

COUNTY OF WARREN
REPORT OF AUDIT
2005

NISIVOCIA & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS

COUNTY OF WARREN

REPORT OF AUDIT

2005

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, 2005



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Independent Auditors' Report

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

We have audited the financial statements of the various funds of the County of Warren (the "County") as of December 31, 2005 and 2004, as of and for the years then ended, as listed in the foregoing table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audits.

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

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

In our opinion, because the County prepares its financial statements on the basis of accounting discussed in the third paragraph, the financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County as of December 31, 2005 and 2004, and the results of its operations for the years then ended.

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

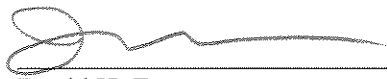
However, in our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the various funds of the County of Warren at December 31, 2005 and 2004, and the results of operations and changes in fund balance, where applicable, of such funds, thereof for the years then ended, in conformity with accounting principles prescribed by the Division, as described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 9, 2006 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audits.

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

May 9, 2006


NISIVOCCIA & COMPANY LLP


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

COUNTY OF WARREN

CURRENT FUND

2005

COUNTY OF WARREN
CURRENT FUND
COMPARATIVE BALANCE SHEET

		December 31,	
	Ref.	2005	2004
<u>ASSETS</u>			
Regular Fund:			
Cash and Cash Equivalents:			
Treasurer	A-4	\$ 18,872,776.05	\$ 18,798,958.50
		18,872,776.05	18,798,958.50
Receivables and Other Assets With			
Full Reserves:			
County Taxes Receivable	A-6		6,703.95
Added and Omitted Taxes Receivable	A-6	570,848.03	427,392.72
Due from General Capital Fund	C	38,615.80	28,854.60
Due from Regular Trust Fund	B	4,194.70	7,042.69
Due from Other Trust Fund	B	100,945.04	1,281.13
Due from Federal and State Grant Fund	A	2,980.72	8,524.18
		717,584.29	479,799.27
Total Regular Fund		19,590,360.34	19,278,757.77
Federal and State Grant Fund:			
Cash and Cash Equivalents:			
Federal and State Grant Fund	A-5	3,530,987.31	4,205,004.83
		3,530,987.31	4,205,004.83
Receivables and Other Assets:			
Grants Receivable:			
Federal	A-8	4,446,068.31	3,738,370.56
State	A-9	1,958,074.05	1,777,450.25
		6,404,142.36	5,515,820.81
Total Federal and State Grant Fund		9,935,129.67	9,720,825.64
<u>TOTAL ASSETS</u>		\$ 29,525,490.01	\$ 28,999,583.41

COUNTY OF WARREN
CURRENT FUND
COMPARATIVE BALANCE SHEET

		December 31,	
	<u>Ref.</u>	<u>2005</u>	<u>2004</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Regular Fund:			
Appropriation Reserves:			
Unencumbered	A-3;A-10	\$ 4,736,564.38	\$ 5,073,931.81
Encumbered	A-3;A-10	1,352,095.51	1,347,246.51
Total Appropriation Reserves		6,088,659.89	6,421,178.32
Outside Agency Fees Payable		269,138.30	461,137.77
		6,357,798.19	6,882,316.09
Reserve for Receivables	A	717,584.29	479,799.27
Fund Balance	A-1	12,514,977.86	11,916,642.41
Total Regular Fund		19,590,360.34	19,278,757.77
Federal and State Grant Fund:			
Encumbrances Payable		2,766,535.65	2,295,264.36
Due to Current Fund	A	2,980.72	8,524.18
Reserve for Grant Fund Expenditures:			
Federal	A-11	5,959,120.03	6,483,296.89
State	A-12	1,206,493.27	933,740.21
Total Federal and State Grant Fund		9,935,129.67	9,720,825.64
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 29,525,490.01</u>	<u>\$ 28,999,583.41</u>

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

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

	<u>Ref.</u>	<u>Year Ended December 31,</u>	
		<u>2005</u>	<u>2004</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 6,600,002.48	\$ 6,881,874.46
Receipts from:			
Current Taxes		54,611,871.00	50,702,940.00
Miscellaneous Revenue Anticipated		41,717,415.63	37,854,927.73
Nonbudget Revenue		2,309,659.46	2,827,008.09
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves		2,565,961.49	1,794,860.99
Reserve for Grant Fund Expenditures Cancelled:			
Federal		4,184.07	177,037.38
State		16,591.13	297,083.36
Total Income		<u>107,825,685.26</u>	<u>100,535,732.01</u>
<u>Expenditures</u>			
Budget and Emergency Appropriations:			
Operations:			
Salaries and Wages		33,914,808.00	33,413,275.00
Other Expenses		53,294,199.20	48,193,175.02
Capital Improvements		4,737,250.00	4,502,002.00
County Debt Service		5,272,674.68	4,346,463.72
Deferred Charges and Statutory Expenditures		3,277,504.60	2,947,452.80
Interfunds Advanced		101,033.66	4,546.92
Federal Grant Fund Receivables Cancelled		13,286.06	167,583.46
State Grant Fund Receivables Cancelled		16,591.13	292,897.88
Total Expenditures		<u>100,627,347.33</u>	<u>93,867,396.80</u>
Excess in Revenue		7,198,337.93	6,668,335.21
Fund Balance January 1		<u>11,916,642.41</u>	<u>12,130,181.66</u>
		19,114,980.34	18,798,516.87
Utilized as Anticipated Revenue		<u>6,600,002.48</u>	<u>6,881,874.46</u>
Fund Balance December 31	A	<u>\$ 12,514,977.86</u>	<u>\$ 11,916,642.41</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, 2005

	Anticipated		Realized	Excess or Deficit *
	Budget	Special NJSA 40A:4-87		
Fund Balance Anticipated	\$ 6,600,002.48		\$ 6,600,002.48	
Miscellaneous Revenue:				
County Clerk Fees	2,000,000.00		2,458,796.14	\$ 458,796.14
County Surrogate Fees	75,000.00		110,303.53	35,303.53
County Sheriff Fees	170,000.00		146,381.76	23,618.24 *
Fines	12,000.00		13,581.82	1,581.82
Interest on Investments and Deposits	660,000.00		1,189,570.24	529,570.24
Election Expenses Reimbursed by Municipalities	95,000.00		136,670.00	41,670.00
Motor Vehicle Fines	550,000.00		553,627.45	3,627.45
Fees from Public Health Nursing Agency	1,350,000.00		1,350,000.00	
Revenue for Housing State Inmates in the County Correctional Center	295,000.00		206,113.72	88,886.28 *
Public Health Nursing Trust	1,300,000.00		1,300,000.00	
Bail Bond Forfeitures	19,225.00		20,725.00	1,500.00
Medicaid Peer Grouping (PL 1985, Ch 474)	1,447,797.00		1,447,797.00	
Boarding Out-of-County Youth - Warren County Juvenile Retention & Rehabilitation Center	600,000.00		290,152.69	309,847.31 *
School Election Expenses Reimbursed by Each School Board District	54,000.00		70,692.19	16,692.19
State Aid - County College Bonds (NJSA 18A:64A-22.6)	207,807.00		207,807.50	0.50
Permanent Disability - Patients in County Institutions (NJSA 44:77-38 et seq.)	10,450,000.00		11,521,875.35	1,071,875.35
Aging CCPED Medicaid Reimbursement	250,000.00		243,200.00	6,800.00 *
DCA Reimbursement Prosecutor Salaries	41,000.00		41,000.00	
Department of Human Services, Division of Temporary Assistance and Social Services	2,400,000.00		3,111,489.95	711,489.95
Social and Welfare Services (c.66 PL 1990): Division of Youth and Family Services	285,676.00		285,676.00	
Supplemental Social Security Income	139,979.00		135,803.00	4,176.00 *
Psychiatric Facilities (c.73 PL 1990): Maintenance of Patients in State Institutions for Mental Diseases	2,326,078.00		2,326,078.00	
Maintenance of Patients in State Institutions for Mentally Retarded	2,038,071.00		2,038,071.00	
Community Mental Center of Piscataway	1,454.00		1,454.00	
State Psychiatric Hospitals	15,460.00		9,533.09	5,926.91 *
New Jersey Transportation Authority Act		\$ 1,276,000.00	1,276,000.00	
Area Plan Grant	646,585.00	434,599.00	1,081,184.00	
Department of Community Affairs: Handicapped Person's Recreational Opportunities		18,900.00	18,900.00	
Housing & Development, Small Cities Community Development Block Grant		400,000.00	400,000.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2005
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Special NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
U.S. Department of Transportation:				
Division of Local Government Services and Economic Development:				
DOT Bridge Improvements 2102215	\$ 163,396.00	\$ 59,839.00	\$ 223,235.00	
Department of Health and Senior Services:				
Right - to - Know Grant		9,220.00	9,220.00	
Prevention Oriented System for Child Health Care	2,454.00	83,210.00	85,664.00	
Regional Healthcare Preparedness Exercise		33,333.00	33,333.00	
Comprehensive Program, for Planning & Provision of Alcoholism and Abuse Services				
Comprehensive Alcohol Grant	224,216.00	3,756.00	227,972.00	
Part H - Early Intervention Service Coordinator		213,829.00	213,829.00	
Bioterrorism Preparedness and Response		459,459.00	459,459.00	
New Jersey Ease - Aging and Disability Resource Center		39,900.00	39,900.00	
Department of Human Services:				
Division of Youth and Family Services:				
Title XX Coalition	280,685.00		280,685.00	
Personal Assistance Service Program		103,994.00	103,994.00	
Division of Economic Assistance:				
Social Services for the Homeless	81,463.00		81,463.00	
Division of Family Development:				
Work First NJ Program Equal Employment Incentive	24,000.00		24,000.00	
Department of Law & Public Safety:				
Juvenile Justice Commission:				
State / Community Partnership Grant Program (PL 1995,C282) & the Family Court		286,812.00	286,812.00	
State Facilities Education Act		99,000.00	99,000.00	
Division of State Police:				
Community Emergency Response Team (CERT)		1,270.89	1,270.89	
Topoff Exercises		20,000.00	20,000.00	
Homeland Security Grant		1,320,403.00	1,320,403.00	
Federal Emergency Management Agency				
Reimbursement County Property Damage		819,507.90	819,507.90	
Chemical Biological Radiological Nuclear and Explosive Training Manuals		8,118.00	8,118.00	
Regional Radio Inoperability Initiative		454,000.00	454,000.00	
Division of Highway Safety:				
Summer Internship		17,808.00	17,808.00	
Stop Sign Reflector Panels		5,000.00	5,000.00	
Division of Criminal Justice:				
Crime Victim Assistance		175,400.00	175,400.00	
Office of Insurance Fraud	61,318.00		61,318.00	
Body Armor - Various Departments		19,790.04	19,790.04	
Local Law Enforcement Megan's Law	10,946.00		10,946.00	
Juvenile Accountability Incentive Block Grant		9,161.00	9,161.00	
Local Law Enforcement Block Grant		2,320.00	2,320.00	
Specialized Domestic Violence Unit		95,933.00	95,933.00	
Sexual Assault Nurse Examiner's Project	81,592.00		81,592.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2005
(Continued)

	Anticipated			
	Budget	Special NJSA 40A:4-87	Realized	Excess or Deficit *
Miscellaneous Revenue (Continued):				
NJ Historic Trust:				
General Operating Support		\$ 23,000.00	\$ 23,000.00	
NJ Transit Corporation:				
Section 5311		320,832.01	320,832.01	
Senior Citizen & Disabled Resident, Transportation Assistance Program	\$ 434,060.30		434,060.30	
NJ Transit Job Access	313,811.00	67,000.00	380,811.00	
Department of the Treasury:				
Municipal Alliance to Prevent Alcoholism and Drug Abuse	150,431.10		150,431.10	
Department of Environmental Protection:				
Clean Communities Program		38,991.76	38,991.76	
Environmental Health Act (C.E.H.A.)		412,500.00	412,500.00	
New Jersey Stormwater Regulation Program	10,000.00	10,000.00	20,000.00	
NJ State Council on the Arts:				
START Program	34,500.00		34,500.00	
Local Arts Program		96,249.00	96,249.00	
Special Projects Support		11,340.00	11,340.00	
Department of Military & Veterans Affairs:				
Veterans Transportation		7,000.00	7,000.00	
NJ Office of Travel and Tourism:				
Cooperative Marketing Sponsorship Program		10,500.00	10,500.00	
NJ Division of Archives and Record Management:				
Public Archives and Records Infrastructure Support		859,097.00	859,097.00	
NJ Department of Emergency Management:				
Emergency Management Preparedness Grant		9,715.20	9,715.20	
Phillipsburg Board of Education:				
Interlocal Service Agreement Phillipsburg Board of Education - Health Program 21st Century Grant		20,000.00	20,000.00	
Morris/Sussex/Warren Workforce Investment Board:				
Early Employment Initiative		17,751.00	17,751.00	
Open Space Tax Fund	1,022,021.00		1,022,020.00	\$ 1.00 *
Tax Relief - County Clerk	400,000.00		400,000.00	
Tax Relief - Surrogate	55,000.00		55,000.00	
Tax Relief - Sheriff	130,000.00		130,000.00	
Total Miscellaneous Revenue	30,910,025.40	8,374,538.80	41,717,415.63	2,432,851.43
Amount to be Raised by Taxes for Support of the County Budget:				
Local Taxes for County Purposes	54,611,871.00		54,611,871.00	
Budget Totals	\$ 92,121,898.88	\$ 8,374,538.80	102,929,289.11	2,432,851.43
Nonbudget Revenue:				
Miscellaneous Revenue Not Anticipated			2,309,659.46	2,309,659.46
			<u>\$ 105,238,948.57</u>	<u>\$ 4,742,510.89</u>

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2005
(Continued)

Analysis of Nonbudget Revenue:

Added, Omitted & Rollback Taxes	\$ 715,227.24
Land Development Fees Planning	56,302.00
Federal Reimbursement - Correctional Center	19,759.00
Refund of Excess Premium Insurance	89,339.00
White Prints Books	818.38
Health Services Reimbursement	2,767.83
Inmate Processing Fees	26,815.92
Essex I & II - State	25,747.27
State Reimbursement Title IVD Probation Department	40,906.40
Board of Appeals Applications	650.00
Court Reimbursement	5,773.38
Public Information Fees	4,885.50
EMA Payment - NJ State Police	54,000.00
Personnel Costs Reimbursement	399,797.00
Fees for Services	142,107.00
Subsidy Transportation Planning	40,982.89
Auction Proceeds	100.00
SSA Inmates	26,564.00
County Labor Assistance Program	119,388.57
Office On Aging State Aid	58,000.00
Warren County Agricultural Board	2,086.73
Special Charges Engineering	400.00
Pay Phone - Jail Inmate	33,737.32
911 State Funding	25,000.00
Rental of Land	4,004.18
Indirect Costs to Outside Agencies	33,217.80
Milk and Meals - Warren Acres	20,328.53
Road, Bridge and Sewer Improvement Reimbursements	18,968.74
Sale of Recyclable Matter	1,236.00
Sick Leave Injury Reimbursement	45,085.18
Use of Copy Machine	60.30
Mental Health Reimbursement	6,000.00
Restitution Payments	6,444.67
Fees Collected by Engineering Department	15,300.00
Health Tobacco Control	6,120.00
Client Reimbursement Adjustor	889.10
Pretrial Discovery Fees	916.35
Miscellaneous	259,933.18
	<hr/>
	\$ 2,309,659.46

Analysis of Interest on Investments and Deposits:

Interest Earned in Current Fund	\$ 754,326.01
Interest Earned in General Capital Fund	393,926.51
Interest Earned in Federal and State Grant Fund	41,317.72
	<hr/>
	\$ 1,189,570.24
	<hr/>

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, 2005

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT:					
General Administration (Includes Purchasing):					
Salaries and Wages	\$ 384,400.00	\$ 403,400.00	\$ 381,768.76	\$ 21,631.24	
Other Expenses	70,940.00	70,940.00	38,953.16	31,986.84	
Personnel Department:					
Salaries and Wages	263,012.00	286,012.00	272,431.09	13,580.91	
Other Expenses	145,000.00	145,000.00	109,247.56	35,752.44	
Board of Chosen Freeholders:					
Salaries and Wages	52,001.00	52,001.00	49,599.50	2,401.50	
Other Expenses	75,000.00	75,000.00	58,676.89	16,323.11	
Board of Elections:					
Salaries and Wages	328,100.00	341,100.00	336,004.82	5,095.18	
Other Expenses	113,995.00	113,995.00	107,080.59	6,914.41	
County Clerk:					
Salaries and Wages	449,975.00	474,975.00	451,875.49	23,099.51	
Other Expenses	369,926.00	369,926.00	364,126.21	5,799.79	
Treasurers / CFO:					
Salaries and Wages	438,864.00	454,864.00	432,781.79	22,082.21	
Other Expenses	23,750.00	23,750.00	17,784.02	5,965.98	
Audit	109,650.00	109,650.00	109,650.00		
Information Systems Division:					
Salaries and Wages	76,607.00	80,107.00	75,614.57	4,492.43	
Other Expenses	762,550.00	762,550.00	690,015.79	72,534.21	
Board of Taxation:					
Salaries and Wages	90,107.00	95,607.00	89,790.60	5,816.40	
Other Expenses	49,970.00	49,970.00	41,040.85	8,929.15	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2005
(CONTINUED)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT (Continued):					
County Counsel:					
Salaries and Wages	\$ 325,000.00	\$ 400,000.00	\$ 363,760.16	\$ 36,239.84	
Other Expenses	250,000.00	175,000.00	171,009.88	3,990.12	
County Surrogate:					
Salaries and Wages	256,354.00	260,104.00	246,459.61	13,644.39	
Other Expenses	23,350.00	23,350.00	15,964.19	7,385.81	
Engineer:					
Salaries and Wages	583,436.00	648,436.00	611,054.13	37,381.87	
Other Expenses	11,075.00	11,075.00	10,463.30	611.70	
Economic Development & Tourism:					
Salaries and Wages	118,738.00	125,238.00	117,845.88	7,392.12	
Other Expenses	82,090.00	82,090.00	81,821.55	268.45	
Cultural & Heritage Commission (NJSA 40:33A-6):					
Salaries and Wages	58,062.00	61,062.00	57,468.27	3,593.73	
Other Expenses	34,993.00	34,993.00	33,428.43	1,564.57	
Aid to Warren County Historical & Genealogical Society Museum:					
Other Expenses	5,000.00	5,000.00	5,000.00		
Weights & Measures:					
Salaries and Wages	119,385.00	137,385.00	129,908.11	7,476.89	
Other Expenses	4,185.00	4,185.00	2,676.63	1,508.37	
War Veterans Burial & Grave Decorations:					
Salaries and Wages	9,923.00	11,123.00	9,842.75	1,280.25	
Other Expenses	11,815.00	11,815.00	10,975.91	839.09	
TOTAL GENERAL GOVERNMENT	5,697,253.00	5,899,703.00	5,494,120.49	405,582.51	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2005
(CONTINUED)

