

COUNTY OF WARREN

REPORT OF AUDIT

2003

*NISIVOCCIA & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS*

COUNTY OF WARREN

REPORT OF AUDIT

2003

COUNTY OF WARREN
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COUNTY OF WARREN

PART I

REPORT ON AUDIT OF FINANCIAL STATEMENTS

AND SUPPLEMENTARY DATA

YEAR ENDED DECEMBER 31, 2003

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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, 2003 and 2002, 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 the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and 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, 2003 and 2002.

The Honorable Director and Members of
the Board of Chosen Freeholders
County of Warren
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However, in our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the various funds of the County of Warren at December 31, 2003 and 2002, 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 May 18, 2004 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts 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 awards are also presented for purposes of additional analysis and are required by the U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Nonprofit Organizations", and 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 the auditing procedures applied in the audit of the financial statements mentioned above and, in our opinion, is fairly stated in all material respects, in relation to the financial statements taken as a whole, on the basis of accounting described in Note 1 to the financial statements and Note 1 to the schedules of expenditures of federal and state awards.

May 18, 2004


NISIVOCCIA & COMPANY LLP


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

COUNTY OF WARREN

CURRENT FUND

2003

COUNTY OF WARREN
CURRENT FUND
COMPARATIVE BALANCE SHEET

		December 31,	
	Ref.	2003	2002
<u>ASSETS</u>			
Regular Fund:			
Cash and Cash Equivalents:			
Treasurer	A-4	\$ 17,331,611.17	\$ 18,682,228.11
		<u>17,331,611.17</u>	<u>18,682,228.11</u>
Receivables and Other Assets With			
Full Reserves:			
County Taxes Receivable	A-6	20,650.57	
Added and Omitted Taxes Receivable	A-6	628,908.89	981,372.71
Due from General Capital Fund	C	25,118.90	2,156.63
Due from Regular Trust Fund	B	5,697.17	864.27
Due from Other Trust Fund	B	487.88	875.45
Due from Federal and State Grant Fund	A	9,851.73	1,675.48
		<u>690,715.14</u>	<u>986,944.54</u>
Total Regular Fund		<u>18,022,326.31</u>	<u>19,669,172.65</u>
Federal and State Grant Fund:			
Cash and Cash Equivalents:			
Federal and State Grant Fund	A-5	6,719,345.28	7,427,332.18
		<u>6,719,345.28</u>	<u>7,427,332.18</u>
Receivables and Other Assets:			
Grants Receivable:			
Federal	A-8	2,710,914.28	918,988.93
State	A-9	2,692,325.23	4,103,588.22
		<u>5,403,239.51</u>	<u>5,022,577.15</u>
Total Federal and State Grant Fund		<u>12,122,584.79</u>	<u>12,449,909.33</u>
<u>TOTAL ASSETS</u>		<u>\$ 30,144,911.10</u>	<u>\$ 32,119,081.98</u>

COUNTY OF WARREN
CURRENT FUND
COMPARATIVE BALANCE SHEET

		December 31,	
	Ref.	2003	2002
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Regular Fund:			
Appropriation Reserves:			
Unencumbered	A-3;A-10	\$ 3,452,304.06	\$ 4,369,498.62
Encumbered	A-3;A-10	1,370,597.24	1,697,866.62
Total Appropriation Reserves		4,822,901.30	6,067,365.24
Outside Agency Fees Payable		378,528.21	260,397.64
		5,201,429.51	6,327,762.88
Reserve for Receivables	A	690,715.14	986,944.54
Fund Balance	A-1	12,130,181.66	12,354,465.23
Total Regular Fund		18,022,326.31	19,669,172.65
Federal and State Grant Fund:			
Encumbrances Payable		2,196,546.82	1,513,057.84
Due to Current Fund	A	9,851.73	1,675.48
Reserve for Grant Fund Expenditures:			
Federal	A-11	8,279,412.39	636,517.86
State	A-12	1,636,773.85	10,298,658.15
Total Federal and State Grant Fund		12,122,584.79	12,449,909.33
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 30,144,911.10</u>	<u>\$ 32,119,081.98</u>

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

COUNTY OF WARREN
CURRENT FUND

A-1

COMPARATIVE STATEMENT OF OPERATIONS AND CHANGE IN FUND BALANCE

	<u>Ref.</u>	<u>Year Ended December 31,</u>	
		<u>2003</u>	<u>2002</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 7,812,845.76	\$ 6,379,102.76
Receipts from Current Taxes		45,479,349.43	44,607,000.00
Miscellaneous Revenue Anticipated		34,305,706.78	34,070,892.56
Nonbudget Revenue		3,416,106.04	2,693,755.79
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves		1,971,588.42	2,318,200.07
Interfunds Returned			4,360.68
Reserve for Grant Fund Expenditures Cancelled:			
Federal			8,157.97
State		330,481.99	543,949.71
Total Income		<u>93,316,078.42</u>	<u>90,625,419.54</u>
<u>Expenditures</u>			
Budget and Emergency Appropriations:			
Operations			
Salaries and Wages		31,415,187.00	27,824,143.00
Other Expenses		43,411,123.45	45,732,426.68
Capital Improvements		3,735,100.00	3,534,004.00
County Debt Service		4,074,918.48	4,144,647.91
Deferred Charges and Statutory Expenditures		2,720,476.00	2,431,227.00
Interfunds Advanced		35,583.85	
Federal Grant Fund Receivables Cancelled			8,280.45
State Grant Fund Receivables Cancelled		335,127.45	543,949.71
Total Expenditures		<u>85,727,516.23</u>	<u>84,218,678.75</u>
Excess in Revenue		7,588,562.19	6,406,740.79
Fund Balance January 1	A	<u>12,354,465.23</u>	<u>12,326,827.20</u>
		19,943,027.42	18,733,567.99
Utilized as Anticipated Revenue		<u>7,812,845.76</u>	<u>6,379,102.76</u>
Fund Balance December 31	A	<u>\$ 12,130,181.66</u>	<u>\$ 12,354,465.23</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, 2003

	Anticipated		Realized	Excess or Deficit *
	Budget	Special NJSA 40A:4-87		
Fund Balance Anticipated	\$ 7,812,845.76		\$ 7,812,845.76	
Miscellaneous Revenue:				
County Clerk Fees	1,168,432.00		3,086,925.51	\$ 1,918,493.51
County Surrogate Fees	64,965.00		134,341.18	69,376.18
County Sheriff Fees	81,355.00		203,572.42	122,217.42
Fines	10,000.00		5,120.02	4,879.98 *
Interest on Investments and Deposits	700,000.00		540,872.31	159,127.69 *
Election Expenses Reimbursed by Municipalities	83,100.00		124,128.81	41,028.81
Motor Vehicle Fines	470,000.00		478,464.34	8,464.34
Fees from Public Health Nursing Agency	1,350,000.00		1,350,000.01	0.01
Revenue for Housing State Inmates in the County Correctional Center	315,000.00		480,921.29	165,921.29
Public Health Nursing Trust	950,000.00		950,000.00	
Bail Bond Forfeitures	33,955.00		33,955.00	
Medicaid Peer Grouping (PL 1985, Ch 474)	1,427,746.00		1,427,746.00	
Boarding Out-of-County Youth - Warren County Juvenile Retention & Rehabilitation Center	200,000.00		640,463.25	440,463.25
School Election Expenses Reimbursed by Each School Board District	55,000.00		54,117.09	882.91 *
State Aid - County College Bonds (NJSA 18A:64A-22.6)	230,465.00		230,465.00	
Permanent Disability - Patients in County Institutions (NJSA 44:77-38 et seq.)	9,230,650.00		10,033,173.26	802,523.26
Aging CCPED Medicaid Reimbursement	205,000.00		272,455.00	67,455.00
DCA Reimbursement Prosecutor Salaries	39,000.00		41,000.00	2,000.00
Department of Human Services, Division of Temporary Assistance and Social Services	2,436,856.00		2,259,753.12	177,102.88 *
Social and Welfare Services (c.66 PL 1990): Division of Youth and Family Services	245,686.00		245,686.00	
Supplemental Social Security Income	152,714.00		143,702.00	9,012.00 *
Psychiatric Facilities (c.73 PL 1990): Maintenance of Patients in State Institutions for Mental Diseases	1,213,784.00		1,213,784.00	
Maintenance of Patients in State Institutions for Mentally Retarded	2,183,325.00		2,183,325.00	
Community Mental Center of Piscataway	8,979.00		8,979.00	
State Psychiatric Hospitals	1,597.00			1,597.00 *
New Jersey Transportation Authority Act		\$ 1,276,000.00	1,276,000.00	
Area Plan Grant	552,180.00	419,568.00	971,748.00	
Department of Community Affairs: Handicapped Person's Recreational Opportunities	12,500.00		12,500.00	
Housing & Development, Small Cities Community Development Block Grant		400,000.00	400,000.00	
Division of Local Government Services and Economic Development: Safety Improvements - Various County Roads		10,163.47	10,163.47	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2003
(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	\$ 9,220.00		\$ 9,220.00	
Prevention Oriented System for Child Health Care		\$ 126,981.00	126,981.00	
Comprehensive Program, for Planning & Provision of Alcoholism and Abuse Services				
Comprehensive Alcohol Grant	223,894.00		223,894.00	
Part H - Early Intervention Service Coordinator		190,293.00	190,293.00	
Bioterrorism Preparedness and Response		471,669.00	471,669.00	
Decontamination Trailer		75,000.00	75,000.00	
Public Health Priority Funding		23,421.00	23,421.00	
Tobacco Control and Prevention		30,000.00	30,000.00	
LINCS, Development LINCS Health Alert		6,117.00	6,117.00	
Department of Human Services:				
Division of Youth and Family Services:				
Title XX Coalition	269,299.00		269,299.00	
Personal Assistance Service Program	99,776.00		99,776.00	
Division of Economic Assistance:				
Social Services for the Homeless		78,160.00	78,160.00	
Division of Mental Health Services:				
MICA Training		4,580.00	4,580.00	
Mental Health Providers Training		4,000.00	4,000.00	
Division of Family Development:				
Work First NJ Program		439,968.00	439,968.00	
Work First NJ Program		52,933.00	52,933.00	
Department of Law & Public Safety:				
Juvenile Justice Commission:				
State / Community Partnership Grant Program (PL 1995,C282) & the Family Court		282,157.00	282,157.00	
State Facilities Education Act		108,000.00	108,000.00	
Division of State Police:				
Community Emergency Response Team (CERT)		4,000.00	4,000.00	
Countywide Hurricane Operations Plan		10,000.00	10,000.00	
Homeland Security Grant		113,519.00	113,519.00	
Domestic Preparedness Program		171,269.00	171,269.00	
Division of Highway Safety:				
Summer Internship		16,744.00	16,744.00	
Division of Criminal Justice:				
Criminal Justice Program		78,086.00	78,086.00	
Office of Insurance Fraud		34,135.00	34,135.00	
Body Armor - Various Departments		9,529.45	9,529.45	
Local Law Enforcement Megan's Law	11,679.00		11,679.00	
Juvenile Accountability Incentive Block Grant		25,464.00	25,464.00	
Multi-Jurisdictional Narcotics Task Force		169,912.00	169,912.00	
Domestic Violence Counselor Project		191,865.00	191,865.00	
NJ Transit Corporation:				
Sign Management		299,451.00	299,451.00	
Senior Citizen & Disabled Resident, Transportation Assistance Program		428,000.00	428,000.00	
Section 5311 Grant		262,929.00	262,929.00	
NJ Transit Job Access		19,000.00	19,000.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2003
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Special NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
Department of the Treasury:				
Municipal Alliance to Prevent Alcoholism and Drug Abuse	\$ 152,823.76		\$ 152,823.76	
Department of Environmental Protection				
Clean Communities Program		\$ 37,889.77	37,889.77	
Environmental Health Act (C.E.H.A.)		253,500.00	253,500.00	
New Jersey State Council on the Arts				
Cultural and Heritage		84,850.00	84,850.00	
Special Project Support		10,440.00	10,440.00	
Department of Military & Veterans Affairs:				
Veterans Transportation		8,100.00	8,100.00	
New Jersey Historic Trust				
New Jersey Historic Trust Commission		24,000.00	24,000.00	
Open Space Tax Fund	579,691.72		579,691.72	
Tax Relief - County Clerk	933,117.00			\$ 933,117.00 *
Tax Relief - Surrogate	58,382.00			58,382.00 *
Tax Relief - Sheriff	32,094.00			32,094.00 *
Total Miscellaneous Revenue	25,792,265.48	6,251,693.69	34,305,706.78	2,261,747.61
Amount to be Raised by Taxes for Support of the County Budget:				
Local Taxes for County Purposes	45,500,000.00		45,479,349.43	20,650.57 *
Budget Totals	\$ 79,105,111.24	\$ 6,251,693.69	\$ 87,597,901.97	\$ 2,282,398.18
Nonbudget Revenue:				
Miscellaneous Revenue Not Anticipated			3,416,106.04	3,416,106.04
			\$ 91,014,008.01	\$ 5,698,504.22

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2003
(Continued)

Analysis of Nonbudget Revenue:

Added, Omitted & Rollback Taxes	\$ 1,224,868.28
Land Development Fees Planning	55,236.00
Refund of Excess Premium Insurance	131,622.44
White Prints Books	970.64
Health Services Reimbursement	3,969.87
Inmate Processing Fees	25,310.79
State Reimbursement - Election Board	51,097.60
Essex I & II - State	28,285.82
State Reimbursement Title IVD Probation Department	58,000.00
Board of Appeals Applications	2,200.00
Court Reimbursement	21,403.36
Public Information Fees	6,412.05
State Police Reimbursement	79,363.94
Personnel Costs Reimbursement	405,141.68
Fees for Services	140,671.00
Subsidy Transportation Planning	60,884.19
Auction Proceeds	19,097.24
State Reimbursement	102,380.42
SSA Inmates	2,600.00
Special Charges Engineering	370.00
Pay Phone - Jail Inmate	30,891.82
911 State Funding	11,084.54
Rental of Land	3,637.64
Surplus - Temporary Assistance Welfare Board	404,601.05
Milk and Meals - Warren Acres	28,494.05
Sale of Recyclable Matter	181.00
Proceeds from Vendors	2,202.96
Sick Leave Injury Reimbursement	25,926.24
Use of Copy Machine	4,972.25
Mental Health Reimbursement	18,000.00
Probation Department Support	2,231.36
Fees Collected by Engineering Department	17,250.00
Miscellaneous	418,633.25
	<hr/> 3,387,991.48
Accrued Interest on Bond Sale - General Capital Fund	<hr/> 28,114.56
	<hr/> <hr/> \$ 3,416,106.04

Analysis of Interest on Investments and Deposits:

Interest Earned in Current Fund	\$ 341,729.12
Interest Earned in General Capital Fund	152,860.87
Interest Earned in Federal and State Grant Fund	46,282.32
	<hr/> \$ 540,872.31

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, 2003

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
GENERAL GOVERNMENT:				
General Administration (Includes Purchasing):				
Salaries and Wages	\$ 413,100.00	\$ 435,100.00	\$ 415,569.35	\$ 19,530.65
Other Expenses	67,940.00	67,940.00	42,359.44	25,580.56
Personnel Department:				
Salaries and Wages	249,700.00	249,700.00	236,149.25	13,550.75
Other Expenses	105,878.00	105,878.00	82,535.59	23,342.41
Board of Chosen Freeholders:				
Salaries and Wages	52,001.00	52,001.00	50,007.73	1,993.27
Other Expenses	74,950.00	109,950.00	109,098.82	851.18
Board of Elections:				
Salaries and Wages	324,800.00	324,800.00	311,365.77	13,434.23
Other Expenses	107,411.00	107,411.00	84,224.73	23,186.27
County Clerk:				
Salaries and Wages	376,200.00	398,400.00	381,607.42	16,792.58
Other Expenses	324,066.00	338,066.00	322,323.45	15,742.55
Treasurers / CFO:				
Salaries and Wages	460,300.00	481,300.00	461,004.15	20,295.85
Other Expenses	23,750.00	23,750.00	22,344.37	1,405.63
Audit	103,500.00	103,500.00	103,450.00	50.00
Information Systems Division:				
Salaries and Wages	71,400.00	74,200.00	70,964.42	3,235.58
Other Expenses	616,550.00	616,550.00	544,284.58	72,265.42
Board of Taxation:				
Salaries and Wages	104,000.00	89,000.00	81,152.80	7,847.20
Other Expenses	45,750.00	49,970.00	46,818.32	3,151.68

