

COUNTY OF WARREN

REPORT OF AUDIT

2012

NISIVOC CIA LLP

CERTIFIED PUBLIC ACCOUNTANTS

COUNTY OF WARREN

REPORT OF AUDIT

2012

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COUNTY OF WARREN

PART I

FINANCIAL STATEMENTS AND

SUPPLEMENTARY DATA

YEAR ENDED DECEMBER 31, 2012



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Independent Auditors' Report

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

Report on the Financial Statements

We have audited the financial statements – *regulatory basis* of the various funds of the County of Warren (the "County") as of and for the years ended December 31, 2012 and 2011, and the related notes to the financial statements, as listed in the foregoing table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") which 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 as described in Note 1 to the financial statements. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

The Honorable Director and Members of
the Board of Chosen Freeholders
County of Warren
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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* 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, 2012 and 2011, or the changes in financial position, thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

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 as of December 31, 2012 and 2011, and the results of operations and changes in fund balance, where applicable, of such funds, thereof for the years then ended on the basis of the financial reporting provisions prescribed by the Division, as described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements. The supplementary data schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedules of expenditures of federal and state awards, as required by the U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-profit Organizations*; and New Jersey's OMB Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, are presented for purposes of additional analysis and are not a required part of the financial statements.

The Honorable Director and Members of
the Board of Chosen Freeholders
County of Warren
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The supplementary data schedules 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. Such 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 underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary data schedules and the schedules of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the financial statements as a whole.


Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 17, 2013 on our consideration of the County of Warren's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Warren's internal control over financial reporting and compliance.

Mount Arlington, New Jersey
May 17, 2013



NISIVOCIA LLP



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

COUNTY OF WARREN

CURRENT FUND

2012

COUNTY OF WARREN
CURRENT FUND
COMPARATIVE BALANCE SHEET

		December 31,	
	<u>Ref.</u>	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>			
Regular Fund:			
Cash and Cash Equivalents:			
Treasurer	A-4	\$ 21,870,046.22	\$ 21,891,877.36
Receivables and Other Assets With			
Full Reserves:			
Added and Omitted Taxes Receivable	A-6	284,185.47	255,597.88
Due from Federal and State Grant Fund	A	1,917,512.00	2,250,000.00
Due from Regular Trust Fund	B	186.38	195.00
Due from Other Trust Fund	B	33.33	32.89
Due from General Capital Fund	C	5,166.42	8,516.85
Accounts Receivable		1,853.02	1,884.29
		<u>2,208,936.62</u>	<u>2,516,226.91</u>
Total Regular Fund		<u>24,078,982.84</u>	<u>24,408,104.27</u>
Federal and State Grant Fund:			
Cash and Cash Equivalents	A-5	848,968.62	586,514.95
		<u>848,968.62</u>	<u>586,514.95</u>
Receivables and Other Assets:			
Grants Receivable:			
Federal	A-8	3,289,908.16	5,148,074.77
State	A-9	1,404,151.14	2,487,566.09
		<u>4,694,059.30</u>	<u>7,635,640.86</u>
Total Federal and State Grant Fund		<u>5,543,027.92</u>	<u>8,222,155.81</u>
<u>TOTAL ASSETS</u>		<u>\$ 29,622,010.76</u>	<u>\$ 32,630,260.08</u>

COUNTY OF WARREN
CURRENT FUND
COMPARATIVE BALANCE SHEET

		December 31,	
	Ref.	2012	2011
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Regular Fund:			
Appropriation Reserves:			
Unencumbered	A-3;A-10	\$ 7,020,066.86	\$ 6,612,252.32
Encumbered	A-3;A-10	2,207,394.26	1,539,451.34
Total Appropriation Reserves		9,227,461.12	8,151,703.66
Outside Agency Fees Payable		453,374.26	368,071.24
		9,680,835.38	8,519,774.90
Reserve for Receivables	A	2,208,936.62	2,516,226.91
Fund Balance	A-1	12,189,210.84	13,372,102.46
Total Regular Fund		24,078,982.84	24,408,104.27
Federal and State Grant Fund:			
Encumbrances Payable		475,559.06	1,783,765.93
Due Current Fund	A	1,917,512.00	2,250,000.00
Reserve for Grant Fund Expenditures:			
Federal	A-11	2,494,474.81	2,679,693.84
State	A-12	655,482.05	1,508,696.04
Total Federal and State Grant Fund		5,543,027.92	8,222,155.81
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		\$ 29,622,010.76	\$ 32,630,260.08

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>2012</u>	<u>2011</u>
<u>Revenue and Other Income Realized</u>			
Fund Balance Utilized		\$ 8,318,239.09	\$ 8,499,328.29
Receipts from:			
Current Taxes		66,900,786.00	66,900,786.00
Miscellaneous Revenue Anticipated		36,978,018.12	40,927,075.41
Nonbudget Revenue		1,911,904.90	4,297,409.35
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves		5,445,449.83	5,139,210.23
Interfunds and Other Receivables Returned		335,877.88	91,127.79
Reserve for Grant Fund Expenditures Cancelled:			
Federal		6,437.19	18,972.39
State		63,634.19	4,954.00
Total Income		<u>119,960,347.20</u>	<u>125,878,863.46</u>
<u>Expenditures</u>			
Budget and Emergency Appropriations:			
Operations:			
Salaries and Wages		38,870,810.00	39,157,154.00
Other Expenses		57,905,676.10	59,375,124.02
Capital Improvements		5,130,732.00	6,460,476.00
County Debt Service		2,932,100.09	2,934,505.68
Deferred Charges and Statutory Expenditures		7,915,610.00	8,139,846.00
Employee Reimbursement			1,884.29
Federal Grant Fund Receivables Cancelled		6,437.19	27,894.39
State Grant Fund Receivables Cancelled		63,634.35	4,954.00
Total Expenditures		<u>112,824,999.73</u>	<u>116,101,838.38</u>
Excess in Revenue		7,135,347.47	9,777,025.08
Fund Balance January 1		<u>13,372,102.46</u>	<u>12,094,405.67</u>
		20,507,449.93	21,871,430.75
Utilized as Anticipated Revenue		<u>8,318,239.09</u>	<u>8,499,328.29</u>
Fund Balance December 31	A	<u>\$ 12,189,210.84</u>	<u>\$ 13,372,102.46</u>

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

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2012

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Fund Balance Anticipated	\$ 8,318,239.09		\$ 8,318,239.09	
Miscellaneous Revenue:				
County Clerk Fees	638,343.00		638,343.00	
County Surrogate Fees	64,240.00		64,240.00	
County Sheriff Fees	84,200.00		84,200.00	
Fines	22,750.00		5,794.76	\$ 16,955.24 *
Interest on Investments and Deposits	130,000.00		162,633.64	32,633.64
Election Expenses Reimbursed by Municipalities	116,500.00		120,235.30	3,735.30
Motor Vehicle Fines	502,000.00		517,417.83	15,417.83
Fees from Public Health Nursing Agency	1,350,000.00		1,350,000.00	
Public Health Nursing Trust	720,000.00		720,000.00	
Bail Bond Forfeitures	27,325.00		27,325.00	
Medicaid Peer Grouping (PL 1985, Ch. 474)	1,330,485.00		1,149,600.15	180,884.85 *
School Election Expenses Reimbursed by				
Each School Board District	40,000.00		9,686.28	30,313.72 *
State Aid - County College Bonds				
(NJSA 18A:64A-22.6)	557,350.00		557,350.00	
Permanent Disability - Patients in County				
Institutions (NJSA 44:77-38 et seq.)	12,980,865.00		12,382,599.92	598,265.08 *
Aging CCPED Medicaid Reimbursement	480,000.00		479,764.00	236.00 *
DCA Reimbursement Prosecutor Salaries	96,200.00		96,200.00	
Department of Human Services, Division of				
Temporary Assistance and Social Services	3,300,000.00		3,426,737.00	126,737.00
Social and Welfare Services (c.66 PL 1990):				
Division of Youth and Family Services	852,980.00		852,980.00	
Supplemental Social Security Income	153,691.00		166,750.90	13,059.90
Psychiatric Facilities (c.73 PL 1990):				
Maintenance of Patients in State Institutions				
for Mental Diseases	2,998,055.00		2,998,055.00	
Maintenance of Patients in State Institutions				
for Mentally Retarded	2,067,962.00		2,067,962.00	
State Psychiatric Hospitals	3,141.00			3,141.00 *
Division of Mental Health & Hospitals	2,504.00		2,504.00	
Board of County Patients in State and Other Institutions	14,305.00		10,423.94	3,881.06 *
New Jersey Department of Community Affairs:				
Community Development Block Grant		\$ 300,000.00	300,000.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2012
(Continued)

	Anticipated		Realized	Excess or Deficit *
	Budget	Added by NJSA 40A:4-87		
Miscellaneous Revenue (Continued):				
U.S. Department of Transportation:				
D.O.T. Capital Transportation Program		\$ 1,559,500.00	\$ 1,559,500.00	
D.O.T Morris Canal		306,985.00	306,985.00	
D.O.T. Route 632		117,284.00	117,284.00	
U.S. Department of Health and Human Services:				
Area Plan Grant		820,606.00	820,606.00	
Bioterrorism		311,063.00	311,063.00	
Right - to - Know Grant		9,220.00	9,220.00	
Provision of Alcoholism and Abuse Services				
Comprehensive Alcohol Grant		235,653.00	235,653.00	
Special Child Health Care Services		70,003.00	70,003.00	
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		358,941.00	358,941.00	
Adult Protective Services		26,682.00	26,682.00	
Child Abuse Reporting		38,770.00	38,770.00	
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:				
State / Community Partnership Grant Program				
(PL 1995,C282) & the Family Court		301,604.00	301,604.00	
Office of Insurance Fraud		103,927.00	103,927.00	
Body Armor Replacement Program		11,394.93	11,394.93	
Division of Highway Safety:				
Summer Internship		20,036.00	20,036.00	
Division of Criminal Justice:				
Crime Victim Assistance		97,236.00	97,236.00	
Megan's Law Enforcement		6,338.00	6,338.00	
Juvenile Accountability Incentive Block Grant		7,484.00	7,484.00	
Multi-Jurisdictional Narcotics Taskforce		50,665.00	50,665.00	
Victim Witness Advocacy		8,445.00	8,445.00	
Sexual Assault Nurse Examiner		70,000.00	70,000.00	
New Jersey Office of Homeland Security and Preparedness:				
Homeland Security Grant		375,590.57	375,590.57	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2012
(Continued)

	Anticipated			Excess or
	Budget	Special NJSA 40A:4-87	Realized	Deficit *
Miscellaneous Revenue (Continued):				
NJ Transit Corporation:				
Section 5311		\$ 350,364.00	\$ 350,364.00	
Senior Citizen & Disabled Residents, Transportation Assistance Program		431,328.00	431,328.00	
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		66,764.60	66,764.60	
County Environmental Health Act (C.E.H.A.)		153,603.00	153,603.00	
Septic Management Program		75,000.00	75,000.00	
Solid Waste Administration Program		110,000.00	110,000.00	
NJ State Council on the Arts:				
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 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	
Early Employment Initiative	50,000.00		50,000.00	
NJ North Jersey Transportation Planning Authority:				
Morris Canal		45,000.00	45,000.00	
Senior Health Insurance Program Grant		27,000.00	27,000.00	
Open Space Tax Fund	955,213.00		955,214.00	\$ 1.00
Tax Relief - County Clerk P.L. 2001, C.370	435,157.00		508,461.26	73,304.26
Tax Relief - Surrogate P.L. 2001, C.370	62,760.00		76,801.72	14,041.72
Tax Relief - Sheriff P.L. 2001, C.370	25,800.00		14,043.98	11,756.02 *
Accumulated Absences Trust	120,000.00		120,000.00	
PCFA Interlocal Agreement	70,500.00		79,117.34	8,617.34
Weights & Measures Trust	170,000.00		170,000.00	
Total Miscellaneous Revenue	30,748,569.00	6,787,334.10	36,978,018.12	557,884.98 *
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	\$ 105,967,594.09	\$ 6,787,334.10	\$ 112,197,043.21	\$ 557,884.98 *
Nonbudget Revenue:				
Miscellaneous Revenue Not Anticipated			1,911,904.90	1,911,904.90
			\$ 114,108,948.11	\$ 1,354,019.92

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2012
(Continued)

Analysis of Nonbudget Revenue:

Added, Omitted & Rollback Taxes	\$ 261,602.90
Inmate Processing Fees	26,209.84
Essex I & II - Prior Year State Settlement	10,506.82
Library Share Pension	402,297.42
Open Space Share of Fringe Costs Reimbursed	13,827.34
Court Reimbursement	17,364.80
Public Information Fees	1,103.36
Personnel Costs Reimbursement of Fringe Costs	217,846.71
Pollution Control Financing Authority Salary Reimbursement	9,600.00
Subsidy Transportation Planning	84,610.56
Auction Proceeds	95,210.30
Proceeds from Vending Machines	2,470.00
SSA Inmates	8,800.00
State of New Jersey Title IV-D - Probation Department	28,469.43
County Labor Assistance Program	15,973.00
Office On Aging State Aid	58,000.00
Emergency Management Firefighters	5,380.00
Prior Year Insurance Refunds	15,261.70
Special Charges Engineering	4,443.00
EMA Pay - NJ State Police	50,000.00
State Reimbursement - FEMA Reimbursement	85,672.48
Federal Reimbursement - FEMA Reimbursement	29,579.00
Jail Inmate Unclaimed Funds	5,197.45
Rental of Land	30,520.15
Engineering Escrow	14,680.51
Land Development Fees Planning	31,000.00
Pretrial Discovery Fees	7,027.40
Mental Health Reimbursement	12,000.00
Fees Collected by Engineering Department	6,900.00
Health Tobacco Control	28,286.75
Client Reimbursements - Adjustor	10,645.09
Reimbursement From Health Department	6,120.10
Sale Recyclables	19,674.04
Boarding State	3,151.88
SREC Credits	18,281.44
Miscellaneous	274,191.43
	<u>\$ 1,911,904.90</u>

Analysis of Interest on Investments and Deposits:

Interest Earned in Current Fund	\$ 62,440.12
Interest Earned in General Capital Fund	97,252.58
Interest Earned in Health Trust Fund	2,575.34
Interest Earned in Other Trust Funds	365.60
	<u>\$ 162,633.64</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, 2012

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
GENERAL GOVERNMENT:				
General Administration (Includes Purchasing):				
Salaries and Wages	\$ 366,337.00	\$ 372,637.00	\$ 360,073.16	\$ 12,563.84
Other Expenses	232,300.00	232,300.00	200,288.89	32,011.11
Personnel Department:				
Salaries and Wages	377,250.00	384,650.00	373,525.60	11,124.40
Other Expenses	113,095.00	113,095.00	69,259.56	43,835.44
Board of Chosen Freeholders:				
Salaries and Wages	73,001.00	73,001.00	70,762.58	2,238.42
Other Expenses	43,400.00	43,400.00	16,889.38	26,510.62
Board of Elections:				
Salaries and Wages	411,165.00	411,165.00	387,391.09	23,773.91
Other Expenses	254,000.00	254,000.00	144,290.20	109,709.80
Risk Management:				
Salaries and Wages	65,232.00	66,217.00	64,181.59	2,035.41
Other Expenses	2,500.00	2,500.00	2,394.50	105.50
County Clerk:				
Salaries and Wages	451,575.00	451,575.00	411,446.75	40,128.25
Other Expenses	257,200.00	257,200.00	248,415.51	8,784.49
Treasurers / CFO:				
Salaries and Wages	557,175.00	566,975.00	547,690.51	19,284.49
Other Expenses	23,750.00	23,750.00	17,857.48	5,892.52
Audit	123,470.00	123,470.00	123,470.00	
Information Systems Division:				
Salaries and Wages	92,470.00	94,170.00	91,023.02	3,146.98
Other Expenses	769,187.00	769,187.00	736,103.98	33,083.02
Board of Taxation:				
Salaries and Wages	109,660.00	112,660.00	108,930.07	3,729.93
Other Expenses	54,150.00	54,150.00	52,334.26	1,815.74
County Counsel:				
Other Expenses	475,000.00	475,000.00	361,093.44	113,906.56

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012
(Continued)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
GENERAL GOVERNMENT (Continued):				
County Surrogate:				
Salaries and Wages	\$ 322,435.00	\$ 328,135.00	\$ 317,314.47	\$ 10,820.53
Other Expenses	15,750.00	15,750.00	9,504.53	6,245.47
Engineer:				
Salaries and Wages	735,250.00	750,050.00	711,971.27	38,078.73
Other Expenses	10,075.00	10,075.00	8,302.18	1,772.82
Public Information:				
Salaries and Wages	141,575.00	143,475.00	138,317.88	5,157.12
Other Expenses	15,200.00	15,200.00	11,699.55	3,500.45
Cultural & Heritage Commission (NJSA 40:33A-6):				
Salaries and Wages	35,850.00	40,850.00	39,634.23	1,215.77
Other Expenses	35,775.00	35,775.00	33,875.64	1,899.36
Aid to Warren County Historical & Genealogical Society Museum:				
Other Expenses	4,750.00	4,750.00	4,750.00	
Weights & Measures:				
Salaries and Wages	190,320.00	196,120.00	190,469.31	5,650.69
Other Expenses	4,185.00	4,185.00	2,638.54	1,546.46
War Veterans Burial & Grave Decorations:				
Salaries and Wages	11,975.00	11,975.00	10,331.16	1,643.84
Other Expenses	11,000.00	11,000.00	9,865.84	1,134.16
 TOTAL GENERAL GOVERNMENT	 6,386,057.00	 6,448,442.00	 5,876,096.17	 572,345.83
LAND USE ADMINISTRATION:				
Planning Board:				
Salaries and Wages	423,455.00	423,455.00	404,189.17	19,265.83
Other Expenses	48,950.00	48,950.00	29,652.69	19,297.31
 TOTAL LAND USE ADMINISTRATION	 472,405.00	 472,405.00	 433,841.86	 38,563.14