	Appropriated by		Expended by		Unexpended
	Budget	Budget After Modification	Paid or Charged	Reserved	Balance Cancelled
LAND USE ADMINISTRATION:					
Planning Board:					
Salaries and Wages	\$ 443,051.00	\$ 451,051.00	\$ 422,763.19	\$ 28,287.81	
Other Expenses	66,010.00	66,010.00	59,204.22	6,805.78	
TOTAL LAND USE ADMINISTRATION	509,061.00	517,061.00	481,967.41	35,093.59	
INSURANCES:					
Insurance on Buildings & Motor Vehicles and Surety Bond Premiums	1,813,096.00	1,813,096.00	1,689,484.31	123,611.69	
Workmen's Compensation	1,011,904.00	1,011,904.00	1,011,904.00		
Group Insurance Plan for Employees	10,591,425.00	10,591,425.00	10,558,221.70	33,203.30	
TOTAL INSURANCES	13,416,425.00	13,416,425.00	13,259,610.01	156,814.99	
PUBLIC SAFETY:					
Communication Center:					
Salaries and Wages	1,437,532.00	1,437,532.00	1,249,504.90	188,027.10	
Other Expenses	386,750.00	386,750.00	282,681.84	104,068.16	
Public Safety:					
Salaries and Wages	196,600.00	220,100.00	208,394.67	11,705.33	
Other Expenses	9,650.00	9,650.00	6,726.63	2,923.37	
Office of Emergency Management:					
Salaries and Wages	84,200.00	88,200.00	82,748.18	5,451.82	
Other Expenses	18,400.00	18,400.00	13,478.04	4,921.96	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2005
(CONTINUED)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC SAFETY (Continued):					
Aid to Volunteer Fire Companies &					
Emergency Squads:					
Other Expenses	\$ 85,000.00	\$ 85,000.00	\$ 65,445.47	\$ 19,554.53	
Sheriff's Office:					
Salaries and Wages	1,030,066.00	1,030,066.00	935,289.37	94,776.63	
Other Expenses	74,000.00	74,000.00	62,993.03	11,006.97	
County Medical Examiner:					
Other Expenses	242,647.00	242,647.00	242,646.96	0.04	
Prosecutor's Office:					
Salaries and Wages	3,170,962.00	3,405,962.00	3,318,958.14	87,003.86	
Other Expenses	418,746.00	418,746.00	393,878.59	24,867.41	
Juvenile Retention & Rehabilitation Center:					
Salaries and Wages	1,105,605.00	1,105,605.00	967,227.49	138,377.51	
Other Expenses	238,550.00	238,550.00	220,293.99	18,256.01	
Jail:					
Salaries and Wages	3,419,095.00	3,419,095.00	3,148,706.11	270,388.89	
Other Expenses	1,497,345.00	1,497,345.00	1,436,451.60	60,893.40	
TOTAL REGULATION	13,415,148.00	13,677,648.00	12,635,425.01	1,042,222.99	
PUBLIC WORKS:					
Roads:					
Salaries and Wages	2,677,481.00	2,749,481.00	2,639,784.85	109,696.15	
Other Expenses	1,930,290.00	1,930,290.00	1,880,219.19	50,070.81	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2005
(CONTINUED)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC WORKS (Continued):					
Bridges:					
Salaries and Wages	\$ 549,942.00	\$ 582,942.00	\$ 554,827.50	\$ 28,114.50	
Other Expenses	155,000.00	155,000.00	152,457.43	2,542.57	
Recycling:					
Salaries and Wages	10,712.00	10,712.00	10,712.00		
Other Expenses	91,112.00	91,112.00	91,112.00		
Buildings and Grounds:					
Salaries and Wages	1,175,408.00	1,175,408.00	1,013,354.56	162,053.44	
Other Expenses	676,950.00	676,950.00	621,911.27	55,038.73	
Shade Tree Commission:					
Other Expenses	14,000.00	14,000.00	13,598.99	401.01	
Mosquito Extermination Commission:					
Other Expenses	580,939.00	580,939.00	580,939.00		
TOTAL PUBLIC WORKS	7,861,834.00	7,966,834.00	7,558,916.79	407,917.21	
HEALTH & HUMAN SERVICES:					
County Health Service Interlocal Agreement (NJSA 40-8A-1):					
Salaries and Wages	2,869,958.00	2,869,958.00	2,763,929.48	106,028.52	
Other Expenses	490,648.00	490,648.00	405,972.53	84,675.47	
Center on Aging:					
Salaries and Wages	279,418.00	279,418.00	268,494.36	10,923.64	
Other Expenses	176,540.00	176,540.00	150,658.90	25,881.10	
Nutrition Program:					
Salaries and Wages	28,500.00	28,500.00	5,395.88	23,104.12	
Other Expenses	350,535.00	350,535.00	308,062.00	42,473.00	
Warren Haven:					
Salaries and Wages	7,331,578.00	7,383,578.00	7,062,378.58	321,199.42	
Other Expenses	2,024,200.00	2,474,200.00	2,382,184.58	92,015.42	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2005
(CONTINUED)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
HEALTH & HUMAN SERVICES (Continued):					
Youth Shelter:					
Other Expenses	\$ 120,000.00	\$ 120,000.00	\$ 83,171.60	\$ 36,828.40	
Mental Health Administration:					
Salaries and Wages	365,733.00	375,233.00	330,968.89	44,264.11	
Other Expenses	65,255.00	65,255.00	51,505.33	13,749.67	
Psychiatric Facilities (c 73, PL 1990):					
Maintenance for Mental Diseases:					
Other Expenses - Local	867,175.00	867,175.00	542,175.00	325,000.00	
Other Expenses - State	2,326,079.00	2,326,079.00	2,326,079.00		
Maintenance of Patients in State					
Institutions for Mentally Retarded:					
Other Expenses - State	2,038,071.00	2,038,071.00	2,038,071.00		
New Jersey Bureau of Children's Services:					
Other Expenses - State	285,676.00	285,676.00	285,676.00		
County Welfare Board:					
Salaries and Wages	2,308,368.00	2,308,368.00	2,190,741.42	117,626.58	
Other Expenses	564,847.00	699,847.00	639,982.21	59,864.79	
County Adjuster:					
Salaries and Wages	59,892.00	59,892.00	33,803.49	26,088.51	
Other Expenses	18,000.00	18,000.00	14,318.96	3,681.04	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2005
(CONTINUED)

	Appropriated by		Expended by		Unexpended
	Budget	Budget After Modification	Paid or Charged	Reserved	Balance Cancelled
HEALTH & HUMAN SERVICES (Continued):					
Health and Human Services (NJSA 30:4D-6.9)	\$ 176,812.00	\$ 176,812.00	\$ 176,812.00		
Human Service Programs (NJSA 30:14-11)	210,279.00	210,279.00	210,279.00		
Human Service Programs (NJSA 40:23-8.14)	74,915.00	74,915.00	74,915.00		
Mental / Health Services Programs (NJSA 40:13-2)	285,114.00	285,114.00	284,726.00	\$ 388.00	
Adult Mental / Health Services Programs (NJSA 40:5-2.9 and 30:9A-1)	535,596.00	535,596.00	535,596.00		
Youth Services (NJSA 40:5-2.9)	240,819.00	240,819.00	240,819.00		
Substance Abuse Services (NJSA 30:9-12.16)	141,448.00	141,448.00	138,791.00	2,657.00	
TOTAL HEALTH & HUMAN SERVICES	24,235,456.00	24,881,956.00	23,545,507.21	1,336,448.79	
EDUCATION:					
Warren County Community College (NJSA 18A:64A-30 et seq.):					
Other Expenses	2,106,515.00	2,106,515.00	2,106,515.00		
Reimbursement for Residents Attending Out - of - County Two Year Colleges (NJSA 18A:64A-23):					
Other Expenses	175,000.00	175,000.00	81,955.69	93,044.31	
Contribution to Warren County Soil Conservation District (NJSA 4:24-22 (1)):					
Other Expenses	81,000.00	81,000.00	81,000.00		
County Extension Service - Farm & Home: Salary and Wages	184,997.00	195,497.00	185,740.63	9,756.37	
Other Expenses	99,000.00	99,000.00	75,647.87	23,352.13	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2005
(CONTINUED)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
EDUCATION (Continued):					
Warren County Vocational School:					
Other Expenses	\$ 3,846,060.00	\$ 3,846,060.00	\$ 3,846,060.00		
Reimbursements for Residents Attending Out - of - County Vocational Schools (NJSA 18A:54A-23.4):					
Other Expenses	5,000.00	5,000.00		\$ 5,000.00	
Office of Superintendent of Schools:					
Salary and Wages	82,841.00	89,841.00	83,411.79	6,429.21	
Other Expenses	18,870.00	18,870.00	14,612.82	4,257.18	
Special Schools Services:					
Other Expenses	183,635.00	183,635.00	183,634.00	1.00	
TOTAL EDUCATION	6,782,918.00	6,800,418.00	6,658,577.80	141,840.20	
OTHER OPERATIONS FUNCTIONS:					
Provisions for Salary Adjustments & New Employees	2,070,905.00	816,955.00		816,955.00	
TOTAL OTHER OPERATIONS FUNCTIONS	2,070,905.00	816,955.00		816,955.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2005
(CONTINUED)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
OPERATIONS:					
UTILITIES EXPENSES AND BULK					
PURCHASES:					
Electricity	\$ 685,000.00	\$ 685,000.00	\$ 609,565.22	\$ 75,434.78	
Telephone (excluding equipment acquisition)	629,000.00	629,000.00	605,979.26	23,020.74	
Water	66,000.00	66,000.00	54,312.64	11,687.36	
Fuel Oil	390,000.00	390,000.00	372,077.47	17,922.53	
Sewerage Processing and Disposal	162,000.00	174,000.00	172,007.99	1,992.01	
Gasoline	350,000.00	350,000.00	332,908.48	17,091.52	
TOTAL UTILITIES	2,282,000.00	2,294,000.00	2,146,851.06	147,148.94	
SUBTOTAL OPERATIONS	76,271,000.00	76,271,000.00	71,780,975.78	4,490,024.22	
PUBLIC AND PRIVATE PROGRAMS OFFSET					
BY REVENUES:					
Area Plan Grant (NJSA 40A:4-87 + \$434,599.00)	646,585.00	1,081,184.00	1,081,184.00		
Department of Human Services, Division of Youth & Family Services, Title XX Coalition	280,685.00	280,685.00	280,685.00		
Department of Community Affairs, Recreation for Individuals with Disabilities (NJSA 40A:4-87 + \$18,900.00)		18,900.00	18,900.00		
Department of Transportation, Capital Transportation Program (NJSA 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, 2005
(CONTINUED)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	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 + \$9,161.00)		\$ 9,161.00	\$ 9,161.00		
Local Law Enforcement Block Grant					
(NJSA 40A:4-87 + \$2,320.00)		2,320.00	2,320.00		
Department of Health & Senior Services,					
Right-to-know (NJSA 40A:4-87 + \$9,220.00)		9,220.00	9,220.00		
Regional Healthcare Preparedness Exercise					
(NJSA 40A:4-87 + \$33,333.00)		33,333.00	33,333.00		
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		
NJ Transit Corporation, Senior Citizen &					
Disabled Resident, Transportation					
Assistance Program	434,060.30	434,060.30	434,060.30		
Department of Environmental Protection, Clean					
Communities Program (NJSA 40A:4-87 + \$38,991.76)		38,991.76	38,991.76		
NJ Council on the Arts, General Program Support					
Local Support (NJSA 40A:4-87 + \$96,249.00)		96,249.00	96,249.00		
Special Project Support (NJSA 40A:4-87 + \$11,340.00)		11,340.00	11,340.00		
Department of Human Services, Services					
for the Homeless	81,463.00	81,463.00	81,463.00		
Department of Human Services, Personal					
Assistance Service Program (NJSA 40A:4-87 + \$103,994.00)		103,994.00	103,994.00		

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2005
(CONTINUED)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET					
BY REVENUES (Continued):					
Department of Health & Senior Services,					
Comprehensive Program for Planning and					
Provision of Alcohol & Abuse Services					
(NJSA 40A:4-87 + \$3,756.00)	\$ 224,216.00	\$ 227,972.00	\$ 227,972.00		
Department of Law & Public Safety, Division					
of Highway Safety, Summer Internship					
(NJSA 40A:4-87 + \$17,808.00)		17,808.00	17,808.00		
Department of Law & Public Safety, Division					
of Highway Safety, Stop Sign Reflective Panels					
(NJSA 40A:4-87 + \$5,000.00)		5,000.00	5,000.00		
NJ Department of Transit Corporation for					
Job Access and Reverse Commute Program					
(NJSA 40A:4-87 + \$67,000.00)	313,811.00	380,811.00	380,811.00		
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,					
County Environmental Health Act					
(NJSA 40A:4-87 + \$412,500.00)		412,500.00	412,500.00		
Department of Health, Prevention Oriented System for					
Child Health Care (NJSA 40A:4-87 + \$83,210.00)	2,454.00	85,664.00	85,664.00		
Department of Health, Bioterrorism Preparedness					
and Response (NJSA 40A:4-87 + \$459,459.00)		459,459.00	459,459.00		
Department of Community Affairs, Aging and					
Disability Resource Center (NJSA 40A:4-87 + \$39,900.00)		39,900.00	39,900.00		

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COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2005
(CONTINUED)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET					
BY REVENUES (Continued):					
Department of Military and Veteran Affairs for					
Veteran Transportation (NJSA 40A:4-87 + \$7,000.00)	\$	7,000.00	\$	7,000.00	
Juvenile Justice Commission, State Facility					
Education Act Funds for County Youth		99,000.00		99,000.00	
Detention Centers (NJSA 40A:4-87 + \$99,000.00)					
State/Community Partnership Act - Juvenile					
Education (NJSA 40A:4-87 + \$286,812.00)		286,812.00		286,812.00	
Department of Law & Public Safety, Division of Criminal					
Justice, Specialized Domestic Violence Unit					
(NJSA 40A:4-87 + \$95,933.00)		95,933.00		95,933.00	
Department of Law & Public Safety, Division					
of State Police:					
Homeland Security Grant (NJSA 40A:4-87 + \$1,320,403.00)		1,320,403.00		1,320,403.00	
Community Emergency Response					
Team (CERT) (NJSA 40A:4-87 + \$1,270.89)		1,270.89		1,270.89	
Office of Emergency Management Grant, CBRNE					
Manuals (NJSA 40A:4-87 + \$8,118.00)		8,118.00		8,118.00	
Regional Radio Interoperability Initiative					
(NJSA 40A:4-87 + \$454,000.00)		454,000.00		454,000.00	
TOPOFF Exercise (NJSA 40A:4-87 + \$20,000.00)		20,000.00		20,000.00	
Department of Emergency Management Preparedness					
Grant (NJSA 40A:4-87 + \$9,715.20)		9,715.20		9,715.20	
Department of Law & Public Safety,					
Megan's Law	\$	10,946.00		10,946.00	
Department of Law & Public Safety, Body Armor					
Various Departments (NJSA 40A:4-87 + \$19,790.04)		19,790.04		19,790.04	
NJ Transit Corporation, Section 5311 Grant					
(NJSA 40A:4-87 + \$320,832.01)		320,832.01		320,832.01	

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COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2005
(CONTINUED)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	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, Sexual Assault Nurse Examiner's Program	\$ 81,592.00	\$ 81,592.00	\$ 81,592.00		
Department of Law & Public Safety, Division of					
Criminal Justice, Crime Victim Assistance		175,400.00	175,400.00		
(NJSA 40A:4-87 + \$175,400.00)					
Department of Health, Special Early					
Intervention Program (NJSA 40A:4-87 + \$213,829.00)		213,829.00	213,829.00		
Governor's Council on Alcoholism and Drug					
Abuse, Municipal Alliance	150,431.10	150,431.10	150,431.10		
Morris/Sussex/Warren Employment & Training Services,					
Work First NJ, (NJSA 40A:4-87 + \$17,751.00)	24,000.00	41,751.00	41,751.00		
Department of Law & Public Safety, Division of					
Criminal Justice, Office of Insurance Fraud	61,318.00	61,318.00	61,318.00		
Department of Transportation, Improvements					
Bridge #2102215	163,396.00	163,396.00	163,396.00		
Department of Environmental Protection, Stormwater					
Regulation Program (NJSA 40A:4-87 + \$10,000.00)	10,000.00	20,000.00	20,000.00		
NJ Council on the Arts, START Program	34,500.00	34,500.00	34,500.00		
Department of Transportation, Federal Highway Administration,					
Replacement of Bridge #21012002 (NJSA 40A:4-87 + \$59,839.00)		59,839.00	59,839.00		
Department of State, Division of Archives & Record Management,					
P.A.R.I.S. Grant (NJSA 40A:4-87 + \$859,097.00)		859,097.00	859,097.00		
NJ Office of Travel & Tourism, Cooperative Marketing					
Sponsorship (NJSA 40A:4-87 + \$10,500.00)		10,500.00	10,500.00		

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2005
(CONTINUED)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET					
BY REVENUES (Continued):					
FEMA Reimbursement County Property - Hurricane Ivan Damage (NISA 40A:4-87 + \$819,507.90)		\$ 819,507.90	\$ 819,507.90		
Interlocal Service Agreement Phillipsburg Board of Education Health Program (NISA 40A:4-87 + \$20,000.00)		20,000.00	20,000.00		
NJ Historic Trust (NISA 40A:4-87 + \$23,000.00)		23,000.00	23,000.00		
TOTAL FEDERAL AND STATE PROGRAMS	\$ 2,558,468.40	10,933,007.20	10,933,007.20		
Total Operations	78,829,468.40	87,204,007.20	82,713,982.98	\$ 4,490,024.22	
Contingent	5,000.00	5,000.00		5,000.00	
TOTAL OPERATIONS INCLUDING CONTINGENT	78,834,468.40	87,209,007.20	82,713,982.98	4,495,024.22	
Detail:					
Salary and Wages	34,436,808.00	33,914,808.00	31,103,341.01	2,811,466.99	
Other Expenses	44,397,660.40	53,294,199.20	51,610,641.97	1,683,557.23	
CAPITAL IMPROVEMENTS:					
Capital Improvement Fund	4,737,250.00	4,737,250.00	4,737,250.00		
TOTAL CAPITAL IMPROVEMENTS	4,737,250.00	4,737,250.00	4,737,250.00		

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2005
(CONTINUED)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
DEBT SERVICE:					
Payment of Bond Principal:					
Open Space Bonds	\$ 595,000.00	\$ 595,000.00	\$ 595,000.00		
State Aid - County College Bonds (NJS 18A:64A-22.6)	180,000.00	180,000.00	180,000.00		
Vocational School Bonds	225,000.00	225,000.00	225,000.00		
Other Bonds	2,235,000.00	2,235,000.00	2,235,000.00		
Payment of Bond Anticipation Notes	1,000,000.00	1,000,000.00	1,000,000.00		
Interest on Bonds:					
Open Space Bonds	325,303.13	325,303.13	325,303.13		
State Aid - County College Bonds	27,807.50	27,807.50	27,807.50		
Vocational School Bonds	86,450.00	86,450.00	86,450.00		
Other Bonds	479,943.50	479,943.50	479,943.50		
Interest on Notes	16,454.17	16,454.17	16,452.97		\$ 1.20
Green Trust Loan Program:					
Loan Repayments for Principal and Interest	101,717.58	101,717.58	101,717.58		
TOTAL DEBT SERVICE	5,272,675.88	5,272,675.88	5,272,674.68		1.20
STATUTORY EXPENDITURES:					
Contribution to:					
Social Security System	2,685,640.00	2,685,640.00	2,533,241.79	\$ 152,398.21	
Unemployment Compensation Insurance (NJS 43:21-3 et. seq.)	138,000.00	138,000.00	48,858.05	89,141.95	
Police and Fireman's Retirement System of NJ	189,925.20	189,925.20	189,925.20		
Public Employees' Retirement System - E.R.I.	263,939.40	263,939.40	263,939.40		
Total Statutory Expenditures	3,277,504.60	3,277,504.60	3,035,964.44	241,540.16	
	3,277,504.60	3,277,504.60	3,035,964.44	241,540.16	
TOTAL GENERAL APPROPRIATIONS	\$ 92,121,898.88	\$100,496,437.68	\$ 95,759,872.10	\$ 4,736,564.38	\$ 1.20

Ref

A

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2005
(Continued)

Analysis of Budget After Modification

Ref.

