

*COUNTY OF MORRIS*

*REPORT OF AUDIT*

*2010*

*NISIVOCCIA 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, 2010 AND 2009**



Mount Arlington Corporate Center  
200 Valley Road, Suite 300  
Mt. Arlington, NJ 07856  
973-328-1825 | 973-328-0507 Fax  
Lawrence Business Center  
11 Lawrence Road  
Newton, NJ 07860  
973-383-6699 | 973-383-6555 Fax

### 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, 2010 and 2009, 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 \$185,390,560 and \$184,042,342, respectively) for 2010 and 2009. 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, 2010 and 2009 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, 2010 and 2009 and the results of operations and changes in fund balance, where applicable, of such funds thereof for the years then ended, in conformity with accounting principles prescribed by the Division, as described in Note A.

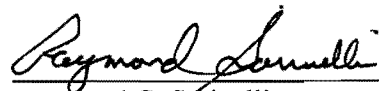
The Honorable Director and Members  
Of the Board of Chosen Freeholders  
County of Morris  
Page 2

In accordance with *Government Auditing Standards*, we have also issued our report dated May 12, 2011 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  
May 12, 2011

NISIVOCCIA LLP



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

**COUNTY OF MORRIS**

**2010**

**CURRENT FUND**



COUNTY OF MORRIS

- 3 -  
A

CURRENT FUND  
BALANCE SHEET

		December 31,	
ASSETS	Ref.	2010	2009
<b>General Fund:</b>			
Cash and Cash Equivalents	A-4	\$ 77,530,551	\$ 74,814,245
	A-4	<u>77,530,551</u>	<u>74,814,245</u>
Receivables and Other Assets with Full Reserves:			
Added and Omitted Taxes Receivable	A-5	263,933	500,793
Revenue Accounts Receivable	A-6	640,512	683,247
Revolving Fund - Prosecutor		35,000	35,000
Due from Grant Fund	A	<u>1,481,213</u>	<u>97,561</u>
	A	<u>2,420,658</u>	<u>1,316,601</u>
		<u>79,951,209</u>	<u>76,130,846</u>
<b>Grant Fund:</b>			
Cash and Cash Equivalents	A-10	1,196,349	1,835,831
Federal and State Grants Receivable	A-11	28,545,631	25,061,652
		<u>29,741,980</u>	<u>26,897,483</u>
		<u>\$ 109,693,189</u>	<u>\$ 103,028,329</u>

		December 31,	
LIABILITIES, RESERVES AND FUND BALANCE	Ref.	2010	2009
<b>General Fund:</b>			
Appropriation Reserves	A-3, A-7	\$ 20,294,607	\$ 18,288,263
Reserve for Encumbrances	A-3, A-8, A-7	7,149,334	6,595,976
Accounts Payable	A-3, A-7	4,429,437	4,087,401
Contracts Payable	A-8	3,746,745	5,172,697
Due to Boonton/Dover-Tower Rental		41,555	25,225
Due to State of New Jersey	A-9	1,600,000	750,000
		<u>37,261,678</u>	<u>34,919,562</u>
Reserves for Receivables and Other Assets	A	2,420,658	1,316,601
Reserve for Trunked Fees			136,508
Fund Balance	A-1	40,268,873	39,758,175
		<u>79,951,209</u>	<u>76,130,846</u>
<b>Grant Fund:</b>			
Due to General Fund	A	1,481,213	97,561
Due to Dedicated Trust Fund	B	800,000	
Reserve for Encumbrances	A-12	10,433,062	7,950,745
Appropriated Reserves	A-12	17,010,403	18,831,900
Unappropriated Reserves	A-13	17,302	17,277
		<u>29,741,980</u>	<u>26,897,483</u>
		<u>\$ 109,693,189</u>	<u>\$ 103,028,329</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.	2010	2009
REVENUE AND OTHER INCOME REALIZED:			
Fund Balance Utilized	A-2	\$ 20,000,000	\$ 20,000,000
Miscellaneous Revenue Anticipated	A-2	99,864,556	104,838,471
Receipts from Current Taxes	A-2	209,993,183	201,365,440
Non-Budgeted Revenue	A-2	5,819,073	6,119,320
		335,676,812	332,323,231
Other Credits to Income:			
Unexpended Balances of			
Appropriation Reserves	A-7	11,762,967	9,835,385
Interfunds Returned	A-4	97,561	484,251
Cancellation of Contracts Payable	A-8	1,007,505	366,304
		348,544,845	343,009,171
TOTAL INCOME			
EXPENDITURES:			
Budgeted Appropriations:			
Operations	A-3	269,449,697	267,085,814
Capital Improvements	A-3	1,000,000	900,000
Debt Service	A-3	36,370,933	36,505,889
Deferred Charges and Statutory			
Expenditures	A-3	19,649,039	18,844,058
Refund Prior Year Revenues	A-4	83,265	30,008
Interfunds Advanced	A-4	1,481,213	97,561
		328,034,147	323,463,330
TOTAL EXPENDITURES			
EXCESS OF REVENUE OVER EXPENDITURES		20,510,698	19,545,841
FUND BALANCE:			
Balance, Beginning of Year	A	39,758,175	40,212,334
		60,268,873	59,758,175
Less: Utilized as Anticipated Revenue	A-2	20,000,000	20,000,000
Balance, End of Year	A	\$ 40,268,873	\$ 39,758,175

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, 2010

- 5 -  
A-2  
Sheet 1

	Ref.	Anticipated		Realized	Excess or (Deficit)
		Budgeted	Budget Amendments		
FUND BALANCE UTILIZED	A-1	\$ 20,000,000	\$	\$ 20,000,000	\$
MISCELLANEOUS REVENUES:					
Local Revenue:					
County Clerk	A-6	5,736,281		7,011,698	1,275,417
Surrogate	A-6	279,718		344,572	64,854
Sheriff	A-6	471,806		657,986	186,180
Emergency Dispatching	A-6	938,000	97,360	1,442,526	407,166
Rental of County Owned Property	A-6	325,000		372,340	47,340
Management Information Systems Services	A-6	90,000		69,802	(20,198)
Book Fines-Library	A-6	54,000		56,798	2,798
Peer Grouping	A-6	3,200,000		2,993,615	(206,385)
Fees for Morris County Public Safety Training Academy	A-6	246,000		294,681	48,681
Human Services-Youth Center/Shelter	A-6	1,136,000		1,254,746	118,746
Housing of Federal and State Inmates	A-6	261,000		291,938	30,938
Public Works	A-6	450,000		521,010	71,010
Increased Fees as a result of Chapter 370:					
County Clerk	A-6	1,588,719		1,404,755	(183,964)
Surrogate	A-6	210,282		258,429	48,147
Sheriff	A-6	263,194		369,685	106,491
Subtotal Local Revenues		15,250,000	97,360	17,344,581	1,997,221
State Aid:					
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-6	1,514,109		1,514,109	
Permanent Disability - Patients in County Institutions (N.J.S. 44:7-38 et seq.)	A-6	22,425,000		22,047,685	(377,315)
Juvenile Justice - SFEA Funds	A-6			135,750	135,750
Social Services - State and Federal Share	A-6	7,554,788		8,189,767	634,979
NJ Ease Phase II	A-6	114,000		621,873	507,873
Vo-Tech State Aid Debt Service	A-6	160,983		160,983	
Subtotal State Aid		31,768,880		32,670,167	901,287
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	1,247,149		1,247,149	
Supplemental Social Security Income	A-6	580,672		580,672	
Psychiatric Facilities (c.73, P.L. 1990):					
Maintenance of Patients in State Institutions for Mental Diseases	A-6	5,832,901		5,832,900	(1)
Maintenance of Patients in State Institutions for Developmental Disabilities	A-6	10,242,416		10,242,416	
Board of County Patients in State and Other Institutions	A-6	135,333		201,417	66,084
UMDNJ	A-6	721		721	
Subtotal State Assumption of Costs		18,039,192		18,105,275	66,083

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, 2010

	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	\$	\$ 2,216,819	\$ 2,805,391	\$ 588,572
Bio-Terrorism	A-6		489,981	489,981	489,981	
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 Human Services:						
REACH Program, F1PZN	A-6		343,638	343,638	343,638	
State/Community Partnership Program	A-6	537,240		537,240	537,240	
Mental Health Planning	A-6		6,000	6,000	6,000	
Social Services for the Homeless, H1PZN	A-6	276,692		276,692	276,692	
ALPN	A-6	148,595		148,595	148,595	
Veterans Directed Home & Community-Based Services Program	A-6		110,543	110,543	110,543	
Chapter 51 - Alcoholism and Drug Abuse	A-6	867,848		867,848	867,848	
PASP	A-6	401,656		401,656	401,656	
ARRA Food Stamps Fund	A-6	35,456		35,456	35,456	
New Jersey Department of Law and Public Safety:						
Insurance Fraud Reimbursement Program	A-6		250,000	250,000	250,000	
Police and Fire Training Program	A-6		12,100	12,100	12,100	
UASI- FY07 2007GE T7 0056 Supplemental	A-6	304,546		304,546	304,546	
State Domestic Preparedness Program/Homeland Security Grant	A-6		3,924,703	3,924,703	3,924,703	
Project Lifesaver Program/Private Contribution	A-6		1,387	1,387	1,387	
Body Armor Grant	A-6		36,442	36,442	36,442	
State Criminal Alien Assistance Program (SCAAP)	A-6		295,004	295,004	295,004	
Multi-Jurisdictional Narcotics Task Force	A-6		90,084	90,084	90,084	
DWI Enforcement Grant	A-6	20,000		20,000	20,000	
Safe Communities Construction	A-6	103,984		103,984	103,984	
SART/SANE Program	A-6		56,716	56,716	56,716	
Inmate Program	A-6		545	545	545	
New Jersey Office of Homeland Security:						
Homeland Security 2009-SS-T9-0082	A-6	870,207		870,207	870,207	
New Jersey Department of Environmental Protection:						
CEHA Grant	A-6		172,210	172,210	172,210	
ARRA-Wastewater Management	A-6	109,091		109,091	109,091	
New Jersey Department of Labor and Workforce Development:						
Workforce Investment Act	A-6		3,937,819	3,937,819	3,937,819	
Work First New Jersey	A-6	32,740	1,407,830	1,440,570	1,440,570	
ARRA-TANF Emergency Contingency Funds	A-6		67,000	67,000	67,000	
DVRS/ARRA Road Resurfacing Projects	A-6	37,385		37,385	37,385	
Workforce Development	A-6	66,316		66,316	66,316	
New Jersey Department of Transportation:						
MAPS (Senior Citizens and Disabled Residents)	A-6	1,305,461		1,305,461	1,305,461	
Trans Options	A-6		865,000	865,000	865,000	
Job Access: Reverse Commute Grant (JARC)	A-6		50,000	50,000	50,000	
Transportation-Miscellaneous Grant	A-6		170,000	170,000	170,000	
ARRA-Subregional Internship Support Grant	A-6		89,288	89,288	89,288	
Stormwater Utilities in NJ	A-6		20,000	20,000	20,000	

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, 2010

	Ref.	Budgeted	Anticipated Budget Amendments	Amended	Realized	Excess or (Deficit)
Public and Private Revenues Offset with Appropriations:						
New Jersey Department of Transportation (continued)						
ARRA-STP-BOOS (748)	A-6	\$ 107,331	\$	\$ 107,331	\$ 107,331	\$
ARRA-FS 0160	A-6	283,913		283,913	283,913	
ARRA-FS 0158	A-6	409,918		409,918	409,918	
ARRA-Traffic Signal Improvements/FS-BOOA(836)	A-6		220,126	220,126	220,126	
ARRA-Traffic Signal Improvements/FS-BOOA(835)	A-6		231,778	231,778	231,778	
ARRA-Intersection Improvement/FS-0165(101)	A-6		360,103	360,103	360,103	
Highway Rail Grade Crossing Program/2010-COM-03	A-6		310,000	310,000	310,000	
Highway Rail Grade Crossing Program/STP-BOOS(695)LS40	A-6		190,000	190,000	190,000	
Other Miscellaneous Programs:						
General Operating Support (HC)	A-6		20,868	20,868	20,868	
Energy Efficiency & Conservation Strategy	A-6		3,978,300	3,978,300	3,978,300	
Info-Link-NJ State Library Workshop	A-6	500		500	500	
Subtotal Public and Private Revenues		<u>8,135,698</u>	<u>18,233,793</u>	<u>26,369,491</u>	<u>26,958,063</u>	<u>588,572</u>
Other Special Items:						
School Board Elections	A-6	350,000		350,000	313,730	(36,270)
Interest Income - Social Services	A-6	2,000		2,000	10,512	8,512
Vo-Tech Capital Reserve	A-6	246,000		246,000	246,200	200
Motor Vehicle Fines - Dedicated Fund	A-6	3,350,000		3,350,000	3,276,977	(73,023)
Weights & Measures - Dedicated Fund	A-6	1,010,835		1,010,835	939,051	(71,784)
Subtotal Other Special Items		<u>4,958,835</u>		<u>4,958,835</u>	<u>4,786,470</u>	<u>(172,365)</u>
TOTAL MISCELLANEOUS REVENUES	A-1,A-6	78,152,605	18,331,153	96,483,758	99,864,556	3,380,798
AMOUNT TO BE RAISED BY TAXATION - County Purpose Tax	A-1,A-4	<u>209,993,183</u>		<u>209,993,183</u>	<u>209,993,183</u>	
TOTAL GENERAL REVENUES		<u>\$ 308,145,788</u>	<u>\$ 18,331,153</u>	<u>\$ 326,476,941</u>	<u>\$ 329,857,739</u>	<u>\$ 3,380,798</u>
NON-BUDGET REVENUES:						
Miscellaneous Revenues Not Anticipated	A-1,A-4				<u>5,819,073</u>	
					<u>\$ 335,676,812</u>	
ANALYSIS OF NON-BUDGET REVENUE - MISCELLANEOUS						
REVENUE NOT ANTICIPATED:						
Added and Omitted Taxes	A-5				\$ 681,927	
Bail Forfeiture					140,642	
Excise Tax					786,375	
Interest Income					899,460	
Title IV-D Sheriff					315,483	
Grant Fund Cancellations/Reimbursements					23,686	
Prior Year Appropriation Refund					33,495	
Other Items of Miscellaneous Revenue					2,938,005	
					<u>\$ 5,819,073</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, 2010

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
GENERAL GOVERNMENT						
County Administrator						
Salaries and Wages	\$ 869,900	\$ 869,900	\$ 867,857		\$ 2,043	\$
Other Expenses	131,483	131,483	110,559		20,924	
Personnel						
Salaries and Wages	454,355	454,355	411,232		43,123	
Other Expenses	60,745	60,745	35,288	6,092	19,365	
Board of Chosen Freeholders						
Salaries and Wages	343,520	343,620	343,352		268	
Other Expenses	565,350	565,350	477,568	1,596	86,186	
County Clerk						
Salaries and Wages	2,039,180	2,015,180	1,896,062		119,118	
Other Expenses	220,000	220,000	170,413	16,889	32,698	
Elections						
Salaries and Wages	1,124,310	1,074,310	986,230		88,080	
Other Expenses	1,985,450	2,055,450	1,870,631	67,944	116,875	
Department of Finance						
Salaries and Wages	1,715,885	1,715,885	1,641,979		73,906	
Other Expenses	935,714	935,714	742,832	76,610	116,272	
Annual Audit	139,000	139,000		138,000	1,000	
Information Technology Division						
Salaries and Wages	2,971,265	2,971,265	2,853,068		118,197	
Other Expenses	696,721	696,721	382,287	17,535	296,899	
Board of Taxation						
Salaries and Wages	180,490	180,490	170,576		9,914	
Other Expenses	47,580	47,580	11,367		36,213	
County Counsel						
Salaries and Wages	278,610	278,610	273,742		4,868	
Other Expenses	506,500	556,500	496,846	28,248	31,406	
County Surrogate						
Salaries and Wages	735,095	735,095	729,226		5,869	
Other Expenses	45,862	49,862	39,514	10,236	112	

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, 2010

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
GENERAL GOVERNMENT (continued)						
Engineering						
Salaries and Wages	\$ 1,517,555	\$ 1,517,555	\$ 1,486,786	\$ 23,805	\$ 30,769	\$
Other Expenses	91,750	91,750	39,319		28,626	
Economic Development						
Salaries and Wages	2,063,935	2,063,935	2,018,004		45,931	
Other Expenses	333,408	333,408	152,114	35,155	146,139	
Heritage Commission						
Salaries and Wages	72,135	72,035	56,009		16,026	
Other Expenses	22,000	22,000	9,534	7,220	5,246	
TOTAL GENERAL GOVERNMENT	20,147,798	20,197,798	18,272,395	429,330	1,496,073	
CODE ENFORCEMENT & ADMINISTRATION						
Weights & Measures						
Salaries and Wages	710,935	710,935	702,499		8,436	
Other Expenses	299,900	299,900	206,343	7,406	86,151	
TOTAL CODE ENFORCEMENT & ADMINISTRATION	1,010,835	1,010,835	908,842	7,406	94,587	
INSURANCE						
Liability Insurance	2,550,000	2,550,000	2,550,000			
Workers Compensation Insurance	1,000,000	1,000,000	979,960		20,040	
Group Insurance for Employees	33,100,000	33,100,000	26,305,242		6,794,758	
TOTAL INSURANCE	36,650,000	36,650,000	29,835,202		6,814,798	
PUBLIC SAFETY						
Emergency Management						
Salaries and Wages	2,659,190	2,746,550	2,608,394		138,156	
Other Expenses	864,623	864,623	732,590	92,873	39,160	
Medical Examiner						
Salaries and Wages	511,515	511,515	498,339		13,176	
Other Expenses	62,000	62,000	43,379	13,476	5,145	
Sheriff's Office						
Salaries and Wages	10,542,980	10,542,980	10,369,166		173,814	
Other Expenses	401,575	401,575	207,632	127,846	66,097	

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, 2010

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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	\$ 13,124,060	\$ 13,124,060	\$ 11,814,929	\$ 37	\$ 1,309,094	\$
Other Expenses	480,700	480,700	338,677	56,530	85,493	
Jail						
Salaries and Wages	16,788,070	16,788,070	16,144,458		643,612	
Other Expenses	2,435,735	2,435,735	1,822,561	427,362	185,812	
Youth Center						
Salaries and Wages	2,288,530	2,246,530	1,998,167		248,363	
Other Expenses	110,540	110,540	57,453	24,995	28,092	
TOTAL PUBLIC SAFETY	50,269,518	50,314,878	46,635,745	743,119	2,936,014	
PUBLIC WORKS						
Road Repairs						
Salaries and Wages	3,435,820	3,435,820	3,199,031		236,789	
Other Expenses	2,981,700	2,981,700	2,222,899	488,603	270,198	
Bridges & Culverts						
Salaries and Wages	1,329,500	1,329,500	1,137,242		192,258	
Other Expenses	88,000	88,000	45,112	6,895	35,993	
Shade Tree Commission						
Salaries and Wages	802,685	802,685	732,438		70,247	
Other Expenses	32,500	32,500	10,496		22,004	
Buildings & Grounds						
Salaries and Wages	3,592,400	3,592,400	3,371,513		220,887	
Other Expenses	2,079,500	2,079,500	1,553,833	395,354	130,313	
Motor Service Center						
Salaries and Wages	1,977,720	1,977,720	1,897,649		80,071	
Other Expenses	890,000	890,000	678,670	48,394	162,936	

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, 2010

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
PUBLIC WORKS (continued)						
Mosquito Extermination Commission (R.S. 26:9-13, et. Seq.)	\$ 1,800,000	\$ 1,800,000.00	\$ 1,800,000.00	\$	\$	\$
TOTAL PUBLIC WORKS	19,009,825	19,009,825	16,648,883	939,246	1,421,696	
HEALTH AND WELFARE						
Department of Health Management						
Salaries and Wages	326,970	326,970	147,414		179,556	
Other Expenses	144,350	144,350	119,079	21,192	4,079	
Department of Human Services Planning						
Salaries and Wages	1,864,030	1,864,030	1,655,016		209,014	
Other Expenses	192,505	192,505	89,737	10,605	92,163	
Office on Aging						
Salaries and Wages	1,011,571	1,011,571	972,584		38,987	
Other Expenses	170,462	170,462	148,505	376	21,581	
Aid to Charitable Hospitals	24,000	24,000	20,000		4,000	
Grants in Aid	2,694,241	2,694,241	2,057,372	636,869		
Seniors, Disabled & Veterans						
Salaries and Wages	129,530	129,530	85,831		43,699	
Other Expenses	444,175	444,175	268,322	55,723	120,130	
Morristown Memorial Hospital -SCS	89,144	89,144	66,849	22,295		
County Board of Social Services						
Salaries and Wages	7,150,900	7,150,900	7,086,338		64,562	
Other Expenses	5,412,910	5,412,910	4,186,734	265,318	960,858	
Maintenance of Patients in State Institutions For Mental Diseases						
Local Share	2,659,602	2,659,602	2,659,602			
State Share	5,652,041	5,652,041	5,652,041			

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, 2010

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
HEALTH AND WELFARE (continued)						
Morris View Nursing Home						
Salaries & Wages	\$ 15,217,760	\$ 15,167,760	\$ 14,073,419	\$ 56,863	\$ 1,037,478	\$
Other Expenses	11,214,243	11,214,243	8,737,452	1,398,529	1,078,262	
Division of Youth and Family Services	1,247,149	1,247,149	1,247,149			
Assistance for SSI Recipients	580,672	580,672	580,672			
Assistance Dep Child: Local Share	84,863	84,863	84,863			
County Adjuster						
Salaries & Wages	235,435	235,435	217,599		17,836	
Other Expenses	6,575	48,575	36,047	6,076	6,452	
Maintenance of Patients in State Institutions for Developmental Disabilities	10,242,416	10,242,416	10,242,416			
Dental Clinic (R.S. 44:5)	7,000	7,000	1,605		5,395	
TOTAL HEALTH & WELFARE	66,802,544	66,794,544	60,436,646	2,473,846	3,884,052	
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	3,363,820	3,363,820	3,200,306		163,514	
Other Expenses	580,282	580,282	497,648	46,680	35,954	
Office of County Superintendent of Schools						
Salaries & Wages	188,595.00	188,595	166,258		22,337	
Other Expenses	15,400	15,400	9,544	640	5,216	
County College	11,600,000	11,600,000	11,600,000			

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, 2010

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
EDUCATIONAL (continued)						
County Extension Service						
Salaries & Wages	\$ 250,395	\$ 250,395	\$ 236,056	\$	\$ 14,339	\$
Other Expenses	58,250	58,250	46,025	993	11,232	
Reimbursement for Residents Attending Out of County Two Year College (N.J.S. 18A:64A-23)	80,000	80,000	58,429		21,571	
Vocational Schools	6,248,095	6,248,095	6,248,095			
Aid to Museums (R.S. 40:23-6.22)	32,050	32,050	24,038	8,012		
Morris County Public Safety Training Academy						
Salaries & Wages	662,385	672,385	621,687		50,698	
Other Expenses	142,000	142,000	99,726	8,255	34,019	
TOTAL EDUCATIONAL	23,221,272	23,231,272	22,807,812	64,580	358,880	
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	6,750,000	6,750,000	4,470,122	370,042	1,909,836	
TOTAL UTILITY EXPENSES & BULK PURCHASES	6,750,000	6,750,000	4,470,122	370,042	1,909,836	
SUBTOTAL OPERATIONS	237,611,792	237,709,152	213,690,647	5,027,569	18,990,936	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES						
New Jersey Department of Health & Senior Services						
Title III Nutrition Program						
Salaries & Wages	1,675,740	1,675,740	1,459,789		215,951	
Other Expenses	3,724,450	3,724,450	1,939,390	1,623,713	161,347	
Area Plan Grant - Title IIB, IIC1, and IIIC2	868,688	868,688	590,433	259,029	19,226	
Bio Terrorism		489,981	489,981			
NAACHO Grant (National Association of County and City Health)		5,000	5,000			

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, 2010

	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 the Treasury						
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 72,500	\$ 593,828	\$ 593,828	\$	\$	\$
New Jersey Department of Human Services						
REACH Program, F1PZN		343,638	343,638			
Mental Health Planning		6,000	6,000			
Social Services for the Homeless, H1PZN	276,692	276,692	276,692			
ALPN	970,422	970,422	778,030	192,392		
PASP	401,656	401,656	401,656			
State/Community Partnership Grant	540,497	540,497	537,240		3,257	
Chapter 51 - Alcoholism and Drug Abuse	977,492	977,492	977,492			
ARRA- Food Stamps	35,456	35,456	35,456			
Veterans Directed Home & Community-Based Services Program		110,543	110,543			
New Jersey Department of Law & Public Safety						
Insurance Fraud Reimbursement Program		250,000	250,000			
Body Armor Grant		36,442	36,442			
Law Enforcement Officers Training and Equipment Fund		12,100	12,100			
State Domestic Preparedness Program/Homeland Security Grant		3,924,703	3,924,703			
Project Lifesaver Program/Private Contribution		1,387	1,387			
State Criminal Alien Assistance Program (SCAAP)		295,004	295,004			
Safe Communities Construction	103,984	103,984	103,984			
Multi-Jurisdictional Narcotics Task Force		90,084	90,084			
UASI-FY07 2007GE T7 0056 Supplemental	304,546	304,546	304,546			
SART/SANE Program		56,716	56,716			
DWI Enforcement Grant	20,000	20,000	20,000			
Inmate Program		545	545			
New Jersey Office of Homeland Security						
Homeland Security	870,207	870,207	870,207			
New Jersey Department of Labor and Workforce Development						
Workforce Investment Act		3,937,819	3,937,819			
Work First New Jersey	32,740	1,440,570	1,440,570			
Workforce Development	66,316	66,316	66,316			
DVRs/ARRA	37,385	37,385	37,385			
ARRA-TANF Emergency Contingency Fund		67,000	67,000			

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, 2010

	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 Transportation						
MAPS (Senior Citizen and Disabled Residents)	\$ 1,597,228	\$ 1,597,228	\$ 1,597,228	\$	\$	\$
Trans Options		865,000	865,000			
Stormwater Utilities		20,000	20,000			
Job Access: Reverse Commute Grant (JARC)		50,000	50,000			
Highway Rail Grade Crossing Program		170,000	170,000			
ARRA-Subregional Studies Internship Support		89,288	89,288			
ARRA-STP-BOOS (748)	107,331	107,331	107,331			
ARRA-FS 0160	283,913	283,913	283,913			
ARRA-FS 0158	409,918	409,918	409,918			
ARRA-Traffic Signal Improvement/FS-BOOA(835)		231,778	231,778			
ARRA-Traffic Signal Improvement/FS-BOOA(836)		220,126	220,126			
ARRA-Intersection Improvement/FS-0165(101)		360,103	360,103			
New Jersey Department of Environmental Protection						
CEHA Grant		172,210	172,210			
ARRA-Wastewater Management	109,091	109,091	109,091			
Other Miscellaneous Grants						
General Operating Support (HC)		20,868	20,868			
Highlands Regional Library Coop	500	500	500			
Highway Rail Grade Crossing Program/2010-COM-03		310,000	310,000			
Highway Rail Grade Crossing Program/STP-BOOS(695)LS40		190,000	190,000			
Energy Efficiency & Conservation Strategy		3,978,300	3,978,300			
TOTAL PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUES	13,486,752	31,720,545	29,245,630	2,075,134	399,781	
TOTAL OPERATIONS	251,098,544	269,429,697	242,936,276	7,102,704	19,390,717	
CONTINGENT	20,000	20,000			20,000	
TOTAL OPERATIONS INCLUDING CONTINGENT	251,118,544	269,449,697	242,936,276	7,102,704	19,410,717	
CAPITAL IMPROVEMENTS						
Capital Improvement Fund	1,000,000	1,000,000	1,000,000			
TOTAL CAPITAL IMPROVEMENTS	1,000,000	1,000,000	1,000,000			

COUNTY OF MORRIS

CURRENT FUND  
STATEMENT OF EXPENDITURES  
YEAR ENDED DECEMBER 31, 2010

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Sheet 9

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
DEBT SERVICE						
Payment of Bond Principal						
Park Bonds	\$ 2,954,000	\$ 2,954,000	\$ 2,954,000.00			
County College	2,275,000	2,275,000	2,275,000			
Other Bonds	22,269,000	22,269,000	22,269,000			
Interest on Bonds						
Park Bonds	523,715	523,715	523,713			2
County College	753,220	753,220	753,219			1
Other Bonds	7,287,725	7,287,725	7,280,462			7,263
Green Acres Trust Loan Program						
Principal and Interest	315,545	315,545	315,539			6
TOTAL DEBT SERVICE	36,378,205	36,378,205	36,370,933			7,272
DEFERRED CHARGES & STATUTORY EXPENDITURES						
Contribution to:						
Public Employees Retirement System	7,045,727	7,045,727	7,045,727			
Social Security System	6,900,000	6,900,000	6,049,924		850,076	
Defined Contribution Retirement Plan	10,000	10,000	4,016		5,984	
Pension Fund	70,000	70,000	46,579		23,421	
Police & Firemen's Retirement System	5,623,312	5,623,312	5,618,903		4,409	
TOTAL DEFERRED CHARGES & STATUTORY EXPENDITURES	19,649,039	19,649,039	18,765,149		883,890	
TOTAL GENERAL APPROPRIATIONS	\$ 308,145,788	\$ 326,476,941	\$ 299,072,358	\$ 7,102,704	\$ 20,294,607	\$ 7,272
				A	A	
	Budget as Adopted	A-2	\$ 308,145,788			
	Amendments per N.J.S.A. 40A:4-87		18,331,153			
		A-2	\$ 326,476,941			
	Cash Disbursed	A-4	\$ 294,642,921			
	Accounts Payable	A	4,429,437			
			\$ 299,072,358			

