

COUNTY OF WARREN

REPORT OF AUDIT

2011

NISIVOCIA LLP

CERTIFIED PUBLIC ACCOUNTANTS

COUNTY OF WARREN

REPORT OF AUDIT

2011

COUNTY OF WARREN
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2011

<u>PART I – FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES</u>	<u>Page</u>
Independent Auditors' Report	1-2
<u>Financial Statements</u>	<u>Exhibit</u>
<u>Current Fund</u>	
Comparative Balance Sheet	A
Comparative Statement of Operations and Change in Fund Balance	A-1
Statement of Revenue	A-2
Statement of Expenditures	A-3
<u>Trust Funds</u>	
Comparative Balance Sheet	B
<u>General Capital Fund</u>	
Comparative Balance Sheet	C
Statement of Fund Balance	C-1
<u>General Fixed Assets Account Group</u>	
Comparative Balance Sheet	D
	<u>Page</u>
<u>Notes to Financial Statements</u>	1-21
<u>Supplementary Data</u>	<u>Schedule</u>
Schedule of Officials in Office and Surety Bonds	1
<u>Current Fund</u>	
Schedule of Cash - Treasurer	A-4
Schedule of Cash - Federal and State Grant Fund	A-5
Schedule of County Taxes Receivable	A-6
Schedule of Revenue Accounts Receivable	A-7
Schedule of Federal Grant Funds Receivable	A-8
Schedule of State Grant Funds Receivable	A-9
Schedule of 2010 Appropriation Reserves	A-10
Schedule of Appropriated Reserves for Federal Grant Fund Expenditures	A-11
Schedule of Appropriated Reserves for State Grant Fund Expenditures	A-12
Schedule of Unappropriated Reserves (Not Applicable)	A-13
<u>Trust Funds</u>	
Schedule of Cash - Treasurer	B-1
Schedule of Community Development Block Grant Receivable	B-2
Schedule of Rehabilitation Loans Receivable	B-3
Schedule of Reserve for Community Development Block Grant Echo Housing	B-4
Schedule of Reserves for Housing Rehabilitation	B-5
Schedule of Reserves for Regular Trust Fund	B-6
Schedule of Reserves for Trust Funds, Open Space Trust and Unemployment Trust	B-7
Schedule of Various Reserves for Other Trust Funds	B-8

COUNTY OF WARREN
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

PART I – FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES (Cont'd)

<u>Supplementary Data</u>	<u>Schedule</u>
<u>General Capital Fund</u>	
Schedule of Cash - Treasurer	C-2
Analysis of General Capital Cash	C-3
Schedule of Deferred Charges to Future Taxation – Unfunded (Not Applicable)	C-4
Schedule of Capital Improvement Fund	C-5
Schedule of Improvement Authorizations	C-6
Schedule of Bond Anticipation Notes Payable (Not Applicable)	C-7
Schedule of General Serial Bonds Payable	C-8
Schedule of NJ DEP Green Trust Loan Payable	C-9
Schedule of Bonds and Notes Authorized but not Issued	C-10

PART II – SINGLE AUDIT

	<u>Page</u>
Schedule of Expenditures of Federal Awards	1-3
Schedule of Expenditures of State Awards	4-8
Notes to Schedules of Expenditures of Federal and State Awards	9
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 <i>Government Auditing Standards</i>	10-11
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	12-13
Schedule of Findings and Questioned Costs	14
Schedule of Findings and Questioned Responses	15
Summary Schedule of Prior Audit Findings	16

PART III – COMMENTS AND RECOMMENDATIONS

	<u>Page</u>
Comments and Recommendations	1-3
Summary of Recommendations	4

COUNTY OF WARREN

PART I

FINANCIAL STATEMENTS AND

SUPPLEMENTARY DATA

YEAR ENDED DECEMBER 31, 2011



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Independent Auditors' Report

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

We have audited the financial statements – regulatory basis of the various funds of the County of Warren (the "County") as of December 31, 2011 and 2010, 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, 2011 and 2010, and the results of its operations for the years then ended.

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

However, in our opinion, the financial statements – regulatory basis referred to above present fairly, in all material respects, the financial position of the various funds of the County of Warren at December 31, 2011 and 2010, 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 8, 2012 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 that collectively comprise the County's financial statements 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. The supplementary date schedules listed in the table of contents and the schedules of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements 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 8, 2012



NISIVOCIA LLP



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

COUNTY OF WARREN

CURRENT FUND

2011

COUNTY OF WARREN
CURRENT FUND
COMPARATIVE BALANCE SHEET

		December 31,	
	<u>Ref.</u>	<u>2011</u>	<u>2010</u>
<u>ASSETS</u>			
Regular Fund:			
Cash and Cash Equivalents:			
Treasurer	A-4	\$ 21,891,877.36	\$ 20,596,079.15
Receivables and Other Assets With			
Full Reserves:			
Added and Omitted Taxes Receivable	A-6	255,597.88	378,500.86
Due from Federal and State Grant Fund	A	2,250,000.00	2,299,390.60
Due from Regular Trust Fund	B	195.00	
Due from Other Trust Fund	B	32.89	
Due from General Capital Fund	C	8,516.85	50,481.93
Accounts Receivable		1,884.29	
		<u>2,516,226.91</u>	<u>2,728,373.39</u>
Total Regular Fund		<u>24,408,104.27</u>	<u>23,324,452.54</u>
Federal and State Grant Fund:			
Cash and Cash Equivalents	A-5	586,514.95	711,241.29
		<u>586,514.95</u>	<u>711,241.29</u>
Receivables and Other Assets:			
Grants Receivable:			
Federal	A-8	5,148,074.77	4,798,140.78
State	A-9	2,487,566.09	3,239,779.42
		<u>7,635,640.86</u>	<u>8,037,920.20</u>
Total Federal and State Grant Fund		<u>8,222,155.81</u>	<u>8,749,161.49</u>
<u>TOTAL ASSETS</u>		<u>\$ 32,630,260.08</u>	<u>\$ 32,073,614.03</u>

COUNTY OF WARREN
CURRENT FUND
COMPARATIVE BALANCE SHEET

		December 31,	
	Ref.	2011	2010
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Regular Fund:			
Appropriation Reserves:			
Unencumbered	A-3;A-10	\$ 6,612,252.32	\$ 6,960,711.17
Encumbered	A-3;A-10	1,539,451.34	1,463,168.50
Total Appropriation Reserves		8,151,703.66	8,423,879.67
Outside Agency Fees Payable		368,071.24	77,793.81
		8,519,774.90	8,501,673.48
Reserve for Receivables	A	2,516,226.91	2,728,373.39
Fund Balance	A-1	13,372,102.46	12,094,405.67
Total Regular Fund		24,408,104.27	23,324,452.54
Federal and State Grant Fund:			
Encumbrances Payable		1,783,765.93	2,552,145.81
Due Current Fund	A	2,250,000.00	2,299,390.60
Reserve for Grant Fund Expenditures:			
Federal	A-11	2,679,693.84	3,281,529.84
State	A-12	1,508,696.04	616,095.24
Total Federal and State Grant Fund		8,222,155.81	8,749,161.49
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		\$ 32,630,260.08	\$ 32,073,614.03

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

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

	<u>Ref.</u>	<u>Year Ended December 31,</u>	
		<u>2011</u>	<u>2010</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 8,499,328.29	\$ 7,049,999.60
Receipts from:			
Current Taxes		66,900,786.00	67,400,786.00
Miscellaneous Revenue Anticipated		40,927,075.41	46,077,031.79
Nonbudget Revenue		4,297,409.35	1,840,976.31
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves		5,139,210.23	6,689,569.49
Interfunds Returned		91,127.79	
Reserve for Grant Fund Expenditures Cancelled:			
Federal		18,972.39	446,621.05
State		4,954.00	109,103.81
Total Income		<u>125,878,863.46</u>	<u>129,614,088.05</u>
<u>Expenditures</u>			
Budget and Emergency Appropriations:			
Operations:			
Salaries and Wages		39,157,154.00	38,250,407.24
Other Expenses		59,375,124.02	63,692,798.58
Capital Improvements		6,460,476.00	8,010,870.00
County Debt Service		2,934,505.68	3,151,123.23
Deferred Charges and Statutory Expenditures		8,139,846.00	7,472,505.00
Interfunds Advanced			2,348,995.79
Employee Reimbursement		1,884.29	
Federal Grant Fund Receivables Cancelled		27,894.39	450,499.18
State Grant Fund Receivables Cancelled		4,954.00	109,103.51
Total Expenditures		<u>116,101,838.38</u>	<u>123,486,302.53</u>
Excess in Revenue		9,777,025.08	6,127,785.52
Fund Balance January 1		<u>12,094,405.67</u>	<u>13,016,619.75</u>
		21,871,430.75	19,144,405.27
Utilized as Anticipated Revenue		<u>8,499,328.29</u>	<u>7,049,999.60</u>
Fund Balance December 31	A	\$ 13,372,102.46	\$ 12,094,405.67

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, 2011

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Fund Balance Anticipated	\$ 8,499,328.29		\$ 8,499,328.29	
Miscellaneous Revenue:				
County Clerk Fees	743,086.00		743,086.00	
County Surrogate Fees	63,169.00		63,169.00	
County Sheriff Fees	137,909.00		137,909.00	
Fines	7,500.00		23,332.70	\$ 15,832.70
Interest on Investments and Deposits	190,000.00		143,168.02	46,831.98 *
Election Expenses Reimbursed by Municipalities	117,000.00		116,606.34	393.66 *
Motor Vehicle Fines	550,000.00		505,645.89	44,354.11 *
Fees from Public Health Nursing Agency	1,350,000.00		1,350,000.00	
Public Health Nursing Trust	805,000.00		805,000.00	
Bail Bond Forfeitures	16,425.00		16,425.00	
Medicaid Peer Grouping (PL 1985, Ch 474)	1,798,482.00		1,540,621.17	257,860.83 *
School Election Expenses Reimbursed by Each School Board District	47,500.00		40,238.28	7,261.72 *
State Aid - County College Bonds (NJSA 18A:64A-22.6)	561,352.79		561,352.79	
Permanent Disability - Patients in County Institutions (NJSA 44:77-38 et seq.)	13,007,374.00		13,315,726.17	308,352.17
Aging CCPED Medicaid Reimbursement	480,000.00		506,962.00	26,962.00
DCA Reimbursement Prosecutor Salaries	96,200.00		96,200.00	
Department of Human Services, Division of Temporary Assistance and Social Services	3,183,750.00		3,301,258.00	117,508.00
Social and Welfare Services (c.66 PL 1990): Division of Youth and Family Services	909,438.00		909,438.00	
Supplemental Social Security Income	153,491.00		169,811.45	16,320.45
Psychiatric Facilities (c.73 PL 1990): Maintenance of Patients in State Institutions for Mental Diseases	2,996,714.00		2,996,714.00	
Maintenance of Patients in State Institutions for Mentally Retarded	1,402,117.00		1,402,117.00	
Division of Mental Health & Hospitals	3,749.00		935.00	2,814.00 *
Board of County Patients in State and Other Institutions	17,867.00		11,549.35	6,317.65 *
New Jersey Department of Community Affairs:				
Community Development Block Grant		\$ 500,000.00	500,000.00	
Bioterrorism	80,000.00	305,642.00	385,642.00	
Warren County Medical Reserve Corps		5,000.00	5,000.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2011
(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		\$ 207,000.00	\$ 207,000.00	
D.O.T. Cemetery Road Bridge Row		1,528,262.00	1,528,262.00	
D.O.T. Capital Transportation Program		28,830.00	28,830.00	
D.O.T. Annual Allotment		1,559,500.00	1,559,500.00	
U.S. Department of Health and Senior Services:				
Area Plan Grant	\$ 562,318.00	348,663.00	910,981.00	
Right - to - Know Grant		9,220.00	9,220.00	
Nutritional - Physical Activity - Obesity Reduction Grant		15,000.00	15,000.00	
Comprehensive Program, for Planning & Provision of Alcoholism and Abuse Services				
Comprehensive Alcohol Grant		228,019.00	228,019.00	
Special Child Health Care Services		74,474.00	74,474.00	
Health Care Regional Preparedness		30,064.00	30,064.00	
Health Officers Association for Mass Vaccination		25,000.00	25,000.00	
New Jersey Department of Human Services:				
Division of Youth and Family Services:				
Title XX Coalition		261,737.00	261,737.00	
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	
Division of Economic Assistance:				
Social Services for the Homeless		84,589.00	84,589.00	
New Jersey Department of Law & Public Safety:				
Juvenile Justice Commission:				
(PL 1995,C282) & the Family Court	301,604.00		301,604.00	
Office of Insurance Fraud		112,323.00	112,323.00	
Body Armor Replacement Program		10,787.61	10,787.61	
Traffic Sign Inventory		133,000.00	133,000.00	
Division of Highway Safety:				
Summer Internship		20,160.00	20,160.00	
Division of Criminal Justice:				
Crime Victim Assistance		101,822.00	101,822.00	
Megan's Law Enforcement		5,167.00	5,167.00	
Juvenile Accountability Incentive Block Grant	9,587.00		9,587.00	
Multi-Jurisdictional Narcotics Taskforce		65,018.00	65,018.00	
Violence Against Women Act		8,180.00	8,180.00	
Sexual Assault Nurse Examiner		67,655.00	67,655.00	
Law Enforcement Technology Grant		33,758.16	33,758.16	
New Jersey Office of Homeland Security and Preparedness:				
Homeland Security Grant		65,000.00	65,000.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2011
(Continued)

	Anticipated			
	Budget	Special NJSA 40A:4-87	Realized	Excess or Deficit *
Miscellaneous Revenue (Continued):				
NJ Transit Corporation:				
Section 5311	\$ 324,624.00		\$ 324,624.00	
Senior Citizen & Disabled Residents, Transportation Assistance Program	499,630.00		499,630.00	
Route 57 Shuttle Transportation - Job Access		\$ 223,478.00	223,478.00	
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		67,700.25	67,700.25	
County Environmental Health Act (C.E.H.A.)	30,490.00	135,965.00	166,455.00	
Solid Waste Administration Program	200,000.00		200,000.00	
NJ State Council on the Arts:				
Council on the Arts-Poetry		10,000.00	10,000.00	
Local Arts Program	64,506.00		64,506.00	
New Jersey Department of Military & Veterans Affairs:				
Veterans Transportation		7,000.00	7,000.00	
New Jersey Department of Transportation				
Bridge 2100450 Improvements - 2010		1,000,000.00	1,000,000.00	
New Jersey Department of Labor and Workforce Development				
Morris/Sussex/Warren Workforce Investment Board:				
WFNJ Temporary Assistance to Needy Families:				
Work Verification Reimbursement Agreement	50,000.00		50,000.00	
Senior Health Insurance Program Grant		27,000.00	27,000.00	
Mental Health Association in New Jersey Disaster Liaison Grant	2,500.00		2,500.00	
MARTINS - JACOBY WATERSHED ASSOCIATION:				
Marble Hill Trail Improvements		12,200.00	12,200.00	
Open Space Tax Fund	962,447.60		962,447.60	
Capital Reserve for Nursing	66,000.00		66,000.00	
Tax Relief - County Clerk P.L. 2001, C.370	504,126.00		330,460.33	\$ 173,665.67 *
Tax Relief - Surrogate P.L. 2001, C.370	53,831.00		63,996.26	10,165.26
Tax Relief - Sheriff P.L. 2001, C.370	86,591.00		395,300.79	308,709.79
Accumulated Absences Trust	80,000.00		80,000.00	
PCFA Interlocal Agreement	75,000.00		70,733.25	4,266.75 *
Weights & Measures Trust	150,000.00		150,000.00	
Total Miscellaneous Revenue	33,304,142.39	7,362,849.02	40,927,075.41	260,084.00
Amount to be Raised by Taxes for Support of the County Budget:				
Local Taxes for County Purposes	66,900,786.00		66,900,786.00	
Budget Totals	\$ 108,704,256.68	\$ 7,362,849.02	116,327,189.70	260,084.00
Nonbudget Revenue:				
Miscellaneous Revenue Not Anticipated			4,297,409.35	1,590,603.32
			\$ 120,624,599.05	\$ 1,850,687.32

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2011
(Continued)

Analysis of Nonbudget Revenue:

Health Trust Fund	\$ 2,696,000.00
Added, Omitted & Rollback Taxes	378,500.86
Inmate Processing Fees	27,915.49
Essex I & II - Prior Year State Settlement	10,651.44
Library Share	289,802.64
Open Space Share of Fringe Costs Reimbursed	18,460.72
Court Reimbursement	15,348.35
State Reimbursement 911 Coordinator	1,800.00
Public Information Fees	688.92
Personnel Costs Reimbursement	268,389.82
Pollution Control Financing Authority Salary Reimbursement	10,400.00
Subsidy Transportation Planning	59,074.22
Auction Proceeds	47,484.93
Proceeds from Vending Machines	1,402.03
SSA Inmates	7,600.00
State of New Jersey Title IV-D - Probation Department	53,859.95
County Labor Assistance Program	19,820.92
Office On Aging State Aid	58,000.00
Emergency Management Firefighters	5,420.00
Prior Year Insurance Refunds	335.93
Special Charges Engineering	2,500.00
EMA Pay - NJ State Police	50,000.00
State Reimbursement	625.18
Federal Reimbursement - FEMA Reimbursement	20,777.64
Jail Inmate Unclaimed Funds	4,188.14
Rental of Land	25,465.15
Indirect Costs Collected by Outside Agencies	6,595.20
Engineering Escrow	19,862.19
Land Development Fees Planning	33,457.00
Sick Leave-Injury Reimbursement	24,788.54
Pretrial Discovery Fees	7,825.79
Mental Health Reimbursement	12,000.00
Restitution Payments	2,174.06
Fees Collected by Engineering Department	6,525.00
Health Tobacco Control	23,850.00
Client Reimbursements - Adjustor	8,581.71
Reimbursement From Health Department	6,808.80
ID Badge Pro	39.00
Sale Recyclables	536.62
Prints, Maps	264.20
Board of Appeals	600.00
Fees for Services	120.00
Boarding State	9,548.71
SREC Credits	19,437.00
Employee Reimbursements	1,473.11
Miscellaneous	38,410.09
	<u>\$ 4,297,409.35</u>

Analysis of Interest on Investments and Deposits:

Interest Earned in Current Fund	\$ 99,543.30
Interest Earned in General Capital Fund	39,790.22
Interest Earned in Health Trust Fund	3,801.61
Interest Earned in Other Trust Funds	32.89
	<u>\$ 143,168.02</u>