Adopted Budget	\$ 92,121,898.88
Appropriation by NJSA 40A:4-87	<u>8,374,538.80</u>
	<u>\$ 100,496,437.68</u>

Analysis of Paid or Charged

Cash Disbursed	A	\$ 83,679,173.50
Encumbrances Payable		1,352,095.51
Transfer to Grant Fund Expenditures:		
Federal Programs		7,033,716.79
State Programs		<u>3,860,279.41</u>
		95,925,265.21
Less: Refunds		<u>165,393.11</u>
		<u>\$ 95,759,872.10</u>

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

COUNTY OF WARREN

OTHER TRUST FUNDS

2005

COUNTY OF WARREN
COMPARATIVE BALANCE SHEET - TRUST FUNDS

		December 31,	
	Ref.	2005	2004
<u>ASSETS</u>			
Regular Trust Fund:			
Cash Accounts:			
Checking		\$ 2,547,037.61	\$ 201,424.00
Savings Account		1.00	1.00
Money Market Accounts		906,673.63	6,590,860.22
Certificates of Deposits		3,850,000.00	
	B-1	<u>7,303,712.24</u>	<u>6,792,285.22</u>
Rehabilitation Loans Receivable	B-3	<u>4,655,962.56</u>	<u>4,511,373.95</u>
		<u>4,655,962.56</u>	<u>4,511,373.95</u>
Total Regular Trust Fund		<u>11,959,674.80</u>	<u>11,303,659.17</u>
Open Space Trust Fund:			
Cash Account:			
Checking		1,969,107.19	7,284,545.66
Certificates of Deposits		9,000,000.00	
	B-1	<u>10,969,107.19</u>	<u>7,284,545.66</u>
Unemployment Trust Fund:			
Cash Account:			
Checking		65,317.38	74,924.18
	B-1	<u>65,317.38</u>	<u>74,924.18</u>
Other Trust Fund:			
Cash Accounts:			
Checking		4,367,010.88	7,314,465.37
Certificates of Deposits		5,150,000.00	
	B-1	<u>9,517,010.88</u>	<u>7,314,465.37</u>
Receivables:			
Due from State of New Jersey - Farm Easements			808,335.50
Community Development Block Grant Receivable	B-2		600.00
			<u>808,935.50</u>
Total Other Trust Fund		<u>9,517,010.88</u>	<u>8,123,400.87</u>
TOTAL ASSETS		<u>\$ 32,511,110.25</u>	<u>\$ 26,786,529.88</u>

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

		December 31,	
	Ref.	2005	2004
<u>LIABILITIES AND RESERVES</u>			
Regular Trust Fund:			
Encumbrances Payable		\$ 254,549.55	\$ 968,872.39
Due to Current Fund	A	4,194.70	7,042.69
Reserve for Rehabilitation Loans Receivable		4,655,962.56	4,511,373.95
Reserve for Community Development Block Grant			
Echo Housing	B-4	144,400.44	121,264.34
Reserve for Housing Rehabilitation	B-5	1,415,179.81	293,027.14
Various Reserves	B-6	5,485,387.74	5,402,078.66
		<u>11,959,674.80</u>	<u>11,303,659.17</u>
Open Space Trust Fund:			
Encumbrances Payable		5,960,850.97	3,962,466.07
Reserve for Open Space Trust	B-7	5,008,256.22	3,322,079.59
		<u>10,969,107.19</u>	<u>7,284,545.66</u>
Unemployment Trust Fund:			
Reserve for Unemployment Claims	B-7	65,317.38	74,924.18
		<u>65,317.38</u>	<u>74,924.18</u>
Other Trust Fund:			
Encumbrances Payable		53,522.37	88,259.19
Due to Current Fund	A	100,945.04	1,281.13
Reserve for Receivables			808,935.50
Various Reserves	B-8	9,362,543.47	7,224,925.05
		<u>9,517,010.88</u>	<u>8,123,400.87</u>
TOTAL LIABILITIES AND RESERVES		<u>\$ 32,511,110.25</u>	<u>\$ 26,786,529.88</u>

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

COUNTY OF WARREN
GENERAL CAPITAL FUND
2005

COUNTY OF WARREN
GENERAL CAPITAL FUND
COMPARATIVE BALANCE SHEET

		December 31,	
	Ref.	2005	2004
<u>ASSETS</u>			
Cash and Cash Equivalents	C-2	\$ 12,218,442.85	\$ 11,919,529.09
Deferred Charges to Future Taxation:			
Funded		24,960,015.96	28,272,824.17
Unfunded	C-4		1,000,000.00
<u>TOTAL ASSETS</u>		<u>\$ 37,178,458.81</u>	<u>\$ 41,192,353.26</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Bond Anticipation Notes Payable	C-7		\$ 1,000,000.00
Serial Bonds Payable	C-8	\$ 23,823,000.00	27,058,000.00
Green Trust Loan Payable	C-9	1,137,015.96	1,214,824.17
Improvement Authorizations:			
Funded	C-6	6,451,558.59	5,325,500.16
Unfunded	C-6		774,143.28
Encumbrances Payable		2,971,831.67	2,435,857.12
Due to Current Fund	A	38,615.80	28,854.60
Reserve for Library Expansion		518,253.00	
Capital Improvement Fund	C-5	1,300,598.91	2,548,308.91
Fund Balance	C-1	937,584.88	806,865.02
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 37,178,458.81</u>	<u>\$ 41,192,353.26</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, 2004	C	\$ 806,865.02
Increased by:		
Cancellation of Fully Funded Ordinance		<u>130,719.86</u>
Balance December 31, 2005	C	<u><u>\$ 937,584.88</u></u>

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

COUNTY OF WARREN

GENERAL FIXED ASSETS ACCOUNT GROUP

2005

COUNTY OF WARREN
GENERAL FIXED ASSETS ACCOUNT GROUP
COMPARATIVE BALANCE SHEET

		December 31,	
		2005	2004
<u>ASSETS</u>			
Land	\$	48,115,822.63	\$ 48,115,822.63
Buildings		29,347,035.70	22,483,706.26
Other Improvements		27,835,538.54	29,736,114.74
Vehicles		8,099,692.28	8,932,060.39
Machinery and Equipment		8,521,512.81	12,582,404.89
TOTAL ASSETS	\$	<u>121,919,601.96</u>	<u>\$ 121,850,108.91</u>
<u>RESERVES</u>			
Investment in General Fixed Assets	\$	106,628,485.87	\$ 106,558,992.82
Contributed Capital		15,291,116.09	15,291,116.09
TOTAL RESERVES	\$	<u>121,919,601.96</u>	<u>\$ 121,850,108.91</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, 2005

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.

In addition, certain legally separate, tax-exempt entities that meet specific criteria (i.e., benefit of economic resources, access/entitlements to resources, and significance) should be included in the financial reporting entities.

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

Warren County College
 475 Route 57 West
 Washington, NJ 07882

Warren County Mosquito Commission
 2 Furnace Street
 Oxford, NJ 07863

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

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

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

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

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2005
(Continued)

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

B. Description of Funds

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

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

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

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

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

C. Basis of Accounting

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

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

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

Exceptions to this general rule include:

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

COUNTY OF WARREN
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED DECEMBER 31, 2005
 (Continued)

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

C. Basis of Accounting (Continued)

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

Had the County's financial statements been prepared under accounting principles generally accepted in the United States of America, encumbrances would not be considered as expenditures; appropriation reserves would not be recorded; 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.

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

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

- E. Other significant accounting policies include:

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

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

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

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

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

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2005
(Continued)

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

E. Other Significant Accounting Policies (Cont'd)

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

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

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

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

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

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

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2005
(Continued)

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

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

Note 2: Long-Term Debt

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

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

County debt is summarized as follows:

	December 31,		
	2005	2004	2003
<u>Issued</u>			
General Bonds, Notes and Loans	\$ 24,960,015.96	\$ 29,272,824.17	\$ 31,549,099.25
	<u>24,960,015.96</u>	<u>29,272,824.17</u>	<u>31,549,099.25</u>
<u>Less:</u>			
Capital Projects for County Colleges	830,000.00	1,010,000.00	1,195,000.00
Capital Projects Paid from Open Space, Recreation and Farmland and Historic Preservation Fund	9,732,015.96	10,404,824.17	11,026,099.25
	<u>10,562,015.96</u>	<u>11,414,824.17</u>	<u>12,221,099.25</u>
Net Bonds, Notes and Loans Issued and Authorized but not Issued	<u>\$ 14,398,000.00</u>	<u>\$ 17,858,000.00</u>	<u>\$ 19,328,000.00</u>

Summary of Municipal Debt Issued and Outstanding - Prior Year

	Balance 12/31/03	Additions	Retirements	Balance 12/31/04
General Capital Fund:				
Serial Bonds	\$ 30,258,000.00		\$ 3,200,000.00	\$ 27,058,000.00
Loans Payable	1,291,099.25		76,275.08	1,214,824.17
Bond Anticipation Notes		\$ 1,000,000.00		1,000,000.00
Total	<u>\$ 31,549,099.25</u>	<u>\$ 1,000,000.00</u>	<u>\$ 3,276,275.08</u>	<u>\$ 29,272,824.17</u>

COUNTY OF WARREN
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED DECEMBER 31, 2005
 (Continued)

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

Summary of Municipal Debt Issued and Outstanding - Current Year

	Balance 12/31/04	Additions	Retirements	Balance 12/31/05
General Capital Fund:				
Serial Bonds	\$ 27,058,000.00		\$ 3,235,000.00	\$ 23,823,000.00
Loans Payable	1,214,824.17		77,808.21	1,137,015.96
Bond Anticipation Notes	1,000,000.00		1,000,000.00	
Total	<u>\$ 29,272,824.17</u>	<u>\$ -0-</u>	<u>\$ 4,312,808.21</u>	<u>\$ 24,960,015.96</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, 2005, is as follows:

General Obligation Bonds

<u>Final Maturity</u>	<u>Rate</u>	
7/15/06-07	5.70%	<u>\$ 843,000</u>

Open Space Bond Series 2003A

<u>Final Maturity</u>	<u>Rate</u>	
5/15/2006-09	3.625%	1,655,000
5/15/2011	3.500%	900,000
5/15/2012	3.600%	470,000
5/15/2013	3.750%	490,000
5/15/2014	3.900%	510,000
5/15/2015	4.000%	530,000
5/15/2016	4.100%	545,000
5/15/2017	4.200%	565,000
5/15/2018	4.300%	590,000
		<u>6,255,000</u>

Open Space Refunding Bonds 2003B

<u>Final Maturity</u>	<u>Rate</u>	
11/15/2006-07	3.000%	\$ 420,000
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>2,340,000</u>

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2005
(Continued)

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

General Improvement/College Refunding Bonds, Series 2003C

<u>Final Maturity</u>	<u>Rate</u>	
11/15/2006-07	3.000%	3,635,000
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>10,995,000</u>

County Vocational School Refunding Bonds, Series 2003D

<u>Final Maturity</u>	<u>Rate</u>	
11/15/2006-07	3.000%	460,000
11/15/2008	2.250%	240,000
11/15/2009	2.500%	245,000
11/15/2010	2.800%	250,000
11/15/2011	3.100%	255,000
11/15/2012	3.350%	265,000
11/15/2013	3.500%	270,000
11/15/2014	3.600%	280,000
11/15/2015	3.750%	295,000
		<u>2,560,000</u>

County College Refunding Bonds, Series 2003E

<u>Final Maturity</u>	<u>Rate</u>	
11/15/06-07	3.000%	\$ 370,000
11/15/2008	2.250%	185,000
11/15/2009	2.500%	185,000
11/15/2009	2.800%	90,000
		<u>830,000</u>

NJ DEP GREEN TRUST LOAN 1997 ISSUE - OPEN SPACE

<u>Final Maturity</u>	<u>Rate</u>	
6/16/2006-17	2.00%	<u>\$ 715,504.63</u>

NJ DEP GREEN TRUST LOAN 2001 ISSUE - OPEN SPACE

<u>Final Maturity</u>	<u>Rate</u>	
6/17/2006-21	2.00%	<u>\$ 421,511.33</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 .141%.

COUNTY OF WARREN
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED DECEMBER 31, 2005
 (Continued)

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

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General, Vocational School and County College Debt	<u>\$ 24,960,015.96</u>	<u>\$ 10,562,015.96</u>	<u>\$ 14,398,000.00</u>

Net Debt \$14,398,000.00 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended,
 \$10,183,922,014 = .141%.

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

2% Average Equalized Valuation Basis (County)	\$ 203,678,440
Net Debt	<u>14,398,000</u>
Remaining Borrowing Power	<u>\$ 189,280,440</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>
2006	\$ 3,349,372.15	\$ 837,745.19	\$ 4,187,117.34
2007	3,348,967.52	723,804.79	4,072,772.31
2008	2,977,594.98	610,558.85	3,588,153.83
2009	2,999,255.14	537,986.19	3,537,241.33
2010	2,285,948.66	396,566.42	2,682,515.08
2011-2015	8,031,361.90	1,261,538.55	9,292,900.45
2016-2020	1,951,792.09	183,234.53	2,135,026.62
2021	15,723.51	157.24	15,880.75
	<u>\$ 24,960,015.95</u>	<u>\$ 4,551,591.76</u>	<u>\$ 29,511,607.71</u>

Note 3: Green Acres Trust Program

The County was approved for Green Acres Trust Program. The program was developed by the New Jersey Department of Environmental Protection to provide low interest loans to local governments for the acquisition, preservation and improvement to land for recreation. Through December 31, 2005, the County has borrowed funds twice from the program.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2005

(Continued)

Note 3: Green Acres Trust Program (Cont'd)

Payments of principal and interest on the loans are required to be made once the funds earmarked for a specific project have been completely drawn down. Payments are to commence nine months after the final drawdown date and are to continue on a semi-annual basis over a period of 10 to 20 years. Interest on the loans, is at the rate of 2% annually on the outstanding balance. The County has appropriate \$101,717.58 in its 2005 budget to fund principal and interest payments for the above projects.

Note 4: Fund Balances Appropriated

Fund balances at December 31, 2005, which are appropriated and included in the adopted budget as anticipated revenue in their own respective funds for the year ending December 31, 2006, are as follows:

Current Fund	\$6,950,002.10
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Note 5: Pension Plans

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

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

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

The contribution policy is set by New Jersey State Statutes and, in most retirement systems, contributions are required by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. Employee contributions are based on percentages of 5.0% 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 \$453,864.60, \$128,818.80 and \$56,847.48 for 2005, 2004 and 2003, respectively. For PFRS and PERS, the annual pension cost differs from the annual required contribution due to the enactment of Chapter 114, P.L. 1997.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2005
(Continued)

Note 5: Pension Plans (Cont'd)

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

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

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

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

Note 6: Accrued Sick and Vacation Benefits

The County has permitted employees to accrue unused vacation and sick pay and carry over all unused sick days. Fifty percent of unused sick days are made payable upon retirement up to a maximum of \$15,000.00. The current cost of such unpaid compensation has been estimated at approximately \$9,081,362.59 at December 31, 2005, and is not reported either as an expenditure or liability. However, it is expected that the cost of such unpaid compensation would be included in the County's budget operating expenditures in the year in which it is used. During the year the County has also established a trust fund account for accumulated sick and vacation time. The balance of this account at December 31, 2005 is \$443,399.59, and is included with the "Various Reserves" in the Regular Trust Fund.

Note 7: Selected Tax Information

Comparison of Tax Levies and Collection Currently

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

<u>Year</u>	<u>General Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2005	\$ 54,611,871	\$ 54,611,871	100.00%
2004	50,702,940	50,702,940	100.00%
2003	45,500,000	45,479,349	99.95%

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2005
(Continued)

Note 7: Selected Tax Information (Cont'd)

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>
2005	\$ 10,332,405,733	0.53	0.05	0.06
2004	9,199,142,917	0.55	0.05	0.06
2003	8,937,060,289	0.56	0.05	0.06

Note 8: Pollution Control Financing Authority of Warren County Restructuring Agreement

On December 15, 2005, the Pollution Control Financing Authority of Warren County entered into a restructuring agreement with Covanta Warren Energy Resource Corp., LP, regarding its solid waste disposal system.

Significant provisions in this contract include giving ownership of the Resource Recovery Facility to Covanta, as well as eliminating the majority of the joint agreements that were in place with regards to cost sharing, waste tonnage commitments and waste delivery contracts. Numerous liabilities owed to Covanta by the Authority were also forgiven and an agreement was struck whereby Covanta has contracted with the Authority to accept by-pass waste as well as incinerator ash at the landfill.

Additionally, as part of this agreement, Covanta has assumed the outstanding debt service on the RRF, which, at 12/31/05 totaled \$12,415,000. Covanta also paid to the Authority a \$1,500,000 restructuring agreement award during 2005.

Note 9: Warren County Municipal Utilities Authority

The Authority issued \$5,550,000 Wastewater Revenue Refunding Bonds, Series 2005 on September 1, 2005. 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.

COUNTY OF WARREN
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED DECEMBER 31, 2005
 (Continued)

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

The 2005 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.

<u>Year</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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
		4,825,000	1,192,562	6,017,562
Less: Short-Term Portion		380,000	171,550	551,550
Long-Term Portion		<u>\$ 4,445,000</u>	<u>\$ 1,021,012</u>	<u>\$ 5,466,012</u>

Note 10: Cash and Cash Equivalents

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

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

The County implemented the provisions of *GASB Statement No. 40* for the year ended December 31, 2004. *GASB Statement No. 40* requires disclosure of the level of custodial credit risk assumed by the County in its cash, cash equivalents and investments, if those items are uninsured or unregistered. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2005
(Continued)

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

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

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

Deposits

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

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

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

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

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

Investments:

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

- (1) Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America;
- (2) Government money market mutual funds;

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2005
(Continued)

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

- (3) Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other external factor;
- (4) Bonds or other obligations of the local unit or bonds or other obligations of school districts of which the local unit is a part or within which the school district is located;
- (5) Bonds or other obligations, having a maturity date not more than 397 days from the date of purchase, approved by the Division of Investment of the Department of the Treasury for investment by local units;
- (6) Local government investment pools;
- (7) Deposits with the State of New Jersey Cash Management Fund; or
- (8) Agreements for the repurchase of fully collateralized securities if:
 - (a) the underlying securities are permitted investments pursuant to paragraphs (1) and (3) above;
 - (b) the custody of collateral is transferred to a third party;
 - (c) the maturity of the agreement is not more than 30 days;
 - (d) the underlying securities are purchased through a public depository as defined in statute; and
 - (e) a master repurchase agreement providing for the custody and security of collateral is executed.

As of December 31, 2005, 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>Certificate of Deposits</u>	<u>Total</u>
Current	\$ 5,372,776.03	\$.02		\$ 13,500,000.00	\$ 18,872,776.05
Federal and State Grant	1,030,987.31			2,500,000.00	3,530,987.31
Other Trust	4,124,567.42	5,730,579.27	\$ 1.00	18,000,000.00	27,855,147.69
General Capital	2,918,442.85			9,300,000.00	12,218,442.85
	<u>\$ 13,446,773.61</u>	<u>\$ 5,730,579.29</u>	<u>\$ 1.00</u>	<u>\$ 43,300,000.00</u>	<u>\$ 62,477,353.90</u>

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2005
(Continued)

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

The carrying amount of the County's cash and cash equivalents at December 31, 2005, was \$62,477,353.90 and the bank balance was \$62,466,555.49.