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Sheet 9

**COUNTY OF MORRIS**

**2010**

**TRUST FUND**

COUNTY OF MORRIS

TRUST FUND  
BALANCE SHEET

ASSETS

	Ref.	December 31,	
		2010	2009
REGULAR FUND:			
Cash		\$ 4,375,572	\$ 4,827,738
Investments		1,000,000	1,330,000
	B-1	5,375,572	6,157,738
Federal Grant Funds Receivable	B-5	4,094,192	4,855,403
Local Home Trust Funds Receivable	B-9	2,477,048	2,496,298
		<u>11,946,812</u>	<u>13,509,439</u>
DEDICATED FUND:			
Cash		118,690,625	77,533,301
Investments		2,250,000	37,250,000
	B-2	120,940,625	114,783,301
Due from Grant Fund	A	800,000	
Added and Omitted Taxes Receivable	B, B-11	30,513	89,299
		<u>121,771,138</u>	<u>114,872,600</u>
REVOLVING FUND:			
Cash		1,593,069	1,785,521
Investments			
	B-3	<u>1,593,069</u>	<u>1,785,521</u>
ROAD OPENING DEPOSITS:			
Cash		2,746,879	2,501,162
Investments			645,000
	B-4	<u>2,746,879</u>	<u>3,146,162</u>
		<u>\$ 138,057,898</u>	<u>\$ 133,313,722</u>

LIABILITIES AND RESERVES

	Ref.	December 31,	
		2010	2009
REGULAR FUND:			
Reserve for Trust Funds	B-1	\$ 4,506,234	\$ 4,979,397
Due to Local Government Units	B-1	841,980	1,088,114
Community Development:			
Block Grant Appropriations	B-6	841,462	761,520
Local Home Trust Appropriations	B-8	300,205	667,268
Contracts Payable:			
Community Development Block Grant	B-7	2,416,953	2,581,429
Emergency Shelter Grant	B-7	92,502	63,898
CDBG - Recovery Grant	B-7	335,622	608,127
Homelessness Prevention Grant	B-7	434,985	930,656
Local Home Trust	B-10	2,176,869	1,829,030
		<u>11,946,812</u>	<u>13,509,439</u>
DEDICATED FUND:			
Reserve for Dedicated Funds	B-2	121,740,625	114,783,301
Reserve for Added and Omitted Taxes	B-11	30,513	89,299
		<u>121,771,138</u>	<u>114,872,600</u>
REVOLVING FUND:			
Reserve for Revolving Fund	B-3	1,593,069	1,785,521
		<u>1,593,069</u>	<u>1,785,521</u>
ROAD OPENING DEPOSITS:			
Reserve for Road Opening Deposits	B-4	2,746,879	3,146,162
		<u>2,746,879</u>	<u>3,146,162</u>
		<u>\$ 138,057,898</u>	<u>\$ 133,313,722</u>

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



**COUNTY OF MORRIS**

**2010**

**CAPITAL FUND**

COUNTY OF MORRIS

CAPITAL FUND  
BALANCE SHEET

ASSETS

	Ref.	December 31,	
		2010	2009
GENERAL CAPITAL:			
Cash and Cash Equivalents		\$ 28,088,345	\$ 28,677,807
Investments			1,500,000
	C-2,C-3	28,088,345	30,177,807
Deferred Charges to Future Taxation:			
Funded	C-5	195,541,000	207,055,000
Unfunded	C-6	47,676,581	41,023,758
Federal/State Grants Receivable	C-17	6,030,446	7,170,290
		<u>277,336,372</u>	<u>285,426,855</u>
PARK CAPITAL:			
Cash and Cash Equivalents		2,292,565	2,504,969
	C-2,C-4	2,292,565	2,504,969
Deferred Charges to Future Taxation:			
Funded	C-5	14,201,465	15,397,724
Unfunded	C-7	2,694,878	2,395,878
		<u>19,188,908</u>	<u>20,298,571</u>
		<u>\$ 296,525,280</u>	<u>\$ 305,725,426</u>

LIABILITIES, RESERVES AND FUND BALANCES

	Ref.	December 31,	
		2010	2009
GENERAL CAPITAL:			
Serial Bonds	C-12	\$ 195,541,000	\$ 207,055,000
Improvement Authorizations:			
Funded	C-9	31,059,133	31,760,613
Unfunded	C-9	43,123,750	38,645,299
Contracts Payable	C-3	14,866	14,866
Capital Improvement Fund	C-8	2,727,548	2,939,107
Reserve for Countywide Communications System	C-2	244,766	
Reserve to Pay Debt Service	C-2	75,960	102,312
Fund Balance	C-1	4,549,349	4,909,658
		<u>277,336,372</u>	<u>285,426,855</u>
PARK CAPITAL:			
Serial Bonds	C-13	13,257,000	14,161,000
Green Acres Loan Payable - State of New Jersey	C-14	944,465	1,236,724
Improvement Authorizations:			
Funded	C-10	1,762,947	2,018,590
Unfunded	C-10	2,679,338	2,033,200
Fund Balance	C-1	545,158	849,057
		<u>19,188,908</u>	<u>20,298,571</u>
		<u>\$ 296,525,280</u>	<u>\$ 305,725,426</u>

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, 2009	C,C-3,C-4	\$ 4,909,658	\$ 849,057
Increased by:			
Reimbursement of Funds:			
County/Municipality Share of Cost	C-2	18,264	
State Share of Cost	C-2	93,495	
Agreed-Upon Share of Cost - Other	C-2	145,825	
Premium on Sale of Bonds	C-2	542	
Cancellation of Improvement			
Authorizations	C-9, C-10	146,889	1
MUA Capital Repayments:			
Other	C-2	154,717	
Morris County Insurance Fund - Reimbursement	C-2	5,997	
		<u>565,729</u>	<u>1</u>
		5,475,387	849,058
Decreased by:			
Appropriations to Finance:			
Current Year Improvement Authorizations	C-9, C-10	926,000	53,900
Anticipated as Revenue in Park Operating Budget	C-2		250,000
Other Miscellaneous Items	C-2	38	
		<u>926,038</u>	<u>303,900</u>
BALANCE, DECEMBER 31, 2010	C,C-3,C-4	<u>\$ 4,549,349</u>	<u>\$ 545,158</u>

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

**COUNTY OF MORRIS**

**2010**

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

COUNTY OF MORRIS

GENERAL FIXED ASSETS ACCOUNT GROUP  
BALANCE SHEET

---

ASSETS	December 31,	
	2010 (Unaudited)	2009 (Unaudited)
Buildings and Building Improvements	\$ 131,482,704	\$ 131,482,704
Building Contents	6,771,492	6,663,913
Machinery and Equipment	25,413,182	24,430,362
Transportation Equipment	21,723,188	21,465,363
	<u>\$ 185,390,566</u>	<u>\$ 184,042,342</u>
<b>FUND BALANCE</b>		
Investment in General Fixed Assets	<u>\$ 185,390,566</u>	<u>\$ 184,042,342</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, 2010 AND 2009**

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**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, 2010 AND 2009 (Continued)**

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**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 and in the Current Fund when grants are budgeted. 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, 2010 AND 2009 (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, 2010 AND 2009 (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 Assets 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, 2010 AND 2009 (Continued)**

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**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, 2010 AND 2009 (Continued)**

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**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, 2010, cash and investments of the County consisted of deposits in savings accounts, demand deposits and certificates of deposit. During 2010, the County's investments consisted of certificates of deposit. The carrying amount of the County's cash and investments was \$239,763,952 at December 31, 2010.

The total of the bank balances of the County's cash and investments on deposit at December 31, 2010 was \$243,371,316. Investments consisted of certificates of deposit of \$13,250,000.

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.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2010 AND 2009 (Continued)**

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**B. CASH AND INVESTMENTS (Cont'd)**

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.

**C. FUND BALANCE APPROPRIATED**

\$20,800,000 of the \$40,268,873 fund balance of the Current Fund at December 31, 2010 has been appropriated as an item of revenue in the adopted 2011 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, 2010 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, 2010 AND 2009 (Continued)**

**E. COUNTY DEBT (Cont'd)**

	December 31,		
	2010	2009	2008
Issued:			
County Improvement Authority Debt			
Debt Guaranteed by the County	\$ 150,012,000	\$ 162,507,000	\$ 133,647,000
General (Including County College			
and Vocational School):			
Bonds and Notes	195,541,000	207,055,000	206,842,000
Park Commission:			
Bonds, Notes and Loans	14,201,466	15,397,725	16,668,225
Total Issued	359,754,466	384,959,725	357,157,225
Authorized but not Issued:			
General:			
Bonds and Notes	47,676,581	41,023,758	47,234,543
Park Commission:			
Bonds and Notes	2,694,878	2,395,878	2,098,878
Total Authorized but not Issued	50,371,459	43,419,636	49,333,421
Less:			
Capital Projects for County College			
(N.J.S.A. 18A:64A-22.1 to N.J.S.A.			
18A:64A-22.8)	10,879,821	10,840,821	11,918,161
Bonds Authorized by Another Public			
Body to be Guaranteed by the County	150,012,000	162,507,000	133,647,000
	<u>\$ 249,234,104</u>	<u>\$ 255,031,540</u>	<u>\$ 260,925,485</u>

County debt is summarized as follows:

The County statutory net debt at December 31, 2010 was .247%. 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>\$ 410,125,925</u>	<u>\$ 160,891,821</u>	<u>\$ 249,234,104</u>

Based on the equalized valuation basis per N.J.S.A. 40A:202, of \$100,909,481,509, the County's remaining borrowing power under N.J.S.A. 40A:2-6 as of December 31, 2010, is as follows:

2% of Equalized Valuation of Real Property	\$ 2,018,189,630
Net Debt	<u>249,234,104</u>
Remaining Borrowing Power	<u>\$ 1,768,955,526</u>

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2010 AND 2009 (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

	Balance 12/31/09	Additions	Retirements	Balance 12/31/10
Serial Bonds:				
General Capital Fund	\$ 207,055,000	\$ 13,030,000	\$ 24,544,000	\$ 195,541,000
Park Capital Fund	14,161,000	2,050,000	2,954,000	13,257,000
Loans Payable:				
Park Capital Fund				
Green Trust Loans	1,236,724		292,259	944,465
Total	<u>\$ 222,452,724</u>	<u>\$ 15,080,000</u>	<u>\$ 27,790,259</u>	<u>\$ 209,742,465</u>

Summary of County Debt Outstanding - Prior Year

	Balance 12/31/08	Additions	Retirements	Balance 12/31/09
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	1,523,225		286,501	1,236,724
Total	<u>\$ 223,510,225</u>	<u>\$ 60,833,000</u>	<u>\$ 61,890,501</u>	<u>\$ 222,452,724</u>

**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:

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2010 AND 2009 (Continued)**

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**E. COUNTY DEBT (Cont'd)**

**GUARANTEED DEBT – MORRIS COUNTY IMPROVEMENT 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. \$11,705,000 of these bonds was refunded on August 11, 2010 through issuance of County of Morris Guaranteed Authority Refunding Pooled Program Bonds.

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, 2010, \$34,323,846.83 and payments totaling \$19,208,183.23 have been made leaving a balance of \$14,884,336.40 available for future leases.

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, 2010 AND 2009 (Continued)**

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**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.

On August 11, 2010, the Morris County Improvement Authority issued \$12,260,000 of County of Morris Guaranteed Authority Refunding Pooled Program Bonds. The County adopted a guaranty ordinance on May 26, 2010, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County. These bonds were issued to refund \$11,705,000 of the 2003 County of Morris Guaranteed Pooled Program Bonds.

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, 2010 was \$150,012,000

**ANALYSIS OF BONDED DEBT ISSUED AND OUTSTANDING AT DECEMBER 31, 2010**

**General Capital Fund**

**General Improvement Serial Bonds**

<u>Final Maturity</u>	<u>Rate</u>	
5/13/2013	5.125%	\$ 3,087,000
3/15/2015	3.000-5.000%	15,914,000
5/1/2015	2.600-3.125%	6,888,000
2/1/2016	3.000-3.750%	8,979,000
4/1/2016	3.500-4.250%	8,382,000
10/1/2016	4.440-5.030%	5,150,000
10/1/2016	3.625%	13,566,000
2/1/2018	4.700-5.750%	3,040,000
8/15/2019	4.125-4.250%	6,850,000
4/15/2020	2.750-3.750%	6,269,000
2/15/2021	2.000-5.000%	10,895,000
4/15/2022	1.500-4.000%	29,669,000
3/15/2024	4.000-5.000%	24,929,000
2/1/2025	3.600-5.000%	30,345,000
		<u>\$ 173,963,000</u>



**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2010 AND 2009 (Continued)**

**E. COUNTY DEBT (Cont'd)**

**ANALYSIS OF BONDED DEBT ISSUED AND OUTSTANDING AT DECEMBER 31, 2010**

**County College Bonds (\*)**

<u>Final Maturity</u>	<u>Rate</u>	
4/1/2011	3.500%	\$ 650,000
5/1/2013	2.600-2.875%	775,000
3/15/2015	3.850-4.000%	2,019,000
8/15/2019	4.125-4.250%	4,803,000
2/15/2021	2.000-5.000%	2,135,000
4/15/2022	1.500-4.000%	11,196,000
		<u>\$ 21,578,000</u>
Total General Capital Fund Bonds Outstanding		<u>\$ 195,541,000</u>

\* - Includes County College Bonds (Ch. 12)

**Park Capital Fund**

**Park Serial Bonds**

<u>Final Maturity</u>	<u>Rate</u>	
10/1/2011	3.625%	\$ 332,000
5/13/2013	5.125%	886,000
2/1/2014	5.000%	1,240,000
3/15/2015	4.667-5.000%	1,516,000
3/15/2015	3.000-5.000%	1,796,000
5/1/2015	2.600-3.125%	265,000
8/15/2017	4.125%	1,541,000
4/15/2018	2.750-3.500%	1,823,000
2/15/2019	2.000-5.000%	2,050,000
4/15/2019	1.500-3.125%	1,808,000
		<u>\$ 13,257,000</u>
Total Bonded Debt Issued and Outstanding		<u>\$ 208,798,000</u>

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>
2011	\$ 28,076,000	\$ 7,810,218	\$ 35,886,218
2012	27,423,000	6,686,006	34,109,006
2013	26,707,000	5,551,207	32,258,207
2014	25,350,000	4,426,325	29,776,325
2015	23,242,000	3,420,743	26,662,743
2016-2020	67,015,000	7,319,655	74,334,655
2021-2025	10,985,000	726,656	11,711,656
	<u>\$ 208,798,000</u>	<u>\$ 35,940,810</u>	<u>\$ 244,738,810</u>

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2010 AND 2009 (Continued)**

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**E. COUNTY DEBT (Cont'd)**

**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, 2010.

**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, 2010, 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	\$ 577,146
Patriots Path/Schooley's Mountain	234,341
Turkey Mountain/Pyramid Mountain	<u>132,978</u>
	<u>\$ 944,465</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 \$315,540 in its adopted 2011 budget to fund principal and interest payments for the above projects.

In June 2010, the County was awarded a Loan from the New Jersey Dam Restoration and Inland Water Project Loan in the amount not to exceed \$1,007,000. These funds will be utilized to fund the rehabilitation of the Saffin Pond Dam. The County has appropriated \$20,000 in its adopted 2011 Budget to fund interest payments for the project.

**G. PENSION PLANS**

County employees are enrolled in one of two 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 the PERS and PFRS which cover substantially all County employees. Prudential Financial jointly administers the DCRP investments with the NJ Division of Pensions and Benefits. As a general rule, all full-time employees are eligible to join the PERS or the PFRS. However, if an employee ineligible to enroll in the PERS or PFRS, the employee may be eligible to enroll in the DCRP.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2010 AND 2009 (Continued)**

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**G. PENSION PLANS (Cont'd)**

Employees who are members of PERS and retire at or after age 55 are entitled to a retirement benefit based upon a formula which takes 1/55th of the average annual compensation for the highest three fiscal year's compensation for each year of membership during years of creditable service. Vesting occurs after 8 to 10 years of service. Enrolled PFRS members may retire at age 55 with a minimum of 10 years of service. The DCRP provides eligible members with life insurance and disability coverage. Vesting is immediate upon enrollment for members of the DCRP.

The County's contributions to the plans amounted to \$ 12,668,646, \$11,917,782, and \$10,163,344 for 2010, 2009 and 2008, 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. The annual pension cost ("APC") for PERS differed from the net pension obligation ("NPO") due to the enactment of Chapter 114, P.L. 1997 for 2008 as the APC was \$5,964,923 and the NPO was \$4,771,938.

The contribution policy is set by New Jersey State Statutes and 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 for PERS and PFRS. In the PERS, the employer contribution includes funding for post-retirement medical premiums. The DCRP was established July 1, 2007, under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007 and expanded under the provisions of Chapter 89, P.L. 2008. Employee contributions for DCRP are matched by a 3% employer contribution.

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.

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.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2010 AND 2009 (Continued)**

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**H. ACCRUED SICK AND VACATION BENEFITS (Cont'd)**

*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, 2010. The County estimates that such liability would be approximately \$11,458,841.

Benefits paid in any future year will be charged to that year's budget. The 2010 County Budget did not include an appropriation for accrued benefits; however, accrued benefits paid in 2010 approximated \$600,000.

**I. ENCUMBRANCES AND ACCOUNTS PAYABLE**

Encumbrances existed in the following funds as of December 31:

	December 31,	
	2010	2009
Trust Fund - Reserved for Dedicated Funds	\$ 15,867,465	\$ 19,153,587
General Capital Fund - Improvement Authorizations	11,567,357	15,957,656
Park Capital Fund - Improvement Authorizations	185,781	593,958

Accounts payable in the Current Fund of \$4,429,437 represents salary and wage payments and related employers' social security due after December 31, 2010 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.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2010 AND 2009 (Continued)**

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**J. RISK MANAGEMENT (Cont'd)**

The December 31, 2010 audit was not filed as of the date of this report. Summarized, selected financial information for the years ended December 31, 2009 and 2008 for the Fund is as follows:

	2009	2008
Total Assets	\$ 7,575,923	\$ 6,816,997
Net Assets/(Deficit)	\$ (257,539)	\$ (773,443)
Total Operating Revenue	\$ 3,213,775	\$ 2,791,500
Total Operating Expenses	\$ 3,003,308	\$ 3,068,191
Non Operating Revenue	\$ 305,437	\$ 301,647
Increase in Net Assets	\$ 515,904	\$ 24,956
Net Assets Distribution to Participating Members	\$ -0-	\$ -0-

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 a \$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.

The 2007 and 2008 Horizon Blue Cross Blue Shield of NJ Minimum Premium Settlements illustrates a deficit position for both policy years. Both policy years are being reviewed to verify the accuracy of the administrative costs, claims and reserves that were reported by Horizon.

The 2009 and 2010 Minimum Premium Settlements have not been prepared by Horizon due to the inaccuracy of the monthly administrative amounts that were billed to the County. Horizon has prepared an administrative billing reconciliation that the County is verifying for accuracy. The 2009 and 2010 policy year settlements may finish in a surplus position. The potential surpluses would offset any deficits for the 2007 and 2008 policy years.

The County also has adequate funds reserve to fund the settlements for policy years 2007 through 2010.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2010 AND 2009 (Continued)**

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**J. RISK MANAGEMENT (Cont'd)**

Worker's Compensation Insurance

The County is currently self-insured for workers' compensation risks. The County's workers' 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 2.0% and 2.5% for the years ending December 31, 2010 and 2009, respectively. 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:

	2010	2009
Paid Claims	\$ 1,585,227	\$ 1,254,849
Loss Reserves	5,388,263	5,748,438
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.

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>
2008	\$ -0-	\$ 270,574	\$ 61,565	\$ 491,049	\$ 1,125,349
2009	-0-	337,365	11,636	711,734	762,616
2010	-0-	357,978	4,384	707,228	417,750

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2010 AND 2009 (Continued)**

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**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.

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 2010 and 2009, the County had approximately 853 and 828 employees who met eligibility requirements and recognized expenses of approximately \$10,300,873 and \$8,783,952, respectively.

**Annual OPEB Cost per Actuarial Valuation**

For 2010, the County's annual OPEB cost (expense) was \$44,729,100, while the ARC was \$44,427,900. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2010 and the preceding two years are as follows:

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2010 AND 2009 (Continued)**

**K. POST RETIREMENT BENEFITS (Cont'd)**

<u>Year</u>	<u>Actuarial Estimated OPEB Payments</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Costs Contributed</u>	<u>Net OPEB Obligations</u>
2008	\$ 8,877,700	\$ 45,769,100	19.40%	\$ 72,208,300
2009	9,392,900	42,651,600	22.02%	105,467,000
2010	10,553,600	44,729,100	23.59%	139,642,500

Funding Status and Funding Progress

The funded status of the plan as of January 1, 2010, 2009 and 2008 was as follows:

	<u>2010</u>	<u>2009</u>	<u>2008</u>
Actuarial Accrued Liability (AAL)	\$ 582,755,900	\$ 548,115,200	\$ 568,813,100
Actuarial Value of Plan Assets	-0-	-0-	-0-
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 582,755,900</u>	<u>\$ 548,115,200</u>	<u>\$ 568,813,100</u>
Funded Ratio (Actuarial Value of Plan Assets (AAL))	0.00%	0.00%	0.00%
Covered Payroll (Active Plan Members as of January 1)	\$ 87,380,800*	\$ 87,380,800	\$ 88,178,700
UAAL as a Percentage of Covered Payroll as of January 1,	666.92%	627.27%	645.07%

\* As of January 2009.

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.



**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2010 AND 2009 (Continued)**

**K. POST RETIREMENT BENEFITS (Cont'd)**

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 2008, 2009 and 2010 actuarial valuations, 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 per the 2010 valuation include a 3.50% anticipated rate of return on investments. For medical benefits, the initial rate utilized is 10.0% and decreases to a 5.0% long-term trend rate for all medical benefits after 10 years. For prescription drug benefits, the initial trend rate is 11.0%, decreasing to a 5.0% long-term trend rate after 12 years. For Medicare Part B reimbursements, the trend rate is 4.0% for the first year, with a long-term rate of 5.0% thereafter.

**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	County Tax Base		
			Net Valuation Taxable of Real and Personal Property	Equalized Valuation of Real and Personal Property	Tax Rate per \$1,000
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
2010	97,902,386,347	76,116,569,640	76,264,974,998	102,332,070,127	2.06

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

County Tax Calendar

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

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2010 AND 2009 (Continued)**

**M. RELATED PARTY TRANSACTIONS**

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

	December 31,	
	2010	2009
Morris County School of Technology	\$ 6,248,095	\$ 6,248,095
County College of Morris	11,600,000	12,175,898
Morris County Park Commission	13,675,000	13,675,000
	<u>\$ 31,523,095</u>	<u>\$ 32,098,993</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 always subject to oversight review and each grant review would be resolved on a case by case basis.

**O. INTERFUND RECEIVABLES AND PAYABLES**

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 1,481,213	
Dedicated Trust Fund	800,000	
Grant Fund		\$ 2,281,213
	<u>\$ 2,281,213</u>	<u>\$ 2,281,213</u>

The interfund receivables in the Current and Dedicated Trust Funds and the interfund payables in the Grant Fund are 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, 2010 AND 2009 (Continued)**

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**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 2010 and 2009 were set at 2.0 and 3.0 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 2010, the Morris County Preservation Trust approved fifteen projects to municipalities and/or non-profit organizations totaling \$17,731,500. Additionally, the Morris County Historic Preservation Trust Fund approved projects to twenty-nine non-profit organizations totaling \$2,503,946.

The Morris County Agriculture Development Board has approved projects preserving 7,157 acres of farmland since the inception of the Morris County Farmland Preservation Program in 1987.

As of December 31, 2010, the balance in the Reserve for Open Space Trust Fund was approximately \$105.73 million of which approximately \$15.57 million has been encumbered for approved open space trust fund projects.

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 municipalities and non-profit organizations totaling \$2,086,924.

The Morris County Agriculture Development Board has approved projects preserving 6,995 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 had been encumbered for approved open space trust fund projects.

**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.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2010 AND 2009 (Continued)**

**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, 2008	Additions	Adjustments/ Deletions	Balance December 31, 2009
Buildings 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>
	Balance December 31, 2009	Additions	Adjustments/ Deletions	Balance December 31, 2010
Buildings and Building Improvements	\$ 131,482,704			\$ 131,482,704
Building Contents	6,663,913	\$ 174,259	\$ 66,680	6,771,492
Machinery and Equipment	24,430,362	1,415,176	432,356	25,413,182
Transportation Equipment	21,465,363	994,681	736,856	21,723,188
	<u>\$ 184,042,342</u>	<u>\$ 2,584,116</u>	<u>\$ 1,235,892</u>	<u>\$ 185,390,566</u>

## **SUPPLEMENTAL SCHEDULES**

**COUNTY OF MORRIS  
ROSTER OF OFFICIALS**

The following officials were in office during 2010:

<b>Name</b>	<b>Title</b>	<b>Term Expires</b>
Gene F. Feyl	Director	December 2012
William J. Chegwiddden	Deputy Director	December 2012
Douglas R. Cabana	Freeholder	December 2010
John J. Murphy	Freeholder	December 2012
James W. Murray	Freeholder	December 2010
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**

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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
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%
2010	1/10	-0-	582,755,900	582,755,900	0.00%	87,380,800 *	666.92%

\* - As of January 2009

**COUNTY OF MORRIS**

**2010**

**CURRENT FUND**



## COUNTY OF MORRIS

## CURRENT FUND

## SCHEDULE OF CASH AND INVESTMENTS - TREASURER

	Ref.		
BALANCE, DECEMBER 31, 2009	A		\$ 74,814,245
Increased by Receipts:			
County Taxes	A-2	\$ 209,993,183	
Reserve for Trunked Fees		108,258	
Revenue Accounts Receivable	A-6	99,864,556	
Miscellaneous Revenue Not Anticipated	A-2	5,819,073	
Due to State of New Jersey	A-9	26,186,900	
Due to Boonton/Dover-Tower Rental		41,556	
Interfund Returned - Due from Grant Fund	A-1,A-10	97,561	342,111,087
			<u>416,925,332</u>
Decreased by Disbursements:			
Budget Expenditures	A-3	294,642,921	
Appropriation Reserves	A-7	16,198,824	
Interfund Advanced - Due from Grant Fund	A-1, A-10	1,481,213	
Due to State of New Jersey	A-9	25,336,900	
Refund of Prior Year Revenue	A-1	83,265	
Due To Boonton/Dover-Tower Rental	A-7	25,225	
Reserve for Trunked Fees		244,766	
Contracts Payable	A-8	1,381,667	339,394,781
			<u>339,394,781</u>
BALANCE, DECEMBER 31, 2010	A		<u>\$ 77,530,551</u>

COUNTY OF MORRIS

CURRENT FUND

SCHEDULE OF ADDED AND OMITTED TAXES RECEIVABLE

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	Ref.	
BALANCE, DECEMBER 31, 2009	A	\$ 500,793
Increased by:		
Levy - Year 2010		<u>445,067</u>
		945,860
Decreased by:		
Collections	A-2	<u>681,927</u>
BALANCE, DECEMBER 31, 2010	A	<u><u>\$ 263,933</u></u>