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012
(Continued)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
INSURANCES:				
Insurance on Buildings & Motor Vehicles and Surety Bond Premiums	\$ 1,349,013.00	\$ 1,349,013.00	\$ 1,295,080.77	\$ 53,932.23
Workmen's Compensation	1,399,687.00	1,399,687.00	1,399,687.00	
Group Insurance Plan for Employees	14,090,000.00	14,090,000.00	13,778,911.22	311,088.78
TOTAL INSURANCES	16,838,700.00	16,838,700.00	16,473,678.99	365,021.01
PUBLIC SAFETY:				
Communication Center:				
Salaries and Wages	1,943,365.00	1,943,365.00	1,833,747.36	109,617.64
Other Expenses	515,000.00	515,000.00	513,945.27	1,054.73
Public Safety:				
Salaries and Wages	233,000.00	257,900.00	249,804.56	8,095.44
Other Expenses	10,500.00	10,500.00	5,628.84	4,871.16
Office of Emergency Management:				
Salaries and Wages	110,250.00	113,450.00	110,056.91	3,393.09
Other Expenses	25,000.00	25,000.00	11,192.54	13,807.46
Aid to Volunteer Fire Companies & Emergency Squads:				
Other Expenses	165,000.00	165,000.00	110,985.44	54,014.56
Sheriff's Office:				
Salaries and Wages	1,420,000.00	1,420,000.00	1,349,135.61	70,864.39
Other Expenses	65,000.00	65,000.00	62,082.39	2,917.61
County Medical Examiner:				
Other Expenses	257,040.00	257,040.00	204,486.23	52,553.77
Prosecutor's Office:				
Salaries and Wages	4,119,025.00	4,174,025.00	4,083,927.76	90,097.24
Other Expenses	500,000.00	500,000.00	445,060.07	54,939.93
Juvenile Detention & Rehabilitation Center:				
Other Expenses	575,000.00	575,000.00	290,234.57	284,765.43

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012
(Continued)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
PUBLIC SAFETY (Continued):				
Jail:				
Salaries and Wages	\$ 5,380,121.00	\$ 5,380,121.00	\$ 5,017,745.85	\$ 362,375.15
Other Expenses	2,390,310.00	2,390,310.00	2,261,646.17	128,663.83
TOTAL REGULATION	17,708,611.00	17,791,711.00	16,549,679.57	1,242,031.43
PUBLIC WORKS:				
Roads:				
Salaries and Wages	3,012,675.00	3,012,675.00	2,726,774.97	285,900.03
Other Expenses	2,147,555.00	2,147,555.00	1,643,257.09	504,297.91
Bridges:				
Salaries and Wages	646,050.00	662,550.00	636,595.68	25,954.32
Other Expenses	84,500.00	84,500.00	66,305.45	18,194.55
Buildings and Grounds:				
Salaries and Wages	1,234,770.00	1,234,770.00	1,087,746.26	147,023.74
Other Expenses	880,650.00	880,650.00	787,191.81	93,458.19
Shade Tree Commission:				
Other Expenses	14,250.00	14,250.00	13,680.47	569.53
Mosquito Extermination Commission:				
Other Expenses	752,325.00	752,325.00	752,325.00	
TOTAL PUBLIC WORKS	8,772,775.00	8,789,275.00	7,713,876.73	1,075,398.27

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012
(Continued)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
HEALTH & HUMAN SERVICES:				
County Health Service Interlocal Agreement (NJSA 40:8A-1):				
Salaries and Wages	\$ 3,168,205.00	\$ 3,168,205.00	\$ 2,993,774.79	\$ 174,430.21
Other Expenses	329,615.00	329,615.00	299,778.78	29,836.22
Center on Aging:				
Salaries and Wages	493,465.00	493,465.00	424,352.44	69,112.56
Other Expenses	390,122.00	390,122.00	372,386.31	17,735.69
Nutrition Program:				
Salaries and Wages	14,750.00	14,750.00	1,650.00	13,100.00
Other Expenses	349,088.00	349,088.00	294,389.51	54,698.49
Warren Haven:				
Salaries and Wages	8,633,796.00	8,633,796.00	7,503,543.58	1,130,252.42
Other Expenses	2,570,884.00	2,570,884.00	2,418,746.50	152,137.50
Youth Shelter:				
Other Expenses	80,000.00	80,000.00	47,343.00	32,657.00
Mental Health Administration:				
Salaries and Wages	308,425.00	315,925.00	289,287.82	26,637.18
Other Expenses	5,857,130.00	5,860,708.00	5,842,929.60	17,778.40
New Jersey Bureau of Children's Services:				
Other Expenses - State	852,980.00	852,980.00	852,980.00	
Department of Human Services, Division of Temporary Assistance and Social Services:				
Salaries and Wages	2,787,211.00	2,757,211.00	2,637,545.31	119,665.69
Other Expenses	771,832.00	801,832.00	757,314.42	44,517.58

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012
(Continued)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
HEALTH & HUMAN SERVICES (Continued):				
County Adjuster:				
Salaries and Wages	\$ 55,850.00	\$ 55,850.00	\$ 50,651.11	\$ 5,198.89
Other Expenses	28,500.00	28,500.00	19,024.70	9,475.30
Health and Human Services (NJSA 30:4D-6.9)	169,589.00	169,589.00	166,442.00	3,147.00
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	469,592.00	12,825.00
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	98,219.00	12,562.00
Psychiatric Facilities	3,578.00			
TOTAL HEALTH & HUMAN SERVICES	28,059,967.00	28,067,467.00	26,141,699.87	1,925,767.13
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	275,000.00	275,000.00	191,482.61	83,517.39
Contribution to Warren County Soil Conservation District (NJSA 4:24-22 (I)):				
Other Expenses	81,000.00	81,000.00	81,000.00	
County Extension Service - Farm & Home:				
Salary and Wages	170,552.00	165,252.00	157,690.92	7,561.08
Other Expenses	91,340.00	96,640.00	96,105.64	534.36
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, 2012
(Continued)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
EDUCATION (Continued):				
Reimbursements for Residents Attending Out - of - County				
Vocational Schools (NJSA 18A:54A-23.4):				
Other Expenses	\$ 5,000.00	\$ 5,000.00		\$ 5,000.00
Office of Superintendent of Schools:				
Salary and Wages	99,875.00	99,875.00	\$ 96,153.66	3,721.34
Other Expenses	12,355.00	12,355.00	5,351.16	7,003.84
Special Schools Services:				
Other Expenses	186,268.00	186,268.00	182,268.00	4,000.00
TOTAL EDUCATION	6,793,668.00	6,793,668.00	6,682,329.99	111,338.01
OTHER OPERATIONS FUNCTIONS:				
Provisions for Salary Adjustments &				
New Employees	710,000.00	540,515.00		540,515.00
TOTAL OTHER OPERATIONS FUNCTIONS	710,000.00	540,515.00		540,515.00
OPERATIONS:				
UTILITIES EXPENSES AND BULK				
PURCHASES:				
Electricity	1,078,575.00	1,060,575.00	680,328.01	380,246.99
Telephone (excluding equipment				
acquisition)	845,000.00	845,000.00	697,931.49	147,068.51
Water	76,000.00	94,000.00	83,803.90	10,196.10
Fuel Oil	652,000.00	652,000.00	540,357.82	111,642.18
Sewerage Processing and Disposal	286,000.00	286,000.00	264,259.36	21,740.64
Gasoline	749,500.00	749,500.00	658,636.89	90,863.11
TOTAL UTILITIES	3,687,075.00	3,687,075.00	2,925,317.47	761,757.53
SUBTOTAL OPERATIONS	89,429,258.00	89,429,258.00	82,796,520.65	6,632,737.35

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012
(Continued)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
PUBLIC AND PRIVATE PROGRAMS OFFSET				
BY REVENUES:				
Area Plan Grant (NJSA 40A:4-87 + \$820,606.00)		\$ 820,606.00	\$ 820,606.00	
Department of Human Services, Division of Youth and Family Services:				
Planning & Administering Human Service Grants, Title XX Coalition	\$ 261,737.00	261,737.00	261,737.00	
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 + \$70,003.00)		70,003.00	70,003.00	
Matching Funds for Grant & Aid- Area Plan-				
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	113,489.00	
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	
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 (NJSA 40A:4-87 + \$358,941.00)		358,941.00	358,941.00	
Department of Health & Senior Services,				
Comprehensive Program for Planning and Provision of Alcohol and Abuse Services Grant (NJSA 40A:4-87 + \$235,653.00)		235,653.00	235,653.00	
Department of Law & Public Safety, Division of Highway				
Safety, Summer Internship (NJSA 40A:4-87 + \$20,036.00)		20,036.00	20,036.00	
NJ North Jersey Transportation Planning Authority:				
Morris Canal Planning Authority (NJSA 40A:4-87 + \$45,000.00)		45,000.00	45,000.00	
Department of Community Affairs, Small				
Cities Community Development Block Grant (NJSA 40A:4-87 + \$300,000.00)		300,000.00	300,000.00	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012
(Continued)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
PUBLIC AND PRIVATE PROGRAMS OFFSET				
BY REVENUES (Continued):				
New Jersey Transit Corporation:				
Disabled Resident Transportation Assistance				
(NJSA 40A:4-87 + \$431,328.00)		\$ 431,328.00	\$ 431,328.00	
Department of Environmental Protection:				
Clean Communities Program (NJSA 40A:4-87 + \$66,764.60)		66,764.60	66,764.60	
County Environmental Health Act				
(NJSA 40A:4-87 + \$153,603.00)		153,603.00	153,603.00	
Solid Waste Administration (NJSA 40A:4-87 + \$110,000.00)		110,000.00	110,000.00	
Septic Management Program (NJSA 40A:4-87 + \$75,000.00)		75,000.00	75,000.00	
Department of Health, Bioterrorism Preparedness				
and Response (NJSA 40A:4-87 + \$311,063.00)		311,063.00	311,063.00	
Morris/Essex/Warren Employment & Training Services,				
Early Employment Initiative	\$ 50,000.00	50,000.00	50,000.00	
Work Verification Reimbursement Agreement				
(NJSA 40A:4-87 + \$50,000.00)		50,000.00	50,000.00	
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,				
Crime Victim Assistance (NJSA 40A:4-87 + \$97,236.00)		97,236.00	97,236.00	
Megan's Law Enforcement (NJSA 40A:4-87 + \$6,338.00)		6,338.00	6,338.00	
Violence Against Women Act (NJSA 40A:4-87 + \$8,445.00)		8,445.00	8,445.00	
Multi-Jurisdictional Narcotics Task Force				
(NJSA 40A:4-87 + \$50,665.00)		50,665.00	50,665.00	
Juvenile Accountability Incentive Block Grant				
(NJSA 40A:4-87 + \$7,484.00)		7,484.00	7,484.00	
Sexual Assault Nurse Examiner (NJSA 40A:4-87 + \$70,000.00)		70,000.00	70,000.00	
Department of the Treasury:				
Governor's Council on Alcoholism and Drug				
Abuse, Municipal Alliance (NJSA 40A:4-87 + \$160,305.00)		160,305.00	160,305.00	
Department of Law & Public Safety, Division of Criminal Justice,				
Office of Insurance Fraud (NJSA 40A:4-87 + \$103,927.00)		103,927.00	103,927.00	
Body Armor Replacement Program (NJSA 40A:4-87 + \$11,394.93)		11,394.93	11,394.93	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012
 (Continued)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
PUBLIC AND PRIVATE PROGRAMS OFFSET				
BY REVENUES (Continued):				
NJ Juvenile Justice Commission, State/Community Partnership				
Grant Program & Family Court Services Program				
(NJSA 40A:4-87 + \$301,604.00)		\$ 301,604.00	\$ 301,604.00	
Department of Law & Public Safety, Homeland				
Security (NJSA 40A:4-87 + \$375,590.57)		375,590.57	375,590.57	
NJ Transit Corp:				
Section 5311 (NJSA 40A:4-87 + \$350,364.00)		350,364.00	350,364.00	
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 County Route 632				
(NJSA 40A:4-87 + \$117,284.00)		117,284.00	117,284.00	
Department of Transportation				
Morris Canal (NJSA 40A:4-87 + \$306,985.00)		306,985.00	306,985.00	
Department of Human Services:				
Child Abuse Reports (NJSA 40A:4-87 + \$38,770.00)		38,770.00	38,770.00	
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	
TOTAL FEDERAL AND STATE PROGRAMS	\$ 554,894.00	7,342,228.10	7,342,228.10	
Total Operations	89,984,152.00	96,771,486.10	90,138,748.75	\$ 6,632,737.35
Contingent	5,000.00	5,000.00		5,000.00
TOTAL OPERATIONS INCLUDING CONTINGENT	89,989,152.00	96,776,486.10	90,138,748.75	6,637,737.35
Detail:				
Salary and Wages	38,906,110.00	38,870,810.00	35,477,436.45	3,393,373.55
Other Expenses	51,083,042.00	57,905,676.10	54,661,312.30	3,244,363.80

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012
(Continued)

	<u>Appropriated by</u>		<u>Expended by</u>	
	<u>Budget</u>	<u>Budget After Modification</u>	<u>Paid or Charged</u>	<u>Reserved</u>
CAPITAL IMPROVEMENTS:				
Capital Improvement Fund	\$ 5,130,732.00	\$ 5,130,732.00	\$ 5,130,732.00	
TOTAL CAPITAL IMPROVEMENTS	5,130,732.00	5,130,732.00	5,130,732.00	
DEBT SERVICE:				
Payment of Bond Principal:				
Open Space Bonds	740,000.00	740,000.00	740,000.00	
County College Bonds	365,000.00	365,000.00	365,000.00	
State Aid - County College Bonds (NJS 18A:64A-22.6)	365,000.00	365,000.00	365,000.00	
Vocational School Bonds	265,000.00	265,000.00	265,000.00	
Other Bonds	485,000.00	485,000.00	485,000.00	
Interest on Bonds:				
Open Space Bonds	113,495.00	113,495.00	113,495.00	
County College Bonds	192,350.00	192,350.00	192,350.00	
State Aid - County College Bonds	192,350.00	192,350.00	192,350.00	
Vocational School Bonds	39,470.00	39,470.00	39,470.00	
Other Bonds	72,717.50	72,717.50	72,717.50	
Green Trust Loan Program:				
Loan Repayments for Principal and Interest	101,717.59	101,717.59	101,717.59	
TOTAL DEBT SERVICE	2,932,100.09	2,932,100.09	2,932,100.09	

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012
(Continued)

	Appropriated by		Expended by	
	Budget	Budget After Modification	Paid or Charged	Reserved
STATUTORY EXPENDITURES:				
Contribution to:				
Public Employees' Retirement System	\$ 3,352,445.00	\$ 3,352,445.00	\$ 3,352,445.00	
Social Security System	3,051,317.00	3,051,317.00	2,771,058.09	\$ 280,258.91
Unemployment Compensation				
Insurance (NJSA 43:21-3 et. seq.)	118,000.00	118,000.00	48,096.35	69,903.65
Police and Fireman's Retirement System of NJ	1,345,348.00	1,345,348.00	1,345,348.00	
Defined Contribution Retirement Program	48,500.00	48,500.00	16,333.05	32,166.95
Total Statutory Expenditures	7,915,610.00	7,915,610.00	7,533,280.49	382,329.51
	7,915,610.00	7,915,610.00	7,533,280.49	382,329.51
TOTAL GENERAL APPROPRIATIONS	\$ 105,967,594.09	\$ 112,754,928.19	\$ 105,734,861.33	\$ 7,020,066.86

Ref.

A

COUNTY OF WARREN
CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012
(Continued)

Analysis of Budget After Modification

Ref.

