Driver Fund	51,501.76		705.58			14,055.65				38,151.69
Road Deposit	167,430.00		233,586.09		184.20	132,639.67		430.62		268,130.00
Engineer Escrow	177,303.05		96,098.72	6,577.85	202.30	21,550.06		6,210.35		252,006.81
Surrogate's Office	16,464.49		5,456.47			1,959.43				19,961.53
Personal Attendant	12,839.22		731.90			2,000.00				11,571.12
Aging Meals	111,359.30		189,110.21	520.00		164,435.25		3,061.64		133,492.62
Cultural and Heritage										
Commission	8,801.28		8,081.32			10,081.11				6,801.49
Board of Taxation	9,298.71		6,980.10			6,582.75				9,696.06
Newsletter Fund	23,505.47		1,835.33			7,650.46		1,172.62		16,517.72
Accumulated Absences	275,508.78		155,241.72							430,750.50
Roads Snow Removal	150,330.42		2,503.68							152,834.10
Sheriff Trust	12,170.30		8,107.92	125.00		129.00				20,274.22
	\$ 5,019,018.34	\$	\$ 13,159,910.57	\$ 53,234.60	\$	\$ 10,918,186.02	\$	\$ 88,259.19	\$	\$ 7,224,925.05

Ref. B

COUNTY OF WARREN
GENERAL CAPITAL FUND

2004

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2003	C	\$ 12,398,976.39
Increased by Receipts:		
Current Fund Budget Appropriations:		
Capital Improvement Fund	\$ 4,502,002.00	
Bond Anticipation Notes Issued	1,000,000.00	
Due From Open Space Trust Fund	275,000.00	
Due From County Library for Construction of New Library	122,710.00	
Due Current Fund:		
Interest Earned	245,811.55	
		<u>6,145,523.55</u>
		<u>18,544,499.94</u>
Decreased by Disbursements:		
Improvement Authorizations	6,382,895.00	
Due to Current Fund	242,075.85	
		<u>6,624,970.85</u>
Balance December 31, 2004	C	<u><u>\$ 11,919,529.09</u></u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
YEAR ENDED DECEMBER 31, 2004

Ord. No	Improvement Description	Ord. Date	2004 Authorizations	Balance Dec. 31, 2004	Analysis of Balance December 31, 2004 Bond Anticipation Notes
2004-C	Engineering and Construction of County Buildings	06/09/04	<u>\$ 1,000,000.00</u>	<u>\$ 1,000,000.00</u>	<u>\$ 1,000,000.00</u>
			<u>\$ 1,000,000.00</u>	<u>\$ 1,000,000.00</u>	<u>\$ 1,000,000.00</u>
		<u>Ref.</u>		C	

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

C-5

	<u>Ref.</u>		
Balance December 31, 2003	C		\$ 1,541,093.20
Increased by:			
2004 Budget Appropriation		\$ 4,502,002.00	
Contribution from County Library		122,710.00	
Cancellation of Ordinances to Capital Improvement Fund		<u>104,505.71</u>	
			<u>4,729,217.71</u>
			6,270,310.91
Decreased by:			
Appropriation to Finance Improvement Authorizations			<u>3,722,002.00</u>
Balance December 31, 2004	C		<u><u>\$ 2,548,308.91</u></u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
YEAR ENDED DECEMBER 31, 2004

Ord. No.	Improvement Description	Date of		Interest Rate	Issued	Balance Dec. 31, 2004
		Original Issue	Maturity			
2004-A	Engineering and Construction of County Buildings	10/27/04	10/26/05	1.65%	\$ 1,000,000.00	\$ 1,000,000.00
					\$ 1,000,000.00	\$ 1,000,000.00

Ref. C

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, 2004		Int. Rate	Balance Dec. 31, 2003	Matured	Balance Dec. 31, 2004
			Date	Amount				
General Improvement Bonds	08/25/92	\$ 6,498,000.00	07/15/05-06	\$ 435,000.00	5.700%	\$ 1,713,000.00	\$ 435,000.00	\$ 1,278,000.00
			07/15/07	408,000.00	5.700%			
Open Space Bond Series 2003A	6/1/03	7,000,000.00	5/15/05	395,000.00	3.625%			
			5/15/06	400,000.00	3.625%			
			5/15/07	410,000.00	3.625%			
			5/15/08	420,000.00	3.625%			
			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%	7,000,000.00	350,000.00	6,650,000.00
Open Space Refunding Bonds 2003B	12/1/03	2,735,000.00	11/15/05	200,000.00	3.000%			
			11/15/06-07	210,000.00	3.000%			
			11/15/08	220,000.00	2.250%			
			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%	2,735,000.00	195,000.00	2,540,000.00

