

COUNTY OF MORRIS

REPORT OF AUDIT

2011

*NISIVOCCIA LLP
CERTIFIED PUBLIC ACCOUNTANTS*

COUNTY OF MORRIS**TABLE OF CONTENTS**

	Exhibit	Page
PART I – Independent Auditor’s Report, Financial Statements and Supplementary Schedules		
Independent Auditors’ Report		1-2
Financial Statements:		
Current Fund:		
Balance Sheet	A	3
Statement of:		
Operations and Changes in Fund Balance	A-1	4
Revenue	A-2	5-7
Expenditures	A-3	8-16
Trust Fund:		
Balance Sheet	B	17
Capital Fund:		
Balance Sheet	C	18
Statement of Fund Balance	C-1	19
General Fixed Assets Account Group:		
Balance Sheet (Unaudited)	D	20
Notes to Financial Statements		21-47
Supplementary Schedules:		
Roster of Officials		48
Required Supplementary Information – Post Retirement Benefits - Schedule of Funding Progress		49
Current Fund:		
Schedule of:		
Cash and Investments - Treasurer	A-4	50
Added and Omitted Taxes Receivable	A-5	51
Revenue Accounts Receivable	A-6	52-53
Appropriation Reserves	A-7	54-57
Contracts Payable	A-8	58
Due to State of New Jersey	A-9	59
Cash and Investments - Federal and State Grant Fund	A-10	60
Grants Receivable - Federal and State Grant Fund	A-11	61-62
Appropriated Reserves - Federal and State Grant Fund	A-12	63-65
Unappropriated Reserves – Federal and State Grant Fund	A-13	66
Schedule of Unallocated Receipts – Federal and State Grant Fund	A-14	67
Trust Fund:		
Schedule of:		
Cash and Investments - Regular Fund	B-1	68
Cash and Investments - Dedicated Fund	B-2	69
Cash and Investments - Revolving Fund	B-3	70
Cash and Investments - Road Opening Deposit Fund	B-4	71
Federal Grant Funds Receivable	B-5	72
Unexpended Balances of Community Development Block Grant Appropriations	B-6	73

COUNTY OF MORRIS

TABLE OF CONTENTS (Continued)

	Exhibit	Page
PART I – Independent Auditor’s Report, Financial Statements and Supplementary Schedules (Cont’d)		
Supplementary Schedules (Cont’d):		
Trust Fund:		
Schedule of:		
Contracts Payable - Community Development Block Grant	B-7	74
Unexpended Balances of Local Home Trust Appropriations	B-8	75
Federal Grant Funds Receivable - Local Home Trust	B-9	76
Contracts Payable - Local Home Trust	B-10	77
Open Space Added and Omitted Taxes Receivable	B-11	78
Capital Fund:		
Schedule of:		
Capital Cash and Investments	C-2	79
Analysis of Cash and Investments:		
General Capital Fund	C-3	80-83
Park Capital Fund	C-4	84
Deferred Charges to Future Taxation:		
Funded	C-5	85
Unfunded:		
General Capital Fund	C-6	86-88
Park Capital Fund	C-7	89
Capital Improvement Fund	C-8	90
Improvement Authorizations:		
General Capital Fund	C-9	91-95
Park Capital Fund	C-10	96
Bond Anticipation Notes:		
General Capital Fund	C-11	97
Serial Bonds:		
General Capital Fund	C-12	98-101
Park Capital Fund	C-13	102-103
Lease Revenue Bonds:		
General Capital Fund	C-14	104
Lease Revenue Notes:		
General Capital Fund	C-15	105
Green Acres Loan Payable - State of New Jersey (Park Capital Fund)	C-16	106
Due from Morris County Municipal Utilities Authority (General Capital Fund)	C-17	107
Due from State of New Jersey - Green Acres Fund Grants (Park Capital Fund)	C-18	108
Federal/State Aid Receivable (General Capital Fund)	C-19	109
Bonds and Notes Authorized but not Issued:		
General Capital Fund	C-20	110-112
Park Capital Fund	C-21	113

COUNTY OF MORRIS

TABLE OF CONTENTS (Continued)

	Exhibit	Page
PART II – Single Audit		
Schedule of Expenditures of Federal Awards		114-117
Schedule of Expenditures of State Awards		118-120
Notes to the Schedules of Expenditures of Federal and State Awards		121
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		122-123
Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133 and New Jersey's OMB Circular NJOMB 04-04		124-125
Schedule of Findings and Questioned Costs		126-128
Summary Schedule of Prior Audit Findings		129
PART III – Comments and Recommendations		
Comments and Recommendations		130-133
Summary of Recommendations		134

COUNTY OF MORRIS

**PART I
INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS AND
SUPPLEMENTARY SCHEDULES
YEARS ENDED DECEMBER 31, 2011 AND 2010**



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-regulatory basis of the various funds of the County of Morris (the "County") as of December 31, 2011 and 2010, 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 \$185,439,430 and \$185,390,566, respectively) for 2011 and 2010. 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, 2011 and 2010 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-regulatory basis referred to above, present fairly, in all material respects, the financial position of the various funds of the County of Morris at December 31, 2011 and 2010 and the results of operations and changes in fund balance, where applicable, of such funds thereof for the years then ended, in conformity with accounting principles prescribed by the Division, as described in Note A.

