

*COUNTY OF WARREN*

*REPORT OF AUDIT*

*2002*

*NISIVOCCIA & COMPANY LLP*  
*CERTIFIED PUBLIC ACCOUNTANTS*

COUNTY OF WARREN  
TABLE OF CONTENTS  
YEAR ENDED DECEMBER 31, 2002

<u>Part I</u>	<u>Page</u>
Independent Auditors' Report on Financial Statements and Supplementary Schedules of Federal and State Financial Assistance	1-2
<u>Financial Statements</u>	<u>Exhibit</u>
<u>Current Fund</u>	
Comparative Balance Sheet	A
Comparative Statement of Operations and Change in Fund Balance	A-1
Statement of Revenue	A-2
Statement of Expenditures	A-3
<u>Trust Funds</u>	
Comparative Balance Sheet	B
<u>General Capital Fund</u>	
Comparative Balance Sheet	C
Statement of Fund Balance	C-1
<u>General Fixed Assets Account Group</u>	
Balance Sheet	D
	<u>Page</u>
<u>Notes to Financial Statements</u>	1-14
<u>Supplementary Data</u>	<u>Schedule</u>
Schedule of Officials in Office and Surety Bonds	1
<u>Current Fund</u>	
Schedule of Cash - Treasurer	A-4
Schedule of Cash - Federal and State Grant Fund	A-5
Schedule of County Taxes Receivable	A-6
Schedule of Revenue Accounts Receivable	A-7
Schedule of Federal Grant Funds Receivable	A-8
Schedule of State Grant Funds Receivable	A-9
Schedule of 2001 Appropriation Reserves	A-10
Schedule of Reserve for Federal Grant Fund Expenditures	A-11
Schedule of Reserve for State Grant Fund Expenditures	A-12
<u>Trust Funds</u>	
Schedule of Cash - Treasurer	B-1
Schedule of Community Development Grant Receivable	B-2
Schedule of Rehabilitation Loans Receivable	B-3
Schedule of Reserve for Community Development Grants Receivable	B-4
Schedule of Reserves for Housing Rehabilitation	B-5
Schedule of Reserves for Regular Trust Fund	B-6
Schedule of Various Reserves for Other Trust Funds	B-7
<u>General Capital Fund</u>	
Schedule of Cash - Treasurer	C-2
Analysis of General Capital Cash	C-3
Schedule of Deferred Charges to Future Taxation - Unfunded	C-4
Schedule of Capital Improvement Fund	C-5
Schedule of Improvement Authorizations	C-6
Schedule of Bond Anticipation Notes Payable	C-7
Schedule of General Serial Bonds Payable	C-8
Schedule of Economic Development Authority Loan Payable	C-9
Schedule of Bonds and Notes Authorized but not Issued	C-10

COUNTY OF WARREN  
TABLE OF CONTENTS  
YEAR ENDED DECEMBER 31, 2002  
(Continued)

<u>Part II</u>	<u>Page</u>
Schedule of Federal Financial Assistance	1-2
Schedule of State Financial Assistance	3-7
Note to Schedules of Financial Assistance	8
Independent Auditors' Report on Compliance and Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	9-10
Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133 and State OMB Circular 98-07-OMB	11-12
Schedule of Findings and Questioned Costs	13
Summary Schedule of Prior Audit Findings	14
Comments and Recommendations	15-16
Summary of Recommendations	17

COUNTY OF WARREN

PART I

REPORT ON AUDIT OF FINANCIAL STATEMENTS

AND SUPPLEMENTARY DATA

YEAR ENDED DECEMBER 31, 2002



5 Emery Ave.  
Randolph, NJ 07869  
Phone: 973-328-1825  
Fax: 973-328-0507

11 Lawrence Road  
Newton, NJ 07860  
Phone: 973-383-6699  
Fax: 973-383-6555

Independent Auditors' Report on Financial Statements and Supplementary  
Schedules of Federal and State Financial Assistance

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 as of December 31, 2002 and 2001, and for the years then ended, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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 (the "Division"), and "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 significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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, 2002 and 2001.

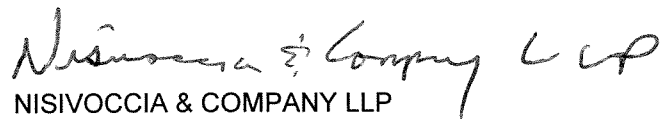
The Honorable Director and Members of  
the Board of Chosen Freeholders  
County of Warren  
Page 2

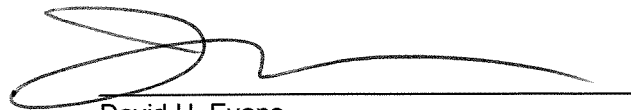
However, in our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the various funds of the County of Warren at December 31, 2002 and 2001, and the results of operations of such funds for the years then ended, in accordance with accounting principles prescribed by the Division, as described in Note 1.

In accordance with "Government Auditing Standards", we have also issued our report dated March 17, 2003 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with "Government Auditing Standards" and should be read in conjunction with this report in considering the results of our audit.

Our audits were made for the purpose of forming an opinion on the financial statements taken as a whole. The information included in the supplementary schedules listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedules of expenditures of federal and state financial assistance 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 State Treasury Circular Letter 98-07-OMB, "Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid Payments" and are not a required part of the financial statements. This information has been subjected to tests and other auditing procedures applied in the audit of the financial statements mentioned above and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole, on the basis of accounting described in Note 1 to the financial statements and Note 1 to the schedules of federal and state financial assistance.

March 17, 2003

  
NISIVOCCIA & COMPANY LLP

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

COUNTY OF WARREN

CURRENT FUND

2002

COUNTY OF WARREN  
CURRENT FUND  
COMPARATIVE BALANCE SHEET

		December 31,	
	Ref.	2002	2001
<u>ASSETS</u>			
Regular Fund:			
Cash and Cash Equivalents:			
Treasurer	A-4	\$ 18,682,228.11	\$ 22,226,817.21
		18,682,228.11	22,226,817.21
Receivables and Other Assets With			
Full Reserves:			
Added and Omitted Taxes Receivable	A-6	981,372.71	707,217.04
Due from General Capital Fund	C	2,156.63	2,636.97
Due from Housing Fund	B	864.27	7,295.54
Due from Other Trust Fund	B	875.45	
Due from Federal and State Grant Fund	A	1,675.48	
		986,944.54	717,149.55
Total Regular Fund		19,669,172.65	22,943,966.76
Federal and State Grant Fund:			
Cash and Cash Equivalents:			
Federal and State Grant Fund	A-5	7,427,332.18	
		7,427,332.18	
Receivables and Other Assets:			
Grants Receivable:			
Federal	A-8	918,988.93	497,083.09
State	A-9	4,103,588.22	3,424,974.41
Due from Regular Fund	A		4,893,258.62
		5,022,577.15	8,815,316.12
Total Federal and State Grant Fund		12,449,909.33	8,815,316.12
<u>TOTAL ASSETS</u>		<u>\$ 32,119,081.98</u>	<u>\$ 31,759,282.88</u>

COUNTY OF WARREN  
CURRENT FUND  
COMPARATIVE BALANCE SHEET

		December 31,	
	Ref.	2002	2001
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Regular Fund:			
Appropriation Reserves:			
Unencumbered	A-3;A-10	\$ 4,369,498.62	\$ 3,276,154.10
Encumbered	A-3;A-10	1,697,866.62	1,651,472.01
Total Appropriation Reserves		6,067,365.24	4,927,626.11
Outside Agency Fees Payable		260,397.64	79,105.28
Due To Federal and State Grant Fund	A		4,893,258.62
		6,327,762.88	9,899,990.01
Reserve for Receivables	A	986,944.54	717,149.55
Fund Balance	A-1	12,354,465.23	12,326,827.20
Total Regular Fund		19,669,172.65	22,943,966.76
Federal and State Grant Fund:			
Encumbrances Payable		1,513,057.84	1,307,567.71
Due to Current Fund	A	1,675.48	
Reserve for Grant Fund Expenditures:			
Federal	A-11	636,517.86	301,407.02
State	A-12	10,298,658.15	7,206,341.39
Total Federal and State Grant Fund		12,449,909.33	8,815,316.12
TOTAL LIABILITIES, RESERVES AND FUND BALANCE		\$ 32,119,081.98	\$ 31,759,282.88

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

COUNTY OF WARREN

A-1

CURRENT FUND

COMPARATIVE STATEMENT OF OPERATIONS AND CHANGE IN FUND BALANCE

	<u>Ref.</u>	<u>Year Ended December 31,</u>	
		<u>2002</u>	<u>2001</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 6,379,102.76	\$ 3,778,348.00
Receipts from Current Taxes		44,607,000.00	44,607,247.00
Miscellaneous Revenue Anticipated		34,070,892.56	33,661,292.65
Nonbudget Revenue		2,693,755.79	2,660,241.46
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves		2,318,200.07	1,825,844.84
Interfunds Returned		4,360.68	15,598.79
Reserve for Grant Fund Expenditures Cancelled:			
Federal		8,157.97	
State		543,949.71	
Total Income		<u>90,625,419.54</u>	<u>86,548,572.74</u>
<u>Expenditures</u>			
Budget and Emergency Appropriations:			
Operations			
Salaries and Wages		27,824,143.00	26,665,102.50
Other Expenses		45,732,426.68	42,581,453.73
Capital Improvements		3,534,004.00	3,288,294.00
County Debt Service		4,144,647.91	4,592,723.36
Deferred Charges and Statutory Expenditures		2,431,227.00	2,670,647.00
Federal Grant Fund Receivables Cancelled		8,280.45	
State Grant Fund Receivables Cancelled		543,949.71	
Total Expenditures		<u>84,218,678.75</u>	<u>79,798,220.59</u>
Excess in Revenue		6,406,740.79	6,750,352.15
Fund Balance January 1	A	<u>12,326,827.20</u>	<u>9,354,823.05</u>
		18,733,567.99	16,105,175.20
Utilized as Anticipated Revenue		<u>6,379,102.76</u>	<u>3,778,348.00</u>
Balance December 31	A	<u>\$ 12,354,465.23</u>	<u>\$ 12,326,827.20</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, 2002

	Anticipated		Realized	Excess or Deficit *
	Budget	Special NJSA 40A:4-87		
Fund Balance Anticipated	\$ 6,379,102.76		\$ 6,379,102.76	
Miscellaneous Revenue:				
County Clerk Fees	1,168,432.00		2,101,549.52	\$ 933,117.52
County Surrogate Fees	64,965.00		123,347.56	58,382.56
County Sheriff Fees	81,355.00		113,449.88	32,094.88
Fines	20,000.00		10,494.48	9,505.52 *
Interest on Investments and Deposits	812,100.00		744,321.94	67,778.06 *
Election Expenses Reimbursed by Municipalities	40,000.00		87,566.77	47,566.77
Motor Vehicle Fines	525,000.00		472,335.08	52,664.92 *
Fees from Public Health Nursing Agency	1,200,000.00		1,350,060.00	150,060.00
Revenue for Housing State Inmates in the County Correctional Center	328,000.00		315,539.00	12,461.00 *
Public Health Nursing Trust	800,000.00		800,000.00	
Bail Bond Forfeitures	144,117.00		144,117.50	0.50
Medicaid Peer Grouping (PL 1985, Ch 474)	1,455,743.00		1,455,743.00	
Boarding Out-of-County Youth - Warren County Juvenile Retention & Rehabilitation Center	245,000.00		204,688.14	40,311.86 *
School Election Expenses Reimbursed by Each School Board District	58,000.00		56,136.58	1,863.42 *
State Aid - County College Bonds (NJSA 18A:64A-22.6)	233,625.00		233,625.00	
Permanent Disability - Patients in County Institutions (NJSA 44:77-38 et seq.)	8,850,000.00		9,329,227.78	479,227.78
Aging CCPED Medicaid Reimbursement	95,000.00		237,075.00	142,075.00
DCA Reimbursement Prosecutor Salaries	41,000.00		39,082.50	1,917.50 *
Social and Welfare Services (c.66 PL 1990):				
Division of Youth and Family Services	553,589.00		553,589.00	
Supplemental Social Security Income	130,250.00		130,661.00	411.00
Psychiatric Facilities (c.73 PL 11990):				
Maintenance of Patients in State Institutions for Mental Diseases	1,939,203.00		1,939,203.00	
Maintenance of Patients in State Institutions for Mentally Retarded	2,025,892.00		2,025,892.00	
Community Mental Center of Piscataway	5,304.00		5,304.00	
State Psychiatric Hospitals	639.00			639.00 *
New Jersey Transportation Authority Act		\$ 1,276,000.00	1,276,000.00	
Area Plan Grant	361,911.00	651,330.00	1,013,241.00	
Department of Community Affairs, Recreation Opportunities for Individuals with Disabilities		12,500.00	12,500.00	
Housing & Development, Small Cities Community Development Block Grant		500,000.00	500,000.00	
State / Community Partnership Grant Program (PL 1995,C282) & the Family Court	270,371.00	9,643.00	280,014.00	

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF REVENUE  
YEAR ENDED DECEMBER 31, 2002  
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Special NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
Department of Health and Senior Services, Right - to - Know Grant		\$ 9,315.00	\$ 9,315.00	
Comprehensive Program, for Planning & Provision of Alcoholism and Abuse Services Comprehensive Alcohol Grant	\$ 220,640.00		220,640.00	
Special Child Health Services Early Intervention Service Coordinator		32,173.00	32,173.00	
Tobacco Control Prevention & Educational Services		60,000.00	60,000.00	
LINCS, Development LINCS Health Alert		6,117.00	6,117.00	
Department of Human Services, Division of Youth & Family Services, Title XX Coalition		266,369.00	266,369.00	
Social Services for Homeless		77,202.00	77,202.00	
Personal Assistance Service Program	96,870.00		96,870.00	
Division of Mental Health, MICA Training		800.00	800.00	
Work First NJ Program		477,900.00	477,900.00	
Work First NJ Program		55,719.00	55,719.00	
Department of Law & Public Safety, Juvenile Accountability Incentive Block Grant		29,925.00	29,925.00	
Division of Highway Safety Summer Internship		16,172.00	16,172.00	
Division of Criminal Justice, Crime Victim Assistance		32,868.00	32,868.00	
Crime Victim Assistance		301,516.00	301,516.00	
Criminal Justice Program		78,086.00	78,086.00	
Criminal Justice Multi-Jurisdictional Narcotics Task Force		194,184.00	194,184.00	
Local Law Enforcement Megan's Law		10,550.00	10,550.00	
Office of Insurance Fraud		69,769.00	69,769.00	
Domestic Violence Counselor		11,282.00	11,282.00	
Specialized Domestic Violence Unit		191,724.00	191,724.00	
Division of Criminal Justice, Body Armor Jail		5,737.52	5,737.52	
Division of Highway Safety, Vehicular Crime Investigation Project		15,000.00	15,000.00	
Division of Highway Safety, Vehicular Crime Investigation Project		35,000.00	35,000.00	
Division of State Police, NJSP-OEM		7,500.00	7,500.00	
Division of Criminal Justice, Body Armor Prosecutor		2,277.01	2,277.01	
Terrorism Assessment		385,669.00	385,669.00	
Terrorism Assessment		87,130.00	87,130.00	
Public Health Priority Funding - 1977		46,500.00	46,500.00	
Sexual Assault Nurse Examiner's Program		22,000.00	22,000.00	
Sexual Assault Nurse Examiner's Program		121,381.00	121,381.00	
NJ Transit Corporation Senior Citizen & Disabled Resident, Transportation Assistance Program	426,270.00		426,270.00	
Section 5311 Grant		221,649.00	221,649.00	
NJ Transit Job Access		202,500.00	202,500.00	



COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF REVENUE  
YEAR ENDED DECEMBER 31, 2002  
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Special NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
Governor's Council on Alcoholism & Drug Abuse for the Grant Administration of the Municipal Alliance		\$ 150,785.48	\$ 150,785.48	
Department of Environmental Protection				
Clean Communities Program		10,053.67	10,053.67	
Environmental Health Act (C.E.H.A.)		137,364.00	137,364.00	
New Jersey State Council on the Arts				
Local Arts Program		89,850.00	89,850.00	
General Program Support		27,000.00	27,000.00	
Prevention Oriented Systems Child Health		112,864.00	112,864.00	
Department of Military & Veterans Affairs				
Veterans Transportation		14,000.00	14,000.00	
Juvenile Justice Commission,				
State Facility Education Act Funds for County Youth Detention Centers		60,000.00	60,000.00	
Department of Health, Special				
Early Intervention Special Coordination		180,989.00	180,989.00	
Department of Transportation,				
Rte. 519		246,000.00	246,000.00	
Bridge Bond Act		2,400,000.00	2,400,000.00	
Integrated Transportation		70,750.00	70,750.00	
D.O.T. Safety Improvements		329,837.00	329,837.00	
Reconstruction of County Bridge #2101202		120,000.00	120,000.00	
Department of Agriculture				
Pocono TR/Rutgers		68,400.00	68,400.00	
New Jersey Historic Trust				
General Operating Support Grant		27,000.00	27,000.00	
Morris Canal		30,000.00	30,000.00	
Open Space Tax Fund	\$ 623,441.15		623,441.15	
Tax Relief - County Clerk	216,568.00			\$ 216,568.00 *
Tax Relief - Surrogate	25,035.00			25,035.00 *
Tax Relief - Sheriff	23,645.00			23,645.00 *
Total Miscellaneous Revenue	23,081,965.15	9,598,380.68	34,070,892.56	1,390,546.73
Amount to be Raised by Taxes for Support of the County Budget:				
Local Taxes for County Purposes	44,607,000.00		44,607,000.00	
Budget Totals	\$ 74,068,067.91	\$ 9,598,380.68	\$ 85,056,995.32	\$ 1,390,546.73
Nonbudget Revenue:				
Miscellaneous Revenue Not Anticipated			2,693,755.79	2,693,755.79
			\$ 87,750,751.11	\$ 4,084,302.52

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF REVENUE  
YEAR ENDED DECEMBER 31, 2002  
 (Continued)

Analysis of Nonbudget Revenue:

Added, Omitted & Rollback Taxes	\$ 993,010.48
Warren County Welfare Surplus	375,000.00
Land Development Fees Planning	25,663.00
Pothole Repair	5,880.00
White Prints, Books	937.20
Health Services Reimbursement	4,881.58
Housing Program Batts' Program	7,295.54
#911 State Funding	22,727.27
Essex I & II - State	34,085.63
Title IVD Probation Department	338.50
Board of Appeals Applications	350.00
Court Reimbursement	23,916.74
Permit Fee Fines	35.00
State Police Reimbursement	40,000.00
Personnel Costs Reimbursement	270,535.14
Fees for Services	205,920.00
Subsidy Transportation Planning	61,505.91
Auction Proceeds	38,569.55
US Immigrants	39,786.24
Work Release	1,000.00
State Reimbursement	59,143.98
SSA Inmates	26,192.55
Sale of Morris Canal Books	752.75
Office on Aging Statistics	76,000.00
Cancellation Current Check By Resolution	2,732.04
Special Charges Engineering	225.00
Pay Phone - Jail Inmate	29,663.72
Alarm System Registration #91	240.00
Warren County Agriculture	1,913.00
Rent Land	3,781.39
Excess Credit Welfare Board	287.00
Indirect Costs Outside	91,628.20
Milk and Meals Warren Acres	26,612.26
Sale of Recyclable Matter	206.00
Proceeds from Vendors	1,731.60
Sick Leave Injury	80,311.83
Use of Copy Machine	6,765.92
Mental Health Reimbursement	18,000.00
Probation Department Support	2,870.19
Fees Collected by Engineering Department	23,475.00
Miscellaneous	89,785.58
	<u>\$ 2,693,755.79</u>

Analysis of Interest on Investments and Deposits:

Interest Earned in Current Fund	\$ 540,269.67
Interest Earned in General Capital Fund	202,376.79
Interest Earned in Federal and State Grant Fund	1,675.48
	<u>\$ 744,321.94</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, 2002

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
<b>GENERAL GOVERNMENT:</b>				
General Administration ( Includes Purchasing ):				
Salaries and Wages	\$ 400,654.00	\$ 411,654.00	\$ 393,072.64	\$ 18,581.36
Other Expenses	117,110.00	117,110.00	52,100.67	65,009.33
Personnel Department:				
Salaries and Wages	241,122.00	248,422.00	238,639.76	9,782.24
Other Expenses	104,521.00	104,521.00	74,613.49	29,907.51
Board of Chosen Freeholders:				
Salaries and Wages	52,001.00	52,001.00	50,206.97	1,794.03
Other Expenses	179,950.00	114,950.00	75,754.47	39,195.53
Board of Elections;				
Salaries and Wages	315,500.00	327,800.00	311,948.60	15,851.40
Other Expenses	104,636.00	104,636.00	101,613.66	3,022.34
County Clerk:				
Salaries and Wages	384,100.00	395,100.00	369,802.98	25,297.02
Other Expenses	297,401.00	329,401.00	315,269.84	14,131.16
Treasurers / CFO:				
Salaries and Wages	445,350.00	454,350.00	434,741.82	19,608.18
Other Expenses	23,750.00	23,750.00	22,633.72	1,116.28
Audit	70,000.00	70,000.00	69,500.00	500.00
Information Systems Division:				
Salaries and Wages	150,364.00	127,364.00	118,651.45	8,712.55
Other Expenses	366,550.00	366,550.00	355,369.42	11,180.58
Board of Taxation:				
Salaries and Wages	104,900.00	134,700.00	104,959.95	29,740.05
Other Expenses	45,750.00	45,750.00	44,163.00	1,587.00

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2002  
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued):				
County Counsel:				
Salaries and Wages	\$ 150,000.00	\$ 245,000.00	\$ 218,188.95	\$ 26,811.05
Other Expenses	250,000.00	155,000.00	141,790.45	13,209.55
County Surrogate:				
Salaries and Wages	235,625.00	235,625.00	228,258.94	7,366.06
Other Expenses	19,803.00	19,803.00	17,368.15	2,434.85
Engineer:				
Salaries and Wages	545,797.00	561,797.00	537,175.50	24,621.50
Other Expenses	11,075.00	11,075.00	9,604.01	1,470.99
Economic Development & Tourism:				
Salaries and Wages	84,128.00	87,928.00	84,854.41	3,073.59
Other Expenses	72,590.00	72,590.00	69,139.71	3,450.29
Cultural & Heritage Commission ( NJSA 40:33A-6 )				
Salaries and Wages	55,000.00	57,200.00	53,523.46	3,676.54
Other Expenses	30,000.00	30,000.00	29,280.63	719.37
Aid to Warren County Historical & Genealogical Society Museum:				
Other Expenses	4,500.00	4,500.00	4,143.01	356.99
Weights & Measures:				
Salaries and Wages	85,200.00	105,200.00	83,637.86	21,562.14
Other Expenses	4,185.00	4,185.00	2,477.91	1,707.09
War Veterans Burial & Grave Decorations:				
Salaries and Wages	8,950.00	9,700.00	8,943.73	756.27
Other Expenses	8,965.00	10,965.00	10,760.07	204.93
TOTAL GENERAL GOVERNMENT	4,969,477.00	5,038,627.00	4,632,189.23	406,437.77

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2002  
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
LAND USE ADMINISTRATION:				
Planning Board:				
Salaries and Wages	\$ 456,580.00	\$ 491,580.00	\$ 469,964.95	\$ 21,615.05
Other Expenses	64,910.00	64,910.00	31,840.03	33,069.97
	521,490.00	556,490.00	501,804.98	54,685.02
TOTAL LAND USE ADMINISTRATION				
INSURANCES:				
Insurance on Buildings & Motor Vehicles	733,108.00	798,108.00	733,108.00	65,000.00
and Surety Bond Premiums	1,223,029.00	1,223,029.00	1,222,929.00	100.00
Workmen's Compensation	6,660,000.00	6,660,000.00	6,419,701.96	240,298.04
Group Insurance Plan for Employees				
TOTAL INSURANCES	8,616,137.00	8,681,137.00	8,375,738.96	305,398.04
PUBLIC SAFETY:				
Communication Center:				
Salaries and Wages	1,462,042.00	1,462,042.00	1,287,042.92	174,999.08
Other Expenses	377,400.00	377,400.00	334,783.38	42,616.62
Public Safety:				
Salaries and Wages	186,800.00	196,300.00	187,650.01	8,649.99
Other Expenses	11,001.00	11,001.00	8,419.79	2,581.21
Office of Emergency Management:				
Salaries and Wages	65,683.00	70,683.00	65,410.03	5,272.97
Other Expenses	27,825.00	27,825.00	15,356.87	12,468.13

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2002  
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
<b>PUBLIC SAFETY ( Continued ):</b>				
Aid to Volunteer Fire Companies &				
Emergency Squads:				
Other Expenses	\$ 54,000.00	\$ 54,000.00	\$ 47,445.63	\$ 6,554.37
Sheriff's Office:				
Salaries and Wages	880,466.00	865,466.00	786,630.40	78,835.60
Other Expenses	65,675.00	70,675.00	64,364.78	6,310.22
County Medical Examiner:				
Other Expenses	206,500.00	206,500.00	206,500.00	
Prosecutor's Office:				
Salaries and Wages	2,881,655.00	2,988,855.00	2,879,968.97	108,886.03
Other Expenses	400,000.00	400,000.00	364,597.81	35,402.19
Juvenile Retention & Rehabilitation Center:				
Salaries and Wages	898,662.00	898,662.00	858,816.52	39,845.48
Other Expenses	249,500.00	249,500.00	240,400.00	9,100.00
Jail:				
Salaries and Wages	2,563,838.00	2,645,838.00	2,545,386.58	100,451.42
Other Expenses	1,586,314.00	1,586,314.00	1,163,101.66	423,212.34
<b>TOTAL REGULATION</b>	<b>11,917,361.00</b>	<b>12,111,061.00</b>	<b>11,055,875.35</b>	<b>1,055,185.65</b>
<b>PUBLIC WORKS:</b>				
Roads:				
Salaries and Wages	2,595,124.00	2,595,124.00	2,368,718.32	226,405.68
Other Expenses	1,614,050.00	1,614,050.00	1,415,214.36	198,835.64

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2002  
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
<b>PUBLIC WORKS ( Continued ):</b>				
Bridges:				
Salaries and Wages	\$ 570,670.00	\$ 543,670.00	\$ 494,305.53	\$ 49,364.47
Other Expenses	120,000.00	128,500.00	124,757.75	3,742.25
Buildings & Grounds:				
Salaries and Wages	1,082,933.00	1,082,933.00	1,028,714.53	54,218.47
Other Expenses	606,450.00	606,450.00	501,146.04	105,303.96
Shade Tree Commission:				
Other Expenses	13,600.00	13,600.00	12,129.62	1,470.38
Mosquito Extermination Commission:				
Other Expenses	461,446.00	461,446.00	461,446.00	
<b>TOTAL PUBLIC WORKS</b>	<b>7,064,273.00</b>	<b>7,045,773.00</b>	<b>6,406,432.15</b>	<b>639,340.85</b>
<b>HEALTH &amp; HUMAN SERVICES:</b>				
County Health Service Interlocal Agreement ( NJSA 40:8A-1 ):				
Salaries and Wages	2,664,400.00	2,664,400.00	2,480,002.01	184,397.99
Other Expenses	460,140.00	460,140.00	364,629.00	95,511.00
Center on Aging:				
Salaries and Wages	292,080.00	270,080.00	241,688.03	28,391.97
Other Expenses	63,350.00	63,350.00	53,338.76	10,011.24
Nutrition Program:				
Salaries and Wages	30,394.00	46,394.00	30,670.28	15,723.72
Other Expenses	302,450.00	302,450.00	279,040.73	23,409.27
Warren Haven:				
Salaries and Wages	7,098,215.00	6,968,215.00	6,420,302.37	547,912.63
Other Expenses	1,771,400.00	1,871,400.00	1,724,078.61	147,321.39

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2002  
(Continued)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
HEALTH & HUMAN SERVICES ( Continued ):				
Youth Shelter:				
Other Expenses	\$ 120,000.00	\$ 120,000.00	\$ 21,073.40	\$ 98,926.60
Mental Health Administration:				
Salaries and Wages	202,400.00	208,400.00	181,808.84	26,591.16
Other Expenses	24,370.00	24,370.00	21,281.76	3,088.24
Psychiatric Facilities ( c 73, PL 1990):				
Maintenance for Mental Diseases:				
Other Expenses - Local	484,801.00	484,801.00	484,801.00	
Other Expenses - State	1,939,203.00	1,939,203.00	1,939,203.00	
Maintenance of Patients in State				
Institutions for Mentally Retarded:				
Other Expenses - State	2,041,351.00	2,041,351.00	2,041,351.00	
Commission for Women:				
Other Expenses	1,300.00	1,300.00	571.92	728.08
New Jersey Bureau of Children's Services:				
Other Expenses - State	553,589.00	553,589.00	553,589.00	
County Welfare Board:				
Administration	800,444.00	800,444.00	800,444.00	
Training & Service	382,823.00	382,823.00	382,823.00	
Supplemental Security Income	130,250.00	130,250.00	130,250.00	
Assistance for Dependent Children:				
Local	28,926.00	28,926.00	28,926.00	
County Adjuster:				
Salaries and Wages	60,000.00	60,000.00	57,931.02	2,068.98
Other Expenses	15,847.00	15,847.00	14,728.02	1,118.98



COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2002  
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
HEALTH & HUMAN SERVICES ( Continued ) :				
Health and Human Services ( NJSA 30:4D-6.9)	\$ 151,544.00	\$ 151,544.00	\$ 151,544.00	
Human Service Programs ( NJSA 30:14-11)	217,489.00	217,489.00	217,489.00	
Human Service Programs ( NJSA 40:23-8.14)	100,183.00	100,183.00	100,183.00	
Mental / Health Services Programs ( NJSA 40:13-2 )	290,614.00	290,614.00	285,129.98	\$ 5,484.02
Adult Mental / Health Services Programs ( NJSA 40:5-2.9 and 30:9A-1)	553,195.00	553,195.00	553,195.00	
Youth Services ( NJSA 40:5-2.9 )	292,311.00	292,311.00	292,311.00	
Substance Services ( NJSA 30:9-12.16 )	100,326.00	100,326.00	100,326.00	
Psychiatric Facilities ( c 73, PL 1990 )				
Community Health Center of Piscataway	6,630.00	6,630.00	6,630.00	
TOTAL HEALTH & HUMAN SERVICES	21,180,025.00	21,150,025.00	19,959,339.73	1,190,685.27
EDUCATION:				
Warren County Community College ( NJSA 18A:64A-30 et seq. ) :				
Other Expenses	1,900,000.00	1,900,000.00	1,900,000.00	
Reimbursement for Residents Attending Out - of - County Two year Colleges ( NJSA 18A:64A-23 ) :				
Other Expenses	168,000.00	203,000.00	154,307.02	48,692.98
Contribution to Warren County Soil Conservation District ( NJSA 4:24-22 ( 1 ) ) :				
Other Expenses	81,000.00	81,000.00	81,000.00	
County Extension Service - Farm & Home Salary and Wages	184,000.00	184,000.00	174,766.04	9,233.96
Other Expenses	114,000.00	114,000.00	110,741.68	3,258.32

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2002  
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
EDUCATION ( Continued ):				
Warren County Vocational School:				
Other Expenses	\$ 3,311,000.00	\$ 3,311,000.00	\$ 3,233,418.00	\$ 77,582.00
Reimbursements for Residents Attending				
Out - of - County Vocational Schools				
( NJSA 18A:54A-23.4 ):				
Other Expenses	5,000.00	5,000.00	760.00	4,240.00
Office of Superintendent of Schools:				
Salary and Wages	75,603.00	80,603.00	72,775.05	7,827.95
Other Expenses	17,553.00	31,053.00	22,920.80	8,132.20
Special Schools Services:				
Other Expenses	163,297.00	163,390.00	163,297.00	93.00
TOTAL EDUCATION	6,019,453.00	6,073,046.00	5,913,985.59	159,060.41
OTHER OPERATIONS FUNCTIONS:				
Provisions for Salary Adjustments &				
New Employees	450,000.00	47,057.00		47,057.00
TOTAL OTHER OPERATIONS FUNCTIONS	450,000.00	47,057.00		47,057.00

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2002  
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
OPERATIONS:				
UTILITIES EXPENSES AND BULK PURCHASES:				
Electricity	\$ 605,000.00	\$ 605,000.00	\$ 529,406.03	\$ 75,593.97
Telephone ( excluding equipment acquisition )	435,000.00	470,000.00	419,372.46	50,627.54
Water	54,900.00	54,900.00	28,135.73	26,764.27
Fuel Oil	320,000.00	320,000.00	215,766.22	104,233.78
Sewerage Processing and Disposal	160,000.00	160,000.00	121,758.44	38,241.56
Gasoline	200,000.00	200,000.00	200,000.00	
TOTAL UTILITIES	1,774,900.00	1,809,900.00	1,514,438.88	295,461.12
SUBTOTAL OPERATIONS	62,513,116.00	62,513,116.00	58,359,804.87	4,153,311.13
PUBLIC AND PRIVATE PROGRAMS OFFSET				
BY REVENUES:				
New Jersey Transportation Trust Authority Act ( NJSA 40A:4-87 + \$1,276,000.00 )		1,276,000.00	1,276,000.00	
Area Plan Grant ( NJSA 40A:4-87 + \$651,330.00 )	361,911.00	1,013,241.00	1,013,241.00	
Department of Human Services, Division of Youth & Family Services, Title XX Coalition ( NJSA 40A:4-87 + \$266,369.00 )		266,369.00	266,369.00	
Department of Community Affairs, Handicapped Person's Recreational Opportunities ( NJSA 40A:4-87 + \$12,500.00 )		12,500.00	12,500.00	
State / Community Partnership Grant Program ( PL 1955 C282 ) & the Family Court Services Program ( NJSA 40A:4-87 + \$9,643.00 )	270,371.00	280,014.00	280,014.00	

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2002  
(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 + \$29,925.00 )		\$ 29,925.00	\$ 29,925.00	
Department of Health & Senior Services,				
Right-to-know (NJSA 40A:4-87 + \$9,315.00 )		9,315.00	9,315.00	
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	
Public Health Priority Funding - 1977				
(NJSA 40A:4-87 + \$46,500.00 )		46,500.00	46,500.00	
NJ Transit Corporation, Senior Citizen &				
Disabled Resident, Transportation				
Assistance Program				
Pocono TR/Rutgers (NJSA 40A:4-87 + \$68,400.00 )	426,270.00	426,270.00	426,270.00	
Promotion Grant		68,400.00	68,400.00	
Department of Environmental Protection, Clean				
Communities Program ( NJSA 40A:4-87 + \$10,053.67 )		10,053.67	10,053.67	
NJ Council on the Arts, General Program Support				
Support ( NJSA 40A:4-87 + \$ 116,850.00 )		116,850.00	116,850.00	
Department of Human Services, Services				
for the Homeless ( NJSA 40A:4-87 + \$77,202.00 )		77,202.00	77,202.00	
Department of Human Services, Personal				
Assistance Service Program	96,870.00	96,870.00	96,870.00	

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2002  
(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				
Department of Law & Public Safety, Division				
of Highway Safety, Summer Internship				
( NJSA 40A:4-87 + \$16,172.00 )	\$ 220,640.00	\$ 220,640.00	\$ 220,640.00	
Department of Human Services, Division of				
Mental Health Services, MICA Training		16,172.00	16,172.00	
( NJSA 40A:4-87+\$800.00 )		800.00	800.00	
Department of Community Affairs, Small				
Cities Community Development Block Grant				
( NJSA 40A:4-87 + \$500,000.00 )		500,000.00	500,000.00	
NJ Transit Corporation, 2000 Job Access &				
Reverse Commute Program		202,500.00	202,500.00	
( NJSA 40A:4-87 + \$202,500.00 )				
Department of Law & Public Safety, Division of				
Criminal Justice, Vehicular Crime Investigations				
( NJSA 40A:4-87 + \$50,000.00 )		50,000.00	50,000.00	
Department of Environmental Protection,				
Environmental Health Act				
( NJSA 40A:4-87 + \$137,364.00 )		137,364.00	137,364.00	
NJ Institute of Technology, North Jersey				
Transportation Planning Authority, Inc.,				
Reconstruction of County Bridge #2101202				
( NJSA 40A:4-87 + \$120,000.00 )		120,000.00	120,000.00	