Note 11: Post-Retirement Benefits

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

Bargaining Unit Employees

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

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

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

Such payment shall continue until the death of an employee.

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

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2005
(Continued)

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

Nonbargaining Unit Employees

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

1. Employees with twenty-five (25) years of full-time service.
2. Employees who have reached sixty-two (62) years of age with fifteen (15) years of full time service.
3. Employees who retire with twenty-five (25) years or more of service credit in a New Jersey State Administered Retirement System and who have reached fifty-five (55) years of age with at least fifteen (15) years of full-time service with the County of Warren at the time of retirement.
4. Employees who are separated from full-time service with the County on a disability pension (NJSA 40A:10-23). Such hospitalization and major medical benefits shall continue until the death of the employee.

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

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

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

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2005
 (Continued)

Note 12: Risk Management

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

Property, Liability and Workers' Compensation

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

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

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

Selected financial information for the Funds is as follows:

	Statewide Insurance Fund Dec. 31, 2004
Total Assets	\$ 20,769,488
Net Assets	\$ 405,531
Total Revenue	\$ 18,778,797
Total Expenses	\$ 19,330,977
Change in Net Assets for the Year Ended December 31	\$ (552,180)
Net Asset Distribution to Participating Members	\$ -0-

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2005
(Continued)

Note 12: Risk Management (Cont'd)

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

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

Health Benefits Insurance

The County currently maintains medical and prescription health care insurance with Horizon Blue Cross Blue Shield of New Jersey. The County advances funds to Horizon to pay medical and prescription claims for the County. The balance of the account is in the Other Trust Fund, and is made up of money market, and certificates of deposit. The County had \$25,000.00 of encumbrances of its 2004 financial statements which were liquidated in 2005.

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

<u>Year</u>	<u>Insurance Premiums</u>	<u>Interest Earned</u>	<u>Claims and Administration Costs</u>	<u>Ending Balance</u>
2004	\$11,487,376.82	\$ 74,145.32	\$ 9,907,732.49	\$ 4,659,574.38
2005	12,188,633.25	136,135.97	10,622,957.82	6,361,385.78

New Jersey Unemployment Compensation Insurance

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

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

<u>Year</u>	<u>County Contributions</u>	<u>Employee Contributions</u>	<u>Interest Earned</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2003	\$ 95,000.00	\$ 83,894.81	\$ 596.23	\$ 110,701.94	\$ 103,161.42
2004	32,748.39	35,642.76	1,185.41	97,813.80	74,924.18
2005	48,858.05	32,011.13	2,885.48	93,361.46	65,317.38

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2005
(Continued)

Note 13: Interfund Receivables and Payables

The following interfund balances remained on the balance sheet at December 31, 2005:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current	\$ 146,736.26	
Federal and State Grant		\$ 2,980.72
Trust Funds		105,139.74
General Capital		38,615.80
	<u>\$ 146,736.26</u>	<u>\$ 146,736.26</u>

The interfund receivable in the Current Fund consists of interest earned in other funds in December and due to Current Fund at year end. The most significant interfund activity during the year relates to interest earned in the General Capital Fund due to the Current Fund. In December, there were deposits which took place late in the month in which funds were to be deposited into the Current Fund, but were deposited into the Trust Funds. These funds were transferred to their appropriate accounts in January.

Note 14: Contingencies

The County is periodically involved in lawsuits arising in the normal course of business, including claims for disputes over contract awards. In the opinion of management, the ultimate outcome of these lawsuits will not have a material adverse effect on the County's financial position as of December 31, 2005.

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

Note 15: Encumbrances Payable

Encumbrances payable existed in the following funds as of December 31, 2005:

	<u>December 31,</u>	
	<u>2005</u>	<u>2004</u>
Current Fund	\$ 1,352,095.51	\$ 1,347,246.51
Federal and State Grant Fund	2,766,535.65	2,295,264.36
General Capital Fund	2,971,831.67	2,435,857.12
Trust Fund	6,268,922.89	5,019,597.65

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2005
(Continued)

Note 16: County Tax Calendar

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

Note 17: Related Party Transactions

During the years ended December 31, 2005 and 2004, the County of Warren provided financial support for current operations to the following component units:

	<u>December 31,</u>	
	<u>2005</u>	<u>2004</u>
Warren County Community College	\$ 2,106,515.00	\$ 2,035,280.00
Warren County Vo-Tech	3,846,060.00	3,716,000.00
	<u>\$ 5,952,575.00</u>	<u>\$ 5,751,280.00</u>

Note 18: Deferred Compensation

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

- Nationwide Retirement Solutions

Note 19: Accounts Payable

Payables as of December 31, 2005 were as follows:

	<u>2005</u>
General Fund:	
Outside Agency Fees Payable	<u>\$ 269,138.30</u>

Note 20: Open Space Trust Reserve

The County of Warren established an Open Space Trust Fund in 1993. The County has levied a tax equal to two cents per \$100 of total County equalized real property valuation from 1993 to 1998, four cents per \$100 from 1999 to 2001 and six cents per \$100 from 2002 to 2005. The intention of the County is to use this funding to offset the debt issued to acquire open space property in the County. The funds are being held in the Open Space Fund Reserve on the Other Trust Funds balance sheet.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2005
(Continued)

Note 21: Economic Dependency

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

COUNTY OF WARREN

SUPPLEMENTARY DATA

COUNTY OF WARREN
SCHEDULE OF OFFICIALS IN OFFICE AND SURETY BONDS
YEAR ENDED DECEMBER 31, 2005

The following officials were in office at December 31, 2005:

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

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

(b) Insured by Selective Way Insurance Company

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

COUNTY OF WARREN

CURRENT FUND

2005

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2004	A	\$ 18,798,958.50
Increased by Receipts:		
County Taxes Receivable	\$ 54,611,871.00	
Nonbudget Revenue	2,309,659.46	
Revenue Accounts Receivable	30,287,230.16	
Appropriation Refunds	165,393.11	
Due from General Capital Fund	384,165.31	
Due from Regular Trust Fund - Prior Year Interfund	7,042.69	
Due from Other Trust Fund - Prior Year Interfund	1,281.13	
Due from Federal and State Grant Fund:		
Interest	46,861.18	
Fees Collected Due to Other Agencies	269,138.30	
		<u>88,082,642.34</u>
		106,881,600.84
Decreased by Disbursements:		
2005 Budget Appropriations	83,679,173.50	
2004 Appropriation Reserves	3,855,216.83	
Due from Regular Trust Fund - Fees Refunded	4,194.70	
Due Federal and State Grant Fund	9,101.99	
Fees Paid to Other Agencies	461,137.77	
		<u>88,008,824.79</u>
Balance December 31, 2005	A	<u>\$ 18,872,776.05</u>

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

	<u>Ref.</u>	
Balance December 31, 2004	A	\$ 4,205,004.83
Increased by Receipts:		
Federal Grant Receipts	\$ 6,068,606.98	
State Grant Receipts	3,507,190.48	
Due Current Fund:		
Interest Earned	41,317.72	
Net Cancellation of Receivables and Reserves	9,101.99	
		<u>9,626,217.17</u>
		13,831,222.00
Decreased by Disbursements:		
Federal Grant Fund Expenditures	7,295,279.05	
State Grant Fund Expenditures	2,958,094.46	
Due Current Fund:		
Interest	46,861.18	
		<u>10,300,234.69</u>
Balance December 31, 2005	A	<u>\$ 3,530,987.31</u>

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2004	2005 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2005
Allamuchy Township	\$ 27,374.42	\$ 2,741,188.12	\$ 66,935.21	\$ 2,768,562.54	\$ 66,935.21
Alpha Borough		972,186.31	3,950.83	976,137.14	
Town of Belvidere	4,734.23	1,094,842.08	3,733.70	1,103,310.01	
Blairstown Township		3,719,360.40	41,248.92	3,760,609.32	
Franklin Township	11,006.45	1,993,638.58	32,261.78	2,004,645.03	32,261.78
Frelinghuysen Township	24,965.73	1,331,052.14	20,066.67	1,356,017.87	20,066.67
Greenwich Township		3,486,322.29	22,636.16	3,508,958.45	
Town of Hackettstown	33,393.61	4,099,180.40	39,867.68	4,132,574.01	39,867.68
Hardwick Township		1,035,235.17	25,289.09	1,060,524.26	
Harmony Township		3,019,608.95	36,203.19	3,019,608.95	36,203.19
Hope Township	18,121.46	1,170,964.25	12,096.70	1,189,085.71	12,096.70
Independence Township		3,021,192.33	31,602.13	3,052,794.46	
Knowlton Township		1,630,140.17	51,872.75	1,682,012.92	
Liberty Township		1,468,202.25	58,472.99	1,526,675.24	
Lopatcong Township	149,665.51	3,952,699.02	125,943.58	4,102,364.53	125,943.58
Mansfield Township		3,712,572.72	14,589.49	3,712,572.72	14,589.49
Oxford Township		972,986.38	12,453.39	985,439.77	
Town of Phillipsburg	11,966.24	3,988,334.06	10,731.94	4,000,300.30	10,731.94
Pohatcong Township		2,012,350.22	12,803.02	2,025,153.24	
Washington Borough		2,418,953.20	17,067.59	2,436,020.79	
Washington Township	152,869.02	3,627,744.78	139,077.55	3,780,613.80	139,077.55
White Township		3,143,117.18	73,074.24	3,143,117.18	73,074.24
	<u>\$ 434,096.67</u>	<u>\$ 54,611,871.00</u>	<u>\$ 851,978.60</u>	<u>\$ 55,327,098.24</u>	<u>\$ 570,848.03</u>

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2004 Added & Omitted Taxes	\$ 434,096.67
2005 Added & Omitted Taxes	281,130.57
	<u>715,227.24</u>

2005 County Taxes	54,611,871.00
	<u>\$ 55,327,098.24</u>

Added and Omitted Taxes Receivable	<u>\$ 570,848.03</u>
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COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE
YEAR ENDED DECEMBER 31, 2005

	Accrued In 2005	Received
County Clerk:		
Fees	\$ 2,858,796.14	\$ 2,858,796.14
County Surrogate:		
Fees	165,303.53	165,303.53
County Sheriff:		
Fees	276,381.76	276,381.76
Fines:		
Other	13,581.82	13,581.82
Interest on Investments and Deposits	754,326.01	754,326.01
Election Expenses Reimbursed by		
Municipalities	136,670.00	136,670.00
Motor Vehicle Fines	553,627.45	553,627.45
Fees From Public Health Nursing		
Agency	1,350,000.00	1,350,000.00
Revenue for Housing State Inmates in the		
County Correctional Center	206,113.72	206,113.72
Public Health Nursing Trust	1,300,000.00	1,300,000.00
Bail Bond Forfeitures	20,725.00	20,725.00
Medicaid Peer Grouping (PL 1985, Ch 474)	1,447,797.00	1,447,797.00
Boarding Out-of-County Youth - Warren		
County Juvenile Retention & Rehabilitation Center	290,152.69	290,152.69
School Election Expenses Reimbursed by		
Each School Board District	70,692.19	70,692.19
State Aid - County College Bonds (NJSA 18A:64A-22.6)	207,807.50	207,807.50
Permanent Disability - Patients in County		
Institutions (NJSA 44:77-38 et seq.)	11,521,875.35	11,521,875.35
Aging CCPED Medicaid Reimbursement	243,200.00	243,200.00
DCA Reimbursement - Prosecutor Salaries	41,000.00	41,000.00
Department of Human Services, Division of		
Temporary Assistance and Social Services	3,111,489.95	3,111,489.95
Social and Welfare Services (c.66 PL 1990):		
Division of Youth and Family Services	285,676.00	285,676.00
Supplemental Social Security Income	135,803.00	135,803.00
Psychiatric Facilities (c.73 PL 1990):		
Maintenance of Patients in State Institutions		
for Mental Diseases	2,326,078.00	2,326,078.00
Maintenance of Patients in State Institutions		
for Mental Retarded	2,038,071.00	2,038,071.00
Community Mental Center of Piscataway	1,454.00	1,454.00
State Psychiatric Hospitals	9,533.09	9,533.09
Open Space Tax Fund	1,022,020.00	1,022,020.00
	<u>\$ 30,388,175.20</u>	<u>\$ 30,388,175.20</u>
	Current Fund	\$ 30,287,230.16
	Other Trust Fund	100,945.04
		<u>\$ 30,388,175.20</u>

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2004	Reclassification of Prior Year Grant From State	2005 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2005
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:						
N.J. Dept. of Community Affairs:						
Special Programs for Aging - Title III - Area Plan:						
2003	\$ 98,751.63			\$ 95,450.00		\$ 3,301.63
2004	512,312.15			512,312.15		
2005			\$ 1,081,184.00	481,228.20		599,955.80
Community Development Block Grant #05-2630-00			400,000.00	400,000.00		
Bioterrorism Preparedness & Response:						
#04-1166-BT-L-2	320,126.38			311,023.21	\$ 9,101.99	1.18
#05-1166-BT-L-3	459,214.00		25,000.00	342,575.76		141,638.24
#06-1166-BT-L-3			434,459.00			434,459.00
U.S. DEPARTMENT OF JUSTICE:						
N.J. Dept. of Law & Public Safety:						
Division of Criminal Justice:						
Juvenile Accountability Incentive Block Grant:						
JAIBG-03-21	19,505.00			19,505.00		6,871.00
JAIBG-04-21			9,161.00	2,290.00		
Local Law Enforcement Block Grant - Megan's Law #LLE 23-02			10,946.00	10,946.00		
Crime Victim Assistance:						
#V-21-03	44,415.93			44,415.93		
#V-21-04			175,400.00	114,897.02		60,502.98
Specialized Domestic Violence Unit #04VAVA-01			95,933.00	95,933.00		
Sexual Assault Nurse Examiner's Project:						
V-32-02	8,245.46			8,245.46		7,894.95
2005			81,592.00	73,697.05		
Division of State Police:						
Homeland Security Grant						
Homeland Security Grant - 2005	91,341.44			91,341.44		752,381.38
Homeland Security Grant - 2005 HSGP			782,140.00	29,758.62		538,263.00
Community Emergency Response Team (CERT)			1,270.89	1,270.89		
Regional Radio Inoperability Initiative			454,000.00		1,643.95	454,000.00
Domestic Preparedness Program #02-ODP-008	156,909.63			155,265.68		
Homeland Security Grant Phase II	778,771.00			730,115.34		48,655.66
FEMA Reimbursement County Property - Hurricane Ivan Damage			819,507.90	819,507.90		
CBRNE Training Manuals			8,118.00	8,118.00		

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

U.S. DEPARTMENT OF TRANSPORTATION:

N.J. Dept. of Law & Public Safety:
Division of Highway Traffic Safety:
Summer Internship #RS03-57-01-03
Summer Internship #RS03-57-01-05
Deer Reflector Pilot Project
Stop Sign Reflective Panels
Division of Local Government Services &
Economic Development:
Safety Improvements-Various County Roads - 2002
Safety Improvements-Various County Roads
NJ Transit 5311 - 2004
NJ Transit - 2004 Section 5311
NJ Transit 5311 - 2005
Route 57 Shuttle Transportation - Job Access
Sign Management
D.O.T. Route 604 - 1999
D.O.T. Route 604 - 2000
D.O.T. Bridge Improvements 2101202
D.O.T. Bridge Improvements 2101202 - 2005
D.O.T. Bridge Improvements 2102215
D.O.T. County Route 626
D.O.T. County Route 623
D.O.T. Capital Transportation Program

	Balance Dec. 31, 2004	Reclassification of Prior Year Grant From State	2005 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2005
\$	2,278.12		\$ 17,808.00	\$ 16,319.82	\$ 2,278.12	\$ 1,488.18
	262.00		5,000.00	3,710.00	262.00	1,290.00
	51,416.25			16,517.16		34,899.09
	10,163.47			10,163.47		98,118.31
	175,431.00	\$ 155,874.00		155,874.00		200,705.53
			213,888.00	13,182.47		105,358.08
			380,811.00	275,452.92		20,465.02
				207,658.45		112,500.00
	228,123.47					112,500.00
	112,500.00					20,430.86
	112,500.00			35,672.77		59,839.00
	56,103.63		59,839.00			130,549.42
			163,396.00	32,846.58		250,000.00
	250,000.00					250,000.00
	250,000.00		1,276,000.00	1,276,000.00		
\$	3,738,370.56	\$ 155,874.00	\$ 7,033,716.79	\$ 6,468,606.98	\$ 13,286.06	\$ 4,446,068.31
Ref.	A					A
		Received in Federal and State Grant Fund	\$ 6,068,606.98			
		Realized in Other Trust Fund	400,000.00			
			\$ 6,468,606.98			

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2004	Reclassification of Prior Year Grants To Federal	2005 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2005
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>						
Prevention Oriented System for Child Health Care (P.O.R.S.C.H.E):						
#04-141-CHS-L-1	\$ 5,000.00			\$ 5,000.00		
#05-141-CHS-L-2	62,408.00			62,408.00		
2005		\$ 83,210.00	2,454.00	2,454.00		\$ 83,210.00
#GA-06-141-CHS-L-3						
Part H - Early Intervention Service Coordination:						
#05-370-EIP-L-2	141,749.00		5,000.00	139,260.00		7,489.00
#06-370-EIP-L-3			208,829.00	50,983.00		157,846.00
Regional Healthcare Preparedness Exercise			33,333.00	33,333.00		
Right to Know:						
2004	2,305.00			2,305.00		2,305.00
2005			9,220.00	6,915.00		39,900.00
New Jersey Ease - Aging and Disability Resource Center						
Comprehensive Program for Planning and Provision						
of Alcoholism and Abuse Services:						
2004	81,269.00			81,269.00		
2005	772.75		227,972.00	120,892.00	\$ 772.75	107,080.00
West Nile Virus Surveillance Equipment						
<u>NJ DEPARTMENT OF MILITARY & VETERAN AFFAIRS:</u>						
Veterans Transportation #VL05T21				8,252.00		
Veterans Transportation #VL06T21	8,252.00		7,000.00	2,332.00		4,668.00
<u>NJ DEPARTMENT OF THE TREASURY:</u>						
Governor's Council on Alcoholism & Drug Abuse:						
Municipal Alliance to Prevent Alcoholism & Drug Abuse:						
2004	91,136.76			91,136.76		
2005			150,431.10	62,835.86		87,595.24

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

	Balance Dec. 31, 2004	Reclassification of Prior Year Grants To Federal	2005 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2005
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>						
Juvenile Justice Commission:						
State/Community Partnership Program:						
2004	\$ 247,157.00			\$ 247,157.00		\$ 71,697.00
2005			\$ 286,812.00	215,115.00		
State Facilities Education Act:						
2004	58,500.00			58,500.00		49,500.00
2005			99,000.00	49,500.00		
Division of State Police:						
Topoff Exercise				20,000.00		
Special Needs Emergency Planning				9,851.00	\$ 149.00	
Division of Criminal Justice:						
Office of Insurance Fraud:						
2004	18,671.00			18,671.00		15,331.00
2005			61,318.00	45,987.00		
Body Armor Replacement Program			19,790.04	19,790.04		2,320.00
Local Law Enforcement Block Grant #LLE-44-04			2,320.00			
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>						
Division of Youth & Family Services:						
Personal Attendant Services Program			103,994.00	103,994.00		
Title XX Coalition			280,685.00	280,685.00		
Division of Economic Assistance:						
Social Services for the Homeless:						
#H0421	58,050.00		81,463.00	58,050.00		40,731.00
2005				40,732.00		
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>						
Division of Family Development:						
Family Development Program:						
#F1WZ3N	77,003.00		24,000.00	60,480.00	11,783.00	4,740.00
#GA0321				3,934.00		20,066.00
Division of Family Development:						
Food Stamp Payment Accuracy Program	66,664.00			66,293.07	370.93	38,614.00
Food Stamp Program and Outreach	77,309.00			38,695.00		