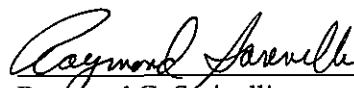
The Honorable Director and Members
of the Board of Chosen Freeholders
County of Morris
Page 2

In accordance with *Government Auditing Standards*, we have also issued our report dated March 16, 2012 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 that collectively comprise the financial statements as a whole. The information included in the supplementary schedules listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedules of expenditures of federal and state awards are also presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*, and New Jersey's OMB Circular NJOMB 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid* and are not a required part of the financial statements. The supplementary data schedules listed in the table of contents and the schedules of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole *on* the basis of accounting described in Note 1 to the financial statements and Note B to the schedules of expenditures of federal and state awards.

Mount Arlington, New Jersey
March 16, 2012

NISIVOCCIA LLP



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

COUNTY OF MORRIS

2011

CURRENT FUND

COUNTY OF MORRIS

- 3 -
A

CURRENT FUND
BALANCE SHEET

ASSETS		December 31,		
		Ref.	2011	2010
General Fund:				
Cash and Cash Equivalents	A-4	\$	81,450,825	\$ 77,530,551
	A-4		81,450,825	77,530,551
Receivables and Other Assets with Full Reserves:				
Morris County Vo-Tech Receivable	A-1		800,000	
Added and Omitted Taxes Receivable	A-5		226,018	263,933
Revenue Accounts Receivable	A-6		1,067,380	640,512
Revolving Fund - Prosecutor			35,000	35,000
Due from Grant Fund	A		1,978,997	1,481,213
	A		4,107,395	2,420,658
			85,558,220	79,951,209
Grant Fund:				
Cash and Cash Equivalents	A-10		3,382,642	1,196,349
Federal and State Grants Receivable	A-11		27,901,944	28,545,631
			31,284,586	29,741,980
		\$	116,842,806	\$ 109,693,189

LIABILITIES, RESERVES AND FUND BALANCE	Ref.	December 31,	
		2011	2010
General Fund:			
Appropriation Reserves	A-3, A-7	\$ 24,148,981	\$ 20,294,607
Reserve for Encumbrances	A-3,A-8, A-7	7,077,301	7,102,704
Accounts Payable	A-3, A-7	4,138,867	4,429,437
Contracts Payable	A-8	4,387,156	3,793,375
Due to Boonton/Dover-Tower Rental	A-4	44,129	41,555
Due to State of New Jersey	A-9		1,600,000
		<u>39,796,434</u>	<u>37,261,678</u>
Reserves for Receivables and Other Assets	A	4,107,395	2,420,658
Fund Balance	A-1	41,654,391	40,268,873
		<u>85,558,220</u>	<u>79,951,209</u>
Grant Fund:			
Due to Current Fund	A	1,978,997	1,481,213
Due to Dedicated Trust	B		800,000
Reserve for Encumbrances	A-12	9,803,265	10,433,062
Appropriated Reserves	A-12	19,444,713	17,010,403
Unappropriated Reserves	A-13	20,560	17,302
Unallocated Receipts	A-14	37,051	
		<u>31,284,586</u>	<u>29,741,980</u>
		<u>\$ 116,842,806</u>	<u>\$ 109,693,189</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.	2011	2010
REVENUE AND OTHER INCOME REALIZED:			
Fund Balance Utilized	A-2	\$ 20,800,000	\$ 20,000,000
Miscellaneous Revenue Anticipated	A-2	101,211,111	99,864,556
Receipts from Current Taxes	A-2	213,967,397	209,993,183
Non-Budgeted Revenue	A-2	5,104,057	5,819,073
		341,082,565	335,676,812
Other Credits to Income:			
Unexpended Balances of			
Appropriation Reserves	A-7	14,881,148	11,762,967
Interfunds Returned	A-4	1,481,213	97,561
Cancellation of Contracts Payable	A-8	81,280	1,007,505
TOTAL INCOME		357,526,206	348,544,845
EXPENDITURES:			
Budgeted Appropriations:			
Operations	A-3	272,184,721	269,449,697
Capital Improvements	A-3	1,600,000	1,000,000
Debt Service	A-3	36,201,758	36,370,933
Deferred Charges and Statutory			
Expenditures	A-3	22,547,749	19,649,039
Advance to Vo-Tech	A-4	800,000	
Refund Prior Year Revenues	A-4	27,463	83,265
Interfunds Advanced	A-4	1,978,997	1,481,213
TOTAL EXPENDITURES		335,340,688	328,034,147
EXCESS OF REVENUE OVER EXPENDITURES		22,185,518	20,510,698
FUND BALANCE:			
Balance, Beginning of Year	A	40,268,873	39,758,175
		62,454,391	60,268,873
Less: Utilized as Anticipated Revenue	A-2	20,800,000	20,000,000
Balance, End of Year	A	\$ 41,654,391	\$ 40,268,873