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2004		Int. Rate	Balance Dec. 31, 2003	Matured	Balance Dec. 31, 2004	
			Date	Amount					
General Improvement/College Refunding Bonds, Series 2003C	12/1/03	\$ 14,610,000.00	11/15/05	\$ 1,800,000.00	3.000%				
			11/15/06	1,815,000.00	3.000%				
			11/15/07	1,820,000.00	3.000%				
			11/15/08	1,830,000.00	2.250%				
			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%	\$ 14,610,000.00	\$ 1,815,000.00	\$ 12,795,000.00	
	County Vocational School Refunding Bonds, Series 2003D	12/1/03	3,005,000.00	11/15/05-06	225,000.00	3.000%			
				11/15/07	235,000.00	3.000%			
				11/15/08	240,000.00	2.250%			
				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%	3,005,000.00	220,000.00	2,785,000.00	
County College Refunding Bonds, Series 2003E	12/1/03	1,195,000.00	11/15/05	180,000.00	3.000%				
			11/15/06-07	185,000.00	3.000%				
			11/15/08	185,000.00	2.250%				
			11/15/09	185,000.00	2.500%				
			11/15/10	90,000.00	2.800%	1,195,000.00	185,000.00	1,010,000.00	
						\$ 30,258,000.00	\$ 3,200,000.00	\$ 27,058,000.00	
					Ref.	C	C	C	

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

	<u>Ref.</u>	
Balance December 31, 2003	C	\$ 1,291,099.25
Decreased by:		
Loan Repayments		76,275.08
Balance December 31, 2004	C	\$ 1,214,824.17

SCHEDULE OF PRINCIPAL PAYMENTS
OUTSTANDING DECEMBER 31, 2004

1997 Issue

<u>Payment Number</u>	<u>Date</u>	<u>Interest Rate</u>	<u>Principal Amount</u>
15	06/16/05	2.00%	\$ 27,274.78
16	12/16/05	2.00%	27,547.52
17	06/16/06	2.00%	27,823.00
18	12/16/06	2.00%	28,101.23
19	06/16/07	2.00%	28,382.24
20	12/16/07	2.00%	28,666.06
21	06/16/08	2.00%	28,952.72
22	12/16/08	2.00%	29,242.25
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
			\$ 770,326.93

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

SCHEDULE OF PRINCIPAL PAYMENTS
OUTSTANDING DECEMBER 31, 2004

2001 Issue

<u>Payment Number</u>	<u>Date</u>	<u>Interest Rate</u>	<u>Principal Amount</u>
6	06/27/05	2.00%	\$ 11,435.78
7	12/27/05	2.00%	11,550.13
8	06/27/06	2.00%	11,665.63
9	12/27/06	2.00%	11,782.29
10	06/27/07	2.00%	11,900.11
11	12/27/07	2.00%	12,019.11
12	06/27/08	2.00%	12,139.31
13	12/27/08	2.00%	12,260.70
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
			<u>\$ 444,497.24</u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
YEAR ENDED DECEMBER 31, 2004

<u>Ord. No.</u>	<u>Improvement Description</u>	<u>2004 Authorizations</u>	<u>Bond Anticipation Note Issued</u>
2004-C	Engineering and Construction of County Buildings	<u>\$ 1,000,000.00</u>	<u>\$ 1,000,000.00</u>
		<u>\$ 1,000,000.00</u>	<u>\$ 1,000,000.00</u>