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2003
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued):				
County Counsel:				
Salaries and Wages	\$ 200,000.00	\$ 335,000.00	\$ 280,091.64	\$ 54,908.36
Other Expenses	200,000.00	200,000.00	165,013.53	34,986.47
County Surrogate:				
Salaries and Wages	240,200.00	240,200.00	225,875.23	14,324.77
Other Expenses	24,610.00	28,610.00	27,879.60	731.00
Engineer:				
Salaries and Wages	565,300.00	584,300.00	549,248.17	35,051.83
Other Expenses	11,075.00	11,075.00	10,152.11	922.89
Economic Development & Tourism:				
Salaries and Wages	74,662.00	77,462.00	74,313.25	3,148.75
Other Expenses	72,590.00	72,590.00	72,346.99	243.01
Cultural & Heritage Commission (NISA 40:33A-6):				
Salaries and Wages	57,600.00	57,600.00	55,189.29	2,410.71
Other Expenses	34,853.00	34,853.00	33,282.13	1,570.87
Aid to Warren County Historical & Genealogical Society Museum:				
Other Expenses	4,500.00	4,500.00	4,500.00	
Weights & Measures:				
Salaries and Wages	87,500.00	103,000.00	97,276.99	5,723.01
Other Expenses	4,185.00	4,185.00	2,716.53	1,468.47
War Veterans Burial & Grave Decorations:				
Salaries and Wages	9,700.00	9,700.00	9,219.62	480.38
Other Expenses	8,965.00	8,965.00	8,168.36	796.64
TOTAL GENERAL GOVERNMENT	5,117,036.00	5,399,556.00	4,980,533.03	419,022.97

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2003
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
LAND USE ADMINISTRATION:				
Planning Board:				
Salaries and Wages	\$ 504,915.00	\$ 504,915.00	\$ 458,040.18	\$ 46,874.82
Other Expenses	50,810.00	60,810.00	38,990.95	21,819.05
	555,725.00	565,725.00	497,031.13	68,693.87
TOTAL LAND USE ADMINISTRATION				
INSURANCES:				
Insurance on Buildings & Motor Vehicles	1,384,554.00	1,384,554.00	1,228,792.38	155,761.62
and Surety Bond Premiums	928,156.00	928,156.00	908,512.00	19,644.00
Workmen's Compensation	8,500,000.00	8,500,000.00	8,489,772.00	10,228.00
Group Insurance Plan for Employees				
TOTAL INSURANCES	10,812,710.00	10,812,710.00	10,627,076.38	185,633.62
PUBLIC SAFETY:				
Communication Center:				
Salaries and Wages	1,482,988.00	1,482,988.00	1,278,015.82	204,972.18
Other Expenses	363,400.00	363,400.00	335,295.91	28,104.09
Public Safety:				
Salaries and Wages	197,475.00	205,475.00	196,226.66	9,248.34
Other Expenses	12,375.00	12,375.00	8,617.64	3,757.36
Office of Emergency Management:				
Salaries and Wages	76,475.00	78,975.00	74,682.30	4,292.70
Other Expenses	18,268.00	18,268.00	10,627.51	7,640.49

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2003
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
PUBLIC SAFETY (Continued)				
Aid to Volunteer Fire Companies &				
Emergency Squads:				
Other Expenses	\$ 71,000.00	\$ 71,000.00	\$ 57,414.06	\$ 13,585.94
Sheriff's Office:				
Salaries and Wages	900,000.00	940,000.00	889,146.77	50,853.23
Other Expenses	69,750.00	69,750.00	69,750.00	
County Medical Examiner:				
Other Expenses	218,500.00	218,500.00	218,499.96	0.04
Prosecutor's Office:				
Salaries and Wages	2,978,649.00	3,088,649.00	2,952,979.20	135,669.80
Other Expenses	405,500.00	405,500.00	348,429.15	57,070.85
Juvenile Retention & Rehabilitation Center:				
Salaries and Wages	909,600.00	958,600.00	923,554.05	35,045.95
Other Expenses	256,200.00	256,200.00	219,702.71	36,497.29
Jail:				
Salaries and Wages	2,771,485.00	2,916,485.00	2,805,675.50	110,809.50
Other Expenses	1,364,328.00	1,364,328.00	1,157,827.48	206,500.52
TOTAL REGULATION	12,095,993.00	12,450,493.00	11,546,444.72	904,048.28
PUBLIC WORKS:				
Roads:				
Salaries and Wages	2,666,350.00	2,688,350.00	2,630,880.61	57,469.39
Other Expenses	1,604,634.00	1,579,634.00	1,433,515.49	146,118.51

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2003
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
PUBLIC WORKS (Continued):				
Bridges:				
Salaries and Wages	\$ 573,300.00	\$ 539,100.00	\$ 510,196.50	\$ 28,903.50
Other Expenses	120,000.00	120,000.00	106,912.86	13,087.14
Recycling:				
Salaries and Wages	10,000.00	10,000.00	9,901.71	98.29
Other Expenses	86,000.00	86,000.00	85,818.10	181.90
Buildings and Grounds:				
Salaries and Wages	1,186,000.00	1,186,000.00	1,075,922.02	110,077.98
Other Expenses	627,250.00	627,250.00	570,555.27	56,694.73
Shade Tree Commission:				
Other Expenses	14,100.00	14,100.00	13,571.18	528.82
Mosquito Extermination Commission:				
Other Expenses	515,047.00	515,047.00	515,047.00	
TOTAL PUBLIC WORKS	7,402,681.00	7,365,481.00	6,952,320.74	413,160.26
HEALTH & HUMAN SERVICES:				
County Health Service Interlocal Agreement (NJSA 40:8A-1):				
Salaries and Wages	2,801,800.00	2,801,800.00	2,597,229.97	204,570.03
Other Expenses	459,350.00	474,850.00	428,448.78	46,401.22
Center on Aging:				
Salaries and Wages	279,900.00	300,900.00	287,706.32	13,193.68
Other Expenses	127,540.00	127,540.00	86,028.48	41,511.52
Nutrition Program :				
Salaries and Wages	28,106.00	28,106.00	19,454.33	8,651.67
Other Expenses	312,582.00	312,582.00	260,131.62	52,450.38
Warren Haven:				
Salaries and Wages	7,191,730.00	6,931,730.00	6,622,993.53	308,736.47
Other Expenses	1,778,980.00	1,938,980.00	1,817,127.88	121,852.12

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2003
(CONTINUED)

HEALTH & HUMAN SERVICES (Continued):

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
Youth Shelter:				
Other Expenses	\$ 120,000.00	\$ 120,000.00	\$ 93,288.96	\$ 26,711.04
Mental Health Administration:				
Salaries and Wages	210,000.00	248,000.00	200,091.47	47,908.53
Other Expenses	87,960.00	87,960.00	81,388.19	6,571.81
Psychiatric Facilities (c 73, PL 1990):				
Maintenance for Mental Diseases:				
Other Expenses - Local	420,791.00	420,791.00	418,183.00	2,608.00
Other Expenses - State	1,213,784.00	1,213,784.00	1,213,784.00	
Maintenance of Patients in State				
Institutions for Mentally Retarded:				
Other: Expenses - State	2,183,325.00	2,183,325.00	2,183,325.00	
Commission for Women:				
Other Expenses	1,300.00	1,300.00		1,300.00
New Jersey Bureau of Children's Services:				
Other Expenses - State	245,686.00	245,686.00	245,686.00	
County Welfare Board:				
Salaries and Wages	2,544,575.00	2,640,575.00	2,623,473.84	17,101.16
Other Expenses	446,046.00	446,046.00	436,230.25	9,815.75
County Adjuster:				
Salaries and Wages	60,000.00	61,975.00	59,547.56	2,427.44
Other Expenses	15,847.00	15,847.00	14,395.75	1,451.25

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2003
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
HEALTH & HUMAN SERVICES (Continued):				
Health and Human Services (NISA 30:4D-6.9)	\$ 176,812.00	\$ 176,812.00	\$ 176,812.00	
Human Service Programs (NISA 30:14-11)	217,489.00	217,489.00	217,489.00	
Human Service Programs (NISA 40:23-8.14)	74,915.00	74,915.00	74,915.00	
Mental / Health Services Programs (NISA 40:13-2)	290,614.00	290,614.00	287,073.61	\$ 3,540.39
Adult Mental / Health Services Programs (NISA 40:5-2.9 and 30:9A-1)	535,596.00	535,596.00	535,596.00	
Youth Services (NISA 40:5-2.9)	250,419.00	250,419.00	250,419.00	
Substance Abuse Services (NISA 30:9-12.16)	159,817.00	159,817.00	149,357.00	10,460.00
Psychiatric Facilities (c 73, PL 1990)				
Community Health Center of Piscataway	11,224.00	11,224.00	11,224.00	
TOTAL HEALTH & HUMAN SERVICES	22,246,188.00	22,318,663.00	21,391,400.54	927,262.46
EDUCATION:				
Warren County Community College (NISA 18A:64A-30 et seq.):	1,957,000.00	1,957,000.00	1,957,000.00	
Other Expenses				
Reimbursement for Residents Attending Cut - of - County Two Year Colleges (NISA 18A:64A-23):	225,000.00	225,000.00	129,344.38	95,655.62
Other Expenses				
Contribution to Warren County Soil Conservation District (NISA 4:24-22 (1)):	81,000.00	81,000.00	81,000.00	
Other Expenses				
County Extension Service - Farm & Home:	184,030.00	184,030.00	174,563.58	9,466.42
Salary and Wages	116,000.00	116,000.00	115,615.47	384.53
Other Expenses				

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2003
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
EDUCATION (Continued):				
Warren County Vocational School:				
Other Expenses	\$ 3,443,440.00	\$ 3,506,374.00	\$ 3,506,374.00	
Reimbursements for Residents Attending				
Cut - of - County Vocational Schools				
(NJSA 18A:54A-23.4):				
Other Expenses	5,000.00	5,000.00		\$ 5,000.00
Office of Superintendent of Schools:				
Salary and Wages	76,800.00	72,800.00	64,861.99	7,938.01
Other Expenses	18,870.00	28,670.00	22,920.18	5,749.82
Special Schools Services:				
Other Expenses	171,461.00	171,461.00	171,461.00	
TOTAL EDUCATION	6,278,601.00	6,347,335.00	6,223,140.60	124,194.40
OTHER OPERATIONS FUNCTIONS:				
Provisions for Salary Adjustments &				
New Employees	800,000.00	33,971.00		33,971.00
TOTAL OTHER OPERATIONS FUNCTIONS	800,000.00	33,971.00		33,971.00

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2003
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
OPERATIONS:				
UTILITIES EXPENSES AND BULK PURCHASES:				
Electricity	\$ 640,000.00	\$ 640,000.00	\$ 550,609.18	\$ 89,390.82
Telephone (excluding equipment acquisition)	503,400.00	503,400.00	475,285.89	28,114.11
Water	54,900.00	54,900.00	51,434.27	3,465.73
Fuel Oil	320,000.00	320,000.00	287,699.43	32,300.57
Sewerage Processing and Disposal	162,000.00	162,000.00	121,035.69	40,964.31
Gasoline	200,000.00	225,000.00	224,225.64	774.36
TOTAL UTILITIES	1,880,300.00	1,905,300.00	1,710,290.10	195,009.90
SUBTOTAL OPERATIONS	67,199,234.00	67,199,234.00	63,928,237.24	3,270,996.76
PUBLIC AND PRIVATE PROGRAMS OFFSET				
BY REVENUES:				
Area Plan Grant (NISA 40A:4-87 + \$419,568.00)	552,180.00	971,748.00	971,748.00	
Department of Human Services, Division of Youth & Family Services, Title XX Coalition	269,299.00	269,299.00	269,299.00	
Department of Community Affairs, Handicapped Person's Recreational Opportunities	12,500.00	12,500.00	12,500.00	
Department of Transportation, Capital Transportation Program (NISA 40A:4-87 + \$1,276,000.00)		1,276,000.00	1,276,000.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2003
(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 + \$25,464.00)	\$	\$ 25,464.00	\$	25,464.00
Department of Health & Senior Services,				
Right-to-know	\$ 9,220.00	9,220.00		9,220.00
Matching Funds for Grant & Aid - Handicapped				
Person's Recreational Act - County Match	2,500.00	2,500.00		2,500.00
Matching Funds for Grant & Aid - Area Plan				
Grant - Title III - Nutrition Program -				
County Match	36,511.00	36,511.00		36,511.00
Public Health Priority Funding				
(NJSA 40A:4-87 + \$23,421.00)		23,421.00		23,421.00
NJ Transit Corporation, Senior Citizen &				
Disabled Resident, Transportation				
Assistance Program (NJSA 40A:4-87 + \$428,000.00)		428,000.00		428,000.00
NJ Transit Corporation, Senior Citizen &				
Disabled Resident, Transportation				
Assistance Program (NJSA 40A:4-87 + \$19,000.00)		19,000.00		19,000.00
Department of Environmental Protection, Clean				
Communities Program (NJSA 40A:4-87 + \$37,889.77)		37,889.77		37,889.77
NJ Council on the Arts, General Program Support				
Special Project Support (NJSA 40A:4-87 + \$10,440.00)		10,440.00		10,440.00
Cultural and Heritage (NJSA 40A:4-87 + \$ 84,850.00)		84,850.00		84,850.00
Department of Human Services, Services				
for the Homeless (NJSA 40A:4-87 + \$78,160.00)		78,160.00		78,160.00
Department of Human Services, Personal				
Assistance Service Program	99,776.00	99,776.00		99,776.00

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2003
 (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	223,894.00	223,894.00	223,894.00	
(NJSA 40A:4-87 + \$16,744.00)		16,744.00	16,744.00	
Department of Human Services, Division of				
Mental Health Services, MICA Training				
(NJSA 40A:4-87 + \$4,580.00)		4,580.00	4,580.00	
Department of Human Services, Division of				
Mental Health Services, Mental Health Providers - Training				
(NJSA 40A:4-87 + \$4,000.00)		4,000.00	4,000.00	
Department of Community Affairs, Small				
Cities Community Development Block Grant				
(NJSA 40A:4-87 + \$400,000.00)		400,000.00	400,000.00	
Department of Environmental Protection,				
Environmental Health Act				
(NJSA 40A:4-87 + \$253,500.00)		253,500.00	253,500.00	
Department of Health, Prevention Oriented System for				
Child Health Care (NJSA 40A:4-87 + \$83,210.00)		83,210.00	83,210.00	
Department of Health, Bioterrorism Preparedness				
and Response (NJSA 40A:4-87 + \$471,669.00)		471,669.00	471,669.00	
Department of Health, Decontamination				
Trailer (NJSA 40A:4-87 + \$75,000.00)		75,000.00	75,000.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2003
(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 + \$43,771.00)				
Department of Military and Veteran Affairs for				
Veteran Transportation (NJSA 40A:4-87 + \$8,100.00)		8,100.00	8,100.00	
Department of Transportation,				
Sign Management (NJSA 40A:4-87) + \$299,451.00)		299,451.00	299,451.00	
NJ Historic Trust,				
Historic Trust (NJSA 40A:4-87 + \$24,000.00)		24,000.00	24,000.00	
Juvenile Justice Commission, State Facility				
Education Act Funds for County Youth				
Detention Centers (NJSA 40:4-87 + \$108,000.00)		108,000.00	108,000.00	
State/Community Partnership Act - Juvenile				
Education (NJSA 40:4-87 + \$282,157.00)		282,157.00	282,157.00	
Department of Transportation,				
D.O.T. Safety Improvements (NJSA 40A:4-87 + \$10,163.47)		10,163.47	10,163.47	
Department of Law & Public Safety, Division				
of State Police,				
Homeland Security (NJSA 40A:4-87 + \$113,519.00)		113,519.00	113,519.00	
Domestic Preparedness Program (NJSA 40A:4-87 + \$171,269.00)		171,269.00	171,269.00	
Community Emergency Response				
Team (CERT) (NJSA 40A:4-87 + \$4,000.00)		4,000.00	4,000.00	
Countywide Hurricane Operations				
Plan (NJSA 40A:4-87 + \$10,000.00)		10,000.00	10,000.00	
Department of Law & Public Safety,				
Megan's Law	\$ 11,679.00	11,679.00	11,679.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2003
(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 + \$169,912.00)		\$ 169,912.00	\$ 169,912.00	
Department of Law & Public Safety, Body Armor Various Departments (NJSA 40A:4-87 + \$9,529.45)		9,529.45	9,529.45	
NJ Transit Corporation, Section 5311 (NJSA 40A:4-87 + \$175,286.00)		175,286.00	175,286.00	
NJ Transit Corporation, Senior Citizens and Disabled Residents - Section 5311 (NJSA 40A:4-87 + \$87,643.00)		87,643.00	87,643.00	
Department of Health & Senior Services, LINCS Development, Health Alert Network (NJSA 40A:4-87 + \$6,117.00)		6,117.00	6,117.00	
Department of Law & Public Safety, Division of Criminal Justice, Domestic Violence Counselor (NJSA 40A:4-87 + \$191,865.00)		191,865.00	191,865.00	
Department of Law & Public Safety, Division of Criminal Justice, Criminal Justice Program (NJSA 40A:4-87 + \$78,086.00)		78,086.00	78,086.00	
Department of Health, Special Early Intervention Program (NJSA 40A:4-87 + \$190,293.00)		190,293.00	190,293.00	
Department of Health & Senior Services, Tobacco Control, Prevention, and Education (NJSA 40A:4-87 + \$30,000.00)		30,000.00	30,000.00	
Government Council on Alcoholism and Drug Abuse, Municipal Alliance	\$ 152,823.76	152,823.76	152,823.76	
Department of Human Services, Division of Family Development, JOBS/Family Development (NJSA 40A:4-87 + \$439,968.00)		439,968.00	439,968.00	
Department of Human Services, Division of Family Development, JOBS/Family Development (NJSA 40A:4-87 + \$52,933.00)		52,933.00	52,933.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2003
(CONTINUED)