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

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
GENERAL GOVERNMENT:					
General Administration (Includes Purchasing):					
Salaries and Wages	\$ 413,064.00	\$ 416,564.00	\$ 401,508.75	\$ 15,055.25	
Other Expenses	232,300.00	232,300.00	210,773.54	21,526.46	
Personnel Department:					
Salaries and Wages	366,702.00	380,702.00	369,612.94	11,089.06	
Other Expenses	125,042.00	125,042.00	74,617.45	50,424.55	
Board of Chosen Freeholders:					
Salaries and Wages	73,001.00	73,001.00	71,034.80	1,966.20	
Other Expenses	93,400.00	93,400.00	70,614.04	22,785.96	
Board of Elections:					
Salaries and Wages	399,200.00	403,200.00	386,762.08	16,437.92	
Other Expenses	257,000.00	257,000.00	179,670.22	77,329.78	
Risk Management:					
Salaries and Wages	63,953.00	65,653.00	63,475.80	2,177.20	
Other Expenses	2,500.00	2,500.00	1,215.57	1,284.43	
County Clerk:					
Salaries and Wages	430,966.00	442,966.00	426,529.04	16,436.96	
Other Expenses	257,200.00	257,200.00	236,789.55	20,410.45	
Treasurers / CFO:					
Salaries and Wages	537,730.00	557,230.00	541,475.87	15,754.13	
Other Expenses	23,750.00	23,750.00	12,846.93	10,903.07	
Audit	122,245.00	122,245.00	122,245.00		
Information Systems Division:					
Salaries and Wages	90,716.00	92,716.00	90,050.53	2,665.47	
Other Expenses	769,187.00	769,187.00	699,419.20	69,767.80	
Board of Taxation:					
Salaries and Wages	109,332.00	121,832.00	118,357.08	3,474.92	
Other Expenses	47,245.00	47,245.00	43,709.08	3,535.92	
County Counsel:					
Other Expenses	500,000.00	500,000.00	316,766.93	183,233.07	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011
(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	\$ 318,400.00	\$ 318,400.00	\$ 306,425.63	\$ 11,974.37	
Other Expenses	19,560.00	19,560.00	17,976.95	1,583.05	
Engineer:					
Salaries and Wages	745,226.00	800,026.00	755,257.34	44,768.66	
Other Expenses	10,075.00	10,075.00	7,994.62	2,080.38	
Public Information:					
Salaries and Wages	138,752.00	141,952.00	137,801.02	4,150.98	
Other Expenses	51,300.00	51,300.00	16,204.42	35,095.58	
Cultural & Heritage Commission (NJSA 40:33A-6):					
Salaries and Wages	38,870.00	40,370.00	38,466.59	1,903.41	
Other Expenses	35,775.00	35,775.00	28,999.69	6,775.31	
Aid to Warren County Historical & Genealogical Society Museum:					
Other Expenses	4,750.00	4,750.00	4,750.00		
Weights & Measures:					
Salaries and Wages	183,775.00	194,775.00	188,192.91	6,582.09	
Other Expenses	4,185.00	4,185.00	3,276.71	908.29	
War Veterans Burial & Grave Decorations:					
Salaries and Wages	10,350.00	10,350.00	8,436.52	1,913.48	
Other Expenses	11,000.00	11,000.00	7,475.10	3,524.90	
TOTAL GENERAL GOVERNMENT	6,486,551.00	6,626,251.00	5,958,731.90	667,519.10	
LAND USE ADMINISTRATION:					
Planning Board:					
Salaries and Wages	441,975.00	441,975.00	410,643.49	31,331.51	
Other Expenses	48,400.00	48,400.00	46,373.14	2,026.86	
TOTAL LAND USE ADMINISTRATION	490,375.00	490,375.00	457,016.63	33,358.37	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011
(Continued)

	Appropriated by		Expended by		Unexpended
	Budget	Budget After Modification	Paid or Charged	Reserved	Balance Cancelled
INSURANCES:					
Insurance on Buildings & Motor Vehicles and Surety Bond Premiums	\$ 1,274,813.00	\$ 1,274,813.00	\$ 1,231,221.38	\$ 43,591.62	
Workmen's Compensation	1,399,687.00	1,399,687.00	1,384,547.50	15,139.50	
Group Insurance Plan for Employees	13,200,000.00	13,200,000.00	13,117,822.55	82,177.45	
TOTAL INSURANCES	15,874,500.00	15,874,500.00	15,733,591.43	140,908.57	
PUBLIC SAFETY:					
Communication Center:					
Salaries and Wages	1,810,530.00	1,879,530.00	1,831,240.23	48,289.77	
Other Expenses	554,765.00	554,765.00	491,343.38	63,421.62	
Public Safety:					
Salaries and Wages	248,750.00	248,750.00	229,377.41	19,372.59	
Other Expenses	10,500.00	10,500.00	2,703.46	7,796.54	
Office of Emergency Management:					
Salaries and Wages	109,300.00	109,300.00	105,049.47	4,250.53	
Other Expenses	16,150.00	16,150.00	8,956.24	7,193.76	
Aid to Volunteer Fire Companies & Emergency Squads:					
Other Expenses	165,000.00	165,000.00	143,922.45	21,077.55	
Sheriff's Office:					
Salaries and Wages	1,368,745.00	1,368,745.00	1,242,133.83	126,611.17	
Other Expenses	59,800.00	62,300.00	59,657.26	2,642.74	
County Medical Examiner:					
Other Expenses	252,000.00	252,000.00	214,464.45	37,535.55	
Prosecutor's Office:					
Salaries and Wages	4,149,349.00	4,149,349.00	3,811,191.97	338,157.03	
Other Expenses	500,000.00	500,000.00	429,153.63	70,846.37	
Juvenile Detention & Rehabilitation Center:					
Other Expenses	635,000.00	635,000.00	317,500.00	317,500.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011
(Continued)

	Appropriated by		Expended by		Unexpended
	Budget	Budget After Modification	Paid or Charged	Reserved	Balance Cancelled
PUBLIC SAFETY (Continued):					
Jail:					
Salaries and Wages	\$ 5,236,864.00	\$ 5,236,864.00	\$ 4,994,915.01	\$ 241,948.99	
Other Expenses	2,390,310.00	2,390,310.00	2,264,337.18	125,972.82	
TOTAL REGULATION	17,507,063.00	17,578,563.00	16,145,945.97	1,432,617.03	
PUBLIC WORKS:					
Roads:					
Salaries and Wages	2,996,700.00	3,070,700.00	2,966,100.80	104,599.20	
Other Expenses	2,194,767.00	2,194,767.00	1,834,520.28	360,246.72	
Bridges:					
Salaries and Wages	616,900.00	649,900.00	630,394.08	19,505.92	
Other Expenses	84,500.00	84,500.00	80,409.24	4,090.76	
Buildings and Grounds:					
Salaries and Wages	1,159,360.00	1,167,360.00	1,107,836.14	59,523.86	
Other Expenses	861,150.00	921,150.00	882,830.31	38,319.69	
Shade Tree Commission:					
Other Expenses	14,250.00	14,250.00	14,239.74	10.26	
Mosquito Extermination Commission:					
Other Expenses	666,688.00	666,688.00	666,688.00		
TOTAL PUBLIC WORKS	8,594,315.00	8,769,315.00	8,183,018.59	586,296.41	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011
(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	\$ 3,240,530.00	\$ 3,240,530.00	\$ 3,049,010.43	\$ 191,519.57	
Other Expenses	334,615.00	334,615.00	293,095.99	41,519.01	
Center on Aging:					
Salaries and Wages	496,075.00	496,075.00	470,732.97	25,342.03	
Other Expenses	390,122.00	390,122.00	299,262.64	90,859.36	
Nutrition Program:					
Salaries and Wages	14,750.00	14,750.00		14,750.00	
Other Expenses	349,088.00	349,088.00	301,117.96	47,970.04	
Warren Haven:					
Salaries and Wages	8,318,287.00	8,318,287.00	7,782,190.97	536,096.03	
Other Expenses	2,601,745.00	2,616,845.00	2,568,371.75	48,473.25	
Youth Shelter:					
Other Expenses	80,000.00	80,000.00	44,389.75	35,610.25	
Mental Health Administration:					
Salaries and Wages	306,443.00	306,443.00	284,726.26	21,716.74	
Other Expenses	5,229,444.00	5,229,444.00	5,212,960.18	16,483.82	
New Jersey Bureau of Children's Services:					
Other Expenses - State	909,438.00	909,438.00	909,438.00		
Department of Human Services, Division of Temporary Assistance and Social Services:					
Salaries and Wages	2,740,674.00	2,740,674.00	2,595,961.37	144,712.63	
Other Expenses	759,158.00	759,158.00	681,687.94	77,470.06	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011
(Continued)

	Appropriated by		Expended by		Unexpended
	Budget	Budget After Modification	Paid or Charged	Reserved	Balance Cancelled
HEALTH & HUMAN SERVICES (Continued):					
County Adjuster:					
Salaries and Wages	\$ 54,500.00	\$ 54,500.00	\$ 47,383.56	\$ 7,116.44	
Other Expenses	24,000.00	28,500.00	22,954.72	5,545.28	
Health and Human Services (NJSA 30:4D-6.9)	169,589.00	169,589.00	169,589.00		
Human Service Programs (NJSA 30:14-11)	169,930.00	169,930.00	169,930.00		
Human Service Programs (NJSA 40:23-8.14)	50,596.00	50,596.00	50,596.00		
Mental / Health Services Programs (NJSA 40:13-2)	214,374.00	214,374.00	214,374.00		
Adult Mental / Health Services Programs (NJSA 40:5-2.9 and 30:9A-1)	482,417.00	482,417.00	471,567.00	10,850.00	
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	110,781.00		
TOTAL HEALTH & HUMAN SERVICES	27,213,405.00	27,233,005.00	25,916,970.49	1,316,034.51	
EDUCATION:					
Warren County Community College (NJSA 18A:64A-30 et seq.):					
Other Expenses	1,877,106.00	1,877,106.00	1,877,106.00		
Reimbursement for Residents Attending Out - of - County Two Year Colleges (NJSA 18A:64A-23):					
Other Expenses	250,000.00	250,000.00	173,470.41	76,529.59	
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	215,685.00	215,685.00	183,914.76	31,770.24	
Other Expenses	91,340.00	91,340.00	90,189.73	1,150.27	
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, 2011
(Continued)

	Appropriated by		Expended by		Unexpended
	Budget	Budget After Modification	Paid or Charged	Reserved	Balance Cancelled
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	95,800.00	97,300.00	\$ 93,626.67	3,673.33	
Other Expenses	16,100.00	16,100.00	8,109.71	7,990.29	
Special Schools Services:					
Other Expenses	186,268.00	186,268.00	186,268.00		
TOTAL EDUCATION	6,813,471.00	6,814,971.00	6,688,857.28	126,113.72	
OTHER OPERATIONS FUNCTIONS:					
Provisions for Salary Adjustments & New Employees	1,698,000.00	1,290,700.00		1,290,700.00	
TOTAL OTHER OPERATIONS FUNCTIONS	1,698,000.00	1,290,700.00		1,290,700.00	
OPERATIONS:					
UTILITIES EXPENSES AND BULK PURCHASES:					
Electricity	1,078,575.00	1,078,575.00	857,372.67	221,202.33	
Telephone (excluding equipment acquisition)	845,000.00	845,000.00	711,430.14	133,569.86	
Water	76,000.00	76,000.00	73,952.95	2,047.05	
Fuel Oil	652,000.00	652,000.00	531,365.10	120,634.90	
Sewerage Processing and Disposal	272,000.00	272,000.00	271,862.10	137.90	
Gasoline	696,500.00	696,500.00	695,570.61	929.39	
TOTAL UTILITIES	3,620,075.00	3,620,075.00	3,141,553.57	478,521.43	
SUBTOTAL OPERATIONS	88,297,755.00	88,297,755.00	82,225,685.86	6,072,069.14	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET					
BY REVENUES:					
Area Plan Grant (NJSA 40A:4-87 + \$348,663.00)	\$ 562,318.00	\$ 910,981.00	\$ 910,981.00		
Department of Human Services, Division of Youth & Family Services:					
Planning & Administering Human Service Grants,					
Title XX Coalition (NJSA 40A:4-87 + \$261,737.00)		261,737.00	261,737.00		
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		
Special Child Health Care Services (NJSA 40A:4-87 + \$74,474.00)		74,474.00	74,474.00		
Nutritional - Physical Activity - Obesity Reduction Grant					
(NJSA 40A:4-87 + \$15,000.00)		15,000.00	15,000.00		
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	113,489.00	113,489.00	73,935.07	39,553.93	
Matching Funds for Grant & Aid	28,651.00	28,651.00		28,651.00	
State Council on the Arts, General Program Support					
Local Arts Program	64,506.00	64,506.00	64,506.00		
Council on the Arts-Poetry (NJSA 40A:4-87 + \$10,000.00)		10,000.00	10,000.00		

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011
(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 + \$84,589.00)		\$ 84,589.00	\$ 84,589.00		
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 (NJSA 40A:4-87 + \$228,019.00)		228,019.00	228,019.00		
Healthy Community Contracted Services (NJSA 40A:4-87 + \$30,064.00)		30,064.00	30,064.00		
Health Care Regional Preparedness (NJSA 40A:4-87 + \$25,000.00)		25,000.00	25,000.00		
Mental Health Association in NJ Disaster Liaison Grant	2,500.00	2,500.00	2,500.00		
Department of Law & Public Safety, Division of Highway Safety, Summer Internship (NJSA 40A:4-87 + \$20,160.00)		20,160.00	20,160.00		
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	499,630.00	499,630.00	499,630.00		
Job Access and Reverse Commute Program - Route 57 Shuttle (NJSA 40A:4-87 + \$223,478.00)		223,478.00	223,478.00		
Department of Environmental Protection:					
Clean Communities Program (NJSA 40A:4-87 + \$67,700.25)		67,700.25	67,700.25		
County Environmental Health Act (NJSA 40A:4-87 + \$135,965.00)	30,490.00	166,455.00	166,455.00		
Solid Waste Administration	200,000.00	200,000.00	200,000.00		
Department of Law & Public Safety, Division of Criminal Justice, Law Enforcement Technology Grant (NJSA 40A:4-87 + \$33,758.16)		33,758.16	33,758.16		
Department of Health, Bioterrorism Preparedness and Response (NJSA 40A:4-87 + \$305,642.00)	80,000.00	385,642.00	385,642.00		
Traffic Sign Inventory (NJSA 40A:4-87 + \$133,000.00)		133,000.00	133,000.00		

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011
(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	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00		
Department of Law & Public Safety, Division of Criminal Justice,					
Crime Victim Assistance (NJSA 40A:4-87 + \$101,822.00)		101,822.00	101,822.00		
Megan's Law Enforcement (NJSA 40A:4-87 + \$5,167.00)		5,167.00	5,167.00		
Violence Against Women Act (NJSA 40A:4-87 + \$8,180.00)		8,180.00	8,180.00		
Multi-Jurisdictional Narcotics Task Force (NJSA 40A:4-87 + \$65,018.00)		65,018.00	65,018.00		
Juvenile Accountability Incentive Block Grant	9,587.00	9,587.00	9,587.00		
Sexual Assault Nurse Examiner (NJSA 40A:4-87 + \$67,655.00)		67,655.00	67,655.00		
Department of the Treasury:					
Governor's Council on Alcoholism and Drug					
Abuse, Municipal Alliance	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		
Department of Law & Public Safety, Division of Criminal Justice,					
Office of Insurance Fraud (NJSA 40A:4-87 + \$112,323.00)		112,323.00	112,323.00		
Body Armor Replacement Program (NJSA 40A:4-87 + \$10,787.61)		10,787.61	10,787.61		
Department of Law & Public Safety, Homeland					
Security (NJSA 40A:4-87 + \$65,000.00)		65,000.00	65,000.00		

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011
(Continued)

	Appropriated by		Expended by		Unexpended
	Budget	Budget After Modification	Paid or Charged	Reserved	Balance Cancelled
PUBLIC AND PRIVATE PROGRAMS OFFSET					
BY REVENUES (Continued):					
NJ Juvenile Justice Commission, State/Community Partnership					
Grant Program & Family Court Services Program	\$ 301,604.00	\$ 301,604.00	\$ 301,604.00		
NJ Transit Corp:					
Section 5311	324,624.00	324,624.00	324,624.00		
NJ Department of Military & Veterans Affairs, Veterans					
Transportation Grant (NJSA 40A:4-87 + \$7,000.00)		7,000.00	7,000.00		
Department of Transportation					
Capital Transportation Program (NJSA 40A:4-87 + \$28,830.00)		28,830.00	28,830.00		
Department of Transportation					
Program Route 519 (NJSA 40A:4-87 + \$207,000.00)		207,000.00	207,000.00		
Department of Transportation Cemetery Road Bridge Row					
(NJSA 40A:4-87 + \$1,528,262.00)		1,528,262.00	1,528,262.00		
Department of Transportation Bridge Improvements					
Route 623 (NJSA 40A:4-87 + \$1,000,000.00)		1,000,000.00	1,000,000.00		
Department of Transportation Annual Allotment (NJSA 40A:4-87 + \$1,559,500.00)		1,559,500.00	1,559,500.00		
Department of Human Services, Division of Youth & Family					
Adult Protective Services (NJSA 40A:4-87 + \$26,682.00)		26,682.00	26,682.00		
Senior Health Insurance Program Grant (NJSA 40A:4-87 + \$27,000.00)		27,000.00	27,000.00		
Martins - Jacoby Watershed Association:					
Marble Hill Trail Improvements (NJSA 40A:4-87 + \$12,200.00)		12,200.00	12,200.00		
TOTAL FEDERAL AND STATE PROGRAMS	2,866,674.00	10,229,523.02	10,124,807.09	\$ 104,715.93	
Total Operations	91,164,429.00	98,527,278.02	92,350,492.95	6,176,785.07	
Contingent	5,000.00	5,000.00		5,000.00	
TOTAL OPERATIONS INCLUDING CONTINGENT	91,169,429.00	98,532,278.02	92,350,492.95	6,181,785.07	
Detail:					
Salary and Wages	39,239,254.00	39,157,154.00	35,739,816.32	3,417,337.68	
Other Expenses	51,930,175.00	59,375,124.02	56,610,676.63	2,764,447.39	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011
(Continued)

	Appropriated by		Expended by		Unexpended
	Budget	Budget After Modification	Paid or Charged	Reserved	Balance Cancelled
CAPITAL IMPROVEMENTS:					
Capital Improvement Fund	\$ 6,460,476.00	\$ 6,460,476.00	\$ 6,460,476.00		
TOTAL CAPITAL IMPROVEMENTS	6,460,476.00	6,460,476.00	6,460,476.00		
DEBT SERVICE:					
Payment of Bond Principal:					
Open Space Bonds	730,000.00	730,000.00	730,000.00		
County College Bonds	360,000.00	360,000.00	360,000.00		
State Aid - County College Bonds (NJS 18A:64A-22.6)	360,000.00	360,000.00	360,000.00		
Vocational School Bonds	255,000.00	255,000.00	255,000.00		
Other Bonds	460,000.00	460,000.00	460,000.00		
Interest on Bonds:					
Open Space Bonds	130,730.00	130,730.00	130,730.00		
County College Bonds	201,352.79	201,352.79	201,352.79		
State Aid - County College Bonds	201,352.79	201,352.79	201,352.79		
Vocational School Bonds	47,375.00	47,375.00	47,375.00		
Other Bonds	86,977.50	86,977.50	86,977.50		
Green Trust Loan Program:					
Loan Repayments for Principal and Interest	101,717.60	101,717.60	101,717.60		
TOTAL DEBT SERVICE	2,934,505.68	2,934,505.68	2,934,505.68		

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011
(Continued)

	Appropriated by		Expended by		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Reserved	
STATUTORY EXPENDITURES:					
Contribution to:					
Public Employees' Retirement System	\$ 3,308,549.00	\$ 3,308,549.00	\$ 3,308,549.00		
Social Security System	3,073,535.00	3,073,535.00	2,877,162.58	\$ 196,372.42	
Unemployment Compensation					
Insurance (NJSA 43:21-3 et. seq.)	250,000.00	250,000.00	43,327.17	206,672.83	
Police and Fireman's Retirement System of NJ	1,460,259.00	1,460,259.00	1,460,259.00		
Defined Contribution Retirement Program	47,503.00	47,503.00	20,081.00	27,422.00	
Total Statutory Expenditures	8,139,846.00	8,139,846.00	7,709,378.75	430,467.25	
	8,139,846.00	8,139,846.00	7,709,378.75	430,467.25	
TOTAL GENERAL APPROPRIATIONS	\$ 108,704,256.68	\$ 116,067,105.70	\$ 109,454,853.38	\$ 6,612,252.32	\$ -

Ref.

