

COUNTY OF MORRIS

REPORT OF AUDIT

2009

*NISIVOCCIA & COMPANY LLP
CERTIFIED PUBLIC ACCOUNTANTS*

COUNTY OF MORRIS

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COUNTY OF MORRIS

**PART I
INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS AND
SUPPLEMENTARY SCHEDULES
YEARS ENDED DECEMBER 31, 2009 AND 2008**



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Independent Auditors' Report

The Honorable Director and Members
Of the Board of Chosen Freeholders
County of Morris
Morristown, New Jersey

We have audited the financial statements of the various funds of the County of Morris (the "County") as of December 31, 2009 and 2008, and for the years then ended, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audits.

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

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

Our audits of the financial statements did not include the general fixed assets account group (stated at \$184,042,342 and \$183,730,294, respectively) for 2009 and 2008. This account group was not audited since there was not sufficient evidential matter to support the historical value of general fixed assets.

In our opinion, because the County prepares its financial statements on the basis of accounting discussed in the third paragraph, the financial statements referred to in the first paragraph, do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2009 and 2008 and the results of its operations for the years then ended.

However, in our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had the general fixed assets account group been audited, the financial statements referred to above, present fairly, in all material respects, the financial position of the various funds of the County of Morris at December 31, 2009 and 2008 and the results of operations and changes in fund balance, where applicable, of such funds thereof for the years then ended, in conformity with accounting principles prescribed by the Division, as described in Note A.

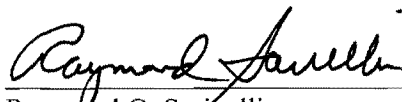
The Honorable Director and Members
Of the Board of Chosen Freeholders
County of Morris
Page 2

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2010 on our consideration of the County of Morris' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grants 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audits.

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

Mount Arlington, New Jersey
June 10, 2010

NISIVOCCIA & COMPANY LLP



Raymond G. Sarinelli
Registered Municipal Accountant #383
Certified Public Accountant

COUNTY OF MORRIS

2009

CURRENT FUND

COUNTY OF MORRIS

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A

CURRENT FUND
BALANCE SHEET

		December 31,	
ASSETS	Ref.	2009	2008
General Fund:			
Cash and Cash Equivalents		\$ 74,814,245	\$ 67,231,655
Investments			6,500,000
	A-4	74,814,245	73,731,655
Receivables and Other Assets with Full Reserves:			
Added and Omitted Taxes Receivable	A-5	500,793	608,360
Revenue Accounts Receivable	A-6	683,247	1,153,174
Revolving Fund - Prosecutor		35,000	35,000
Due from Grant Fund	A	97,561	484,251
	A	1,316,601	2,280,785
		76,130,846	76,012,440
Grant Fund:			
Cash and Cash Equivalents	A-10	1,835,831	3,702,781
Federal and State Grants Receivable	A-11	25,061,652	13,076,398
		26,897,483	16,779,179
		\$ 103,028,329	\$ 92,791,619

LIABILITIES, RESERVES AND FUND BALANCE	Ref.	December 31,	
		2009	2008
General Fund:			
Appropriation Reserves	A-3, A-7	\$ 18,288,263	\$ 18,498,485
Reserve for Encumbrances	A-3, A-7	6,595,976	5,279,716
Accounts Payable	A-3, A-7	4,087,401	3,425,045
Contracts Payable	A-8	5,172,697	5,157,167
Due to Boonton/Dover-Tower Rental	A-4	25,225	
Due to State of New Jersey	A-9	750,000	1,100,000
		<u>34,919,562</u>	<u>33,460,413</u>
Reserves for Receivables and Other Assets	A	1,316,601	2,280,785
Reserve for Trunked Fees	A-4	136,508	58,908
Fund Balance	A-1	39,758,175	40,212,334
		<u>76,130,846</u>	<u>76,012,440</u>
Grant Fund:			
Due to Current Fund	A	97,561	484,251
Reserve for Encumbrances	A-12	7,950,745	3,891,943
Appropriated Reserves	A-12	18,831,900	12,402,085
Unappropriated Reserves	A-13	17,277	900
		<u>26,897,483</u>	<u>16,779,179</u>
		<u>\$ 103,028,329</u>	<u>\$ 92,791,619</u>

The accompanying notes to financial statements are an integral part of this statement

COUNTY OF MORRIS**CURRENT FUND****STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCE**

		Year Ended December 31,	
	Ref.	2009	2008
REVENUE AND OTHER INCOME REALIZED:			
Fund Balance Utilized	A-2	\$ 20,000,000	\$ 24,050,000
Miscellaneous Revenue Anticipated	A-2	104,838,471	91,412,915
Receipts from Current Taxes	A-2	201,365,440	193,480,382
Non-Budgeted Revenue	A-2	6,119,320	8,824,622
		332,323,231	317,767,919
Other Credits to Income:			
Unexpended Balances of			
Appropriation Reserves	A-7	9,835,385	9,164,773
Interfunds Returned	A-4	484,251	1,700,000
Cancellation of Contracts Payable	A-8	366,304	35,036
TOTAL INCOME		343,009,171	328,667,728
EXPENDITURES:			
Budgeted Appropriations:			
Operations	A-3	267,085,814	253,437,115
Capital Improvements	A-3	900,000	1,200,000
Debt Service	A-3	36,505,889	37,792,080
Deferred Charges and Statutory			
Expenditures	A-3	18,844,058	16,519,688
Refund Prior Year Revenues	A-4	30,008	1,009
Interfunds Advanced	A-4	97,561	484,251
TOTAL EXPENDITURES		323,463,330	309,434,143
EXCESS OF REVENUE OVER EXPENDITURES		19,545,841	19,233,585
FUND BALANCE:			
Balance, Beginning of Year	A	40,212,334	45,028,749
		59,758,175	64,262,334
Less: Utilized as Anticipated Revenue	A-2	20,000,000	24,050,000
Balance, End of Year	A	\$ 39,758,175	\$ 40,212,334

The accompanying notes to financial statements are an integral part of this statement.

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2009

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Sheet 1

	Ref.	Anticipated Budget			Realized	Excess or (Deficit)
		Budgeted	Amendments	Amended		
FUND BALANCE UTILIZED	A-1	\$ 20,000,000	\$	\$ 20,000,000	\$ 20,000,000	\$
MISCELLANEOUS REVENUES:						
Local Revenue:						
County Clerk	A-6	7,686,040		7,686,040	6,245,634	(1,440,406)
Surrogate	A-6	353,581		353,581	280,376	(73,205)
Sheriff	A-6	479,606		479,606	471,646	(7,960)
Emergency Dispatching	A-6	946,090		946,090	938,621	(7,469)
Rental of County Owned Property	A-6	315,000		315,000	360,747	45,747
Management Information Systems Services	A-6	120,000		120,000	90,198	(29,802)
Book Fines-Library	A-6	58,000		58,000	54,782	(3,218)
Peer Grouping	A-6	3,005,603		3,005,603	3,244,108	238,505
Fees for Morris County Public Safety Training Academy	A-6	275,000		275,000	246,510	(28,490)
Human Services-Youth Center/Shelter	A-6	1,000,000		1,000,000	1,136,182	136,182
Housing of Federal and State Inmates	A-6	325,000		325,000	261,975	(63,025)
Public Works	A-6	550,000		550,000	454,103	(95,897)
Increased Fees as a result of Chapter 370:						
County Clerk	A-6	1,313,960		1,313,960	1,588,719	274,759
Surrogate	A-6	271,419		271,419	210,282	(61,137)
Sheriff	A-6	260,394		260,394	263,194	2,800
Subtotal Local Revenues		16,959,693		16,959,693	15,847,277	(1,112,416)
State Aid:						
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-6	1,293,798		1,293,798	1,293,798	
Permanent Disability - Patients in County Institutions (N.J.S. 44:7-38 et seq.)	A-6	19,594,397		19,594,397	22,651,477	3,057,080
Juvenile Justice - SFEA Funds	A-6				128,250	128,250
Social Services - State and Federal Share	A-6	7,227,181		7,227,181	7,382,806	155,625
NJ Ease Phase II	A-6	265,000		265,000	114,800	(150,200)
P.L. 2007 c.61 February Primary Election	A-6					
Vo-Tech State Aid Debt Service	A-6	165,426		165,426	165,426	
FY07 UASI Risk Mitigation Planner	A-6					
FY 07 Domestic Planner Position	A-6	148,491		148,491	148,491	
NJ Transit Agreement - Subregional Transportation	A-6					
Subtotal State Aid		28,694,293		28,694,293	31,885,048	3,190,755
State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities:						
Social and Welfare Services (c.66. P.L. 1990):						
Division of Youth & Family Services	A-6	1,144,896		1,144,896	1,144,896	
Supplemental Social Security Income	A-6	547,220		547,220	547,220	
Psychiatric Facilities (c.73, P.L. 1990):						
Maintenance of Patients in State						
Institutions for Mental Diseases	A-6	6,513,655		6,513,655	6,513,655	
Maintenance of Patients in State						
Institutions for Developmental Disabilities	A-6	10,879,800		10,879,800	10,879,800	
Board of County Patients in State and Other Institutions	A-6	123,837		123,837	215,843	92,006
UMDNJ	A-6	2,086		2,086	2,086	
Subtotal State Assumption of Costs		19,211,494		19,211,494	19,303,500	92,006

The accompanying notes to financial statements are an integral part of this statement

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2009

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A-2
Sheet 2

	Ref.	Anticipated			Realized	Excess or (Deficit)
		Budgeted	Budget Amendments	Amended		
Public and Private Revenues Offset with Appropriations:						
New Jersey Department of Health and Senior Services:						
Area Plan Grant - Title IIIB, IIIC1, and IIIC2	A-6	\$ 2,216,819	\$ 289,216	\$ 2,506,035	\$ 2,848,858	\$ 342,823
Bio-Terrorism	A-6		503,981	503,981	503,981	
Chapter 51 - Alcoholism and Drug Abuse	A-6	874,189		874,189	874,190	1
NAACHO Grant (National Association of County and City Health)	A-6		5,000	5,000	5,000	
New Jersey Department of the Treasury						
NJ Governor's Council on Alcoholism and Drug Abuse	A-6		521,328	521,328	521,328	
New Jersey Department of Community Affairs:						
Recreation Opportunities for Individuals with Disabilities	A-6		10,000	10,000	10,000	
New Jersey Department of Human Services:						
REACH Program, F1PZN	A-6		472,221	472,221	472,221	
Mental Health Planning	A-6		6,000	6,000	6,000	
Social Services for the Homeless, H1PZN	A-6		242,855	242,855	242,855	
ALPN	A-6	464,449	148,595	613,044	613,044	
New Jersey Department of Law and Public Safety:						
Safe Communities Construction	A-6		75,327	75,327	75,327	
Insurance Fraud Reimbursement Program	A-6	250,000		250,000	250,000	
Police and Fire Training Program	A-6		30,785	30,785	30,785	
Victim Assistance Program	A-6	108,673	188,262	296,935	296,935	
Megan's Law & Local Law Enforcement (LLE)	A-6		12,352	12,352	12,352	
UASI (Urban Areas Security Initiative)	A-6	97,616		97,616	97,616	
State/Community Partnership Program	A-6		507,924	507,924	507,924	
Juvenile Accountability	A-6		26,196	26,196	26,196	
State Domestic Preparedness Program/Homeland Security Grant	A-6		932,120	932,120	932,120	
E-911 Grant	A-6	25,000		25,000	25,000	
Project Lifesaver Program/Private Contribution	A-6		2,517	2,517	2,517	
Paul Coverdell Program	A-6		65,452	65,452	65,452	
State Criminal Alien Assistance Program (SCAAP)	A-6		406,065	406,065	406,065	
Multi-Jurisdictional Narcotics Task Force	A-6		33,905	33,905	33,905	
Emergency Food and Shelter Program - FEMA	A-6		968,467	968,467	968,467	
COPS Technology Grant	A-6		1,035,085	1,035,085	1,035,085	
BOSS-Other Funds	A-6		59,093	59,093	29,546	(29,547)
New Jersey Department of Environmental Protection:						
CEHA Grant	A-6		165,800	165,800	165,800	
New Jersey Department of Labor and Workforce Development:						
Workforce Investment Act	A-6		4,039,819	4,039,819	4,039,819	
Work First New Jersey	A-6		1,192,196	1,192,196	1,192,196	
New Jersey Department of Transportation:						
MAPS (Senior Citizens and Disabled Residents)	A-6	1,425,717		1,425,717	1,425,717	
Trans Options	A-6		864,999	864,999	864,999	
Job Access: Reverse Commute Grant (JARC)	A-6		190,686	190,686	190,686	
North Jersey Transportation Planning	A-6		240,000	240,000	240,000	
Subregional Internship Support Grant	A-6		6,300	6,300	6,300	
NYS & W Bicycle & Pederstrain Path	A-6		1,907,598	1,907,598	1,907,598	
American Recovery and Reinvestment Act						
Road Resurfacing Projects	A-6		8,049,041	8,049,041	8,049,041	

The accompanying notes to financial statements are an integral part of this statement

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A-2
Sheet 2

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2009

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A-2
Sheet 3

	Ref.	Anticipated			Realized	Excess or (Deficit)
		Budgeted	Budget Amendments	Amended		
Public and Private Revenues Offset with Appropriations:						
New Jersey Department of State:						
PARIS Grant	A-6	\$	\$ 234,432	\$ 234,432	\$ 234,432	\$
General Operating Support (HC)	A-6		18,127	18,127	18,127	
Other Miscellaneous Programs:						
EAID/HAVA Grant	A-6		2,642	2,642	2,642	
Wastewater Management Plan	A-6		100,000	100,000	100,000	
Highlands Initial Assessment	A-6		15,000	15,000	15,000	
Energy Efficiency & Conservation Strategy	A-6		250,000	250,000	250,000	
Subtotal Public and Private Revenues		<u>5,462,463</u>	<u>23,819,386</u>	<u>29,281,849</u>	<u>29,595,126</u>	<u>313,277</u>
Other Special Items:						
Capital Fund Balance	A-6	99,000		99,000	99,000	
Public Employee Retirement System	A-6	445,027		445,027	445,027	
Police & Fire Retirement System	A-6	684,031		684,031	684,031	
School Board Elections	A-6	360,000		360,000	348,740	(11,260)
Interest Income - Social Services	A-6	25,000		25,000	2,796	(22,204)
Vo-Tech Capital Reserve	A-6	246,000		246,000	246,200	200
Motor Vehicle Fines - Dedicated Fund	A-6	5,155,000		5,155,000	5,490,798	335,798
Weights & Measures - Dedicated Fund	A-6	952,940		952,940	890,928	(62,012)
Subtotal Other Special Items		<u>7,966,998</u>		<u>7,966,998</u>	<u>8,207,520</u>	<u>240,522</u>
 TOTAL MISCELLANEOUS REVENUES	A-1,A-6	78,294,941	23,819,386	102,114,327	104,838,471	2,724,144
 AMOUNT TO BE RAISED BY TAXATION - County Purpose Tax	A-1,A-4	<u>201,365,440</u>		<u>201,365,440</u>	<u>201,365,440</u>	
 TOTAL GENERAL REVENUES		<u>\$ 299,660,381</u>	<u>\$ 23,819,386</u>	<u>\$ 323,479,767</u>	<u>\$ 326,203,911</u>	<u>\$ 2,724,144</u>
NON-BUDGET REVENUES:						
Miscellaneous Revenues Not Anticipated	A-1,A-4				6,119,320	
	Ref.	A-3		A-3	<u>\$ 332,323,231</u>	
 ANALYSIS OF NON-BUDGET REVENUE - MISCELLANEOUS						
REVENUE NOT ANTICIPATED:						
Added and Omitted Taxes	A-5				\$ 794,884	
Bail Forfeiture					52,801	
Excise Tax					631,761	
Interest Income					1,414,413	
Title IV-D Sheriff					257,329	
Grant Fund Cleanup Items					68,691	
Prior Year Appropriation Refund					138,288	
Other Items of Miscellaneous Revenue					<u>2,761,153</u>	
					<u>\$ 6,119,320</u>	

The accompanying notes to financial statements are an integral part of this statement

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2009

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A-3
Sheet 1

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
GENERAL GOVERNMENT						
County Administrator						
Salaries and Wages	\$ 855,990	\$ 855,990	\$ 842,101	\$ 39,019	\$ 13,889	\$
Other Expenses	131,483	131,483	75,364		17,100	
Personnel						
Salaries and Wages	489,465	489,465	440,648		48,817	
Other Expenses	60,745	60,745	32,592	812	27,341	
Board of Chosen Freeholders						
Salaries and Wages	344,110	344,110	338,868		5,242	
Other Expenses	583,038	583,038	539,171	6,025	37,842	
County Clerk						
Salaries and Wages	2,081,555	2,081,555	2,007,933		73,622	
Other Expenses	234,000	234,000	176,408	22,802	34,790	
Elections						
Salaries and Wages	1,140,485	1,140,485	1,004,766		135,719	
Other Expenses	2,003,620	2,053,620	1,874,052	106,040	73,528	
Department of Finance						
Salaries and Wages	1,703,285	1,692,285	1,637,961	695	53,629	
Other Expenses	1,070,509	1,070,509	844,298	134,027	92,184	
Annual Audit	138,000	138,000		138,000		
Information Technology Division						
Salaries and Wages	2,915,276	2,915,276	2,737,241		178,035	
Other Expenses	598,270	598,270	307,932	64,548	225,790	
Board of Taxation						
Salaries and Wages	170,265	170,265	167,116		3,149	
Other Expenses	47,580	47,580	11,961	32,962	2,657	
County Counsel						
Salaries and Wages	272,135	273,135	270,487		2,648	
Other Expenses	506,500	506,500	314,551	6,251	185,698	
County Surrogate						
Salaries and Wages	713,910	715,910	712,586		3,324	
Other Expenses	45,862	50,862	34,960	10,684	5,218	

The accompanying notes to financial statements are an integral part of this statement.

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Sheet 1

COUNTY OF MORRIS

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Sheet 2

CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2009

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
GENERAL GOVERNMENT (continued)						
Engineering						
Salaries and Wages	\$ 1,521,005	\$ 1,536,005	\$ 1,513,422	\$	\$ 22,583	\$
Other Expenses	126,400	126,400	57,227	34,588	34,585	
Economic Development						
Salaries and Wages	2,340,125	2,330,125	2,124,561		205,564	
Other Expenses	404,506	404,506	202,608	131,680	70,218	
Heritage Commission						
Salaries and Wages	125,000	122,000	104,115		17,885	
Other Expenses	25,670	25,670	16,172	3,629	5,869	
TOTAL GENERAL GOVERNMENT	20,648,789	20,697,789	18,389,101	731,762	1,576,926	
CODE ENFORCEMENT & ADMINISTRATION						
Weights & Measures						
Salaries and Wages	650,540	655,540	648,872		6,668	
Other Expenses	302,400	302,400	207,071	2,481	92,848	
TOTAL CODE ENFORCEMENT & ADMINISTRATION	952,940	957,940	855,943	2,481	99,516	
INSURANCE						
Liability Insurance	2,446,000	2,446,000	2,446,000			
Workers Compensation Insurance	1,250,000	1,250,000	1,228,394		21,606	
Group Insurance for Employees	29,175,000	29,175,000	25,055,123	3,229	4,116,648	
TOTAL INSURANCE	32,871,000	32,871,000	28,729,517	3,229	4,138,254	
PUBLIC SAFETY						
Emergency Management						
Salaries and Wages	2,347,645	2,327,645	2,108,558		219,087	
Other Expenses	879,528	879,528	704,616	41,554	133,358	
Medical Examiner						
Salaries and Wages	515,935	555,935	537,987		17,948	
Other Expenses	68,650	68,650	37,397	16,301	14,952	
Sheriff's Office						
Salaries and Wages	10,127,155	10,277,155	10,206,886		70,269	
Other Expenses	416,575	416,575	240,629	86,273	89,673	

The accompanying notes to financial statements are an integral part of this statement.

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Sheet 2

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2009

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Sheet 3

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
PUBLIC SAFETY (continued)						
Prosecutor's Office						
Salaries and Wages	\$ 12,444,569	\$ 12,444,569	\$ 11,460,975	\$ 137,290	\$ 983,594	\$
Other Expenses	480,700	480,700	313,797		29,613	
Jail						
Salaries and Wages	16,156,030	16,006,030	14,710,810		1,295,220	
Other Expenses	2,198,695	2,348,695	1,698,155	637,852	12,688	
Youth Center						
Salaries and Wages	2,236,350	2,166,350	1,934,145		232,205	
Other Expenses	97,040	97,040	74,991	10,569	11,480	
TOTAL PUBLIC SAFETY	47,968,872	48,068,872	44,028,946	929,839	3,110,087	
PUBLIC WORKS						
Road Repairs						
Salaries and Wages	3,638,895	3,613,895	3,216,634		397,261	
Other Expenses	2,735,000	2,735,000	2,230,248	379,571	125,181	
Bridges & Culverts						
Salaries and Wages	1,307,965	1,317,965	1,279,506		38,459	
Other Expenses	88,000	88,000	77,952	5,803	4,245	
Shade Tree Commission						
Salaries and Wages	790,995	790,995	739,907		51,088	
Other Expenses	35,500	35,500	9,421	2,437	23,642	
Buildings & Grounds						
Salaries and Wages	3,681,950	3,681,950	3,418,991		262,959	
Other Expenses	2,037,500	2,037,500	1,575,497	397,805	64,198	
Motor Service Center						
Salaries and Wages	1,963,435	1,963,435	1,909,265		54,170	
Other Expenses	890,000	890,000	648,157	51,482	190,361	

The accompanying notes to financial statements are an integral part of this statement.

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Sheet 3

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2009

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Sheet 4

	Appropriations		Expended		Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered Reserved	
PUBLIC WORKS (continued)					
Mosquito Extermination Commission (R.S. 26:9-13, et. Seq.)	\$ 1,839,000.00	\$ 1,839,000.00	\$ 1,839,000.00	\$	\$
TOTAL PUBLIC WORKS	19,008,240	18,993,240	16,944,578	837,098	1,211,564
HEALTH AND WELFARE					
Department of Health Management					
Salaries and Wages	270,215	270,215	167,123		103,092
Other Expenses	138,350	138,350	114,820	21,403	2,127
Department of Human Services Planning					
Salaries and Wages	1,918,106	1,918,106	1,647,933		270,173
Other Expenses	322,380	322,380	186,797	74,612	60,971
Office on Aging					
Salaries and Wages	978,736	978,736	941,931		36,805
Other Expenses	169,462	229,462	60,108	3,671	165,683
Aid to Charitable Hospitals	24,000	24,000	20,000		4,000
Grants in Aid	2,469,457	2,469,457	1,964,939	504,518	
Seniors, Disabled & Veterans					
Salaries and Wages	137,940	137,940	97,346		40,594
Other Expenses	38,175	38,175	1,310	2,814	34,051
Morristown Memorial Hospital -SCS	89,144	89,144	66,849	22,295	
County Board of Social Services					
Salaries and Wages	6,984,720	7,043,813	6,720,289		323,524
Other Expenses	5,245,401	5,245,401	3,753,184	265,087	1,227,130
Maintenance of Patients in State Institutions For Mental Diseases					
Local Share	2,235,340	2,235,340	2,235,340		
State Share	6,510,429	6,510,429	6,510,429		

The accompanying notes to financial statements are an integral part of this statement.

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Sheet 4

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2009

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Sheet 5

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
HEALTH AND WELFARE (continued)						
Morris View Nursing Home						
Salaries & Wages	\$ 15,287,061	\$ 15,077,061	\$ 13,681,394	\$ 130,217	\$ 1,265,450	\$
Other Expenses	10,996,476	10,996,476	8,626,733	1,142,009	1,227,734	
Division of Youth and Family Services	1,144,896	1,144,896	1,144,896			
Assistance for SSI Recipients	547,220	547,220	547,220			
Assistance Dep Child: Local Share	79,358	79,358	79,358			
UMDNJ	2,752	2,752	2,752			
County Adjuster						
Salaries & Wages	232,995	232,995	226,424		6,571	
Other Expenses	7,460	18,460	10,508	2,025	5,927	
Maintenance of Patients in State Institutions for Developmental Disabilities	10,879,800	10,879,800	10,879,800			
Dental Clinic (R.S. 44: 5)	10,000	10,000	3,455	30	6,515	
TOTAL HEALTH & WELFARE	66,719,873	66,639,966	59,690,938	2,168,681	4,780,347	
PARKS & RECREATION						
Park Commission (R.S. 40:37-95)	13,675,000	13,675,000	13,675,000			
TOTAL PARKS & RECREATION	13,675,000	13,675,000	13,675,000			
EDUCATIONAL						
County Library Services						
Salaries & Wages	3,378,100	3,378,100	3,308,554		69,546	
Other Expenses	581,637	581,637	475,982	55,807	49,848	
Office of County Superintendent of Schools						
Salaries & Wages	203,885.00	203,885	180,428		23,457	
Other Expenses	21,500	21,500	12,276	1,371	7,853	
County College	12,175,898	12,175,898	12,175,898			

The accompanying notes to financial statements are an integral part of this statement.

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Sheet 5

COUNTY OF MORRIS

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Sheet 6

CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2009

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
EDUCATIONAL (continued)						
County Extension Service						
Salaries & Wages	\$ 255,335	\$ 255,335	\$ 219,979	\$	\$ 35,356	\$
Other Expenses	62,950	62,950	34,621	13,112	15,217	
Reimbursement for Residents Attending Out of County Two Year College (N.J.S. 18A:64A-23)	75,000	75,000	44,608		30,392	
Vocational Schools	6,248,095	6,248,095	6,248,095			
Aid to Museums (R.S. 40:23-6.22)	35,625	35,625	26,719	8,906		
Morris County Public Safety Training Academy						
Salaries & Wages	749,620	749,620	707,200		42,420	
Other Expenses	156,678	156,678	113,999	11,069	31,610	
TOTAL EDUCATIONAL	23,944,323	23,944,323	23,548,359	90,265	305,699	
OTHER COMMON OPERATING FUNCTIONS						
Salary Adjustment	75,000	75,000			75,000	
TOTAL OTHER COMMON OPERATING FUNCTIONS	75,000	75,000			75,000	
UTILITY EXPENSES & BULK PURCHASES						
Utilities	6,480,000	6,480,000	4,561,536	327,011	1,591,453	
TOTAL UTILITY EXPENSES & BULK PURCHASES	6,480,000	6,480,000	4,561,536	327,011	1,591,453	
SUBTOTAL OPERATIONS	232,344,037	232,403,130	210,423,918	5,090,366	16,888,846	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES						
New Jersey Department of Health & Senior Services						
Title III Nutrition Program						
Salaries & Wages	1,593,880	1,593,880	1,499,605		94,275	
Other Expenses	3,724,450	3,838,964	2,650,139	985,191	203,634	
Area Plan Grant - Title IIB, IIC1, and IIC2	884,188	1,058,890	572,608	324,041	162,241	
Bio Terrorism		503,981	503,981			
Chapter 51 - Alcoholism and Drug Abuse	983,833	983,833	983,833			
New Jersey Department of Community Affairs:						
Recreation Opportunities for Individuals with Disabilities		10,000	10,000			

The accompanying notes to financial statements are an integral part of this statement.

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Sheet 6

COUNTY OF MORRIS

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Sheet 7

CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2009

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET						
BY REVENUES (continued)						
New Jersey Department of the Treasury						
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 82,500	\$ 603,828	\$ 603,828	\$	\$	\$
New Jersey Department of Human Services						
REACH Program, F1PZN		472,221	472,221			
Mental Health Planning		6,000	6,000			
Social Services for the Homeless, H1PZN		242,855	242,855			
ALPN	1,286,276	1,434,871	1,238,220	196,378	273	
State/Community Partnership Grant		507,924	507,924			
Juvenile Accountability		26,196	26,196			
New Jersey Department of Law & Public Safety						
Safe Communities Construction		75,327	75,327			
UASI (Urban Areas Security Initiative)	97,616	97,616	97,616			
Insurance Fraud Reimbursement Program	250,000	250,000	250,000			
Law Enforcement Officers Training and Equipment Fund		30,785	30,785			
Paul Coverdell Program		65,452	65,452			
State Domestic Preparedness Program/Homeland Security Grant		932,120	932,120			
Project Lifesaver Program/Private Contribution		2,517	2,517			
Megan's Law & Local Law Enforcement (LLE)		12,352	12,352			
State Criminal Alien Assistance Program (SCAAP)		406,065	406,065			
Multi-Jurisdictional Narcotics Task Force		33,905	33,905			
COPS Technology Grant		1,000,000	1,000,000			
NAACHO Grant (National Association of County and City Health)		5,000	5,000			
E-911 Grant	25,000	25,000	25,000			
Victim Assistance Program	108,673	296,935	296,935			
UASI-FY08	148,491	148,491	148,491			
Logistics and Commodities Distribution Plan		33,685	33,685			
Lead Identification and Field Testing		1,400	1,400			
New Jersey Department of Labor and Workforce Development						
Workforce Investment Act		4,039,819	4,039,819			
Work First New Jersey		1,192,196	1,192,196			
Smart STEPS Program						
New Jersey Department of Transportation						
MAPS (Senior Citizen and Disabled Residents)	1,717,484	1,717,484	1,717,484			
Trans Options		864,999	864,999			
Job Access: Reverse Commute Grant (JARC)		190,686	190,686			

The accompanying notes to financial statements are an integral part of this statement.

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Sheet 7

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2009

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Sheet 8

	Appropriations		Expended		Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (continued)					
New Jersey Department of Environmental Protection					
Subregional Studies Internship Support	\$	\$ 6,300.00	\$ 6,300.00	\$	\$
New Jersey Transportation Planning		240,000	240,000		
NYS & W Bicycle & Pedestrian Path		1,907,598	1,907,598		
American Recovery and Reinvestment Act					
Road Resurfacing Projects		486,732	486,732		
Chester Branch Railroad Rehabilitation Project		5,800,000	5,800,000		
Road Surfacing Projects- Village Road		359,392	359,392		
Road Surfacing Projects-Columbia Turnpike		511,284	511,284		
Road Resurfacing Projects-Glen Alpine Road		466,694	466,694		
Road Resurfacing Projects-Main/Whitehall Road		424,939	424,939		
New Jersey Department of Environmental Protection CEHA Grant		165,800	165,800		
Other Miscellaneous Grants					
Emergency Food & Shelter Program - FEMA		968,467	968,467		
General Operating Support (HC)		18,127	18,127		
EAID/HAVA Grant		2,642	2,642		
Morris County Wastewater Management Plan-DOT		100,000	100,000		
Highlands Initial Assessment Grant-DOT		15,000	15,000		
Energy Efficiency & Conservation Strategy		250,000	250,000		
PARIS Grant		234,432	234,432		
TOTAL PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUES	10,902,391	34,662,684	32,696,651	1,505,610	460,423
TOTAL OPERATIONS	243,246,428	267,065,814	243,120,569	6,595,976	17,349,269
CONTINGENT	20,000	20,000			20,000
TOTAL OPERATIONS INCLUDING CONTINGENT	243,266,428	267,085,814	243,120,569	6,595,976	17,369,269
CAPITAL IMPROVEMENTS					
Capital Improvement Fund	900,000	900,000	900,000		
TOTAL CAPITAL IMPROVEMENTS	900,000	900,000	900,000		

The accompanying notes to financial statements are an integral part of this statement.

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Sheet 8

COUNTY OF MORRIS

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Sheet 9

CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2009

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
DEBT SERVICE						
Payment of Bond Principal						
Park Bonds	\$ 2,789,000	\$ 2,789,000.00	\$ 2,789,000.00			
County College	2,430,000	2,430,000	2,430,000			
Other Bonds	22,364,000	22,364,000	22,364,000			
Interest on Bonds						
Park Bonds	607,805	607,805	593,198			14,607
County College	436,015	436,015	436,013			2
Other Bonds	7,236,325	7,236,325	7,106,951			129,374
Note Interest	471,200	471,200	471,187			13
Green Acres Trust Loan Program						
Principal and Interest	315,550	315,550	315,540			10
TOTAL DEBT SERVICE	36,649,895	36,649,895	36,505,889			144,006
DEFERRED CHARGES & STATUTORY EXPENDITURES						
Contribution to:						
Public Employees Retirement System	6,230,027	6,230,027	6,230,027			
Social Security System	6,850,000	6,850,000	5,941,882		908,118	
Defined Contribution Retirement Plan	10,000	10,000	3,724		6,276	
Pension Fund	70,000	70,000	65,400		4,600	
Police & Firemen's Retirement System	5,684,031	5,684,031	5,684,031			
TOTAL DEFERRED CHARGES & STATUTORY EXPENDITURES	18,844,058	18,844,058	17,925,064		918,994	
TOTAL GENERAL APPROPRIATIONS	\$ 299,660,381	\$ 323,479,767	\$ 298,451,522	\$ 6,595,976	\$ 18,288,263	\$ 144,006
				A	A	
Budget as Adopted	A-2	\$ 299,660,381				
Amendments per N.J.S.A. 40A:4-87		23,819,386				
	A-2	<u>\$ 323,479,767</u>				
Cash Disbursed	A-4		\$ 293,380,288			
Accounts Payable	A		5,071,234			
			<u>\$ 298,451,522</u>			

The accompanying notes to financial statements are an integral part of this statement.