PUBLIC AND PRIVATE PROGRAMS OFFSET
BY REVENUES (Continued):
Department of Law & Public Safety, Division of
Criminal Justice, Office of Insurance Fraud
(NSA 4CA:4-87 + \$34,135.00)

TOTAL FEDERAL AND STATE PROGRAMS

Total Operations
Contingent

TOTAL OPERATIONS INCLUDING CONTINGENT

Detail:

Salary and Wages
Other Expenses

CAPITAL IMPROVEMENTS:

Capital Improvement Fund

TOTAL CAPITAL IMPROVEMENTS

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
		\$ 34,135.00	\$ 34,135.00	
	\$ 1,370,382.76	7,622,076.45	7,622,076.45	
	68,569,616.76	74,821,310.45	71,550,313.69	\$ 3,270,996.76
	5,000.00	5,000.00		5,000.00
	68,574,616.76	74,826,310.45	71,550,313.69	3,275,996.76
	31,720,641.00	31,415,187.00	29,754,178.99	1,661,008.01
	36,833,975.76	43,411,123.45	41,796,134.70	1,614,988.75
	3,735,100.00	3,735,100.00	3,735,100.00	
	3,735,100.00	3,735,100.00	3,735,100.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2003
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
DEBT SERVICE:				
Payment of Bond Principal:				
Open Space Bonds	\$ 155,000.00	\$ 155,000.00	\$ 155,000.00	
County College Bonds	525,000.00	525,000.00	525,000.00	
Slate Aid - County College Bonds				
(NJS 18A:64A-22.6)	165,000.00	165,000.00	165,000.00	
Vocational School Bonds	170,000.00	170,000.00	170,000.00	
Other Bonds	1,535,000.00	1,535,000.00	1,535,000.00	
Payment of Bond Anticipation Notes	161,000.00	161,000.00	161,000.00	
Interest on Bonds:				
Open Space Bonds	134,643.76	134,643.76	134,643.76	
County College Bonds	228,642.50	228,642.50	228,642.50	
Slate Aid - County College Bonds	65,465.00	65,465.00	65,465.00	
Vocational School Bonds	148,075.00	148,075.00	148,075.00	
Other Bonds	658,044.26	658,044.26	658,044.26	
Interest on Notes	27,330.37	27,330.37	27,330.37	
Green Trust Loan Program:				
Loan Repayments for Principal and Interest	101,717.59	101,717.59	101,717.59	
TOTAL DEBT SERVICE	4,074,918.48	4,074,918.48	4,074,918.48	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2003
(CONTINUED)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
STATUTORY EXPENDITURES:				
Contribution to:				
Social Security System	\$ 2,493,628.00	\$ 2,493,628.00	\$ 2,366,725.59	\$ 126,902.41
Unemployment Compensation	170,000.00	170,000.00	120,595.63	49,404.37
Insurance (NISA 43:21-3 et. seq.)	56,848.00	56,848.00	56,847.48	0.52
Public Employees' Retirement System - E.R.I.				
Total Statutory Expenditures	2,720,476.00	2,720,476.00	2,544,168.70	176,307.30
	2,720,476.00	2,720,476.00	2,544,168.70	176,307.30
TOTAL GENERAL APPROPRIATIONS	\$ 79,105,111.24	\$ 85,356,804.93	\$ 81,904,500.87	\$ 3,452,304.06

Ref.

A

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2003
(Continued)

<u>Analysis of Budget After Modification</u>	<u>Ref.</u>	
Adopted Budget		\$ 79,105,111.24
Appropriation by NJSA 40A:4-87		<u>6,251,693.69</u>
		<u>\$ 85,356,804.93</u>
 <u>Analysis of Paid or Charged</u>		
Cash Disbursed		\$ 73,354,404.95
Encumbrances Payable	A	1,370,597.24
Transfer to Grant Fund Expenditures:		
Federal Programs		2,557,100.47
State Programs		<u>5,025,964.98</u>
		82,308,067.64
Less: Refunds		<u>403,566.77</u>
		<u>\$ 81,904,500.87</u>

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

COUNTY OF WARREN

OTHER TRUST FUNDS

2003

COUNTY OF WARREN
COMPARATIVE BALANCE SHEET - TRUST FUNDS

		December 31,	
	Ref.	2003	2002
<u>ASSETS</u>			
Regular Trust Fund:			
Cash Accounts:			
Checking		\$ 531,561.31	\$ 1,419,103.19
Savings Account		1,269,590.22	373,180.09
Money Market Accounts		5,079,039.83	1,081,252.69
Certificates of Deposit			3,400,000.00
	B-1	<u>6,880,191.36</u>	<u>6,273,535.97</u>
Rehabilitation Loans Receivable			
	B-3	<u>4,185,386.59</u>	<u>4,025,313.42</u>
		<u>4,185,386.59</u>	<u>4,025,313.42</u>
Open Space Trust Fund:			
Cash Account:			
Checking		2,368.66	8,566.81
Money Market Account		6,424,922.76	2,015,943.48
Certificates of Deposit			2,000,000.00
	B-1	<u>6,427,291.42</u>	<u>4,024,510.29</u>
Unemployment Trust Fund:			
Cash Account:			
Checking		103,161.42	34,372.32
	B-1	<u>103,161.42</u>	<u>34,372.32</u>
Other Trust Fund:			
Cash Accounts:			
Checking		5,072,740.82	2,578,962.40
Certificates of Deposit			2,450,000.00
	B-1	<u>5,072,740.82</u>	<u>5,028,962.40</u>
Receivables:			
Due from State of New Jersey - Farm Easements		558,335.50	476,000.00
Community Development Block Grant Receivable	B-2	22,800.00	6,975.00
		<u>581,135.50</u>	<u>482,975.00</u>
TOTAL ASSETS		<u>\$ 23,249,907.11</u>	<u>\$ 19,869,669.40</u>

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

		December 31,	
	Ref.	2003	2002
<u>LIABILITIES AND RESERVES</u>			
Regular Trust Fund:			
Encumbrances Payable		\$ 140,954.27	\$ 127,781.74
Due to Current Fund	A	5,697.17	864.27
Reserve for Rehabilitation Loans Receivable	B-3	4,185,386.59	4,025,313.42
Reserve for Community Development Block Grant			
Echo Housing	B-4	196,242.13	179,046.37
Reserve for Housing Rehabilitation	B-5	1,193,654.89	1,157,420.52
Various Reserves	B-6	5,343,642.90	4,808,423.07
		<u>11,065,577.95</u>	<u>10,298,849.39</u>
Open Space Trust Fund:			
Encumbrances Payable		1,340,649.23	2,732,331.44
Accounts Payable			105,000.00
Due General Capital Fund	C	275,000.00	
Reserve for Open Space Trust	B-6	4,811,642.19	1,187,178.85
		<u>6,427,291.42</u>	<u>4,024,510.29</u>
Unemployment Trust Fund:			
Reserve for Unemployment Claims	B-6	103,161.42	34,372.32
		<u>103,161.42</u>	<u>34,372.32</u>
Other Trust Fund:			
Encumbrances Payable		53,234.60	117,315.93
Accounts Payable			100.00
Due to Current Fund	A	487.88	875.45
Reserve for Receivables		581,135.50	482,975.00
Various Reserves	B-7	5,019,018.34	4,910,671.02
		<u>5,653,876.32</u>	<u>5,511,937.40</u>
TOTAL LIABILITIES AND RESERVES		<u>\$ 23,249,907.11</u>	<u>\$ 19,869,669.40</u>

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

COUNTY OF WARREN

GENERAL CAPITAL FUND

2003

COUNTY OF WARREN
GENERAL CAPITAL FUND
COMPARATIVE BALANCE SHEET

		December 31,	
	Ref.	2003	2002
<u>ASSETS</u>			
Cash and Cash Equivalents	C-2	\$ 12,398,976.39	\$ 6,640,032.56
Due From Open Space Trust Fund	B	275,000.00	
Deferred Charges to Future Taxation:			
Funded		31,549,099.25	26,367,871.41
Unfunded	C-4		1,661,000.00
<u>TOTAL ASSETS</u>		<u>\$ 44,223,075.64</u>	<u>\$ 34,668,903.97</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Bond Anticipation Notes Payable	C-7		\$ 1,661,000.00
Serial Bonds Payable	C-8	\$ 30,258,000.00	25,002,000.00
Green Trust Loan Payable	C-9	1,291,099.25	1,365,871.41
Improvement Authorizations:			
Funded	C-6	8,863,520.28	3,066,395.97
Encumbrances Payable		1,802,201.84	1,888,344.59
Due to Current Fund	A	25,118.90	2,156.63
Capital Improvement Fund	C-5	1,541,093.20	1,241,093.20
Fund Balance	C-1	442,042.17	442,042.17
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 44,223,075.64</u>	<u>\$ 34,668,903.97</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, 2002	C	<u>\$ 442,042.17</u>
Balance December 31, 2003	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 ACCOUNT GROUP

2003

COUNTY OF WARREN
GENERAL FIXED ASSETS ACCOUNT GROUP
COMPARATIVE BALANCE SHEET

		December 31,	
		2003	2002
<u>ASSETS</u>			
Land	\$	46,496,088.41	\$ 41,111,414.41
Buildings		22,483,706.26	22,221,913.91
Other Improvements		24,101,293.32	22,356,042.01
Vehicles		8,052,060.39	7,391,234.27
Machinery and Equipment		11,332,404.89	10,654,275.32
TOTAL ASSETS	\$	<u>112,465,553.27</u>	<u>\$ 103,734,879.92</u>
<u>RESERVES</u>			
Investment in General Fixed Assets	\$	97,174,437.18	\$ 88,443,763.83
Contributed Capital		<u>15,291,116.09</u>	<u>15,291,116.09</u>
TOTAL RESERVES	\$	<u>112,465,553.27</u>	<u>\$ 103,734,879.92</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, 2003

Note 1: Summary of Significant Accounting Policies

A. Reporting Entity

Except as noted below, the financial statements of the County of Warren include every board, body, officer or commission supported and maintained wholly or in part by funds appropriated by the County of Warren, as required by N.J.S. 40A:5-5. Accordingly, the financial statements of the County of Warren do not include the operations of the County Community College, County Municipal Utilities Authority, Historical Society, Pollution Control Financing Authority of Warren County, Audiovisual Aids Educational Commission or the County Vocational School, inasmuch as their activities are administered by separate boards. The operations of the County Welfare Agency have also been excluded inasmuch as they serve as an agent of the State of New Jersey and their records are maintained separately.

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

Warren County College
 475 Route 57 West
 Washington, NJ 07882

Warren County Mosquito Commission
 2 Furnace Street
 Oxford, NJ 07863

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

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

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

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

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2003
(Continued)

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

B. Description of Funds

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

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

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

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

C. Basis of Accounting

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

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

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

Exceptions to this general rule include:

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2003
(Continued)

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

C. Basis of Accounting (Continued)

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

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

Other significant accounting policies include:

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.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2003
(Continued)

Note 2: Long-Term Debt

Summary of County Debt

	December 31,		
	2003	2002	2001
<u>Issued</u>			
General Bonds, Notes and Loans	\$ 31,549,099.25	\$ 28,028,871.41	\$ 30,737,770.68
Authorized but not Issued:			
General Bonds, Notes and Loans			383,799.00
	<u>31,549,099.25</u>	<u>28,028,871.41</u>	<u>31,121,569.68</u>
Less:			
Capital Projects for County Colleges	1,195,000.00	1,325,000.00	
Capital Projects Paid from Open Space, Recreation and Farmland and Historic Preservation Fund	<u>11,026,099.25</u>	<u>5,731,871.41</u>	<u>7,620,770.68</u>
	<u>12,221,099.25</u>	<u>7,056,871.41</u>	<u>7,620,770.68</u>
Net Bonds, Notes and Loans Issued and Authorized but not Issued	<u>\$ 19,328,000.00</u>	<u>\$ 20,972,000.00</u>	<u>\$ 23,500,799.00</u>

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, 2003, is as follows:

General Obligation Bonds

<u>Final Maturity</u>	<u>Rate</u>	
7/15/07	5.70%	<u>\$ 1,713,000</u>

Open Space Bond Series 2003A

<u>Final Maturity</u>	<u>Rate</u>	
5/15/2009	3.625%	2,400,000
5/15/2011	3.500%	900,000
5/15/2012	3.600%	470,000
5/15/2013	3.750%	490,000
5/15/2014	3.900%	510,000
5/15/2015	4.000%	530,000
5/15/2016	4.100%	545,000
5/15/2017	4.200%	565,000
5/15/2018	4.300%	590,000
		<u>7,000,000</u>

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2003
(Continued)

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

Open Space Refunding Bonds 2003B

<u>Final Maturity</u>	<u>Rate</u>	
11/15/2007	3.000%	815,000
11/15/2008	2.250%	220,000
11/15/2009	2.500%	225,000
11/15/2010	2.800%	230,000
11/15/2011	3.100%	235,000
11/15/2012	3.350%	240,000
11/15/2013	3.500%	245,000
11/15/2014	3.600%	255,000
11/15/2015	3.750%	270,000
		<u>2,735,000</u>

General Improvement/College Refunding Bonds, Series 2003C

<u>Final Maturity</u>	<u>Rate</u>	
11/15/2007	3.000%	7,250,000
11/15/2008	2.250%	1,830,000
11/15/2009	4.500%	1,835,000
11/15/2010	2.800%	1,190,000
11/15/2011	3.100%	460,000
11/15/2012	3.350%	485,000
11/15/2013	3.500%	500,000
11/15/2014	3.600%	520,000
11/15/2015	3.750%	540,000
		<u>14,610,000</u>

County Vocational School Refunding Bonds, Series 2003D

<u>Final Maturity</u>	<u>Rate</u>	
11/15/2007	3.000%	905,000
11/15/2008	2.250%	240,000
11/15/2009	2.500%	245,000
11/15/2010	2.800%	250,000
11/15/2011	3.100%	255,000
11/15/2012	3.350%	265,000
11/15/2013	3.500%	270,000
11/15/2014	3.600%	280,000
11/15/2015	3.750%	295,000
		<u>3,005,000</u>

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2003
(Continued)

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

NJ DEP GREEN TRUST LOAN 1997 ISSUE

<u>Final Maturity</u>	<u>Rate</u>	
6/16/2017	2.00%	<u>\$ 824,069.01</u>

NJ DEP GREEN TRUST LOAN 2001 ISSUE

<u>Final Maturity</u>	<u>Rate</u>	
6/17/2021	2.00%	<u>\$ 467,030.24</u>

Summary of Statutory Debt Condition - Annual Debt Statement

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of .244%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General, Vocational School and County College Debt	<u>\$ 31,549,099.25</u>	<u>\$ 12,221,099.25</u>	<u>\$ 19,328,000.00</u>

Net Debt \$19,328,000.00 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, \$7,926,105,861 = .244%.

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

2% Average Equalized Valuation Basis (County)	\$ 158,522,117
Net Debt	<u>19,328,000</u>
Remaining Borrowing Power	<u>\$ 139,194,117</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>
2004	\$ 2,841,275.08	\$ 939,027.51	\$ 3,780,302.59
2005	2,877,808.21	852,386.87	3,730,195.08
2006	2,914,372.15	764,324.19	3,678,696.34
2007	2,940,967.52	675,178.79	3,616,146.31
2008	2,977,594.98	585,188.85	3,562,783.83

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2003
(Continued)

Note 3: Fund Balances Appropriated

Fund balances at December 31, 2003, which are appropriated and included in the adopted budget as anticipated revenue in their own respective funds for the year ending December 31, 2004, are as follows:

Current Fund	\$6,881,874.46
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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 55 are entitled to a retirement benefit based upon a formula which takes 1/55th of the average annual compensation for the highest three fiscal years' compensation for each year of membership during years of creditable service. Vesting occurs after 8 to 10 years of service. Enrolled PFRS members may retire at age 55 with a minimum of 10 years of service required for vesting.

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

The contribution policy is set by New Jersey State Statutes and, in most retirement systems, contributions are required by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. Employee contributions are based on percentages of 3.0% for PERS and 8.5% for PFRS of employees' annual compensation, as defined. Employers are required to contribute at an actuarially determined rate in both Funds. The actuarially determined employer contribution includes funding for cost-of-living adjustments and noncontributory death benefits.