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

	Balance Dec. 31, 2004	Reclassification of Prior Year Grants To Federal	2005 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2005
<u>NI DEPARTMENT OF COMMUNITY AFFAIRS:</u>						
Handicapped Person's Recreational Opportunities Act:						
2004	\$ 4,131.00		\$ 18,900.00	\$ 4,131.00		\$ 12,285.00
2005				6,615.00		
Smart Growth Planning Grant:						
#03-0260-00	65,000.00			65,000.00		
#04-0260-00	40,000.00			40,000.00		
Aging and Disability Resource Center	40,000.00			25,538.00		14,462.00
<u>NI HISTORIC TRUST:</u>						
Historical Commission:						
NI Historic Commission	4,800.00			4,800.00		
General Operating Support						
2004	4,600.00			4,600.00		
2005			23,000.00	18,400.00		4,600.00
<u>NI TRANSIT CORPORATION:</u>						
Senior Citizen & Disabled Residents Transportation:						
NI Transit - 2003	0.30			0.30		
NI Transit - 2004	233,811.00	\$ (155,874.00)		77,937.00		
NI Transit - Section 5311 - 2004	70,712.21			31,162.97		39,549.24
Disabled Resident Transportation Assistance Program	188,904.27			188,388.82	\$ 515.45	
NI Transit 2004 - #09WM4N	5,000.00			5,000.00		
NI Transit - 2005			434,060.30	195,582.46		238,477.84
NI Transit - Section 5311 - 2005			106,944.01	6,562.15		100,381.86
<u>NI STATE COUNCIL ON THE ARTS:</u>						
Council on the Arts						
Special Project Support GA #0510X030168			34,500.00	25,875.00		8,625.00
Local Arts Program:			11,340.00	8,505.00		2,835.00
#0513C060327	4,953.00			4,953.00		
#0413A060014	594.00			594.00		
#GA0513A060013			96,249.00	72,187.00		24,062.00

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

	Balance Dec. 31, 2004	Reclassification of Prior Year Grants To Federal	2005 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2005
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>						
County Environmental Health (CEHA):						
2004	\$ 100,496.52		\$	\$ 97,496.52	\$ 3,000.00	\$
2005			\$ 412,500.00	113,411.63		\$ 299,088.37
Clean Communities Program - 2005			38,991.76	38,991.76		
Stormwater Regulation Program			20,000.00	15,000.00		5,000.00
<u>NJ DEPARTMENT OF AGRICULTURE:</u>						
Agriculture Research Project #ME351382	0.50					0.50
<u>NJ DEPARTMENT OF EMERGENCY MANAGEMENT:</u>						
Emergency Management Preparedness Grant			9,715.20	9,715.20		
<u>NJ OFFICE OF TRAVEL AND TOURISM:</u>						
Cooperative Marketing Sponsorship Program			10,500.00	10,500.00		
<u>NJ DIVISION OF ARCHIVES AND RECORD MANAGEMENT:</u>						
Public Archives and Records Infrastructure Support Grant (PARIS)			859,097.00	401,233.00		457,864.00
<u>PHILLIPSBURG BOARD OF EDUCATION:</u>						
Interlocal Service Agreement Phillipsburg Board of Education - Health Program 21st Century Grant - 4h Program			20,000.00	20,000.00		
<u>MORRIS/SUSSEX/WARREN WORKFORCE INVESTMENT BOARD:</u>						
Route 57 Transportation Employment and Training Services for Early Employment Initiative	8,200.94		17,751.00	8,200.94		17,751.00
	\$ 1,777,450.25	\$ (155,874.00)	\$ 3,860,279.41	\$ 3,507,190.48	\$ 16,591.13	\$ 1,958,074.05
Ref.	A					A

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2004 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2005

	Balance Dec. 31, 2004	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Administrative and Executive:				
Personnel Department:				
Salaries and Wages	\$ 43,721.99	\$ 43,721.99	\$ 14,215.92	\$ 29,506.07
Other Expenses	35,822.42	35,822.42	9,411.48	26,410.94
Board of Chosen Freeholders:				
Salaries and Wages	2,382.50	2,382.50	2,381.68	0.82
Other Expenses	31,593.16	31,593.16	423.25	31,169.91
County Clerk:				
Salaries and Wages	35,071.59	35,071.59	28,795.77	6,275.82
Other Expenses	34,198.34	34,198.34	33,351.31	847.03
Board Clerk:				
Salaries and Wages	9,744.38	18,744.38	9,051.28	9,693.10
Other Expenses	14,151.37	14,151.37	1,190.64	12,960.73
Treasurer's Office:				
Salaries and Wages	48,340.18	76,340.18	70,565.06	5,775.12
Other Expenses	7,810.21	7,810.21	3,057.00	4,753.21
General Administration (Includes Purchasing):				
Salaries and Wages	12,488.47	12,488.47	11,787.73	700.74
Other Expenses	10,789.42	10,789.42	6,559.25	4,230.17
Information System Division:				
Salaries and Wages	3,982.55	3,982.55	3,389.64	592.91
Other Expenses	137,873.97	137,873.97	86,414.90	51,459.07
Board of Taxation:				
Salaries and Wages	6,492.50	6,492.50	5,123.57	1,368.93
Other Expenses	5,688.92	5,688.92	3,599.50	2,089.42
Board of Elections:				
Salaries and Wages	9,134.39	9,134.39	8,891.70	242.69
Other Expenses	9,297.37	9,297.37	3,514.50	5,782.87
County Counsel:				
Salaries and Wages	2,125.86	9,625.86	7,338.24	2,287.62
Other Expenses	66,043.55	58,543.55	1,386.41	57,157.14
County Surrogate:				
Salaries and Wages	16,500.57	16,500.57	14,223.83	2,276.74
Other Expenses	4,479.78	4,479.78	3,688.02	791.76
County Adjuster:				
Salaries and Wages	3,273.44	3,273.44	2,935.27	338.17
Other Expenses	2,365.65	2,365.65	31.02	2,334.63
Economic Development and Tourism:				
Salaries and Wages	7,695.36	7,695.36	5,410.91	2,284.45
Other Expenses	4,893.44	4,893.44	4,871.71	21.73

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2004 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2005
(Continued)

	Balance Dec. 31, 2004	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT (cont'd):				
Cultural and Heritage Commission:				
Salaries and Wages	\$ 4,449.32	\$ 4,449.32	\$ 3,914.42	\$ 534.90
Other Expenses	3,724.83	3,724.83	1,031.71	2,693.12
Utilities Expense and Bulk Purchases:				
Electricity	95,020.36	95,020.36	55,225.05	39,795.31
Telephone	23,222.98	23,222.98	13,949.92	9,273.06
Water	11,317.86	11,317.86	10,120.02	1,197.84
Fuel Oil	37,032.60	43,032.60	39,375.63	3,656.97
Sewerage Processing and Disposal	17,319.36	17,319.36	2,529.92	14,789.44
Gasoline	32,660.08	32,660.08	27,507.88	5,152.20
Total General Government	790,708.77	833,708.77	495,264.14	338,444.63
LAND USE ADMINISTRATION:				
Planning Board:				
Salaries and Wages	54,310.98	54,310.98	45,044.38	9,266.60
Other Expenses	35,806.77	35,806.77	21,036.16	14,770.61
Total Land Use Administration	90,117.75	90,117.75	66,080.54	24,037.21
CODE ENFORCEMENT AND ADMINISTRATION:				
Weights and Measures:				
Salaries and Wages	12,253.00	12,253.00	8,637.52	3,615.48
Other Expenses	293.51	293.51	121.78	171.73
Total Code Enforcement and Administration	12,546.51	12,546.51	8,759.30	3,787.21
INSURANCES:				
Insurance (Ch. 3, PL 1986):				
Insurance on Buildings and Motor Vehicles and Surety Bond Premiums	63,442.09	63,442.09	31,586.29	31,855.80
Group Insurance Plan for Employees	24,793.03	24,793.03	5,636.80	19,156.23
Total Insurances	88,235.12	88,235.12	37,223.09	51,012.03
PUBLIC SAFETY:				
Administration:				
Salaries and Wages	14,718.94	27,718.94	26,233.26	1,485.68
Other Expenses	6,052.91	6,052.91	826.96	5,225.95
Communications Center:				
Salaries and Wages	215,474.12	215,474.12	93,854.10	121,620.02
Other Expenses	45,056.78	45,056.78	24,958.13	20,098.65
Office of Emergency Management:				
Salaries and Wages	6,223.11	6,223.11	5,047.14	1,175.97
Other Expenses	12,383.42	12,383.42	1,345.82	11,037.60
Volunteer Fire Companies Instruction & Emergency Squads (N.J.S.A. 40:23-8.9):				
Other Expenses	48,940.39	48,940.39	27,136.66	21,803.73

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2004 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2005
(Continued)

	Balance Dec. 31, 2004	Balance After Transfers	Paid or Charged	Balance Lapsed
PUBLIC SAFETY (cont'd):				
Prosecutor's Office:				
Salaries and Wages	\$ 209,794.73	\$ 209,794.73	\$ 117,869.51	\$ 91,925.22
Other Expenses	60,731.40	60,731.40	6,574.19	54,157.21
Sheriff's Office:				
Salaries and Wages	75,040.52	73,040.52	42,688.86	30,351.66
Other Expenses	2,941.32	4,941.32	4,934.65	6.67
Medical Examiner:				
Other Expenses	4,370.04	4,370.04		4,370.04
Juvenile Retention and Rehabilitation Center:				
Salaries and Wages	75,690.83	75,690.83	75,565.81	125.02
Other Expenses	38,560.70	38,560.70	11,195.84	27,364.86
Jail:				
Salaries and Wages	227,160.38	227,160.38	132,039.55	95,120.83
Other Expenses	121,652.05	121,652.05	63,048.02	58,604.03
Total Public Safety	<u>1,164,791.64</u>	<u>1,177,791.64</u>	<u>633,318.50</u>	<u>544,473.14</u>
PUBLIC WORKS:				
Roads:				
Salaries and Wages	179,795.51	219,795.51	202,066.60	17,728.91
Other Expenses	288,615.49	311,615.49	204,715.86	106,899.63
Bridges:				
Salaries and Wages	66,369.48	66,369.48	40,065.23	26,304.25
Other Expenses	44,365.48	44,365.48	32,066.42	12,299.06
Buildings and Grounds:				
Salaries and Wages	168,003.53	157,253.53	86,506.23	70,747.30
Other Expenses	36,280.98	47,030.98	47,030.98	
Recycling:				
Other Expenses	4,173.32	4,173.32		4,173.32
Shade Tree Commission:				
Other Expenses	3,984.64	3,984.64	304.25	3,680.39
Engineers:				
Salaries and Wages	41,019.22	41,019.22	39,475.03	1,544.19
Other Expenses	2,944.45	2,944.45	858.31	2,086.14
Total Public Works	<u>835,552.10</u>	<u>898,552.10</u>	<u>653,088.91</u>	<u>245,463.19</u>
HEALTH AND HUMAN SERVICES:				
County Health Service - Interlocal Agreement (N.J.S.A. 40:8A-1):				
Salaries and Wages	229,896.03	229,896.03	155,911.14	73,984.89
Other Expenses	120,596.15	120,596.15	23,449.59	97,146.56
Center on Aging:				
Salaries and Wages	24,261.22	24,261.22	20,883.03	3,378.19
Other Expenses	45,598.87	45,598.87	43,159.02	2,439.85
Nutrition Program:				
Salaries and Wages	9,859.02	9,859.02	6,169.12	3,689.90
Other Expenses	62,731.32	62,731.32	30,887.84	31,843.48
Warren Haven:				
Salaries and Wages	647,917.20	647,917.20	552,493.75	95,423.45
Other Expenses	244,181.97	244,181.97	228,721.94	15,460.03
County Youth Shelters:				
Other Expenses	16,242.20	16,242.20	8,514.00	7,728.20

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2004 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2005
(Continued)

	Balance Dec. 31, 2004	Balance After Transfers	Paid or Charged	Balance Lapsed
HEALTH AND HUMAN SERVICES (cont'd):				
Mental Health Administration:				
Salaries and Wages	\$ 35,062.85	\$ 35,062.85	\$ 34,681.85	\$ 381.00
Other Expenses	8,045.44	9,045.44	7,916.20	1,129.24
County Welfare Board:				
Salaries and Wages	289,079.47	289,079.47	131,249.40	157,830.07
Other Expenses	50,985.03	50,985.03	16,321.49	34,663.54
Human Services Programs (N.J.S.A. 30:14-11)	52,572.00	52,572.00	52,572.00	
Human Services Programs (N.J.S.A. 40:23-8.14)	18,731.00	18,731.00	18,731.00	
Health and Human Services (N.J. S.A. 30:4D-6.9)	46,714.00	46,714.00	41,014.00	5,700.00
Medical/Health Services Programs (N.J.S.A. 40:13-2)	107,262.08	107,262.08	107,262.08	
Adult Mental Health Services (N.J.S.A. 40:5-2.9 and 30:9A-1)	139,976.25	139,976.25	139,976.25	
Youth Services (N.J.S.A. 40:5-2.9)	51,806.25	51,806.25	51,806.25	
Substance Abuse Services (N.J.S.A. 30:9-12.16)	34,768.25	34,768.25	34,768.25	
Total Health and Human Services	2,236,286.60	2,237,286.60	1,706,488.20	530,798.40
PARKS AND RECREATION:				
War Veteran's Burial and Grave Decorations:				
Salaries and Wages	731.48	731.48	454.49	276.99
Other Expenses	1,457.76	1,457.76	565.00	892.76
Total Parks and Recreation	2,189.24	2,189.24	1,019.49	1,169.75
EDUCATION:				
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (N.J.S.A. 18A:64A-23):				
Other Expenses	97,332.08	97,332.08	2,971.94	94,360.14
County Extension Service - Farm and Home:				
Salaries and Wages	12,432.33	12,432.33	12,432.08	0.25
Other Expenses	21,160.78	21,160.78	4,423.53	16,737.25
Reimbursement for Residents Attending Out-of-County Vocational Schools (N.J.S.A. 18A:54-23.4):				
Other Expenses	5,000.00	5,000.00		5,000.00
Office of County Superintendent of Schools:				
Salaries and Wages	5,338.71	5,338.71	5,208.92	129.79
Other Expenses	5,838.53	5,838.53	2,336.61	3,501.92
Special Schools Services:				
Other Expenses	90,017.00	90,017.00	90,017.00	
Total Education	237,119.43	237,119.43	117,390.08	119,729.35

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2004 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2005
(Continued)

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

U.S. DEPT. OF HEALTH & HUMAN SERVICES:

N.J. Dept. of Community Affairs:

Title III - Aging - Area Plan Grant:

2003

2004

2005

Community Development Block Grant

Bioterrorism Preparedness and Response:

#04-1166-BT-L-2

#05-1166-BT-L-3

#06-1166-BT-L-3

U.S. DEPT. OF JUSTICE:

N.J. Dept. of Law and Public Safety:

Division of Criminal Justice:

Crime Victim Assistance:

#V-21-03

#V-21-04

Multi-Jurisdictional Narcotics Task Force:

DE 2-21-04

Local Law Enforcement Block Grant - Megan's Law #LLE 23-02

Specialized Domestic Violence Unit #04VAWA-01

Sexual Assault Nurse Examiner's Program:

2005

Juvenile Accountability Block Grant:

JAIBG-03-21

JAIBG-04-21

	Balance Dec. 31, 2004	Encumbrances Payable Returned	Transferred From 2005 Budget Appropriation	Unexpended Balance Cancelled	Reclassification of Expenditures	Expenditures		Balance Dec. 31, 2005
						Paid or Charged	Encumbrances	
\$	31,340.67	\$	1,915.00			\$	1,915.00	\$
	87,432.33	4,151.82				61,296.68		31,340.67
			\$	1,081,184.00		955,375.84	6,540.22	30,287.47
			400,000.00			400,000.00		119,267.94
	19,919.97	32,917.13				52,837.10		
	389,109.07	180.56	25,000.00			414,013.13	262.50	14.00
			434,459.00			84,589.82	550.95	349,338.23
	44,168.10					44,168.10		
			175,400.00			117,031.78	269.36	58,098.86
	39,184.00					39,184.00		
			10,946.00			10,946.00		
			95,933.00			95,933.00		
			81,592.00			79,024.74	117.79	2,449.47
		3,322.25				3,322.25		
			9,161.00			9,161.00		

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

	Balance Dec. 31, 2004	Encumbrances Payable Returned	Transferred From 2005 Budget Appropriation	Unexpended Balance Cancelled	Reclassification of Expenditures	Expenditures Paid or Charged	Encumbrances	Balance Dec. 31, 2005
<u>U.S. DEPT. OF JUSTICE: (Cont'd)</u>								
Division of State Police:								
Homeland Security Grant - 2005			\$ 782,140.00			\$ 151,421.32	\$ 413,378.20	\$ 217,340.48
Homeland Security Grant - 2005 HSGP			538,263.00			28,369.55	114,047.22	395,846.23
Community Emergency Response Team (CERT) 2004						5,208.42		694.03
Community Emergency Response Team (CERT) 2005	\$ 3,622.45	\$ 2,280.00	1,270.89			1,204.67		66.22
Regional Radio Inoperability Initiative			454,000.00					454,000.00
Domestic Preparedness Program #02-ODP-008	1,643.95	17,878.49		\$ 1,643.95		17,878.49		
Homeland Security Grant Phase II	74,069.87	53,088.95				78,573.16		48,585.66
FEMA Reimbursement County Property - Hurricane Ivan Damage			819,507.90		\$ (164,642.40)	30,498.73	1,321.20	623,045.57
CBRNE Training Manuals			8,118.00				8,087.00	31.00
<u>U.S. DEPT. OF TRANSPORTATION:</u>								
N.J. Dept. of Law & Public Safety:								
Division of Highway Traffic Safety:								
Summer Internship #RS03-57-01-03	2,278.12			2,278.12		16,319.82		1,488.18
Summer Internship #RS03-57-01-05			17,808.00					
Deer Reflector Pilot Project	262.00			262.00		3,710.00		1,290.00
Stop Sign Reflective Panels			5,000.00					
Division of Local Government Services and								
Economic Development:								
Safety Improvements - Various County Roads		48,319.40				13,420.78		34,898.62
Safety Improvements - Various County Roads	464.97					464.97		
NJ Transit 5311 - 2004	175,431.00					128,782.96		46,648.04
NJ Transit 5311 - 2005			213,888.00					213,888.00
Route 57 Shuttle Transportation - Job Access			380,811.00			375,654.62		5,156.38
Sign Management	6,170.61	141,228.97				135,112.53	12,242.08	44.97
NJ Transportation Trust Fund Authority Act:								
Capital Transportation Program:								
D.O.T. Bond Act Bridge Improvement	124,756.00	1,002,885.08				1,013,319.52	106,275.31	8,046.25
D.O.T. Bridge Improvements - 2001	658,631.33							658,631.33
D.O.T. Improvements Various Bridges	600,000.00					549,265.45	32,290.52	18,444.03

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

U.S. DEPT. OF TRANSPORTATION: (Cont'd.)
NJ Transportation Trust Fund Authority Act:
Capital Transportation Program: (Cont'd)
D.O.T. Bridge Improvements 2101202 - 2004
D.O.T. Bridge Improvements 2101202 - 2005
D.O.T. Bridge Improvements 2102215
D.O.T. Capital Transportation Program
D.O.T. Various Bridge Improvements
D.O.T. Capital Transportation Program
D.O.T. County Route 626
D.O.T. County Route 623
D.O.T. Capital Transportation Program 2004
D.O.T. Capital Transportation Program 2005

	Balance Dec. 31, 2004	Encumbrances Payable Returned	Transferred From 2005 Budget Appropriation	Unexpended Balance Cancelled	Reclassification of Expenditures	Expenditures Paid or Charged	Encumbrances	Balance Dec. 31, 2005
	\$ 15,588.83	\$ 27,105.57	\$ 59,839.00			\$ 30,637.57	\$ 1,130.25	\$ 10,926.58
			163,396.00			1,094.15	58,744.85	
						39,511.97	114,094.51	9,789.52
	430,656.08	369,265.82				358,823.39	9,374.87	431,723.64
	2,400,000.00					1,013,898.85	659,071.00	727,030.15
	340,317.03	5,917.00						346,234.03
	39,754.89	196,530.26			\$ 164,642.40	158,651.21		242,276.25
	238,801.60	11,198.40				20,996.45		229,003.55
	759,694.11	62,736.60				122,813.82	299,659.00	399,957.89
			1,276,000.00			1,032,763.21		243,236.79
	\$ 6,483,296.89	\$ 1,980,921.30	\$ 7,033,716.79	\$ 4,184.07	\$ -	\$ 7,695,279.05	\$ 1,839,351.83	\$ 5,959,120.03

Ref.