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, 2011

- 5 -
A-2
Sheet 1

	Ref.	Anticipated			Realized	Excess or (Deficit)
		Budgeted	Budget Amendments	Amended		
FUND BALANCE UTILIZED	A-1	\$ 20,800,000	\$	\$ 20,800,000	\$ 20,800,000	\$
MISCELLANEOUS REVENUES:						
Local Revenue:						
County Clerk	A-6	5,970,245		5,970,245	6,370,952	400,707
Surrogate	A-6	301,571		301,571	408,098	106,527
Sheriff	A-6	455,315		455,315	361,420	(93,895)
Emergency Dispatching	A-6	2,800,000		2,800,000	2,806,811	6,811
Medical Examiner	A-6	453,220		453,220	410,275	(42,945)
Rental of County Owned Property	A-6	335,000		335,000	410,941	75,941
Management Information Systems Services	A-6	45,000		45,000	52,825	7,825
Book Fines-Library	A-6	54,000		54,000	46,150	(7,850)
Planning & Development - GIS Receipts	A-6				6,750	6,750
Peer Grouping	A-6	2,550,000		2,550,000	2,873,491	323,491
Fees for Morris County Public Safety Training Academy	A-6	255,000		255,000	342,188	87,188
Human Services-Youth Center/Shelter	A-6	1,050,000		1,050,000	1,307,198	257,198
Housing of Federal and State Inmates	A-6	261,000		261,000	177,635	(83,365)
Public Works	A-6	475,000		475,000	434,316	(40,684)
Increased Fees as a result of Chapter 370:						
County Clerk	A-6	1,404,755		1,404,755	1,324,476	(80,279)
Surrogate	A-6	258,429		258,429	306,073	47,644
Sheriff	A-6	369,685		369,685	194,604	(175,081)
Subtotal Local Revenues		17,038,220		17,038,220	17,834,203	795,983
State Aid:						
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-6	1,474,944		1,474,944	1,474,944	
Permanent Disability - Patients in County Institutions (N.J.S. 44:7-38 et seq.)	A-6	21,300,000		21,300,000	22,297,179	997,179
Juvenile Justice - SFEA Funds	A-6				83,250	83,250
Social Services - State and Federal Share	A-6	7,061,583		7,061,583	8,504,755	1,443,172
NJ Ease Phase II	A-6	114,000		114,000	588,050	474,050
Vo-Tech State Aid Debt Service	A-6	133,058		133,058	133,058	
Subtotal State Aid		30,083,585		30,083,585	33,081,236	2,997,651
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	1,289,901		1,289,901	1,289,901	
Supplemental Social Security Income	A-6	503,043		503,043	503,043	
Psychiatric Facilities (c.73, P.L. 1990):						
Maintenance of Patients in State						
Institutions for Mental Diseases	A-6	6,924,878		6,924,878	6,924,878	
Maintenance of Patients in State						
Institutions for Developmental Disabilities	A-6	10,597,654		10,597,654	10,597,654	
Board of County Patients in State and Other Institutions	A-6	122,595		122,595	209,611	87,016
UMDNJ	A-6	11,997		11,997	11,997	
Subtotal State Assumption of Costs		19,450,068		19,450,068	19,537,084	87,016