The County's annual pension costs (APC) for the plans amounted to \$56,847.48, \$147,268.40 and \$383,398.00 for 2003, 2002 and 2001, respectively. These contributions represented 100% of the County's net pension obligation.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2003
 (Continued)

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 \$8,659,128.79 at December 31, 2003, and is not reported either as an expenditure or liability. However, it is expected that the cost of such unpaid compensation would be included in the County's budget operating expenditures in the year in which it is used. During the year the County has also established a trust fund account for accumulated sick and vacation time. The balance of this account at year end is \$275,508.78.

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>
2003	\$ 45,500,000	\$ 45,479,349	99.95%
2002	44,607,000	44,607,000	100%
2001	44,607,247	44,607,247	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>
2003	\$ 8,937,060,289	\$.56	\$.05	\$.06
2002	7,314,822,209	.61	.06	.04
2001	6,682,685,348	.67	.06	.04

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2003

(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, 2003 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, 2003 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, 2002. (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, 2003
(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, 2003. 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

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

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

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2003
(Continued)

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

<u>Year</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2004	2.000%	\$ 345,000	\$ 232,563	\$ 577,563
2005	2.000%	380,000	179,150	559,150
2006	2.000%	380,000	171,550	551,550
2007	2.375%	395,000	163,950	558,950
2008	3.000%	395,000	154,569	549,569
2009	3.000%	405,000	142,719	547,719
2010	3.250%	415,000	130,569	545,569
2011	3.625%	430,000	117,081	547,081
2012	4.500%	435,000	101,493	536,493
2013	4.000%	455,000	81,919	536,919
2014	4.250%	475,000	63,719	538,719
2015	4.125%	535,000	43,531	578,531
2016	4.250%	505,000	21,462	526,462
		<u>5,550,000</u>	<u>1,604,275</u>	<u>7,154,275</u>
Less: Short-Term Portion		<u>345,000</u>	<u>232,563</u>	<u>577,563</u>
Long-Term Portion		<u>\$ 5,205,000</u>	<u>\$ 1,371,712</u>	<u>\$ 6,576,712</u>

Note 9: Cash and Cash Equivalents

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

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

GASB Statement No. 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".

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2003
(Continued)

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

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;
- (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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2003
(Continued)

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

(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, 2003, cash and cash equivalents of the County of Warren consisted of the following:

<u>Fund</u>	<u>Money Market</u>	<u>Checking Accounts</u>	<u>Savings Accounts</u>	<u>Total</u>
Current	\$ 17,331,611.15	\$.02		\$ 17,331,611.17
Federal and State Grant	6,719,345.28			6,719,345.28
Other Trust	11,503,962.59	5,709,832.21	\$ 1,269,590.22	18,483,385.02
General Capital	12,398,988.39			12,398,988.39
	<u>\$ 47,953,907.41</u>	<u>\$ 5,709,832.23</u>	<u>\$ 1,269,590.22</u>	<u>\$ 54,933,329.86</u>

The carrying amount of the County's cash and cash equivalents at December 31, 2003, was \$54,933,329.86 and the bank balance was \$56,434,720.49. Of the bank balance, \$100,000.00 was covered by federal depository insurance and \$56,334,720.49 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.

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:

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2003
(Continued)

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

Bargaining Unit Employees

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

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

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

Such payment shall continue until the death of an employee.

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

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

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.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2003
(Continued)

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

3. Employees who retire with twenty-five (25) years or more of service credit in a New Jersey State Administered Retirement System and who have reached fifty-five (55) years of age with at least fifteen (15) years of full-time service with the County of Warren at the time of retirement.
4. Employees who are separated from full-time service with the County on a disability pension (NJSA 40A:10-23). Such hospitalization and major medical benefits shall continue until the death of the employee.

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

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

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

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

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 "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.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2003
(Continued)

Note 11: Risk Management (Cont'd)

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.

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, 2002</u>
Total Assets	<u>\$ 6,127,966</u>
Retained Earnings	<u>\$ 917,572</u>
Total Revenue	<u>\$ 8,072,143</u>
Total Expenditures	<u>\$ 7,891,865</u>
Excess of Revenue over Expenditures	<u>\$ 183,278</u>
Retained Earnings Distribution to Participating Members	<u>\$ 697,223</u>

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2003
 (Continued)

Note 12: Interfund Receivables and Payables

The following interfund balances remained on the balance sheet at December 31, 2003:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current	\$ 41,155.68	
Federal and State Grant		\$ 9,851.73
Other Trust		281,185.05
General Capital	275,000.00	25,118.90
	<u>\$ 316,155.68</u>	<u>\$ 316,155.68</u>

Note 13: Claims and Other Proceedings

The County is involved in various lawsuits arising in the normal course of business, including claims for property damage, personal injury, and various contract disputes. The County is vigorously contesting these lawsuits and believes the ultimate resolution will not have a material adverse effect on their financial position.

COUNTY OF WARREN

SUPPLEMENTARY DATA

COUNTY OF WARREN
SCHEDULE OF OFFICIALS IN OFFICE AND SURETY BONDS
YEAR ENDED DECEMBER 31, 2003

The following officials were in office at December 31, 2003:

<u>Name</u>	<u>Title</u>	<u>Bond Amount</u>
Michael J. Doherty	Director-Board of Chosen Freeholders	
Richard D. Gardner	Deputy Director-Board of Chosen Freeholders	
John DiMaio	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) Included in blanket bond covering other County employees. Issued by Selective Way Insurance Company

(b) Insured by Selective Way Insurance Company

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

COUNTY OF WARREN

CURRENT FUND

2003

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2002	A	\$ 18,682,228.11
Increased by Receipts:		
County Taxes Receivable	\$ 45,479,349.43	
Nonbudget Revenue	3,416,106.04	
Revenue Accounts Receivable	26,523,498.14	
Appropriation Refunds	403,566.77	
Due from General Capital Fund	158,013.16	
Due from Regular Trust Fund	864.27	
Due from Other Trust Fund	875.45	
Due from Federal and State Grant Fund	38,106.07	
Fees Collected Due to Other Agencies	378,528.21	
		<u>76,398,907.54</u>
		95,081,135.65
Decreased by Disbursements:		
2003 Budget Appropriations	73,354,404.95	
2002 Appropriation Reserves	4,095,776.82	
Due from Federal and State Grant Fund	4,645.46	
Due from Regular Trust Fund - Fees Refunded	5,697.17	
Due from Other Trust Fund - Fees Refunded	487.88	
Fees Paid to Other Agencies	260,397.64	
		<u>77,721,409.92</u>
Balance December 31, 2003	A	<u>\$ 17,359,725.73</u>

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

	<u>Ref.</u>		
Balance December 31, 2002	A	\$	7,427,332.18
Increased by Receipts:			
Federal Grant Receipts		\$	1,840,567.18
State Grant Receipts			4,626,708.46
Interest Earned - Due to Current Fund			46,282.32
			<u>6,513,557.96</u>
Decreased by Disbursements:			
Federal Grant Fund Expenditures			1,765,983.52
State Grant Fund Expenditures			5,417,455.27
Interest Due Current			38,106.07
			<u>7,221,544.86</u>
Balance December 31, 2003	A	<u>\$</u>	<u>6,719,345.28</u>

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2002	2003 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2003
Allamuchy Township	\$ 12,441.37	\$ 2,289,601.24	\$ 50,523.01	\$ 2,302,042.61	\$ 50,523.01
Alpha Borough	7,408.05	795,529.32	6,893.46	809,830.83	
Town of Belvidere	4,094.42	942,090.46	1,138.35	942,759.34	4,563.89
Blairstown Township	62,797.22	3,028,606.08	44,552.75	3,091,403.30	44,552.75
Franklin Township	126,127.76	1,631,987.20	67,059.70	1,758,114.96	67,059.70
Frelinghuysen Township	28,453.53	1,099,704.08	28,382.37	1,127,867.99	28,671.99
Greenwich Township		3,080,713.40	107,479.89	3,188,193.29	
Town of Hackettstown	10,982.85	3,516,196.77	14,478.93	3,527,179.62	14,478.93
Hardwick Township		835,625.06	13,398.57	849,023.63	
Harmony Township	16,252.52	2,659,854.43	14,304.14	2,676,106.95	14,304.14
Hope Township	16,601.23	927,675.85	10,763.79	944,277.08	10,763.79
Independence Township	47,131.16	2,472,501.06	26,431.69	2,519,632.22	26,431.69
Knowlton Township	19,943.12	1,336,747.44	19,125.92	1,375,816.48	
Liberty Township	11,500.62	1,177,782.75	21,899.34	1,211,182.71	
Lopatcong Township	255,164.27	3,237,446.98	159,241.88	3,481,100.83	170,752.30
Mansfield Township	28,953.02	2,872,122.35	15,818.35	2,916,893.72	
Oxford Township	4,473.63	804,936.00	3,417.42	812,827.05	
Town of Phillipsburg	13,582.57	3,357,112.95	9,107.57	3,370,695.52	9,107.57
Pohatcong Township		1,684,049.83	8,704.08	1,690,607.33	2,146.58
Washington Borough		1,937,839.59	46,758.54	1,984,598.13	
Washington Township	247,273.20	3,001,849.03	144,642.71	3,245,843.82	147,921.12
White Township	68,192.17	2,810,028.13	58,282.00	2,878,220.30	58,282.00
	<u>\$ 981,372.71</u>	<u>\$ 45,500,000.00</u>	<u>\$ 872,404.46</u>	<u>\$ 46,704,217.71</u>	<u>\$ 649,559.46</u>

Ref. A

2003 Added & Omitted Taxes	\$ 243,495.57
2002 Added & Omitted Taxes	981,372.71
	<u>1,224,868.28</u>

2003 County Taxes	45,479,349.43
	<u>\$ 46,704,217.71</u>

	<u>Ref.</u>	
	A	\$ 20,650.57
2003 Taxes Receivable	A	<u>628,908.89</u>
Added and Omitted Taxes Receivable		<u>\$ 649,559.46</u>

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE
YEAR ENDED DECEMBER 31, 2003

	Accrued In 2003	Received
County Clerk:		
Fees	\$ 3,086,925.51	\$ 3,086,925.51
County Surrogate:		
Fees	134,341.18	134,341.18
County Sheriff:		
Fees	203,572.42	203,572.42
Fines:		
Other	5,120.02	5,120.02
Interest on Investments and Deposits	341,729.12	341,729.12
Election Expenses Reimbursed by		
Municipalities	124,128.81	124,128.81
Motor Vehicle Fines	478,464.34	478,464.34
Fees From Public Health Nursing		
Agency	1,350,000.01	1,350,000.01
Revenue for Housing State Inmates in the		
County Correctional Center	480,921.29	480,921.29
Public Health Nursing Trust	950,000.00	950,000.00
Bail Bond Forfeitures	33,955.00	33,955.00
Medicaid Peer Grouping (PL 1985, Ch 474)	1,427,746.00	1,427,746.00
Boarding Out-of-County Youth - Warren		
County Retention & Rehabilitation Center	640,463.25	640,463.25
School Election Expenses Reimbursed by		
Each School Board District	54,117.09	54,117.09
State Aid - County College Bonds (NJSA 18A:64A-22.6)	230,465.00	230,465.00
Permanent Disability - Patients in County		
Institutions (NJSA 44:77-38 et seq.)	10,033,173.26	10,033,173.26
Aging CCPED Medicaid Reimbursement	272,455.00	272,455.00
DCA Reimbursement - Prosecutor Salaries	41,000.00	41,000.00

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE
YEAR ENDED DECEMBER 31, 2003
(Continued)

	<u>Accrued In</u> <u>2003</u>	<u>Received</u>
Department of Human Services, Division of Temporary Assistance and Social Services	\$ 2,259,753.12	\$ 2,259,753.12
Social and Welfare Services (c.66 PL 1990):		
Division of Youth and Family Services	245,686.00	245,686.00
Supplemental Social Security Income	143,702.00	143,702.00
Psychiatric Facilities (c.73 PL 1990):		
Maintenance of Patients in State Institutions for Mental Diseases	1,213,784.00	1,213,784.00
Maintenance of Patients in State Institutions for Mental Retarded	2,183,325.00	2,183,325.00
Community Mental Center of Piscataway	8,979.00	8,979.00
Open Space Tax Fund	579,691.72	579,691.72
	<u>\$ 26,523,498.14</u>	<u>\$ 26,523,498.14</u>

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2002	Reclassification of Prior Year Grant From State	2003 Revenue Realized	Received	Balance Dec. 31, 2003
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:</u>					
N.J. Dept. of Community Affairs:					
Special Programs for Aging - Title III - Area Plan:					
2000	\$ 4,397.34				\$ 4,397.34
2001	44,009.32				44,009.32
2002	296,431.00			\$ 190,416.64	106,014.36
2003			\$ 971,748.00	766,623.00	205,125.00
Community Development Block Grant #03-6333-00			400,000.00	400,000.00	
<u>U.S. DEPARTMENT OF JUSTICE:</u>					
N.J. Dept. of Law & Public Safety:					
Division of Criminal Justice:					
Juvenile Accountability Incentive Block Grant				29,925.00	
JAIBG-08-01	29,925.00			6,366.00	19,098.00
JAIBG-02-21			25,464.00		
Local Law Enforcement Block Grant - Megan's Law					
2003			11,679.00	11,679.00	
Crime Victim Assistance					
#V-09-01SP	222,437.96			163,494.69	58,943.27
Vehicular Crime Investigation Project					
2002	3,592.11			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:					
#DE 2-01-02	10,000.00			10,000.00	
#DE 2-22-03			169,912.00	169,912.00	
Domestic Violence Counselor or Project					
#02VAVA-17			191,865.00	191,865.00	
Sexual Assault Nurse Examiner's Project					
V-44-99S	653.44			653.44	
V-79-00	121,381.00			109,664.00	11,717.00
Division of State Police:					
Homeland Security Grant					
Domestic Preparedness Program #02-ODP-008			113,519.00	20,000.00	93,519.00
			171,269.00		171,269.00

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2002	Reclassification of Prior Year Grants To Federal	Reclassification of Prior Year Revenue	2003 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2003
NI DEPARTMENT OF HEALTH AND SENIOR SERVICES:							
Prevention Oriented System for Child Health Care (2 O.R.S.C.H.E.):							
#02-417-CHS-L-2	\$ 79,568.00			\$ 43,771.00	\$ 79,568.00		\$ 156.00
#02-417-CHS-L-2				83,210.00	43,615.00		62,408.00
#04-141-CHS-L-1					20,802.00		
Part H - Early Intervention Service Coordination:							
#01-369-EIP-L-1	8,680.00				8,680.00		
#02-257-EIP-L-1	16,104.00				16,104.00		
#03-257-EIP-L-2	180,989.00				163,805.00	\$ 17,184.00	
#04-370-EIP-L-1				190,293.00			190,293.00
Bioterrorism Preparedness & Response:							
#03-1166-BT-L-1	385,669.00				62,945.22		322,723.78
#04-1166-BT-L-2				471,669.00			471,669.00
Decontamination Trailer:							
#03-1221-EPR-C-0				75,000.00			75,000.00
Right to Know:							
2002	4,610.00				4,610.00		4,610.00
2003				9,220.00	4,610.00		
Electronic Health Alert Network - LINCIS:							
2001	4,000.00				4,000.00		
2003				6,117.00			6,117.00
Public Health Priority Funding				23,421.00	23,421.00		
Comprehensive Program for Planning and Provision							
of Alcoholism and Abuse Services:							
2002	101,817.50				95,637.50	6,180.00	76,636.00
2003				223,894.00	147,258.00		
Tobacco Control and Prevention:							
#00-620-ADA-L-0	55,800.00				55,800.00		
#03-620-ADA-L-0				30,000.00	30,000.00		
NI DEPARTMENT OF MILITARY & VETERAN AFFAIRS:							
Veterans Transportation #VL03T21	12,834.00			8,100.00	12,834.00		7,425.00
Veterans Transportation #VL04P21					675.00		

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

	Balance Dec. 31, 2002	Reclassification of Prior Year Grants To Federal	Reclassification of Prior Year Revenue	2003 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2003
NJ DEPARTMENT OF THE TREASURY:							
Governor's Council on Alcoholism & Drug Abuse:							
Municipal Alliance to Prevent Alcoholism & Drug Abuse:							
2001	\$ 2,395.76				\$ 89,441.35	2,395.76	
2002	89,862.35				16,615.54	421.00	
2003			\$ 152,823.76	\$ 152,823.76			\$ 136,208.22
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:							
Juvenile Justice Commission:							
State/Community Partnership Program:							
2003				282,157.00	152,151.00		130,006.00
State Facilities Education Act:	30,000.00				30,000.00		54,000.00
2002					54,000.00		
2003					4,000.00		3,627.79
Division of State Police:					6,372.21		
Community Emergency Response Team (CERT)							
Countywide Hurricane Operations Plan							
Division of Criminal Justice:							
Criminal Justice Program (CJ-15-03)				78,086.00	69,225.00		8,861.00
Office of Insurance Fraud:							
2002	52,175.00				52,117.00	56.00	18,380.00
2003				34,135.00	15,755.00		
Body Armor - Various Departments				9,529.45	9,529.45		
NJ DEPARTMENT OF HUMAN SERVICES:							
Division of Youth & Family Services:							
Personal Attendant Services Program							
#03BDWN				99,776.00	99,776.00		
Title XX Coalition							
#03ALWN				269,299.00	269,299.00		
Division of Economic Assistance:							
Social Services for the Homeless:							
#H1WZ3N			78,160.00	78,160.00	63,429.00		14,731.00