Adopted Budget	\$ 105,967,594.09
Appropriation by NJSA 40A:4-87	<u>6,787,334.10</u>
	<u>\$ 112,754,928.19</u>

Analysis of Paid or Charged

Cash Disbursed		\$ 96,365,203.92
Encumbrances Payable	A	2,207,394.26
Transfer to Grant Fund Expenditures:		
Federal Programs		3,886,985.57
State Programs		<u>3,455,242.53</u>
		105,914,826.28
Less: Refunds		<u>179,964.95</u>
		<u>\$ 105,734,861.33</u>

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

COUNTY OF WARREN

OTHER TRUST FUNDS

2012

COUNTY OF WARREN
COMPARATIVE BALANCE SHEET - TRUST FUNDS

		December 31,	
	<u>Ref.</u>	<u>2012</u>	<u>2011</u>
<u>ASSETS</u>			
Regular Trust Fund:			
Cash and Cash Equivalents	B-1	\$ 3,064,862.98	\$ 2,871,240.03
Rehabilitation Loans Receivable	B-3	7,007,072.64	6,435,041.66
Community Development Block Grant Receivable	B-2	303,243.00	436,248.00
		<u>7,310,315.64</u>	<u>6,871,289.66</u>
		<u>10,375,178.62</u>	<u>9,742,529.69</u>
Open Space Trust Fund:			
Cash and Cash Equivalents	B-1	<u>25,324,372.20</u>	<u>20,563,688.42</u>
Unemployment Trust Fund:			
Cash and Cash Equivalents	B-1	<u>373,122.83</u>	<u>409,298.12</u>
Other Trust Fund:			
Cash and Cash Equivalents	B-1	<u>7,765,857.29</u>	<u>8,280,095.04</u>
TOTAL ASSETS		<u>\$ 43,838,530.94</u>	<u>\$ 38,995,611.27</u>

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

		December 31,	
	<u>Ref.</u>	<u>2012</u>	<u>2011</u>
<u>LIABILITIES AND RESERVES</u>			
Regular Trust Fund:			
Encumbrances Payable			\$ 97,873.78
Due Current Fund	A	\$ 186.38	195.00
Reserve for Rehabilitation Loans Receivable		7,007,072.64	6,435,041.66
Reserve for Community Development Block Grant Receivable		303,243.00	436,248.00
Reserve for Community Development Block Grant -			
Echo Housing	B-4	155,039.06	196,498.86
Reserve for Housing Rehabilitation	B-5	287,532.88	366,256.79
Various Reserves	B-6	2,622,104.66	2,210,415.60
		<u>10,375,178.62</u>	<u>9,742,529.69</u>
Open Space Trust Fund:			
Encumbrances Payable		5,708,105.03	6,045,248.37
Reserve for Open Space Trust	B-7	19,616,267.17	14,518,440.05
		<u>25,324,372.20</u>	<u>20,563,688.42</u>
Unemployment Trust Fund:			
Reserve for Unemployment Claims	B-7	373,122.83	409,298.12
		<u>373,122.83</u>	<u>409,298.12</u>
Other Trust Fund:			
Due Current Fund	A	33.33	32.89
Encumbrances Payable		62,282.16	136,286.61
Various Reserves	B-8	7,703,541.80	8,143,775.54
		<u>7,765,857.29</u>	<u>8,280,095.04</u>
TOTAL LIABILITIES AND RESERVES		<u>\$ 43,838,530.94</u>	<u>\$ 38,995,611.27</u>

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

COUNTY OF WARREN
GENERAL CAPITAL FUND
2012

COUNTY OF WARREN
GENERAL CAPITAL FUND
COMPARATIVE BALANCE SHEET

		December 31,	
	Ref.	2012	2011
<u>ASSETS</u>			
Cash and Cash Equivalents	C-2	\$ 15,247,158.85	\$ 24,268,233.53
Deferred Charges to Future Taxation:			
Funded		17,416,762.74	19,726,201.27
<u>TOTAL ASSETS</u>		<u>\$ 32,663,921.59</u>	<u>\$ 43,994,434.80</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Serial Bonds Payable	C-8	\$ 16,870,000.00	\$ 19,090,000.00
Green Trust Loan Payable	C-9	546,762.74	636,201.27
Improvement Authorizations:			
Funded	C-6	7,831,565.89	8,821,869.38
Encumbrances Payable		3,061,343.78	11,863,937.75
Due to State of New Jersey			2,667.00
Due to Current Fund	A	5,166.42	8,516.85
Reserve for Library Expansion		1,066,321.00	1,066,321.00
Capital Improvement Fund	C-5	2,329,093.08	1,551,252.87
Fund Balance	C-1	953,668.68	953,668.68
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>		<u>\$ 32,663,921.59</u>	<u>\$ 43,994,434.80</u>

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

COUNTY OF WARREN
GENERAL CAPITAL FUND
STATEMENT OF FUND BALANCE

	<u>Ref.</u>	
Balance December 31, 2011	C	<u>\$ 953,668.68</u>
Balance December 31, 2012	C	<u>\$ 953,668.68</u>

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

COUNTY OF WARREN
GENERAL FIXED ASSETS ACCOUNT GROUP
2012

COUNTY OF WARREN
GENERAL FIXED ASSETS ACCOUNT GROUP
COMPARATIVE BALANCE SHEET

		December 31,	
		2012	2011
<u>ASSETS</u>			
Land	\$	102,906,446.88	\$ 99,405,323.28
Buildings		44,855,232.38	29,753,154.70
Other Improvements		28,154,965.03	28,154,965.03
Vehicles		11,714,382.37	12,876,695.38
Machinery and Equipment		12,012,547.73	12,094,391.87
TOTAL ASSETS	\$	<u>199,643,574.39</u>	<u>\$ 182,284,530.26</u>
<u>RESERVES</u>			
Investment in General Fixed Assets	\$	<u>199,643,574.39</u>	<u>\$ 182,284,530.26</u>
TOTAL RESERVES	\$	<u>199,643,574.39</u>	<u>\$ 182,284,530.26</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, 2012

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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012
(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, 2012
(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, 2012
(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, 2012
(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, 2012

(Continued)

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

County debt is summarized as follows:

	December 31,		
	2012	2011	2010
<u>Issued</u>			
General Bonds, Notes and Loans	\$ 17,416,762.74	\$ 19,726,201.27	\$ 21,978,877.51
	<u>17,416,762.74</u>	<u>19,726,201.27</u>	<u>21,978,877.51</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)	5,240,000.00	5,605,000.00	5,965,000.00
Capital Projects Paid from Open Space, Recreation and Farmland and Historic Preservation Fund	4,531,762.74	5,361,201.27	6,178,877.51
	<u>9,771,762.74</u>	<u>10,966,201.27</u>	<u>12,143,877.51</u>
Net Bonds, Notes and Loans Issued and Authorized but not Issued	<u>\$ 7,645,000.00</u>	<u>\$ 8,760,000.00</u>	<u>\$ 9,835,000.00</u>

County debt is summarized as follows:

The county statutory debt at December 31, 2012 was .064%. 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>\$ 17,416,762.74</u>	<u>\$ 9,771,762.74</u>	<u>\$ 7,645,000.00</u>

Based upon the equalized valuation basis per N.J.S.A. 40A:202, of \$12,004,610,996.67, the County's remaining borrowing power under N.J.S.A. 40A:2-6 as of December 31, 2012, is as follows:

2% of Equalized Valuation of Real Property	\$ 240,092,219.93
Net Debt	7,645,000.00
Remaining Borrowing Power	<u>\$ 232,447,219.93</u>

Summary of Municipal Debt Issued and Outstanding - Current Year

	Balance 12/31/11	Retirements	Balance 12/31/12
General Capital Fund:			
Serial Bonds	\$ 19,090,000.00	\$ 2,220,000.00	\$ 16,870,000.00
Loans Payable	636,201.27	89,438.53	546,762.74
Total	<u>\$ 19,726,201.27</u>	<u>\$ 2,309,438.53</u>	<u>\$ 17,416,762.74</u>

COUNTY OF WARREN
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED DECEMBER 31, 2012
 (Continued)

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

Summary of Municipal Debt Issued and Outstanding - Prior Year

	Balance 12/31/10	Retirements	Balance 12/31/11
General Capital Fund:			
Serial Bonds	\$ 21,255,000.00	\$ 2,165,000.00	\$ 19,090,000.00
Loans Payable	723,877.51	87,676.24	636,201.27
Total	<u>\$ 21,978,877.51</u>	<u>\$ 2,252,676.24</u>	<u>\$ 19,726,201.27</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, 2012, is as follows:

General Obligation Bonds

Open Space Refunding Bonds 2003B

<u>Final Maturity</u>	<u>Rate</u>	
11/15/2013	3.500%	\$ 245,000
11/15/2014	3.600%	255,000
11/15/2015	3.750%	270,000
		<u>770,000</u>

General Improvement/College Refunding Bonds, Series 2003C

<u>Final Maturity</u>	<u>Rate</u>	
11/15/2013	3.500%	500,000
11/15/2014	3.600%	520,000
11/15/2015	3.750%	540,000
		<u>1,560,000</u>

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012
(Continued)

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

The County's debt issued and outstanding at December 31, 2012 (Cont'd):

County Vocational School Refunding Bonds, Series 2003D

<u>Final Maturity</u>	<u>Rate</u>	
11/15/2013	3.500%	\$ 270,000
11/15/2014	3.600%	280,000
11/15/2015	3.750%	295,000
		<u>845,000</u>

County College Bonds Series 2007A + 2007B

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

Series C 2010 Refunding 2003A Bonds

<u>Final Maturity</u>	<u>Rate</u>	
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>3,215,000</u>

Series A College Bonds 2010

<u>Final Maturity</u>	<u>Rate</u>	
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>6,480,000.00</u>

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012
(Continued)

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

The County's debt issued and outstanding at December 31, 2012 (Cont'd):

NJ DEP GREEN TRUST LOAN 1997 ISSUE - OPEN SPACE

<u>Final Maturity</u>	<u>Rate</u>	
6/16/2013-17	2.00%	<u>\$ 299,622.56</u>

NJ DEP GREEN TRUST LOAN 2001 ISSUE - OPEN SPACE

<u>Final Maturity</u>	<u>Rate</u>	
6/17/2013-21	2.00%	<u>\$ 247,140.18</u>

Total Debt Issued and Outstanding	<u>\$ 17,416,762.74</u>
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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>
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	1,458,817.74	290,971.83	1,749,789.57
2018-2022	5,386,848.76	871,766.48	6,258,615.24
2023-2025	1,760,000.00	140,000.00	1,900,000.00
	<u>\$ 17,416,762.74</u>	<u>\$ 3,092,972.44</u>	<u>\$ 20,509,735.18</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, 2012, the County has borrowed funds twice from the program.

Payments of principal and interest on the loans are required to be made once the funds earmarked for a specific project have been completely drawn down. Payments are to commence nine months after the final drawdown date and are to continue on a semi-annual basis over a period of 10 to 20 years. Interest on the loans, is at the rate of 2% annually on the outstanding balance. The County has appropriated \$101,717.60 in its 2013 budget to fund principal and interest payments for the loans noted above.

Note 4: Fund Balances Appropriated

Fund balance at December 31, 2012, which is appropriated and included in the adopted budget as anticipated revenue in the Current Fund for the year ending December 31, 2013, is \$8,693,737.10.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012

(Continued)

Note 5: Pension Plans

County employees are enrolled in one of two cost sharing multiple-employer public employee retirement systems: the Public Employees' Retirement System (PERS) or the Police and Firemen's Retirement System (PFRS) of New Jersey; or the Defined Contribution Retirement Program (DCRP). The State of New Jersey sponsors and administers these two plans which cover substantially all County employees. Prudential Financial jointly administers the DCRP investments with the NJ Division of Pensions 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 the PFRS, the employee may be eligible to enroll in the 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. 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. 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. The employee contributions for PFRS are 10.00% of employees' annual compensation, as defined. For PERS, the contribution rate was 6.5% of base salary from October 1, 2011 thru June 30, 2012 and increased to 6.64% effective July 1, 2012. Subsequent increases after October 1, 2011 are being phased in over 7 years effective on each July 1st to bring the total pension contribution rate to 7.5% of base salary as of July 1, 2018. 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. Employee contributions are based on percentages of 5.50% for DCRP of employees' annual compensation, as defined. 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 89, P.L. 2008. Employee contributions for DCRP are matched by a 3% employer contribution.

County contributions to PERS amounted to \$3,352,445.00, \$3,308,549.00 and \$2,781,845.00 for 2012, 2011 and 2010, respectively.

County contributions to PFRS amounted to \$1,345,348.00, \$1,460,259.00, \$1,251,094.00 and \$1,131,986.00 for 2012, 2011 and 2010, respectively.

The total employee and employer contribution for the DCRP for the years ended December 31, 2012, 2011 and 2010 were \$16,333.05, \$20,081.00 and \$17,201.65, respectively.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012
(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 \$9,892,093.41 at December 31, 2012, 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, 2012 is \$425,205.55, 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>
2012	\$ 66,900,786	\$ 66,900,786	100.00%
2011	66,900,786	66,900,786	100.00%
2010	67,400,786	67,400,786	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>
2012	\$ 12,064,011,840	\$ 0.57	\$ 0.05	\$ 0.06
2011	12,821,727,118	0.53	0.05	0.06
2010	13,469,104,644	0.51	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, 2012
(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>
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>\$ 1,970,000</u>	<u>\$ 210,631</u>	<u>\$ 2,180,631</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, 2012
(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, 2012
(Continued)

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

Investments (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, 2012, 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	\$ 14,621,186.96	\$ 7,248,859.26		\$ 21,870,046.22
Federal and State Grant	1.00	848,967.62		848,968.62
Other Trust	23,928,402.06	12,599,812.24	\$ 1.00	36,528,215.30
General Capital	15,074,367.43	172,791.42		15,247,158.85
	<u>\$ 53,623,957.45</u>	<u>\$ 20,870,430.54</u>	<u>\$ 1.00</u>	<u>\$ 74,494,388.99</u>

The carrying amount of the County's cash and cash equivalents at December 31, 2012, was \$74,494,388.99 and the bank balance was \$75,154,839.79. There were no investments held by the County at year end.

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012
(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, 2012
(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, 2012 and 2011, were approximately \$13,778,911, and \$13,117,822, respectively. There were 285 and 276 retired participants eligible at December 31, 2012 and 2011, 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, 2012
(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 2012 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, 2011</u>	<u>Dec. 31, 2010</u>
Total Assets	\$ 46,749,110	\$ 42,193,801
Net Position/(Deficit)	\$ (2,714,303)	\$ (924,135)
Total Revenue	\$ 17,031,445	\$ 17,049,191
Total Expenses	\$ 18,821,613	\$ 15,940,911
Change in Net Position for the Year Ended December 31	\$ (1,790,168)	\$ 1,108,280
Members Dividends	\$ -0-	\$ -0-

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

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

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

Year	Insurance Premiums	Interest Earned	Claims and Administration Costs	Transfer to Current Fund	Ending Balance
2012	\$ 17,539,039.37	\$ 2,253.75	\$17,796,242.61		\$ 4,864,535.43
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

COUNTY OF WARREN
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2012
(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>
2012	\$ -	\$ 70,187.78	\$ 323.73	\$ 106,686.80	\$ 373,122.83
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

Note 12: Interfund Receivables and Payables

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current	\$ 1,922,898.13	
Federal and State Grant		\$ 1,917,512.00
Trust		219.71
General Capital		5,166.42
	<u>\$ 1,922,898.13</u>	<u>\$ 1,922,898.13</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, 2012
(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, 2012.

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, 2012:

	<u>December 31,</u>	
	<u>2012</u>	<u>2011</u>
Current Fund	\$ 2,207,394.26	\$ 1,539,451.34
Federal and State Grant Fund	475,559.06	1,783,765.93
General Capital Fund	3,061,343.78	11,863,937.75
Trust Fund	5,770,387.19	6,279,408.76

Note 15: Related Party Transactions

During the years ended December 31, 2012 and 2011, the County of Warren provided financial support for current operations to the following component units:

	<u>December 31,</u>	
	<u>2012</u>	<u>2011</u>
Warren County Community College	\$ 1,877,106.00	\$ 1,877,106.00
Warren County Vo-Tech	3,995,172.00	3,995,172.00
	<u>\$ 5,872,278.00</u>	<u>\$ 5,872,278.00</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, 2012
(Continued)

Note 17: Payables

Payables were as follows:

	<u>2012</u>	<u>2011</u>
Current Fund:		
Outside Agency Fees Payable	\$ 453,374.26	\$ 368,071.24
	<u>\$ 453,374.26</u>	<u>\$ 368,071.24</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 2012. The balance of the Open Space Trust at December 31, 2012 is \$19,616,267.17. 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, 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>
	Balance December 31, 2011	Additions	Deletions	Balance December 31, 2012
Land	\$ 99,405,323.28	\$ 3,501,123.60		\$ 102,906,446.88
Buildings	29,753,154.70	15,102,077.68		44,855,232.38
Other Improvements	28,154,965.03			28,154,965.03
Vehicles	12,876,695.38	384,861.32	\$ 1,547,174.33	11,714,382.37
Machinery and Equipment	12,094,391.87	24,853.97	106,698.11	12,012,547.73
	<u>\$ 182,284,530.26</u>	<u>\$ 19,012,916.57</u>	<u>\$ 1,653,872.44</u>	<u>\$ 199,643,574.39</u>

COUNTY OF WARREN
SUPPLEMENTARY DATA

COUNTY OF WARREN
SCHEDULE OF OFFICIALS IN OFFICE AND SURETY BONDS
YEAR ENDED DECEMBER 31, 2012

The following officials were in office at December 31, 2012:

<u>Name</u>	<u>Title</u>	<u>Bond Amount</u>
Everett Chamberlain	Director - Board of Chosen Freeholders	
Richard D. Gardner	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 Western Surety Insurance Company in the total 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

2012

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2011	A	\$ 21,891,877.36
Increased by Receipts:		
County Taxes Receivable	\$ 66,900,786.00	
Nonbudget Revenue	1,911,904.90	
Revenue Accounts Receivable	29,714,247.50	
Appropriation Refunds	179,964.95	
Due from Federal and State Grant Interfund Returned	250,000.00	
Due from General Capital Fund	100,603.01	
Due from Regular Trust Fund - Health Department	2,583.96	
Due from Other Trust Fund	365.16	
Employee Reimbursement Receivable	1,884.29	
Fees Collected Due to Other Agencies	453,374.26	
		<u>99,515,714.03</u>
		121,407,591.39
Decreased by Disbursements:		
2012 Budget Appropriations	96,365,203.92	
2011 Appropriation Reserves	2,706,253.83	
Employee Reimbursement	1,853.02	
Due Federal and State Grant Fund:		
State Grant Fund Expenditures	96,163.00	
Unexpended Balances Cancelled	0.16	
Fees Paid to Other Agencies	368,071.24	
		<u>99,537,545.17</u>
Balance December 31, 2012	A	<u>\$ 21,870,046.22</u>