A

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011
(Continued)

Analysis of Budget After Modification

Ref.

Adopted Budget	\$ 108,704,256.68
Appropriation by NJSA 40A:4-87	<u>7,362,849.02</u>
	<u>\$ 116,067,105.70</u>

Analysis of Paid or Charged

Cash Disbursed	\$ 98,024,113.42
Encumbrances Payable	1,539,451.34
Transfer to Grant Fund Expenditures:	
Federal Programs	5,453,881.16
State Programs	<u>4,596,990.86</u>
	109,614,436.78
Less: Refunds	<u>159,583.40</u>
	<u>\$ 109,454,853.38</u>

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

COUNTY OF WARREN

OTHER TRUST FUNDS

2011

COUNTY OF WARREN
COMPARATIVE BALANCE SHEET - TRUST FUNDS

		December 31,	
	<u>Ref.</u>	<u>2011</u>	<u>2010</u>
<u>ASSETS</u>			
Regular Trust Fund:			
Cash and Cash Equivalents	B-1	<u>\$ 2,871,240.03</u>	<u>\$ 4,235,950.91</u>
Rehabilitation Loans Receivable	B-3	6,435,041.66	5,916,926.46
Community Development Block Grant Receivable	B-2	<u>436,248.00</u>	<u>412,565.00</u>
		<u>6,871,289.66</u>	<u>6,329,491.46</u>
		<u>9,742,529.69</u>	<u>10,565,442.37</u>
Open Space Trust Fund:			
Cash and Cash Equivalents	B-1	<u>20,563,688.42</u>	<u>18,011,815.90</u>
Unemployment Trust Fund:			
Cash and Cash Equivalents	B-1	<u>409,298.12</u>	<u>454,543.65</u>
Other Trust Fund:			
Cash and Cash Equivalents	B-1	<u>8,280,095.04</u>	<u>10,226,624.02</u>
TOTAL ASSETS		<u>\$ 38,995,611.27</u>	<u>\$ 39,258,425.94</u>

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

		December 31,	
	Ref.	2011	2010
<u>LIABILITIES AND RESERVES</u>			
Regular Trust Fund:			
Encumbrances Payable		\$ 97,873.78	\$ 231,342.66
Due Current Fund	A	195.00	
Reserve for Rehabilitation Loans Receivable		6,435,041.66	5,916,926.46
Reserve for Community Development Block Grant Receivable		436,248.00	412,565.00
Reserve for Community Development Block Grant -			
Echo Housing	B-4	196,498.86	187,459.49
Reserve for Housing Rehabilitation	B-5	366,256.79	637,638.13
Various Reserves	B-6	2,210,415.60	3,179,510.63
		<u>9,742,529.69</u>	<u>10,565,442.37</u>
Open Space Trust Fund:			
Encumbrances Payable		6,045,248.37	4,603,572.18
Reserve for Open Space Trust	B-7	14,518,440.05	13,408,243.72
		<u>20,563,688.42</u>	<u>18,011,815.90</u>
Unemployment Trust Fund:			
Reserve for Unemployment Claims	B-7	409,298.12	454,543.65
		<u>409,298.12</u>	<u>454,543.65</u>
Other Trust Fund:			
Due Current Fund	A	32.89	
Encumbrances Payable		136,286.61	91,559.92
Various Reserves	B-8	8,143,775.54	10,135,064.10
		<u>8,280,095.04</u>	<u>10,226,624.02</u>
TOTAL LIABILITIES AND RESERVES		\$ 38,995,611.27	\$ 39,258,425.94

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

COUNTY OF WARREN
GENERAL CAPITAL FUND
2011

COUNTY OF WARREN
GENERAL CAPITAL FUND
COMPARATIVE BALANCE SHEET

		December 31,	
	Ref.	2011	2010
<u>ASSETS</u>			
Cash and Cash Equivalents	C-2	\$ 24,268,233.53	\$ 36,194,934.74
Deferred Charges to Future Taxation:			
Funded		19,726,201.27	21,978,877.51
<u>TOTAL ASSETS</u>		<u>\$ 43,994,434.80</u>	<u>\$ 58,173,812.25</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Serial Bonds Payable	C-8	\$ 19,090,000.00	\$ 21,255,000.00
Green Trust Loan Payable	C-9	636,201.27	723,877.51
Improvement Authorizations:			
Funded	C-6	8,821,869.38	17,942,230.88
Encumbrances Payable		11,863,937.75	6,864,131.46
Due to State of New Jersey		2,667.00	2,806.98
Due to Current Fund	A	8,516.85	50,481.93
Reserve for Library Expansion		1,066,321.00	5,894,008.00
Reserve for Public Health Nursing Expansion			350,000.00
Capital Improvement Fund	C-5	1,551,252.87	4,137,606.81
Fund Balance	C-1	953,668.68	953,668.68
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 43,994,434.80</u>	<u>\$ 58,173,812.25</u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
STATEMENT OF FUND BALANCE

	<u>Ref.</u>	
Balance December 31, 2010	C	<u>\$ 953,668.68</u>
Balance December 31, 2011	C	<u><u>\$ 953,668.68</u></u>

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

COUNTY OF WARREN
GENERAL FIXED ASSETS ACCOUNT GROUP
2011

COUNTY OF WARREN
GENERAL FIXED ASSETS ACCOUNT GROUP
COMPARATIVE BALANCE SHEET

		December 31,	
		2011	2010
<u>ASSETS</u>			
Land	\$	99,405,323.28	\$ 94,923,932.41
Buildings		29,753,154.70	29,665,464.70
Other Improvements		28,154,965.03	28,154,965.03
Vehicles		12,876,695.38	12,460,569.34
Machinery and Equipment		12,094,391.87	11,857,419.55
TOTAL ASSETS	\$	<u>182,284,530.26</u>	<u>\$ 177,062,351.03</u>
<u>RESERVES</u>			
Investment in General Fixed Assets	\$	<u>182,284,530.26</u>	<u>\$ 177,062,351.03</u>
TOTAL RESERVES	\$	<u>182,284,530.26</u>	<u>\$ 177,062,351.03</u>

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011

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 or are maintained separately.

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
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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
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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
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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
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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
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COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(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, 2011
(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 the Current Fund in which grants 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, 2011
(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, 2011
(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, 2011
(Continued)

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

County debt is summarized as follows:

	December 31,		
	2011	2010	2009
<u>Issued</u>			
General Bonds, Notes and Loans	\$ 19,726,201.27	\$ 21,978,877.51	\$ 17,214,826.17
	<u>19,726,201.27</u>	<u>21,978,877.51</u>	<u>17,214,826.17</u>
<u>Less:</u>			
Capital Projects for County Colleges (N.J.S.A. 18A:64A-22.1 to N.J.S.A. 18A:64A-22.8)	5,605,000.00	5,965,000.00	2,555,000.00
Capital Projects Paid from Open Space, Recreation and Farmland and Historic Preservation Fund	<u>5,361,201.27</u>	<u>6,178,877.51</u>	<u>6,884,826.17</u>
	<u>10,966,201.27</u>	<u>12,143,877.51</u>	<u>9,439,826.17</u>
Net Bonds, Notes and Loans Issued and Authorized but not Issued	<u>\$ 8,760,000.00</u>	<u>\$ 9,835,000.00</u>	<u>\$ 7,775,000.00</u>

County debt is summarized as follows:

The county statutory debt at December 31, 2011 was .069%. This percentage, which is calculated in accordance with the required method for the Annual Debt Statement purposes, is based on the following:

	Gross Debt	Deductions	Net Debt
General, Vocational School and County College Debt	<u>\$ 19,726,201.27</u>	<u>\$ 10,966,201.27</u>	<u>\$ 8,760,000.00</u>

Based upon the equalized valuation basis per N.J.S.A. 40A:202, of \$12,685,640,198, the County's remaining borrowing power under N.J.S.A. 40A:2-6 as of December 31, 2011, is as follows:

2% of Equalized Valuation of Real Property	\$ 253,712,803.96
Net Debt	<u>8,760,000.00</u>
Remaining Borrowing Power	<u>\$ 244,952,803.96</u>

Summary of Municipal Debt Issued and Outstanding - Current Year

	Balance 12/31/10	Additions	Defeased	Retirements	Balance 12/31/11
General Capital Fund:					
Serial Bonds	\$ 21,255,000.00			\$ 2,165,000.00	\$ 19,090,000.00
Loans Payable	<u>723,877.51</u>			<u>87,676.24</u>	<u>636,201.27</u>
Total	<u>\$ 21,978,877.51</u>	<u>\$ -0-</u>	<u>\$ -0-</u>	<u>\$ 2,252,676.24</u>	<u>\$ 19,726,201.27</u>

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

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

Summary of Municipal Debt Issued and Outstanding - Prior Year

	Balance 12/31/09	Additions	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>

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, 2011, is as follows:

General Obligation Bonds

Open Space Refunding Bonds 2003B

<u>Final Maturity</u>	<u>Rate</u>	
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>1,010,000</u>

General Improvement/College Refunding Bonds, Series 2003C

<u>Final Maturity</u>	<u>Rate</u>	
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>2,045,000</u>

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

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

The County's debt issued and outstanding at December 31, 2011 (Cont'd):

County Vocational School Refunding Bonds, Series 2003D

<u>Final Maturity</u>	<u>Rate</u>	
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>1,110,000</u>

County College Bonds Series 2007A + 2007B

<u>Final Maturity</u>	<u>Rate</u>	
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>4,320,000</u>

Series C 2010 Refunding 2003A Bonds

<u>Final Maturity</u>	<u>Rate</u>	
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>3,715,000</u>

Series A College Bonds 2010

<u>Final Maturity</u>	<u>Rate</u>	
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>6,890,000.00</u>

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

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

The County's debt issued and outstanding at December 31, 2011 (Cont'd):

NJ DEP GREEN TRUST LOAN 1997 ISSUE - OPEN SPACE

<u>Final Maturity</u>	<u>Rate</u>	
6/16/2012-17	2.00%	<u>\$ 362,639.38</u>

NJ DEP GREEN TRUST LOAN 2001 ISSUE - OPEN SPACE

<u>Final Maturity</u>	<u>Rate</u>	
6/17/2012-21	2.00%	<u>\$ 273,561.89</u>

Total Debt Issued and Outstanding	<u>\$ 19,726,201.27</u>
-----------------------------------	-------------------------

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>
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	1,456,849.11	334,568.48	1,791,417.59
2017-2021	5,825,666.50	1,057,788.30	6,883,454.80
2022-2025	2,780,000.00	244,950.00	3,024,950.00
	<u>\$ 19,726,201.27</u>	<u>\$ 3,715,633.99</u>	<u>\$ 23,441,835.26</u>

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, 2011, 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 \$101,717.59 in its 2012 budget to fund principal and interest payments for the loans noted above.

Note 4: Fund Balances Appropriated

Fund balance at December 31, 2011, which is appropriated and included in the adopted budget as anticipated revenue in the Current Fund for the year ending December 31, 2012, is \$8,318,239.09.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

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.

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. Effective with the first payroll to be paid on or after October 1, 2011 the employee contributions for PERS went from 5.5% to 6.50% while the employee contributions for PFRS increased to 10.00% from 8.5% 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 \$3,308,549.00, \$2,781,845.00 and \$2,352,139.00 for 2011, 2010 and 2009, respectively.

County contributions to PFRS amounted to \$1,460,259.00, \$1,251,094.00 and \$1,131,986.00 for 2011, 2010 and 2009, respectively.

The total employee and employer contribution for the DCRP for the years ended December 31, 2011, 2010 and 2009 were \$20,081.00, \$17,201.65 and \$12,487.66, respectively.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

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 \$9,972,598.16 at December 31, 2011, 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, 2011 is \$544,823.19, and is included with the "Various Reserves" in the Regular Trust Fund.

Note 7: Selected Tax Information

Comparison of Tax Levies and Collection Currently

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

<u>Year</u>	<u>General Tax Levy</u>	<u>Cash Collections</u>	<u>Percentage of Collection</u>
2011	\$ 66,900,786	\$ 66,900,786	100.00%
2010	67,400,786	67,400,786	100.00%
2009	67,913,287	67,913,287	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>
2011	\$ 12,821,727,118	\$ 0.53	\$ 0.05	\$ 0.06
2010	13,469,104,644	0.51	0.05	0.06
2009	13,746,947,990	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 15th, May 15th, and August 15th. The fourth quarter's billing reflects an adjustment to the current year's actual levy and is due November 15th.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

Note 8: Warren County Municipal Utilities Authority

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

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

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

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>
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>\$ 2,405,000</u>	<u>\$ 312,124</u>	<u>\$ 2,717,124</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.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

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

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

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

Deposits

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

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

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

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

- (5) Bonds or other obligations, having a maturity date not more than 397 days from the date of purchase, approved by the Division of Investment of the Department of the Treasury for investment by local units;
- (6) Local government investment pools;
- (7) Deposits with the State of New Jersey Cash Management Fund; or
- (8) Agreements for the repurchase of fully collateralized securities if:
 - (a) the underlying securities are permitted investments pursuant to paragraphs (1) and (3) above;
 - (b) the custody of collateral is transferred to a third party;
 - (c) the maturity of the agreement is not more than 30 days;
 - (d) the underlying securities are purchased through a public depository as defined in statute; and
 - (e) a master repurchase agreement providing for the custody and security of collateral is executed.

As of December 31, 2011, cash and cash equivalents of the County of Warren consisted of the following:

<u>Fund</u>	<u>Money Market Accounts</u>	<u>Checking Accounts</u>	<u>Savings Accounts</u>	<u>Total</u>
Current	\$ 18,243,437.39	\$ 3,648,439.97		\$ 21,891,877.36
Federal and State Grant	1.00	586,513.95		586,514.95
Other Trust	24,628,275.24	7,496,045.37	\$ 1.00	32,124,321.61
General Capital	23,008,513.43	1,259,720.10		24,268,233.53
	<u>\$ 65,880,227.06</u>	<u>\$ 12,990,719.39</u>	<u>\$ 1.00</u>	<u>\$ 78,870,947.45</u>

The carrying amount of the County's cash and cash equivalents at December 31, 2011, was \$78,870,947.45 and the bank balance was \$79,633,753.67. There were no investments held by the County at year end.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

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.

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.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

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

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.

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 years ended December 31, 2011 and 2010, were approximately \$13,117,822.55, and \$12,727,379.33, respectively. There were 276 and 258 retired participants eligible at December 31, 2011 and 2010, 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 and 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.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

Note 11: Risk Management (Cont'd)

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

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

The 2011 audit report was not available as of the date of this report. Selected financial information for the Fund is as follows:

	<u>New Jersey Intergovernmental Insurance Fund</u>	
	<u>Dec. 31, 2010</u>	<u>Dec. 31, 2009</u>
Total Assets	\$ 42,193,801	\$ 37,549,224
Net Assets/(Deficit)	\$ (924,135)	\$ (2,032,415)
Total Revenue	\$ 17,049,191	\$ 23,301,411
Total Expenses	\$ 15,940,911	\$ 19,435,056
Change in Net Assets for the Year Ended December 31	\$ 1,108,280	\$ 3,866,355
Net Assets Distribution to Participating Members	\$ -0-	\$ 3,923,814

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:

<u>Year</u>	<u>Insurance Premiums</u>	<u>Interest Earned</u>	<u>Claims and Administration Costs</u>	<u>Transfer to Current Fund</u>	<u>Ending Balance</u>
2011	\$ 15,156,627.90	\$ 8,296.29	\$14,402,751.91	\$ 2,696,000.00	\$ 5,119,484.92
2010	14,892,831.00	38,402.64	14,669,340.23		7,053,312.64
2009	12,774,125.15	112,909.28	14,092,797.31		6,791,419.23

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

Note 11: Risk Management (Cont'd)

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>
2011	\$ -	\$ 71,953.99	\$ 550.13	\$ 117,749.65	\$ 409,298.12
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

Note 12: Interfund Receivables and Payables

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current	\$ 2,258,744.74	
Federal and State Grant		\$ 2,250,000.00
Trust		227.89
General Capital		8,516.85
	<u>\$ 2,258,744.74</u>	<u>\$ 2,258,744.74</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 between the General Capital and Current Funds is due to interest not being turned over from the General Capital Fund to the Current Fund at year end. The interfund due from the Federal and State Grant fund is for funds used by the 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, 2011
(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, 2011.

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, 2011:

	December 31,	
	2011	2010
Current Fund	\$ 1,539,451.34	\$ 1,463,168.50
Federal and State Grant Fund	1,783,765.93	2,552,145.81
General Capital Fund	11,863,937.75	6,864,131.46
Trust Fund	6,279,408.76	4,926,474.76

Note 15: Related Party Transactions

During the years ended December 31, 2011 and 2010, the County of Warren provided financial support for current operations to the following component units:

	December 31,	
	2011	2010
Warren County Community College	\$ 1,877,106.00	\$ 2,187,964.00
Warren County Vo-Tech	3,995,172.00	3,995,172.00
	<u>\$ 5,872,278.00</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, 2011
 (Continued)

Note 17: Payables

Payables were as follows:

	2011	2010
Current Fund:		
Outside Agency Fees Payable	\$ 368,071.24	\$ 77,793.81
	<u>\$ 368,071.24</u>	<u>\$ 77,793.81</u>

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 2011. 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.