## COUNTY OF MORRIS

## CURRENT FUND

## SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Ref.	Balance, December 31, 2009	Charges	Realized	Balance, December 31, 2010
<b>Local Revenues:</b>					
County Clerk	A-2	\$ 485,628	\$ 8,373,143	\$ 8,416,453	\$ 442,318
Surrogate	A-2		603,001	603,001	
Sheriff	A-2	104,302	923,369	1,027,671	
Emergency Dispatching	A-2		1,442,526	1,442,526	
Rental of County Owned Property	A-2	3,590	377,980	372,340	9,230
Management Information Systems Services	A-2		69,802	69,802	
Book Fines-Library	A-2	1,001	55,797	56,798	
Peer Grouping	A-2		2,993,615	2,993,615	
Fees for Morris County Public Safety Training Academy	A-2	27,837	276,334	294,681	9,490
Human Services-Youth Center/Shelter	A-2	60,883	1,267,273	1,254,746	73,410
Housing of Federal and State Inmates	A-2	6	292,332	291,938	400
Public Works	A-2		521,010	521,010	
<b>Subtotal Local Revenues</b>		<b>683,247</b>	<b>17,196,182</b>	<b>17,344,581</b>	<b>534,848</b>
<b>State Aid:</b>					
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-2		1,514,109	1,514,109	
Permanent Disability - Patients in County Institutions (N.J.S. 44:7-38 et seq.)	A-2		22,047,685	22,047,685	
Juvenile Justice - SFEA Funds	A-2		135,750	135,750	
Social Services - State & Federal Share	A-2		8,189,767	8,189,767	
NJ Ease Phase II	A-2		621,873	621,873	
Vo-Tech State Aid Debt Service	A-2		160,983	160,983	
<b>Subtotal State Aid</b>			<b>32,670,167</b>	<b>32,670,167</b>	
<b>State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities:</b>					
Social and Welfare Services (c.66, P.L. 1990):					
Division of Youth & Family Services	A-2		1,247,149	1,247,149	
Supplemental Social Security Income for Mental Diseases	A-2		580,672	580,672	
	A-2		5,832,900	5,832,900	
Maintenance of Patients in State Institutions for Developmental Disabilities	A-2		10,242,416	10,242,416	
Board of County Patients in State and Other Institutions	A-2		201,417	201,417	
UMDNJ	A-2		721	721	
<b>Subtotal State Assumption of Costs</b>			<b>18,105,275</b>	<b>18,105,275</b>	
<b>Public and Private Revenues Offset with Appropriations:</b>					
New Jersey Department of Health and Senior Services:					
Area Plan Grant - Title IIB, IIC1, and IIC2	A-2		2,805,391	2,805,391	
Bio-Terrorism	A-2		489,981	489,981	
New Jersey Department of the Treasury:					
NJ Governor's Council on Alcoholism and Drug Abuse	A-2		521,328	521,328	
New Jersey Department of Human Services:					
REACH Program, F1PZN	A-2		343,638	343,638	
Mental Health Planning	A-2		6,000	6,000	
Social Services for the Homeless, H1PZN	A-2		276,692	276,692	
Chapter 51	A-2		867,848	867,848	
ALPN	A-2		148,595	148,595	
State/Community Partnership Program	A-2		537,240	537,240	
ARRA Food Stamps Fund	A-2		35,456	35,456	
PASP	A-2		401,656	401,656	
Veterans Directed Home & Community-Based Services Program	A-2		216,207	110,543	105,664
New Jersey Department of Law and Public Safety:					
UASI-FY07 2007GE T7 0056 Supplemental	A-2		304,546	304,546	
Insurance Fraud Reimbursement Program	A-2		250,000	250,000	
Police and Fire Training Program	A-2		12,100	12,100	
State Criminal Alien Assistance Program (SCAAP)	A-2		295,004	295,004	
Safe Communities Construction	A-2		103,984	103,984	
SART/Sane Program	A-2		56,716	56,716	
State Domestic Preparedness Program/Homeland Security Grant	A-2		3,924,703	3,924,703	
Multi-Jurisdictional Narcotics Task Force	A-2		90,084	90,084	
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, 2009	Charges	Realized	Balance, December 31, 2010
<b>Public and Private Revenues Offset with Appropriations:</b>				
<b>(continued):</b>				
New Jersey Department of Law and Public Safety:				
DWI Enforcement Grant	A-2	\$ 20,000	\$ 20,000	\$
Project Lifesaver Program/Private Contribution	A-2	1,387	1,387	
Body Armor Grant	A-2	36,442	36,442	
Inmate Program	A-2	545	545	
New Jersey Office of Homeland Security				
Homeland Security 2009-SS-T9-0082	A-2	870,207	870,207	
New Jersey Department of Environmental Protection:				
CEHA Grant	A-2	172,210	172,210	
ARRA-Wastewater Management	A-2	109,091	109,091	
New Jersey Department of Labor and Workforce Development:				
Workforce Investment Act	A-2	3,937,819	3,937,819	
Work First New Jersey	A-2	1,440,570	1,440,570	
ARRA-TANF Emergency Contingency Funds	A-2	67,000	67,000	
DVRS-ARRA Road Resurfacing Projects	A-2	37,385	37,385	
Workforce Development	A-2	66,316	66,316	
New Jersey Department of Transportation:				
MAPS	A-2	1,305,461	1,305,461	
Trans Options	A-2	865,000	865,000	
Job Access: Reverse Commute Grant (JARC)	A-2	50,000	50,000	
Transportation-Miscellaneous Grant	A-2	170,000	170,000	
Subregional Internship Support Grant	A-2	89,288	89,288	
Stormwater Utilities Grant	A-2	20,000	20,000	
ARRA-STP-BOOS (748)	A-2	107,331	107,331	
ARRA-FS 0160	A-2	283,913	283,913	
ARRA-FS 0158	A-2	409,918	409,918	
ARRA-Traffic Signal Improvements/FS-BOOA(835)	A-2	231,778	231,778	
ARRA-Traffic Signal Improvements/FS-BOOA(836)	A-2	220,126	220,126	
ARRA-Intersection Improvement/FS-0165(101)	A-2	360,103	360,103	
Highway Rail Grade Crossing Program/2010-COM-03	A-2	310,000	310,000	
Highway Rail Grade Crossing Program/STP-BOOS(695)*LS40	A-2	190,000	190,000	
Other Miscellaneous Programs:				
General Operating Support (HC)	A-2	20,868	20,868	
Energy Efficiency & Conservation Strategy	A-2	3,978,300	3,978,300	
Info-Link NJ State Library Workshop	A-2	500	500	
<b>Subtotal Public &amp; Private Revenues</b>		<b>27,063,727</b>	<b>26,958,063</b>	<b>105,664</b>
<b>Other Special Items:</b>				
School Board Elections	A-2	313,730	313,730	
Vo-Tech Capital Reserve	A-2	246,200	246,200	
Interest Income - Social Services	A-2	10,512	10,512	
Motor Vehicle Fines - Dedicated Fund	A-2	3,276,977	3,276,977	
Weights & Measures - Dedicated Fund	A-2	939,051	939,051	
<b>Subtotal Other Special Items</b>		<b>4,786,470</b>	<b>4,786,470</b>	
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>\$ 683,247</b>	<b>\$ 99,821,821</b>	<b>\$ 99,864,556</b>
<b>Ref.</b>	<b>A</b>		<b>A-4, A-2</b>	<b>A</b>

COUNTY OF MORRIS

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

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	Balance December 31, 2009	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Administrative & Executive				
County Administrator				
Salaries and Wages	\$ 45,086	\$ 37,086	\$ 31,198	\$ 5,888
Other Expenses	56,120	64,120	39,749	24,371
Personnel				
Salaries and Wages	64,444	24,444	15,627	8,817
Other Expenses	28,153	68,153	1,343	66,810
Board of Chosen Freeholders				
Salaries and Wages	16,915	13,915	11,673	2,242
Other Expenses	43,867	46,867	6,450	40,417
County Clerk				
Salaries and Wages	141,768	81,768	68,146	13,622
Other Expenses	57,592	107,592	26,884	80,708
Elections				
Salaries and Wages	166,430	72,430	30,777	41,653
Other Expenses	179,567	273,567	37,874	235,693
Department of Finance				
Salaries and Wages	108,995	77,995	62,368	15,627
Other Expenses	226,212	257,212	203,068	54,144
Annual Audit	138,000	148,000	138,000	10,000
Information Technology Division				
Salaries and Wages	195,585	95,585	78,045	17,540
Other Expenses	272,229	372,229	46,538	325,691
Board of Taxation				
Salaries and Wages	8,674	6,674	5,610	1,064
Other Expenses	35,618	37,618	34,662	2,956
County Counsel				
Salaries and Wages	11,975	11,975	9,327	2,648
Other Expenses	191,949	191,949	66,514	125,435
County Surrogate				
Salaries and Wages	27,883	25,883	24,558	1,325
Other Expenses	15,902	17,902	15,139	2,763
Engineering				
Salaries and Wages	77,563	67,563	49,946	17,617
Other Expenses	69,173	79,173	36,320	42,853
Economic Development				
Salaries and Wages	272,463	137,463	59,470	77,993
Other Expenses	201,898	336,898	138,792	198,106
Heritage Commission				
Salaries and Wages	19,551	9,551	1,666	7,885
Other Expenses	9,497	19,497	4,784	14,713
TOTAL GENERAL GOVERNMENT	2,683,109	2,683,109	1,244,528	1,438,581
CODE ENFORCEMENT AND ADMINISTRATION:				
Weights & Measures				
Salaries and Wages	28,574	43,574	37,771	5,803
Other Expenses	97,003	97,003	41,266	55,737
TOTAL CODE ENFORCEMENT AND ADMINISTRATION	125,577	140,577	79,037	61,540

COUNTY OF MORRIS

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Sheet 2

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

	Balance December 31, 2009	Balance After Transfers	Paid or Charged	Balance Lapsed
<b>INSURANCE:</b>				
Liability Insurance	\$	\$ 75,000	\$ 69,381	\$ 5,619
Workers' Compensation Insurance	21,606	21,606		21,606
Group Insurance for Employees	4,119,877	3,269,877	1,009,311	2,260,566
<b>TOTAL INSURANCE</b>	<b>4,141,483</b>	<b>3,366,483</b>	<b>1,078,692</b>	<b>2,287,791</b>
<b>PUBLIC SAFETY:</b>				
Emergency Management				
Salaries and Wages	312,474	182,474	132,205	50,269
Other Expenses	174,912	289,912	60,687	229,225
Medical Examiner				
Salaries and Wages	35,054	25,054	17,105	7,949
Other Expenses	31,253	41,253	8,117	33,136
Sheriff's Office				
Salaries and Wages	443,636	393,636	344,315	49,321
Other Expenses	175,947	225,947	101,690	124,257
Prosecutor's Office				
Salaries and Wages	1,613,135	1,248,135	1,242,102	6,033
Other Expenses	166,903	531,403	205,677	325,726
Jail				
Salaries and Wages	1,827,342	1,702,342	1,675,387	26,955
Other Expenses	650,540	775,440	427,329	338,111
Youth Center				
Salaries and Wages	301,211	201,211	179,777	21,434
Other Expenses	22,050	122,050	12,636	109,414
<b>TOTAL PUBLIC SAFETY</b>	<b>5,754,457</b>	<b>5,738,857</b>	<b>4,407,027</b>	<b>1,321,830</b>
<b>PUBLIC WORKS:</b>				
Road Repairs				
Salaries and Wages	544,799	229,799	193,986	35,813
Other Expenses	504,752	819,752	745,952	73,800
Bridges and Culverts				
Salaries and Wages	88,724	78,724	72,415	6,309
Other Expenses	10,048	20,048	11,256	8,792
Shade Tree Commission				
Salaries and Wages	79,784	72,284	52,585	19,699
Other Expenses	26,079	33,579	2,535	31,044
Buildings & Grounds				
Salaries and Wages	385,533	210,533	167,176	43,357
Other Expenses	462,003	562,003	255,390	306,613
Motor Service Center				
Salaries and Wages	137,792	117,792	100,137	17,655
Other Expenses	241,843	261,843	80,215	181,628
<b>TOTAL PUBLIC WORKS</b>	<b>2,481,357</b>	<b>2,406,357</b>	<b>1,681,647</b>	<b>724,710</b>
<b>HEALTH AND WELFARE:</b>				
Department of Health Management				
Salaries and Wages	117,388	67,388	59,167	8,221
Other Expenses	23,531	73,531	22,072	51,459
Department of Human Services Planning				
Salaries and Wages	333,935	183,935	69,214	114,721
Other Expenses	135,583	285,583	79,168	206,415

COUNTY OF MORRIS

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Sheet 3

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

	Balance December 31, 2009	Balance After Transfers	Paid or Charged	Balance Lapsed
HEALTH AND WELFARE (Continued):				
Office on Aging				
Salaries and Wages	\$ 72,444	\$ 57,444	\$ 35,639	\$ 21,805
Other Expenses	169,354	184,354	70,279	114,075
Senior, Disability and Veteran Services				
Salaries and Wages	44,341	29,341	3,748	25,593
Other Expenses	36,865	51,865	18,377	33,488
Aid to Charitable Hospitals	4,000	4,000	4,000	
Grants in Aid	504,517	504,517	476,338	28,179
Morristown Memorial Hospital- SCS	22,295	22,295	22,295	
County Board of Social Services				
Salaries and Wages	555,722	505,722	386,786	118,936
Other Expenses	1,509,961	1,417,461	900,726	516,735
Morris View Nursing Home				
Salaries and Wages	2,017,278	1,717,278	1,709,370	7,908
Other Expenses	2,369,743	2,669,743	1,518,128	1,151,615
County Adjuster				
Salaries and Wages	13,300	11,300	9,281	2,019
Other Expenses	7,953	7,103	7,103	
Dental Clinic	6,545	6,545	150	6,395
TOTAL HEALTH AND WELFARE	7,944,755	7,799,405	5,391,841	2,407,564
EDUCATIONAL:				
County Library Services				
Salaries and Wages	174,467	134,467	104,921	29,546
Other Expenses	105,655	145,655	94,871	50,784
Office of County Superintendent of Schools				
Salaries and Wages	29,265	19,265	5,808	13,457
Other Expenses	9,224	19,224	2,031	17,193
County Extension Services				
Salaries and Wages	41,375	31,375	18,869	12,506
Other Expenses	28,329	38,329	18,099	20,230
County College				
Reimbursement for Residents attending out of County 2 year Colleges (N.J.S. 18A:64A-23)	30,392	40,392	13,073	27,319
Aid to Museums	8,906	8,906	8,906	
Morris County Public Safety				
Training Academy				
Salaries and Wages	61,208	31,208	18,788	12,420
Other Expenses	42,680	62,680	14,767	47,913
TOTAL EDUCATIONAL	531,501	531,501	300,133	231,368
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	1,918,464	1,918,464	616,230	1,302,234
TOTAL UTILITY EXPENSES & BULK PURCHASES	1,918,464	1,918,464	616,230	1,302,234

COUNTY OF MORRIS

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Sheet 4

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

	Balance December 31, 2009	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	\$ 143,090	\$ 118,090	\$ 67,395	\$ 50,695
Other Expenses	1,188,824	1,213,824	307,956	905,868
Area Plan Grant	486,282	486,282	311,548	174,734
Department of Human Services:				
ALPN	196,651	196,651	178,938	17,713
TOTAL PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUE	2,014,847	2,014,847	865,837	1,149,010
TOTAL OPERATIONS	27,761,898	26,755,948	15,772,193	10,983,755
Contingent	20,000	16,100	10,295	5,805
TOTAL OPERATIONS INCLUDING CONTINGENT	27,781,898	26,772,048	15,782,488	10,989,560
DEFERRED CHARGES & STATUTORY EXPENDITURES:				
Contribution to:				
Social Security System	1,178,867	1,178,867	416,336	762,531
Detective Pension Fund System of New Jersey	4,600	4,600		4,600
Defined Contribution Retirement Plan	6,276	6,276		6,276
TOTAL DEFERRED CHARGES & STATUTORY EXPEND	1,189,743	1,189,743	416,336	773,407
TOTAL GENERAL APPROPRIATIONS	\$ 28,971,641	\$ 27,961,791	\$ 16,198,824	\$ 11,762,967
	Ref.		A-4	A-1
Appropriation Reserves	A	\$ 18,288,264		
Reserve for Encumbrances	A	6,595,976		
Accounts Payable	A	4,087,401		
		28,971,641		
Less: Transferred to Contracts Payable	A-7	(1,009,850)		
		\$ 27,961,791		



COUNTY OF MORRIS

CURRENT FUND  
SCHEDULE OF CONTRACTS PAYABLE

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	Ref.		
BALANCE, DECEMBER 31, 2009	A		\$ 5,172,697
Increased by:			
2010 Contracts	A-7		<u>1,009,850</u>
			6,182,547
Decreased by:			
Cash Disbursements	A-4	\$ 1,381,667	
Reserve for Encumbrances	A	46,630	
Cancellations	A-1	<u>1,007,505</u>	
			<u>2,435,802</u>
BALANCE, DECEMBER 31, 2010	A		<u><u>\$ 3,746,745</u></u>

**COUNTY OF MORRIS**

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

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	<b>Ref.</b>	
BALANCE, DECEMBER 31, 2009	A	\$ 750,000
Increased by Receipts:		
Realty Transfer Fees	A-4	<u>26,186,900</u>
		26,936,900
Decreased by:		
Realty Transfer Fees Disbursements	A-4	<u>25,336,900</u>
BALANCE, DECEMBER 31, 2010	A	<u><u>\$ 1,600,000</u></u>

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF CASH AND INVESTMENTS

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	Ref.		
BALANCE, DECEMBER 31, 2009	A		\$ 1,835,831
Increased by Receipts:			
Grant Funds Receivable	A-11	\$ 20,623,478	
Due to General Fund	A-4	1,481,213	
Due to Dedicated Trust Fund	B-2	800,000	
Unappropriated Reserves	A-13	<u>1,412</u>	<u>22,906,103</u>
			24,741,934
Decreased by Disbursements:			
Returned to General Fund	A-4	97,561	
Returned Overpayment:			
Returned to the State - PARIS	A-13	87,907	
Cancellation - Transferred to General Fund	A-11	23,686	
Appropriated Reserves Expenditures	A-12	<u>23,336,431</u>	<u>23,545,585</u>
BALANCE, DECEMBER 31, 2010	A		<u>\$ 1,196,349</u>

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2009	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled	Transferred to/from General Fund	Returned Overpayment	Balance Dec 31, 2010
<b>Department of Treasury:</b>								
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 433,970	\$ 593,828	\$ 469,528	\$	\$ 105,501	\$ 23,687	\$	\$ 476,456
<b>Department of Community Affairs:</b>								
Recreation Opportunities for Individuals with Disabilities	2,290		2,290					
SHARE/COUNT Grant	162,045		102,204					59,841
Lead Identification and Field Testing								
<b>Department of Labor and Workforce Development:</b>								
Workforce Investment Act	3,073,466	3,937,819	3,526,473					3,484,812
Work First New Jersey	2,720,033	1,506,886	1,417,328		45,666			2,763,925
ARRA-TANF Emergency Contingency Funds		67,000	45,994					21,006
Smart STEPS Program	12,038							12,038
ARRA-DVRS		37,385	28,728					8,657
<b>Department of Health and Senior Services:</b>								
Bio Terrorism	522,436	489,981	727,411		791			284,215
Chapter 51 - Alcoholism and Drug Abuse	113,336	977,492	854,797		4,807			231,224
NACCHO Grant (National Association of County and City Health)		5,000	5,000					
Veterans Directed Home and Community-Based Services Program		110,543	110,543					
<b>Department of Human Services:</b>								
REACH Program - Work First NJ	295,721	343,638	434,744		32,146			172,469
ALPN		572,078	572,078					
Mental Health Planning	6,000	6,000	12,000					
Social Services for the Homeless, H1PZN	31,000	276,692	302,228					5,464
<b>Department of Law and Public Safety:</b>								
State/Community Partnership Program	521,819	507,924	653,064					376,679
Juvenile Crime Reduction	26,196	29,316	26,196					29,316
State Domestic Preparedness Program/Homeland Security Grant	1,533,011	5,099,456	581,444		6,105			6,044,918
Multi-Jurisdictional County Gang, Gun and Narcotics Task Force	33,905		33,905					
ARRA - Multi-Jurisdictional County Gang, Gun and Narcotics Task Force		90,084	45,042					45,042
Victim Assistance Project	162,830		147,719		635			14,476
Sexual Assault Nurse Examiner Project	28,208	56,716	42,730		28,208			13,986
Insurance Fraud Reimbursement Program	165,139	250,000	253,792		24,832			136,515
Body Armor Replacement		36,442	36,442					
Logistic and Commodities Distribution Plan	33,685		33,685					
Megan's Law and Local Law Enforcement	9,264		1,506					7,758
DWI Enforcement		20,000	20,000					
Police and Fire Training Program	5,560	12,100	17,660					
Paul Coverdell Program	65,452		65,433		18	(1)		
EAID/HAVA	4,798		3,609		1,189			
Project Lifesaver Program/Private Contribution		1,387		1,387				
<b>Department of Transportation:</b>								
MAPS (Senior Citizens and Disabled Residents)	1,165,263	1,597,228	1,866,296					896,195
Trans Options	608,470	865,000	840,637		4,262			628,571
Safe Communities Construction		103,984	103,769					215
NYS&W Rail Line Bicycle and Pedestrian Path	1,907,598		288,671					1,618,927
Job Access Reverse Commute Grant (JARC)	241,014	50,000	131,238					159,776
Subregional Studies Program	249,958		28,137		180			221,641
Highway Rail Grade Crossing Program (SH46, Roxbury Twp, RE#2010-14)		170,000						170,000
ARRA-Subregional Staff Support		89,288	46,192					43,096
ARRA-Railroad Rehabilitation,Road Resurfacing,Traffic Signal Improvement Projects	8,049,041	2,113,169	4,533,569					5,628,641

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF GRANTS RECEIVABLE

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	Balance Dec 31, 2009	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled	Transferred to General Fund	Returned Over Payment	Balance Dec 31, 2010
<b>Department of Justice:</b>								
State Criminal Alien Assistance Program (SCAAP)	\$	\$ 295,004	\$ 295,004	\$	\$	\$	\$	\$
COPS Technology Grant	1,000,000		418,438					581,562
<b>Department of Environmental Protection:</b>								
Improving the Upper Raritan Water Quality Management	4,100							4,100
Waste Water Management Plan	100,000							100,000
ARRA-Waste Water Management Plan		109,091	28,421					80,670
County Environmental Health Act Grant	109,959	172,210	163,056					119,113
<b>Department of State:</b>								
PARIS Grant	479,766		112,246		396,819		87,907	58,608
General Operating Support Grant (HC)	3,625	20,868	21,363					3,130
<b>Other Programs:</b>								
ARRA-Homeless Prevention and Recovery Plan (HPRP)	930,656		495,671					434,985
Highlands Plan Conformance Grant Program		20,000	8,424					11,576
ARRA-Energy Efficiency&Conservation Strategy	250,000	3,978,300	650,000					3,578,300
Info-Link-NJ State Library Workshop		500	500					
Inmate Program/Private Contribution		545	545					
ARRA-Food Stamps Program		35,456	17,728					17,728
	<u>\$ 25,061,652</u>	<u>\$ 24,648,410</u>	<u>\$ 20,623,478</u>	<u>\$ 1,387</u>	<u>\$ 651,159</u>	<u>\$ 23,686</u>	<u>\$ 87,907</u>	<u>\$ 28,545,631</u>
<b>Ref.</b>	A		A-10	A-13	A-12	A-10	A-10	A

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2009	Transferred from 2010 Budget	Expended	Cancelled	Balance Dec 31, 2010
<b>Department of Treasury:</b>					
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 397,668	\$ 593,828	\$ 859,634	\$ 105,501	\$ 26,361
<b>Department of Community Affairs:</b>					
Recreation Opportunities for Individuals with Disabilities	2,290		2,290		
SHARE/COUNT Grant	112,235		83,101		29,134
Lead Identification and Field Testing	550		550		
<b>Department of Labor and Workforce Development:</b>					
Workforce Investment Act	2,810,614	3,937,819	4,970,378		1,778,055
Work First New Jersey	2,627,780	1,506,886	1,722,188	45,666	2,366,812
Smart STEPS Program	12,038				12,038
ARRA-DVRS		37,385	28,728		8,657
ARRA-TANF Emergency Contingency Funds		67,000	45,995		21,005
<b>Department of Health and Senior Services:</b>					
Bio Terrorism	335,328	489,981	512,058	791	312,460
Chapter 51 - Alcoholism and Drug Abuse	65,286	977,492	941,091	4,807	96,880
NAACHO Grant (National Association of County and City Health)	6,774	5,000	2,660		9,114
Veterans Directed Home and Community-Based Services Program		110,543	71,493		39,050
<b>Department of Human Services</b>					
REACH Program - Work First NJ	321,390	343,638	449,535	32,146	183,347
ALPN	72,444	572,078	584,990		59,532
Mental Health Planning	6,818	6,000	2,306		10,512
Social Services for the Homeless, H1PZN	26,029	276,692	291,722		10,999
Project Phoenix Crisis Services-FEMA	200				200
Food Stamp Program	47,302				47,302
<b>Department of Law and Public Safety:</b>					
State/Community Partnership Act	235,611	507,924	671,435		72,100
Juvenile Crime Reduction	12,721	29,316	35,865		6,172
State Domestic Preparedness Program/Homeland Security Grant	1,086,149	5,099,456	2,193,887	6,105	3,985,613
Multi-Jurisdictional County Gang, Gun and Narcotics Task Force	33,905		33,905		
ARRA - Multi-Jurisdictional County Gang, Gun and Narcotics Task Force		90,084	90,084		
Victim Assistance Project	99,138		96,518	635	1,985
Sexual Assault Nurse Examiner	28,208	56,716	44,508	28,208	12,208
Insurance Fraud Reimbursement Program	26,561	250,000	249,361	24,832	2,368

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2009	Transferred from 2010 Budget	Expended	Cancelled	Balance Dec 31, 2010
<b>Department of Law and Public Safety (Cont'd):</b>					
Body Armor Replacement	\$ 34,799	\$ 36,442	\$ 39,038	\$	\$ 32,203
Megan's Law and Local Law Enforcement	10,846		6,564		4,282
DWI Enforcement		20,000	20,000		
Police and Fire Training Program	75,054	12,100	10,490		76,664
Paul Coverdell Program	65,452		65,434	18	
Terrorism Program	313				313
Citizens Corp/CERT Initiative	2,186		193		1,993
HMEP Grant	4,202				4,202
EAID/HAVA	2,642		1,453	1,189	
Logistics and Commodities Distribution Plan	33,685		33,624		61
Project Lifesaver Program/Private Contribution	12,519	1,387	5,261		8,645
<b>Department of Transportation:</b>					
MAPS (Paratransit)	925,045	1,597,228	1,975,674		546,599
Trans Options	608,470	865,000	840,637	4,262	628,571
Safe Communities Construction		103,984	103,769		215
NYS&W Rail Line Bicycle and Pedestrian Path	1,907,598		1,907,598		
Job Access Reverse Commute Grant (JARC)	180,810	50,000	180,810		50,000
Subregional Studies Program	249,957		244,196	180	5,581
Highway Rail Grade Crossing Program (SH46, Roxbury Twp, RE#2010-14)		170,000			170,000
ARRA-Railroad Rehabilitation, Road Resurfacing, Traffic Signal Improvement Projects	7,714,935	2,113,169	8,505,287		1,322,817
ARRA-Subregional Staff Support		89,288	71,192		18,096
<b>Department of Justice:</b>					
SCAAP (State Criminal Alien Assistance Program)	904,294	295,004	244,224		955,074
COPS Technology Grant	1,000,000		969,122		30,878
<b>Department of Environment Protection:</b>					
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		94		99,906
ARRA-Waste Water Management Plan		109,091	36,591		72,500
County Environmental Health Act Grant	27,816	172,210	167,991		32,035

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES

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	Balance Dec 31, 2009	Transferred from 2010 Budget	Expended	Cancelled	Balance Dec 31, 2010
<b>Department of State:</b>					
PARIS Grant	\$ 614,712	\$	\$ 211,466	\$ 396,819	\$ 6,427
General Operating Support (HC)	18,072	20,868	35,120		3,820
<b>Other Programs:</b>					
Hospital Database Project	312				312
Info-Link-NJ State Library Workshop		500	500		
Larry Berger Donation	1,054				1,054
Honeywell Foundation	11,520				11,520
Emergency Food and Shelter - FEMA	7,021				7,021
ARRA-Homeless Prevention and Recovery Plan	879,855		544,702		335,153
ARRA-Food Stamps Program		35,456			35,456
Emergency Shelter - Homeless Prevention					
Archival Preservation	158				158
Inmate Program/Private Contribution		545			545
Highlands Initial Assessment Grant	15,000		15,000		
Highlands Plan Conformance Grant Program		20,000	8,424		11,576
ARRA-Energy Efficiency & Conservation Strategy	205,048	3,978,300	1,474,090		2,709,258
E-911	2,792,338		2,066,667		725,671
	<u>\$ 26,782,645</u>	<u>\$ 24,648,410</u>	<u>\$ 33,769,493</u>	<u>\$ 651,159</u>	<u>\$ 17,010,403</u>
Ref.	A			A-11	A

**Analysis of Funding:**

Local Funding	\$ 497,670
State Funding	6,512,898
Federal Funding	17,637,842
	<u>\$ 24,648,410</u>

**Analysis of Balance Dec. 31, 2009 and 2010 Expenditures:**

Cash Disbursements		Ref.	
Appropriated Reserves	A \$ 18,831,900	A-10	\$ 23,336,431
Encumbrances	A 7,950,745	A	10,433,062
	<u>\$ 26,782,645</u>		<u>\$ 33,769,493</u>

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COUNTY OF MORRIS

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FEDERAL AND STATE GRANT FUND

SCHEDULE OF UNAPPROPRIATED RESERVES

	<u>Balance Dec 31, 2009</u>	<u>Grant Funds Received</u>	<u>Transferred to 2010 Budget</u>	<u>Cancelled</u>	<u>Returned Overpayments</u>	<u>Balance Dec 31, 2010</u>
<b>Department of Law and Public Safety:</b>						
State/Community Partnership Act	\$ 17,277	\$	\$	\$	\$	\$ 17,277
Project Lifesaver Program		1,412	1,387			25
PARIS Grant				87,907	87,907	
	<u>\$ 17,277</u>	<u>\$ 1,412</u>	<u>\$ 1,387</u>	<u>\$ 87,907</u>	<u>\$ 87,907</u>	<u>\$ 17,302</u>
Ref.	A	A-10	A-11		A-10	A