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Disbursed in Current Fund
Transferred to Other Trust Fund

\$ 7,295,279.05
400,000.00
\$ 7,695,279.05

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

	Balance Dec. 31, 2004	Encumbrances Payable Returned	Transferred From 2005 Budget Appropriation	Balance Canceled	Expenditures		Balance Dec. 31, 2005
					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.):							
#04-141-CHS-L-1	\$ 41,605.00				\$ 41,605.00		
2005		\$ 2,454.00			2,454.00		
#GA-06-141-CHS-L-3		83,210.00			41,604.00		\$ 41,606.00
Part H - Early Intervention Service Coordination:							
#05-370-EIP-L-2			5,000.00		139,259.90		7,489.00
#06-370-EIP-L-3	141,748.90		208,829.00		52,372.43		156,456.57
Regional Healthcare Preparedness Exercise			33,333.00		33,333.00		
Right to Know			9,220.00		9,220.00		
New Jersey Ease - Aging and Disability Resource Center			39,900.00				39,900.00
Comprehensive Program for Planning and Provision							
of Alcoholism and Abuse Services:							
2004		\$ 50,133.25			50,133.25		
2005			227,972.00	\$ 772.75	178,699.75	\$ 45,516.25	3,756.00
West Nile Virus Surveillance Equipment	772.75						
<u>NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS:</u>							
Veterans Transportation Services:							
Veterans Transportation 2004	8,244.00				8,244.00		4,664.00
Veterans Transportation 2005			7,000.00		2,336.00		
<u>NJ DEPARTMENT OF AGRICULTURE:</u>							
Jersey Fresh Market Development and Promotion	1,015.00				1,015.00		17,100.00
Agricultural Research Project #ME351382	34,200.00				17,100.00		

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

	Balance Dec. 31, 2004	Encumbrances Payable Returned	Transferred From 2005 Budget Appropriation	Balance Canceled	Expenditures		Balance Dec. 31, 2005
					Paid or Charged	Encumbrances	
NJ DEPARTMENT OF THE TREASURY:							
Governor's Council on Alcoholism & Drug Abuse:							
Municipal Alliance to Prevent Alcoholism/Drug Abuse:							
2004	\$ 7,645.00	\$ 56,271.14	\$ 150,431.10		\$ 63,916.14	\$ 53,263.39	\$ 1,912.10
2005					95,255.61		
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:							
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2003	1,564.36				1,564.36		
2004	7,500.00	58,039.25	286,812.00		65,539.25	56,310.08	27,532.61
2005					202,969.31		
State Facilities Education Act - Juvenile Education:							
2004	75,371.25		99,000.00		75,371.25		88,253.00
2005					10,747.00		
Division of State Police:							
Topoff Exercise							
Special Needs Emergency Planning					20,000.00		
Division of Criminal Justice:							
Office of Insurance Fraud:							
2004	149.00	4,393.00		\$ 149.00	4,393.00		
2005	18,671.00				18,671.00		
Body Armor Replacement - Various Departments							
Body Armor Replacement - Prosecutor	1,271.58		61,318.00		61,318.00		1,271.58
Body Armor Replacement Program - 2004	1,734.98						1,734.98
Body Armor Replacement Program - 2005	5,715.47						5,715.47
Local Law Enforcement Block Grant #LLE-44-04							
			19,790.04		1,973.31	1,381.68	16,435.05
			2,320.00				2,320.00

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

	Balance Dec. 31, 2004	Encumbrances Payable Returned	Transferred From 2005 Budget Appropriation	Balance Canceled	Expenditures Paid or Charged	Encumbrances	Balance Dec. 31, 2005
<u>NI DEPARTMENT OF HUMAN SERVICES:</u>							
Division of Youth and Family Services:							
Title XX Coalition:							
2004	\$ 37,106.20	\$ 3,037.74			\$ 40,143.94		
2005			\$ 280,685.00		253,949.25		\$ 26,735.75
Personal Attendant Services Program:							
#00BDWN	23,606.25				23,606.25		
#04BDWN	7,191.09				7,191.09		
2005			103,994.00		90,835.98		13,158.02
Division of Economic Assistance:							
Social Services for the Homeless:							
#H0421	3,650.46				3,650.46		
2005			81,463.00		75,994.59	\$ 1,200.00	4,268.41
Division of Family Development:							
JOBS/Family Development Program:							
#F1WZ3N	92,540.11	12,029.35			92,786.46		20,066.00
#GA0321			24,000.00	\$ 11,783.00	3,934.00		
Division of Family Development:							
Food Stamp Payment Accuracy Program	357.88	13.05					
Food Stamp Program and Outreach	43,109.00	31,050.00		370.93	73,940.00		219.00
Division of Mental Health Services:							
MICA Training	250.00				250.00		
<u>NI HISTORIC TRUST:</u>							
Historic Trust:							
2003		1,140.00			3,285.71	1,140.00	
2005			23,000.00			19,714.29	

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

NJ DEPARTMENT OF COMMUNITY AFFAIRS:

Handicapped Person's Recreational

Opportunities Act:

2004

2005

Smart Growth Planning Grant:

#03-0260-00

#04-0260-00

Aging and Disability Resource Center

NJ TRANSIT CORPORATION:

Senior Citizens and Disabled Residents

Transportation:

NJ Transit - 2005

Disabled Resident Transportation Assistance Program

NJ Transit 2004 Shuttle

NJ Transit 2004 - #09WN44N

NJ Transit - Section 5311 - 2004

NJ Transit - Section 5311 - 2005

NJ STATE COUNCIL ON THE ARTS:

Council on the Arts (Local Support):

2004

2005

Special Project Support:

GA # 0510X030168

Council on the Arts General Support:

2001

2004

2005

	Balance Dec. 31, 2004	Encumbrances Payable Returned	Transferred From 2005 Budget Appropriation	Balance Canceled	Expenditures		Balance Dec. 31, 2005
					Paid or Charged	Encumbrances	
		\$ 7,302.00	\$ 18,900.00		\$ 7,302.00		
					14,249.50	\$ 4,650.50	
	\$ 15.82	20,657.60			20,673.42		
	49,198.50				49,198.50		
	40,000.00				25,898.78		\$ 14,101.22
			434,060.30	\$ 515.45	373,276.30		60,784.00
	91,710.70				91,195.25		
	34,236.38				27,135.98		7,100.40
		8,559.29			8,559.29		
	36,944.12		106,944.01		36,944.12		106,944.01
		19,714.29	96,249.00		19,714.29	14,200.00	543.06
			11,340.00		11,340.00		
	41.17	1,620.00			11,337.56	1,620.00	0.61
		11,297.00	34,500.00		34,200.00	300.00	

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

	Balance Dec. 31, 2004	Encumbrances Payable Returned	Transferred From 2005 Budget Appropriation	Balance Canceled	Expenditures Paid or Charged	Encumbrances	Balance Dec. 31, 2005
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION AND ENERGY:</u>							
County Environmental Health Act (CEHA):							
2004	\$ 69,763.59	\$ 28,547.60	\$ 412,500.00	\$ 3,000.00	\$ 94,013.19	\$ 7,963.50	\$ 1,298.00
2005					114,219.96		290,316.54
Clean Communities Program:							
1998		300.00				300.00	
1999		238.50				238.50	
2003	17,558.58				17,558.58		26,306.41
2004	39,252.07				12,945.66		38,991.76
2005			38,991.76				19,332.50
Stormwater Regulation Program			20,000.00		667.50		
			9,715.20				9,715.20
<u>NJ DEPARTMENT OF EMERGENCY MANAGEMENT:</u>							
Emergency Management Preparedness Grant							
			10,500.00				10,500.00
<u>NJ OFFICE OF TRAVEL AND TOURISM:</u>							
Cooperative Marketing Sponsorship Program							
			859,097.00		36,494.10	717,183.02	105,419.88
<u>NJ DIVISION OF ARCHIVES AND RECORD MANAGEMENT:</u>							
Public Archives and Records Infrastructure Support Grant (PARIS)							
			20,000.00		1,002.25	2,202.61	16,795.14
<u>PHILADELPHIA BOARD OF EDUCATION:</u>							
Interlocal Service Agreement Philadelphia Board of Education -							
Health Program 21st Century Grant - 4h Program							
			17,751.00				17,751.00
<u>MORRIS/SUSSEX/WARREN WORKFORCE INVESTMENT BOARD:</u>							
Employment and Training Services for Early Employment Initiative							
	\$ 933,740.21	\$ 314,343.06	\$ 3,860,279.41	\$ 16,591.13	\$ 2,958,094.46	\$ 927,183.82	\$ 1,206,493.27
Ref	A						A

COUNTY OF WARREN

OTHER TRUST FUNDS

2005

COUNTY OF WARREN
SCHEDULE OF CASH - TREASURER
TRUST FUNDS

Regular Trust Fund:

	<u>Ref.</u>	
Balance December 31, 2004	B	\$ 6,792,285.22
Increased by Receipts:		
Rehabilitation Trust:		
Loan Repayments	\$ 569,820.99	
Community Development Block Grant Receivable	252,233.00	
Interest Earned	29,177.72	
Echo Housing Program - Rentals	26,844.10	
Community Development Block Grant:		
Community Development Block Grant Receivable	148,367.00	
Due From Rehabilitation Trust Fund	756,735.01	
Interest Earned	1,571.62	
Section 8 Housing Grant:		
Voucher Program	4,391,687.56	
County Library:		
Library Tax Levy	4,072,743.03	
State Library Aid	79,507.00	
Other Cash Receipts	89,920.75	
Health Department	4,305,082.00	
Payroll Agency	39,260,718.09	
		<u>53,984,407.87</u>
		60,776,693.09
Decreased by Disbursements:		
Rehabilitation Trust:		
Home Improvement Program	700,217.66	
Due Community Development Block Grant	756,735.01	
Echo Housing Program	3,708.00	
Section 8 Housing Grant:		
Voucher Program	4,401,725.86	
County Library	4,035,542.76	
Health Department:		
Disbursements	4,160,654.28	
Due Current Fund	7,042.69	
Payroll Agency	39,407,354.59	
		<u>53,472,980.85</u>
Balance December 31, 2005	B	<u>\$ 7,303,712.24</u>

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

Other Trust Fund:

	<u>Ref.</u>	
Balance December 31, 2004	B	\$ 7,314,465.37
Increased by Receipts:		
Prosecutor's Office	479,265.60	
Forfeited Recognizances	20,699.17	
Hospitalization Insurance Stabilization Fund	13,686,482.24	
Environmental Fund	159,085.46	
County Clerk Court Fees	89,088.39	
Weights and Measures	122,233.00	
Intoxicated Driver Fund	1,383.32	
Accumulated Absences	12,649.09	
Road Escrow	102,774.64	
Snow Removal	4,717.06	
Engineer Escrow	236,051.77	
Surrogate's Office	4,889.05	
Personal Attendant	25,379.20	
Aging Meals	212,174.57	
Cultural and Heritage Commission	5,627.25	
Board of Taxation	3,782.79	
Newsletter Fund	7,172.60	
Sheriff Trust Fund	6,770.02	
		<u>15,180,225.22</u>
		22,494,690.59
Decreased by Disbursements:		
Prosecutor's Office	398,659.26	
Forfeited Recognizances	38,546.85	
Hospitalization Insurance Stabilization Fund	11,906,720.27	
Environmental Fund	194,709.00	
County Clerk Court Fees	3,174.17	
Weights and Measures	15,892.25	
Child Supervisor	8,128.76	
Intoxicated Driver Fund	200.00	
Road Escrow	142,176.23	
Engineer Escrow	64,224.75	
Surrogate's Office	40.00	
Aging Meals	180,114.26	
Cultural and Heritage Commission	4,906.50	
Board of Taxation	5,769.25	
Newsletter Fund	13,134.27	
Sheriff Trust Fund	2.76	
Due Current Fund	1,281.13	
		<u>12,977,679.71</u>
Balance December 31, 2005	B	<u>\$ 9,517,010.88</u>

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

Open Space Trust:

	<u>Ref.</u>	
Balance December 31, 2004	B	\$ 7,284,545.66
Increased by Receipts:		
Open Space Tax Levy	\$ 6,197,939.59	
State of New Jersey	3,932,946.22	
Contributions for Acquisition of Land From:		
Township of Knowlton	30,811.39	
Township of Blainstown	20,419.41	
Land Preservation Department - Return of Funding of Railroad Project	300,000.00	
Interest on Investments	262,091.47	
Miscellaneous	6,559.67	
		<u>10,750,767.75</u>
		18,035,313.41
Decreased by Disbursements:		
Open Space Expenditures	6,044,186.22	
Due Current Fund - Anticipated Revenue	1,022,020.00	
		<u>7,066,206.22</u>
Balance December 31, 2005	B	<u>\$ 10,969,107.19</u>

Unemployment Trust Fund:

Balance December 31, 2004	B	\$ 74,924.18
Increased by Receipts:		
Employer and Employees' Withholding	80,869.18	
Interest	2,885.48	
		<u>83,754.66</u>
		158,678.84
Decreased by Disbursements:		
Unemployment Expenditures		<u>93,361.46</u>
Balance December 31, 2005	B	<u>\$ 65,317.38</u>

COUNTY OF WARREN
SCHEDULE OF COMMUNITY DEVELOPMENT
BLOCK GRANT RECEIVABLE
TRUST FUNDS
YEAR ENDED DECEMBER 31, 2005

	<u>Ref</u>	
Balance December 31, 2004	B	\$ 600.00
Community Development Block Grant Awarded		400,000.00
		<u>400,600.00</u>
Decreased by Cash Received		<u><u>\$ 400,600.00</u></u>

COUNTY OF WARREN
SCHEDULE OF REHABILITATION LOANS RECEIVABLE
TRUST FUNDS

	<u>Ref.</u>	<u>Total</u>	<u>1% Mortgage Receivable</u>	<u>Deferred Loans Receivable</u>	<u>Revolving Loans</u>
Balance December 31, 2004	B	\$ 4,511,373.95	\$ 204,576.56	\$ 4,260,125.68	\$ 46,671.71
Increased by:					
Loans Issued		773,360.39	59,517.29	713,843.10	
Loans Modified		28,739.00		28,739.00	
		<u>5,313,473.34</u>	<u>264,093.85</u>	<u>5,002,707.78</u>	<u>46,671.71</u>
Decreased by:					
Loan Repayments		<u>657,510.78</u>	<u>84,732.61</u>	<u>552,929.20</u>	<u>19,848.97</u>
Balance December 31, 2005	B	<u>\$ 4,655,962.56</u>	<u>\$ 179,361.24</u>	<u>\$ 4,449,778.58</u>	<u>\$ 26,822.74</u>

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

	<u>Ref.</u>	
Balance December 31, 2004	B	\$ 121,264.34
Increased by Receipts:		
Cash Received		66,844.10
		<u>188,108.44</u>
Decreased by:		
Cash Disbursed		43,708.00
		<u>43,708.00</u>
Balance December 31, 2005	B	<u><u>\$ 144,400.44</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, 2004	B	\$ 293,027.14	\$ 292,927.14	\$ 100.00
Increased by:				
Loans Received		569,820.99	569,820.99	
Grant Receipts		400,600.00	252,233.00	148,367.00
Interest Earned		30,749.34	29,177.72	1,571.62
Due Rehabilitation Trust		756,735.01		756,735.01
Encumbrances Payable Returned		821,200.00	821,200.00	
		<u>2,872,132.48</u>	<u>1,965,358.85</u>	<u>906,773.63</u>
Decreased by:				
Cash Disbursed		700,217.66	700,217.66	
Due Community Development		756,735.01	756,735.01	
		<u>1,456,952.67</u>	<u>1,456,952.67</u>	
Balance December 31, 2005	B	<u>\$ 1,415,179.81</u>	<u>\$ 508,406.18</u>	<u>\$ 906,773.63</u>

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

	<u>Ref.</u>	<u>Total</u>	<u>Section 8 Voucher</u>	<u>Library</u>	<u>Health Department</u>	<u>Payroll Agency</u>
Balance December 31, 2004	B	\$ 5,402,078.66	\$ 34,254.08	\$ 1,137,558.11	\$ 4,068,068.86	\$ 162,197.61
Increased by:						
Other Cash Received		48,087,408.40	4,431,687.56	89,920.75	4,305,082.00	39,260,718.09
County Library Tax		4,072,743.03		4,072,743.03		
State Library Aid		79,507.00		79,507.00		
Interfund Returned		7,042.69			7,042.69	
Encumbrances Returned		147,672.39		147,672.39		
		<u>57,796,452.17</u>	<u>4,465,941.64</u>	<u>5,527,401.28</u>	<u>8,380,193.55</u>	<u>39,422,915.70</u>
Decreased by:						
Cash Disbursed		52,052,320.18	4,441,725.86	4,035,542.76	4,167,696.97	39,407,354.59
Due to Current Fund		4,194.70			4,194.70	
Encumbrances Payable		254,549.55		173,949.55	80,600.00	
		<u>52,311,064.43</u>	<u>4,441,725.86</u>	<u>4,209,492.31</u>	<u>4,252,491.67</u>	<u>39,407,354.59</u>
Balance December 31, 2005	B	\$ 5,485,387.74	\$ 24,215.78	\$ 1,317,908.97	\$ 4,127,701.88	\$ 15,561.11

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

	<u>Ref.</u>	<u>Open Space Trust</u>	<u>Unemployment Trust</u>
Balance December 31, 2004	B	\$ 3,322,079.59	\$ 74,924.18
Increased by:			
Open Space Tax Levy		6,197,939.59	
State of New Jersey		3,932,946.22	
Contributions for Acquisition of Land:			
Township of Knowlton		30,811.39	
Township of Blainstown		20,419.41	
Encumbrances Returned		3,962,466.07	
Railroad Project Cancellation		300,000.00	
Employer and Employees' Withholding			80,869.18
Interest Earned		262,091.47	2,885.48
Miscellaneous		6,559.67	
		<u>14,713,233.82</u>	<u>83,754.66</u>
		18,035,313.41	158,678.84
Decreased by:			
Expenditures		6,044,186.22	93,361.46
Due Current Fund - Anticipated Revenue		1,022,020.00	
Encumbrances Payable		5,960,850.97	
		<u>13,027,057.19</u>	<u>93,361.46</u>
Balance December 31, 2005	B	<u>\$ 5,008,256.22</u>	<u>\$ 65,317.38</u>

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

<u>Fund:</u>	Balance Dec. 31, 2004	<u>Increased by:</u>			<u>Decreased by:</u>			Balance Dec. 31, 2005
		Cash Receipts	Interfund Receivable	Encumbrances Returned	Interfund Returned	Cash Disbursed	Encumbrances Payable	
Prosecutor's Office	\$ 427,331.64	\$ 479,265.60		\$ 49,574.58	\$ 435.81	\$ 398,659.26	\$ 33,896.97	\$ 523,615.59
Forfeited Recognizances	217,362.49	20,699.17				38,982.66	\$ 327.32	199,187.49
Hospitalization Insurance								
Stabilization Fund	4,659,574.38	13,686,482.24		25,000.00		11,906,720.27	102,950.57	6,361,385.78
Environmental Fund	196,508.29	159,085.46				194,709.00		160,884.75
County Clerk County Fees	228,202.94	89,088.39		3,240.00		3,174.17	1,500.00	315,857.16
Weights and Measures	135,757.45	122,233.00	\$ 2,756.00			15,892.25		244,854.20
Intoxicated Driver Fund	38,151.69	1,383.32				200.00		39,335.01
Road Deposit	268,130.00	102,774.64			430.62	142,606.85	423.41	228,305.00
Engineer Escrow	252,006.81	236,051.77		6,210.35	414.70	64,639.45	8,619.85	420,996.59
Surrogate's Office	19,961.53	4,889.05	372.00			40.00		25,182.58
Personal Attendant	11,571.12	25,379.20				8,128.76		28,821.56
Aging Meals	133,492.62	212,174.57		3,061.64		180,114.26	9,480.55	159,134.02
Cultural and Heritage								
Commission	6,801.49	5,627.25				4,906.50	25.00	7,497.24
Board of Taxation	9,696.06	3,782.79				5,769.25		7,709.60
Newsletter Fund	16,517.72	7,172.60		1,172.62		13,134.27		11,728.67
Accumulated Absences	430,750.50	12,649.09						443,399.59
Roads Snow Removal	152,834.10	4,717.06						157,551.16
Sheriff Trust	20,274.22	6,770.02	56.00			2.76		27,097.48
	\$ 7,224,925.05	\$15,180,225.22	\$ 3,184.00	\$ 88,239.19	\$ 1,281.13	\$12,977,679.71	\$ 53,522.37	\$ 9,362,543.47

Ref.