Note 20: Fixed Assets

	Balance December 31, 2009	Additions	Deletions	Balance December 31, 2010
Land	\$ 90,656,518.10	\$ 4,267,414.31		\$ 94,923,932.41
Buildings	29,665,464.70			29,665,464.70
Other Improvements	28,154,965.03			28,154,965.03
Vehicles	12,332,907.49	547,807.85	\$ 420,146.00	12,460,569.34
Machinery and Equipment	11,524,728.17	332,691.38		11,857,419.55
	<u>\$ 172,334,583.49</u>	<u>\$ 5,147,913.54</u>	<u>\$ 420,146.00</u>	<u>\$ 177,062,351.03</u>
	Balance December 31, 2010	Additions	Deletions	Balance December 31, 2011
Land	\$ 94,923,932.41	\$ 4,481,390.87		\$ 99,405,323.28
Buildings	29,665,464.70	87,690.00		29,753,154.70
Other Improvements	28,154,965.03			28,154,965.03
Vehicles	12,460,569.34	874,409.87	\$ 458,283.83	12,876,695.38
Machinery and Equipment	11,857,419.55	242,472.32	5,500.00	12,094,391.87
	<u>\$ 177,062,351.03</u>	<u>\$ 5,685,963.06</u>	<u>\$ 463,783.83</u>	<u>\$ 182,284,530.26</u>

COUNTY OF WARREN

SUPPLEMENTARY DATA

COUNTY OF WARREN
SCHEDULE OF OFFICIALS IN OFFICE AND SURETY BONDS
YEAR ENDED DECEMBER 31, 2011

The following officials were in office at December 31, 2011:

<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	
Jason J. Sarnoski	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 J. Kolb	County Clerk	\$50,000(b)
Elizabeth Wilson	Deputy County Clerk	\$250,000(b)
Kevin O'Neill	Surrogate	\$250,000(b)
David Gallant	Sheriff	\$250,000(b)
Frank Stettner	Undersheriff	(a)
Kenneth J. McCarthy	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

CURRENT FUND

2011

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2010	A	\$ 20,596,079.15
Increased by Receipts:		
County Taxes Receivable	\$ 66,900,786.00	
Nonbudget Revenue	4,297,409.35	
Revenue Accounts Receivable	30,832,578.67	
Appropriation Refunds	159,583.40	
Due from Federal and State Grant Interfund Returned	2,299,390.60	
Due from General Capital Fund	81,755.30	
Due from Regular Trust Fund - Health Department	3,606.61	
Fees Collected Due to Other Agencies	368,071.24	
		<u>104,943,181.17</u>
		125,539,260.32
Decreased by Disbursements:		
2011 Budget Appropriations	98,024,113.42	
2010 Appropriation Reserves	3,284,669.44	
Employee Reimbursement	1,884.29	
Due Federal and State Grant Fund:		
Interfund Advanced	2,250,000.00	
Unexpended Balances Cancelled	8,922.00	
Fees Paid to Other Agencies	77,793.81	
		<u>103,647,382.96</u>
Balance December 31, 2011	A	<u>\$ 21,891,877.36</u>

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

	<u>Ref.</u>	
Balance December 31, 2010	A	\$ 711,241.29
Increased by Receipts:		
Federal Grant Receipts	\$ 4,576,052.78	
State Grant Receipts	5,344,250.19	
Due Current Fund:		
Interfund Advanced	2,250,000.00	
Unexpended Balances Cancelled	8,922.00	
		<u>12,179,224.97</u>
		12,890,466.26
Decreased by Disbursements:		
Federal Grant Fund Expenditures	6,483,844.82	
State Grant Fund Expenditures	3,520,715.89	
Due Current Fund:		
Prior Year Interfund Returned	2,299,390.60	
		<u>12,303,951.31</u>
Balance December 31, 2011	A	<u>\$ 586,514.95</u>

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2010	Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2011
Allamuchy Township	\$ 67,211.12	\$ 3,523,991.52	\$ 74,228.43	\$ 3,591,202.64	\$ 74,228.43
Alpha Borough	1,495.30	1,180,863.21	16,340.34	1,182,358.51	16,340.34
Town of Belvidere	888.22	1,286,777.80	1,104.37	1,287,666.02	1,104.37
Blairstown Township	23,401.09	4,571,215.70	6,529.89	4,594,616.79	6,529.89
Franklin Township	15,588.21	2,345,197.52	4,196.57	2,360,785.73	4,196.57
Frelinghuysen Township	10,332.20	1,631,534.45	7,859.38	1,641,866.65	7,859.38
Greenwich Township	14,931.98	4,030,565.89	3,032.88	4,045,497.87	3,032.88
Town of Hackettstown	26,278.84	5,766,434.81	4,030.02	5,792,713.65	4,030.02
Hardwick Township	7,041.52	1,192,178.84	2,479.30	1,199,220.36	2,479.30
Harmony Township	5,787.82	3,387,107.86	19,584.00	3,392,895.68	19,584.00
Hope Township	4,440.11	1,440,542.37	3,782.74	1,444,982.48	3,782.74
Independence Township	9,931.53	3,585,259.11	7,810.70	3,595,190.64	7,810.70
Knowlton Township	2,759.43	1,948,026.53	14,595.69	1,950,785.96	14,595.69
Liberty Township	3,711.65	1,742,343.48	4,279.16	1,746,055.13	4,279.16
Lopatcong Township	53,712.90	5,290,003.11	71,778.17	5,343,716.01	71,778.17
Mansfield Township	2,659.53	4,394,232.21	1,023.78	4,396,891.74	1,023.78
Oxford Township	140.93	1,162,871.89	1,273.44	1,163,012.82	1,273.44
Town of Phillipsburg	5,066.27	5,598,823.48	1,758.32	5,603,889.75	1,758.32
Pohatcong Township	64,545.97	2,192,163.58	50.86	2,256,709.55	50.86
Washington Borough	2,103.92	3,034,317.58	1,924.79	3,036,421.50	1,924.79
Washington Township	42,998.44	4,575,457.82	7,476.66	4,618,456.26	7,476.66
White Township	13,473.88	3,020,877.24	458.39	3,034,351.12	458.39
	<u>\$ 378,500.86</u>	<u>\$ 66,900,786.00</u>	<u>\$ 255,597.88</u>	<u>\$ 67,279,286.86</u>	<u>\$ 255,597.88</u>

Ref.

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2010 Added & Omitted Taxes
2011 County Taxes

\$ 378,500.86
66,900,786.00
\$ 67,279,286.86

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE
YEAR ENDED DECEMBER 31, 2011

	Accrued In 2011	Received
County Clerk:		
Fees	\$ 1,073,546.33	\$ 1,073,546.33
County Surrogate:		
Fees	127,165.26	127,165.26
County Sheriff:		
Fees	533,209.79	533,209.79
Fines:		
Other	23,332.70	23,332.70
Interest on Investments and Deposits	99,543.30	99,543.30
Election Expenses Reimbursed by		
Municipalities	116,606.34	116,606.34
Motor Vehicle Fines	505,645.89	505,645.89
Fees From Public Health Nursing		
Agency	1,350,000.00	1,350,000.00
Public Health Nursing Trust	805,000.00	805,000.00
Bail Bond Forfeitures	16,425.00	16,425.00
Medicaid Peer Grouping (PL 1985, Ch 474)	1,540,621.17	1,540,621.17
School Election Expenses Reimbursed by		
Each School Board District	40,238.28	40,238.28
State Aid - County College Bonds (NJSA 18A:64A-22.6)	561,352.79	561,352.79
Permanent Disability - Patients in County		
Institutions (NJSA 44:77-38 et seq.)	13,315,726.17	13,315,726.17
Aging CCPED Medicaid Reimbursement	506,962.00	506,962.00
DCA Reimbursement - Prosecutor Salaries	96,200.00	96,200.00
Department of Human Services, Division of		
Temporary Assistance and Social Services	3,301,258.00	3,301,258.00
Social and Welfare Services (c.66 PL 1990):		
Division of Youth and Family Services	909,438.00	909,438.00
Supplemental Social Security Income	169,811.45	169,811.45
Psychiatric Facilities (c.73 PL 1990):		
Maintenance of Patients in State Institutions		
for Mental Diseases	2,996,714.00	2,996,714.00
Maintenance of Patients in State Institutions		
for the Mentally Retarded	1,402,117.00	1,402,117.00
Division of Mental Health & Hospitals	935.00	935.00
Board of County Patients in State and		
Other Institutions	11,549.35	11,549.35
Open Space Tax Fund	962,447.60	962,447.60
Capital Reserve for Nursing	66,000.00	66,000.00
PCFA Interlocal Agreement	70,733.25	70,733.25
Accumulated Absences Trust	80,000.00	80,000.00
Weights and Measure Trust	150,000.00	150,000.00
	<u>\$ 30,832,578.67</u>	<u>\$ 30,832,578.67</u>

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2010	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2011
<u>U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES:</u>					
N.J. Department of Health and Senior Services:					
Special Programs for Aging - Title III - Area Plan:					
#11-1394		\$ 419,946.00	\$ 419,946.00		
Community Development Block Grant		500,000.00	500,000.00		
Bioterrorism Preparedness & Response:					
2010	\$ 250,827.00		250,827.00		
2011		385,642.00	181,876.00		\$ 203,766.00
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-10	8,658.00		8,658.00		
JAIBG-11		9,587.00	4,794.00		4,793.00
Megan's Law Enforcement:					
2010	2,157.00		2,157.00		
2011		5,167.00	2,366.00		2,801.00
Crime Victim Assistance:					
2009	19,408.00		19,408.00		
2011		101,822.00	51,749.00		50,073.00
Sexual Assault Nurse Examiner's Project:					
2010 - Prosecutors	1,423.28			\$ 1,423.28	
2011 - Prosecutors		67,655.00	64,675.53		2,979.47
Stop the Violence Against Women:					
2010	2,235.00		2,235.00		
2011		8,180.00	8,180.00		
JAG County Gang, Gun and Narcotics Task Force Grant:					
2010	47,142.00		47,142.00		
2011		65,018.00	23,416.00		41,602.00
Community Orientated Policing Services (COPS) - Grant Administration					
Law Enforcement Technology Grant:					
2010	1,250,000.00		696,311.69		553,688.31
2011		33,758.16			33,758.16
Logistics and Commodities Distribution Program	11,988.36			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, 2010	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2011
<u>U.S. DEPT. OF HOMELAND SECURITY:</u>					
Homeland Security Grant - 2009 HSGP	\$ 418,856.06		\$ 211,969.74		\$ 206,886.32
Homeland Security Grant - 2010 HSGP	447,206.71		48,616.57		398,590.14
Homeland Security Grant - 2011 HSGP		\$ 65,000.00			65,000.00
NJ Data Exchange Project	21,074.72				21,074.72
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>					
N.J. Dept. of Law & Public Safety:					
Division of Highway Traffic Safety:					
Summer Internship - 2010	2,111.87			\$ 2,111.87	
Summer Internship - 2011		20,160.00	16,711.12	3,448.88	
Route 57 Shuttle Transportation - Job Access:					
2009	74,439.11		74,439.11		
2010	130,603.00		57,140.25		73,462.75
2011		223,478.00			223,478.00
NJ Transit - Section 5311					
2011		219,876.00	209,330.00		10,546.00
D.O.T. Bridge Improvements 2101202 - 2005	216.58		216.58		
D.O.T. Bridge Improvements 2102215	3,724.21				3,724.21
D.O.T. County Route 519 - 2010	832,760.99				832,760.99
D.O.T. County Route 519 - 2011		207,000.00	2,725.76		204,274.24
D.O.T. County Route 623	455,652.78		3,692.88		451,959.90
D.O.T. County Route 519 and 611 Improvements	596,280.00		408,123.24		188,156.76
D.O.T. Cemetery Road Bridge 2010	57,627.04		36,618.77		21,008.27
D.O.T. Cemetery Road Bridge 2011		1,528,262.00	3,400.47		1,524,861.53
D.O.T. Improvement to Strykers Road	142,349.07		133,427.07	8,922.00	
D.O.T. Capital Transportation Program		28,830.00			28,830.00
D.O.T. Annual Allotment		1,559,500.00	1,559,500.00		
	<u>\$ 4,798,140.78</u>	<u>\$ 5,453,881.16</u>	<u>\$ 5,076,052.78</u>	<u>\$ 27,894.39</u>	<u>\$ 5,148,074.77</u>
<u>Ref.</u>	<u>A</u>				<u>A</u>
		Received in Federal and State Grant Fund	\$ 4,576,052.78		
		Realized in Other Trust Fund	500,000.00		
			<u>\$ 5,076,052.78</u>		

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2010	2011 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2011
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>					
Special Child Health Care Services, Case Management:					
2010	\$ 53,280.00		\$ 53,280.00		
2011		\$ 74,474.00	19,836.00	\$ 461.00	\$ 54,177.00
Right to Know:					
2010	2,305.00		2,305.00		
2011		9,220.00	6,915.00		2,305.00
Nutritional - Physical Activity - Obesity Reduction Grant		15,000.00	15,000.00		
Mental Health Association in New Jersey Disaster					
Liaison Grant		2,500.00	2,500.00		
Senior Health Insurance Program Grant		27,000.00	13,500.00		13,500.00
Health Care Regional Preparedness -2010	25,000.00		25,000.00		
Health Care Regional Preparedness -2011		22,634.00	22,634.00		
Healthy Community Development Grant	3,050.00		3,050.00		
Comprehensive Program for Planning and Provision					
of Alcoholism and Abuse Services:					
2010	77,638.00		77,638.00		
2011		228,019.00			228,019.00
<u>NJ DEPARTMENT OF MILITARY & VETERAN AFFAIRS:</u>					
Veterans Transportation #VL10T21	4,668.00		4,668.00		
Veterans Transportation #VL11T21		7,000.00	2,915.00		4,085.00
<u>NJ DEPARTMENT OF THE TREASURY:</u>					
Governor's Council on Alcoholism & Drug Abuse:					
Municipal Alliance to Prevent Alcoholism & Drug Abuse:					
2010	101,713.22		99,966.98		1,746.24
2011		160,305.00	72,985.56		87,319.44

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

	Balance Dec. 31, 2010	2011 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2011
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>					
Juvenile Justice Commission:					
State/Community Partnership Program:					
2010	\$ 150,800.00		\$ 150,800.00		
2011		\$ 301,604.00	140,476.00		\$ 161,128.00
Emergency Notification Grant		7,430.00	7,430.00		
Division of Criminal Justice:					
Office of Insurance Fraud:					
2010	33,189.00		28,696.00	\$ 4,493.00	
2011		112,323.00	71,216.00		41,107.00
Body Armor Replacement Program - Various Departments		10,787.61	10,787.61		
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>					
Division of Youth & Family Services:					
Personal Attendant Services Program - 2010	33,538.25		33,538.25		
Personal Attendant Services Program - 2011		402,459.00	402,459.00		
Title XX Coalition		261,737.00	261,737.00		
Adult Protective Services		26,682.00	26,682.00		
Division of Temporary Assistance and Social Services:					
Work First New Jersey Program:					
2010	11,124.00		11,124.00		
2011		18,953.00	7,112.00		11,841.00
Division of Economic Assistance:					
Social Services for the Homeless:					
2011		84,589.00	79,589.00		5,000.00
Mass Vaccination Exercise Minigrant		25,000.00	25,000.00		

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

	Balance Dec. 31, 2010	2011 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2011
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>					
Area Plan Grant - 2010	\$ 329,692.00		\$ 290,315.85		\$ 39,376.15
Area Plan Grant - 2011		\$ 491,035.00	349,128.00		141,907.00
<u>NJ NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY:</u>					
New Jersey Institute of Technology - Morris Canal					
Greenway Study	160,000.00		14,811.04		145,188.96
Traffic Sign Inventory		133,000.00			133,000.00
<u>NJ TRANSIT CORPORATION:</u>					
Senior Citizen & Disabled Residents Transportation:					
NJ Transit - Section 5311 - 2009	29,143.94		29,143.94		
NJ Transit - Section 5311 - 2011		104,748.00	99,724.00		5,024.00
Disabled Resident Transportation Assistance Program - 2010	223,728.59		223,728.59		
Disabled Resident Transportation Assistance Program - 2011		499,630.00	249,814.85		249,815.15
<u>NJ STATE COUNCIL ON THE ARTS:</u>					
Council on the Arts - 2011		64,506.00	54,831.00		9,675.00
Council on the Arts - Poetry		10,000.00	9,000.00		1,000.00
Local Arts Program:					
GA #0813A060175	8,959.00		8,959.00		
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>					
Bridge 2100450 Improvements - 2010	1,000,000.00		1,000,000.00		
Bridge 2100450 Improvements - 2011		1,000,000.00			1,000,000.00
Bridge 23007 Improvements	167,900.00		167,900.00		
Bridge 05039 Improvements	700,000.00		700,000.00		

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

	Balance Dec. 31, 2010	2011 Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2011
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>					
County Environmental Health Act (CEHA):					
2010	\$ 61,206.27		\$ 61,206.27		
2011		\$ 166,455.00	89,147.00		\$ 77,308.00
Clean Communities Program		67,700.25	67,700.25		
Solid Waste ADM		200,000.00	200,000.00		
<u>NJ HIGHLANDS COUNCIL:</u>					
Highlands Water Protection Grant	15,000.00				15,000.00
Highlands Agriculture	8,084.15				8,084.15
Highlands Regional Plan	20,000.00				20,000.00
<u>NJ DEPARTMENT OF STATE - DIVISION OF ARCHIVES AND RECORDS MANAGEMENT:</u>					
Public Archives and Records Infrastructure Support Grant (PARIS):					
2009	19,760.00				19,760.00
<u>MARTINS - JACOBY WATERSHED ASSOCIATION</u>					
Marble Hill Trail Improvements		12,200.00			12,200.00
<u>N.J. DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT PASSED THROUGH MORRIS/SUSSEX/WARREN WORKFORCE INVESTMENT BOARD:</u>					
WFNJ Temporary Assistance to Needy Families:					
Work Verification Reimbursement Agreement		50,000.00	50,000.00		
	<u>\$ 3,239,779.42</u>	<u>\$ 4,596,990.86</u>	<u>\$ 5,344,250.19</u>	<u>\$ 4,954.00</u>	<u>\$ 2,487,566.09</u>
Ref.	A				A

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2010 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2011

	Balance Dec. 31, 2010	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Administrative and Executive:				
Personnel Department:				
Salaries and Wages	\$ 11,361.12	\$ 15,861.12	\$ 13,648.75	\$ 2,212.37
Other Expenses	61,588.00	61,588.00	7,611.50	53,976.50
Board of Chosen Freeholders:				
Salaries and Wages	1,958.73	1,958.73	1,957.86	0.87
Other Expenses	31,258.74	31,258.74	2,107.98	29,150.76
Board of Elections:				
Salaries and Wages	23,797.67	23,797.67	4,785.20	19,012.47
Other Expenses	41,076.01	41,076.01	7,400.14	33,675.87
Risk Management:				
Salaries and Wages		1,744.77	1,715.18	29.59
Other Expenses		681.00		681.00
County Clerk:				
Salaries and Wages	8,178.54	21,978.54	18,461.69	3,516.85
Other Expenses	69,226.50	69,226.50	8,580.98	60,645.52
General Administration (Includes Purchasing) :				
Salaries and Wages	10,512.15	15,967.38	12,487.77	3,479.61
Other Expenses	35,803.77	35,122.77	22,148.08	12,974.69
Treasurers / CFO:				
Salaries and Wages	11,570.81	26,770.81	21,698.74	5,072.07
Other Expenses	12,901.52	12,901.52	1,432.39	11,469.13
Information System Division:				
Salaries and Wages	2,411.43	2,411.43	2,363.02	48.41
Other Expenses	134,309.33	134,309.33	109,465.39	24,843.94
Board of Taxation:				
Salaries and Wages	3,553.89	5,153.89	4,056.42	1,097.47
Other Expenses	17,521.10	17,521.10	5,416.66	12,104.44
County Counsel:				
Other Expenses	153,642.79	153,642.79	33,463.90	120,178.89
County Surrogate:				
Salaries and Wages	10,175.65	40,075.65	37,405.29	2,670.36
Other Expenses	4,186.63	4,186.63	1,431.52	2,755.11
Engineer:				
Salaries and Wages	25,052.43	41,452.43	32,281.17	9,171.26
Other Expenses	1,675.94	1,675.94	40.00	1,635.94
Public Information:				
Salaries and Wages	3,673.12	3,698.12	3,685.76	12.36
Other Expenses	42,479.09	42,479.09	295.00	42,184.09