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

	Balance Dec. 31, 2002	Reclassification of Prior Year Grants To Federal	Reclassification of Prior Year Revenue	2003 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2003
<u>NJ TRANSIT CORPORATION:</u>							
Senior Citizen & Disabled Residents Transportation:							
NJ Transit - 2002	\$ 143,388.08			\$	142,967.81	\$ 420.27	
NJ Transit - 2001 Section 5311	27,408.30				27,408.30		
NJ Transit - 2002 Section 5311	221,649.00				221,649.00		
Job Access 2001	150,708.74	\$ (75,354.37)			75,354.37		
Job Access 2002	202,500.00	(135,000.00)					\$ 67,500.00
NJ Transit 2002 - #15WN2N	70,750.00				70,750.00		
NJ Transit - 2003			\$	428,000.00	259,670.37		168,329.63
NJ Transit - 2003 Section 5311				87,643.00			87,643.00
NJ Transit 2003 - #15WN2N				19,000.00			19,000.00
<u>NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY INC./NJ INSTITUTE OF TECHNOLOGY:</u>							
Reconstruction of Bridge 21022.5	22,243.43				17,465.91		4,777.52
Transportation Plan #02TS04	120,000.00				3,695.00		116,305.00
<u>NJ STATE COUNCIL ON THE ARTS:</u>							
Council on the Arts - Cultural and Heritage #03-13A060276							
Council on the Arts - General Support 2002	6,750.00			84,850.00	64,275.00		20,575.00
Council on the Arts - Special Project Support #03-10X030210							
Council on the Arts - Local Support #02-13A060153	22,462.00			10,440.00	7,830.00		2,610.00
<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. Bridge Improvements 2101202	178,340.46				59,302.77		119,037.69
D.O.T. Rte. 519 Overlay	246,000.00						246,000.00
D.O.T. Capital Transportation Program 2003				1,276,000.00	1,276,000.00		

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

	Balance Dec. 31, 2002	Reclassification of Prior Year Grants To Federal	Reclassification of Prior Year Revenue	2003 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2003
\$	111,317.50			\$ 253,500.00	\$ 107,105.50		\$ 4,212.00
	2,500.00				60,299.55		193,200.45
	2,500.00				2,000.00		
	2,500.00						2,500.00
	2,500.00						2,500.00
	46,115.89			37,889.77	37,889.77		
					46,115.89		
	45,600.00				31,225.16		14,374.84
\$	4,103,588.22	\$ (1,534,694.83)	\$ -0-	\$ 3,749,964.98	\$ 3,291,405.69	\$ 335,127.45	\$ 2,692,325.23

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NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:

County Environmental Health (CEHA):

2002
EN03-054
Environmental Resource Inventory ES01-078
Resource Recovery Implementation:

1999

2000

Division of Solid Waste Administration:

Clean Communities 2003

Green Acres Morris Canal:

1998

NJ DEPARTMENT OF AGRICULTURE:

Agriculture Research Project #ME351382

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2002 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2003

	Balance Dec. 31, 2002	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Administrative and Executive:				
Personnel Department:				
Salaries and Wages	\$ 9,782.24	\$ 9,782.24	\$ 8,444.28	\$ 1,337.96
Other Expenses	33,513.94	33,513.94	8,148.43	25,365.51
Board of Chosen Freeholders:				
Salaries and Wages	1,794.03	1,794.03	1,793.11	0.92
Other Expenses	45,587.81	45,587.81	6,482.28	39,105.53
County Clerk:				
Salaries and Wages	25,297.02	25,297.02	20,485.36	4,811.66
Other Expenses	22,748.76	22,748.76	18,173.21	4,575.55
Board Clerk:				
Salaries and Wages	8,517.06	8,517.06	7,222.45	1,294.61
Other Expenses	63,992.21	63,992.21	2,192.35	61,799.86
Treasurer's Office:				
Salaries and Wages	19,608.18	19,608.18	15,336.32	4,271.86
Other Expenses	3,239.14	3,239.14	2,122.86	1,116.28
Audit - Other Expenses	727.00	727.00		727.00
General Administration (Includes Purchasing):				
Salaries and Wages	10,064.30	10,064.30	6,710.34	3,353.96
Other Expenses	4,222.16	4,222.16	1,696.29	2,525.87
Information System Division:				
Salaries and Wages	8,712.55	8,712.55	2,382.28	6,330.27
Other Expenses	15,707.90	15,707.90	4,697.48	11,010.42
Board of Taxation:				
Salaries and Wages	29,740.05	29,740.05	25,228.07	4,511.98
Other Expenses	5,086.87	5,086.87	3,876.25	1,210.62
Board of Elections:				
Salaries and Wages	15,851.40	15,851.40	5,624.75	10,226.65
Other Expenses	7,084.09	7,084.09	3,970.14	3,113.95
County Counsel:				
Salaries and Wages	26,811.05	26,811.05	9,490.16	17,320.89
Other Expenses	13,209.55	13,209.55	10,619.58	2,589.97
County Surrogate:				
Salaries and Wages	7,366.06	9,366.06	8,486.22	879.84
Other Expenses	3,638.59	3,638.59	1,349.74	2,288.85
County Adjuster:				
Salaries and Wages	2,068.98	2,068.98	2,068.97	0.01
Other Expenses	1,118.98	1,118.98	14.48	1,104.50
Economic Development and Tourism:				
Salaries and Wages	3,073.59	3,073.59	2,574.52	499.07
Other Expenses	34,207.20	34,207.20	31,103.90	3,103.30

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2002 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2003
(Continued)

	Balance Dec. 31, 2002	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT (cont'd):				
Cultural and Heritage Commission:				
Salaries and Wages	\$ 3,676.54	\$ 3,676.54	\$ 1,896.38	\$ 1,780.16
Other Expenses	1,572.95	1,572.95	264.20	1,308.75
Utilities Expense and Bulk Purchases:				
Electricity	75,593.97	75,593.97	13,331.03	62,262.94
Telephone	57,427.11	57,427.11	30,435.05	26,992.06
Water	29,649.67	29,649.67	3,951.09	25,698.58
Fuel Oil	126,298.92	126,298.92	33,849.56	92,449.36
Sewerage Processing and Disposal	38,390.74	38,390.74	29,446.51	8,944.23
Gasoline	42,816.50	42,816.50	22,899.12	19,917.38
Aid to Warren County Historical & Genealogical Society Museum (N.J.S.A. 40:23-6.22)	356.99	356.99		356.99
Total General Government	<u>798,554.10</u>	<u>800,554.10</u>	<u>346,366.76</u>	<u>454,187.34</u>
LAND USE ADMINISTRATION:				
Planning Board:				
Salaries and Wages	21,615.05	21,615.05	17,122.55	4,492.50
Other Expenses	37,710.01	37,710.01	24,210.05	13,499.96
Total Land Use Administration	<u>59,325.06</u>	<u>59,325.06</u>	<u>41,332.60</u>	<u>17,992.46</u>
CODE ENFORCEMENT AND ADMINISTRATION:				
Weights and Measures:				
Salaries and Wages	21,562.14	21,562.14	19,009.14	2,553.00
Other Expenses	2,780.33	2,780.33	245.74	2,534.59
Total Code Enforcement and Administration	<u>24,342.47</u>	<u>24,342.47</u>	<u>19,254.88</u>	<u>5,087.59</u>
INSURANCES:				
Insurance (Ch. 3, PL 1986):				
Insurance on Buildings and Motor Vehicles and Surety Bond Premiums	65,000.00	65,000.00	42,757.50	22,242.50
Workers' Compensation Insurance	100.00	100.00		100.00
Group Insurance Plan for Employees	240,298.04	240,298.04	100,662.53	139,635.51
Total Insurances	<u>305,398.04</u>	<u>305,398.04</u>	<u>143,420.03</u>	<u>161,978.01</u>
PUBLIC SAFETY:				
Administration:				
Salaries and Wages	8,649.99	8,649.99	6,786.14	1,863.85
Other Expenses	4,445.87	4,445.87	887.06	3,558.81
Communications Center:				
Salaries and Wages	174,999.08	174,999.08	46,289.18	128,709.90
Other Expenses	63,995.14	63,995.14	19,806.06	44,189.08
Office of Emergency Management:				
Salaries and Wages	5,272.97	5,272.97	4,277.00	995.97
Other Expenses	14,623.13	14,623.13	1,177.99	13,445.14
Volunteer Fire Companies Instruction (N.J.S.A. 40:23-8.9):				
Other Expenses	23,047.88	23,047.88	19,836.14	3,211.74

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2002 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2003
(Continued)

	Balance Dec. 31, 2002	Balance After Transfers	Paid or Charged	Balance Lapsed
PUBLIC SAFETY (cont'd):				
Prosecutor's Office:				
Salaries and Wages	\$ 108,886.03	\$ 114,841.03	\$ 59,415.50	\$ 55,425.53
Other Expenses	76,717.80	70,762.80	50,035.25	20,727.55
Sheriff's Office:				
Salaries and Wages	78,835.60	78,835.60	28,974.54	49,861.06
Other Expenses	8,047.29	8,047.29	5,786.99	2,260.30
Medical Examiner:				
Other Expenses	17,208.37	17,208.37	17,208.33	0.04
Juvenile Retention and Rehabilitation Center:				
Salaries and Wages	39,845.48	39,845.48	35,493.32	4,352.16
Other Expenses	36,368.81	36,368.81	24,427.40	11,941.41
Jail:				
Salaries and Wages	100,450.60	100,450.60	98,067.79	2,382.81
Other Expenses	509,770.95	509,770.95	450,830.89	58,940.06
Total Public Safety	1,271,164.99	1,271,164.99	869,299.58	401,865.41
PUBLIC WORKS:				
Roads:				
Salaries and Wages	226,405.68	226,405.68	221,901.41	4,504.27
Other Expenses	508,019.47	508,019.47	497,738.88	10,280.59
Bridges:				
Salaries and Wages	49,364.47	49,364.47	17,066.65	32,297.82
Other Expenses	21,529.03	21,529.03	18,287.96	3,241.07
Buildings and Grounds:				
Salaries and Wages	54,218.47	54,218.47	37,674.57	16,543.90
Other Expenses	235,851.27	235,851.27	65,654.96	170,196.31
Shade Tree Commission:				
Other Expenses	1,620.38	1,620.38	150.00	1,470.38
Engineers:				
Salaries and Wages	24,621.50	24,621.50	18,490.47	6,131.03
Other Expenses	2,339.31	2,339.31	873.90	1,465.41
Total Public Works	1,123,969.58	1,123,969.58	877,838.80	246,130.78
HEALTH AND HUMAN SERVICES:				
County Health Service - Interlocal Agreement (N.J.S.A. 40:8A-1):				
Salaries and Wages	184,397.99	184,397.99	113,444.17	70,953.82
Other Expenses	140,417.24	140,417.24	36,056.90	104,360.34
Center on Aging:				
Salaries and Wages	28,391.97	20,391.97	8,234.46	12,157.51
Other Expenses	14,006.94	14,006.94	12,126.90	1,880.04
Nutrition Program:				
Salaries and Wages	15,723.72	21,723.72	19,207.14	2,516.58
Other Expenses	37,853.88	37,853.88	29,779.20	8,074.68
Warren Haven:				
Salaries and Wages	547,912.63	547,912.63	420,740.92	127,171.71
Other Expenses	317,244.79	317,244.79	304,206.46	13,038.33
County Youth Shelters:				
Other Expenses	98,926.60	98,926.60	16,470.00	82,456.60

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2002 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2003
(Continued)

	Balance Dec. 31, 2002	Balance After Transfers	Paid or Charged	Balance Lapsed
HEALTH AND HUMAN SERVICES (cont'd):				
Mental Health Administration:				
Salaries and Wages	\$ 26,591.16	\$ 26,591.16	\$ 14,765.72	\$ 11,825.44
Other Expenses	10,879.07	10,879.07	7,239.12	3,639.95
Commission for Women:				
Other Expenses	728.08	728.08		728.08
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)	67,790.00	67,790.00	67,790.00	
Health and Human Services (N.J. S.A. 30:4D-6.9)	37,886.00	37,886.00	37,886.00	
Medical/Health Services Programs (N.J.S.A. 40:13-2)	5,484.02	5,484.02	5,484.02	
Adult Mental Health Services (N.J.S.A. 40:5-2.9 and 30:9A-1)	255,437.00	255,437.00	255,437.00	
Youth Services (N.J.S.A. 40:5-2.9)	102,072.00	102,072.00	100,372.00	1,700.00
Substance Abuse Services (N.J.S.A. 30:9-12.16)	28,745.25	28,745.25	23,615.25	5,130.00
Total Health and Human Services	<u>1,974,860.59</u>	<u>1,972,860.59</u>	<u>1,527,227.51</u>	<u>445,633.08</u>
PARKS AND RECREATION:				
War Veteran's Burial and Grave Decorations:				
Salaries and Wages	818.83	818.83	319.41	499.42
Other Expenses	<u>959.87</u>	<u>959.87</u>	<u>860.66</u>	<u>99.21</u>
Total Parks and Recreation	<u>1,778.70</u>	<u>1,778.70</u>	<u>1,180.07</u>	<u>598.63</u>
EDUCATION:				
Reimbursement for Residents Attending				
Out-of-County Two-Year Colleges				
(N.J.S.A. 18A:64A-23):				
Other Expenses	48,692.98	48,692.98	4,549.00	44,143.98
County Extension Service - Farm and Home:				
Salaries and Wages	9,233.96	9,233.96	6,091.78	3,142.18
Other Expenses	4,098.78	4,098.78	832.66	3,266.12
Reimbursement for Residents Attending				
Out-of-County Vocational Schools				
(N.J.S.A. 18A:54-23:4):				
Other Expenses	4,240.00	4,240.00		4,240.00
Office of County Superintendent of Schools:				
Salaries and Wages	7,827.95	7,827.95	1,998.83	5,829.12
Other Expenses	10,444.05	10,444.05	4,306.82	6,137.23
Vocational School Services:				
Other Expenses	77,582.00	77,582.00		77,582.00
Special Schools Services:				
Other Expenses	<u>81,695.00</u>	<u>81,695.00</u>	<u>81,602.00</u>	<u>93.00</u>
Total Education	<u>243,814.72</u>	<u>243,814.72</u>	<u>99,381.09</u>	<u>144,433.63</u>

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

	Balance Dec. 31, 2002	Reclassification of Prior Year Grant From State	Encumbrances Payable Returned	Transferred From 2003 Budget Appropriation	Expenditures		Balance Dec. 31, 2003
					Paid or Charged	Encumbrances	
U.S. DEPT. OF HEALTH & HUMAN SERVICES:							
N.J. Dept. of Community Affairs:							
Title III - Aging - Area Plan Grant:							
1999	\$ 12,841.35				\$ 12,841.35		\$ 59,042.57
2000	84,248.57				25,206.00		96,783.50
2001	96,783.50						40,030.96
2002 #02-0794-00	151,337.34		\$ 8,511.51		119,817.89		104,112.01
2003				\$ 971,748.00	865,720.99	\$ 1,915.00	
Community Development Block Grant				400,000.00	400,000.00		
U.S. DEPT. OF JUSTICE:							
N.J. Dept. of Law and Public Safety:							
Division of Criminal Justice:							
Crime Victim Assistance:							
2002 V-09-01SP	185,653.06		992.90		130,422.84	3,375.07	52,848.05
Multi-Jurisdictional Narcotics Task Force:							
# DE 2-01-02			4,641.00	169,512.00	4,641.00		
# DE 2-22-03					148,556.00	7,000.00	14,356.00
Local Law Enforcement Block Grant - Megan's Law:							
2002	1,406.00				1,406.00		
2003				11,679.00	11,679.00		
Fatal Vision:							
2001	3,500.00				3,500.00		
2002	15,000.00				15,000.00		
Domestic Violence Counselor Project:							
#97V/AWA-55				191,865.00	191,865.00		
Sexual Assault Nurse Examiner's Program:							
2000	248.00				248.00		
2002 #V-44-99S	405.44				405.44		
2002 #V-79-00	78,657.95		7,612.46		74,523.43		11,746.98
Vehicular Crime Investigation Project:							
2002	3,501.05				3,501.05		
Juvenile Accountability Incentive Block Grant:							
JAIBG-8-01			11,391.50	25,464.00	11,391.50	4,596.38	
JAIBG					20,867.62		
Division of State Police:							
Homeland Security Grant				113,519.00		72,992.91	40,526.09
Domestic Preparedness Program #02-ODP-008				171,269.00	14,359.37	60,522.56	96,387.07