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

	<u>Ref.</u>	
Balance December 31, 2011	A	\$ 586,514.95
Increased by Receipts:		
Federal Grant Receipts	\$ 5,438,714.99	
State Grant Receipts	4,296,372.13	
Due Current Fund:		
Unexpended Balances Cancelled	<u>0.16</u>	
		<u>9,735,087.28</u>
		10,321,602.23
Decreased by Disbursements:		
Federal Grant Fund Expenditures	4,756,944.95	
State Grant Fund Expenditures	4,465,688.66	
Due Current Fund:		
Prior Year Interfund Returned	<u>250,000.00</u>	
		<u>9,472,633.61</u>
Balance December 31, 2012	A	<u><u>\$ 848,968.62</u></u>

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF COUNTY TAXES RECEIVABLE

	Balance Dec. 31, 2011	Tax Levy	Added & Omitted Taxes	Cash Received	Balance Dec. 31, 2012
Allamuchy Township	\$ 74,228.43	\$ 3,460,172.46	\$ 23,802.53	\$ 3,534,400.89	\$ 23,802.53
Alpha Borough	16,340.34	1,220,133.98	273.01	1,236,474.32	273.01
Town of Belvidere	1,104.37	1,285,590.47	656.40	1,286,694.84	656.40
Blairstown Township	6,529.89	4,469,604.97	8,436.55	4,476,134.86	8,436.55
Franklin Township	4,196.57	2,412,887.18	2,396.60	2,417,083.75	2,396.60
Frelinghuysen Township	7,859.38	1,797,376.52	4,074.00	1,809,309.90	
Greenwich Township	3,032.88	4,105,072.17	2,169.50	4,108,105.05	2,169.50
Town of Hackettstown	4,030.02	5,781,919.23	5,090.36	5,785,949.25	5,090.36
Hardwick Township	2,479.30	1,182,942.15	851.93	1,186,273.38	
Harmony Township	19,584.00	3,394,059.72	1,079.09	3,414,722.81	
Hope Township	3,782.74	1,356,169.16	3,862.03	1,359,951.90	3,862.03
Independence Township	7,810.70	3,688,675.86	1,847.45	3,696,486.56	1,847.45
Knowlton Township	14,595.69	2,022,454.46	6,005.81	2,037,050.15	6,005.81
Liberty Township	4,279.16	1,711,787.08	2,659.67	1,716,066.24	2,659.67
Lopatcong Township	71,778.17	4,779,941.61	39,464.35	4,851,719.78	39,464.35
Mansfield Township	1,023.78	4,361,314.55	2,902.08	4,362,338.33	2,902.08
Oxford Township	1,273.44	1,214,704.94	4,718.27	1,215,978.38	4,718.27
Town of Phillipsburg	1,758.32	5,575,091.00	5,544.36	5,576,849.32	5,544.36
Pohatcong Township	50.86	2,252,602.18	101,518.03	2,252,653.04	101,518.03
Washington Borough	1,924.79	2,881,136.53	28,733.36	2,883,061.32	28,733.36
Washington Township	7,476.66	4,708,782.57	20,511.12	4,716,259.23	20,511.12
White Township	458.39	3,238,367.21	23,593.99	3,238,825.60	23,593.99
	<u>\$ 255,597.88</u>	<u>\$ 66,900,786.00</u>	<u>\$ 290,190.49</u>	<u>\$ 67,162,388.90</u>	<u>\$ 284,185.47</u>

Ref.

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2011 Added & Omitted Taxes
2012 Added & Omitted Taxes

\$ 255,597.88
6,005.02
261,602.90
66,900,786.00
\$ 67,162,388.90

2012 County Taxes

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE
YEAR ENDED DECEMBER 31, 2012

	Accrued In 2012	Received
County Clerk:		
Fees	\$ 1,146,804.26	\$ 1,146,804.26
County Surrogate:		
Fees	141,041.72	141,041.72
County Sheriff:		
Fees	98,243.98	98,243.98
Fines:		
Other	5,794.76	5,794.76
Interest on Investments and Deposits	62,440.12	62,440.12
Election Expenses Reimbursed by		
Municipalities	120,235.30	120,235.30
Motor Vehicle Fines	517,417.83	517,417.83
Fees From Public Health Nursing		
Agency	1,350,000.00	1,350,000.00
Public Health Nursing Trust	720,000.00	720,000.00
Bail Bond Forfeitures	27,325.00	27,325.00
Medicaid Peer Grouping (PL 1985, Ch 474)	1,149,600.15	1,149,600.15
School Election Expenses Reimbursed by		
Each School Board District	9,686.28	9,686.28
State Aid - County College Bonds (NJSA 18A:64A-22.6)	557,350.00	557,350.00
Permanent Disability - Patients in County		
Institutions (NJSA 44:77-38 et seq.)	12,382,599.92	12,382,599.92
Aging CCPED Medicaid Reimbursement	479,764.00	479,764.00
DCA Reimbursement - Prosecutor Salaries	96,200.00	96,200.00
Department of Human Services, Division of		
Temporary Assistance and Social Services	3,426,737.00	3,426,737.00
Social and Welfare Services (c.66 PL 1990):		
Division of Youth and Family Services	852,980.00	852,980.00
Supplemental Social Security Income	166,750.90	166,750.90
Psychiatric Facilities (c.73 PL 1990):		
Maintenance of Patients in State Institutions		
for Mental Diseases	2,998,055.00	2,998,055.00
Maintenance of Patients in State Institutions		
for the Mentally Retarded	2,067,962.00	2,067,962.00
Division of Mental Health & Hospitals	2,504.00	2,504.00
Board of County Patients in State and		
Other Institutions	10,423.94	10,423.94
Open Space Tax Fund	955,214.00	955,214.00
PCFA Interlocal Agreement	79,117.34	79,117.34
Accumulated Absences Trust	120,000.00	120,000.00
Weights and Measure Trust	170,000.00	170,000.00
	<u>\$ 29,714,247.50</u>	<u>\$ 29,714,247.50</u>

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2011	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2012
<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:					
#12-1394		\$ 419,323.00	\$ 373,535.00		\$ 45,788.00
Bioterrorism Preparedness & Response:					
2011	\$ 203,766.00		203,766.00		
2012		311,063.00	129,600.00		181,463.00
<u>U.S. DEPARTMENT OF JUSTICE:</u>					
N.J. Dept. of Law & Public Safety:					
Division of Criminal Justice:					
Juvenile Accountability Incentive Block Grant:					
JAIBG-11	4,793.00		4,793.00		
JAIBG-12		7,484.00	3,742.00		3,742.00
Megan's Law Enforcement:					
2011	2,801.00		2,801.00		
2012		6,338.00	3,355.00		2,983.00
Crime Victim Assistance:					
2011	50,073.00		50,073.00		
2012		97,236.00	72,648.00		24,588.00
Sexual Assault Nurse Examiner's Project:					
2011 - Prosecutors	2,979.47		1,344.93	\$ 1,634.54	
2012 - Prosecutors		70,000.00	69,115.12		884.88
Victim Witness Advocate:					
2012		8,445.00	8,445.00		
JAG County Gang, Gun and Narcotics Task Force Grant:					
2011	41,602.00		41,602.00		
2012		50,665.00	10,327.00		40,338.00
Community Orientated Policing Services (COPS) - Grant Administration					
Law Enforcement Technology Grant:					
2010	553,688.31		553,688.31		
2011	33,758.16		24,769.52		8,988.64

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

	Balance Dec. 31, 2011	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2012
<u>U.S. DEPT. OF HOMELAND SECURITY:</u>					
Homeland Security Grant - 2009 HSGP	\$ 206,886.32		\$ 206,886.32		
Homeland Security Grant - 2010 HSGP	398,590.14		162,544.29		\$ 236,045.85
Homeland Security Grant - 2011 HSGP	65,000.00		65,000.00		
Homeland Security Grant - 2012 HSGP		\$ 375,590.57	80,428.34		295,162.23
NJ Data Exchange Project	21,074.72		21,074.72		
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:</u>					
Community Development Block Grant		300,000.00	300,000.00		
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>					
N.J. Dept. of Law & Public Safety:					
Division of Highway Traffic Safety:					
Summer Internship - 2012		20,036.00	14,869.92		5,166.08
Route 57 Shuttle Transportation - Job Access:					
2010	73,462.75		73,462.75		
2011	223,478.00		162,134.94		61,343.06
NJ Transit - Section 5311:					
2011	10,546.00		10,546.00		
2012		237,036.00	237,036.00		
Morris Canal Restoration		306,985.00	191,969.71		115,015.29
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	204,274.24		105,352.72		98,921.52
D.O.T. County Route 623	451,959.90	117,284.00		1,078.44	568,165.46
D.O.T. County Route 519 and 611 Improvements	188,156.76				188,156.76
D.O.T. Cemetery Road Bridge 2010	21,008.27				21,008.27
D.O.T. Cemetery Road Bridge 2011	1,524,861.53		994,304.40		530,557.13
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>\$ 5,148,074.77</u>	<u>\$ 3,886,985.57</u>	<u>\$ 5,738,714.99</u>	<u>\$ 6,437.19</u>	<u>\$ 3,289,908.16</u>
<u>Ref.</u>					
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Received in Federal and State Grant Fund			\$ 5,438,714.99		
Realized in Other Trust Fund			300,000.00		
			<u>\$ 5,738,714.99</u>		

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF STATE GRANT FUNDS RECEIVABLE

	Balance Dec. 31, 2011	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2012
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>					
Special Child Health Care Services, Case Management:					
2011	\$ 54,177.00		\$ 53,452.00		\$ 725.00
2012		\$ 70,003.00	16,784.00		53,219.00
Right to Know:					
2011	2,305.00		2,305.00		
2012		9,220.00	4,610.00		4,610.00
Senior Health Insurance Program Grant - 2011	13,500.00		13,500.00		
Senior Health Insurance Program Grant - 2012		27,000.00	16,200.00		10,800.00
Comprehensive Program for Planning and Provision of Alcoholism and Abuse Services:					
2011	228,019.00		227,039.00		980.00
2012		235,653.00	11,069.00		224,584.00
<u>NJ DEPARTMENT OF MILITARY & VETERAN AFFAIRS:</u>					
Veterans Transportation #VL11T21	4,085.00		4,085.00		
Veterans Transportation #VL12T21		7,000.00	2,332.00		4,668.00
<u>NJ DEPARTMENT OF THE TREASURY:</u>					
Governor's Council on Alcoholism & Drug Abuse:					
Municipal Alliance to Prevent Alcoholism & Drug Abuse:					
2010	1,746.24			\$ 1,746.24	
2011	87,319.44		87,319.44		
2012		160,305.00	45,094.10	2,258.96	112,951.94

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

	Balance Dec. 31, 2011	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2012
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>					
Juvenile Justice Commission:					
State/Community Partnership Program:					
2011	\$ 161,128.00		\$ 161,128.00		
2012		\$ 301,604.00	146,642.00		\$ 154,962.00
Division of Criminal Justice:					
Office of Insurance Fraud:					
2011	41,107.00		30,562.00	\$ 10,545.00	
2012		103,927.00	56,249.00		47,678.00
Body Armor Replacement Program - Various Departments		11,394.93	11,394.93		
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>					
Division of Youth & Family Services:					
Personal Attendant Services Program - 2012		358,941.00	358,941.00		
Title XX Coalition		261,737.00	261,737.00		
Adult Protective Services		26,682.00	26,682.00		
Child Abuse Prevention		38,770.00	38,770.00		
Division of Temporary Assistance and Social Services:					
Work First New Jersey Program:					
2011	11,841.00		11,841.00		
2012		18,953.00	6,738.00		12,215.00
Division of Economic Assistance:					
Social Services for the Homeless:					
2011	5,000.00		5,000.00		
2012		84,589.00	78,443.00		6,146.00

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

	Balance Dec. 31, 2011	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2012
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>					
Area Plan Grant - 2010	\$ 39,376.15				\$ 39,376.15
Area Plan Grant - 2011	141,907.00		\$ 118,892.06		23,014.94
Area Plan Grant - 2012		\$ 401,283.00	401,283.00		
<u>NJ NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY:</u>					
New Jersey Institute of Technology - Morris Canal					
Greenway Study	145,188.96		131,392.49		13,796.47
Traffic Sign Inventory	133,000.00		101,729.46		31,270.54
Morris Canal		45,000.00	36,000.00		9,000.00
<u>NJ TRANSIT CORPORATION:</u>					
Senior Citizen & Disabled Residents Transportation:					
NJ Transit - Section 5311 - 2011	5,024.00		5,024.00		
NJ Transit - Section 5311 - 2012		113,328.00	113,328.00		
Disabled Resident Transportation Assistance Program - 2011	249,815.15		249,815.15		
Disabled Resident Transportation Assistance Program - 2012		431,328.00	277,832.00		153,496.00
<u>NJ STATE COUNCIL ON THE ARTS:</u>					
Council on the Arts - 2011	9,675.00		9,675.00		
Council on the Arts - 2012		64,506.00	54,831.00		9,675.00
Council on the Arts - Poetry	1,000.00		1,000.00		
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>					
Bridge 2100450 Improvements - 2011	1,000,000.00		750,000.00		250,000.00

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

	Balance Dec. 31, 2011	Revenue Realized	Received	Balance Canceled	Balance Dec. 31, 2012
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>					
County Environmental Health Act (CEHA):					
2011	\$ 77,308.00		\$ 71,307.50	\$ 6,000.00	\$ 0.50
2012		\$ 153,603.00	68,395.56		85,207.44
Clean Communities Program		66,764.60	66,764.60		
Septic Management		75,000.00			75,000.00
Solid Waste Administration		110,000.00	110,000.00		
<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		1,184.84		11,015.16
<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		
Equal Employment Initiative		50,000.00			50,000.00
	<u>\$ 2,487,566.09</u>	<u>\$ 3,276,591.53</u>	<u>\$ 4,296,372.13</u>	<u>\$ 63,634.35</u>	<u>\$ 1,404,151.14</u>
Ref.	A				A

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2011 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2012

	Balance Dec. 31, 2011	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Administrative and Executive:				
Personnel Department:				
Salaries and Wages	\$ 11,089.06	\$ 11,089.06	\$ 10,098.00	\$ 991.06
Other Expenses	53,755.15	53,755.15	10,829.75	42,925.40
Board of Chosen Freeholders:				
Salaries and Wages	1,966.20	1,966.20	1,965.40	0.80
Other Expenses	24,276.16	24,276.16	14,001.90	10,274.26
Board of Elections:				
Salaries and Wages	16,437.92	16,437.92	5,378.41	11,059.51
Other Expenses	89,824.94	89,824.94	15,555.33	74,269.61
Risk Management:				
Salaries and Wages	2,177.20	2,177.20	1,756.24	420.96
Other Expenses	1,284.43	1,284.43	527.25	757.18
County Clerk:				
Salaries and Wages	16,436.96	16,436.96	11,042.85	5,394.11
Other Expenses	87,549.22	87,549.22	7,425.98	80,123.24
General Administration (Includes Purchasing) :				
Salaries and Wages	15,055.25	15,055.25	9,722.33	5,332.92
Other Expenses	39,452.45	39,452.45	23,550.43	15,902.02
Treasurers / CFO:				
Salaries and Wages	15,754.13	15,754.13	15,111.82	642.31
Other Expenses	12,050.27	12,050.27	2,216.70	9,833.57
Information System Division:				
Salaries and Wages	2,665.47	2,665.47	2,419.58	245.89
Other Expenses	72,137.23	72,137.23	2,369.43	69,767.80
Board of Taxation:				
Salaries and Wages	3,474.92	3,474.92	3,008.49	466.43
Other Expenses	11,960.92	11,960.92	8,250.00	3,710.92
County Counsel:				
Other Expenses	183,233.07	183,233.07	24,457.56	158,775.51
County Surrogate:				
Salaries and Wages	11,974.37	11,974.37	8,709.50	3,264.87
Other Expenses	4,474.55	4,474.55	2,881.00	1,593.55
Engineer:				
Salaries and Wages	44,768.66	44,768.66	44,104.41	664.25
Other Expenses	2,697.23	2,697.23	676.85	2,020.38
Public Information:				
Salaries and Wages	4,150.98	4,150.98	3,773.94	377.04
Other Expenses	35,095.58	35,095.58	200.91	34,894.67

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2011 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2012
(Continued)