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2010 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2011
(Continued)

	Balance Dec. 31, 2010	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT (cont'd):				
Cultural and Heritage Commission:				
Salaries and Wages	\$ 352.74	\$ 2,052.74	\$ 1,139.12	\$ 913.62
Other Expenses	4,431.99	4,431.99	2,468.21	1,963.78
Utilities Expense and Bulk Purchases:				
Electricity	104,498.37	104,498.37	28,058.98	76,439.39
Telephone	114,473.74	114,473.74	10,943.33	103,530.41
Water	22,256.01	22,256.01	14,421.10	7,834.91
Fuel Oil	207,412.72	207,412.72	42,525.13	164,887.59
Sewerage Processing and Disposal	40,709.48	40,709.48	8,511.45	32,198.03
Gasoline	131,145.91	131,145.91	51,181.17	79,964.74
Total General Government	1,343,195.92	1,433,520.92	513,188.88	920,332.04
LAND USE ADMINISTRATION:				
Planning Board:				
Salaries and Wages	58,531.35	58,531.35	19,722.52	38,808.83
Other Expenses	25,169.53	25,169.53	6,655.00	18,514.53
Total Land Use Administration	83,700.88	83,700.88	26,377.52	57,323.36
CODE ENFORCEMENT AND ADMINISTRATION:				
Weights and Measures:				
Salaries and Wages	4,674.71	8,874.71	7,586.99	1,287.72
Other Expenses	1,786.30	1,786.30	20.00	1,766.30
Total Code Enforcement and Administration	6,461.01	10,661.01	7,606.99	3,054.02
INSURANCES:				
Insurance (Ch. 3, PL 1986):				
Insurance on Buildings and Motor Vehicles and Surety Bond Premiums	158,383.25	158,383.25	687.19	157,696.06
Workers' Compensation Insurance	6,937.00	6,937.00		6,937.00
Group Insurance Plan for Employees	721,132.30	721,132.30	243,570.73	477,561.57
Total Insurances	886,452.55	886,452.55	244,257.92	642,194.63
PUBLIC SAFETY:				
Administration:				
Salaries and Wages	10,270.20	10,270.20	8,176.48	2,093.72
Other Expenses	7,663.31	7,663.31		7,663.31
Communications Center:				
Salaries and Wages	125,163.25	125,163.25	87,102.73	38,060.52
Other Expenses	74,667.41	74,667.41	19,223.40	55,444.01
Office of Emergency Management:				
Salaries and Wages	3,093.84	6,893.84	6,892.17	1.67
Other Expenses	1,416.12	1,416.12	1,146.71	269.41
Aid to Volunteer Fire Companies & Emergency Squads (N.J.S.A. 40:23-8.9):				
Other Expenses	33,305.00	33,305.00	13,717.16	19,587.84
Prosecutor's Office:				
Salaries and Wages	69,735.10	69,735.10	61,611.51	8,123.59
Other Expenses	99,956.32	99,956.32	62,382.95	37,573.37
Sheriff's Office:				
Salaries and Wages	117,135.95	182,135.95	67,556.64	114,579.31
Other Expenses	631.32	3,431.32	3,261.17	170.15
Juvenile Retention and Rehabilitation Center:				
Other Expenses	305,296.48	305,296.48	29,550.00	275,746.48

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2010 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2011
(Continued)

	Balance Dec. 31, 2010	Balance After Transfers	Paid or Charged	Balance Lapsed
PUBLIC SAFETY (cont'd):				
Jail:				
Salaries and Wages	\$ 342,254.13	\$ 342,254.13	\$ 157,006.98	\$ 185,247.15
Other Expenses	359,016.74	359,016.74	77,705.03	281,311.71
Total Public Safety	1,549,605.17	1,621,205.17	595,332.93	1,025,872.24
PUBLIC WORKS:				
Roads:				
Salaries and Wages	154,714.77	229,714.77	189,263.32	40,451.45
Other Expenses	304,467.60	304,467.60	145,174.20	159,293.40
Bridges:				
Salaries and Wages	19,378.72	41,378.72	30,936.43	10,442.29
Other Expenses	25,447.66	25,447.66	6,963.71	18,483.95
Buildings and Grounds:				
Salaries and Wages	114,613.05	114,613.05	55,791.35	58,821.70
Other Expenses	256,361.34	256,361.34	45,412.56	210,948.78
Shade Tree Commission:				
Other Expenses	125.67	125.67		125.67
Total Public Works	875,108.81	972,108.81	473,541.57	498,567.24
HEALTH AND HUMAN SERVICES:				
County Health Service - Interlocal Agreement (N.J.S.A. 40:8A-1):				
Salaries and Wages	156,152.61	218,152.61	163,157.11	54,995.50
Other Expenses	58,407.21	58,407.21	30,021.98	28,385.23
Center on Aging:				
Salaries and Wages	14,054.96	38,054.96	21,693.80	16,361.16
Other Expenses	68,242.56	68,242.56	57,065.00	11,177.56
Nutrition Program:				
Salaries and Wages	13,500.00	13,500.00	4,855.11	8,644.89
Other Expenses	61,947.86	61,947.86	60,947.86	1,000.00
Warren Haven:				
Salaries and Wages	671,013.01	671,013.01	385,665.77	285,347.24
Other Expenses	173,933.45	173,933.45	138,742.53	35,190.92
County Youth Shelters:				
Other Expenses	39,897.60	39,897.60	5,425.00	34,472.60
Mental Health Administration:				
Salaries and Wages	45,448.83	45,448.83	13,914.51	31,534.32
Other Expenses	17,792.08	17,792.08	2,829.56	14,962.52
Temporary Assistance and Social Services:				
Salaries and Wages	74,245.83	74,245.83	66,873.07	7,372.76
Other Expenses	97,558.23	97,558.23	23,111.80	74,446.43
Human Services Programs (N.J.S.A. 30:14-11)	36,450.00	36,450.00	36,450.00	
Human Services Programs (N.J.S.A. 40:23-8.14)	22,599.00	22,599.00	12,649.00	9,950.00
County Adjuster:				
Salaries and Wages	2,178.67	2,178.67	1,994.85	183.82
Other Expenses	11,643.25	11,643.25	11,075.00	568.25
Health and Human Services (N.J. S.A. 30:4D-6.9)	38,495.00	38,495.00	38,495.00	
Medical/Health Services Programs (N.J.S.A. 40:13-2)	12,337.98	12,337.98	12,337.98	
Adult Mental Health Services (N.J.S.A. 40:5-2.9 and 30:9A-1)	114,003.00	114,003.00	113,403.00	600.00
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)	21,316.00	21,316.00	21,316.00	
Total Health and Human Services	1,792,928.13	1,878,928.13	1,263,734.93	615,193.20

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2010 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2011
(Continued)

	Balance Dec. 31, 2010	Balance After Transfers	Paid or Charged	Balance Lapsed
PARKS AND RECREATION:				
War Veteran's Burial and Grave Decorations:				
Salaries and Wages	\$ 1,534.93	1,534.93	\$ 227.97	\$ 1,306.96
Other Expenses	3,507.60	3,507.60	750.00	2,757.60
Total Parks and Recreation	5,042.53	5,042.53	977.97	4,064.56
EDUCATION:				
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (N.J.S.A. 18A:64A-23):				
Other Expenses	89,756.60	89,756.60		89,756.60
County Extension Service - Farm and Home:				
Salaries and Wages	20,451.08	20,451.08	9,891.28	10,559.80
Other Expenses	947.89	947.89		947.89
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	5,280.71	6,630.71	4,813.77	1,816.94
Other Expenses	8,923.82	8,923.82	1,974.46	6,949.36
Special Schools Services:				
Other Expenses	93,134.00	93,134.00	93,134.00	
Total Education	223,495.10	224,845.10	109,813.51	115,031.59
OTHER OPERATING FUNCTIONS:				
Provision for Salary Adjustments and New Employees				
Training - County Employees	1,130,227.24	779,752.24		779,752.24
Total Other Operating Functions	1,130,227.24	779,752.24		779,752.24
Matching Funds for Grants	11,219.71	11,219.71		11,219.71
Contingent	5,000.00	5,000.00		5,000.00
Subtotal	7,912,437.05	7,912,437.05	3,234,832.22	4,677,604.83
Statutory Expenditures - Contribution to:				
Social Security System (O.A.S.I.)	281,034.04	281,034.04	35,242.35	245,791.69
Defined Contribution Retirement Program	4,798.35	4,798.35	3,846.07	952.28
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	225,610.23	225,610.23	10,748.80	214,861.43
Total Deferred Charges and Statutory Expenditures	511,442.62	511,442.62	49,837.22	461,605.40
Total General Appropriations	\$ 8,423,879.67	\$ 8,423,879.67	\$ 3,284,669.44	\$ 5,139,210.23

	<u>Ref.</u>	
<u>Analysis of Balance December 31, 2010</u>		
Unencumbered	A	\$ 6,960,711.17
Encumbered	A	1,463,168.50
		<u>\$ 8,423,879.67</u>

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

	Balance Dec. 31, 2010	Encumbrances Payable Returned	Transferred From 2011 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2011
					Paid or Charged	Encumbrances	
<u>U.S. DEPT. OF HEALTH & HUMAN SERVICES:</u>							
Bioterrorism Preparedness and Response:							
#10-1166-BT-L2	\$ 0.01				\$ 0.01		
#10-1166-BT-L2	263,943.51	\$ 119.04			264,062.55		
#11-1166-BT-L2			\$ 80,000.00		80,000.00		
#11-1166-BT-L2			305,642.00		109,141.42		\$ 196,500.58
National Association of County and City Health Officials for the Warren County Medical Reserve Corps:							
2009	734.40				241.10		493.30
2010	4,632.52				52.91		4,579.61
2011			5,000.00				5,000.00
<u>U.S. DEPT. OF JUSTICE:</u>							
N.J. Dept. of Law and Public Safety:							
Division of Criminal Justice:							
Crime Victim Assistance:							
#V-21-11			85,013.00		63,759.00		21,254.00
Crime Victim Supplemental Grant			16,809.00		12,607.00		4,202.00
Interoperable Emergency Communications Grant			33,758.16				33,758.16
Office of Homeland Security - Urban Area Safety Grant			65,000.00				65,000.00
JAG County Gang, Gun and Narcotics Task Force Grant:							
2010	74,121.00				74,121.00		
2011			65,018.00		23,416.00		41,602.00
Stop the Violence Against Women Act:							
2010	1,089.00				1,089.00		
2011			8,180.00		8,180.00		
Megan's Law Enforcement:							
2010	2,157.00				2,157.00		
2011			5,167.00		3,596.00		1,571.00
Sexual Assault Nurse Examiner's Program:							
2010	1,423.28			\$ 1,423.28			
2011			67,655.00		66,020.46		1,634.54
Juvenile Accountability Block Grant:							
JAIBG-10		2,164.00			2,164.00		
JAIBG-11			9,587.00		7,191.00	2,396.00	

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

	Balance Dec. 31, 2010	Encumbrances Payable Returned	Transferred From 2011 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2011
					Paid or Charged	Encumbrances	
<u>U.S. DEPT. OF JUSTICE:</u>							
Community Oriented Policing Services (COPS) - Grant Administration:							
Law Enforcement Technology Grant:							
2010	\$ 573,218.31	\$ 675,081.69			\$ 686,634.21	\$ 561,665.79	
Logistics and Commodities Distribution Program	11,988.36			\$ 11,988.36			
Special Needs Shelter Planning and Support		5,995.00			5,995.00		
<u>U.S. DEPT. OF HOMELAND SECURITY:</u>							
Homeland Security Grant - 2009 HSGP	242,484.61	171,925.67			266,611.46	56,251.79	\$ 91,547.03
Homeland Security Grant - 2010 HSGP	447,206.71				312,100.13	49,900.00	85,206.58
NJ Data Exchange Project	21,074.72				20,000.00		1,074.72
FEMA Hurricane Ivan Damage:							
2006		6,383.29			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 HUMAN SERVICES:</u>							
N.J. Dept. of Health and Senior Services:							
Title III - Aging - Area Plan Grant:							
#10-1394	41,013.27	39,384.60			41,021.72		39,376.15
#11-1394			419,946.00		419,946.00		
<u>U.S. DEPT. OF TRANSPORTATION:</u>							
N.J. Dept. of Law & Public Safety:							
Division of Highway Traffic Safety:							
Summer Internship - 2010	2,111.87			2,111.87			
Summer Internship - 2011			20,160.00	3,448.88	16,711.12		
NJ Transit Capital			28,830.00				28,830.00
Route 57 Shuttle Transportation - Job Access:							
2009	11,475.30				11,475.30		
2010	130,603.00				130,603.00		
2011			223,478.00				223,478.00
NJ Transit - Section 5311							
2011			219,876.00		219,876.00		
NJ Transportation Trust Fund Authority Act:							
Capital Transportation Program:							
D.O.T. Cemetery Road Bridge			1,528,262.00		812,854.77	390,880.03	324,527.20

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

	Balance Dec. 31, 2010	Encumbrances Payable Returned	Transferred From 2011 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2011
					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	\$ 820.66						\$ 820.66
D.O.T. Bridge Improvements 2101202 - 2005		\$ 19.59			\$ 19.59		
D.O.T. Cemetery Road Bridge Row	49,363.87				24,373.61		24,990.26
D.O.T. Route 519 Improvements	832,760.99						832,760.99
D.O.T. Route 519 and 611 Improvements	188,156.76						188,156.76
D.O.T. Route 519 Rural Roads			\$ 207,000.00		2,725.76	\$ 113,407.50	90,866.74
D.O.T. Route 623 Improvements	379,224.54	78,416.34			6,760.98	78,416.34	372,463.56
D.O.T. Various Bridge Improvements		23,532.63			23,532.63		
D.O.T. Improvement to Strykers Road		45,508.61			45,508.61		
D.O.T. Capital Transportation Program 2007	1,830.00	166,419.15			168,249.15		
D.O.T. Capital Transportation Program 2008	96.15				96.15		
D.O.T. Capital Transportation Program 2009		540,498.34			540,498.34		
D.O.T. Capital Transportation Program 2010		444,569.55			444,569.55		
D.O.T. Capital Transportation Program 2011			1,559,500.00		1,559,500.00		
	<u>\$ 3,281,529.84</u>	<u>\$ 2,200,017.50</u>	<u>\$ 5,453,881.16</u>	<u>\$ 18,972.39</u>	<u>\$ 6,983,844.82</u>	<u>\$ 1,252,917.45</u>	<u>\$ 2,679,693.84</u>
Ref. A							A
			Disbursed in Federal and State Grant Fund		\$ 6,483,844.82		
			Transferred to Other Trust Fund		500,000.00		
					<u>\$ 6,983,844.82</u>		

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

	Balance Dec. 31, 2010	Encumbrances Payable Returned	Transferred From 2011 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2011
					Paid or Charged	Encumbrances	
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>							
Area Plan Grant			\$ 491,035.00		\$ 448,539.04	\$ 42,495.96	
Special Child Health Care Services, Case Management:							
2010	\$ 52,719.68				52,719.68		
2011			74,474.00	\$ 461.00	20,146.18		\$ 53,866.82
Right to Know:							
2010	9,220.00				9,220.00		
2011			9,220.00				9,220.00
Nutritional - Physical Activity - Obesity Reduction Grant			15,000.00		8,236.99	239.51	6,523.50
Health Care Preparedness - 2011			22,634.00		21,719.00		915.00
Healthy Community Development Grant	6,100.00				6,094.00		6.00
Senior Health Insurance Program Grant			27,000.00		14,996.65	277.80	11,725.55
Mental Health Association in New Jersey Disaster Liaison Grant			2,500.00		2,500.00		
Comprehensive Program for Planning and Provision of Alcoholism and Abuse Services:							
2010		\$ 22,418.00			22,418.00		
2011			228,019.00		206,467.87	19,851.13	1,700.00
Senior Farmer's Market Nutrition Program	1,000.00				1,000.00		
<u>NJ OFFICE OF EMERGENCY TELECOMMUNICATIONS SERVICE:</u>							
Enhanced 911 Consolidation Grant - Equipment - 2008	73,103.63						73,103.63
<u>NJ NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY:</u>							
New Jersey Institute of Technology:							
Morris Canal Greenway Study	160,000.00				45,259.22	100,995.78	13,745.00
Traffic Sign Inventory and Assessment			133,000.00		5,677.32	122,070.20	5,252.48

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

	Balance Dec. 31, 2010	Encumbrances Payable Returned	Transferred From 2011 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2011
					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:							
2010		\$ 31,069.19			\$ 29,323.11		\$ 1,746.08
2011			\$ 160,305.00		93,052.04	\$ 67,164.11	88.85
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>							
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2010		49,497.00			49,497.00		
2011			301,604.00		246,742.00	48,997.00	5,865.00
Emergency Notification Grant			7,430.00		7,430.00		
Division of Criminal Justice:							
Office of Insurance Fraud:							
2010	\$ 33,189.00			\$ 4,493.00	28,696.00		
2011			112,323.00		71,216.00		41,107.00
Body Armor Replacement Program - 2008	592.08				592.08		
Body Armor Replacement - Various Departments 2010	8,137.80	4,986.19			3,980.37		9,143.62
Body Armor Replacement - Various Departments 2011			10,787.61		695.75		10,091.86
<u>NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS:</u>							
Veterans Transportation Services:							
Veterans Transportation 2010	4,085.00				4,085.00		
Veterans Transportation 2011			7,000.00		2,915.00		4,085.00

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

	Balance Dec. 31, 2010	Encumbrances Payable Returned	Transferred From 2011 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2011
					Paid or Charged	Encumbrances	
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>							
Division of Youth and Family Services:							
Title XX Coalition:							
2010	\$ 13,991.41	\$ 2,517.00			\$ 16,297.95		\$ 210.46
2011			\$ 261,737.00		245,901.77	\$ 641.57	15,193.66
Personal Attendant Services Program:							
2010		99,166.11			99,166.11		
2011			402,459.00		300,781.01	101,677.99	
Adult Protective Services:							
2010	7,762.66	7,250.00			15,012.66		
2011			26,682.00		11,942.28	7,626.50	7,113.22
Division of Economic Assistance:							
Social Services for the Homeless:							
2010	11,967.67	1,200.00			13,167.67		
2011			84,589.00		77,985.32	1,250.00	5,353.68
Division of Temporary Assistance and Social Services:							
Work First New Jersey Program:							
2010	14,832.00				14,832.00		
2011			68,953.00		53,404.00		15,549.00
Health Officers Association for Mass Vaccination			25,000.00		25,000.00		

