

*COUNTY OF WARREN*

*REPORT OF AUDIT*

*2010*

*NISIVOCIA LLP*

*CERTIFIED PUBLIC ACCOUNTANTS*

COUNTY OF WARREN

REPORT OF AUDIT

2010

COUNTY OF WARREN  
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YEAR ENDED DECEMBER 31, 2010

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COUNTY OF WARREN

PART I

FINANCIAL STATEMENTS AND

SUPPLEMENTARY DATA

YEAR ENDED DECEMBER 31, 2010

## 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, 2010 and 2009, 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 variances between the statutory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because the County prepares its financial statements on the basis of accounting discussed in the third paragraph, the financial statements referred to in the first paragraph do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2010 and 2009, and the results of its operations for the years then ended.

The Honorable Director and Members of  
the Board of Chosen Freeholders  
County of Warren  
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However, in our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the various funds of the County of Warren at December 31, 2010 and 2009, and the results of operations and changes in fund balance, where applicable, of such funds, thereof for the years then ended, in conformity with accounting principles prescribed by the Division, as described in Note 1.


In accordance with *Government Auditing Standards*, we have also issued our report dated May 6, 2011 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audits.

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

Mount Arlington, New Jersey  
May 6, 2011



NISIVOCIA LLP



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

COUNTY OF WARREN

CURRENT FUND

2010



COUNTY OF WARREN  
CURRENT FUND  
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2010	2009
<u>ASSETS</u>			
Regular Fund:			
Cash and Cash Equivalents:			
Treasurer	A-4	\$ 20,596,079.15	\$ 22,493,925.23
Receivables and Other Assets With Full Reserves:			
Added and Omitted Taxes Receivable	A-6	378,500.86	323,237.19
Due from Federal and State Grant Fund	A	2,299,390.60	
Due from General Capital Fund	C	50,481.93	876.74
		<u>2,728,373.39</u>	<u>324,113.93</u>
Total Regular Fund		<u>23,324,452.54</u>	<u>22,818,039.16</u>
Federal and State Grant Fund:			
Cash and Cash Equivalents			
	A-5	711,241.29	598,638.48
		<u>711,241.29</u>	<u>598,638.48</u>
Receivables and Other Assets:			
Grants Receivable:			
Federal	A-8	4,798,140.78	4,779,417.86
State	A-9	3,239,779.42	2,966,682.89
		<u>8,037,920.20</u>	<u>7,746,100.75</u>
Total Federal and State Grant Fund		<u>8,749,161.49</u>	<u>8,344,739.23</u>
<u>TOTAL ASSETS</u>		<u>\$ 32,073,614.03</u>	<u>\$ 31,162,778.39</u>

COUNTY OF WARREN  
CURRENT FUND  
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2010	2009
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Regular Fund:			
Appropriation Reserves:			
Unencumbered	A-3;A-10	\$ 6,960,711.17	\$ 8,099,804.59
Encumbered	A-3;A-10	1,463,168.50	1,290,478.09
Total Appropriation Reserves		<u>8,423,879.67</u>	<u>9,390,282.68</u>
Outside Agency Fees Payable		<u>77,793.81</u>	<u>87,022.80</u>
		8,501,673.48	9,477,305.48
Reserve for Receivables	A	2,728,373.39	324,113.93
Fund Balance	A-1	<u>12,094,405.67</u>	<u>13,016,619.75</u>
Total Regular Fund		<u>23,324,452.54</u>	<u>22,818,039.16</u>
Federal and State Grant Fund:			
Encumbrances Payable		2,552,145.81	3,798,767.07
Due Current Fund	A	2,299,390.60	
Reserve for Grant Fund Expenditures:			
Federal	A-11	3,281,529.84	3,430,614.48
State	A-12	<u>616,095.24</u>	<u>1,115,357.68</u>
Total Federal and State Grant Fund		<u>8,749,161.49</u>	<u>8,344,739.23</u>
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 32,073,614.03</u>	<u>\$ 31,162,778.39</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

	Ref.	Year Ended December 31,	
		2010	2009
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 7,049,999.60	\$ 6,250,109.21
Receipts from:			
Current Taxes		67,400,786.00	67,913,287.00
Miscellaneous Revenue Anticipated		46,077,031.79	45,073,441.82
Nonbudget Revenue		1,840,976.31	2,730,127.34
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves		6,689,569.49	3,844,173.21
Reserve for Grant Fund Expenditures Cancelled:			
Federal		446,621.05	106,556.35
State		109,103.81	15,377.03
 Total Income		 <u>129,614,088.05</u>	 <u>125,933,071.96</u>
<u>Expenditures</u>			
Budget and Emergency Appropriations:			
Operations:			
Salaries and Wages		38,250,407.24	38,147,858.00
Other Expenses		63,692,798.58	60,767,716.52
Capital Improvements		8,010,870.00	8,701,822.00
County Debt Service		3,151,123.23	4,034,863.21
Deferred Charges and Statutory Expenditures		7,472,505.00	6,966,060.00
Interfunds Advanced		2,348,995.79	876.74
Federal Grant Fund Receivables Cancelled		450,499.18	94,250.98
State Grant Fund Receivables Cancelled		109,103.51	28,957.31
 Total Expenditures		 <u>123,486,302.53</u>	 <u>118,742,404.76</u>
 Excess in Revenue		 6,127,785.52	 7,190,667.20
 Fund Balance January 1		 <u>13,016,619.75</u>	 <u>12,076,061.76</u>
		19,144,405.27	19,266,728.96
 Utilized as Anticipated Revenue		 <u>7,049,999.60</u>	 <u>6,250,109.21</u>
 Fund Balance December 31	A	 <u>\$ 12,094,405.67</u>	 <u>\$ 13,016,619.75</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, 2010

	<u>Anticipated</u>		<u>Realized</u>	<u>Excess or Deficit *</u>
	<u>Budget</u>	<u>Added by NJSA 40A:4-87</u>		
Fund Balance Anticipated	\$ 7,049,999.60		\$ 7,049,999.60	
Miscellaneous Revenue:				
County Clerk Fees	760,838.00		709,050.20	\$ 51,787.80 *
County Surrogate Fees	58,893.00		63,072.33	4,179.33
County Sheriff Fees	155,105.00		126,268.13	28,836.87 *
Fines	25,000.00		7,822.04	17,177.96 *
Interest on Investments and Deposits	297,810.00		210,440.60	87,369.40 *
Election Expenses Reimbursed by Municipalities	115,000.00		117,211.18	2,211.18
Motor Vehicle Fines	544,000.00		557,803.57	13,803.57
Fees from Public Health Nursing Agency	1,350,000.00		1,350,000.00	
Revenue for Housing State Inmates in the County Correctional Center	185,000.00		106,470.24	78,529.76 *
Public Health Nursing Trust	1,025,000.00		850,000.00	175,000.00 *
Bail Bond Forfeitures	18,725.00		18,725.00	
Medicaid Peer Grouping (PL 1985, Ch 474)	2,085,856.00		2,085,856.00	
School Election Expenses Reimbursed by Each School Board District	33,500.00		47,842.57	14,342.57
State Aid - County College Bonds (NJSA 18A:64A-22.6)	344,201.00		344,201.26	0.26
Permanent Disability - Patients in County Institutions (NJSA 44:77-38 et seq.)	12,875,000.00		12,723,156.80	151,843.20 *
Aging CCPED Medicaid Reimbursement	380,000.00		503,480.00	123,480.00
DCA Reimbursement Prosecutor Salaries	96,200.00		96,200.00	
Department of Human Services, Division of Temporary Assistance and Social Services	2,975,000.00		3,287,807.00	312,807.00
Social and Welfare Services (c.66 PL 1990):				
Division of Youth and Family Services	798,100.00		798,100.00	
Supplemental Social Security Income	176,973.00		176,220.51	752.49 *
Psychiatric Facilities (c.73 PL 1990):				
Maintenance of Patients in State Institutions for Mental Diseases	2,891,282.00		2,891,282.00	
Maintenance of Patients in State Institutions for Mentally Retarded	2,200,946.00		2,200,946.00	
Division of Mental Health & Hospitals	2,244.00			2,244.00 *
Board of County Patients in State and Other Institutions	21,265.00		10,064.46	11,200.54
New Jersey Transportation Trust Authority Act		\$ 2,187,000.00	2,187,000.00	
New Jersey Department of Community Affairs:				
Community Development Block Grant		500,000.00	500,000.00	
Lead Identification and Field Testing		13,615.00	13,615.00	
Bioterrorism		376,239.00	376,239.00	
Warren County Medical Reserve Corps		5,000.00	5,000.00	

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF REVENUE  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
U.S. Department of Transportation:				
D.O.T. Improvements to Route 519	\$ 3,706,423.00		\$ 3,706,423.00	
D.O.T. Improvements to Route 519 & 611	596,280.00		596,280.00	
D.O.T. Improvements to Bridge 21000450		\$ 1,000,000.00	1,000,000.00	
D.O.T. Improvements to Bridge 23007		242,900.00	242,900.00	
D.O.T. Cemetery Road Bridge Row	60,000.00		60,000.00	
U.S. Department of Health and Senior Services:				
Area Plan Grant	579,139.00	390,058.00	969,197.00	
Right - to - Know Grant		9,220.00	9,220.00	
Senior Farmer's Market Nutrition Program		1,000.00	1,000.00	
Comprehensive Program, for Planning & Provision of Alcoholism and Abuse Services				
Comprehensive Alcohol Grant	229,618.00		229,618.00	
Special Child Health Care Services		70,003.00	70,003.00	
Part H - Early Intervention Service Coordinator		38,148.00	38,148.00	
Healthy Community Development		6,100.00	6,100.00	
Health Care Regional Preparedness		25,000.00	25,000.00	
New Jersey Department of Human Services:				
Division of Youth and Family Services:				
Title XX Coalition	281,737.00		281,737.00	
Personal Assistance Service Program	402,459.00		402,459.00	
Adult Protective Services	26,682.00		26,682.00	
Division of Temporary Assistance and Social Services:				
Work First New Jersey Program		18,953.00	18,953.00	
Food Stamp Administration		52,630.00	52,630.00	
Division of Economic Assistance:				
Social Services for the Homeless		105,479.00	105,479.00	
New Jersey Department of Law & Public Safety:				
Juvenile Justice Commission:				
State / Community Partnership Grant Program (PL 1995,C282) & the Family Court		301,604.00	301,604.00	
Office of Insurance Fraud	100,131.00		100,131.00	
Body Armor Replacement Program		14,899.88	14,899.88	
Division of Highway Safety:				
Summer Internship		20,160.00	20,160.00	
Division of Criminal Justice:				
Crime Victim Assistance		79,153.00	79,153.00	
Megan's Law Enforcement		5,328.00	5,328.00	
Juvenile Accountability Incentive Block Grant		8,658.00	8,658.00	
Multi-Jurisdictional Narcotics Taskforce	46,755.00	120,876.00	167,631.00	
Violence Against Women Act		8,560.00	8,560.00	
Sexual Assault Nurse Examiner	67,655.00		67,655.00	
Community Oriented Policing Services	1,250,000.00		1,250,000.00	
New Jersey Department of Homeland Security:				
Homeland Security Grant	32,162.78	447,206.71	479,369.49	
NJ Data Exchange Project		150,000.00	150,000.00	

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF REVENUE  
YEAR ENDED DECEMBER 31, 2010  
 (Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Special NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
NJ Transit Corporation:				
Senior Citizen & Disabled Residents, Transportation Assistance Program	\$ 519,101.00		\$ 519,101.00	
Route 57 Shuttle Transportation - Job Access		\$ 136,603.00	136,603.00	
New Jersey Department of the Treasury:				
Municipal Alliance to Prevent Alcoholism and Drug Abuse		160,305.00	160,305.00	
New Jersey Department of Environmental Protection:				
Clean Communities Program		68,506.45	68,506.45	
County Environmental Health Act (C.E.H.A.)		112,238.00	112,238.00	
Recycling Bonus Funds	82,000.00		82,000.00	
NJ State Council on the Arts:				
Council on the Arts		11,946.00	11,946.00	
Local Arts Program	59,728.00		59,728.00	
New Jersey Department of Military & Veterans Affairs:				
Veterans Transportation		7,000.00	7,000.00	
NJ North Jersey Transportation Planning Authority:				
NJ Institute of Technology - Morris Canal Greenway Study		160,000.00	160,000.00	
Morris/Sussex/Warren Workforce Investment Board:				
Early Employment Initiative	15,489.00		15,489.00	
Open Space Tax Fund	992,992.00		992,992.58	\$ 0.58
Tax Relief - County Clerk P.L. 2001, C.370	538,162.00		538,162.00	
Tax Relief - Surrogate P.L. 2001, C.370	54,107.00		54,107.00	
Tax Relief - Sheriff P.L. 2001, C.370	98,395.00		98,395.00	
PCFA Interlocal Agreement	50,000.00		81,606.50	31,606.50
Weights & Measures Trust	120,000.00		120,000.00	
<b>Total Miscellaneous Revenue</b>	<b>39,324,953.78</b>	<b>6,854,389.04</b>	<b>46,077,031.79</b>	<b>102,311.03 *</b>
Amount to be Raised by Taxes for Support of the County Budget:				
Local Taxes for County Purposes	67,400,786.00		67,400,786.00	
<b>Budget Totals</b>	<b>\$ 113,775,739.38</b>	<b>\$ 6,854,389.04</b>	<b>120,527,817.39</b>	<b>102,311.03 *</b>
Nonbudget Revenue:				
Miscellaneous Revenue Not Anticipated			1,840,976.31	1,840,976.31
			<u>\$ 122,368,793.70</u>	<u>\$ 1,738,665.28</u>

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF REVENUE  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

Analysis of Nonbudget Revenue:

Added, Omitted & Rollback Taxes	\$	347,792.78
Inmate Processing Fees		31,048.15
Essex I & II - Prior Year State Settlement		22,020.22
Library Share		187,995.70
Open Space Share of Fringe Costs Reimbursed		14,564.03
Court Reimbursement		15,772.70
State Reimbursement 911 Coordinator		8,400.00
Public Information Fees		1,622.10
Personnel Costs Reimbursement		337,717.23
Pollution Control Financing Authority Salary Reimbursement		9,600.00
Subsidy Transportation Planning		94,655.56
Auction Proceeds		39,793.30
SSA Inmates		6,000.00
State of New Jersey Title IV-D - Probation Department		44,314.84
County Labor Assistance Program		18,192.00
Emergency Management Firefighters		5,632.40
Prior Year Insurance Refunds		139,513.26
Special Charges Engineering		8,805.10
EMA Pay - NJ State Police		50,000.00
State Reimbursement		58,000.00
Federal Reimbursement - FEMA Reimbursement		36,407.00
Jail Inmate Unclaimed Funds		85,418.75
Rental of Land		28,951.15
Indirect Costs Collected by Outside Agencies		17,399.52
Health Building Utilities		9,947.30
Engineering Escrow		22,246.43
Land Development Fees Planning		25,070.00
Sick Leave Injury Reimbursement		12,059.52
Pretrial Discovery Fees		8,246.10
Mental Health Reimbursement		12,000.00
Restitution Payments		697.54
Fees Collected by Engineering Department		8,225.00
Health Tobacco Control		34,652.50
Client Reimbursements - Adjustor		8,597.63
Reimbursement Municipal Sheriff Training		11,940.50
Miscellaneous		77,678.00
		\$ 1,840,976.31

Analysis of Interest on Investments and Deposits:

Interest Earned in Current Fund	\$	40,053.26
Interest Earned in General Capital Fund		167,580.89
Interest Earned in Health Department Trust		2,806.45
		\$ 210,440.60

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, 2010

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT:					
General Administration ( Includes Purchasing ):					
Salaries and Wages	\$ 471,606.00	\$ 471,606.00	\$ 461,093.85	\$ 10,512.15	
Other Expenses	225,290.00	225,290.00	211,739.56	13,550.44	
Personnel Department:					
Salaries and Wages	366,702.00	366,702.00	355,340.88	11,361.12	
Other Expenses	122,590.00	122,590.00	64,881.25	57,708.75	
Board of Chosen Freeholders:					
Salaries and Wages	73,001.00	73,001.00	71,042.27	1,958.73	
Other Expenses	93,400.00	93,400.00	64,399.46	29,000.54	
Board of Elections:					
Salaries and Wages	416,040.00	431,040.00	407,242.33	23,797.67	
Other Expenses	223,000.00	223,000.00	185,765.49	37,234.51	
County Clerk:					
Salaries and Wages	430,119.00	430,119.00	421,940.46	8,178.54	
Other Expenses	257,675.00	257,675.00	251,205.46	6,469.54	
Treasurers / CFO:					
Salaries and Wages	535,018.00	535,018.00	523,447.19	11,570.81	
Other Expenses	23,750.00	23,750.00	12,451.07	11,298.93	
Audit	122,245.00	122,245.00	122,245.00		
Information Systems Division:					
Salaries and Wages	90,716.00	90,716.00	88,304.57	2,411.43	
Other Expenses	765,737.00	765,737.00	741,086.62	24,650.38	
Board of Taxation:					
Salaries and Wages	109,332.00	109,332.00	105,778.11	3,553.89	
Other Expenses	47,245.00	47,245.00	35,140.60	12,104.40	
County Counsel:					
Other Expenses	525,000.00	525,000.00	371,357.21	153,642.79	



COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	
GENERAL GOVERNMENT (Continued):					
County Surrogate:					
Salaries and Wages	\$ 299,055.00	\$ 299,055.00	\$ 288,879.35	\$ 10,175.65	
Other Expenses	19,560.00	19,560.00	16,932.46	2,627.54	
Engineer:					
Salaries and Wages	736,822.00	736,822.00	711,769.57	25,052.43	
Other Expenses	10,075.00	10,075.00	8,444.06	1,630.94	
Public Information:					
Salaries and Wages	138,752.00	138,752.00	135,078.88	3,673.12	
Other Expenses	52,300.00	52,300.00	9,820.91	42,479.09	
Cultural & Heritage Commission ( NJSA 40:33A-6 ):					
Salaries and Wages	35,658.00	35,658.00	35,305.26	352.74	
Other Expenses	38,575.00	38,575.00	36,514.71	2,060.29	
Aid to Warren County Historical & Genealogical Society Museum:					
Other Expenses	4,750.00	4,750.00	4,750.00		
Weights & Measures:					
Salaries and Wages	183,129.00	183,129.00	178,454.29	4,674.71	
Other Expenses	4,185.00	4,185.00	2,448.70	1,736.30	
War Veterans Burial & Grave Decorations:					
Salaries and Wages	11,814.00	11,814.00	10,279.07	1,534.93	
Other Expenses	11,000.00	11,000.00	8,192.40	2,807.60	
<b>TOTAL GENERAL GOVERNMENT</b>	<b>6,444,141.00</b>	<b>6,459,141.00</b>	<b>5,941,331.04</b>	<b>517,809.96</b>	
LAND USE ADMINISTRATION:					
Planning Board:					
Salaries and Wages	452,526.00	452,526.00	393,994.65	58,531.35	
Other Expenses	48,414.00	48,414.00	28,683.67	19,730.33	
<b>TOTAL LAND USE ADMINISTRATION</b>	<b>500,940.00</b>	<b>500,940.00</b>	<b>422,678.32</b>	<b>78,261.68</b>	

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
<b>INSURANCES:</b>					
Insurance on Buildings & Motor Vehicles and Surety Bond Premiums	\$ 1,421,402.00	\$ 1,421,402.00	\$ 1,263,018.75	\$ 158,383.25	
Workmen's Compensation	1,378,339.00	1,378,339.00	1,371,402.00	6,937.00	
Group Insurance Plan for Employees	12,802,692.00	12,802,692.00	12,081,559.70	721,132.30	
<b>TOTAL INSURANCES</b>	<b>15,602,433.00</b>	<b>15,602,433.00</b>	<b>14,715,980.45</b>	<b>886,452.55</b>	
<b>PUBLIC SAFETY:</b>					
Communication Center:					
Salaries and Wages	1,815,029.00	1,815,029.00	1,689,865.75	125,163.25	
Other Expenses	515,415.00	515,415.00	457,688.33	57,726.67	
Public Safety:					
Salaries and Wages	258,611.00	258,611.00	248,340.80	10,270.20	
Other Expenses	10,500.00	10,500.00	2,836.69	7,663.31	
Office of Emergency Management:					
Salaries and Wages	161,300.00	161,300.00	158,206.16	3,093.84	
Other Expenses	16,150.00	16,150.00	15,875.38	274.62	
Aid to Volunteer Fire Companies & Emergency Squads:					
Other Expenses	140,000.00	140,000.00	115,631.86	24,368.14	
Sheriff's Office:					
Salaries and Wages	1,311,100.00	1,311,100.00	1,193,964.05	117,135.95	
Other Expenses	59,800.00	59,800.00	59,654.95	145.05	
County Medical Examiner:					
Other Expenses	280,965.00	280,965.00	280,965.00		
Prosecutor's Office:					
Salaries and Wages	4,067,000.00	4,067,000.00	3,997,264.90	69,735.10	
Other Expenses	500,000.00	500,000.00	441,732.63	58,267.37	
Juvenile Detention & Rehabilitation Center:					
Other Expenses	635,000.00	635,000.00	363,753.52	271,246.48	