COUNTY OF WARREN

PART II

REPORTS ON COMPLIANCE AND ON

INTERNAL CONTROL

YEAR ENDED DECEMBER 31, 2004

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2004

	CFDA Number	Grant Period	Grant Award	Received	Expended
Department of Health and Human Services:					
Aging Cluster:					
Special Programs for the Aging - Title III	93.044	2004	\$ 994,509.00	\$ 482,196.85	\$ 907,076.67
Special Programs for the Aging - Title III	93.044	2003	971,748.00	106,373.37	72,771.34
Special Programs for the Aging - Title III	93.044	2002	1,013,241.00		5,169.16
Special Programs for the Aging - Title III	93.044	2000	558,607.00		26,812.93
Bioterrorism Preparedness and Response	92.283	2004	459,214.00		70,104.93
Bioterrorism Preparedness and Response	92.283	2003	471,669.00	151,542.62	413,230.65
Bioterrorism Preparedness and Response	92.283	2002	385,669.00	212,223.87	
				952,336.71	1,495,165.68
Total Department of Health and Human Services:					
Department of Justice:					
Local Law Enforcement Block Grant - Megan's Law	16.592	2004	11,290.00	11,290.00	11,290.00
Crime Victim Assistance #V-21-03	16.575	2004	143,786.00	99,370.07	99,617.90
Crime Victim Assistance #V-09-01SP	16.575	2002	301,516.00	58,943.27	52,848.05
Multi-Jurisdictional Narcotics Task Force	16.579	2004	155,553.00	155,553.00	116,369.00
Multi-Jurisdictional Narcotics Task Force	16.579	2003	169,912.00		14,356.00
Sexual Assault Nurse Examiner's Project	16.582	2004	81,917.00	73,671.54	81,917.00
Sexual Assault Nurse Examiner's Project	16.582	2002	121,381.00		29.98
Specialized Domestic Violence Unit	16.575	2004	143,899.00	143,899.00	143,899.00
Juvenile Accountability Incentive Block Grant JAIBG	16.523	2004	19,505.00		19,505.00
Juvenile Accountability Incentive Block Grant JAIBG	16.523	2003	25,464.00	19,098.00	
Homeland Security Grant Phase II	16.321	2004	778,771.00		704,701.13
Homeland Security Grant	16.321	2003	113,519.00	2,177.56	40,526.09
Community Emergency Response Team	16.007	2004	6,428.42	6,428.42	2,805.97
Community Emergency Response Team	16.007	2003	4,000.00		1,223.81
Domestic Preparedness Program	16.565	2003	171,269.00	14,359.37	94,743.12
				584,790.23	1,383,832.05

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2004

	CFDA Number	Grant Period	Grant Award	Received	Expended
Department of Housing and Urban Development: Community Development Block Grant	14.228	2004	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00
Total Department of Housing and Urban Development				300,000.00	300,000.00
Department of Transportation: Division of Highway Traffic Safety: Summer Internship Deer Reflector Pilot Project	20.205 20.215	2004 2004	17,248.00 18,000.00	14,969.88 17,738.00	14,969.88 17,738.00
Division of Local Government Services & Economic Development: Safety Improvements - Various County Roads Safety Improvements - Various County Roads	20.205 20.205 EC-8225 EC-8225 EC-8225	2003 2002 2002 2003 2003	10,163.47 329,837.00 135,000.00 175,286.00 299,451.00		2,875.67 0.47
Job Access NJ Transit 5311 Sign Management		2004 2003 2002	1,276,000.00 1,276,450.00 246,000.00	1,276,000.00 246,000.00	55,743.65 406,628.00
DOT Capital Transportation Program DOT Capital Transportation Program DOT Capital Transportation Program DOT County Route 519 Overlay DOT Bridge 2101202	6320-480-078-6320-606 6320-480-078-6320-606 6320-480-078-6320-606 6320-480-078-6320-606 6320-480-078-6320-606	2004 2003 2003 2001	1,276,000.00 1,276,450.00 246,000.00 200,000.00	246,000.00 62,934.06 337,500.00 337,500.00	1,609.31 450,000.00 450,000.00 210,245.20
DOT Rte. 604 Reconstruction DOT Rte. 604 Reconstruction DOT County Route 626 DOT County Route 623	6320-480-078-6320-606 6320-480-078-6320-606 6320-480-078-6320-606 6320-480-078-6320-606	2000 2004 2004 1999	450,000.00 450,000.00 250,000.00 250,000.00	337,500.00 337,500.00	11,198.40 147,380.88
Various Road Improvements Various Road Improvements	6320-480-078-6320-606 6320-480-078-6320-606	1999 2001	250,000.00 2,400,000.00		1,537,701.50
Total Department of Transportation				2,733,277.61	3,956,006.24
			\$ 4,570,404.55	\$ 7,135,003.97	