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Sheet 9

COUNTY OF MORRIS

2009

TRUST FUND

COUNTY OF MORRIS

TRUST FUND
BALANCE SHEET

ASSETS				LIABILITIES AND RESERVES			
	Ref.	December 31,			Ref.	December 31,	
		2009	2008			2009	2008
REGULAR FUND:				REGULAR FUND:			
Cash		\$ 4,827,738	\$ 4,744,305	Reserve for Trust Funds	B-1	\$ 4,979,397	\$ 4,970,323
Investments		1,330,000	3,600,000	Due to Local Government Units	B-1	1,088,114	3,344,320
	B-1	6,157,738	8,344,305	Community Development:			
				Block Grant Appropriations	B-6	761,520	882,215
Federal Grant Funds Receivable	B-5	4,855,403	3,349,401	Local Home Trust Appropriations	B-8	667,268	641,701
Local Home Trust Funds Receivable	B-9	2,496,298	1,928,703	Contracts Payable:			
				Community Development Block Grant	B-7	2,581,429	2,407,540
				Emergency Shelter Grant	B-7	63,898	78,264
				CDBG - Recovery Grant	B-7	608,127	
				Homelessness Prevention Grant	B-7	930,656	
				Local Home Trust	B-10	1,829,030	1,298,046
		<u>13,509,439</u>	<u>13,622,409</u>			<u>13,509,439</u>	<u>13,622,409</u>
DEDICATED FUND:				DEDICATED FUND:			
Cash		77,533,301	92,514,794	Reserve for Dedicated Funds	B-2	114,783,301	128,764,794
Investments		37,250,000	36,250,000	Reserve for Added and Omitted Taxes	B-11	89,299	138,941
	B-2	114,783,301	128,764,794				
Due from General Capital Fund	B-2						
Added and Omitted Taxes Receivable	B, B-11	89,299	138,941				
		<u>114,872,600</u>	<u>128,903,735</u>			<u>114,872,600</u>	<u>128,903,735</u>
REVOLVING FUND:				REVOLVING FUND:			
Cash		1,785,521	961,256	Reserve for Revolving Fund	B-3	1,785,521	1,911,256
Investments			950,000				
	B-3	<u>1,785,521</u>	<u>1,911,256</u>			<u>1,785,521</u>	<u>1,911,256</u>
ROAD OPENING DEPOSITS:				ROAD OPENING DEPOSITS:			
Cash		2,501,162	1,639,097	Reserve for Road Opening Deposits	B-4	3,146,162	3,289,097
Investments		645,000	1,650,000			<u>3,146,162</u>	<u>3,289,097</u>
	B-4	<u>3,146,162</u>	<u>3,289,097</u>			<u>\$ 133,313,722</u>	<u>\$ 147,726,497</u>
		<u>\$ 133,313,722</u>	<u>\$ 147,726,497</u>				

The accompanying notes to financial statements are an integral part of this statement

COUNTY OF MORRIS

2009

CAPITAL FUND

COUNTY OF MORRIS

CAPITAL FUND
BALANCE SHEET

ASSETS

	Ref.	December 31,	
		2009	2008
GENERAL CAPITAL:			
Cash and Cash Equivalents		\$ 28,677,807	\$ 13,640,146
Investments		1,500,000	1,000,000
	C-2,C-3	30,177,807	14,640,146
Deferred Charges to Future Taxation:			
Funded	C-5	207,055,000	191,092,000
Unfunded	C-6	41,023,758	62,984,543
Federal/State Grants Receivable	C-17	7,170,290	12,501,602
Due from Morris County:			
Municipal Utilities Authority	C-15		
		285,426,855	281,218,291
PARK CAPITAL:			
Cash and Cash Equivalents		2,504,969	811,375
Investments			1,450,000
	C-2,C-4	2,504,969	2,261,375
Due from State of New Jersey - Green Acres Fund Grants	C-16		3,975,706
Deferred Charges to Future Taxation:			
Funded	C-5	15,397,724	16,668,225
Unfunded	C-7	2,395,878	2,098,878
		20,298,571	25,004,184
		\$ 305,725,426	\$ 306,222,475

LIABILITIES, RESERVES AND FUND BALANCES

	Ref.	December 31,	
		2009	2008
GENERAL CAPITAL:			
Serial Bonds	C-12	\$ 207,055,000	\$ 191,092,000
Bond Anticipation Notes	C-11		15,750,000
Improvement Authorizations:			
Funded	C-9	31,760,613	15,600,268
Unfunded	C-9	38,645,299	49,975,789
Contracts Payable	C-3	14,866	14,866
Capital Improvement Fund	C-8	2,939,107	3,219,065
Reserve for Stone House Rd Bridge	C-3		101,292
Reserve for Due from Morris County Municipal Utilities Authority	C-15		
Due to Dedicated Trust Fund	C-2		
Reserve to Pay Debt Service	C-2	102,312	139,272
Fund Balance	C-1	4,909,658	5,325,739
		285,426,855	281,218,291
PARK CAPITAL:			
Serial Bonds	C-13	14,161,000	15,145,000
Green Acres Loan Payable - State of New Jersey	C-14	1,236,724	1,523,225
Improvement Authorizations:			
Funded	C-10	2,018,590	1,638,058
Unfunded	C-10	2,033,200	1,803,558
Reserve for Receivables: Green Acres Fund Grants	C-16		3,975,706
Fund Balance	C-1	849,057	918,637
		20,298,571	25,004,184
		\$ 305,725,426	\$ 306,222,475

The accompanying notes to financial statements are an integral part of this statement

COUNTY OF MORRIS**CAPITAL FUND
STATEMENT OF FUND BALANCE**

	Ref.	<u>General Capital</u>	<u>Park Capital</u>
BALANCE, DECEMBER 31, 2008	C,C-3,C-4	\$ 5,325,739	\$ 918,637
Increased by:			
Reimbursement of Funds:			
County/Municipality Share of Cost	C-2	97,918	
Agreed-Upon Share of Cost - Other	C-2	51,913	
Premium on Sale of Bonds and Notes	C-2	497	
Cancellation of Improvement			
Authorizations	C-9	151,673	
MUA Capital Repayments:			
MUA Contributed Capital	C-2	300,000	
Other	C-2	154,717	
Other Miscellaneous Items	C-2	19,219	5,420
		<u>775,937</u>	<u>5,420</u>
		6,101,676	924,057
Decreased by:			
Appropriations to Finance:			
Current Year Improvement Authorizations	C-9, C-10	1,092,885	75,000
Anticipated as Revenue in Current Fund Budget	C-2	99,000	
Other Miscellaneous Items	C-2	133	
		<u>1,192,018</u>	<u>75,000</u>
BALANCE, DECEMBER 31, 2009	C,C-3,C-4	<u>\$ 4,909,658</u>	<u>\$ 849,057</u>

The accompanying notes to financial statements are an integral part of this statement

COUNTY OF MORRIS

2009

**GENERAL FIXED ASSETS ACCOUNT GROUP
(Unaudited)**

COUNTY OF MORRIS

GENERAL FIXED ASSETS ACCOUNT GROUP
BALANCE SHEET

ASSETS	December 31,	
	2009 (Unaudited)	2008 (Unaudited)
Building and Building Improvements	\$ 131,482,704	\$ 131,482,704
Building Contents	6,663,913	6,724,011
Machinery and Equipment	24,430,362	24,356,403
Transportation Equipment	21,465,363	21,167,176
	<u>\$ 184,042,342</u>	<u>\$ 183,730,294</u>
FUND BALANCE		
Investment in General Fixed Assets	<u>\$ 184,042,342</u>	<u>\$ 183,730,294</u>

The accompanying notes to financial statements are an integral part of this statement

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. **Reporting Entity**

Except as noted below, the financial statements of the County of Morris include every board, body, officer or commission supported and maintained wholly or in part by funds appropriated by the County of Morris, as required by N.J.S.A. 40A:5-5. Accordingly, the financial statements of the County of Morris do not include the operations of the County College, County Municipal Utilities Authority, Morris County Improvement Authority, Mosquito Commission, Housing Authority, Park Commission, the Morris County School of Technology, the Office of Temporary Assistance, the Office of the Morris County Clerk, Sheriff, Surrogate and Morris View, inasmuch as their activities are administered by separate boards or are maintained separately.

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/entitlement 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.

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

County College of Morris
Route 10 and Center Grove Road
Randolph, NJ 07869

Morris County Municipal Utilities Authority
300 Mendham Road
Morris Township, NJ 07960

Morris County Mosquito Commission
Highview Avenue
Cedar Knolls, NJ 07927

Morris County Housing Authority
Morris Mews, 99 Ketch Road
Morris Township, NJ 07960

Morris County Park Commission
Frelinghuysen Arboretum
East Hanover Avenue
Whippany, NJ 07981

Morris County School of Technology
400 East Main Street
Denville, NJ 07834

Morris County Department of Human Services
Office of Temporary Assistance
340 West Hanover Avenue
Morris Township, NJ 07961-7603

Office of the Morris County Clerk
Administration and Records Building
PO Box 315
Morristown, NJ 07963-0315

Office of the Morris County Sheriff
Administration and Records Building
PO Box 900
Morristown, NJ 07963-0900

Office of the Morris County Surrogate
Administration and Records Building
PO Box 900
Morristown, NJ 07963-0900

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008 (Continued)

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

1. **Reporting Entity** (Cont'd)

Morris View Nursing Home
Administration and Records Building
PO Box 900
Morristown, NJ 07963-0900

Morris County Improvement Authority
Administration and Records Building
PO Box 900
Morristown, NJ 07963-0900

2. ***Description of Funds***

The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. GASB codification establishes three fund types to be used by governmental units when reporting financial position and results of operations in accordance with accounting principles generally accepted in the United States of America (GAAP).

The accounting policies of the County of Morris conform to the accounting principles and practices 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 accounts for its financial transactions through the following separate funds and account groups which differ from the fund structure required by accounting principles generally accepted in the United States of America.

Current Fund -- resources and expenditures for governmental operations of a general nature, including federal and state grants for operations.

Trust Fund -- receipts, custodianship and disbursement of monies in accordance with the purpose for which each reserve was created.

Capital Fund -- receipt and disbursement of funds for the acquisition of general and park capital facilities, other than those acquired in their respective current funds.

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

3. ***Basis of Accounting***

The accounting principles and practices prescribed for counties by the Division differ in certain respects from accounting principles generally accepted in the United States of America applicable to local government units (GAAP). The more significant differences are as follows:

Property Taxes and Other Revenues -- property taxes and other revenues are recognized on a cash basis. Receivables for added and omitted property taxes, interfunds, grants, charges for services provided, and the County's share of collections from constitutional offices are susceptible to accrual and are recorded with offsetting reserves on the balance sheet of the County's Current Fund. Grant revenue is realized in the Capital Funds when improvements are authorized. GAAP requires such revenue to be recognized in the accounting period when it becomes susceptible to accrual, reduced by an allowance for doubtful accounts.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008 (Continued)

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

3. Basis of Accounting (Cont'd)

Expenditures -- unexpended or uncommitted appropriations, at December 31, are reported as expenditures through the establishment of appropriation reserves unless cancelled by the governing body. GAAP requires expenditures in the Current Fund to be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which would be recognized when due. Expenditures, if any, in excess of appropriations, appropriation reserves, or ordinances, become deferred charges which must be raised by future taxes.

Appropriation Reserves -- are available until lapsed at the close of the succeeding year to meet specific claims, commitments or contracts incurred during the preceding year. Lapsed appropriation reserves are recorded as additions to income. Appropriation reserves are not established under GAAP.

Compensated Absences -- expenditures relating to obligations for unused vested accumulated vacation and sick pay are not recorded until paid. GAAP requires that the amount that would normally be liquidated with expendable available financial resources be recorded as an expenditure in the Current Fund and the remaining obligations be recorded as a long-term obligation.

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

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.

Interfunds -- advances from the Current Fund are reported as interfund receivables with offsetting reserves which are created by charges to operations. Income is recognized in the year the receivables are liquidated. GAAP does not require the establishment of an offsetting reserve. Interfund receivables in the other funds are not offset by reserves.

Fixed Assets -- property and equipment purchased by the Current and Capital Funds are recorded as expenditures at the time of purchase and are not capitalized.

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 the debt has been authorized but not permanently financed. A county can eliminate an unfunded deferred charge by raising it in the budget, or collecting a grant. The unfunded deferred charge may also be funded by selling bonds, by loans or by capital leases.

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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008 (Continued)

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

3. *Basis of Accounting* (Cont'd)

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.

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

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

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 Account Group (Unaudited) - general fixed assets are recorded at cost or estimated 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. 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 Fund and the General Capital Fund may not always agree due to differences in valuation methods, timing of recognition of assets, and the recognition of infrastructure. Capital assets are reviewed for impairment.

The cash basis of accounting is followed in the trust and capital funds.

Had the County's financial statements been prepared under accounting principles generally accepted in the United States of America, encumbrances would not be considered as expenditures; appropriation reserves would not be recorded; revenue susceptible to accrual would have been reflected without offsetting reserves; federal and state grants and assistance would be recognized when earned, not when awarded and inventories would not be reflected as expenditures at the time of purchase.

Budget/Budgetary Control -- Annual appropriated budgets are usually prepared in the first quarter for the 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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008 (Continued)

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

4. **Basic Financial Statements** - The GASB Codification also defines the financial statements of a governmental unit to be presented in the general-purpose financial statements to be in accordance with GAAP. The County presents the financial statements listed in the table of contents which are required by the Division and which differ from the financial statements required by GAAP.

B. CASH AND INVESTMENTS

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 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 credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned.

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

Credit Risk - The County limits its investments to those authorized in its cash management plan which are those permitted under state statute as detailed on the following 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 five percent of the average daily balance of public funds; and
- If the public funds deposited exceed 75 percent of the capital funds of the depository, the depository must provide collateral having a market value equal to 100 percent of the amount exceeding 75 percent.

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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008 (Continued)

B. CASH AND INVESTMENTS (Cont'd)

Investments:

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

- (1) Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America;
- (2) Government money market mutual funds;
- (3) Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other external factor;
- (4) Bonds or other obligations of the local unit or bonds or other obligations of school districts of which the local unit is a part or within which the school district is located;
- (5) Bonds or other obligations, having a maturity date not more than 397 days from the date of purchase, approved by the Division of Investment of the Department of the Treasury for investment by local units;
- (6) Local government investment pools;
- (7) Deposits with the State of New Jersey Cash Management Fund; or
- (8) Agreements for the repurchase of fully collateralized securities if:
 - (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, 2009, cash and investments of the County consisted of deposits in savings accounts, demand deposits and certificates of deposit. During 2009, the County's investments consisted of certificates of deposit. The carrying amount of the County's cash and investments was \$235,205,573 at December 31, 2009.

The total of the bank balances of the County's cash and investments on deposit at December 31, 2009 was \$239,407,334. Investments consisted of certificates of deposit of \$40,725,000.

As of December 31, 2008, cash and investments of the County consisted of deposits in savings accounts, demand deposits and certificates of deposit. During 2008, the County's investments consisted of certificates of deposit. The carrying amount of the County's cash and investments was \$236,645,409 at December 31, 2008.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008 (Continued)

B. CASH AND INVESTMENTS (Cont'd)

The total of the bank balances of the County's cash and investments on deposit at December 31, 2008 was \$239,875,793. Investments consisted of certificates of deposit of \$51,400,000.

C. FUND BALANCE APPROPRIATED

\$20,000,000 of the \$39,758,171.64 fund balance of the Current Fund at December 31, 2009 has been appropriated as an item of revenue in the adopted 2010 County budget.

D. MORRIS COUNTY MUNICIPAL UTILITIES AUTHORITY

The Morris County Municipal Utilities Authority (the "MCMUA") was formed in 1958 to protect the County water supply and to prevent further diversion to areas outside the County. The County has from time to time issued debt on behalf of the MCMUA with an agreement to repay the County. On December 31, 2009 there were no funds due to the County from the MCMUA.

E. COUNTY DEBT

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

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

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008 (Continued)

E. COUNTY DEBT (Cont'd)

County debt is summarized as follows:

	December 31,		
	2009	2008	2007
Issued:			
County Improvement Authority Debt			
Debt Guaranteed by the County	\$ 162,507,000	\$ 133,647,000	\$ 116,107,000
General (Including County College and Vocational School):			
Bonds and Notes	207,055,000	206,842,000	209,442,000
Park Commission:			
Bonds, Notes and Loans	15,397,725	16,668,225	17,645,011
Total Issued	384,959,725	357,157,225	343,194,011
Authorized but not Issued:			
General:			
Bonds and Notes	41,023,758	47,234,543	49,195,786
Park Commission:			
Bonds and Notes	2,395,878	2,098,878	2,039,878
Total Authorized but not Issued	43,419,636	49,333,421	51,235,664
Less:			
Capital Projects for County College (N.J.S.A. 18A:64A-22.1 to N.J.S.A. 18A:64A-22.8)	10,840,821	11,918,161	13,272,567
Bonds Authorized by Another Public Body to be Guaranteed by the County	162,507,000	133,647,000	116,107,000
	<u>\$ 255,031,540</u>	<u>\$ 260,925,485</u>	<u>\$ 265,050,108</u>

The County statutory net debt at December 31, 2009 was .250%. 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 Debt	<u>\$ 428,379,361</u>	<u>\$ 173,347,821</u>	<u>\$ 255,031,540</u>

Based on the equalized valuation basis per N.J.S.A. 40A:202, of \$102,114,254,771, the County's remaining borrowing power under N.J.S.A. 40A:2-6 as of December 31, 2009, is as follows:

2% of Equalized Valuation of Real Property	\$ 2,042,285,095
Net Debt	<u>255,031,540</u>
Remaining Borrowing Power	<u>\$ 1,787,253,555</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008 (Continued)

E. COUNTY DEBT (Cont'd)

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

Summary of County Debt Outstanding - Current Year

	<u>Balance 12/31/08</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/09</u>
Serial Bonds:				
General Capital Fund	\$ 191,092,000	\$ 57,179,000	\$ 41,216,000	\$ 207,055,000
Park Capital Fund	15,145,000	3,654,000	4,638,000	14,161,000
Bond Anticipation Notes:				
General Capital Fund:	15,750,000		15,750,000	
Loans Payable:				
Park Capital Fund				
Green Trust Loans	<u>1,523,225</u>		<u>286,501</u>	<u>1,236,724</u>
Total	<u>\$ 223,510,225</u>	<u>\$ 60,833,000</u>	<u>\$ 61,890,501</u>	<u>\$ 222,452,724</u>

Summary of County Debt Outstanding - Prior Year

	<u>Balance 12/31/07</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/08</u>
Serial Bonds:				
General Capital Fund	\$ 209,442,000	\$ 7,194,000	\$ 25,544,000	\$ 191,092,000
Park Capital Fund	15,781,000	2,198,000	2,834,000	15,145,000
Bond Anticipation Notes:				
General Capital Fund:		15,750,000		15,750,000
Loans Payable:				
Park Capital Fund:				
Green Trust Loans	<u>1,864,011</u>		<u>340,786</u>	<u>1,523,225</u>
Total	<u>\$ 227,087,011</u>	<u>\$ 25,142,000</u>	<u>\$ 28,718,786</u>	<u>\$ 223,510,225</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008 (Continued)

E. COUNTY DEBT (Cont'd)

GUARANTEED DEBT – MORRIS COUNTY IMPROVEMENT AUTHORITY

The Morris County Improvement Authority (the “Authority”) is a public body politic, corporate, organized, and existing under the County Improvement Authorities Law, constituting Chapter 183 of the *Pamphlet* Laws of 160, as Amended and Supplemented, N.J.S.A. 40:37A-1, et seq., and was created by virtue of an ordinance of the County of Morris, New Jersey (the “County”), adopted April 10, 2002. The County fully, unconditionally and irrevocably guarantees the debt issued by the Morris County Improvement Authority. The following are debt issued or authorized by the Authority:

Guaranteed Loan Revenue Bonds for the pooled Early Retirement Incentive (“ERI”) unfunded liability project, of which the County’s share of the ERI liability was \$5,540,000. The County adopted a guaranty ordinance on December 11, 2002, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County.

On July 15, 2003, the Morris County Improvement Authority issued \$20,870,000 of County of Morris Guaranteed Pooled Program Bonds. The County adopted a guaranty ordinance on June 11, 2003, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County.

On March 18, 2004, the Morris County Improvement Authority issued \$43,092,000 of County of Morris Guaranteed School District Revenue Bonds. The County adopted a guaranty ordinance on February 11, 2004, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County.

On March 18, 2004, the Morris County Improvement Authority issued \$4,940,000 of County of Morris Guaranteed School District Revenue Bonds. The County adopted a guaranty ordinance on February 11, 2004, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County.

On August 4, 2004, the Morris County Improvement Authority established a Capital Lease Program, whereby the repayment of the lease is secured by a full unconditional irrevocable guarantee by the County up to a maximum of \$10,000,000. On June 12, 2006 this amount was increased to \$20,000,000 and it was increased an additional \$10,000,000 on June 27, 2007. Through December 31, 2008, \$22,656,056.77 of leases payable were issued under this program.

On May 26, 2005, the Morris County Improvement Authority issued \$19,085,000 of County of Morris Guaranteed Authority Pooled Program Bonds. The County adopted a guaranty ordinance on April 13, 2005, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County.

On February 25, 2009, the Morris County Improvement Authority issued \$20,930,000 of 2009 County of Morris Guaranteed Pooled Program Bonds. The County adopted a guaranty ordinance on December 10, 2008, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County.

On May 27, 2009, the Morris County Improvement Authority authorized approximately \$30,000,000 of 2009 County of Morris Guaranteed Renewable Energy Program Bonds. The County adopted a guaranty ordinance on June 8, 2009, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County. On February 18, 2010 the Morris County Improvement Authority issued \$21,600,000 of 2009 County of Morris Guaranteed Renewable Energy Program Bonds.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008 (Continued)

E. COUNTY DEBT (Cont'd)

On September 16, 2009, the Morris County Improvement Authority issued \$4,285,000 of 2009 County of Morris Guaranteed Loan Program Bonds. The County adopted a guaranty ordinance on June 8, 2009, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County.

As a result of these guarantees, the County is contingently liable should the local governmental units fail to meet their obligations to the Morris County Improvement Authority. In certain situations, in which the local government unit is a school district, the State of New Jersey may also be contingently liable for a portion of the debt. In these situations, the County's guaranty would be in a subordinate position behind the school district and the State of New Jersey. The balance of the guaranty ordinances at December 31, 2009 was \$162,507,000.

ANALYSIS OF BONDED DEBT ISSUED AND OUTSTANDING AT DECEMBER 31, 2009

General Capital Fund

General Improvement Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	
3/15/2010	3.750%	\$ 1,700,000
9/1/2010	4.000%	1,885,000
9/15/2010	4.750%	2,200,000
5/13/2013	5.125%	4,126,000
3/15/2015	3.000-5.000%	15,914,000
5/1/2015	2.400-3.125%	8,388,000
2/1/2016	3.000-3.750%	9,979,000
4/1/2016	3.250-4.250%	9,482,000
10/1/2016	4.270-5.030%	5,950,000
10/1/2016	3.625%	15,466,000
2/1/2018	4.400-5.750%	3,640,000
8/15/2019	4.000-4.250%	7,450,000
4/15/2020	2.500-3.750%	6,869,000
4/15/2022	1.500-4.000%	29,769,000
3/15/2024	4.000-5.000%	27,944,000
2/1/2025	3.600-5.000%	34,575,000
		<u>\$ 185,337,000</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008 (Continued)

E. COUNTY DEBT (Cont'd)

ANALYSIS OF BONDED DEBT ISSUED AND OUTSTANDING AT DECEMBER 31, 2009

County College Bonds (*)

<u>Final Maturity</u>	<u>Rate</u>	
4/1/2011	3.250-3.500%	\$ 1,300,000
5/1/2013	2.400-2.875%	1,050,000
3/15/2015	3.750-4.000%	2,419,000
8/15/2019	4.000-4.250%	5,453,000
4/15/2022	1.500-4.000%	11,496,000
		<u>\$ 21,718,000</u>
Total General Capital Fund Bonds Outstanding		<u>\$ 207,055,000</u>

* - Includes County College Bonds (Ch. 12)

Park Capital Fund

Park Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	
2/1/2010	3.000%	\$ 300,000
3/15/2010	3.750%	200,000
4/1/2010	3.250%	70,000
9/1/2010	4.000%	205,000
9/15/2010	4.750%	400,000
10/1/2011	3.625%	657,000
5/13/2013	5.125%	1,185,000
2/1/2014	5.000%	1,830,000
3/15/2015	4.667-5.000%	1,516,000
3/15/2015	3.000-5.000%	1,796,000
5/1/2015	2.400-3.125%	320,000
8/15/2017	4.000-4.125%	1,751,000
4/15/2018	2.500-3.500%	2,073,000
4/15/2019	1.500-3.125%	1,858,000
		<u>\$ 14,161,000</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008 (Continued)

E. COUNTY DEBT (Cont'd)

Principal and interest payable during the next five years and each five year interval thereafter on bonds outstanding are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2010	\$ 27,498,000	\$ 8,564,650	\$ 36,062,650
2011	26,801,000	7,103,659	33,904,659
2012	26,548,000	6,035,931	32,583,931
2013	25,752,000	4,933,357	30,685,357
2014	23,700,000	3,868,825	27,568,825
2015-2019	75,293,000	8,620,736	83,913,736
2020-2024	15,239,000	1,221,012	16,460,012
2025	385,000	8,181	393,181
	<u>\$ 221,216,000</u>	<u>\$ 40,356,351</u>	<u>\$ 261,572,351</u>

BOND ANTICIPATION NOTES

Under the Local Bond Law, the County may issue bond anticipation notes to temporarily finance capital projects. The notes are full faith and credit obligations of the County. Bond anticipation notes must be paid-off within ten years and five months or retired by the issuance of bonds. There were no Bond Anticipation Notes outstanding as of December 31, 2009.

F. GREEN ACRES TRUST PROGRAM

On January 16, 1985, the County became the first local unit in the State to be 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 of land for recreation.

Through December 31, 2009, the County has borrowed funds under three separate projects. The loan balance for each of the three projects as of the end of the year is as follows:

Pyramid Mountain Park	\$ 800,083
Patriots Path/Schooley's Mountain	252,297
Turkey Mountain/Pyramid Mountain	<u>184,345</u>
	<u>\$ 1,236,725</u>

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 \$315,545 in its adopted 2010 budget to fund principal and interest payments for the above projects.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008 (Continued)

G. PENSION PLANS

County employees are enrolled in one of three cost sharing multiple-employer public employee retirement systems: the Public Employees' Retirement System (PERS), 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 plans which cover substantially all County employees. As a general rule, all full-time employees are eligible to join one of the public employees' retirement systems.

Enrolled PERS members vest after 8 to 10 years of service, while enrolled PFRS members vest with a minimum of 10 years of service. Vesting is immediate upon enrollment for members of the DCRP.

The County's contributions to the plans amounted to \$ 11,914,058, \$10,163,344, and \$6,064,591 for 2009, 2008 and 2007, respectively. The amount reported for the County's contributions includes the employer's share of pension for certain component units of the County as the New Jersey Division of Pension and Benefits does not provide the annual pension cost (APC) for component units. For PFRS and PERS, the annual pension cost differs from the annual required contribution due to the enactment of Chapter 114, P.L. 1997.

The contribution policy is set by New Jersey State Statutes and, in most retirement systems, contributions are required by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. Employee contributions are based on percentages of 5.5% for PERS and DCRP and 8.5% for PFRS of employees' annual compensation, as defined. Employers are required to contribute at an actuarially determined rate in all three Funds. The actuarially determined employer contribution includes funding for cost-of-living adjustments and noncontributory death benefits.

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

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

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

Three-Year Trend for PERS			
Year Funding December 31,	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2009	\$ 6,230,027	100.00%	\$ 6,230,027
2008	5,964,923	80.00%	4,771,938
2007	4,457,552	60.00%	2,674,531

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008 (Continued)

G. PENSION PLANS (Cont'd)

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

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

Year Funding December 31,	Three-Year Trend for PFRS		
	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
2009	\$ 5,684,031	100.00%	\$ 5,684,031
2008	5,397,688	100.00%	5,397,688
2007	4,237,574	80.00%	3,390,059

Chapter 42, P.L. 2002 permitted local government units to issue refunding bonds to retire unfunded accrued liability resulting from early retirement benefits under PERS and PFRS effective July 12, 2002. The County issued \$5,540,000 and \$9,950,000 of refunding pension bonds in 2003 and 2004, respectively.

H. ACCRUED SICK AND VACATION BENEFITS

The County permits employees to accumulate sick days, which may be taken as required or paid upon retirement. All vacation leave should be used in the year earned, but an employee may accumulate one year's vacation entitlement. Written approval by the Department/Division Director is needed to allow an employee more than one year's vacation leave to be used in a subsequent year. Any County employee who retires pursuant to the requirements of his or her retirement program is entitled to the following benefits:

Vacation - All prior accumulated vacation days and a pro-rata amount of the current year's unused vacation time earned by the employee for the calendar year.

Sick Time - All accumulated sick time will be paid based on a percentage and maximum payment specified in the applicable union contract. Employees not represented by a union, will be paid 50% of accumulated sick time, not to exceed \$12,000.

Compensatory Time - Any time owed to the employee, shall be paid in wages or with time off. In some instances, compensatory time is permitted to be carried over to a subsequent year with approval of the respective Department/Division Director.

The County of Morris has computed the amount of the contingent liability for the unused or accrued vacation and sick time as of December 31, 2009. The County estimates that such liability would be approximately \$10,572,250.

Benefits paid in any future year will be charged to that year's budget. The 2009 County Budget did not include an appropriation for accrued benefits; however, accrued benefits paid in 2009 approximated \$600,000.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008 (Continued)

I. ENCUMBRANCES AND ACCOUNTS PAYABLE

Encumbrances existed in the following funds as of December 31:

	December 31,	
	2009	2008
Trust Fund - Reserved for Dedicated Funds	\$ 19,153,567	\$ 33,522,355
General Capital Fund - Improvement Authorizations	15,957,656	16,496,824
Park Capital Fund - Improvement Authorizations	593,958	72,114

Accounts payable in the Current Fund of \$4,087,401 represents salary and wage payments and related employers' social security due after December 31, 2009 which were for services performed prior to year end.

J. RISK MANAGEMENT

The County of Morris manages its risks through a combination of insurance pool membership and self-insurance.

The County of Morris is a member of the Morris County Insurance Fund. The Fund provides its members with Liability, Property, and Automobile Insurance. The Fund is a risk-sharing public entity risk pool that is both an insured and self administered group of governmental entities established for the purpose of providing low-cost insurance coverage for their respective members in order to keep local property taxes at a minimum.

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

The Fund can declare and distribute dividends to members upon approval of the Insurance Commissioners. 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 December 31, 2009 audit was not filed as of the date of this report. Summarized, selected financial information for the years ended December 31, 2008 and 2007 for the Fund is as follows:

	2008	2007
Total Assets	\$ 6,816,997	\$ 8,570,664
Net Assets/(Deficit)	\$ (773,443)	\$ (798,399)
Total Operating Revenue	\$ 2,791,500	\$ 2,726,955
Total Operating Expenses	\$ 3,068,191	\$ 6,456,465
Non Operating Revenue	\$ 301,647	\$ 286,896
Increase/(Decrease) in Net Assets	\$ 24,956	\$ (3,442,614)
Net Assets Distribution to Participating Members	\$ -0-	\$ -0-

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008 (Continued)

J. RISK MANAGEMENT (Cont'd)

Financial statements for the Fund are available at the offices of the Morris County Treasurer:

County of Morris
Administration & Records Building
4th Floor, CN 900
Morristown, NJ 07963

Health Benefits Insurance

The County currently maintains medical and prescription health care insurance with Horizon Blue Cross Blue Shield of New Jersey. The County advances funds to Horizon to pay medical and prescription claims for County employees. In 2006, insurance premiums amounting to approximately \$14,666,692 along with the interest income were available to cover approximately \$14,679,622 of incurred claims and administration costs. The balance at December 31, 2006, of \$282,283, is on deposit as temporary investments with Horizon as a premium stabilization reserve account. In addition, the County had \$428,154 as advance deposits for cash flow purposes with Horizon at December 31, 2006. The County has \$3,129,982 in encumbrances payable on its Current Fund balance sheet at December 31, 2006, which together with advance deposits, approximates the liability for incurred but not reported claims. For the year ended December 31, 2006, there was a total of \$578,592 written-off to the specific stop loss pool for two individuals who exceeded the \$150,000 attachment point.