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

	Balance Dec. 31, 2010	Encumbrances Payable Returned	Transferred From 2011 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2011
					Paid or Charged	Encumbrances	
<u>NJ TRANSIT CORPORATION:</u>							
Senior Citizens and Disabled Residents							
Transportation:							
Disabled Resident Transportation Assistance Program:							
2010	\$ 37,526.00				\$ 37,526.00		
2011			\$ 499,630.00		463,676.99		\$ 35,953.01
NJ Transit 5311			104,748.00		104,748.00		
<u>NJ STATE COUNCIL ON THE ARTS:</u>							
Council on the Arts - Local Program:							
2010	9.91	\$ 464.90			474.81		
Council on the Arts General Support:							
2010	24.00				24.00		
2011			64,506.00		54,272.75	\$ 10,233.25	
Council on the Arts and Poetry			10,000.00		10,000.00		
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>							
D.O.T. Bridge Improvement #2100450		104,191.31			104,191.31		
D.O.T. Bridge Improvement #05039		14,136.03			14,136.03		
D.O.T. Bridge Improvement #2100450			1,000,000.00				1,000,000.00
<u>PHILLIPSBURG BOARD OF EDUCATION:</u>							
Interlocal Service Agreement Phillipsburg Board of Education -							
Health Program 21st Century Grant - 4h Program	985.39	155.00			1,140.39		

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

	Balance Dec. 31, 2010	Encumbrances Payable Returned	Transferred From 2011 Budget Appropriation	Unexpended Balance Cancelled	Expenditures		Balance Dec. 31, 2011
					Paid or Charged	Encumbrances	
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
County Environmental Health Act (CEHA):							
2010	\$ 9,691.03	\$ 4,975.25			\$ 14,666.28		
2011			\$ 166,455.00		121,819.50		\$ 44,635.50
Clean Communities Program:							
2010	14,564.03				14,564.03		
2011			67,700.25		38,060.09		29,640.16
Solid Waste Administration:							
2010	55,995.22				55,995.22		
2011			200,000.00		174,228.77		25,771.23
Recycling Bonus Funds	37,858.78	1,587.70			31,207.70	\$ 2,088.00	6,150.78
<u>NJ HIGHLANDS WATER PROTECTION AND PLANNING COUNCIL:</u>							
Sustainable Agriculture Grant	8,084.15						8,084.15
Regional Master Plan Conformance	20,000.00						20,000.00
Highlands Water Protection	15,000.00						15,000.00
<u>MARTINS - JACOBY WATERSHED ASSOCIATION</u>							
Marble Hill Trail Improvements			12,200.00				12,200.00
<u>NJ DEPARTMENT OF STATE DIVISION OF ARCHIVES AND RECORDS MANAGEMENT:</u>							
Public Archives and Records Infrastructure Support Grant (PARIS):							
2008		1,000.00				1,000.00	
2009	19,655.80	7,514.63			3,274.95	4,239.68	19,655.80
	\$ 616,095.24	\$ 352,128.31	\$ 4,596,990.86	\$ 4,954.00	\$ 3,520,715.89	\$ 530,848.48	\$ 1,508,696.04
Ref.	A						A

COUNTY OF WARREN

OTHER TRUST FUNDS

2011

COUNTY OF WARREN
SCHEDULE OF CASH - TREASURER
TRUST FUNDS

Regular Trust Fund:

	<u>Ref.</u>	
Balance December 31, 2010	B	\$ 4,235,950.91
Increased by Receipts:		
Rehabilitation Trust:		
Due from Community Development Block Grant	\$ 476,317.00	
Other Cash Receipts	61,300.16	
Interest Earned	664.11	
Echo Housing Program:		
Rentals	9,550.00	
Interest Earned	269.45	
Community Development Block Grant:		
Grant Received	476,317.00	
Interest Earned	7.52	
Section 8 Housing Grant:		
Voucher Program	4,835,959.63	
Interest Earned	85.92	
County Library:		
Library Tax Levy	4,645,690.00	
Other Cash Receipts	234,651.63	
Interest Earned	4,428.54	
Health Department:		
Cash Receipts	2,810,588.60	
Interest Earned	3,801.61	
Payroll Agency	22,124,381.14	
		<u>35,684,012.31</u>
		39,919,963.22
Decreased by Disbursements:		
Rehabilitation Trust:		
Home Improvement Program	809,670.13	
Echo Housing Program	780.08	
Community Development Block Grant Program:		
Community Development Block Grant due Rehabilitation Trust	476,317.00	
Section 8 Housing Grant:		
Voucher Program	5,040,218.61	
County Library:		
Disbursements	4,800,022.24	
Due General Capital Fund	528,572.44	
Health Department:		
Disbursements	970,757.35	
Due Current Fund:		
Budget Appropriation - Fees from Public Health Nursing	1,237,500.00	
Budget Appropriation - Public Health Nursing Trust	805,000.00	
Interest Earned	3,606.61	
Payroll Agency	22,376,278.73	
		<u>37,048,723.19</u>
Balance December 31, 2011	B	<u>\$ 2,871,240.03</u>

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

Other Trust Fund:

	<u>Ref.</u>	
Balance December 31, 2010	B	\$ 10,226,624.02
Increased by Receipts:		
Prosecutor's Office	\$ 32,923.98	
Forfeited Recognizances	138,610.66	
Hospitalization Insurance Stabilization Fund	15,164,924.19	
Environmental Fund	109,674.57	
County Clerk Court Fees	35,470.89	
Board of Taxation	28,417.91	
Prosecutor - Child Advocacy	0.62	
Intoxicated Driver Fund	42.05	
Road Escrow	12,107.73	
Engineer Escrow	11,792.67	
Surrogate's Office	5,352.92	
Personal Attendant	5,345.17	
Cultural and Heritage Commission	14,048.56	
Newsletter Fund	2,678.54	
Weights and Measures	164,047.67	
Sheriff Trust Fund	7,606.09	
Aging Meals	223,399.28	
Accumulated Absences	776.63	
Snow Removal	471.61	
		<hr/> 15,957,691.74
		26,184,315.76
Decreased by Disbursements:		
Prosecutor's Office	67,764.08	
Forfeited Recognizances:		
Current Fund Budgeted Revenue	16,425.00	
Other Disbursements	9,846.10	
Hospitalization Insurance Stabilization Fund	14,402,751.91	
Hospitalization Insurance Stabilization Fund - Due Current Fund	2,696,000.00	
Environmental Fund	500.00	
County Clerk Court Fees	83,113.48	
Board of Taxation	4,638.00	
Road Escrow	27,098.37	
Engineer Escrow	63,550.76	
Personal Attendant	7,422.00	
Cultural and Heritage Commission	14,701.00	
Weights and Measures:		
Current Fund Budgeted Revenue	150,000.00	
Other Disbursements	2,335.16	
Sheriff Trust Fund	5,323.66	
Aging Meals	272,751.20	
Accumulated Absences	80,000.00	
		<hr/> 17,904,220.72
Balance December 31, 2011	B	<u>\$ 8,280,095.04</u>

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

Open Space Trust:

	<u>Ref.</u>	
Balance December 31, 2010	B	\$ 18,011,815.90
Increased by Receipts:		
Open Space Tax Levy	\$ 7,697,595.04	
State of New Jersey - Open Space Reimbursements	1,738,476.06	
Interest on Investments	64,761.58	
		<u>9,500,832.68</u>
		27,512,648.58
Decreased by Disbursements:		
Open Space Expenditures	5,986,512.56	
Due Current Fund - Anticipated Revenue	962,447.60	
		<u>6,948,960.16</u>
Balance December 31, 2011	B	<u>\$ 20,563,688.42</u>

Unemployment Trust Fund:

Balance December 31, 2010	B	\$ 454,543.65
Increased by Receipts:		
Employees' Withholding	\$ 71,953.99	
Interest	550.13	
		<u>72,504.12</u>
		527,047.77
Decreased by Disbursements:		
Unemployment Expenditures		<u>117,749.65</u>
Balance December 31, 2011	B	<u>\$ 409,298.12</u>

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

	<u>Ref</u>	
Balance December 31, 2010	B	\$ 412,565.00
Increased by Community Development Block Grant Awarded		<div style="text-align: right;">500,000.00</div> <hr/> 912,565.00
Decreased by Cash Received		<hr/> 476,317.00
Balance December 31, 2011	B	<div style="text-align: right;">\$ 436,248.00</div> <hr/> <hr/>

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, 2010	B	\$ 5,916,926.46	\$ 116,932.00	\$ 5,700,015.28	\$ (20.82)	\$ 100,000.00
Increased by:						
Loans Issued		<u>553,193.70</u>		<u>553,193.70</u>		
		6,470,120.16	116,932.00	6,253,208.98	(20.82)	100,000.00
Decreased by:						
Loan Repayments		<u>35,078.50</u>	<u>9,189.50</u>	<u>25,889.00</u>		
Balance December 31, 2011	B	<u>\$ 6,435,041.66</u>	<u>\$ 107,742.50</u>	<u>\$ 6,227,319.98</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, 2010	B	\$ 187,459.49
Increased by Receipts:		
Cash Received		9,819.45
		<u>197,278.94</u>
Decreased by:		
Cash Disbursed		780.08
		<u>780.08</u>
Balance December 31, 2011	B	<u>\$ 196,498.86</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, 2010	B	\$ 637,638.13	\$ 631,929.18	\$ 5,708.95
Increased by:				
Community Development Block Grant		476,317.00	476,317.00	
Grant Receipts		537,617.16	61,300.16	476,317.00
Interest Earned		671.63	664.11	7.52
		<u>1,652,243.92</u>	<u>1,170,210.45</u>	<u>482,033.47</u>
Decreased by:				
Cash Disbursed		<u>1,285,987.13</u>	<u>809,670.13</u>	<u>476,317.00</u>
		<u>1,285,987.13</u>	<u>809,670.13</u>	<u>476,317.00</u>
Balance December 31, 2011	B	<u>\$ 366,256.79</u>	<u>\$ 360,540.32</u>	<u>\$ 5,716.47</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, 2010	B	\$ 3,179,510.63	\$ 221,740.67	\$ 1,377,221.61	\$ 1,306,622.88	\$ 273,925.47
Increased by:						
Other Cash Received		30,013,897.07	4,836,045.55	239,080.17	2,814,390.21	22,124,381.14
County Library Tax		4,645,690.00		4,645,690.00		
Encumbrances Returned		231,342.66		231,342.66		
		<u>38,070,440.36</u>	<u>5,057,786.22</u>	<u>6,493,334.44</u>	<u>4,121,013.09</u>	<u>22,398,306.61</u>
Decreased by:						
Cash Disbursed		35,233,383.54	5,040,218.61	4,800,022.24	3,016,863.96	22,376,278.73
Due Current Fund		195.00			195.00	
Due General Capital Fund - Reserve for New Library		528,572.44		528,572.44		
Encumbrances Payable		97,873.78		97,873.78		
		<u>35,860,024.76</u>	<u>5,040,218.61</u>	<u>5,426,468.46</u>	<u>3,017,058.96</u>	<u>22,376,278.73</u>
Balance December 31, 2011	B	<u>\$ 2,210,415.60</u>	<u>\$ 17,567.61</u>	<u>\$ 1,066,865.98</u>	<u>\$ 1,103,954.13</u>	<u>\$ 22,027.88</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, 2010	B	\$ 13,408,243.72	\$ 454,543.65
Increased by:			
Open Space Tax Levy		\$ 7,697,595.04	
State of New Jersey - Open Space Reimbursements		1,738,476.06	
Encumbrances Returned		4,603,572.18	
Employees' Withholding			\$ 71,953.99
Interest Earned		<u>64,761.58</u>	<u>550.13</u>
		<u>14,104,404.86</u>	<u>72,504.12</u>
		27,512,648.58	527,047.77
Decreased by:			
Expenditures		5,986,512.56	117,749.65
Due Current Fund - Anticipated Revenue		962,447.60	
Encumbrances Payable		<u>6,045,248.37</u>	
		<u>12,994,208.53</u>	<u>117,749.65</u>
Balance December 31, 2011	B	<u>\$ 14,518,440.05</u>	<u>\$ 409,298.12</u>

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

<u>Fund:</u>	Balance Dec. 31, 2010	Increased by:		Decreased by:			Balance Dec. 31, 2011
		Cash Receipts	Encumbrances Returned	Cash Disbursed	Interfund Payable	Encumbrances Payable	
Prosecutor's Office	\$ 447,132.73	\$ 32,923.98	\$ 2,410.00	\$ 67,764.08		\$ 78,596.00	\$ 336,106.63
Forfeited Recognizances	71,915.31	138,610.66		26,271.10	\$ 14.56		184,240.31
Hospitalization Insurance							
Stabilization Fund	7,053,312.64	15,164,924.19		17,098,751.91			5,119,484.92
Environmental Fund	180,283.79	109,674.57		500.00			289,458.36
County Clerk County Fees	211,989.09	35,470.89	18,533.50	83,113.48			182,880.00
Board of Taxation	41,612.40	28,417.91	150.00	4,638.00		2,067.00	63,475.31
Prosecutor - Child Advocacy	501.59	0.62					502.21
Intoxicated Driver Fund	32,666.57	42.05					32,708.62
Road Deposit	88,437.35	12,107.73		27,098.37	5.81		73,440.90
Engineer Escrow	207,954.09	11,792.67	2,176.25	63,550.76	12.52	2,176.25	156,183.48
Surrogate's Office	44,662.03	5,352.92					50,014.95
Personal Attendant	28,713.66	5,345.17	3,569.00	7,422.00			30,205.83
Cultural and Heritage Commission	22,168.10	14,048.56		14,701.00			21,515.66
Newsletter Fund	21,210.69	2,678.54					23,889.23
Weights and Measures	396,391.45	164,047.67		152,335.16		480.00	407,623.96
Sheriff Trust	211,028.52	7,606.09		5,323.66			213,310.95
Aging Meals	84,477.49	223,399.28	64,721.17	272,751.20		52,967.36	46,879.38
Accumulated Absences	624,046.56	776.63		80,000.00			544,823.19
Roads Snow Removal	366,560.04	471.61					367,031.65
	<u>\$ 10,135,064.10</u>	<u>\$ 15,957,691.74</u>	<u>\$ 91,559.92</u>	<u>\$ 17,904,220.72</u>	<u>\$ 32.89</u>	<u>\$ 136,286.61</u>	<u>\$ 8,143,775.54</u>

Ref.

B

B

COUNTY OF WARREN
GENERAL CAPITAL FUND
2011

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2010	C	\$ 36,194,934.74
Increased by Receipts:		
Current Fund Budget Appropriations:		
Capital Improvement Fund	\$ 6,460,476.00	
Due From County Library for Construction of New Library	527,268.00	
Due State of New Jersey:		
Interest Earned	2,667.00	
Due Current Fund:		
Interest Earned	39,790.22	
		<u>7,030,201.22</u>
		43,225,135.96
Decreased by Disbursements:		
Improvement Authorizations	18,463,340.15	
Reserve for Library Expansion	125,000.00	
Funds Returned to Public Health Trust	284,000.00	
Due State of New Jersey:		
Interest Earned	2,806.98	
Due to Current Fund:		
Interest Earned	81,755.30	
		<u>18,956,902.43</u>
Balance December 31, 2011	C	<u>\$ 24,268,233.53</u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH

			Receipts		Disbursements		Transfers			
			Balance Dec. 31, 2010	Budget Appropriation	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	Balance Dec. 31, 2011
Capital Fund Balance			\$ 953,668.68							\$ 953,668.68
Capital Improvement Fund			4,137,606.81	\$ 6,460,476.00				\$ 10,306,476.00	\$ 1,259,646.06	1,551,252.87
Due State of New Jersey			2,806.98		\$ 2,667.00		\$ 2,806.98			2,667.00
Due Current Fund			50,481.93		39,790.22		81,755.30			8,516.85
Encumbrances Payable			6,864,131.46					6,864,131.46	11,863,937.75	11,863,937.75
Reserve for Library Expansion			5,894,008.00		527,268.00		125,000.00	5,229,955.00		1,066,321.00
Reserve for Public Health Nursing Expansion			350,000.00				284,000.00	66,000.00		
Ord. No.	Improvement Description	Ord. Date								
1997-A	Various Improvements	02/26/97	2,350.00							2,350.00
1998-A	Various Improvements	03/11/98	8,750.00			\$ 8,750.00				
2000-A	Acquisition of Equipment and Various Improvements	03/22/00				3,400.00		3,109.02	6,509.02	
2001-A	Acquisition of Equipment and Various Improvements	03/14/01	0.70			4,166.00			4,166.00	0.70
2003-A	Various Improvements	03/12/03	5,709.83			60,736.84		80,471.64	141,208.48	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	59,330.13			52,728.57		12,150.11	55,556.16	50,007.61
2006-A	Various Improvements	03/08/06	174,198.55			26,198.25		187,832.11	51,279.26	11,447.45
2007-A	Various Improvements	03/14/07	427,769.94			282,848.09		439,842.70	342,132.86	47,212.01
2008-A	Various Capital Improvements	05/14/08	1,139,076.64			1,245,858.35		512,044.38	926,754.51	307,928.42
2009-A	Various Capital Improvements	04/22/09	4,218,952.95			3,960,605.80		1,427,498.48	3,561,405.83	2,392,254.50
2009-B	Replacement Facility for Northeast Branch Library	12/09/09				84,312.75		3,034.35	87,347.10	
2010-A	Various Capital Improvements	04/28/10	4,845,569.40			3,366,930.73		1,368,000.44	1,183,860.72	1,294,498.95
2010-B	Improvements to County College	04/28/10	6,919,980.09			6,920,030.09			50.00	
2010-D	Acquisition, Installation and Technical Support of 100KW Solar Photovoltaic Array	10/13/10	125,200.00			234,172.79		6,790.00	491,640.00	375,877.21
2011-A	Various Capital Improvements	04/27/11				2,196,601.89		1,115,389.06	5,735,431.00	2,423,440.05
2011-B	Acquisition of Replacement Facility for Headquarters Library Branch and Offices	10/27/11				16,000.00		7,955,200.00	9,867,000.00	1,895,800.00
			\$ 36,194,934.74	\$ 6,460,476.00	\$ 569,725.22	\$ 18,463,340.15	\$ 493,562.28	\$ 35,590,146.27	\$ 35,590,146.27	\$ 24,268,233.53

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
YEAR ENDED DECEMBER 31, 2011