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, 2004

	Project Number	Grant Period	Grant Awarded	Received	Expended
Department of Health:					
Right-to-Know Program	4235-141-114500-63	2004	\$ 9,220.00	\$ 6,915.00	\$ 9,220.00
Right-to-Know Program	4235-141-114500-63	2003	9,220.00	4,610.00	
County Comprehensive Program for Planning & Provision of Alcohol & Drug Abuse	4250-760-050000-63	2004	226,153.00	144,884.00	226,153.00
County Comprehensive Program for Planning & Provision of Alcohol & Drug Abuse	4250-760-050000-63	2003	223,894.00	76,636.00	397.17
Early Intervention Program	4575-233-614050.74	2004	188,834.00	47,085.00	47,085.10
Early Intervention Program	4575-233-614050.74	2003	190,293.00	157,343.00	94,112.53
Electronic Health Alert Network - LINC	4320-100-046-4784-182	2003	6,117.00	6,117.00	
Prevention Oriented System for Child Health	4536-129-6140-2077	2004	83,210.00	20,802.00	41,605.00
Prevention Oriented System for Child Health	4536-129-6140-2077	2003	83,210.00	57,408.00	41,605.00
West Nile Virus Surveillance Equipment	100-046-4783-342-6120	2004	8,200.00	7,427.25	7,427.25
Decontamination Trailer	100-046-4788-371-6110	2003	75,000.00	74,907.00	
				604,134.25	467,605.05
Department of Environmental Protection:					
Environmental Health Act (CEHA)	4800-150-993130-60	2004	159,176.00	58,679.48	89,412.41
Environmental Health Act (CEHA)	4800-150-993130-60	2003	253,500.00	190,163.76	185,476.36
Environmental Health Act (CEHA)	4800-150-993130-60	2002	137,364.00	1,212.00	1,212.00
Environmental Resource Inventory Grant	4800-100-042-4800-900	2000	2,500.00	2,500.00	283.40
Environmental Resource Inventory Grant	4800-100-042-4800-900	1999	2,500.00	2,216.60	
Clean Communities Program	4900-765-178920-60	2004	39,252.07	39,252.07	
Clean Communities Program	4900-765-178920-60	2003	37,889.77		20,331.19
Clean Communities Program	4900-765-178920-60	2002	10,053.67		2,093.28
Clean Communities Program	4900-765-178920-60	2000	62,084.00		199.22
				294,023.91	299,007.86

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2003

	Project Number	Grant Period	Grant Awarded	Received	Expended
Department of Human Services:					
Division of Youth & Family Services - Title XX Coalition	7570-100-180011-63	2004	\$ 266,683.00	\$ 266,683.00	\$ 229,576.80
Division of Youth & Family Services - Title XX Coalition	7570-100-180011-63	2003	269,299.80		25,719.94
Warren County Social Services for the Homeless	7570-140-180120-63	2004	77,401.00	19,351.00	73,750.54
Warren County Social Services for the Homeless	7570-140-180120-63	2003	78,160.00	14,731.00	4,479.72
Personal Attendant	7550-100-054-7570-076	2004	98,807.00	98,807.00	91,615.91
Personal Attendant	7550-100-054-7570-076	2003	99,776.00		33,355.73
Work First New Jersey	7550-100-054-7550-308	2004	12,500.00	12,500.00	12,500.00
Work First New Jersey	7550-100-054-7550-308	2004	239,423.00	162,420.00	146,882.89
Work First New Jersey	7550-100-054-7550-308	2003	439,968.00	191,822.51	63,378.77
Work First New Jersey	7550-100-054-7550-308	2003	52,933.00	26,228.00	2,080.00
Food Stamp Payment Accuracy Program	7550-100-054-7550-072	2004	66,664.00		66,306.12
Food Stamp Program and Outreach	7550-100-054-7550-072	2004	77,309.00		34,200.00
One Ease-E Link Initiative	7550-100-054-7550-280	1999	88,500.00		46,272.42
One Ease-E Link Initiative	7550-100-054-7550-280	1998	85,147.00		518.40
MICA Training	7700-100-054-5820-029	2004	1,500.00	1,500.00	1,250.00
				794,042.51	831,887.24
NJ Transit Corporation:					
New Jersey Transit 5311	EC-8225	2004	87,716.00	17,003.79	50,771.88
New Jersey Transit	EC-8225	2004	70,000.00	65,000.00	70,000.00
New Jersey Transit Shuttle	EC-8225	2004	233,811.00		199,574.62
Disabled Resident Transportation Assistance Program	EC-8225	2004	437,415.27	248,511.00	345,704.57
New Jersey Transit	EC-8225	2003	428,600.00	168,329.33	59,278.82
New Jersey Transit Section 5311	EC-8225	2003	87,643.00	56,373.99	33,612.04
New Jersey Transit Senior Citizen	EC-8225	2003	19,000.00	19,000.00	
New Jersey Transit Job Access	EC-8225	2002	202,500.00	67,500.00	23,188.03
				641,718.11	782,129.96