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**COUNTY OF MORRIS**

**2010**

**TRUST FUND**

COUNTY OF MORRIS

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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, 2009	B	\$ 6,157,738	\$ 90,227	\$	\$ 1,088,114	\$ 4,329,371	\$ 650,026
Increased by Receipts:							
Federal Grant Funds Received	B-5, B-9	4,499,260	3,315,270	1,183,990			
Program Income	B-6, B-8	140,804	117,364	23,440			
Interest Earned on Investments		72,190			3,866	63,204	5,120
Other Receipts		1,568,896				1,568,896	
		<u>6,281,150</u>	<u>3,432,634</u>	<u>1,207,430</u>	<u>3,866</u>	<u>1,632,100</u>	<u>5,120</u>
		12,438,888	3,522,861	1,207,430	1,091,980	5,961,471	655,146
Decreased by Disbursements		<u>7,063,316</u>	<u>3,495,529</u>	<u>1,207,404</u>	<u>250,000</u>	<u>2,089,764</u>	<u>20,619</u>
BALANCE, DECEMBER 31, 2010	B	<u>\$ 5,375,572</u>	<u>\$ 27,332</u>	<u>\$ 26</u>	<u>\$ 841,980</u>	<u>\$ 3,871,707</u>	<u>\$ 634,527</u>
Reserve for Trust Funds	B	\$ 4,506,234					
Due to Local Government Units	B	841,980			Caroline R. Foster Estate Fund		\$ 236,830
Community Development Block Grant		27,332			Railroad Surcharge Fund		397,697
Local Home Trust Fund		<u>26</u>					
		<u>\$ 5,375,572</u>					<u>\$ 634,527</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, 2009	B	\$ 114,783,301	\$ 6,605,192	\$ 4,986,886	\$	\$ 1,722,796	\$ 101,468,427
Increased by Receipts:							
Fines		5,558,546	3,652,028	1,906,518			
Due from Grant Fund		4,100,000				4,100,000	
Current Year Taxes		23,024,716					23,024,716
Added & Omitted Taxes	B-11	110,052					110,052
Interest Earned on Investments		2,012,319					2,012,319
Other Receipts		2,031,763			2,391	2,029,372	
Reimbursements - State		5,210,336					5,210,336
		<u>42,047,732</u>	<u>3,652,028</u>	<u>1,906,518</u>	<u>2,391</u>	<u>6,129,372</u>	<u>30,357,423</u>
		156,831,033	10,257,220	6,893,404	2,391	7,852,168	131,825,850
Due from Grant Fund		4,900,000				4,900,000	
Decreased by Disbursements		<u>30,990,408</u>	<u>3,276,978</u>	<u>1,060,463</u>		<u>560,612</u>	<u>26,092,355</u>
BALANCE, DECEMBER 31, 2010	B	\$ 120,940,625	\$ 6,980,242	\$ 5,832,941	\$ 2,391	\$ 2,391,556	\$ 105,733,495
Reserve for Dedicated Trust	B	\$ 121,740,625					
Due from Grant Fund	B	<u>(800,000)</u>					
		<u>\$ 120,940,625</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, 2009	B	\$ 1,785,521	\$ 762,616	\$ 1,022,905	\$
Increased by Receipts:					
Budget Appropriation		343,000			343,000
Interest on Investments		4,496	4,384	112	
Payroll Taxes - Employees' and County's Share		55,023,007	357,978	54,665,029	
		55,370,503	362,362	54,665,141	343,000
		57,156,024	1,124,978	55,688,046	343,000
Decreased by Disbursements		55,562,955	707,228	54,512,727	343,000
BALANCE, DECEMBER 31, 2010	B	\$ 1,593,069	\$ 417,750	\$ 1,175,319	\$

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, 2009	B	\$ 3,146,162 ✓	\$ 2,574,447	\$ 571,715
Increased by Receipts:				
Road Opening Deposits		1,190,098	699,776	490,322
Transfer from Road Opening Deposit Fund		20,906		20,906
Interest Earned on Investments		15,580	14,156	1,424
		<u>1,226,584</u>	<u>713,932</u>	<u>512,652</u>
		<u>4,372,746</u>	<u>3,288,379</u>	<u>1,084,367</u>
Decreased by Disbursements:				
Refunded or Applied to Road Repairs		1,590,805	971,559	619,246
Transfer to Road Opening Savings Fund		20,906	20,906	
Interest on Deposits:				
Transferred to Current Fund		14,156	14,156	
		<u>1,625,867</u>	<u>1,006,621</u>	<u>619,246</u>
BALANCE, DECEMBER 31, 2010	B	<u>\$ 2,746,879 ✓</u>	<u>\$ 2,281,758</u>	<u>\$ 465,121</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
			2008	2009	2010			
BALANCE, DECEMBER 31, 2009	B	\$ 4,855,403	\$ 1,033,962	\$ 2,269,061	\$	\$ 63,898	\$ 608,627	\$ 879,855
Increased by:								
Grant - 2010 Program	B-6	2,553,559			2,453,876	99,683		
Grant - 2009 Program	B-6	500						500
		7,409,462	1,033,962	2,269,061	2,453,876	163,581	608,627	880,355
Decreased by Receipts:								
Federal Grant Funds Received	B-1	3,315,270	1,033,962	1,492,409		71,079	272,807	445,013
BALANCE, DECEMBER 31, 2010	B	<u>\$ 4,094,192</u>	<u>\$</u>	<u>\$ 776,652</u>	<u>\$ 2,453,876</u>	<u>\$ 92,502</u>	<u>\$ 335,820</u>	<u>\$ 435,342</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	2010			
BALANCE, DECEMBER 31, 2009	B	\$ 761,520	\$	\$	\$ 200,900	\$ 560,120	\$	\$	\$ 500	\$
Increased by:										
Grant - 2010 Program Year	B-5	2,553,559					2,453,876	99,683		
Grant - 2009 Program Year	B-5	500								500
Program Income	B-1	117,364				71,245	46,119			
De-Obligated	B-7	32,654	3,527	133	28,694	300				
		2,704,077	3,527	133	28,694	71,545	2,499,995	99,683		500
		3,465,597	3,527	133	229,594	631,665	2,499,995	99,683	500	500
Decreased by:										
Cash Disbursements	B-1	870,576	3,527	133	229,594	475,450	161,427		302	143
Contracts Payable	B-7	1,753,559					1,653,876	99,683		
		2,624,135	3,527	133	229,594	475,450	1,815,303	99,683	302	143
BALANCE, DECEMBER 31, 2010	B	\$ 841,462	\$	\$	\$	\$ 156,215	\$ 684,692	\$	\$ 198	\$ 357



COUNTY OF MORRIS

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TRUST FUND  
SCHEDULE OF CONTRACTS PAYABLE - COMMUNITY DEVELOPMENT BLOCK GRANT

	Ref.	CDBG	Emergency Shelter	CDBG Recovery Act Grant	Homelessness Prevention
BALANCE, DECEMBER 31, 2009	B	\$ 2,581,429	\$ 63,898	\$ 608,127	\$ 930,656
Increased by 2010 Contracts	B-6	1,653,876	99,683		
		4,235,305	163,581	608,127	930,656
Decreased by:					
Cash Disbursements		1,785,698	71,079	272,505	495,671
De-Obligated	B-6	32,654			
		1,818,352	71,079	272,505	495,671
BALANCE, DECEMBER 31, 2010	B	\$ 2,416,953	\$ 92,502	\$ 335,622	\$ 434,985

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF UNEXPENDED BALANCES OF LOCAL HOME TRUST APPROPRIATIONS

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	Ref.		
BALANCE, DECEMBER 31, 2009	B		\$ 667,268
Increased by:			
Federal Grant Funds Awarded	B-9	\$ 1,164,740	
Program Income	B-1	<u>23,440</u>	<u>1,188,180</u>
			1,855,448
Decreased by:			
Obligations	B-10	1,339,075	
Cash Disbursements		<u>216,168</u>	<u>1,555,243</u>
BALANCE, DECEMBER 31, 2010	B		<u><u>\$ 300,205</u></u>

**COUNTY OF MORRIS**

**TRUST FUND**

**SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE - LOCAL HOME TRUST**

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	Ref.	
BALANCE, DECEMBER 31, 2009	B	\$ 2,496,298
Increased by:		
Federal Grant Funds Awarded	B-8	<u>1,164,740</u>
		3,661,038
Decreased by:		
Federal Grant Funds Received	B-1	<u>1,183,990</u>
BALANCE, DECEMBER 31, 2010	B	<u><u>\$ 2,477,048</u></u>

COUNTY OF MORRIS

TRUST FUND  
SCHEDULE OF CONTRACTS PAYABLE - LOCAL HOME TRUST

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	Ref.	
BALANCE, DECEMBER 31, 2009	B	\$ 1,829,030
Increased by:		
2010 Contracts	B-8	<u>1,339,075</u>
		3,168,105
Decreased by:		
Cash Disbursements		<u>991,236</u>
BALANCE, DECEMBER 31, 2010	B	<u>\$ 2,176,869</u>

COUNTY OF MORRIS

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TRUST FUND  
SCHEDULE OF OPEN SPACE ADDED AND OMITTED TAXES RECEIVABLE

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	Ref.		
BALANCE, DECEMBER 31, 2009	B	\$	89,299
Increased by:			
Levy Added and Omitted - Year 2010			<u>51,266</u>
			140,565
Decreased by:			
Collections	B-2		<u>110,052</u>
BALANCE, DECEMBER 31, 2010	B	\$	<u><u>30,513</u></u>

**COUNTY OF MORRIS**

**2010**

**CAPITAL FUND**

## COUNTY OF MORRIS

CAPITAL FUND  
SCHEDULE OF CASH AND INVESTMENTS

	Ref.	General Capital	Park Capital
BALANCE, DECEMBER 31, 2009	C	<u>\$ 30,177,807</u>	<u>\$ 2,504,969</u>
Increased by Receipts:			
Serial Bonds	C-12,C-13	13,030,000	2,050,000
Premium on Notes & Bond Sale	C-1	542	
Interest on Investments	C-4	115,756	17,845
Capital Improvement Fund:			
Budgeted Appropriation	C-3,C-8	1,000,000	
MUA Capital Repayments:			
MUA Contributed Capital	C-1		
Other	C-1	154,717	
Reimbursement of Funds:			
County/Municipality Share of Cost	C-1	18,264	
State Share of Cost	C-1	93,495	
State Share of Cost - Unfunded	C-6	320,372	
County/Municipality Share of Cost - Funded	C-6	2,194,000	
Agreed-Upon Share of Cost - Other	C-1	145,825	
Federal/State Grants Receivable	C-17	7,401,844	
Down Payment - Park Ordinances	C-8		120,723
Morris County Insurance Fund - Reimbursement	C-1	5,997	
Reserve to Pay Debt Service - Morris County Votech	C-3	75,960	
Reserve for Countywide Communications System - Local Municipalities	C-3	<u>244,766</u>	
		<u>24,801,538</u>	<u>2,188,568</u>
		<u>54,979,345</u>	<u>4,693,537</u>
Decreased by Disbursements:			
Improvement Authorizations	C-9,C-10	26,133,546	2,133,127
Down Payment - Park Ordinances	C-8	120,723	
Interest Income Transferred to:			
Park Operating Fund	C-4		17,845
Current Fund		93,516	
State of New Jersey		22,239	
Fund Balance Anticipated as Revenue in Park Commission Operating Budget			250,000
Other Miscellaneous Items	C-1	38	
Repayment for Grant Budget Modifications		418,626	
Reserve to Pay Debt Service	C-3	<u>102,312</u>	
		<u>26,891,000</u>	<u>2,400,972</u>
BALANCE, DECEMBER 31, 2010	C	<u><u>\$ 28,088,345</u></u>	<u><u>\$ 2,292,565</u></u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
ANALYSIS OF CASH AND INVESTMENTS

	Ref.	Balance/ (Deficit) December 31, 2009	Receipts			Disbursements			Transfers		Balance/ (Deficit) December 31, 2010	
			Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Disbursed from Unfunded	Miscellaneous	From			To
									From	To		
Fund Balance	C-1	\$ 4,909,658	\$	\$	\$ 418,840	\$	\$	\$ 38	\$ 926,000	\$ 146,889	\$ 4,549,349	
Capital Improvement Fund	C-8	2,939,107	1,000,000					120,723	1,090,836		2,727,548	
Federal/State Grants Receivable	C-17	(7,170,290)			7,401,844				6,262,000		(6,030,446)	
Contracts Payable	C	14,866									14,866	
Due to Current Fund					93,516			93,516				
Improvement Authorizations:												
Reserve to Pay Debt Service	C-2	102,312			75,960			102,312			75,960	
Reserve for Countywide Communications System	C-2				244,766						244,766	
Due to State of New Jersey					22,239			22,239				
Ord. #	Improvement Authorizations											
604	Bridge Improvements	80,902									80,902	
628	Various Bridge Replacements and Rehabilitations	50,626					6,380				44,246	
644	Various Bridge and Facility Improvements	17,674									17,674	
663	Roads & Bridges	61,568									61,568	
696	Road & Bridge Improvements	552									552	
721	Automation Finance & P/R System	22,207		100,000		84,676					37,531	
723	Analysis & Repair - Washington Building	626							626			
728	Various Public Works Projects	47,488				180					47,308	
745	Expansion & Refurbishment of Fire Training Facilities	15,192									15,192	
750	Acquisition Installation & Modification - Fire Alarm System	467									467	
757	Various Public Works Projects	15,972									15,972	
793	Various Public Works Projects	55,634									55,634	
800	Acquisition & Installation of Equipment for County Library	1,061									1,061	
817	Various Road Improvements	20,212				729					19,483	
818	Various Bridge Improvements	18,244				107					18,137	
827	Repairs & Modification to Existing Alarm System	299									299	
833	Design & Construction of Roadway Drainage Improvements	1,989				726					1,263	
845	Greystone Park Psychiatric Hospital, Plans & Specifications	1,303									1,303	
849	Radio Communication System						245,092				(245,092)	
851	Pigeon Hill Wetland Mitigation Project	(24,670)		40,000		183					15,147	
859	Computer Equipment Human Services - Temporary Assistance	5,133							5,133			
861	Road Resurface & Recon. Projects Various County Roads	20,659									20,659	
862	Bridge Design & Construction Project Various County Bridges	273,246				3,300					269,946	
868	Emergency Generator for Cty Garage & Install of Water Recycle System	40,147									40,147	
876	NJDEP Permit & Install of Drainage Improvements Various Cty Roads	9,407				6,686					2,721	
878	Construction, Washington Street Bridge in Town of Boonton	13,881				30					13,851	
882	Various Improvements at Dept. of Long Term Care Services	920									920	
893	Preliminary Costs of Design & Eng of Construction on Old Jail	9,123							9,123			
908	County Bridge Design & Construction Projects	226,958				18,562					208,396	
911	Acquisition & Installation of Trunked Radio Communication System						173,533				(173,533)	
923	Acq & Install of Furnishings & Equip for Long Term Care Service	8,551				2,761					5,790	
941	Acq & Install of Video Security w/Recording Capability - Sheriff Comm Center	4,987									4,987	
942	Road Resurfacing, Reconstruction & Improvement to County Roads	101,928				36,284					65,644	
943	Completion of Water Capacity Study	2,340							2,340			
951	Upgrade to Fire Alarm Systems at Various County Facilities	762									762	
952	Replacement of Elevator Selectors for all Elevators, Admin & Schuyler	3,443									3,443	
956	Acq & Install of a Fire Pump at the Admin & Records Bldg	1,207									1,207	
958	Acq of Various Properties in the Township of Washington	2,896				204					2,692	
962	County Roadway Drainage Improvements	84,211				58,071					26,140	
964	Plumbing Repairs & Upgrades at Juvenile Detention Center	1,603							1,603			
972	Courthouse Complex Security System	61							61			
973	Acquisition & Installation Library System Upgrades - by Network Srvc Division	31,094									31,094	
975	County Bridge Design & Construction Projects	455,908				20,940					434,968	
978	Prelim - Design & Eng for Renovation of the West Hanover Avenue Armory	361									361	
980	Completion of Construction & Furnishing of County Youth Shelter	4									4	
982	Facilities - Greystone Park	25,315									25,315	
984	Acquisition & Installation Computer Equipment	3,497							3,497			



COUNTY OF MORRIS

GENERAL CAPITAL FUND  
ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2009	Receipts			Disbursements			Transfers		(Deficit) December 31, 2010
			Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Disbursed from Unfunded	Miscellaneous	From	To	
993	Replacement HVAC at Var Locations in Morristown and at Library	\$ 109	\$	\$	\$	\$	\$	\$	\$	\$	\$ 109
995	Improvements to Speedwell Village	9,259				7,989					1,270
003	Replacement of Existing Life Safety Systems within County Facilities	2,134				2,000			134		
004	Acquisition & Installation of Water Recycling Equipment	85,000							85,000		
010	Road Improvement Projects	(241,760)		289,000		11,619				430	36,051
015	Completion of Addition/Renovation of Voting Machine Tech Center	13,321									
016	Additional Plans and Specifications for Greystone Hospital	305							13,321		
021	Upgrade of Morris County Mosquito Commission Facility	(195,906)		195,000						906	305
024	Replacement of Security System - MC Correctional Facility	3,093				2,200					893
025	Equipment replacement & Facility Imp to Morris View	10,981				6,932					4,049
027	Bridge Design and Construction Projects at Various County Locations	75,958		450,000	6,858	275,808					257,008
028	Renovation of the West Hanover Avenue Armory in the Twp of Morris	161,494				23,898					137,596
029	Acq of Various Properties in the Twp of Washington	38,335				10,446					27,889
030	Design & Construction of Training Facility - Firefighters & Police Academy	22,016									22,016
032	Acq & Installation of a Network to Life Safety Syst installations to Comm. System	75,000									75,000
034	Road Improvement Projects	3,512									3,512
036	Roof Replacement at Various County Facilities	5,120									5,120
038	Completion/Design & Installation of Fire pumps & Alarms at Various Facilities	(79,852)		100,000		2,407					17,741
045	Acquisition & Installation of Lighting Fixtures & Ceiling Tiles - County Facilities	5,804				1,097					4,707
046	Acq of Evidence Trailers - MC Sheriff's Office Criminal Investigation	68							68		
050	Abatement, Rehabilitation, Demolition & Construction of Recreational Facilities on the Greystone Park Property	163,907				14,783					149,124
052	Replacement of Existing Chain Link Fencing & Gates- Various County Facilities	39,313				4,205					35,108
054	Design of Specifications for the Demolition of the Washington Building	50,000				13,049					36,951
058	Acquisition of Replacement Conference Room Furniture	22,903							22,903		
059	Replacement of Plumbing Fixtures at Various County Buildings	4,119				4,119					
060	Replacement of Porches, Facades, Trim & Columns-Variou County Facilities	19,241									19,241
061	Restoration of Brick Facades/Sidewalks/Curbs at Various Cty Facilities	4,006				4,006					
063	Acq & Install of the Final Phase of the MC Integrated Justice Information System	10,983				36,364					(25,381)
064	Energy Savings Installations at Various County Facilities	87,780				16,842					70,938
065	Improvements to Speedwell Village	189,324				187,460					1,864
066	Study to Develop a Concept Plan for Public Safety Comm & Emerg Mgmt Cntr	73,581									73,581
067	Acq of Replacement Vehicles for the Oiv of Buildings & Grounds	137									137
068	Acq of Polisy Records Mgmt Syst/Mobile Edition Products -MC Sheriff's Dept	7,552									7,552
069	Completion of an Emergency Srvc Training Facil/Fire & Police	(29,390)									(29,390)
070	Repair/Replacement of County Correctional Facility Security System	18,678				4,462					14,216
071	Abatement and Demolition of Facilities on the Greystone Park Property	6,210				1,525					4,685
076	Roof Replacement at Various County Facilities	146,514				96,308					50,206
078	Replacement of HVAC Equipment in Various County Buildings	11,952				11,762					190
080	Acq of Replacement Vehicles & Equipment for the R&B Department and MSC	63,701		100,000		168,119					(4,418)
081	Road Improvement Projects	80,825				41,481					39,344
082	Replacement of Equip. Patient Mattresses & Hi-Low Beds at Morris View	64,510									64,510
084	Acq of Additional Frequencies for the Trunked Radio System	31,243		100,000		131,243					
085	Acq of a Replacement Aerial Lift Truck for Shade Tree Management	(76,407)		80,000		(5,213)					8,806
087	Abatement & Demolition of Facilities on the Greystone Park Property	(126,712)		350,000		236,886					(13,598)
088	Acq of Security System for the Prosecutor's Special Enforcement Unit	99,800				89,820					9,980
089	Design, Construction, Culvert Installation & Repair of County Bridges	1,348,206		750,000		2,019,853					78,353
090	Renovations & Improvements to CCM Facilities	7,755,784				4,262,600					3,493,184
091	Renovations & Upgrade of Bathrooms of the Fire & Police Academy	(5,601)									(5,601)
092	Replacement & Upgrade of Respiratory Protection Equipment at the Fire & Police Academy	1							1		
093	Acq of Smart Podium Systems in Each Fire & Police Academy Classroom	5,470									5,470
096	Renovation of the County Sheriff's K-9 Facility	64							64		
097	Renovation to County Garage Facilities	(47,328)		65,000		8,474					9,198
098	Installation of County Roadway Drainage Improvements	176,378		500,000		468,113					208,265
099	Replacement of Administration & Records Building Generator	(106,184)		150,000		(8,351)					52,167
104	Completion of Detailed Plans & Specifications for the Vacant Space - Morris View	298,989				279,603					19,386
105	Completion of Detailed Plans & Specifications for the Central Avenue Complex	155,034				4,548					150,486

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2009	Receipts			Disbursements			Transfers		Balance/ (Deficit) December 31, 2010
			Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Disbursed from Unfunded	Miscellaneous	From	To	
106	Completion of Detailed Plans & Specifications for the County Facilities	\$ (117,747)	\$	\$ 200,000	\$	\$ 119,464	\$	\$	\$	\$	\$ (37,211)
107	Replacement of County Bridges	3,860,432				308,271					3,552,161
109	Upgrades to the Morris County Sheriff's Office AFIS, AVID & Live Scan Systems	981							981		
110	Renovation of Classrooms at the Public Safety Training Academy	13,557									13,557
111	Replacement of the Boiler Plant in the Administration and Records Building	1,222									1,222
112	Development of a Wastewater Management Plan to Identify Wastewater Alternatives	83,918				105,231					(21,313)
113	Analysis of Dam Conditions, Preparation of Operation Manuals, Dam Rehab	1,807,908				870,274					937,634
114	Roadway Design & Construction Projects	567,528				397,710					169,818
115	Replacement of Co Bridge No 1400-900 on Green Pond Rd, Twp of Rockaway	792,710				51,771					740,939
116	Various improvements to MV Including Renovations to the Dietary Loading Dock, Replacement of Laundry Equip and Mattresses and Acquisition of Hi-Lo Beds	32,331				4,335					27,996
117	Replacement of Boiler Control Panels at Morris View	(13,835)									(13,835)
118	Replacement of Heating, Ventilating & Air Conditioning Equipment - County Facilities	27,521				40,735					(13,214)
120	Construction of a Salt Storage Barn to be Shared With the Twp of Montville	(221,730)		230,000		1,053					7,217
121	Construction of a Salt Storage Barn at the Wharton Garage	924									924
122	Acq of Replacement Vehicles and Equipment for the Road & Bridge Dept	(97,623)		100,000		227					2,150
123	Acquisition of New and Replacement Computers and Appurtenances	447,732		619,000		171,443					895,289
128	Acq & Installation of Upgrades to the Life Safety Complex Training Systems	17,700		344,000							361,700
129	Improvements to Historic Speedwell Village	(25,083)		100,000		17,396					57,521
130	Acquisition and Installation of an Emergency Generator at the S.E.U	87,165				69,734					17,431
131	Acq of Replacement Radios & Accessories for all County Government Divisions	67,225				67,225					
132	Upgrades to Fire and Sprinkler Systems at Various County Facilities	9,973		150,000		41,363					118,610
135	Acq of Personal Protective Equip for Academy Fire Instructors	12,846									12,846
136	Completion of the Replacement of Boiler Plant in the Administration & Records Bldg	(14,548)				14,948					(29,496)
137	Bridge Design and Construction at Various County Locations	1,493,499		1,000,000	226,174	2,012,037					707,636
138	Replacement of Wood Structures at Various County Facilities	75,000				12,800					62,200
139	Rehabilitate & Connect all Utilities to County Facilities on the Greystone Park Property	399,755				422,650					(22,895)
140	Acq & Installation of Courthouse Security Equipment for Each Courtroom	(68,978)		150,000		77,085					3,937
141	Design and Install of County Roadway Drainage Improvements at Various Locations	47,700		500,000		47,007					500,693
142	Acq of Additional Radio Channels Incl Equipment, Licenses, & Coordination Fees	109,439				109,514					(75)
143	Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	6,490									6,490
144	Development of a County-wide Paging System for Fire and EMS	437,657		200,000		422,749					214,908
145	Acq & Implementation of Automated Time & Attendance, Personnel & Payroll Systems	(155,097)		250,000		159,698					(64,795)
146	Renovations of the Existing Central Ave Complex Building at Greystone Park	762,875				562,515					200,360
147	Financing, Acq, & Install of Renewable Energy Capital Equipment & Facilities	(428,984)				46,016					(475,000)
148	Acquisition and Installation of Security Equipment at Various County Facilities	24710				12,990					11,720
149	Replacement of Carpeting and Window Fixtures at Various County Facilities	56041				56,041					
150	Design & Replacement of 24" PCCP Transmission Main in Randolph Twp	(61,645)		100,000		8,403					29,952
153	Acquisition of Replacement In-Vehicle Tablet Computers with Laptop Computers	(188,000)		190,000		870			1,130		125,000
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	93							93		
157	Acquisition of File Cabinets for the Continuing Storage of All Closed Out Warrant Files	25,585				24,774			811		
158	Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	166,700									166,700
159	Improvements to Historical Speedwell Village	15,700									15,700
160	Professional Consulting Services for Computer Aided Dispatch for a County-wide Public Safety Communications Center	11,700		200,000		76,651					135,049
161	Acq of New & Replacement Radios & Accessories for All County Government Users	5,700		119,000		119,309					5,391
162	Replacement of Heating, Ventilating & Air Conditioning Equip at Various County Facilities	866				93,670					(92,804)
163	Development of Preliminary Feasibility Study & Design for Construction of New Wing on the Existing Office of Emergency Management & Communications Center	29,607		1,000,000		37,246					992,361
164	Acq of Replacement Vehicles & Equip for Road & Bridge Dept & Motor Service Center	8,700		100,000		165,242					(56,542)
165	Roadway Design & Construction Projects	4,217,196		1,000,000		1,265,924					3,951,272
166	Acquisition and Installation of Security System for the Office of Temporary Assistance	10,250				8,593					1,657
169	Acq of a Ballistic Microscope for Ballistics Comparisons for Use By Sheriff's Office	75,800									75,800
171	Replace Boiler Plant In Public Safety Training Academy & the Medical Services Bldg	31,819		500,000		38,418					493,401
172	Roof Replacement at Various County Facilities	24,700				5,915					18,785

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2009	Receipts			Disbursements			Transfers		Balance/ (Deficit) December 31, 2010
			Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Disbursed from Unfunded	Miscellaneous	From	To	
173	Various Improvements to the Morris View Healthcare Facility	\$ (44,707)	\$	\$ 200,000	\$	\$ 222,609	\$	\$	\$	\$	\$ (67,316)
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 Kinnelon	1,565,471				1,478,069					87,402
175	Acquisition of Specialized Training Equipment for the Public Safety Training Academy	37,000				734					36,266
176	Renovation of the Public Safety Training Academy	10,200		100,000		458					109,742
177	Initial Design of Phase II of Recreational Fields at Central Park of Morris County	25,000		150,000		687					174,313
178	County Roadway Drainage Improvement Projects	25,000				280,637					(255,637)
179	Replacement of Tree Removal/Pruning Equipment	125,000									125,000
180	Replacement of Motors, Fans, and Pumps at Various County Locations	43,935				32,048					11,887
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.	(6,672)		750,000		574,693					168,635
183	Renovation to Central Ave Complex at Greystone Park to Accommodate Various Users	181,000		250,000		3,037,759					(2,606,759)
184	Bridge Design & Construction Projects at Various County Locations	186,000		500,000	87,340	241,249					532,091
185	Acquisition of Replacement Common Area Furniture Throughout County Buildings	25,000				1,520					23,480
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	46,880				33,953					12,927
188	Restoration of Brick Facades & Replacement of Sidewalks/Curbs at Various Facilities	75,000				22,880					52,120
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				38,674					31,326
191	Demolition of the Washington Building					525				10,000	9,475
192	Renovations & Improvements to Academic Buildings at the County College of Morris			2,353,000		758,171					1,594,829
193	Design/Consultant Costs for the Construction of an Expanded County Public Safety Complex			500,000		112,880				48,000	435,120
194	Renovation of 30 Schuyler Place to Include Classrooms & Computer Labs for CCM Programs					14,630				20,000	5,370
195	Replacement of Workstations for the Department of Planning & Development			100,000		199,945				10,000	(89,945)
196	Design & Development of an Additional County Courtroom					30,379				25,000	(5,379)
197	Acq & Install of a 175 lb. Gas Dryer for the Main Laundry at the Morris View Healthcare Center									24,000	24,000
198	Renovation of Communications Center to Accommodate Install of New Dispatch Consoles					20,935				25,000	4,065
199	Acquisition of Replacement Vehicle for the Sheriff's Criminal Investigation Section					29,981				30,000	19
200	Acquisition of Evidence Shelving, Rolling Step Ladders, Refrigerators & Freezers for the Sheriff's Office Evidence Unit/Vault at the Central Avenue Complex					11,017				17,000	5,983
201	Improvements to Morris View Healthcare Center					30,727				19,000	(11,727)
202	Roadway Resurfacing, Construction & Improvements					1,864,024				5,387,000	3,522,976
203	Construction of a Truck Wash Pad at the Wharton Garage									100,000	100,000
204	Replacement of Carpeting & Window Fixtures at Various County Facilities					8,439				100,000	91,561
205	Replacement of Heating, Ventilating, & Air Conditioning Equipment at Various County Facilities					300				8,000	7,700
206	Replacement of Workstations for the County Prosecutor's Office					10,550				13,000	2,450
207	Design of Phase II Recreation Fields at Central Park at Morris County					300				34,000	33,700
208	Program Costs Including but not Limited to the Financing, Acquisition & Installation of Renewable Energy Capital Equipment in Public Facilities					62,633				15,000	(47,633)
210	Acquisition of Replacement Vehicles for the Buildings & Grounds Division					45,440				77,000	31,560
211	Replacement of Various Plumbing Fixtures					14,573				50,000	35,427
212	Replacement of Motors, Fans and Pumps at Various County Locations									50,000	50,000
213	Renovation of the Old Burn Building & Tower at the Public Safety Training Academy					300				14,500	14,200
214	Replacement of Eight Foot High Chain Link Wire Fence Around Roxbury Radio Tower Site					7,896				45,000	37,104
215	Restoration of Brick Facades & Replacement of Sidewalks & Curbs - Bldgs & Grounds Division									75,000	75,000
216	Replacement of Pedestrian & Overhead Doors - Buildings & Grounds Division									50,000	50,000
217	Replacement of Lighting Fixtures & Hard Ceiling Tile - Buildings & Grounds Division					1,016				75,000	73,984
218	Acquisition of Replacement Equipment for the Hanover Garage Hazardous Waste Storage Facility									45,000	45,000
219	Preliminary Development of the Central Park Parking Area for the Central Avenue Complex & Interfaith Food Pantry					300				10,000	9,700
220	Acquisition of Replacement Vehicles & Equipment for Department of Public Works					300				11,000	10,700
221	Initial Costs of Renovation of the Central Avenue Complex to House Proposed Uses					300				34,000	33,700
223	Acquisition of Replacement X-Ray Machines to be Used at the Courthouse Lobby, Administration & Records Building Bridge & County Mailroom					300				7,000	6,700
224	Roof Replacements at Various Facilities Maintained by the Division of Building & Grounds					300				12,000	11,700
225	Bridge Design, Renovation & Construction Projects at Various County Locations					300				283,000	282,700