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	
PUBLIC SAFETY (Continued):					
Jail:					
Salaries and Wages	\$ 5,069,500.00	\$ 5,069,500.00	\$ 4,727,245.87	\$ 342,254.13	
Other Expenses	2,390,310.00	2,390,310.00	2,164,719.61	225,590.39	
TOTAL REGULATION	<u>17,230,680.00</u>	<u>17,230,680.00</u>	<u>15,917,745.50</u>	<u>1,312,934.50</u>	
PUBLIC WORKS:					
Roads:					
Salaries and Wages	2,967,563.00	2,967,563.00	2,812,848.23	154,714.77	
Other Expenses	2,130,517.00	2,130,517.00	2,050,482.86	80,034.14	
Bridges:					
Salaries and Wages	610,742.00	610,742.00	591,363.28	19,378.72	
Other Expenses	84,500.00	84,500.00	64,332.01	20,167.99	
Buildings and Grounds:					
Salaries and Wages	1,176,528.00	1,176,528.00	1,061,914.95	114,613.05	
Other Expenses	845,910.00	845,910.00	626,305.48	219,604.52	
Shade Tree Commission:					
Other Expenses	14,250.00	14,250.00	14,124.33	125.67	
Mosquito Extermination Commission:					
Other Expenses	645,988.00	645,988.00	645,988.00		
TOTAL PUBLIC WORKS	<u>8,475,998.00</u>	<u>8,475,998.00</u>	<u>7,867,359.14</u>	<u>608,638.86</u>	

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
HEALTH & HUMAN SERVICES:					
County Health Service Interlocal Agreement ( NJSA 40:8A-1 ):					
Salaries and Wages	\$ 3,240,137.00	\$ 3,240,137.00	\$ 3,083,984.39	\$ 156,152.61	
Other Expenses	334,615.00	334,615.00	307,058.41	27,556.59	
Center on Aging:					
Salaries and Wages	469,007.00	469,007.00	454,952.04	14,054.96	
Other Expenses	309,189.00	309,189.00	262,703.10	46,485.90	
Nutrition Program:					
Salaries and Wages	14,750.00	14,750.00	1,250.00	13,500.00	
Other Expenses	349,088.00	349,088.00	315,215.95	33,872.05	
Warren Haven:					
Salaries and Wages	8,298,772.00	8,298,772.00	7,627,758.99	671,013.01	
Other Expenses	2,358,189.00	2,358,189.00	2,295,122.41	63,066.59	
Youth Shelter:					
Other Expenses	80,000.00	80,000.00	40,102.40	39,897.60	
Mental Health Administration:					
Salaries and Wages	304,668.00	304,668.00	259,219.17	45,448.83	
Other Expenses	5,503,001.76	5,503,001.76	5,485,632.97	17,368.79	
New Jersey Bureau of Children's Services:					
Other Expenses - State	798,100.00	798,100.00	798,100.00		
Department of Human Services, Division of Temporary Assistance and Social Services:					
Salaries and Wages	2,620,792.00	2,620,792.00	2,546,546.17	74,245.83	
Other Expenses	761,323.00	761,323.00	690,045.85	71,277.15	

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
HEALTH & HUMAN SERVICES (Continued):					
County Adjuster:					
Salaries and Wages	\$ 54,500.00	\$ 54,500.00	\$ 52,321.33	\$ 2,178.67	
Other Expenses	30,000.00	30,000.00	20,449.15	9,550.85	
Health and Human Services (NJSA 30:4D-6.9)	164,481.00	164,481.00	164,481.00		
Human Service Programs (NJSA 30:14-11)	165,088.00	165,088.00	165,088.00		
Human Service Programs (NJSA 40:23-8.14)	60,546.00	60,546.00	50,596.00	9,950.00	
Mental / Health Services Programs (NJSA 40:13-2)	169,374.00	169,374.00	167,374.28	1,999.72	
Adult Mental / Health Services Programs (NJSA 40:5-2.9 and 30:9A-1)	482,417.00	482,417.00	479,017.00	3,400.00	
Youth Services (NJSA 40:5-2.9)	166,849.00	166,849.00	166,849.00		
Substance Abuse Services (NJSA 30:9-12.16)	110,781.00	110,781.00	107,432.00	3,349.00	
<b>TOTAL HEALTH &amp; HUMAN SERVICES</b>	<b>26,845,667.76</b>	<b>26,845,667.76</b>	<b>25,541,299.61</b>	<b>1,304,368.15</b>	
EDUCATION:					
Warren County Community College (NJSA 18A:64A-30 et seq.):					
Other Expenses	2,187,965.00	2,187,965.00	2,187,964.00	1.00	
Reimbursement for Residents Attending Out - of - County Two Year Colleges (NJSA 18A:64A-23):					
Other Expenses	250,000.00	250,000.00	160,243.40	89,756.60	
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	222,105.00	220,905.00	200,453.92	20,451.08	
Other Expenses	83,223.00	84,423.00	83,655.11	767.89	
Warren County Vocational School:					
Other Expenses	3,995,172.00	3,995,172.00	3,995,172.00		

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
EDUCATION ( Continued ):					
Reimbursements for Residents Attending Out - of - County Vocational Schools ( NJSA 18A:54A-23.4 ):					
Other Expenses	\$ 5,000.00	\$ 5,000.00		\$ 5,000.00	
Office of Superintendent of Schools:					
Salary and Wages	93,986.00	93,986.00	\$ 88,705.29	5,280.71	
Other Expenses	16,100.00	16,100.00	9,028.70	7,071.30	
Special Schools Services:					
Other Expenses	186,268.00	186,268.00	186,268.00		
<b>TOTAL EDUCATION</b>	<b>7,120,819.00</b>	<b>7,120,819.00</b>	<b>6,992,490.42</b>	<b>128,328.58</b>	
OTHER OPERATIONS FUNCTIONS:					
Provisions for Salary Adjustments & New Employees	1,145,227.24	1,130,227.24		1,130,227.24	
<b>TOTAL OTHER OPERATIONS FUNCTIONS</b>	<b>1,145,227.24</b>	<b>1,130,227.24</b>		<b>1,130,227.24</b>	
OPERATIONS:					
UTILITIES EXPENSES AND BULK PURCHASES:					
Electricity	1,078,575.00	1,078,575.00	974,076.63	104,498.37	
Telephone ( excluding equipment acquisition )	835,000.00	835,000.00	726,206.29	108,793.71	
Water	76,000.00	76,000.00	53,916.12	22,083.88	
Fuel Oil	604,825.00	604,825.00	417,886.25	186,938.75	
Sewerage Processing and Disposal	242,000.00	242,000.00	201,415.52	40,584.48	
Gasoline	647,500.00	647,500.00	644,371.87	3,128.13	
<b>TOTAL UTILITIES</b>	<b>3,483,900.00</b>	<b>3,483,900.00</b>	<b>3,017,872.68</b>	<b>466,027.32</b>	
<b>SUBTOTAL OPERATIONS</b>	<b>86,849,806.00</b>	<b>86,849,806.00</b>	<b>80,416,757.16</b>	<b>6,433,048.84</b>	

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	
PUBLIC AND PRIVATE PROGRAMS OFFSET					
BY REVENUES:					
Area Plan Grant ( NJSA 40A:4-87 + \$390,058.00 )	\$ 579,139.00	\$ 969,197.00	\$ 969,197.00		
Department of Human Services, Division of Youth & Family Services:					
Planning & Administering Human Service Grants, Title XX Coalition	281,737.00	281,737.00	281,737.00		
Department of Transportation, FY 2010 Capital Transportation Program ( NJSA 40A:4-87 + \$2,187,000.00 )		2,187,000.00	2,187,000.00		
Warren County Medical Reserves Corps ( NJSA 40A:4-87 + \$5,000.00 )		5,000.00	5,000.00		
Department of Health & Senior Services, Right-to-know ( NJSA 40A:4-87 + \$9,220.00 )		9,220.00	9,220.00		
Matching Funds for Grant & Aid - Area Plan Grant - Title III - Nutrition Program - County Match	36,511.00	36,511.00	36,511.00		
Matching Funds for Grant & Aid - NJ Transit 5311	123,420.00	123,420.00	123,420.00		
Matching Funds for Grant & Aid	18,720.00	18,720.00	7,500.29	\$ 11,219.71	
NJ Council on the Arts, General Program Support					
Local Arts Program ( NJSA 40A:4-87 + \$11,946.00 )		11,946.00	11,946.00		
State Council on the Arts, General Program Support					
Local Arts Program	59,728.00	59,728.00	59,728.00		

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2010  
(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 Human Services, Social Services for the Homeless ( NJSA 40A:4-87 + \$105,479.00 )		\$ 105,479.00	\$ 105,479.00		
Department of Human Services, Personal Attendant Service Program	\$ 402,459.00	402,459.00	402,459.00		
Department of Health & Senior Services, Comprehensive Program for Planning and Provision of Alcohol & Abuse Services Grant	229,618.00	229,618.00	229,618.00		
Healthy Community Contracted Services (NJSA 40A:4-87 + \$6,100.00 )		6,100.00	6,100.00		
Health Care Regional Preparedness (NJSA 40A:4-87 + \$25,000.00 )		25,000.00	25,000.00		
Department of Law & Public Safety, Division of Highway Safety, Summer Internship ( NJSA 40A:4-87 + \$20,160.00 )		20,160.00	20,160.00		
Senior Nutrition Program ( NJSA 40A:4-87 + \$1,000.00 )		1,000.00	1,000.00		
NJ North Jersey Transportation Planning Authority: NJIT Traffic Study (NJSA 40A:4-87 + \$160,000.00 )		160,000.00	160,000.00		
Department of Community Affairs, Small Cities Community Development Block Grant ( NJSA 40A:4-87 + \$500,000.00 )		500,000.00	500,000.00		
New Jersey Transit Corporation: Disabled Resident Transportation Assistance	519,101.00	519,101.00	519,101.00		
Job Access and Reverse Commute Program - Route 57 Shuttle ( NJSA 40A:4-87 + \$136,603.00 )		136,603.00	136,603.00		
Department of Environmental Protection: Clean Communities Program ( NJSA 40A:4-87 + \$68,506.45 )		68,506.45	68,506.45		
County Environmental Health Act ( NJSA 40A:4-87 + \$112,238.00 )		112,238.00	112,238.00		
Recycling Bonus Funds	82,000.00	82,000.00	82,000.00		
Department of Health, Bioterrorism Preparedness and Response ( NJSA 40A:4-87 + \$376,239.00 )		376,239.00	376,239.00		



COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET					
BY REVENUES ( Continued ):					
Morris/Essex/Warren Employment & Training Services,					
Work First EEI	\$ 15,489.00	\$ 15,489.00	\$ 15,489.00		
Lead Identification and Field Testing ( NJSA 40A:4-87 + \$13,615.00 )		13,615.00	13,615.00		
Department of Law & Public Safety, Division of Criminal Justice,					
Crime Victim Assistance ( NJSA 40A:4-87 + \$79,153.00 )		79,153.00	79,153.00		
Megan's Law Enforcement ( NJSA 40A:4-87 + \$5,328.00 )		5,328.00	5,328.00		
Violence Against Women Act ( NJSA 40A:4-87 + \$8,560.00 )		8,560.00	8,560.00		
Multi-Jurisdictional Narcotics Task Force ( NJSA 40A:4-87 + \$120,876.00 )	46,755.00	167,631.00	167,631.00		
Juvenile Accountability Incentive Block Grant ( NJSA 40A:4-87 + \$8,658.00 )		8,658.00	8,658.00		
Sexual Assault Nurse Examiner	67,655.00	67,655.00	67,655.00		
Community Oriented Policing Services	1,250,000.00	1,250,000.00	1,250,000.00		
Department of Health & Senior Services:					
Part H - Early Intervention Service Coordinator (NJSA 40A:4-87 + \$38,148.00 )		38,148.00	38,148.00		
Early Intervention Program ( NJSA 40A:4-87 + \$70,003.00 )		70,003.00	70,003.00		
Department of the Treasury:					
Governor's Council on Alcoholism and Drug					
Abuse, Municipal Alliance ( NJSA 40A:4-87 + \$160,305.00 )		160,305.00	160,305.00		
Department of Human Services, Division of Family Development,					
Work First New Jersey Program ( NJSA 40A:4-87 + \$18,953.00 )		18,953.00	18,953.00		
Food Stamp Administrator ( NJSA 40A:4-87 + \$52,630.00 )		52,630.00	52,630.00		
Department of Law & Public Safety, Division of Criminal Justice,					
Office of Insurance Fraud	100,131.00	100,131.00	100,131.00		
Body Armor Replacement Program ( NJSA 40A:4-87 + \$14,899.88 )		14,899.88	14,899.88		
Department of Law & Public Safety, Homeland					
Security ( NJSA 40A:4-87 + \$447,206.71 )	32,162.78	479,369.49	479,369.49		
NJ Data Exchange Program (NJSA 40A:4-87 + \$150,000.00 )		150,000.00	150,000.00		

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET					
BY REVENUES ( Continued ):					
NJ Juvenile Justice Commission, State/Community Partnership Grant Program & Family Court Services Program ( NJS A 40A:4-87 + \$301,604.00 )		\$ 301,604.00	\$ 301,604.00		
Department of Transportation Program Route 519	\$ 596,280.00	596,280.00	596,280.00		
Department of Transportation State Discretionary Aid Program Route 519 & 646	3,706,423.00	3,706,423.00	3,706,423.00		
NJ Department of Military & Veterans Affairs, Veterans Transportation Grant ( NJS A 40A:4-87 + \$7,000.00 )		7,000.00	7,000.00		
Department of Transportation Cemetery Road Bridge Row	60,000.00	60,000.00	60,000.00		
Department of Transportation Bridge Imp Contracted Serv ( NJS A 40A:4-87 + \$242,900.00 )		242,900.00	242,900.00		
Department of Transportation Improvements Brass Castle Road Route 623 (NJS A 40A:4-87 + \$1,000,000.00 )		1,000,000.00	1,000,000.00		
Department of Human Services, Division of Youth & Family Adult Protective Services	26,682.00	26,682.00	26,682.00		
<b>TOTAL FEDERAL AND STATE PROGRAMS</b>	<b>8,234,010.78</b>	<b>15,088,399.82</b>	<b>15,077,180.11</b>	<b>\$ 11,219.71</b>	
Total Operations	95,083,816.78	101,938,205.82	95,493,937.27	6,444,268.55	
Contingent	5,000.00	5,000.00		5,000.00	
<b>TOTAL OPERATIONS INCLUDING CONTINGENT</b>	<b>95,088,816.78</b>	<b>101,943,205.82</b>	<b>95,493,937.27</b>	<b>6,449,268.55</b>	
Detail:					
Salary and Wages	38,251,607.24	38,250,407.24	34,984,156.02	3,266,251.22	
Other Expenses	56,837,209.54	63,692,798.58	60,509,781.25	3,183,017.33	
CAPITAL IMPROVEMENTS:					
Capital Improvement Fund	8,010,870.00	8,010,870.00	8,010,870.00		
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>8,010,870.00</b>	<b>8,010,870.00</b>	<b>8,010,870.00</b>		

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	
<b>DEBT SERVICE:</b>					
<b>Payment of Bond Principal:</b>					
Open Space Bonds	\$ 670,000.00	\$ 670,000.00	\$ 670,000.00		
County College Bonds	150,000.00	150,000.00	150,000.00		
State Aid - County College Bonds (NJS 18A:64A-22.6)	240,000.00	240,000.00	240,000.00		
Vocational School Bonds	250,000.00	250,000.00	250,000.00		
Other Bonds	1,190,000.00	1,190,000.00	1,190,000.00		
<b>Interest on Bonds:</b>					
Open Space Bonds	221,275.00	221,275.00	168,850.63		\$ 52,424.37
County College Bonds	101,681.26	101,681.26	101,681.26		
State Aid - County College Bonds	104,201.26	104,201.26	104,201.26		
Vocational School Bonds	54,375.00	54,375.00	54,375.00		
Other Bonds	120,297.50	120,297.50	120,297.50		
<b>Green Trust Loan Program:</b>					
Loan Repayments for Principal and Interest	101,717.58	101,717.58	101,717.58		
<b>TOTAL DEBT SERVICE</b>	<u>3,203,547.60</u>	<u>3,203,547.60</u>	<u>3,151,123.23</u>		<u>52,424.37</u>

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>		<u>Unexpended Balance Cancelled</u>
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>	
STATUTORY EXPENDITURES:					
Contribution to:					
Public Employces' Retirement System	\$ 2,781,845.00	\$ 2,781,845.00	\$ 2,781,845.00		
Social Security System	3,032,566.00	3,032,566.00	2,751,531.96	\$ 281,034.04	
Unemployment Compensation					
Insurance (NJSA 43:21-3 et. seq.)	395,000.00	395,000.00	169,389.77	225,610.23	
Police and Fireman's Retirement System of NJ	1,251,094.00	1,251,094.00	1,251,094.00		
Defined Contribution Retirement Program	12,000.00	12,000.00	7,201.65	4,798.35	
Total Statutory Expenditures	<u>7,472,505.00</u>	<u>7,472,505.00</u>	<u>6,961,062.38</u>	<u>511,442.62</u>	
TOTAL GENERAL APPROPRIATIONS	<u>\$ 113,775,739.38</u>	<u>\$ 120,630,128.42</u>	<u>\$ 113,616,992.88</u>	<u>\$ 6,960,711.17</u>	<u>\$ 52,424.37</u>

Ref.

A

COUNTY OF WARREN  
CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

Analysis of Budget After Modification

Ref.

Adopted Budget	\$ 113,775,739.38
Appropriation by NJSA 40A:4-87	<u>6,854,389.04</u>
	<u>\$ 120,630,128.42</u>

Analysis of Paid or Charged

Cash Disbursed	\$ 97,465,947.84
Encumbrances Payable	A 1,463,168.50
Transfer to Grant Fund Expenditures:	
Federal Programs	10,220,530.49
State Programs	<u>4,689,218.33</u>
	113,838,865.16
Less: Refunds	<u>221,872.28</u>
	<u>\$ 113,616,992.88</u>

COUNTY OF WARREN

OTHER TRUST FUNDS

2010

COUNTY OF WARREN  
COMPARATIVE BALANCE SHEET - TRUST FUNDS

	Ref.	December 31,	
		2010	2009
<u>ASSETS</u>			
Regular Trust Fund:			
Cash and Cash Equivalents	B-1	\$ 4,235,950.91	\$ 3,861,608.21
Rehabilitation Loans Receivable	B-3	5,916,926.46	5,504,378.80
Community Development Block Grant Receivable	B-2	412,565.00	455,380.00
		<u>6,329,491.46</u>	<u>5,959,758.80</u>
		10,565,442.37	9,821,367.01
Open Space Trust Fund:			
Cash and Cash Equivalents	B-1	18,011,815.90	14,656,447.43
Unemployment Trust Fund:			
Cash and Cash Equivalents	B-1	454,543.65	306,101.91
Other Trust Fund:			
Cash and Cash Equivalents	B-1	10,226,624.02	9,712,445.45
<b>TOTAL ASSETS</b>		<u>\$ 39,258,425.94</u>	<u>\$ 34,496,361.80</u>

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

	Ref.	December 31,	
		2010	2009
<u>LIABILITIES AND RESERVES</u>			
Regular Trust Fund:			
Encumbrances Payable		\$ 231,342.66	\$ 26,643.89
Reserve for Rehabilitation Loans Receivable		5,916,926.46	5,504,378.80
Reserve for Community Development Block Grant Receivable		412,565.00	455,380.00
Reserve for Community Development Block Grant -			
Echo Housing	B-4	187,459.49	195,080.20
Reserve for Housing Rehabilitation	B-5	637,638.13	525,666.09
Various Reserves	B-6	3,179,510.63	3,114,218.03
		<u>10,565,442.37</u>	<u>9,821,367.01</u>
Open Space Trust Fund:			
Encumbrances Payable		4,603,572.18	6,732,085.77
Reserve for Open Space Trust	B-7	13,408,243.72	7,924,361.66
		<u>18,011,815.90</u>	<u>14,656,447.43</u>
Unemployment Trust Fund:			
Reserve for Unemployment Claims	B-7	454,543.65	306,101.91
		<u>454,543.65</u>	<u>306,101.91</u>
Other Trust Fund:			
Encumbrances Payable		91,559.92	211,238.66
Various Reserves	B-8	10,135,064.10	9,501,206.79
		<u>10,226,624.02</u>	<u>9,712,445.45</u>
<b>TOTAL LIABILITIES AND RESERVES</b>		<u><u>\$ 39,258,425.94</u></u>	<u><u>\$ 34,496,361.80</u></u>

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



COUNTY OF WARREN

GENERAL CAPITAL FUND

2010

COUNTY OF WARREN  
GENERAL CAPITAL FUND  
COMPARATIVE BALANCE SHEET

	Ref.	December 31,	
		2010	2009
<u>ASSETS</u>			
Cash and Cash Equivalents	C-2	\$ 36,194,934.74	\$ 29,764,196.38
Deferred Charges to Future Taxation:			
Funded		<u>21,978,877.51</u>	<u>17,214,826.17</u>
<u>TOTAL ASSETS</u>		<u>\$ 58,173,812.25</u>	<u>\$ 46,979,022.55</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Serial Bonds Payable	C-8	\$ 21,255,000.00	\$ 16,405,000.00
Green Trust Loan Payable	C-9	723,877.51	809,826.17
Improvement Authorizations:			
Funded	C-6	17,942,230.88	10,905,517.06
Encumbrances Payable		6,864,131.46	7,636,813.81
Due to State of New Jersey		2,806.98	870.63
Due to Current Fund	A	50,481.93	876.74
Reserve for Library Expansion		5,894,008.00	5,044,008.00
Reserve for Public Health Nursing Expansion		350,000.00	1,000,000.00
Capital Improvement Fund	C-5	4,137,606.81	4,237,606.81
Fund Balance	C-1	<u>953,668.68</u>	<u>938,503.33</u>
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 58,173,812.25</u>	<u>\$ 46,979,022.55</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, 2009	C	\$ 938,503.33
Increased by:		
Bond Premium		\$ 8,540.45
Refunding Bond Ordinance Cancellation		<u>6,624.90</u>
		<u>15,165.35</u>
Balance December 31, 2010	C	<u>\$ 953,668.68</u>

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

COUNTY OF WARREN

GENERAL FIXED ASSETS ACCOUNT GROUP

2010

COUNTY OF WARREN  
GENERAL FIXED ASSETS ACCOUNT GROUP  
COMPARATIVE BALANCE SHEET

		December 31,	
		2010	2009
	<u>ASSETS</u>		
Land		\$ 94,923,932.41	\$ 90,656,518.10
Buildings		29,665,464.70	29,665,464.70
Other Improvements		28,154,965.03	28,154,965.03
Vehicles		12,460,569.34	12,332,907.49
Machinery and Equipment		11,857,419.55	11,524,728.17
TOTAL ASSETS		\$ 177,062,351.03	\$ 172,334,583.49
	 <u>RESERVES</u>		
Investment in General Fixed Assets		\$ 177,062,351.03	\$ 172,334,583.49
TOTAL RESERVES		\$ 177,062,351.03	\$ 172,334,583.49

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

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2010

Note 1: Summary of Significant Accounting Policies

A. Reporting Entity

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

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

Warren County Community College 475 Route 57 West Washington, NJ 07882	Warren County Mosquito Commission 2 Furnace Street Oxford, NJ 07863
Office of the Warren County Clerk Courthouse 413 Second Street Belvidere, NJ 07863	Office of the Warren County Surrogate Courthouse 413 Second Street Belvidere, NJ 07863
Office of the Warren County Sheriff Courthouse 413 Second Street Belvidere, NJ 07863	Office of the Warren County Prosecutor Courthouse 413 Second Street Belvidere, NJ 07863
Warren County Division of Temporary Assistance and Social Services 202 Mansfield Street Belvidere, NJ 07863	Warren County Technical School 1500 Route 57 Washington, NJ 07882
Warren County Pollution Control Financing Authority 500 Mount Pisgah Avenue, Box 587 Oxford, NJ 07863	Pequest River Municipal Utility Authority P.O. Box 159 Belvidere, NJ 07823

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

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

A. Reporting Entity (Cont'd)

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

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.