Worker's Compensation Insurance

The County is currently self-insured for workers' compensation risks. The County's worker's compensation claim activity is reported in the Trust Funds of the County. The County has not recorded specific case reserves nor has it recorded a reserve for incurred but not reported claims ("IBNR"). The County's actuary has estimated loss reserves at a 90% confidence level, discounted at 4.5. The County also has purchased excess workers' compensation coverage with a self insured retention of \$500,000. Because the cash basis of accounting is generally followed for Trust Funds, the County has not recorded these estimated liabilities. The following is a summary of the Worker's Compensation Insurance for the current and previous year:

	2009	2008
Paid Claims	\$ 1,254,849	\$ 1,490,424
Loss Reserves	5,748,438	4,772,133
Self Insured Retention	500,000	500,000

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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008 (Continued)

J. RISK MANAGEMENT (Cont'd)

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 expendable 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>
2007	\$ -0-	\$ 267,751	\$ 55,921	\$ 627,907	\$ 1,284,259
2008	-0-	270,574	61,565	491,049	1,125,349
2009	-0-	392,373	11,636	766,742	762,616

K. POST RETIREMENT BENEFITS

The County provides post-retirement benefits, as follows, to County employees who meet the following criteria:

1. The County of Morris hereby agrees to pay the entire cost of health care premiums for all employees and their eligible dependents who retire in good standing, on a disability pension from a New Jersey administered retirement system;
2. The County of Morris hereby agrees to pay the entire cost of health care premiums for all employees and their eligible dependents who retire in good standing, with 25 years or more of service credit in a New Jersey state or locally administered retirement system, and with at least 15 years of service with the County of Morris at the time of retirement.
3. The County of Morris hereby agrees to pay the entire cost of health care premiums for all employees and their eligible dependents who retire in good standing at age sixty-two (62 or older) with least fifteen (15) years of service with the County of Morris.

A surviving spouse is eligible for coverage if the retiree meets the eligibility criteria requirements detailed above for all employees hired prior to January 1, 2007. Employees hired after January 1, 2007 will receive health benefits for themselves only at retirement if the retiree meets the eligibility requirements detailed above.

For retirees over 65, the plan coverage under the County is secondary to Medicare. The County reimburses 100% of its eligible retirees' Medicare Part B premiums.

Funding Policy

The County is not required to nor does it contribute the annual required contribution (ARC) per N.J.S.A. 40A:4-1 et. seq. There is currently no provision under State statute for the County to accrue funds, create a trust or issue debt to finance their other post employment benefit ("OPEB") liability.

As per their agreement with Horizon Blue Cross Blue Shield of NJ, the County of Morris advances funds to this health care provider to pay medical and prescription claims and administrative costs for County employees.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008 (Continued)

K. POST RETIREMENT BENEFITS (Cont'd)

Currently, there are no contribution requirements of plan members.

The County's portion of post-retirement benefits is funded on a pay-as-you-go basis from the Current Fund operating budget. During 2008 and 2007, the County had approximately 828 and 776 employees who met eligibility requirements and recognized expenses of approximately \$8,783,952 and \$7,301,853, respectively.

Annual OPEB Cost per Actuarial Valuation

For 2009, the County's annual OPEB cost (expense) was \$42,651,600, while the ARC was \$42,445,300. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2009 and the preceding two years are as follows:

Year	Actuarial Estimated OPEB Payments	Annual OPEB Cost	Percentage of Annual OPEB Costs Contributed	Net OPEB Obligations
2007	\$ 7,862,600	\$ 43,179,500	18.21%	\$ 35,316,900
2008	8,877,700	45,769,100	19.40%	36,891,400
2009	9,383,300	42,651,600	22.00%	33,268,300

Funding Status and Funding Progress

The funded status of the plan as of January 1, 2009, 2008 and 2007 was as follows:

	2009	2008	2007
Actuarial Accrued Liability (AAL)	\$ 548,115,200	\$ 568,813,100	\$ 531,957,400
Actuarial Value of Plan Assets	-0-	-0-	-0-
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 548,115,200</u>	<u>\$ 568,813,100</u>	<u>\$ 531,957,400</u>
Funded Ratio (Actuarial Value of Plan Assets (AAL))	0.00%	0.00%	0.00%
Covered Payroll (Active Plan Members as of January 1, 2007)	\$ 87,380,800	\$ 88,178,700	\$ 88,178,700
UAAL as a Percentage of Covered Payroll as of January 1, 2007	627.27%	645.07%	603.27%

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008 (Continued)

K. POST RETIREMENT BENEFITS (Cont'd)

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include economic assumptions; benefit assumptions and demographic assumptions. Economic assumptions include the discount rate and health care cost trend rates. Benefit assumptions encompass the initial per capita costs rates for medical coverage. Finally, demographic assumptions include probabilities concerning retirement, mortality, termination without being eligible for benefits; disability; participation rates and coverage levels. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and included the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the 2007, 2008 and 2009 actuarial valuation, the projected unit credit cost method was used. Under this method, the present value of benefits is allocated uniformly over an employee's expected working lifetime. The actuarial assumptions included a 3.5% investment rate of return. An initial annual medical cost trend of 11% was utilized as the initial rate which decreases to a 5.0% long-term rate for medical benefits after 12 years. For prescription drug benefits, an initial trend rate of 12% was utilized which decreases to a 5.0% long-term rate after fourteen years. For Medicare Part B reimbursements, the initial trend rate for three years is 6.5% which decreases to 5% for a long-term rate.

L. VALUATION OF REAL PROPERTY, NET VALUATION TAXABLE, COUNTY TAX RATE BASE AND COUNTY TAX CALENDAR

Year	State Equalized Valuation of Real Property (1)	Assessed Valuation of Real Property	Net Valuation Taxable of Real and Personal Property	County Tax Base	
				Equalized Valuation of Real and Personal Property	Tax Rate per \$1,000
2005	\$ 87,878,245,688	\$ 62,027,632,792	\$ 62,177,814,928	\$ 79,054,301,765	2.18
2006	97,102,388,574	70,984,491,271	71,122,467,295	88,856,872,329	2.01
2007	101,516,706,133	71,944,871,498	72,078,275,433	98,075,628,273	1.91
2008	103,049,558,897	76,700,603,539	76,843,562,901	102,596,960,196	1.90
2009	101,776,449,284	78,951,350,733	79,098,518,942	103,669,450,016	1.95

(1) - October 1, State Division of Taxation Equalized Valuation as Utilized for Debt Statements, including Assessed Valuation of Class II Railroad Property.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008 (Continued)

L. VALUATION OF REAL PROPERTY, NET VALUATION TAXABLE, COUNTY TAX RATE BASE AND COUNTY TAX CALENDAR (Cont'd)

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.

M. RELATED PARTY TRANSACTIONS

During the years ended December 31, 2009 and 2008, the County of Morris provided financial support for current operations to the following component units:

	December 31,	
	2009	2008
Morris County School of Technology	\$ 6,248,095	\$ 6,248,095
County College of Morris	12,175,898	12,554,802
Morris County Park Commission	13,675,000	14,142,664
	<u>\$ 32,098,993</u>	<u>\$ 32,945,561</u>

N. CONTINGENT LIABILITIES

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

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. The County is currently working on resolving a \$3,960,643 questioned cost for a COPS grant from prior years. The County expects to resolve this matter for an amount significantly less than the questioned cost.

O. INTERFUND RECEIVABLES AND PAYABLES

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 97,561	
Grant Fund		\$ 97,561
	<u>\$ 97,561</u>	<u>\$ 97,561</u>

The interfund receivable in the Current Fund and the interfund payable in the Grant Fund is due to a normal timing difference between the disbursement and receipt of grant funds as a number of the grants received by the County are on a reimbursement basis. The most significant interfund activity during the year relates to interest earned in the General Capital Fund and paid to the Current Fund.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008 (Continued)

P. OPEN SPACE TRUST FUND

On December 22, 1992, the Morris County Open Space and Farmland Preservation Trust Fund was created. Collection of funds for the Trust Fund commenced on July 1, 1993 with a tax equal to one-half cent per \$100 of total county equalized real property valuation. The County Freeholders review the tax rate annually and may set the tax anywhere from \$.00 to \$.05. The levies for 2009 and 2008 were set at 3.0 and 4.0 cents, respectively.

The Trust Fund is allocated into the following six areas:

20% to the Morris County Park Commission

5% to the Morris County Municipal Utility Authority

25% to the Morris County Agriculture Development Board for farmland preservation projects.

25% to municipal and/or qualified charitable conservancy for open space preservation projects.

20% to discretionary projects within any of the above categories. To date, these funds have been earmarked for open space grants to municipalities and non-profit organizations.

5% to ancillary county costs associated with the preservation of open space, farmland and historic resources, to purchase lands for wetland creation, restoration, or enhancement and to preserve historic resources.

In 2009, the Morris County Preservation Trust approved projects to seventeen municipalities and/or non-profit organizations totaling \$14,140,298. Additionally, the Morris County Historic Preservation Trust Fund approved projects to thirty non-profit organizations totaling \$2,086,924.

The Morris County Agriculture Development Board has approved projects preserving 6,916 acres of farmland since the inception of the Morris County Farmland Preservation Program in 1987.

As of December 31, 2009, the balance in the Reserve for Open Space Trust Fund was approximately \$101.47 million of which approximately \$18.95 million has been encumbered for approved open space trust fund projects.

In 2008, the Morris County Preservation Trust approved projects to twenty-one municipalities and/or non-profit organizations totaling \$23,093,836. Additionally, the Morris County Historic Preservation Trust Fund approved projects to twenty-five non-profit organizations totaling \$2,098,232.

The Morris County Agriculture Development Board has approved projects preserving 6,906 acres of farmland since the inception of the Morris County Farmland Preservation Program in 1987.

As of December 31, 2008, the balance in the Reserve for Open Space Trust Fund is approximately \$114.77 million of which approximately \$33.35 million had been encumbered for approved open space trust fund projects.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2009 AND 2008 (Continued)

Q. 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.

R. DEFERRED COMPENSATION

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, which is administered by Great-West, 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.

S. FIXED ASSETS - UNAUDITED

	Balance December 31, 2007	Additions	Adjustments/ Deletions	Balance December 31, 2008
Building and Building Improvements	\$ 123,535,621	\$ 8,747,083	\$ 800,000	\$ 131,482,704
Building Contents	7,073,631	49,447	399,067	6,724,011
Machinery and Equipment	22,956,460	1,786,595	386,652	24,356,403
Transportation Equipment	21,459,121	1,478,232	1,770,177	21,167,176
	<u>\$ 175,024,833</u>	<u>\$ 12,061,357</u>	<u>\$ 3,355,896</u>	<u>\$ 183,730,294</u>
	Balance December 31, 2008	Additions	Adjustments/ Deletions	Balance December 31, 2009
Building and Building Improvements	\$ 131,482,704			\$ 131,482,704
Building Contents	6,724,011	\$ 12,719	\$ 72,817	6,663,913
Machinery and Equipment	24,356,403	697,810	623,851	24,430,362
Transportation Equipment	21,167,176	1,785,650	1,487,463	21,465,363
	<u>\$ 183,730,294</u>	<u>\$ 2,496,179</u>	<u>\$ 2,184,131</u>	<u>\$ 184,042,342</u>

SUPPLEMENTAL SCHEDULES

**COUNTY OF MORRIS
ROSTER OF OFFICIALS**

The following officials were in office during 2009:

Name	Title	Term Expires
Gene F. Feyl	Director	December 2009
William J. Chegwiddden	Deputy Director	December 2009
Douglas R. Cabana	Freeholder	December 2010
James W. Murray	Freeholder	December 2010
John J. Murphy	Freeholder	December 2009
Margaret Nordstrom	Freeholder	December 2011
Jack J. Schrier	Freeholder	December 2010

Other Officials:

Diane Ketchum	Clerk of the Board
John Bonanni	County Administrator
Daniel W. O'Mullan	County Counsel
Glenn Roe	Director of Finance and County Treasurer

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

Year	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
2007	1/07	-0-	\$ 531,957,400	\$ 531,957,400	0.00%	\$ 88,178,700	603.27%
2008	1/08	-0-	568,813,100	568,813,100	0.00%	88,178,700 *	645.07%
2009	1/09	-0-	548,115,200	548,115,200	0.00%	87,380,800	627.27%

* - As of January 2007

COUNTY OF MORRIS

2009

CURRENT FUND

COUNTY OF MORRIS

CURRENT FUND

SCHEDULE OF CASH AND INVESTMENTS - TREASURER

	Ref.		
BALANCE, DECEMBER 31, 2008	A		\$ 73,731,655
Increased by Receipts:			
County Taxes	A-2	\$ 201,365,440	
Reserve for Trunked Fees	A	77,600	
Revenue Accounts Receivable	A-6	104,838,471	
Miscellaneous Revenue Not Anticipated	A-2	6,119,320	
Due to State of New Jersey	A-9	19,227,255	
Due to Boonton/Dover-Tower Rental		25,225	
Interfund Returned - Due from Grant Fund	A-1,A-10	484,251	332,137,562
			<u>405,869,217</u>
Decreased by Disbursements:			
Budget Expenditures	A-3	294,364,121	
Appropriation Reserves	A-7	14,699,974	
Interfund Advanced - Due from Grant Fund	A-1, A-10	97,561	
Due to State of New Jersey	A-9	19,577,255	
Refund of Prior Year Revenue	A-1	30,008	
Appropriation Reserve Cancellation to			
Establish Pension Reserves	A-7	1,129,058	
Contracts Payable	A-8	1,156,995	331,054,972
			<u>331,054,972</u>
BALANCE, DECEMBER 31, 2009	A		<u>\$ 74,814,245</u>

COUNTY OF MORRIS

CURRENT FUND
SCHEDULE OF ADDED AND OMITTED TAXES RECEIVABLE

	Ref.	
BALANCE, DECEMBER 31, 2008	A	\$ 608,360
Increased by:		
Levy - Year 2009		<u>687,317</u>
		1,295,677
Decreased by:		
Collections	A-2	<u>794,884</u>
BALANCE, DECEMBER 31, 2009	A	<u><u>\$ 500,793</u></u>

COUNTY OF MORRIS

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Ref.	Balance, December 31, 2008	Charges	Realized	Balance, December 31, 2009
Local Revenues:					
County Clerk	A-2	\$ 149,537	\$ 8,170,444	\$ 7,834,353	\$ 485,628
Surrogate	A-2	10,020	480,638	490,658	
Sheriff	A-2	66,927	772,415	735,040	104,302
Emergency Dispatching	A-2	20,831	917,790	938,621	
Rental of County Owned Property	A-2	17,103	347,234	360,747	3,590
Management Information Systems Services	A-2		90,198	90,198	
Book Fines-Library	A-2	535	55,248	54,782	1,001
Peer Grouping	A-2		3,244,108	3,244,108	
Fees for Morris County Public Safety Training Academy	A-2	8,870	265,477	246,510	27,837
Human Services-Youth Center/Shelter	A-2	34,196	1,162,869	1,136,182	60,883
Housing of Federal and State Inmates	A-2	3,454	258,527	261,975	6
Public Works	A-2		454,103	454,103	
Subtotal Local Revenues		311,473	16,219,052	15,847,277	683,247
State Aid:					
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-2		1,293,798	1,293,798	
Permanent Disability - Patients in County Institutions (N.J.S. 44:7-38 et seq.)	A-2		22,651,477	22,651,477	
Juvenile Justice - SFEA Funds	A-2		128,250	128,250	
Social Services - State & Federal Share	A-2	841,516	6,541,290	7,382,806	
NJ Ease Phase II	A-2		114,800	114,800	
Vo-Tech State Aid Debt Service	A-2		165,426	165,426	
FY07 UASI Domestic Planner Position	A-2		148,491	148,491	
Subtotal State Aid		841,516	31,043,532	31,885,048	
State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities:					
Social and Welfare Services (c.66, P.L. 1990):					
Division of Youth & Family Services	A-2		1,144,896	1,144,896	
Supplemental Social Security Income for Mental Diseases	A-2		547,220	547,220	
Maintenance of Patients in State Institutions for Developmental Disabilities	A-2		6,513,655	6,513,655	
Board of County Patients in State and Other Institutions	A-2		10,879,800	10,879,800	
UMDNJ	A-2		215,843	215,843	
			2,086	2,086	
Subtotal State Assumption of Costs			19,303,500	19,303,500	
Public and Private Revenues Offset with Appropriations:					
New Jersey Department of Health and Senior Services:					
Area Plan Grant - Title IIB, IIC1, and IIC2	A-2		2,848,858	2,848,858	
Bio-Terrorism	A-2		503,981	503,981	
Chapter 51	A-2		874,190	874,190	
New Jersey Department of the Treasury:					
NJ Governor's Council on Alcoholism and Drug Abuse	A-2		521,328	521,328	
Recreation Opportunities for Individuals with Disabilities	A-2		10,000	10,000	
New Jersey Department of Human Services:					
REACH Program, F1PZN	A-2		472,221	472,221	
Mental Health Planning	A-2		6,000	6,000	
Social Services for the Homeless, H1PZN	A-2		242,855	242,855	
Juvenile Accountability	A-2		26,196	26,196	
ALPN	A-2		613,044	613,044	
State/Community Partnership Program	A-2		507,924	507,924	
BOSS- Other Funds	A-2		29,546	29,546	
New Jersey Department of Law and Public Safety:					
Safe Communities Construction	A-2		75,327	75,327	
Insurance Fraud Reimbursement Program	A-2		250,000	250,000	
Police and Fire Training Program	A-2		30,785	30,785	
Urban Areas Security Initiative	A-2		97,616	97,616	
Victim Assistance Project	A-2		296,935	296,935	
Megan's Law and Local Law Enforcement	A-2		12,352	12,352	
State Domestic Preparedness Program/Homeland Security Grant	A-2		932,120	932,120	
COPS Technology	A-2		1,035,085	1,035,085	
Multi-Jurisdictional Narcotics Task Force	A-2		33,905	33,905	
NAACHO Grant (National Association of County and City Health)	A-2		5,000	5,000	

COUNTY OF MORRIS

CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Ref.	Balance, December 31, 2008	Charges	Realized	Balance, December 31, 2009
Public and Private Revenues Offset with Appropriations:					
(continued):					
New Jersey Department of Law and Public Safety:					
SCAAP (State Criminal Alien Assistance Program)	A-2	\$	\$ 406,065	\$ 406,065	\$
E-911 Grant	A-2		25,000	25,000	
Project Lifesaver Program/Private Contribution	A-2		2,517	2,517	
Paul Coverdell Program	A-2		65,452	65,452	
New Jersey Department of Environmental Protection:					
CEHA Grant	A-2		165,800	165,800	
New Jersey Department of Labor and Workforce Development:					
Workforce Investment Act	A-2		4,039,819	4,039,819	
Work First New Jersey	A-2		1,192,196	1,192,196	
New Jersey Department of Transportation:					
MAPS	A-2		1,425,717	1,425,717	
Trans Options	A-2		864,999	864,999	
Job Access: Reverse Commute Grant (JARC)	A-2		190,686	190,686	
North Jersey Transportation Planning	A-2		240,000	240,000	
Subregional Internship Support Grant	A-2		6,300	6,300	
NYS & W Bicycle & Pedestrian Path	A-2		1,907,598	1,907,598	
American Recovery and Reinvestment Act					
Road Resurfacing Projects	A-2		8,049,041	8,049,041	
Other Miscellaneous Programs:					
General Operating Support (HC)	A-2		18,127	18,127	
Emergency Food and Shelter Program - FEMA	A-2		968,467	968,467	
EAID/HAVA Grant	A-2		2,642	2,642	
Wastewater Management Plan	A-2		100,000	100,000	
Highlands Initial Assessment	A-2		15,000	15,000	
Energy Efficiency & Conservation Strategy	A-2		250,000	250,000	
PARIS Grant	A-2		234,432	234,432	
Subtotal Public & Private Revenues			29,595,126	29,595,126	
Other Special Items:					
Public Employee Retirement System	A-2		445,027	445,027	
Police & Fire Retirement System	A-2		684,031	684,031	
Debt Service on Notes	A-2		99,000	99,000	
School Board Elections	A-2		348,740	348,740	
Vo-Tech Capital Reserve	A-2		246,200	246,200	
Interest Income - Social Services	A-2	185	2,611	2,796	
Motor Vehicle Fines - Dedicated Fund	A-2		5,490,798	5,490,798	
Weights & Measures - Dedicated Fund	A-2		890,928	890,928	
Subtotal Other Special Items		185	8,207,335	8,207,520	
TOTAL MISCELLANEOUS REVENUES		\$ 1,153,174	\$ 104,368,545	\$ 104,838,471	\$ 683,247
Ref.		A		A-4, A-2	A

COUNTY OF MORRIS

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Sheet 1

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

	Balance December 31, 2008	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Administrative & Executive				
County Administrator				
Salaries and Wages	\$ 63,762	\$ 38,262	\$ 28,140	\$ 10,122
Other Expenses	109,341	119,341	109,044	10,297
Personnel				
Salaries and Wages	35,613	30,613	19,185	11,428
Other Expenses	28,558	33,558	3,064	30,494
Board of Chosen Freeholders				
Salaries and Wages	17,142	35,142	32,430	2,712
Other Expenses	48,322	59,322	50,441	8,881
County Clerk				
Salaries and Wages	243,385	213,385	152,464	60,921
Other Expenses	114,870	144,870	26,844	118,026
Elections				
Salaries and Wages	48,121	53,121	42,094	11,027
Other Expenses	198,445	210,445	50,215	160,230
Department of Finance				
Salaries and Wages	204,542	162,542	121,169	41,373
Other Expenses	196,331	243,331	177,203	66,128
Annual Audit	135,000	135,000	135,000	
Information Technology Division				
Salaries and Wages	219,846	184,846	144,998	39,848
Other Expenses	204,426	224,426	77,517	146,909
Board of Taxation				
Salaries and Wages	42,246	30,246	9,682	20,564
Other Expenses	30,520	30,520	26,783	3,737
County Counsel				
Salaries and Wages	19,744	11,744	8,067	3,677
Other Expenses	25,822	57,822	36,684	21,138
County Surrogate				
Salaries and Wages	49,557	67,057	50,345	16,712
Other Expenses	14,261	14,261	14,226	35
Engineering				
Salaries and Wages	175,342	150,342	128,055	22,287
Other Expenses	52,880	77,880	14,127	63,753
Economic Development				
Salaries and Wages	287,060	277,060	180,850	96,210
Other Expenses	193,199	203,199	143,602	59,597
Heritage Commission				
Salaries and Wages	16,311	26,311	26,311	
Other Expenses	18,758	18,758	7,996	10,762
TOTAL GENERAL GOVERNMENT	2,793,404	2,853,404	1,816,536	1,036,868
CODE ENFORCEMENT AND ADMINISTRATION:				
Weights & Measures				
Salaries and Wages	61,470	53,970	53,734	236
Other Expenses	76,781	76,781	32,060	44,721
TOTAL CODE ENFORCEMENT AND ADMINISTRATION	138,251	130,751	85,794	44,957

COUNTY OF MORRIS

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Sheet 2

CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES

YEAR ENDED DECEMBER 31, 2009

	Balance December 31, 2008	Balance After Transfers	Paid or Charged	Balance Lapsed
INSURANCE:				
Liability Insurance	\$ 24,264	\$ 99,264	\$ 72,806	\$ 26,458
Workers' Compensation Insurance	77,683	77,683		77,683
Group Insurance for Employees	2,782,375	2,772,375	1,419,935	1,352,440
TOTAL INSURANCE	2,884,322	2,949,322	1,492,741	1,456,581
PUBLIC SAFETY:				
Emergency Management				
Salaries and Wages	389,698	227,198	89,328	137,870
Other Expenses	235,049	280,049	128,413	151,636
Medical Examiner				
Salaries and Wages	30,042	37,542	34,761	2,781
Other Expenses	30,318	30,318	21,060	9,258
Sheriff's Office				
Salaries and Wages	1,094,143	1,084,143	926,295	157,848
Other Expenses	193,890	203,890	153,023	50,867
Prosecutor's Office				
Salaries and Wages	1,889,931	1,532,931	800,943	731,988
Other Expenses	99,643	169,643	130,026	39,617
Jail				
Salaries and Wages	1,489,039	1,624,039	1,355,115	268,924
Other Expenses	697,937	697,937	501,855	196,082
Youth Center				
Salaries and Wages	307,462	247,462	159,140	88,322
Other Expenses	45,107	60,107	24,041	36,066
TOTAL PUBLIC SAFETY	6,502,259	6,195,259	4,324,000	1,871,259
PUBLIC WORKS:				
Road Repairs				
Salaries and Wages	436,261	401,261	353,668	47,593
Other Expenses	1,304,956	1,334,956	611,506	723,450
Bridges and Culverts				
Salaries and Wages	121,898	121,898	106,770	15,128
Other Expenses	25,819	25,819	10,932	14,887
Shade Tree Commission				
Salaries and Wages	64,631	77,131	75,730	1,401
Other Expenses	17,514	17,514	2,915	14,599
Buildings & Grounds				
Salaries and Wages	464,397	414,397	360,235	54,162
Other Expenses	554,140	604,140	265,657	338,483
Motor Service Center				
Salaries and Wages	225,682	225,682	203,696	21,986
Other Expenses	166,994	166,994	108,807	58,187
TOTAL PUBLIC WORKS	3,382,292	3,389,792	2,099,916	1,289,876
HEALTH AND WELFARE:				
Department of Health Management				
Salaries and Wages	128,748	93,748	39,700	54,048
Other Expenses	17,168	40,168	17,721	22,447
Department of Human Services Planning				
Salaries and Wages	303,629	264,129	124,911	139,218
Other Expenses	160,045	170,045	81,920	88,125

COUNTY OF MORRIS

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Sheet 3

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

	Balance December 31, 2008	Balance After Transfers	Paid or Charged	Balance Lapsed
HEALTH AND WELFARE (Continued):				
Office on Aging				
Salaries and Wages	\$ 85,283	\$ 102,783	\$ 89,303	\$ 13,480
Other Expenses	75,026	75,026	34,108	40,918
Senior, Disability and Veteran Services				
Salaries and Wages	32,747	92,747	18,972	73,775
Other Expenses	33,137	33,137	21,404	11,733
Aid to Charitable Hospitals	2,000	2,000	2,000	
Grants in Aid	525,394	525,394	519,160	6,234
Morristown Memorial Hospital- SCS	22,295	22,295	22,295	
County Board of Social Services				
Salaries and Wages	736,024	486,024	185,804	300,220
Other Expenses	205,674	455,674	405,776	49,898
Morris View Nursing Home				
Salaries and Wages	1,948,460	1,039,460	696,750	342,710
Other Expenses	931,964	1,406,964	1,340,993	65,971
County Adjuster				
Salaries and Wages	17,880	15,880	12,587	3,293
Other Expenses	22,605	24,605	22,900	1,705
Dental Clinic	4,480	4,480	810	3,670
TOTAL HEALTH AND WELFARE	5,252,559	4,854,559	3,637,114	1,217,445
EDUCATIONAL:				
County Library Services				
Salaries and Wages	591,080	551,080	410,106	140,974
Other Expenses	107,728	147,728	98,384	49,344
Office of County Superintendent of Schools				
Salaries and Wages	28,429	28,429	16,742	11,687
Other Expenses	7,282	7,282	830	6,452
County Extension Services				
Salaries and Wages	40,126	40,126	9,623	30,503
Other Expenses	11,068	11,068	4,418	6,650
County College				
Reimbursement for Residents attending out of County 2 year Colleges (N.J.S. 18A:64A-23)	27,428	27,428	9,028	18,400
Aid to Museums	17,812	17,812	17,812	
Morris County Public Safety				
Training Academy				
Salaries and Wages	38,888	53,888	26,134	27,754
Other Expenses	40,833	40,833	17,552	23,281
TOTAL EDUCATIONAL	910,674	925,674	610,629	315,045
OTHER COMMON OPERATING FUNCTIONS:				
Salary Adjustment	100,000	100,000	96,525	3,475
TOTAL OTHER COMMON OPERATING FUNCTIONS	100,000	100,000	96,525	3,475
UTILITY EXPENSES & BULK PURCHASES				
Utilities	478,735	1,128,735	623,765	504,970
TOTAL UTILITY EXPENSES & BULK PURCHASES	478,735	1,128,735	623,765	504,970

COUNTY OF MORRIS

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Sheet 4

CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES

YEAR ENDED DECEMBER 31, 2009

		Balance December 31, 2008	Balance After Transfers	Paid or Charged	Balance Lapsed
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES:					
Department of Health and Senior Services					
Title III Nutrition Program:					
Salaries and Wages		\$ 138,868	\$ 153,868	\$ 127,638	\$ 26,230
Other Expenses		621,161	621,161	337,993	283,168
Area Plan Grant		404,035	404,035	332,235	71,800
Department of Human Services:					
ALPN		212,279	212,279	142,050	70,229
TOTAL PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUE		1,376,343	1,391,343	939,916	451,427
TOTAL OPERATIONS		23,818,839	23,918,839	15,726,936	8,191,903
Contingent		20,000	20,000	17,952	2,048
TOTAL OPERATIONS INCLUDING CONTINGENT		23,838,839	23,938,839	15,744,888	8,193,951
DEFERRED CHARGES & STATUTORY EXPENDITURES:					
Contribution to:					
Public Employees' Retirement System		1,176,933	731,906	128	731,778
Police and Fire Retirement System		895,000	210,969		210,969
Social Security System		1,289,813	1,189,813	491,706	698,107
Detective Pension Fund System of New Jersey		2,662	2,662	2,081	581
TOTAL DEFERRED CHARGES & STATUTORY EXPENDITURES		3,364,408	2,135,350	493,915	1,641,435
TOTAL GENERAL APPROPRIATIONS		\$ 27,203,247	\$ 26,074,189	\$ 16,238,803	\$ 9,835,386
					A-1
Cash Disbursed			Ref. A-4	\$ 14,699,974	
Contracts Payable			A-8	1,538,829	
				<u>\$ 16,238,803</u>	
Appropriation Reserves	Ref. A	\$ 18,498,486			
Reserve for Encumbrances	A	5,279,716			
Accounts Payable	A	3,425,045			
		<u>\$ 27,203,247</u>			

COUNTY OF MORRIS

CURRENT FUND

SCHEDULE OF CONTRACTS PAYABLE

	Ref.		
BALANCE, DECEMBER 31, 2008	A		\$ 5,157,167
Increased by:			
2009 Contracts	A-7		<u>1,538,829</u>
			6,695,996
Decreased by:			
Cash Disbursements	A-4	\$ 1,156,995	
Cancellations	A-1	<u>366,304</u>	<u>1,523,299</u>
BALANCE, DECEMBER 31, 2009	A		<u><u>\$ 5,172,697</u></u>

COUNTY OF MORRIS

**CURRENT FUND
SCHEDULE OF DUE TO STATE OF NEW JERSEY**

	Ref.	
BALANCE, DECEMBER 31, 2008	A	\$ 1,100,000
Increased by Receipts:		
Realty Transfer Fees	A-4	<u>19,227,255</u>
		20,327,255
Decreased by:		
Realty Transfer Fees Disbursements	A-4	<u>19,577,255</u>
BALANCE, DECEMBER 31, 2009	A	<u><u>\$ 750,000</u></u>

COUNTY OF MORRIS

**FEDERAL AND STATE GRANT FUND
SCHEDULE OF CASH AND INVESTMENTS**

	Ref.		
BALANCE, DECEMBER 31, 2008	A		\$ 3,702,781
Increased by Receipts:			
Grant Funds Receivable	A-11	\$ 14,807,705.00	
Due to General Fund	A-4	97,561	
Unappropriated Reserves	A-13	<u>18,894</u>	<u>14,924,160</u>
			18,626,941
Decreased by Disbursements:			
Returned to General Fund	A-4	484,251	
Returned Overpayment:			
Returned to the State - ALPN	A-13	120,960	
Cancellation - Transferred to General Fund	A-11	37,542	
Appropriated Reserves Expenditures	A-12	<u>16,148,357</u>	<u>16,791,110</u>
BALANCE, DECEMBER 31, 2009	A		<u>\$ 1,835,831</u>

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2008	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled	Transferred to/from General Fund	Returned Overpayment	Balance Dec 31, 2009
Department of Treasury:								
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 416,400	\$ 603,828	\$ 532,698	\$	\$ 76,324	\$ 22,764	\$	\$ 433,970
Department of Community Affairs:								
Recreation Opportunities for Individuals with Disabilities	665	10,000	8,375					2,290
SHARE/COUNT Grant	227,743		65,698					162,045
Lead Identification and Field Testing		1,400	1,400					
Department of Labor and Workforce Development:								
Workforce Investment Act	1,695,647	4,039,819	2,662,000					3,073,466
Work First New Jersey	2,968,575	1,192,196	1,326,048		114,690			2,720,033
Smart STEPS Program	12,038							12,038
Department of Health and Senior Services:								
Bio Terrorism	483,183	503,981	462,641		2,087			522,436
Chapter 51 - Alcoholism and Drug Abuse	206,551	983,833	1,062,390		14,658			113,336
NAACHO Grant (National Association of County and City Health)		5,000	5,000					
Department of Human Services:								
REACH Program	238,875	472,221	406,512		8,861	(2)		295,721
ALPN		634,871	634,871		120,960		120,960	
Mental Health Planning		6,000						6,000
Social Services for the Homeless, H1PZN	15,463	242,855	227,318					31,000
Department of Law and Public Safety:								
State/Community Partnership Program	407,375	507,924	393,480					521,819
Juvenile Accountability	6,419	26,196	6,419					26,196
State Domestic Preparedness Program/Homeland Security Grant	1,566,267	1,178,227	1,211,483					1,533,011
Multi-Jurisdictional Narcotics Task Force	57,774	33,905	57,774					33,905
Safe Communities Construction		75,327	70,679		4,648			
Victim Assistance Project		296,935	134,105					162,830
Sexual Assault Nurse Examiner Project	162,268		90,054		44,006			28,208
Insurance Fraud Reimbursement Program	161,940	250,000	210,035		36,766			165,139
Logistic and Commodities Distribution Plan		33,685						33,685
Megan's Law and Local Law Enforcement	19,843	12,352	22,931					9,264
DWI Enforcement	3,605				3,605			
Law Enforcement Officers Training and Equipment Fund		30,785	25,225					5,560
Paul Coverdell Program		65,452						65,452
EAID/HAVA	2,156	2,642						4,798
Project Lifesaver Program/Private Contribution		2,517		2,517				
Department of Transportation:								
MAPS (Senior Citizens and Disabled Residents)								
Trans Options	1,341,412	1,717,484	1,793,791		114,622	14,780		1,165,263
Subregional Studies Program	915,000	865,000	1,170,976		554			608,470
NYS&W Rail Line Bicycle and Pedestrian Path		1,907,598						1,907,598
Job Access Reverse Commute Grant (JARC)		190,686	100,078					241,014
Subregional Studies Program	150,406							
Railroad Rehabilitation & Road Resurfacing Projects	150,801	246,300	147,143					249,958
		8,049,041						8,049,041