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2009	Receipts			Disbursements			Transfers		Balance/ (Deficit) December 31, 2010	
			Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Disbursed from Unfunded	Miscellaneous	From	To		
226	Abatement of Asbestos, Replacement of Lighting, Ductwork & all Other Items Related to the Creation of an Additional Courtroom in the Morris County Courthouse	\$	\$	\$	\$	300	\$	\$	\$	22,000	\$	21,700
227	Replacement of County Bridge #1400-999 on West Central Ave in the Borough of Wharton									1,000,000		1,000,000
228	Acquisition of Replacement Vehicles for the Morris Area Paratransit System									70,000		70,000
229	Acquisition of Replacement Vehicles for the Morris County Nutrition Program									110,000		110,000
230	Continuation of the County of Morris Fiber Project to Connect the Library, Arboretum & Correctional Facility									25,000		25,000
231	Acquisition of New & Replacement Computers & Appurtenances - Dept of Information Services									100,000		100,000
232	Acquisition of a Computer Aided Dispatch/Records Management System					197,242				53,000		(144,242)
233	County Roadway Drainage Improvements									25,000		25,000
234	Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehabilitation									120,000		120,000
235	Upgrades to Fire & Sprinkler Systems at Various County Facilities									29,000		29,000
		<u>\$ 30,177,807</u>	<u>\$ 1,000,000</u>	<u>\$ 15,224,000</u>	<u>\$ 8,577,537</u>	<u>\$ 26,133,546</u>	<u>\$ 418,625</u>	<u>\$ 338,828</u>	<u>\$ 8,425,725</u>	<u>\$ 8,425,725</u>	<u>\$ 28,088,345</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, 2009	Receipts		Disbursements		Transfers		Balance/ (Deficit) December 31, 2010
		Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
Fund Balance	C-1	\$ 849,057	\$	\$	\$ 250,000	\$ 53,900	\$ 1	\$ 545,158
Capital Improvement Fund	C-8		120,723			120,723		
Due to Park Operating Fund	C-2		17,845		17,845			
Ord. #								
172 Park Linear Path Improvements		4,167		5,045				(878)
193 Imp to Berkshire Valley Golf Course, Mennen Sports Arena		7,723		1,157				6,566
196 Reno & Replace at Mennen Arena, Restrooms & Dasherboard in Rink 2		1				1		
199 Various Imp: Dam Safety, Paving Facilities, Security & Golf Courses		96,042		16,386				79,656
201 Improvements to Park Commission Facilities		219,742		65,312				154,430
204 Improvements & Renovations of MC Park Commission Facilities		761,372		122,680				638,692
205 Acq of Vehicles & Equip by MC Park Comm for Golf Course & Park Maint		3,451		3,451				
206 Improvements of MC Park Commission Facilities		790,532	400,000	1,057,673				132,859
207 Acq of Vehicles and Equipment by the MC Park Commission		(362,678)	500,000	111,450				25,872
208 Purchase of Vehicles & Equipment Necessary for Park Police Operations		68,860		29,479				39,381
209 Improvements of Morris County Park Commission Facilities		66,700	750,000	250,230				566,470
210 Acq of Vehicles & Equip by Morris County Park Commission			400,000	447,385			32,723	(14,662)
211 Improvement of Morris County Park Commission Lands				22,879			88,000	65,121
212 Acq of Equip Necessary for Park Police Operations in Order to Participate in the County Dept of Law & Public Safety Computer Aided Dispatch/Automated Records Mgmt Sys							53,900	53,900
		<u>\$ 2,504,969</u>	<u>\$ 2,050,000</u>	<u>\$ 2,133,127</u>	<u>\$ 267,845</u>	<u>\$ 174,624</u>	<u>\$ 174,624</u>	<u>\$ 2,292,565</u>
Ref.	C	C-13		C-10				C

**COUNTY OF MORRIS**

**CAPITAL FUND**

**SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED**

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	<b>Ref.</b>	<b>General Capital</b>	<b>Park Capital</b>
BALANCE, DECEMBER 31, 2009	C	\$ 207,055,000	\$ 15,397,724
Increased by:			
Serial Bonds Issued	C-12,C-13	<u>13,030,000</u>	<u>2,050,000</u>
		<u>220,085,000</u>	<u>17,447,724</u>
Decreased by:			
Serial Bonds Retired	C-12,C-13	<u>24,544,000</u>	<u>2,954,000</u>
Repayment under Green Acres Loan Program	C-14	<u></u>	<u>292,259</u>
		<u>24,544,000</u>	<u>3,246,259</u>
BALANCE, DECEMBER 31, 2010	C	<u><u>\$ 195,541,000</u></u>	<u><u>\$ 14,201,465</u></u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Improvement Description	Ord. No.	Balance, December 31, 2009	Authorized	Authorizations Canceled	Bonds Issued	Funded by Various Sources	Balance, December 31, 2010	Analysis of Balance December 31, 2010	
								Expended	Unexpended Improvement Authorizations
Automated Finance and P/R System	721	\$ 259,000	\$	\$	\$ 100,000	\$	\$ 159,000	\$	\$ 159,000
Radio Communication System	849		245,092				245,092	245,092	
Pigeon Hill Wetland Mitigation Project	851	85,000			40,000		45,000		45,000
Construction, Washington Street Bridge in Town of Boonton	878	24,404					24,404		24,404
Preliminary Costs of Design & Eng of Construction on Old Jail	893	60,000		60,000					
Acquisition & Installation of Trunked Radio Communication System	911		173,533				173,533	173,533	
Road Improvement Projects	010	289,430			289,000	430			
Upgrade of Morris County Mosquito Commission Facility	021	681,000		485,094	195,000	906			
Bridge Design & Construction Projects at Various County Locations	027	738,361			450,000	6,858	281,503		281,503
Acq of Various Properties in the Twp of Washington	029	762,000					762,000		762,000
Completion/Design & Install of Fire Pumps & Alarms at Various Facilities	038	205,000			100,000		105,000		105,000
Abatement, Rehabilitation, Demolition & Construction of Recreational Facilities on the Greystone Park Property	050	571,000					571,000		571,000
Acq & Install of the Final Phase of the MC Integrated Justice Information Sys	063	83,773					83,773	25,381	58,392
Energy Savings Installations at Various County Facilities	064	185,000					185,000		185,000
Improvements to Speedwell Village	065	150,000					150,000		150,000
Completion of an Emergency Srvc Training Facil/Fire & Police Academy	069	113,000					113,000	29,390	83,610
Roof Replacement at Various County Facilities	076	100,000					100,000		100,000
Acq of Replacement Vehicles & Equipment for the R&B Department and MSC	080	288,000			100,000		188,000	4,418	183,582
Acq of Additional Frequencies for the Trunked Radio System	084	100,000			100,000				
Acq of a Replacement Aerial Lift Truck for Shade Tree Management	085	142,000			80,000		62,000		62,000
Abatement & Demolition of Facilities on the Greystone Park Property	087	1,154,000			350,000		804,000	13,598	790,402
Design, Construction, Culvert Installation & Repair of County Bridges	089	924,790			750,000		174,790		174,790
Renovations & Upgrade of Bathrooms of the Fire & Police Academy	091	40,000					40,000	5,601	34,399
Renovation to County Garage Facilities	097	65,000			65,000				
Installation of County Roadway Drainage Improvements	098	728,000			500,000		228,000		228,000
Replacement of Administration & Records Building Generator	099	500,000			150,000		350,000		350,000
Completion of Detailed Plans & Specifications for Vacant Space at Morris View	104	80,000					80,000		80,000
Completion of Detailed Plans and Specifications for the Central Avenue Complex	105	180,000					180,000		180,000
Completion of Detailed Plans and Specifications for the County Facilities	106	371,000			200,000		171,000	37,211	133,789
Development of Wastewater Management Plan to Identify Wastewater Alternatives	112	150,000					150,000	21,313	128,687
Analysis of Existing Dam Conditions, Preparation of Operation Manuals, Dam Rehab	113	857,000					857,000		857,000
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	42,000					42,000	13,214	28,786
Construction of a Salt Storage Barn to be Shared With the Twp of Montville	120	238,000			230,000		8,000		8,000
Acq of Replacement Vehicles and Equipment for the Road & Bridge Department	122	100,000			100,000				
Acquisition of New and Replacement Computers and Appurtenances	123	619,000			619,000				
Acq & Installation of Upgrades to the Life Safety Complex Training Systems	128	344,000			344,000				
Improvements to Historic Speedwell Village	129	307,000			100,000		207,000		207,000
Upgrades to Fire and Sprinkler Systems at Various County Facilities	132	380,000			150,000		230,000		230,000
Completion of the Replacement of Boiler Plant in Administration & Records Bldg	136	40,000					40,000	29,496	10,504
Bridge Design and Construction at Various County Locations	137	2,952,000			1,000,000	226,174	1,725,826		1,725,826
Rehabilitate & Connect all Utilities to County Facilities on Greystone Park Property	139	1,500,000					1,500,000	22,895	1,477,105
Acq & Installation of Courthouse Security Equipment for Each Courtroom	140	185,000			150,000		35,000		35,000
Design and Install of County Roadway Drainage Improvements at Various Locations	141	952,000			500,000		452,000		452,000
Acq of Additional Radio Channels Incl Equipment, Licenses, and Coordination Fees	142	100,000			100,000			75	99,925
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	361,000			200,000		161,000		161,000
Acq & Implementation of Automated Time & Attendance, Personnel & Payroll Sys	145	654,000			250,000		404,000	64,795	339,205
Renovations of the Existing Central Ave Complex Building at Greystone Park	146	585,000					585,000		585,000
Financing, Acq, & Install of Renewable Energy Capital Equipment & Facilities	147	475,000					475,000	475,000	

## COUNTY OF MORRIS

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Sheet 2

## GENERAL CAPITAL FUND

## SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Improvement Description	Ord. No.	Balance, December 31, 2009	Authorized	Authorizations Canceled	Bonds Issued	Funded by Various Sources	Balance, December 31, 2010	Analysis of Balance December 31, 2010	
								Expended	Unexpended Improvement Authorizations
Design & Replacement of 24" PCCP Transmission Main in Randolph Twp	150	\$ 190,000	\$	\$	\$ 100,000	\$	\$ 90,000	\$	\$ 90,000
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		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			200,000		38,000		38,000
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	92,804	49,196
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			1,000,000		428,000		428,000
Acq of Replacement Vehicles & Equip for the Road & Bridge Dept & Motor Service Ctr	164	166,000			100,000		66,000	56,542	9,458
Roadway Design & Construction Projects	165	3,727,000			1,000,000		2,727,000		2,727,000
Replace Boiler Plant in the Public Safety Training Academy & the Medical Services Bldg	171	666,000			500,000		166,000		166,000
Roof Replacement at Various County Facilities	172	475,000					475,000		475,000
Various Improvements to the Morris View Healthcare Facility	173	332,000			200,000		132,000	67,316	64,684
Renovation of the Public Safety Training Academy	176	198,000			100,000		98,000		98,000
Initial Design of Phase II of Recreational Fields at Central Park of Morris County	177	475,000			150,000		325,000		325,000
County Roadway Drainage Improvement Projects	178	475,000					475,000	255,637	219,363
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			750,000		177,000		177,000
Renovation to Central Ave Complex at Greystone Park to Accommodate Various Users	183	3,619,000			250,000		3,369,000	2,606,759	762,241
Bridge Design & Construction Projects at Various County Locations	184	3,719,000			500,000	87,340	3,131,660		3,131,660
Demolition of the Washington Building	191		193,000				193,000		193,000
Renovations & Improvements to Academic Buildings at the County College of Morris	192		2,353,000		2,353,000				
Design/Consultant Costs for the Construction of an Expanded County Public Safety Complex	193		952,000		500,000		452,000		452,000
Renovation of 30 Schuyler Place to Include Classrooms & Computer Labs for CCM Programs	194		380,000				380,000		380,000
Replacement of Workstations for the Department of Planning & Development	195		190,000		100,000		90,000	89,945	55
Design & Development of an Additional County Courtroom	196		475,000				475,000	5,379	469,621
Acquisition of Evidence Shelving, Rolling Step Ladders, Refrigerators & Freezers for the Sheriff's Office Evidence Unit/Vault at the Central Avenue Complex	200		330,000				330,000		330,000
Improvements to Morris View Healthcare Center	201		357,000				357,000	11,727	345,273
Roadway Resurfacing, Construction & Improvements	202		2,438,000				2,438,000		2,438,000
Replacement of Heating, Ventilating, & Air Conditioning Equipment at Various County Facilities	205		142,000				142,000		142,000
Replacement of Workstations for the County Prosecutor's Office	206		257,000				257,000		257,000
Design of Phase II Recreation Fields at Central Park at Morris County	207		666,000				666,000		666,000
Program Costs Including but not Limited to the Financing, Acquisition & Installation of Renewable Energy Capital Equipment in Public Facilities	208		285,000				285,000	47,633	237,367
Renovation of the Old Burn Building & Tower at the Public Safety Training Academy	213		268,000				268,000		268,000
Preliminary Development of the Central Park Parking Area for the Central Avenue Complex & Interfaith Food Pantry	219		190,000				190,000		190,000
Acquisition of Replacement Vehicles & Equipment for Department of Public Works	220		214,000				214,000		214,000
Initial Costs of Renovation of the Central Avenue Complex to House Proposed Uses	221		666,000				666,000		666,000
Acquisition of Replacement X-Ray Machines to be Used at the Courthouse Lobby, Administration & Records Building Bridge & County Mailroom	223		138,000				138,000		138,000
Roof Replacements at Various Facilities Maintained by the Division of Building & Grounds	224		238,000				238,000		238,000
Bridge Design, Renovation & Construction Projects at Various County Locations	225		5,647,000				5,647,000		5,647,000
Abatement of Asbestos, Replacement of Lighting, Ductwork & all Other Items Related to the Creation of an Additional Courtroom in the Morris County Courthouse	226		428,000				428,000		428,000



GENERAL CAPITAL FUND  
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

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Sheet 3

Improvement Description	Ord. No.	Balance, December 31, 2009	Authorized	Authorizations Canceled	Bonds Issued	Funded by Various Sources	Balance, December 31, 2010	Analysis of Balance December 31, 2010	
								Expended	Unexpended Improvement Authorizations
Continuation of the County of Morris Fiber Project to Connect the Library, Arboretum & Correctional Facility	230	\$	\$ 475,000	\$	\$	\$	\$ 475,000	\$	\$ 475,000
Acquisition of New & Replacement Computers & Appurtenances - Dept of Information Services	231		560,000				560,000		560,000
Acquisition of a Computer Aided Dispatch/Records Management System	232		1,057,000				1,057,000	144,242	912,758
County Roadway Drainage Improvements	233		475,000				475,000		475,000
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehabilitation	234		2,380,000				2,380,000		2,380,000
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235		571,000				571,000		571,000
		<u>\$ 41,023,758</u>	<u>\$ 22,743,625</u>	<u>\$ 545,094</u>	<u>\$ 15,224,000</u>	<u>\$ 321,708</u>	<u>\$ 47,676,581</u>	<u>\$ 4,552,831</u>	<u>\$ 43,123,750</u>
Ref.		C		C-9, C-18		C-18	C		C-9
Total Authorizations during 2010	Ref. C-19		\$ 22,325,000						
Grant Modifications:									
Ord. No. 849		\$ 245,092							
Ord. No. 911		<u>173,533</u>							
			<u>418,625</u>						
			<u>\$ 22,743,625</u>						
			C-9, C-18						
				Ref.					
			Serial Bonds Issued	C-12	\$ 13,030,000				
			County/Municipality Share of Cost	C-2	<u>2,194,000</u>				
					<u>\$ 15,224,000</u>				
Reimbursement of Funds:									
State Share of Cost					C-2	\$ 320,372			
Appropriated by Ordinance Amendment- Capital Improvement Fund					C-8	<u>1,336</u>			
						<u>\$ 321,708</u>			

COUNTY OF MORRIS

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PARK CAPITAL FUND  
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Improvement Description	Ord. No.	Balance, December 31, 2009	Authorized	Bonds Issued	Balance, December 31, 2010	Analysis of Balance, December 31, 2010	
						Expended	Unexpended Improvement Authorizations
Park Linear Path Improvements	172	\$ 878	\$	\$	\$ 878	\$ 878	\$
Improvements of Morris County Park Commission Facilities	206	515,000		400,000	115,000		115,000
Acq of Vehicles & Equip by Morris County Park Commission	207	547,000		500,000	47,000		47,000
Improvements of Morris County Park Commission Facilities	209	1,333,000		750,000	583,000		583,000
Acq of Vehicles & Equip by Morris County Park Commission	210		637,000	400,000	237,000	14,662	222,338
Improvement of Morris County Park Commission Lands	211		1,712,000		1,712,000		1,712,000
		<u>\$ 2,395,878</u>	<u>\$ 2,349,000</u>	<u>\$ 2,050,000</u>	<u>\$ 2,694,878</u>	<u>\$ 15,540</u>	<u>\$ 2,679,338</u>
Ref.		C	C-10; C-19	C-13	C		C-10

**COUNTY OF MORRIS**

**CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

		<u>General Capital</u>	<u>Park Capital</u>
BALANCE, DECEMBER 31, 2009	C,C-3	<u>\$ 2,939,107</u>	<u>\$</u>
Increased by:			
Budget Appropriation	C-2	1,000,000	
Transfer from General Capital Fund	C-2,C-4	<u>1,000,000</u>	<u>120,723</u>
		<u>3,939,107</u>	<u>120,723</u>
Decreased by:			
Appropriated to Finance			
Improvement Authorizations	C-9,C-10	1,089,500	120,723
Funded by Ordinance Amendment	C-6	1,336	
Transfer to Park Capital	C-2	<u>120,723</u>	
		<u>1,211,559</u>	<u>120,723</u>
BALANCE, DECEMBER 31, 2010	C,C-3	<u><u>\$ 2,727,548</u></u>	<u><u>\$</u></u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance,					Balance,	
	No.	Date	Appropriation	December 31, 2009		Authorized	Expended	Canceled	December 31, 2010	
				Funded	Unfunded				Funded	Unfunded
Bridge Improvements	604	7/13/94	\$ 6,650,000	\$ 80,902	\$				\$ 80,902	\$
Various Bridge Replacements and Rehabilitations	628	3/8/95	6,000,000	50,626			6,380		44,246	
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	61,568					61,568	
Road & Bridge Improvements	696	3/12/97	10,682,000	551					551	
Automation Finance & P/R System	721	11/12/97	850,000	22,206	259,000		84,676		37,530	159,000
Analysis & Repair - Washington Building	723	3/11/98	100,000	626				626		
Various Public Works Projects	728	3/25/98	9,280,000	47,488			180		47,308	
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	55,635					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	20,212			729		19,483	
Various Bridge Improvements	818	3/28/01	8,000,000	18,245			107		18,138	
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	1,989			726		1,263	
Greystone Park Psychiatric Hospital, Plans & Specifications	845	2/13/02	1,000,000	1,303					1,303	
Pigeon Hill Welland Mitigation Project	851	3/13/02	300,000		60,330		183		15,147	45,000
Computer Equipment Human Services - Temporary Assistance	859	4/24/02	760,000	5,133				5,133		
Road Resurface & Recon. Project - Various County Roads	861	4/24/02	6,424,000	20,659					20,659	
Bridge Design & Construction Project - Various County Bridges	862	4/24/02	8,672,000	273,246			3,300		269,946	
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	9,407			6,686		2,721	
Construction, Washington Street Bridge in Town of Boonton	878	7/24/02	15,250,000	13,881	24,404		30		13,851	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	9,123	60,000			69,123		
County Bridge Design & Construction Projects	908	4/23/03	5,050,000	226,958			18,562		208,396	
Acq & Install of Furnishings & Equip for Long Term Care Services	923	9/24/03	380,000	8,551			2,761		5,790	
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	101,928			36,284		65,644	
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	762					762	
Replacement of Elevator Selectors for all Elevators, Admin & Schuyler	952	5/12/04	150,000	3,443					3,443	
Acq & Install of a Fire Pump at the Admin & Records Bldg	956	5/26/04	100,000	1,207					1,207	
Acq of Various Properties in the Township of Washington	958	5/26/04	700,000	2,896			204		2,692	
County Roadway Drainage Improvements	962	6/23/04	750,000	84,211			58,071		26,140	
Plumbing Repairs & Upgrades at Juvenile Detention Center	964	7/14/04	70,000	1,603				1,603		
Courthouse Complex Security System	972	9/20/04	300,000	61				61		
Acq & Install Library System Upgrades - by Network Srvc Division	973	9/20/04	275,000	31,094					31,094	
County Bridge Design & Construction Projects	975	10/27/04	4,000,000	455,908			20,940		434,968	
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	4					4	
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		
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			7,989		1,270	
Replacement of Existing Life Safety Systems within County Facilities	003	6/8/05	89,000	2,134			2,000	134		
Acq & Install of Water Recycling Equipment	004	6/8/05	85,000					85,000		
Road Improvement Projects	010	9/14/05	2,000,000		47,670		11,619		36,051	
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	305					305	
Upgrade of Morris County Mosquito Commission Facility	021	11/22/05	1,900,000		485,094			485,094		
Replacement of Security System - MC Correctional Facility	024	2/8/06	320,000	3,093			2,200		893	
Equipment Replacement & Facility Improvements to Morris View	025	2/8/06	465,000	10,981			6,932		4,049	

## COUNTY OF MORRIS

GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS- 89 -  
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Sheet 2

Improvement Description	Resolution or Ordinance			Balance, December 31, 2009		Authorized	Expended	Canceled	Balance, December 31, 2010	
	No.	Date	Appropriation	Funded	Unfunded				Funded	Unfunded
Bridge Design & Construction Projects at Various County Locations	027	3/8/06	\$ 7,155,000	\$ 75,958	\$ 738,361	\$	\$ 275,808	\$	\$ 257,008	\$ 281,503
Renovations of the West Hanover Avenue Armory in the Twp of Morris	028	4/11/06	2,800,000	161,494			23,898		137,596	
Acq of Various Properties in the Twp of Washington	029	4/11/06	1,000,000	38,335	762,000		10,446		27,889	762,000
Design & Construction of Training Facility - Firefighters & Police Academy	030	4/11/06	1,100,000	22,016					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	3,512					3,512	
Roof Replacement at Various County Facilities	036	4/26/06	400,000	5,120					5,120	
Completion/Design & Install of Fire Pumps & Alarms at Various Facilities	038	5/10/06	400,000		125,148		2,407		17,741	105,000
Acq & Install of Lighting Fixtures & Ceiling Tiles - County Facilities	045	5/24/06	125,000	5,804			1,097		4,707	
Acq of Evidence Trailers - MC Sheriff's Office Criminal Investigation	046	5/24/06	170,000	68				68		
Abatement, Rehabilitation, Demolition & Construction of Recreational Facilities on the Greystone Park Property	050	6/28/06	4,800,000	163,907	571,000		14,783		149,124	571,000
Replacement of Existing Chain Link Fencing & Gates- Various County Facilities	052	7/12/06	75,000	39,313			4,205		35,108	
Design of Specifications for the Demolition of the Washington Building	054	7/26/06	50,000	50,000			13,049		36,951	
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	4,119			4,119			
Replacement of Porches, Facades, Trim and Columns-Variou County Facilities	060	8/9/06	75,000	19,241					19,241	
Restoration of Brick Facades/Rpimnt of Concrete Sidewalks/Curbs-Var Cty Fac	061	9/13/06	100,000	4,006			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		36,364			58,392
Energy Savings Installations at Various County Facilities	064	9/27/06	300,000	87,780	185,000		16,842		70,938	185,000
Improvements to Speedwell Village	065	10/11/06	840,000	189,324	150,000		187,460		1,864	150,000
Study to Develop a Concept Plan for Public Safety Comm & Emerg Mgmt Cntr	066	10/11/06	350,000	73,582					73,582	
Acq of Replacement Vehicles for the Div of Buildings & Grounds	067	10/25/06	125,000	137					137	
Acq of Polsys Records Mgmt Syst/Mobile Edition Products -MC Sheriff's Dept	068	10/25/06	140,000	7,552					7,552	
Completion of an Emergency Srvce Training Facil/Fire & Police	069	11/21/06	250,000		83,610					83,610
Repair/Replacement of County Correctional Facility Security System	070	11/21/06	800,000	18,678			4,462		14,216	
Abatement and Demolition of Facilities on the Greystone Park Property	071	11/21/06	1,000,000	6,210			1,525		4,685	
Roof Replacement at Various County Facilities	076	3/28/07	500,000	146,514	100,000		96,308		50,206	100,000
Replacement of HVAC Equipment in Various County Buildings	078	3/28/07	100,000	11,952			11,762		190	
Acq of Replacement Vehicles & Equipment for the R&B Department and MSC	080	4/11/07	775,000	63,701	288,000		168,119			183,582
Road Improvement Projects	081	4/11/07	4,880,000	80,825			41,481		39,344	
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	31,243	100,000		131,243			
Acq of a Replacement Aerial Lift Truck for Shade Tree Management	085	4/25/07	150,000		65,593		(5,213)		8,806	62,000
Abatement & Demolition of Facilities on the Greystone Park Property	087	5/9/07	2,000,000		1,027,288		236,886			790,402
Acq of Security System for the Prosecutor's Special Enforcement Unit	088	5/23/07	150,000	99,800			89,820		9,980	
Design, Construction, Culvert Installation & Repair of County Bridges	089	5/23/07	4,000,000	1,348,206	924,790		2,019,853		78,353	174,790
Renovations & Improvements to CCM Facilities	090	6/11/07	11,496,850	7,755,784			4,262,600		3,493,184	
Renovations & Upgrade of Bathrooms of the Fire & Police Academy	091	6/11/07	200,000		34,399					34,399
Replacement & Upgrade of Respiratory Protection Equipment at the Fire & Police Academy	092	6/11/07	87,000	1				1		
Acq of Smart Podium Systems in Each Fire & Police Academy Classroom	093	6/11/07	35,000	5,470					5,470	
Renovation of the County Sheriff's K-9 Facility	096	7/25/07	45,000	64				64		
Renovation to County Garage Facilities	097	7/25/07	200,000		17,672		8,474		9,198	
Installation of County Roadway Drainage Improvements	098	7/25/07	1,500,000	176,378	728,000		468,113		208,265	228,000
Replacement of Administration & Records Building Generator	099	7/25/07	525,000		393,816		(8,351)		52,167	350,000
Completion of Detailed Plans and Specifications for the Vacant Space at Morris View	104	11/7/07	400,000	298,989			279,603		19,386	80,000
Completion of Detailed Plans and Specifications for the Central Avenue Complex	105	11/7/07	400,000	155,034	180,000		4,548		150,486	180,000
Completion of Detailed Plans and Specifications for the County Facilities	106	11/7/07	600,000		253,253		119,464			133,789
Replacement of County Bridges	107	11/7/07	10,759,598	3,860,432			308,271		3,552,161	
Upgrades to the Morris County Sheriff's Office AFIS, AVID and Live Scan Systems	109	2/13/08	30,000	981				981		
Renovation of Classrooms at the Public Safety Training Academy	110	4/23/08	180,000	13,557					13,557	
Replacement of the Boiler Plant in the Administration and Records Building	111	4/23/08	250,000	1,222					1,222	
Development of a Wastewater Management Plan to Identify Wastewater Alternatives	112	4/23/08	500,000	83,918	150,000		105,231			128,687