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

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

C. Basis of Accounting (Continued)

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

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

Exceptions to this general rule include:

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

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

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

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



COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

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

E. Other significant accounting policies include:

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

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

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

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

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

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:

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

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

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

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

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

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

Note 2: Long-Term Debt

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

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2010

(Continued)

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

County debt is summarized as follows:

	December 31,		
	2010	2009	2008
<u>Issued</u>			
General Bonds, Notes and Loans	\$ 21,978,877.51	\$ 17,214,826.17	\$ 20,504,081.31
	<u>21,978,877.51</u>	<u>17,214,826.17</u>	<u>20,504,081.31</u>
Less:			
Capital Projects for County Colleges (N.J.S.A. 18A:64A-22.1 to N.J.S.A. 18A:64A-22.8)	5,965,000.00	2,555,000.00	2,885,000.00
Capital Projects Paid from Open Space, Recreation and Farmland and Historic Preservation Fund	<u>6,178,877.51</u>	<u>6,884,826.17</u>	<u>7,619,081.31</u>
	<u>12,143,877.51</u>	<u>9,439,826.17</u>	<u>10,504,081.31</u>
Net Bonds, Notes and Loans Issued and Authorized but not Issued	<u>\$ 9,835,000.00</u>	<u>\$ 7,775,000.00</u>	<u>\$ 10,000,000.00</u>
	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General, Vocational School and County College Debt	<u>\$ 21,978,877.51</u>	<u>\$ 12,143,877.51</u>	<u>\$ 9,835,000.00</u>

Net Debt \$9,835,000 divided by Equalized Valuation Basis per N.J.S. 40A:2-2 as amended, \$13,237,999,070 = .074%.

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 .074%.

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

Summary of Municipal Debt Issued and Outstanding - Current Year

	Balance 12/31/09	Issued	Defeased	Retirements	Balance 12/31/10
General Capital Fund:					
Serial Bonds	\$ 16,405,000.00	\$ 11,510,000.00	\$ 4,160,000.00	\$ 2,500,000.00	\$ 21,255,000.00
Loans Payable	809,826.17			85,948.66	723,877.51
Total	<u>\$ 17,214,826.17</u>	<u>\$ 11,510,000.00</u>	<u>\$ 4,160,000.00</u>	<u>\$ 2,585,948.66</u>	<u>\$ 21,978,877.51</u>

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

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

Summary of Municipal Debt Issued and Outstanding - Prior Year

	Balance 12/31/08	Additions	Defeased	Retirements	Balance 12/31/09
General Capital Fund:					
Serial Bonds	\$ 19,610,000.00			\$ 3,205,000.00	\$ 16,405,000.00
Loans Payable	894,081.31			84,255.14	809,826.17
Total	<u>\$ 20,504,081.31</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 3,289,255.14</u>	<u>\$ 17,214,826.17</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.

Bonds Payable:

On June 20, 2010, the County issued \$4,210,000 refunding bonds with interest rates ranging from 2.00% to 4.00% to refund \$4,160,000 of the \$7,000,000 Open Space Bond Series 2003A dated June 1, 2003 with rates ranging from 3.50% to 4.30%. The refunding bonds will mature on May 15, 2011 through May 15, 2018 and constitute an advanced refunding. The refunding met the requirements of an in-substance debt defeasance.

As a result of the advance refunding, the County reduced its total debt service requirement by \$312,986.87 which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$290,437.98.

The County's debt issued and outstanding at December 31, 2010, is as follows:

General Obligation Bonds

Open Space Refunding Bonds 2003B

<u>Final Maturity</u>	<u>Rate</u>	
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>1,245,000</u>

General Improvement/College Refunding Bonds, Series 2003C

<u>Final Maturity</u>	<u>Rate</u>	
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>2,505,000</u>

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

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

County Vocational School Refunding Bonds, Series 2003D

<u>Final Maturity</u>	<u>Rate</u>	
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>1,365,000</u>

County College Bonds Series 2007A

<u>Final Maturity</u>	<u>Rate</u>	
7/15/2011	4.125%	310,000
7/15/2012	4.125%	320,000
7/15/2013	4.125%	330,000
7/15/2014	4.125%	350,000
7/15/2015	4.125%	360,000
7/15/2016	4.125%	370,000
7/15/2017	4.125%	390,000
7/15/2018	4.125%	400,000
7/15/2019	4.125%	420,000
7/15/2020	4.125%	440,000
7/15/2021	4.125%	460,000
7/15/2022	4.125%	480,000
		<u>4,630,000</u>

Series C 2010 Refunding 2003A Bonds

<u>Final Maturity</u>	<u>Rate</u>	
5/15/2011	2.000%	\$ 495,000
5/15/2012	2.000%	500,000
5/15/2013	2.000%	510,000
5/15/2014	2.000%	525,000
5/15/2015	2.000%	535,000
5/15/2016	2.250%	540,000
5/15/2017	2.500%	545,000
5/15/2018	2.750%	560,000
		<u>4,210,000</u>

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

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

Series A College Bonds 2010

<u>Final Maturity</u>	<u>Rate</u>	
07/15/11	2.000%	410,000.00
07/15/12	2.000%	410,000.00
07/15/13	2.000%	420,000.00
07/15/14	2.000%	430,000.00
07/15/15	2.000%	440,000.00
07/15/16	3.000%	450,000.00
07/15/17	3.000%	460,000.00
07/15/18	3.000%	470,000.00
07/15/19	3.000%	490,000.00
07/15/20	3.000%	500,000.00
07/15/21	3.125%	520,000.00
07/15/22	3.250%	540,000.00
07/15/23	3.500%	560,000.00
07/15/24	4.000%	590,000.00
07/15/25	4.000%	610,000.00
		<u>7,300,000.00</u>

NJ DEP GREEN TRUST LOAN 1997 ISSUE - OPEN SPACE

<u>Final Maturity</u>	<u>Rate</u>	
6/16/2011-17	2.00%	<u>\$ 424,414.52</u>

NJ DEP GREEN TRUST LOAN 2001 ISSUE - OPEN SPACE

<u>Final Maturity</u>	<u>Rate</u>	
6/17/2011-21	2.00%	<u>\$ 299,462.99</u>

Total Debt Issued and Outstanding \$ 21,978,877.51

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 2,252,676.24	\$ 681,829.44	\$ 2,934,505.68
2012	2,309,438.53	622,661.56	2,932,100.09
2013	2,366,236.25	556,198.85	2,922,435.10
2014	2,453,070.08	486,477.51	2,939,547.59
2015	2,534,940.80	412,989.29	2,947,930.09
2016-2020	6,286,792.09	1,252,024.55	7,538,816.64
2021-2025	3,775,723.52	385,282.24	4,161,005.76
	<u>\$ 21,978,877.51</u>	<u>\$ 4,397,463.44</u>	<u>\$ 26,376,340.95</u>

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

Note 3: Green Acres Trust Program

The County was approved for the Green Acres Trust Program. The program was developed by the New Jersey Department of Environmental Protection to provide low interest loans to local governments for the acquisition, preservation and improvement to land for recreation. Through December 31, 2010, the County has borrowed funds twice from the program.

Payments of principal and interest on the loans are required to be made once the funds earmarked for a specific project have been completely drawn down. Payments are to commence nine months after the final drawdown date and are to continue on a semi-annual basis over a period of 10 to 20 years. Interest on the loans, is at the rate of 2% annually on the outstanding balance. The County has appropriated \$101,717.60 in its 2011 budget to fund principal and interest payments for the projects on the previous page.

Note 4: Fund Balances Appropriated

Fund balances at December 31, 2010, which are appropriated and included in the adopted budget as anticipated revenue in their own respective funds for the year ending December 31, 2011, are as follows:

Current Fund	\$8,499,328.29
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Note 5: Pension Plans

County employees are enrolled in one of three 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 or the Defined Contribution Retirement Program (DCRP). The State of New Jersey sponsors and administers these three plans which cover substantially all County employees. Prudential Financial jointly administers the DCRP investments with the NJ Division of Pension and Benefits. As a general rule, all full-time employees are eligible to join one of the two public employees' retirement systems. However, if an employee is ineligible to enroll in the PERS or PFRS, the employee may be eligible to enroll in DCRP.

Employees who are members of PERS and retire at a specified age according to the relevant tier category for that employee are entitled to a retirement benefit based upon a formula which takes "final average salary" 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 or at any age with 20 years of service. The DCRP provides eligible members with a tax-sheltered, defined contribution retirement benefit, along with life insurance and disability coverage. Vesting is immediate upon enrollment for members of the DCRP.

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

Note 5: Pension Plans (Cont'd)

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

The contribution policy is set by New Jersey State Statutes and, in most retirement systems, contributions are required by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. Employee contributions are based on percentages of 5.5% for PERS and DCRP 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 for PERS and PFRS. The DCRP was established July 1, 2007, under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007 and expanded under the provisions of Chapter 98, P.L. 2008. Employee contributions for DCRP are matched by a 3% employer contribution.

County contributions to PERS amounted to \$2,781,845.00, \$2,352,139.00 and \$1,725,388.80 for 2010, 2009 and 2008, respectively. The annual pension cost ("APC") for PERS differed from the net pension obligation ("NPO") due to the enactment of Chapter 114, P.L. 1997 for 2008 as the APC was \$2,156,736.00 and the NPO was \$1,725,388.80.

County contributions to PFRS amounted to \$1,251,094.00, \$1,131,986.00 and \$960,727.00 for 2010, 2009 and 2008, respectively.

The total employee and employer contribution for the DCRP for the years ended December 31, 2010 and 2009 were \$7,201.65 and \$12,487.66, respectively.

Note 6: Accrued Sick and Vacation Benefits

The County, required by law, permits employees to accrue unused, up to a year and carryover limit, vacation and sick pay and carry over all unused sick days. Fifty percent of unused sick days are made payable upon retirement up to a maximum of \$15,000.00. Vacation days can be carried over for up to one year. The current cost of such unpaid compensation has been estimated at approximately \$9,481,971.58 at December 31, 2010, and is not reported either as an expenditure or liability. However, it is expected that the cost of such unpaid compensation would be included in the County's budget operating expenditures in the year in which it is used. In 2006, the County established a trust fund account for accumulated sick and vacation time. The balance of this account at December 31, 2010 is \$624,046.56, and is included with the "Various Reserves" in the Regular Trust Fund.



COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

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>
2010	\$ 67,400,786	\$ 67,400,786	100.00%
2009	67,913,287	67,913,287	100.00%
2008	68,451,996	68,451,996	100.00%

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

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>
2010	\$ 13,469,104,644	\$ 0.51	\$ 0.05	\$ 0.06
2009	13,746,947,990	0.50	0.05	0.06
2008	13,822,543,191	0.50	0.05	0.06

County Tax Calendar

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

Note 8: Warren County Municipal Utilities Authority

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

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

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

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

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

Maturity Schedule Giving Effect to the  
"NJ Environmental Infrastructure Refunding Bonds, Series 2003"

<u>Year</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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
Totals		<u>\$ 2,835,000</u>	<u>\$ 429,205</u>	<u>\$ 3,264,205</u>

Note 9: Cash and Cash Equivalents

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

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

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

**Interest Rate Risk** - In accordance with its cash management plan, the County ensures that any deposit or investment matures within the time period that approximates the prospective need for the funds, deposited or invested, so that 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 pages.

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

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

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

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

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

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

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

Investments:

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

- (1) Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America;
- (2) Government money market mutual funds;
- (3) Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other external factor;
- (4) Bonds or other obligations of the local unit or bonds or other obligations of school districts of which the local unit is a part or within which the school district is located;
- (5) Bonds or other obligations, having a maturity date not more than 397 days from the date of purchase, approved by the Division of Investment of the Department of the Treasury for investment by local units;
- (6) Local government investment pools;
- (7) Deposits with the State of New Jersey Cash Management Fund; or
- (8) Agreements for the repurchase of fully collateralized securities if:

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

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

- (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, 2010, cash and cash equivalents of the County of Warren consisted of the following:

<u>Fund</u>	<u>Money Market</u>	<u>Checking Accounts</u>	<u>Savings Accounts</u>	<u>Total</u>
Current	\$ 15,649,516.24	\$ 4,946,562.91		\$ 20,596,079.15
Federal and State Grant	1.00	711,240.29		711,241.29
Other Trust	3,561,197.36	29,367,736.12	\$ 1.00	32,928,934.48
General Capital	15,004,581.52	21,190,353.22		36,194,934.74
	<u>\$ 34,215,296.12</u>	<u>\$ 56,215,892.54</u>	<u>\$ 1.00</u>	<u>\$ 90,431,189.66</u>

The carrying amount of the County's cash and cash equivalents at December 31, 2010, was \$90,431,189.66 and the bank balance was \$91,800,386.03. There were no investments held by the County at year end.

Note 10: Post-Retirement Benefits

In addition to the pension benefits described in Note 5, the County provides other post-retirement benefits to certain County employees retirement, substantially similar in nature to the health benefits provided to employees presently working.

In 2008, the County obtained their post employment health care coverage from Horizon Blue Cross Blue Shield of New Jersey. An actuarial valuation was prepared for this year and the required disclosures were included in the 2008 audit report. In 2009, the County changed health benefit coverage providers to the State Health Benefits Program (SHBP). The SHBP does not provide information on the funding status and funding progress or the Annual OPEB cost or Net OPEB obligation for individual members of the SHBP.

For 2008, the County's annual OPEB cost (Expense) of \$7,156,000 was equal to the ARC. The percentage of annual OPEB cost contributed to the plan was 18.53% and the net OPEB obligation was \$5,830,112.

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

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

The County contributes to the State Health Benefits Program, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan administered by the State of New Jersey Division of Pensions and Benefits. SHBP was established in 1961 under N.J.S.A. 52:14-17.25 et seq. to provide health benefits to State employees, retirees, and their dependents.

The SHBP was extended to employees, retirees, and dependents of participating local public employers in 1964. Local employers must adopt a resolution to participate in SHBP.

In accordance with the County's resolution, County employees are entitled to the following benefits:

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

Bargaining Unit and Non Bargaining Unit Employees

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 or retiree.

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

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.

Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code. SHBP provides medical, prescription drugs, mental health/substance abuse, and Medicare Part B reimbursement to retirees and their covered dependents.

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

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

The State Health Benefits Commission is the executive body established by statute to be responsible for the operation of the SHBP. The State of New Jersey Division of Pension and Benefits issues a publicly available financial report that includes financial statements and required supplementary information for the SHBP. That report may be obtained by writing to:

State of New Jersey Division of Pensions and Benefits, P.O. Box 295, Trenton, NJ 08625-0295.

Participating employers are contractually required to contribute based on the amount of premiums attributable to their retirees. Postretirement medical benefits under the plan have been funded on a pay-as-you-go basis since 1994. Prior to 1994, medical benefits were funded on an actuarial basis.

Contributions to pay for health premiums of participating retirees in the SHBP are billed to the County on a monthly basis. The County's portion of post-retirement benefits is funded on a pay-as-you-go basis from the Current fund operating budget.

The County contributions to SHBP for the year ended December 31, 2010 and 2009, was approximately \$12,727,379.33, and \$6,590,409, respectively. There were 258 and 256 retired participants eligible at December 31, 2010 and 2009, respectively.

Note 11: Risk Management

Warren County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Commercial insurance coverage for general liability, property and auto insurance are covered through various carriers such as Travelers Insurance, CIGNA, James River, Lloyds of London. Health benefits are provided to employees through State Health Benefits Plan (SHBP).

Workers' Compensation and Employee Liability Insurance

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

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

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

Note 11: Risk Management (Cont'd)

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

Selected financial information for the Fund is as follows:

	New Jersey Intergovernmental Insurance Fund	
	Dec. 31, 2009	Dec. 31, 2008
Total Assets	\$ 19,258,806	\$ 11,369,531
Net Assets	\$ (3,907,700)	\$ (4,181,801)
Total Revenue	\$ 15,167,755	\$ 6,614,688
Total Expenses	\$ 10,969,840	\$ 8,064,069
Change in Net Assets for the Year Ended December 31	\$ 4,197,915	\$ (1,449,381)
Net Asset Distribution to Participating Members	\$ (3,923,814)	\$ -0-

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

Robert W. Mania  
c/o RHM Benefits Inc.  
1001 Route 517, Suite 1  
Hackettstown, New Jersey 07840  
1-908-852-0222

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

Year	Insurance Premiums	Interest Earned	Claims and Administration Costs	Ending Balance
2010	\$ 14,892,831.00	\$ 38,402.64	\$14,669,340.23	\$ 6,853,312.64
2009	12,774,125.15	112,909.28	14,092,797.31	6,591,419.23
2008	13,885,095.07	188,150.98	13,166,725.32	7,797,182.11

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

Note 11: Risk Management (Cont'd)

Health Benefits Insurance

The County currently maintains medical and prescription health care insurance with State Health Benefits Plan of New Jersey. The County pays a monthly premium to the State to pay medical and prescription claims for County employees and eligible retirees. In 2009, June through December, insurance premiums amounting to \$6,590,409 was paid to the State to cover incurred claims and administration costs. The County was self insured through Horizon Blue Cross prior to June 1, 2009 and incurred claims and administrative costs amounting to \$7,457,579.

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>
2010	\$ 262,000.00	\$ 70,406.38	\$ 697.75	\$ 184,662.39	\$ 454,543.65
2009	250,000.00	69,130.85	1,645.35	272,610.53	306,101.91
2008	197,000.00	70,963.60	3,330.43	106,826.95	257,936.24

Note 12: Interfund Receivables and Payables

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current	\$ 2,349,872.53	
Federal and State Grant		\$ 2,299,390.60
General Capital		50,481.93
	<u>\$ 2,349,872.53</u>	<u>\$ 2,349,872.53</u>

The most significant interfund activity during the year relates to interest earned in the Federal and State Grant Fund, General Capital Fund and Other Trust Funds due to the Current Fund. The above interfund is due to interest not being turned over from General Capital Fund to Current Fund at year end. The interfund due from the Federal and State Grant fund is for funds used by Current Fund to pay expenses, which will be reimbursed when the grant money is received from the grantor.



COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

Note 13: Contingencies

The County is periodically involved in lawsuits arising in the normal course of business, including claims for disputes over contract awards. In the opinion of management, the ultimate outcome of these lawsuits will not have a material adverse effect on the County's financial position as of December 31, 2010.