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, 2011

- 6 -
A-2
Sheet 2

	Ref.	Anticipated			Realized	Excess or (Deficit)
		Budgeted	Budget Amendments	Amended		
Public and Private Revenues Offset with Appropriations:						
New Jersey Department of Health and Senior Services:						
Area Plan Grant - Title IIIB, IIIC1, and IIIC2	A-6	\$ 2,216,819	\$	\$ 2,216,819	\$ 2,040,252	\$ (176,567)
Bio-Terrorism	A-6	80,000	360,167	440,167	440,167	
New Jersey Department of the Treasury						
NJ Governor's Council on Alcoholism and Drug Abuse	A-6	521,328		521,328	521,328	
New Jersey Department of Community Affairs:						
LIHEAP-CWA	A-6		6,691	6,691	6,691	
2011 Universal Service Fund- CWA Administration	A-6		3,603	3,603	3,603	
New Jersey Department of Human Services:						
REACH Program, F1PZN	A-6		343,638	343,638	343,638	
Social Services for the Homeless, H1PZN	A-6		221,855	221,855	221,855	
ALPN	A-6		123,595	123,595	123,595	
Veterans Directed Home & Community-Based Services Program	A-6		90,318	90,318	90,318	
Chapter 51 - Alcoholism and Drug Abuse	A-6		868,505	868,505	868,505	
NACCHO Grant (National Association of County and City Health)	A-6		5,000	5,000	5,000	
PASP	A-6	451,656		451,656	451,656	
NJ Supplemental Nutrition Program	A-6		1,045	1,045	1,045	
Homeless Prevention	A-6		29,905	29,905	29,905	
New Jersey Department of Law and Public Safety:						
Insurance Fraud Reimbursement Program	A-6	250,000		250,000	250,000	
Juvenile Justice	A-6		507,924	507,924	507,924	
Police and Fire Training Program	A-6		4,908	4,908	4,908	
Victim Assistance Program	A-6		359,888	359,888	359,888	
Drug Recognition Expert Call Out and Assistance Program	A-6		42,000	42,000	42,000	
UASI (Urban Areas Security Initiative)	A-6	1,304,559	414,980	1,719,539	1,719,539	
Juvenile Accountability	A-6		28,256	28,256	28,256	
State Domestic Preparedness Program/Homeland Security Grant	A-6		1,050,000	1,050,000	1,050,000	
Law Enforcement Officers Training and Equipment Fund	A-6	6,036	3,620	9,656	9,656	
Project Lifesaver Program/Private Contribution	A-6		5,531	5,531	5,531	
Paul Coverdell Forensic Science Improvement Grant	A-6	78,595		78,595	78,595	
Body Armor Grant	A-6		28,181	28,181	28,181	
State Criminal Alien Assistance Program (SCAAP)	A-6		300,800	300,800	300,800	
Multi-Jurisdictional Narcotics Task Force	A-6	67,925	62,825	130,750	130,750	
DWI Enforcement Grant	A-6		20,000		20,000	
Safe Communities Construction	A-6	116,255		116,255	116,255	
SART/SANE Program	A-6	60,000		60,000	60,000	
New Jersey Department of Labor and Workforce Development:						
Workforce Investment Act	A-6		3,263,208	3,263,208	3,263,208	
Work First New Jersey	A-6		1,299,355	1,299,355	1,299,355	
Work First New Jersey - Interdepartmental Fund	A-6	35,294		35,294	35,294	
Workforce Investment Board -Rapid Response - ARRA	A-6	19,206		19,206	19,206	
Workforce Development Pharmaceutical NEG	A-6	334,501		334,501	334,501	
Workforce Development ARRA OJT	A-6	143,000	30,000	173,000	173,000	
DVRS/ARRA	A-6		36,635	36,635	36,635	
Workforce Development	A-6	47,246		47,246	47,246	
Smart Step Program	A-6		4,815	4,815	4,815	

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, 2011

	Ref.	Anticipated			Realized	Excess or (Deficit)
		Budgeted	Budget Amendments	Amended		
Public and Private Revenues Offset with Appropriations:						
New Jersey Department of Transportation:						
MAPS (Senior Citizens and Disabled Residents)	A-6	\$ 1,256,495	\$ 99,844	\$ 1,356,339	\$ 1,356,339	\$
Non-Urbanized Area Formula Program (Section 5311)	A-6		253,421	253,421	253,421	
Job Access: Reverse Commute Grant (JARC)	A-6		55,100	55,100	55,100	
Subregional Study Program	A-6		300,000	300,000	300,000	
Annual Transportation Program (2011)	A-6		4,031,000	4,031,000	4,031,000	
Middle Valley Road Bridge STP-COOS(210)	A-6		2,332,330	2,332,330	2,332,330	
Intersection Improvement/STP-COOS(042)	A-6		147,461	147,461	147,461	
High Bridge Branch Railroad	A-6		1,585,000	1,585,000	1,585,000	
Highway Rail Grade Crossing Program/2010	A-6		400,000	400,000	400,000	
Highway Rail Grade Crossing Program/STP-COOS(250)L240	A-6		178,000	178,000	178,000	
MUTCD Traffic Sign Inventory	A-6		133,000	133,000	133,000	
New Jersey Department of Environmental Protection:						
CEHA Grant	A-6		165,800	165,800	165,800	
Other Miscellaneous Programs:						
Economic Development Initiative (EDI)	A-6		297,000	297,000	297,000	
General Operating Support (HC)	A-6		20,844	20,844	20,844	
Subtotal Public and Private Revenues		<u>6,988,915</u>	<u>19,516,048</u>	<u>26,504,963</u>	<u>26,328,396</u>	<u>(176,567)</u>
Other Special Items:						
School Board Elections	A-6	350,000		350,000	354,686	4,686
Interest Income - Social Services	A-6	2,000		2,000	4,232	2,232
Motor Vehicle Fines - Dedicated Fund	A-6	3,350,000		3,350,000	3,066,190	(283,810)
Weights & Measures - Dedicated Fund	A-6	1,007,995		1,007,995	1,005,084	(2,911)
Subtotal Other Special Items		<u>4,709,995</u>		<u>4,709,995</u>	<u>4,430,192</u>	<u>(279,803)</u>
TOTAL MISCELLANEOUS REVENUES	A-1,A-6	78,270,783	19,516,048	97,786,831	101,211,111	3,424,280
AMOUNT TO BE RAISED BY TAXATION - County Purpose Tax	A-1,A-4	213,967,397		213,967,397	213,967,397	
TOTAL GENERAL REVENUES		<u>\$ 313,038,180</u>	<u>\$ 19,516,048</u>	<u>\$ 332,554,228</u>	<u>\$ 335,978,508</u>	<u>\$ 3,424,280</u>
NON-BUDGET REVENUES:						
Miscellaneous Revenues Not Anticipated	A-1,A-4				5,104,057	
					<u>\$ 341,082,565</u>	
ANALYSIS OF NON-BUDGET REVENUE - MISCELLANEOUS	Ref.	A-3		A-3		
REVENUE NOT ANTICIPATED:						
Added and Omitted Taxes	A-5				\$ 418,239	
Bail Forfeiture					52,900	
Excise Tax					457,031	
Interest Income					622,795	
Title IV-D Sheriff					217,221	
Grant Fund Cleanup Items					126,074	
Prior Year Appropriation Refund					90,534	
Other Items of Miscellaneous Revenue					3,119,263	
					<u>\$ 5,104,057</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, 2011