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

	Balance Dec. 31, 2002	Reclassification of Prior Year Grant From State	Encumbrances Payable Returned	Transferred From 2003 Budget Appropriation	Expenditures Paid or Charged	Encumbrances	Balance Dec. 31, 2003
<u>U.S. DEPT. OF AGRICULTURE:</u>							
<u>P.R.I.D.E.</u>	\$ 237.76				\$ 47.91	\$ 189.85	
 <u>U.S. DEPT. OF TRANSPORTATION:</u>							
N.J. Dept. of Law & Public Safety:							
Division of Highway Traffic Safety:							
Summer Internship #RS02-61-02-01	2,697.37			\$ 16,744.00	2,697.37		
Summer Internship #RS03-57-01-02					15,298.56		\$ 1,445.44
Division of Local Government Services and Economic Development:							
Safety Improvements - Various County Roads	0.47		\$ 156,919.12		39,638.37	117,260.75	0.47
Safety Improvements - Various County Roads				10,163.47	6,822.83		3,340.64
NJ Transit 5311				175,286.00	45,506.00		129,780.00
Sign Management				299,451.00		289,451.00	10,000.00
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		2,008,214.00			649,769.51	167,297.98	1,662,457.50
D.O.T. Various Road Improvements - 2001		511,112.47	471,310.99		511,112.27	0.20	(0.00)
D.O.T. Bridge Improvements - 2001		658,631.33					658,631.33
D.O.T. Improvements Various Bridges		600,000.00	156,280.58		68,677.73	90,459.71	600,000.00
D.O.T. Bridge Improvement 2111202		20,055.00	43.12		43.12		17,198.14
D.O.T. Rte. 519 - 2002			8,550.00		136,607.69	302,108.23	837,284.08
D.O.T. Capital Transportation Program		1,267,450.00					2,400,000.00
D.O.T. Various Bridge Improvements		2,400,000.00					396,060.68
D.O.T. Capital Transportation Program				1,276,000.00	226,257.43	653,681.89	
	\$ 636,517.86	\$ 8,512,843.68	\$ 826,253.18	\$ 3,833,100.47	\$ 3,758,451.27	\$ 1,770,851.53	\$ 8,279,412.39
 <u>Ref.</u>	A						A
			Disbursed in Current Fund		\$ 3,358,451.27		
			Transferred to Other Trust Fund		400,000.00		
					\$ 3,758,451.27		

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

	Balance Dec 31, 2002	Reclassification of Prior Year Grants To Federal	Encumbrances Payable Returned	Transferred From 2003 Budget Appropriation	Balance Canceled	Expenditures		Balance Dec 31, 2003
						Paid or Charged	Encumbrances	
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>								
Prevention Oriented Services for								
Child Health Care (P.O.R.S.C.H.E.):								
#02-417-CHS-L-2	\$ 476.50			\$ -3,771.00		\$ 320.00	\$	156.50
#02-417-CHS-L-2				\$3,210.00		43,771.00		
#04-141-CHS-L-1						41,605.00		41,605.00
Part H - Early Intervention Service Coordination:								
#00-183-EIP-00	4,787.25					4,787.25		
#01-370-EIP-L-0	3,892.61					3,892.61		
#02-257-EIP-L-1	4,967.95					4,967.95		
#02-257-EIP-L-1 Coordinator	11,136.05					11,136.05		
#02-257-EIP-L-1	138,466.65		\$ 307.99		\$ 17,184.00	121,590.64		
#04-370-EIP-L-1				190,293.00		63,230.48		127,062.52
Bioterrorism Preparedness and Response:								
#03-1166-BT-L-1	369,897.44		305.00			253,634.98	\$ 6,487.49	110,079.97
#04-1166-BT-L-2				471,669.00		38,518.38		433,150.62
Decontamination Trailer:								
#03-1221-EPR-C-0				75,000.00			74,907.00	93.00
Right to Know:	95.00			9,220.00		95.00		
2002						9,220.00		
2003								
Comprehensive Program for Planning and Provision								
of Alcoholism and Abuse Services:								
2002								
2003	1,954.64		75,346.52	223,894.00	1,954.64	75,346.52	52,658.89	397.17
Electronic Health AlertNetwork - LINCIS:						170,837.94		
2003						6,117.00		
Public Health Priority Funding				6,117.00		23,421.00		
Tobacco Control Prevention & Education:				23,421.00				
2002	32,802.87		10,472.43			43,275.30		
2003				30,000.00		30,000.00		

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

	Balance Dec 31, 2002	Reclassification of Prior Year Grants To Federal	Encumbrances Payable Returned	Transferred From 2003 Budget Appropriation	Balance Canceled	Expenditures		Balance Dec 31, 2003
						Paid or Charged	Encumbrances	
<u>NJ DEPARTMENT OF MILITARY & VETERANS AFFAIRS:</u>								
Veterans Transportation Services:								
Veterans Transportation 2002	\$ 9,336.00			\$ 8,100.00		\$ 9,336.00		\$ 5,439.00
Veterans Transportation 2003						2,661.00		
<u>NJ DEPARTMENT OF THE TREASURY:</u>								
Governor's Council on Alcoholism & Drug Abuse:								
Municipal Alliance to Prevent Alcohol sm/Drug Abuse:								
2001	2,395.76				\$ 2,395.76			
2002			\$ 52,385.04			52,385.04		
2003				152,823.76		84,667.84	\$ 61,615.92	6,540.00
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>								
Juvenile Justice Commission:								
State/Community Partnership Grant Program:								
2002	13,643.00					92,466.50		1,251.00
2003			80,074.50			214,374.39	57,039.25	10,743.36
State Facilities Education Act - Juvenile Education:								
2002	60,000.00					60,000.00		108,000.00
2003				108,000.00				
Division of State Police:								
NISP-OEM Exercise Grant	7,500.00					7,500.00		1,223.81
Community Emergency Response Team (CERT)				4,000.00		2,776.19		3,627.79
Countywide Hurricane Operations Plan				10,000.00		6,372.21		
Division of Criminal Justice:								
Criminal Justice Program (CJ-15-03)	6,941.97		1,502.46	78,086.00		60,356.88	182.44	17,546.68
Criminal Justice #CJ-05-02						8,444.43		
Office of Insurance Fraud:								
2002	39,072.52		19.37		56.63	39,035.26		18,380.00
2003				34,135.00		15,755.00		
Body Armor Replacement - 1999	582.63					582.63		1,669.85
Body Armor Replacement - Various Departments				9,529.45		7,248.54	611.06	1,130.24
Body Armor Replacement - Prosecutor	4,576.43					3,400.93	45.26	
State Police Hazardous Materials	31.50							31.50

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

	Balance Dec. 31, 2002	Reclassification of Prior Year Grants To Federal	Encumbrances Payable Returned	Transferred From 2003 Budget Appropriation	Balance Canceled	Expenditures		Balance Dec. 31, 2003
						Paid or Charged	Encumbrances	
NJ DEPARTMENT OF HUMAN SERVICES:								
Division of Youth and Family Services								
Title XX Coalition:								
2002	\$ 28,105.48		\$ 326.79	\$ 269,299.00		\$ 28,432.27		
2003						246,370.05	\$ 3,209.01	\$ 25,719.94
Personal Attendant Services Program:								
#00BDWN	23,606.25							23,606.25
#02BDWN	38,507.50					38,507.50		
#03BDWN				99,776.00		66,420.27		33,355.73
Division of Economic Assistance:								
Social Services for the Homeless:								
#H1WZ3N				78,160.00		73,680.28		4,479.72
Division of Family Development:								
JOBS/Family Development Program:								
#F1UZ2N	349,047.31				\$ 252,751.69	96,295.62		
#GA0221	55,719.00				55,719.00			
#F1WZ3N				439,968.00		225,910.74	72,533.00	141,524.26
#GA0321				52,933.00		7,219.56	30,859.44	14,854.00
Office of Program Development:								
One Ease-E Link Initiative:								
1998	46,272.42							46,272.42
1999	518.40							518.40
2000	12,000.00							12,000.00
Division of Mental Health Services:								
MICA Training				4,580.00		4,580.00		
Mental Health Providers - Training				4,000.00		4,000.00		

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

	Balance Dec. 31, 2002	Reclassification of Prior Year Grants To Federal	Encumbrances Payable Returned	Transferred From 2003 Budget Appropriation	Balance Canceled	Paid or Charged	Encumbrances	Balance Dec. 31, 2003
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>								
Improvements to Infrastructure at Warren County Fire Training Academy:								
2000			\$ 5,138.07			\$ 5,138.07		
2001			114,025.63			114,025.63		
Handicapped Person's Recreational Opportunities Act								
2002			3,894.00			3,894.00		
2003				\$ 12,500.00		9,204.00	\$ 3,296.00	
Smart Growth Planning Grant	\$ 15.82		124,984.18			89,552.09	35,432.09	\$ 15.82
Rapid Equipment Deployment Services (REDS)	229.99		1,197.50			1,426.36		1.13
<u>NJ TRANSIT CORPORATION:</u>								
Senior Citizens and Disabled Residents								
Transportation:								
Job Access 2001	4,364.67					4,364.67		
NJ Transit 2002	59,175.27				\$ 420.27	58,755.00		
NJ Transit 2002 #15WN2N	61,349.04					61,349.04		
NJ Transit 2002 Section 5311	128,221.21					128,221.21		
NJ Transit 2002 Shuttle	164,016.47					140,828.44		23,188.03
NJ Transit 2003				423,000.00		368,701.18	20.00	59,278.82
NJ Transit 2003 - #15WN2N				13,000.00		14,533.04		4,466.96
NJ Transit 2003 Section 5311				87,643.00		22,761.95		64,881.05
<u>NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY, INC./NJ INSTITUTE OF TECHNOLOGY:</u>								
Bridge 2102215 Reconstruction	5,993.18							
Transportation Plan #02TS04							281.97	4,777.52
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>								
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	2,008,214.00	(2,008,214.00)						
D.O.T. Various Road Improvements - 2001	511,112.47	(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	20,055.00	(20,055.00)						
D.O.T. Capital Transportation Program	1,267,450.00	(1,267,450.00)						
D.O.T. Various Bridge Improvements	2,400,000.00	(2,400,000.00)						

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COUNTY OF WARREN

OTHER TRUST FUNDS

2003

COUNTY OF WARREN
SCHEDULE OF CASH - TREASURER
TRUST FUNDS

Regular Trust Fund:

	<u>Ref.</u>		
Balance December 31, 2002	B	\$	6,273,535.97
Increased by Receipts:			
Rehabilitation Trust -			
Home Improvement Program	\$	423,646.26	
Loan Repayments		355,537.83	
Echo Housing Program - Rentals		38,439.65	
Community Development Block Grant		384,175.00	
Section 8 Housing Grant:			
Voucher Program		4,458,710.03	
County Library:			
Library Tax Levy		3,247,226.00	
State Library Aid		77,400.00	
Other Cash Receipts		46,936.33	
Health Department		2,676,406.56	
Payroll Agency		33,667,597.02	
			<u>45,376,074.68</u>
			51,649,610.65
Decreased by Disbursements:			
Rehabilitation Trust -			
Home Improvement Program		234,358.72	
Loans Issued		461,996.00	
Loans Modified		53,615.00	
Echo Housing Program		21,243.89	
Community Development		377,200.00	
Section 8 Housing Grant:			
Voucher Program		4,390,251.94	
County Library		3,382,421.66	
Health Department		2,180,507.18	
Payroll Agency		33,666,960.63	
Interfunds Returned		864.27	
			<u>44,769,419.29</u>
Balance December 31, 2003	B	\$	<u>6,880,191.36</u>

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

Other Trust Fund:

	<u>Ref.</u>		
Balance December 31, 2002	B	\$	5,028,962.40
Increased by Receipts:			
Prosecutor's Office	\$	32,690.23	
Forfeited Recognizances		43,009.83	
Hospitalization Insurance Stabilization Fund		9,692,058.80	
Environmental Fund		202,349.82	
County Clerk Court Fees		111,196.77	
Weights and Measures		54,818.29	
Intoxicated Driver Fund		553.41	
Accumulated Absences		275,508.78	
Road Escrow		142,675.93	
Snow Removal		150,330.42	
Engineer Escrow		41,211.72	
Surrogate's Office		5,529.56	
Personal Attendant		918.14	
Aging Meals		173,841.90	
Cultural and Heritage Commission		10,181.91	
Board of Taxation		8,117.72	
Newsletter Fund		2,230.98	
Sheriff Trust Fund		11,471.80	
			10,958,696.01
			15,987,658.41
Decreased by Disbursements:			
Prosecutor's Office		82,572.19	
Forfeited Recognizances		35,993.45	
Hospitalization Insurance Stabilization Fund		9,828,587.63	
Environmental Fund		202,351.57	
County Clerk Court Fees		85,207.80	
Weights and Measures		32,906.84	
Child Supervisor		750.73	
Intoxicated Driver Fund		50.00	
Road Escrow		208,051.73	
Engineer Escrow		264,768.71	
Surrogate's Office		270.20	
Aging Meals		147,612.86	
Cultural and Heritage Commission		11,980.61	
Board of Taxation		5,203.72	
Newsletter Fund		2,967.10	
Sheriff Trust Fund		4,667.00	
Interfunds Returned		875.45	
Prior Year Accounts Payable		100.00	
			10,914,917.59
Balance December 31, 2003	B	\$	5,072,740.82

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

Open Space Trust:

	<u>Ref.</u>		
Balance December 31, 2002	B	\$	4,024,510.29
Increased by Receipts:			
Open Space Tax Levy		\$	4,878,931.00
State of New Jersey			4,397,462.61
Contributions for Acquisition of Land From:			
Township of Greenwich			68,173.00
Town of Phillipsburg			58,425.00
Rent Received			7,360.00
Interest on Investments			45,985.18
			<u>9,456,336.79</u>
			13,480,847.08
Decreased by Disbursements:			
Open Space Expenditures			6,948,555.66
Prior Year Accounts Payable			<u>105,000.00</u>
Balance December 31, 2003	B	\$	<u><u>6,427,291.42</u></u>

Unemployment Trust Fund:

Balance December 31, 2002	B	\$	34,372.32
Increased by Receipts:			
Employees' Withholding		\$	178,894.81
Interest			596.23
			<u>179,491.04</u>
			213,863.36
Decreased by Disbursements:			
Unemployment Expenditures			<u>110,701.94</u>
Balance December 31, 2003	B	\$	<u><u>103,161.42</u></u>

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

Balance December 31, 2002	<u>Ref</u> B	\$ 6,975.00
Community Development Block Grant Awarded		<u>400,000.00</u> 406,975.00
Decreased by Cash Received		<u>384,175.00</u>
Balance December 31, 2003	B	<u><u>\$ 22,800.00</u></u>

COUNTY OF WARREN
SCHEDULE OF REHABILITATION LOANS RECEIVABLE
TRUST FUNDS

	<u>Ref.</u>	<u>Total</u>	<u>1% Mortgage Receivable</u>	<u>Deferred Loans Receivable</u>	<u>Revolving Loans</u>	<u>Promissory Note</u>
Balance December 31, 2002	B	\$ 4,025,313.42	\$ 186,308.06	\$ 3,768,906.44	\$ 68,173.92	\$ 1,925.00
Increased by:						
Loans Issued		461,996.00	50,000.00	411,996.00		
Loans Modified		53,615.00		53,615.00		
		<u>4,540,924.42</u>	<u>236,308.06</u>	<u>4,234,517.44</u>	<u>68,173.92</u>	<u>1,925.00</u>
Decreased by:						
Loan Repayments		<u>355,537.83</u>	<u>24,872.07</u>	<u>316,069.29</u>	<u>14,596.47</u>	
Balance December 31, 2003	B	<u>\$ 4,185,386.59</u>	<u>\$ 211,435.99</u>	<u>\$ 3,918,448.15</u>	<u>\$ 53,577.45</u>	<u>\$ 1,925.00</u>

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

	<u>Ref.</u>	
Balance December 31, 2002	B	\$ 179,046.37
Increased by Receipts:		
Cash Received		<u>38,439.65</u>
		217,486.02
Decreased by:		
Cash Disbursed		<u>21,243.89</u>
Balance December 31, 2003	B	<u><u>\$ 196,242.13</u></u>

COUNTY OF WARREN
SCHEDULES OF RESERVES FOR HOUSING REHABILITATION
TRUST FUNDS

	<u>Ref.</u>	<u>Total</u>	<u>Rehabilitation Trust</u>	<u>Community Development</u>
Balance December 31, 2002	B	\$ 1,157,420.52	\$ 1,044,043.72	\$ 113,376.80
Increased by:				
Loans Received		766,594.94	766,594.94	
Grant Receipts		384,175.00		384,175.00
Interest Earned		12,589.15	12,589.15	
Encumbrances Canceled		90.00	90.00	
		<u>2,320,869.61</u>	<u>1,823,317.81</u>	<u>497,551.80</u>
Decreased by:				
Cash Disbursed		1,127,169.72	749,969.72	377,200.00
Encumbrances Payable		45.00	45.00	
		<u>1,127,214.72</u>	<u>749,969.72</u>	<u>377,200.00</u>
Balance December 31, 2003	B	<u>\$ 1,193,654.89</u>	<u>\$ 1,073,303.09</u>	<u>\$ 120,351.80</u>