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2003

	Project Number	Grant Period	Grant Awarded	Received	Expended
Department of Community Affairs:					
Handicapped Person's Recreational Opportunity Act	8050-025-8157-6120	2004	\$ 18,923.00	\$ 14,792.00	\$ 18,923.00
Handicapped Person's Recreational Opportunity Act	8050-025-8157-6120	2003	12,500.00	2,426.00	801.50
Smart Growth Planning	100-022-8070-0259-999000	2004	50,000.00	10,000.00	1.13
Rapid Equipment Deployment Services	8050-023-0707-6121	2001	12,000.00		
			27,218.00		19,725.63
Governor's Council on Alcoholism and Drug Abuse:					
Alliance for a Drug Free New Jersey	2200-495-995-120-60	2004	150,849.50	59,712.74	143,204.50
Alliance for a Drug Free New Jersey	2200-495-995-120-60	2003	152,823.76	136,205.12	6,536.90
			195,917.86		149,741.40
Historical Commission:					
NJ Historic Trust	N/A	2003	24,000.00	6,000.00	3,900.00
NJ Historic Trust - Morris Canal	N/A	2002	30,000.00		
Council on the Arts - General Support Program	2530-100-075-2530-032	2004	59,437.00	58,843.00	59,395.83
Council on Local Arts - Operating Support	2530-100-075-2530-032	2004	23,000.00	18,400.00	23,000.00
Council on the Arts - General Support Program	2530-100-075-2530-032	2003	84,850.00	20,575.00	10.78
Council on the Arts - General Support Program	2530-100-075-2530-032	2002	10,440.00	6,750.00	
Council on the Arts - Special Project Support	2530-100-075-2530-032	2003	2,610.00	2,610.00	
Council on the Arts - Local Arts	2530-100-025-2530-032	2004	19,812.00	14,859.00	19,812.00
Council on the Arts - Folk Program	2530-100-025-2530-032	2001	30,000.00		5.89
			128,037.00		106,124.50

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2003

	Project Number	Grant Period	Grant Awarded	Received	Expended
Department of Law and Public Safety:					
Office of Insurance Fraud	1020-459-066-1020-001	2004	\$ 74,113.00	\$ 55,442.00	\$ 55,442.00
Office of Insurance Fraud	1020-459-066-1020-001	2003	34,135.00	18,380.00	18,380.00
NJSP-OEM Exercise Grant	1020-100-088-0100-001	2002	7,500.00		31.50
Criminal Justice Body Armor Various Departments	1020-718-066-1020-001	2003	9,529.45		398.27
Criminal Justice Body Armor Replacement	1020-718-066-1020-001	2004	9,180.76	9,180.76	3,465.29
Criminal Justice #CJ-15-03	1020-100-066-1020-320	2003	78,086.00	8,861.00	17,546.68
Special Need Emergency Planning	1020-100-066-1020-362	2004	10,000.00		9,851.00
				<u>91,863.76</u>	<u>95,263.74</u>
Juvenile Justice Commission:					
Juvenile Justice Education	1500-100-066-1500-007	2004	282,157.00	35,000.00	274,657.00
Juvenile Justice Education	1500-100-066-1500-007	2003	108,000.00	130,006.00	9,179.00
Juvenile Justice Education	1500-100-066-1500-007	2002	60,000.00		1,251.00
State/Community Partnership Program	1050-100-066-1050-021	2004	117,000.00	58,500.00	41,628.75
State/Community Partnership Program	1050-100-066-1050-021	2003	282,157.00	54,000.00	108,000.00
				<u>277,506.00</u>	<u>434,715.75</u>
Morris/Sussex/Warren Workforce Investment Board:					
Route 57 Transportation	6220-572-078-6220-014	2004	41,963.00	33,762.06	41,963.00
				<u>33,762.06</u>	<u>41,963.00</u>