- 8 -
A-3
Sheet 1

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
GENERAL GOVERNMENT						
County Administrator						
Salaries and Wages	\$ 857,320	\$ 872,320	\$ 864,876	\$ 95,152	\$ 7,444	\$
Other Expenses	123,686	123,686	19,859		8,675	
Personnel						
Salaries and Wages	374,760	374,760	370,904		3,856	
Other Expenses	61,845	61,845	33,598	2,163	26,084	
Board of Chosen Freeholders						
Salaries and Wages	337,115	337,115	334,493		2,622	
Other Expenses	517,375	517,375	454,472	2,677	60,226	
County Clerk						
Salaries and Wages	1,883,950	1,871,950	1,753,424		118,526	
Other Expenses	220,000	220,000	142,220	1,597	76,183	
Elections						
Salaries and Wages	1,079,640	1,079,640	1,015,097		64,543	
Other Expenses	1,976,525	2,026,525	1,770,750	116,397	139,378	
Department of Finance						
Salaries and Wages	1,606,357	1,606,357	1,495,369		110,988	
Other Expenses	884,700	884,700	780,718	50,338	53,644	
Annual Audit	141,000	141,000			141,000	
Information Technology Division						
Salaries and Wages	2,724,330	2,724,330	2,701,316		23,014	
Other Expenses	743,213	743,213	463,607	141,059	138,547	
Board of Taxation						
Salaries and Wages	164,375	164,375	163,377		998	
Other Expenses	48,355	48,355	40,726		7,629	
County Counsel						
Salaries and Wages	274,750	274,750	273,741		1,009	
Other Expenses	507,000	577,000	531,623	931	44,446	
County Surrogate						
Salaries and Wages	728,060	740,060	726,412		13,648	
Other Expenses	49,612	49,612	41,598	402	7,612	

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

-8-
A-3
Sheet 1

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011

- 9 -
A-3
Sheet 2

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
GENERAL GOVERNMENT (continued)						
Engineering						
Salaries and Wages	\$ 1,469,070	\$ 1,469,070	\$ 1,392,631	\$ 32,387	\$ 76,439	\$
Other Expenses	92,675	92,675	46,328		13,960	
Economic Development						
Salaries and Wages	2,079,610	1,999,610	1,793,354		206,256	
Other Expenses	314,760	314,760	45,402	32,910	236,448	
Heritage Commission						
Salaries and Wages	73,225	73,225	49,854		23,371	
Other Expenses	20,225	20,225	9,222	320	10,683	
TOTAL GENERAL GOVERNMENT	19,353,533	19,408,533	17,314,971	476,333	1,617,229	
CODE ENFORCEMENT & ADMINISTRATION						
Weights & Measures						
Salaries and Wages	710,895	715,895	710,442		5,453	
Other Expenses	297,100	297,100	207,506	4,461	85,133	
TOTAL CODE ENFORCEMENT & ADMINISTRATION	1,007,995	1,012,995	917,948	4,461	90,586	
INSURANCE						
Liability Insurance	2,400,000	2,400,000	2,400,000			
Workers Compensation Insurance	1,200,000	1,200,000	1,178,108		21,892	
Group Insurance for Employees	34,450,000	34,450,000	26,173,152	46,578	8,230,270	
Health Benefits Walver	325,000	325,000	302,700		22,300	
TOTAL INSURANCE	38,375,000	38,375,000	30,053,960	46,578	8,274,462	
PUBLIC SAFETY						
Emergency Management						
Salaries and Wages	3,826,130	3,826,130	3,684,810		141,320	
Other Expenses	1,007,618	1,007,618	669,306	308,194	30,118	
Medical Examiner						
Salaries and Wages	725,325	725,325	663,908		61,417	
Other Expenses	130,320	130,320	73,730	30,296	26,294	
Sheriff's Office						
Salaries and Wages	9,929,495	9,889,495	9,120,496		768,999	
Other Expenses	530,940	530,940	319,367	177,045	34,528	