	Balance Dec. 31, 2011	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT (cont'd):				
Cultural and Heritage Commission:				
Salaries and Wages	\$ 1,903.41	\$ 1,903.41	\$ 1,021.23	\$ 882.18
Other Expenses	9,051.59	9,051.59	3,853.41	5,198.18
Utilities Expense and Bulk Purchases:				
Electricity	221,202.33	221,202.33	67,645.89	153,556.44
Telephone	135,596.45	135,596.45	11,617.73	123,978.72
Water	4,477.78	22,477.78	17,105.43	5,372.35
Fuel Oil	181,867.57	181,867.57	88,408.56	93,459.01
Sewerage Processing and Disposal	137.90	512.90	506.66	6.24
Gasoline	11,769.42	31,269.42	28,432.72	2,836.70
Total General Government	<u>1,329,748.77</u>	<u>1,367,623.77</u>	<u>448,625.69</u>	<u>918,998.08</u>
LAND USE ADMINISTRATION:				
Planning Board:				
Salaries and Wages	31,331.51	31,331.51	10,532.10	20,799.41
Other Expenses	26,043.75	26,043.75	13,830.97	12,212.78
Total Land Use Administration	<u>57,375.26</u>	<u>57,375.26</u>	<u>24,363.07</u>	<u>33,012.19</u>
CODE ENFORCEMENT AND ADMINISTRATION:				
Weights and Measures:				
Salaries and Wages	6,582.09	6,582.09	5,088.06	1,494.03
Other Expenses	1,002.29	1,002.29	55.72	946.57
Total Code Enforcement and Administration	<u>7,584.38</u>	<u>7,584.38</u>	<u>5,143.78</u>	<u>2,440.60</u>
INSURANCES:				
Insurance (Ch. 3, PL 1986):				
Insurance on Buildings and Motor Vehicles and Surety Bond Premiums	43,591.62	43,591.62	5,879.48	37,712.14
Workers' Compensation Insurance	15,139.50	15,139.50		15,139.50
Group Insurance Plan for Employees	82,177.45	82,177.45	405.00	81,772.45
Total Insurances	<u>140,908.57</u>	<u>140,908.57</u>	<u>6,284.48</u>	<u>134,624.09</u>
PUBLIC SAFETY:				
Public Safety:				
Salaries and Wages	19,372.59	19,372.59	6,289.52	13,083.07
Other Expenses	8,181.87	8,181.87	385.33	7,796.54
Communications Center:				
Salaries and Wages	48,289.77	57,289.77	56,371.63	918.14
Other Expenses	76,752.54	76,752.54	14,647.11	62,105.43
Office of Emergency Management:				
Salaries and Wages	4,250.53	4,250.53	2,948.34	1,302.19
Other Expenses	9,688.23	9,688.23	3,133.72	6,554.51
Aid to Volunteer Fire Companies & Emergency Squads (N.J.S.A. 40:23-8.9):				
Other Expenses	44,919.89	44,919.89	27,832.92	17,086.97
Prosecutor's Office:				
Salaries and Wages	338,157.03	338,157.03	49,627.27	288,529.76
Other Expenses	90,803.28	90,803.28	29,985.76	60,817.52
Sheriff's Office:				
Salaries and Wages	126,611.17	126,611.17	117,001.05	9,610.12
Other Expenses	2,682.74	2,682.74	2,300.50	382.24
Medical Examiner:				
Other Expenses	37,535.55	37,535.55	18,990.90	18,544.65
Juvenile Retention and Rehabilitation Center:				
Other Expenses	317,500.00	317,500.00	27,525.00	289,975.00

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2011 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2012
(Continued)

	Balance Dec. 31, 2011	Balance After Transfers	Paid or Charged	Balance Lapsed
PUBLIC SAFETY (cont'd):				
Jail:				
Salaries and Wages	\$ 241,948.99	\$ 241,948.99	\$ 136,053.49	\$ 105,895.50
Other Expenses	392,585.52	392,585.52	122,219.31	270,366.21
Total Public Safety	<u>1,759,279.70</u>	<u>1,768,279.70</u>	<u>615,311.85</u>	<u>1,152,967.85</u>
PUBLIC WORKS:				
Roads:				
Salaries and Wages	104,599.20	104,599.20	84,411.85	20,187.35
Other Expenses	546,650.32	546,304.92	93,509.22	452,795.70
Bridges:				
Salaries and Wages	19,505.92	19,505.92	16,384.85	3,121.07
Other Expenses	16,717.57	17,062.97	11,620.13	5,442.84
Buildings and Grounds:				
Salaries and Wages	59,523.86	59,523.86	29,573.24	29,950.62
Other Expenses	154,846.47	154,846.47	113,308.01	41,538.46
Shade Tree Commission:				
Other Expenses	717.35	717.35	717.35	
Total Public Works	<u>902,560.69</u>	<u>902,560.69</u>	<u>349,524.65</u>	<u>553,036.04</u>
HEALTH AND HUMAN SERVICES:				
County Health Service - Interlocal Agreement (N.J.S.A. 40:8A-1):				
Salaries and Wages	191,519.57	191,519.57	39,126.81	152,392.76
Other Expenses	63,441.15	63,441.15	17,334.14	46,107.01
Center on Aging:				
Salaries and Wages	25,342.03	25,342.03	14,055.42	11,286.61
Other Expenses	122,361.62	122,361.62	14,238.99	108,122.63
Nutrition Program:				
Salaries and Wages	14,750.00	14,750.00	4,388.39	10,361.61
Other Expenses	64,586.21	64,586.21	45,301.02	19,285.19
Warren Haven:				
Salaries and Wages	536,096.03	536,096.03	227,182.55	308,913.48
Other Expenses	198,574.48	244,574.48	202,837.11	41,737.37
County Youth Shelters:				
Other Expenses	35,877.25	35,877.25	5,692.00	30,185.25
Mental Health Administration:				
Salaries and Wages	21,716.74	21,716.74	8,609.35	13,107.39
Other Expenses	16,605.06	16,605.06	350.78	16,254.28
Temporary Assistance and Social Services:				
Salaries and Wages	144,712.63	144,712.63	68,101.09	76,611.54
Other Expenses	91,466.68	91,466.68	45,621.31	45,845.37
Human Services Programs (N.J.S.A. 30:14-11)	43,929.00	43,929.00	43,929.00	
Human Services Programs (N.J.S.A. 40:23-8.14)	12,649.00	12,649.00	12,649.00	
County Adjuster:				
Salaries and Wages	7,116.44	7,116.44	1,473.77	5,642.67
Other Expenses	7,840.28	7,840.28	7,264.16	576.12
Health and Human Services (N.J. S.A. 30:4D-6.9)	54,613.00	54,613.00	54,564.94	48.06
Medical/Health Services Programs (N.J.S.A. 40:13-2)	4,438.67	4,438.67	4,438.67	
Adult Mental Health Services (N.J.S.A. 40:5-2.9 and 30:9A-1)	121,453.00	121,453.00	113,003.00	8,450.00
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)	25,952.00	25,952.00	25,952.00	
Total Health and Human Services	<u>1,846,751.84</u>	<u>1,892,751.84</u>	<u>997,824.50</u>	<u>894,927.34</u>

COUNTY OF WARREN
CURRENT FUND
SCHEDULE OF 2011 APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2012
(Continued)

	Balance Dec. 31, 2011	Balance After Transfers	Paid or Charged	Balance Lapsed
PARKS AND RECREATION:				
War Veteran's Burial and Grave Decorations:				
Salaries and Wages	\$ 1,913.48	1,913.48	\$ 233.42	\$ 1,680.06
Other Expenses	3,574.90	3,574.90	500.00	3,074.90
Total Parks and Recreation	5,488.38	5,488.38	733.42	4,754.96
EDUCATION:				
Reimbursement for Residents Attending Out-of-County Two-Year Colleges (N.J.S.A. 18A:64A-23):				
Other Expenses	76,529.59	76,529.59		76,529.59
County Extension Service - Farm and Home:				
Salaries and Wages	31,770.24	31,770.24	4,547.16	27,223.08
Other Expenses	2,994.91	2,994.91	2,269.96	724.95
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	3,673.33	3,673.33	2,543.21	1,130.12
Other Expenses	11,453.92	11,453.92	3,452.89	8,001.03
Special Schools Services:				
Other Expenses	139,701.00	139,701.00	139,701.00	
Total Education	271,122.99	271,122.99	152,514.22	118,608.77
OTHER OPERATING FUNCTIONS:				
Provision for Salary Adjustments and New Employees				
Training - County Employees	1,290,700.00	1,197,825.00		1,197,825.00
Total Other Operating Functions	1,290,700.00	1,197,825.00		1,197,825.00
Matching Funds for Grants & Aid	104,715.93	104,715.93	41,893.36	62,822.57
Contingent	5,000.00	5,000.00		5,000.00
Subtotal	7,721,236.51	7,721,236.51	2,642,219.02	5,079,017.49
Statutory Expenditures - Contribution to:				
Social Security System (O.A.S.I.)	196,372.42	196,372.42	48,700.81	147,671.61
Defined Contribution Retirement Program	27,422.00	27,422.00		27,422.00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	206,672.73	206,672.73	15,334.00	191,338.73
Total Deferred Charges and Statutory Expenditures	430,467.15	430,467.15	64,034.81	366,432.34
Total General Appropriations	\$ 8,151,703.66	\$ 8,151,703.66	\$ 2,706,253.83	\$ 5,445,449.83
Analysis of Balance December 31, 2011				
Unencumbered	A	\$ 6,612,252.32		
Encumbered	A	1,539,451.34		
		\$ 8,151,703.66		

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

	Balance Dec. 31, 2011	Encumbrances Payable Returned	Transferred From 2012 Budget Appropriation	Unexpended Balance Cancelled	Prior Year Encumbrances Cancelled	Reclassification Of Balances	Expenditures		Balance Dec. 31, 2012
							Paid or Charged	Encumbrances	
<u>U.S. DEPT. OF HEALTH & HUMAN SERVICES:</u>									
Bioterrorism Preparedness and Response:									
#11-1166-BT-L2	\$ 196,500.58						\$ 196,500.58		
#12-1166-BT-L2			\$ 311,063.00				94,655.75		\$ 216,407.25
National Association of County and City Health Officials for the Warren County Medical Reserve Corps:									
2009	493.30						493.30		
2010	4,579.61						1,028.73	\$ 2,013.99	1,536.89
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	21,254.00						21,254.00		
#V-21-12			97,236.00				72,648.00		24,588.00
Crime Victim Supplemental Grant	4,202.00						4,202.00		
Interoperable Emergency Communications Grant	33,758.16						24,769.52		8,988.64
Office of Homeland Security - Urban Area Safety Grant	65,000.00						65,000.00		
JAG County Gang, Gun and Narcotics Task Force Grant:									
2011	41,602.00						41,602.00		
2012			50,665.00				10,327.00		40,338.00
Victim Witness Advocacy:									
2012			8,445.00				8,445.00		
Megan's Law Enforcement:									
2011	1,571.00						1,571.00		
2012			6,338.00				3,355.00		2,983.00
Sexual Assault Nurse Examiner's Program:									
2011	1,634.54			\$ 1,634.54					
2012			70,000.00				67,015.12		2,984.88
Juvenile Accountability Block Grant:									
JAIBG-11		\$ 2,396.00					2,396.00		
JAIBG-12			7,484.00				5,613.00	1,871.00	

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

	Balance Dec. 31, 2011	Encumbrances Payable Returned	Transferred From 2012 Budget Appropriation	Unexpended Balance Cancelled	Prior Year Encumbrances Cancelled	Reclassification Of Balances	Expenditures		Balance Dec. 31, 2012
							Paid or Charged	Encumbrances	
<u>U.S. DEPT. OF JUSTICE:</u>									
Community Oriented Policing Services (COPS) - Grant Administration:									
Law Enforcement Technology Grant:									
2010		\$ 561,665.79					\$ 561,665.79		
<u>U.S. DEPT. OF HOMELAND SECURITY:</u>									
Homeland Security Grant - 2009 HSGP	\$ 91,547.03	56,251.79					147,798.82		
Homeland Security Grant - 2010 HSGP	85,206.58	49,900.00					108,068.00	\$ 15,504.90	\$ 11,533.68
Homeland Security Grant - 2012 HSGP			\$ 375,590.57				152,250.55	84,973.17	138,366.85
NJ Data Exchange Project	1,074.72						1,074.72		
<u>U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT:</u>									
Community Development Block Grant			300,000.00				300,000.00		
<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	39,376.15					\$ 8,389.42			47,765.57
#12-1394			419,323.00				364,677.71	49,264.78	5,380.51
<u>U.S. DEPT. OF TRANSPORTATION:</u>									
N.J. Dept. of Law & Public Safety:									
Division of Highway Traffic Safety:									
Summer Internship - 2012			20,036.00				14,869.92		5,166.08
NJ Transit Capital	28,830.00								28,830.00
Route 57 Shuttle Transportation - Job Access:									
2011	223,478.00						196,874.67		26,603.33
NJ Transit - Section 5311:									
2012			237,036.00				237,036.00		
Morris Canal Restoration			306,985.00				241,939.21		65,045.79
NJ Transportation Trust Fund Authority Act:									
Capital Transportation Program:									
D.O.T. Cemetery Road Bridge	324,527.20	390,880.03			\$ 20,113.64		343,717.43	27,048.96	344,640.84

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

	Balance Dec. 31, 2011	Encumbrances Payable Returned	Transferred From 2012 Budget Appropriation	Unexpended Balance Cancelled	Prior Year Encumbrances Cancelled	Reclassification Of Balances	Expenditures		Balance Dec. 31, 2012
							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. Cemetery Road Bridge Row	24,990.26			\$ 4,802.65					20,187.61
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	90,866.74	\$ 113,407.50			\$ 5,111.18		\$ 108,296.32		95,977.92
D.O.T. Route 623 Improvements	372,463.56	78,416.34					2,473.27	\$ 75,943.07	372,463.56
D.O.T. Route 632 Improvements			\$ 117,284.00				95,826.54	13,509.46	7,948.00
D.O.T. Capital Transportation Program 2012			1,559,500.00				1,559,500.00		
	<u>\$ 2,679,693.84</u>	<u>\$ 1,252,917.45</u>	<u>\$ 3,886,985.57</u>	<u>\$ 6,437.19</u>	<u>\$ 25,224.82</u>	<u>\$ 8,389.42</u>	<u>\$ 5,056,944.95</u>	<u>\$ 270,129.33</u>	<u>\$ 2,494,474.81</u>
Ref A									A
			Disbursed in Federal and State Grant Fund				\$ 4,756,944.95		
			Transferred to Other Trust Fund				300,000.00		
							<u>\$ 5,056,944.95</u>		

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

	Balance Dec. 31, 2011	Encumbrances Payable Returned	Transferred From 2012 Budget Appropriation	Unexpended Balance Cancelled	Prior Year Encumbrances Cancelled	Reclassification Of Balances	Expenditures		Balance Dec. 31, 2012
							Paid or Charged	Encumbrances	
<u>NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:</u>									
Area Plan Grant - 2011		\$ 42,495.96			\$ 25,027.19	\$ (8,389.42)	\$ 17,468.77		\$ 16,637.77
Area Plan Grant - 2012			\$ 401,283.00				401,283.00		
Special Child Health Care Services, Case Management:									
2011	\$ 53,866.82						53,141.82		725.00
2012			70,003.00				17,319.78		52,683.22
Right to Know:									
2011	9,220.00						9,220.00		
2012			9,220.00				9,220.00		
Nutritional - Physical Activity - Obesity Reduction Grant	6,523.50	239.51					6,304.60		458.41
Health Care Preparedness - 2011	915.00						915.00		
Healthy Community Development Grant	6.00								6.00
Senior Health Insurance Program Grant:									
2011	11,725.55	277.80					12,003.35		
2012			27,000.00				22,435.62	\$ 3,732.06	832.32
Comprehensive Program for Planning and Provision of Alcoholism and Abuse Services:									
2011	1,700.00	19,851.13					20,571.05		980.08
2012			235,653.00				208,495.55	27,117.67	39.78
<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	13,745.00	100,995.78			47.06		100,948.72		13,792.06
Traffic Sign Inventory and Assessment	5,252.48	122,070.20					109,731.32	14,059.90	3,531.46
Morris Canal			45,000.00				33,047.62	947.83	11,004.55

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

	Balance Dec. 31, 2011	Encumbrances Payable Returned	Transferred From 2012 Budget Appropriation	Unexpended Balance Cancelled	Prior Year Encumbrances Cancelled	Reclassification Of Balances	Expenditures		Balance Dec. 31, 2012
							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	\$ 1,746.08			\$ 1,746.08					
2011	88.85	\$ 67,164.11					\$ 67,252.96		
2012			\$ 160,305.00				92,340.59	\$ 67,935.41	\$ 29.00
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>									
Juvenile Justice Commission:									
State/Community Partnership Grant Program:									
2011	5,865.00	48,997.00					54,862.00		
2012			301,604.00				240,994.00	50,781.00	9,829.00
Division of Criminal Justice:									
Office of Insurance Fraud:									
2011	41,107.00			10,545.00			30,562.00		
2012			103,927.00				56,249.00	2,000.00	45,678.00
Body Armor Replacement - Various Departments 2010	9,143.62						7,342.79	1,756.00	44.83
Body Armor Replacement - Various Departments 2011	10,091.86						3,201.30	6,152.00	738.56
Body Armor Replacement - Various Departments 2012			11,394.93						11,394.93
<u>NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS:</u>									
Veterans Transportation Services:									
Veterans Transportation 2011	4,085.00						4,085.00		
Veterans Transportation 2012			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, 2011	Encumbrances Payable Returned	Transferred From 2012 Budget Appropriation	Unexpended Balance Cancelled	Prior Year Encumbrances Cancelled	Reclassification Of Balances	Expenditures		Balance Dec. 31, 2012
							Paid or Charged	Encumbrances	
<u>NJ DEPARTMENT OF HUMAN SERVICES:</u>									
Division of Youth and Family Services:									
Title XX Coalition:									
2010	\$ 210.46						\$ 210.46		
2011	15,193.66	\$ 641.57					15,835.23		
2012			\$ 261,737.00				244,848.34	\$ 3,040.31	\$ 13,848.35
Personal Attendant Services Program:									
2011		101,677.99					101,677.99		
2012			358,941.00				346,003.67		12,937.33
Adult Protective Services:									
2011	7,113.22	7,626.50					14,739.72		
2012			26,682.00				16,382.25	6,470.83	3,828.92
Child Abuse Reporting			38,770.00				13,019.05	6,580.72	19,170.23
Division of Economic Assistance:									
Social Services for the Homeless:									
2011	5,353.68	1,250.00					6,603.68		
2012			84,589.00				74,835.48	1,250.00	8,503.52
Division of Temporary Assistance and Social Services:									
Work First New Jersey Program:									
2011	15,549.00						15,549.00		
2012			18,953.00				3,841.04		15,111.96