## COUNTY OF MORRIS

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Sheet 3GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2009		Authorized	Expended	Canceled	Balance, December 31, 2010	
	No.	Date	Appropriation	Funded	Unfunded				Funded	Unfunded
Analysis of Existing Dam Conditions, Preparation of Operation Manuals, Dam Rehab	113	4/23/08	\$ 3,000,000	\$ 1,807,908	\$ 857,000	\$	\$ 870,274	\$	\$ 937,634	\$ 857,000
Roadway Design & Construction Projects	114	4/23/08	5,095,000	567,528			397,710		169,818	
Replacement of Co Bridge No 1400-900 on Green Pond Rd, Twp of Rockaway	115	4/23/08	2,800,000	792,710			51,771		740,939	
Various Improvements to MV Including Renovations to the Dietary Loading Dock,	116	5/14/08	152,000	32,331			4,335		27,996	
Replacement of Laundry Equip and Mattresses and Acquisition of Hi-Lo Beds										
Replacement of Boiler Control Panels at Morris View	117	5/14/08	50,000		33,165					33,165
Replacement of Heating, Ventilating, & Air Conditioning Equipment - County Facilities	118	5/14/08	150,000	27,521	42,000		40,735			28,786
Construction of a Salt Storage Barn to be Shared With the Twp of Montville	120	5/14/08	250,000		16,270		1,053		7,217	8,000
Construction of a Salt Storage Barn at the Wharton Garage	121	5/28/08	390,000	924					924	
Acq of Replacement Vehicles and Equipment for Road & Bridge Dept	122	5/28/08	510,000		2,377		227		2,150	
Acquisition of New and Replacement Computers and Appurtenances	123	5/28/08	1,700,000	447,732	619,000		171,443		895,289	
Acq & Install of Upgrades to the Life Safety Complex Training Systems	128	6/9/08	362,000	17,700	344,000				361,700	
Improvements to Historic Speedwell Village	129	6/9/08	480,000		281,917		17,396		57,521	207,000
Acquisition and Installation of an Emergency Generator at the S.E.U.	130	6/9/08	120,000	87,165			69,734		17,431	
Acq of New Replacement Radios & Accessories for all County Government Divisions	131	6/9/08	125,000	67,225			67,225			
Upgrades to Fire and Sprinkler Systems at Various County Facilities	132	6/25/08	400,000	9,973	380,000		41,363		118,610	230,000
Acq of Personal Protective Equip for Academy Fire Instructors	135	6/25/08	58,500	12,846					12,846	
Completion of the Replacement of Boiler Plant in the Administration & Records Bldg	136	8/13/08	400,000		25,452		14,948			10,504
Bridge Design and Construction at Various County Locations	137	8/13/08	4,675,000	1,493,499	2,952,000		2,012,037		707,636	1,725,826
Replacement of Wood Structures at Various County Facilities	138	8/13/08	75,000	75,000			12,600		62,200	
Rehabilitate & Connect all Utilities to County Facilities on the Greystone Park Property	139	10/7/08	2,100,000	399,755	1,500,000		422,650			1,477,105
Acq & Installation of Courthouse Security Equipment for Each Courtroom	140	10/7/08	300,000		116,022		77,085		3,937	35,000
Design and Install of County Roadway Drainage Improvements at Various Locations	141	10/22/08	1,000,000	47,700	952,000		47,007		500,693	452,000
Acq of Additional Radio Channels Incl Equipment, Licenses, and Coordination Fees	142	10/22/08	210,000	109,439	100,000		109,514			99,925
Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	143	10/22/08	145,000	6,490	138,000				6,490	138,000
Development of a County-wide Paging System for Fire and EMS	144	10/22/08	800,000	437,657	361,000		422,749		214,908	161,000
Acq & Implementation of Automated Time & Attendance, Personnel & Payroll System	145	11/12/08	2,000,000		498,903		159,698			339,205
Renovations of the Existing Central Ave Complex Building at Greystone Park	146	12/10/08	1,350,000	762,875	585,000		562,515		200,360	585,000
Financing, Acq, & Install of Renewable Energy Capital Equipment & Facilities	147	12/10/08	500,000		46,016		46,016			
Acquisition and Installation of Security Equipment at Various County Facilities	148	2/25/09	75,000	24,710			12,990		11,720	
Replacement of Carpeting and Window Fixtures at Various County Facilities	149	2/25/09	100,000	56,041			56,041			
Design & Replacement of 24" PCCP Transmission Main in Randolph Twp	150	2/25/09	200,000		128,355		8,403		29,952	90,000
Acquisition of Replacement In-Vehicle Tablet Computers with Laptop Computers	153	5/13/09	200,000		2,000		870	1,130		
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	93				93		
Acquisition of File Cabinets for the Continuing Storage of All Closed Out Warrant Files	157	5/27/09	25,585	25,585			24,774	811		
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation	158	5/27/09	3,500,000	166,700	3,333,000				166,700	3,333,000
of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab										
Improvements to Historical Speedwell Village	159	5/27/09	335,000	15,700	319,000				15,700	319,000
Professional Consulting Services for Computer Aided Dispatch for a County-wide	160	5/27/09	250,000	11,700	238,000		76,651		135,049	38,000
Public Safety Communications Center										
Acq of New & Replacement Radios & Accessories for All County Government Users	161	5/27/09	125,000	5,700	119,000		119,309		5,391	
Replacement of Heating, Ventilating & Air Conditioning Equip at Various County Facilities	162	6/8/09	150,000	866	142,000		93,670			49,196
Development of a Preliminary Feasibility Study & Design for Construction of a New Wing	163	6/8/09	1,500,000	29,607	1,428,000		37,246		992,361	428,000
on the Existing Office of Emergency Management & Communications Center										
Acq of Replacement Vehicles & Equip for the Road & Bridge Dept & the Motor Service Ctr	164	6/8/09	175,000	8,700	166,000		165,242			9,458
Roadway Design & Construction Projects	165	6/8/09	7,945,000	4,217,196	3,727,000		1,265,924		3,951,272	2,727,000
Acquisition and Installation of Security System for the Office of Temporary Assistance	166	6/8/09	40,000	10,250			8,593		1,657	
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	
Replace Boiler Plant in the Public Safety Training Academy & the Medical Services Bldg	171	6/24/09	700,000	31,819	666,000		38,418		493,401	166,000
Roof Replacement at Various County Facilities	172	6/24/09	500,000	24,700	475,000		5,915		18,785	475,000
Various Improvements to the Morris View Healthcare Facility	173	6/24/09	349,000		287,293		222,609			64,684
Replacement of County Bridge #1400-393 on South Jefferson Rd in Hanover Township	174	6/24/09	2,000,000	1,565,471			1,478,069		87,402	
& County Bridge #1400-164 on Stillwater Drive in the Borough of Kinnelon										

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2009		Authorized	Expended	Canceled	Balance, December 31, 2010	
	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	\$	\$	\$ 734	\$	\$ 36,266	\$
Renovation of the Public Safety Training Academy	176	7/8/09	208,200	10,200	198,000		458		109,742	98,000
Initial Design of Phase II of Recreational Fields at Central Park of Morris County	177	7/8/09	500,000	25,000	475,000		687		174,313	325,000
County Roadway Drainage Improvement Projects	178	7/8/09	500,000		475,000		280,637			219,363
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	43,935			32,048		11,887	
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	7/22/09	400,000	20,000	380,000				20,000	380,000
Acquisition of New & Replacement Computers, Monitors, Printers, Scanners, Software, Network Wiring, Servers, etc.	182	7/22/09	973,814		920,328		574,693		168,635	177,000
Renovation to Central Avenue Complex at Greystone Park to Accommodate Various Users	183	8/26/09	3,800,000	181,000	3,619,000		3,037,759			762,241
Bridge Design & Construction Projects at Various County Locations	184	8/26/09	3,905,000	188,000	3,719,000		241,249		532,091	3,131,660
Acquisition of Replacement Common Area Furniture Throughout County Buildings	185	9/9/09	25,000	25,000			1,520		23,480	
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	46,880			33,953		12,927	
Restoration of Brick Facades & Replacement of Sidewalks/Curbs Various County Facilities	188	9/9/09	75,000	75,000			22,880		52,120	
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			38,674		31,326	
Demolition of the Washington Building	191	2/24/10	203,000			203,000	525		9,475	193,000
Renovations & Improvements to Academic Buildings at the County College of Morris	192	2/24/10	2,353,000			2,353,000	758,171		1,594,829	
Design/Consultant Costs for the Construction of an Expanded County Public Safety Complex	193	3/24/10	1,000,000			1,000,000	112,880		435,120	452,000
Renovation of 30 Schuyler Place to Include Classrooms & Computer Labs for CCM Programs	194	3/24/10	400,000			400,000	14,630		5,370	380,000
Replacement of Workstations for the Department of Planning & Development	195	3/24/10	200,000			200,000	199,945			55
Design & Development of an Additional County Courtroom	196	3/24/10	500,000			500,000	30,379			469,621
Acq & Install of a 175 lb. Gas Dryer for the Main Laundry at the Morris View Healthcare Center	197	4/26/10	24,000			24,000			24,000	
Renovation of Communications Center to Accommodate Install of New Dispatch Consoles	198	4/26/10	25,000			25,000	20,935		4,065	
Acquisition of Replacement Vehicle for the Sheriff's Criminal Investigation Section	199	4/26/10	30,000			30,000	29,981		19	
Acquisition of Evidence Shelving, Rolling Step Ladders, Refrigerators & Freezers for the Sheriff's Office Evidence Unit/Vault at the Central Avenue Complex	200	4/26/10	347,000			347,000	11,017		5,983	330,000
Improvements to Morris View Healthcare Center	201	4/26/10	376,000			376,000	30,727			345,273
Roadway Resurfacing, Construction & Improvements	202	4/26/10	7,825,000			7,825,000	1,864,024		3,522,976	2,438,000
Construction of a Truck Wash Pad at the Wharton Garage	203	5/12/10	100,000			100,000			100,000	
Replacement of Carpeting & Window Fixtures at Various County Facilities	204	5/12/10	100,000			100,000	8,439		91,561	
Replacement of Heating, Ventilating, & Air Conditioning Equipment at Various County Facilities	205	5/12/10	150,000			150,000	300		7,700	142,000
Replacement of Workstations for the County Prosecutor's Office	206	5/12/10	270,000			270,000	10,550		2,450	257,000
Design of Phase II Recreation Fields at Central Park at Morris County	207	5/12/10	700,000			700,000	300		33,700	666,000
Program Costs Including but not Limited to the Financing, Acquisition & Installation of Renewable Energy Capital Equipment in Pubic Facilities	208	5/12/10	300,000			300,000	62,633			237,367
Acquisition of Replacement Vehicles for the Buildings & Grounds Division	210	5/26/10	77,000			77,000	45,440		31,560	
Replacement of Various Plumbing Fixtures	211	5/26/10	50,000			50,000	14,573		35,427	
Replacement of Motors, Fans and Pumps at Various County Locations	212	5/26/10	50,000			50,000			50,000	
Renovation of the Old Bum Building & Tower at the Public Safety Training Academy	213	5/26/10	282,500			282,500	300		14,200	268,000
Replacement of Eight Foot High Chain Link Wire Fence Around Roxbury Radio Tower Site	214	6/9/10	45,000			45,000	7,896		37,104	
Restoration of Brick Facades & Replacement of Sidewalks & Curbs - Bldgs & Grounds Division	215	6/9/10	75,000			75,000			75,000	
Replacement of Pedestrian & Overhead Doors - Buildings & Grounds Division	216	6/9/10	50,000			50,000			50,000	
Replacement of Lighting Fixtures & Hard Ceiling Tile - Buildings & Grounds Division	217	6/9/10	75,000			75,000	1,016		73,984	
Acquisition of Replacement Equipment for the Hanover Garage Hazardous Waste Storage Facility	218	7/14/10	45,000			45,000			45,000	
Preliminary Development of the Central Park Parking Area for the Central Avenue Complex & Interfaith Food Pantry	219	7/14/10	200,000			200,000	300		9,700	190,000
Acquisition of Replacement Vehicles & Equipment for Department of Public Works	220	7/14/10	225,000			225,000	300		10,700	214,000
Initial Costs of Renovation of the Central Avenue Complex to House Proposed Uses	221	7/14/10	700,000			700,000	300		33,700	666,000
Acquisition of Replacement X-Ray Machines to be Used at the Courthouse Lobby, Administration & Records Building Bridge & County Mailroom	223	7/28/10	145,000			145,000	300		6,700	138,000
Roof Replacements at Various Facilities Maintained by the Division of Building & Grounds	224	7/28/10	250,000			250,000	300		11,700	238,000
Bridge Design, Renovation & Construction Projects at Various County Locations	225	7/28/10	5,930,000			5,930,000	300		282,700	5,647,000

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

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Sheet 5

Improvement Description	Resolution or Ordinance			Balance, December 31, 2009		Authorized	Expended	Canceled	Balance, December 31, 2010	
	No.	Date	Appropriation	Funded	Unfunded				Funded	Unfunded
Abatement of Asbestos, Replacement of Lighting, Ductwork & all Other Items Related to the Creation of an Additional Courtroom in the Morris County Courthouse	226	8/11/10	\$ 450,000	\$	\$	\$ 450,000	\$ 300	\$	\$ 21,700	\$ 428,000
Replacement of County Bridge #1400-999 on West Central Ave in the Borough of Wharton	227	8/11/10	1,000,000			1,000,000			1,000,000	
Acquisition of Replacement Vehicles for the Morris Area Paratransit System	228	9/8/10	70,000			70,000			70,000	
Acquisition of Replacement Vehicles for the Morris County Nutrition Program	229	9/8/10	110,000			110,000			110,000	
Continuation of the County of Morris Fiber Project to Connect the Library, Arboretum & Correctional Facility	230	9/8/10	500,000			500,000			25,000	475,000
Acquisition of New & Replacement Computers & Appurtenances - Dept of Information Services	231	9/8/10	660,000			660,000			100,000	560,000
Acquisition of a Computer Aided Dispatch/Records Management System	232	9/8/10	1,110,000			1,110,000	197,242			912,758
County Roadway Drainage Improvements	233	10/13/10	500,000			500,000			25,000	475,000
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehabilitation	234	10/27/10	2,500,000			2,500,000			120,000	2,380,000
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	10/27/10	600,000			600,000			29,000	571,000
				<u>\$ 31,760,613</u>	<u>\$ 38,645,299</u>	<u>\$ 30,602,500</u>	<u>\$ 26,133,546</u>	<u>\$ 691,983</u>	<u>\$ 31,059,133</u>	<u>\$ 43,123,750</u>
	Ref.			C	C		C-2,C-3		C	C,C-8
Capital Fund Balance					Ref.	\$ 926,000		\$ 146,889		
Capital Improvement Fund					C-1	1,089,500				
Deferred Charges to Future Taxation - Unfunded					C-8	22,325,000		545,094		
Federal/State Grants Receivable					C-6,C-18	6,262,000				
					C-17	<u>\$ 30,602,500</u>		<u>\$ 691,983</u>		

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Sheet 5



COUNTY OF MORRIS

PARK CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2009					Balance, December 31, 2010	
	No.	Date	Appro- priation	Funded	Unfunded	Authorized	Expended	Canceled	Funded	Unfunded
Park Linear Path Improvements	172	8/26/96	\$ 715,000	\$ 4,167	\$ 878	\$	\$ 5,045	\$	\$	\$
Imp to Berkshire Valley Golf Course, Mennen Sports Arena	193	4/9/03	1,400,000	7,723			1,157		6,566	
Reno & Replace at Mennen Arena, Restrooms & Dasherboard in Rink 2	196	4/28/04	200,000	1				1		
Various Imp: Dam Safety, Paving Facilities, Security & Golf Courses	199	4/27/05	1,375,000	96,042			16,386		79,656	
Improvements to Park Commission Facilities	201	1/25/06	1,555,000	219,742			65,312		154,430	
Improvements & Renovations of MC Park Commission Facilities	204	5/9/07	1,400,000	761,372			122,680		638,692	
Acq of Vehicles & Equip by MC Park Comm for Golf Course & Park Maint	205	2/13/08	675,000	3,451			3,451			
Improvements of MC Park Commission Facilities	206	4/23/08	1,700,000	790,532	515,000		1,057,673		132,859	115,000
Acquisition of Vehicles & Equipment by the MC Park Commission	207	2/11/09	864,300		184,322		111,450		25,872	47,000
Purchase of Vehicles & Equipment Necessary for Park Police Operations	208	4/22/09	75,000	68,860			29,479		39,381	
Improvements of MC Park Commission Facilities	209	5/27/09	1,400,000	66,700	1,333,000		250,230		566,470	583,000
Acq of Vehicles & Equip by MC Park Commission for Various Departments	210	2/24/10	669,723			669,723	447,385			222,338
Improvement of MC Park Commission Lands	211	5/26/10	1,800,000			1,800,000	22,879		65,121	1,712,000
Acq of Equip Necessary for Park Police Operations in Order to Participate in the County Dept of Law & Public Safety Computer Aided Dispatch/Automated Records Mgmt Sys	212	11/22/10	53,900			53,900			53,900	
				<u>\$ 2,018,590</u>	<u>\$ 2,033,200</u>	<u>\$ 2,523,623</u>	<u>\$ 2,133,127</u>	<u>\$ 1</u>	<u>\$ 1,762,947</u>	<u>\$ 2,679,338</u>
Ref.				C	C		C-2,C-4		C	C.C-7
						Ref.				
Capital Fund Balance						C-1	\$ 53,900	\$ 1		
Capital Improvement Fund						C-8	120,723			
Deferred Charges to Future Taxation - Unfunded						C-7,C-19	2,349,000			
							<u>\$ 2,523,623</u>	<u>\$ 1</u>		

**COUNTY OF MORRIS**

**GENERAL CAPITAL FUND  
SCHEDULE OF BOND ANTICIPATION NOTES  
YEAR ENDED DECEMBER 31, 2010**

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NOT APPLICABLE

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2010		Rate of Interest	Balance December 31, 2009	Increase	Decrease	Balance December 31, 2010
			Date	Amount					
General Bonds 1993	5/13/1993	\$ 20,750,000	5/13/2011-2012 5/13/2013	\$ 1,039,000 1,009,000	5.125% 5.125%	\$ 4,126,000	\$	\$ 1,039,000	\$ 3,087,000
General Improvement Bonds 2000 *	9/15/2000	33,472,000				2,200,000		2,200,000	
General Improvement Bonds 2001*	9/01/2001	22,599,000				1,885,000		1,885,000	
General Improvement Bonds 2002*	6/27/2002	21,568,000				1,700,000		1,700,000	
Refunding Pension Bonds 2003	1/14/2003	5,540,000	2/01/2011 2/01/2012 2/01/2013 2/01/2014 2/01/2015 2/01/2016 2/01/2017 2/01/2018	400,000 400,000 400,000 400,000 500,000 500,000 200,000 240,000	4.700% 4.950% 5.150% 5.250% 5.350% 5.750% 5.750% 5.750%	3,640,000		600,000	3,040,000
General Improvement Bonds 2003*	6/24/2003	16,288,000	5/01/2011 5/01/2012 5/01/2013 5/01/2014 5/01/2015	1,500,000 1,500,000 1,500,000 1,225,000 1,163,000	2.600% 2.750% 2.875% 3.000% 3.125%	8,388,000		1,500,000	6,888,000
Refunding General Bonds 2003*	7/01/2003	46,105,000	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	4,240,000 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% 3.600% 3.700% 3.750% 4.000% 4.000% 4.000% 4.125% 4.200% 4.250% 4.250%	34,575,000		4,230,000	30,345,000

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2010		Rate of Interest	Balance December 31, 2009	Increase	Decrease	Balance December 31, 2010
			Date	Amount					
General Improvement Bonds 2004*	6/22/2004	\$ 19,837,000	4/01/2011	\$ 1,100,000	3.500%	\$ 9,482,000	\$	\$ 1,100,000	\$ 8,382,000
			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	12/07/2004	9,950,000	10/01/2011	800,000	4.440%	5,950,000		800,000	5,150,000
			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	6/16/2005	15,779,000	2/01/2011	1,200,000	3.000%	9,979,000		1,000,000	8,979,000
			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 *	3/15/2006	32,624,000	3/15/2011	5,805,000	4.667%	27,944,000		3,015,000	24,929,000
			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 *	10/05/2006	21,666,000	10/01/2011	1,701,000	3.625%	15,466,000		1,900,000	13,566,000
			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, 2010		Rate of Interest	Balance December 31, 2009	Increase	Decrease	Balance December 31, 2010
			Date	Amount					
General Improvement Bonds 2007 *	8/30/2007	\$ 8,890,000	8/15/2011-2012	\$ 600,000	4.125%	\$ 7,450,000	\$	\$ 600,000	\$ 6,850,000
			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 *	9/19/2008	7,194,000	4/15/2011-2013	600,000	2.750%	6,869,000		600,000	6,269,000
			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%				
4/15/2020	569,000	3.750%							
General Improvement Refunding 2009	5/18/2009	15,914,000	3/15/2011	3,118,000	3.000%	15,914,000			15,914,000
			3/15/2012	3,692,000	3.000%				
			3/15/2013	3,691,000	5.000%				
			3/15/2014	3,637,000	5.000%				
			3/15/2015	1,776,000	3.000%				
General Improvement Bonds 2009*	7/30/2009	29,769,000	4/15/2011-2012	100,000	1.500%	29,769,000		100,000	29,669,000
			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%				
4/15/2022	1,269,000	4.000%							
General Improvement Bonds 2010*	7/29/2010	10,895,000	2/15/2011	1,000,000	2.000%		10,895,000		10,895,000
			2/15/2012	600,000	3.000%				
			2/15/2013	600,000	4.000%				
			2/15/2014-2020	1,200,000	5.000%				
			2/15/2021	295,000	5.000%				
County College Bonds 2002	6/27/2002	5,819,000	3/15/2011	400,000	3.850%	2,419,000		400,000	2,019,000
			3/15/2012-2014	400,000	4.000%				
			3/15/2015	419,000	4.000%				
County College Bonds 2003	6/24/2003	2,575,000	5/01/2011	260,000	2.600%	1,050,000		275,000	775,000
			5/01/2012	260,000	2.750%				
			5/01/2013	255,000	2.875%				

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2010		Rate of Interest	Balance December 31, 2009	Increase	Decrease	Balance December 31, 2010
			Date	Amount					
County College Bonds 2004	6/22/2004	\$ 6,360,000	4/01/2011	\$ 650,000	3.500%	\$ 1,300,000	\$	\$ 650,000	\$ 650,000
County College Bonds 2007	8/30/2007	6,503,000	8/15/2011	500,000	4.125%	5,453,000		650,000	4,803,000
			8/15/2012-2018	550,000	4.125%				
			8/15/2019	453,000	4.250%				
County College Bonds 2009	7/30/2009	11,496,000	4/15/2011-2012	300,000	1.500%	11,496,000		300,000	11,196,000
			4/15/2013	400,000	1.500%				
			4/15/2014	600,000	1.750%				
			4/15/2015	1,500,000	2.000%				
			4/15/2016	1,500,000	2.500%				
			4/15/2017	1,500,000	3.000%				
			4/15/2018	1,000,000	3.000%				
			4/15/2019	1,000,000	3.125%				
			4/15/2020	1,000,000	3.125%				
			4/15/2021	1,000,000	4.000%				
			4/15/2022	1,096,000	4.000%				
County College Bonds 2010*	7/29/2010	2,135,000	2/15/2011	125,000	2.000%		2,135,000		2,135,000
			2/15/2012	125,000	3.000%				
			2/15/2013	125,000	4.000%				
			2/15/2014-2021	220,000	5.000%				
						<u>\$ 207,055,000</u>	<u>\$ 13,030,000</u>	<u>\$ 24,544,000</u>	<u>\$ 195,541,000</u>
Ref.						C	C-2,C-3,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, 2010		Rate of Interest	Balance December 31, 2009	Increase	Decrease	Balance December 31, 2010
			Date	Amount					
Park Bonds 1993	5/13/1993	\$ 5,969,000	5/13/2011-2012 5/13/2013	\$ 299,000 288,000	5.125% 5.125%	\$ 1,185,000	\$	\$ 299,000	\$ 886,000
Park Bonds 2000*	9/15/2000	5,796,000				400,000		400,000	
Park Bonds 2001*	9/01/2001	2,654,000				205,000		205,000	
Park Bonds 2002*	6/27/2002	2,470,000				200,000		200,000	
Park Bonds 2003*	6/24/2003	650,000	5/01/2011 5/01/2012 5/01/2013 5/01/2014 5/01/2015	55,000 55,000 55,000 55,000 45,000	2.600% 2.750% 2.875% 3.000% 3.125%	320,000		55,000	265,000
Park Bonds 2003 Refunding*	7/15/2003	2,805,000	2/01/2011-2014	310,000	5.000%	1,830,000		590,000	1,240,000
Park Bonds 2004*	6/22/2004	545,000				70,000		70,000	
Park Bonds 2005	6/16/2005	1,471,000				300,000		300,000	
Park Bonds 2006 Refunding	3/15/2006	1,516,000	3/15/2011 3/15/2012-2013 3/15/2014 3/15/2015	380,000 380,000 360,000 16,000	4.667% 5.000% 5.000% 5.000%	1,516,000			1,516,000
Park Bonds 2006	10/05/2006	1,632,000	10/01/2011	332,000	3.625%	657,000		325,000	332,000
Park Bonds 2007	8/30/2007	2,201,000	8/15/2011-2016 8/15/2017	210,000 281,000	4.125% 4.125%	1,751,000		210,000	1,541,000

COUNTY OF MORRIS

PARK CAPITAL FUND  
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2010		Rate of Interest	Balance December 31, 2009	Increase	Decrease	Balance December 31, 2010
			Date	Amount					
Park Bonds 2008	9/19/2008	\$ 2,198,000	4/15/2011-2013	\$ 250,000	2.750%	\$ 2,073,000	\$	\$ 250,000	\$ 1,823,000
			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	5/18/2009	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*	7/30/2009	1,858,000	4/15/2011	300,000	1.500%	1,858,000		50,000	1,808,000
			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%				
Park Bonds 2010*	7/29/2010	2,050,000	2/15/2011	150,000	2.000%		2,050,000		2,050,000
			2/15/2012	150,000	3.000%				
			2/15/2013	230,000	4.000%				
			2/15/2014-2017	230,000	5.000%				
			2/15/2018-2019	300,000	5.000%				
						<u>\$ 14,161,000</u>	<u>\$ 2,050,000</u>	<u>\$ 2,954,000</u>	<u>\$ 13,257,000</u>
Ref.						C	C-2,C-4,C-5	C-5, C-7	C

\* Callable Bonds



COUNTY OF MORRIS

PARK CAPITAL FUND

GREEN ACRES LOAN PAYABLE - STATE OF NEW JERSEY

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	Ref.		
BALANCE, DECEMBER 31, 2009	C		\$ 1,236,724
Decreased by:			
Loan Repayments - Hedden Park		\$	
Loan Repayments - Pyramid Mountain		274,304	
Loan Repayments - Patriot's Path / Schooley's Mountain		<u>17,955</u>	
	C-5		<u>292,259</u>
BALANCE, DECEMBER 31, 2010	C		<u><u>\$ 944,465</u></u>

**COUNTY OF MORRIS**

**GENERAL CAPITAL FUND**

**SCHEDULE OF DUE FROM MORRIS COUNTY MUNICIPAL UTILITIES AUTHORITY**

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NOT APPLICABLE

**COUNTY OF MORRIS**

**PARK CAPITAL FUND**

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

**YEAR ENDED DECEMBER 31, 2010**

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NOT APPLICABLE

**COUNTY OF MORRIS**

**GENERAL CAPITAL FUND**

**SCHEDULE OF FEDERAL/STATE AID RECEIVABLE**

	Ref.	
BALANCE, DECEMBER 31, 2009	C,C-3	\$ 7,170,290
Increased by:		
NJ Transportation Trust Fund	C-9	<u>6,262,000</u>
		13,432,290
Decreased By:		
Cash Receipts:		
Current Year Funding:		
NJ Transportation Trust Fund		\$ 5,262,000
Prior Year Receivable:		
NJ Transportation Trust Fund		<u>2,139,844</u>
	C-2; C-3	<u>7,401,844</u>
BALANCE, DECEMBER 31, 2010	C,C-3	<u><u>\$ 6,030,446</u></u>

COUNTY OF MORRIS

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GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