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

-9-
A-3
Sheet 2

COUNTY OF MORRIS

- 10-
A-3
Sheet 3

CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
PUBLIC SAFETY (continued)						
Prosecutor's Office						
Salaries and Wages	\$ 13,120,620	\$ 13,020,620	\$ 11,375,710	\$	\$ 1,644,910	\$
Other Expenses	490,000	490,000	409,865	43,915	36,220	
Jail						
Salaries and Wages	16,798,405	16,703,405	15,659,088		1,044,317	
Other Expenses	2,452,305	2,452,305	1,616,843	633,855	201,607	
Youth Center						
Salaries and Wages	2,145,045	2,145,045	1,999,636		145,409	
Other Expenses	111,090	111,090	75,056	8,162	27,872	
TOTAL PUBLIC SAFETY	51,267,293	51,032,293	45,667,815	1,201,467	4,163,011	
PUBLIC WORKS						
Road Repairs						
Salaries and Wages	3,236,775	3,236,775	3,057,859		178,916	
Other Expenses	2,981,850	2,981,850	2,444,495	429,804	107,551	
Bridges & Culverts						
Salaries and Wages	1,139,825	1,139,825	1,052,986		86,839	
Other Expenses	88,110	88,110	56,267	4,608	27,235	
Shade Tree Commission						
Salaries and Wages	765,070	765,070	712,776		52,294	
Other Expenses	32,625	32,625	11,912	388	20,325	
Buildings & Grounds						
Salaries and Wages	3,372,025	3,372,025	3,210,206		161,819	
Other Expenses	2,079,500	2,079,500	1,638,532	253,284	187,684	
Motor Service Center						
Salaries and Wages	1,964,550	1,964,550	1,788,070		176,480	
Other Expenses	878,550	878,550	746,325	28,593	103,632	

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

-10-
A-3
Sheet 3

COUNTY OF MORRIS

- 11 -
A-3
Sheet 4

CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011

	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.)	\$ 1,900,000	\$ 2,000,000	\$ 1,900,000	\$	\$ 100,000	\$
TOTAL PUBLIC WORKS	18,438,880	18,538,880	16,619,428	716,677	1,202,775	
HEALTH AND WELFARE						
Department of Health Management						
Salaries and Wages	347,038	347,038	169,584		177,454	
Other Expenses	144,900	144,900	128,227	13,221	3,452	
Department of Human Services Planning						
Salaries and Wages	1,822,905	1,822,905	1,628,224		194,681	
Other Expenses	189,630	189,630	75,721	15,205	98,704	
Office on Aging						
Salaries and Wages	999,317	999,317	890,641		108,676	
Other Expenses	172,562	172,562	65,702	608	106,252	
Aid to Charitable Hospitals	24,000	24,000	24,000			
Grants in Aid	2,795,153	2,795,153	2,101,193	693,960		
Seniors, Disabled & Veterans						
Salaries and Wages	127,130	127,130	103,296		23,834	
Other Expenses	444,175	444,175	197,726	28,220	218,229	
Morristown Memorial Hospital -SCS	89,144	89,144	66,849	22,295		
County Board of Social Services						
Salaries and Wages	7,311,035	7,311,035	6,668,139		642,896	
Other Expenses	4,869,348	4,869,348	3,722,788	105,500	1,041,060	
Maintenance of Patients in State Institutions For Mental Diseases						
Local Share	2,886,203	2,886,203	2,886,203			
State Share	6,695,726	6,695,726	6,695,726			

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, 2011

- 12 -
A-3
Sheet 5

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
HEALTH AND WELFARE (continued)						
Morris View Nursing Home						
Salaries & Wages	\$ 14,806,110	\$ 14,581,110	\$ 13,467,547	\$ 63,326	\$ 1,050,237	\$
Other Expenses	11,500,057	11,600,057	8,901,166	2,191,924	506,967	
Division of Youth and Family Services	1,289,901	1,289,901	1,289,901			
Assistance for SSI Recipients	503,043	503,043	503,043			
Assistance Dep Child: Local Share	121,811	121,811	121,811			
UMDNJ	17,139	17,139	17,139			
County Adjuster						
Salaries & Wages	205,095	205,095	204,100		995	
Other Expenses	47,095	97,095	76,175	20	20,900	
Maintenance of Patients in State Institutions for Developmental Disabilities	10,597,654	10,597,654	10,597,654			
Dental Clinic (R.S. 44:.5)	4,000	4,000	1,500		2,500	
TOTAL HEALTH & WELFARE	68,010,171	67,935,171	60,604,055	3,134,279	4,196,837	
PARKS & RECREATION						
Park Commission (R.S. 40:37-95)	13,675,000	13,825,000	13,825,000			
TOTAL PARKS & RECREATION	13,675,000	13,825,000	13,825,000			
EDUCATIONAL						
County Library Services						
Salaries & Wages	3,168,958	3,168,958	3,097,111		71,847	
Other Expenses	586,882	586,882	475,706	26,871	84,305	
Office of County Superintendent of Schools						
Salaries & Wages	188,590.00	188,590	142,283		46,307	
Other Expenses	12,970	12,970	7,240	2,287	3,443	
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