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 14: Encumbrances Payable

Encumbrances payable existed in the following funds as of December 31, 2010:

	December 31,	
	2010	2009
Current Fund	\$ 1,463,168.50	\$ 1,290,478.09
Federal and State Grant Fund	2,552,145.81	3,798,767.07
General Capital Fund	6,864,131.46	7,636,813.81
Trust Fund	4,926,474.76	6,969,968.32

Note 15: Related Party Transactions

During the years ended December 31, 2010 and 2009, the County of Warren provided financial support for current operations to the following component units:

	December 31,	
	2010	2009
Warren County Community College	\$ 2,187,964.00	\$ 2,187,964.00
Warren County Vo-Tech	3,995,172.00	3,995,172.00
	<u>\$ 6,183,136.00</u>	<u>\$ 6,183,136.00</u>

Note 16: Deferred Compensation

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

- Nationwide Retirement Solutions

COUNTY OF WARREN  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

Note 17: Accounts Payable

Payables were as follows:

	2010	2009
General Fund:		
Outside Agency Fees Payable	\$ 77,793.81	\$ 87,022.80
	\$ 77,793.81	\$ 87,022.80

Note 18: 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 2010. The funds are being held in the Open Space Fund Reserve on the Other Trust Funds balance sheet.

Note 19: 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, 2010

The following officials were in office at December 31, 2010:

<u>Name</u>	<u>Title</u>	<u>Bond Amount</u>
Richard D. Gardner	Director - Board of Chosen Freeholders	
Everett Chamberlain	Deputy Director - Board of Chosen Freeholders	
Angelo Accetturo	Member - Board of Chosen Freeholders	
Steve Marvin	County Administrator	(a)
Charles Houck	Chief Financial Officer	\$1,500,000(b)
Joseph Bell	County Counsel	
David Hicks	County Engineer	
Patricia Kolb	County Clerk	\$50,000(b)
Elizabeth Wilson	Deputy County Clerk	\$250,000(b)
Susan Dickey	Surrogate	\$250,000(b)
Salvatore Simonetti	Sheriff	\$250,000(b)
Frank Stettner	Undersheriff	(a)

(a) Included in blanket bond covering other County employees. Issued by Selective Insurance Company and Wester Surety Insurance Company in the amount of \$250,000.

(b) Insured by Selective Way Insurance Company

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

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

<u>Year</u>	<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>Unfunded Actuarial Accrued Liability (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
2008	9/06	\$ -0-	\$ 73,976,000	\$ 73,976,000	0.00%	\$ 38,797,200	190.67%
2009	N/A						
2010	N/A						

N/A - Not Applicable

COUNTY OF WARREN

CURRENT FUND

2010

COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2009	A	\$ 22,493,925.23
Increased by Receipts:		
County Taxes Receivable		\$ 67,400,786.00
Nonbudget Revenue		1,840,976.31
Revenue Accounts Receivable		30,996,895.63
Appropriation Refunds		221,872.28
Due from General Capital Fund		117,975.70
Due from Regular Trust Fund - Health Department		2,806.45
Fees Collected Due to Other Agencies		77,793.81
		100,659,106.18
		123,153,031.41
Decreased by Disbursements:		
2010 Budget Appropriations		97,465,947.84
2009 Appropriation Reserves		2,700,713.19
Due Federal and State Grant Fund:		
Unexpended Balances Cancelled		3,877.83
Federal Grant Expenditures		26,973.35
State Grant Expenditures		2,272,417.25
Fees Paid to Other Agencies		87,022.80
		102,556,952.26
Balance December 31, 2010	A	\$ 20,596,079.15

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

	<u>Ref.</u>	
Balance December 31, 2009	A	\$ 598,638.48
Increased by Receipts:		
Federal Grant Receipts		\$ 9,251,308.39
State Grant Receipts		4,307,018.29
Due Current Fund:		
Unexpended Balances Cancelled		<u>3,877.83</u>
		<u>13,562,204.51</u>
		14,160,842.99
Decreased by Disbursements:		
Federal Grant Fund Expenditures		9,919,821.83
State Grant Fund Expenditures		<u>3,529,779.87</u>
		<u>13,449,601.70</u>
Balance December 31, 2010	A	<u><u>\$ 711,241.29</u></u>



COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2009	Adjustment to Prior Year Levy	2010 Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2010
Allamuchy Township	\$ 11,759.87		\$ 3,579,733.91	\$ 67,211.12	\$ 3,591,493.78	\$ 67,211.12
Alpha Borough	259.28		1,177,711.26	1,495.30	1,177,970.54	1,495.30
Town of Belvidere	1,948.94		1,418,764.38	888.22	1,420,713.32	888.22
Blairstown Township	32,851.51		4,629,048.04	23,401.09	4,661,899.55	23,401.09
Franklin Township	25,490.05		2,390,620.30	15,588.21	2,416,110.35	15,588.21
Frelinghuysen Township	14,019.69		1,635,747.92	10,332.20	1,649,767.61	10,332.20
Greenwich Township	16,798.01		4,057,345.73	14,931.98	4,074,143.74	14,931.98
Town of Hackettstown	49,625.63	\$ 14,190.86	5,801,606.30	26,278.84	5,865,422.79	26,278.84
Hardwick Township			1,167,916.88	7,041.52	1,167,916.88	7,041.52
Harmony Township	10,818.76		3,385,209.08	5,787.82	3,396,027.84	5,787.82
Hope Township	4,901.08		1,458,935.77	4,440.11	1,463,836.85	4,440.11
Independence Township	7,296.24	4,959.68	3,576,485.00	9,931.53	3,588,740.92	9,931.53
Knowlton Township	10,430.13		2,000,211.00	2,759.43	2,010,641.13	2,759.43
Liberty Township	9,513.54		1,749,318.59	3,711.65	1,758,832.13	3,711.65
Lopatcong Township	51,202.76		5,173,658.73	53,712.90	5,224,861.49	53,712.90
Mansfield Township	21.81	5,405.05	4,501,602.31	2,659.53	4,507,029.17	2,659.53
Oxford Township	1,047.31		1,188,169.37	140.93	1,189,216.68	140.93
Town of Phillipsburg	19,810.00		5,494,488.98	5,066.27	5,514,298.98	5,066.27
Pohatcong Township	5,407.15		2,260,353.55	64,545.97	2,265,760.70	64,545.97
Washington Borough	5,058.20		2,918,811.72	2,103.92	2,923,869.92	2,103.92
Washington Township	13,145.87		4,585,328.96	42,998.44	4,598,474.83	42,998.44
White Township	31,831.36		3,249,718.22	13,473.88	3,281,549.58	13,473.88
	<u>\$ 323,237.19</u>	<u>\$ 24,555.59</u>	<u>\$ 67,400,786.00</u>	<u>\$ 378,500.86</u>	<u>\$ 67,748,578.78</u>	<u>\$ 378,500.86</u>

Ref.

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2009 Added & Omitted Taxes  
2010 County Taxes

\$ 347,792.78  
67,400,786.00  
\$ 67,748,578.78

COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE  
YEAR ENDED DECEMBER 31, 2010

	Accrued In 2010	Received
County Clerk:		
Fees	\$ 1,247,212.20	\$ 1,247,212.20
County Surrogate:		
Fees	117,179.33	117,179.33
County Sheriff:		
Fees	224,663.13	224,663.13
Fines:		
Other	7,822.04	7,822.04
Interest on Investments and Deposits	40,053.26	40,053.26
Election Expenses Reimbursed by		
Municipalities	117,211.18	117,211.18
Motor Vehicle Fines	557,803.57	557,803.57
Fees From Public Health Nursing		
Agency	1,350,000.00	1,350,000.00
Revenue for Housing State Inmates in the		
County Correctional Center	106,470.24	106,470.24
Public Health Nursing Trust	850,000.00	850,000.00
Bail Bond Forfeitures	18,725.00	18,725.00
Medicaid Peer Grouping (PL 1985, Ch 474)	2,085,856.00	2,085,856.00
School Election Expenses Reimbursed by		
Each School Board District	47,842.57	47,842.57
State Aid - County College Bonds (NJSA 18A:64A-22.6)	344,201.26	344,201.26
Permanent Disability - Patients in County		
Institutions (NJSA 44:77-38 et seq.)	12,723,156.80	12,723,156.80
Aging CCPED Medicaid Reimbursement	503,480.00	503,480.00
DCA Reimbursement - Prosecutor Salaries	96,200.00	96,200.00
Department of Human Services, Division of		
Temporary Assistance and Social Services	3,287,807.00	3,287,807.00
Social and Welfare Services (c.66 PL 1990):		
Division of Youth and Family Services	798,100.00	798,100.00
Supplemental Social Security Income	176,220.51	176,220.51
Psychiatric Facilities (c.73 PL 1990):		
Maintenance of Patients in State Institutions		
for Mental Diseases	2,891,282.00	2,891,282.00
Maintenance of Patients in State Institutions		
for the Mentally Retarded	2,200,946.00	2,200,946.00
Board of County Patients in State and		
Other Institutions	10,064.46	10,064.46
Open Space Tax Fund	992,992.58	992,992.58
PCFA Interlocal Agreement	81,606.50	81,606.50
Weights and Measure Trust	120,000.00	120,000.00
	<u>\$ 30,996,895.63</u>	<u>\$ 30,996,895.63</u>

COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2009	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2010
<u>U.S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES:</u>					
N.J. Department of Health and Senior Services:					
Special Programs for Aging - Title III - Area Plan:					
#07-1394	\$ 42,098.20			\$ 42,098.20	
#08-1394	15,879.85		\$ 11,729.00	4,150.85	
#09-1394	570,570.00		545,636.66	24,933.34	
#10-1394		\$ 416,471.00	416,471.00		
Community Development Block Grant		500,000.00	500,000.00		
Bioterrorism Preparedness & Response:					
2009	603,943.00		603,943.00		
2010		376,239.00	125,412.00		\$ 250,827.00
National Association of County and City Health Officials for the Warren County Medical Reserve Corps					
		5,000.00	5,000.00		
<u>U.S. DEPARTMENT OF JUSTICE:</u>					
N.J. Dept. of Law & Public Safety:					
Division of Criminal Justice:					
Juvenile Accountability Incentive Block Grant:					
JAIBG-09	3,807.00		3,807.00		
JAIBG-10		8,658.00			8,658.00
Megan's Law Enforcement:					
2009	2,044.00		2,044.00		
2010		5,328.00	3,171.00		2,157.00
Crime Victim Assistance:					
#V-22-06	20,467.80		20,467.80		
#V-21-09		79,153.00	59,745.00		19,408.00
Sexual Assault Nurse Examiner's Project:					
2009 - Prosecutors	11,088.38			11,088.38	
2010 - Prosecutors		67,655.00	66,231.72		1,423.28
Violence Against Women Act		8,560.00	6,325.00		2,235.00
JAG County Gang, Gun and Narcotics Task Force Grant					
		167,631.00	120,489.00		47,142.00
Community Orientated Policing Services (COPS) - Grant Administration					
Law Enforcement Technology Grant:					
2009	27,559.95		27,559.95		
2010		1,250,000.00			1,250,000.00
Logistics and Commodities Distribution Program	33,685.00		21,696.64		11,988.36
Special Needs Shelter Planning and Support	21,400.00				21,400.00

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

	Balance Dec. 31, 2009	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2010
<u>U.S. DEPT. OF HOMELAND SECURITY:</u>					
Homeland Security Grant - 2007 HSGP	\$ 192,993.06		\$ 192,993.06		
Homeland Security Grant - 2009 HSGP	877,669.50		458,813.44		\$ 418,856.06
Homeland Security Grant - 2010 HSGP		\$ 479,369.49	32,162.78		447,206.71
NJ Data Exchange Project		150,000.00	128,925.28		21,074.72
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>					
N.J. Dept. of Law & Public Safety:					
Division of Highway Traffic Safety:					
Summer Internship - 2009	3,277.12			\$ 3,277.12	
Summer Internship - 2010		20,160.00	18,048.13		2,111.87
NJTPA Route 22 Study	89,270.99		88,708.99	562.00	
NJ Transit 5311 - 2007	3,427.85		3,427.85		
NJ Transit 5311 - 2008	223,131.76		180,787.50	42,344.26	
Route 57 Shuttle Transportation - Job Access:					
2008	49,048.60		49,048.60		
2009	256,934.00		182,494.89		74,439.11
2010		136,603.00	6,000.00		130,603.00
D.O.T. Bridge Improvements 2101202 - 2005	6,755.55		6,538.97		216.58
D.O.T. Bridge Improvements 2102215	4,802.65		1,078.44		3,724.21
D.O.T. County Route 517	184,622.36			184,622.36	
D.O.T. County Route 519		3,706,423.00	2,873,662.01		832,760.99
D.O.T. County Route 616	88,865.00		61,274.18	27,590.82	
D.O.T. County Route 623	1,193,895.32		738,242.54		455,652.78
D.O.T. County Route 519 and 611 Improvements		596,280.00			596,280.00
D.O.T. Cemetery Road Bridge		60,000.00	2,372.96		57,627.04
D.O.T. Improvement to Strykers Road	142,349.07				142,349.07
D.O.T. Highway Improvements	109,831.85			109,831.85	
D.O.T. Capital Transportation Program		2,187,000.00	2,187,000.00		
	<u>\$ 4,779,417.86</u>	<u>\$ 10,220,530.49</u>	<u>\$ 9,751,308.39</u>	<u>\$ 450,499.18</u>	<u>\$ 4,798,140.78</u>
<u>Ref.</u>	A				A
			Received in Federal and State Grant Fund	\$ 9,251,308.39	
			Realized in Other Trust Fund	500,000.00	
				<u>\$ 9,751,308.39</u>	

COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2009	2010 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2010
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>					
Part H - Early Intervention Service Coordination:					
#09-230-SCH-L-0	\$ 114,444.00		\$ 110,505.00	\$ 3,939.00	
#09-230-SCH-L-0		\$ 38,148.00	21,758.00	16,390.00	
Special Child Health Care Services, Case Management:					
2009	67,003.00		65,970.00	1,033.00	
2010		70,003.00	16,723.00		\$ 53,280.00
Right to Know:					
2009	2,305.00		2,305.00		
2010		9,220.00	6,915.00		2,305.00
Senior Farmer's Market Nutrition Program		1,000.00	1,000.00		
Health Care Regional Preparedness		25,000.00			25,000.00
Healthy Community Development		6,100.00	3,050.00		3,050.00
Comprehensive Program for Planning and Provision of Alcoholism and Abuse Services:					
2009	124,763.00		124,763.00		
2010		229,618.00	151,980.00		77,638.00
<u>NJ DEPARTMENT OF MILITARY &amp; VETERAN AFFAIRS:</u>					
Veterans Transportation #VL09T21	4,668.00		4,668.00		
Veterans Transportation #VL10T21		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:					
2009	55,637.60		51,250.84	4,386.76	
2010		160,305.00	58,591.78		101,713.22

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

	Balance Dec. 31, 2009	2010 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2010
<b><u>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</u></b>					
Juvenile Justice Commission:					
State/Community Partnership Program:					
2009	\$ 150,798.00		\$ 150,798.00		
2010		\$ 301,604.00	150,804.00		\$ 150,800.00
State Facilities Education Act:					
2008	24,750.00			\$ 24,750.00	
Division of Criminal Justice:					
Office of Insurance Fraud:					
2008	4,625.00			4,625.00	
2009	33,375.00		27,662.00	5,713.00	
2010		100,131.00	66,942.00		33,189.00
Body Armor Replacement Program - Various Departments		14,899.88	14,899.88		
<b><u>NJ DEPARTMENT OF HUMAN SERVICES:</u></b>					
Division of Youth & Family Services:					
Personal Attendant Services Program - 2009	77,563.00		77,563.00		
Personal Attendant Services Program - 2010		402,459.00	368,920.75		33,538.25
Title XX Coalition		281,737.00	281,737.00		
Adult Protective Services		26,682.00	26,682.00		
Division of Temporary Assistance and Social Services:					
Work First New Jersey Program:					
2009	83,652.00		52,447.00	31,205.00	
2010		18,953.00	7,829.00		11,124.00
Food Stamp Administration		52,630.00	52,630.00		
Division of Economic Assistance:					
Social Services for the Homeless:					
2009	8,000.00		8,000.00		
2010		105,479.00	105,479.00		

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

	<u>Balance</u> <u>Dec. 31, 2009</u>	<u>2010</u> <u>Revenue</u> <u>Realized</u>	<u>Received</u>	<u>Balance</u> <u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2010</u>
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>					
Handicapped Person's Recreational Opportunities Act: 2009	\$ 4,752.00		\$ 4,752.00		
Area Plan Grant		\$ 552,726.00	223,034.00		\$ 329,692.00
Lead Identification and Field Testing		13,615.00		\$ 13,615.00	
<u>NJ NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY:</u>					
New Jersey Institute of Technology - Morris Canal Greenway Study		160,000.00			160,000.00
<u>NJ TRANSIT CORPORATION:</u>					
Senior Citizen & Disabled Residents Transportation: NJ Transit - Section 5311 - 2009	322,748.00		293,604.06		29,143.94
Disabled Resident Transportation Assistance Program - 2009	263,380.34		263,380.34		
Disabled Resident Transportation Assistance Program - 2010		519,101.00	295,372.41		223,728.59
<u>NJ STATE COUNCIL ON THE ARTS:</u>					
Council on the Arts - 2009	677.00		677.00		
Council on the Arts - 2010		11,946.00	11,946.00		
Local Arts Program: GA #0813A060175		59,728.00	50,769.00		8,959.00
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>					
Bridge 21000450 Improvements		1,000,000.00			1,000,000.00
Bridge 23007 Improvements		242,900.00	75,000.00		167,900.00
Routes 519 & 646 Improvements	450,000.00		450,000.00		
Bridge 05039 Improvements	700,000.00				700,000.00
Bridge 09001 Improvements	300,000.00		300,000.00		

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

	<u>Balance</u> <u>Dec. 31, 2009</u>	<u>2010</u> <u>Revenue</u> <u>Realized</u>	<u>Received</u>	<u>Balance</u> <u>Canceled</u>	<u>Balance</u> <u>Dec. 31, 2010</u>
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>					
County Environmental Health Act (CEHA):					
2009	\$ 41,355.00		\$ 38,355.00	\$ 3,000.00	
2010		\$ 112,238.00	51,031.73		\$ 61,206.27
Clean Communities Program		68,506.45	68,506.45		
Recycling Bonus Funds		82,000.00	82,000.00		
<u>NJ HIGHLANDS COUNCIL:</u>					
Highlands Water Protection Grant	15,000.00				15,000.00
Highlands Agriculture	22,482.20		14,398.05		8,084.15
Highlands Regional Plan	20,000.00				20,000.00
<u>NJ DEPARTMENT OF STATE - DIVISION OF ARCHIVES</u> <u>AND RECORDS MANAGEMENT:</u>					
Public Archives and Records Infrastructure Support Grant (PARIS):					
2006	444.00			444.00	
2008	28,502.75		28,500.00	2.75	
2009	39,520.00		19,760.00		19,760.00
<u>N.J. DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT</u> <u>PASSED THROUGH MORRIS/SUSSEX/WARREN WORKFORCE</u> <u>INVESTMENT BOARD:</u>					
WFNJ Temporary Assistance to Needy Families:					
Work Verification Reimbursement Agreement	6,238.00		6,238.00		
Employment and Training Services for Early Employment Initiative:					
2010		15,489.00	15,489.00		
	<u>\$ 2,966,682.89</u>	<u>\$ 4,689,218.33</u>	<u>\$ 4,307,018.29</u>	<u>\$ 109,103.51</u>	<u>\$ 3,239,779.42</u>

Ref.