B

B

COUNTY OF WARREN
GENERAL CAPITAL FUND
2005

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2004	C	\$ 11,919,529.09
Increased by Receipts:		
Current Fund Budget Appropriations:		
Capital Improvement Fund	\$ 4,737,250.00	
Due From County Library for Construction of New Library	395,543.00	
Due Current Fund:		
Interest Earned	393,926.51	
		<u>5,526,719.51</u>
		17,446,248.60
Decreased by Disbursements:		
Improvement Authorizations	4,843,640.44	
Due to Current Fund	384,165.31	
		<u>5,227,805.75</u>
Balance December 31, 2005	C	<u>\$ 12,218,442.85</u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
YEAR ENDED DECEMBER 31, 2005

<u>Ord.</u> <u>No</u>	<u>Improvement Description</u>	<u>Ord.</u> <u>Date</u>	<u>Balance</u> <u>Dec. 31, 2004</u>	<u>Funded</u> <u>By Budget</u> <u>Appropriation</u>
2004-C	Engineering and Construction of County Buildings	06/09/04	\$ 1,000,000.00	\$ 1,000,000.00
			<u>\$ 1,000,000.00</u>	<u>\$ 1,000,000.00</u>
		<u>Ref.</u>	C	

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

C-5

	<u>Ref.</u>	
Balance December 31, 2004	C	\$ 2,548,308.91
Increased by:		
2005 Budget Appropriation		<u>4,737,250.00</u>
		7,285,558.91
Decreased by:		
Appropriation to Finance Improvement		
Authorizations		\$ 5,862,250.00
Reclassification of Prior Year Contribution		<u>122,710.00</u>
		<u>5,984,960.00</u>
Balance December 31, 2005	C	<u><u>\$ 1,300,598.91</u></u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Ordinance		Balance Dec. 31, 2004		Prior Year Encumbrances Returned	Authorizations Capital Improvement Fund	Cancelled	Paid or Charged	Balance Dec. 31, 2005	
		Date	Amount	Funded	Unfunded					Funded	
1997-A	Various Improvements	02/26/97	\$ 1,020,000.00			\$ 2,350.00			\$ 2,350.00		
1998-A	Various Improvements	03/11/98	2,205,082.00			19,838.70			19,838.70		
1999-A	Various Improvements	02/10/99	3,482,314.00			409,034.68			409,034.68		
1999-B	Acquisition of Equipment and Various Improvements	02/10/99	5,393,075.00	\$ 110,250.32		20,469.54		\$ 130,719.86			
2000-A	Acquisition of Equipment and Various Improvements	03/22/00	3,609,822.00	29,880.76		75,564.60			77,745.33	\$ 27,700.03	
2000-B.1	Acquisition of Equipment and Various Improvements	05/24/00	2,336,575.00	195,636.08		65,772.12			171,631.45	89,776.75	
2001-A	Acquisition of Equipment and Various Improvements	03/14/01	3,288,294.00	272,221.72		35,741.83			116,958.70	191,004.85	
2002-A	Various Improvements	03/27/02	3,534,004.00	68,515.24		63,889.13			91,789.78	40,614.59	
2003-A	Various Improvements	03/12/03	3,435,100.00	261,863.87		239,731.84			276,945.00	224,650.71	
2003-B	Acquisition of Open Space	05/14/03	5,775,000.00	3,817,046.99		6,951.00			30,499.24	3,793,498.75	
2004-A	Various Improvements	03/24/04	3,722,002.00	490,885.18		1,418,768.08			1,746,573.54	163,079.72	
2004-B	Roof Replacement on the County Correctional Center	04/28/04	550,000.00	79,200.00					13,640.00	79,200.00	
2004-C	Engineering and Construction of Buildings in the County	06/09/04	1,050,000.00		\$ 774,143.28	64,105.60			531,425.60	306,823.38	
2005-A	Acquisition of Equipment and Various Improvements	04/27/05	4,137,250.00				\$ 4,137,250.00		2,689,140.09	1,448,109.91	
2005-B	Acquisition, Installation and Technical Support of Computerized Voter Equipment	07/27/05	1,725,000.00				1,725,000.00			87,100.00	
				\$ 5,325,500.16	\$ 774,143.28	\$ 2,435,857.12	\$ 5,862,250.00	\$ 130,719.86	\$ 7,815,472.11	\$ 6,451,558.69	
		Ref.		C	C		Cash Disbursed Encumbrances		\$ 4,843,640.44		
									2,971,831.67		
									\$ 7,815,472.11		

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
YEAR ENDED DECEMBER 31, 2005

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

Ref. C

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2005		Int. Rate	Balance Dec. 31, 2004	Matured	Balance Dec. 31, 2005
			Date	Amount				
General Improvement Bonds	08/25/92	\$ 6,498,000.00	07/15/06	\$ 435,000.00	5.700%			
			07/15/07	408,000.00	5.700%	\$ 1,278,000.00	\$ 435,000.00	\$ 843,000.00
Open Space Bond Series 2003A	6/1/03	7,000,000.00	5/15/06	400,000.00	3.625%			
			5/15/07	410,000.00	3.625%			
			5/15/08	420,000.00	3.625%			
			5/15/09	425,000.00	3.625%			
			5/15/10	440,000.00	3.500%			
			5/15/11	460,000.00	3.500%			
			5/15/12	470,000.00	3.600%			
			5/15/13	490,000.00	3.750%			
			5/15/14	510,000.00	3.900%			
			5/15/15	530,000.00	4.000%			
			5/15/16	545,000.00	4.100%			
			5/15/17	565,000.00	4.200%	6,650,000.00	395,000.00	6,255,000.00
			5/15/18	590,000.00	4.300%			
Open Space Refunding Bonds 2003B	12/1/03	2,735,000.00	11/15/06-07	210,000.00	3.000%			
			11/15/08	220,000.00	2.250%			
			11/15/09	225,000.00	2.500%			
			11/15/10	230,000.00	2.800%			
			11/15/11	235,000.00	3.100%			
			11/15/12	240,000.00	3.350%			
			11/15/13	245,000.00	3.500%			
			11/15/14	255,000.00	3.600%			
			11/15/15	270,000.00	3.750%	2,540,000.00	200,000.00	2,340,000.00

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, 2005		Int. Rate	Balance Dec. 31, 2004	Matured	Balance Dec. 31, 2005
			Date	Amount				
General Improvement/College Refunding Bonds, Series 2003C	12/1/03	\$ 14,610,000.00	11/15/06	\$ 1,815,000.00	3.000%			
			11/15/07	1,820,000.00	3.000%			
			11/15/08	1,830,000.00	2.250%			
			11/15/09	1,835,000.00	4.500%			
			11/15/10	1,190,000.00	2.800%			
			11/15/11	460,000.00	3.100%			
			11/15/12	485,000.00	3.350%			
			11/15/13	500,000.00	3.500%			
			11/15/14	520,000.00	3.600%			
			11/15/15	540,000.00	3.750%	\$ 12,795,000.00	\$ 1,800,000.00	\$ 10,995,000.00
County Vocational School Refunding Bonds, Series 2003D	12/1/03	3,005,000.00	11/15/06	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%	2,785,000.00	225,000.00	2,560,000.00
County College Refunding Bonds, Series 2003E	12/1/03	1,195,000.00	11/15/06-07	185,000.00	3.000%			
			11/15/08	185,000.00	2.250%			
			11/15/09	185,000.00	2.500%			
			11/15/10	90,000.00	2.800%	1,010,000.00	180,000.00	830,000.00
						\$ 27,058,000.00	\$ 3,235,000.00	\$ 23,823,000.00

Ref.

C

C

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

	<u>Ref.</u>	
Balance December 31, 2004	C	\$ 1,214,824.17
Decreased by:		
Loan Repayments		<u>77,808.21</u>
Balance December 31, 2005	C	<u>\$ 1,137,015.96</u>

SCHEDULE OF PRINCIPAL PAYMENTS
OUTSTANDING DECEMBER 31, 2005

1997 Issue

<u>Payment Number</u>	<u>Date</u>	<u>Interest Rate</u>	<u>Principal Amount</u>
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>\$ 715,504.63</u>

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

SCHEDULE OF PRINCIPAL PAYMENTS
OUTSTANDING DECEMBER 31, 2005

2001 Issue

<u>Payment Number</u>	<u>Date</u>	<u>Interest Rate</u>	<u>Principal Amount</u>
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>\$ 421,511.33</u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
YEAR ENDED DECEMBER 31, 2005

Not Applicable

COUNTY OF WARREN

PART II

REPORTS ON FINANCIAL REPORTING OVER INTERNAL
CONTROL AND ON COMPLIANCE AND OTHER MATTERS

YEAR ENDED DECEMBER 31, 2005

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2005

Federal Grantor/Pass-Through Grantor/Program Title	CFDA#	State Agency Account Number	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
					From	To		
U.S. DEPT. OF HEALTH & HUMAN SERVICES: Passed Through N.J. Dept. of Community Affairs: Title III - Aging - Area Plan Grant: #03-1394	93.043 through 93.046	100-046-4144-061-6110; 100-046-4144-265-6110	\$ 971,748.00	\$ 95,450.00	01/01/03	12/31/03	\$ 57,144.86	\$ 940,407.33
#04-1394			994,509.00	512,312.15	01/01/04	12/31/04	\$ 961,916.06	964,221.53
#05-1394			1,081,184.00	481,228.20	01/01/05	12/31/05		961,916.06
			3,047,441.00	1,088,990.35			1,019,060.92	2,866,544.92
Community Development Block Grant	14.228		400,600.00	400,000.00	01/01/05	12/31/05	400,600.00	400,600.00
	14.228		300,000.00	600.00	01/01/04	12/31/04		300,000.00
			700,600.00	400,600.00			400,600.00	700,600.00
Public Health Preparedness and Response for Bioterrorism: #04-1166-BT-L-2	93.283	100-046-4L10-360-6120;	471,669.00	311,023.21	8/31/02	8/31/03	19,919.97	471,669.00
#05-1166-BT-L-3	93.283	100-046-4L04-360-6120	484,214.00	342,575.76	8/31/03	8/31/04	414,095.07	484,200.00
#06-1166-BT-L-3	93.283	100-046-4L04-360-6120	434,459.00		8/31/04	8/31/05	85,120.77	85,120.77
			1,390,342.00	653,598.97			519,135.81	1,040,989.77
TOTAL DEPT. OF HEALTH & HUMAN SERVICES			5,138,383.00	2,143,189.32			1,938,796.73	4,608,134.69
U.S. DEPT. OF JUSTICE: Passed Through N.J. Dept. of Law & Public Safety: Division of Criminal Justice: Multi-Jurisdictional Narcotics Task Force: #DE 2-21-04	16.579	100-066-1020-157-6010	155,553.00		01/01/04	12/31/04	39,184.00	155,553.00
			155,553.00				39,184.00	155,553.00
Crime Victim Assistance: #V-21-03	16.575	100-066-1020-142-6010	143,786.00	44,415.93	01/01/03	12/31/03	44,168.10	143,786.00
#V-21-04	16.575	100-066-1020-142-6010	175,400.00	114,897.02	01/01/05	12/31/05	117,301.14	117,301.14
			319,186.00	159,312.95			161,469.24	261,087.14
Local Law Enforcement Block Grant, Megan's Law #ILE 23-02	16.592	100-066-1020-261-6010	10,946.00	10,946.00	01/01/05	12/31/05	10,946.00	10,946.00
			10,946.00	10,946.00			10,946.00	10,946.00

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2005
(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	CFDA#	State Agency Account Number	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
					From	To		
U.S. DEPT. OF JUSTICE: Passed Through N.J. Dept. of Law & Public Safety: Division of Criminal Justice: Specialized Domestic Violence Unit #04VAWA-01	16.575	100-066-1020-142-6010	\$ 95,933.00	\$ 95,933.00	01/01/05	12/31/05	\$ 95,933.00	\$ 95,933.00
			95,933.00	95,933.00			95,933.00	
Sexual Assault Nurse Examiner V-32-02 2005	16.582	100-066-1020-142-6010	81,917.00	8,245.46	01/01/04	12/31/04		81,917.00
	16.582	100-066-1020-142-6010	81,592.00	73,697.05	01/01/05	12/31/05	79,142.53	79,142.53
			163,509.00	81,942.51			79,142.53	161,059.53
Juvenile Accountability Incentive: JAIBG-03-21	16.523	100-066-1500-121-6010	19,505.00	19,505.00	01/01/04	12/31/04		19,505.00
JAIBG-04-21	16.523	100-066-1500-121-6010	9,161.00	2,290.00	01/01/05	12/31/05	9,161.00	9,161.00
			28,666.00	21,795.00			9,161.00	28,666.00
State Homeland Security Grant Program - 2003	16.007	100-066-1200-833-65110	113,519.00	91,341.44	01/01/03	12/31/03		113,519.00
State Homeland Security Grant Program Phase II	16.007	100-066-1200-833-65110	778,771.00	730,115.34	01/01/04	12/31/04	25,484.21	730,185.34
State Homeland Security Grant Program - 2005	16.007	100-066-1200-833-65110	782,140.00	29,758.62	01/01/05	12/31/05	564,799.52	564,799.52
State Homeland Security Grant Program - 2005 HSGP	16.007	100-066-1200-833-65110	538,263.00		01/01/05	12/31/05	142,416.77	142,416.77
Community Emergency Response Team (CERT) 2004	16.007	100-066-1200-833-65110	6,428.42		01/01/04	12/31/04	2,928.42	5,734.39
Community Emergency Response Team (CERT) 2005	16.007	100-066-1200-833-65110	1,270.89	1,270.89	01/01/05	12/31/05	1,204.67	1,204.67
Domestic Preparedness Program #02-ODP-008	16.007	100-066-1200-833-65110	171,269.00	155,265.68	01/01/03	12/31/03		169,625.05
FEMA Reimbursement County Property - Hurricane Ivan Damage	16.007	100-066-1200-833-65110	819,507.90	819,507.90	01/01/05	12/31/05	196,462.33	196,462.33
CBRNE Training Manuals	16.007	100-066-1200-833-65110	8,118.00	8,118.00	01/01/05	12/31/05	8,087.00	8,087.00
			3,219,287.21	1,835,377.87			941,382.92	1,557,859.69
			3,993,080.21	2,205,307.33			1,337,218.69	2,271,104.36
TOTAL DEPT. OF JUSTICE								
U.S. DEPT. OF TRANSPORTATION: N.J. Dept. of Law & Public Safety: Division of Highway Traffic Safety: Summer Internship #RS03-57-01-05 Stop Sign Reflective Panels	20.205 20.215	N/A N/A	17,808.00 5,000.00 22,808.00	16,319.82 3,710.00 20,029.82	01/01/05 01/01/05	12/31/05 12/31/05	16,319.82 3,710.00 20,029.82	16,319.82 3,710.00 20,029.82

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2005
(Continued)

Federal Grantor/Pass-Through Grantor/Program Title	CFDA#	State Agency Account Number	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
					From	To		
U.S. DEPT. OF TRANSPORTATION:								
Division of Local Government Services and Economic Development:								
Safety Improvements - Various County Roads	20.205	N/A	\$ 329,837.00	\$ 16,517.16	01/01/02	12/31/02		\$ 329,837.00
Safety Improvements - Various County Roads	20.205	N/A	10,163.47	10,163.47	01/01/03	12/31/03	\$ 464.97	10,163.47
			340,000.47	26,680.63			464.97	340,000.47
NJ Transit 5311 - 2004								
NJ Transit 5311 - 2005	EC-8225	N/A	331,305.00	233,186.69	01/01/04	12/31/04	128,782.96	284,656.38
	EC-8225	N/A	213,888.00	13,182.47	12/31/05	12/31/05		
			545,193.00	246,369.16			128,782.96	284,656.38
Route 57 Shuttle Transportation - Job Access								
	EC-8225	N/A	380,811.00	275,452.92	01/01/04	12/31/04	375,654.62	375,654.62
			380,811.00	275,452.92			375,654.62	375,654.62
Sign Management								
	EC-8225	N/A	299,451.00	207,658.45	01/01/03	12/31/03	6,125.64	299,406.03
			299,451.00	207,658.45			6,125.64	299,406.03
NJ Transportation Trust Fund Authority Act:								
Capital Transportation Program:								
D.O.T. Bond Act Bridge Improvement	20.205	6320-480-078-6320-606	2,400,000.00		01/01/01	12/31/01	116,709.75	2,391,953.75
D.O.T. Improvements Various Bridges	20.205	6320-480-078-6320-606	600,000.00		01/01/03	12/31/03	581,555.97	581,555.97
D.O.T. Bridge Improvements 2101202 - 2001	20.205	6320-480-078-6320-606	200,000.00	35,672.77	01/01/04	12/31/04	4,662.25	189,073.42
D.O.T. Bridge Improvements 2101202 - 2005	20.205	6320-480-078-6320-606	59,839.00		01/01/04	12/31/05	59,839.00	59,839.00
D.O.T. Bridge Improvements 2102215	20.205	6320-480-078-6320-606	163,396.00	32,846.58	01/01/03	12/31/03	153,606.48	153,606.48
D.O.T. Various Bridge Improvements	20.205	6320-480-078-6320-606	2,400,000.00		01/01/02	12/31/02	1,672,969.85	1,672,969.85
D.O.T. County Route 626	20.205	6320-480-078-6320-606	250,000.00		01/01/04	12/31/04		7,723.75
D.O.T. County Route 623	20.205	6320-480-078-6320-606	250,000.00		01/01/04	12/31/04	9,798.05	20,996.45
			6,323,235.00	68,519.35			2,599,141.35	5,077,718.67
D.O.T. Capital Transportation Program 2004								
D.O.T. Capital Transportation Program 2005	20.205	6320-480-078-6320-606	1,276,000.00		01/01/04	12/31/04	359,736.22	876,042.11
	20.205	6320-480-078-6320-606	1,276,000.00	1,276,000.00	01/01/05	12/31/05	1,032,763.21	1,032,763.21
			2,552,000.00	1,276,000.00			1,392,499.43	1,908,805.32
TOTAL DEPT. OF TRANSPORTATION								
			10,463,498.47	2,120,710.33			4,522,698.79	8,306,271.31
TOTAL FEDERAL FINANCIAL ASSISTANCE								
			\$ 19,594,961.68	\$ 6,469,206.98			\$ 7,798,714.21	\$ 15,185,510.36