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

	Balance Dec. 31, 2011	Encumbrances Payable Returned	Transferred From 2012 Budget Appropriation	Unexpended Balance Cancelled	Prior Year Encumbrances Cancelled	Reclassification Of Balances	Expenditures		Balance Dec. 31, 2012
							Paid or Charged	Encumbrances	
<u>NJ TRANSIT CORPORATION:</u>									
Senior Citizens and Disabled Residents									
Transportation:									
Disabled Resident Transportation Assistance Program:									
2011	\$ 35,953.01						\$ 35,953.01		
2012			\$ 431,328.00				400,719.08		\$ 30,608.92
NJ Transit 5311			113,328.00				113,328.00		
<u>NJ STATE COUNCIL ON THE ARTS:</u>									
Council on the Arts General Support:									
2011		\$ 10,233.25					10,233.25		
2012			64,506.00	\$ 2,258.96			52,826.69	\$ 9,418.00	2.35
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>									
D.O.T. Bridge Improvement #2100450	1,000,000.00						994,506.00	3,000.00	2,494.00
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>									
County Environmental Health Act (CEHA):									
2011	44,635.50			6,000.00			38,635.50		
2012			153,603.00				148,123.00		5,480.00
Clean Communities Program:									
2011	29,640.16						28,678.00		962.16
2012			66,764.60				28,807.26		37,957.34
Solid Waste Administration:									
2011	25,771.23						25,771.23		
2012			110,000.00				56,629.74	39.00	53,331.26
Recycling Bonus Funds	6,150.78	2,088.00					8,238.78		
Septic Management Program			75,000.00						75,000.00

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

	Balance Dec. 31, 2011	Encumbrances Payable Returned	Transferred From 2012 Budget Appropriation	Unexpended Balance Cancelled	Prior Year Encumbrances Cancelled	Reclassification Of Balances	Expenditures		Balance Dec. 31, 2012
							Paid or Charged	Encumbrances	
<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						\$ 9,374.84	\$ 1,149.00	\$ 1,676.16
<u>N.J. DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT</u>									
<u>PASSED THROUGH MORRIS/SUSSEX/WARREN WORKFORCE</u>									
<u>INVESTMENT BOARD:</u>									
WFNJ Temporary Assistance to Needy Families:									
Work Verification Reimbursement Agreement			\$ 50,000.00				50,000.00		
Equal Employment Initiative			50,000.00				28,407.53		21,592.47
<u>NJ DEPARTMENT OF STATE DIVISION OF ARCHIVES</u>									
<u>AND RECORDS MANAGEMENT:</u>									
Public Archives and Records Infrastructure Support Grant (PARIS):									
2008		\$ 1,000.00			\$ 1,000.00				1,000.00
2009	19,655.80	4,239.68			4,239.68				23,895.48
Matching Grant - Aca Plan Grant Title III			36,511.00						36,511.00
Matching Grant - NJ Transit 5311			113,489.00				96,163.00		17,326.00
Matching Grant - Grant and Aid			28,651.00						28,651.00
	<u>\$ 1,508,696.04</u>	<u>\$ 530,848.48</u>	<u>\$ 3,455,242.53</u>	<u>\$ 63,634.19</u>	<u>\$ 30,313.93</u>	<u>\$ (8,389.42)</u>	<u>\$ 4,561,851.66</u>	<u>\$ 205,429.73</u>	<u>\$ 655,482.05</u>
Ref.	A								A
			Disbursed in Federal and State Grant Fund					\$ 4,465,688.66	
			Disbursed in Current Fund					96,163.00	
								<u>\$ 4,561,851.66</u>	

COUNTY OF WARREN

OTHER TRUST FUNDS

2012

COUNTY OF WARREN
SCHEDULE OF CASH - TREASURER
TRUST FUNDS

Regular Trust Fund:

	<u>Ref.</u>	
Balance December 31, 2011	B	\$ 2,871,240.03
Increased by Receipts:		
Rehabilitation Trust:		
Due from Community Development Block Grant	\$ 433,005.00	
Loans Receivable	50,000.00	
Other Cash Receipts	115,673.46	
Interest Earned	117.78	
Echo Housing Program:		
Rentals	9,050.00	
Interest Earned	170.76	
Community Development Block Grant:		
Grant Received	433,005.00	
Interest Earned	4.58	
Hackettstown Rehabilitation		
Cash Deposits	210,000.00	
Interest Earned	8.77	
Section 8 Housing Grant:		
Voucher Program	4,728,378.00	
Other Cash Receipts	12,723.94	
Interest Earned	28.12	
County Library:		
Library Tax Levy	4,292,636.00	
Other Cash Receipts	103,388.99	
Interest Earned	3,205.62	
Health Department:		
Cash Receipts	2,864,902.76	
Interest Earned	2,575.34	
Payroll Agency	47,361,215.66	
		<u>60,620,089.78</u>
		63,491,329.81
Decreased by Disbursements:		
Rehabilitation Trust:		
Home Improvement Program	887,533.50	
Echo Housing Program		
Disbursements	680.56	
Loans Issued to Rehabilitation Trust	50,000.00	
Community Development Block Grant Program:		
Community Development Block Grant due Rehabilitation Trust	433,005.00	
Section 8 Housing Grant:		
Voucher Program	4,686,984.10	
County Library:		
Disbursements	4,052,555.49	
Health Department:		
Disbursements	885,867.16	
Due Current Fund:		
Budget Appropriation - Fees from Public Health Nursing	1,350,000.00	
Budget Appropriation - Public Health Nursing Trust	720,000.00	
Interest Earned	2,583.96	
Payroll Agency	47,357,257.06	
		<u>60,426,466.83</u>
Balance December 31, 2012	B	<u>\$ 3,064,862.98</u>

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

Other Trust Fund:

	<u>Ref.</u>	
Balance December 31, 2011	B	\$ 8,280,095.04
Increased by Receipts:		
Prosecutor's Office	\$ 49,135.49	
Forfeited Recognizances	68,250.00	
Hospitalization Insurance Stabilization Fund	17,541,293.12	
Environmental Fund	150,960.35	
County Clerk Court Fees	49,479.25	
Board of Taxation	22,861.09	
Prosecutor - Child Advocacy	0.38	
Intoxicated Driver Fund	26.81	
Road Escrow	40,981.56	
Engineer Escrow	27,900.00	
Surrogate's Office	5,299.24	
Personal Attendant	4,634.29	
Cultural and Heritage Commission	997.73	
Newsletter Fund	1,684.13	
Weights and Measures	135,481.35	
Sheriff Trust Fund	8,170.74	
Aging Meals	305,670.60	
Accumulated Absences	382.36	
Snow Removal	300.91	
Interest Due Current Fund	365.60	
		<u>18,413,875.00</u>
		26,693,970.04
Decreased by Disbursements:		
Prosecutor's Office	118,516.01	
Forfeited Recognizances:		
Current Fund Budgeted Revenue	27,325.00	
Hospitalization Insurance Stabilization Fund	17,796,242.61	
Environmental Fund	96,504.00	
County Clerk Court Fees	17,664.38	
Board of Taxation	8,857.64	
Road Escrow	14,000.00	
Engineer Escrow	17,441.11	
Personal Attendant	6,054.98	
Cultural and Heritage Commission	7,500.00	
Newsletter Fund	85.00	
Weights and Measures:		
Current Fund Budgeted Revenue	170,000.00	
Other Disbursements	14,689.43	
Sheriff Trust Fund	198,490.01	
Aging Meals	314,377.42	
Accumulated Absences	120,000.00	
Interest Due Current Fund	365.16	
		<u>18,928,112.75</u>
Balance December 31, 2012	B	<u>\$ 7,765,857.29</u>

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

Open Space Trust:

	<u>Ref.</u>	
Balance December 31, 2011	B	\$ 20,563,688.42
Increased by Receipts:		
Open Space Tax Levy	\$ 8,656,221.08	
State of New Jersey - Open Space Reimbursements	3,133,033.99	
Interest on Investments	84,944.01	
		<u>11,874,199.08</u>
		32,437,887.50
Decreased by Disbursements:		
Open Space Expenditures	6,158,391.30	
Due Current Fund - Anticipated Revenue	955,124.00	
		<u>7,113,515.30</u>
Balance December 31, 2012	B	<u>\$ 25,324,372.20</u>

Unemployment Trust Fund:

Balance December 31, 2011	B	\$ 409,298.12
Increased by Receipts:		
Employees' Withholding	\$ 70,187.78	
Interest	323.73	
		<u>70,511.51</u>
		479,809.63
Decreased by Disbursements:		
Unemployment Expenditures		<u>106,686.80</u>
Balance December 31, 2012	B	<u>\$ 373,122.83</u>

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

	<u>Ref</u>	
Balance December 31, 2011	B	\$ 436,248.00
Increased by Community Development Block Grant Awarded		<div style="text-align: right;">300,000.00</div> <hr/> 736,248.00
Decreased by Cash Received		<hr/> 433,005.00
Balance December 31, 2012	B	<div style="text-align: right;">\$ 303,243.00</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, 2011	B	\$ 6,435,041.66	\$ 107,742.50	\$ 6,227,319.98	\$ (20.82)	\$ 100,000.00
Increased by:						
Loans Issued		<u>642,870.73</u>		<u>642,870.73</u>		
		7,077,912.39	107,742.50	6,870,190.71	(20.82)	100,000.00
Decreased by:						
Loan Repayments		<u>70,839.75</u>	<u>10,108.45</u>	<u>60,731.30</u>		
Balance December 31, 2012	B	<u>\$ 7,007,072.64</u>	<u>\$ 97,634.05</u>	<u>\$ 6,809,459.41</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, 2011	B	\$ 196,498.86
Increased by Receipts:		
Cash Received		<u>9,220.76</u>
		205,719.62
Decreased by:		
Cash Disbursed	\$ 680.56	
Loans Issued	<u>50,000.00</u>	
		<u>50,680.56</u>
Balance December 31, 2012	B	<u>\$ 155,039.06</u>

COUNTY OF WARREN
SCHEDULES OF RESERVES FOR HOUSING REHABILITATION
TRUST FUNDS

	<u>Ref.</u>	<u>Total</u>	<u>Rehabilitation Trust</u>	<u>Hackettstown Rehabilitation</u>	<u>Community Development</u>
Balance December 31, 2011	B	\$ 366,256.79	\$ 360,540.32	\$ -0-	\$ 5,716.47
Increased by:					
Community Development Block Grant		433,005.00	433,005.00		
Loans Receivable		50,000.00	50,000.00		
Grant Receipts		548,678.46	115,673.46		433,005.00
Receipts from Hackettstown		210,000.00		210,000.00	
Interest Earned		131.13	117.78	8.77	4.58
		<u>1,608,071.38</u>	<u>959,336.56</u>	<u>210,008.77</u>	<u>438,726.05</u>
Decreased by:					
Cash Disbursed		1,320,538.50	887,533.50		433,005.00
		<u>1,320,538.50</u>	<u>887,533.50</u>		<u>433,005.00</u>
Balance December 31, 2012	B	<u>\$ 287,532.88</u>	<u>\$ 71,803.06</u>	<u>\$ 210,008.77</u>	<u>\$ 5,721.05</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, 2011	B	\$ 2,210,415.60	\$ 17,567.61	\$ 1,066,865.98	\$ 1,103,954.13	\$ 22,027.88
Increased by:						
Cash Received		55,104,515.43	4,769,227.06	106,594.61	2,867,478.10	47,361,215.66
County Library Tax		4,292,636.00		4,292,636.00		
Interfund Returned		195.00			195.00	
Encumbrances Returned		97,873.78		97,873.78		
		<u>61,705,635.81</u>	<u>4,786,794.67</u>	<u>5,563,970.37</u>	<u>3,971,627.23</u>	<u>47,383,243.54</u>
Decreased by:						
Cash Disbursed		59,083,344.77	4,715,081.10	4,052,555.49	2,958,451.12	47,357,257.06
Due Current Fund		186.38			186.38	
		<u>59,083,531.15</u>	<u>4,715,081.10</u>	<u>4,052,555.49</u>	<u>2,958,637.50</u>	<u>47,357,257.06</u>
Balance December 31, 2012	B	<u>\$ 2,622,104.66</u>	<u>\$ 71,713.57</u>	<u>\$ 1,511,414.88</u>	<u>\$ 1,012,989.73</u>	<u>\$ 25,986.48</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, 2011	B	\$ 14,518,440.05	\$ 409,298.12
Increased by:			
Open Space Tax Levy		\$ 8,656,221.08	
State of New Jersey - Open Space Reimbursements		3,133,033.99	
Encumbrances Returned		6,045,248.37	
Employees' Withholding			\$ 70,187.78
Interest Earned		84,944.01	323.73
		<u>17,919,447.45</u>	<u>70,511.51</u>
		32,437,887.50	479,809.63
Decreased by:			
Expenditures		6,158,391.30	106,686.80
Due Current Fund - Anticipated Revenue		955,124.00	
Encumbrances Payable		<u>5,708,105.03</u>	
		<u>12,821,620.33</u>	<u>106,686.80</u>
Balance December 31, 2012	B	<u>\$ 19,616,267.17</u>	<u>\$ 373,122.83</u>

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

<u>Fund:</u>	Balance Dec. 31, 2011	Increased by:		Decreased by:		Balance Dec. 31, 2012
		Cash Receipts	Encumbrances Returned	Cash Disbursed	Encumbrances Payable	
Prosecutor's Office	\$ 336,106.63	\$ 49,135.49	\$ 78,596.00	\$ 118,516.01	\$ 38,620.00	\$ 306,702.11
Forfeited Recognizances	184,240.31	68,250.00		27,325.00		225,165.31
Hospitalization Insurance						
Stabilization Fund	5,119,484.92	17,541,293.12		17,796,242.61		4,864,535.43
Environmental Fund	289,458.36	150,960.35		96,504.00		343,914.71
County Clerk County Fees	182,880.00	49,479.25		17,664.38		214,694.87
Board of Taxation	63,475.31	22,861.09	2,067.00	8,857.64	468.00	79,077.76
Prosecutor - Child Advocacy	502.21	0.38				502.59
Intoxicated Driver Fund	32,708.62	26.81				32,735.43
Road Deposit	73,440.90	40,981.56		14,000.00		100,422.46
Engineer Escrow	156,183.48	27,900.00	2,176.25	17,441.11	7,176.25	161,642.37
Surrogate's Office	50,014.95	5,299.24				55,314.19
Personal Attendant	30,205.83	4,634.29		6,054.98		28,785.14
Cultural and Heritage Commission	21,515.66	997.73		7,500.00		15,013.39
Newsletter Fund	23,889.23	1,684.13		85.00		25,488.36
Weights and Measures	407,623.96	135,481.35	480.00	184,689.43		358,895.88
Sheriff Trust	213,310.95	8,170.74		198,490.01	4,354.46	18,637.22
Aging Meals	46,879.38	305,670.60	52,967.36	314,377.42	11,663.45	79,476.47
Accumulated Absences	544,823.19	382.36		120,000.00		425,205.55
Roads Snow Removal	367,031.65	300.91				367,332.56
	<u>\$ 8,143,775.54</u>	<u>\$ 18,413,509.40</u>	<u>\$ 136,286.61</u>	<u>\$ 18,927,747.59</u>	<u>\$ 62,282.16</u>	<u>\$ 7,703,541.80</u>

Ref.

B

B

COUNTY OF WARREN

GENERAL CAPITAL FUND

2012

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF CASH - TREASURER

	<u>Ref.</u>	
Balance December 31, 2011	C	\$ 24,268,233.53
Increased by Receipts:		
Current Fund Budget Appropriations:		
Capital Improvement Fund	\$ 5,130,732.00	
Due Current Fund:		
Interest Earned	<u>97,252.58</u>	
		<u>5,227,984.58</u>
		29,496,218.11
Decreased by Disbursements:		
Improvement Authorization Expenditures	14,145,789.25	
Due State of New Jersey:		
Interest Earned	2,667.00	
Due to Current Fund:		
Interest Earned	<u>100,603.01</u>	
		<u>14,249,059.26</u>
Balance December 31, 2012	C	<u>\$ 15,247,158.85</u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
ANALYSIS OF GENERAL CAPITAL CASH

			Receipts		Disbursements		Transfers			
			Balance Dec. 31, 2011	Budget Appropriation	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	Balance Dec. 31, 2012
Capital Fund Balance			\$ 953,668.68							\$ 953,668.68
Capital Improvement Fund			1,551,252.87	\$ 5,130,732.00				\$ 5,662,732.00	\$ 1,309,840.21	2,329,093.08
Due State of New Jersey			2,667.00				\$ 2,667.00			
Due Current Fund			8,516.85		\$ 97,252.58		100,603.01			5,166.42
Encumbrances Payable			11,863,937.75					11,863,937.75	3,061,343.78	3,061,343.78
Reserve for Library Expansion			1,066,321.00							1,066,321.00
Ord. No.	Improvement Description	Ord. Date								
1997-A	Various Improvements	02/26/97	2,350.00							2,350.00
2000-A	Acquisition of Equipment and Various Improvements	03/22/00						3,109.02	3,109.02	
2001-A	Acquisition of Equipment and Various Improvements	03/14/01	0.70							0.70
2003-A	Various Improvements	03/12/03	5,709.83			\$ 60,619.47		21,483.07	80,471.64	4,078.93
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	50,007.61					2,827.59	2,827.59	50,007.61
2006-A	Various Improvements	03/08/06	11,447.45			3.97		48,910.53	48,914.50	11,447.45
2007-A	Various Improvements	03/14/07	47,212.01			100,085.77		165,254.28	260,445.05	42,317.01
2008-A	Various Capital Improvements	05/14/08	307,928.42			443,193.75		33,715.58	389,161.41	220,180.50
2009-A	Various Capital Improvements	04/22/09	2,392,254.50			819,852.52		1,297,413.46	983,373.17	1,258,361.69
2009-B	Replacement Facility for Northeast Branch Library	12/09/09				3,020.27		14.08	3,034.35	
2010-A	Various Capital Improvements	04/28/10	1,294,498.95			923,511.41		253,995.84	1,003,000.44	1,119,992.14
2010-D	Acquisition, Installation and Technical Support of 100KW Solar Photovoltaic Array	10/13/10	375,877.21			8,400.00		374,267.21	6,790.00	
2011-A	Various Capital Improvements	04/27/11	2,423,440.05			1,245,303.58		551,391.88	1,115,389.06	1,742,133.65
2011-B	Acquisition of Replacement Facility for Headquarters Library Branch and Offices	10/27/11	1,895,800.00			8,777,515.08		234,132.00	7,955,200.00	839,352.92
2012-A	Various Capital Improvements	03/28/12				1,764,283.43		1,372,447.93	5,662,732.00	2,526,000.64
			\$ 24,268,233.53	\$ 5,130,732.00	\$ 97,252.58	\$ 14,145,789.25	\$ 103,270.01	\$ 21,897,853.74	\$ 21,897,853.74	\$ 15,247,158.85