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COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF 2009 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2010

	<u>Balance</u> <u>Dec. 31, 2009</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
<b>GENERAL GOVERNMENT:</b>				
Administrative and Executive:				
Personnel Department:				
Salaries and Wages	\$ 17,463.99	\$ 17,463.99	\$ 8,079.68	\$ 9,384.31
Other Expenses	43,171.96	43,171.96	12,540.93	30,631.03
Board of Chosen Freeholders:				
Salaries and Wages	3,150.30	3,150.30	1,678.16	1,472.14
Other Expenses	41,755.50	41,755.50	9,370.63	32,384.87
Board of Elections:				
Salaries and Wages	10,246.65	10,246.65	5,375.55	4,871.10
Other Expenses	16,050.66	16,050.66	12,397.30	3,653.36
Risk Management:				
Salaries and Wages	1,427.49	1,427.49	1,427.35	0.14
Other Expenses	241.95	446.95	444.40	2.55
County Clerk:				
Salaries and Wages	11,750.91	13,650.91	9,739.07	3,911.84
Other Expenses	55,457.44	55,457.44	2,204.11	53,253.33
General Administration ( Includes Purchasing ) :				
Salaries and Wages	9,995.65	10,595.65	9,000.70	1,594.95
Other Expenses	21,893.19	33,893.19	21,202.99	12,690.20
Treasurer's Office:				
Salaries and Wages	11,448.44	16,648.44	11,303.57	5,344.87
Other Expenses	5,587.13	5,587.13	1,021.20	4,565.93
Information System Division:				
Salaries and Wages	1,975.36	1,975.36	1,966.45	8.91
Other Expenses	150,249.51	150,249.51	137,350.99	12,898.52
Board of Taxation:				
Salaries and Wages	3,058.24	3,058.24	2,442.17	616.07
Other Expenses	15,249.28	15,249.28	2,708.33	12,540.95
County Counsel:				
Other Expenses	139,240.52	139,240.52	51,782.47	87,458.05
County Surrogate:				
Salaries and Wages	7,802.38	9,002.38	6,693.40	2,308.98
Other Expenses	8,698.95	8,698.95	8,569.52	129.43
Engineer:				
Salaries and Wages	31,649.38	31,649.38	14,440.34	17,209.04
Other Expenses	2,278.85	2,278.85	528.44	1,750.41
Economic Development and Tourism:				
Salaries and Wages	3,594.49	3,594.49	3,067.19	527.30
Other Expenses	39,714.80	39,714.80	388.85	39,325.95

COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF 2009 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

	<u>Balance</u> <u>Dec. 31, 2009</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
GENERAL GOVERNMENT (cont'd):				
Cultural and Heritage Commission:				
Salaries and Wages	\$ 970.23	\$ 970.23	\$ 667.25	\$ 302.98
Other Expenses	830.36	830.36		830.36
Aid to Warren County Historical & Genealogical Society Museum:				
Other Expenses	147.38	147.38	147.38	
Utilities Expense and Bulk Purchases:				
Electricity	166,330.71	166,330.71	53,707.05	112,623.66
Telephone	136,662.29	136,662.29	2,839.05	133,823.24
Water	32,979.37	32,979.37	2,764.97	30,214.40
Fuel Oil	194,905.78	194,905.78	57,286.69	137,619.09
Sewerage Processing and Disposal	57,376.11	57,376.11	592.16	56,783.95
Gasoline	244,594.05	244,594.05	58,664.02	185,930.03
Total General Government	<u>1,487,949.30</u>	<u>1,509,054.30</u>	<u>512,392.36</u>	<u>996,661.94</u>
LAND USE ADMINISTRATION:				
Planning Board:				
Salaries and Wages	43,305.33	43,305.33	31,254.29	12,051.04
Other Expenses	37,796.74	37,796.74	14,511.38	23,285.36
Total Land Use Administration	<u>81,102.07</u>	<u>81,102.07</u>	<u>45,765.67</u>	<u>35,336.40</u>
CODE ENFORCEMENT AND ADMINISTRATION:				
Weights and Measures:				
Salaries and Wages	8,100.82	8,100.82	4,047.22	4,053.60
Other Expenses	1,080.13	1,080.13	984.85	95.28
Total Code Enforcement and Administration	<u>9,180.95</u>	<u>9,180.95</u>	<u>5,032.07</u>	<u>4,148.88</u>
INSURANCES:				
Insurance (Ch. 3, PL 1986):				
Insurance on Buildings and Motor Vehicles and Surety Bond Premiums	254,070.80	254,070.80	18,472.87	235,597.93
Group Insurance Plan for Employees	1,437,170.56	1,437,170.56	150.00	1,437,020.56
Total Insurances	<u>1,691,241.36</u>	<u>1,691,241.36</u>	<u>18,622.87</u>	<u>1,672,618.49</u>
PUBLIC SAFETY:				
Communications Center:				
Salaries and Wages	108,391.98	108,391.98	39,033.72	69,358.26
Other Expenses	131,037.59	131,037.59	23,538.51	107,499.08
Office of Emergency Management:				
Salaries and Wages	11,654.95	13,454.95	9,226.09	4,228.86
Other Expenses	9,329.16	9,329.16	690.92	8,638.24
Aid to Volunteer Fire Companies & Emergency Squads (N.J.S.A. 40:23-8.9):				
Other Expenses	26,438.82	26,438.82	21,570.56	4,868.26

COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF 2009 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

	<u>Balance</u> <u>Dec. 31, 2009</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
<b>PUBLIC SAFETY (cont'd):</b>				
Prosecutor's Office:				
Salaries and Wages	\$ 67,364.04	\$ 67,364.04	\$ 41,187.87	\$ 26,176.17
Other Expenses	149,086.38	149,086.38	33,779.25	115,307.13
Sheriff's Office:				
Salaries and Wages	59,710.81	84,710.81	26,122.21	58,588.60
Other Expenses	966.85	2,366.85	1,953.56	413.29
Juvenile Retention and Rehabilitation Center:				
Other Expenses	367,028.98	367,028.98	27,383.80	339,645.18
Jail:				
Salaries and Wages	272,812.14	272,812.14	101,129.44	171,682.70
Other Expenses	376,077.38	376,077.38	109,265.24	266,812.14
Total Public Safety	<u>1,579,899.08</u>	<u>1,608,099.08</u>	<u>434,881.17</u>	<u>1,173,217.91</u>
<b>PUBLIC WORKS:</b>				
Roads:				
Salaries and Wages	238,489.53	238,489.53	122,324.42	116,165.11
Other Expenses	119,976.07	119,976.07	77,391.28	42,584.79
Bridges:				
Salaries and Wages	56,138.66	56,138.66	13,173.45	42,965.21
Other Expenses	8,962.07	8,962.07	6,932.18	2,029.89
Buildings and Grounds:				
Salaries and Wages	45,067.86	45,067.86	22,987.42	22,080.44
Other Expenses	114,114.01	114,114.01	53,592.63	60,521.38
Shade Tree Commission:				
Other Expenses	1,015.97	1,015.97	270.50	745.47
Total Public Works	<u>583,764.17</u>	<u>583,764.17</u>	<u>296,671.88</u>	<u>287,092.29</u>
<b>HEALTH AND HUMAN SERVICES:</b>				
County Health Service - Interlocal Agreement (N.J.S.A. 40:8A-1):				
Salaries and Wages	376,627.83	518,627.83	243,833.61	274,794.22
Other Expenses	216,231.66	216,231.66	29,177.37	187,054.29
Center on Aging:				
Salaries and Wages	13,381.58	25,381.58	13,440.19	11,941.39
Other Expenses	106,182.70	106,182.70	24,331.56	81,851.14
Nutrition Program:				
Salaries and Wages	178.10	1,378.10		1,378.10
Other Expenses	36,422.18	36,422.18	30,237.15	6,185.03
Warren Haven:				
Salaries and Wages	758,034.64	758,034.64	207,206.81	550,827.83
Other Expenses	289,495.24	289,495.24	150,263.46	139,231.78
County Youth Shelters:				
Other Expenses	21,864.00	21,864.00	5,219.70	16,644.30

COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF 2009 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2010

(Continued)

	Balance Dec. 31, 2009	Balance After Transfers	Paid or Charged	Balance Lapsed
HEALTH AND HUMAN SERVICES (cont'd):				
Mental Health Administration:				
Salaries and Wages	\$ 23,024.81	\$ 23,024.81	\$ 11,973.62	\$ 11,051.19
Other Expenses	19,132.47	19,132.47	2,352.51	16,779.96
Human Services Programs (N.J.S.A. 30:14-11)	37,089.00	37,089.00	37,089.00	
Human Services Programs (N.J.S.A. 40:23-8.14)	16,032.00	16,032.00	12,649.00	3,383.00
County Adjuster:				
Salaries and Wages	3,933.58	3,933.58	1,247.17	2,686.41
Other Expenses	7,081.34	7,081.34	6,930.45	150.89
Health and Human Services (N.J. S.A. 30:4D-6.9)	42,260.00	42,260.00	42,260.00	34.00
Medical/Health Services Programs (N.J.S.A. 40:13-2)	6,804.59	6,804.59	6,804.59	
Adult Mental Health Services (N.J.S.A. 40:5-2.9 and 30:9A-1)	129,053.00	129,053.00	114,103.00	14,950.00
Youth Services (N.J.S.A. 40:5-2.9)	41,711.00	41,711.00	41,711.00	
Substance Abuse Services (N.J.S.A. 30:9-12.16)	21,966.00	21,966.00	21,927.00	39.00
Total Health and Human Services	<u>2,166,505.72</u>	<u>2,321,705.72</u>	<u>1,002,723.19</u>	<u>1,318,982.53</u>
PARKS AND RECREATION:				
War Veteran's Burial and Grave Decorations:				
Salaries and Wages	264.79	264.79	263.65	1.14
Other Expenses	2,019.46	2,019.46	50.00	1,969.46
Total Parks and Recreation	<u>2,284.25</u>	<u>2,284.25</u>	<u>313.65</u>	<u>1,970.60</u>
EDUCATION:				
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (N.J.S.A. 18A:64A-23):				
Other Expenses	34,730.00	34,730.00	2,295.00	32,435.00
County Extension Service - Farm and Home:				
Salaries and Wages	5,149.06	8,949.06	4,992.38	3,956.68
Other Expenses	5,403.21	5,403.21	755.16	4,648.05
Warren County Vocational School:				
Other Expenses	1.00	1.00		1.00
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	5,184.58	5,184.58	2,006.41	3,178.17
Other Expenses	7,341.38	7,341.38	189.45	7,151.93
Special Schools Services:				
Other Expenses	139,701.00	139,701.00	139,701.00	
Total Education	<u>202,510.23</u>	<u>206,310.23</u>	<u>149,939.40</u>	<u>56,370.83</u>

COUNTY OF WARREN  
CURRENT FUND  
SCHEDULE OF 2009 APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

	<u>Balance</u> <u>Dec. 31, 2009</u>	<u>Balance</u> <u>After</u> <u>Transfers</u>	<u>Paid or</u> <u>Charged</u>	<u>Balance</u> <u>Lapsed</u>
OTHER OPERATING FUNCTIONS:				
Provision for Salary Adjustments and New Employees				
Training - County Employees	\$ 1,139,100.00	\$ 930,795.00		\$ 930,795.00
Total Other Operating Functions	<u>1,139,100.00</u>	<u>930,795.00</u>		<u>930,795.00</u>
Matching Funds for Grants	77,089.64	77,089.64	\$ 17,183.67	59,905.97
Contingent	5,000.00	5,000.00		5,000.00
Subtotal	<u>9,025,626.77</u>	<u>9,025,626.77</u>	<u>2,483,525.93</u>	<u>6,542,100.84</u>
Statutory Expenditures - Contribution to:				
Social Security System (O.A.S.I.)	263,146.14	263,146.14	134,418.06	128,728.08
Disability	100,284.83	100,284.83	82,769.20	17,515.63
Defined Contribution Retirement Program	1,224.94	1,224.94		1,224.94
Total Deferred Charges and Statutory Expenditures	<u>364,655.91</u>	<u>364,655.91</u>	<u>217,187.26</u>	<u>147,468.65</u>
Total General Appropriations	<u>\$ 9,390,282.68</u>	<u>\$ 9,390,282.68</u>	<u>\$ 2,700,713.19</u>	<u>\$ 6,689,569.49</u>

	<u>Ref.</u>	
<u>Analysis of Balance December 31, 2009</u>		
Unencumbered	A	\$ 8,099,804.59
Encumbered	A	<u>1,290,478.09</u>
		<u>\$ 9,390,282.68</u>

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

	Balance Dec. 31, 2009	Encumbrances Payable Returned	Transferred From 2010 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2010
					Paid or Charged	Encumbrances	
<u>U.S. DEPT. OF HEALTH &amp; HUMAN SERVICES:</u>							
Bioterrorism Preparedness and Response:							
#09-1166-BT-L2	\$ 839.72				\$ 839.72		
#10-1166-BT-L2	483,814.40	\$ 1,029.50			484,843.89		\$ 0.01
#10-1166-BT-L2			\$ 376,239.00		112,176.45	\$ 119.04	263,943.51
National Association of County and City Health Officials for the Warren County Medical Reserve Corps:							
2009	2,683.50				1,949.10		734.40
2010			5,000.00		367.48		4,632.52
<u>U.S. DEPT. OF JUSTICE:</u>							
N.J. Dept. of Law and Public Safety:							
Division of Criminal Justice:							
Crime Victim Assistance:							
#V-22-06	20,467.80				20,467.80		
#V-21-09			79,153.00		79,153.00		
JAG County Gang, Gun and Narcotics Task Force Grant							
			167,631.00		93,510.00		74,121.00
Violence Against Women Act							
			8,560.00		7,471.00		1,089.00
Megan's Law Enforcement:							
2009	2,044.00				2,044.00		
2010			5,328.00		3,171.00		2,157.00
Sexual Assault Nurse Examiner's Program:							
2006 - Prosecutors		145.15			145.15		
2009	11,583.16	5.26		\$ 11,088.38	500.04		
2010			67,655.00		66,231.72		1,423.28
Juvenile Accountability Block Grant:							
JAIBG-09		1,904.00			1,904.00		
JAIBG-10			8,658.00		6,494.00	2,164.00	
Community Oriented Policing Services (COPS) - Grant Administration:							
Law Enforcement Technology Grant							
2009	14,798.70				14,798.70		
2010			1,250,000.00		1,700.00	675,081.69	573,218.31
Logistics and Commodities Distribution Program							
	33,685.00				21,696.64		11,988.36
Special Needs Shelter Planning and Support							
	21,400.00				15,405.00	5,995.00	

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

	Balance Dec. 31, 2009	Encumbrances Payable Returned	Transferred From 2010 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2010
					Paid or Charged	Encumbrances	
<u>U.S. DEPT. OF HOMELAND SECURITY:</u>							
Homeland Security Grant - 2007 HSGP		\$ 172,038.21			\$ 172,038.21		
Homeland Security Grant - 2009 HSGP	\$ 758,240.77	113,245.64			457,076.13	\$ 171,925.67	\$ 242,484.61
Homeland Security Grant - 2010 HSGP			\$ 479,369.49		32,162.78		447,206.71
NJ Data Exchange Project			150,000.00		128,925.28		21,074.72
FEMA Hurricane Ivan Damage:							
2005	4,607.11				4,607.11		
2006	17,066.26				10,682.97	6,383.29	
<u>U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT:</u>							
Community Development Block Grant			500,000.00		500,000.00		
<u>U.S. DEPT. OF HEALTH AND SENIOR SERVICES:</u>							
N.J. Dept. of Community Affairs:							
Title III - Aging - Area Plan Grant:							
#07-1394	39,847.61			\$ 39,847.61			
#08-1394	9,386.11	1,414.07		10,800.18			
#09-1394	7,661.42	86,229.42		16,656.47	77,234.37		
#10-1394			416,471.00		336,073.13	39,384.60	41,013.27
<u>U.S. DEPT. OF TRANSPORTATION:</u>							
N.J. Dept. of Law & Public Safety:							
Division of Highway Traffic Safety:							
Summer Internship - 2009	3,277.12			3,277.12			
Summer Internship - 2010			20,160.00		18,048.13		2,111.87
NJ Transit 5311 - 2008	42,344.26			42,344.26			
Route 57 Shuttle Transportation - Job Access:							
2009	223,668.56				212,193.26		11,475.30
2010			136,603.00		6,000.00		130,603.00
NJ Transportation Trust Fund Authority Act:							
Capital Transportation Program:							
Route 22 Study	562.00			562.00			
D.O.T. Improvements Various Bridges		15,519.00			15,519.00		

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

	Balance Dec. 31, 2009	Encumbrances Payable Returned	Transferred From 2010 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2010
					Paid or Charged	Encumbrances	
<u>U.S. DEPT. OF TRANSPORTATION: (Cont'd)</u>							
NJ Transportation Trust Fund Authority Act:							
Capital Transportation Program: (Cont'd)							
D.O.T. Bridge Improvements 2101202 - 2004	\$ 2,242.40				\$ 1,421.74		\$ 820.66
D.O.T. Bridge Improvements 2101202 - 2005		\$ 4,363.23			4,343.64	\$ 19.59	
D.O.T. Cemetery Road Bridge Row			\$ 60,000.00		10,636.13		49,363.87
D.O.T. Route 517 Improvements	184,622.36			\$ 184,622.36			
D.O.T. Route 519 Improvements			3,706,423.00		2,873,662.01		832,760.99
D.O.T. Route 519 and 611 Improvements			596,280.00		408,123.24		188,156.76
D.O.T. Route 616 Improvements	27,590.82			27,590.82			
D.O.T. Route 623 Improvements	396,469.66	544,282.31			483,111.09	78,416.34	379,224.54
D.O.T. Bridge Improvements 2102215	4,802.65				4,802.65		
D.O.T. Various Bridge Improvements		782,556.34			759,023.71	23,532.63	
D.O.T. Improvement to Strykers Road	19,618.31	329,648.06			303,757.76	45,508.61	
D.O.T. Highway Improvements	109,831.85			109,831.85			
D.O.T. Capital Transportation Program 2007	92,811.41	339,669.91			264,232.17	166,419.15	1,830.00
D.O.T. Capital Transportation Program 2008	295,147.52	181,768.50			476,819.87		96.15
D.O.T. Capital Transportation Program 2009	599,500.00	150,000.00			209,001.66	540,498.34	
D.O.T. Capital Transportation Program 2010			2,187,000.00		1,742,430.45	444,569.55	
	<u>\$ 3,430,614.48</u>	<u>\$ 2,723,818.60</u>	<u>\$ 10,220,530.49</u>	<u>\$ 446,621.05</u>	<u>\$ 10,446,795.18</u>	<u>\$ 2,200,017.50</u>	<u>\$ 3,281,529.84</u>
<u>Ref.</u>	A						A
			Disbursed in Federal and State Grant Fund		\$ 9,919,821.83		
			Disbursed in Current Fund		26,973.35		
			Transferred to Other Trust Fund		500,000.00		
					<u>\$ 10,446,795.18</u>		



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

	Balance Dec. 31, 2009	Encumbrances Payable Returned	Transferred From 2010 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2010
					Paid or Charged	Encumbrances	
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>							
Part H - Early Intervention Service Coordination:							
#09-230-SCH-L-0	\$ 85,736.67				\$ 85,736.67		
#10-230-SCH-L-9			\$ 38,148.00	\$ 20,329.00	17,819.00		
Area Plan Grant			552,726.00		552,726.00		
Special Child Health Care Services, Case Management:							
2009	50,850.64			1,033.00	49,817.64		
2010			70,003.00		17,283.32		\$ 52,719.68
Right to Know:							
2010			9,220.00				9,220.00
Health Care Regional Preparedness			25,000.00		25,000.00		
Healthy Community Development			6,100.00				6,100.00
Comprehensive Program for Planning and Provision of Alcoholism and Abuse Services:							
2009	105.29	\$ 25,246.00			25,351.29		
2010			229,618.00		207,200.00	\$ 22,418.00	
Senior Farmer's Market Nutrition Program			1,000.00				1,000.00
<u>NJ DEPARTMENT OF MILITARY &amp; VETERANS' AFFAIRS:</u>							
Veterans Transportation Services:							
Veterans Transportation 2009	4,085.00				4,085.00		
Veterans Transportation 2010			7,000.00		2,915.00		4,085.00
<u>NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SERVICE:</u>							
Enhanced 911 Consolidation Grant - Equipment - 2008	77,144.08				4,040.45		73,103.63
<u>NJ NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY:</u>							
New Jersey Institute of Technology - Morris Canal Greenway Study			160,000.00				160,000.00

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

	Balance Dec. 31, 2009	Encumbrances Payable Returned	Transferred From 2010 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2010
					Paid or Charged	Encumbrances	
<u>NJ DEPARTMENT OF THE TREASURY:</u>							
Governor's Council on Alcoholism & Drug Abuse:							
Municipal Alliance to Prevent Alcoholism/Drug Abuse:							
2009	\$ 56.20	\$ 43,234.06		\$ 4,386.76	\$ 38,903.50		
2010			\$ 160,305.00		129,235.81	\$ 31,069.19	
<u>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</u>							
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2009		55,885.00			55,885.00		
2010			301,604.00		252,107.00	49,497.00	
State Facilities Education Act - Juvenile Education:							
2008	24,750.00			24,750.00			
Division of Criminal Justice:							
Office of Insurance Fraud:							
2008	4,625.00			4,625.00			
2009	33,375.00			5,713.00	27,662.00		
2010			100,131.00		66,942.00		\$ 33,189.00
Body Armor Replacement - Various Departments 2006	1,027.98	243.60			1,271.58		
Body Armor Replacement - Prosecutor	300.98				300.98		
Body Armor Replacement Program - 2004	3,580.45	2,131.50			5,711.95		
Body Armor Replacement Program - 2005	12,284.25				12,284.25		
Body Armor Replacement - Various Departments 2007	6,825.07				6,825.07		
Body Armor Replacement Program - 2008	15,969.21				15,377.13		592.08
Body Armor Replacement - Various Departments 2010			14,899.88		1,775.89	4,986.19	8,137.80

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

	Balance Dec. 31, 2009	Encumbrances Payable Returned	Transferred From 2010 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2010
					Paid or Charged	Encumbrances	
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>							
Division of Youth and Family Services:							
Title XX Coalition:							
#09ALWN	\$ 14,229.33	\$ 7,035.20			\$ 21,264.53		
2010			\$ 281,737.00		265,228.59	\$ 2,517.00	\$ 13,991.41
Personal Attendant Services Program:							
2009	77,563.00	119,507.46			197,070.46		
2010			402,459.00		303,292.89	99,166.11	
Adult Protective Services:							
2009	1,953.60	7,250.00			9,203.60		
2010			26,682.00		11,669.34	7,250.00	7,762.66
Division of Economic Assistance:							
Social Services for the Homeless:							
2009	4,836.81	1,200.00			6,036.81		
2010			105,479.00		92,311.33	1,200.00	11,967.67
Division of Temporary Assistance and Social Services:							
Work First New Jersey Program:							
2009	113,017.52			\$ 31,205.00	81,812.52		
2010			18,953.00		4,121.00		14,832.00
Food Stamp Administration							
			52,630.00		52,630.00		
<u>NJ DEPARTMENT OF CHILDREN AND FAMILIES:</u>							
Task Force on Child Abuse and Neglect:							
Children's Justice Act Grant:							
On Site Forensic Interview Training Program	3,965.92				3,965.92		