COUNTY OF MORRIS

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Sheet 2

FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2008	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled	Transferred to General Fund	Returned Over Payment	Balance Dec 31, 2009
Department of Justice:								
Bulletproof Vest Partnership Program	\$	\$	\$	\$	\$	\$	\$	\$
State Criminal Alien Assistance Program (SCAAP)		406,065	406,065					
COPS Technology Grant	935,300	1,000,000	935,295		5			1,000,000
Department of Environmental Protection:								
Improving the Upper Raritan Water Quality Management	4,100							4,100
Waste Water Management Plan		100,000						100,000
County Environmental Health Act Grant	68,433	165,800	124,274					109,959
Department of State:								
PARIS Grant	827,175	234,432	389,650		192,191			479,766
General Operating Support Grant (HC)	4,316	18,127	18,818					3,625
Other Programs:								
Homeless Prevention and Recovery Plan (HPRP)		930,656						930,656
Emergency Shelter - Homeless Prevention	26,668	30,022	56,690					
Emergency Food and Shelter - FEMA		7,789	7,789					
Highlands Initial Assessment Grant		15,000	15,000					
E-911		25,000	25,000					
Energy Efficiency&Conservation Strategy		250,000						250,000
	<u>\$ 13,076,398</u>	<u>\$ 27,370,951</u>	<u>\$ 14,807,705</u>	<u>\$ 2,517</u>	<u>\$ 733,977</u>	<u>\$ 37,542</u>	<u>\$ 120,960</u>	<u>\$ 25,061,652</u>
Ref.	A		A-10	A-13	A-12	A-10	A-10	A

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2008	Transferred from 2009 Budget	Expended	Cancelled	Balance Dec 31, 2009
Department of Treasury:					
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 415,982	\$ 603,828	\$ 924,762	\$ 76,324	\$ 18,724
Department of Community Affairs:					
Recreation Opportunities for Individuals with Disabilities	665	10,000	8,375		2,290
SHARE/COUNT Grant	195,050		82,815		112,235
Lead Identification and Field Testing		1,400	850		550
Department of Labor and Workforce Development:					
Workforce Investment Act	1,649,140	4,039,819	4,922,457		766,502
Work First New Jersey	2,918,104	1,192,196	1,879,459	114,690	2,116,151
Smart STEPS Program	12,038				12,038
Department of Health and Senior Services:					
Bio Terrorism	308,071	503,981	475,534	2,087	334,431
Chapter 51 - Alcoholism and Drug Abuse	122,106	983,833	1,073,880	14,658	17,401
NAACHO Grant (National Association of County and City Health)	4,406	5,000	2,632		6,774
Department of Human Services					
REACH Program	336,588	472,221	561,004	8,861	238,944
ALPN	197,689	634,871	669,139	120,960	42,461
Mental Health Planning	4,481	6,000	3,663		6,818
Social Services for the Homeless, H1PZN	50,180	242,855	277,506		15,529
Project Phoenix Crisis Services-FEMA	200				200
Food Stamp Program	47,302				47,302
Department of Law and Public Safety:					
State/Community Partnership Act	269,432	507,924	707,423		69,933
Juvenile Accountability	16,419	26,196	36,443		6,172
State Domestic Preparedness Program/Homeland Security Grant	1,454,898	1,178,227	1,739,267		893,858
Multi-Jurisdictional Narcotics Task Force		33,905			33,905
Safe Communities Construction		75,327	70,679	4,648	
Victim Assistance Project		296,935	197,797		99,138
Sexual Assault Nurse Examiner	138,497		66,283	44,006	28,208
Insurance Fraud Reimbursement Program	70,533	250,000	257,477	36,766	26,290

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2008	Transferred from 2009 Budget	Expended	Cancelled	Balance Dec 31, 2009
Department of Law and Public Safety:					
Body Armor Replacement	\$ 55,637	\$	\$ 22,606	\$	\$ 33,031
Megan's Law and Local Law Enforcement	22,877	12,352	24,383		10,846
DWI Enforcement	3,605			3,605	
Law Enforcement Officers' Training and Equipment Fund	77,234	30,785	32,965		75,054
Paul Coverdell Program		65,452			65,452
Terrorism Program	313				313
Citizens Corp/CERT Initiative	3,686		1,500		2,186
HMEP Grant	4,202				4,202
EAID/HAVA		2,642			2,642
Logistics and Commodities Distribution Plan		33,685	33,680		5
Project Lifesaver Program/Private Contribution	10,002	2,517	609		11,910
Department of Transportation:					
MAPS (Paratransit)	977,171	1,717,484	1,868,014	114,622	712,019
Trans Options	601,088	865,000	857,064	554	608,470
NYS&W Rail Line Bicycle and Pedestrian Path		1,907,598	1,907,598		
Job Access Reverse Commute Grant (JARC)	97,597	190,686	216,090		72,193
Subregional Studies Program	56,964	246,300	294,445		8,819
Railroad Rehabilitation & Road Resurfacing Projects		8,049,041	390,367		7,658,674
Department of Justice:					
Bulletproof Vest Partnership Program	1,576		1,576		
SCAAP (State Criminal Alien Assistance Program)	1,106,575	406,065	694,576		818,064
COPS Technology Grant	935,300	1,000,000	1,258,658	5	676,637
Department of Environment Protection:					
Stormwater Management	5,793				5,793
Improving the Upper Raritan Water Quality Management	4,100				4,100
Morris County Waste Water Management Plan		100,000			100,000
County Environmental Health Act Grant	27,797	165,800	166,395		27,202

COUNTY OF MORRIS

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Sheet 3

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2008	Transferred from 2009 Budget	Expended	Cancelled	Balance Dec 31, 2009
Department of State:					
PARIS Grant	\$ 1,005,135	\$ 234,432	\$ 451,741	\$ 192,191	\$ 595,635
General Operating Support (HC)	22,580	18,127	40,662	-	45
Other Programs:					
Hospital Database Project	312				312
Larry Berger Donation	1,054				1,054
Honeywell Foundation	11,520				11,520
Emergency Food and Shelter - FEMA	21,167	7,789	21,935		7,021
Homeless Prevention and Recovery Plan		930,656	50,801		879,855
Emergency Shelter - Homeless Prevention	26,668	30,022	56,690		
Archival Preservation	158				158
Highlands Initial Assessment Grant		15,000			15,000
Energy Efficiency & Conservation Strategy		250,000	67,505		182,495
E-911	3,002,136	25,000	1,681,797		1,345,339
	<u>\$ 16,156,285</u>	<u>\$ 27,223,518</u>	<u>\$ 23,983,359</u>	<u>\$ 730,372</u>	<u>\$ 18,666,437</u>

Ref.

Analysis of Funding:

Local Funding	\$ 511,342
State Funding	6,706,013
Federal Funding	20,153,596
	<u>\$ 27,370,951</u>

Analysis of Balance Dec. 31, 2008 and 2009 Expenditures:

Cash Disbursements	Ref.		Ref.	
Appropriated Reserves	A	\$ 12,296,529	A-10	\$ 16,068,671
Encumbrances	A	3,899,569	A	7,954,866
		<u>\$ 16,196,098</u>		<u>\$ 24,023,537</u>

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Sheet 3

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND

SCHEDULE OF UNAPPROPRIATED RESERVES

	<u>Balance Dec 31, 2008</u>	<u>Grant Funds Received</u>	<u>Transferred to 2009 Budget</u>	<u>Cancelled</u>	<u>Returned Overpayments</u>	<u>Balance Dec 31, 2009</u>
Department of Law and Public Safety:						
State/Community Partnership Act	\$	\$ 17,277	\$	\$	\$	\$ 17,277
ALPN				120,960	120,960	
Project Lifesaver Program	900	1,617	2,517			
	<u>\$ 900</u>	<u>\$ 18,894</u>	<u>\$ 2,517</u>	<u>\$ 120,960</u>	<u>\$ 120,960</u>	<u>\$ 17,277</u>
Ref.	A	A-10	A-11		A-10	A

COUNTY OF MORRIS

2009

TRUST FUND

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF CASH AND INVESTMENTS - REGULAR FUND

	Ref.	Total	Community Development Block Grant	Local Home Trust Fund	Local Government Investment Program	Workers Compensation	Other Trust
BALANCE, DECEMBER 31, 2008	B	\$ 8,344,305	\$ 18,618	\$ 11,044	\$ 3,344,320	\$ 4,310,450	\$ 659,873
Increased by Receipts:							
Federal Grant Funds Received	B-5, B-9	3,008,183	2,402,165	606,018			
Program Income	B-6	122,356	120,356	2,000			
Interest Earned on Investments		138,585			9,456	123,192	5,937
Other Receipts		2,850,023			1,000,000	1,832,823	17,200
		<u>6,119,147</u>	<u>2,522,521</u>	<u>608,018</u>	<u>1,009,456</u>	<u>1,956,015</u>	<u>23,137</u>
		14,463,452	2,541,139	619,062	4,353,776	6,266,465	683,010
Decreased by Disbursements		<u>8,305,714</u>	<u>2,450,912</u>	<u>619,062</u>	<u>3,265,662</u>	<u>1,937,094</u>	<u>32,984</u>
BALANCE, DECEMBER 31, 2009	B	<u>\$ 6,157,738</u>	<u>\$ 90,227</u>	<u>\$</u>	<u>\$ 1,088,114</u>	<u>\$ 4,329,371</u>	<u>\$ 650,026</u>
Reserve for Trust Funds	B	\$ 4,979,397					
Due to Local Government Units	B	1,088,114					
Community Development Block Grant		<u>90,227</u>					
		<u>\$ 6,157,738</u>					<u>\$ 650,026</u>
					Caroline R. Foster Estate Fund		\$ 235,328
					Railroad Surcharge Fund		<u>414,698</u>

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF CASH AND INVESTMENTS - DEDICATED FUND

	Ref.	Total	Motor Vehicle Fine Fund	Weights and Measures Fund	Special Deposits	Other Dedicated Funds	Open Space Tax
BALANCE, DECEMBER 31, 2008		\$ 128,764,794	\$ 8,140,368	\$ 4,297,174	\$ 665	\$ 1,560,513	\$ 114,766,074
Increased by Receipts:							
Fines		5,700,795	3,955,621	1,745,174			
Current Year Taxes		33,692,571					33,692,571
Added & Omitted Taxes	B-11	171,632					171,632
Interest Earned on Investments		3,309,633					3,309,633
Other Receipts		614,215				614,215	
Reimbursements - State		8,746,621					8,746,621
		<u>52,235,467</u>	<u>3,955,621</u>	<u>1,745,174</u>		<u>614,215</u>	<u>45,920,457</u>
		181,000,261	12,095,989	6,042,348	665	2,174,728	160,686,531
Decreased by Disbursements		<u>66,216,960</u>	<u>5,490,797</u>	<u>1,055,462</u>	<u>665</u>	<u>451,932</u>	<u>59,218,104</u>
BALANCE, DECEMBER 31, 2009	B	<u>\$ 114,783,301</u>	<u>\$ 6,605,192</u>	<u>\$ 4,986,886</u>	<u>\$</u>	<u>\$ 1,722,796</u>	<u>\$ 101,468,427</u>

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF CASH AND INVESTMENTS - REVOLVING FUND

	Ref.	Total	Unemployment Insurance Fund	Payroll Withholding Taxes	Stamp Meter Fund
BALANCE, DECEMBER 31, 2008	B	\$ 1,911,256	\$ 1,125,349	\$ 785,907	\$
Increased by Receipts:					
Budget Appropriation		331,000			331,000
Interest on Investments		11,835	11,636	199	
Payroll Taxes - Employees' and County's Share		52,927,058	392,373	52,534,685	
		53,269,893	404,009	52,534,884	331,000
		55,181,149	1,529,358	53,320,791	331,000
Decreased by Disbursements		53,395,628	766,742	52,297,886	331,000
BALANCE, DECEMBER 31, 2009	B	\$ 1,785,521	\$ 762,616	\$ 1,022,905	\$

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF CASH AND INVESTMENTS - ROAD OPENING DEPOSIT FUND

	Ref.	Total	Road Opening Deposit Fund	Road Opening Savings Fund
BALANCE, DECEMBER 31, 2008	B	<u>\$ 3,289,097</u>	<u>\$ 2,694,351</u>	<u>\$ 594,746</u>
Increased by Receipts:				
Road Opening Deposits		556,098	556,098	
Transfer from Road Opening Deposit Fund		13,182		13,182
Interest Earned on Investments		<u>50,654</u>	<u>50,105</u>	<u>549</u>
		<u>619,934</u>	<u>606,203</u>	<u>13,731</u>
		<u>3,909,031</u>	<u>3,300,554</u>	<u>608,477</u>
Decreased by Disbursements:				
Refunded or Applied to Road Repairs		699,582	662,820	36,762
Transfer to Road Opening Savings Fund		13,182	13,182	
Interest on Deposits: Transferred to Current Fund		<u>50,105</u>	<u>50,105</u>	
		<u>762,869</u>	<u>726,107</u>	<u>36,762</u>
BALANCE, DECEMBER 31, 2009	B	<u><u>\$ 3,146,162</u></u>	<u><u>\$ 2,574,447</u></u>	<u><u>\$ 571,715</u></u>

COUNTY OF MORRIS

TRUST FUND
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	Ref.	Total	Community Development Block Grant			Emergency Shelter Grant	CDBG Recovery Act Grant	Homelessness Prevention Grant
			2007	2008	2009			
BALANCE, DECEMBER 31, 2008	B	\$ 3,349,401	\$ 1,029,091	\$ 2,242,046	\$	\$ 78,264	\$	\$
Increased by:								
Grant - 2009 Program	B-6	3,908,167			2,269,061	99,823	608,627	930,656
		7,257,568	1,029,091	2,242,046	2,269,061	178,087	608,627	930,656
Decreased by Receipts:								
Federal Grant Funds Received	B-1	2,402,165	1,029,091	1,208,084		114,189		50,801
BALANCE, DECEMBER 31, 2009	B	<u>\$ 4,855,403</u>	<u>\$</u>	<u>\$ 1,033,962</u>	<u>\$ 2,269,061</u>	<u>\$ 63,898</u>	<u>\$ 608,627</u>	<u>\$ 879,855</u>

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF UNEXPENDED BALANCES OF COMMUNITY DEVELOPMENT BLOCK GRANT APPROPRIATIONS

	Ref.	TOTAL	Community Development Block Grant				Emergency Shelter	CDBG Recovery Act Grant	Homelessness Prevention
			2006	2007	2008	2009			
BALANCE, DECEMBER 31, 2008	B	\$ 882,215	\$	\$ 263,564	\$ 618,651	\$	\$	\$	\$
Increased by:									
Grant - 2009 Program Year	B-5	3,908,167				2,269,061	99,823	608,627	930,656
Program Income	B-1	120,356			41,062	79,294			
De-Obligated	B-7	120,179	24,834	75,636	19,709				
		<u>4,148,702</u>	<u>24,834</u>	<u>75,636</u>	<u>60,771</u>	<u>2,348,355</u>	<u>99,823</u>	<u>608,627</u>	<u>930,656</u>
		<u>5,030,917</u>	<u>24,834</u>	<u>339,200</u>	<u>679,422</u>	<u>2,348,355</u>	<u>99,823</u>	<u>608,627</u>	<u>930,656</u>
Decreased by:									
Cash Disbursements	B-1	953,482	24,834	339,200	453,522	135,926			
Contracts Payable	B-7	3,315,915			25,000	1,652,309	99,823	608,127	930,656
		<u>4,269,397</u>	<u>24,834</u>	<u>339,200</u>	<u>478,522</u>	<u>1,788,235</u>	<u>99,823</u>	<u>608,127</u>	<u>930,656</u>
BALANCE, DECEMBER 31, 2009	B	<u>\$ 761,520</u>	<u>\$</u>	<u>\$</u>	<u>\$ 200,900</u>	<u>\$ 560,120</u>	<u>\$</u>	<u>\$ 500</u>	<u>\$</u>

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF CONTRACTS PAYABLE - COMMUNITY DEVELOPMENT BLOCK GRANT

	Ref.	CDBG	Emergency Shelter	CDBG Recovery Act Grant	Homelessness Prevention
BALANCE, DECEMBER 31, 2008	B	\$ 2,407,540	\$ 78,264	\$	\$
Increased by 2009 Contracts	B-6	1,677,309	99,823	608,127	930,656
		4,084,849	178,087	608,127	930,656
Decreased by:					
Cash Disbursements		1,383,241	114,189		
De-Obligated	B-6	120,179			
		1,503,420	114,189		
BALANCE, DECEMBER 31, 2009	B	\$ 2,581,429	\$ 63,898	\$ 608,127	\$ 930,656

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF UNEXPENDED BALANCES OF LOCAL HOME TRUST APPROPRIATIONS

	Ref.		
BALANCE, DECEMBER 31, 2008	B	\$	641,701
Increased by:			
Federal Grant Funds Awarded	B-9	\$	1,173,613
Program Income	B-1		<u>2,000</u>
			<u>1,175,613</u>
			1,817,314
Decreased by:			
Obligations	B-10		983,300
Cash Disbursements			<u>166,746</u>
			<u>1,150,046</u>
BALANCE, DECEMBER 31, 2009	B	\$	<u><u>667,268</u></u>

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE - LOCAL HOME TRUST

	Ref.	
BALANCE, DECEMBER 31, 2008	B	\$ 1,928,703
Increased by:		
Federal Grant Funds Awarded	B-8	<u>1,173,613</u>
		3,102,316
Decreased by:		
Federal Grant Funds Received	B-1	<u>606,018</u>
BALANCE, DECEMBER 31, 2009	B	<u>\$ 2,496,298</u>

COUNTY OF MORRIS

TRUST FUND
SCHEDULE OF CONTRACTS PAYABLE - LOCAL HOME TRUST

	Ref.	
BALANCE, DECEMBER 31, 2008	B	\$ 1,298,046
Increased by:		
2009 Contracts	B-8	<u>983,300</u>
		2,281,346
Decreased by:		
Cash Disbursements		<u>452,316</u>
BALANCE, DECEMBER 31, 2009	B	<u><u>\$ 1,829,030</u></u>

COUNTY OF MORRIS

TRUST FUND
SCHEDULE OF OPEN SPACE ADDED AND OMITTED TAXES RECEIVABLE

	Ref.	
BALANCE, DECEMBER 31, 2008	B	\$ 138,941
Increased by:		
Levy Added and Omitted - Year 2009		<u>121,990</u>
		260,931
Decreased by:		
Collections	B-2	<u>171,632</u>
BALANCE, DECEMBER 31, 2009	B	<u><u>\$ 89,299</u></u>

COUNTY OF MORRIS

2009

CAPITAL FUND

COUNTY OF MORRIS

CAPITAL FUND

SCHEDULE OF CASH AND INVESTMENTS

	Ref.	General Capital	Park Capital
BALANCE, DECEMBER 31, 2008	C	<u>\$ 14,640,146</u>	<u>\$ 2,261,375</u>
Increased by Receipts:			
Serial Bonds	C-12,C-13	57,179,000	3,654,000
Serial Bonds Proceeds Due Park Capital		1,796,000	
Premium on Notes & Bond Sale	C-1	497	
Interest on Investments	C-4	147,006	23,260
Capital Improvement Fund:			
Budgeted Appropriation	C-3,C-8	900,000	
MUA Capital Repayments:			
MUA Contributed Capital	C-1	300,000	
Other	C-1	154,717	
Reimbursement of Funds:			
County/Municipality Share of Cost	C-1	97,918	
State Share of Cost - Unfunded	C-6	248,582	
County/Municipality Share of Cost - Unfunded	C-6	875,210	
County/Municipality Share of Cost - Funded		490,000	
Agreed-Upon Share of Cost - Other	C-1	51,913	
Federal/State Grants Receivable	C-17	11,362,312	
Down Payment - Park Ordinances	C-8		109,300
Reserve to Pay Debt Service - Morris County Votech	C-3	117,007	
Fund Balance:			
Other Miscellaneous Items	C-1	19,219	5,420
		<u>73,739,381</u>	<u>3,791,980</u>
		<u>88,379,527</u>	<u>6,053,355</u>
Decreased by Disbursements:			
Improvement Authorizations	C-9,C-10	24,131,022	1,729,126
Down Payment - Park Ordinances	C-8	109,300	
Interest Income Transferred to:			
Park Operating Fund	C-4		23,260
Current Fund		122,610	
State of New Jersey		24,396	
Bond Anticipation Notes Retired	C-3,C-11	15,750,000	
Fund Balance Anticipated as Revenue in			
Current Fund Budget	C-1	99,000	
Reserve for Stone House Bridge	C-3	101,292	
Other Miscellaneous Items	C-1	133	
Reserve to Pay Debt Service		153,967	
Refunding Bond Series 2001 & 2002	C-9	17,710,000	1,796,000
		<u>58,201,720</u>	<u>3,548,386</u>
BALANCE, DECEMBER 31, 2009	C	<u>\$ 30,177,807</u>	<u>\$ 2,504,969</u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

	Ref.	Balance/ (Deficit) December 31, 2008	Receipts			Disbursements			Transfers		Balance/ (Deficit) December 31, 2009
			Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	Bond Anticipation Notes	From	To	
Fund Balance	C-1	\$ 5,325,739			\$ 624,264		\$ 99,133		\$ 1,092,885	\$ 151,673	\$ 4,909,658
Capital Improvement Fund	C-8	3,219,065	900,000				109,300		1,075,658	5,000	2,939,107
Federal/State Grants Receivable	C-17	(12,501,602)			11,362,312				6,031,000		(7,170,290)
Contracts Payable	C	14,866									14,866
Due to Current Fund					595,635		595,635				
Improvement Authorizations:											
Reserve to Pay Debt Service	C-2	139,272			117,007		153,967				102,312
Reserve for Stone House Bridge	C-1	101,292					101,292				
Due to State of New Jersey					24,396		24,396				
Ord. #	Improvement Authorizations										
604	Bridge Improvements	83,420				2,518					80,902
628	Various Bridge Replacements and Rehabilitations	58,939				8,313					50,626
644	Various Bridge and Facility Improvements	17,674									17,674
663	Roads & Bridges	62,607				1,039					61,568
696	Road & Bridge Improvements	2,341				1,789					552
721	Automation Finance & P/R System	22,207									22,207
723	Analysis & Repair - Washington Building	(92,070)		95,000		2,304					626
728	Various Public Works Projects	47,488									47,488
745	Expansion & Refurbishment of Fire Training Facilities	15,192									15,192
750	Acquisition Installation & Modification - Fire Alarm Sys.	467									467
757	Various Public Works Projects	15,972									15,972
793	Various Public Works Projects	79,943				24,309					55,634
800	Acquisition & Installation of Equipment for County Library	1,061									1,061
817	Various Road Improvements	102,363				82,151					20,212
818	Various Bridge Improvements	22,608				4,364					18,244
827	Repairs & Modification to Existing Alarm Sys	299									299
833	Design & Construction of Roadway Drainage Improvements	6,354				4,365					1,989
845	Greystone Park Psychiatric Hospital, Plans & Specifications	1,303									1,303
851	Pigeon Hill Wetland Mitigation Project	(16,170)				8,500					(24,670)
859	Computer Equipment Human Services - Temporary Assistance	15,079				9,946					5,133
861	Road Resurface & Recon. Projects Various County Roads	24,323				3,664					20,659
862	Bridge Design & Construction Project Various County Bridges	280,989				7,743					273,246
868	Emergency Generator for Cty Garage & Install of Water Recycle Sys	40,147									40,147
876	NJDEP Permit & Install of Drainage Improvements Var. Cty Roads	53,757				44,350					9,407
878	Construction, Washington Street Bridge in Town of Boonton	(199,715)			213,596						13,881
882	Various Improvements at Dept. of Long Term Care Services	920									920
893	Preliminary Costs of Design & Eng of Construction on Old Jail	9,139				16					9,123
908	County Bridge Design & Construction Projects	353,905				126,947					226,958
920	Construction & Furnish New Youth Shelter	128							128		
923	Acq & Install of Furnishings & Equip for Long Term Care Svc	22,410				13,859					8,551
927	Acq of Property Connection w/MCMUA Project aka Righter Road Booster Pump Station and Transmission Main	13,112							13,112		
940	Acq & Install of Mobile Data Computer System - Sheriff's Spec Svc Div.	5,937				42			5,895		
941	Acq & Install of Video Security w/Recording Capability - Sheriff Comm Ctr	4,987									4,987
942	Road Resurfacing, Reconstruction & Improvement to County Roads	(7,047)		2,049,000		440,997		1,500,000		972	101,928
943	Completion of Water Capacity Study	2,340									2,340
951	Upgrade to Fire Alarm Systems at Various County Facilities	8,038				7,276					762
952	Replacement of Elevator Selectors for all Elevators, Admin & Schuyler	5,750				2,307					3,443
956	Acq & Install of a Fire Pump at the Admin & Records Bldg	12,518				11,311					1,207
957	Acq of Replacement Public Works Equipment	3,840							3,840		
958	Acq of Various Properties in the Township of Washington	15,938				13,042					2,896
962	County Roadway Drainage Improvements	(129,497)		274,000		60,292					84,211
964	Plumbing Repairs & Upgrades at Juvenile Detention Center	2,380				777					1,603
972	Courthouse Complex Security System	13,561				13,500					61
973	Acq & Install Library System Upgrades - by Network Svc Division	(46,052)		136,000		58,854					31,094
975	County Bridge Design & Construction Projects	613,082				157,174					455,908
977	Acq & Install Replacement Telephone Sys Ext Srv/ Furn & Equip Personnel	297							297		

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2008	Receipts			Disbursements			Transfers		(Deficit) December 31, 2009
			Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	Bond Anticipation Notes	From	To	
978	Prelim - Design & Eng for Renovation of the West Hanover Avenue Armory	\$ 361	\$	\$	\$	\$	\$	\$	\$	\$	361
980	Completion of Construction & Furnishing of County Youth Shelter	2,953				2,949					4
982	Facilities - Greystone Park	25,315									25,315
984	Acq & Install Computer Equipment	3,497									3,497
985	Renovation of Elevators in Various County Buildings	1,938				1,938					
993	Replacement HVAC at Var Locations in Morristown and at Library	109									109
995	Improvements to Speedwell Village	9,259									9,259
003	Replacement of Existing Life Safety Systems within County Facilities	63,014				60,880					2,134
004	Acq & Install of Water Recycling Equipment	85,000									85,000
009	Renovation of Henderson & Emeriti Halls - County College of Morris	769,730				769,730					
010	Road Improvement Projects	(263,606)		1,500,000		478,154		1,000,000			(241,760)
015	Completion of Addition/Renovation of Voting Machine Tech Center	13,321									13,321
016	Additional Plans and Specifications for Greystone Hospital	5,589				5,284					305
017	Acquisition of Property - Roxbury Township	(36,408)		36,000						408	
019	Final Phase at MC Vocational School of Technology	48,154							48,154		
020	Acq & Install of Security System Improvements in Various County Facilities	103							103		
021	Upgrade of Morris County Mosquito Commission Facility	(147,198)				48,708					(195,906)
024	Replacement of Security System - MC Correctional Facility	3,093									3,093
025	Equipment replacement & Facility Imp to Morris View	17,581				6,600					10,981
027	Bridge Design and Construction Projects at Various County Locations	(1,764,482)		4,000,000	34,986	1,194,546		1,000,000			75,958
028	Renovation of the West Hanover Avenue Armory in the Twp of Morris	161,494									161,494
029	Acq of Various Properties in the Twp of Washington	38,770				435					38,335
030	Design & Construction of Training Facility - Firefighters & Police Academy	22,112				96					22,016
032	Acq & Installation of a Network to Life Safety Syst Installations to Comm. Sys	75,000									75,000
034	Road Improvement Projects	73,067				69,555					3,512
035	Continuation of Improvements to Speedwell Village	93,201				93,201					
036	Roof Replacement at Various County Facilities	(43,013)		130,000		81,867					5,120
038	Completion/Design & Install of Fire pumps & Alarms at Various Facilities	(21,748)		175,000		233,104					(79,852)
043	Acq of Vehicles & Equipment for Road Department	1,382				163					
044	Replacement of Heating & Air Conditioning Equip - County Facilities	4,209				4,209			1,219		
045	Acq & Install of Lighting Fixtures & Ceiling Tiles - County Facilities	18,686				12,882					5,804
046	Acq of Evidence Trailers - MC Sheriff's Office Criminal Investigation	2,852				2,784					68
048	Acq. of Replacement Vehicles & Equipment-Shade Tree Management	97,516				97,516					
049	Acq & Install of Fire Alarm, Sprinkler Sys Components, etc- Var County Facil	15,815				15,815					
050	Abatement, Rehabilitation, Demolition & Construction of Recreational Facilities on the Greystone Park Property	(140,994)		1,500,000		195,099		1,000,000			163,907
052	Replacement of Existing Chain Link Fencing & Gates- Various County Facilities	41,813				2,500					39,313
054	Design of Specifications for the Demolition of the Washington Building	50,000									50,000
055	Replacement of Carpeting & Window Fixtures at Various County Facilities	(95,000)		95,000							
056	Replacement of Generators, Motors, Fans & Pumps at Var County Facilities	3,600				3,600					
058	Acquisition of Replacement Conference Room Furniture	22,903									22,903
059	Replacement of Plumbing Fixtures at Various County Buildings	29,428				25,309					4,119
060	Replacement of Porches, Facades, Trim & Columns-Various County Facilities	19,241									19,241
061	Restoration of Brick Facades/Sidewalks/Curbs at Various Cty Facilities	(76,950)		95,000		14,044					4,006
063	Acq & Install of the Final Phase of the MC Integrated Justice Information Sys	10,983									10,983
064	Energy Savings Installations at Various County Facilities	95,508		100,000		7,728		100,000			87,780
065	Improvements to Speedwell Village	150,104		250,000		(39,220)		250,000			189,324
066	Study to Develop a Concept Plan for Public Safety Comm & Emerg Mgmt Cntr	74,061				480					73,581
067	Acq of Replacement Vehicles for the Div of Buildings & Grounds	137									137
068	Acq of Polisys Records Mgmt Syst/Mobile Edition Products -MC Sheriff's Dept	7,552									7,552
069	Completion of an Emergency Svc Training Faci/Fire & Police	(13,780)				15,610					(29,390)
070	Repair/Replacement of County Correctional Facility Security System	(38,975)		760,000		2,347		700,000			18,678
071	Abatement and Demolition of Facilities on the Greystone Park Property	6,188		452,000		1,978		450,000			6,210
072	Acquisition of New & Replacement Computers & Appurtenances	23,012		395,000		23,012		395,000			
073	Renovation of the Superintendent & Board of Elections Offices	(38,832)		38,000		42				874	
075	Acq & Install of X-Ray & Narcotics Detection Systems for the Correctional Facility	41,030							41,030		
076	Roof Replacement at Various County Facilities	273,851		375,000		252,337		250,000			146,514