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2002  
(Continued)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
PUBLIC AND PRIVATE PROGRAMS OFFSET				
BY REVENUES ( Continued ):				
Department of Health, Prevention Oriented System for				
Child Health Care ( NJSA 40A:4-87 + \$112,864.00 )			112,864.00	
Department of Military and Veteran Affairs for				
Veteran Transportation ( NJSA 40A:4-87 + \$14,000.00 )		14,000.00	14,000.00	
Department of Transportation,				
Rte. 519 ( NJSA 40A:4-87 + \$246,000.00 )		246,000.00	246,000.00	
Bridge Bond Act ( NJSA 40A:4-87 + \$2,400,000.00 )		2,400,000.00	2,400,000.00	
Department of Crime & Public Safety,				
Criminal Justice ( NJSA 40A:4-87 + \$78,086.00 )		78,086.00	78,086.00	
Department of Crime & Public Safety, Crime				
Victim Assistance ( NJSA 40:4-87 + \$334,384.00 )		334,384.00	334,384.00	
NJ Historic Trust,				
General Operating ( NJSA 40:4-87 + \$27,000.00 )		27,000.00	27,000.00	
Morris Canal ( NJSA 40:4-87 + \$30,000.00 )		30,000.00	30,000.00	
Juvenile Justice Commission, State Facility				
Education Act Funds for County Youth				
Detention Centers ( NJSA 40:4-87 + \$60,000.00 )		60,000.00	60,000.00	
Department of Human Services,				
Work First NJ Program ( NJSA 40A:4-87 + \$55,719.00 )		55,719.00	55,719.00	
Work First NJ Program ( NJSA 40A:4-87 + \$477,900.00 )		477,900.00	477,900.00	
Department of Transportation				
Integrated Transportation ( NJSA 40A:4-87 + \$70,750.00 )		70,750.00	70,750.00	
D.O.T. Safety Improvements ( NJSA 40A:4-87 + \$329,837.00 )		329,837.00	329,837.00	
Department of Law & Public Safety, Division				
of State Police,				
NJSP-OEM ( NJSA 40A:4-87 + \$7,500.00 )		7,500.00	7,500.00	
Department of Law & Public Safety,				
Megan's Law ( NJSA 40A:4-87 + \$10,550.00 )		10,550.00	10,550.00	

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2002  
(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 ( NJSA 40A:4-87 + \$194,184.00 )	\$	194,184.00	\$	194,184.00
Department of Law & Public Safety, Body Armor Replacement - Jail (NJSA 40A:4-87 + \$5,737.52 )		5,737.52		5,737.52
Department of Law & Public Safety, Body Armor Replacement - Prosecutor (NJSA 40A:4-87 + \$2,277.01 )		2,277.01		2,277.01
NJ Transit Corporation, Section 5311 ( NJSA 40A:4-87 + \$221,649.00 )		221,649.00		221,649.00
Department of Health & Senior Services, LINC'S Development, Health Alert Network ( NJSA 40A:4-87 + \$6,117.00 )		6,117.00		6,117.00
Terrorism Assessment ( NJSA 40A:4-87 + \$472,799.00 )		472,799.00		472,799.00
Department of Law & Public Safety, Division of Criminal Justice, Domestic Violence Counselor ( NJSA 40A:4-87 + \$11,282.00 )		11,282.00		11,282.00
Department of Law & Public Safety, Division of Criminal Justice, Specialized Domestic Violence Unit ( NJSA 40A:4-87 + \$191,724.00 )		191,724.00		191,724.00
Department of Health, Special Early Intervention Program ( NJSA 40A:4-87 + \$213,162.00 )		213,162.00		213,162.00
Department of Health & Senior Services, Tobacco Control, Prevention, and Education ( NJSA 40A:4-87 + \$60,000.00 )		60,000.00		60,000.00
Government Council on Alcoholism and Drug Abuse, Municipal Alliance ( NJSA 40A:4-87 + \$150,785.48 )		150,785.48		150,785.48
Sexual Assault Nurse Examiner's Project ( NJSA 40A:4-87 + \$143,381.00 )		143,381.00		143,381.00

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2002  
(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 ( NSA 40A:4-87 + \$69,769.00 )				
	\$ 1,415,073.00	\$ 69,769.00	\$ 69,769.00	
TOTAL FEDERAL AND STATE PROGRAMS		11,013,453.68	11,013,453.68	
Total Operations	63,928,189.00	73,526,569.68	69,373,258.55	\$ 4,153,311.13
Contingent	30,000.00	30,000.00		30,000.00
TOTAL OPERATIONS INCLUDING CONTINGENT	63,958,189.00	73,556,569.68	69,373,258.55	4,183,311.13
Detail:				
Salary and Wages	27,960,236.00	27,824,143.00	25,869,159.42	1,954,983.58
Other Expenses	35,997,953.00	45,732,426.68	43,504,099.13	2,228,327.55
CAPITAL IMPROVEMENTS:				
Capital Improvement Fund	3,534,004.00	3,534,004.00	3,534,004.00	
TOTAL CAPITAL IMPROVEMENTS	3,534,004.00	3,534,004.00	3,534,004.00	



COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2002  
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
DEBT SERVICE:				
Payment of Bond Principal:				
Open Space Bonds	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	
County College Bonds	460,000.00	460,000.00	460,000.00	
State Aid - County College Bonds (NJS 18A:64A-22.6)	160,000.00	160,000.00	160,000.00	
Vocational School Bonds	165,000.00	165,000.00	165,000.00	
Other Bonds	1,520,000.00	1,520,000.00	1,520,000.00	
Payment of Bond Anticipation Notes	100,000.00	100,000.00	100,000.00	
Interest on Bonds:				
Open Space Bonds	141,768.76	141,768.76	141,768.76	
County College Bonds	253,377.50	253,377.50	253,377.50	
State Aid - County College Bonds	73,625.00	73,625.00	73,625.00	
Vocational School Bonds	155,912.50	155,912.50	155,912.50	
Other Bonds	733,291.76	733,291.76	733,291.76	
Interest on Notes	47,414.93	47,414.93	47,414.93	
Green Trust Loan Program:				
Loan Repayments for Principal and Interest	88,057.44	88,057.44	88,057.44	
Open Space Property Acquisition:				
Oxford Mountain Installment Purchase	96,200.02	96,200.02	96,200.02	
TOTAL DEBT SERVICE	4,144,647.91	4,144,647.91	4,144,647.91	

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2002  
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
DEFERRED CHARGES:				
Deferred Charges Unfunded:				
Ordinance 96B701 Dated 8/28/98	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	
TOTAL DEFERRED CHARGES	100,000.00	100,000.00	100,000.00	
STATUTORY EXPENDITURES:				
Contribution to:				
Social Security System	2,198,958.00	2,198,958.00	2,080,694.06	\$ 118,263.94
Unemployment Compensation				
Insurance (NJSA 43:21-3 et. seq.)	85,000.00	85,000.00	17,077.05	67,922.95
Police & Firemen's Retirement System	93,629.00	93,629.00	93,629.00	
Public Employees' Retirement System - E.R.I.	53,640.00	53,640.00	53,639.40	0.60
Total Statutory Expenditures	2,431,227.00	2,431,227.00	2,245,039.51	186,187.49
	2,531,227.00	2,531,227.00	2,345,039.51	186,187.49
TOTAL GENERAL APPROPRIATIONS	\$ 74,068,067.91	\$ 83,666,448.59	\$ 79,296,949.97	\$ 4,369,498.62

A

Ref.

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2002  
(Continued)

Analysis of Budget After Modification

Ref.

Adopted Budget	\$ 74,068,067.91
Appropriation by NJSA 40A:4-87	<u>9,598,380.68</u>
	<u>\$ 83,666,448.59</u>

Analysis of Paid or Charged

Cash Disbursed		\$ 66,876,064.14
Encumbrances Payable	A	1,697,866.62
Transfer to Grant Fund Expenditures:		
Federal Programs		2,824,680.00
State Programs		<u>8,149,762.68</u>
		79,548,373.44
Less: Refunds		<u>251,423.47</u>
		<u>\$ 79,296,949.97</u>

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

COUNTY OF WARREN

OTHER TRUST FUNDS

2002

COUNTY OF WARREN  
COMPARATIVE BALANCE SHEET - TRUST FUNDS

		December 31,	
	Ref.	2002	2001
<u>ASSETS</u>			
Regular Trust Fund:			
Cash Accounts:			
Checking		\$ 1,419,103.19	\$ 218,286.93
Savings Account		373,180.09	1,125,473.06
Money Market Accounts		1,081,252.69	1,320,875.62
Certificates of Deposit		3,400,000.00	1,600,000.00
	B-1	6,273,535.97	4,264,635.61
Rehabilitation Loans Receivable			
	B-3	4,025,313.42	3,654,352.45
		4,025,313.42	3,654,352.45
Open Space Trust Fund:			
Cash Account:			
Checking		8,566.81	261.23
Money Market Account		2,015,943.48	1,427,754.08
Certificates of Deposit		2,000,000.00	1,400,000.00
	B-1	4,024,510.29	2,828,015.31
Unemployment Trust Fund:			
Cash Account:			
Checking		34,372.32	104,513.65
	B-1	34,372.32	104,513.65
Other Trust Fund:			
Cash Accounts:			
Checking		2,578,962.40	2,329,515.80
Certificates of Deposit		2,450,000.00	3,100,000.00
	B-1	5,028,962.40	5,429,515.80
Receivables:			
Due from State of New Jersey - Farm Easements		476,000.00	1,729,918.00
Due from General Capital Fund	C		179,727.16
Community Development Block Grant Receivable	B-2	6,975.00	48,391.00
		482,975.00	1,958,036.16
TOTAL ASSETS		\$ 19,869,669.40	\$ 18,239,068.98

COUNTY OF WARREN  
COMPARATIVE BALANCE SHEET - TRUST FUNDS

		December 31,	
	Ref.	2002	2001
<u>LIABILITIES AND RESERVES</u>			
Regular Trust Fund:			
Encumbrances Payable		\$ 127,781.74	\$ 505,221.22
Accounts Payable			1,473.00
Due to Current Fund	A	864.27	7,295.54
Reserve for Rehabilitation Loans Receivable	B-3	4,025,313.42	3,654,352.45
Reserve for Community Development Block Grant			
Echo Housing	B-4	179,046.37	162,673.58
Reserve for Housing Rehabilitation	B-5	1,157,420.52	667,255.84
Various Reserves	B-6	4,808,423.07	2,920,716.43
		<u>10,298,849.39</u>	<u>7,918,988.06</u>
Open Space Trust Fund:			
Encumbrances Payable		2,732,331.44	
Accounts Payable		105,000.00	
Reserve for Open Space Trust	B-6	1,187,178.85	2,828,015.31
		<u>4,024,510.29</u>	<u>2,828,015.31</u>
Unemployment Trust Fund:			
Reserve for Unemployment Claims	B-6	34,372.32	104,513.65
		<u>34,372.32</u>	<u>104,513.65</u>
Other Trust Fund:			
Encumbrances Payable		117,315.93	98,069.20
Accounts Payable		100.00	160.00
Due to Current Fund	A	875.45	
Reserve for Receivables		482,975.00	1,958,036.16
Various Reserves	B-7	4,910,671.02	5,331,286.60
		<u>5,511,937.40</u>	<u>7,387,551.96</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCE		<u>\$ 19,869,669.40</u>	<u>\$ 18,239,068.98</u>

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

COUNTY OF WARREN

GENERAL CAPITAL FUND

2002

COUNTY OF WARREN  
GENERAL CAPITAL FUND  
COMPARATIVE BALANCE SHEET

		December 31,	
	Ref.	2002	2001
<u>ASSETS</u>			
Cash and Cash Equivalents	C-2	\$ 6,640,032.56	\$ 12,112,194.86
Accounts Receivable:			
Green Trust Grant Receivable			179,727.16
Deferred Charges to Future Taxation:			
Funded		26,367,871.41	28,885,397.24
Unfunded	C-4	1,661,000.00	2,236,172.44
<u>TOTAL ASSETS</u>		<u>\$ 34,668,903.97</u>	<u>\$ 43,413,491.70</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Bond Anticipation Notes Payable	C-7	\$ 1,661,000.00	\$ 1,761,000.00
Serial Bonds Payable	C-8	25,002,000.00	27,457,000.00
Green Trust Loan Payable	C-9	1,365,871.41	1,428,397.24
Improvement Authorizations:			
Funded	C-6	3,066,395.97	3,156,112.33
Unfunded	C-6		1,593,146.78
Encumbrances Payable		1,888,344.59	6,683,371.89
Due to Open Space Trust Fund	B		179,727.16
Due to Current Fund	A	2,156.63	2,636.97
Installment Contract Payable			91,373.44
Capital Improvement Fund	C-5	1,241,093.20	818,033.00
Fund Balance	C-1	442,042.17	242,692.89
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 34,668,903.97</u>	<u>\$ 43,413,491.70</u>

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



COUNTY OF WARREN  
GENERAL CAPITAL FUND  
STATEMENT OF FUND BALANCE

	<u>Ref.</u>	
Balance December 31, 2001	C	\$ 242,692.89
Increased by:		
Fully Funded Ordinances Cancelled		<u>199,349.28</u>
Balance December 31, 2002	C	<u>\$ 442,042.17</u>

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

COUNTY OF WARREN  
GENERAL FIXED ASSETS  
2002

COUNTY OF WARREN  
GENERAL FIXED ASSETS  
COMPARATIVE BALANCE SHEET

	December 31,	
	2002	2001
<u>ASSETS</u>		
Land	\$ 41,111,414.41	\$ 38,875,357.64
Buildings	22,221,913.91	20,934,993.99
Other Improvements	22,356,042.01	19,841,406.63
Vehicles	7,391,234.27	6,743,448.33
Machinery and Equipment	10,654,275.32	6,662,870.21
TOTAL ASSETS	<u>\$ 103,734,879.92</u>	<u>\$ 93,058,076.80</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>		
Investment in General Fixed Assets	\$ 88,443,763.83	\$ 77,766,960.71
Contributed Capital	15,291,116.09	15,291,116.09
TOTAL LIABILITIES, RESERVES AND FUND BALANCE	<u>\$ 103,734,879.92</u>	<u>\$ 93,058,076.80</u>

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

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2002

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, County Welfare Board, 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.

Governmental Accounting Standards Board ("GASB") No. 14, "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 No. 14 were not followed and, accordingly, the reporting entity could be different from accounting principles generally accepted in the United States of America.

B. Description of Funds

The accounting policies of the County of Warren conform to the accounting 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.

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2002  
(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

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, Health and Library Funds. Expenditures are charged to operations generally based on budgeted amounts.

Exceptions to this general rule include:

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

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

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

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2002  
(Continued)

Note 1: Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting (Continued)

Other significant accounting policies include:

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.

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.

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.

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.

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

Summary of County Debt

	December 31,		
	2002	2001	2000
<u>Issued</u>			
General Bonds, Notes and Loans	\$ 28,028,871.41	\$ 30,737,770.68	\$ 35,395,616.00
Authorized but not Issued:			
General Bonds and Notes	383,799.00	4,061,000.00	
	28,028,871.41	31,121,569.68	39,456,616.00
Less:			
Deductions	7,056,871.41	7,620,770.68	10,439,171.00
Net Bonds and Notes Issued and Authorized but not Issued	<u>\$ 20,972,000.00</u>	<u>\$ 23,500,799.00</u>	<u>\$ 29,017,445.00</u>

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2002  
(Continued)

Note 2: Long-Term Debt (Continued)

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, 2002, is as follows:

General Obligation Bonds

<u>Final Maturity</u>	<u>Rate</u>	
6/15/07	5.70%	\$ 2,148,000

General Obligation Bonds

<u>Final Maturity</u>	<u>Rate</u>	
9/15/10	4.65%	5,935,000

County College Bonds 1994A

<u>Final Maturity</u>	<u>Rate</u>	
3/1/09	5.10%	700,000

County College Bonds 1994B

<u>Final Maturity</u>	<u>Rate</u>	
3/1/09	5.10%	1,400,000

General Improvement Bonds 1995A

<u>Final Maturity</u>	<u>Rate</u>	
7/12/06	5.10%	1,410,000
7/12/07	5.15%	405,000
7/12/08	5.20%	425,000
7/12/09	5.25%	450,000
7/12/10	5.30%	450,000
		<u>3,140,000</u>

County College Bonds 1995B

<u>Final Maturity</u>	<u>Rate</u>	
7/12/06	5.10%	280,000
7/12/07	5.15%	80,000
7/12/08	5.20%	85,000
7/12/09	5.25%	90,000
7/12/10	5.30%	90,000
		<u>625,000</u>

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2002  
(Continued)

Note 2: Long-Term Debt (Continued)

General Obligation Bonds

<u>Final Maturity</u>	<u>Rate</u>	
11/13/05	4.875%	\$ 315,000
11/13/15	5.00%	<u>1,445,000</u>
		<u>1,760,000</u>

General Improvement Bonds 1995A

<u>Final Maturity</u>	<u>Rate</u>	
12/15/13	4.75%	2,895,000
12/13/15	4.80%	<u>719,000</u>
		<u>3,614,000</u>

Open Space Bonds

<u>Final Maturity</u>	<u>Rate</u>	
11/15/04	4.85%	315,000
11/15/15	5.00%	<u>2,390,000</u>
		<u>2,705,000</u>

Vocational School Bonds

<u>Final Maturity</u>	<u>Rate</u>	
11/15/04	4.85%	350,000
11/15/15	5.00%	<u>2,625,000</u>
		<u>2,975,000</u>

Total Bonds Outstanding		<u>\$ 25,002,000</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 .30%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General, Vocational School and County College Debt	<u>\$ 28,028,871.41</u>	<u>\$ 7,056,871.41</u>	<u>\$ 20,972,000.00</u>

Net Debt \$20,972,000.00 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, \$7,065,683,558 = .30%.



COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2002  
(Continued)

Note 2: Long-Term Debt (Continued)

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

2% Average Equalized Valuation Basis (County)	\$ 141,313,671
Net Debt	<u>20,972,000</u>
Remaining Borrowing Power	<u>\$ 120,341,671</u>

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\*

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2003	\$ 2,624,773	\$ 1,271,046	\$ 3,895,819
2004	2,681,275	1,141,687	3,822,962
2005	2,737,808	1,009,563	3,747,371
2006	2,794,372	893,853	3,688,225

\*Does not include principal and interest on County College Bonds issued pursuant to Chapter 12, Public Laws of 1971, which will be paid by the State Department of Treasury.

Note 3: Fund Balances Appropriated

Fund balances at December 31, 2002, which are appropriated and included in the adopted budget as anticipated revenue in their own respective funds for the year ending December 31, 2003, are as follows:

Current Fund	\$7,812,845.76
--------------	----------------

Note 4: 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 60 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

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2002  
(Continued)

Note 4: Pension Plans (Cont'd)

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 \$147,268.40, \$383,398.00 and \$595,530.00 for 2002, 2001 and 2000, respectively. These contributions represented 100% of the County's net pension obligation.

Note 5: 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 \$7,031,868.64 at December 31, 2002, 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.

Note 6: 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>
2002	\$ 44,607,000	\$ 44,607,000	100%
2001	44,607,247	44,607,247	100%
2000	43,657,714	43,657,714	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>
2002	\$ 7,314,822,209	.61	.06	.04
2001	6,682,685,348	.67	.06	.04
2000	6,355,793,378	.70	.06	.04

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2002  
(Continued)

Note 7: 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, 2002 was \$29,420,000.

During 1987, the Authority sold Resource Recovery Project Revenue Bonds Series 1987 in the amount of \$420,720,000. The 1987 Series A mature serially through 2007 at rates which range from 7.75% to 8.90%. The balance outstanding at December 31, 2002 was \$11,835,000.

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, 2001. (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.