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
YEAR ENDED DECEMBER 31, 2012

NOT APPLICABLE

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>Ref.</u>	
Balance December 31, 2011	C	\$ 1,551,252.87
Increased by:		
2012 Budget Appropriation		\$ 5,130,732.00
Cancellation of Ordinances		<u>1,309,840.21</u>
		6,440,572.21
		<u>7,991,825.08</u>
Decreased by:		
Appropriation to Finance Improvement		
Authorizations		<u>5,662,732.00</u>
Balance December 31, 2012	C	<u><u>\$ 2,329,093.08</u></u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Ordinance Number	Improvement Description	Ordinance		Balance Dec. 31, 2011	Prior Year Encumbrances Returned	2012 Authorizations Capital Improvement Fund	Paid or Charged	Improvement Authorizations Cancelled	Balance Dec. 31, 2012
		Date	Amount	Funded		Funded			Funded
1997-A	Various Improvements	02/26/97	\$ 1,020,000.00	\$ 2,350.00					\$ 2,350.00
2000-A	Acquisition of Equipment and Various Improvements	03/22/00	3,609,822.00		\$ 3,109.02		\$ 3,109.02		
2001-A	Acquisition of Equipment and Various Improvements	03/14/01	3,288,294.00	0.70					0.70
2003-A	Various Improvements	03/12/03	3,435,100.00	5,709.83	80,471.64		82,102.54		4,078.93
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	50,007.61	2,827.59		2,827.59		50,007.61
2006-A	Various Improvements	03/08/06	8,934,110.00	11,447.45	48,914.50		48,914.50		11,447.45
2007-A	Various Improvements	03/14/07	8,747,906.00	47,212.01	260,445.05		261,515.05	\$ 3,825.00	42,317.01
2008-A	Various Capital Improvements	05/14/08	7,462,695.00	307,928.42	389,161.41		476,909.33		220,180.50
2009-A	Various Capital Improvements	04/22/09	16,659,943.00	2,392,254.50	983,373.17		1,185,517.98	931,748.00	1,258,361.69
2009-B	Replacement Facility for Northeast Branch Library	12/09/09	1,100,000.00		3,034.35		3,034.35		
2010-A	Various Capital Improvements	04/28/10	7,460,870.00	1,294,498.95	1,003,000.44		1,177,507.25		1,119,992.14
2010-D	Acquisition, Installation and Technical Support of 100KW Solar Photovoltaic Array	10/13/10	650,000.00	375,877.21	6,790.00		8,400.00	374,267.21	
2011-A	Various Capital Improvements	04/27/11	5,735,431.00	2,423,440.05	1,115,389.06		1,796,695.46		1,742,133.65
2011-B	Acquisition of Replacement Facility for Headquarters Library Branch and Offices	10/27/11	9,867,000.00	1,895,800.00	7,955,200.00		9,011,647.08		839,352.92
2012-A	Various Capital Improvements	03/28/12	5,662,732.00			\$ 5,662,732.00	3,136,731.36		2,526,000.64
				\$ 8,821,869.38	\$ 11,863,937.75	\$ 5,662,732.00	\$ 17,207,133.03	\$ 1,309,840.21	\$ 7,831,565.89
		Ref.		C					C
						Cash Disbursed	\$ 14,145,789.25		
						Encumbrances	3,061,343.78		
							\$ 17,207,133.03		

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
YEAR ENDED DECEMBER 31, 2012

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, 2012		Int. Rate	Balance Dec. 31, 2011	Matured	Balance Dec. 31, 2012
			Date	Amount				
Open Space Refunding Bonds 2003B	12/1/03	\$ 2,735,000.00	11/15/13	\$ 245,000.00	3.500%			
			11/15/14	255,000.00	3.600%			
			11/15/15	270,000.00	3.750%	\$ 1,010,000.00	\$ 240,000.00	\$ 770,000.00
General Improvement/College Refunding Bonds, Series 2003C	12/1/03	14,610,000.00	11/15/13	500,000.00	3.500%			
			11/15/14	520,000.00	3.600%			
			11/15/15	540,000.00	3.750%	2,045,000.00	485,000.00	1,560,000.00
County Vocational School Refunding Bonds, Series 2003D	12/1/03	3,005,000.00	11/15/13	270,000.00	3.500%			
			11/15/14	280,000.00	3.600%			
			11/15/15	295,000.00	3.750%	1,110,000.00	265,000.00	845,000.00
County College Bonds Series 2007A	7/15/07	2,750,000.00	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%	2,160,000.00	160,000.00	2,000,000.00

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, 2012		Int. Rate	Balance Dec. 31, 2011	Matured	Balance Dec. 31, 2012
			Date	Amount				
County College Bonds Series 2007B	7/15/07	\$ 2,750,000.00	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%	\$ 2,160,000.00	\$ 160,000.00	\$ 2,000,000.00
Series C 2010 - Refunding 2003A Bonds	5/15/2010	4,210,000.00	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%	3,715,000.00	500,000.00	3,215,000.00

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, 2012		Int. Rate	Balance Dec. 31, 2011	Matured	Balance Dec. 31, 2012
			Date	Amount				
Series A College Bond 2010	7/15/2010	\$ 7,300,000.00	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%	\$ 6,890,000.00	\$ 410,000.00	\$ 6,480,000.00
						<u>\$ 19,090,000.00</u>	<u>\$ 2,220,000.00</u>	<u>\$ 16,870,000.00</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, 2011	C	\$ 636,201.27
Decreased by:		
Loan Repayments		<u>89,438.53</u>
Balance December 31, 2012	C	<u>\$ 546,762.74</u>

SCHEDULE OF PRINCIPAL PAYMENTS
OUTSTANDING DECEMBER 31, 2012

1997 Issue

<u>Payment Number</u>	<u>Date</u>	<u>Interest Rate</u>	<u>Principal Amount</u>
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>\$ 299,622.56</u>

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

SCHEDULE OF PRINCIPAL PAYMENTS
OUTSTANDING DECEMBER 31, 2012

2001 Issue

<u>Payment Number</u>	<u>Date</u>	<u>Interest Rate</u>	<u>Principal Amount</u>
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>\$ 247,140.18</u>

COUNTY OF WARREN
GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
YEAR ENDED DECEMBER 31, 2012

NOT APPLICABLE

COUNTY OF WARREN
SUPPLEMENTARY DATA

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
					From	To		
<u>U.S. DEPT. OF HEALTH & HUMAN SERVICES:</u>								
Passed Through N.J. Dept. of Health and Senior Services:								
Aging Cluster:								
Title III B	93.044	10-100-046-4144-265-6110	\$ 419,323.00	\$ 373,535.00	01/01/12	12/31/14	\$ 364,677.71	\$ 413,942.49
Total Aging Cluster			419,323.00	373,535.00			364,677.71	413,942.49
Total Area Plan			419,323.00	373,535.00			364,677.71	413,942.49
Public Health Preparedness and Response for Bioterrorism:								
#11-1166-BT-L2	93.283	100-046-4L04-360-6120	305,642.00	203,766.00	01/01/11	12/31/12	196,500.58	305,642.00
#12-1166-BT-L2	93.283	100-046-4L04-360-6120	311,063.00	129,600.00	01/01/12	12/31/13	94,655.75	94,655.75
			616,705.00	333,366.00			291,156.33	400,297.75
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	12/31/12	493.30	5,000.00
2010	93.008	100-066-1200-893-6110	5,000.00		01/01/10	12/31/12	1,028.73	3,463.11
			10,000.00				1,522.03	8,463.11
TOTAL DEPT. OF HEALTH & HUMAN SERVICES			1,046,028.00	706,901.00			657,356.07	822,703.35
<u>U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT:</u>								
Lower Income Housing Assistance Program Section 8	14.871	N/A	4,728,378.00	4,728,378.00	01/01/12	12/31/12	4,686,984.10	4,686,984.10
Community Development Block Grant	14.218	2012-02292-0346-00	300,000.00	300,000.00	01/01/12	12/31/12	300,000.00	300,000.00
TOTAL DEPT. OF HOUSING AND URBAN DEVELOPMENT			5,028,378.00	5,028,378.00			4,986,984.10	4,986,984.10
<u>U.S. DEPT. OF JUSTICE:</u>								
Passed Through N.J. Dept. of Law & Public Safety:								
Division of Criminal Justice:								
Crime Victim Assistance Cluster:								
Crime Victim Assistance:								
#V-21-11	16.575	100-066-1020-142-6010	85,013.00	42,834.00	01/01/11	12/31/12	21,254.00	85,013.00
#V-21-12	16.575	100-066-1020-142-6010	97,236.00	72,648.00	01/01/12	12/31/13	72,648.00	72,648.00
Crime Victim Supplemental Grant	16.575	100-066-1020-142-6010	16,809.00	7,239.00	01/01/11	12/31/12	4,202.00	16,809.00
			199,058.00	122,721.00			98,104.00	174,470.00

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2012
(Continued)

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
					From	To		
U.S. DEPT. OF JUSTICE:								
Passed Through N.J. Dept. of Law & Public Safety:								
County Office of Victim Witness Advocacy:	16.575	100-066-1020-142-6010	\$ 8,445.00	\$ 8,445.00	01/01/12	12/31/12	\$ 8,445.00	\$ 8,445.00
Total Crime Victim Assistance Cluster			207,503.00	131,166.00			106,549.00	182,915.00
Division of Criminal Justice:								
Sexual Assault Nurse Examiner								
2011	16.582	100-066-1020-142-6010	67,655.00	1,344.93	01/01/11	12/31/11		66,020.46
2012	16.582	100-066-1020-142-6010	70,000.00	69,115.12	01/01/12	12/31/12	67,015.12	67,015.12
			137,655.00	70,460.05			67,015.12	133,035.58
JAG Program Cluster:								
JAG County Gang, Gun and Narcotics Task Force Grant								
2011	16.803	09-100-066-1020-364	65,018.00	41,602.00	07/01/11	06/30/13	41,602.00	65,018.00
2012	16.803	11-100-066-1020-364	50,665.00	10,327.00	07/01/12	06/30/13	10,327.00	10,327.00
			115,683.00	51,929.00			51,929.00	75,345.00
Local Law Enforcement Block Grant,								
Megan's Law Enforcement	16.738	08-100-066-1020-417	5,167.00	2,801.00	03/01/11	02/29/12	1,571.00	5,167.00
	16.738	09-100-066-1020-417	6,338.00	3,355.00	03/01/12	2/29/2013	3,355.00	3,355.00
			11,505.00	6,156.00			4,926.00	8,522.00
Total JAG Program Cluster			127,188.00	58,085.00			56,855.00	83,867.00
Juvenile Accountability Incentive:								
JAIBG-11	16.523	100-066-1500-121-6010	9,587.00	4,793.00	01/01/11	12/31/12	2,396.00	9,587.00
JAIBG-12	16.523	100-066-1500-121-6010	7,484.00	3,742.00	01/01/11	12/31/12	5,613.00	7,484.00
			17,071.00	8,535.00			8,009.00	17,071.00
Community Oriented Policing Services (COPS)								
Law Enforcement Technology Grant	16.710	100-066-1200-833-65110	1,250,000.00	553,688.31	01/01/09	12/31/12	561,665.79	1,250,000.00
			1,250,000.00	553,688.31			561,665.79	1,250,000.00
TOTAL DEPT. OF JUSTICE			1,739,417.00	821,934.36			800,093.91	1,666,888.58

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2012
(Continued)

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures	
					From	To			
<u>U.S. DEPT. OF HOMELAND SECURITY:</u>									
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	\$ 206,886.32	01/01/09	12/31/12	\$ 147,798.82	\$ 1,083,861.54	
State Homeland Security Grant Program - 2010 HSGP	97.067	100-066-1200-833-65110	479,369.49	162,544.29	01/01/10	12/31/12	108,068.00	467,835.81	
State Homeland Security Grant Program - 2011 HSGP	97.067	100-066-1200-833-65110	65,000.00	65,000.00	01/01/11	12/31/13	65,000.00	65,000.00	
State Homeland Security Grant Program - 2012 HSGP	97.067	100-066-1200-833-65110	375,617.57	80,428.34	01/01/12	12/31/14	152,250.55	237,223.72	
			<u>2,003,848.60</u>	<u>514,858.95</u>			<u>473,117.37</u>	<u>1,853,921.07</u>	
NJ Data Exchange Project	97.066	N/A	150,000.00	21,074.72	01/01/10	12/31/12	1,074.72	150,000.00	
			<u>150,000.00</u>	<u>21,074.72</u>			<u>1,074.72</u>	<u>150,000.00</u>	
FEMA Reimbursement County Property -									
Tropical Storm Lee	97.036	FEMA-4021-DR-NJ	102,410.83		08/26/11	09/05/11	102,410.83	*	102,410.83
Hurricane Irene	97.036	FEMA-4021-DR-NJ	297,187.07	29,579.00	08/27/11	09/05/11	297,187.07	*	297,187.07
Snow Storm October 29	97.036	FEMA-4048-DR-NJ	195,933.48		10/29/11	11/09/11	195,933.48	*	195,933.48
			<u>595,531.38</u>	<u>29,579.00</u>			<u>595,531.38</u>		<u>595,531.38</u>
Interoperable Emergency Communications Grant 2010	97.055	2009IPT90044	33,758.16	24,769.52	03/01/09	08/31/12	24,769.52		24,769.52
			<u>33,758.16</u>	<u>24,769.52</u>			<u>24,769.52</u>		<u>24,769.52</u>
TOTAL U.S. DEPT. OF HOMELAND SECURITY			<u>2,783,138.14</u>	<u>590,282.19</u>			<u>1,094,492.99</u>		<u>2,624,221.97</u>
<u>U.S. DEPT. OF TRANSPORTATION:</u>									
Passed Through N.J. Transit Corporation:									
Route 57 Shuttle Transportation - Job Access 2010	20.516	N/A	136,603.00	73,462.75	01/01/10	12/31/11			136,603.00
Route 57 Shuttle Transportation - Job Access 2011	20.516	N/A	223,478.00	162,134.94	01/01/11	06/30/12	196,874.67		196,874.67
NJ Transit - Section 5311 - 2011	20.509	N/A	219,876.00	10,546.00	07/01/10	06/30/11			219,876.00
NJ Transit - Section 5311 - 2012	20.509	N/A	237,036.00	237,036.00	07/01/11	06/30/12	237,036.00		237,036.00
Highway Planning and Construction Cluster:			<u>816,993.00</u>	<u>483,179.69</u>			<u>433,910.67</u>		<u>790,389.67</u>
Passed Through N.J. Department of Transportation:									
Division of Highway Traffic Safety:									
Summer Internship - 2012	20.205	N/A	20,036.00	14,869.92	01/01/12	12/31/12	14,869.92		14,869.92

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2012
(Continued)

Federal Grantor/Pass-Through Grantor/Program Title/Cluster Title	CFDA#	State Agency Account Number	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
					From	To		
<u>U.S. DEPT. OF TRANSPORTATION:</u>								
Passed Through N.J. Department of Transportation:								
NJ Transportation Trust Fund Authority Act:								
Morris Canal Restoration	20.205	6320-480-078-6320-606	\$ 306,985.00	\$ 191,969.71	01/01/11	12/31/12	\$ 241,939.21	\$ 241,939.21
D.O.T. Cemetery Road Bridge Row	20.205	6320-480-078-6320-606	1,528,262.00	994,304.40	01/01/11	12/31/11	343,717.43	1,183,621.16
D.O.T. Route 519 Rural Roads	20.205	6320-480-078-6320-606	207,000.00	105,352.72	01/01/10	12/31/11	108,296.32	111,022.08
D.O.T. County Route 623 Improvements	20.205	6320-480-078-6320-606	1,908,000.00		01/01/08	12/31/11	2,473.27	1,535,536.44
D.O.T. County Route 632 Rural Roads	20.205	6320-480-078-6320-606	117,284.00		04/20/12	04/12/14	95,826.54	109,336.00
D.O.T. Capital Transportation Program 2012	20.205	6320-480-078-6320-606	1,559,500.00	1,559,500.00	01/01/12	12/31/12	1,559,500.00	1,559,500.00
			<u>5,627,031.00</u>	<u>2,851,126.83</u>			<u>2,351,752.77</u>	<u>4,740,954.89</u>
Total Highway Planning and Construction Cluster			<u>5,647,067.00</u>	<u>2,865,996.75</u>			<u>2,366,622.69</u>	<u>4,755,824.81</u>
TOTAL DEPT. OF TRANSPORTATION			<u>6,464,060.00</u>	<u>3,349,176.44</u>			<u>2,800,533.36</u>	<u>5,546,214.48</u>
TOTAL FEDERAL AWARDS			<u>\$ 17,061,021.14</u>	<u>\$ 10,496,671.99</u>			<u>\$ 10,339,460.43</u>	<u>\$ 15,647,012.48</u>