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2008	Receipts			Disbursements			Transfers		Balance/ (Deficit) December 31, 2009
			Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	Bond Anticipation Notes	From	To	
077	Replacement of Boiler Plant in the Administration & Records Building	\$ (26,485)	\$	\$ 428,000	\$	\$ 1,515	\$	\$ 400,000	\$	\$	\$ 11,952
078	Replacement of HVAC Equipment in Various County Buildings	62,625				50,673					
079	Renovation of Apparatus Bay at the Fire & Police Training Academy	(86,972)		104,000		17,396				368	
080	Acq of Replacement Vehicles & Equipment for the R&B Department and MSC	63,936				235					63,701
081	Road Improvement Projects	(183,649)		795,000		130,526		400,000			80,825
082	Replacement of Equip. Patient Mattresses & Hi-Low Beds at Morris View	(51,490)		366,000				250,000			64,510
084	Acq of Additional Frequencies for the Trunked Radio System	57,792		850,000		76,549		800,000			31,243
085	Acq of a Replacement Aerial Lift Truck for Shade Tree Management	7,700				84,107					(76,407)
087	Abatement & Demolition of Facilities on the Greystone Park Property	(214,701)		750,000		662,011					(126,712)
088	Acq of Security System for the Prosecutor's Special Enforcement Unit	7,700		142,000		49,900					99,800
089	Design, Construction, Culvert Installation & Repair of County Bridges	199,700		2,000,000	875,210	1,726,704					1,348,206
090	Renovations & Improvements to CCM Facilities	2,887,347		11,496,000		3,628,413		3,000,000		850	7,755,784
091	Renovations & Upgrade of Bathrooms of the Fire & Police Academy	(53,854)		150,000		1,747		100,000			(5,601)
092	Replacement & Upgrade of Respiratory Protection Equipment at the Fire & Police Academy	1,765				1,764					1
093	Acq of Smart Podium Systems in Each Fire & Police Academy Classroom	5,470									5,470
094	Acq & Installation of Custom Cabinets for the County Sheriff's CIS Vehicles	253							253		
096	Renovation of the County Sheriff's K-9 Facility	10,138				10,074					64
097	Renovation to County Garage Facilities	(73,918)		125,000		98,410					(47,328)
098	Installation of County Roadway Drainage Improvements	20,955		700,000		544,577					176,378
099	Replacement of Administration & Records Building Generator	(2,573)				103,611					(106,184)
100	Replacement of Generators, Motors, Fans & Pumps at Various County Facilities	50,000				50,000					
101	Acq of Replacement Vehicles for the Morris Area Paratransit System	3,130							3,130		
104	Completion of Detailed Plans & Specifications for the Vacant Space -Morris View	318,678		300,000		19,689		300,000			298,989
105	Completion of Detailed Plans & Specifications for the Central Avenue Complex	(39,816)		200,000		5,150					155,034
106	Completion of Detailed Plans & Specifications for the County Facilities	(3,644)		200,000		314,103					(117,747)
107	Replacement of County Bridges	5,408,684				1,548,252					3,860,432
103	Acquisition of Replacement Vehicles for the County Nutrition Program	5,665							5,665		
108	Replacement of the Prosecutor's Office Telephone System	27,149							27,149		
109	Upgrades to the Morris County Sheriff's Office AFIS, AVID & Live Scan Systems	14,090				13,109					981
110	Renovation of Classrooms at the Public Safety Training Academy	8,700		171,000		166,143					13,557
111	Replacement of the Boiler Plant in the Administration and Records Building	(236,300)		238,000		478					1,222
112	Development of a Wastewater Management Plan to Identify Wastewater Alternatives	323,681		325,000		264,763		300,000			83,918
113	Analysis of Dam Conditions, Preparation of Operation Manuals, Dam Rehab	2,071,909		2,000,000		264,001		2,000,000			1,807,908
114	Roadway Design & Construction Projects	3,087,857		807,000		2,522,329		805,000			567,528
115	Replacement of Co Bridge No 1400-900 on Green Pond Rd, Twp of Rockaway	1,980,993				1,188,283					792,710
116	Various improvements to MV including Renovations to the Dietary Loading Dock, Replacement of Laundry Equip and Mattresses and Acquisition of Hi-Lo Beds	149,901				117,570					32,331
117	Replacement of Boiler Control Panels at Morris View	2,700				16,535					(13,835)
118	Replacement of Heating, Ventilating & Air Conditioning Equipment - County Facilities	2,700		100,000		75,179					27,521
119	Replacement of Carpeting and Window Fixtures at Various County Facilities	(31,258)		95,000		63,742					
120	Construction of a Salt Storage Barn to be Shared With the Twp of Montville	11,700				233,430					(221,730)
121	Construction of a Salt Storage Barn at the Wharton Garage	(113,331)		371,000		256,745					924
122	Acq of Replacement Vehicles and Equipment for the Road & Bridge Dept	215,354		385,000		447,977		250,000			(97,623)
123	Acquisition of New and Replacement Computers and Appurtenances	410,997		1,000,000		463,265		500,000			447,732
124	Acq of Replacement Vehicles for the K-9 and CIS Units of the Sheriff's Office	1,696							1,696		
125	Acq of Equipment for Additional Dispatch Position at the Communications Center	39,500				39,500					
126	Replacement of Motors, Fans, and Pumps at Various County Facilities	39,002				39,002					
127	County Share of Costs for Renovations to the County Owned Portion of the Ann/Bank Street Parking Garage	(162,170)		162,000						170	
128	Acq & Installation of Upgrades to the Life Safety Complex Training Systems	17,700									17,700
129	Improvements to Historic Speedwell Village	(64,873)		150,000		110,210					(25,083)
130	Acquisition and Installation of an Emergency Generator at the S.E.U	104,700				17,535					87,165
131	Acq of Replacement Radios & Accessories for all County Government Divisions	106,888				39,663					67,225
132	Upgrades to Fire and Sprinkler Systems at Various County Facilities	19,700				9,727					9,973
133	Replacement of Pedestrian and Overhead Doors	49,267				49,267					
135	Acq of Personal Protective Equip for Academy Fire Instructors	58,500				45,654					12,846
136	Completion of the Replacement of Boiler Plant in the Administration & Records Bldg	(243,484)		340,000		111,064					(14,548)
137	Bridge Design and Construction at Various County Locations	222,700		1,500,000		229,201					1,493,499

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2008	Receipts			Disbursements			Transfers		Balance/ (Deficit) December 31, 2009
			Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	Bond Anticipation Notes	From	To	
138	Replacement of Wood Structures at Various County Facilities	\$ 75,000	\$	\$	\$	\$	\$	\$	\$	\$	75,000
139	Rehabilitate & Connect all Utilities to County Facilities on the Greystone Park Property	99,700		500,000		199,945					399,755
140	Acq & Installation of Courthouse Security Equipment for Each Courtroom	14,700		100,000		183,678					(68,978)
141	Design and Install of County Roadway Drainage Improvements at Various Locations	47,700									47,700
142	Acq of Additional Radio Channels Incl Equipment, Licenses, & Coordination Fees	9,700		100,000		261					109,439
143	Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	6,700				210					6,490
144	Development of a County-wide Paging System for Fire and EMS	38,700		400,000		1,043					437,657
145	Acq & Implementation of Automated Time & Attendance, Personnel & Payroll Systems	95,700		1,250,000		1,500,797					(155,097)
146	Renovations of the Existing Central Ave Complex Building at Greystone Park	64,700		700,000		1,825					762,875
147	Financing, Acq, & Install of Renewable Energy Capital Equipment & Facilities	24,700				453,684					(428,984)
148	Acquisition and Installation of Security Equipment at Various County Facilities					50,290				75,000	24,710
149	Replacement of Carpeting and Window Fixtures at Various County Facilities					43,959				100,000	56,041
150	Design & Replacement of 24" PCCP Transmission Main in Randolph Twp					71,645				10,000	(61,645)
151	Refunding Bond Ordinance, Refunding bonds of 2001 and 2002			17,710,000		17,710,000					
153	Acquisition of Replacement In-Vehicle Tablet Computers with Laptop Computers					198,000				10,000	(188,000)
154	Acquisition & Installation of Security Equipment at Various County Locations									125,000	125,000
155	Upgrade the Sheriff's AVID System (Video Enhancement) Software									26,000	26,000
156	Acquisition & Replacement of Chairs & Tables for the County Prosecutor's Office					75,907				76,000	93
157	Acquisition of File Cabinets for the Continuing Storage of All Closed Out Warrant Files									25,585	25,585
158	Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab					300				167,000	166,700
159	Improvements to Historical Speedwell Village					300				16,000	15,700
160	Professional Consulting Services for Computer Aided Dispatch for a County-wide Public Safety Communications Center					300				12,000	11,700
161	Acq of New & Replacement Radios & Accessories for All County Government Users					300				6,000	5,700
162	Replacement of Heating, Ventilating & Air Conditioning Equip at Various County Facilities					7,134				8,000	866
163	Development of Preliminary Feasibility Study & Design for Construction of New Wing on the Existing Office of Emergency Management & Communications Center					42,393				72,000	29,607
164	Acq of Replacement Vehicles & Equip for Road & Bridge Dept & Motor Service Ctr					300				9,000	8,700
165	Roadway Design & Construction Projects					804				4,218,000	4,217,196
166	Acquisition and Installation of Security System for the Office of Temporary Assistance					29,750				40,000	10,250
169	Acq of a Ballistic Microscope for Ballistics Comparisons for Use By Sheriff's Office									75,800	75,800
170	Upgrades to the Existing Co-Generation Plant at the Morris View Healthcare Facility								5,000	5,000	
171	Replace Boiler Plant in Public Safety Training Academy & the Medical Services Bldg					2,181				34,000	31,819
172	Roof Replacement at Various County Facilities					300				25,000	24,700
173	Various Improvements to the Morris View Healthcare Facility					61,707				17,000	(44,707)
174	Replacement of County Bridge #1400-393 on South Jefferson Rd in Hanover Twp & County Bridge #1400-164 on Stillwater Drive in the Borough of Kinneelon					434,529				2,000,000	1,565,471
175	Acquisition of Specialized Training Equipment for the Public Safety Training Academy									37,000	37,000
176	Renovation of the Public Safety Training Academy									10,200	10,200
177	Initial Design of Phase II of Recreational Fields at Central Park of Morris County									25,000	25,000
178	County Roadway Drainage Improvement Projects									25,000	25,000
179	Replacement of Tree Removal/Pruning Equipment									125,000	125,000
180	Replacement of Motors, Fans, and Pumps at Various County Locations					6,065				50,000	43,935
181	Replacement and/or Upgrade of Fire Detection/Sprinkler Systems Various County Facilities									20,000	20,000
182	Acquisition of New & Replacement Computers, Monitors, Printers, Scanners, Software, Network Wiring, Servers, etc.					53,486				46,814	(6,672)
183	Renovation to Central Ave Complex at Greystone Park to Accommodate Various Users									181,000	181,000
184	Bridge Design & Construction Projects at Various County Locations									186,000	186,000
185	Acquisition of Replacement Common Area Furniture Throughout County Buildings									25,000	25,000
186	Acquisition of a Portable Forensic Light Source by the Sheriff's Office									35,000	35,000
187	Acquisition of Replacement Pedestrian and Overhead Doors at Various Locations					3,120				50,000	46,880
188	Restoration of Brick Facades & Replacement of Sidewalks/Curbs at Various Facilities									75,000	75,000
189	Acquisition of Replacement Vehicles for the County Nutrition Program									82,500	82,500
190	Acquisition of Replacement Vehicles for the MAPS Program									70,000	70,000
		<u>\$ 14,640,146</u>	<u>\$ 900,000</u>	<u>\$ 59,465,000</u>	<u>\$ 13,847,406</u>	<u>\$ 41,841,022</u>	<u>\$ 1,083,723</u>	<u>\$ 15,750,000</u>	<u>\$ 8,356,214</u>	<u>\$ 8,356,214</u>	<u>\$ 30,177,807</u>

Ref.

C

C-2

C-6, C-18

C-9

C

COUNTY OF MORRIS

PARK CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

	Ref.	Balance/ (Deficit) December 31, 2008	Receipts		Disbursements		Transfers		Balance/ (Deficit) December 31, 2009
			Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
Fund Balance	C-1	\$ 918,637	\$	\$ 5,420	\$	\$	\$ 75,000	\$	\$ 849,057
Capital Improvement Fund	C-8			109,300			109,300		
Due to Park Operating Fund	C-2			23,260		23,260			
Refunding Bonds			1,796,000			1,796,000			
Ord. #									
172 Park Linear Path Improvements		(255,584)	262,000		2,249				4,167
193 Imp to Berkshire Valley Golf Course, Mennen Sports Arena		40,466			32,743				7,723
196 Reno & Replace at Mennen Arena, Restrooms & Dasherboard in Rink 2		48,448			48,447				1
197 Improvements to Lands		5,250			5,250				
199 Various Imp: Dam Safety, Paving Facilities, Security & Golf Courses		131,775			35,733				96,042
201 Improvements to Park Commission Facilities		345,092			125,350				219,742
203 Acq of Vehicles & Equipment by the MC Park Commission		4,758			4,758				
204 Improvements & Renovations of MC Park Commission Facilities		589,280	479,000		306,908				761,372
205 Acq of Vehicles & Equip by MC Park Comm for Golf Course & Park Maint		(39,736)	142,000		98,813				3,451
206 Improvements of MC Park Commission Facilities		472,989	700,000		382,457				790,532
207 Acq of Vehicles and Equipment by the MC Park Commission			275,000		679,978			42,300	(362,678)
208 Purchase of Vehicles & Equipment Necessary for Park Police Operations					6,140			75,000	68,860
209 Improvements of Morris County Park Commission Facilities					300			67,000	66,700
		<u>\$ 2,261,375</u>	<u>\$ 3,654,000</u>	<u>\$ 137,980</u>	<u>\$ 1,729,126</u>	<u>\$ 1,819,260</u>	<u>\$ 184,300</u>	<u>\$ 184,300</u>	<u>\$ 2,504,969</u>
Ref.		C	C-13		C-10				C

COUNTY OF MORRIS

CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

	Ref.	General Capital	Park Capital
BALANCE, DECEMBER 31, 2008	C	\$ 191,092,000	\$ 16,668,225
Increased by:			
Serial Bonds Issued	C-12,C-13	<u>57,179,000</u>	<u>3,654,000</u>
		<u>248,271,000</u>	<u>20,322,225</u>
Decreased by:			
Serial Bonds Retired	C-12,C-13	24,794,000	2,789,000
Defeased 01 & 02 Bonds	C-12,C-13	16,422,000	1,849,000
Repayment under Green Acres Loan Program	C-14	<u> </u>	<u>286,501</u>
		<u>41,216,000</u>	<u>4,924,501</u>
BALANCE, DECEMBER 31, 2009	C	<u><u>\$ 207,055,000</u></u>	<u><u>\$ 15,397,724</u></u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Improvement Description	Ord. No.	Balance, December 31, 2008	Authorized	Authorizations Canceled	Bonds Issued	Funded by Various Sources	Balance, December 31, 2009	Analysis of Balance December 31, 2009	
								Expended	Unexpended Improvement Authorizations
Automated Finance and P/R System	721	\$ 259,000	\$	\$	\$	\$	\$ 259,000	\$	\$ 259,000
Analysis & Repair-Washington Building	723	95,000			95,000				
Pigeon Hill Wetland Mitigation Project	851	85,000					85,000	24,670	60,330
Construction, Washington Street Bridge in Town of Boonton	878	238,000				213,596	24,404		24,404
Preliminary Costs of Design & Eng of Construction on Old Jail	893	60,000					60,000		60,000
Acq of Property Connection w/MCMUA Project aka Righter Road Booster Pump Station and Transmission Main	927	115,000		115,000					
Road Resurfacing, Reconstruction & Improvement to County Roads	942	2,049,973			2,049,000	973			
County Roadway Drainage Improvements	962	274,000			274,000				
Acq & Install Library System Upgrades - by Network Srvc Division	973	136,000			136,000				
Road Improvement Projects	010	1,789,430			1,500,000		289,430	241,760	47,670
Acquisition of Property - Roxbury Township	017	71,000		34,591	36,000	409			
Upgrade of Morris County Mosquito Commission Facility	021	681,000					681,000	195,906	485,094
Bridge Design & Construction Projects at Various County Locations	027	4,773,347			4,000,000	34,986	738,361		738,361
Acq of Various Properties in the Twp of Washington	029	762,000					762,000		762,000
Roof Replacement at Various County Facilities	036	130,000			130,000				
Completion/Design & Install of Fire Pumps & Alarms at Various Facilities	038	380,000			175,000		205,000	79,852	125,148
Abatement, Rehabilitation, Demolition & Construction of Recreational Facilities on the Greystone Park Property	050	2,071,000			1,500,000		571,000		571,000
Replacement of Carpeting & Window Fixtures at Various County Facilities	055	95,000			95,000				
Restoration of Brick Facades/Replace Concrete Sidewalks/Curbs-Var Cty Fac	061	95,000			95,000				
Acq & Install of the Final Phase of the MC Integrated Justice Information Sys	063	83,773					83,773		83,773
Energy Savings Installations at Various County Facilities	064	285,000			100,000		185,000		185,000
Improvements to Speedwell Village	065	400,000			250,000		150,000		150,000
Completion of an Emergency Srvc Training Facil/Fire & Police Academy	069	113,000					113,000	29,390	83,610
Repair/Replacement of County Correctional Facility Security System	070	760,000			760,000				
Abatement and Demolition of Facilities on the Greystone Park Property	071	452,000			452,000				
Acquisition of New & Replacement Computers & Appurtenances	072	395,000			395,000				
Renovation of the Superintendent & Board of Elections Offices	073	66,000		27,126	38,000	874			
Roof Replacement at Various County Facilities	076	475,000			375,000		100,000		100,000
Replacement of Boiler Plant in the Administration & Records Building	077	428,000			428,000				
Renovation of Apparatus Bay at the Fire & Police Training Academy	079	124,000		19,632	104,000	368			
Acq of Replacement Vehicles & Equipment for the R&B Department and MSC	080	288,000					288,000		288,000
Road Improvement Projects	081	795,000			795,000				
Replacement of Equip, Patient Mattresses & Hi-Low Beds at Morris View	082	366,000			366,000				
Acq of Additional Frequencies for the Trunked Radio System	084	950,000			850,000		100,000		100,000
Acq of a Replacement Aerial Lift Truck for Shade Tree Management	085	142,000					142,000	76,407	65,593
Abatement & Demolition of Facilities on the Greystone Park Property	087	1,904,000			750,000		1,154,000	126,712	1,027,288
Acq of Security System for the Prosecutor's Special Enforcement Unit	088	142,000			142,000				
Design, Construction, Culvert Installation & Repair of County Bridges	089	3,800,000			2,000,000	875,210	924,790		924,790
Renovations & Improvements to CCM Facilities	090	11,496,850			11,496,000	850			
Renovations & Upgrade of Bathrooms of the Fire & Police Academy	091	190,000			150,000		40,000	5,601	34,399
Renovation to County Garage Facilities	097	190,000			125,000		65,000	47,328	17,672
Installation of County Roadway Drainage Improvements	098	1,428,000			700,000		728,000		728,000
Replacement of Administration & Records Building Generator	099	500,000					500,000	106,184	393,816
Completion of Detailed Plans & Specifications for Vacant Space at Morris View	104	380,000			300,000		80,000		80,000
Completion of Detailed Plans and Specifications for the Central Avenue Complex	105	380,000			200,000		180,000		180,000
Completion of Detailed Plans and Specifications for the County Facilities	106	571,000			200,000		371,000	117,747	253,253
Renovation of Classrooms at the Public Safety Training Academy	110	171,000			171,000				
Replacement of the Boiler Plant in the Administration and Records Building	111	238,000			238,000				
Development of Wastewater Management Plan to Identify Wastewater Alternatives	112	475,000			325,000		150,000		150,000
Analysis of Existing Dam Conditions, Preparation of Operation Manuals, Dam Rehab	113	2,857,000			2,000,000		857,000		857,000
Roadway Design & Construction Projects	114	807,000			807,000				

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Improvement Description	Ord. No.	Balance, December 31, 2008	Authorized	Authorizations Canceled	Bonds Issued	Funded by Various Sources	Balance, December 31, 2009	Analysis of Balance December 31, 2009	
								Expended	Unexpended Improvement Authorizations
Replacement of Boiler Control Panels at Morris View	117	\$ 47,000	\$	\$	\$	\$	\$ 47,000	\$ 13,835	\$ 33,165
Replacement of Heating, Ventilating & Air Conditioning Equipment - County Facilities	118	142,000			100,000		42,000		42,000
Replacement of Carpeting and Window Fixtures at Various County Facilities	119	95,000			95,000				
Construction of a Salt Storage Barn to be Shared With the Twp of Montville	120	238,000					238,000	221,730	16,270
Construction of a Salt Storage Barn at the Wharton Garage	121	371,000			371,000				
Acq of Replacement Vehicles and Equipment for the Road & Bridge Department	122	485,000			385,000		100,000	97,623	2,377
Acquisition of New and Replacement Computers and Appurtenances	123	1,619,000			1,000,000		619,000		619,000
County Share of Costs for Renovations to the County Owned Portion of the Ann/Bank Street Parking Garage	127	162,170			162,000	170			
Acq & Installation of Upgrades to the Life Safety Complex Training Systems	128	344,000					344,000		344,000
Improvements to Historic Speedwell Village	129	457,000			150,000		307,000	25,083	281,917
Upgrades to Fire and Sprinkler Systems at Various County Facilities	132	380,000					380,000		380,000
Completion of the Replacement of Boiler Plant in Administration & Records Bldg	136	380,000			340,000		40,000	14,548	25,452
Bridge Design and Construction at Various County Locations	137	4,452,000			1,500,000		2,952,000		2,952,000
Rehabilitate & Connect all Utilities to County Facilities on Greystone Park Property	139	2,000,000			500,000		1,500,000		1,500,000
Acq & Installation of Courthouse Security Equipment for Each Courtroom	140	285,000			100,000		185,000	68,978	116,022
Design and Install of County Roadway Drainage Improvements at Various Locations	141	952,000					952,000		952,000
Acq of Additional Radio Channels Incl Equipment, Licenses, and Coordination Fees	142	200,000			100,000		100,000		100,000
Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	143	138,000					138,000		138,000
Development of a County-wide Paging System for Fire and EMS	144	761,000			400,000		361,000		361,000
Acq & Implementation of Automated Time & Attendance, Personnel & Payroll Sys	145	1,904,000			1,250,000		654,000	155,097	498,903
Renovations of the Existing Central Ave Complex Building at Greystone Park	146	1,285,000			700,000		585,000		585,000
Financing, Acq, & Install of Renewable Energy Capital Equipment & Facilities	147	475,000					475,000	428,984	46,016
Design & Replacement of 24" PCCP Transmission Main in Randolph Twp	150		190,000				190,000	61,645	128,355
Refunding Bond Ordinance, Refunding bonds of 2001 and 2002	151		20,000,000	2,290,000	17,710,000				
Acquisition of Replacement In-Vehicle Tablet Computers with Laptop Computers	153		190,000				190,000	188,000	2,000
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	158		3,333,000				3,333,000		3,333,000
Improvements to Historical Speedwell Village	159		319,000				319,000		319,000
Professional Consulting Services for Computer Aided Dispatch for a County-wide Public Safety Communications Center	160		238,000				238,000		238,000
Acq of New & Replacement Radios & Accessories for All County Government Users	161		119,000				119,000		119,000
Replacement of Heating, Ventilating & Air Conditioning Equip at Various County Facilities	162		142,000				142,000		142,000
Development of a Preliminary Feasibility Study & Design for Construction of a New Wing on the Existing Office of Emergency Management & Communications Center	163		1,428,000				1,428,000		1,428,000
Acq of Replacement Vehicles & Equip for the Road & Bridge Dept & Motor Service Ctr	164		166,000				166,000		166,000
Roadway Design & Construction Projects	165		3,727,000				3,727,000		3,727,000
Upgrades to the Existing Co-Generation Plant at the Morris View Healthcare Facility	170		95,000	95,000					
Replace Boiler Plant in the Public Safety Training Academy & the Medical Services Bldg	171		666,000				666,000		666,000
Roof Replacement at Various County Facilities	172		475,000				475,000		475,000
Various Improvements to the Morris View Healthcare Facility	173		332,000				332,000	44,707	287,293
Renovation of the Public Safety Training Academy	176		198,000				198,000		198,000
Initial Design of Phase II of Recreational Fields at Central Park of Morris County	177		475,000				475,000		475,000
County Roadway Drainage Improvement Projects	178		475,000				475,000		475,000
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181		380,000				380,000		380,000
Acquisition of New & Replacement Computers, Monitors, Printers, Scanners, Software, Network Wiring, Servers, etc.	182		927,000				927,000	6,672	920,328
Renovation to Central Ave Complex at Greystone Park to Accommodate Various Users	183		3,619,000				3,619,000		3,619,000
Bridge Design & Construction Projects at Various County Locations	184		3,719,000				3,719,000		3,719,000
		<u>\$ 62,984,543</u>	<u>\$ 41,213,000</u>	<u>\$ 2,581,349</u>	<u>\$ 59,465,000</u>	<u>\$ 1,127,436</u>	<u>\$ 41,023,758</u>	<u>\$ 2,378,459</u>	<u>\$ 38,645,299</u>
Ref.		C	C-9,C-18	C-9	C-18	C-18	C		C-9

Reimbursement of Funds:

State Share of Cost
Appropriated by Ordinance Amendment- Capital Improvement Fund
Municipality Share of Cost

Ref.

C-2 \$ 248,582
C-8 3,644
C-2 875,210
\$ 1,127,436

COUNTY OF MORRIS

PARK CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Improvement Description	Ord. No.	Balance, December 31, 2008	Authorized	Bonds Issued	Balance, December 31, 2009	Analysis of Balance, December 31, 2009	
						Expended	Unexpended Improvement Authorizations
Park Linear Path Improvements	172	\$ 262,878	\$	\$ 262,000	\$ 878	\$	\$ 878
Improvements & Renovations of MC Park Commission Facilities	204	479,000		479,000			
Acq of Vehicles & Equip by MC Park Commission	205	142,000		142,000			
Improvements of MC Park Commission Facilities	206	1,215,000		700,000	515,000		515,000
Acq of Vehicles & Equip by MC Park Commission	207		822,000	275,000	547,000	362,678	184,322
Improvements of MC Park Commission Facilities	209		1,333,000		1,333,000		1,333,000
		<u>\$ 2,098,878</u>	<u>\$ 2,155,000</u>	<u>\$ 1,858,000</u>	<u>\$ 2,395,878</u>	<u>\$ 362,678</u>	<u>\$ 2,033,200</u>
Ref.		C	C-10; C-19	C-19	C		C-10

COUNTY OF MORRIS

CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

		<u>General Capital</u>	<u>Park Capital</u>
BALANCE, DECEMBER 31, 2008	C,C-3	<u>\$ 3,219,065</u>	<u>\$</u>
Increased by:			
Budget Appropriation	C-2	900,000	
Transfer from General Capital Fund	C-2,C-4		109,300
Improvement Authorizations Canceled		<u>5,000</u>	
		<u>905,000</u>	<u>109,300</u>
		<u>4,124,065</u>	<u>109,300</u>
Decreased by:			
Appropriated to Finance			
Improvement Authorizations	C-9,C-10	1,072,014	109,300
Funded by Ordinance Amendment	C-6	3,644	
Transfer to Park Capital	C-2	<u>109,300</u>	
		<u>1,184,958</u>	<u>109,300</u>
BALANCE, DECEMBER 31, 2009	C,C-3	<u><u>\$ 2,939,107</u></u>	<u><u>\$</u></u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance,		Authorized	Expended	Canceled	Balance,	
	No.	Date	Appropriation	December 31, 2008					December 31, 2009	
				Funded	Unfunded				Funded	Unfunded
Bridge Improvements	604	7/13/94	\$ 6,650,000	\$ 83,420	\$	\$	\$ 2,518	\$	80,902	\$
Various Bridge Replacements and Rehabilitations	628	3/8/95	6,000,000	58,939			8,313		50,626	
Various Bridge and Facility Improvements	644	8/23/95	3,710,000	17,674					17,674	
Roads & Bridges	663	4/10/96	11,560,000	62,607			1,039		61,568	
Road & Bridge Improvements	696	3/12/97	10,682,000	2,340			1,789		551	
Automation Finance & P/R System	721	11/12/97	850,000	22,206	259,000				22,206	259,000
Analysis & Repair - Washington Building	723	3/11/98	100,000		2,930		2,304		626	
Various Public Works Projects	728	3/25/98	9,280,000	47,488					47,488	
Expansion & Refurbishment of Fire Training Facilities	745	10/14/98	5,000,000	15,192					15,192	
Acquisition Installation & Modification - Fire Alarm Sys.	750	2/24/99	100,000	467					467	
Various Public Works Projects	757	3/24/99	8,810,000	15,971					15,971	
Various Public Works Projects	793	5/10/00	11,000,000	79,944			24,309		55,635	
Acquisition & Installation of Equipment for County Library	800	6/28/00	100,000	1,061					1,061	
Various Road Improvements	817	3/28/01	6,210,000	102,363			82,151		20,212	
Various Bridge Improvements	818	3/28/01	8,000,000	22,609			4,364		18,245	
Repairs and Modifications to Existing Alarm System	827	4/25/01	75,000	299					299	
Design and Construction of Roadway Drainage Improvements	833	5/23/01	1,450,000	6,354			4,365		1,989	
Greystone Park Psychiatric Hospital, Plans & Specifications	845	2/13/02	1,000,000	1,303					1,303	
Pigeon Hill Wetland Mitigation Project	851	3/13/02	300,000		68,830		8,500			60,330
Computer Equipment Human Services - Temporary Assistance	859	4/24/02	760,000	15,079			9,946		5,133	
Road Resurface & Recon. Project - Various County Roads	861	4/24/02	6,424,000	24,323			3,664		20,659	
Bridge Design & Construction Project - Various County Bridges	862	4/24/02	8,672,000	280,989			7,743		273,246	
Emergency Generator for County Garage & Install of Water Recycle System	868	6/12/02	150,000	40,147					40,147	
NJDEP Permit & Install of Drainage Improvement Var. County Roads	876	7/24/02	1,100,000	53,757			44,350		9,407	
Construction, Washington Street Bridge in Town of Boonton	878	7/24/02	15,250,000		38,285				13,881	24,404
Various Improvements at Dept. of Long Term Care Services	882	8/28/02	547,000	920					920	
Preliminary Costs of Design & Eng of Construction on Old Jail	893	11/25/02	200,000	9,139	60,000		16		9,123	60,000
County Bridge Design & Construction Projects	908	4/23/03	5,050,000	353,905			126,947		226,958	
Construction & Furnish New Youth Shelter	920	6/25/03	2,000,000	128				128		
Acq & Install of Furnishings & Equip for Long Term Care Services	923	9/24/03	380,000	22,410			13,859		8,551	
Acq of Property Connection w/MCMUA Project aka Righter Road Booster Pump Station and Transmission Main	927	10/8/03	300,000	13,112	115,000			128,112		
Acq & Install of Mobile Data Computer System - Sheriff's Spec Srvc Div.	940	4/14/04	485,000	5,937			42	5,895		
Acq & Install of Video Security w/Recording Capability - Sheriff Comm Ctr	941	4/14/04	250,000	4,987					4,987	
Road Resurfacing, Reconstruction & Improvement to County Roads	942	4/14/04	5,500,000		542,925		440,997		101,928	
Completion of Water Capacity Study	943	4/28/04	300,000	2,340					2,340	
Upgrade to Fire Alarm Systems at Various County Facilities	951	5/26/04	500,000	8,038			7,276		762	
Replacement of Elevator Selectors for all Elevators, Admin & Schuyler	952	5/12/04	150,000	5,750			2,307		3,443	
Acq & Install of a Fire Pump at the Admin & Records Bldg	956	5/26/04	100,000	12,518			11,311		1,207	
Acq of Replacement Public Works Equipment	957	5/26/04	300,000	3,840				3,840		
Acq of Various Properties in the Township of Washington	958	5/26/04	700,000	15,938			13,042		2,896	
County Roadway Drainage Improvements	962	6/23/04	750,000		144,503		60,292		84,211	
Plumbing Repairs & Upgrades at Juvenile Detention Center	964	7/14/04	70,000	2,380			777		1,603	
Courthouse Complex Security System	972	9/20/04	300,000	13,561			13,500		61	
Acq & Install Library System Upgrades - by Network Srvc Division	973	9/20/04	275,000		89,948		58,854		31,094	
County Bridge Design & Construction Projects	975	10/27/04	4,000,000	613,082			157,174		455,908	
Acq & Install Replacement Telephone Sys Ext Srv/ Furn & Equip Personnel	977	11/10/04	55,000	297				297		
Prelim - Design & Eng for Renovation of the West Hanover Avenue Armory	978	11/10/04	200,000	361					361	
Completion of the Construction & Furnishing Cty Youth Shelter	980	12/8/04	300,000	2,953			2,949		4	