NOT APPLICABLE

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>Ref.</u>	
Balance December 31, 2010	C	\$ 4,137,606.81
Increased by:		
2011 Budget Appropriation		\$ 6,460,476.00
Cancellation of Ordinances		<u>1,259,646.06</u>
		<u>7,720,122.06</u>
		11,857,728.87
Decreased by:		
Appropriation to Finance Improvement		
Authorizations		<u>10,306,476.00</u>
Balance December 31, 2011	C	<u><u>\$ 1,551,252.87</u></u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Ordinance		Balance Dec. 31, 2010 Funded	Prior Year Encumbrances Returned	2011 Authorizations		Paid or Charged	Improvement Authorizations Cancelled	Balance Dec. 31, 2011 Funded
		Date	Amount			Capital Improvement Fund	Reserves			
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	8,750.00				\$ 8,750.00		
2000-A	Acquisition of Equipment and Various Improvements	03/22/00	3,609,822.00		\$ 6,509.02			6,509.02		
2001-A	Acquisition of Equipment and Various Improvements	03/14/01	3,288,294.00	0.70	4,166.00			4,166.00		0.70
2003-A	Various Improvements	03/12/03	3,435,100.00	5,709.83	141,208.48			141,208.48		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	59,330.13	55,556.16			55,556.16	\$ 9,322.52	50,007.61
2006-A	Various Improvements	03/08/06	8,934,110.00	174,198.55	51,279.26			75,112.75	138,917.61	11,447.45
2007-A	Various Improvements	03/14/07	8,747,906.00	427,769.94	342,132.86			543,293.14	179,397.65	47,212.01
2008-A	Various Capital Improvements	05/14/08	7,462,695.00	1,139,076.64	926,754.51			1,635,019.76	122,882.97	307,928.42
2009-A	Various Capital Improvements	04/22/09	16,659,943.00	4,218,952.95	3,561,405.83			4,943,978.97	444,125.31	2,392,254.50
2009-B	Replacement Facility for Northeast Branch Library	12/09/09	1,100,000.00		87,347.10			87,347.10		
2010-A	Various Capital Improvements	04/28/10	7,460,870.00	4,845,569.40	1,183,860.72			4,369,931.17	365,000.00	1,294,498.95
2010-B	Improvements to County College	04/28/10	7,300,000.00	6,919,980.09	50.00			6,920,030.09		
2010-D	Acquisition, Installation and Technical Support of 100KW Solar Photovoltaic Array	10/13/10	650,000.00	125,200.00	491,640.00			240,962.79		375,877.21
2011-A	Various Capital Improvements	04/27/11	5,735,431.00			\$ 5,004,476.00	\$ 730,955.00	3,311,990.95		2,423,440.05
2011-B	Acquisition of Replacement Facility for Headquarters Library Branch and Offices	10/27/11	9,867,000.00			5,302,000.00	4,565,000.00	7,971,200.00		1,895,800.00
				<u>\$ 17,942,230.88</u>	<u>\$ 6,864,131.46</u>	<u>\$ 10,306,476.00</u>	<u>\$ 5,295,955.00</u>	<u>\$ 30,327,277.90</u>	<u>\$ 1,259,646.06</u>	<u>\$ 8,821,869.38</u>
	Ref. C				Reserve for Public Health Nursing Expansion	\$ 66,000.00				
					Reserve for Library Expansion	5,229,955.00				
						<u>\$ 5,295,955.00</u>				
						Cash Disbursed	\$ 18,463,340.15			
						Encumbrances	11,863,937.75			
							<u>\$ 30,327,277.90</u>			

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
YEAR ENDED DECEMBER 31, 2011

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, 2011		Int. Rate	Balance Dec. 31, 2010	Matured	Balance Dec. 31, 2011
			Date	Amount				
Open Space Refunding Bonds 2003B	12/1/03	\$ 2,735,000.00	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%	\$ 1,245,000.00	\$ 235,000.00	\$ 1,010,000.00
General Improvement/College Refunding Bonds, Series 2003C	12/1/03	14,610,000.00	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%	2,505,000.00	460,000.00	2,045,000.00
County Vocational School Refunding Bonds, Series 2003D	12/1/03	3,005,000.00	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%	1,365,000.00	255,000.00	1,110,000.00

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, 2011		Int. Rate	Balance Dec. 31, 2010	Matured	Balance Dec. 31, 2011
			Date	Amount				
County College Bonds Series 2007A	7/15/07	\$ 2,750,000.00	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%	\$ 2,315,000.00	\$ 155,000.00	\$ 2,160,000.00
County College Bonds Series 2007B	7/15/07	2,750,000.00	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%	2,315,000.00	155,000.00	2,160,000.00

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, 2011		Int. Rate	Balance Dec. 31, 2010	Matured	Balance Dec. 31, 2011
			Date	Amount				
Series C 2010 - Refunding 2003A Bonds	5/15/2010	\$ 4,210,000.00	05/15/12	\$ 500,000.00	2.000%			
			05/15/13	510,000.00	2.000%			
			05/15/14	525,000.00	2.000%			
			05/15/15	535,000.00	2.000%			
			05/15/16	540,000.00	2.250%			
			05/15/17	545,000.00	2.500%			
			05/15/18	560,000.00	2.750%	\$ 4,210,000.00	\$ 495,000.00	\$ 3,715,000.00
Series A College Bond 2010	7/15/2010	7,300,000.00	07/15/12	410,000.00	2.000%			
			07/15/13	420,000.00	2.000%			
			07/15/14	430,000.00	2.000%			
			07/15/15	440,000.00	2.000%			
			07/15/16	450,000.00	3.000%			
			07/15/17	460,000.00	3.000%			
			07/15/18	470,000.00	3.000%			
			07/15/19	490,000.00	3.000%			
			07/15/20	500,000.00	3.000%			
			07/15/21	520,000.00	3.125%			
			07/15/22	540,000.00	3.250%			
			07/15/23	560,000.00	3.500%			
			07/15/24	590,000.00	4.000%			
			07/15/25	610,000.00	4.000%	7,300,000.00	410,000.00	6,890,000.00
						<u>\$ 21,255,000.00</u>	<u>\$ 2,165,000.00</u>	<u>\$ 19,090,000.00</u>
					<u>Ref.</u>	C		C

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

	<u>Ref.</u>	
Balance December 31, 2010	C	\$ 723,877.51
Decreased by:		
Loan Repayments		<u>87,676.24</u>
Balance December 31, 2011	C	<u>\$ 636,201.27</u>

SCHEDULE OF PRINCIPAL PAYMENTS
OUTSTANDING DECEMBER 31, 2011

1997 Issue

<u>Payment Number</u>	<u>Date</u>	<u>Interest Rate</u>	<u>Principal Amount</u>
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>\$ 362,639.38</u>

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

SCHEDULE OF PRINCIPAL PAYMENTS
OUTSTANDING DECEMBER 31, 2011

2001 Issue

<u>Payment Number</u>	<u>Date</u>	<u>Interest Rate</u>	<u>Principal Amount</u>
20	06/27/12	2.00%	\$ 13,145.13
21	12/27/12	2.00%	13,276.58
22	06/27/13	2.00%	13,409.35
23	12/27/13	2.00%	13,543.44
24	06/27/14	2.00%	13,678.87
25	12/27/14	2.00%	13,815.66
26	06/27/15	2.00%	13,953.82
27	12/27/15	2.00%	14,093.36
28	06/27/16	2.00%	14,234.29
29	12/27/16	2.00%	14,376.63
30	06/27/17	2.00%	14,520.40
31	12/27/17	2.00%	14,665.60
32	06/27/18	2.00%	14,812.26
33	12/27/18	2.00%	14,960.38
34	06/27/19	2.00%	15,109.99
35	12/27/19	2.00%	15,261.09
36	06/27/20	2.00%	15,413.70
37	12/27/20	2.00%	15,567.83
38	06/27/21	2.00%	15,723.51
			<u>\$ 273,561.89</u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
YEAR ENDED DECEMBER 31, 2011

NOT APPLICABLE

COUNTY OF WARREN

PART II

SINGLE AUDIT

YEAR ENDED DECEMBER 31, 2011

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2011

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Encumbrances	Cumulative Grant Expenditures
					From	To			
U.S. DEPT. OF HEALTH & HUMAN SERVICES:									
Passed Through N.J. Dept. of Health and Senior Services:									
Area Plan Grant:									
Aging Cluster:									
Title III B	93.044	10-100-046-4144-265-6110	\$ 162,740.00		01/01/10	12/31/12	\$ 41,021.72		\$ 123,363.84
Title III C-1	93.045	10-100-046-4144-265-6110	133,315.00		01/01/10	12/31/12			133,315.00
Title III C-2	93.045	10-100-046-4144-265-6110	60,867.00		01/01/10	12/31/12			60,867.00
Total Aging Cluster			356,922.00				41,021.72		317,545.84
Title III D	93.043	10-100-046-4144-265-6110	11,678.00		01/01/10	12/31/12			11,678.00
Title III Medication Management	93.043	10-100-046-4144-265-6110	4,156.00		01/01/10	12/31/12			4,156.00
Title III E	93.043	10-100-046-4144-265-6110	43,715.00		01/01/10	12/31/12			43,715.00
Area Plan 2010-2012			416,471.00		01/01/10	12/31/11	41,021.72		377,094.84
Title III B	93.044	10-100-046-4144-265-6110	169,220.00	\$ 169,220.00	01/01/11	12/31/13	169,220.00		169,220.00
Title III C-1	93.045	10-100-046-4144-265-6110	133,144.00	133,144.00	01/01/11	12/31/13	133,144.00		133,144.00
Title III C-2	93.045	10-100-046-4144-265-6110	60,484.00	60,484.00	01/01/11	12/31/13	60,484.00		60,484.00
Total Aging Cluster			362,848.00	362,848.00			362,848.00		362,848.00
Title III D	93.043	10-100-046-4144-265-6110	11,653.00	11,653.00	01/01/11	12/31/13	11,653.00		11,653.00
Title III Medication Management	93.043	10-100-046-4144-265-6110	4,146.00	4,146.00	01/01/11	12/31/13	4,146.00		4,146.00
Title III E	93.043	10-100-046-4144-265-6110	41,299.00	41,299.00	01/01/11	12/31/13	41,299.00		41,299.00
Area Plan 2011-2013			419,946.00	419,946.00			419,946.00		419,946.00
Total Area Plan			836,417.00	419,946.00			460,967.72		797,040.84
Public Health Preparedness and Response for Bioterrorism:									
#10-1166-BT-L2	93.283	100-046-4L04-360-6120	603,943.00		01/01/09	12/31/11	0.01		603,943.00
#10-1166-BT-L2	93.283	100-046-4L04-360-6120	376,239.00	250,827.00	01/01/10	12/31/11	264,062.55		376,239.00
#11-1166-BT-L2	93.283	100-046-4L04-360-6120	80,000.00	80,000.00	01/01/11	12/31/11	80,000.00		80,000.00
#11-1166-BT-L2	93.283	100-046-4L04-360-6120	305,642.00	101,876.00	01/01/11	12/31/11	109,141.42		109,141.42
			1,365,824.00	432,703.00			453,203.98		1,169,323.42
National Association of County and City Health Officials for the Warren County Medical Reserve Corps:									
2009	93.008	100-066-1200-893-6110	5,000.00		01/01/09	12/31/11	241.10		4,506.70
2010	93.008	100-066-1200-893-6110	5,000.00		01/01/10	12/31/11	52.91		420.39
2011	93.008	100-066-1200-893-6110	5,000.00	5,000.00	01/01/11	12/31/11			
			15,000.00	5,000.00			294.01		4,927.09
TOTAL DEPT. OF HEALTH & HUMAN SERVICES			2,217,241.00	857,649.00			914,465.71		1,971,291.35
U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT:									
Community Development Block Grant	14.218	2011-02292-0346-00	500,000.00	500,000.00	01/01/11	12/31/11	500,000.00		500,000.00
TOTAL DEPT. OF HOUSING AND URBAN DEVELOPMENT			500,000.00	500,000.00			500,000.00		500,000.00

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2011
(Continued)

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Encumbrances	Cumulative Grant Expenditures
					From	To			
U.S. DEPT. OF JUSTICE:									
Passed Through N.J. Dept. of Law & Public Safety:									
Division of Criminal Justice:									
Crime Victim Assistance:									
#V-37-10	16.575	100-066-1020-142-6010	\$ 79,153.00	\$ 19,408.00	01/01/10	12/31/10			\$ 79,153.00
#V-21-11	16.575	100-066-1020-142-6010	85,013.00	42,179.00	01/01/11	12/31/11	\$ 63,759.00		63,759.00
Crime Victim Supplemental Grant	16.575	100-066-1020-142-6010	16,809.00	8,340.00	01/01/11	12/31/11	12,607.00		12,607.00
			180,975.00	69,927.00			76,366.00		155,519.00
Division of Criminal Justice:									
Sexual Assault Nurse Examiner									
2011	16.582	100-066-1020-142-6010	67,655.00	64,675.53	01/01/11	12/31/11	66,020.46		66,020.46
			67,655.00	64,675.53			66,020.46		66,020.46
JAG Program Cluster:									
JAG County Gang, Gun and Narcotics Task Force Grant									
2010 - ARRA	16.803	09-100-066-1020-421	74,121.00	47,142.00	01/01/10	12/31/10	74,121.00		74,121.00
2011	16.803	09-100-066-1020-364	65,018.00	23,416.00	01/01/11	12/31/11	23,416.00		23,416.00
			139,139.00	70,558.00			97,537.00		97,537.00
Local Law Enforcement Block Grant,									
Megan's Law Enforcement	16.738	07-100-066-1020-364	5,328.00	2,157.00	01/01/07	12/31/11	2,157.00		5,328.00
Megan's Law Enforcement	16.738	08-100-066-1020-417	5,167.00	3,596.00	01/01/08	12/31/11	3,596.00		3,596.00
			10,495.00	5,753.00			5,753.00		8,924.00
Total JAG Program Cluster			149,634.00	76,311.00			103,290.00		106,461.00
Violence Against Women Act									
2010 - ARRA	16.588	FY10-100-066-1020-419	8,560.00	2,235.00	01/01/10	12/31/11	1,089.00		8,560.00
2011	16.588	FY11-100-066-1020-419	8,180.00	8,180.00	01/01/11	12/31/11	8,180.00		8,180.00
			16,740.00	10,415.00			9,269.00		16,740.00
Juvenile Accountability Incentive:									
JAIBG-10	16.523	100-066-1500-121-6010	8,658.00	8,658.00	01/01/10	12/31/11	2,164.00		8,658.00
JAIBG-11	16.523	100-066-1500-121-6010	9,587.00	4,794.00	01/01/11	12/31/11	7,191.00	\$ 2,396.00	9,587.00
			18,245.00	13,452.00			9,355.00	2,396.00	18,245.00
Community Oriented Policing Services (COPS)									
Law Enforcement Technology Grant	16.710	100-066-1200-833-65110	1,250,000.00	696,311.69	01/01/09	12/31/11	686,634.21	561,665.79	1,250,000.00
			1,250,000.00	696,311.69			686,634.21	561,665.79	1,250,000.00
TOTAL DEPT. OF JUSTICE			1,683,249.00	931,092.22			950,934.67	564,061.79	1,612,985.46

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2011
(Continued)

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Encumbrances	Cumulative Grant Expenditures
					From	To			
U.S. DEPT. OF HOMELAND SECURITY:									
Passed Through N.J. Dept. of Law & Public Safety:									
State Homeland Security Grant Program - 2009 HSGP	97.067	100-066-1200-833-65110	\$ 1,083,861.54	\$ 211,969.74	01/01/09	12/31/11	\$ 266,611.46	\$ 56,251.79	\$ 992,314.51
State Homeland Security Grant Program - 2010 HSGP	97.067	100-066-1200-833-65110	479,369.49	48,616.57	01/01/10	12/31/11	312,100.13	49,900.00	394,162.91
			<u>1,563,231.03</u>	<u>260,586.31</u>			<u>578,711.59</u>	<u>106,151.79</u>	<u>1,386,477.42</u>
NJ Data Exchange Project									
	97.066	N/A	150,000.00		01/01/10	12/31/11	20,000.00		148,925.28
			<u>150,000.00</u>				<u>20,000.00</u>		<u>148,925.28</u>
FEMA Reimbursement County Property - Hurricane Ivan Damage - 2006									
	97.054	100-066-1200-833-65110	42,678.91		01/01/06	12/31/11	6,383.29		42,678.91
			<u>42,678.91</u>				<u>6,383.29</u>		<u>42,678.91</u>
Special Needs Shelter Planning and Support 2009									
	97.042	08-EMPG-P-330-05	21,400.00	21,400.00	01/01/09	12/31/11	5,995.00		21,400.00
			<u>21,400.00</u>	<u>21,400.00</u>			<u>5,995.00</u>		<u>21,400.00</u>
TOTAL U.S. DEPT. OF HOMELAND SECURITY			<u>1,777,309.94</u>	<u>281,986.31</u>			<u>611,089.88</u>	<u>106,151.79</u>	<u>1,599,481.61</u>
U.S. DEPT. OF TRANSPORTATION:									
Passed Through N.J. Transit Corporation:									
Route 57 Shuttle Transportation - Job Access 2009	20.516	N/A	256,934.00	74,439.11	01/01/09	12/31/11	11,475.30		256,934.00
Route 57 Shuttle Transportation - Job Access 2010	20.516	N/A	136,603.00	57,140.25	01/01/10	12/31/11	130,603.00		136,603.00
NJ Transit - Section 5311 - 2011	20.509	N/A	219,876.00	209,330.00	07/01/10	06/30/11	219,876.00		219,876.00
			<u>613,413.00</u>	<u>340,909.36</u>			<u>361,954.30</u>		<u>613,413.00</u>
Highway Planning and Construction Cluster:									
Passed Through N.J. Department of Transportation:									
Division of Highway Traffic Safety:									
Summer Internship - 2011	20.205	N/A	20,160.00	16,711.12	01/01/11	12/31/11	16,711.12		16,711.12
			<u>20,160.00</u>	<u>16,711.12</u>			<u>16,711.12</u>		<u>16,711.12</u>
Passed Through N.J. Department of Transportation:									
NJ Transportation Trust Fund Authority Act:									
D.O.T. Bridge Improvements 2101202 - 2005	20.205	6320-480-078-6320-606	59,839.00	216.58	01/01/04	12/31/11	19.59		59,839.00
D.O.T. Various Bridge Improvements	20.205	6320-480-078-6320-606	2,400,000.00		01/01/02	12/31/11	23,532.63		2,400,000.00
D.O.T. Cemetery Road Bridge Row	20.205	6320-480-078-6320-606	60,000.00	36,618.77	01/01/10	12/31/11	28,355.60		38,991.73
D.O.T. Cemetery Road Bridge Row	20.205	6320-480-078-6320-606	1,528,262.00	3,400.47	01/01/11	12/31/11	812,854.77	390,880.03	1,203,734.80
D.O.T. Improvement to Strykers Road	20.205	6320-480-078-6320-606	478,000.00	133,427.07	01/01/06	12/31/11	45,508.61		478,000.00
D.O.T. Route 519 Rural Roads	20.205	6320-480-078-6320-606	207,000.00	2,725.76	01/01/10	12/31/11	2,725.76	113,407.50	116,133.26
D.O.T. Route 519 and 611 Improvements	20.205	6320-480-078-6320-606	596,280.00	408,123.24	01/01/10	12/31/11			408,123.24
D.O.T. County Route 623 Improvements	20.205	6320-480-078-6320-606	1,908,000.00	3,692.88	01/01/08	12/31/11	2,778.99	78,416.34	1,535,536.44
D.O.T. Capital Transportation Program 2007	20.205	6320-480-078-6320-606	1,559,000.00		01/01/07	12/31/11	168,249.15		1,559,000.00
D.O.T. Capital Transportation Program 2008	20.205	6320-480-078-6320-606	1,559,000.00		01/01/08	12/31/11	96.15		1,559,000.00
D.O.T. Capital Transportation Program 2009	20.205	6320-480-078-6320-606	1,559,500.00		01/01/09	12/31/11	540,498.34		1,559,500.00
D.O.T. Capital Transportation Program 2010	20.205	6320-480-078-6320-606	2,187,000.00		01/01/10	12/31/11	444,569.55		2,187,000.00
D.O.T. Capital Transportation Program 2011	20.205	6320-480-078-6320-606	1,559,500.00	1,559,500.00	01/01/11	12/31/11	1,559,500.00		1,559,500.00
			<u>15,661,381.00</u>	<u>2,147,704.77</u>			<u>3,628,689.14</u>	<u>582,703.87</u>	<u>14,664,358.47</u>
Total Highway Planning and Construction Cluster:			<u>15,681,541.00</u>	<u>2,164,415.89</u>			<u>3,645,400.26</u>	<u>582,703.87</u>	<u>14,681,069.59</u>
TOTAL DEPT. OF TRANSPORTATION			<u>16,427,954.00</u>	<u>2,505,325.25</u>			<u>4,007,354.56</u>	<u>582,703.87</u>	<u>15,294,482.59</u>
TOTAL FEDERAL AWARDS			<u>\$ 22,605,753.94</u>	<u>\$ 5,076,052.78</u>			<u>\$ 6,983,844.82</u>	<u>\$ 1,252,917.45</u>	<u>\$ 20,978,241.01</u>