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

	Balance Dec. 31, 2009	Encumbrances Payable Returned	Transferred From 2010 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2010
					Paid or Charged	Encumbrances	
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>							
Handicapped Person's Recreational Opportunities Act: 2009		\$ 6,419.00			\$ 6,419.00		
Lead Identification and Field Testing: 2009		13,615.00			13,615.00		
2010			\$ 13,615.00	\$ 13,615.00			
<u>NJ TRANSIT CORPORATION:</u>							
Senior Citizens and Disabled Residents Transportation: Disabled Resident Transportation Assistance Program: 2009	\$ 41,509.00				41,509.00		
2010			519,101.00		481,575.00		\$ 37,526.00
NJ Transit 5311	190,853.28				190,853.28		
<u>NJ STATE COUNCIL ON THE ARTS:</u>							
Council on the Arts - Local Program: 2010			59,728.00		59,253.19	\$ 464.90	9.91
Council on the Arts General Support: 2006	20.00				20.00		
2008		1,000.00			1,000.00		
2009		381.24			381.24		
2010			11,946.00		11,922.00		24.00
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>							
D.O.T. Bridge Improvement #23007			242,900.00		242,900.00		
D.O.T. Bridge Improvement #2100450			1,000,000.00		895,808.69	104,191.31	
D.O.T. Bridge Improvement #05039		651,399.86			637,263.83	14,136.03	
D.O.T. Bridge Improvement #09001		131,169.52			131,169.52		
<u>PHILLIPSBURG BOARD OF EDUCATION:</u>							
Interlocal Service Agreement Phillipsburg Board of Education - Health Program 21st Century Grant - 4h Program	1,826.19	155.00			840.80	155.00	985.39

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

	Balance Dec. 31, 2009	Encumbrances Payable Returned	Transferred From 2010 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2010
					Paid or Charged	Encumbrances	
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
County Environmental Health Act (CEHA):							
2009	\$ 35,074.27	\$ 6,400.73		\$ 3,000.00	\$ 38,475.00		
2010			\$ 112,238.00		97,571.72	\$ 4,975.25	\$ 9,691.03
Clean Communities Program:							
2008	0.10				0.10		
2009	52,224.37	1,675.00			53,899.37		
2010			68,506.45		53,942.42		14,564.03
Solid Waste Administration:							
2009	120,000.00				64,004.78		55,995.22
Recycling Bonus Funds			82,000.00		42,553.52	1,587.70	37,858.78
<u>NJ HIGHLANDS WATER PROTECTION AND PLANNING COUNCIL:</u>							
Sustainable Agriculture Grant	22,482.20				14,398.05		8,084.15
Regional Master Plan Conformance	20,000.00						20,000.00
Highlands Water Protection	15,000.00						15,000.00
<u>NJ DEPARTMENT OF STATE DIVISION OF ARCHIVES AND RECORDS MANAGEMENT:</u>							
Public Archives and Records Infrastructure Support Grant (PARIS):							
2006	1,043.52			444.00	599.52		
2007	2.75	0.30		3.05			
2008		1,000.00				1,000.00	
2009	79,040.00				51,869.57	7,514.63	19,655.80
<u>NJ DEPARTMENT OF LABOR: MORRIS/SUSSEX/WARREN WORKFORCE INVESTMENT BOARD:</u>							
Employment and Training Services for Early Employment Initiative:							
2010			15,489.00		15,489.00		
	<u>\$ 1,115,357.68</u>	<u>\$ 1,074,948.47</u>	<u>\$ 4,689,218.33</u>	<u>\$ 109,103.81</u>	<u>\$ 5,802,197.12</u>	<u>\$ 352,128.31</u>	<u>\$ 616,095.24</u>
Ref.	A						A
			Disbursed in Federal and State Grant Fund		\$ 3,529,779.87		
			Disbursed in Current Fund		2,272,417.25		
					<u>\$ 5,802,197.12</u>		

COUNTY OF WARREN

OTHER TRUST FUNDS

2010

COUNTY OF WARREN  
SCHEDULE OF CASH - TREASURER  
TRUST FUNDS

Regular Trust Fund:

	<u>Ref.</u>	
Balance December 31, 2009	B	\$ 3,861,608.21
Increased by Receipts:		
Rehabilitation Trust:		
Due from Community Development Block Grant	\$	542,815.00
Loans Receivable		175,580.60
Other Cash Receipts		33,590.22
Interest Earned		1,279.74
Echo Housing Program:		
Rentals		9,225.00
Interest Earned		454.29
Community Development Block Grant:		
Grant Received		542,815.00
Interest Earned		13.44
Section 8 Housing Grant:		
Voucher Program		4,412,418.29
Interest Earned		221.35
County Library:		
Library Tax Levy		6,188,025.00
State Library Aid		36,985.00
Other Cash Receipts		1,370,817.62
Interest Earned		5,314.75
Health Department:		
Cash Receipts		4,710,117.50
Interest Earned		2,806.45
Payroll Agency		42,121,409.30
		60,153,888.55
		64,015,496.76
Decreased by Disbursements:		
Rehabilitation Trust:		
Loans Issued		588,128.26
Home Improvement Program		53,178.70
Echo Housing Program		
Community Development Block Grant Program:		17,300.00
Community Development Block Grant due Rehabilitation Trust		542,815.00
Section 8 Housing Grant:		
Voucher Program		4,670,093.87
County Library:		
Disbursements		6,686,103.45
Due General Capital Fund		850,000.00
Health Department:		
Disbursements		2,052,581.13
Due Current Fund:		
Budget Appropriation - Fees from Public Health Nursing		1,350,000.00
Budget Appropriation - Public Health Nursing Trust		850,000.00
Interest Earned		2,806.45
Payroll Agency		42,116,538.99
		59,779,545.85
Balance December 31, 2010	B	\$ 4,235,950.91

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

Other Trust Fund:

	<u>Ref.</u>	
Balance December 31, 2009	B	\$ 9,712,445.45
Increased by Receipts:		
Prosecutor's Office	\$	48,231.03
Forfeited Recognizances		39,267.07
Hospitalization Insurance Stabilization Fund		16,931,233.64
Environmental Fund		95,319.14
County Clerk Court Fees		48,328.64
Board of Taxation		24,587.54
Prosecutor - Child Advocacy		301.00
Intoxicated Driver Fund		79.01
Road Escrow		24,198.71
Engineer Escrow		189,849.69
Surrogate's Office		5,240.86
Personal Attendant		6,228.71
Cultural and Heritage Commission		13,580.45
Newsletter Fund		4,566.15
Weights and Measures		179,638.31
Sheriff Trust Fund		146,920.84
Aging Meals		220,339.91
Accumulated Absences		24,006.30
Snow Removal		58,250.56
		18,060,167.56
		27,772,613.01
Decreased by Disbursements:		
Prosecutor's Office		119,046.86
Forfeited Recognizances		19,373.22
Hospitalization Insurance Stabilization Fund		16,669,340.23
Environmental Fund		74,081.00
County Clerk Court Fees		87,878.01
Board of Taxation		7,938.99
Intoxicated Driver Fund		220.00
Road Escrow		17,837.81
Engineer Escrow		154,434.86
Surrogate's Office		5,558.82
Personal Attendant		6,462.76
Cultural and Heritage Commission		2,023.76
Newsletter Fund		1,674.00
Weights and Measures		125,941.57
Aging Meals		229,459.10
Accumulated Absences		24,718.00
		17,545,988.99
Balance December 31, 2010	B	\$ 10,226,624.02



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

Open Space Trust:

	<u>Ref.</u>	
Balance December 31, 2009	B	\$ 14,656,447.43
Increased by Receipts:		
Open Space Tax Levy		\$ 8,305,113.26
State of New Jersey - Open Space Reimbursements		2,648,218.34
Interest on Investments		54,634.76
Municipal Contributions		761,681.52
		11,769,647.88
		26,426,095.31
Decreased by Disbursements:		
Open Space Expenditures		7,421,286.83
Due Current Fund - Anticipated Revenue		992,992.58
		8,414,279.41
Balance December 31, 2010	B	\$ 18,011,815.90

Unemployment Trust Fund:

Balance December 31, 2009	B	\$ 306,101.91
Increased by Receipts:		
Employer and Employees' Withholding		\$ 332,406.38
Interest		697.75
		333,104.13
		639,206.04
Decreased by Disbursements:		
Unemployment Expenditures		184,662.39
Balance December 31, 2010	B	\$ 454,543.65

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

	<u>Ref</u>	
Balance December 31, 2009	B	\$ 455,380.00
Increased by Community Development Block Grant Awarded		<u>500,000.00</u> 955,380.00
Decreased by Cash Received		<u>542,815.00</u>
Balance December 31, 2010	B	<u><u>\$ 412,565.00</u></u>

COUNTY OF WARREN  
SCHEDULE OF REHABILITATION LOANS RECEIVABLE  
TRUST FUNDS

	<u>Ref.</u>	<u>Total</u>	<u>1% Mortgage Receivable</u>	<u>Deferred Loans Receivable</u>	<u>Revolving Loans</u>	<u>Home Improvement Notes</u>
Balance December 31, 2009	B	\$ 5,504,378.80	\$ 124,283.60	\$ 5,280,116.02	\$ (20.82)	\$ 100,000.00
Increased by:						
Loans Issued		588,128.26		588,128.26		
		<u>6,092,507.06</u>	<u>124,283.60</u>	<u>5,868,244.28</u>	<u>(20.82)</u>	<u>100,000.00</u>
Decreased by:						
Loan Repayments		175,580.60	7,351.60	168,229.00		
Balance December 31, 2010	B	<u>\$ 5,916,926.46</u>	<u>\$ 116,932.00</u>	<u>\$ 5,700,015.28</u>	<u>\$ (20.82)</u>	<u>\$ 100,000.00</u>

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

	<u>Ref.</u>	
Balance December 31, 2009	B	\$ 195,080.20
Increased by Receipts:		
Cash Received		<u>9,679.29</u>
		204,759.49
Decreased by:		
Cash Disbursed		<u>17,300.00</u>
Balance December 31, 2010	B	<u><u>\$ 187,459.49</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, 2009	B	\$ 525,666.09	\$ 519,970.58	\$ 5,695.51
Increased by:				
Community Development Block Grant		542,815.00	542,815.00	
Loans Receivable		175,580.60	175,580.60	
Grant Receipts		576,405.22	33,590.22	542,815.00
Interest Earned		1,293.18	1,279.74	13.44
		<u>1,821,760.09</u>	<u>1,273,236.14</u>	<u>548,523.95</u>
Decreased by:				
Cash Disbursed		595,993.70	53,178.70	542,815.00
Loans Issued		588,128.26	588,128.26	
		<u>1,184,121.96</u>	<u>641,306.96</u>	<u>542,815.00</u>
Balance December 31, 2010	B	<u>\$ 637,638.13</u>	<u>\$ 631,929.18</u>	<u>\$ 5,708.95</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, 2009	B	\$ 3,114,218.03	\$ 479,194.90	\$ 1,516,881.46	\$ 849,086.51	\$ 269,055.16
Increased by:						
Other Cash Received		51,973,105.26	4,412,639.64	1,376,132.37	4,062,923.95	42,121,409.30
Due from General Capital Fund - Reserve for Public Health Nursing Expansion		650,000.00			650,000.00	
County Library Tax		6,188,025.00		6,188,025.00		
State Library Aid		36,985.00		36,985.00		
Encumbrances Returned		26,643.89		26,643.89		
		<u>61,988,977.18</u>	<u>4,891,834.54</u>	<u>9,144,667.72</u>	<u>5,562,010.46</u>	<u>42,390,464.46</u>
Decreased by:						
Cash Disbursed		57,728,123.89	4,670,093.87	6,686,103.45	4,255,387.58	42,116,538.99
Due General Capital Fund - Reserve for New Library		850,000.00		850,000.00		
Encumbrances Payable		231,342.66		231,342.66		
		<u>58,809,466.55</u>	<u>4,670,093.87</u>	<u>7,767,446.11</u>	<u>4,255,387.58</u>	<u>42,116,538.99</u>
Balance December 31, 2010	B	<u>\$ 3,179,510.63</u>	<u>\$ 221,740.67</u>	<u>\$ 1,377,221.61</u>	<u>\$ 1,306,622.88</u>	<u>\$ 273,925.47</u>

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, 2009	B	\$ 7,924,361.66	\$ 306,101.91
Increased by:			
Open Space Tax Levy		\$ 8,305,113.26	
State of New Jersey - Open Space Reimbursements		2,648,218.34	
Encumbrances Returned		6,732,085.77	
Employer Contributions and Employees' Withholding			\$ 332,406.38
Interest Earned		54,634.76	697.75
Proceeds to Acquire Property - Municipal Sources		761,681.52	
		<u>18,501,733.65</u>	<u>333,104.13</u>
		26,426,095.31	639,206.04
Decreased by:			
Expenditures		7,421,286.83	184,662.39
Due Current Fund - Anticipated Revenue		992,992.58	
Encumbrances Payable		4,603,572.18	
		<u>13,017,851.59</u>	<u>184,662.39</u>
Balance December 31, 2010	B	<u>\$ 13,408,243.72</u>	<u>\$ 454,543.65</u>

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

<u>Fund:</u>	Balance Dec. 31, 2009	Increased by:		Decreased by:		Balance Dec. 31, 2010
		Cash Receipts	Encumbrances Returned	Cash Disbursed	Encumbrances Payable	
Prosecutor's Office	\$ 470,757.56	\$ 48,231.03	\$ 49,601.00	\$ 119,046.86	\$ 2,410.00	\$ 447,132.73
Forfeited Recognizances	52,021.46	39,267.07		19,373.22		71,915.31
Hospitalization Insurance						
Stabilization Fund	6,591,419.23	16,931,233.64		16,669,340.23		6,853,312.64
Environmental Fund	359,045.65	95,319.14		74,081.00		380,283.79
County Clerk County Fees	165,511.36	48,328.64	104,560.60	87,878.01	18,533.50	211,989.09
Board of Taxation	24,486.85	24,587.54	627.00	7,938.99	150.00	41,612.40
Prosecutor - Child Advocacy	200.59	301.00				501.59
Intoxicated Driver Fund	32,807.56	79.01		220.00		32,666.57
Road Deposit	82,076.45	24,198.71		17,837.81		88,437.35
Engineer Escrow	165,600.16	189,849.69	9,115.35	154,434.86	2,176.25	207,954.09
Surrogate's Office	44,979.99	5,240.86		5,558.82		44,662.03
Personal Attendant	27,584.71	6,228.71	4,932.00	6,462.76	3,569.00	28,713.66
Cultural and Heritage Commission	8,587.65	13,580.45	2,023.76	2,023.76		22,168.10
Newsletter Fund	18,318.54	4,566.15		1,674.00		21,210.69
Weights and Measures	342,351.77	179,638.31	342.94	125,941.57		396,391.45
Sheriff Trust	64,107.68	146,920.84				211,028.52
Aging Meals	118,281.84	220,339.91	40,036.01	229,459.10	64,721.17	84,477.49
Accumulated Absences	624,758.26	24,006.30		24,718.00		624,046.56
Roads Snow Removal	308,309.48	58,250.56				366,560.04
	<u>\$ 9,501,206.79</u>	<u>\$ 18,060,167.56</u>	<u>\$ 211,238.66</u>	<u>\$ 17,545,988.99</u>	<u>\$ 91,559.92</u>	<u>\$ 10,135,064.10</u>

Ref.

B

B



COUNTY OF WARREN

GENERAL CAPITAL FUND

2010

COUNTY OF WARREN  
GENERAL CAPITAL FUND  
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2009	C	\$ 29,764,196.38
Increased by Receipts:		
Current Fund Budget Appropriations:		
Capital Improvement Fund	\$ 8,010,870.00	
Proceeds from Bond Issuance	7,300,000.00	
Proceeds from Advanced Refunding:		
Serial Bonds Issued	4,210,000.00	
Bonds Cancelled at Sale	39,845.05	
Premium on Bond Issuance	8,540.45	
Due From County Library for Construction of New Library	850,000.00	
Due State of New Jersey:		
Premium on Bond Issuance	8,540.45	
Interest Earned	2,806.98	
Due Current Fund:		
Interest Earned	167,580.89	
		<u>20,598,183.82</u>
		50,362,380.20
Decreased by Disbursements:		
Improvement Authorizations	13,390,058.68	
Funds Returned to Public Health Trust	650,000.00	
Due State of New Jersey:		
Premium on Bond Issuance	8,540.45	
Interest Earned	870.63	
Due to Current Fund:		
Interest Earned	117,975.70	
		<u>14,167,445.46</u>
Balance December 31, 2010	C	<u>\$ 36,194,934.74</u>

COUNTY OF WARREN  
GENERAL CAPITAL FUND  
ANALYSIS OF GENERAL CAPITAL CASH

	Receipts		Disbursements		Transfers		Balance Dec. 31, 2010			
	Balance Dec. 31, 2009	Budget Appropriation	Miscellaneous	Improvement Authorizations	Miscellaneous	From		To		
Capital Fund Balance	\$ 938,503.33		\$ 8,540.45				\$ 6,624.90	\$ 953,668.68		
Capital Improvement Fund	4,237,606.81	\$ 8,010,870.00				\$ 8,110,870.00		4,137,606.81		
Due State of New Jersey	870.63		11,347.43		\$ 9,411.08			2,806.98		
Due Current Fund	876.74		167,580.89		117,975.70			50,481.93		
Encumbrances Payable	7,636,813.81					7,636,813.81	6,864,131.46	6,864,131.46		
Reserve for Library Expansion	5,044,008.00		850,000.00					5,894,008.00		
Reserve for Public Health Nursing Expansion	1,000,000.00				650,000.00			350,000.00		
<u>Ord. No.</u>	<u>Improvement Description</u>	<u>Ord. Date</u>								
1997-A	Various Improvements	02/26/97	2,350.00					2,350.00		
1998-A	Various Improvements	03/11/98	19,838.70	\$ 11,088.70				8,750.00		
1999-A	Various Improvements	02/10/99	9.00	9.00						
2000-A	Acquisition of Equipment and Various Improvements	03/22/00		8,460.00		6,509.02	14,969.02			
2001-A	Acquisition of Equipment and Various Improvements	03/14/01	0.70	4,986.00		4,166.00	9,152.00	0.70		
2003-A	Various Improvements	03/12/03	13,690.67	41,517.66		141,208.48	174,745.30	5,709.83		
2004-C	Engineering and Construction of Buildings in the County	06/09/04	15,342.65			12,221.52	12,221.52	15,342.65		
2005-A	Acquisition of Equipment and Various Improvements	04/27/05	154,090.98	43,475.04		55,556.16	4,270.35	59,330.13		
2006-A	Various Improvements	03/08/06	360,903.98	203,514.84		51,279.26	68,088.67	174,198.55		
2007-A	Various Improvements	03/14/07	768,623.22	622,730.81		342,132.86	624,010.39	427,769.94		
2008-A	Various Capital Improvements	05/14/08	2,367,175.23	451,990.72		926,754.51	150,646.64	1,139,076.64		
2009-A	Various Capital Improvements	04/22/09	7,008,491.93	5,806,843.07		3,561,405.83	6,578,709.92	4,218,952.95		
2009-B	Replacement Facility for Northeast Branch Library	12/09/09	195,000.00	107,652.90		87,347.10				
2010-A	Various Capital Improvements	04/28/10		1,431,439.88		1,183,860.72	7,460,870.00	4,845,569.40		
2010-B	Improvements to County College	04/28/10		379,969.91		50.00		6,919,980.09		
2010-C	Refunding Bond Ordinance	04/28/10		4,249,845.05		6,624.90				
2010-D	Acquisition, Installation and Technical Support of 100KW Solar Photovoltaic Array	10/13/10		33,160.00		491,640.00	650,000.00	125,200.00		
			<u>\$ 29,764,196.38</u>	<u>\$ 8,010,870.00</u>	<u>\$ 12,587,313.82</u>	<u>\$ 13,390,058.68</u>	<u>\$ 777,386.78</u>	<u>\$ 22,618,440.17</u>	<u>\$ 22,618,440.17</u>	<u>\$ 36,194,934.74</u>

COUNTY OF WARREN  
GENERAL CAPITAL FUND  
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED  
YEAR ENDED DECEMBER 31, 2010

<u>Ord. No</u>	<u>Improvement Description</u>	<u>Ord. Date</u>	<u>2010 Authorizations</u>	<u>Serial Bonds Issued</u>	<u>Authorization Cancelled</u>
2010-B	Improvements to County College	04/28/10	\$ 7,300,000.00	\$ 7,300,000.00	
2101-C	Refunding Bond Ordinance	04/28/10	<u>5,000,000.00</u>	<u>4,210,000.00</u>	<u>\$ 790,000.00</u>
			<u>\$ 12,300,000.00</u>	<u>\$ 11,510,000.00</u>	<u>\$ 790,000.00</u>

COUNTY OF WARREN  
GENERAL CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>Ref.</u>	
Balance December 31, 2009	C	\$ 4,237,606.81
Increased by:		
2010 Budget Appropriation		<u>8,010,870.00</u>
		12,248,476.81
Decreased by:		
Appropriation to Finance Improvement Authorizations		<u>8,110,870.00</u>
Balance December 31, 2010	C	<u><u>\$ 4,137,606.81</u></u>