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2008		Authorized	Expended	Canceled	Balance, December 31, 2009	
	No.	Date	Appropriation	Funded	Unfunded				Funded	Unfunded
Abatement, Rehabilitation, Demolition, & Construction - Greystone Park	982	2/9/05	\$ 1,000,000	\$ 25,315	\$	\$	\$	\$	\$ 25,315	\$
Computer Equipment - Office of Temporary Assistance	984	2/23/05	110,000	3,497					3,497	
Renovation of Elevators in Various County Buildings	985	3/23/05	250,000	1,938			1,938			
Replacement HVAC at Various Locations in Morristown and at Library	993	4/27/05	150,000	109					109	
Improvements to Speedwell Village	995	4/27/05	600,000	9,259					9,259	
Replacement of Existing Life Safety Systems within County Facilities	003	6/8/05	89,000	63,014			60,880		2,134	
Acq & Install of Water Recycling Equipment	004	6/8/05	85,000	85,000					85,000	
Renovation of Henderson & Emeriti Halls - County College of Morris	009	9/14/05	6,503,150	769,730			769,730			
Road Improvement Projects	010	9/14/05	2,000,000		525,824		478,154			47,670
Completion of Addition/Renovation of Voting Machine Tech Center	015	10/26/05	400,000	13,321					13,321	
Additional Plans and Specifications for Greystone Hospital	016	10/26/05	400,000	5,589			5,284		305	
Acquisition of Property - Roxbury Township	017	10/26/05	600,000		34,592			34,592		
Final Phase at MC Vocational School of Technology	019	11/9/05	4,145,000	48,154				48,154		
Acq & Install of Security System Improvements in Various County Facilities	020	11/22/05	250,000	103				103		
Upgrade of Morris County Mosquito Commission Facility	021	11/22/05	1,900,000		533,802		48,708			485,094
Replacement of Security System - MC Correctional Facility	024	2/8/06	320,000	3,093					3,093	
Equipment Replacement & Facility Improvements to Morris View	025	2/8/06	465,000	17,581			6,600		10,981	
Bridge Design & Construction Projects at Various County Locations	027	3/8/06	7,155,000		2,008,865		1,194,546		75,958	738,361
Renovations of the West Hanover Avenue Armory in the Twp of Morris	028	4/11/06	2,800,000	161,494					161,494	
Acq of Various Properties in the Twp of Washington	029	4/11/06	1,000,000	38,770	762,000		435		38,335	762,000
Design & Construction of Training Facility - Firefighters & Police Academy	030	4/11/06	1,100,000	22,112			96		22,016	
Acq & Installation of a Network to Life Safety Syst Installations to Comm. Sys	032	4/11/06	75,000	75,000					75,000	
Road Improvement Projects	034	4/26/06	3,488,000	73,067			69,555		3,512	
Continuation of Improvements to Speedwell Village	035	4/26/06	600,000	93,201			93,201			
Roof Replacement at Various County Facilities	036	4/26/06	400,000		86,987		81,867		5,120	
Completion/Design & Install of Fire Pumps & Alarms at Various Facilities	038	5/10/06	400,000		358,252		233,104			125,148
Acq of Vehicles & Equipment for Road Department	043	5/24/06	408,000	1,382			163	1,219		
Replacement of Heating & Air Conditioning Equip - County Facilities	044	5/24/06	200,000	4,209			4,209			
Acq & Install of Lighting Fixtures & Ceiling Tiles - County Facilities	045	5/24/06	125,000	18,686			12,882		5,804	
Acq of Evidence Trailers - MC Sheriff's Office Criminal Investigation	046	5/24/06	170,000	2,852			2,784		68	
Acq of Replacement Vehicles & Equipment- Shade Tree Management	048	5/24/06	146,000	97,516			97,516			
Acq & Install of Fire Alarm, Sprinkler Sys Components, etc - Var County Facil	049	6/12/06	40,000	15,815			15,815			
Abatement, Rehabilitation, Demolition & Construction of Recreational Facilities on the Greystone Park Property	050	6/28/06	4,800,000		930,006		195,099		163,907	571,000
Replacement of Existing Chain Link Fencing & Gates- Various County Facilities	052	7/12/06	75,000	41,813			2,500		39,313	
Design of Specifications for the Demolition of the Washington Building	054	7/26/06	50,000	50,000					50,000	
Replacement of Generators, Motors, Fans & Pumps at Var County Facilities	056	7/26/06	125,000	3,600			3,600			
Acquisition of Replacement Conference Room Furniture	058	8/9/06	50,000	22,903					22,903	
Replacement of Plumbing Fixtures at Various County Buildings	059	8/9/06	80,000	29,428			25,309		4,119	
Replacement of Porches, Facades, Trim and Columns-Various County Facilities	060	8/9/06	75,000	19,241					19,241	
Restoration of Brick Facades/Rplmnt of Concrete Sidewalks/Curbs-Var Cty Fac	061	9/13/06	100,000		18,050		14,044		4,006	
Acq & Install of the Final Phase of the MC Integrated Justice Information Sys	063	9/27/06	1,125,000	10,983	83,773				10,983	83,773
Energy Savings Installations at Various County Facilities	064	9/27/06	300,000		280,508		7,728		87,780	185,000
Improvements to Speedwell Village	065	10/11/06	840,000		300,104		(39,220)		189,324	150,000
Study to Develop a Concept Plan for Public Safety Comm & Emerg Mgmt Cntr	066	10/11/06	350,000	74,062			480		73,582	
Acq of Replacement Vehicles for the Div of Buildings & Grounds	067	10/25/06	125,000	137					137	
Acq of Polisy Records Mgmt Syst/Mobile Edition Products -MC Sheriff's Dept	068	10/25/06	140,000	7,552					7,552	
Completion of an Emergency Svc Training Facil/Fire & Police	069	11/21/06	250,000		99,220		15,610			83,610
Repair/Replacement of County Correctional Facility Security System	070	11/21/06	800,000		21,025		2,347		18,678	

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS- 88 -
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Sheet 3

Improvement Description	Resolution or Ordinance			Balance, December 31, 2008		Authorized	Expended	Canceled	Balance, December 31, 2009	
	No.	Date	Appropriation	Funded					Funded	Unfunded
Abatement and Demolition of Facilities on the Greystone Park Property	071	11/21/06	\$ 1,000,000	\$	\$ 8,188	\$	\$ 1,978	\$	\$ 6,210	\$
Acquisition of New & Replacement Computers & Appurtenances	072	2/14/07	940,000		23,012		23,012			
Renovation of the Superintendent & Board of Elections Offices	073	2/14/07	175,000		27,168		42	27,126		
Acq & Install of X-Ray & Narcotics Detection Systems for the Correctional Facility	075	3/28/07	60,000	41,030				41,030		
Roof Replacement at Various County Facilities	076	3/28/07	500,000	23,851	475,000		252,337		146,514	100,000
Replacement of Boiler Plant in the Administration & Records Building	077	3/28/07	450,000		1,515		1,515			
Replacement of HVAC Equipment in Various County Buildings	078	3/28/07	100,000	62,625			50,673		11,952	
Renovation of Apparatus Bay at the Fire & Police Training Academy	079	4/11/07	341,000		37,028		17,396	19,632		
Acq of Replacement Vehicles & Equipment for the R&B Department and MSC	080	4/11/07	775,000	63,936	288,000		235		63,701	288,000
Road Improvement Projects	081	4/11/07	4,880,000		211,351		130,526		80,825	
Replacement of Equip, Patient Mattresses & Hi-Low Beds at Morris View	082	4/11/07	387,000		64,510				64,510	
Acq of Additional Frequencies for the Trunked Radio System	084	4/25/07	1,000,000		207,792		76,549		31,243	100,000
Acq of a Replacement Aerial Lift Truck for Shade Tree Management	085	4/25/07	150,000	7,700	142,000		84,107			65,593
Abatement & Demolition of Facilities on the Greystone Park Property	087	5/9/07	2,000,000		1,689,299		662,011			1,027,288
Acq of Security System for the Prosecutor's Special Enforcement Unit	088	5/23/07	150,000	7,700	142,000		49,900		99,800	
Design, Construction, Culvert Installation & Repair of County Bridges	089	5/23/07	4,000,000	199,700	3,800,000		1,726,704		1,348,206	924,790
Renovations & Improvements to CCM Facilities	090	6/11/07	11,496,850		11,384,197		3,628,413		7,755,784	
Renovations & Upgrade of Bathrooms of the Fire & Police Academy	091	6/11/07	200,000		36,146		1,747			34,399
Replacement & Upgrade of Respiratory Protection Equipment at the Fire & Police Academy	092	6/11/07	87,000	1,765			1,764		1	
Acq of Smart Podium Systems in Each Fire & Police Academy Classroom	093	6/11/07	35,000	5,470					5,470	
Acq & Installation of Custom Cabinets for the County Sheriff's CIS Vehicles	094	7/25/07	17,500	253				253		
Renovation of the County Sheriff's K-9 Facility	096	7/25/07	45,000	10,138			10,074		64	
Renovation to County Garage Facilities	097	7/25/07	200,000		116,082		98,410			17,672
Installation of County Roadway Drainage Improvements	098	7/25/07	1,500,000	20,955	1,428,000		544,577		176,378	728,000
Replacement of Administration & Records Building Generator	099	7/25/07	525,000		497,427		103,611			393,816
Replacement of Generators, Motors, Fans and Pumps at Various County Facilities	100	8/8/07	50,000	50,000			50,000			
Acq of Replacement Vehicles for the Morris Area Paratransit System	101	8/8/07	44,000	3,130				3,130		
Completion of Detailed Plans and Specifications for the Vacant Space at Morris View	104	11/7/07	400,000	18,678	380,000		19,689		298,989	80,000
Completion of Detailed Plans and Specifications for the Central Avenue Complex	105	11/7/07	400,000		340,184		5,150		155,034	180,000
Completion of Detailed Plans and Specifications for the County Facilities	106	11/7/07	600,000		567,356		314,103			253,253
Replacement of County Bridges	107	11/7/07	10,759,598	5,408,684			1,548,252		3,860,432	
Acquisition of Replacement Vehicles for the County Nutrition Program	103	12/12/07	94,000	5,665				5,665		
Replacement of the Prosecutor's Office Telephone System	108	2/13/08	196,000	27,149				27,149		
Upgrades to the Morris County Sheriff's Office AFIS, AVID and Live Scan Systems	109	2/13/08	30,000	14,090			13,109		981	
Renovation of Classrooms at the Public Safety Training Academy	110	4/23/08	180,000	8,700	171,000		166,143		13,557	
Replacement of the Boiler Plant in the Administration and Records Building	111	4/23/08	250,000		1,700		478		1,222	
Development of a Wastewater Management Plan to Identify Wastewater Alternatives	112	4/23/08	500,000	23,681	475,000		264,763		83,918	150,000
Analysis of Existing Dam Conditions, Preparation of Operation Manuals, Dam Rehab	113	4/23/08	3,000,000	71,909	2,857,000		264,001		1,807,908	857,000
Roadway Design & Construction Projects	114	4/23/08	5,095,000	2,282,857	807,000		2,522,329		567,528	
Replacement of Co Bridge No 1400-900 on Green Pond Rd, Twp of Rockaway	115	4/23/08	2,800,000	1,980,993			1,188,283		792,710	
Various improvements to MV Including Renovations to the Dietary Loading Dock, Replacement of Laundry Equip and Mattresses and Acquisition of Hi-Lo Beds	116	5/14/08	152,000	149,901			117,570		32,331	
Replacement of Boiler Control Panels at Morris View	117	5/14/08	50,000	2,700	47,000		16,535			33,165
Replacement of Heating, Ventilating, & Air Conditioning Equipment - County Facilities	118	5/14/08	150,000	2,700	142,000		75,179		27,521	42,000
Replacement of Carpeting and Window Fixtures at Various County Facilities	119	5/14/08	100,000		63,742		63,742			
Construction of a Salt Storage Barn to be Shared With the Twp of Montville	120	5/14/08	250,000	11,700	238,000		233,430			16,270
Construction of a Salt Storage Barn at the Wharton Garage	121	5/28/08	390,000		257,669		256,745		924	
Acq of Replacement Vehicles and Equipment for Road & Bridge Dept	122	5/28/08	510,000		450,354		447,977			2,377

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2008		Authorized	Expended	Canceled	Balance, December 31, 2009	
	No.	Date	Appropriation	Funded	Unfunded				Funded	Unfunded
Acquisition of New and Replacement Computers and Appurtenances	123	5/28/08	\$ 1,700,000	\$	\$ 1,529,997	\$	\$ 463,265	\$	\$ 447,732	\$ 619,000
Acquisition of Replacement Vehicles for the K-9 and CIS Units of the Sheriff's Office	124	5/28/08	85,000	1,697				1,697		
Acq of Equipment for Additional Dispatch Position at the Communications Center	125	5/28/08	39,500	39,500			39,500			
Replacement of Motors, Fans, and Pumps at Various County Facilities	126	5/28/08	50,000	39,002			39,002			
Acq & Install of Upgrades to the Life Safety Complex Training Systems	128	6/9/08	362,000	17,700	344,000				17,700	344,000
Improvements to Historic Speedwell Village	129	6/9/08	480,000		392,127		110,210			281,917
Acquisition and Installation of an Emergency Generator at the S.E.U	130	6/9/08	120,000	104,700			17,535		87,165	
Acq of New Replacement Radios & Accessories for all County Government Divisions	131	6/9/08	125,000	106,888			39,663		67,225	
Upgrades to Fire and Sprinkler Systems at Various County Facilities	132	6/25/08	400,000	19,700	380,000		9,727		9,973	380,000
Replacement of Pedestrian and Overhead Doors	133	6/25/08	50,000	49,267			49,267			
Acq of Personal Protective Equip for Academy Fire Instructors	135	6/25/08	58,500	58,500			45,654		12,846	
Completion of the Replacement of Boiler Plant in the Administration & Records Bldg	136	8/13/08	400,000		136,516		111,064			25,452
Bridge Design and Construction at Various County Locations	137	8/13/08	4,675,000	222,700	4,452,000		229,201		1,493,499	2,952,000
Replacement of Wood Structures at Various County Facilities	138	8/13/08	75,000	75,000					75,000	
Rehabilitate & Connect all Utilities to County Facilities on the Greystone Park Property	139	10/7/08	2,100,000	99,700	2,000,000		199,945		399,755	1,500,000
Acq & Installation of Courthouse Security Equipment for Each Courtroom	140	10/7/08	300,000	14,700	285,000		183,678			116,022
Design and Install of County Roadway Drainage Improvements at Various Locations	141	10/22/08	1,000,000	47,700	952,000				47,700	952,000
Acq of Additional Radio Channels Incl Equipment, Licenses, and Coordination Fees	142	10/22/08	210,000	9,700	200,000		261		109,439	100,000
Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	143	10/22/08	145,000	6,700	138,000		210		6,490	138,000
Development of a County-wide Paging System for Fire and EMS	144	10/22/08	800,000	38,700	761,000		1,043		437,657	361,000
Acq & Implementation of Automated Time & Attendance, Personnel & Payroll System	145	11/12/08	2,000,000	95,700	1,904,000		1,500,797			498,903
Renovations of the Existing Central Ave Complex Building at Greystone Park	146	12/10/08	1,350,000	64,700	1,285,000		1,825		762,875	585,000
Financing, Acq, & Install of Renewable Energy Capital Equipment & Facilities	147	12/10/08	500,000	24,700	475,000		453,684			46,016
Acquisition and Installation of Security Equipment at Various County Facilities	148	2/25/09	75,000			75,000	50,290		24,710	
Replacement of Carpeting and Window Fixtures at Various County Facilities	149	2/25/09	100,000			100,000	43,959		56,041	
Design & Replacement of 24" PCCP Transmission Main in Randolph Twp	150	2/25/09	200,000			200,000	71,645			128,355
Refunding Bond Ordinance, refunding bonds of 2001 and 2002	151	3/11/09	20,000,000			20,000,000	17,710,000	2,290,000		
Acquisition of Replacement In-Vehicle Tablet Computers with Laptop Computers	153	5/13/09	200,000			200,000	198,000			2,000
Acquisition & Installation of Security Equipment at Various County Locations	154	5/13/09	125,000			125,000			125,000	
Upgrade the Sheriff's AVID System (Video Enhancement) Software	155	5/13/09	26,000			26,000			26,000	
Acquisition & Replacement of Chairs & Tables for the County Prosecutor's Office	156	5/13/09	76,000			76,000	75,907		93	
Acquisition of File Cabinets for the Continuing Storage of All Closed Out Warrant Files	157	5/27/09	25,585			25,585			25,585	
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	158	5/27/09	3,500,000			3,500,000	300		166,700	3,333,000
Improvements to Historical Speedwell Village	159	5/27/09	335,000			335,000	300		15,700	319,000
Professional Consulting Services for Computer Aided Dispatch for a County-wide Public Safety Communications Center	160	5/27/09	250,000			250,000	300		11,700	238,000
Acq of New & Replacement Radios & Accessories for All County Government Users	161	5/27/09	125,000			125,000	300		5,700	119,000
Replacement of Heating, Ventilating & Air Conditioning Equip at Various County Facilities	162	6/8/09	150,000			150,000	7,134		866	142,000
Development of a Preliminary Feasibility Study & Design for Construction of a New Wing on the Existing Office of Emergency Management & Communications Center	163	6/8/09	1,500,000			1,500,000	42,393		29,607	1,428,000
Acq of Replacement Vehicles & Equip for the Road & Bridge Dept & the Motor Service Ctr	164	6/8/09	175,000			175,000	300		8,700	166,000
Roadway Design & Construction Projects	165	6/8/09	7,945,000			7,945,000	804		4,217,196	3,727,000
Acquisition and Installation of Security System for the Office of Temporary Assistance	166	6/8/09	40,000			40,000	29,750		10,250	
Acq of a Ballistic Microscope for Ballistics Comparisons for Use By the Sheriff's Office	169	6/24/09	75,800			75,800			75,800	
Upgrades to the Existing Co-Generation Plant at the Morris View Healthcare Facility	170	6/24/09	100,000			100,000		100,000		
Replace Boiler Plant in the Public Safety Training Academy & the Medical Services Bldg	171	6/24/09	700,000			700,000	2,181		31,819	666,000
Roof Replacement at Various County Facilities	172	6/24/09	500,000			500,000	300		24,700	475,000
Various Improvements to the Morris View Healthcare Facility	173	6/24/09	349,000			349,000	61,707			287,293
Replacement of County Bridge #1400-393 on South Jefferson Rd in Hanover Township & County Bridge #1400-164 on Stillwater Drive in the Borough of Kinnelon	174	6/24/09	2,000,000			2,000,000	434,529		1,565,471	

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

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Sheet 5

Improvement Description	Resolution or Ordinance			Balance, December 31, 2008		Authorized	Expended	Canceled	Balance, December 31, 2009	
	No.	Date	Appropriation	Funded	Unfunded				Funded	Unfunded
Acquisition of Specialized Training Equipment for the Public Safety Training Academy	175	7/8/09	\$ 37,000	\$	\$	\$ 37,000	\$	\$	\$ 37,000	\$
Renovation of the Public Safety Training Academy	176	7/8/09	208,200			208,200			10,200	198,000
Initial Design of Phase II of Recreational Fields at Central Park of Morris County	177	7/8/09	500,000			500,000			25,000	475,000
County Roadway Drainage Improvement Projects	178	7/8/09	500,000			500,000			25,000	475,000
Replacement of Tree Removal/Pruning Equipment	179	7/22/09	125,000			125,000			125,000	
Replacement of Motors, Fans, and Pumps at Various County Locations	180	7/22/09	50,000			50,000	6,065		43,935	
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	7/22/09	400,000			400,000			20,000	380,000
Acquisition of New & Replacement Computers, Monitors, Printers, Scanners, Software, Network Wiring, Servers, etc.	182	7/22/09	973,814			973,814	53,486			920,328
Renovation to Central Avenue Complex at Greystone Park to Accommodate Various Users	183	8/26/09	3,800,000			3,800,000			181,000	3,619,000
Bridge Design & Construction Projects at Various County Locations	184	8/26/09	3,905,000			3,905,000			186,000	3,719,000
Acquisition of Replacement Common Area Furniture Throughout County Buildings	185	9/9/09	25,000			25,000			25,000	
Acq of a Portable Forensic Light Source for Use at Crime Scenes by the Sheriff's Office	186	9/9/09	35,000			35,000			35,000	
Acquisition of Replacement Pedestrian and Overhead Doors at Various Locations	187	9/9/09	50,000			50,000	3,120		46,880	
Restoration of Brick Facades & Replacement of Sidewalks/Curbs Various County Facilities	188	9/9/09	75,000			75,000			75,000	
Acquisition of Replacement Vehicles for the County Nutrition Program	189	10/28/09	82,500			82,500			82,500	
Acquisition of Replacement Vehicles for the MAPS Program	190	10/28/09	70,000			70,000			70,000	
				<u>\$ 15,600,268</u>	<u>\$ 49,975,789</u>	<u>\$ 49,408,899</u>	<u>\$ 41,841,022</u>	<u>\$ 2,738,022</u>	<u>\$ 31,760,613</u>	<u>\$ 38,645,299</u>
Ref.				C	C		C-2,C-3		C	C,C-6
Capital Fund Balance					Ref.					
Capital Improvement Fund					C-1	\$ 1,092,885		\$ 151,673		
Deferred Charges to Future Taxation - Unfunded					C-8	1,072,014		5,000		
Federal/State Grants Receivable					C-6,C-18	41,213,000		2,581,349		
					C-17	6,031,000				
						<u>\$ 49,408,899</u>		<u>\$ 2,738,022</u>		

COUNTY OF MORRIS

PARK CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2008		Authorized	Expended	Balance, December 31, 2009	
	No.	Date	Appro- priation	Funded	Unfunded			Funded	Unfunded
Park Linear Path Improvements	172	6/26/96	\$ 715,000	\$	\$ 7,294	\$	\$ 2,249	\$ 4,167	\$ 878
Imp to Berkshire Valley Golf Course, Mennen Sports Arena	193	4/9/03	1,400,000		40,466		32,743	7,723	
Reno & Replace at Mennen Arena, Restrooms & Dasherboard in Rink 2	196	4/28/04	200,000		48,448		48,447	1	
Improvements to Lands	197	8/11/04	1,200,000		5,250		5,250		
Various Imp: Dam Safety, Paving Facilities, Security & Golf Courses	199	4/27/05	1,375,000		131,775		35,733	96,042	
Improvements to Park Commission Facilities	201	1/25/06	1,555,000		345,092		125,350	219,742	
Acq of Vehicles & Equipment by the MC Park Commission	203	2/14/07	700,000		4,758		4,758		
Improvements & Renovations of MC Park Commission Facilities	204	5/9/07	1,400,000		589,280	479,000	306,908	761,372	
Acq of Vehicles & Equip by MC Park Comm for Golf Course & Park Maint	205	2/13/08	675,000			102,264	98,813	3,451	
Improvements of MC Park Commission Facilities	206	4/23/08	1,700,000	472,989	1,215,000		382,457	790,532	515,000
Acquisition of Vehicles & Equipment by the MC Park Commission	207	2/11/09	864,300			864,300	679,978		184,322
Purchase of Vehicles & Equipment Necessary for Park Police Operations	208	4/22/09	75,000			75,000	6,140	68,860	
Improvements of MC Park Commission Facilities	209	5/27/09	1,400,000			1,400,000	300	66,700	1,333,000
				<u>\$ 1,638,058</u>	<u>\$ 1,803,558</u>	<u>\$ 2,339,300</u>	<u>\$ 1,729,126</u>	<u>\$ 2,018,590</u>	<u>\$ 2,033,200</u>
Ref.				C	C		C-2,C-4	C	C,C-7
					Ref.				
Capital Fund Balance					C-1	\$ 75,000			
Capital Improvement Fund					C-8	109,300			
Deferred Charges to Future Taxation - Unfunded					C-7,C-19	2,155,000			
						<u>\$ 2,339,300</u>			

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES

Ord. No.	Purpose	Date of Issue of Original Note	Date of Current Issue	Date of Maturity	Rate of Interest	Balance, December 31, 2008	Decreased	Balance, December 31, 2009
942	Road Resurfacing, Reconstruction & Improvement to Cty Roads	9/19/08	9/19/08	9/18/09	3.00%	\$ 1,500,000	\$ 1,500,000	\$
010	Road Improvement Projects	9/19/08	9/19/08	9/18/09	3.00%	1,000,000	1,000,000	
027	Bridge Design & Construction at Various Cty Locations	9/19/08	9/19/08	9/18/09	3.00%	1,000,000	1,000,000	
050	Abatement, Rehab, Demolition & Construction of Rec Facilities	9/19/08	9/19/08	9/18/09	3.00%	1,000,000	1,000,000	
064	Energy Saving Installation - Various County Facilities	9/19/08	9/19/08	9/18/09	3.00%	100,000	100,000	
065	Improvements to Speedwell Village	9/19/08	9/19/08	9/18/09	3.00%	250,000	250,000	
070	Repair/Replacement Correctional Facility Security System	9/19/08	9/19/08	9/18/09	3.00%	700,000	700,000	
071	Abatement & Demolition of Facilities on Greystone Park Property	9/19/08	9/19/08	9/18/09	3.00%	450,000	450,000	
072	Acquisition of Computers/Appurtenances	9/19/08	9/19/08	9/18/09	3.00%	395,000	395,000	
076	Roof Replacement - Various County Facilities	9/19/08	9/19/08	9/18/09	3.00%	250,000	250,000	
077	Replacement of Boiler Plant at the Administration Bldg	9/19/08	9/19/08	9/18/09	3.00%	400,000	400,000	
081	Road Improvement Projects	9/19/08	9/19/08	9/18/09	3.00%	400,000	400,000	
082	Replace Equipment, Mattresses, & Beds at Morris View	9/19/08	9/19/08	9/18/09	3.00%	250,000	250,000	
084	Acq of Additional Frequencies for the Trunked Radio System	9/19/08	9/19/08	9/18/09	3.00%	800,000	800,000	
091	Renovations of Bathrooms/Locker Rooms at Fire & Police Academy	9/19/08	9/19/08	9/18/09	3.00%	100,000	100,000	
104	Plans & Specs for the Utilization of Vacant Space at Morris View	9/19/08	9/19/08	9/18/09	3.00%	300,000	300,000	
112	Develop Wastewater Mangmnt Plan to Identify Wastewater Alternatives	9/19/08	9/19/08	9/18/09	3.00%	300,000	300,000	
113	Analysis of Dam Conditions, Preparation of Operation Manuals, Dam Rehab	9/19/08	9/19/08	9/18/09	3.00%	2,000,000	2,000,000	
114	Roadway Design & Construction Projects	9/19/08	9/19/08	9/18/09	3.00%	805,000	805,000	
122	Roads Replacement Vehicles and Equipment	9/19/08	9/19/08	9/18/09	3.00%	250,000	250,000	
123	Acq of New & Replacement Computers & Appurtenances	9/19/08	9/19/08	9/18/09	3.00%	500,000	500,000	
090	Renovations & Improvements to CCM Facilities	9/19/08	9/19/08	9/18/09	3.00%	3,000,000	3,000,000	
						<u>\$ 15,750,000</u>	<u>\$ 15,750,000</u>	<u>\$</u>
Ref.						C	C-2,C-3,C-18	C

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

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Sheet 1

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2009		Rate of Interest	Balance December 31, 2008	Increase	Refunding	Decrease	Balance December 31, 2009
			Date	Amount						
General Bonds 1993	5/13/93	\$ 20,750,000	5/13/2010-2012 5/13/2013	\$ 1,039,000 1,009,000	5.125% 5.125%	\$ 5,165,000	\$	\$	\$ 1,039,000	\$ 4,126,000
General Improvement Bonds 1998 *	9/15/98	15,495,000				700,000			700,000	
General Improvement Bonds 1999 *	9/23/99	20,866,000				900,000			900,000	
General Improvement Bonds 2000 *	9/15/00	33,472,000	9/15/2010	2,200,000	4.750%	4,400,000			2,200,000	2,200,000
General Improvement Bonds 2001*	9/1/01	22,599,000	9/01/2010	1,885,000	4.000%	11,224,000		7,454,000	1,885,000	1,885,000
General Improvement Bonds 2002*	6/27/02	21,568,000	3/15/2010	1,700,000	3.750%	12,268,000		8,968,000	1,600,000	1,700,000
Refunding Pension Bonds 2003	1/14/03	5,540,000	2/01/2010 2/01/2011 2/01/2012 2/01/2013 2/01/2014 2/01/2015 2/01/2016 2/01/2017 2/01/2018	600,000 400,000 400,000 400,000 400,000 500,000 500,000 200,000 240,000	4.400% 4.700% 4.950% 5.150% 5.250% 5.350% 5.750% 5.750% 5.750%	4,240,000			600,000	3,640,000
General Improvement Bonds 2003*	6/24/03	16,288,000	5/01/2010 5/01/2011 5/01/2012 5/01/2013 5/01/2014 5/01/2015	1,500,000 1,500,000 1,500,000 1,500,000 1,225,000 1,163,000	2.400% 2.600% 2.750% 2.875% 3.000% 3.125%	9,888,000			1,500,000	8,388,000
Refunding General Bonds 2003*	7/1/03	46,105,000	2/01/2010 2/01/2011 2/01/2012 2/01/2013 2/01/2014 2/01/2015 2/01/2016 2/01/2017 2/01/2018 2/01/2019 2/01/2020 2/01/2021 2/01/2022 2/01/2023 2/01/2024 2/01/2025	4,230,000 4,240,000 4,245,000 4,250,000 4,260,000 4,265,000 1,005,000 995,000 985,000 975,000 965,000 955,000 950,000 940,000 930,000 385,000	5.000% 5.000% 5.000% 5.000% 5.000% 5.000% 3.600% 3.700% 3.750% 4.000% 4.000% 4.000% 4.125% 4.200% 4.250% 4.250%	37,870,000			3,295,000	34,575,000

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Sheet 1

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2009		Rate of Interest	Balance December 31, 2008	Increase	Refunding	Decrease	Balance December 31, 2009
			Date	Amount						
General Improvement Bonds 2004*	6/22/04	\$ 19,837,000	4/01/2010	\$ 1,100,000	3.250%	\$ 11,182,000	\$	\$	\$ 1,700,000	\$ 9,482,000
			4/01/2011	1,100,000	3.500%					
			4/01/2012	1,500,000	3.625%					
			4/01/2013	1,500,000	3.750%					
			4/01/2014	1,500,000	4.000%					
			4/01/2015	1,500,000	4.125%					
			4/01/2016	1,282,000	4.250%					
Pension Refunding Bonds 2004	12/7/04	9,950,000	10/01/2010	800,000	4.270%	6,750,000			800,000	5,950,000
			10/01/2011	800,000	4.440%					
			10/01/2012	800,000	4.630%					
			10/01/2013	800,000	4.780%					
			10/01/2014	800,000	4.830%					
			10/01/2015	800,000	4.930%					
			10/01/2016	1,150,000	5.030%					
General Improvement Bonds 2005	6/16/05	15,779,000	2/01/2010	1,000,000	3.000%	10,979,000			1,000,000	9,979,000
			2/01/2011	1,200,000	3.000%					
			2/01/2012	1,200,000	3.125%					
			2/01/2013	1,200,000	3.500%					
			2/01/2014	1,700,000	3.500%					
			2/01/2015	1,800,000	3.750%					
			2/01/2016	1,879,000	3.750%					
General Improvement Refunding 2006 *	3/15/06	32,624,000	3/15/2010	3,015,000	5.000%	30,264,000			2,320,000	27,944,000
			3/15/2011	5,805,000	4.667%					
			3/15/2012	5,205,000	5.000%					
			3/15/2013	4,400,000	5.000%					
			3/15/2014	2,985,000	5.000%					
			3/15/2015	1,469,000	5.000%					
			3/15/2016	625,000	4.000%					
			3/15/2017	625,000	5.000%					
			3/15/2018-2019	625,000	4.000%					
			3/15/2020-2021	620,000	4.000%					
			3/15/2022	515,000	4.000%					
			3/15/2023	410,000	4.125%					
			3/15/2024	400,000	4.125%					
General Improvement Bonds 2006 *	10/5/06	21,666,000	10/01/2010	1,900,000	3.625%	17,366,000			1,900,000	15,466,000
			10/01/2011	1,701,000	3.625%					
			10/01/2012-2014	2,100,000	3.625%					
			10/01/2015	2,200,000	3.625%					
			10/01/2016	3,365,000	3.625%					

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2009		Rate of Interest	Balance December 31, 2008	Increase	Refunding	Decrease	Balance December 31, 2009
			Date	Amount						
General Improvement Bonds 2007 *	8/30/07	\$ 8,890,000	8/15/2010	\$ 600,000	4.000%	\$ 8,050,000	\$	\$	\$ 600,000	\$ 7,450,000
			8/15/2011-2012	600,000	4.125%					
			8/15/2013	500,000	4.125%					
			8/15/2014-2017	900,000	4.125%					
			8/15/2018	780,000	4.125%					
			8/15/2019	770,000	4.250%					
General Improvement Bonds 2008 *	9/19/08	7,194,000	4/15/2010	600,000	2.500%	7,194,000			325,000	6,869,000
			4/15/2011-2013	600,000	2.750%					
			4/15/2014-2015	650,000	3.000%					
			4/15/2016	650,000	3.250%					
			4/15/2017-2018	650,000	3.500%					
			4/15/2019	650,000	3.625%					
General Improvement Refunding 2009	5/18/09	15,914,000	4/15/2020	569,000	3.750%		15,914,000			15,914,000
			3/15/2011	3,118,000	3.000%					
			3/15/2012	3,692,000	3.000%					
			3/15/2013	3,691,000	5.000%					
			3/15/2014	3,637,000	5.000%					
General Improvement Bonds 2009*	7/30/09	29,769,000	3/15/2015	1,776,000	3.000%		29,769,000			29,769,000
			4/15/2010-2012	100,000	1.500%					
			4/15/2013	200,000	1.500%					
			4/15/2014	300,000	1.750%					
			4/15/2015	1,100,000	2.000%					
			4/15/2016	4,100,000	2.500%					
			4/15/2017	10,500,000	3.000%					
			4/15/2018	5,500,000	3.000%					
			4/15/2019	3,500,000	3.125%					
			4/15/2020	2,000,000	3.125%					
			4/15/2021	1,000,000	4.000%					
County College Bonds 2002	6/27/02	5,819,000	4/15/2022	1,269,000	4.000%	2,819,000			400,000	2,419,000
			3/15/2010	400,000	3.750%					
			3/15/2011	400,000	3.850%					
			3/15/2012-2014	400,000	4.000%					
County College Bonds 2003	6/24/03	2,575,000	3/15/2015	419,000	4.000%					
			5/01/2010	275,000	2.400%					
			5/01/2011	260,000	2.600%					
			5/01/2012	260,000	2.750%					
Refunding County College Bonds 2003	7/1/03	1,705,000	5/01/2013	255,000	2.875%					
						405,000			405,000	