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

	<u>Ref</u>	Total	Section 8 Voucher	Library	Health Department	Payroll Agency
Balance December 31, 2002	B	\$ 4,808,423.07	\$ 321,279.03	\$ 953,560.95	\$ 3,514,231.04	\$ 19,352.05
Increased by:						
Other Cash Received		36,393,171.32	2,231.41	45,936.33	2,676,406.56	33,667,597.02
County Library Tax		3,247,226.00		3,247,226.00		
State Library Aid		77,400.00		77,400.00		
Grants Received		4,456,478.62	4,456,478.62		864.27	
Interfund Returned		864.27				
Encumbrances Returned		127,691.74		127,691.74		
		49,111,255.02	4,779,989.06	4,452,815.02	6,191,501.87	33,686,949.07
Decreased by:						
Cash Disbursed		43,620,141.41	4,390,251.94	3,382,421.66	2,180,507.18	33,666,960.63
Due to Current Fund		864.27			864.27	
Due to Current Fund		5,697.17			5,697.17	
Encumbrances Payable		140,909.27		140,909.27		
		43,767,612.12	4,390,251.94	3,523,330.93	2,187,068.62	33,666,960.63
Balance December 31, 2003	B	\$ 5,343,642.90	\$ 389,737.12	\$ 929,484.09	\$ 4,004,433.25	\$ 19,988.44

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

	<u>Ref.</u>	<u>Open Space Trust</u>	<u>Unemployment Trust</u>
Balance December 31, 2002	B	\$ 1,187,178.85	\$ 34,372.32
Increased by:			
Open Space Tax Levy		\$ 4,878,931.00	
State of New Jersey		4,397,462.61	
Contributions for Acquisition of Land:			
Township of Greenwich		68,173.00	
Town of Phillipsburg		58,425.00	
Rent Received		7,360.00	
Accounts Payable Returned		105,000.00	
Encumbrances Returned		2,732,331.44	
Employees' Withholding			\$ 178,894.81
Interest Earned		45,985.18	596.23
		<u>12,293,668.23</u>	<u>179,491.04</u>
		13,480,847.08	213,863.36
Decreased by:			
Cash Disbursed		6,948,555.66	110,701.94
Prior Year Accounts Payable		105,000.00	
Due General Capital Fund		275,000.00	
Encumbrances Payable		<u>1,340,649.23</u>	
		<u>8,669,204.89</u>	<u>110,701.94</u>
Balance December 31, 2003	B	<u>\$ 4,811,642.19</u>	<u>\$ 103,161.42</u>

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

Fund:	Balance Dec. 31, 2002	Increased by:				Decreased by:			Balance Dec. 31, 2003
		Cash Receipts	Encumbrances Canceled	Interfund Payable	Accounts Payable Returned	Cash Disbursed	Accounts Payable	Encumbrances Payable	
Prosecutor's Office	\$ 502,513.18	\$ 32,690.23	\$ 5,273.87		\$ 100.00	\$ 82,572.19	\$ 100.00	\$ 8,762.00	\$ 449,143.09
Forfeited Recognizances	85,233.81	43,009.83				36,097.20			92,148.81
Hospitalization Insurance									
Stabilization Fund	3,090,980.56	9,692,058.80				9,828,587.63			3,005,784.73
Environmental Fund	195,409.30	202,349.82	51,333.00			202,351.57			195,407.55
County Clerk County Fees	153,152.02	111,196.77	24,921.20			85,207.83		37,249.75	166,812.44
Weights and Measures	71,297.49	54,818.29				32,906.84			93,208.94
Child Supervisor	750.73					750.73			
Intoxicated Driver Fund	50,998.35	553.41				50.00			51,501.76
Road Deposit	232,990.00	142,675.93				208,332.79			167,430.00
Engineer Escrow	377,357.29	41,211.72	30,282.90	281.06		265,259.35		6,577.85	177,303.05
Surrogate's Office	11,203.13	5,529.56		490.64		270.20			16,464.49
Personal Attendant	11,921.08	918.14							12,839.22
Aging Meals	83,179.00	173,841.90	2,471.26			147,612.85		520.00	111,359.30
Cultural and Heritage									
Commission	10,046.28	10,181.91	553.70			11,980.61			8,801.28
Board of Taxation	6,384.71	8,117.72				5,203.72			9,298.71
Newsletter Fund	24,241.59	2,230.98				2,967.10			23,503.47
Accumulated Absences		275,508.78							275,508.78
Roads Snow Removal		150,330.42							150,330.42
Sheriff Trust	3,010.50	11,471.80	2,480.00			4,667.00		125.00	12,170.30
	\$ 4,910,677.02	\$ 0,958,696.01	\$ 117,315.93	\$ 875.45	\$ 100.00	\$ 10,914,817.59	\$ 100.00	\$ 53,234.60	\$ 5,019,018.34

Ref.

B

B

COUNTY OF WARREN
GENERAL CAPITAL FUND
2003

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>		
Balance December 31, 2002	C	\$	6,640,032.56
Increased by Receipts:			
Current Fund Budget Appropriations:			
Capital Improvement Fund	\$	3,735,100.00	
Bond Sale Proceeds:			
Serial Bonds Issued		28,545,000.00	
Improvement Authorization Refunds		78,882.54	
Accrued Interest - Due to Current Fund		28,114.56	
Due Current Fund:			
Interest Earned		152,860.87	
Interest Due State of New Jersey		833.94	
		<hr/>	32,540,791.91
			<hr/> 39,180,824.47
Decreased by Disbursements:			
Improvement Authorizations		25,123,000.98	
Bond Anticipation Notes Matured		1,500,000.00	
Due to Current Fund		158,013.16	
Due to State of New Jersey		833.94	
		<hr/>	26,781,848.08
			<hr/>
Balance December 31, 2003	C	\$	<u><u>12,398,976.39</u></u>

[illegible]

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
YEAR ENDED DECEMBER 31, 2003

Ord. No	Improvement Description	Ord. Date	Balance Dec. 31, 2002	2003 Authorizations	Serial Bonds Issued	Funded By Budget Appropriation
2000-C	Farmland Preservation	08/23/2000	\$ 1,661,000.00		\$ 1,500,000.00	\$ 161,000.00
2003-B	Acquisition of Open Space	05/03/2003		\$ 5,500,000.00	5,500,000.00	
2003-C	Refunding of Bond Ordinance of Certain General Obligation Bonds	07/23/2003		21,545,000.00	21,545,000.00	
			<u>\$ 1,661,000.00</u>	<u>\$ 27,045,000.00</u>	<u>\$ 28,545,000.00</u>	<u>\$ 161,000.00</u>

Ref. C

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

C-5

	<u>Ref.</u>	
Balance December 31, 2002	C	\$ 1,241,093.20
Increased by:		
2003 Budget Appropriation		<u>3,735,100.00</u>
		4,976,193.20
Decreased by:		
Appropriation to Finance Improvement		
Authorizations		<u>3,435,100.00</u>
Balance December 31, 2003	C	<u><u>\$ 1,541,093.20</u></u>

Ordinance Number	Improvement Description	Ordinance		Balance Dec. 31, 2002 Funded	Prior Year Encumbrances Returned	2003: Authorizations			Deferred Charges to Future Taxation - Unfunded	Paid or Charged	Balance Dec. 31, 2003 Funded
		Date	Amount			Capital Improvement Fund	Open Space Trust				
1997-A	Various Improvements	02/26/97	\$ 1,020,000.00		\$ 6,050.00					\$ 6,050.00	
1998-A	Various Improvements	03/11/98	2,205,082.00		55,221.79					55,221.79	
1999-A	Various Improvements	02/10/99	3,482,314.00	\$ 444,449.55	34,769.51					81,061.51	\$ 398,157.55
1999-B	Acquisition of Equipment and Various Improvements	02/10/99	5,393,075.00	963,034.51	682,839.97					692,154.90	953,679.58
2000-A	Acquisition of Equipment and Various Improvements	03/22/00	3,609,822.00	80,329.86	86,862.84					131,065.46	36,127.24
2000-B.1	Acquisition of Equipment and Various Improvements	05/24/00	2,336,575.00	842,671.23	110,927.02					538,646.44	414,951.81
2001-A	Acquisition of Equipment and Various Improvements	03/14/01	3,288,294.00	320,740.13	108,225.69					140,530.25	288,435.57
2002-A	Various Improvements	03/27/02	3,534,004.00	415,170.69	803,447.77					917,133.80	301,484.66
2003-A	Various Improvements	03/12/03	3,435,100.00			\$ 3,435,100.00				2,773,148.67	661,951.33
2003-B	Acquisition of Open Space	05/14/03	5,775,000.00			\$ 275,000.00	\$ 5,500,000.00			34,575.00	5,740,425.00
2003-C	Refunding Bond Ordinance of Certain General Obligation Bonds	07/23/03	21,545,000.00 (*)						21,545,000.00	21,476,652.46	68,307.54
				\$ 3,066,395.97	\$ 1,888,344.59	\$ 3,435,100.00	\$ 275,000.00	\$ 27,045,000.00		\$ 26,846,320.28	\$ 8,863,520.28
			Ref.	C				Cash Disbursed		\$ 25,123,000.98	C
			(*) Ordinance Adopted Cancelled at Sale	\$ 25,000,000.00 3,455,000.00				Encumbrances Refunds		1,802,201.84 (78,882.54)	
			Net Authorized	\$ 21,545,000.00						\$ 26,846,320.28	

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
YEAR ENDED DECEMBER 31, 2003

Ord No.	Improvement Description	Date of			Interest Rate	Balance Dec. 31, 2002	Matured
		Original Issue	Issue	Maturity			
2000-C	Farm/land Preservation	07/24/01	07/24/02	07/24/03	1.65%	\$ 1,661,000.00	\$ 1,661,000.00
						\$ 1,661,000.00	\$ 1,661,000.00
					<u>Ref.</u>	C	
	Proceeds from Bond Sale					\$ 1,500,000.00	\$ 1,500,000.00
	2003 Budget Appropriation					161,000.00	161,000.00
						\$ 1,661,000.00	\$ 1,661,000.00

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2003		Int. Rate	Balance Dec. 31, 2002	Issued	Defeased Bonds	Matured	Balance Dec. 31, 2003
			Date	Amount						
General Improvement Bonds	08/25/92	\$ 6,498,000.00	07/15/04-06 07/15/07	\$ 435,000.00 408,000.00	5.700% 5.700%	\$ 2,148,000.00			\$ 435,000.00	\$ 1,713,000.00
General Improvement Bonds	09/15/93	11,135,000.00				5,935,000.00		\$ 5,935,000.00		
Warren County College Series 1994A - State Share	03/01/94	1,500,000.00				700,000.00		700,000.00		
Warren County College Series 1994B - County Share	03/01/94	2,500,000.00				1,400,000.00		1,400,000.00		
General Improvement Bonds Series 1995A	07/12/95	5,000,000.00				3,140,000.00		3,140,000.00		
Warren County College Series 1995B - State Share	07/12/95	1,000,000.00				625,000.00		625,000.00		
General Improvement Bonds	11/15/00	1,950,000.00				1,760,000.00		1,760,000.00		
General Improvement Bonds Series 1995A	12/15/00	3,999,000.00				3,614,000.00		3,614,000.00		
Open Space Bonds Series 2000B	11/15/00	3,000,000.00				2,705,000.00		2,705,000.00		
Vocational School Bonds Series 2000C	11/15/00	3,300,000.00				2,975,000.00		2,975,000.00		

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2003		Int. Rate	Balance Dec. 31, 2002	Issued	Defeased Bonds	Matured	Balance Dec. 31, 2003
			Date	Amount						
Open Space Bond Series 2003A	6/1/03	\$ 7,000,000.00	5/15/04	\$	3.625%					
			5/15/05		3.625%					
			5/15/06		3.625%					
			5/15/07		3.625%					
			5/15/08		3.625%					
			5/15/09		3.625%					
			5/15/10		3.500%					
			5/15/11		3.500%					
			5/15/12		3.600%					
			5/15/13		3.750%					
			5/15/14		3.900%					
			5/15/15		4.000%					
			5/15/16		4.100%					
			5/15/17		4.200%					
			5/15/18		4.300%		\$ 7,000,000.00			\$ 7,000,000.00
Open Space Refunding Bonds 2003B	12/1/03	2,735,000.00	11/15/04		3.000%					
			11/15/05		3.000%					
			11/15/06-07		3.000%					
			11/15/08		2.250%					
			11/15/09		2.500%					
			11/15/10		2.800%					
			11/15/11		3.100%					
			11/15/12		3.350%					
			11/15/13		3.500%					
			11/15/14		3.600%					
			11/15/15		3.750%		2,735,000.00			\$ 2,735,000.00
General Improvement/College Refunding Bonds, Series 2003C	12/1/03	14,610,000.00	11/15/04		3.000%					
			11/15/05		3.000%					
			11/15/06		3.000%					
			11/15/07		3.000%					
			11/15/08		2.250%					
			11/15/09		4.500%					
			11/15/10		2.800%					
			11/15/11		3.100%					
			11/15/12		3.350%					
			11/15/13		3.500%					
			11/15/14		3.600%					
			11/15/15		3.750%		14,610,000.00			14,610,000.00

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2003		Int. Rate	Balance Dec. 31, 2002	Issued	Defeased Bonds	Matured	Balance Dec. 31, 2003
			Date	Amount						
County Vocational School Refunding Bonds, Series 2003D	12/1/03	\$ 3,005,000.00	11/15/04	\$ 220,000.00	3.000%					
			11/15/05-06	225,000.00	3.000%					
			11/15/07	235,000.00	3.000%					
			11/15/08	240,000.00	2.250%					
			11/15/09	245,000.00	2.500%					
			11/15/10	250,000.00	2.800%					
			11/15/11	255,000.00	3.100%					
			11/15/12	265,000.00	3.350%					
			11/15/13	270,000.00	3.500%					
			11/15/14	280,000.00	3.600%					
			11/15/15	295,000.00	3.750%		\$ 3,005,000.00			\$ 3,005,000.00
County College Refunding Bonds Series 2003E	12/1/03	1,195,000.00	11/15/04	185,000.00	3.000%					
			11/15/05	180,000.00	3.000%					
			11/15/06-07	185,000.00	3.000%					
			11/15/08	185,000.00	2.250%					
			11/15/09	185,000.00	2.500%					
			11/15/10	90,000.00	2.800%					
						\$ 25,002,090.00	\$ 28,545,000.00	\$ 22,854,090.00	\$ 435,000.00	\$ 30,258,000.00

Ref C C

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

	<u>Ref.</u>	
Balance December 31, 2002	C	\$ 1,365,871.41
Decreased by:		
Loan Repayments		<u>74,772.16</u>
Balance December 31, 2003	C	<u>\$ 1,291,099.25</u>

SCHEDULE OF PRINCIPAL PAYMENTS
OUTSTANDING DECEMBER 31, 2003

1997 Issuance

<u>Payment Number</u>	<u>Date</u>	<u>Interest Rate</u>	<u>Principal Amount</u>
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>\$ 824,069.01</u>

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

SCHEDULE OF PRINCIPAL PAYMENTS
OUTSTANDING DECEMBER 31, 2003

2001 Issue

<u>Payment Number</u>	<u>Date</u>	<u>Interest Rate</u>	<u>Principal Amount</u>
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>\$ 467,030.24</u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
YEAR ENDED DECEMBER 31, 2003

<u>Ord. No.</u>	<u>Improvement Description</u>	<u>2003 Authorizations</u>	<u>Serial Bonds Issued</u>
2003-B	Acquisition of Open Space	\$ 5,500,000.00	\$ 5,500,000.00
2003-C	Refunding Bond Ordinance of Certain General Obligation Bonds	<u>21,545,000.00</u>	<u>21,545,000.00</u>
		<u>\$ 27,045,000.00</u>	<u>\$ 27,045,000.00</u>

COUNTY OF WARREN

PART II

REPORTS ON COMPLIANCE AND ON

INTERNAL CONTROL

YEAR ENDED DECEMBER 31, 2003

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

	CFDA Number	Grant Period	Grant Award	Received	Expended
Department of Health and Human Services:					
Aging Cluster:					
Special Programs for the Aging - Title III	93044	2003	\$ 971,748.00	\$ 766,623.00	\$ 867,635.99
Special Programs for the Aging - Title III	93044	2002	1,013,241.00	190,416.64	111,306.38
Special Programs for the Aging - Title III	93044	2001	1,061,026.00		25,206.00
Special Programs for the Aging - Title III	93045	1999	558,607.00		12,841.35
				957,039.64	1,016,989.72
Department of Housing and Urban Development:					
Community Development Block Grant	14228	2003	400,000.00	400,000.00	400,000.00
				400,000.00	400,000.00
Department of Agriculture:					
Positive Futures for New Jersey Families	10500	2000	9,000.00		237.76
Wildlife Habitat Program	10914	2002	300.00	300.00	
				300.00	237.76
Department of Justice:					
Local Law Enforcement Block Grant - Megan's Law	16592	2003	11,679.00	11,679.00	11,679.00
Local Law Enforcement Block Grant - Megan's Law	16592	2002	10,550.00		1,406.00
Crime Victim Assistance #V-09-01 SP	16575	2002	301,516.00	163,494.69	132,805.01
Multi-jurisdictional Narcotics Task Force	16579	2003	169,912.00	169,912.00	155,556.00
Multi-jurisdictional Narcotics Task Force	16579	2002	194,184.00	10,000.00	