	Ordinance Number	Balance, December 31, 2009	Authorized 2010	Bonds Issued	Authori- zations Canceled	Utilization of Capital Surplus/ Contributions	Balance, December 31, 2010
Automation Finance & P/R System	721	\$ 259,000		\$ 100,000			\$ 159,000
Radio Communication System	849		245,092				245,092
Pigeon Hill Wetland Mitigation Project	851	85,000		40,000			45,000
Construction, Washington Street Bridge in Town of Boonton	878	24,404					24,404
Preliminary Costs of Design & Eng of Construction on Old Jail	893	60,000			60,000		
Acquisition & Installation of Trunked Radio Communication System	911		173,533				173,533
Road Improvement Projects	010	289,430		289,000		430	
Upgrade of Morris County Mosquito Commission Facility	021	681,000		195,000	485,094	906	
Bridge Design & Construction Projects at Various County Locations	027	738,361		450,000		6,858	281,503
Acq of Various Properties in the Twp of Washington	029	762,000					762,000
Completion/Design & Install of Fire pumps & Alarms at Various Facilities	038	205,000		100,000			105,000
Abatement, Rehabilitation, Demolition & Construction of Recreational Facilities on the Greystone Park Property	050	571,000					571,000
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					185,000
Improvements to Speedwell Village	065	150,000					150,000
Completion of an Emergency Svc Training Facil/Fire & Police	069	113,000					113,000
Roof Replacement at Various County Facilities	076	100,000					100,000
Acq of Replacement Vehicles & Equipment for the R&B Department and MSC	080	288,000		100,000			188,000
Acq of Additional Frequencies for the Trunked Radio System	084	100,000		100,000			
Acq of a Replacement Aerial Lift Truck for Shade Tree Management	085	142,000		80,000			62,000
Abatement & Demolition of Facilities on the Greystone Park Property	087	1,154,000		350,000			804,000
Design, Construction, Culvert Installation & Repair of County Bridges	089	924,790		750,000			174,790
Renovations & Upgrade of Bathrooms of the Fire & Police Academy at the Fire & Police Academy	091	40,000					40,000
Renovation to County Garage Facilities	097	65,000		65,000			
Installation of County Roadway Drainage improvements	098	728,000		500,000			228,000
Replacement of Administration & Records Building Generator	099	500,000		150,000			350,000
Completion of Detailed Plans and Specifications for the Vacant Space at Morris View	104	80,000					80,000
Completion of Detailed Plans and Specifications for the Central Avenue Complex	105	180,000					180,000
Completion of Detailed Plans and Specifications for the County Facilities	106	371,000		200,000			171,000
Development of a Wastewater Management Plan to Identify Wastewater Alternatives	112	150,000					150,000
Analysis of Existing Dam Conditions, Preparation of Operation Manuals, Dam Rehab	113	857,000					857,000
Replacement of Boiler Control Panels at Morris View	117	47,000					47,000
Replacement of Heating, Ventilating, & Air Conditioning Equipment - County Facilities	118	42,000					42,000
Construction of a Salt Storage Barn to be Shared With the Twp of Montville	120	238,000		230,000			8,000
Acq of Replacement Vehicles and Equipment for the Road & Bridge Dept	122	100,000		100,000			
Acquisition of New and Replacement Computers and Appurtenances	123	619,000		619,000			
Acq & Installation of Upgrades to the Life Safety Complex Training Systems	128	344,000		344,000			
Improvements to Historic Speedwell Village	129	307,000		100,000			207,000
Upgrades to Fire and Sprinkler Systems at Various County Facilities	132	380,000		150,000			230,000
Completion of the Replacement of Boiler Plant in the Administration & Records Bldg	136	40,000					40,000
Bridge Design and Construction at Various County Locations	137	2,952,000		1,000,000		226,174	1,725,826
Rehabilitate & Connect all Utilities to County Facilities on the Greystone Park Property	139	1,500,000					1,500,000
Acq & Installation of Courthouse Security Equipment for Each Courtroom	140	185,000		150,000			35,000
Design and Install of County Roadway Drainage Improvements at Various Locations	141	952,000		500,000			452,000
Acq of Additional Radio Channels Incl Equipment, Licenses, and Coordination Fees	142	100,000		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	361,000		200,000			161,000
Acq & Implementation of Automated Time & Attendance, Personnel & Payroll System	145	654,000		250,000			404,000
Renovations of the Existing Central Ave Complex Building at Greystone Park	146	585,000					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		100,000			90,000

COUNTY OF MORRIS

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

	Ordinance Number	Balance, December 31, 2009	Authorized 2010	Bonds Issued	Authori- zations Canceled	Utilization of Capital Surplus/ Contributions	Balance, December 31, 2010
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		200,000			38,000
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		1,000,000			428,000
Acq of Replacement Vehicles & Equip for the Road & Bridge Dept & Motor Service Ctr	164	166,000		100,000			66,000
Roadway Design & Construction Projects	165	3,727,000		1,000,000			2,727,000
Replace Boiler Plant in the Public Safety Training Academy & the Medical Services Bldg	171	666,000		500,000			166,000
Roof Replacement at Various County Facilities	172	475,000					475,000
Various Improvements to the Morris View Healthcare Facility	173	332,000		200,000			132,000
Renovation of the Public Safety Training Academy	176	198,000		100,000			98,000
Initial Design of Phase II of Recreational Fields at Central Park of Morris County	177	475,000		150,000			325,000
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		750,000			177,000
Renovation to Central Ave Complex at Greystone Park to Accommodate Various Users	183	3,619,000		250,000			3,369,000
Bridge Design & Construction Projects at Various County Locations	184	3,719,000		500,000		87,340	3,131,660
Demolition of the Washington Building	191		193,000				193,000
Renovations & Improvements to Academic Buildings at the County College of Morris	192		2,353,000	2,353,000			
Design/Consultant Costs for the Construction of an Expanded County Public Safety Complex	193		952,000	500,000			452,000
Renovation of 30 Schuyler Place to Include Classrooms & Computer Labs for CCM Programs	194		380,000				380,000
Replacement of Workstations for the Department of Planning & Development	195		190,000	100,000			90,000
Design & Development of an Additional County Courtroom	196		475,000				475,000
Acquisition of Evidence Shelving, Rolling Step Ladders, Refrigerators & Freezers for the Sheriff's Office Evidence Unit/Vault at the Central Avenue Complex	200		330,000				330,000
Improvements to Morris View Healthcare Center	201		357,000				357,000
Roadway Resurfacing, Construction & Improvements	202		2,438,000				2,438,000
Replacement of Heating, Ventilating, & Air Conditioning Equipment at Various County Facilities	205		142,000				142,000
Replacement of Workstations for the County Prosecutor's Office	208		257,000				257,000
Design of Phase II Recreation Fields at Central Park at Morris County	207		666,000				666,000
Program Costs Including but not Limited to the Financing, Acquisition & Installation of Renewable Energy Capital Equipment in Public Facilities	208		285,000				285,000
Renovation of the Old Burn Building & Tower at the Public Safety Training Academy	213		268,000				268,000
Preliminary Development of the Central Park Parking Area for the Central Avenue Complex & Interfaith Food Pantry	219		190,000				190,000
Acquisition of Replacement Vehicles & Equipment for Department of Public Works	220		214,000				214,000
Initial Costs of Renovation of the Central Avenue Complex to House Proposed Uses	221		666,000				666,000
Acquisition of Replacement X-Ray Machines to be Used at the Courthouse Lobby, Administration & Records Building Bridge & County Mailroom	223		138,000				138,000
Roof Replacements at Various Facilities Maintained by the Division of Buildings & Grounds	224		238,000				238,000
Bridge Design, Renovation & Construction Projects at Various County Locations	225		5,647,000				5,647,000
Abatement of Asbestos, Replacement of Lighting, Ductwork & all Other Items Related to the Creation of an Additional Courtroom in the Morris County Courthouse	226		428,000				428,000
Continuation of the County of Morris Fiber Project to Connect the Library, Arboretum & Correctional Facility	230		475,000				475,000
Acquisition of New & Replacement Computers & Appurtenances - Department of Information Services	231		560,000				560,000

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

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Sheet 3

	Ordinance Number	Balance, December 31, 2009	Authorized 2010	Bonds Issued	Authori- zations Canceled	Utilization of Capital Surplus/ Contributions	Balance, December 31, 2010
Acquisition of a Computer Aided Dispatch/Records Management System	232	\$	\$ 1,057,000	\$	\$	\$	\$ 1,057,000
County Roadway Drainage Improvements	233		475,000				475,000
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehabilitation	234		2,380,000.00				2,380,000.00
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235		571,000				571,000
		<u>\$ 41,023,758</u>	<u>\$ 22,743,625</u>	<u>\$ 15,224,000</u>	<u>\$ 545,094</u>	<u>\$ 321,708</u>	<u>\$ 47,676,581</u>
Ref.			C-6	C-6	C-6, C-9	C-6	
	Ref.						
Total Authorizations during 2010	C-19						
Grant Modifications:			\$ 22,325,000				
Ord. No. 849		\$ 245,092					
Ord. No. 911		173,533					
			418,625				
			<u>\$ 22,743,625</u>				
			C-6, C-9				

COUNTY OF MORRIS

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PARK CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

	Ordinance Number	Balance, December 31, 2009	Authorized in 2010	Bonds Issued	Balance, December 31, 2010
Improvement to the Park Linear Path System	172	\$ 878	\$	\$	\$ 878
Improvements of MC Park Commission Facilities	206	515,000		400,000	115,000
Acq of Vehicles & Equipment by the MC Park Commission	207	547,000		500,000	47,000
Improvements of MC Park Commission Facilities	209	1,333,000		750,000	583,000
Acq of Vehicles & Equip by Morris County Park Commission	210		637,000	400,000	237,000
Improvement of Morris County Park Commission Lands	211		1,712,000		1,712,000
		<u>\$ 2,395,878</u>	<u>\$ 2,349,000</u>	<u>\$ 2,050,000</u>	<u>\$ 2,694,878</u>

Ref.

C-7, C-10

C-7



**COUNTY OF MORRIS**

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**PART II**

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

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 Housing and Urban Development:</u>								
CDBG - Entitlement Cluster: Community Development Block Grant	14.218	N/A	B-10-UC-340105 B-09-UC-340105 B-08-UC-340105 B-07-UC-340105 B-06-UC-340105	7/1/10-6/30/11 7/1/09-12/31/10 7/1/08-12/31/10 7/1/07-12/31/10 7/1/06-12/31/10	\$ 2,453,876 2,269,061 2,242,046 2,322,504 2,060,980	\$ 160,538 1,625,965 1,969,646 2,273,478 2,060,979	\$ 160,538 1,420,879 786,640 91,560 78,847	\$ 1,492,409 1,033,962
Community Development Block Grant Program Income	14.218	N/A	N/A	1/1/10-12/31/10	117,364	117,364	117,364	117,364
ARRA - Community Development Block Grant - Recovery	14.253	N/A	B-09-UY-34-0105	8/21/09-9/30/12	608,627	272,807	272,807	272,807
Total Community Development Block Grant Cluster					12,074,458	8,480,777	2,928,635	2,916,542
Emergency Shelter Program	14.231	N/A	S-10-UC-340019 S-09-UC-340019	7/1/10-6/30/11 7/1/09-6/30/10	99,683 99,823	7,180 99,823	7,180 63,899	7,180 63,899
Homeless Prevention Services	14.231	N/A	S-09-UC-34-0019	9/1/09-8/31/10	29,947	24,451	24,451	29,947
Home Investment Partnership Program	14.239	N/A	M10-DC-34-0226 M09-DC-34-0226 M08-DC-34-0226 M07-DC-34-0226	7/1/10-6/30/15 7/1/09-6/30/14 7/1/08-8/30/13 7/1/07-6/30/12	1,164,740 1,173,613 1,061,517 1,162,079	228,780 590,892 531,153 980,999	228,780 590,892 328,956 35,336	922,822 261,168
Home Investment Partnership Program Program Income	14.239	N/A	N/A	1/1/10-12/31/10	23,440	23,440	23,440	23,440
ARRA - Homelessness Prevention and Recovery Plan	14.257	N/A	S-09-UY-34-0019	7/20/09-7/20/12	930,656	595,503	544,702	444,870
ARRA - Homelessness Prevention and Recovery Plan / Administrative Cost	14.257	N/A	S-09-UY-34-0019	7/20/09-7/20/12	500 143	143	143	143
					17,820,456	11,563,141	4,776,414	4,670,011
<u>U.S. Department of Agriculture:</u>								
Pass through New Jersey Department of Human Services: ARRA-Supplemental Nutrition Assistance Program	10.551	N/A	N/A	9/1/09-8/31/10	35,456 35,456	35,456 35,456	35,456 35,456	17,728 17,728
<u>U.S. Department of Justice:</u>								
Pass Through New Jersey Department of Law and Public Safety Sexual Assault Nurse Examiner Project	16.575	FY09-100-066-1020-142	VS-35-09	10/1/09-9/30/10	56,716	44,508	44,508	42,730
Pass Through New Jersey Department of Law and Public Safety County Office of Victim Witness Advocacy	16.575	FY07-100-066-1020-142	V-32-07	9/1/09-8/31/10	142,147	142,147	84,027	142,147
Pass Through New Jersey Department of Law and Public Safety JAG County Gang, Gun, and Narcotics Task Force	16.738	N/A	JAG-1-25TF-07	1/1/09-6/30/09	33,905	33,905	33,905	33,905
Pass Through New Jersey Department of Law and Public Safety ARRA-Multi-Jurisdictional County Gang, Gun, and Narcotics Task Force	16.803	09-100-066-1020-421	RJAG-1-14TF-09A	7/1/09-4/30/10	45,042	45,042	45,042	45,042
Pass Through New Jersey Department of Law and Public Safety Body Armor Replacement Program	16.607	1020-718-066-1020-001-YCJS-6120 1020-718-066-1020-001-YCJS-6120 1020-718-066-1020-001-YCJS-6120 1020-718-066-1020-001-YCJS-6120	N/A N/A N/A N/A	1/1/10-12/31/10 1/1/09-12/31/09 1/1/08-12/31/08 1/1/07-12/31/07	27,335 9,107 32,099 36,036	879 27,807 34,491	879 27,169 1,793	27,335 9,107
Pass Through New Jersey Department of Law and Public Safety FY08 Paul Coverdell Program	16.742	1200-100-066-1200-905-YPAT-6110	08-CD-J000-06	10/1/08-9/30/10	65,434	65,434	65,434	65,434
Pass Through New Jersey Department of Law and Public Safety Juvenile Crime Reduction Plan	16.523	1500-209-343010 1500-209-343010	JABG-09-14 JABG-08-14	1/1/10-12/31/10 1/1/09-12/31/09	29,316 26,196	22,767 26,196	22,767 6,549	26,196
Pass Through New Jersey Department of Law and Public Safety Medication Dispensing Training	16.523	1500-100-066-1500-121-YSAC-6010	N/A	1/1/07-12/31/07	10,000	5,128	1,300	
State Criminal Alien Assistance Program (SCAAP)	16.606	N/A N/A	N/A N/A	7/1/04-6/30/06 7/1/06-6/30/10	1,856,763 433,680	890,112 429,461	209,410 19,018	295,004
COPS Technology Grant	16.710	N/A	2009CKWX0445	3/11/09-3/10/12	1,000,000	583,899	583,899	418,438
Pass Through New Jersey Department of Law and Public Safety Megan's Law and Local Law Enforcement Assistance	16.738	1020-100-066-1020-364-YOPR-6010	JAG 1-16LL-07	3/3/09-12/31/10	9,264	6,699	5,193	1,506
					3,813,040	2,358,475	1,150,893	1,106,844

N/A Not Applicable/Available

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

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

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. Environmental Protection Agency:</u>								
Waste Water Management Plan	66.400	08-100-042-4801-444-6110	RP09-026	1/31/08-12/31/11	\$ 100,000	\$ 94	\$ 94	\$
ARRA-Waste Water Management Plan	66.454	09-100-042-4801-504-6110	RP10-031	5/1/09-6/30/11	109,091	36,591	36,591	28,421
					209,091	36,685	36,685	28,421
<u>U.S. Department of Labor:</u>								
Pass Through New Jersey Department of Labor and Workforce Development:								
Workforce Investment Act Cluster:								
Workforce Investment Act - Adult	17.258	N/A	N/A	7/1/10-6/30/12	590,662	115,769	115,769	122,566
Workforce Investment Act - Adult	17.258	N/A	N/A	7/1/09-6/30/11	449,717	449,717	382,290	289,934
ARRA - Workforce Investment Act - Adult	17.258	N/A	N/A	7/1/08-6/30/11	165,660	116,408	36,413	50,000
Workforce Investment Act - Dislocated Worker Program				7/1/10-6/30/12	1,750,267	426,834	426,834	725,000
Workforce Investment Act - Dislocated Worker Program	17.260	N/A	N/A	7/1/09-6/30/11	1,563,786	1,553,786	1,236,621	1,271,741
ARRA - Workforce Investment Act - Dislocated Worker Program	17.260	N/A	N/A	7/1/08-6/30/11	1,991,522	1,274,633	581,120	541,444
Workforce Investment Act - Youth Activities Program/Administrative				7/1/10-6/30/12	612,330	171,809	171,809	131,086
Workforce Investment Act - Youth Activities Program/Administrative	17.259	N/A	N/A	7/1/09-6/30/11	325,914	325,914	272,701	325,914
ARRA - Workforce Investment Act - Youth Activities Program/Administrative	17.259	N/A	N/A	7/1/08-6/30/11	387,780	373,493	21,611	51,493
National Emergency Grant	17.260	N/A	N/A	6/1/09-6/30/11	150,000	17,295	17,295	17,295
Total Workforce Investment Act Cluster					9,537,228	6,385,248	3,262,463	3,526,473
Total U.S.Department of Labor					9,537,228	6,385,248	3,262,463	3,526,473
<u>U.S. Department of Education:</u>								
Pass Through New Jersey Department of Labor and Workforce Development:								
ARRA-Division of Vocational Rehabilitation Services	84.390A	N/A	N/A	7/1/09-12/31/10	37,385	28,728	28,728	28,728
Total U.S.Department of Education					37,385	28,728	28,728	28,728
<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	32,387	193	
Pass Through New Jersey Department of Law and Public Safety								
FY2009 State Homeland Security Grant Program	97.073	1005-100-066-1005-006-YYYY-6110	2010-SS-T9-0082	1/4/10-3/31/12	870,207	233,549	233,549	14,710
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	820,821	213,093	265,980
FY2007 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	2007-GE-T7-0056	10/17/07-6/30/10	841,406	740,398	33,972	33,972
FY2009 Urban Areas Security Initiative Grant Program	97.008	N/A	2009-SS-T9-0082	4/22/10-7/31/12	888,350			
FY2008 Urban Areas Security Initiative Grant Program	97.008	N/A	2008-GE-T8-0015	7/1/08-4/30/11	1,649,890	465,771	46,444	102,171
FY2007 Urban Areas Security Initiative Grant Program	97.067	N/A	2007-GE-T7-0056	7/1/07-3/10/10	914,307	423,078	203,587	102,358
FY2006 Urban Areas Security Initiative Grant Program - Supplemental	97.067	N/A	2006-GE-T6-0048	7/1/06-6/30/08	30,735	30,735	26,444	30,735
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	422,688	422,688		31,518
Multi-Jurisdictional Hazard Mitigation	97.017	N/A	PDMC-PL-02-NJ-2007-001	8/1/07-3/11/10	300,000	299,850	24,840	
Logistics and Commodities Distribution Plan	97.042	N/A	OTS-EMPG-P110-04	3/1/09-8/31/09	33,685	33,624	33,624	33,685
Emergency Food and Shelter - FEMA	97.024	N/A	N/A	1/1/10-12/31/10	7,000	7,000	7,000	7,000
	97.024	N/A	N/A	1/1/09-12/31/09	7,789	7,789	7,021	
Total U.S. Department of Homeland Security					6,942,878	3,517,690	829,767	622,129

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

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

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 Department of Law and Public Safety Safe Communities Construction	20.600	1160-100-066-1160-047-YHTS-6120	CP10-08-01-03	10/1/09-9/30/10	\$ 103,984	\$ 103,769	\$ 103,769	\$ 103,769
Pass Through New Jersey Department of Law and Public Safety DWI Enforcement	20.601	N/A	AL10-10-04-10	10/1/09-9/30/10	20,000	20,000	20,000	20,000
					123,984	123,769	123,769	123,769
Highway Planning and Construction Cluster: Pass Through New Jersey Department of Transportation FY2010 CTP County Aid	20.205	10-480-078-6320-AKT-6010	FY10 CTP County Aid	1/31/10-12/31/10	5,262,000	2,598,515	2,598,515	5,262,000
FY2009 CTP County Aid	20.205	09-480-078-6320-AGK-6010	FY09 CTP County Aid	1/31/09-12/31/10	4,031,000	2,677,853	1,019,948	
FY2008 CTP County Aid	20.205	08-480-078-6320-AJS-6010	FY08 CTP County Aid	1/1/08-5/31/09	4,045,000	4,045,000		
FY2004 CTP County Aid	20.205	480-078-6320-A1E-6010	FY04 CTP County Aid	1/1/04-12/31/10	3,488,000	3,342,278	10,388	
South Jefferson Road Bridge# 1400-393, Hanover Township	20.205	6320-480-078-6320-AKD-TCAP-6010	N/A	9/17/09-9/16/10	1,000,000	917,907	483,378	688,430
Stillwater Road Bridge# 1400-164, Kinnelon Borough	20.205	6320-480-078-6320-AKD-TCAP-6010	N/A	2/25/09-2/25/12	1,000,000	1,000,000	1,000,000	750,000
Newburgh Rd Bridge# 1401-196, Washington Township	20.205	6300-480-078-6300-EBF-TCAP-7310	STP-A00S(416), 2009-DT-BLA1-15	9/11/09-9/30/12	372,284	137,491	137,491	87,340
Greenpond Road Bridge#1400-900, Rockaway Township	20.205	6300-480-078-6300-B8W-TCAP-7310	STP-B00S(581) CON	2/5/08-12/31/11	2,800,000	2,059,061	51,771	19,000
Berkshire Valley Road Bridge# 140-832, Jefferson Township	20.205	N/A	STP-A00S(740), 2009-DT-BIA1-01	9/23/08-12/30/11	447,375	282,830	282,830	226,175
Troy Road Bridge# 1400-425, East Hanover Township	20.205	6300-480-078-6300-B6M-TCAP-7310	STP-B00S(307) 2007-DT-BLA1-05	8/27/07-12/31/10	1,115,600	1,636,465		93,750
Inamere Road Bridge# 1400-790, Morris Township	20.205	N/A	STP-B00S(312), 2007-DT-BLA-104	8/27/07-12/31/10	3,079,243	2,521,003	147,430	719,786
Middle Valley Road Bridge# 1401-202, Washington Township	20.205	6300-480-078-6300-EBF-TCAP-7310	STP-B00S(403), 2007-DT-BLA1-16	9/21/09-9/30/12	420,129	172,132	172,132	114,576
Eden Lane Bridge# 1401-392, Hanover Township	20.205	N/A	STP-B00S(313), 2007-DT-BLA1-03	8/27/07-12/31/10	4,564,755	2,877,837		
Trans Options, Inc.	20.205	6300-480-078-6300-FHP-TCAP-7310	Task Order#14	7/1/10-6/30/11	865,000	236,429	236,429	236,429
	20.205	6300-480-078-6300-EAL-TCAP-7310	Task Order#13	7/1/09-6/30/10	865,000	860,738	604,208	604,208
ARRA - Milling and Resurfacing Projects: Main Road/Whitehall Road, Montville Township	20.205	6300-480-078-6300-FAT-TCAP-7310	FS-0158(109), 2009-OT-BLA-18	10/22/09-12/30/11	424,939	324,125	324,125	324,125
East Main Street (CR 810), Mendham Borough	20.205	6300-480-078-6300-FAT-TCAP-7310	FS-0158(106), 2009-DT-BLA-25	10/29/09-10/29/11	409,918	290,420	290,420	274,303
Columbia Turnpike (CR510), Morris Township	20.205	6300-480-078-6300-FAT-TCAP-7310	F-0158(105), 2009-DT-BLA1-19	10/23/09-12/30/11	511,284	415,976	415,976	415,976
Mendham Road, Morris Township	20.205	6300-480-078-6300-FAT-TCAP-7310	FS-0158(104), 2009-DT-BLA1-09	7/23/09-12/30/10	486,732	339,210	5,104	338,080
Main Street, Montville Township	20.205	6300-480-078-6300-FAT-TCAP-7310	FS-0160(110), 2009-DT-BLA1-24	10/29/09-10/29/11	283,913	199,355		180,231
Glen Alpine Road, Harding Township	20.205	6300-480-078-6300-FAT-TCAP-7310	FS-B00S(818), 2009-DT-BLA1-20	10/26/09-12/30/11	466,694	382,146		361,415
Village Road, Harding Township	20.205	6300-480-078-6300-FAT-TCAP-7310	FS-B00S(814), 2009-DT-BLA1-21	10/26/09-12/26/11	359,392	288,686	288,686	270,190
ARRA-Traffic Signal and Intersection Improvement Projects: Ridgedale Avenue/DeForest Avenue, East Hanover Township	20.205	6300-480-078-6300-FAT-TCAP-7310	FS-0165(101), 2009-DT-BLA1-31	12/29/09-12/30/11	360,103	252,032	252,032	6,870
Littleton Road/Parsippany Boulevard and Parsippany Road/Littleton Road, Parsippany Troy Hills Township	20.205	6300-480-078-6300-FAT-TCAP-7310	FS-B00S(836), 2009-DT-BLA1-32	12/11/09-12/30/11	220,126	165,325	165,325	126,889
West Hanover Avenue/Burnham Road, Morris Plains Borough	20.205	6300-480-078-6300-FAT-TCAP-7310	FS-B00S(835), 2009-DT-BLA1-30	12/8/09-12/30/11	231,778	142,757	142,757	142,757
Highway Rail Grade Crossing: Main Street, Rockaway Borough - Change Order# 2R2F47	20.205	16-2007CM	STP-B00S(695)LS40	3/8/10-3/7/12	190,000	107,621	107,621	
Main Street, Rockaway Borough - Change Order# (2)2F47	20.205	16-2007	STP-B00S(695)LS40	3/8/10-3/7/12	310,000	250,300	250,300	
Pass Through New Jersey Transportation Planning Authority Subregional Internship Support	20.205	N/A	N/A	7/1/09-6/30/10	6,300	2,870	2,870	2,870
Pass Through New Jersey Transportation Planning Authority Subregional Transportation Planning	20.205	N/A	N/A	7/1/10-6/30/11	94,624	94,624	90,787	
		N/A	N/A	7/1/09-6/30/10	94,624	94,624		94,624
Pass Through New Jersey Transportation Planning Authority Subregional Staff Support	20.205	N/A	N/A	10/21/09-6/30/11	89,288	76,236	76,236	46,192
Pass Through New Jersey Transportation Planning Authority Subregional Studies Program	20.205	N/A	N/A	7/1/09-6/30/11	240,000	89,414	89,414	25,267
		N/A	N/A	7/1/08-6/30/09	186,800	183,510	188	
Pass Through New Jersey Transportation Planning Authority ARRA - Chester Branch Railroad Rehabilitation, Roxbury Township	20.205	6300-480-078-6300-FAT-TCAP-7310	FS-B00S(914)	11/20/09-12/30/11	5,800,000	3,510,668	3,510,668	2,084,733
Pass Through New Jersey Transportation Planning Authority NYS&W Rail Line Bicycle/Pedestrian Path	20.205	6300-480-078-6300-FBS-TCAP-7310	L230-B00S(277), 2009-DT-BLA1-11	9/16/09-9/30/12	1,907,598	288,670	288,670	288,670
Total Highway Planning and Construction Cluster					48,029,499	32,864,108	13,627,200	13,792,886
Pass Through New Jersey Transit Corporation Job Access Reverse Commute	20.516	N/A	N/A	10/1/08-12/31/11	270,959	231,209	125,268	131,238
					270,959	231,209	125,268	131,238
Total U.S.Department of Transportation					48,424,442	33,219,086	13,876,237	14,047,893