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.

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2002  
(Continued)

Note 7: Pollution Control Financing Authority of Warren County (Cont'd)

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, 2002. 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 \$4,230,000 and \$7,335,000, respectively, with maturities through December of 2006.

Note 8: Warren County Municipal Utilities Authority

In 1969, the County organized the Warren County Municipal Utilities Authority (the Utilities Authority). The purpose of the Utilities Authority is to provide solid waste management for the County of Warren. During 1986, the Utilities Authority sold wastewater revenue obligations in the amount of \$6,700,000, consisting of serial bonds which mature serially from 1990 to 2016 at interest rates varying from 5.60% to 6.50%. In 1993, the Authority issued bonds in the amount of \$6,985,000 in part to refund the callable portion of the 1986 issue. These bonds mature serially from 1994 through 2007 with the exception of the final two payments in the amounts of \$1,585,000 and \$2,495,000, maturing in 2011 and 2016, respectively. Additionally, the bonds carry interest rates that range from 3.70% to 5.35% and the final two installments are subject to a mandatory sinking fund redemption. Both bond issues are secured by the County. Aggregate debt service requirements during the next five years and mandatory sinking fund requirements are as follows:

Debt Service Requirements:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2003	\$ 280,000	\$ 297,002	\$ 577,002
2004	300,000	283,143	583,143
2005	310,000	267,992	577,992
2006	325,000	252,028	577,028
2007	345,000	233,420	578,420

Sinking Fund Requirements:

<u>Year</u>	<u>Installment</u>
2008	\$ 365,000
2009	385,000
2010	405,000
2011	430,000
2012	445,000
2013	470,000
2014	500,000
2015	525,000
2016	555,000

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2002  
(Continued)

**Note 9: Cash and Cash Equivalents and Investments**

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

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

GASB Statement No. 3 requires disclosure of the level of custodial credit risk assumed by the County in its cash, cash equivalents and investments. Category 1 includes deposits/investments held by the County's custodial bank trust department or agent in the County's name. Category 2 includes uninsured and unregistered deposits/investments held by the County's custodial bank trust department or agent in the County's name. Category 3 includes uninsured or unregistered deposits/investments held by a broker or dealer, or held by the County's custodial bank trust department or agent but not in the County's name. These categories are not broad representations that deposits or investments are "safe" or "unsafe".

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.

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

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

Investments:

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

- (1) Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America;
- (2) Government money market mutual funds;
- (3) Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other external factor;

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2002  
(Continued)

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

- (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, 2002, cash and cash equivalents and investments 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>Certificates of Deposit</u>	<u>Total</u>
Current	\$ 4,550,005.38	\$ 59,554.91		\$ 21,500,000.00	\$ 26,109,560.29
Other Trust	4,060,807.53	3,077,393.36	\$ 373,180.09	7,850,000.00	15,361,380.98
General Capital	2,740,032.56			3,900,000.00	6,640,032.56
	<u>\$ 11,350,845.47</u>	<u>\$ 3,136,948.27</u>	<u>\$ 373,180.09</u>	<u>\$ 33,250,000.00</u>	<u>\$ 48,110,973.83</u>

The carrying amount of the County's cash and cash equivalents and investments at December 31, 2002, was \$48,110,973.83 and the bank balance was \$48,862,075.59. Of the bank balance, \$200,000.00 was covered by federal depository insurance and \$48,662,075.59 was covered by a collateral pool maintained by the banks as required by New Jersey statutes and would be considered category 1 funds as described above.

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2002  
(Continued)

**Note 10: 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 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.
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.

Non-Bargaining 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.

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2002  
(Continued)

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

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.

Note 11: Risk Management

Warren County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

Property, Liability and Workers' Compensation

The County of Warren is a member of the Public Alliance Insurance Coverage Fund. The Public Alliance Insurance Coverage Fund provides its members with Liability, Property, Workers' Compensation and Employer 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 their respective members in order to keep local property taxes at a minimum. Each member appoints an official to represent their respective entity for the purpose of creating a governing body from which officers for the Fund are elected.

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



COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2002  
(Continued)

Note 11: Risk Management (Cont'd)

The Fund can declare and distribute dividends to members upon approval of the State of New Jersey Department of Banking and Insurance. These distributions are divided amongst the members in the same ratio as their individual assessment relates to the total assessment of the membership body.

Selected financial information for the Fund is as follows:

	<u>Public Alliance Insurance Coverage Fund Dec. 31, 2001</u>
Total Assets	\$ 4,222,290
Retained Earnings	\$ 779,120
Total Revenue	\$ 5,977,086
Total Expenditures	\$ 5,554,532
Excess/(Deficit) of Revenue over Expenditures	\$ 422,554
Retained Earnings Distribution to Participating Members	\$ 810,086

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

Public Alliance Insurance Coverage Fund  
Public Entity Group Administrative Services  
51 Everett Drive  
Suite 105B  
Lawrenceville, NJ 08648  
(609) 275-1155

Note 13: Interfund Receivables and Payables

The following interfund balances remained on the balance sheet at December 31, 2002:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current Fund	\$ 5,571.83	
Federal and State Grant Funds		\$ 1,675.48
Other Trust Funds		1,739.72
General Capital Fund		2,156.63
	<u>\$ 5,571.83</u>	<u>\$ 5,571.83</u>

COUNTY OF WARREN

SUPPLEMENTARY DATA

COUNTY OF WARREN  
OFFICIALS IN OFFICE AND SURETY BONDS  
YEAR ENDED DECEMBER 31, 2002

The following officials were in office at December 31, 2002:

<u>Name</u>	<u>Title</u>	<u>Bond Amount</u>
Michael Doherty	Director-Board of Chosen Freeholders	
John DiMaio	Deputy Director-Board of Chosen Freeholders	
James S. DeBosh	Member-Board of Chosen Freeholders	
Steve Marvin	County Administrator	(a)
Charles Houck	Chief Financial Officer	\$1,000,000(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)
Victor Schmeltzly	Undersheriff	(a)
Charles Canfield	Undersheriff	(a)
		(a)

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

(b) Insured by Selective Way Insurance Company

All of the bonds were examined and were properly executed.

COUNTY OF WARREN

CURRENT FUND

2002

COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>		
Balance December 31, 2001	A		\$ 22,226,817.21
Increased by Receipts:			
County Taxes Receivable		\$ 44,607,000.00	
Nonbudget Revenue		2,693,755.79	
Revenue Accounts Receivable		22,892,397.61	
Appropriation Refunds		251,423.47	
Due from Other Trust Fund - Housing Rehabilitation		6,431.27	
Due from General Capital Fund		202,857.13	
Fees Collected Due to Other Agencies		260,397.64	
			70,914,262.91
			93,141,080.12
Decreased by Disbursements:			
2002 Budget Appropriations		66,876,064.14	
2001 Appropriation Reserves		2,609,426.04	
Due From Other Trusts - Fees Refunded		875.45	
Fees Paid to Other Agencies		79,105.28	
Due To Federal and State Grant Fund		4,893,381.10	
			74,458,852.01
Balance December 31, 2002	A		\$ 18,682,228.11

COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF CASH - FEDERAL AND STATE GRANT FUND  
YEAR ENDED DECEMBER 31, 2002

Ref.

Increased by Receipts:

Due From Current Fund	\$ 4,893,381.10	
Federal Grant Receipts	1,894,493.71	
State Grant Receipts	6,927,199.16	
Interest Earned - Due to Current Fund	1,675.48	
	<hr/>	\$ 13,716,749.45

Decreased by Disbursements:

Federal Grant Fund Expenditures	1,827,822.34	
State Grant Fund Expenditures	4,461,594.93	
	<hr/>	<hr/> 6,289,417.27

Balance December 31, 2002	A	<hr/> \$ 7,427,332.18 <hr/>
---------------------------	---	-----------------------------

COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2001	2002 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2002
Allamuchy Township	\$ 25,138.19	\$ 2,268,352.71	\$ 12,441.37	\$ 2,293,490.90	\$ 12,441.37
Alpha Borough		793,932.31	7,408.05	793,932.31	7,408.05
Town of Belvidere		951,491.11	4,094.42	951,491.11	4,094.42
Blairstown Township	71,919.72	3,064,253.78	62,797.22	3,136,173.50	62,797.22
Franklin Township	108,611.83	1,547,176.10	126,127.76	1,655,787.93	126,127.76
Frelinghuysen Township	15,145.24	1,091,397.99	28,453.53	1,106,543.23	28,453.53
Greenwich Township		2,745,300.47	202,466.49	2,947,766.96	
Town of Hackettstown	34,467.53	3,408,011.26	10,982.85	3,442,478.79	10,982.85
Hardwick Township		791,605.07	24,369.29	815,974.36	
Harmony Township	12,883.20	2,638,408.82	16,252.52	2,651,292.02	16,252.52
Hope Township	12,321.95	920,831.97	16,601.23	933,153.92	16,601.23
Independence Township		2,348,683.91	47,131.16	2,348,683.91	47,131.16
Knowlton Township	15,204.97	1,299,577.60	19,943.12	1,314,782.57	19,943.12
Liberty Township		1,168,122.57	11,500.62	1,168,122.57	11,500.62
Lopatcong Township	289,103.65	2,995,629.39	255,164.27	3,284,733.04	255,164.27
Mansfield Township		2,940,427.88	28,953.02	2,940,427.88	28,953.02
Oxford Township		792,962.93	4,473.63	792,962.93	4,473.63
Town of Phillipsburg	17,934.72	3,608,224.97	13,582.57	3,626,159.69	13,582.57
Pohatcong Township		1,729,587.71	6,686.60	1,736,274.31	
Washington Borough	60,402.52	1,987,708.93	52,271.06	2,100,382.51	
Washington Township	44,083.52	2,969,576.23	247,273.20	3,013,659.75	247,273.20
White Township		2,545,736.29	68,192.17	2,545,736.29	68,192.17
	<u>\$ 707,217.04</u>	<u>\$ 44,607,000.00</u>	<u>\$ 1,267,166.15</u>	<u>\$ 45,600,010.48</u>	<u>\$ 981,372.71</u>

Ref. A

A

2002 Added & Omitted Taxes	\$ 285,793.44
2001 Added & Omitted Taxes	707,217.04
	<u>993,010.48</u>
2002 County Taxes	44,607,000.00
	<u>\$ 45,600,010.48</u>

COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE  
YEAR ENDED DECEMBER 31, 2002

	<u>Accrued In</u> <u>2002</u>	<u>Received</u>
County Clerk:		
Fees	\$ 2,101,549.52	\$ 2,101,549.52
County Surrogate:		
Fees	123,347.56	123,347.56
County Sheriff:		
Fees	113,449.88	113,449.88
Fines:		
Other	10,494.48	10,494.48
Interest on Investments and Deposits	540,269.67	540,269.67
Election Expenses Reimbursed by		
Municipalities	87,566.77	87,566.77
Motor Vehicle Fines	472,335.08	472,335.08
Fees From Public Health Nursing		
Agency	1,350,060.00	1,350,060.00
Revenue for Housing State Inmates in the		
County Correctional Center	315,539.00	315,539.00
Public Health Nursing Trust	800,000.00	800,000.00
Bail Bond Forfeitures	144,117.50	144,117.50
Medicaid Peer Grouping (PL 1985, Ch 474)	1,455,743.00	1,455,743.00
Boarding Out-of-County Youth - Warren		
County Retention & Rehabilitation Center	204,688.14	204,688.14
School Election Expenses Reimbursed by		
Each School Board District	56,136.58	56,136.58
State Aid - County College Bonds (NJSA 18A:64A-22.6)	233,625.00	233,625.00
Permanent Disability - Patients in County		
Institutions (NJSA 44:77-38 et seq.)	9,329,227.78	9,329,227.78
Aging CCPED Medicaid Reimbursement	237,075.00	237,075.00
DCA Reimbursement - Prosecutor S & W	39,082.50	39,082.50



COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE  
YEAR ENDED DECEMBER 31, 2002

	<u>Accrued In</u> <u>2002</u>	<u>Received</u>
Social and Welfare Services (c.66 PL 1990):		
Division of Youth and Family Services	\$ 553,589.00	\$ 553,589.00
Supplemental Social Security Income	130,661.00	130,661.00
Psychiatric Facilities (c.73 PL 1990):		
Maintenance of Patients in State Institutions for Mental Diseases	1,939,203.00	1,939,203.00
Maintenance of Patients in State Institutions for Mental Retarded	2,025,892.00	2,025,892.00
Community Mental Center of Piscataway	5,304.00	5,304.00
Open Space Tax Fund	623,441.15	623,441.15
	<u>\$ 22,892,397.61</u>	<u>\$ 22,892,397.61</u>

COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2001	2002 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2002
<u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES:</u>					
N.J. Dept. of Community Affairs:					
Special Programs for Aging - Title III - Area Plan:					
2000	\$ 4,397.34		\$ 281,053.79		\$ 4,397.34
2001	325,063.11		716,810.00		44,009.32
2002		\$ 1,013,241.00	500,000.00		296,431.00
Community Development Block Grant		500,000.00			
<u>U.S. DEPARTMENT OF JUSTICE:</u>					
N.J. Dept. of Law & Public Safety:					
Division of Criminal Justice:					
Juvenile Justice - JAIBG-8-01		29,925.00			29,925.00
Juvenile Accountability Incentive Block Grant					
JAIBG-3-00	27,789.00		27,789.00		
Local Law Enforcement Block Grant - Megan's Law					
2002		10,550.00	10,550.00		
Crime Victim Assistance					
#V-21-99	22,931.03		22,931.03		
#V-09-01SP		301,516.00	79,078.04		222,437.96
#V-09-01		32,868.00	32,868.00		
Vehicular Crime Investigation Project					
2001	8,280.45			\$ 8,280.45	
2002		35,000.00	31,407.89		3,592.11
2002		15,000.00			15,000.00
Fatal Vision 2002 - Older Adult Program	3,500.00				3,500.00
Multi-Jurisdictional Narcotics Task Force:					
2001 #DE 2-21-01	25,000.00		25,000.00		
2002 #DE 2-01-02		194,184.00	184,184.00		10,000.00
Domestic Violence Counselor Project					
#00VAWA-04	51,528.00		51,528.00		
#97VAWA-55		11,282.00	11,282.00		
#01VAWA-03		191,724.00	191,724.00		
Sexual Assault Nurse Examiner's Project					
2000	28,294.16		28,294.16		653.44
V-44-99S		22,000.00	21,346.56		121,381.00
V-79-00		121,381.00			

COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2001	2002 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2002
U.S. DEPARTMENT OF TRANSPORTATION:					
N.J. Dept. of Law & Public Safety:					
Division of Highway Traffic Safety:					
Summer Internship #RS02-61-02-01	\$	16,172.00	\$ 13,474.63		\$ 2,697.37
Division of Local Government Services & Economic Development:		329,837.00	165,172.61		164,664.39
Safety Improvements-Various County Roads					
Department of Agriculture:	\$ 300.00				300.00
Wildlife Habitat Program					
	\$ 497,083.09	\$ 2,826,682.00	\$ 2,394,493.71	\$ 8,280.45	\$ 918,988.93
Ref.	A				A
	Received in Current Fund	\$ 1,894,493.71			
	Realized in Other Trust Fund	500,000.00			
		\$ 2,394,493.71			

COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2001	2002 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2002
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>					
Prevention Oriented System for Child Health Care (P.O.R.S.C.H.E)					
#01-417-CHS-L-1	\$ 21,886.00	\$ 86,864.00	\$ 21,886.00		\$ 79,568.00
#02-417-CHS-L-2		26,000.00	7,296.00		
2002			26,000.00		
Part H - Early Intervention Service Coordination:					
#01-369-EIP-L-0	8,680.00				8,680.00
#02-0257-EIP-L-1	122,916.00		122,916.00		
#02-0257-EIP-L-1		32,173.00	16,069.00		16,104.00
#03-257-EIP-L-2		180,989.00			180,989.00
Bioterrorism Preparedness & Response:					
#02-1120-BIO-L-1		87,130.00	87,130.00		385,669.00
#03-1166-BT-L-1		385,669.00			
Right to Know:					
2001	4,515.00		4,515.00		4,610.00
2002		9,315.00	4,705.00		4,000.00
Electronic Health Alert Network - LINCS					
2001	4,000.00				
2002		6,117.00	6,117.00		
Public Health Priority Funding		46,500.00	46,500.00		
Comprehensive Program for Planning and Provision					
of Alcoholism and Abuse Services:					
#01-555-ADA-C-0	121,154.00		118,521.00	2,633.00	101,817.50
2002		220,640.00	118,822.50		
Tobacco Control and Prevention					
2000	4,897.08		4,897.08		
#00-703-ADA-L-0	16,782.00		16,782.00		
#00-620-ADA-L-0		60,000.00	4,200.00		55,800.00
Tobacco Sale Enforcement	840.00		840.00		
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>					
Counseling on Health Insurance for Medicare Enrollees (CHIME):					
#01-2525-HIM-00	3,000.00		3,000.00		
<u>NJ DEPARTMENT OF MILITARY &amp; VETERAN AFFAIRS:</u>					
War Veterans #VL03T21	11,668.00	14,000.00	1,166.00		12,834.00
Veteran Transportation #VL02T21			11,668.00		

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

	Balance Dec. 31, 2001	2002 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2002
<b><u>NJ DEPARTMENT OF THE TREASURY:</u></b>					
Governor's Council on Alcoholism & Drug Abuse:					
Municipal Alliance to Prevent Alcoholism & Drug Abuse:					
2001	\$ 70,891.11	\$ 150,785.48	\$ 68,495.35	\$	2,395.76
2002			60,923.13		89,862.35
<b><u>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</u></b>					
Juvenile Justice Commission:					
State/Community Partnership Program:					
2002		280,014.00	280,014.00		
State Facilities Education Act:					
2001	35,000.00	60,000.00	35,000.00		30,000.00
2002			30,000.00		
Division of State Police:					
NJSP-OEM Exercise Grant		7,500.00	7,500.00		
Division of Criminal Justice:					
Community Justice Program (CJ-19-99)	9,944.00		9,944.00		
Criminal Justice Program (CJ-05-02)		78,086.00	78,086.00		
Office of Insurance Fraud					
2001	54,788.00	69,769.00	54,788.00		52,173.00
2002		2,277.01	17,596.00		
Body Armor - Prosecutor		5,737.52	2,277.01		
Body Armor - Jail			5,737.52		
<b><u>NJ DEPARTMENT OF HUMAN SERVICES:</u></b>					
Division of Youth & Family Services:					
Personal Attendant Services Program		96,870.00	96,870.00		
#02BDWN					
Division of Youth & Family Services:					
Title XX Coalition #02ALWN		266,369.00	266,369.00		
Division of Economic Assistance:					
Social Services for the Homeless:					
2001	22,258.00	77,202.00	22,258.00		
2002			77,202.00		