COUNTY OF WARREN  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Ordinance		Balance Dec. 31, 2009 Funded	Prior Year Encumbrances Returned	2010 Authorizations		Paid or Charged	Improvement Authorizations Cancelled	Balance Dec. 31, 2010 Funded
		Date	Amount			Capital Improvement Fund	Deferred Charges to Future Taxation - Unfunded			
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				\$ 11,088.70		8,750.00
1999-A	Various Improvements	02/10/99	3,482,314.00	9.00				9.00		
2000-A	Acquisition of Equipment and Various Improvements	03/22/00	3,609,822.00		\$ 14,969.02			14,969.02		
2001-A	Acquisition of Equipment and Various Improvements	03/14/01	3,288,294.00	0.70	9,152.00			9,152.00		0.70
2003-A	Various Improvements	03/12/03	3,435,100.00	13,690.67	174,745.30			182,726.14		5,709.83
2004-C	Engineering and Construction of Buildings in the County	06/09/04	1,050,000.00	15,342.65	12,221.52			12,221.52		15,342.65
2005-A	Acquisition of Equipment and Various Improvements	04/27/05	4,137,250.00	154,090.98	4,270.35			99,031.20		59,330.13
2006-A	Various Improvements	03/08/06	8,934,110.00	360,903.98	68,088.67			254,794.10		174,198.55
2007-A	Various Improvements	03/14/07	8,747,906.00	768,623.22	624,010.39			964,863.67		427,769.94
2008-A	Various Capital Improvements	05/14/08	7,462,695.00	2,367,175.23	150,646.64			1,378,745.23		1,139,076.64
2009-A	Various Capital Improvements	04/22/09	16,659,943.00	7,008,491.93	6,578,709.92			9,368,248.90		4,218,952.95
2009-B	Replacement Facility for Northeast Branch Library	12/09/09	1,100,000.00	195,000.00				195,000.00		
2010-A	Various Capital Improvements	04/28/10	7,460,870.00			\$ 7,460,870.00		2,615,300.60		4,845,569.40
2010-B	Improvements to County College	04/28/10	7,300,000.00				\$ 7,300,000.00	380,019.91		6,919,980.09
2010-C	Refunding Bond Ordinance	04/28/10	5,000,000.00				5,000,000.00	4,243,220.15	\$ 756,779.85	
2010-D	Acquisition, Installation and Technical Support of 100KW Solar Photovoltaic Array	10/13/10	650,000.00			650,000.00		524,800.00		125,200.00
				<u>\$ 10,905,517.06</u>	<u>\$ 7,636,813.81</u>	<u>\$ 8,110,870.00</u>	<u>\$ 12,300,000.00</u>	<u>\$ 20,254,190.14</u>	<u>\$ 756,779.85</u>	<u>\$ 17,942,230.88</u>
<u>Ref</u>				C			Cash Disbursed	\$ 13,390,058.68		
							Encumbrances	6,864,131.46		
								<u>\$ 20,254,190.14</u>		
									Deferred Charges to Future Taxation Unfunded - Cancelled	\$ 790,000.00
									Less: Excess Proceeds Applied to Custs	33,220.15
										<u>\$ 756,779.85</u>

COUNTY OF WARREN  
GENERAL CAPITAL FUND  
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE  
YEAR ENDED DECEMBER 31, 2010

NOT APPLICABLE

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

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding Dec. 31, 2010		Int. Rate	Balance Dec. 31, 2009	Issued	Defeased Bonds	Matured	Balance Dec. 31, 2010
			Date	Amount						
Open Space Bond Series 2003A	6/1/03	\$ 7,000,000.00				\$ 4,600,000.00		\$ 4,160,000.00	\$ 440,000.00	
Open Space Refunding Bonds 2003B	12/1/03	2,735,000.00	11/15/11	\$ 235,000.00	3.100%					
			11/15/12	240,000.00	3.350%					
			11/15/13	245,000.00	3.500%					
			11/15/14	255,000.00	3.600%					
			11/15/15	270,000.00	3.750%	1,475,000.00				230,000.00
General Improvement/College Refunding Bonds, Series 2003C	12/1/03	14,610,000.00	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%	3,695,000.00				1,190,000.00
County Vocational School Refunding Bonds, Series 2003D	12/1/03	3,005,000.00	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%	1,615,000.00				250,000.00
County College Refunding Bonds, Series 2003E	12/1/03	1,195,000.00				90,000.00		90,000.00		



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, 2010		Int. Rate	Balance Dec. 31, 2009	Issued	Defeased Bonds	Matured	Balance Dec. 31, 2010	
			Date	Amount							
County College Bonds Series 2007A	7/15/07	\$ 2,750,000.00	07/15/11	\$ 155,000.00	4.125%						
			07/15/12	160,000.00	4.125%						
			07/15/13	165,000.00	4.125%						
			07/15/14	175,000.00	4.125%						
			07/15/15	180,000.00	4.125%						
			07/15/16	185,000.00	4.125%						
			07/15/17	195,000.00	4.125%						
			07/15/18	200,000.00	4.125%						
			07/15/19	210,000.00	4.125%						
			07/15/20	220,000.00	4.125%						
			07/15/21	230,000.00	4.125%						
			07/15/22	240,000.00	4.125%	\$ 2,465,000.00				\$ 150,000.00	\$ 2,315,000.00
			County College Bonds Series 2007B	7/15/07	\$ 2,750,000.00	07/15/11	155,000.00	4.125%			
07/15/12	160,000.00	4.125%									
07/15/13	165,000.00	4.125%									
07/15/14	175,000.00	4.125%									
07/15/15	180,000.00	4.125%									
07/15/16	185,000.00	4.125%									
07/15/17	195,000.00	4.125%									
07/15/18	200,000.00	4.125%									
07/15/19	210,000.00	4.125%									
07/15/20	220,000.00	4.125%									
07/15/21	230,000.00	4.125%									
07/15/22	240,000.00	4.125%				2,465,000.00				150,000.00	2,315,000.00



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

	<u>Ref.</u>	
Balance December 31, 2009	C	\$ 809,826.17
Decreased by:		
Loan Repayments		<u>85,948.66</u>
Balance December 31, 2010	C	<u>\$ 723,877.51</u>

SCHEDULE OF PRINCIPAL PAYMENTS  
OUTSTANDING DECEMBER 31, 2010

1997 Issue

<u>Payment Number</u>	<u>Date</u>	<u>Interest Rate</u>	<u>Principal Amount</u>
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>\$ 424,414.52</u>

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

SCHEDULE OF PRINCIPAL PAYMENTS  
OUTSTANDING DECEMBER 31, 2010

2001 Issue

<u>Payment Number</u>	<u>Date</u>	<u>Interest Rate</u>	<u>Principal Amount</u>
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
			\$ 299,462.99

COUNTY OF WARREN  
GENERAL CAPITAL FUND  
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED  
YEAR ENDED DECEMBER 31, 2010

Ord. No.	Improvement Description	2010 Authorizations	Serial Bonds Issued	Authorization Cancelled
2010-B	Improvements to County College	\$ 7,300,000.00	\$ 7,300,000.00	
2010-C	Refunding Bond Ordinance	5,000,000.00	4,210,000.00	\$ 790,000.00
		<u>\$ 12,300,000.00</u>	<u>\$ 11,510,000.00</u>	<u>\$ 790,000.00</u>

COUNTY OF WARREN

PART II

SINGLE AUDIT

YEAR ENDED DECEMBER 31, 2010

COUNTY OF WARREN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2010

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
					From	To		
<u>U.S. DEPT. OF HEALTH &amp; HUMAN SERVICES:</u>								
Passed Through N.J. Dept. of Health and Senior Services:								
Title III - Aging - Area Plan Grant:								
#08-1394	93.046	100-046-4144-265-6110	\$ 982,838.00	\$ 11,729.00	01/01/08	12/31/10	\$ 972,037.82	\$ 972,037.82
#09-1394	93.046	100-046-4144-265-6110	584,872.00	545,636.66	01/01/09	12/31/10	\$ 77,234.37	575,399.53
#10-1394	93.046	100-046-4144-265-6110	416,471.00	416,471.00	01/01/10	12/31/10	336,073.13	375,457.73
			<u>1,984,181.00</u>	<u>973,836.66</u>			<u>413,307.50</u>	<u>1,922,895.08</u>
Public Health Preparedness and Response for Bioterrorism:								
#09-1166-BT-L2	93.283	100-046-4L04-360-6120	383,646.00		08/31/08	12/31/10	839.72	383,646.00
#10-1166-BT-L2	93.283	100-046-4L04-360-6120	603,943.00	603,943.00	08/31/09	08/31/10	484,843.89	603,942.99
#10-1166-BT-L2			376,239.00	125,412.00	08/31/10	08/31/11	112,176.45	112,295.49
			<u>1,363,828.00</u>	<u>729,355.00</u>			<u>597,860.06</u>	<u>1,099,884.48</u>
National Association of County and City Health Officials for the Warren County Medical Reserve Corps:								
2009	97.054	100-066-1200-893-6110	5,000.00		01/01/09	12/31/10	1,949.10	4,265.60
2010	97.054	100-066-1200-893-6110	5,000.00	5,000.00	01/01/10	12/31/10	367.48	367.48
			<u>10,000.00</u>	<u>5,000.00</u>			<u>2,316.58</u>	<u>4,633.08</u>
TOTAL DEPT. OF HEALTH & HUMAN SERVICES			<u>3,358,009.00</u>	<u>1,708,191.66</u>			<u>1,013,484.14</u>	<u>3,027,412.64</u>
<u>U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT:</u>								
Community Development Block Grant	14.218	N/A	<u>500,000.00</u>	<u>500,000.00</u>	01/01/10	12/31/10	<u>500,000.00</u>	<u>500,000.00</u>
TOTAL DEPT. OF HOUSING AND URBAN DEVELOPMENT			<u>500,000.00</u>	<u>500,000.00</u>			<u>500,000.00</u>	<u>500,000.00</u>
<u>U.S. DEPT. OF JUSTICE:</u>								
Passed Through N.J. Dept. of Law & Public Safety:								
Division of Criminal Justice:								
Crime Victim Assistance:								
#V-29-07	16.575	100-066-1020-142-6010	88,383.00	20,467.80	01/01/09	12/31/10	20,467.80	88,383.00
#V-37-10	16.575	100-066-1020-142-6010	79,153.00	59,745.00	01/01/10	12/31/10	79,153.00	79,153.00
			<u>167,536.00</u>	<u>80,212.80</u>			<u>99,620.80</u>	<u>167,536.00</u>

COUNTY OF WARREN  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED DECEMBER 31, 2010  
 (Continued)

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
					From	To		
<u>U.S. DEPT. OF JUSTICE:</u>								
Passed Through N.J. Dept. of Law & Public Safety:								
Division of Criminal Justice:								
Sexual Assault Nurse Examiner								
2006 - Prosecutors	16.582	100-066-1020-142-6010	\$ 81,744.00		01/01/06	12/31/10	\$ 145.15	\$ 80,013.10
2009	16.582	100-066-1020-142-6010	89,136.00		01/01/09	12/31/10	500.04	78,047.62
2010	16.582	100-066-1020-142-6010	67,655.00	\$ 66,231.72	01/01/10	12/31/10	66,231.72	66,231.72
			<u>238,535.00</u>	<u>66,231.72</u>			<u>66,876.91</u>	<u>224,292.44</u>
JAG County Gang, Gun and Narcotics Task Force Grant								
2010-ARRA	16.803	09-100-066-1020-421	46,755.00	46,755.00	07/01/09	12/31/10	46,755.00	46,755.00
		09-100-066-1020-421	46,755.00	46,755.00	01/01/10	06/30/10	46,755.00	46,755.00
		09-100-066-1020-421	74,121.00	26,979.00	07/01/10	06/30/11		
			<u>167,631.00</u>	<u>120,489.00</u>			<u>93,510.00</u>	<u>93,510.00</u>
Violence Against Women Act								
2010-ARRA	16.588	FY10-100-066-1020-419	8,560.00	6,325.00	02/01/10	01/31/11	7,471.00	7,471.00
			<u>8,560.00</u>	<u>6,325.00</u>			<u>7,471.00</u>	<u>7,471.00</u>
Local Law Enforcement Block Grant,								
Megan's Law Enforcement	16.592	100-066-1020-261-6010	5,139.00	2,044.00	01/01/09	12/31/10	2,044.00	5,139.00
Megan's Law Enforcement	16.592	100-066-1020-261-6010	5,328.00	3,171.00	01/01/10	12/31/10	3,171.00	3,171.00
			<u>10,467.00</u>	<u>5,215.00</u>			<u>5,215.00</u>	<u>8,310.00</u>
Juvenile Accountability Incentive:								
JAIBG-09	16.523	100-066-1500-121-6010	7,617.00	3,807.00	01/01/09	12/31/10	1,904.00	7,617.00
JAIBG-10	16.523	100-066-1500-121-6010	8,658.00		01/01/10	12/31/10	6,494.00	8,658.00
			<u>16,275.00</u>	<u>3,807.00</u>			<u>8,398.00</u>	<u>16,275.00</u>
Community Oriented Policing Services (COPS)								
Law Enforcement Technology Grant	16.007	100-066-1200-833-65110	148,084.00	27,559.95	01/01/06	12/31/10	14,798.70	148,084.00
Law Enforcement Technology Grant	16.007	100-066-1200-833-65110	1,250,000.00		01/01/09	12/31/10	1,700.00	676,781.69
			<u>1,398,084.00</u>	<u>27,559.95</u>			<u>16,498.70</u>	<u>824,865.69</u>
TOTAL DEPT. OF JUSTICE			<u>2,007,088.00</u>	<u>309,840.47</u>			<u>297,590.41</u>	<u>1,342,260.13</u>



COUNTY OF WARREN  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED DECEMBER 31, 2010  
 (Continued)

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Grant Expenditures
					From	To		
<b>U.S. DEPT. OF HOMELAND SECURITY:</b>								
State Homeland Security Grant Program - 2007 HSGP	97.067	100-066-1200-833-65110	\$ 386,472.80	\$ 192,993.06	01/01/07	12/31/10	\$ 172,038.21	\$ 386,472.80
State Homeland Security Grant Program - 2009 HSGP	97.067	100-066-1200-833-65110	1,083,861.54	458,813.44	01/01/09	12/31/10	457,076.13	841,376.93
NJ Data Exchange Project	97.067	100-066-1200-833-65110	150,000.00	128,925.28	01/01/09	12/31/10	128,925.28	128,925.28
FEMA Reimbursement County Property - Hurricane Ivan Damage - 2005	97.054	100-066-1200-833-65110	819,507.90		01/01/05	12/31/10	4,607.11	819,507.90
Hurricane Ivan Damage - 2006	97.054	100-066-1200-833-65110	42,678.91		01/01/06	12/31/10	10,682.97	42,678.91
State Homeland Security Grant Program - 2010 HSGP	97.067	100-066-1200-833-65110	479,369.49	32,162.78	01/01/10	12/31/10	32,162.78	32,162.78
			<u>2,961,890.64</u>	<u>812,894.56</u>			<u>805,492.48</u>	<u>2,251,124.60</u>
Logistics and Commodities Distribution Program 2009	97.042	07-EMPG-P-110-07	33,685.00	21,696.64	03/01/09	08/31/10	21,696.64	21,696.64
Special Needs Shelter Planning and Support 2010	97.042	08-EMPG-P-330-05	21,400.00		04/01/09	09/30/10	15,405.00	21,400.00
			<u>55,085.00</u>	<u>21,696.64</u>			<u>37,101.64</u>	<u>43,096.64</u>
TOTAL U.S. DEPT. OF HOMELAND SECURITY			<u>3,016,975.64</u>	<u>834,591.20</u>			<u>842,594.12</u>	<u>2,294,221.24</u>
<b>U.S. DEPT. OF TRANSPORTATION:</b>								
N.J. Dept. of Law & Public Safety:								
Division of Highway Traffic Safety:								
Summer Internship #RS03-57-01-09	20.205	N/A	19,600.00		01/01/09	12/31/10		16,322.88
Summer Internship - 2010	20.205	N/A	20,160.00	18,048.13	01/01/10	12/31/10	18,048.13	18,048.13
			<u>39,760.00</u>	<u>18,048.13</u>			<u>18,048.13</u>	<u>34,371.01</u>
Passed Through N.J. Transit Corporation:								
NJ Transit 5311 - FY 2007-2008	20.509	N/A	205,350.00	3,427.85	07/01/07	06/30/10		205,350.00
NJ Transit 5311 - FY 2008-2009	20.509	N/A	380,641.00	180,787.50	07/01/08	06/30/10		338,296.74
			<u>585,991.00</u>	<u>184,215.35</u>				<u>543,646.74</u>
Route 57 Shuttle Transportation - Job Access 2008	20.516	N/A	181,058.00	49,048.60	01/01/08	06/30/09		181,058.00
Route 57 Shuttle Transportation - Job Access 2009	20.516	N/A	256,934.00	182,494.89	01/01/09	06/30/10	212,193.26	245,458.70
Route 57 Shuttle Transportation - Job Access 2010	20.516	N/A	136,603.00	6,000.00	01/01/09	06/30/10	6,000.00	6,000.00
			<u>574,595.00</u>	<u>237,543.49</u>			<u>218,193.26</u>	<u>432,516.70</u>
Passed Through N.J. Department of Transportation:								
NJ Transportation Trust Fund Authority Act:								
D.O.T. Improvements Various Bridges	20.205	6320-480-078-6320-606	600,000.00		01/01/03	12/31/10	15,519.00	600,000.00
D.O.T. Bridge Improvements 2101202 - 2004	20.205	6320-480-078-6320-606	200,000.00		01/01/04	12/31/10	1,421.74	199,179.34
D.O.T. Bridge Improvements 2101202 - 2005	20.205	6320-480-078-6320-606	59,839.00	6,538.97	01/01/04	12/31/10	4,343.64	59,839.00
D.O.T. Bridge Improvements 2102215 - 2005	20.205	6320-480-078-6320-606	163,396.00	1,078.44	01/01/03	12/31/10	4,802.65	163,396.00
D.O.T. Various Bridge Improvements	20.205	6320-480-078-6320-606	2,400,000.00		01/01/02	12/31/10	759,023.71	2,400,000.00
D.O.T. Cemetery Road Bridge Row	20.205	6320-480-078-6320-606	60,000.00	2,372.96	01/01/10	12/31/10	10,636.13	10,636.13
D.O.T. Improvement to Strykers Road	20.205	6320-480-078-6320-606	478,000.00		01/01/06	12/31/10	303,757.76	478,000.00
Route 22 Study	20.205	6320-480-078-6320-606	176,000.00	88,708.99	07/01/07	06/30/10		175,438.00
D.O.T. County Route 519 Improvements-ARRA	20.205	6320-480-078-6320-606	3,706,423.00	2,873,662.01	01/01/10	12/31/10	2,873,662.01	2,873,662.01

COUNTY OF WARREN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2010  
 (Continued)

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Grant Expenditures
					From	To		
<u>U.S. DEPT. OF TRANSPORTATION:</u>								
Passed Through N.J. Department of Transportation:								
D.O.T. Route 519 and 611 Improvements	20.205	6320-480-078-6320-606	\$ 596,280.00		01/01/10	12/31/10	\$ 408,123.24	\$ 408,123.24
D.O.T. County Route 616 Improvements	20.205	6320-480-078-6320-606	88,865.00	\$ 61,274.18	05/18/09	05/18/12		57,274.70
D.O.T. County Route 623 Improvements	20.205	6320-480-078-6320-606	1,908,000.00	738,242.54	09/23/08	09/23/11	483,111.09	1,528,775.46
D.O.T. Capital Transportation Program 2007	20.205	6320-480-078-6320-606	1,559,000.00		01/01/07	12/31/10	264,232.17	1,557,170.00
D.O.T. Capital Transportation Program 2008	20.205	6320-480-078-6320-606	1,559,000.00		01/01/08	12/31/10	476,819.87	1,558,903.85
D.O.T. Capital Transportation Program 2009	20.205	6320-480-078-6320-606	1,559,500.00		01/01/09	12/31/10	209,001.66	1,559,500.00
D.O.T. Capital Transportation Program 2010	20.205	6320-480-078-6320-606	2,187,000.00	2,187,000.00	01/01/10	12/31/10	1,742,430.45	2,187,000.00
			<u>17,301,303.00</u>	<u>5,958,878.09</u>			<u>7,556,885.12</u>	<u>15,816,901.73</u>
TOTAL DEPT. OF TRANSPORTATION			<u>18,501,649.00</u>	<u>6,398,685.06</u>			<u>7,793,126.51</u>	<u>16,827,436.18</u>
TOTAL FEDERAL AWARDS			<u>\$ 27,383,721.64</u>	<u>\$ 9,751,308.39</u>			<u>\$ 10,446,795.18</u>	<u>\$ 23,991,330.19</u>