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2003

	Project Number	Grant Period	Grant Awarded	Received	Expended
Department of Agriculture: Agriculture Research Project	N/A	2002	\$ 68,400.00	\$ 14,374.34	\$ 17,100.00
				14,374.34	17,100.00
Department of Military and Veterans Affairs: Veteran Transportation	3610-100-067-3610-058	2004	11,000.00	2,748.00	2,756.00
Veteran Transportation	3610-100-067-3610-058	2003	8,100.00	7,425.00	5,439.00
				10,173.00	8,195.00
North Jersey Transportation Planning Authority Inc./ NJ Institute of Technology: Transportation Plan #021S04	20.205	2002	120,000.00	116,023.03	
				116,023.03	
New Jersey Department of Environmental Protection: Green Trust Loan	N/A	2003	1,291,099.25 *		
				\$ 3,228,793.83	\$ 3,253,459.13

* Represents balance of loan outstanding at December 31, 2004.
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, 2004

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 financial assistance passed through 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 is 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 Type A and B programs was \$500,000. The threshold for distinguishing 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.



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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 year ended, December 31, 2004 and 2003, and have issued our report thereon dated May 6, 2005, which indicated that the financial statements have been prepared on an other comprehensive basis of accounting. We conducted our audit 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 in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

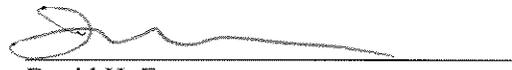
Compliance

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 that are required to be reported under *Government Auditing Standards*. However, we noted certain matters that we have reported to management 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.

May 6, 2005


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 OMB Circular 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 State Grant Compliance Supplement that are applicable to each of its major federal and state programs for the year ended December 31, 2004. 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 compliance with those requirements 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 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*. Those standards, OMB Circular A-133 and New Jersey Circular 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, 2004.

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 and to test and report on internal control over compliance in accordance with OMB Circular A-133 and New Jersey OMB Circular 04-04.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal or state program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

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.

May 6, 2005


NISIVOCIA & 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, 2004

Summary of Auditors' Results:

- An unqualified report was issued on the County's financial statements prepared on an other comprehensive basis of accounting.
- The audit did not disclose any material weaknesses in the internal controls 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 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, 2004 consisted of the following awards:

	CFDA #	
Homeland Security Grant Phase I & II	16.321	\$ 745,227.22
New Jersey Department of Transportation:		
Improvements to Various Roads and Bridges	20.205	3,786,812.83
Bioterrorism Preparedness and Response	92.283	483,335.58

- The County's major state programs for the year ended December 31, 2004 consisted of the following awards:

	CFDA #	
New Jersey Transit Corporation:		
NJ Transit Senior Citizen	EC-8225	\$ 782,129.96
Juvenile Justice Education	1500-100-066-1500-007	285,087.00

- The threshold for determining Type A and B programs was \$300,000. A risk-based approach was used to determine major programs.
- 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 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 Circular NJOMB 04-04.

COUNTY OF WARREN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2004

None

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 April 1, 2000 and thereafter, the bid threshold in accordance with N.J.S.A. 40A:11-3 and 40A:11-4 (as amended) is \$17,500.00.

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 and general ledger accounting system. The County also maintains a fixed asset system; however, newly acquired assets are not being tagged. The items that are not being tagged do not have a material impact on the overall totals for the general fixed assets account group, therefore no formal recommendation is deemed necessary.

Warren County Correctional Center

During the course of the audit procedures performed, it was noted that the bail account and inmate general funds received were not always deposited within 48 hours of receipt.

It is recommended that all funds collected be deposited within 48 hours of receipt.

Management's Response:

Every effort will be made to ensure that funds collected for the bail account and inmate general be deposited in a timely manner.

COUNTY OF WARREN
COMMENTS AND RECOMMENDATIONS
(Continued)

Warren County Correctional Center

An analysis of the inmate general account as of December 31, 2004 was available at year end for review, however the analysis of balance did not agree to the year end cash reconciliation.

It is recommended that the analysis of the balance in the inmate general account be reconciled to the cash reconciliation balance at year end.

Management's Response:

The analysis of the balance in the inmate general account will be reconciled to the cash balance in the inmate general account at year end.

COUNTY OF WARREN
SUMMARY OF RECOMMENDATIONS

It is recommended that:

1. All funds received in the Warren County Correctional Center accounts are to be deposited within 48 hours of receipt.
2. The analysis of the balance in the inmate general account be reconciled to the cash reconciliation balance at year end.