N/A - Not Available/Not Applicable

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2011

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	\$ 70,003.00	\$ 53,280.00	01/01/10	12/31/11	\$ 52,719.68	\$ 70,003.00
	100-046-4220-079	74,474.00	19,836.00	01/01/11	12/31/12	20,146.18	20,146.18
		144,477.00	73,116.00			72,865.86	90,149.18
Nutritional - Physical Activity - Obesity Reduction Grant	N/A	15,000.00	15,000.00	01/01/11	12/31/11	8,236.99	8,476.50
		15,000.00	15,000.00			8,236.99	8,476.50
Mental Health Association in New Jersey Disaster Liaison Grant	N/A	2,500.00	2,500.00	01/01/11	12/31/11	2,500.00	2,500.00
		2,500.00	2,500.00			2,500.00	2,500.00
Senior Health Insurance Program Grant	N/A	27,000.00	13,500.00	01/01/11	12/31/11	14,996.65	15,274.45
		27,000.00	13,500.00			14,996.65	15,274.45
Right To Know Act:							
2010	100-046-4771-105-6110	9,220.00	2,305.00	01/01/10	12/31/11	9,220.00	9,220.00
2011	100-046-4771-105-6110	9,220.00	6,915.00	01/01/11	12/31/12		
		18,440.00	9,220.00			9,220.00	9,220.00
Area Plan Grant	10-100-046-4144	552,726.00	290,315.85	01/01/10	12/31/10		552,726.00
2010	11-100-046-4144	491,035.00	349,128.00	01/01/11	12/31/11	448,539.04	491,035.00
2011		1,043,761.00	639,443.85			448,539.04	1,043,761.00
County Comprehensive Alcoholism and Drug Services:							
2010	760-046-4219-001-6110	229,618.00	77,638.00	01/01/10	12/31/11	22,418.00	229,618.00
2011	760-046-4219-001-6110	228,019.00		01/01/11	12/31/11	206,467.87	226,319.00
		457,637.00	77,638.00			228,885.87	455,937.00
Senior Farmer's Market Nutrition Program							
2010	4560-474-6140-7079	1,000.00		01/01/11	12/31/11	1,000.00	1,000.00
		1,000.00				1,000.00	1,000.00
Health Care Regional Preparedness							
2010	4230-100-046-4E03-362-J002-6140	25,000.00	25,000.00	01/01/10	12/31/11		25,000.00
2011	4230-100-046-4E03-362-J002-6140	22,634.00	22,634.00	01/01/11	12/31/11	21,719.00	21,719.00
		47,634.00	47,634.00			21,719.00	46,719.00
Healthy Community Development							
2010	4535-129-6140-2070	6,100.00	3,050.00	01/01/10	12/31/11	6,094.00	6,094.00
		6,100.00	3,050.00			6,094.00	6,094.00
Adult Protective Services							
2010	100-046-4144-226-6110	26,682.00		01/01/10	12/31/11	15,012.66	26,682.00
2011	100-046-4144-226-6110	26,682.00	26,682.00	01/01/11	12/31/11	11,942.28	19,568.78
		53,364.00	26,682.00			26,954.94	46,250.78
TOTAL NJ DEPARTMENT OF HEALTH & SENIOR SERVICES		2,122,450.00	907,783.85			841,012.35	2,010,589.91

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2011
(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 & VETERANS' AFFAIRS:</u>							
Veterans Transportation Services:							
Veterans Transportation #VL11T21 -2010	3610-100-067-3610-058	\$ 7,000.00	\$ 4,668.00	01/01/10	12/31/11	\$ 4,085.00	\$ 7,000.00
Veterans Transportation #VL11T21 -2011	3610-100-067-3610-058	7,000.00	2,915.00	01/01/11	12/31/11	2,915.00	2,915.00
		14,000.00	7,583.00			7,000.00	9,915.00
TOTAL NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS		14,000.00	7,583.00			7,000.00	9,915.00
<u>NJ DEPARTMENT OF THE TREASURY</u>							
Governor's Council on Alcoholism/Drug Abuse:							
Municipal Alliance to Prevent Alcoholism/Drug Abuse							
2010	100-082-C001-044-6010	160,305.00	99,966.98	01/01/10	12/31/11	29,323.11	158,558.92
2011	100-082-C001-044-6010	160,305.00	72,985.56	01/01/11	12/31/11	93,052.04	160,216.15
		320,610.00	172,952.54			122,375.15	318,775.07
Higher Education Administration							
P.L. 1971, c. 12 Debt Service	N/A	561,352.79	561,352.79	01/01/11	12/31/11	561,352.79	561,352.79
		561,352.79	561,352.79			561,352.79	561,352.79
TOTAL NJ DEPARTMENT OF THE TREASURY		881,962.79	734,305.33			683,727.94	880,127.86
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>							
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2010	100-066-1500-032-6010	301,604.00	150,800.00	01/01/10	12/31/11	49,497.00	301,604.00
2011	100-066-1500-032-6010	301,604.00	140,476.00	01/01/11	12/31/11	246,742.00	295,739.00
		603,208.00	291,276.00			296,239.00	597,343.00
Emergency Notification Grant							
2011	N/A	7,430.00	7,430.00	01/01/11	12/31/11	7,430.00	7,430.00
		7,430.00	7,430.00			7,430.00	7,430.00
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>							
Division of Criminal Justice:							
Office of Insurance Fraud:							
2010	1020-459-066-1020-001	100,131.00	28,696.00	01/01/10	12/31/11	28,696.00	95,638.00
2011	1020-459-066-1020-001	112,323.00	71,216.00	01/01/11	12/31/11	71,216.00	71,216.00
Body Armor Replacement Program - 2008	1020-718-066-1020-001	11,254.64		01/01/08	12/31/11	592.08	11,254.64
Body Armor Replacement Program - 2010	1020-718-066-1020-001	14,899.88		01/01/10	12/31/11	3,980.37	5,756.26
Body Armor Replacement Program - 2011	1020-718-066-1020-001	10,787.61	10,787.61	01/01/11	12/31/11	695.75	695.75
		223,241.61	110,699.61			105,180.20	184,560.65
TOTAL NJ DEPARTMENT OF LAW & PUBLIC SAFETY		833,879.61	409,405.61			408,849.20	789,333.65

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2011
(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:							
Human Services Advisory Council/Child							
Title XX Coalition:							
2010	100-054-7570-380-6130	\$ 281,737.00		01/01/10	12/31/11	\$ 16,297.95	\$ 281,526.54
2011	100-054-7570-380-6130	261,737.00	\$ 261,737.00	01/01/11	12/31/11	245,901.77	246,543.34
Personal Attendant Services Program:							
2010	7550-100-054-7570-076	402,459.00	33,538.25	01/01/10	12/31/11	99,166.11	402,459.00
2011	7550-100-054-7570-076	402,459.00	402,459.00	01/01/11	12/31/11	300,781.01	402,459.00
		<u>1,348,392.00</u>	<u>697,734.25</u>			<u>662,146.84</u>	<u>1,332,987.88</u>
Division of Economic Assistance:							
Social Services for the Homeless:							
2010	100-054-7550-072-6030	105,479.00		01/01/10	12/31/11	13,167.67	105,479.00
2011	100-054-7550-072-6030	84,589.00	79,589.00	01/01/11	12/31/11	77,985.32	79,235.32
		<u>190,068.00</u>	<u>79,589.00</u>			<u>91,152.99</u>	<u>184,714.32</u>
Mass Vaccination Exercise Minigrant							
2011	N/A	25,000.00	25,000.00	01/01/11	12/31/11	25,000.00	25,000.00
		<u>25,000.00</u>	<u>25,000.00</u>			<u>25,000.00</u>	<u>25,000.00</u>
Division of Temporary Assistance and Social Services:							
Work First New Jersey Program - 2010							
	N/A	18,953.00	11,124.00	01/01/10	12/31/11	14,832.00	18,953.00
Work First New Jersey Program - 2011							
	N/A	18,953.00	7,112.00	01/01/11	12/31/11	3,404.00	3,404.00
		<u>37,906.00</u>	<u>18,236.00</u>			<u>18,236.00</u>	<u>22,357.00</u>
Morris/Sussex/Warren Workforce Investment Board							
Women's Fund of NJ Work Verification Reimbursement Agree							
	N/A	50,000.00	50,000.00	01/01/11	12/01/11	50,000.00	50,000.00
		<u>50,000.00</u>	<u>50,000.00</u>			<u>50,000.00</u>	<u>50,000.00</u>
TOTAL NJ DEPARTMENT OF HUMAN SERVICES		<u>1,651,366.00</u>	<u>870,559.25</u>			<u>846,535.83</u>	<u>1,615,059.20</u>
<u>NJ NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY:</u>							
New Jersey Institute of Technology - Morris Canal							
Greenway Study							
	N/A	160,000.00	14,811.04	01/01/11	12/31/11	45,259.22	146,255.00
		<u>160,000.00</u>	<u>14,811.04</u>			<u>45,259.22</u>	<u>146,255.00</u>
Traffic Sign Inventory and Assessment							
	N/A	133,000.00		01/01/11	12/31/11	5,677.32	127,747.52
		<u>133,000.00</u>				<u>5,677.32</u>	<u>127,747.52</u>
TOTAL NJ NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY:		<u>293,000.00</u>	<u>14,811.04</u>			<u>50,936.54</u>	<u>274,002.52</u>
<u>NJ TRANSIT CORPORATION:</u>							
Disabled Resident Transportation Assistance Program:							
2010	N/A	519,101.00	223,728.59	01/01/09	12/31/11	37,526.00	519,101.00
2011	N/A	499,630.00	249,814.85	01/01/11	12/31/11	463,676.99	463,676.99
NJ Transit - Section 5311 - 2009							
	N/A	107,582.00	29,143.94	07/01/09	06/30/10		107,582.00
NJ Transit - Section 5311 - 2011							
	N/A	104,748.00	99,724.00	07/01/10	06/30/11	104,748.00	104,748.00
		<u>1,346,801.00</u>	<u>602,411.38</u>			<u>605,950.99</u>	<u>1,310,847.99</u>
TOTAL NJ TRANSIT CORPORATION		<u>1,346,801.00</u>	<u>602,411.38</u>			<u>605,950.99</u>	<u>1,310,847.99</u>

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2011
(continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
County Environmental Health (CEHA)							
2010	100-042-4840-094-6110	\$ 112,238.00	\$ 61,206.27	01/01/10	12/31/11	\$ 14,666.28	\$ 112,238.00
2011	100-042-4840-094-6110	166,455.00	89,147.00	01/01/11	12/31/11	121,819.50	121,819.50
		<u>278,693.00</u>	<u>150,353.27</u>			<u>136,485.78</u>	<u>234,057.50</u>
Clean Communities Program:							
2010	4900-765-178920-60	68,506.45		01/01/09	12/31/11	14,564.03	68,506.45
2011	4900-765-178920-60	67,700.25	67,700.25	01/01/11	12/31/11	38,060.09	38,060.09
		<u>136,206.70</u>	<u>67,700.25</u>			<u>52,624.12</u>	<u>106,566.54</u>
Solid Waste Administration Program:							
2009	N/A	120,000.00		01/01/09	12/31/11	55,995.22	120,000.00
2011	N/A	200,000.00	200,000.00	01/01/11	12/31/11	174,228.77	174,228.77
		<u>320,000.00</u>	<u>200,000.00</u>			<u>230,223.99</u>	<u>294,228.77</u>
Recycling Bonus Funds							
2010	N/A	82,000.00		12/01/09	12/01/11	31,207.70	75,849.22
		<u>82,000.00</u>				<u>31,207.70</u>	<u>75,849.22</u>
TOTAL NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION		<u>816,899.70</u>	<u>418,053.52</u>			<u>450,541.59</u>	<u>710,702.03</u>
<u>NJ DEPARTMENT OF STATE DIVISION OF ARCHIVES AND RECORDS MANAGEMENT</u>							
Public Archives and Records Infrastructure Support Grant(PARIS):							
2009	100-074-254-033-6110	79,040.00		12/01/09	12/01/11	3,274.95	59,384.20
		<u>79,040.00</u>				<u>3,274.95</u>	<u>59,384.20</u>
TOTAL DEPARTMENT OF STATE DIVISION OF ARCHIVES AND RECORDS MANAGEMENT		<u>79,040.00</u>				<u>3,274.95</u>	<u>59,384.20</u>
<u>NJ STATE COUNCIL ON THE ARTS:</u>							
Council on the Arts General Support:							
2010	2530-032250-100-075	11,946.00		01/01/10	12/31/11	24.00	11,946.00
2011	2530-032250-100-075	64,506.00	54,831.00	01/01/11	12/31/11	54,272.75	64,506.00
Council on the Arts - Poetry							
2011	2530-032250-100-075	10,000.00	9,000.00	01/01/11	12/31/11	10,000.00	10,000.00
Local Arts Program:							
GA #0813A060175	N/A	59,728.00	8,959.00	01/01/11	12/31/11	474.81	59,728.00
		<u>146,180.00</u>	<u>72,790.00</u>			<u>64,771.56</u>	<u>146,180.00</u>
TOTAL NJ STATE COUNCIL ON THE ARTS		<u>146,180.00</u>	<u>72,790.00</u>			<u>64,771.56</u>	<u>146,180.00</u>

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2011
(continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>							
D.O.T. Bridge Improvement #2100450 - 2010	10-480-078-6320-AKM-6010	\$ 1,000,000.00	\$ 1,000,000.00	01/01/10	12/31/11	\$ 104,191.31	\$ 1,000,000.00
D.O.T. Bridge Improvement #23007	09-480-078-6300-DPS-7310	242,900.00	167,900.00	01/01/10	12/31/11		242,900.00
D.O.T. Bridge 05039 Improvement	09-480-078-6320-AKD-6010	700,000.00	700,000.00	01/01/09	12/31/11	14,136.03	700,000.00
TOTAL DEPARTMENT OF TRANSPORTATION		1,942,900.00	1,867,900.00			118,327.34	1,942,900.00
TOTAL STATE AWARDS		\$ 10,356,522.10	\$ 5,905,602.98			\$ 4,080,928.29	\$ 9,860,897.58

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, 2011

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 are 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 \$209,515.34 and \$300,000, respectively. The County qualified as a "low-risk" auditee under the provisions of section 530 of the Federal Circular.

E. STATE LOANS OUTSTANDING

The County of Warren has the following loans outstanding as of December 31, 2011:

Green Trust Loan Payable 1997 Issue	\$ 362,639.38
Green Trust Loan Payable 2001 Issue	273,561.89
	<u>\$ 636,201.27</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, 2011 and 2010, and have issued our report thereon dated May 8, 2012, 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.

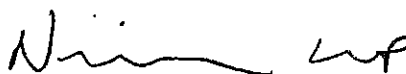
The Honorable Director and Members
of the Board of Chosen Freeholders
County of Warren
Page 2

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 8, 2012



NISIVOCIA 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, 2011. 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 \$3,301,258 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, 2011. 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, 2011.

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

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the *New Jersey State Aid/Grant Compliance Supplement*, 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 8, 2012



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, 2011

Summary of Auditors' Results: (Cont'd)

- 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 \$300,000.00.
- The County qualified as a low-risk auditee under the provisions of Section 530 of the Federal Circular.

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

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

Findings and Questioned Costs for Federal Awards:

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

Findings and Questioned Costs for State Awards:

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

COUNTY OF WARREN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2011

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, 2011 consisted of the following awards:

	<u>CFDA #</u>	
U.S. Department of Health and Human Services:		
Passed through N.J. Department of Health and Human Services		
Title III - Aging Area Plan Grant	93.046	\$ 460,967.72
U.S. Department of Housing and Urban Development:		
Community Development Block Grant	14.218	500,000.00
U.S. Department of Justice:		
JAG Cluster:		
JAG County Gang, Gun and Narcotics Task Force	16.803	97,537.00
Megan's Law Enforcement	16.738	5,753.00
Community Oriented Policing Services	16.710	686,634.21
U.S. Department of Transportation:		

- The County's major state programs for the year ended December 31, 2011 consisted of the following awards:

	<u>Account #</u>	
NJ Department of Health and Senior Services:		
Area Plan Grant	100-046-4144-265-6110	\$ 448,539.04
County Comprehensive Alcoholism and Drug Services	760-046-4219-001-6110	228,885.87
NJ Transit Corporation:		
NJ Transit Section 5311	N/A	104,748.00
New Jersey Department of Treasury:		
Higher Education Administration:		
P.L. 1971, c. 12 Debt Service	N/A	561,352.79

COUNTY OF WARREN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2011

There were no prior year audit findings

COUNTY OF WARREN

PART III

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2011

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 January 1, 2011 and thereafter the bid threshold in accordance with N.J.S.A. 40A:11-3 is \$17,500, 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.

Single Audit

Community Development Block Grant

During the course of our audit, we noted that cash drawdowns submitted to the State were for the total cost of the rehabilitation contract and not for actual costs incurred by the contractor to date. Because of change orders within the contracts, the amount of funds paid to the contractors for work to date, were different than the funds requested from the State. We also noted that drawdowns of funds from the State were done upon the agreement of the contract entered into between the County and the contractor. In certain instances, the County received funds in advance of the project completion date. These funds were held until the final contractor bills were received, and subsequently paid.

Recommendation:

It is recommended that cash drawdowns to the State for the Community Development Block Grant be made for actual costs incurred, and not for the total cost of the rehabilitation contract; and that the County request reimbursement for the Community Development Block Grant as the invoices from the contractors are presented.

COUNTY OF WARREN
COMMENTS AND RECOMMENDATIONS
(Continued)

Single Audit (Cont'd)

Community Development Block Grant

Management's Response:

The County will monitor rehabilitation contracts to ensure that the only funds requested are actual costs incurred and the County will request reimbursement for the Grant as the invoices from the contractors are presented.

Status of Prior Year Recommendations

There were none.

COUNTY OF WARREN
SUMMARY OF RECOMMENDATIONS

It is recommended that:

1. Cash drawdowns to the State for the Community Development Block Grant be made for actual costs incurred, and not for the total cost of the rehabilitation contract; and that the County request reimbursement for the Community Development Block Grant as the invoices from the contractors are presented.