N/A - Not Available/Not Applicable

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

COUNTY OF WARREN  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2010

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>							
Special Child Health Services for Handicapped Children (Including Case Management)	100-046-4220-079	\$ 67,003.00		01/01/08	12/31/10		\$ 67,003.00
	100-046-4220-079	69,503.00	\$ 65,970.00	01/01/09	12/31/10	\$ 49,817.64	68,470.00
		70,003.00	16,723.00	01/01/10	12/31/10	17,283.32	17,283.32
		<u>206,509.00</u>	<u>82,693.00</u>			<u>67,100.96</u>	<u>152,756.32</u>
Part H - Early Intervention Service Coordination:							
#09-230-SCH-L-9	4575-233-6140-5074	152,945.00		01/01/08	12/31/10		152,945.00
#09-230-SCH-L-0	4575-233-6140-5074	114,444.00	110,505.00	01/01/09	12/31/10	85,736.67	114,444.00
#09-230-SCH-L-0	4575-233-6140-5074	38,148.00	21,758.00	01/01/10	12/31/10	17,819.00	17,819.00
		<u>305,537.00</u>	<u>132,263.00</u>			<u>103,555.67</u>	<u>285,208.00</u>
Right To Know Act:							
2009	100-046-4771-105-6110	9,220.00	2,305.00	01/01/09	12/31/10		9,220.00
2010	100-046-4771-105-6110	9,220.00	6,915.00	01/01/10	12/31/10		
		<u>18,440.00</u>	<u>9,220.00</u>				<u>9,220.00</u>
Area Plan Grant							
	09-100-046-4144	552,726.00	223,034.00	01/01/09	12/31/10	552,726.00	552,726.00
		<u>552,726.00</u>	<u>223,034.00</u>			<u>552,726.00</u>	<u>552,726.00</u>
County Comprehensive Alcoholism and Drug Services:							
2009	760-046-4219-001-6110	229,843.00	124,763.00	01/01/09	12/31/10	25,351.29	229,843.00
2010	760-046-4219-001-6110	229,618.00	151,980.00	01/01/10	12/31/10	207,200.00	229,618.00
		<u>459,461.00</u>	<u>276,743.00</u>			<u>232,551.29</u>	<u>459,461.00</u>
Senior Farmer's Market Nutrition Program							
2010	4560-474-6140-7079	1,000.00	1,000.00	06/01/10	09/30/10		
		<u>1,000.00</u>	<u>1,000.00</u>				
Health Care Regional Preparedness							
2010	4230-100-046-4E03-362-J002-6140	25,000.00		07/01/10	06/30/11	25,000.00	25,000.00
		<u>25,000.00</u>				<u>25,000.00</u>	<u>25,000.00</u>
Healthy Community Development							
2010	4535-129-6140-2070	6,100.00	3,050.00	06/25/10	06/24/11		
		<u>6,100.00</u>	<u>3,050.00</u>				
Adult Protective Services							
2009	100-046-4144-226-6110	26,682.00		01/01/09	12/31/10	9,203.60	26,682.00
2010	100-046-4144-226-6110	26,682.00	26,682.00	01/01/10	12/31/10	11,669.34	18,919.34
		<u>53,364.00</u>	<u>26,682.00</u>			<u>20,872.94</u>	<u>45,601.34</u>
TOTAL NJ DEPARTMENT OF HEALTH & SENIOR SERVICES		<u>1,628,137.00</u>	<u>754,685.00</u>			<u>1,001,806.86</u>	<u>1,529,972.66</u>

COUNTY OF WARREN  
 SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 YEAR ENDED DECEMBER 31, 2010  
 (continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
<u>NJ DEPARTMENT OF MILITARY &amp; VETERANS' AFFAIRS:</u>							
Veterans Transportation Services:							
Veterans Transportation 2009	3610-100-067-3610-058	\$ 7,000.00	\$ 4,668.00	01/01/09	12/31/10	\$ 4,085.00	\$ 7,000.00
Veterans Transportation 2010	3610-100-067-3610-058	7,000.00	2,332.00	01/01/10	12/31/10	2,915.00	2,915.00
		<u>14,000.00</u>	<u>7,000.00</u>			<u>7,000.00</u>	<u>9,915.00</u>
TOTAL NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS		<u>14,000.00</u>	<u>7,000.00</u>			<u>7,000.00</u>	<u>9,915.00</u>
<u>NJ DEPARTMENT OF CHILDREN AND FAMILIES:</u>							
Task Force on Child Abuse and Neglect:							
Children's Justice Act Grant:							
On Site Forensic Interview Training Program	N/A	17,050.00		01/01/08	12/31/10	3,965.92	17,050.00
		<u>17,050.00</u>				<u>3,965.92</u>	<u>17,050.00</u>
TOTAL NJ DEPARTMENT OF CHILDREN AND FAMILIES		<u>17,050.00</u>				<u>3,965.92</u>	<u>17,050.00</u>
<u>NJ DEPARTMENT OF THE TREASURY</u>							
Governor's Council on Alcoholism/Drug Abuse:							
Municipal Alliance to Prevent Alcoholism/Drug Abuse							
2009	100-082-C001-044-6010	160,305.00	51,250.84	01/01/09	12/31/10	38,903.50	155,918.24
2010	100-082-C001-044-6010	160,305.00	58,591.78	01/01/10	12/31/10	129,235.81	160,305.00
		<u>320,610.00</u>	<u>109,842.62</u>			<u>168,139.31</u>	<u>316,223.24</u>
TOTAL NJ DEPARTMENT OF THE TREASURY		<u>320,610.00</u>	<u>109,842.62</u>			<u>168,139.31</u>	<u>316,223.24</u>
<u>NJ DEPARTMENT OF LAW &amp; PUBLIC SAFETY:</u>							
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2009	100-066-1500-032-6010	301,604.00	150,798.00	01/01/09	12/31/10	55,885.00	301,604.00
2010	100-066-1500-032-6010	301,604.00	150,804.00	01/01/10	12/31/10	252,107.00	301,604.00
		<u>603,208.00</u>	<u>301,602.00</u>			<u>307,992.00</u>	<u>603,208.00</u>

COUNTY OF WARREN  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2010  
 (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 &amp; PUBLIC SAFETY:</u>							
Division of Criminal Justice:							
Office of Insurance Fraud:							
2009	1020-459-066-1020-001	\$ 94,405.00	\$ 27,662.00	01/01/09	12/31/10	\$ 27,662.00	\$ 88,692.00
2010	1020-459-066-1020-001	100,131.00	66,942.00	01/01/10	12/31/10	66,942.00	66,942.00
Body Armor Replacement Program - 2003	1020-718-066-1020-001	9,529.45		01/01/03	12/31/10	1,271.58	9,529.45
Body Armor Replacement Program - 2002	1020-718-066-1020-001	9,180.76		01/01/03	12/31/10	300.98	9,180.76
Body Armor Replacement Program - 2004	1020-718-066-1020-001	9,180.76		01/01/04	12/31/10	5,711.95	9,180.76
Body Armor Replacement Program - 2005	1020-718-066-1020-001	23,084.56		01/01/05	12/31/10	12,284.25	23,084.56
Body Armor Replacement Program - 2007	1020-718-066-1020-001	10,801.57		01/01/07	12/31/10	6,825.07	10,801.57
Body Armor Replacement Program - 2008	1020-718-066-1020-001	12,489.51		01/01/08	12/31/10	8,412.40	12,489.51
Body Armor Replacement Program - 2008	1020-718-066-1020-001	11,254.64		01/01/08	12/31/10	6,964.73	10,662.56
Body Armor Replacement Program - 2010	1020-718-066-1020-001	14,899.88	14,899.88	01/01/10	12/31/10	1,775.89	6,762.08
		<u>294,957.13</u>	<u>109,503.88</u>			<u>138,150.85</u>	<u>247,325.25</u>
TOTAL NJ DEPARTMENT OF LAW & PUBLIC SAFETY		<u>898,165.13</u>	<u>411,105.88</u>			<u>446,142.85</u>	<u>850,533.25</u>
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>							
Division of Youth and Family Services:							
Human Services Advisory Council/Child Title XX Coalition:							
2009 - #09ALWN	100-054-7570-380-6130	291,737.00		01/01/09	12/31/10	21,264.53	291,737.00
2010	100-054-7570-380-6130	281,737.00	281,737.00	01/01/10	12/31/10	265,228.59	267,745.59
Personal Attendant Services Program:							
2009	7550-100-054-7570-076	465,378.00	77,563.00	01/01/09	12/31/10	197,070.46	465,378.00
2010	7550-100-054-7570-076	402,459.00	368,920.75	01/01/10	12/31/10	303,292.89	402,459.00
		<u>1,441,311.00</u>	<u>728,220.75</u>			<u>786,856.47</u>	<u>1,427,319.59</u>
Division of Economic Assistance:							
Social Services for the Homeless:							
2009	100-054-7550-072-6030	92,589.00	8,000.00	01/01/09	12/31/10	6,036.81	92,589.00
2010	100-054-7550-072-6030	105,479.00	105,479.00	01/01/10	12/31/10	92,311.33	93,511.33
		<u>198,068.00</u>	<u>113,479.00</u>			<u>98,348.14</u>	<u>186,100.33</u>
Division of Family Development:							
Food Stamp Program and Outreach							
	7550-072	52,630.00	52,630.00	01/01/10	12/31/10	52,630.00	52,630.00
		<u>52,630.00</u>	<u>52,630.00</u>			<u>52,630.00</u>	<u>52,630.00</u>

COUNTY OF WARREN  
 SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 YEAR ENDED DECEMBER 31, 2010  
 (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 Youth and Family Services:							
Division of Temporary Assistance and Social Services:							
Work First New Jersey Program - 2009	N/A	\$ 143,773.00	\$ 52,447.00	01/01/09	12/31/10	\$ 81,812.52	\$ 112,568.00
Work First New Jersey Program - 2010	N/A	18,953.00	7,829.00	01/01/10	12/31/10	4,121.00	4,121.00
		<u>162,726.00</u>	<u>60,276.00</u>			<u>85,933.52</u>	<u>116,689.00</u>
TOTAL NJ DEPARTMENT OF HUMAN SERVICES		<u>1,854,735.00</u>	<u>954,605.75</u>			<u>1,023,768.13</u>	<u>1,782,738.92</u>
<u>NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SERVICE:</u>							
Enhanced 911 Consolidated Grant - Equipment	N/A	132,543.00		01/01/08	12/31/10	4,040.45	59,439.37
		<u>599,543.00</u>				<u>4,040.45</u>	<u>526,439.37</u>
TOTAL NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SERVICE		<u>599,543.00</u>				<u>4,040.45</u>	<u>526,439.37</u>
<u>NJ DEPARTMENT OF COMMUNITY AFFAIRS:</u>							
Handicapped Person's Recreational Opportunities Act: 2009	100-022-8050-035-6120	15,000.00	4,752.00	01/01/09	12/31/10	6,419.00	15,000.00
		<u>15,000.00</u>	<u>4,752.00</u>			<u>6,419.00</u>	<u>15,000.00</u>
Lead Identification and Field Testing	09-745-022-8050-001-FLFT-6130	13,615.00		06/01/09	05/31/10	13,615.00	13,615.00
		<u>13,615.00</u>				<u>13,615.00</u>	<u>13,615.00</u>
TOTAL NJ DEPARTMENT OF COMMUNITY AFFAIRS		<u>28,615.00</u>	<u>4,752.00</u>			<u>20,034.00</u>	<u>28,615.00</u>
<u>NJ HIGHLANDS COUNCIL:</u>							
Sustainable Agriculture Grant	09-032-070-2100	50,000.00	14,398.05	01/01/09	12/31/10	14,398.05	41,915.85
TOTAL NJ HIGHLANDS COUNCIL		<u>107,000.00</u>	<u>14,398.05</u>			<u>14,398.05</u>	<u>98,915.85</u>

COUNTY OF WARREN  
 SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 YEAR ENDED DECEMBER 31, 2010  
 (continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
<u>NJ TRANSIT CORPORATION:</u>							
Disabled Resident Transportation Assistance Program:							
2009	N/A	\$ 566,919.00	\$ 263,380.34	01/01/09	12/31/10	\$ 41,509.00	\$ 566,919.00
2010	N/A	519,101.00	295,372.41	01/01/09	12/31/10	481,575.00	481,575.00
NJ Transit - Section 5311 - 2009	N/A	322,748.00	293,604.06	01/01/09	12/31/10	190,853.28	322,748.00
		<u>1,541,768.00</u>	<u>852,356.81</u>			<u>713,937.28</u>	<u>1,504,242.00</u>
TOTAL NJ TRANSIT CORPORATION		<u>1,541,768.00</u>	<u>852,356.81</u>			<u>713,937.28</u>	<u>1,504,242.00</u>
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
County Environmental Health (CEHA)							
2009	100-042-4840-094-6110	135,612.00	38,355.00	01/01/09	12/31/10	38,475.00	132,612.00
2010	100-042-4840-094-6110	112,238.00	51,031.73	01/01/10	12/31/10	97,571.72	102,546.97
		<u>247,850.00</u>	<u>89,386.73</u>			<u>136,046.72</u>	<u>235,158.97</u>
Clean Communities Program:							
2008	4900-765-178920-60	51,609.26		01/01/08	12/31/10	0.10	51,609.26
2009	4900-765-178920-60	66,032.98		01/01/09	12/31/10	53,899.37	66,032.98
2010	4900-765-178920-60	68,506.45	68,506.45	01/01/09	12/31/10	53,942.42	53,942.42
		<u>186,148.69</u>	<u>68,506.45</u>			<u>107,841.89</u>	<u>171,584.66</u>
Solid Waste Administration Program:							
2009		120,000.00		01/01/09	12/31/10	64,004.78	64,004.78
		<u>120,000.00</u>	<u>-</u>			<u>64,004.78</u>	<u>64,004.78</u>
Recycling Bonus Funds							
2010	N/A	82,000.00	82,000.00	12/01/09	12/01/11	42,553.52	44,141.22
		<u>82,000.00</u>	<u>82,000.00</u>			<u>42,553.52</u>	<u>44,141.22</u>
TOTAL NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION		<u>635,998.69</u>	<u>239,893.18</u>			<u>350,446.91</u>	<u>514,889.63</u>

COUNTY OF WARREN  
 SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 YEAR ENDED DECEMBER 31, 2010  
 (continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
<u>NJ DEPARTMENT OF STATE DIVISION OF ARCHIVES AND RECORDS MANAGEMENT</u>							
Public Archives and Records Infrastructure Support Grant(PARIS)							
2006	100-074-254-033-6110	\$ 893,300.00		01/01/06	12/31/10	\$ 599.52	\$ 892,856.00
2008	100-074-254-033-6110	247,000.00	\$ 28,500.00	09/01/08	08/31/10		247,000.00
2009	100-074-254-033-6110	79,040.00	19,760.00	09/01/09	08/31/10	51,869.57	59,384.20
		<u>1,219,340.00</u>	<u>48,260.00</u>			<u>52,469.09</u>	<u>1,199,240.20</u>
TOTAL DEPARTMENT OF STATE DIVISION OF ARCHIVES AND RECORDS MANAGEMENT		<u>1,219,340.00</u>	<u>48,260.00</u>			<u>52,469.09</u>	<u>1,199,240.20</u>
<u>NJ STATE COUNCIL ON THE ARTS:</u>							
Council on the Arts General Support:							
2006	2530-032250-100-075	95,060.00		01/01/06	12/31/10	20.00	95,060.00
2007	2530-032250-100-075	80,801.00		01/01/07	12/31/10	1,000.00	80,801.00
2009	2530-032250-100-075	67,691.00	677.00	01/01/09	12/31/10	381.24	67,691.00
2010	2530-032250-100-075	11,946.00	11,946.00	01/01/10	12/31/10	11,922.00	11,922.00
Local Arts Program:							
GA #0813A060175	N/A	59,728.00	50,769.00	01/01/10	12/31/10	59,253.19	59,718.09
		<u>315,226.00</u>	<u>63,392.00</u>			<u>72,576.43</u>	<u>315,192.09</u>
TOTAL NJ STATE COUNCIL ON THE ARTS		<u>337,076.00</u>	<u>63,392.00</u>			<u>72,576.43</u>	<u>337,042.09</u>
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>							
D.O.T. Bridge Improvement #2100450	10-480-078-6320-AKM-6010	1,000,000.00		01/01/10	12/31/10	895,808.69	1,000,000.00
D.O.T. Bridge Improvement #23007	09-480-078-6300-DPS-7310	242,900.00	75,000.00	01/01/10	12/31/10	242,900.00	242,900.00
D.O.T. Route 519 and 646 Improvement	09-480-078-6320-AKC-6010	450,000.00	450,000.00	01/01/09	12/31/10		450,000.00
D.O.T. Bridge 05039 Improvement	09-480-078-6320-AKD-6010	700,000.00		01/01/09	12/31/10	637,263.83	700,000.00
D.O.T. Bridge 09001 Improvement	09-480-078-6320-AKD-6010	300,000.00	300,000.00	01/01/09	12/31/10	131,169.52	300,000.00
TOTAL DEPARTMENT OF TRANSPORTATION		<u>2,692,900.00</u>	<u>825,000.00</u>			<u>1,907,142.04</u>	<u>2,692,900.00</u>
MORRIS/SUSSEX/WARREN WORKFORCE INVESTMENT BOARD							
WFNJ Work Verification Reimbursement Agreement	N/A	6,238.00	6,238.00				6,238.00
Employment and Training Services for Early Employment	N/A	15,489.00	15,489.00			15,489.00	15,489.00
TOTAL MORRIS/SUSSEX/WARREN WORKFORCE INVESTMENT BOARD		<u>21,727.00</u>	<u>21,727.00</u>			<u>15,489.00</u>	<u>21,727.00</u>
TOTAL STATE AWARDS		<u>\$ 11,927,164.82</u>	<u>\$ 4,307,018.29</u>			<u>\$ 5,801,356.32</u>	<u>\$ 11,440,944.21</u>

N/A - Not Available

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



COUNTY OF WARREN  
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
YEAR ENDED DECEMBER 31, 2010

A. GENERAL

The accompanying Schedules of Expenditures of Federal and State Awards present the activity of all federal and state award 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 awards received directly from federal and state agencies, as well as federal and state awards 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 and state Type A and B programs was \$313,403.86 and \$300,000, respectively. 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, 2010:

Green Trust Loan Payable 1997 Issue	\$ 424,414.52
Green Trust Loan Payable 2001 Issue	<u>299,462.99</u>
	<u>\$ 723,877.51</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 years ended, December 31, 2010 and 2009, and have issued our report thereon dated May 6, 2011, which indicated that the financial statements have been prepared on an other comprehensive basis of accounting. We conducted our audits in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis.

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

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


Compliance and Other Matters

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

Mount Arlington, New Jersey  
May 6, 2011

  
NISIVOCCIA LLP

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



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Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04

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

Compliance

We have audited the compliance of the County of Warren (the "County") with the types of compliance requirements described in the U.S. Office of Management and Budget (the "OMB") *Circular A-133 Compliance Supplement* and the *New Jersey State Aid Grant Compliance Supplement* that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2010. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

The County of Warren's financial statements include a portion of the operations of the Office of Temporary Assistance, which received \$3,287,807 in federal and state awards which is not included in the schedules of expenditures of federal and state awards for the year ended December 31, 2010. Our audit, described below, did not include the operations of the Office of Temporary Assistance because the component unit engaged auditors to perform an audit in accordance with OMB Circular A-133.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2010.

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, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis.

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

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

Mount Arlington, New Jersey  
May 6, 2011



NISIVOCIA LLP



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

COUNTY OF WARREN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2010

Summary of Auditors' Results:

- An unqualified report was issued on the County's financial statements prepared on another comprehensive basis of accounting.
- The audit did not disclose any significant deficiencies or material weaknesses or significant deficiencies in the internal controls of the County.
- The audit did not disclose any noncompliance that is material to the financial statements of the County.
- The audit did not disclose any material weaknesses or significant deficiencies in the internal controls of the County's major federal or state programs.
- An unqualified report was issued on the County's compliance for major federal and state programs.
- The audit did not disclose any audit findings which are required to be reported under Federal OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*.
- The County's major federal programs for the year ended December 31, 2010 consisted of the following awards:

	CFDA #	
U.S. Department of Transportation:		
Passed through N.J. Department of Transportation:		
Various Road and Bridge Projects	20.205	\$ 7,556,885.12

- The County's major state programs for the year ended December 31, 2010 consisted of the following awards:

	Account #	
NJ Department of Health and Senior Services:		
Area Plan Grant	09-100-046-4144	\$ 552,726.00
NJ Department of Law and Public Safety:		
Juvenile Justice Commission:		
State/Community Partnership Grant Program	100-066-1500-032-6010	307,992.00
NJ Department of Human Services:		
Division of Youth and Family Services:		
Title XX Coalition	100-054-7570-380-6130	286,493.12
Personal Attendant Services Program	100-054-7570-076-7570	500,363.35

- The threshold for determining State Type A and B programs was \$300,000.00.
- The threshold for determining Federal Type A and B programs was \$313,403.86.
- The County qualified as a low-risk auditee under the provisions of Section 530 of the Circular.

COUNTY OF WARREN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2010

Summary of Auditors' Results: (Cont'd)

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

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

Findings and Questioned Costs for Federal Awards:

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

Findings and Questioned Costs for State Awards:

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

COUNTY OF WARREN  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2010

There were no prior year audit findings



COUNTY OF WARREN

PART III

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2010

COUNTY OF WARREN  
COMMENTS AND RECOMMENDATIONS

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

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

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

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

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

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

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

Effective July 1, 2010 the bid threshold in accordance with N.J.S.A. 40A:11-3 and 40A:11-4 (as amended) is \$26,000, and with a qualified purchasing agent the threshold may be up to \$36,000.

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

COUNTY OF WARREN  
COMMENTS AND RECOMMENDATIONS  
(Continued)

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

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

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

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

Technical Accounting Directives

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

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

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

Status of Prior Year Recommendations

There were none.

COUNTY OF WARREN  
SUMMARY OF RECOMMENDATIONS

It is recommended that:

None

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