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

	CFDA Number	Grant Period	Grant Award	Received	Expended
Department of Justice (continued):					
Juvenile Accountability Incentive Block Grant JAIBG-8-01	16523	2003	\$ 25,464.00	\$ 6,366.00	\$ 25,464.00
Juvenile Accountability Incentive Block Grant JAIBG-3-00	16523	2002	29,925.00	29,925.00	
Vehicular Crime Investigator Project	16597	2002	35,000.00	3,592.11	3,501.05
Fatal Vision 2002	16597	2002	15,000.00	15,000.00	15,000.00
Fatal Vision 2001	16597	2001	3,500.00	3,500.00	3,500.00
Homeland Security Grant	16321	2003	113,519.00	20,000.00	72,992.91
Domestic Preparedness Program	16565	2003	171,269.00		74,881.93
Sexual Assault Nurse Examiner's Project	16582	2002	121,381.00	109,664.00	66,910.97
Sexual Assault Nurse Examiner's Project	16582	2000	22,000.00	653.44	653.44
				735,651.24	756,215.31
Department of Transportation:					
Division of Highway Traffic Safety:					
Summer Internship	20205	2003	16,744.00	15,298.56	15,298.56
Summer Internship	20205	2002	16,172.00	2,697.37	2,697.37
Division of Local Government Services & Economic Development					
Safety Improvements - Various County Roads	20205	2003	10,163.47		6,822.83
Safety Improvements - Various County Roads	20205	2002	329,837.00	54,226.00	
Job Access	EC-8225	2001	75,354.37	75,354.37	
NJ Transit 5311	EC-8225	2003	175,286.00		45,506.00
Sign Management	EC-8225	2003	299,451.00		239,451.00
DOT Capital Transportation Program	6320-480-078-6320-606	2003	1,276,000.00	1,276,000.00	879,939.32
DOT Bond Act Bridge Improvement	6320-480-078-6320-606	2000	3,000,000.00		345,756.50
DOT Bridge 2101202	6320-480-078-6320-606	2001	200,000.00	59,302.77	2,856.86
DOT Capital Transportation Program	6320-480-078-6320-606	2002	1,276,450.00		430,165.92
Various Road Improvements	6320-480-078-6320-606	2001	1,256,000.00		511,112.47
New Jersey Institute of Technology - North Jersey Transportation Planning Authority:					
Transportation Plan #02TS04	20205	2002	120,000.00	3,695.00	
Reconstruction of County Bridge # 2102215	20205	2000	155,000.00	17,465.91	1,215.66
				1,504,039.98	2,510,822.49
				\$ 3,597,030.86	\$ 4,704,265.28

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

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

	Project Number	Grant Period	Grant Awarded	Received	Expended
Department of Health:					
Right-to-Know Program	4235-141-114500-63	2003	\$ 9,220.00	\$ 4,610.00	\$ 9,220.00
Right-to-Know Program	4235-141-114500-63	2002	9,315.00	4,610.00	95.00
County Comprehensive Program for Planning & Provision of Alcohol & Drug Abuse	4250-76(-050000)-63	2003	223,894.00	147,258.00	223,496.83
County Comprehensive Program for Planning & Provision of Alcohol & Drug Abuse	4250-76(-050000)-63	2002	220,640.00	95,637.50	
Bioterrorism Preparedness and Response		2003	471,669.00		38,518.38
Bioterrorism Preparedness and Response		2002	385,669.00	62,945.22	259,817.47
Early Intervention Program	4575-23(-614050)-74	2003	190,293.00		63,230.48
Early Intervention Program	4575-23(-614050)-74	2002	180,989.00	163,805.00	121,282.65
Early Intervention Program	4575-23(-614050)-74	2002	32,173.00	16,104.00	11,136.05
Early Intervention Program	4575-23(-614050)-74	2001	36,558.00	8,680.00	13,647.81
Prevention Oriented System for Child Health	4536-129-6140-2077	2003	83,210.00	20,802.00	41,605.00
Prevention Oriented System for Child Health	4536-129-6140-2077	2003	43,771.00	43,615.00	43,771.00
Prevention Oriented System for Child Health	4536-129-6140-2077	2002	86,864.00	79,568.00	320.00
LINCS Equipment	4320-100-046-4784-182	2003	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	2003	30,000.00	30,000.00	30,000.00
Tobacco Control and Prevention	4320-100-046-4213-168	2002	60,000.00	55,800.00	32,802.87
Decontamination Trailer		2003	75,000.00		74,907.00
Public Health Priority Funding	4220-150-021030-60	2003	23,421.00	23,421.00	23,421.00
				760,855.72	993,388.54
Department of Environmental Protection:					
Environmental Health Act (CEHA)	4800-150-993130-60	2003	253,500.00	60,299.55	64,986.95
Environmental Health Act (CEHA)	4800-150-993130-60	2002	137,364.00	107,105.50	7,934.50
Environmental Resource Inventory Grant	4800-100-042-4800-900	2000	2,500.00	2,500.00	
Green Acres Morris Canal		1998	46,115.89	46,115.89	
Clean Communities Program	4900-76(-178920)-60	2003	37,889.77	37,889.77	
Clean Communities Program	4900-76(-178920)-60	2002	10,053.67		2,819.77
Clean Communities Program	4900-76(-178920)-60	2001	62,084.00		138.09
Clean Communities Program	4900-76(-178920)-60	2000	62,084.00		68.09
				253,910.71	75,947.40

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

	Project Number	Grant Period	Grant Awarded	Received	Expended
Department of Human Services:					
Division of Youth & Family Services - Title XX Coalition	7570-100-180011-63	2003	\$ 269,299.00	\$ 269,299.00	\$ 243,579.06
Division of Youth & Family Services - Title XX Coalition	7570-100-180011-63	2002	266,369.00		28,105.48
Warren County Social Services for the Homeless	7570-140-180120-63	2003	78,160.00	63,429.00	73,680.28
Personal Attendant	7550-100-454-7570-076	2003	99,776.00	99,776.00	66,420.27
Personal Attendant	7550-100-454-7570-076	2002	96,870.00		38,507.50
Work First New Jersey	7550-100-454-7550-308	2003	439,968.00	170,000.00	298,443.74
Work First New Jersey	7550-100-454-7550-308	2003	52,933.00	13,931.00	38,079.00
Work First New Jersey	7550-100-454-7550-308	2002	477,900.00	125,991.00	96,295.62
Mental Health Providers Training	8060-056-312390-6110	2003	4,000.00	4,000.00	4,000.00
MICA Training	7700-100-454-5820-029	2003	4,580.00	4,580.00	4,580.00
			751,006.00		891,690.95
NJ Transit Corporation:					
New Jersey Transit	EC-8225	2003	428,000.00	259,670.37	368,721.18
New Jersey Transit Section 53.1	EC-8225	2003	87,643.00		22,761.95
New Jersey Transit Senior Citizen	EC-8225	2003	19,000.00		14,533.04
New Jersey Transit	EC-8225	2002	426,270.00	142,967.81	58,755.00
New Jersey Transit Job Access	EC-8225	2002	202,500.00		140,828.44
New Jersey Transit Section 53.1	EC-8225	2002	221,649.00	221,649.00	128,221.21
New Jersey Transit Senior Citizen	EC-8225	2002	70,750.00	70,750.00	61,349.04
New Jersey Transit Job Access	EC-8225	2001	341,702.00	75,354.37	4,364.67
New Jersey Transit Section 53.1	EC-8225	2001	201,165.00	27,408.30	
			797,799.85		799,534.53

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

	Project Number	Grant Period	Grant Awarded	Received	Expended
Department of Community Affairs: Handicapped Person's Recreational Opportunity Act Rapid Equipment Deployment Services	8050-025-8157-6120	2003	\$ 12,500.00	\$ 10,074.00	\$ 12,500.00
	8050-023-0707-6121	2001	12,000.00		228.86
				10,074.00	12,728.86
Governor's Council on Alcoholism and Drug Abuse: Alliance for a Drug Free New Jersey Alliance for a Drug Free New Jersey	2200-495-995-120-60	2003	152,823.76	16,615.54	146,283.76
	2200-495-995-120-60	2002	150,785.48	89,441.35	
				106,056.89	146,283.76
Historical Commission: NJ Historic Trust NJ Historic Trust NJ Historic Trust NJ Historic Trust NJ Historic Trust - Morris Canal NJ Historic Commission General Support Council on the Arts - General Support Program Council on the Arts - Special Project Support Council on the Arts - Local Arts Council on the Arts - Folk Program	N/A	2003	24,000.00	19,200.00	20,100.00
	N/A	2002	27,000.00	5,400.00	2,050.00
	N/A	2001	37,817.00	23,421.79	
	N/A	1995	315,000.00		3,814.46
	N/A	2002	30,000.00	24,000.00	
	N/A	2000	30,000.00		0.04
	2530-100-075-2530-032	2003	84,850.00	64,275.00	84,850.00
	2530-100-075-2530-032	2003	10,440.00	7,830.00	10,440.00
	2530-100-025-2530-032	2002	89,850.00	22,462.00	
	2530-100-025-2530-032	2001	30,000.00		302.77
				166,588.79	121,557.27

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

	Project Number	Grant Period	Grant Awarded	Received	Expended
Department of Law and Public Safety:					
Office of Insurance Fraud	1020-459-066-1020-001	2003	\$ 34,135.00	\$ 15,755.00	\$ 15,755.00
Office of Insurance Fraud	1020-459-066-1020-001	2002	69,769.00	52,117.00	39,015.89
Countywide Hurricane Operations Plan		2003	10,000.00	6,372.21	6,372.21
Community Emergency Response Team		2003	4,000.00	4,000.00	2,776.19
NISP-OEM Exercise Grant	1020-100-088-0100-001	2002	7,500.00		7,500.00
Criminal Justice Body Armor Various Departments	1020-718-066-1020-001	2003	9,529.45	9,529.45	7,859.60
Criminal Justice Body Armor Prosecutor	1020-718-066-1020-001	2000	5,737.52		3,446.19
Criminal Justice Body Armor Replacement	1020-718-066-1020-001	1999	6,373.12		582.63
Criminal Justice #CJ-15-03	1020-100-066-1020-320	2003	78,086.00	69,225.00	60,539.32
Criminal Justice #CJ-05-02	1020-100-066-1020-320	2002	78,086.00		6,941.97
			156,998.66		150,789.00
Juvenile Justice Commission:					
Juvenile Justice Education	1500-100-066-1500-007	2003	108,000.00	54,000.00	
Juvenile Justice Education	1500-100-066-1500-007	2002	60,000.00	30,000.00	60,000.00
State/Community Partnership Program	1050-100-066-1050-021	2003	282,157.00	152,151.00	271,413.64
State/Community Partnership Program	1050-100-066-1050-021	2002	280,014.00		12,392.00
			236,151.00		343,805.64

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

	Project Number	Grant Period	Grant Awarded	Received	Expended
Department of Agriculture:					
Agriculture Research Project	N/A	2002	\$ 68,400.00	\$ 31,225.16	\$ 17,100.00
Jersey Fresh Market Development and Promotion	100-010-3180-016-6010	2002	3,500.00		2,485.00
				31,225.16	19,585.00
Department of Military and Veterans Affairs:					
Veteran Transportation	3610-100-067-3610-058	2003	8,100.00	675.00	2,661.00
Veteran Transportation	3610-100-067-3610-058	2002	14,000.00	12,834.00	9,336.00
				13,509.00	11,997.00
New Jersey Department of Environmental Protection:					
Green Trust Loan	N/A	2003	1,291,099.25 *		
				\$ 3,284,175.78	\$ 3,367,307.95

* Represents balance of loan outstanding at December 31, 2003.

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

COUNTY OF WARREN
NOTE TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2003

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".



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Independent Auditors' Report on Compliance and on 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, 2003 and have issued our report thereon dated May 18, 2004, which indicated that the financial statements have been prepared on an other comprehensive basis of accounting. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and the standards applicable to financial audits contained in "Government Auditing Standards" issued by the Comptroller General of the United States.

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". However, we noted certain immaterial instances of noncompliance which we have reported in the attached "Comments and Recommendations" section of this report.

Internal Control Over Financial Reporting


In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

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

May 18, 2004


NISIVOCCIA & COMPANY LLP


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



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Independent Auditors' Report on Compliance with Requirements Applicable to Each
Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133
and 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 (the "County") with the types of compliance requirements described in the U.S. Office of Management and Budget (the "OMB") Circular A-133 compliance supplement and the State Grant Compliance Supplement that are applicable to each of its major federal and state programs for the year ended December 31, 2003. The County's major programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"); the standards applicable to financial audits contained in "Government Auditing Standards" issued by the Comptroller General of the United States; OMB Circular A-133, "Audits of States, Local Governments and Nonprofit Organizations," and 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 each of its major federal and state programs for the year ended December 31, 2003.

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

Internal Control Over Compliance


The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and State OMB Circular 98-07- OMB.

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

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

May 18, 2004


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, 2003

Summary of Auditors' Results:

- An unqualified report was issued on the County's financial statements prepared on an other comprehensive basis of accounting.
- The audit did not disclose any material weaknesses in the internal controls of the County.
- The audit did not disclose any material weaknesses in the internal controls of the County's major federal or state programs.
- An unqualified report was issued on the County's compliance for major federal and state programs.
- The audit did not disclose any audit findings which are required to be reported under Federal OMB Circular A-133 and 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, 2003 consisted of the following awards:

	<u>CFDA #</u>	
Office on Aging - Area Plan Grant	93-044	\$ 1,016,989.72
New Jersey Department of Transportation:		
Improvements to Various Roads and Bridges	6320-480-078-6320-606	2,169,831.07

- The County's major state programs for the year ended December 31, 2003 consisted of the following awards:

	<u>CFDA #</u>	
New Jersey Transit Corporation:		
NJ Transit Senior Citizen	EC-8225	\$ 799,534.53

- The threshold for determining Type A and B programs was \$300,000. A risk-based approach was used to determine major programs.
- The County qualified as a low-risk auditee under the provisions of Section 530 of the Circular.

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

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

Findings and Questioned Costs for Federal Awards:

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

Findings and Questioned Costs for State Awards:

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

COUNTY OF WARREN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2003

None

COUNTY OF WARREN
COMMENTS AND RECOMMENDATIONS

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

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

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

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

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

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

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

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

COUNTY OF WARREN
COMMENTS AND RECOMMENDATIONS
(Continued)

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

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

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

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

Technical Accounting Directives

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

1. Maintenance of an encumbrance accounting system.
2. Fixed asset accounting and reporting system.
3. General ledger accounting system.

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

County Tax Board

In 2003, the County Tax Board of Taxation sent out the "Certification of Schedule of the 2003 Tax Rate" to all of the municipalities in the County. This certification indicates the amount of taxes each municipality will owe the County for the year. The "Certification of Schedule of the 2003 Tax Rate" was not in agreement with the Abstract of Ratables for any of the municipalities. While some municipalities made the correct payments as per the Abstract of Ratables, other municipalities did not. The municipalities that did not pay caused the County to have a receivable at year end of \$20,650.57. This amount will be collected in 2004.

It is recommended that a review of the "Certification of Schedule of the Tax Rate" be performed to ensure that it is in agreement with taxes to be raised per the Abstract of Ratables.

COUNTY OF WARREN
COMMENTS AND RECOMMENDATIONS
(Continued)

County Tax Board (Cont'd)

Management's Response:

A final review of the Certification of Schedule of the Tax Rate will be made to ensure that the schedule agrees to the taxes to be raised by the County.

Warren County Correctional Center

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

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

Management's Response:

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

An analysis of the inmate general account as of December 31, 2003 was not available for review.

It is recommended that an analysis of the inmate general account be performed on December 31 of each year.

Management's Response:

A printout of the analysis of balance in the inmate general account will be performed on December 31.

COUNTY OF WARREN
SUMMARY OF RECOMMENDATIONS

It is recommended that:

1. A review of the "Certification of Schedule of the Tax Rate" be performed to ensure that it is in agreement with taxes to be raised.
2. All funds received in the Warren County Correctional Center accounts are to be deposited within 48 hours of receipt.
3. An analysis of the inmate general account is to be performed on December 31 each year.
4. The filing of senior citizen and disabled resident transportation assistance reports be done within 45 days of the reports month end.