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

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

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
<b>U.S. Department of Health and Human Services:</b>								
Pass Through New Jersey Department of Law and Public Safety EAD/HAVA	93.617	07-100-066-1421-018	FY2006-1	3/1/06-9/30/08	\$ 3,609	\$ 3,609	\$ 1,453	\$ 3,609
Pass Through New Jersey Department of Human Services Division of Family Development ARRA-Social Services for the Homeless	93.714	7550-100-054-7550-489-LLLL-6130	SH10014	1/1/10-12/31/10	54,837	54,837	54,837	54,837
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	HIPER-2011-HIPER LNCS-019 10-1161-BT-L-2 09-1161-BT-L-1	8/10/10-8/9/11 8/10/09-8/9/10 8/10/08-8/9/09	469,981 519,981 484,305	167,151 609,922 484,305	167,151 344,632 (155)	195,825 403,664 127,922
Pass Through New Jersey Department of Health and Senior Services NACCHO	93.008	N/A	1 MRCSG061001-01	6/21/07-7/31/07	25,000	15,886	2,660	5,000
ARRA-TANF Emergency Contingency Funds	93.714	N/A	N/A	7/1/10-9/30/10	67,000	45,995	45,995	45,994
					<u>1,624,713</u>	<u>1,281,705</u>	<u>616,573</u>	<u>836,851</u>
Pass Through New Jersey Department of Health and Senior Services Area Plan Grant: Aging Cluster: Title III B	93.044	10-100-046-4144-262-J004-6110-10B 09-100-046-4144-262-J004-6110-09B	10-1389-AAA 09-1389-AAA	1/1/10-12/31/10 1/1/09-12/31/09	415,984 418,625	274,293 413,625	274,293 94,307	416,984 418,625
Title III C-1	93.045 93.045	10-100-046-4144-061-J004-6110-10C1 09-100-046-4144-061-J004-6110-09C1	10-1389-AAA 09-1389-AAA	1/1/10-12/31/10 1/1/09-12/31/09	413,090 421,411	383,090 421,411	383,090 5,605	413,090 421,411
Title III C-2	93.045 93.045	10-100-046-4144-061-J004-6110-10C2 09-100-046-4144-061-J004-6110-09C2	10-1389-AAA 09-1389-AAA	1/1/10-12/31/10 1/1/09-12/31/09	335,127 339,450	303,158 339,450	303,158 7,050	264,802 339,450
NSIP	93.053 93.053	10-100-046-4144-049-J004-6110-10IP 10-100-046-4144-049-J004-6110-09IP	10-1389-AAA 10-1389-AAA	1/1/10-12/31/10 1/1/10-12/31/10	401,698 104,470	401,698 104,470	401,698 104,470	295,290 104,470
ARRA - Nursing Home Division	93.705	09-100-046-4144-015-J004-6110-75187	09-1389-AAA	1/1/09-12/31/09	20,000			20,000
ARRA-Congregate Total Aging Cluster	93.707	09-100-046-4144-387-J004-6110-CONG	09-1389-AAA	1/1/09-12/31/09	80,774 <u>2,951,629</u>	80,774 <u>2,721,969</u>	36,233 <u>1,608,904</u>	80,774 <u>2,774,896</u>
Title III D	93.043 93.043	10-100-046-4144-265-J004-6110-10D 09-100-046-4144-265-J004-6110-09D	10-1389-AAA 09-1389-AAA	1/1/10-12/31/10 1/1/09-12/31/09	14,849 15,064	4,988 15,064	4,988 5,568	14,849 15,064
Title III D - Medication Management	93.043 93.043	10-100-046-4110-265-J004-6110-10D 09-100-046-4110-265-J004-6110-09D	10-1389-AAA 09-1389-AAA	1/1/10-12/31/10 1/1/09-12/31/09	5,324 5,270	5,281 5,270	5,281 2,697	5,324 5,270
Title III E	93.043 93.043	10-100-046-4144-331-J004-6110-10E 09-100-046-4144-331-J004-6110-09E	10-1389-AAA 09-1389-AAA	1/1/10-12/31/10 1/1/09-12/31/09	190,895 198,595	145,068 185,853	145,068 64,298	185,389 198,595
SSBG	93.667 93.667	10-100-046-4144-244-J004-6110-5750 11-100-046-4144-244-J004-6110-5751	10-1389-AAA 10-1389-AAA	1/1/10-12/31/10 1/1/10-12/31/10	11,881 11,868	11,881 11,868	11,881 11,868	11,881
Medicaid Match	93.778 93.778	10-100-046-4144-371-J004-6110-MEDB 09-100-046-4144-371-J004-6110-MEDB	10-1389-AAA 09-1389-AAA	1/1/10-12/31/10 1/1/09-12/31/09	18,965 18,801	13,941 8,813	13,941 8,813	18,965 18,801
Total Area Plan Grant					<u>3,443,141</u>	<u>3,139,984</u>	<u>1,884,307</u>	<u>3,249,034</u>
Total U.S.Department of Health and Human Services					<u>6,067,864</u>	<u>4,421,689</u>	<u>2,500,880</u>	<u>4,085,885</u>
<b>U.S. Department of Energy:</b>								
ARRA - Energy Efficiency & Conservation Strategy Block Grant	81.128	09EE002677	DE-EE0000677	7/27/09-7/26/12	4,228,300 <u>4,228,300</u>	626,251 <u>626,251</u>	581,298 <u>581,298</u>	650,000 <u>650,000</u>
<b>TOTAL FEDERAL AWARDS</b>					<u>\$ 96,116,130</u>	<u>\$ 62,192,449</u>	<u>\$ 27,078,821</u>	<u>\$ 28,784,112</u>

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, 2010

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 Office of Emergency Telecommunications Services:</u>							
911 Equipment Grant	08-E-14-601	08-100-082-2034-081	7/1/08-12/31/10	\$ 1,485,131	\$ 1,484,250	\$ 1,367,765	\$
911 General Assistance Grant	08-G-14-601	08-100-082-2034-050	7/1/08-12/31/11	91,582	63,596	63,596	
911 General Assistance Grant	07-G-14-601	07-100-082-2034-050	7/1/07-12/31/11	80,666	78,240	70,202	
911 General Assistance Grant	06-G-14-601	07-100-082-2034-050	7/1/06-12/31/10	91,878	91,878	26,846	
				<u>1,749,257</u>	<u>1,717,964</u>	<u>1,528,409</u>	
<u>New Jersey Department of Treasury:</u>							
Governor's Council on Alcoholism and Drug Abuse	N/A	2000-100-082-C001-044-U999-6010	1/1/10-12/31/10	521,328	145,634	145,634	44,872
	N/A	2000-100-082-C001-044-U999-6010	1/1/09-12/31/09	439,514	439,514	247,438	352,156
Higher Education Administration: P.L. 1971, c.12 Debt Service	N/A	xx-100-082-2155-016	1/1/10-12/31/10	1,514,109	1,514,109	1,514,109	1,514,109
				<u>2,474,951</u>	<u>2,099,257</u>	<u>1,907,181</u>	<u>1,911,137</u>
<u>New Jersey Department of Law and Public Safety:</u>							
Insurance Fraud Reimbursement Program	N/A	1020-100-066-1020-305-YCJF-6110	1/1/10-12/31/10	250,000	247,401	247,401	113,485
	N/A	1020-100-066-1020-305-YCJD-6110	1/1/09-12/31/09	225,168	225,168	1,729	140,307
Police and Fire Training Program	N/A	1020-100-066-1020-314-YCJF-6120	1/1/10-12/31/10	17,660			17,660
	N/A	1020-100-066-1020-314-YCJF-6120	1/1/07-12/31/07	28,615	23,217	10,490	
NJ Juvenile Justice Commission/SFEA Funds	N/A	N/A	7/1/09-6/30/10	23,250			23,250
	N/A	1500-100-066-1500-032-YSAC-6010	7/1/10-6/30/11	90,000	44,403	44,403	56,250
	N/A	1500-100-066-1500-032-YSAC-6010	7/1/09-6/30/10	112,500	112,500	72,919	56,250
County Office of Victim Witness Advocacy-Supplemental VWAF	VWAFPS-14	FY09-100-066-1020-093	11/1/08-12/31/10	45,480	43,495	12,491	5,572
NJ Juvenile Justice Commission	SCP-10-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/10-12/31/10	263,646	197,391	197,391	126,852
	SCP-10-PM-14	1500-100-066-1500-007-YSAC-6010	1/1/10-12/31/10	55,550	52,418	52,418	38,997
	FC-10-14	1500-100-066-1500-021-YSAC-6010	1/1/10-12/31/10	188,728	160,227	160,227	119,110
	SCP-09-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/09-12/31/09	263,646	258,300	79,531	198,341
	SCP-09-PM-14	1500-100-066-1500-007-YSAC-6010	1/1/09-12/31/09	55,550	49,280	201	31,390
	FC-09-14	1500-100-066-1500-021-YSAC-6010	1/1/09-12/31/09	188,728	188,728		126,581
	SCP-08-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/08-12/31/08	261,036	246,583	858	10,913
	SCP-08-PM-14	1500-100-066-1500-007-YSAC-6010	1/1/08-12/31/08	55,000	52,751	(666)	880
	FC-08-14	1500-100-066-1500-021-YSAC-6010	1/1/08-12/31/08	186,859	186,859	23,324	
	SCP-06-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/06-12/31/06	254,905	254,893	12,997	
				<u>2,566,321</u>	<u>2,343,614</u>	<u>915,714</u>	<u>1,065,838</u>
<u>New Jersey Office of Homeland Security and Preparedness:</u>							
New Jersey Data Exchange (NJ-DEX)	N/A	N/A	3/3/10-1/31/11	95,486	32,692	32,692	
				<u>95,486</u>	<u>32,692</u>	<u>32,692</u>	
<u>New Jersey Department of Transportation:</u>							
MAPS (Paratransit)	N/A	N/A	1/1/10-12/31/10	1,305,461	1,302,858	1,302,858	840,905
	N/A	N/A	1/1/09-12/31/09	1,425,717	1,425,717	6,000	654,946
	N/A	N/A	1/1/08-12/31/08	1,597,662	1,445,704		78,678
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	5,082,000	80,736	
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	5,080,000	1,422,847	
				<u>14,490,840</u>	<u>14,336,279</u>	<u>2,812,441</u>	<u>1,574,529</u>

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, 2010

State Grantor/Pass-Through Grantor/Program	Grant ID#	State Account Number	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
<u>Department of Environmental Protection:</u>							
County Environmental Health Act Grant	EN010-023	10-100-042-4855-001	1/1/10-12/31/10	\$ 172,210	\$ 152,969	\$ 152,969	\$ 68,722
	EN08-023	09-495-042-4855-001	1/1/09-6/30/10	160,800	160,800	12,191	91,782
	EN07-023	08-495-042-4855-001	1/1/08-12/31/09	155,425	155,425		2,572
Green Acres Planning Incentive Grant	1400-00-076	N/A	1/1/10-12/31/10	315,540	315,540	315,540	315,540
				803,975	784,734	480,700	478,596
<u>New Jersey Highlands Water Protection and Planning 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	
Highlands Plan Conformance Grant Program	09-033-011-1400	100-082-2078-033	1/2/09-10/30/10	20,000	8,424	8,424	8,424
				35,000	23,424	23,424	8,424
<u>Department of Human Services:</u>							
Social Services for the Homeless	SH010014	7550-100-054-7550-072-L.L.L.L-6030	1/1/10-12/31/10	216,391	198,293	198,293	216,391
	SH09014	7550-100-054-7550-072-L.L.L.L-6030	1/1/09-12/31/09	242,855	242,855	26,029	31,000
HSAC/PASP/YIP/CASE FACILITATORS/TRANSPORTATION	10ALPN	7570-491-054-7570-006-L.L.L.L-6130	1/1/10-12/31/10	550,251	538,163	538,163	550,251
	09ALPN	7570-491-054-7570-006-L.L.L.L-6130	1/1/09-12/31/09	613,044	565,800	25,000	
County Mental Health Board	N/A	7700-100-054-S820-029-L.L.L.L-6130	1/1/10-12/31/10	6,000			6,000
	N/A	7700-100-054-S820-029-L.L.L.L-6130	1/1/09-12/31/09	6,000	2,745	2,306	6,000
Work First New Jersey Program	TS11014	7550-100-054-7550-xxx-L.L.L.L-6030	7/1/10-6/30/11	343,638	146,853	146,853	171,820
	TS10014	7550-100-054-7550-xxx-L.L.L.L-6030	7/1/09-6/30/10	439,424	439,424	288,593	262,924
				2,417,603	2,133,933	1,225,237	1,244,386
<u>Department of Health and Senior Services:</u>							
Area Plan Grant	10-1389-AAA	0x-100-04x-41xx-xxx-J004-6110	1/1/10-12/31/10	692,131	811,459	611,459	334,737
	09-1389-AAA	0x-100-04x-41xx-xxx-J004-6110	1/1/09-12/31/09	695,329	690,890	234,851	695,329
Veterans Directed Home and Community Based Services Program	PAV 561-0002	2221-xxxxxxx-38001200-M2-36	5/1/10-4/30/11	110,543	71,493	71,493	110,543
Alcoholism and Drug Abuse	09-536-ADA-0	4240-100-046-4219-024-J002-6110	1/1/10-12/31/10	867,848	742,936	742,936	636,624
	06-536-ADA-0	4240-100-046-4219-024-J002-6110	1/1/09-12/31/09	869,383	869,383	60,479	108,529
				3,235,234	2,986,161	1,721,218	1,885,762
<u>New Jersey State Library:</u>							
Info-Link-New Jersey State Library/Diversity Initiative Workshop	N/A	N/A	12/28/09-3/23/10	500	500	500	500
				500	500	500	500
<u>Department of State:</u>							
General Operating Support Grants	10HIST162AGO	10-100-074-2540-105-6110	7/1/10-6/30/11	20,868	400	400	17,738
	09HIST151AGO	09-100-074-2540-105-6110	7/1/09-6/30/10	18,127	17,827	17,427	3,625
	08HIST104AGO	08-100-074-2540-105-6110	7/1/08-6/30/09	21,580	21,535	300	
PARIS Grant	PARP-2009-01400-Morris County-00015 08140001	09-100-074-2545-033-6110	8/1/09-8/31/10	234,432	149,427	113,612	58,608
		08-100-074-2545-033-6110	9/1/08-8/31/09	328,281	328,281	19,076	
				623,288	517,470	151,015	79,971
<u>Department of Community Affairs:</u>							
Lead Identification and Field Testing	09-0646-00	2009-745-022-8050-001-FLFT-6130	6/1/09-5/31/10	1,400	1,400	550	
Recreation Opportunities for Individuals with Disabilities	09-0196-00	2009-100-022-8050-035-F157-6120	1/1/09-12/31/09	10,000	10,000	2,290	2,290
SHARE/COUNT Grant	2007-04665-2407-01	2007-100-022-8030-658-FFFF-6020	9/1/07-8/31/10	300,000	270,866	83,101	102,204
				311,400	282,266	85,941	104,494

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, 2010

State Grantor/Pass-Through Grantor/Program	Grant ID#	State Account Number	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
<b>Department of Labor and Workforce Development:</b>							
Work First New Jersey Program TANF	N/A	4545-780-062-4545-005-N729-6140	7/1/10-6/30/11	\$ 669,889	\$ 112,529	\$ 112,529	\$ 79,000
	N/A	4545-780-062-4545-005-N729-6140	7/1/09-6/30/10	543,525	541,266	331,104	535,477
	N/A	4545-780-062-4545-005-N729-6140	7/1/08-6/30/09	859,934	584,533		29,453
Work First New Jersey Program EEI	N/A	4545-780-062-4545-005-N729-6140	7/1/10-6/30/11	15,150	10,693	10,693	
	N/A	4545-780-062-4545-005-N729-6140	7/1/09-6/30/10	11,532	11,451	2,290	13,200
	N/A	4545-780-062-4545-005-N729-6140	7/1/08-6/30/09	25,682	25,682		8,501
Work First New Jersey Program GA FS	N/A	4545-780-062-4545-005-N729-6140	7/1/10-6/30/11	419,124	167,596	167,596	125,000
	N/A	4545-780-062-4545-005-N729-6140	7/1/09-6/30/10	469,604	434,238	348,075	423,750
	N/A	4545-780-062-4545-005-N729-6140	7/1/08-6/30/09	264,688	199,072		14,839
Work First New Jersey Program DPN	N/A	100-062-4545-313-N693	7/1/09-6/30/10	32,740	12,935	12,935	13,000
Workforce Learning Link (WDP Supplemental)	N/A	4545-780-062-4545-005-N729-6140	7/1/10-6/30/11	205,413	73,498	73,498	
	N/A	4545-780-062-4545-005-N729-6140	7/1/09-6/30/10	99,108	94,099	61,960	99,108
Workforce Development Program WDP	N/A	4545-780-062-4545-005-N729-6140	7/1/09-6/30/10	68,316	55,210	55,210	
Workforce Investment Board WIB Administration	N/A	4545-780-062-4545-005-N729-6140	7/1/10-6/30/11	96,000	67,843	67,843	78,000
				3,578,705	2,390,646	1,243,733	1,417,328
<b>TOTAL STATE AWARDS</b>				<b>\$ 32,382,560</b>	<b>\$ 29,648,940</b>	<b>\$ 12,128,205</b>	<b>\$ 9,770,965</b>

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, 2010**

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**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 \$812,365. The threshold for distinguishing state Type A and B programs was \$363,846. 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, 2010, the County has \$944,465 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.

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 years ended, December 31, 2010 and 2009 and have issued our report thereon dated May 12, 2011, which indicated that the financial statements have been prepared on an other comprehensive basis of accounting. That report also indicated that 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 opinions on the financial statements, but not for the purpose of expressing our opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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

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

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

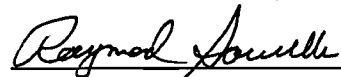
Compliance and Other Matters

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

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

Mount Arlington, New Jersey  
May 12, 2011

NISIVOCCIA LLP



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



Mount Arlington Corporate Center  
200 Valley Road, Suite 300  
Mt. Arlington, NJ 07856  
973-328-1825 | 973-328-0507 Fax  
Lawrence Business Center  
11 Lawrence Road  
Newton, NJ 07860  
973-383-6699 | 973-383-6555 Fax

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

The Honorable Director and Members  
Of the Board of Chosen Freeholders  
County of 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 could have a direct and material effect on each of the County's major federal and state programs for the fiscal year ended December 31, 2010. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

The County of Morris's financial statements include a portion of the operations of the Office of Temporary Assistance, which received \$8,189,767 in federal and state awards which is not included in the schedules of expenditures of federal and state awards for the year ended December 31, 2010. Our audit, described below, did not include the operations of the Office of Temporary Assistance because the component unit engaged auditors to perform an audit in accordance with OMB Circular A-133.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments and Nonprofit Organizations*, and New Jersey'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 could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2010.

The Honorable Director and Members  
of the Board of Chosen Freeholders  
County of 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 and the *New Jersey State Aid/Grant Compliance Supplement*, 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.

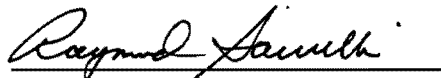
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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  
May 12, 2011

NISIVOC CIA LLP



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

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

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 or 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 \$812,365.
- The threshold for distinguishing state Type A and B programs was \$363,846.
- 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 for state programs but not federal programs.

COUNTY OF MORRIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2010  
(Continued)

Summary of Auditors' Results:

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

<u>Federal:</u>	<u>CFDA #</u>	<u>Program Disbursements</u>
U.S. Department of Housing and Urban Development:		
Community Development Block Grant Cluster:		
Community Development Block Grant	14.218	\$ 2,538,464
Community Development Block Program Income	14.218	117,364
ARRA - Community Development Block Grant - Recovery	14.253	272,807
Home Investment Partnership Program:		
Home Investment Partnership Program	14.239	1,183,964
Home Investment Partnership Program		
Program Income	14.239	23,440
ARRA - Homeless Prevention and Recovery Plan	14.257	544,845
U.S. Department of Transportation:		
Highway Planning and Construction Cluster:		
(Passed thru New Jersey Department of Transportation):		
FY2010 CTP County Aid	20.205	2,598,515
FY2009 CTP County Aid	20.205	1,019,948
FY2004 CTP County Aid	20.205	10,388
South Jefferson Road Bridge# 1400-393, Hanover Township	20.205	483,378
Stillwater Road Bridge# 1400-164, Kinnelon Borough	20.205	1,000,000
Newburgh Rd Bridge# 1401-196, Washington Township	20.205	137,491
Greenpond Road Bridge#1400-900, Rockaway Township	20.205	51,771
Berkshire Valley Road Bridge# 140-832, Jefferson Township	20.205	282,830
Inamere Road Bridge# 1400-790, Morris Township	20.205	147,430
Middle Valley Road Bridge #1401-202, Washington Township	20.205	172,132
Trans Options, Inc.	20.205	840,637
ARRA - Milling and Resurfacing Projects:		
Main Road/Whitehall Road, Montville Township	20.205	324,125
East Main Street (CR 510), Mendham Borough	20.205	290,420
Columbia Turnpike (CR 510), Morris Township	20.205	415,976
Mendham Road, Morris Township	20.205	5,104
Main Street, Montville Township	20.205	199,355
Glen Alpine Road, Harding Township	20.205	382,146
Village Road, Harding Township	20.205	288,686
ARRA - Traffic Signal and Intersection Improvement Projects:		
Ridgedale/Deforest Ave, East Hanover Township	20.205	252,032
Littleton Rd/Parsippany Blvd/Parsippany Rd,		
Parsippany Troy Hills Township	20.205	165,325
West Hanover Ave/Burnham Rd, Morris Plains	20.205	142,757
Highway Rail Grade Crossing:		
Main Street, Rockaway Borough - Change Order# 2R2F47	20.205	107,621
Main Street, Rockaway Borough - Change Order# (2)2F47	20.205	250,300

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

(Continued)

Summary of Auditors' Results: (Cont'd)

<u>Federal:</u>	<u>CFDA #</u>	<u>Program Disbursements</u>
U.S. Department of Transportation:		
Highway Planning and Construction Cluster:		
(Passed thru New Jersey Transportation Planning Authority):		
ARRA - Chester Branch Railroad Rehabilitation, Roxbury Township	20.205	\$ 3,510,668
Subregional Internship Support	20.205	2,870
Subregional Transportation Planning	20.205	90,787
Subregional Staff Support	20.205	76,236
Subregional Studies Program	20.205	89,602
NYS&W Rail Line Bicycle/Pedestrian Path	20.205	288,670
U.S. Department of Energy:		
ARRA - Energy Efficiency & Conservation Strategy Block Grant	81.128	581,298
<u>State:</u>	<u>State Account #</u>	<u>Program Disbursements</u>
New Jersey Office of Emergency Telecommunications Services:		
911 Equipment Grant	08-100-082-2034-081	\$ 1,367,765
911 General Assistance Grant	08-100-082-2034-050; 07-100-082-2034-050	160,644
New Jersey Department of Transportation:		
MAPS (Paratransit)	N/A	1,308,858
Department of Health and Senior Services:		
Alcoholism and Drug Abuse	4240-100-046-4219-024-J002-6110	803,415

Findings and Questioned Costs for Federal 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.

Findings and Questioned Costs for State Awards:

- The audit did not disclose any findings or questioned costs for federal awards as defined in Federal OMB Circular A-13.



COUNTY OF MORRIS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2010

The County has taken steps to address the prior year audit findings regarding the Office of Community Oriented Policing Services (COPS) Technology Initiative Grants for 2003 – 2005 as follows: 1- The County has instituted policies and procedures to ensure that all grant requirements regarding the active COPS awards are being adhered to; and 2 - The County has reached an agreement with the U.S. Department of Justice, Office of Community Oriented Policing Services (COPS) to resolve the questioned costs noted in the COPS audit. The County has selected one of the options provided by the U.S. Department of Justice which is the refund of 15% of the questioned costs (which has been returned to the grantor) and an agreement not to apply for any new COPS awards for a three year period.

As part of the followup on the prior year COPS findings, we reviewed the current year expenditures for the active COPS awards to ensure that there were no issues with respect to these current year expenditures in regards to the prior year findings. No exceptions were noted in our testing.

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.

Effective July 1, 2010 and thereafter, the bid threshold in accordance with N.J.S.A. 40A:11-3 is \$26,000, and may be increased to \$36,000 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, 2010. 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. Reporting

Grant expenditure reports were not consistently filed in a timely manner for the following grant programs: MAPS (Paratransit), Governor's Council on Alcoholism and Drug Abuse Grant, ALPN portion of the HSAC/PASP/YIP/CASE FACILITATORS/TRANSPORTATION Grant, New Jersey Juvenile Justice Commission, the Enhanced 911 Grants – 911 Equipment grants, the TransOptions grants and the ARRA Energy Efficiency and Conservation Block Grant (EECBG). Also, copies of submitted reports were not maintained on file by the departmental programmatic coordinator and performance reports were not filed timely for the ARRA Energy Efficiency and Conservation Block Grant (EECBG).

Additionally, we noted certain errors in the amounts reported by the departmental programmatic coordinator on the quarterly ARRA §1512 reports for the Community Development Block Grant (CDBG) Cluster and the ARRA Homeless Prevention and Rapid Re-Housing Program (HPRP) grants. We also noted for the ARRA Homeless Prevention and Rapid Re-Housing Program (HPRP) grants that the amounts reported on the quarterly §1512 reports and the E-SNAPS quarterly performance reports (QPRs) were not reconciled due to the reports not being reviewed by another authorized County employee.

For the Alcoholism and Drug Abuse grant, although the first four monthly expenditure reports were not filed in a timely manner, a significant effort was made to file the remaining months' reports in a timely manner. A formal recommendation is not judged to be warranted.

It is recommended that every effort be made to ensure the applicable grant expenditure and performance reports are filed in a timely manner and that copies of submitted reports are maintained on file. Also, an independent review of ARRA§1512 reports be completed to ensure reconciliation with the accounting records and any related performance reports.

2. MAPS (Paratransit)

- a) There was \$17,127.32 of salary charges for October 2010 charged to the MAPS grant in the accounting records which were not requested for reimbursement as the County was awaiting approval of a budget modification from the grantor to utilize unexpended grant funds from prior years. As the County will be requesting reimbursement of these salary charges once the budget modification is approved and the amount of the salary charges are not material to the MAPS grant, no formal recommendation is judged to be warranted.

COUNTY OF MORRIS  
COMMENTS AND RECOMMENDATIONS  
(Continued)

Single Audit (Cont'd)

2. MAPS (Paratransit) (Continued)

- b) During our review of the MAPS participant files maintained at the departmental programmatic coordinator level, we noted that documentation was not maintained on file to support the eligibility for participation in the MAPS program for certain participants. It is recommended that documentation be maintained on file to support the eligibility of participants for which transportation under the MAPS program is provided.

3. Community Development Block Grant (CDBG) Cluster - Programmatic

- a) During the course of the audit, we noted that approved CDBG projects were not set up in the HUD IDIS system until the submission of the first draw down request. It is recommended that all approved CDBG projects be set up in the HUD IDIS system at the time of approval.

4. HOME Investment Partnership Program (HOME) - Programmatic

- a) During our review of the subrecipient monitoring procedures performed by the departmental programmatic coordinator we noted the following:
  - 1) For one subrecipient, the required on-site subrecipient monitoring was not performed. For another subrecipient, the County noted instances where there were questions as to whether the required low income limits for tenant rentals were exceeded for which verbal explanations were provided by the subrecipient but documentation to support the explanations was not obtained by the departmental programmatic coordinator.
  - 2) We noted one instance where the subsidy analysis portion of the Home Layering Analysis was not on file for review to ensure that the maximum HOME per unit subsidy was not exceeded. It is recommended that the subsidy analysis portion of the HOME Layering Analysis is on file for all subgrantees, where applicable, to ensure that the maximum HOME per unit subsidy is not exceeded.

It is recommended that on-site subrecipient monitoring be performed for all HOME subrecipients and any issues noted during monitoring be investigated and resolved.

- b) During our review of the access controls at the departmental programmatic coordinator level for draw down requests and approvals in the HUD IDIS system, we noted that the person with access to draw down funds was also authorized to set up HOME projects in the IDIS system. It is recommended that procedures be put in place to ensure that separation of duties exist between the person authorized to set up HOME projects in the HUD IDIS system and the person authorized to draw down funds.

5. ARRA Energy Efficiency and Conservation Block Grant (EECBG)

- a) Funds requested for draw downs were not expended within 30 days of receipt of funds. Also, the County did not draw down 20% of the grant funds by the September 30 milestone date established by the U.S. Department of Energy. It is recommended that actual EECBG funds drawn down by the County be disbursed to vendors within 30 days of receipt and that project draw down milestones established by the U.S. Department of Energy be adhered to.

COUNTY OF MORRIS  
COMMENTS AND RECOMMENDATIONS  
(Continued)

Single Audit (Cont'd)

5. ARRA Energy Efficiency and Conservation Block Grant (EECBG) (Cont'd)

- b) The Department of Energy performed a monitoring review of the EECBG program in August of 2010 and noted the lack of a written subcontractor monitoring plan. However, since the County has subsequently developed a written subcontractor monitoring plan, a formal recommendation is not deemed necessary.

Management's Response

All departments who are responsible for administering grants will be required to ensure that expenditure and performance 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. In 2010, the departmental grant recipients attempted 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. Although a definite improvement has been made, given the grant volume, variety of dates and filing periods, compliance with all filing dates, given the staffing levels, was not practical. Grant coordinators have been instructed that proof of submission of monthly expenditure reports and copies of the submitted reports for all grants must be maintained on file. Quarterly ARRA expenditure reports will be reviewed by a second party to ensure accuracy and agreement with accounting records before they are submitted. The respective grant coordinators will resolve the specific issues noted for the MAPS (Paratransit), CDBG, HOME and EECBG grants. The County provided training on the ARRA and Single Audit requirements to staff members whose job responsibilities included grant coordination and management and is planning additional training in the current year.

Corrective Action Plan

The prior year recommendations with respect to the maintenance of supporting documentation for the Governor's Council on Alcoholism and Drug Abuse Grant; the review of monthly cash balances for the WIA and WFNJ programs; and complying with the grant requirements with respect to the current year expenditures on COPS grants have been resolved in the current year. Although some improvement was noted for certain grants with respect to the prior year recommendations with respect to the timely submission of expenditure and programmatic reports these recommendations were not fully resolved and are included in the current year recommendations.

COUNTY OF MORRIS  
SUMMARY OF RECOMMENDATIONS

It is recommended that:

1. Single Audit:

Reporting:

Every effort be made to ensure the applicable grant expenditure and performance reports are filed in a timely manner and that copies of submitted reports are maintained on file. Also, an independent review of ARRA§1512 reports be completed to ensure reconciliation with the accounting records and any related performance reports.

MAPS (Paratransit)

All charges to the MAPS grants are reported on the monthly reimbursement requests and all necessary budget modifications be requested in a timely manner. Also, documentation is maintained on file to support the eligibility of participants for which transportation under the MAPS program is provided.

Community Development Block Grant (CDBG) Cluster

All approved CBDG projects be set up in the HUD IDIS system at the time of approval.

HOME Investment Partnership Program (HOME)

On-site subrecipient monitoring be performed for all HOME subrecipients and any issues noted during monitoring be investigated and resolved. The subsidy analysis portion of the HOME Layering Analysis be on file for all subgrantees, where applicable, to ensure that the maximum HOME per unit subsidy is not exceeded. There should be a separation of duties between the person authorized to set up HOME projects in the HUD IDIS system and the person authorized to draw down funds.

ARRA Energy Efficiency and Conservation Block Grant (EECBG)

Actual EECBG funds drawn down by the County be disbursed to vendors within 30 days of receipt and that project draw down milestones established by the Department of Energy be adhered to.