N/A - Not Available/Not Applicable

* - Expended in prior year

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

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2012

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
NJ DEPARTMENT OF HEALTH AND SENIOR SERVICES:							
Special Child Health Services for Handicapped Children (Including Case Management)	100-046-4220-079	\$ 74,474.00	\$ 53,452.00	01/01/11	12/31/12	\$ 53,141.82	\$ 73,288.00
	100-046-4220-079	70,003.00	16,784.00	01/01/12	12/31/13	17,319.78	17,319.78
		144,477.00	70,236.00			70,461.60	90,607.78
Nutritional - Physical Activity - Obesity Reduction Grant	N/A	15,000.00		01/01/11	12/31/12	6,304.60	14,541.59
		15,000.00				6,304.60	14,541.59
Senior Health Insurance Program Grant	N/A	27,000.00	13,500.00	01/01/11	12/31/12	12,003.35	27,000.00
		27,000.00	16,200.00	01/01/12	12/31/12	22,435.62	26,167.68
		54,000.00	29,700.00			34,438.97	53,167.68
Right To Know Act:							
2011	100-046-4771-105-6110	9,220.00	2,305.00	01/01/11	12/31/12	9,220.00	9,220.00
2012	100-046-4771-105-6110	9,220.00	4,610.00	01/01/12	12/31/12	9,220.00	9,220.00
		18,440.00	6,915.00			18,440.00	18,440.00
Area Plan Grant							
2011	11-100-046-4144	491,035.00	118,892.06	01/01/11	12/31/12	17,468.77	474,397.23
2012	12-100-046-4144	401,283.00	401,283.00	01/01/12	12/31/12	401,283.00	401,283.00
		1,445,044.00	520,175.06			418,751.77	875,680.23
County Comprehensive Alcoholism and Drug Services:							
2011	760-046-4219-001-6110	228,019.00	227,039.00	01/01/11	12/31/12	20,571.05	227,038.92
202	760-046-4219-001-6110	235,653.00	11,069.00	01/01/12	12/31/12	208,495.55	235,613.22
		463,672.00	238,108.00			229,066.60	462,652.14
Health Care Regional Preparedness							
2011	4230-100-046-4E03-362-J002-6140	22,634.00		01/01/11	12/31/12	915.00	22,634.00
		22,634.00				915.00	22,634.00
Adult Protective Services							
2011	100-046-4144-226-6110	26,682.00		01/01/11	12/31/12	14,739.72	26,682.00
2012	100-046-4144-226-6110	26,682.00	26,682.00	01/01/12	12/31/12	16,382.25	22,853.08
		53,364.00	26,682.00			31,121.97	49,535.08
TOTAL NJ DEPARTMENT OF HEALTH & SENIOR SERVICES		2,216,631.00	891,816.06			809,500.51	1,587,258.50

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2012
(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 -2011	3610-100-067-3610-058	\$ 7,000.00	\$ 4,085.00	01/01/11	12/31/12	\$ 4,085.00	\$ 7,000.00
Veterans Transportation #VL11T21 -2011	3610-100-067-3610-058	7,000.00	2,332.00	01/01/12	12/31/12	2,915.00	2,915.00
		<u>14,000.00</u>	<u>6,417.00</u>			<u>7,000.00</u>	<u>9,915.00</u>
TOTAL NJ DEPARTMENT OF MILITARY & VETERANS' AFFAIRS		<u>14,000.00</u>	<u>6,417.00</u>			<u>7,000.00</u>	<u>9,915.00</u>
<u>NJ DEPARTMENT OF THE TREASURY</u>							
Governor's Council on Alcoholism/Drug Abuse:							
Municipal Alliance to Prevent Alcoholism/Drug Abuse							
2011	100-082-C001-044-6010	160,305.00	87,319.44	01/01/11	12/31/12	67,252.96	160,305.00
2012	100-082-C001-044-6010	160,305.00	45,094.10	01/01/12	12/31/12	92,340.59	160,276.00
		<u>320,610.00</u>	<u>132,413.54</u>			<u>159,593.55</u>	<u>320,581.00</u>
Higher Education Administration							
P.L. 1971, c. 12 Debt Service	100-082-2155-016	557,350.00	557,350.00	01/01/12	12/31/12	557,350.00	557,350.00
		<u>557,350.00</u>	<u>557,350.00</u>			<u>557,350.00</u>	<u>557,350.00</u>
TOTAL NJ DEPARTMENT OF THE TREASURY		<u>877,960.00</u>	<u>689,763.54</u>			<u>716,943.55</u>	<u>877,931.00</u>
<u>NJ DEPARTMENT OF LAW & PUBLIC SAFETY:</u>							
Juvenile Justice Commission:							
State/Community Partnership Grant Program:							
2011	100-066-1500-032-6010	301,604.00	161,128.00	01/01/11	12/31/12	54,862.00	301,604.00
2011	100-066-1500-032-6010	301,604.00	146,642.00	01/01/12	12/31/12	240,994.00	291,775.00
		<u>603,208.00</u>	<u>307,770.00</u>			<u>295,856.00</u>	<u>593,379.00</u>
Division of Criminal Justice:							
Office of Insurance Fraud:							
2011	1020-459-066-1020-001	112,323.00	30,562.00	01/01/11	12/31/12	30,562.00	101,778.00
2012	1020-459-066-1020-001	103,927.00	56,249.00	01/01/12	12/31/12	56,249.00	58,249.00
Body Armor Replacement Program - 2010	1020-718-066-1020-001	14,899.88		01/01/10	12/31/12	7,342.79	14,855.05
Body Armor Replacement Program - 2011	1020-718-066-1020-001	10,787.61		01/01/11	12/31/12	3,201.30	10,049.05
Body Armor Replacement Program - 2012	1020-718-066-1020-001	11,394.93	11,394.93	01/01/12	12/31/12		
		<u>253,332.42</u>	<u>98,205.93</u>			<u>97,355.09</u>	<u>184,931.10</u>
TOTAL NJ DEPARTMENT OF LAW & PUBLIC SAFETY		<u>863,970.42</u>	<u>405,975.93</u>			<u>393,211.09</u>	<u>785,740.10</u>

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2012
(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	12/31/12	\$ 210.46	\$ 281,737.00
2011	100-054-7570-380-6130	261,737.00		01/01/11	12/31/12	15,835.23	261,737.00
2012	100-054-7570-380-6130	261,737.00	\$ 261,737.00	01/01/12	12/31/12	244,848.34	247,888.65
Personal Attendant Services Program:							
2011	7550-100-054-7570-076	402,459.00		01/01/11	12/31/12	101,677.99	402,459.00
2012	7550-100-054-7570-076	358,941.00	358,941.00	01/01/12	12/31/12	346,003.67	346,003.67
Task Force on Child Abuse and Neglect:							
Child Advocacy Center Development							
	N/A	38,770.00	38,770.00	01/01/12	12/31/12	13,019.05	19,599.77
		<u>1,605,381.00</u>	<u>659,448.00</u>			<u>721,594.74</u>	<u>1,559,425.09</u>
Division of Economic Assistance:							
Social Services for the Homeless:							
2011	100-054-7550-072-6030	84,589.00	5,000.00	01/01/11	12/31/12	6,603.68	84,589.00
2012	100-054-7550-072-6030	84,589.00	78,443.00	01/01/11	12/31/12	74,835.48	76,085.48
		<u>169,178.00</u>	<u>83,443.00</u>			<u>81,439.16</u>	<u>160,674.48</u>
Division of Temporary Assistance and Social Services:							
Work First New Jersey Program - 2011							
	N/A	18,953.00	11,841.00	01/01/11	12/31/12	15,549.00	18,953.00
Work First New Jersey Program - 2012							
	N/A	18,953.00	6,738.00	01/01/12	12/31/12	3,841.04	3,841.04
		<u>37,906.00</u>	<u>18,579.00</u>			<u>19,390.04</u>	<u>22,794.04</u>
TOTAL NJ DEPARTMENT OF HUMAN SERVICES		<u>1,837,465.00</u>	<u>761,470.00</u>			<u>822,423.94</u>	<u>1,767,893.61</u>
<u>NJ NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY:</u>							
New Jersey Institute of Technology - Morris Canal							
Greenway Study							
	N/A	160,000.00	131,392.49	01/01/11	12/31/12	100,948.72	146,207.94
		<u>160,000.00</u>	<u>131,392.49</u>			<u>100,948.72</u>	<u>146,207.94</u>
Traffic Sign Inventory and Assessment							
	N/A	133,000.00	101,729.46	01/01/11	12/31/12	109,731.32	129,468.54
		<u>133,000.00</u>	<u>101,729.46</u>			<u>109,731.32</u>	<u>129,468.54</u>
Morris Canal							
	N/A	45,000.00	36,000.00	01/01/12	12/31/12	33,047.62	33,995.45
		<u>45,000.00</u>	<u>36,000.00</u>			<u>33,047.62</u>	<u>33,995.45</u>
TOTAL NJ NORTH JERSEY TRANSPORTATION PLANNING AUTHORITY:		<u>338,000.00</u>	<u>269,121.95</u>			<u>243,727.66</u>	<u>309,671.93</u>

COUNTY OF WARREN
SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2012
 (continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
<u>NJ TRANSIT CORPORATION:</u>							
Disabled Resident Transportation Assistance Program:							
2011	N/A	\$ 499,630.00	\$ 249,815.15	01/01/11	12/31/12	\$ 35,953.01	\$ 499,630.00
2012	N/A	431,328.00	277,832.00	01/01/12	12/31/12	400,719.08	400,719.08
NJ Transit - Section 5311 - 2011	N/A	104,748.00	5,024.00	07/01/10	06/30/11		104,748.00
NJ Transit - Section 5311 - 2012	N/A	113,328.00	113,328.00	07/01/11	06/30/12	113,328.00	113,328.00
		<u>1,149,034.00</u>	<u>645,999.15</u>			<u>550,000.09</u>	<u>1,118,425.08</u>
TOTAL NJ TRANSIT CORPORATION		<u>1,149,034.00</u>	<u>645,999.15</u>			<u>550,000.09</u>	<u>1,118,425.08</u>
<u>NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION:</u>							
County Environmental Health (CEHA)							
2011	100-042-4840-094-6110	166,455.00	71,307.50	01/01/11	12/31/12	38,635.50	160,455.00
2012	100-042-4840-094-6110	153,603.00	68,395.56	01/01/12	12/31/12	148,123.00	148,123.00
		<u>320,058.00</u>	<u>139,703.06</u>			<u>186,758.50</u>	<u>308,578.00</u>
Clean Communities Program:							
2011	4900-765-178920-60	67,700.25		01/01/11	12/31/12	28,678.00	66,738.09
2012	4900-765-178920-60	66,764.60	66,764.60	01/01/12	12/31/12	28,807.26	28,807.26
		<u>134,464.85</u>	<u>66,764.60</u>			<u>57,485.26</u>	<u>95,545.35</u>
Solid Waste Administration Program:							
2011	N/A	200,000.00		01/01/11	12/31/12	25,771.23	200,000.00
2012	N/A	110,000.00	110,000.00	01/01/12	12/31/12	56,629.74	56,668.74
		<u>310,000.00</u>	<u>110,000.00</u>			<u>82,400.97</u>	<u>256,668.74</u>
Recycling Bonus Funds							
2010	N/A	82,000.00		12/01/09	12/01/12	8,238.78	82,000.00
		<u>82,000.00</u>				<u>8,238.78</u>	<u>82,000.00</u>
TOTAL NJ DEPARTMENT OF ENVIRONMENTAL PROTECTION		<u>846,522.85</u>	<u>316,467.66</u>			<u>334,883.51</u>	<u>742,792.09</u>
<u>NJ STATE COUNCIL ON THE ARTS:</u>							
Council on the Arts General Support:							
2011	2530-032250-100-075	64,506.00	9,675.00	01/01/11	12/31/12	10,233.25	64,506.00
2012	2530-032250-100-075	64,506.00	54,831.00	01/01/12	12/31/12	52,826.69	62,244.69
Council on the Arts - Poetry							
2011	2530-032250-100-075	10,000.00	1,000.00	01/01/11	12/31/11		10,000.00
		<u>139,012.00</u>	<u>65,506.00</u>			<u>63,059.94</u>	<u>136,750.69</u>
TOTAL NJ STATE COUNCIL ON THE ARTS		<u>139,012.00</u>	<u>65,506.00</u>			<u>63,059.94</u>	<u>136,750.69</u>

COUNTY OF WARREN
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED DECEMBER 31, 2012
 (continued)

State Funding Department	State Grant Account #	Grant Award	Grant Receipts	Grant Period		Grant Expenditures	Cumulative Grant Expenditures
				From	To		
<u>NJ DEPARTMENT OF LABOR AND WORKFORCE</u>							
<u>DEVELOPMENT PASSED THROUGH MORRIS/SUSSEX/</u>							
<u>WARREN WORKFORCE INVESTMENT BOARD:</u>							
Work First New Jersey Temporary Assistance to Needy Families:							
Women's Fund of NJ Work Verification Reimbursement Agreement	N/A	\$ 50,000.00	\$ 50,000.00	01/01/12	12/31/12	\$ 50,000.00	\$ 50,000.00
Equal Employment Initiative	N/A	50,000.00		01/01/12	12/31/12	28,407.53	28,407.53
TOTAL NJ DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT		100,000.00	50,000.00			78,407.53	78,407.53
<u>MARTINS - JACOBY WATERSHED ASSOCIATION</u>							
Marble Hill Trail Improvements	2530-032250-100-075	12,200.00	1,184.84	01/01/11	12/31/12	9,374.84	10,523.84
2011		12,200.00	1,184.84			9,374.84	10,523.84
TOTAL MARTINS - JACOBY WATERSHED ASSOCIATION		12,200.00	1,184.84			9,374.84	10,523.84
<u>NJ DEPARTMENT OF TRANSPORTATION:</u>							
D.O.T. Bridge Improvement #2100450 - 2011	10-480-078-6320-AKM-6010	1,000,000.00	750,000.00	01/01/10	12/31/12	994,506.00	997,506.00
TOTAL DEPARTMENT OF TRANSPORTATION		1,000,000.00	750,000.00			994,506.00	997,506.00
TOTAL STATE AWARDS		\$ 9,938,378.27	\$ 4,853,722.13			\$ 5,023,038.66	\$ 8,825,315.11

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, 2012

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 \$300,000. 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, 2012:

Green Trust Loan Payable 1997 Issue	\$ 299,622.56
Green Trust Loan Payable 2001 Issue	247,140.18
	<u>\$ 546,762.74</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.

COUNTY OF WARREN

PART II

SINGLE AUDIT

YEAR ENDED DECEMBER 31, 2012



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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

Independent Auditors' Report

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

We have audited 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, the financial statements - *regulatory basis* - of the various funds of the County of Warren (the "County") as of and for the years ended December 31, 2012 and 2011, and the related notes to the financial statements and have issued our report thereon dated May 17, 2013. These financial statements have been prepared in conformity with accounting principles prescribed by the Division, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 a certain matter that we reported to management in the comments and recommendations section of this report.


Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mount Arlington, New Jersey
May 17, 2013



NISIVOCIA LLP



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



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Report on Compliance For Each Major Federal and State Program;
Report on Internal Control Over Compliance Required by OMB Circular A-133
and New Jersey OMB's Circular 04-04

Independent Auditors' Report

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

Report on Compliance for Each Major Federal and State Program

We have audited the County of Warren's (the "County's") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2012. 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.

The County of Warren's financial statements include a portion of the operations of the Division of Temporary Assistance and Social Services which received \$4,446,467.90 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, 2012. Our Audit, described below, did not include the operations of the Division of Temporary Assistance and Social Services because the component unit engaged auditors to perform an audit in accordance with OMB Circular A-133 and New Jersey OMB's Circular 04-04.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 Non-Profit Organizations* and New Jersey OMB's Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*. Those standards, OMB Circular A-133 and New Jersey OMB's Circular 04-04 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the County complied, in all material respects, with the types of compliance 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, 2012.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and NJOMB 04-04, 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 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results that the testing based on the requirements of OMB Circular A-133 or NJOMB 04-04. Accordingly, this report is not suitable for any other purpose.

Mount Arlington, New Jersey
May 17, 2013


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, 2012

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, 2012 consisted of the following awards:

	<u>CFDA #</u>	
U.S. Department of Homeland Security		
Passed through N.J. Department of		
Law and Public Safety		
State Homeland Security Grant Program	97.067	\$ 473,117.37
FEMA Reimbursement County Property	97.036	595,531.38
U.S. Department of Transportation:		
Passed through N.J. Department of Transportation:		
New Jersey Transportation Trust Fund		
Authority Act	20.205	2,366,622.69
U.S. Department of Housing and Urban Development		
Lower Income Housing Assistance Program -		
Section 8	14.856	4,686,981.10

- The County's major state programs for the year ended December 31, 2012 consisted of the following awards:

	<u>State Account #</u>	
NJ Transit Corporation:		
Disabled Resident Transportation Assistance Program	N/A	\$ 550,000.09
New Jersey Department of Transportation:		
D.O.T. Bridge Improvement	10-480-078-6320	
	-AKM-6010	994,506.00
N/A Not Available/Applicable		

COUNTY OF WARREN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2012

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
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2012

There were no prior year audit findings

COUNTY OF WARREN

PART III

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2012

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 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 a encumbrance, fixed asset and general ledger accounting systems.

COUNTY OF WARREN
COMMENTS AND RECOMMENDATIONS
(Continued)

Status of Prior Year Recommendations

The prior year single audit recommendation was corrected in the current year.

COUNTY OF WARREN
SUMMARY OF RECOMMENDATIONS

It is recommended that

None