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

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2005

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:							
Prevention Oriented Services for Child Health Care (P.O.R.S.C.H.E):							
#04-141-CHS-L-1	4536-129-	\$ 83,210.00	\$ 5,000.00	01/01/04	12/31/04		\$ 83,210.00
#05-141-CHS-L-2	6140-2077	83,210.00	62,408.00	01/01/04	12/31/04	\$ 41,605.00	83,210.00
2005		2,454.00	2,454.00	01/01/05	12/31/05	2,454.00	2,454.00
#GA-06-141-CHS-L-3		83,210.00		01/01/05	12/31/05	41,604.00	41,604.00
		252,084.00	69,862.00			85,663.00	210,478.00
Part H - Early Intervention Service Coordination:							
#05-370-EIP-L-2	4575-233-	193,834.00	139,260.00	01/01/05	12/31/05	139,259.90	186,345.00
#06-370-EIP-L-3	614050.74	208,829.00	50,983.00	01/01/05	12/31/05	52,372.43	52,372.43
		402,663.00	190,243.00			191,632.33	238,717.43
Regional Healthcare Preparedness Exercise							
2005	N/A	33,333.00	33,333.00	01/01/05	12/31/05	33,333.00	33,333.00
		33,333.00	33,333.00			33,333.00	33,333.00
Right To Know Act:							
2004	100-046-4771-	9,220.00	2,305.00	01/01/04	12/31/04		9,220.00
2005	105-6110	9,220.00	6,915.00	01/01/05	12/31/05	9,220.00	9,220.00
		18,440.00	9,220.00			9,220.00	18,440.00
County Comprehensive Alcoholism and Drug Services:							
2004	760-046-4219-	223,894.00	81,269.00	01/01/04	12/31/04		223,894.00
2005	001-6110	227,972.00	120,892.00	01/01/05	12/31/05	224,216.00	224,216.00
		451,866.00	202,161.00			224,216.00	448,110.00
TOTAL NJ DEPARTMENT OF HEALTH & SENIOR SERVICES							
		1,158,386.00	504,819.00			544,064.33	949,078.43

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2005
(continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS:							
Veterans Transportation Services:							
Veterans Transportation 2004	3610-100-067-	\$ 11,000.00	\$ 8,252.00	01/01/04	12/31/04	\$ 8,244.00	\$ 11,000.00
Veterans Transportation 2005	3610-058	7,000.00	2,332.00	01/01/05	12/31/05	2,336.00	2,336.00
		18,000.00	10,584.00			10,580.00	13,336.00
TOTAL NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS							
		18,000.00	10,584.00			10,580.00	13,336.00
NJ DEPARTMENT OF AGRICULTURE:							
Jersey Fresh Market Development and Promotion	100-010-	3,500.00		01/01/01	12/31/01	1,015.00	3,500.00
Agricultural Research Project #ME351382	3360-021	68,400.00		01/01/02	12/31/02	17,100.00	51,300.00
	N/A	71,900.00				18,115.00	54,800.00
TOTAL NJ DEPARTMENT OF AGRICULTURE							
		71,900.00				18,115.00	54,800.00
NJ DEPARTMENT OF THE TREASURY							
Governor's Council on Alcoholism/Drug Abuse:							
Municipal Alliance to Prevent Alcoholism/	100-082-C001-						
Drug Abuse	044-6010						
2004		150,849.50	91,136.76	01/01/04	12/31/04	7,645.00	150,849.50
2005		150,431.10	62,835.86	01/01/05	12/31/05	148,519.00	148,519.00
		301,280.60	153,972.62			156,164.00	299,368.50
TOTAL NJ DEPARTMENT OF THE TREASURY							
		301,280.60	153,972.62			156,164.00	299,368.50
NJ DEPARTMENT OF LAW & PUBLIC SAFETY:							
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2003	100-066-1500-	282,157.00		01/01/03	12/31/03	1,564.36	282,157.00
2004	007-6010	117,000.00	247,157.00	01/01/04	12/31/04	7,500.00	117,000.00
2005	100-066-1500-	286,812.00	215,115.00	01/01/05	12/31/05	259,279.39	259,279.39
	032-6010	685,969.00	462,272.00			268,343.75	658,436.39
State Facilities Education Act - Juvenile Education:							
2004	100-066-1500-	282,157.00	58,500.00	01/01/04	12/31/04	75,371.25	282,157.00
2005	032-6010	99,000.00	49,500.00	01/01/05	12/31/05	10,747.00	10,747.00
		381,157.00	108,000.00			86,118.25	292,904.00

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2005
(continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>							
Topoff Exercise	N/A	\$ 20,000.00	\$ 20,000.00	01/01/05	12/31/05	\$ 20,000.00	\$ 20,000.00
Special Needs Emergency Planning	1020-100-066-1020-362	10,000.00	9,851.00	01/01/04	12/31/04	20,000.00	10,000.00
		30,000.00	29,851.00				30,000.00
Division of Criminal Justice:							
Office of Insurance Fraud:							
2004	1020-459-066-1020-001	74,113.00	18,671.00	01/01/04	12/31/04	18,671.00	74,113.00
2005		61,318.00	45,987.00	01/01/05	12/31/05	61,318.00	61,318.00
Body Armor Replacement Program - 2005	1020-718-066-1020-001	19,790.04	19,790.04	01/01/05	12/31/05	3,354.99	3,354.99
		155,221.04	84,448.04			83,343.99	138,785.99
TOTAL NJ DEPARTMENT OF LAW & PUBLIC SAFETY							
		1,252,347.04	684,571.04			457,805.99	1,120,126.38
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>							
Division of Youth and Family Services:							
Human Services Advisory Council/Child Title XX Coalition:							
2004	100-054-7570-380-6130	266,683.00		01/01/04	12/31/04	37,106.20	266,683.00
2005		280,685.00	280,685.00	01/01/05	12/31/05	253,949.25	253,949.25
Personal Attendant Services Program:							
#00BDWN	7550-100-	89,672.00		01/01/00	12/31/00	23,606.25	89,672.00
#04BDWN	054-7570-076	98,807.00		01/01/04	12/31/04	7,191.09	98,807.00
2005		103,994.00	103,994.00	01/01/05	12/31/05	90,835.98	90,835.98
		839,841.00	384,679.00			412,688.77	799,947.23
Division of Economic Assistance:							
Social Services for the Homeless:							
#H0421	100-054-7550-072-6030	77,401.00	58,050.00	01/01/04	12/31/04	3,650.46	77,401.00
2005		81,463.00	40,732.00	01/01/05	12/31/05	77,194.59	77,194.59
		158,864.00	98,782.00			80,845.05	154,595.59

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2005
(continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>							
Division of Family Development:							
JOBS/Family Development Program:							
#F1WZ3N	1550-100-054-	\$ 239,423.00	\$ 60,480.00	01/01/04	12/31/04	\$ 80,757.11	\$ 239,423.00
#GA0321	7550-308	24,000.00	3,934.00	01/01/05	12/31/05	3,934.00	3,934.00
		263,423.00	64,414.00			84,691.11	243,357.00
Division of Family Development:							
Food Stamp Payment Accuracy Program	7550-100-054-	66,664.00	66,293.07	01/01/04	12/31/04		66,664.00
Food Stamp Program and Outreach	7550-072	77,309.00	38,695.00	01/01/04	12/31/04	42,890.00	77,090.00
		143,973.00	104,988.07			42,890.00	143,754.00
Division of Mental Health Services:							
MICA Training	7700-100-054-S820-029	1,500.00		01/01/04	12/31/04	250.00	1,500.00
		1,500.00				250.00	1,500.00
		1,407,601.00	652,863.07			621,364.93	1,343,153.82
<u>TOTAL NJ DEPARTMENT OF HUMAN SERVICES</u>							
<u>NJ HISTORIC TRUST:</u>							
Historical Commission:							
Historical Commission	N/A	24,000.00	4,800.00	01/01/03	12/31/03		24,000.00
Historic Trust:							
2004	N/A	23,000.00	4,600.00	01/01/04	12/31/04		23,000.00
2005	N/A	23,000.00	18,400.00	12/31/05	12/31/05	23,000.00	23,000.00
		70,000.00	27,800.00			23,000.00	70,000.00
<u>TOTAL NJ HISTORIC TRUST</u>		70,000.00	27,800.00			23,000.00	70,000.00

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2005
 (continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>							
Handicapped Person's Recreational Opportunities Act:							
2004	100-022-8050-	\$ 18,923.00	\$ 4,131.00	01/01/04	12/31/04		\$ 18,923.00
2005	184-6130	18,900.00	6,615.00	01/01/05	12/31/05	\$ 18,900.00	18,900.00
		37,823.00	10,746.00			18,900.00	37,823.00
Smart Growth Planning Grant							
#03-0260-00	100-022-8050-	125,000.00	65,000.00	01/01/01	12/31/01	15.82	125,000.00
#04-0260-00	039	50,000.00	40,000.00	01/01/04	12/31/04	49,198.50	50,000.00
		175,000.00	105,000.00			49,214.32	175,000.00
Aging and Disability Resource Center							
	100-022-8050-	40,000.00	25,538.00	01/01/04	12/31/04	25,898.78	25,898.78
	035	40,000.00	25,538.00			25,898.78	25,898.78
		252,823.00	141,284.00			94,013.10	238,721.78
TOTAL NJ DEPARTMENT OF COMMUNITY AFFAIRS							
<u>NJ TRANSIT CORPORATION:</u>							
Senior Citizens and Disabled Residents Transportation:							
EC-8225		428,000.00	0.30	01/01/03	12/31/03		428,000.00
NJ Transit - 2003		233,811.00	77,937.00	01/01/04	12/31/04	27,135.98	226,710.60
NJ Transit - 2004		434,060.30	195,582.46	01/01/05	12/31/05	373,276.30	373,276.30
NJ Transit - 2005		437,415.27	188,388.82	01/01/04	12/31/04	91,195.25	437,415.27
Disabled Resident Transportation Assistance Program		70,000.00	5,000.00	01/01/04	12/31/04		70,000.00
NJ Transit 2004 - #09WM4N		87,716.00	31,162.97	01/01/04	12/31/04	36,944.12	87,716.00
NJ Transit - Section 5311 - 2004		106,944.01	6,562.15	01/01/05	12/31/05	528,551.65	1,623,118.17
NJ Transit - Section 5311 - 2005		1,797,946.58	504,633.70				
		1,797,946.58	504,633.70			528,551.65	1,623,118.17
TOTAL NJ TRANSIT CORPORATION							
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
County Environmental Health (CEHA)							
2004	495-042-4855	159,176.00	97,496.52	01/01/04	12/31/04	68,465.59	157,878.00
2005	001-6010	412,500.00	113,411.63	01/01/05	12/31/05	122,183.46	122,183.46
	100-042-4840-	571,676.00	210,908.15			190,649.05	280,061.46
	094-6110						

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2005
(continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
Clean Communities Program	4900-765-178920-60	\$ 37,889.77		01/01/03	12/31/03	\$ 17,558.58	\$ 37,889.77
2003		39,252.07		01/01/04	12/31/04	12,945.66	12,945.66
2004		38,991.76	\$ 38,991.76	01/01/05	12/31/05		
2005		116,133.60	38,991.76			30,504.24	50,835.43
Stormwater Regulation Program	100-042-4840-085	20,000.00	15,000.00	01/01/05	12/31/05	667.50	667.50
		20,000.00	15,000.00			667.50	667.50
TOTAL NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION		707,809.60	264,899.91			221,820.79	331,564.39
<u>NJ DEPARTMENT OF EMERGENCY MANAGEMENT:</u>							
Emergency Management Preparedness Grant	N/A	9,715.20	9,715.20	01/01/05	12/31/05		
2005		9,715.20	9,715.20				
TOTAL NJ DEPARTMENT OF EMERGENCY MANAGEMENT		9,715.20	9,715.20				
<u>NJ OFFICE OF TRAVEL AND TOURISM</u>							
Cooperative Marketing Sponsorship Program	N/A	10,500.00	10,500.00	01/01/05	12/31/05		
2005		10,500.00	10,500.00				
TOTAL NJ OFFICE OF TRAVEL AND TOURISM		10,500.00	10,500.00				
<u>NJ DIVISION OF ARCHIVES AND RECORD MANAGEMENT</u>							
Public Archives and Records Infrastructure Support Grant(PARIS)	05-100-074-2545-033-6110	859,097.00	401,233.00	01/01/05	12/31/05	753,677.12	753,677.12
2005		859,097.00	401,233.00			753,677.12	753,677.12
TOTAL NJ DIVISION OF ARCHIVES AND RECORD MANAGEMENT		859,097.00	401,233.00			753,677.12	753,677.12
<u>PHILLIPSBURG BOARD OF EDUCATION</u>							
Interlocal Service Agreement Phillipsburg Board of Education - Health Program 21st Century Grant - 4th Program	N/A	20,000.00	20,000.00	01/01/05	12/31/05	3,204.86	3,204.86
2005		20,000.00	20,000.00			3,204.86	3,204.86
TOTAL PHILLIPSBURG BOARD OF EDUCATION		20,000.00	20,000.00			3,204.86	3,204.86

COUNTY OF WARREN
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2005
 (continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
NJ STATE COUNCIL ON THE ARTS: Council on the Arts (Local Support): 2005 Special Project Support: GA #0510X030168	2530-100-025-2530-032	\$ 96,249.00	\$ 72,187.00	01/01/05	12/31/05	\$ 95,705.94	\$ 95,705.94
		96,249.00	72,187.00			95,705.94	95,705.94
	N/A	11,340.00	8,505.00	01/01/05	12/31/05	11,340.00	11,340.00
		11,340.00	8,505.00			11,340.00	11,340.00
Council on the Arts General Support 2004 2005	2530-100-075-2530-032	59,437.00		01/01/04	12/31/04	40.56	59,436.39
		34,500.00	25,875.00	01/01/05	12/31/05	34,500.00	34,500.00
		93,937.00	25,875.00			34,540.56	93,936.39
TOTAL NJ STATE COUNCIL ON THE ARTS		201,526.00	106,567.00			141,586.50	200,982.33
TOTAL STATE FINANCIAL ASSISTANCE		\$ 7,431,122.42	\$ 3,228,542.63			\$ 3,352,127.48	\$ 6,669,567.39

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

COUNTY OF WARREN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED DECEMBER 31, 2005

A. GENERAL

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

B. BASIS OF ACCOUNTING

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

C. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

D. THRESHOLD FOR FEDERAL AND STATE ASSISTANCE

The threshold for distinguishing federal Type A and B programs was \$500,000. The threshold for distinguishing state Type A and B programs was \$300,000. The County qualified as a "low-risk" auditee under the provisions of section 530 of the Circular.

E. STATE LOANS OUTSTANDING

The County of Warren has the following loans outstanding as of December 31, 2005:

Green Trust Loan Payable 1997 Issue	\$ 715,504.63
Green Trust Loan Payable 2001 Issue	421,511.33
	<u>\$ 1,137,015.96</u>

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



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

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

We have audited the financial statements of the County of Warren, (the "County") as of, and for the year ended, December 31, 2005 and 2004, and have issued our report thereon dated May 9, 2005, which indicated that the financial statements have been prepared on an other comprehensive basis of accounting. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

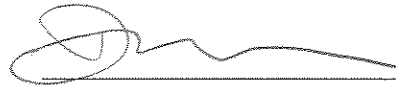
Compliance

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

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

May 9, 2006


NISIVOCCIA & COMPANY LLP



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

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

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

Compliance

We have audited the compliance of the County of Warren (the "County") with the types of compliance requirements described in the U.S. Office of Management and Budget (the "OMB") *Circular A-133 Compliance Supplement* and the State Grant Compliance Supplement that are applicable to each of its major federal and state programs for the year ended December 31, 2005. The County's major programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended December 31, 2005.

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

Internal Control Over Compliance


The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and New Jersey NJOMB Circular 04-04.

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

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

May 9, 2006


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, 2005

Summary of Auditors' Results:

- An unqualified report was issued on the County's financial statements prepared on an other comprehensive basis of accounting.
- The audit did not disclose any material weaknesses in the internal controls of the County.
- The audit did not disclose any material weaknesses in the internal controls of the County's major federal or state programs.
- An unqualified report was issued on the County's compliance for major federal and state programs.
- The audit did not disclose any audit findings which are required to be reported under Federal OMB Circular A-133 and New Jersey Circular NJOMB 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*.
- The County's major federal programs for the year ended December 31, 2005 consisted of the following awards:

	<u>CFDA #</u>	
Community Development Block Grant	14.288	\$ 400,000.00
Department of Transportation - Road and Bridge Improvements	20.205	4,008,425.00
Job Access Reverse Shuttle	20.516	375,654.62

- The County's major state programs for the year ended December 31, 2005 consisted of the following awards:

	<u>Account #</u>	
New Jersey Transit Corporation:		
Senior Citizens and Disabled Residents Transportation Assistance Program	E-8225	\$ 528,551.65
Public Archives and Records Infrastructure Supplemental Grant	05-100-074-2545-033-6110	753,677.12

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

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

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

Findings and Questioned Costs for Federal Awards:

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

Findings and Questioned Costs for State Awards:

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

COUNTY OF WARREN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2005

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 June 1, 2005 the bid threshold in accordance with N.J.S.A. 40A:11-3 and 40A:11-4 (as amended) is \$21,000, and with qualified purchasing agent the threshold may be up to \$29,000.

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

COUNTY OF WARREN
COMMENTS AND RECOMMENDATIONS
(Continued)

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

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

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

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

Technical Accounting Directives

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

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

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

Warren County Correctional Center

During the course of the audit procedures performed, it was noted that there is a balance in the inmate general account which is unidentifiable and should be remitted to the County general fund. It is recommended that the Correction Center remit the unidentified funds in the inmate trust account to the County of Warren.

Management's Response:

The Warren County Correctional Center is aware of the situation and will transfer the funds.

COUNTY OF WARREN
SUMMARY OF RECOMMENDATIONS

It is recommended that:

1. The Correction Center remit the unidentified funds in the inmate trust account to the County of Warren.