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

	Balance Dec. 31, 2001	2002 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2002
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>					
Division of Family Development:					
Family Development Program:					
#F1UZ1N	\$ 537,497.10	\$ 477,900.00	\$ 37,460.42	\$ 500,036.68	\$ 378,742.42
#F1WZ2N		55,719.00	99,157.58		41,788.00
#GA0221			13,931.00		
Division of Mental Health Services:					
MICA Training		800.00	800.00		
Division of Program Development:					
One Ease-E Link Initiative:					
2000	12,000.00				12,000.00
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>					
Handicapped Person's Recreational					
Opportunities Act:					
2001	1,000.00		1,000.00		
2002		12,500.00	12,500.00		
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>					
Smart Growth Planning Grant	65,000.00				65,000.00
<u>NJ HISTORIC TRUST:</u>					
Historical Commission:					
NJ Historic Commission					
2001	7,563.00		7,563.00		5,400.00
2002		27,000.00	21,600.00		23,421.79
NJ Historic Trust	115,659.95		92,238.16		30,000.00
NJ Historic Trust - Morris Canal		30,000.00			

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

	Balance Dec. 31, 2001	2002 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2002
<u>NJ TRANSIT CORPORATION:</u>					
Senior Citizen & Disabled Residents Transportation:					
NJ Transit - 2000	\$ 0.18	\$	0.18	\$	
NJ Transit - 2000 Section 5311	41,280.03			41,280.03	
NJ Transit - 2001	324,437.67		324,437.67		
NJ Transit - 2002		426,270.00	282,881.92		\$ 143,388.08
NJ Transit - 2001 Section 5311	201,165.00		173,756.70		27,408.30
NJ Transit - 2002 Section 5311		221,649.00			221,649.00
Job Access 2000	260,112.19		109,403.45		150,708.74
Job Access 2002		202,500.00			202,500.00
NJ Transit 2002 - #15WN2N		70,750.00			70,750.00
<u>NORTH JERSEY TRANSPORTATION PLANNING</u>					
<u>AUTHORITY INC./ NJ INSTITUTE OF TECHNOLOGY:</u>					
Reconstruction of Bridge 2102215	53,989.73		31,746.30		22,243.43
Transportation Plan #02TS04		120,000.00			120,000.00
<u>NJ STATE COUNCIL ON THE ARTS:</u>					
Council on the Arts - Cultural and Heritage	1,594.00		1,594.00		
#01-10X030086					
Council on the Arts - General Support	1,750.00		1,750.00		
2001		27,000.00	20,250.00		6,750.00
2002	22,462.50		22,462.50		
Council on the Arts - Local Support #01-13A060272		89,850.00	67,388.00		22,462.00
#0213A060153					
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>					
D.O.T. Rte 604 - 1999	450,000.00				450,000.00
D.O.T. Rte 604 - 2000	450,000.00				450,000.00
D.O.T. Various Improvements Bridges		2,400,000.00	2,400,000.00		178,340.46
D.O.T. Bridge Improvements 2101202	200,000.00		21,659.54		
D.O.T. Capital Transportation Program		1,276,000.00	1,276,000.00		246,000.00
D.O.T. Rte. 519 Overlay		246,000.00			

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

NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:

County Environmental Health (CEHA):

	Balance Dec. 31, 2001	2002 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2002
2000	\$ 20,909.00	\$	20,909.00		
EN01-028	78,638.98		78,638.98		
2002	\$	137,364.00	26,046.50		\$ 111,317.50
Environmental Resource Inventory ES01-078	2,500.00				2,500.00
Resource Recovery Implementation:					
1999	2,500.00				2,500.00
2000	2,500.00				2,500.00
Division of Parks and Forestry:					
CSIP Route # 620 Tree Planting	3,080.00		3,080.00		
Community Stewardship Incentive Program					
2000	4,000.00		4,000.00		
PF01-110	6,000.00		6,000.00		
Division of Solid Waste Administration:					
Clean Communities 2002		10,053.67	10,053.67		
Green Acres Morris Canal					
1998	46,115.89				46,115.89

NJ DEPARTMENT OF AGRICULTURE:

Agriculture Research Project #ME351382

		68,400.00	22,800.00		45,600.00
\$ 3,424,974.41	\$	8,157,770.68	\$ 6,927,199.16	\$ 543,949.71	\$ 4,103,588.22

Ref.

A

A



COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF 2001 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2002

	Balance Dec. 31, 2001	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Administrative and Executive:				
Personnel Department:				
Salaries and Wages	\$ 12,146.86	\$ 9,346.86	\$ 6,880.65	\$ 2,466.21
Other Expenses	1,976.71	10,976.71	10,085.63	891.08
Board of Chosen Freeholders:				
Salaries and Wages	1,594.80	1,594.80	1,593.86	0.94
Other Expenses	11,581.89	11,581.89	1,033.81	10,548.08
County Clerk:				
Salaries and Wages	15,438.57	15,438.57	11,113.24	4,325.33
Other Expenses	18,944.08	18,944.08	17,020.85	1,923.23
Clerk of Elections:				
Salaries and Wages	16,220.89	16,220.89	5,135.95	11,084.94
Other Expenses	1,014.81	1,014.81	104.57	910.24
Treasurer's Office:				
Salaries and Wages	13,903.08	13,903.08	13,176.34	726.74
Other Expenses	4,590.56	4,590.56	1,090.00	3,500.56
Audit - other expenses	5,000.00	5,000.00	5,000.00	
General Administration (Includes Purchasing):				
Salaries and Wages	13,605.34	27,205.34	24,179.03	3,026.31
Other Expenses	25,674.39	25,674.39	10,830.94	14,843.45
Information System Division:				
Salaries and Wages	14,726.95	14,726.95	4,118.66	10,608.29
Other Expenses	225,721.37	225,721.37	76,776.97	148,944.40
Board of Taxation:				
Salaries and Wages	4,672.57	4,672.57	3,089.71	1,582.86
Other Expenses	5,510.60	5,510.60	1,038.74	4,471.86
County Counsel:				
Salaries and Wages	4,641.85	4,641.85	4,597.70	44.15
Other Expenses	36,539.79	36,539.79	33,728.22	2,811.57
County Surrogate:				
Salaries and Wages	8,514.41	8,514.41	6,501.47	2,012.94
Other Expenses	3,111.93	3,111.93	1,259.68	1,852.25
County Adjuster:				
Salaries and Wages	1,532.54	1,533.54	1,532.57	0.97
Other Expenses	9,661.16	9,661.16		9,661.16
Economic Development and Tourism:				
Salaries and Wages	6,716.51	6,716.51	3,202.91	3,513.60
Other Expenses	11,253.09	13,253.09	13,047.67	205.42

COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF 2001 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2002  
(Continued)

	Balance Dec. 31, 2001	Balance After Transfers	Paid or Charged	Balance Lapsed
<b>GENERAL GOVERNMENT (cont'd):</b>				
Cultural and Heritage Commission:				
Salaries and Wages	\$ 1,997.34	\$ 1,997.34	\$ 1,628.66	\$ 368.68
Other Expenses	2,140.44	2,140.44	1,100.00	1,040.44
Utilities Expense and Bulk Purchases:				
Electricity	59,521.80	59,521.80	29,725.66	29,796.14
Telephone	99,533.23	99,533.23	47,726.01	51,807.22
Water	27,308.47	27,308.47	3,560.42	23,748.05
Fuel Oil	90,599.25	90,599.25	26,922.74	63,676.51
Sewerage Processing and Disposal	32,630.86	32,630.86	125.00	32,505.86
Gasoline	11,844.91	12,444.91	12,444.43	0.48
Aid to Warren County Historical & Genealogical Society Museum (N.J.S.A. 40:23-6.22)	3,130.10	3,130.10	3,130.10	
Total General Government	803,001.15	825,402.15	382,502.19	442,899.96
<b>LAND USE ADMINISTRATION:</b>				
Planning Board:				
Salaries and Wages	17,452.35	17,452.35	12,936.84	4,515.51
Other Expenses	40,633.18	40,633.18	18,078.11	22,555.07
Total Land Use Administration	58,085.53	58,085.53	31,014.95	27,070.58
<b>CODE ENFORCEMENT AND ADMINISTRATION:</b>				
Weights and Measures:				
Salaries and Wages	6,286.94	6,286.94	2,492.91	3,794.03
Other Expenses	1,335.35	1,335.35	439.60	895.75
Total Code Enforcement and Administration	7,622.29	7,622.29	2,932.51	4,689.78
<b>INSURANCES:</b>				
Insurance (Ch. 3, PL 1986):				
Insurance on Buildings and Motor Vehicles and Surety Bond Premiums	71,011.51	71,011.51	34,069.23	36,942.28
Workers' Compensation Insurance	284.00	284.00		284.00
Group Insurance Plan for Employees	174,429.18	174,429.18	1,900.00	172,529.18
Total Insurances	245,724.69	245,724.69	35,969.23	209,755.46
<b>PUBLIC SAFETY:</b>				
Administration:				
Salaries and Wages	24,619.23	24,619.23	5,408.14	19,211.09
Other Expenses	5,140.82	5,140.82	2,299.79	2,841.03
Communications Center:				
Salaries and Wages	222,537.54	222,537.54	57,957.44	164,580.10
Other Expenses	86,518.58	86,518.58	8,006.01	78,512.57
Office of Emergency Management:				
Salaries and Wages	3,248.88	3,248.88	2,059.50	1,189.38
Other Expenses	3,989.39	3,989.39	125.07	3,864.32
Volunteer Fire Companies Instruction (N.J.S.A. 40:23-8.9):				
Other Expenses	7,785.42	7,785.42	2,258.00	5,527.42
Sheriff's Office:				
Salaries and Wages	74,051.38	74,051.38	54,922.40	19,128.98
Other Expenses	44,240.26	44,240.26	19,134.74	25,105.52
Medical Examiner:				
Other Expenses	16,684.28	16,684.28	16,684.28	

COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF 2001 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2002  
(Continued)

	Balance Dec. 31, 2001	Balance After Transfers	Paid or Charged	Balance Lapsed
<b>PUBLIC SAFETY (cont'd):</b>				
Prosecutor's Office:				
Salaries and Wages	\$ 14,116.75	\$ 80,116.75	\$ 16,129.54	\$ 63,987.21
Other Expenses	64,085.74	64,085.74	30,787.45	33,298.29
Juvenile Retention and Rehabilitation Center:				
Salaries and Wages	28,610.37	28,610.37	26,785.51	1,824.86
Other Expenses	42,669.68	42,669.68	7,183.17	35,486.51
Jail:				
Salaries and Wages	73,826.64	74,826.64	73,972.56	854.08
Other Expenses	128,426.23	128,426.23	53,474.03	74,952.20
Total Public Safety	<u>840,551.19</u>	<u>907,551.19</u>	<u>377,187.63</u>	<u>530,363.56</u>
<b>PUBLIC WORKS:</b>				
Roads:				
Salaries and Wages	106,123.12	106,123.12	70,257.64	35,865.48
Other Expenses	708,082.88	708,082.88	375,941.68	332,141.20
Bridges:				
Salaries and Wages	24,484.81	24,484.81	15,027.76	9,457.05
Other Expenses	39,431.02	39,431.02	24,027.10	15,403.92
Recycling:				
Other Expenses	9,264.34	9,264.34		9,264.34
Buildings and Grounds:				
Salaries and Wages	47,958.62	47,958.62	31,367.68	16,590.94
Other Expenses	97,283.24	97,283.24	48,849.24	48,434.00
Shade Tree Commission:				
Other Expenses	2,932.14	2,932.14	129.00	2,803.14
Engineers:				
Salaries and Wages	25,054.73	25,054.73	15,889.77	9,164.96
Other Expenses	1,908.61	1,908.61	1,112.33	796.28
Total Public Works	<u>1,062,523.51</u>	<u>1,062,523.51</u>	<u>582,602.20</u>	<u>479,921.31</u>
<b>HEALTH AND HUMAN SERVICES:</b>				
County Health Service - Interlocal Agreement (N.J.S.A. 40:8A-1):				
Salaries and Wages	115,180.02	115,180.02	72,152.16	43,027.86
Other Expenses	137,228.49	137,228.49	67,348.91	69,879.58
Center on Aging:				
Salaries and Wages	48,285.21	48,285.21	5,664.04	42,621.17
Other Expenses	9,111.76	9,111.76		9,111.76
Nutrition Program:				
Salaries and Wages	4,048.84	4,048.84	802.43	3,246.41
Other Expenses	9,393.35	9,393.35	6,312.38	3,080.97
Warren Haven:				
Salaries and Wages	244,687.77	244,687.77	224,337.40	20,350.37
Other Expenses	352,746.39	352,746.39	212,861.49	139,884.90
County Youth Shelters:				
Other Expenses	34,061.65	34,061.65	9,130.10	24,931.55

COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF 2001 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2002  
(Continued)

	Balance Dec. 31, 2001	Balance After Transfers	Paid or Charged	Balance Lapsed
<b>HEALTH AND HUMAN SERVICES (cont'd):</b>				
Mental Health Administration:				
Salaries and Wages	\$ 29,547.85	\$ 29,547.85	\$ 13,320.58	\$ 16,227.27
Other Expenses	7,079.62	7,079.62	3,869.09	3,210.53
Commission for Women:				
Other Expenses	622.38	622.38		622.38
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)	26,823.70	26,823.70	26,823.70	
Health and Human Services (N.J. S.A. 30:4D-6.9)	36,603.25	36,603.25	36,603.25	
Medical/Health Services Programs (N.J.S.A. 40:13-2)	7,563.83	7,563.83	3,781.75	3,782.08
Adult Mental Health Services (N.J.S.A. 40:5-2.9 and 30:9A-1)	127,281.25	127,281.25	127,281.25	
Youth Services (N.J.S.A. 40:5-2.9)	105,717.50	105,717.50	105,717.50	
Substance Abuse Services (N.J.S.A. 30:9-12.16)	20,905.25	20,905.25	20,905.25	
Total Health and Human Services	1,371,260.36	1,371,260.36	991,283.53	379,976.83
<b>PARKS AND RECREATION:</b>				
War Veteran's Burial and Grave Decorations:				
Salaries and Wages	345.15	345.15	274.30	70.85
Other Expenses	368.58	368.58	200.00	168.58
Total Parks and Recreation	713.73	713.73	474.30	239.43
<b>EDUCATION:</b>				
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (N.J.S.A. 18A:64A-23):				
Other Expenses	13,142.73	13,142.73		13,142.73
County Extension Service - Farm and Home:				
Salaries and Wages	6,882.75	6,882.75	5,418.70	1,464.05
Other Expenses	2,676.57	2,676.57	416.53	2,260.04
Reimbursement for Residents Attending Out-of-County Vocational Schools (N.J.S.A. 18A:54-23.4):				
Other Expenses	4,735.00	4,735.00		4,735.00
Office of County Superintendent of Schools:				
Salaries and Wages	3,100.24	3,100.24	2,217.04	883.20
Other Expenses	2,323.14	2,323.14	283.77	2,039.37
Special Schools Services:				
Other Expenses	78,553.00	78,553.00	78,553.00	
Total Education	111,413.43	111,413.43	86,889.04	24,524.39

COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF 2001 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2002  
(Continued)

	Balance Dec. 31 2001	Balance After Transfers	Paid or Charged	Balance Lapsed
OTHER OPERATING FUNCTIONS:				
Provision for Salary Adjustments and New Employees Training - County Employees	\$ 264,121.50	\$ 174,720.50		\$ 174,720.50
Total Other Operating Functions	264,121.50	174,720.50		174,720.50
Matching Funds for Grants	820.00	820.00	\$ 820.00	
Contingent	30,000.00	30,000.00		30,000.00
Subtotal	4,795,837.38	4,795,837.38	2,491,675.58	2,304,161.80
Detail:				
Salaries and Wages	1,500,282.40	1,488,682.40	796,145.09	692,537.31
Other Expenses (Including Contingent)	3,295,554.98	3,307,154.98	1,695,530.49	1,611,624.49
Statutory Expenditures - Contribution to:				
Social Security System (O.A.S.I.)	62,084.68	62,084.68	48,046.41	14,038.27
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	69,704.05	69,704.05	69,704.05	
Total Deferred Charges and Statutory Expenditures	131,788.73	131,788.73	117,750.46	14,038.27
Total General Appropriations	\$ 4,927,626.11	\$ 4,927,626.11	\$ 2,609,426.04	\$ 2,318,200.07
<u>Ref.</u>				
<u>Balance December 31, 2001:</u>				
Unencumbered	A	\$ 3,276,154.10		
Encumbered	A	1,651,472.01		
		\$ 4,927,626.11		

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

	Balance Dec. 31, 2001	Encumbrances Payable Returned	Transferred From 2002 Budget Appropriation	Unexpended Balance Canceled	Expenditures Paid or Charged	Encumbrances	Balance Dec. 31, 2002
<u>U.S. DEPT. OF HEALTH &amp; HUMAN SERVICES:</u>							
<u>N.J. Dept. of Community Affairs:</u>							
Title III - Aging - Area Plan Grant:							
1999	\$ 17,724.60	\$ 38.75			\$ 4,922.00		\$ 12,841.35
2000	78,660.41	8,456.34			2,868.18		84,248.57
2001	181,077.73	5,063.55			89,357.78		96,783.50
2002 #02-0794-00			\$ 1,013,241.00		853,392.15	\$ 8,511.51	151,337.34
Community Development Block Grant			500,000.00		500,000.00		
<u>U.S. DEPT. OF JUSTICE:</u>							
<u>N.J. Dept. of Law and Public Safety:</u>							
Division of Criminal Justice:							
Crime Victim Assistance							
2001	4,101.28				4,101.28		
2002 V-09-01SP			301,516.00		114,870.04	992.90	185,653.06
2002 V-09-01			32,868.00		32,868.00		
Multi-Jurisdictional Narcotics Task Force							
1999		742.00			742.00		
2001		6,437.50			6,437.50		
2002 # DE 2-01-02			194,184.00		189,543.00	4,641.00	1,406.00
Local Law Enforcement Block Grant - Megan's Law			10,550.00		9,144.00		3,500.00
Fatal Vision 2001 - Older Adult Program	3,500.00						
Domestic Violence Counselor Project							
#97VAWA-55			11,282.00		11,282.00		
#01VAWA-03			191,724.00		191,724.00		
Sexual Assault Nurse Examiner's Program							
2000	5,446.57						248.00
2002 #V-44-99S			22,000.00		21,594.56		405.44
2002 #V-79-00			121,381.00		35,110.59	7,612.46	78,657.95
Vehicular Crime Investigation Project							
2001	8,157.97			\$ 8,157.97			
2002			35,000.00		31,498.95		3,501.05
2002			15,000.00				15,000.00
Juvenile Accountability Incentive Block Grant							
JAIBG		2,770.50			2,770.50		
JAIBG-3-00		12,971.00			12,971.00		
JAIBG-8-01			29,925.00		18,533.50	11,391.50	

U.S. DEPT. OF TRANSPORTATION:  
N.J. Dept. of Law & Public Safety:  
Division of Highway Traffic Safety:  
Summer Internship #RS02-61-02-01  
Division of Local Government Services and  
Economic Development:  
Safety Improvements - Various County Roads

Ref.	Balance Dec. 31, 2001	Encumbrances Payable Returned	Transferred From 2002 Budget Appropriation	Unexpended Balance Canceled	Expenditures		Balance Dec. 31, 2002
					Paid or Charged	Encumbrances	
	\$ 2,738.46				\$ 2,500.70		\$ 237.76
			\$ 16,172.00		13,474.63		2,697.37
			329,837.00		172,917.41	\$ 156,919.12	0.47
	\$ 301,407.02	\$ 36,479.64	\$ 2,824,680.00	\$ 8,157.97	\$ 2,327,822.34	\$ 190,068.49	\$ 636,517.86
A							A
			Disbursed in Current Fund Transferred to Other Trust Fund		\$ 1,827,822.34		
					500,000.00		
					\$ 2,327,822.34		

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

NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:

Prevention Oriented Services for Child Health Care (P.O.R.S.C.H.E.)