- 13 -
A-3
Sheet 6

CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
EDUCATIONAL (continued)						
County Extension Service						
Salaries & Wages	\$ 252,340	\$ 252,340	\$ 212,975	\$	\$ 39,365	\$
Other Expenses	58,650	58,650	46,574	24	12,052	
Reimbursement for Residents Attending Out of County Two Year College (N.J.S. 18A:64A-23)	85,000	85,000	60,545		24,455	
Vocational Schools	6,248,095	6,248,095	6,248,095			
Aid to Museums (R.S. 40:23-6.22)	21,600	21,600	14,300	7,300		
Morris County Public Safety Training Academy						
Salaries & Wages	662,385	662,385	630,532		31,853	
Other Expenses	141,793	141,793	102,877	2,481	36,435	
TOTAL EDUCATIONAL	23,027,263	23,027,263	22,638,238	38,963	350,062	
OTHER COMMON OPERATING FUNCTIONS						
Salary Adjustment	425,000	425,000			425,000	
TOTAL OTHER COMMON OPERATING FUNCTION	425,000	425,000			425,000	
UTILITY EXPENSES & BULK PURCHASES						
Utilities	6,800,000	6,800,000	4,773,998	229,321	1,796,681	
TOTAL UTILITY EXPENSES & BULK PURCHASES	6,800,000	6,800,000	4,773,998	229,321	1,796,681	
SUBTOTAL OPERATIONS	240,380,135	240,380,135	212,415,413	5,848,079	22,116,643	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES						
New Jersey Department of Health & Senior Services						
Title III Nutrition Program						
Salaries & Wages	1,497,170	1,497,170	1,430,825		66,345	
Other Expenses	3,724,450	3,724,450	2,024,434	798,094	901,922	
Area Plan Grant - Title IIIB, IIIC1, and IIIC2	868,688	868,688	634,873	228,000	5,815	
Bio Terrorism	80,000	440,167	440,167			
New Jersey Department of Community Affairs:						
LIHEAP -CWA		6,691	6,691			
2011 Universal Service Fund - CWA Administration		3,603	3,603			

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, 2011

	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	\$ 593,828	\$ 593,828	\$ 593,828		\$	\$
New Jersey Department of Human Services						
REACH Program, F1PZN		343,638	343,638			
Social Services for the Homeless, H1PZN		221,855	221,855			
ALPN	821,827	945,422	746,826	198,596		
PASP	451,656	451,656	451,656			
Chapter 51 - Alcoholism and Drug Abuse	109,240	977,745	977,745			
Veterans Directed Home & Community-Based Services Program		90,318	90,318			
NJ Supplemental Nutrition Program		1,045	1,045			
Homeless Prevention		29,905	29,905			
New Jersey Department of Law & Public Safety						
Insurance Fraud Reimbursement Program	250,000	250,000	250,000			
Juvenile Accountability		28,256	28,256			
Juvenile Justice		507,924	507,924			
Body Armor Grant		28,181	28,181			
Law Enforcement Officers Training and Equipment Fund	6,036	9,656	9,656			
Police and Fire Training Grant		4,908	4,908			
Drug Recognition Expert Call Out and Assistance Program		42,000	42,000			
State Domestic Preparedness Program/Homeland Security Grant		1,050,000	1,050,000			
Project Lifesaver Program/Private Contribution		5,531	5,531			
State Criminal Alien Assistance Program (SCAAP)		300,800	300,800			
Safe Communities Construction	116,255	116,255	116,255			
Multi-Jurisdictional Narcotics Task Force	67,925	130,750	130,750			
Paul Coverdell Forensic Science Improvement Grant	78,595	78,595	78,595			
NACCHO Grant (National Association of County and City Health)		5,000	5,000			
Victim Assistance Program		359,888	359,888			
UASI (Urban Areas Security Initiative)	1,304,559	1,719,539	1,719,539			
SART/SANE Program	60,000	60,000	60,000			
DWI Enforcement Grant		20,000	20,000			
New Jersey Department of Labor and Workforce Development						
Workforce Investment Act		3,263,208	3,263,208			
Work First New Jersey		1,299,355	1,299,355			
Work First New Jersey - Interdepartmental Fund	35,294	35,294	35,294			
Workforce Investment Board -Rapid Response - ARRA	19,206	19,206	19,206			
Workforce Development Pharmaceutical NEG	334,501	334,501	334,501			
Workforce Development ARRA OJT	143,000	173,000	173,000			
Workforce Development	47,246	47,246	47,246			
DVRs/ARRA		36,635	36,635			
Smart Step Program		4,815	4,815			