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2009		Rate of Interest	Balance December 31, 2008	Increase	Refunding	Decrease	Balance December 31, 2009
			Date	Amount						
County College Bonds 2004	6/22/04	\$ 6,360,000	4/01/2010 4/01/2011	\$ 650,000 650,000	3.250% 3.500%	\$ 2,300,000	\$	\$	\$ 1,000,000	\$ 1,300,000
County College Bonds 2007	8/30/07	6,503,000	8/15/2010 8/15/2011 8/15/2012-2018 8/15/2019	650,000 500,000 550,000 453,000	4.000% 4.125% 4.125% 4.250%	5,803,000			350,000	5,453,000
County College Bonds 2009	7/30/09	11,496,000	4/15/2010-2012 4/15/2013 4/15/2014 4/15/2015 4/15/2016 4/15/2017 4/15/2018 4/15/2019 4/15/2020 4/15/2021 4/15/2022	300,000 400,000 600,000 1,500,000 1,500,000 1,500,000 1,000,000 1,000,000 1,000,000 1,000,000 1,096,000	1.500% 1.500% 1.750% 2.000% 2.500% 3.000% 3.000% 3.125% 3.125% 4.000% 4.000%		11,496,000			11,496,000
						<u>\$ 191,092,000</u>	<u>\$ 57,179,000</u>	<u>\$ 16,422,000</u>	<u>\$ 24,794,000</u>	<u>\$ 207,055,000</u>
Ref.						C	C-2,C-3,C-5	C-5	C-5	C

* Callable Bonds

COUNTY OF MORRIS

PARK CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2009		Rate of Interest	Balance December 31, 2008	Increase	Refunding	Decrease	Balance December 31, 2009
			Date	Amount						
Park Bonds 1993	5/13/93	\$ 5,969,000.00	5/13/2010-2012 5/13/2013	\$ 299,000 288,000	5.125% 5.125%	\$ 1,484,000	\$	\$	\$ 299,000	\$ 1,185,000
Park Bonds 1997*	7/31/97	905,000				55,000			55,000	
Park Bonds 1999*	9/23/99	4,519,000				300,000			300,000	
Park Bonds 2000*	9/15/00	5,796,000	9/15/2010	400,000	4.750%	800,000			400,000	400,000
Park Bonds 2001*	9/1/01	2,654,000	9/01/2010	205,000	4.000%	1,229,000		819,000	205,000	205,000
Park Bonds 2002*	6/27/02	2,470,000	3/15/2010	200,000	3.750%	1,430,000		1,030,000	200,000	200,000
Park Bonds 2003*	6/24/03	650,000	5/01/2010	55,000	2.400%	375,000			55,000	320,000
			5/01/2011	55,000	2.600%					
			5/01/2012	55,000	2.750%					
			5/01/2013	55,000	2.875%					
			5/01/2014	55,000	3.000%					
			5/01/2015	45,000	3.125%					
Park Bonds 2003 Refunding*	7/15/03	2,805,000	2/01/2010	590,000	5.000%	2,110,000			280,000	1,830,000
			2/01/2011-2014	310,000	5.000%					
Park Bonds 2004*	6/22/04	545,000	4/01/2010	70,000	3.250%	165,000			95,000	70,000
Park Bonds 2005	6/16/05	1,471,000	2/01/2010	300,000	3.000%	600,000			300,000	300,000
Park Bonds 2006 Refunding	3/15/06	1,516,000	3/15/2011	380,000	4.667%	1,516,000				1,516,000
			3/15/2012-2013	380,000	5.000%					
			3/15/2014	360,000	5.000%					
			3/15/2015	16,000	5.000%					
Park Bonds 2006	10/5/06	1,632,000	10/01/2010	325,000	3.625%	982,000			325,000	657,000
			10/01/2011	332,000	3.625%					

COUNTY OF MORRIS

PARK CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2009		Rate of Interest	Balance December 31, 2008	Increase	Refunding	Decrease	Balance December 31, 2009
			Date	Amount						
Park Bonds 2007	8/30/07	\$ 2,201,000	8/15/2010	\$ 210,000	4.000%	\$ 1,901,000	\$	\$	\$ 150,000	\$ 1,751,000
			8/15/2011-2016	210,000	4.125%					
			8/15/2017	281,000	4.125%					
Park Bonds 2008	9/19/08	2,198,000	4/15/2010	250,000	2.500%	2,198,000			125,000	2,073,000
			4/15/2011-2013	250,000	2.750%					
			4/15/2014-2015	250,000	3.000%					
			4/15/2016	250,000	3.250%					
			4/15/2017	250,000	3.500%					
			4/15/2018	73,000	3.500%					
Park Bonds 2009 Refunding	5/18/09	1,796,000	3/15/2011	352,000	3.000%		1,796,000			1,796,000
			3/15/2012	403,000	3.000%					
			3/15/2013	404,000	5.000%					
			3/15/2014	408,000	5.000%					
			3/15/2015	229,000	3.000%					
Park Bonds 2009*	7/30/09	1,858,000	4/15/2010	50,000	1.500%		1,858,000			1,858,000
			4/15/2011	300,000	1.500%					
			4/15/2012	150,000	1.500%					
			4/15/2013	100,000	1.500%					
			4/15/2014	100,000	1.750%					
			4/15/2015	250,000	2.000%					
			4/15/2016	250,000	2.500%					
			4/15/2017-2018	200,000	3.000%					
			4/15/2019	258,000	3.125%					
						<u>\$ 15,145,000</u>	<u>\$ 3,654,000</u>	<u>\$ 1,849,000</u>	<u>\$ 2,789,000</u>	<u>\$ 14,161,000</u>
Ref.						C	C-2,C-4,C-5	C-5	C-5	C

* Callable Bonds

COUNTY OF MORRIS

PARK CAPITAL FUND
GREEN ACRES LOAN PAYABLE - STATE OF NEW JERSEY

	Ref.		
BALANCE, DECEMBER 31, 2008	C		\$ 1,523,225
Decreased by:			
Loan Repayments - Hedden Park		\$	
Loan Repayments - Pyramid Mountain			268,899
Loan Repayments - Patriot's Path / Schooley's Mountain			17,602
	C-5		<u>286,501</u>
BALANCE, DECEMBER 31, 2009	C		<u>\$ 1,236,724</u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF DUE FROM MORRIS COUNTY MUNICIPAL UTILITIES AUTHORITY

NOT APPLICABLE

COUNTY OF MORRIS

PARK CAPITAL FUND

SCHEDULE OF DUE FROM STATE OF NEW JERSEY - GREEN ACRES FUND GRANTS

	Ref.		
BALANCE, DECEMBER 31, 2008	C	\$ 3,975,706	
Decreased by:			
Green Acres Planning - Incentive Grant #1400-00-076			
St. Mary's Abbey Acquisition -			
Collected in Open Space Trust Fund		<u>\$ 3,975,706</u>	<u>3,975,706</u>
BALANCE, DECEMBER 31, 2009	C	<u>\$</u>	

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF FEDERAL/STATE AID RECEIVABLE

	Ref.	
BALANCE, DECEMBER 31, 2008	C,C-3	\$ 12,501,602
Increased by:		
NJ Transportation Trust Fund	C-9	<u>6,031,000</u>
		18,532,602
Decreased By:		
Cash Receipts:		
Current Year Funding:		
NJ Transportation Trust Fund		\$ 4,031,000
Prior Year Receivable:		
NJ Transportation Trust Fund		6,470,249
Federal Transportation Fund - Washington Street		<u>861,063</u>
	C-2; C-3	<u>11,362,312</u>
BALANCE, DECEMBER 31, 2009	C,C-3	<u><u>\$ 7,170,290</u></u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

	Ordinance Number	Balance, December 31, 2008	Authorized 2009	Notes Paid	Bonds Issued	Authori- zations Canceled	Utilization of Capital Surplus/ Contributions	Balance, December 31, 2009
Automation Finance & P/R System	721	\$ 259,000	\$	\$	\$	\$	\$	\$ 259,000
Analysis & Repair - Washington Building	723	95,000			95,000			
Pigeon Hill Wetland Mitigation Project	851	85,000						85,000
Construction, Washington Street Bridge in Town of Boonton	878	238,000					213,596	24,404
Preliminary Costs of Design & Eng of Construction on Old Jail	893	60,000						60,000
Acq of Property Connection w/MCMUA Project aka Righter Road Booster Pump Station and Transmission Main	927	115,000				115,000		
Road Resurfacing, Reconstruction & Improvement to County Roads	942	549,973		1,500,000	2,049,000		973	
County Roadway Drainage Improvements	962	274,000			274,000			
Acq & Install Library System Upgrades - by Network Srvs Division	973	136,000			136,000			
Road Improvement Projects	010	789,430		1,000,000	1,500,000			289,430
Acquisition of Property - Roxbury Township	017	71,000			36,000	34,591	409	
Upgrade of Morris County Mosquito Commission Facility	021	681,000						681,000
Bridge Design & Construction Projects at Various County Locations	027	3,773,347		1,000,000	4,000,000		34,986	738,361
Acq of Various Properties in the Twp of Washington	029	762,000						762,000
Roof Replacement at Various County Facilities	036	130,000			130,000			
Completion/Design & Install of Fire pumps & Alarms at Various Facilities	038	380,000			175,000			205,000
Abatement, Rehabilitation, Demolition & Construction of Recreational Facilities on the Greystone Park Property	050	1,071,000		1,000,000	1,500,000			571,000
Replacement of Carpeting & Window Fixtures at Various County Facilities	055	95,000			95,000			
Restoration of Brick Facades/Rplmnt of Concrete Sidewalks/Curbs-Var Cty Fac	061	95,000			95,000			
Acq & Install of the Final Phase of the MC Integrated Justice Information Sys	063	83,773						83,773
Energy Savings Installs at Various County Facilities	064	185,000		100,000	100,000			185,000
Improvements to Speedwell Village	065	150,000		250,000	250,000			150,000
Completion of an Emergency Srvs Training Facil/Fire & Police	069	113,000						113,000
Repair/Replacement of County Correctional Facility Security System	070	60,000		700,000	760,000			
Abatement and Demolition of Facilities on the Greystone Park Property	071	2,000		450,000	452,000			
Acquisition of New & Replacement Computers & Appurtenances	072			395,000	395,000			
Renovation of the Superintendent & Board of Elections Offices	073	66,000			38,000	27,126	874	
Roof Replacement at Various County Facilities	076	225,000		250,000	375,000			100,000
Replacement of Boiler Plant in the Administration & Records Building	077	28,000		400,000	428,000			
Renovation of Apparatus Bay at the Fire & Police Training Academy	079	124,000			104,000	19,632	368	
Acq of Replacement Vehicles & Equipment for the R&B Department and MSC	080	288,000						288,000
Road Improvement Projects	081	395,000		400,000	795,000			
Replacement of Equip, Patient Mattresses & Hi-Low Beds at Morris View	082	116,000		250,000	366,000			
Acq of Additional Frequencies for the Trunked Radio System	084	150,000		800,000	850,000			100,000
Acq of a Replacement Aerial Lift Truck for Shade Tree Management	085	142,000						142,000
Abatement & Demolition of Facilities on the Greystone Park Property	087	1,904,000			750,000			1,154,000
Acq of Security System for the Prosecutor's Special Enforcement Unit	088	142,000			142,000			
Design, Construction, Culvert Installation & Repair of County Bridges	089	3,800,000			2,000,000		875,210	924,790
Renovations & Improvements to CCM Facilities	090	8,496,850		3,000,000	11,496,850		850	
Renovations & Upgrade of Bathrooms of the Fire & Police Academy at the Fire & Police Academy	091	90,000		100,000	150,000			40,000
Renovation to County Garage Facilities	097	190,000			125,000			65,000
Installation of County Roadway Drainage improvements	098	1,428,000			700,000			728,000
Replacement of Administration & Records Building Generator	099	500,000						500,000
Completion of Detailed Plans and Specifications for the Vacant Space at Morris View	104	80,000		300,000	300,000			80,000
Completion of Detailed Plans and Specifications for the Central Avenue Complex	105	380,000			200,000			180,000
Completion of Detailed Plans and Specifications for the County Facilities	106	571,000			200,000			371,000
Renovation of Classrooms at the Public Safety Training Academy	110	171,000			171,000			
Replacement of the Boiler Plant in the Administration and Records Building	111	238,000			238,000			
Development of a Wastewater Management Plan to Identify Wastewater Alternatives	112	175,000		300,000	325,000			150,000
Analysis of Existing Dam Conditions, Preparation of Operation Manuals, Dam Rehab	113	857,000		2,000,000	2,000,000			857,000
Roadway Design & Construction Projects	114	2,000		805,000	807,000			

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

	Ordinance Number	Balance, December 31, 2008	Authorized 2009	Notes Paid	Bonds Issued	Authori- zations Canceled	Utilization of Capital Surplus/ Contributions	Balance, December 31, 2009
Replacement of Boiler Control Panels at Morris View	117	\$ 47,000	\$	\$	\$	\$	\$	\$ 47,000
Replacement of Heating, Ventilating, & Air Conditioning Equipment - County Facilities	118	142,000			100,000			42,000
Replacement of Carpeting and Window Fixtures at Various County Facilities	119	95,000			95,000			
Construction of a Salt Storage Barn to be Shared With the Twp of Montville	120	238,000						238,000
Construction of a Salt Storage Barn at the Wharton Garage	121	371,000			371,000			
Acq of Replacement Vehicles and Equipment for the Road & Bridge Dept	122	235,000		250,000	385,000			100,000
Acquisition of New and Replacement Computers and Appurtenances	123	1,119,000		500,000	1,000,000			619,000
County Share of Costs for Renovations to the County Owned Portion of the Ann/Bank Street Parking Garage	127	162,170			162,000		170	
Acq & Installation of Upgrades to the Life Safety Complex Training Systems	128	344,000						344,000
Improvements to Historic Speedwell Village	129	457,000			150,000			307,000
Upgrades to Fire and Sprinkler Systems at Various County Facilities	132	380,000						380,000
Completion of the Replacement of Boiler Plant in the Administration & Records Bldg	136	380,000			340,000			40,000
Bridge Design and Construction at Various County Locations	137	4,452,000			1,500,000			2,952,000
Rehabilitate & Connect all Utilities to County Facilities on the Greystone Park Property	139	2,000,000			500,000			1,500,000
Acq & Installation of Courthouse Security Equipment for Each Courtroom	140	285,000			100,000			185,000
Design and Install of County Roadway Drainage Improvements at Various Locations	141	952,000						952,000
Acq of Additional Radio Channels Incl Equipment, Licenses, and Coordination Fees	142	200,000			100,000			100,000
Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	143	138,000						138,000
Development of a County-wide Paging System for Fire and EMS	144	761,000			400,000			361,000
Acq & Implementation of Automated Time & Attendance, Personnel & Payroll System	145	1,904,000			1,250,000			654,000
Renovations of the Existing Central Ave Complex Building at Greystone Park	146	1,285,000			700,000			585,000
Financing, Acq, & Install of Renewable Energy Capital Equipment & Facilities	147	475,000						475,000
Design & Replacement of 24" PCCP Transmission Main in Randolph Twp	150		190,000					190,000
Refunding Bond Ordinance, Refunding Bonds of 2001 and 2002	151		20,000,000		17,710,000	2,290,000		
Acquisition of Replacement In-Vehicle Tablet Computers with Laptop Computers	153		190,000					190,000
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	158		3,333,000					3,333,000
Improvements to Historical Speedwell Village	159		319,000					319,000
Professional Consulting Services for Computer Aided Dispatch for a County-wide Public Safety Communications Center	160		238,000					238,000
Acq of New & Replacement Radios & Accessories for All County Government Users	161		119,000					119,000
Replacement of Heating, Ventilating & Air Conditioning Equip at Various County Facilities	162		142,000					142,000
Development of a Preliminary Feasibility Study & Design for Construction of a New Wing on the Existing Office of Emergency Management & Communications Center	163		1,428,000					1,428,000
Acq of Replacement Vehicles & Equip for the Road & Bridge Dept & Motor Service Ctr	164		166,000					166,000
Roadway Design & Construction Projects	165		3,727,000					3,727,000
Upgrades to the Existing Co-Generation Plant at the Morris View Healthcare Facility	170		95,000			95,000		
Replace Boiler Plant in the Public Safety Training Academy & the Medical Services Bldg	171		666,000					666,000
Roof Replacement at Various County Facilities	172		475,000					475,000
Various Improvements to the Morris View Healthcare Facility	173		332,000					332,000
Renovation of the Public Safety Training Academy	176		198,000					198,000
Initial Design of Phase II of Recreational Fields at Central Park of Morris County	177		475,000					475,000
County Roadway Drainage Improvement Projects	178		475,000					475,000
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181		380,000					380,000
Acquisition of New & Replacement Computers, Monitors, Printers, Scanners, Software, Network Wiring, Servers, etc.	182		927,000					927,000
Renovation to Central Ave Complex at Greystone Park to Accommodate Various Users	183		3,619,000					3,619,000
Bridge Design & Construction Projects at Various County Locations	184		3,719,000					3,719,000
		<u>\$ 47,234,543</u>	<u>\$ 41,213,000</u>	<u>\$ 15,750,000</u>	<u>\$ 59,465,000</u>	<u>\$ 2,581,349</u>	<u>\$ 1,127,436</u>	<u>\$ 41,023,758</u>

Ref.

C-6,C-9

C-2,C-11

C-6

C-9

C-6

COUNTY OF MORRIS

PARK CAPITAL FUND
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

	Ordinance Number	Balance, December 31, 2008	Authorized in 2009	Bonds Issued	Balance, December 31, 2009
Improvement to the Park Linear Path System	172	\$ 262,878	\$	\$ 262,000	\$ 878
Various Imp: Dam Safety, Paving Facilities, Security & Golf Courses	199				
Improvements to Park Commission Facilities	201				
Acq of Vehicles & Equipment by the MC Park Commission	203				
Improvements & Renovations of MC Park Commission Facilities	204	479,000		479,000	
Acq of Vehicles & Equipment by MC Park Commission	205	142,000		142,000	
Improvements of MC Park Commission Facilities	206	1,215,000		700,000	515,000
Acq of Vehicles & Equipment by the MC Park Commission	207		822,000	275,000	547,000
Improvements of MC Park Commission Facilities	209		1,333,000		1,333,000
		<u>\$ 2,098,878</u>	<u>\$ 2,155,000</u>	<u>\$ 1,858,000</u>	<u>\$ 2,395,878</u>
Ref.			C-7,C-10	C-7	

COUNTY OF MORRIS

PART II

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2009

Federal Grantor/Pass Through Grantor/Program/Cluster Title	Federal CFDA #	Pass-Through Entity ID#	Grant#	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
U.S. Department of Housing and Urban Development:								
CDBG - Entitlement Cluster:								
Community Development Block Grant	14.218	N/A	B-09-UC-340105	7/1/09-6/30/10	\$ 2,269,061	\$ 205,086	\$ 205,086	\$ 1,208,084
			B-08-UC-340105	7/1/08-6/30/09	2,242,046	1,183,006	1,132,924	
			B-07-UC-340105	7/1/07-6/30/08	2,322,504	2,181,918	863,523	1,029,091
			B-06-UC-340105	7/1/06-6/30/07	2,060,980	1,982,132	24,834	
Community Development Block Grant Program Income	14.218	N/A	N/A	1/1/09-12/31/09	120,356	120,356	120,356	120,356
ARRA - Community Development Block Grant - Recovery	14.253	N/A	B-09-UY-34-0105	8/21/09-9/30/12	608,627			
Total Community Development Block Grant Cluster					9,623,674	5,672,498	2,336,723	2,357,531
Emergency Shelter Program	14.231	N/A	S-09-UC-340019	7/1/09-6/30/10	99,823	35,924	35,924	35,924
			S-08-UC-340019	7/1/08-6/30/09	100,075	100,075	78,265	78,265
Home Investment Partnership Program	14.239	N/A	M09-DC-34-0226	7/1/09-6/30/14	1,173,613			
			M08-DC-34-0226	7/1/08-6/30/13	1,061,517	202,197	187,039	
			M07-DC-34-0226	7/1/07-6/30/12	1,162,079	945,663	385,769	606,018
			M06-DC-34-0226	7/1/06-6/30/11	1,078,948	965,051	5,524	
			M05-DC-34-0226	7/1/05-6/30/10	1,683,233	1,550,181	38,730	
Home Investment Partnership Program Program Income	14.239	N/A	N/A	1/1/09-12/31/09	2,000	2,000	2,000	2,000
ARRA - Homelessness Prevention and Recovery Plan	14.257	N/A	S-09-UY-34-0019	9/1/09-8/30/12	930,656	50,801	50,801	50,801
					16,915,518	9,524,390	3,120,775	3,130,539
U.S. Department of Justice:								
Pass Through New Jersey Department of Law and Public Safety Sexual Assault Nurse Examiner Project	16.575	FY09-100-066-1020-142	VS-35-08	10/1/08-9/30/09	94,610	66,402	66,402	66,402
		FY08-100-066-1020-142	VS-43-07	9/1/07-9/30/08	94,610	50,603	(119)	23,652
Pass Through New Jersey Department of Law and Public Safety Multi-Jurisdictional Narcotics Task Force	16.738	1020-100-066-1020-364-YOPR-6010	JAG-1-14TF-07	1/1/08-12/31/08	57,774	57,774		57,774
Pass Through New Jersey Department of Law and Public Safety Crime Victim Assistant Project	16.575	FY10-100-066-1020-142	V-32-07	9/1/09-8/31/10	142,782	58,120	58,120	
		FY09-100-066-1020-142	V-11-07	9/1/08-8/31/09	108,673	108,673	108,673	108,673
Pass Through New Jersey Department of Law and Public Safety Body Armor Replacement Program	16.607	1020-718-066-1020-001-YCJS-6120	N/A	1/1/08-12/31/08	32,099	638	638	
		1020-718-066-1020-001-YCJS-6120	N/A	1/1/07-12/31/07	36,036	32,698	20,200	
Bullet Proof Vest Partnership Program	16.607	N/A	N/A	1/1/08-12/31/08	1,576	1,576	1,576	
Pass Through New Jersey Department of Law and Public Safety Juvenile Crime Reduction Plan	16.523	1500-100-066-1500-121-YSAC-6010	JABG-08-14	1/1/09-12/31/09	26,196	19,647	19,647	
		1500-100-066-1500-121-YSAC-6010	JABG-07-14	1/1/08-12/31/08	25,675	25,675	6,419	6,419
Pass Through New Jersey Department of Law and Public Safety Medication Dispensing Training	16.523	N/A	N/A	1/1/07-12/31/07	10,000	3,828	3,828	
State Criminal Alien Assistance Program (SCAAP)	16.606	N/A	N/A	7/1/05-6/30/08	1,561,759	680,702	588,992	406,065
		N/A	N/A	7/1/04-6/30/05	433,680	410,443	19,354	
COPS Technology Grant	16.710	N/A	2008CKWX0250	12/26/07-12/25/10	935,300	935,295	935,295	935,295
Pass Through New Jersey Department of Law and Public Safety Megan's Law and Local Law Enforcement Assistance	16.738	N/A	JAG 1-16LL-07	3/3/09-3/2/10	9,264	1,506	1,506	
		N/A	JAG 1-17LL-06	3/3/08-3/2/09	9,103	9,103		9,103
					3,579,137	2,462,683	1,839,634	1,613,383
U.S. Department of Labor:								
Pass Through New Jersey Department of Labor and Workforce Development:								
Workforce Investment Act Cluster:								
Workforce Investment Act - Adult	17.258	N/A	N/A	7/1/09-6/30/11	309,717	67,427	67,427	19,783
ARRA - Workforce Investment Act - Adult		N/A	N/A	7/1/08-6/30/09	165,660	79,995	72,209	75,000
Workforce Investment Act - Adult		N/A	N/A	7/1/08-6/30/09	317,003	317,003	317,003	309,217

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2009

Federal Grantor/Pass Through Grantor/Program/Cluster Title	Federal CFDA #	Pass-Through Entity ID#	Grant#	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
<u>U.S. Department of Labor:</u>								
Pass Through New Jersey Department of Labor and Workforce Development								
Workforce Investment Act - Dislocated Worker Program	17.260	N/A	N/A	7/1/09-6/30/11	\$ 1,393,786	\$ 317,165	\$ 317,165	
ARRA - Workforce Investment Act - Dislocated Worker Program		N/A	N/A	7/1/08-6/30/09	1,456,962	693,513	693,513	725,000
Workforce Investment Act - Dislocated Worker Program		N/A	N/A	7/1/08-6/30/09	1,031,589	1,031,589	747,611	910,000
Workforce Investment Act - Youth Activities Program/Administrative	17.259	N/A	N/A	7/1/09-6/30/11	325,914		53,213	
ARRA - Workforce Investment Act - Youth Activities Program/Administrative		N/A	N/A	7/1/08-6/30/09	387,780	351,882	351,882	322,000
Workforce Investment Act - Youth Activities Program/Administrative		N/A	N/A	7/1/08-6/30/09	328,843	328,843	257,653	301,000
Total Workforce Investment Act Cluster					5,717,254	3,187,417	2,877,676	2,662,000
<u>U.S. Department of Homeland Security:</u>								
Pass Through New Jersey Department of Law and Public Safety								
Citizen Corps and Community Emergency Response Team (CERT)	97.054	1200-100-066-1200-851-YEMR-6110	N/A	1/1/03-12/31/05	32,880	32,194	1,500	
Pass Through New Jersey Department of Law and Public Safety								
FY2008 State Homeland Security Grant Program	97.073	1005-100-066-1005-006-YYYY-6110	2008-GE-T8-0015	8/25/08-8/31/11	943,941	607,728	607,728	554,842
FY2007 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	2007-CE-T7-0056	10/17/07-6/30/10	841,406	706,426	36,140	47,842
FY2006 State Homeland Security Grant Program		1005-100-066-1005-006-YYYY-6110	N/A	7/1/06-2/3/09	444,570	444,263	46,325	46,325
FY2008 Urban Areas Security Initiative Grant Program	97.008	N/A	2008-GE-T8-0015	7/1/08-4/30/11	617,141	419,327	419,327	354,127
FY2007 Urban Areas Security Initiative Grant Program	97.067	N/A	2007-GE-T7-0056	7/1/07-3/10/10	604,307	219,491	144,975	144,975
FY2006 Urban Areas Security Initiative Grant Program	97.067	N/A	2006-GE-T6-0048	7/1/06-6/30/08	26,606	4,291	4,291	
FY2006 Urban Areas Security Initiative Grant Program	97.067	1005-100-066-1005-008-YOAG-6131	2006-GE-T6-0048	7/1/06-6/30/08	425,616	422,688	94,890	63,372
Multi-Jurisdictional Hazard Mitigation	97.017	N/A	PDMC-PL-02-NJ-2007-001	8/1/07-3/11/10	300,000	275,010	193,300	
Emergency Food and Shelter - FEMA	97.024	N/A	N/A	1/1/09-12/31/09	7,789	768	768	7,789
		N/A	N/A	1/1/08-12/31/08	18,500	18,500	18,500	
		N/A	N/A	1/1/07-12/31/07	18,028	18,028	2,667	
Homeless Prevention	97.024	N/A	S-08-UC-34-0019	11/1/08-10/31/09	30,022	30,022	30,022	30,022
		N/A	S-07-UC-34-0019	9/1/07-8/31/08	26,668	26,668	26,668	26,668
					4,337,474	3,225,404	1,627,101	1,275,962
<u>U.S. Department of Transportation:</u>								
Pass Through New Jersey Department of Law and Public Safety								
Safe Communities Construction	20.600	1160-100-066-1160-047-YHTS-6010	CP09-08-01-02	10/1/08-9/30/09	75,327	70,679	70,679	70,679
					75,327	70,679	70,679	70,679
Highway Planning and Construction Cluster:								
Pass Through New Jersey Department of Transportation								
FY2009 CTP County Aid	20.205	09-480-078-6320-AKG-6010	FY09 CTP County Aid	1/31/09-12/31/09	4,031,000	1,657,905	1,657,905	4,031,000
FY2008 CTP County Aid	20.205	08-480-078-6320-AJ6-6010	FY08 CTP County Aid	1/1/08-5/31/09	4,045,000	4,725,184	212,993	
FY2007 CTP County Aid	20.205	6320-480-078-6320-AJW-TCAP-6010	FY07 CTP County Aid	1/1/07-5/31/08	4,045,000	4,253,736	414,630	
FY2004 CTP County Aid	20.205	480-078-6320-A1E-6010	FY04 CTP County Aid	1/1/04-12/31/04	3,488,000	2,869,659	26,246	
FY 2009 South Jefferson Road	20.205	09-480-078-6320-AKD-6010	N/A	9/17/09-9/16/10	1,000,000.00	434,529	434,529	
FY2008 Greenpond Road	20.205	6300-480-078-6300-B8W-TCAP-7310	N/A	2/5/08-12/31/11	2,800,000.00	2,007,290	1,188,283	1,926,459
FY2007 Eden Lane, Troy Rd., Inamere Rd.	20.205	08-7005/08-70052/08-70053	N/A	8/27/07-12/31/10	10,759,598	6,899,166	1,548,252	4,543,790
FY2002 Washington Street Bridge	20.205	N/A	N/A	8/15/02-12/31/05	15,000,000	15,623,589		1,074,658
Pass Through New Jersey Department of Transportation								
Trans Options, Inc.	20.205	6300-480-078-6300-EAI-TCAP-7310	Task Order#13	7/1/09-6/30/10	865,000	256,530	256,529	256,529
		6300-480-078-6300-EAI-TCAP-7310	Task Order#13	7/1/08-6/30/09	865,000	864,883	550,971	864,883
		6300-480-078-6300-EAI-TCAP-7310	Task Order#13	2/1/08-6/30/09	50,000	49,564	49,564	49,564
Pass Through New Jersey Department of Transportation								
ARRA - Road Surfacing Projects:								
Mendham Road, Morris Township	20.205	6822307	2009-DT-BLA1-09	7/23/09-12/30/10	486,732	334,106	334,106	

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2009

Federal Grantor/Pass Through Grantor/Program/Cluster Title	Federal CFDA #	Pass-Through Entity ID#	Grant#	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
<u>U.S. Department of Transportation:</u>								
Pass Through New Jersey Transportation Planning Authority Subregional Internship Support	20.205	N/A	N/A	7/1/09-6/30/10	\$ 6,300	\$ 6,120	\$ 2,100	\$ 2,100
Pass Through New Jersey Transportation Planning Authority Subregional Transportation Planning	20.205	N/A	N/A	7/1/09-6/30/10	94,624	94,624	94,624	
		N/A	N/A	7/1/08-6/30/09	94,624	94,624		94,624
Pass Through New Jersey Transportation Planning Authority Subregional Studies Program	20.205	N/A	N/A	7/1/08-6/30/09	186,800	183,322	51,207	145,043
Total Highway Planning and Construction Cluster					47,817,678	40,354,831	6,821,939	12,988,650
Pass Through New Jersey Transit Corporation Job Access Reverse Commute	20.516	N/A	N/A	7/1/08-6/30/09	174,893	105,941	105,942	45,738
		N/A	N/A	7/1/07-6/30/08	135,000	135,000	1,531	54,340
					48,202,898	40,666,481	7,000,091	13,159,407
<u>U.S. Department of Health and Human Services:</u>								
Pass Through New Jersey Department of Health and Senior Services Bio Terrorism	93.283	100-046-4EOX-3XX-J002-6120 100-046-4EOX-3XX-J002-6120 100-046-4EOX-3XX-J002-6120	10-1161-BT-L-2 09-1161-BT-L-1 08-1161-BT-L-3	8/10/09-8/9/10 8/10/08-8/9/09 8/10/07-8/9/08	499,981 485,096 528,323	165,290 484,460 526,236	165,290 309,535 (188)	106,258 356,383
					1,513,400	1,175,986	474,637	462,641
Aging Cluster: Title III B	93.044	09-100-046-4144-262-J004-08B 08-100-046-4144-262-J004-08B	09-1389-AAA 08-1389-AAA	1/1/09-12/31/09 1/1/08-12/31/08	418,625 415,895	319,318 375,772	319,318 89,607	418,625
					834,520	695,090	408,925	418,625
Title III C-1	93.045	09-100-046-4144-061-J004-6110-08C1 08-100-046-4144-061-J004-6110-08C1	09-1389-AAA 08-1389-AAA	1/1/09-12/31/09 1/1/08-12/31/08	421,411 421,226	415,806 440,763	415,806 24,024	421,411
Title III C-2	93.045	09-100-046-4144-061-J004-6110-08C2 08-100-046-4144-061-J004-6110-08C2	09-1389-AAA 08-1389-AAA	1/1/09-12/31/09 1/1/08-12/31/08	339,450 311,577	332,400 329,193	332,400 17,763	276,371
					1,493,664	1,518,162	789,993	697,782
NSIP	93.053	09-100-046-4144-049-J004-6110-09IP 09-100-046-4144-049-J004-6110-10IP	09-1389-AAA 09-1389-AAA	1/1/09-12/31/09 1/1/09-12/31/09	387,328 121,381	387,328 121,381	387,328 121,381	385,230
					508,709	508,709	508,709	385,230
ARRA - Congregate	93.707	09-100-046-4144-387-J004-6110-CONG	09-1389-AAA	1/1/09-12/31/09	74,747	44,541	44,541	74,747
ARRA - HDM	93.705	09-100-046-4144-387-J004-6110-HDM	09-1389-AAA	1/1/09-12/31/09	39,766	39,766	39,766	39,766
Subtotal Aging Cluster					2,951,406	2,806,268	1,791,934	1,616,150
Title III D	93.043	09-100-046-4144-265-J004-6110-08D 08-100-046-4144-265-J004-6110-08D	09-1389-AAA 08-1389-AAA	1/1/09-12/31/09 1/1/08-12/31/08	15,064 14,726	9,496 807	9,496 807	15,064
Title III D - Medication Management	93.043	09-100-046-4110-265-J004-6110-08D 08-100-046-4110-265-J004-6110-08D	09-1389-AAA 08-1389-AAA	1/1/09-12/31/09 1/1/08-12/31/08	5,270 5,178	2,573 5,176	2,573 846	5,069
Title III E	93.043	09-100-046-4144-331-J004-6110-08E 08-100-046-4144-331-J004-6110-08E	09-1389-AAA 08-1389-AAA	1/1/09-12/31/09 1/1/08-12/31/08	198,595 184,284	121,555 184,284	121,555 92,064	184,895
					423,117	323,891	227,341	205,028
NA								
Nursing Home Division		09-100-046-4144-015-J004-7518	09-1389-AAA	1/1/09-12/31/09	20,000			5,001
SSBG	93.667	09-100-046-4144-244-J004-6110-5747 09-100-046-4144-244-J004-6110-5748	09-1389-AAA 09-1389-AAA	1/1/09-12/31/09 1/1/09-12/31/09	11,881 11,868	11,881 11,868	11,881 11,868	11,881
Medicaid Match	93.778	09-100-046-4144-371-J004-6110-MEDB 08-100-046-4144-371-J004-6110-MEDB	09-1389-AAA 08-1389-AAA	1/1/09-12/31/09 1/1/08-12/31/08	18,801 19,138	9,988 19,138	9,988 4,390	18,801
NACCHO	93.008	N/A	1 MRCSG061001-01	6/21/07-7/31/07	20,000	13,226	2,632	5,000
					4,989,611	4,372,246	2,534,671	2,324,502
<u>U.S. Department of Energy:</u>								
Energy Efficiency & Conservation Strategy	81.128	09EE002677	DE-EE0000677	7/27/09-7/26/12	250,000	44,953	44,953	
					250,000	44,953	44,953	
TOTAL FEDERAL AWARDS					\$ 83,991,892	\$ 63,483,544	\$ 19,044,901	\$ 24,165,793

N/A Not Applicable/Available
See notes to schedules of expenditures of federal and state awards.

SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2009

State Grantor/Pass-Through Grantor/Program	Grant ID#	State Account Number	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
<u>New Jersey Department of Treasury:</u>							
Governor's Council on Alcoholism and Drug Abuse	N/A	2000-100-082-C001-044-U999-6010	1/1/09-12/31/09	\$ 521,328	\$ 192,076	\$ 192,076	\$ 87,358
	N/A	2000-100-082-C001-044-U999-6010	1/1/08-12/31/08	555,780	502,221	291,815	362,840
911 Equipment Grant	08-E-14-601	08-100-082-2034-050	7/1/08-6/30/09	1,485,131	116,485	116,486	
911 Coordinator Grant	08-CC-14-00	07-100-082-2034-050	7/1/08-6/30/09	25,000	25,000	25,000	25,000
911 Equipment Grant	07-E-14-601	07-100-082-2034-050	7/1/07-6/30/08	37,032	37,032	37,032	
911 General Assistance Grant	07-G-14-601	07-100-082-2034-050	7/1/07-6/30/08	80,666	8,038	8,038	
911 General Assistance Grant	06-G-14-601	07-100-082-2034-050	7/1/06-6/30/07	91,878	65,032	47,535	
911 General Assistance Grant	05-G-14-601	06-100-082-2034-050	1/1/04-12/31/06	101,307	101,307	612	
911 Coordinator Grant	N/A	2034-100-082-SBE7-050-U0AB-6110	1/1/05-12/31/05	25,000	25,000	95	
Higher Education Administration: P.L. 1971, c.12 Debt Service	N/A	xx-100-082-2155-016	1/1/06-12/31/09	1,293,798	1,293,798	1,293,798	1,293,798
				4,216,920	2,365,989	2,012,487	1,768,996
<u>New Jersey Department of Law and Public Safety:</u>							
Insurance Fraud Reimbursement Program	N/A	1020-100-066-1020-305-YCJD-6110	1/1/09-12/31/09	250,000	223,439	223,439	84,861
	N/A	1020-100-066-1020-305-YCJD-6110	1/1/08-12/31/08	250,000	213,234	33,767	125,174
Police and Fire Training Program	N/A	1020-100-066-1020-314-YCJF-6120	1/1/09-12/31/09	25,225			25,225
	N/A	1020-100-066-1020-314-YCJF-6120	1/1/07-12/31/07	28,615	12,727	12,727	
	N/A	1020-100-066-1020-314-YCJS-6110	1/1/06-12/31/06	29,170	29,170	20,238	
NJ Juvenile Justice Commission/SFEA Funds	N/A	1500-100-066-1500-032-YSAC-6010	1/1/09-6/30/09	24,750	24,750	24,750	24,750
	N/A	1500-100-066-1500-032-YSAC-6010	7/1/09-6/30/10	112,500	39,581	39,581	56,250
	N/A	1500-100-066-1500-032-YSAC-6010	7/1/08-6/30/09	94,500	94,500	40,667	47,250
Megan's Law Sex Offender Internet Registry	ML 14-07	07-100-066-1020-351	10/1/07-9/30/08	10,740	10,740	10,740	10,740
Victim and Witness Advocacy Fund	VWAFPS-14	FY09-100-066-1020-093	1/1/18-4/30/10	45,480	31,004	31,004	25,432
NJ Juvenile Justice Commission	SCP-09-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/09-12/31/09	263,646	178,769	178,769	65,305
	SCP-09-PM-14	1500-100-066-1500-007-YSAC-6010	1/1/09-12/31/09	55,550	49,079	49,079	24,160
	FC-09-14	1500-100-066-1500-021-YSAC-6010	1/1/09-12/31/09	188,728	188,728	188,728	62,147
	SCP-08-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/08-12/31/08	261,036	245,725	80,212	104,617
	SCP-08-PM-14	1500-100-066-1500-007-YSAC-6010	1/1/08-12/31/08	55,000	53,417	5,417	28,794
	FC-08-14	1500-100-066-1500-021-YSAC-6010	1/1/08-12/31/08	186,859	163,535	25,640	68,250
	SCP-07-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/07-12/31/07	257,454	241,863	650	12,446
	SCP-07-PM-14	1500-100-066-1500-007-YSAC-6010	1/1/07-12/31/07	53,905	48,883	853	1,080
	SCP-06-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/06-12/31/06	254,905	241,896	12,376	26,681
	SCP-06-PM-14	1500-100-066-1500-007-YSAC-6010	1/1/06-12/31/06	53,905	51,197	21	
				2,501,968	2,142,237	978,658	793,162
<u>New Jersey Department of Transportation:</u>							
MAPS (Paratransit)	N/A	N/A	1/1/09-12/31/09	1,425,717	1,419,717	1,419,717	655,077
	N/A	N/A	1/1/08-12/31/08	1,597,662	1,442,556	142,324	726,094
	N/A	N/A	1/1/07-12/31/07	1,560,277	1,412,732	32,223	
	N/A	N/A	1/1/06-12/31/06	1,996,693	1,896,851		120,853
FY2000 Local Bridge Bond Act	FY2000 Local Bridge Bond Act	00-572-078-6220-014-6010	1/1/00-12/31/00	5,082,000	5,137,874	1,318,495	
FY1999 Local Bridge Bond Act	FY1999 Local Bridge Bond Act	6220-572-078-6220-014-TCAP-6010	1/1/99-12/31/99	5,080,000	6,171,954	214,554	
				16,742,349	17,481,684	3,127,313	1,502,024
<u>Department of Environmental Protection:</u>							
County Environmental Health Act Grant	EN09-023	09-495-042-4855-001	1/1/09-12/31/09	165,800	148,609	148,609	69,038
	EN08-023	08-495-042-4855-001	1/1/08-12/31/08	166,050	155,425	17,172	55,236
Green Acres Planning Incentive Grant	1400-00-076	N/A	6/6/08-6/6/10	3,975,706	3,975,706	3,975,706	3,975,706
				4,307,556	4,279,740	4,141,487	4,099,980
<u>New Jersey Highlands Council:</u>							
Highlands Initial Assessment	09-033-010-1400	100-082-2078-032	5/13/09-8/13/09	15,000			15,000
				15,000			15,000

N/A Not Applicable/Available

See notes to schedules of expenditures of federal and state awards.

SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2009

State Grantor/Pass-Through Grantor/Program	Grant ID#	State Account Number	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
Department of Human Services:							
Social Services for the Homeless	H09014	7550-100-054-7550-072-LLLL-6030	1/1/09-12/31/09	\$ 242,855	\$ 216,826	\$ 216,826	\$ 211,855
	H08014	7550-100-054-7550-072-LLLL-6030	1/1/08-12/31/08	221,855	221,855	50,180	15,463
HSAC/PASP/YIP/CASE FACILITATORS/TRANSPORTATION	09ALPN	7570-491-054-7570-006-LLLL-6130	1/1/09-12/31/09	613,044	540,600	540,600	613,044
	08ALPN	7570-491-054-7570-006-LLLL-6130	1/1/08-12/31/08	655,914	534,954	76,728	
County Mental Health Board	N/A	7700-100-054-S820-029-LLLL-6130	1/1/09-12/31/09	6,000	439	439	
	N/A	7700-100-054-S820-029-LLLL-6130	1/1/08-12/31/08	6,000	4,827	3,224	
Work First New Jersey Program	TS10014	7550-100-054-7550-308-LLLL-6030	7/1/09-6/30/10	472,221	150,831	150,830	176,500
	TS09014	7550-100-054-7550-308-LLLL-6030	7/1/08-6/30/09	472,221	468,012	320,611	230,012
				2,690,110	2,138,344	1,359,438	1,246,874
Department of Health and Senior Services:							
Area Plan Grant	09-1389-AAA	0x-100-04x-41xx-xxx-J004-6110	1/1/09-12/31/09	695,329	456,039	456,039	592,589
	08-1389-AAA	0x-100-04x-41xx-xxx-J004-6110	1/1/08-12/31/08	686,739	627,604	115,178	
Alcoholism and Drug Abuse	09-536-ADA-0	4240-100-046-4219-024-J002-6110	1/1/09-12/31/09	874,190	808,904	808,904	760,854
	08-536-ADA-0	4240-100-046-4219-024-J002-6110	1/1/08-12/31/08	893,557	878,898	104,331	191,893
				3,149,815	2,771,445	1,484,452	1,545,336
Department of State:							
General Operating Support Grants	10HIST162AGO	10-100-074-2540-105-6110	7/1/09-6/30/10	18,127	400	400	14,502
	09HIST151AGO	09-100-074-2540-105-6110	7/1/08-6/30/09	21,580	21,235	21,235	4,316
	08HIST104AGO	08-100-074-2540-105-6110	7/1/07-6/30/08	26,000	26,000	1,000	
PARIS Grant	PARP-2009-01400-Morris County-00015	09-100-074-2545-033-6110	9/1/09-8/31/10	234,432	35,616	35,616	117,216
	08140001	08-100-074-2545-033-6110	9/1/08-8/31/09	725,100	309,205	276,866	
	07-140-001-8	2545-100-074-2545-033-6110	7/1/07-9/30/08	471,000	403,730	120,315	126,456
	06-140-001-8	2545-100-074-2545-033-6110	7/1/06-6/30/07	1,156,300	1,072,889		145,978
	05-140-001-8	2545-100-074-2545-033-6110	7/1/05-6/30/06	1,378,467	1,336,956	(133)	
				4,031,006	3,206,031	455,299	408,468
Department of Community Affairs							
Lead Identification and Field Testing	09-0646-00	2009-745-022-8050-001-FLFT-6130	6/1/09-5/31/10	1,400	850	850	1,400
Recreation Opportunities for Individuals with Disabilities	09-0196-00	2009-100-022-8050-035-F157-6120	1/1/09-12/31/09	10,000	7,710	7,710	7,710
	08-2108-00	08-100-022-8050-035-F157-6120	1/1/08-12/31/08	5,000	5,000	665	665
SHARE/COUNT Grant	2007-04665-2407-01	2007-100-022-8030-658-FFF-6020	9/1/07-8/31/10	300,000	187,765	82,815	65,698
				316,400	201,325	92,040	75,473
Department of Labor and Workforce Development:							
Work First New Jersey Program TANF	N/A	4545-780-062-4545-005-N729-6140	7/1/09-6/30/10	543,538	210,162	210,162	
			7/1/08-6/30/09	659,934	584,533	476,565	574,812
			7/1/07-6/30/08	664,476	595,972		
Work First New Jersey Program EEI	N/A	4545-780-062-4545-005-N729-6140	7/1/09-6/30/10	24,551	9,161	9,161	
			7/1/08-6/30/09	25,682	27,377	13,900	19,181
			7/1/07-6/30/08	57,755	10,809		
Work First New Jersey Program GA FS	N/A	4545-780-062-4545-005-N729-6140	7/1/09-6/30/10	524,999	86,164	86,164	
			7/1/08-6/30/09	264,688	199,072	138,051	203,489
			7/1/07-6/30/08	370,116	286,681		
Workforce Learning Link (WDP Supplemental)	N/A	4545-780-062-4545-005-N729-6140	7/1/09-6/30/10	99,108	32,139	32,139	99,108
			7/1/08-6/30/09	222,414	222,414	209,578	237,306
Workforce Development Program WDP	N/A	4545-780-062-4545-005-N729-6140	7/1/08-6/30/09	72,152	72,110	72,110	72,152
			7/1/07-6/30/08	71,557	71,557	-0-	-0-
			7/1/06-6/30/07	105,530	105,487		
Workforce Investment Board WIB Administration	N/A	4545-780-062-4545-005-N729-6140	7/1/08-6/30/09	120,000	120,000	120,000	120,000
				2,557,066	1,563,132	1,367,830	1,326,048
TOTAL STATE AWARDS				\$ 40,528,190	\$ 36,149,927	\$ 15,019,004	\$ 12,781,361

N/A Not Applicable/Available
See notes to schedules of expenditures of federal and state awards.

COUNTY OF MORRIS

NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

DECEMBER 31, 2009

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 Morris. The County of Morris is defined in Note A to the County's financial statements. All federal and state 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 is 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 AWARDS

The threshold for distinguishing federal Type A and B programs was \$571,347. The threshold for distinguishing state Type A and B programs was \$450,570. The County qualified as a "low-risk" auditee under the provisions of section 530 of the Circular.

E. GREEN ACRES LOANS PAYABLE

At December 31, 2009, the County has \$1,236,724 of Green Acres Loan Payables outstanding which are recorded in the Park Capital Fund. The projects which relate to the loans are complete and there were no current year expenditures on any of the loans.



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

The Honorable Director and Members
of the Board of Chosen Freeholders
County of Morris
Morristown, New Jersey

We have audited the financial statements of the County of Morris (the "County") as of, and for the year ended, December 31, 2009 and 2008 and have issued our report thereon dated June 10, 2010, which indicated that the financial statements have been prepared on an other comprehensive basis of accounting. The scope of our audit did not include the general fixed assets account group. We conducted our audits in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with accounting principles prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

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

The Honorable Director and Members
of the Board of Chosen Freeholders
County of Morris
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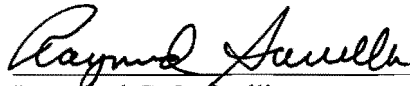
Compliance and Other Matters

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

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

Mount Arlington, New Jersey
June 10, 2010

NISIVOCCIA & COMPANY LLP



Raymond G. Sarinelli
Registered Municipal Accountant No. 383
Certified Public Accountant



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

The Honorable Director and Members
Of the Board of Chosen Freeholders
County of Morris
Morristown, New Jersey

Compliance

We have audited the compliance of the County of Morris (the "County") with the types of compliance requirements described in the U.S. Office of Management and Budget (the "OMB") *Circular A-133 Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that are applicable to each of its major federal and state programs for the year ended December 31, 2009. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

The County of Morris's financial statements include a portion of the operations of the Office of Temporary Assistance, which received \$7,382,806 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, 2009. Our audit, described below, did not include the operations of the Office of Temporary Assistance because the component unit engaged auditors to perform an audit in accordance with OMB Circular A-133.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended December 31, 2009.

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

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing our opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

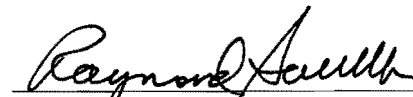
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

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

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

Mount Arlington, New Jersey
June 10, 2010

NISIVOCIA & COMPANY LLP



Raymond G. Sarinelli
Registered Municipal Accountant #383
Certified Public Accountant

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2009

Summary of Auditors' Results:

- A qualified report was issued on the County's financial statements prepared on an other comprehensive basis of accounting. The scope of our audit did not include an audit of the general fixed assets account group, since there was not sufficient evidential matter to support the historical value of general fixed assets.
- The audit did not disclose any material weaknesses of significant deficiencies in the internal controls of the County.
- The audit did not disclose any noncompliance which is material in relation 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 and 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 Payments*.
- The threshold for distinguishing federal Type A and B programs was \$571,347.
- The threshold for distinguishing state Type A and B programs was \$450,570.
- The single audit thresholds identified in Federal OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04 were \$500,000.
- The County qualified as a "low-risk" auditee under the provisions of section 530 of the Circular.

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2009
(Continued)

Summary of Auditors' Results:

- The County's major federal and state programs for the year ended December 31, 2009 consisted of the following awards:

<u>Federal:</u>	<u>CFDA #</u>	<u>Program Disbursements</u>
U.S. Department of Justice:		
State Criminal Alien Assistance Program	16.606	\$ 608,346
Community of Policing Services Technology Grant	16.710	935,295
U.S. Department of Labor:		
(Passed thru New Jersey Department of Labor and Workforce Development):		
Workforce Investment Act Cluster:		
Adult	17.258	384,430
Dislocated Worker Program	17.260	1,064,776
Youth Activities Program/Administrative	17.259	310,866
Adult - ARRA	17.258	72,209
Dislocated Worker Program - ARRA	17.260	693,513
Youth Activities Program/Administrative - ARRA	17.259	351,882
U.S. Department of Transportation:		
(Passed thru New Jersey Department of Transportation):		
FY2009 CTP County Aid	20.205	1,657,905
FY2008 CTP County Aid	20.205	212,993
FY2007 CTP County Aid	20.205	414,630
FY2004 CTP County Aid	20.205	26,246
FY2009 South Jefferson Road	20.205	434,529
FY2008 Greenpond Road	20.205	1,188,283
FY2007 Eden Lane, Troy Rd., Inamere Rd.	20.205	1,548,252
Trans Options, Inc.	20.205	857,064
ARRA - Road Resurfacing Project:		
Mendham Road, Morris Township	20.205	334,106
(Passed thru New Jersey Transportation Planning Authority):		
Subregional Internship Support	20.205	2,100
Subregional Transportation Planning	20.205	94,624
Subregional Studies Program	20.205	51,207
U.S. Department of Health and Human Services		
(Passed thru New Jersey Department of Health and Senior Services):		
Title III B	93.044	408,925
Title III C-1	93.045	439,830
Title III C-2	93.045	350,163
Nutrition Services Incentive Program	93.053	508,709
ARRA - Aging Home-Delivered Meals	93.707	44,541
ARRA - Aging Congregate Nutrition Services	93.705	39,766

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2009
(Continued)

Summary of Auditors' Results: (Cont'd)

<u>State:</u>	<u>State Account #</u>	<u>Program Disbursements</u>
Department of Treasury:		
Higher Education Administration:		
P.L.1971, c.12 Debt Service	xx-100-082-2155-016	\$ 1,293,798
Department of Law and Public Safety:		
NJ Juvenile Justice Commission	1500-100-066-1500-0xx-YSAC-6010	541,745
Department of State:		
Public Archives and Records Infrastructure Support Grant	xx-100-074-2545-033-6110	432,797
Department of Environmental Protection:		
Green Acres Planning Incentive Grant	1400-00-076	3,975,706
Department of Labor and Workforce Development:		
Work First New Jersey Program:		
Temporary Assistance for Needy Families	4545-780-062-4545-005-N729-6140	686,727
Early Employment Initiative	4545-780-062-4545-005-N729-6140	23,061
General Assistance/Food Stamps	4545-780-062-4545-005-N729-6140	224,215
Work First Learning Link (Workforce Development Program - Supplemental)	4545-780-062-4545-005-N729-6140	241,717
Workforce Development Program	4545-780-062-4545-005-N729-6140	72,110
Workforce Investment Board	4545-780-062-4545-005-N729-6140	120,000
Department of Human Services:		
Work First New Jersey Program:	7550-100-054-7550-308-LLLL-6030	471,441

Findings and Questioned Costs for Federal Awards:

U.S. Department of Justice – Office of Community Oriented Policing Services – Technology Initiative Grants
CFDA #

<u>Grant Number</u>	<u>Grant Period</u>	<u>Grant Award Amount</u>	<u>Grant Funds Expended</u>	<u>Questioned Costs</u>
2003CKWX0156	2/20/03 - 2/19/05	\$ 1,490,250	\$ 1,490,000	\$ 1,490,000
2004CKWX0348	1/23/04 - 1/22/05	1,484,216	1,484,000	1,484,000
2005CKWX0329	12/8/04 - 12/7/07	986,643	986,643	986,643
			<u>\$ 3,960,643</u>	<u>\$ 3,960,643</u>

Condition: An audit was conducted by the U.S. Department of Justice (the "DOJ") Office of the Inspector General, Audit Division of the Technology Initiative grants detailed in the above table. The DOJ's report disclosed material weaknesses in three of five grant requirements: 1- grant expenditures; 2 – Financial Status Reports and 3 – budget management and control. The more significant findings in the DOJ's report were that the grant funds were utilized to supplant, rather than supplement the County's budget, that expenditures on the grants were not made within the period of availability of funds and the documentation supporting the grant expenditures was inadequate.

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2009
(Continued)

Findings and Questioned Costs for Federal Awards: (Cont'd)

Criteria: Supplement Not Supplant: Federal funds may not be used to supplant state or local funds but instead are to be used to increase the amount of funds available from state or local sources.

Period of Availability of Funds: A grantee is prohibited from expending grant funds either prior to or after the end of the grant period.

Unsupported Grant Expenditures: All grant expenditures should be supported by adequate documentation.

Reporting: Quarterly Financial Status Reports are required to be submitted accurately and timely.

Effect: The County may have to return the grant funds questioned unless sufficient supporting documentation is provided by the County and accepted by the DOJ.

Cause: Written grant guidelines were not adhered to as follows:

1. Grant assurances regarding supplementing and not supplanting local/state funds.
2. Grant funds are expended within the period of availability of funds
3. Adequate documentation be maintained on file to correlate expenditures with the approved grant budgets.
4. Quarterly Financial Status Reports are filed in an accurate and timely manner.

Recommendation: Compliance with specific grant guidelines should be followed in all cases:

1. Grant assurances regarding supplementing and not supplanting local/state funds.
2. Grant funds are expended within the period of availability of funds
3. Adequate documentation is maintained on file to correlate expenditures with the approved grant budgets.
4. Quarterly Financial Status Reports are filed in an accurate and timely manner.

Management's Response:

The COPS Audit dealt with grant years 2003, 2004 and 2005. There has been no COPS audit for subsequent years. Since receiving the audit report, Morris County has:

- 1) Made certain COPS grant guidelines and requirements for 2009 grants and forward have been rigorously followed;
- 2) Conducted its own internal review of the COPS grant compliance for the post 2005 years and filed corrective reports/amended applications with COPS;
- 3) Responded to the audit findings and submitted to COPS documentation that:
 - a. Every dollar of grant money was spent on the Communication Center;
 - b. The application of all funds to the approved target project took place within a county budgetary process which shows that grant funds permitted a directly proportionate enhancement and/or acceleration of the approved communications project rather than a supplanting of funds;

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2009
(Continued)

Findings and Questioned Costs for Federal Awards: (Cont'd)

Management's Response: (Cont'd)

- 4) Prepared and submitted to COPS all previously unfiled reports and requirement documentation for the preceding years;
- 5) Restructured the department responsible for the administration of COPS grants and arranged for all involved personnel to receive ongoing COPS approved training on grant compliance;
- 6) Arranged and attended a conference with COPS officials and established lines of communication to assure those COPS officials of:
 - a. Present and future strict compliance with grant guidelines;
 - b. The application of all grant funds received to the approved ongoing communications project;
 - c. Corrective steps and restructuring taken internally to assure such strict compliance with guidelines;
 - d. Provide all missing reports and documentation;
- 7) Worked to establish an ongoing rapport with COPS officials, to assure such officials of the County of Morris's good faith, and to resolve all outstanding questions as to grant compliance, in order to have COPS accept submitted documentation and explanations and arrive at a favorable resolution of all outstanding audit issues.

Findings and Questioned Costs for State Awards:

- The audit did not disclose any findings or questioned costs for state awards as defined in Federal OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04.

COUNTY OF MORRIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2009

There were no prior year audit findings.

COUNTY OF MORRIS
COMMENTS AND RECOMMENDATIONS

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

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

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

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

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

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

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

The governing body of the County of Morris 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 Attorney's opinion should be sought before a commitment is made.

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" per N.J.S.A. 40A:11-5.

COUNTY OF MORRIS
COMMENTS AND RECOMMENDATIONS
(Continued)

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

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. None were noted.

Capital Fund

Several ordinances have deficit cash balances at December 31, 2009. This situation arises when expenditures are made from an ordinance without the respective debt being issued. Management is aware of this situation.

These ordinances are expected to be funded by grant funds or bonds once the projects are completed. No formal recommendation is judged to be necessary.

Single Audit

1. MAPS (Paratransit)

- a) The monthly expenditure reports for the grant, which are due 45 days after month end, were not always filed on a timely basis. The final expenditure report was not filed as of the date of this report.

2. Governor's Council on Alcoholism and Drug Abuse Grant

- a) The quarterly expenditure and programmatic reports, which are due 30 days after the end of the quarter, were not filed on a timely basis. The final expenditure and programmatic reports, which are due 60 days after year end but extended until April 1st, were not filed as of the date of this report.
- b) During our testing of expenditures charged to the grant we noted that supporting documentation was not obtained for certain disbursements or the supporting documentation submitted with the reimbursement requests from the municipalities included expenses that were not incurred during the grant period. Although these expenses were not material to the grant award, more care should be taken to ensure that the charges relate to the appropriate grant period and are properly supported.
- c) Each Municipal Alliance must file a year end match report which details the cash and in-kind matches. However, supporting documentation for the cash and in-kind matches were not obtained from certain municipalities.

3. Alcoholism and Drug Abuse Grant

The monthly expenditure reports, which are due 10 days after month end, were not always filed in a timely manner. The final expenditure report was not filed as of the date of this report.

4. HSAC/PASP/YIP/CASE FACILITATORS/TRANSPORTATION Grant

- a) The quarterly expenditure reports for the ALPN portion of the grant, which are due 10 days after the end of the quarter, were not filed in a timely manner.

COUNTY OF MORRIS
COMMENTS AND RECOMMENDATIONS
(Continued)

Single Audit (Cont'd)

5. Workforce Investment Act (WIA) and WorkFirst New Jersey (WFNJ) Grants

- a) Although we were able to verify with the State that the monthly expenditure reports were filed, records of report submissions were not maintained.
- b) The monthly expenditure reports, which are due 15 days after month end, were not always filed in a timely manner. Also, the expenditures reported on the monthly expenditure reports were not reconciled with the County's centralized accounting records.
- c) As per review of the programs' cash balances throughout the year, we noted that both the WIA and WFNJ programs were in a cash deficit throughout most of the year. Also, funds requested were not always expended within three business days.

6. Highway Planning and Infrastructure Program

- a) The County received American Recovery and Reenactment Act ("ARRA") funding for the Mendham Road project. As per federal regulations, the County is required to submit quarterly ARRA expenditures reports within 10 days of the quarter end. The grant period is July 23, 2009 through December 30, 2010. The two required ARRA quarterly reports for 2009 were not filed. The County submitted a state payment voucher in March of 2010.

7. Title III Aging Cluster

- a) American Recovery and Reenactment Act ("ARRA") funds were received by the County for the Title III Aging Home Delivered Meals and Congregate Meals programs. Separate accounting records were maintained at the departmental level; however, the County did not maintain separate departmental accounting code records for ARRA expenditures in the County's accounting system.

8. New Jersey Juvenile Justice Commission

- a) The quarterly expenditure reports for the fiscal years 2008 and 2009 grants, which are due 30 days after month end, were not always filed on a timely basis. The final expenditure reports for the fiscal years 2006 through 2009 grants were not filed as of the date of this report.

9. Office of Community Oriented Policing Services – Technology Initiative Grants

- a) During 2009, the U.S. Department of Justice performed an audit on prior year's grants. They have indicated there were questioned costs on these grants due to supplanting, expenditures on the grants were not made within the period of availability of funds and the documentation supporting the grant expenditures was inadequate.

COUNTY OF MORRIS
COMMENTS AND RECOMMENDATIONS
(Continued)

Single Audit (Cont'd)

It is recommended that:

- a) Expenditure and programmatic reports be consistently filed by the respective due dates and proof of submissions be properly maintained.
- b) More care be taken to ensure that costs reimbursed to municipalities under the Governor's Council on Alcoholism and Drug Abuse Grant are incurred during the grant award period and that all costs including in-kind matches, are properly supported.
- c) Greater care be taken to review cash balances for the WIA and WFNJ programs on a monthly basis to ensure that sufficient funds are requested to avoid deficit cash balances and that funds requested are expended with three business days.
- d) Greater care be taken to ensure that there is compliance with the COPS Grant requirements.

Management's Response

All departments who are responsible for administering grants will be required to ensure that expenditure and programmatic/level of service reports are filed with the grantor in a timely manner. However, the County must file a high volume of reports every month and it is often difficult to meet deadlines of 10 or 30 days after a month/quarter end, given the fact that reports must be run, vouchers examined and personnel costs verified for all reports. Reports must then be reviewed and approved prior to them being sent to the State. Beginning in 2010, the departmental grant recipients will attempt to implement a tracking system for all reports to document the timing of the reports as they are processed through the various county approvals to improve on the timeliness of filing. Given the grant volume, variety of dates and filing periods, compliance with all filing dates, given the staffing levels, may not be practical. More care will be taken to ensure that costs reimbursed to municipalities under the Governor's Council on Alcoholism and Drug Abuse Grant are incurred during the grant award period and that all costs are properly supported by an invoice or other form of documentation. Proof of submission of monthly expenditure reports for the Workforce Investment Act and WorkFirst New Jersey grants will be maintained on file. Also, expenditures reported on the monthly expenditure reports will be reconciled with the County's centralized accounting records and the Schedule of Expenditures of Federal and State Awards under the Title III Aging Cluster and WIA/WFNJ grants. Cash balances will be carefully reviewed on a monthly basis for WIA and WFNJ to ensure that sufficient funds are maintained for the programs and that no excess funds are accumulated. Quarterly ARRA expenditure reports will be submitted before the due date and separate accounting records will be maintained for all programs that received and expended ARRA funds. The County is also planning a Single Audit Seminar on Compliance to the grant recipients to further understand the requirements.

COUNTY OF MORRIS
COMMENTS AND RECOMMENDATIONS
(Continued)

Corrective Action Plan

The prior year recommendations with respect to the Minutes, the maintenance of documentation supporting service rides provided that are reviewed during the on-site subrecipient monitoring for Area Plan Grant, MAPS (Paratransit) and PASP Grant; and on-site monitoring procedures were resolved in the current year. The prior year recommendations with respect to the maintenance of supporting documentation for the Governor's Council on Alcoholism and Drug Abuse Grant and the timely submission of expenditure and programmatic reports were not resolved in the current year and are included in the current year recommendations.

COUNTY OF MORRIS
SUMMARY OF RECOMMENDATIONS

It is recommended that:

1. Single Audit:

- a) Expenditure and programmatic reports be consistently filed by the respective due dates and proof of submissions be properly maintained.
- b) More care be taken to ensure that costs reimbursed to municipalities under the Governor's Council on Alcoholism and Drug Abuse Grant are incurred during the grant award period and that all costs including in-kind matches, are properly supported.
- c) Greater care be taken to review cash balances for the WIA and WFNJ programs on a monthly basis to ensure that sufficient funds are requested to avoid deficit cash balances and that funds requested are expended with three business days.
- d) Greater care be taken to ensure that there is compliance with the COPS Grant requirements.