	Balance Dec. 31, 2001	Encumbrances Payable Returned	Transferred From 2002 Budget Appropriation	Balance Canceled	Expenditures Paid or Charged	Encumbrances	Balance Dec. 31, 2002
2002			\$ 112,864.00		\$ 112,387.50		\$ 476.50
Part H - Early Intervention Service Coordination:							
#00-183-EIP-00	\$ 4,787.25	\$ 80.00			80.00		4,787.25
#01-370-EIP-L-0	3,892.61						3,892.61
#02-0257-EIP-L-1	88,491.26	4,680.00			88,203.31		4,967.95
#02-0257-EIP-L-1 Coordinator			32,173.00		21,036.95		11,136.05
#02-0257-EIP-L-1			180,989.00		42,214.36	\$ 307.99	138,466.65
Bioterrorism Preparedness and Response:							
#02-1120-BIO-L-1			87,130.00		87,130.00		
#03-1166-BT-L-1			385,669.00		15,466.56	305.00	369,897.44
Right to Know:							
2002			9,315.00		9,220.00		95.00
Comprehensive Program for Planning and Provision of Alcoholism and Abuse Services:							
1999	0.40				0.40		
2001	6,384.76			\$ 2,633.00	30,957.51		
2002		27,205.75	220,640.00		143,338.84	75,346.52	1,954.64
Electronic Health Alert Network - LINCIS							
2001	4,000.00				4,000.00		
2002			6,117.00		6,117.00		
Public Health Priority Funding			46,500.00		46,500.00		
Tobacco Control Prevention & Education							
2000	2,229.61				2,229.61		
2001	12,580.12				12,580.12		
2002			60,000.00		16,724.70	10,472.43	32,802.87
Tobacco Sale Enforcement							
	8,190.86				8,190.86		



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

NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS:

Veterans Transportation Services:

War Veterans 2001  
War Veterans 2002

NJ DEPARTMENT OF THE TREASURY:

Governor's Council on Alcoholism & Drug Abuse:

Municipal Alliance to Prevent Alcoholism/Drug Abuse:  
2001  
2002

NJ DEPARTMENT OF LAW & PUBLIC SAFETY:

Juvenile Justice Commission:

State/Community Partnership Grant Program:  
2001  
2002

State Facilities Education Act - Juvenile Education:

2001  
2002

Division of State Police:

NJSP-OEM Exercise Grant

Division of Criminal Justice:

Criminal Justice #CS-21-99  
Criminal Justice #CJ-05-02

Victim/Witness:

2001

Office of Insurance Fraud

2001  
2002

Body Armor Replacement - 1999

Body Armor Replacement - Prosecutor

Body Armor Replacement - Jail

2001  
2002

State Police Hazardous Materials

Terrorism Assessment

	Balance Dec. 31, 2001	Encumbrances Payable Returned	Transferred From 2002 Budget Appropriation	Balance Canceled	Expenditures		Balance Dec. 31, 2002
					Paid or Charged	Encumbrances	
\$ 9,336.00	\$		\$ 14,000.00		9,336.00		\$ 9,336.00
					4,664.00		
200.00	\$	53,169.41	150,785.48		50,973.65	52,385.04	2,395.76
					98,400.44		
3,823.00		54,978.00	280,014.00		58,801.00	80,074.50	13,643.00
					186,296.50		
38,839.99			60,000.00		38,839.99		60,000.00
			7,500.00				7,500.00
11,234.37		1,592.50	78,086.00		12,826.87		
					69,641.57	1,502.46	6,941.97
718.24		1,316.85			2,035.09		
54,621.98			69,769.00		54,621.98	19.37	39,072.52
					30,677.11		582.63
582.63			2,277.01		2,277.01		
6,373.12			5,737.52		6,373.12		4,576.43
					1,161.09		31.50
40.89		651.16			660.55		
0.99					0.99		

A-12  
3 of 5

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

2001

2002

Personal Attendant Services Program

#00BDWN

#01BDWN

#02BDWN

Division of Economic Assistance:

Social Services for the Homeless:

#H1UZ0N

Division of Family Development:

JOBS/Family Development Program:

#F1UZ1N

#F1UZ2N

#GA0221

Office of Program Development:

One Ease-E Link Initiative:

1998

1999

2000

Division of Mental Health Services:

MICA Training

Handicapped Person's Recreational

Opportunities Act:

2001

2002

	Balance Dec. 31, 2001	Encumbrances Payable Returned	Transferred From 2002 Budget Appropriation	Balance Canceled	Expenditures		Balance Dec. 31, 2002
					Paid or Charged	Encumbrances	
	\$ 23,208.89	\$ 1,324.00	\$ 266,369.00		\$ 24,532.89		
					237,936.73	\$ 326.79	\$ 28,105.48
	23,606.25						23,606.25
	28,043.00		96,870.00		28,043.00		
					58,362.50		38,507.50
			77,202.00		77,202.00		
	525,922.51						
			477,900.00	\$ 500,036.68	25,885.83		349,047.31
			55,719.00		128,852.69		55,719.00
	46,359.66						
	518.40				87.24		46,272.42
	12,000.00						518.40
			800.00				12,000.00
		3,910.00					
			12,500.00		3,910.00		
					8,606.00		
						3,894.00	

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

	Balance Dec. 31, 2001	Encumbrances Payable Returned	Transferred From 2002 Budget Appropriation	Balance Canceled	Paid or Charged	Encumbrances	Balance Dec. 31, 2002
<b>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</b>							
Improvements to Infrastructure at Warren County Fire Training Academy							
2000		\$ 29,480.29			\$ 24,342.22	\$ 5,138.07	
2001	\$ 138,000.00	11,040.00			35,014.37	114,025.63	
Smart Growth Planning Grant	125,000.00						15.82
Rapid Equipment Deployment Services (REDS)	12,000.00				10,572.51	124,984.18	229.99
						1,197.50	
<b>NJ TRANSIT CORPORATION:</b>							
Senior Citizens and Disabled Residents							
Transportation:				\$ 41,280.03			
NJ Transit 2000 Section 5311	41,280.03				72,205.99		
NJ Transit 2001	72,205.99				167,450.14		4,364.67
NJ Transit 2001 Section 5311	167,450.14				285,515.02		59,175.27
Job Access 2001	211,729.69	78,150.00			367,094.73		61,349.04
NJ Transit 2002			426,270.00		9,400.96		128,221.21
NJ Transit 2002 #15WN2N			70,750.00		221,649.00		164,016.47
NJ Transit 2002 Section 5311			202,500.00		38,483.53		
NJ Transit 2002 Shuttle							
<b>NORTH JERSEY TRANSPORTATION PLANNING</b>							
<b>AUTHORITY, INC./NJ INSTITUTE OF TECHNOLOGY:</b>							
Bridge 2102215 Reconstruction	7,308.00	37,981.73	120,000.00		24,074.82	15,221.73	5,993.18
Transportation Plan #02TS04						120,000.00	
<b>NJ DEPARTMENT OF TRANSPORTATION:</b>							
NJ Transportation Trust Fund Authority Act:							
Capital Transportation Program:							
D.O.T. Rte. 604 - 1999	450,000.00						450,000.00
D.O.T. Rte. 604 - 2000	450,000.00						450,000.00
D.O.T. Various Improvements - 1999	147,380.88						147,380.88
D.O.T. Bond Act Bridge Improvement	2,167,998.50	763,494.33			451,967.84	471,310.99	2,008,214.00
D.O.T. Various Road Improvements - 2001	779,869.18	112,021.68			380,778.39		511,112.47
D.O.T. Bridge Improvements - 2001	658,631.33						658,631.33
D.O.T. Improvements Various Bridges	600,000.00						600,000.00
D.O.T. Bridge Improvement 2101202	200,000.00						20,055.00
D.O.T. Rte. 519 - 2002			246,000.00		23,664.42	156,280.58	
D.O.T. Capital Transportation Program			1,276,000.00		245,956.88	43.12	1,267,450.00
D.O.T. Various Bridge Improvements			2,400,000.00			8,550.00	2,400,000.00

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

	Balance Dec. 31, 2001	Encumbrances Payable Returned	Transferred From 2002 Budget Appropriation	Balance Canceled	Expenditures Paid or Charged	Encumbrances	Balance Dec. 31, 2002
<b>NJ DEPARTMENT OF AGRICULTURE:</b>							
Jersey Fresh Market Development and Promotion Agricultural Research Project #ME351382	\$ 3,500.00		\$ 68,400.00				\$ 3,500.00 68,400.00
<b>NJ HISTORIC TRUST:</b>							
New Jersey Historical Commission: General Operation Support		\$ 17,568.52			\$ 17,568.48		0.04
Historic Trust 1999	3,814.46	42,030.00			34,987.50	\$ 7,042.50	3,814.46
2002			27,000.00		12,800.00	12,150.00	2,050.00
Historic Trust Morris Canal			30,000.00		6,475.00	23,525.00	
<b>NJ STATE COUNCIL ON THE ARTS:</b>							
Council on the Arts - Local Arts		14,292.35			14,292.35		
Council on the Arts Folk Program			27,000.00		7,662.14	19,029.20	308.66
Council on the Arts General Support	1.00	1,620.00			1.00	1,620.00	
2001					74,136.47	15,702.75	10.78
2002	900.00		89,850.00		900.00		
Geraldine R. Dodge - Dodge Foundation							
<b>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION AND ENERGY:</b>							
County Environmental Health (CEHA):							
2000 (EN-00-000)	21,319.56				21,319.56		
2001	2,704.59	500.00			2,754.59	450.00	
2002			137,364.00		123,986.00	1,231.50	12,146.50
Clean Communities Program:							
1998		300.00				300.00	
1999	1,163.89	238.50			1,163.89	238.50	
2000	374.82				107.51		267.31
2001	17,242.24				17,104.15		138.09
2002			10,053.67		4,826.62	314.00	4,913.05
Environmental Resource Inventory							
2000	1,250.00				683.20		566.80
2001	2,500.00				2,500.00		
Division of Parks & Forestry:							
Community Stewardship Incentive Program							
Shade Tree							
2000	3,699.01	6,291.00			9,990.01		
2001	3,031.29	7,172.00			10,203.29		
	\$ 7,206,341.39	\$ 1,271,088.07	\$ 8,149,762.68	\$ 543,949.71	\$ 4,461,594.93	\$ 1,322,989.35	\$ 10,298,658.15

Ref.

A

A

COUNTY OF WARREN

OTHER TRUST FUNDS

2002

COUNTY OF WARREN  
SCHEDULE OF CASH  
TRUST FUNDS

Regular Trust Fund:

	<u>Ref.</u>		
Balance December 31, 2001	B	\$	4,264,635.61
Increased by Receipts:			
Rehabilitation Trust -			
Home Improvement Program	\$	491,983.34	
Loan Repayments		159,527.03	
Echo Housing Program - Rentals		43,691.94	
Community Development Block Grant		541,416.00	
Section 8 Housing Grant:			
Rentals		85,746.16	
Voucher Program		4,821,769.58	
County Library:			
Taxes on Municipalities		3,376,363.46	
Other Cash Receipts		15,375.89	
Health Department		3,365,357.30	
Payroll Agency		32,192,415.03	
			<u>45,093,645.73</u>
			49,358,281.34
Decreased by Disbursements:			
Rehabilitation Trust -			
Home Improvement Program		132,144.49	
Loans Issued		469,736.00	
Loans Modified		60,752.00	
Echo Housing Program		28,431.52	
Community Development		428,039.20	
Section 8 Housing Grant:			
Rentals		171,617.21	
Voucher Program		4,548,839.17	
County Library		3,090,315.05	
Health Department		1,959,331.67	
Payroll Agency		32,189,107.79	
Interfunds Returned		6,431.27	
			<u>43,084,745.37</u>
Balance December 31, 2002	B	\$	<u>6,273,535.97</u>

COUNTY OF WARREN  
SCHEDULE OF CASH  
TRUST FUNDS

Other Trust Fund:

	<u>Ref.</u>		
Balance December 31, 2001	B	\$	5,429,515.80
Increased by Receipts:			
Prosecutor's Office		\$	128,118.19
Forfeited Recognizances			24,944.70
Hospitalization Insurance Stabilization Fund			7,880,271.80
Environmental Fund			198,726.23
County Clerk Court Fees			92,422.76
Weights and Measures			44,408.44
Intoxicated Driver Fund			2,622.59
Road Deposits			236,491.91
Engineer Escrow			81,182.47
Surrogate's Office			4,409.50
Personal Attendant			1,710.28
Aging Meals			114,223.19
Cultural and Heritage Commission			14,966.09
Board of Taxation			3,782.94
Newsletter Fund			3,440.42
Sheriff Trust Fund			5,490.50
			<u>8,837,212.01</u>
			14,266,727.81
Decreased by Disbursements:			
Prosecutor's Office			412,309.92
Forfeited Recognizances			147,432.82
Hospitalization Insurance Stabilization Fund			8,039,157.44
Environmental Fund			193,042.00
County Clerk Court Fees			141,986.92
Child Supervisor			749.27
Intoxicated Driver Fund			1,949.89
Road Deposits			73,413.25
Engineer Escrow			132,830.61
Surrogate's Office			372.96
Aging Meals			72,003.91
Cultural and Heritage Commission			13,932.12
Board of Taxation			5,252.09
Newsletter Fund			3,332.21
			<u>9,237,765.41</u>
Balance December 31, 2002	B	\$	<u>5,028,962.40</u>

COUNTY OF WARREN  
SCHEDULE OF CASH  
TRUST FUNDS

Open Space Trust:

	<u>Ref.</u>		
Balance December 31, 2001	B	\$	2,828,015.31
Increased by Receipts:			
Open Space Tax Levy		\$	2,925,929.00
State of New Jersey			2,867,419.51
From Township of Greenwich for			
Acquisition of Land			105,000.00
Interest on Investments			80,526.49
Refund of Prior Year Expenditures			7,829.66
			<hr/> 5,986,704.66
			<hr/> 8,814,719.97
Decreased by Disbursements:			
Open Space Expenditures			4,698,836.24
Deferred Charges to Future Taxation -			
General Capital Fund Ordinance # 1997C			91,373.44
			<hr/> 4,790,209.68
Balance December 31, 2002	B	\$	<u>4,024,510.29</u>

Unemployment Trust Fund:

Balance December 31, 2001	B	\$	104,513.65
Increased by Receipts:			
Employees' Withholding		\$	120,516.34
Interest			1,294.31
			<hr/> 121,810.65
			<hr/> 226,324.30
Decreased by Disbursements:			
Unemployment Expenditures			<hr/> 191,951.98
Balance December 31, 2002	B	\$	<u>34,372.32</u>



COUNTY OF WARREN  
SCHEDULE OF COMMUNITY DEVELOPMENT  
BLOCK GRANT RECEIVABLE

Balance December 31, 2001	<u>Ref</u> B	\$	48,391.00
Community Development Block Grant Awarded			500,000.00
			<u>548,391.00</u>
Decreased by Cash Received			<u>541,416.00</u>
Balance December 31, 2002	B	\$	<u>6,975.00</u>

COUNTY OF WARREN  
SCHEDULE OF REHABILITATION LOANS RECEIVABLE  
TRUST FUNDS

	<u>Ref.</u>	<u>Total</u>	<u>1% Mortgage Receivable</u>	<u>Deferred Loans Receivable</u>	<u>Revolving Loans</u>	<u>Promissory Note</u>
Balance December 31, 2001	B	\$ 3,654,352.45	\$ 182,534.61	\$ 3,453,645.14	\$ 16,007.70	\$ 2,165.00
Increased by:						
Loans Issued		469,736.00	28,052.00	376,684.00	65,000.00	
Loans Modified		60,752.00		60,752.00		
		<u>4,184,840.45</u>	<u>210,586.61</u>	<u>3,891,081.14</u>	<u>81,007.70</u>	<u>2,165.00</u>
Decreased by:						
Loan Repayments		<u>159,527.03</u>	<u>24,278.55</u>	<u>122,174.70</u>	<u>12,833.78</u>	<u>240.00</u>
Balance December 31, 2002	B	<u>\$ 4,025,313.42</u>	<u>\$ 186,308.06</u>	<u>\$ 3,768,906.44</u>	<u>\$ 68,173.92</u>	<u>\$ 1,925.00</u>

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

	<u>Ref.</u>		
Balance December 31, 2001	B	\$	162,673.58
Increased by Receipts:			
Cash Received		\$	43,691.94
Transfer in From Current Fund			864.27
Encumbrances Canceled			248.10
			<u>44,804.31</u>
			207,477.89
Decreased by:			
Cash Disbursed			<u>28,431.52</u>
Balance December 31, 2002	B	\$	<u>179,046.37</u>

COUNTY OF WARREN  
SCHEDULES OF RESERVES FOR HOUSING REHABILITATION

	<u>Ref.</u>	<u>Total</u>	<u>Rehabilitation Trust</u>	<u>Community Development</u>
Balance December 31, 2001	B	\$ 667,255.84	\$ 667,255.84	
Increased by:				
Loans Received		651,510.37	651,510.37	
Grant Receipts		541,416.00		\$ 541,416.00
Encumbrances Canceled		388,000.00	388,000.00	
		<u>2,248,182.21</u>	<u>1,706,766.21</u>	<u>541,416.00</u>
Decreased by:				
Cash Disbursed		1,090,671.69	662,632.49	428,039.20
Encumbrances Payable		<u>90.00</u>	<u>90.00</u>	
Balance December 31, 2002	B	<u>\$ 1,157,420.52</u>	<u>\$ 1,044,043.72</u>	<u>\$ 113,376.80</u>

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

Section 8

Ref.	Total	Section 8				Library	Health Department	Payroll Agency
		Rentals	Voucher					
B	\$ 2,920,716.43	\$ 85,871.05	\$ 48,348.62	\$	\$ 661,382.27	\$	\$ 2,109,069.68	\$ 16,044.81
Balance December 31, 2001								
Increased by:								
Other Cash Received	35,577,246.35							
County Library Tax	3,376,363.46	955.32	3,142.81		15,375.89		3,365,357.30	32,192,415.03
Grants Received	4,455,850.40		4,455,850.40		3,376,363.46			
Transfers In	447,567.21	84,790.84	362,776.37					
Accounts Payable Cancelled	1,473.00				1,473.00			
Encumbrances Returned	116,973.12				116,973.12			
	46,896,189.97	171,617.21	4,870,118.20		4,171,567.74		5,474,426.98	32,208,459.84
Decreased by:								
Cash Disbursed	41,060,382.36		4,272,720.69		3,090,315.05		1,508,238.83	32,189,107.79
Transfers Out	898,828.53	171,617.21	276,118.48				451,092.84	
Due to Current Fund	864.27						864.27	
Encumbrances Payable	127,691.74				127,691.74			
	42,087,766.90	171,617.21	4,548,839.17		3,218,006.79		1,960,195.94	32,189,107.79
Balance December 31, 2002	\$ 4,808,423.07	\$ 0.00	\$ 321,279.03	\$	\$ 953,560.95	\$	\$ 3,514,231.04	\$ 19,352.05

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

	<u>Ref.</u>	<u>Open Space Trust</u>	<u>Unemployment Trust</u>
Balance December 31, 2001	B	\$ 2,828,015.31	\$ 104,513.65
Increased by:			
Open Space Tax Levy		\$ 2,925,929.00	
State of New Jersey		2,867,419.51	
Township of Greenwich			
Acquisition of Land		105,000.00	
Refund of Prior Year			
Expenditures		7,829.66	
Employees' Withholding			\$ 120,516.34
Interest Earned		80,526.49	1,294.31
		<u>5,986,704.66</u>	<u>121,810.65</u>
		8,814,719.97	226,324.30
Decreased by:			
Cash Disbursed		4,790,209.68	191,951.98
Accounts Payable		105,000.00	
Encumbrances Payable		2,732,331.44	
		<u>7,627,541.12</u>	<u>191,951.98</u>
Balance December 31, 2002	B	<u>\$ 1,187,178.85</u>	<u>\$ 34,372.32</u>

COUNTY OF WARREN  
SCHEDULE OF VARIOUS RESERVES FOR  
OTHER TRUST FUND

Fund:	Balance Dec. 31, 2001	Increased by:		Decreased by:				Balance Dec. 31, 2002
		Cash Receipts	Encumbrances Canceled	Accounts Payable	Cash Disbursed	Encumbrances Payable	Interfund Payable	Accounts Payable
Prosecutor's Office	\$ 781,501.51	\$ 128,118.19	\$ 10,416.87	\$ 160.00	\$ 412,309.92	\$ 5,273.87	\$ 103.75	\$ 502,512.78
Forfeited Recognizances	207,825.68	24,944.70			147,432.82			85,233.81
Hospitalization Insurance								
Stabilization Fund	3,249,869.08	7,880,271.80	51,333.00		8,039,157.44	51,333.00		3,090,983.44
Environmental Fund	189,725.07	198,726.23			193,042.00			195,409.30
County Clerk County Fees	227,637.38	92,422.76			141,986.92	24,921.20		153,152.02
Weights and Measures	26,889.05	44,408.44						71,297.49
Child Supervisor	1,500.00				749.27			750.73
Intoxicated Driver Fund	50,323.17	2,622.59			1,949.89			50,995.87
Road Deposit	70,192.40	236,491.91			73,413.25		281.06	232,990.00
Engineer Escrow	423,934.59	81,182.47	35,844.38		132,830.61	30,282.90	490.64	377,357.29
Surrogate's Office	7,168.59	4,409.50			372.96			11,205.13
Personal Attendant	10,210.80	1,710.28						11,921.08
Aging Meals	43,430.98	114,223.19			72,003.91	2,471.26		83,179.00
Cultural and Heritage								
Commission	9,091.06	14,966.09			13,932.12	553.70		10,046.28
Board of Taxation	7,853.86	3,782.94	474.95		5,252.09			6,384.71
Newsletter Fund	24,133.38	3,440.42			3,332.21			24,241.59
Sheriff Trust		5,490.50				2,480.00		3,010.50
	\$ 5,331,286.60	\$ 8,837,212.01	\$ 98,069.20	\$ 160.00	\$ 9,237,765.41	\$ 117,315.93	\$ 875.45	\$ 4,910,671.02

Ref.

B

B

COUNTY OF WARREN  
GENERAL CAPITAL FUND  
2002



COUNTY OF WARREN  
GENERAL CAPITAL FUND  
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2001	C	\$ 12,112,194.86
Increased by Receipts:		
Current Fund Budget Appropriations:		
Capital Improvement Fund	\$ 3,534,004.00	
Payment of Bond Anticipation Notes	100,000.00	
Due to Current Fund:		
Interest Earned	202,376.79	
Bond Anticipation Notes Issued	1,661,000.00	
		<u>5,497,380.79</u>
Decreased by Disbursements:		<u>17,609,575.65</u>
Improvement Authorizations	9,005,685.96	
Bond Anticipation Notes Matured	1,761,000.00	
Due to Current Fund:		
Interest Earned	202,857.13	
		<u>10,969,543.09</u>
Balance December 31, 2002	C	<u>\$ 6,640,032.56</u>

COUNTY OF WARREN  
GENERAL CAPITAL FUND  
ANALYSIS OF GENERAL CAPITAL CASH

			Receipts			Disbursements			Transfers		Balance Dec. 31, 2002
			Balance (Deficit) Dec. 31, 2001	Budget Appropriation	Bond Anticipation Notes	Miscellaneous	Improvement Authorizations	Bond Anticipation Notes	From	To	
Capital Fund Balance			\$ 242,692.89							\$ 199,349.28	\$ 442,042.17
Capital Improvement Fund			818,033.00	\$ 3,534,004.00					\$ 3,534,004.00	423,060.20	1,241,093.20
Green Trust Grant Receivable			(179,727.16)							179,727.16	
Due Open Space Trust Fund			179,727.16						179,727.16		
Due to Current Fund			2,636.97								
Encumbrances Payable			6,683,371.89						6,683,371.89	1,888,344.59	2,156.63
											1,888,344.59
Ord. No.	Improvement Description	Ord. Date									
1997-A	Various Improvements	02/26/97	11,259.34				\$ 11,259.34				
1998-A	Various Improvements	03/11/98	10,220.69				11,490.40		58,731.65	60,001.36	
1999-A	Various Improvements	02/10/99	472,868.63				57,924.84		34,769.51	64,275.27	444,449.55
1999-B	Acquisition of Equipment and Various Improvements	02/10/99	751,628.85				289,753.64		819,284.25	1,320,443.55	963,034.51
2000-A	Acquisition of Equipment and Various Improvements	03/22/00	153,637.51				179,395.94		110,399.11	216,287.40	80,329.86
2000-B.1	Acquisition of Equipment and Various Improvements	05/24/00	1,194,266.23				726,562.23		173,832.02	548,799.25	842,671.23
2000-B.2	Vocational School Expansion	05/24/00	(383,799.00)				3,300,000.00			3,683,799.00	
2000-C	Farmland Preservation	08/23/00	1,593,146.78	100,000.00	\$ 1,661,000.00		1,593,146.78	\$ 1,761,000.00			
2001-A	Acquisition of Equipment and Various Improvements	03/14/01	562,031.08				819,847.99		205,159.02	783,716.06	320,740.13
2002-A	Various Improvements	03/27/02					2,016,304.80		1,102,528.51	3,534,004.00	415,170.69
			\$ 12,112,194.86	\$ 3,634,004.00	\$ 1,661,000.00	\$ 202,376.79	\$ 9,005,685.96	\$ 1,761,000.00	\$ 12,901,807.12	\$ 12,901,807.12	\$ 6,640,032.56

COUNTY OF WARREN  
GENERAL CAPITAL FUND  
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Ord. No	Improvement Description	Ord. Date	Balance Dec. 31, 2001	Funded By Budget Appropriation	Funded by Open Space Trust	Cancelled	Balance Dec. 31, 2002	Analysis of Balance December 31, 2002	
								Bond Anticipation Notes	
1997-C	Open Space Purchase	09/13/1997	\$ 91,373.44		\$ 91,373.44				
2000-B.2	Vocational School Expansion	05/24/2000	383,799.00			\$ 383,799.00			
2000-C	Farmland Preservation	08/23/2000	1,761,000.00	\$ 100,000.00			1,661,000.00	\$	1,661,000.00
			<u>\$ 2,236,172.44</u>	<u>\$ 100,000.00</u>	<u>\$ 91,373.44</u>	<u>\$ 383,799.00</u>	<u>\$ 1,661,000.00</u>	<u>\$</u>	<u>1,661,000.00</u>

Ref.

C

C

COUNTY OF WARREN  
GENERAL CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>Ref.</u>		
Balance December 31, 2001	C	\$	818,033.00
Increased by:			
2002 Budget Appropriation		\$	3,534,004.00
Cancellation of Ordinances			423,060.20
			<u>3,957,064.20</u>
			4,775,097.20
Decreased by:			
Appropriation to Finance Improvement			
Authorizations			<u>3,534,004.00</u>
Balance December 31, 2002	C	\$	<u>1,241,093.20</u>

COUNTY OF WARREN  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Ordinance Date	Amount	2002 Authorizations			Unexpended Balance Cancelled	Paid or Charged	Balance Dec. 31, 2002 Funded
				Balance Dec. 31, 2001 Funded	Prior Year Encumbrances Returned	Capital Improvement Fund			
1997-A	Various Improvements	02/26/97	\$ 1,020,000.00	\$ 11,259.34	\$ 6,050.00		\$	17,309.34	
1998-A	Various Improvements	03/11/98	2,205,082.00	10,220.69	60,001.36		\$ 3,509.86	66,712.19	
1999-A	Various Improvements	02/10/99	3,482,314.00	472,868.63	64,275.27			92,694.35	\$ 444,449.55
1999-B	Acquisition of Equipment and Various Improvements	02/10/99	5,393,075.00	751,628.85	1,320,443.55		136,444.28	972,593.61	963,034.51
2000-A	Acquisition of Equipment and Various Improvements	03/22/00	3,609,822.00	153,837.51	216,287.40		23,536.27	266,258.78	80,329.86
2000-B.1	Acquisition of Equipment and Various Improvements	05/24/00	2,336,575.00	1,194,266.23	548,799.25		62,905.00	837,489.25	842,671.23
2000-B.2	Vocational School Expansion	05/24/00	5,500,000.00		3,683,799.00		383,799.00	3,300,000.00	
2000-C	Farmland Preservation	08/23/00	5,000,000.00	\$ 1,593,146.78				1,593,146.78	
2001-A	Acquisition of Equipment and Various Improvements	03/14/01	3,288,294.00	562,031.08	783,716.06		96,933.33	928,073.68	320,740.13
2002-A	Various Improvements	3/27/02	3,534,004.00			\$ 3,534,004.00	299,080.74	2,819,752.57	415,170.69
				\$ 3,156,112.33	\$ 1,593,146.78	\$ 6,683,371.89	\$ 1,006,208.48	\$ 10,894,030.55	\$ 3,066,395.97
				Ref.	C	C			C
					Cash Disbursed Encumbrances			\$ 9,005,685.96	
								1,888,344.59	
								\$ 10,894,030.55	
					Capital Fund Balance		\$ 199,349.28		
					Capital Improvement Fund		423,060.20		
					Deferred Charges to Future Taxation: Unfunded		383,799.00		
							\$ 1,006,208.48		

COUNTY OF WARREN  
GENERAL CAPITAL FUND  
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

Ord. No.	Improvement Description	Date of			Interest Rate	Balance Dec. 31, 2001	Issued	Matured	Balance Dec. 31, 2002
		Original Issue	Issue	Maturity					
2000-C	Farmland Preservation	07/24/01	07/24/01	07/24/02	2.70%	\$ 1,761,000.00		\$ 1,761,000.00	
		07/24/02	07/24/02	07/23/03	1.65%		\$ 1,661,000.00		\$ 1,661,000.00
						\$ 1,761,000.00	\$ 1,661,000.00	\$ 1,761,000.00	1,661,000.00
					<u>Ref.</u>	C			C
	Renewals						\$ 1,661,000.00	\$ 1,661,000.00	
	Budget Appropriation							100,000.00	
							\$ 1,661,000.00	\$ 1,761,000.00	

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds		Int. Rate	Balance	
			Outstanding Dec. 31, 2002	Dec. 31, 2002		Dec. 31, 2001	Dec. 31, 2002
			Date	Amount		Matured	Balance
General Improvement Bonds	08/25/92	\$ 6,498,000.00	07/15/03-06 07/15/07	\$ 435,000.00 408,000.00	5.700% 5.700%	\$ 435,000.00	\$ 2,148,000.00
General Improvement Bonds	09/15/93	11,135,000.00	09/15/03-09 09/15/10	800,000.00 335,000.00	4.650% 4.650%	800,000.00	5,935,000.00
Warren County College Series 1994A - State Share	03/01/94	1,500,000.00	03/01/03-09	100,000.00	5.100%	100,000.00	700,000.00
Warren County College Series 1994B - County Share	03/01/94	2,500,000.00	03/01/03-09	200,000.00	5.100%	150,000.00	1,400,000.00
General Improvement Bonds Series 1995A	07/12/95	5,000,000.00	07/12/03 07/12/04 07/12/05 07/12/06 07/12/07 07/12/08 07/12/09 07/12/10	325,000.00 345,000.00 360,000.00 380,000.00 405,000.00 425,000.00 450,000.00 450,000.00	5.100% 5.100% 5.100% 5.100% 5.150% 5.200% 5.250% 5.300%	310,000.00	3,140,000.00

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds		Int. Rate	Balance	
			Outstanding	Dec. 31, 2002		Dec. 31, 2001	Dec. 31, 2002
			Date	Amount			
Warren County College Series 1995B - State Share	07/12/95	\$ 1,000,000.00	07/12/03	\$ 65,000.00	5.100%		
			07/12/04-5	70,000.00	5.100%		
			07/12/06	75,000.00	5.100%		
			07/12/07	80,000.00	5.150%		
			07/12/08	85,000.00	5.200%		
			07/12/09	90,000.00	5.250%		
			07/12/10	90,000.00	5.300%	\$ 685,000.00	\$ 625,000.00
General Improvement Bonds	11/15/00	1,950,000.00	11/15/03	100,000.00	4.875%		
			11/15/04	105,000.00	4.875%		
			11/15/05	110,000.00	4.875%		
			11/15/06	115,000.00	5.000%		
			11/15/07	120,000.00	5.000%		
			11/15/08	125,000.00	5.000%		
			11/15/09	135,000.00	5.000%		
			11/15/10	140,000.00	5.000%		
			11/15/11	145,000.00	5.000%		
			11/15/12	155,000.00	5.000%		
			11/15/13	160,000.00	5.000%		
			11/15/14	170,000.00	5.000%		
			11/15/15	180,000.00	5.000%	1,855,000.00	1,760,000.00
						95,000.00	



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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds		Int. Rate	Balance Dec. 31, 2001	Matured	Balance Dec. 31, 2002
			Outstanding	Dec. 31, 2002				
			Date	Amount				
General Improvement Bonds Series 1995A	12/15/00	\$ 3,999,000.00	12/15/03	\$ 200,000.00	4.750%			
			12/15/04	210,000.00	4.750%			
			12/15/05	225,000.00	4.750%			
			12/15/06	235,000.00	4.750%			
			12/15/07	245,000.00	4.750%			
			12/15/08	260,000.00	4.750%			
			12/15/09	275,000.00	4.750%			
			12/15/10	290,000.00	4.750%			
			12/15/11	300,000.00	4.750%			
			12/15/12	320,000.00	4.750%			
			12/15/13	335,000.00	4.750%			
			12/15/14	350,000.00	4.800%			
			12/15/15	369,000.00	4.800%	\$ 3,804,000.00	\$ 190,000.00	\$ 3,614,000.00
Open Space Bonds Series 2000B	11/15/00	3,000,000.00	11/15/03	155,000.00	4.850%			
			11/15/04	160,000.00	4.850%			
			11/15/05	170,000.00	4.850%			
			11/15/06	180,000.00	5.000%			
			11/15/07	185,000.00	5.000%			
			11/15/08	195,000.00	5.000%			
			11/15/09	205,000.00	5.000%			
			11/15/10	215,000.00	5.000%			
			11/15/11	225,000.00	5.000%			
			11/15/12	235,000.00	5.000%			
			11/15/13	245,000.00	5.000%			
			11/15/14	260,000.00	5.000%			
			11/15/15	275,000.00	5.000%	2,855,000.00	150,000.00	2,705,000.00

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds		Int. Rate	Balance Dec. 31, 2001	Matured	Balance Dec. 31, 2002
			Outstanding Date	Amount Dec. 31, 2002				
Vocational School Bonds Series 2000C	11/15/00	\$ 3,300,000.00	11/15/03	\$ 170,000.00	4.850%			
			11/15/04	180,000.00	4.850%			
			11/15/05	190,000.00	4.850%			
			11/15/06	195,000.00	5.000%			
			11/15/07	205,000.00	5.000%			
			11/15/08	215,000.00	5.000%			
			11/15/09	225,000.00	5.000%			
			11/15/10	235,000.00	5.000%			
			11/15/11	245,000.00	5.000%			
			11/15/12	260,000.00	5.000%			
			11/15/13	270,000.00	5.000%			
			11/15/14	285,000.00	5.000%			
			11/15/15	300,000.00	5.000%			
						\$ 3,140,000.00	\$ 165,000.00	\$ 2,975,000.00
						\$ 27,457,000.00	\$ 2,455,000.00	\$ 25,002,000.00

Ref.

C

C

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

	<u>Ref.</u>	
Balance December 31, 2001	C	\$ 1,428,397.24
Decreased by:		
Loan Repayments		<u>62,525.83</u>
Balance December 31, 2002	C	<u>\$ 1,365,871.41</u>

SCHEDULE OF PRINCIPAL PAYMENTS  
OUTSTANDING DECEMBER 31, 2002

1997 Issue

<u>Payment Number</u>	<u>Date</u>	<u>Interest Rate</u>	<u>Principal Amount</u>
11	06/16/03	2.00%	\$ 26,210.52
12	12/16/03	2.00%	26,472.63
13	06/16/04	2.00%	26,737.35
14	12/16/04	2.00%	27,004.73
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%	<u>34,631.74</u>
			<u>\$ 876,752.16</u>

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

SCHEDULE OF PRINCIPAL PAYMENTS  
OUTSTANDING DECEMBER 31, 2002

2001 Issue

<u>Payment Number</u>	<u>Date</u>	<u>Interest Rate</u>	<u>Principal Amount</u>
2	06/27/03	2.00%	\$ 10,989.56
3	12/27/03	2.00%	11,099.45
4	06/27/04	2.00%	11,210.45
5	12/27/04	2.00%	11,322.55
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>\$ 489,119.25</u>

COUNTY OF WARREN  
GENERAL CAPITAL FUND  
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

Ord. No.	Improvement Description	Balance Dec. 31, 2001	Cancellation of Improvement Authorization	Balance Dec. 31, 2002
2000-B.2	Vocational School Expansion	\$ 383,799.00	\$ 383,799.00	
		<u>\$ 383,799.00</u>	<u>\$ 383,799.00</u>	<u>\$ -0-</u>

COUNTY OF WARREN

PART II

REPORTS ON COMPLIANCE AND  
INTERNAL CONTROL STRUCTURE  
YEAR ENDED DECEMBER 31, 2002

COUNTY OF WARREN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2002

	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	2002	\$ 1,013,241.00	\$ 716,810.00	\$ 861,903.66
Special Programs for the Aging - Title III	93.044	2001	1,061,026.00	281,053.79	78,706.07
Special Programs for the Aging - Title III	93.045	1999	558,607.00		4,883.25
Community Development Block Grant	14.228	2002	500,000.00	500,000.00	500,000.00
				1,497,863.79	1,445,492.98
Department of Agriculture:					
Positive Futures for New Jersey Families	10.500	2000	9,000.00		2,500.70
				0.00	2,500.70
Department of Housing and Urban Development:					
Section 8 Cluster:					
Section 8 Voucher Program	14.855	2002	4,455,850.40	4,455,850.40	4,272,720.69
				4,455,850.40	4,272,720.69
Department of Justice:					
Local Law Enforcement Block Grant - Megan's Law	16.592	2002	10,550.00	10,550.00	9,144.00
Crime Victim Assistance #V-09-01SP	16.575	2002	301,516.00	79,078.04	115,862.94
Crime Victim Assistance #V-09-01	16.575	2002	32,868.00	32,868.00	32,868.00
Crime Victim Assistance Grant 2001	16.575	2001	90,852.00	22,931.03	4,101.28

COUNTY OF WARREN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2002

	CFDA Number	Grant Period	Grant Award	Received	Expended
Department of Justice (continued):					
Multi-Jurisdictional Narcotics Task Force	16.579	2002	\$ 194,184.00	\$ 184,184.00	\$ 194,184.00
Multi-Jurisdictional Narcotics Task Force	16.579	2001	178,722.00	25,000.00	
Domestic Violence Counselor Project	16.524	2002	11,282.00	11,282.00	11,282.00
Domestic Violence Counselor Project	16.524	2002	191,724.00	191,724.00	191,724.00
Domestic Violence	16.524	2001	191,724.00	51,528.00	
Juvenile Accountability Incentive Block Grant JAIBG-8-01	16.523	2002	29,925.00		29,925.00
Juvenile Accountability Incentive Block Grant JAIBG-3-00	16.523	2001	62,435.00	27,789.00	
Vehicular Crime Investigation Project	16.597	2002	35,000.00	31,407.89	31,498.95
Sexual Assault Nurse Examiner's Project	16.582	2002	22,000.00	21,346.56	21,594.56
Sexual Assault Nurse Examiner's Project	16.582	2002	121,381.00		42,723.05
Sexual Assault Nurse Examiner's Project	16.582	2000	68,663.00	28,294.16	5,198.57
				108,837.61	690,106.35
Department of Transportation:					
Division of Highway Traffic Safety:					
Summer Internship	20.205	2002	16,172.00	13,474.63	13,474.63
Division of Local Government Services &					
Economic Development:					
Safety Improvements - Various County Roads	20.205	2002	329,837.00	165,172.61	329,836.53
				178,647.24	343,311.16
				\$ 6,241,199.04	\$ 6,754,131.88

SEE ACCOMPANYING NOTE TO SCHEDULES OF FINANCIAL ASSISTANCE



COUNTY OF WARREN  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2002

	Project Number	Grant Period	Grant Awarded	Received	Expended
Department of Health:					
Right-to-Know Program	4235-141-114500-63	2002	\$ 9,315.00	\$ 4,705.00	\$ 9,220.00
Right-to-Know Program	4235-141-114500-63	2001	8,911.00	4,515.00	
County Comprehensive Program for Planning & Provision of Alcohol & Drug Abuse	4250-760-050000-63	2002	220,640.00	118,822.50	218,685.36
County Comprehensive Program for Planning & Provision of Alcohol & Drug Abuse	4250-760-050000-63	2001	220,325.00	118,521.00	3,751.76
County Comprehensive Program for Planning & Provision of Alcohol & Drug Abuse	4250-760-050000-63	2000	214,863.00		0.40
Bioterrorism Preparedness and Response		2002	385,669.00		15,771.56
Bioterrorism Preparedness and Response		2002	87,130.00	87,130.00	87,130.00
Early Intervention Program	4575-233-614050-74	2002	180,989.00		42,522.35
Early Intervention Program	4575-233-614050-74	2002	32,173.00	16,069.00	21,036.95
Special Child Health Services Case Management	4220-215-022072-63	2001	122,916.00	122,916.00	83,523.31
Prevention Oriented System for Child Health	4536-129-6140-2077	2002	86,864.00	7,296.00	86,387.50
Prevention Oriented System for Child Health	4536-129-6140-2077	2002	26,000.00	26,000.00	26,000.00
LINCS Equipment	4320-100-046-4784-182	2002	6,117.00	6,117.00	6,117.00
LINCS Equipment	4320-100-046-4784-182	2001	4,000.00		4,000.00
Tobacco Control and Prevention	4320-100-046-4213-168	2002	60,000.00	4,200.00	27,197.13
Tobacco Control and Prevention	4320-100-046-4213-168	2001	16,782.00	16,782.00	12,580.12
Tobacco Control and Prevention	4320-100-046-4213-168	2000	25,000.00	4,897.08	2,229.61
Tobacco Age of Sale Enforcement	4320-100-046-4213-168	2000	9,480.00	840.00	8,190.86
Public Health Priority Funding	4220-150-021030-60	2002	46,500.00	46,500.00	46,500.00
			585,310.58		700,843.91
Department of Environmental Protection:					
Environmental Health Act (CEHA)	4800--150-993130-60	2002	137,364.00	26,046.50	125,217.50
Environmental Health Act (CEHA)	4800--150-993130-60	2001	136,190.00	78,638.98	2,704.59
Environmental Health Act (CEHA)	4800--150-993130-60	2000	153,837.00	20,909.00	21,319.56
Environmental Resource Inventory Grant	4800-100-042-4800-900	2001	2,500.00		2,500.00
Environmental Resource Inventory Grant	4800-100-042-4800-900	2000	2,500.00		683.20
Clean Communities Program	4900-765-178920-60	2002	10,053.67	10,053.67	5,140.62
Clean Communities Program	4900-765-178920-60	2001	62,084.00		17,104.15
Clean Communities Program	4900-765-178920-60	2000	62,084.00		107.51
Clean Communities Program		1999			1,163.89
				135,648.15	175,941.02

COUNTY OF WARREN  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2002

	Project Number	Grant Period	Grant Awarded	Received	Expended
Department of Human Services:					
Division of Youth & Family Services - Title XX Coalition	7570-100-180011-63	2002	\$ 266,369.00	\$ 266,369.00	\$ 238,263.52
Division of Youth & Family Services - Title XX Coalition	7570-100-180011-63	2001	255,994.00		23,208.89
Warren County Social Services for the Homeless	7570-140-180120-63	2002	77,202.00	77,202.00	77,202.00
Warren County Social Services for the Homeless	7570-140-180120-63	2001	74,518.00	22,258.00	
Personal Attendant	7550-100-054-7570-076	2002	96,870.00	96,870.00	58,362.50
Personal Attendant	7550-100-054-7570-076	2001	93,260.00		28,043.00
One Ease E-Link	7550-100-054-7550-280	1998	85,147.00		87.24
Work First New Jersey	7550-100-054-7550-308	2002	477,900.00	99,157.58	128,852.69
Work First New Jersey	7550-100-054-7550-308	2002	55,719.00	13,931.00	
Work First New Jersey	7550-100-054-7550-308	2001	557,684.00	37,460.42	25,885.83
Work First New Jersey	7550-100-054-7550-308	2000	411,105.00		
Counseling on Health Insurance for Medical Enrollees	8060-056-012390-6110	2001	4,000.00	3,000.00	
MICA Training	7700-100-054-S820-029	2002	800.00	800.00	800.00
				617,048.00	580,705.67
Department of Transportation:					
New Jersey Transit Senior Citizen	N/A	2002	426,270.00	282,881.92	367,094.73
New Jersey Transit Job Access	N/A	2002	202,500.00		38,483.53
New Jersey Transit Section 5311	N/A	2002	221,649.00		93,427.79
New Jersey Transit	N/A	2002	70,750.00		9,400.96
New Jersey Transit Senior Citizen	N/A	2001	457,745.85	324,437.67	72,205.99
New Jersey Transit Job Access	N/A	2001	341,702.00	109,403.45	207,365.02
New Jersey Transit Section 5311	N/A	2001	201,165.00	173,756.70	167,450.14
New Jersey Transit	N/A	2000		0.18	
				890,479.92	955,428.16

COUNTY OF WARREN  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2002

	Project Number	Grant Period	Grant Awarded	Received	Expended
Department of Community Affairs:					
Improvements to Infrastructure at Warren County					
Fire Training Academy	8050-022-8050-483	2001	\$ 150,000.00		\$ 138,000.00
Handicapped Person's Recreational Opportunity Act	8050-025-8157-6120	2002	12,500.00	\$ 12,500.00	12,500.00
Handicapped Person's Recreational Opportunity Act	8050-025-8157-6120	2001	12,500.00	1,000.00	
Smart Growth Planning Grant	8050-022-0707-6120	2001	125,000.00		124,984.18
Rapid Equipment Deployment Services	8050-023-0707-6121	2001	12,000.00		11,770.01
				13,500.00	287,254.19
Governor's Council on Alcoholism and Drug Abuse:					
Alliance for a Drug Free New Jersey	2200-495-995-120-60	2002	150,785.48	60,923.13	148,589.72
Alliance for a Drug Free New Jersey	2200-495-995-120-60	2001	143,164.72	68,495.35	
				129,418.48	148,589.72
DOT Bridge 1	6320-480-078-6320-606	2000	3,000,000.00		159,784.50
DOT Bridge 2101202	6320-480-078-6320-606	2001	200,000.00	21,659.54	179,945.00
DOT Improvements to Various Bridges	6320-480-078-6320-606	2002	2,400,000.00	2,400,000.00	
DOT Capital Transportation Program	6320-480-078-6320-606	2002	1,276,000.00	1,276,000.00	8,550.00
DOT Route 519 Overlay	6320-480-078-6320-606	2002	246,000.00		246,000.00
Various Road Improvements	6320-480-078-6320-606	2001	1,256,000.00		268,756.71
New Jersey Institute of Technology - North Jersey					
Transportation Planning Authority:					
Transportation Plan #02TS04	20.205	2002	120,000.00		120,000.00
Reconstruction of County Bridge # 2102215	20.205	2000	155,000.00	31,746.30	1,314.82
				3,729,405.84	984,351.03

COUNTY OF WARREN  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2002

	Project Number	Grant Period	Grant Awarded	Received	Expended
Historical Commission:					
NJ Historic Trust	N/A	2002	\$ 27,000.00	\$ 21,600.00	\$ 24,950.00
NJ Historic Trust	N/A	2001	37,817.00	7,563.00	
NJ Historic Trust	N/A	1999	315,000.00	92,238.16	
NJ Historic Trust - Morris Canal	N/A	2002	30,000.00		30,000.00
Council on Heritage	2530-100-075-2530-032	2001	6,375.00	1,594.00	
Council on the Arts - General Support Program	2530-100-075-2530-032	2002	27,000.00	20,250.00	26,691.34
Council on the Arts - General Support Program	2530-100-075-2530-032	2001	7,000.00	1,750.00	1.00
Council on the Arts - Local Arts	2530-100-025-2530-032	2002	89,850.00	67,388.00	89,839.22
Council on the Arts - Local Arts	2530-100-025-2530-032	2001	89,850.00	22,462.50	900.00
Geraldine R. Dodge - Dodge Foundation Grant	N/A	2001	5,000.00		
				234,845.66	172,381.56
Department of Law and Public Safety:					
Office of Insurance Fraud	1020-459-066-1020-001	2002	69,769.00	17,596.00	30,696.48
Office of Insurance Fraud	1020-459-066-1020-001	2001	54,788.00	54,788.00	54,621.98
Victim Witness Advocacy	1020-100-095100-63	2001	8,700.00		718.24
Terrorism Assessment	1020-100-088-0100-001	2000	10,000.00		0.99
State Police Hazardous Materials	1020-100-088-0100-001	2000	6,820.00		9.39
NJSP-OEM Exercise Grant	1020-100-088-0100-001	2002	7,500.00	7,500.00	
Criminal Justice Body Armor Prosecutor	1020-718-066-1020-001	2002	2,277.01	2,277.01	2,277.01
Criminal Justice Body Armor Jail	1020-718-066-1020-001	2002	5,737.52	5,737.52	1,161.09
Criminal Justice Body Armor Jail	1020-718-066-1020-001	2001	6,373.12		6,373.12
Criminal Justice #CJ-05-02	1020-100-066-1020-320	2002	78,086.00	78,086.00	71,144.03
Criminal Justice #CS-21-99	1020-100-066-1020-320	2000	105,848.00	9,944.00	11,234.37
				175,928.53	178,236.70

COUNTY OF WARREN  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2002

	Project Number	Grant Period	Grant Awarded	Received	Expended
Juvenile Justice Commission:					
Juvenile Justice Education	1500-100-066-1500-007	2002	\$ 60,000.00	\$ 30,000.00	
Juvenile Justice Education	1500-100-066-1500-007	2001	70,000.00	35,000.00	\$ 3,823.00
State/Community Partnership Program	1050-100-066-1050-021	2002	280,014.00	280,014.00	266,371.00
State/Community Partnership Program	1050-100-066-1050-021	2001	285,235.00		38,839.95
				345,014.00	309,033.95
Department of Agriculture:					
Agriculture Research Project	N/A	2002	68,400.00	22,800.00	
				22,800.00	0.00
Department of Military and Veterans Affairs:					
Veteran Transportation	3610-100-067-3610-058	2002	14,000.00	1,166.00	4,664.00
Veteran Transportation	3610-100-067-3610-058	2001	14,000.00	11,668.00	9,336.00
				12,834.00	14,000.00
Shade Tree Commission:					
CSIP Tree Planting	100-042-4870-019-6120	2001	15,000.00	6,000.00	3,031.29
CSIP Tree Planting	100-042-4870-019-6120	2000	7,700.00	4,000.00	3,699.01
				10,000.00	6,730.30
New Jersey Department of Environmental Protection:					
Green Trust Loan	N/A	2002	1,365,871.41 *	179,727.16	
				179,727.16	
				\$ 7,081,960.32	\$ 4,513,496.21

\* Represents balance of loan outstanding at December 31, 2002 - there were no expenditures made during the year

SEE ACCOMPANYING NOTE TO SCHEDULES OF FINANCIAL ASSISTANCE

COUNTY OF WARREN  
NOTE TO SCHEDULES OF FINANCIAL ASSISTANCE  
YEAR ENDED DECEMBER 31, 2002

Note 1. BASIS OF PRESENTATION

The accompanying schedules of financial assistance include all of the federal and state grant activity of the County of Warren and are presented on the modified accrual 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".



5 Emery Ave.  
Randolph, NJ 07869  
Phone: 973-328-1825  
Fax: 973-328-0507

11 Lawrence Road  
Newton, NJ 07860  
Phone: 973-383-6699  
Fax: 973-383-6555

Independent Auditors' Report on Compliance and Internal Control Over  
Financial Reporting 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, 2002 and have issued our report thereon dated March 17, 2003, which indicated that the financial statements have been prepared on an other comprehensive basis of accounting. Financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit. 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 "Government Auditing Standards" issued by the Comptroller General of the United States.

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 grants, 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".

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 and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.


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

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 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered 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.

March 17, 2003

  
NISIVOCCIA & COMPANY LLP

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



5 Emery Ave.  
Randolph, NJ 07869  
Phone: 973-328-1825  
Fax: 973-328-0507

11 Lawrence Road  
Newton, NJ 07860  
Phone: 973-383-6699  
Fax: 973-383-6555

Independent Auditors' Report on Compliance with Requirements Applicable to Each  
Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133  
and State OMB Circular 98-07-OMB

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 in the County of Warren (the "County") with the types of compliance requirements described in OMB Circular A-133 and the State Grant Compliance Supplement that are applicable to its major federal and state programs for the year ended December 31, 2002. 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 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 State OMB Circular 98-07-OMB, "Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid Payments". Those standards, OMB Circular A-133 and State Circular 98-07-OMB 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 its major federal and state programs for the year ended December 31, 2002.

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 State OMB Circular 98-07- OMB.


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

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.

March 17, 2003

  
NISIVOCCIA & COMPANY LLP

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

COUNTY OF WARREN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2002

Summary of Auditors' Results:

- 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 State OMB Circular 98-07-OMB, "Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid Payments."
- The County's major federal programs for the year ended December 31, 2002 consisted of the following awards:

	<u>CFDA #</u>		
Economic Development -			
Safety Improvements	20.205	\$	343,311.16
Office on Aging - Area Plan			
Grant	93-044		861,903.66
Department of Housing &			
Urban Development			
Section 8	14.855		4,279,365.69
Community Development			
Block Grant	14.228		500,000.00

- The County's major state programs for the year ended December 31, 2002 consisted of the following awards:
- |   |                       |    |            |
|---|-----------------------|----|------------|
| Department of Transportation - New Jersey |                       |    |            |
| Transit Senior Citizen                    | EC-8225               | \$ | 955,428.16 |
| Improvements to Various Road and Bridges  | 6320-480-078-6320-606 |    | 863,036.21 |
- 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 state awards as defined in Federal OMB Circular A-133 and State OMB Circular 98-07-OMB.

COUNTY OF WARREN  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2002

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.2001, 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 therefor, 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, 2001 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.

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".

COUNTY OF WARREN  
COMMENTS AND RECOMMENDATIONS  
(Continued)

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

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

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 is in compliance with the directives.

COUNTY OF WARREN  
SUMMARY OF RECOMMENDATIONS

None