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

COUNTY OF MORRIS

- 15 -
A-3
Sheet 8

CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011

	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 Transportation						
Intersection Improvement STP/COOS(042)	\$	\$ 147,461	\$ 147,461	\$	\$	\$
MAPS (Senior Citizen and Disabled Residents)	1,654,062	1,753,906	1,753,906			
Non-Urbanized Area Formula Program (Section 5311)		253,421	253,421			
Job Access: Reverse Commute Grant (JARC)		55,100	55,100			
High Bridge Branch Railroad		1,585,000	1,585,000			
Subregional Studies Program		300,000	300,000			
Annual Transportation Program-County Aid		4,031,000	4,031,000			
MUTCD Traffic Sign Inventory		133,000	133,000			
Middle Valley Road Bridge STP-COOS(210)		2,332,330	2,332,330			
Highway Rail Grade Crossing Program/2010		400,000	400,000			
Highway Rail Grade Crossing Program/STP-COOS(250)L240		178,000	178,000			
New Jersey Department of Environmental Protection						
CEHA Grant		165,800	165,800			
Other Miscellaneous Grants						
Economic Development Initiative		297,000	297,000			
General Operating Support (HC)		20,844	20,844			
TOTAL PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUES	12,263,538	31,779,586	29,580,814	1,224,690	974,082	
TOTAL OPERATIONS	252,643,673	272,159,721	241,996,227	7,072,769	23,090,725	
CONTINGENT	25,000	25,000			25,000	
TOTAL OPERATIONS INCLUDING CONTINGENT	252,668,673	272,184,721	241,996,227	7,072,769	23,115,725	
CAPITAL IMPROVEMENTS						
Capital Improvement Fund	1,600,000	1,600,000	1,600,000			
TOTAL CAPITAL IMPROVEMENTS	1,600,000	1,600,000	1,600,000			

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

COUNTY OF MORRIS

- 16 -
A-3
Sheet 9

CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2011

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
DEBT SERVICE						
Payment of Bond Principal						
Park Bonds	\$ 2,638,000	\$ 2,638,000	\$ 2,638,000	\$	\$	\$
County College	2,235,000	2,235,000	2,235,000			
Other Bonds	23,203,000	23,203,000	23,203,000			
Interest on Bonds						
Park Bonds	490,968	490,968	490,968			
County College	714,888	714,888	714,888			
Other Bonds	6,604,362	6,604,362	6,604,362			
Green Acres Trust Loan Program						
Principal and Interest	315,540	315,540	315,540			
State of NJ DEP Loan Payments	20,000	20,000				20,000
TOTAL DEBT SERVICE	<u>36,221,758</u>	<u>36,221,758</u>	<u>36,201,758</u>			<u>20,000</u>
DEFERRED CHARGES & STATUTORY EXPENDITURES						
Contribution to:						
Public Employees Retirement System	8,960,788	8,960,788	8,960,788			
Social Security System	6,800,000	6,800,000	5,777,560		1,022,440	
Defined Contribution Retirement Plan	20,000	20,000	14,781		5,219	
Pension Fund	40,000	40,000	34,403		5,597	
Police & Firemen's Retirement System	6,326,961	6,326,961	6,326,961			
Unemployment Insurance	400,000	400,000	400,000			
TOTAL DEFERRED CHARGES & STATUTORY EXPENDITURES	<u>22,547,749</u>	<u>22,547,749</u>	<u>21,514,493</u>		<u>1,033,256</u>	
TOTAL GENERAL APPROPRIATIONS	<u>\$ 313,038,180</u>	<u>\$ 332,554,228</u>	<u>\$ 301,312,478</u>	<u>\$ 7,072,769</u>	<u>\$ 24,148,981</u>	<u>\$ 20,000</u>
				A	A	
Budget as Adopted	A-2	\$ 313,038,180				
Amendments per N.J.S.A. 40A:4-87		19,516,048				
	A-2	<u>\$ 332,554,228</u>				
Cash Disbursed	A-4		\$ 297,173,611			
Accounts Payable	A		4,138,867			
			<u>\$ 301,312,478</u>			

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

COUNTY OF MORRIS

2011

TRUST FUND

COUNTY OF MORRIS

- 17 -
B

TRUST FUND
BALANCE SHEET

ASSETS

	Ref.	December 31,	
		2011	2010
REGULAR FUND:			
Cash and Cash Equivalents		\$ 7,697,833	\$ 4,375,572
Investments		<u>1,000,000</u>	<u>1,000,000</u>
	B-1	8,697,833	5,375,572
Federal Grant Funds Receivable	B-5	3,288,956	4,094,192
Local Home Trust Funds Receivable	B-9	1,781,075	2,477,048
		<u>13,767,864</u>	<u>11,946,812</u>
DEDICATED FUND:			
Cash and Cash Equivalents		100,701,188	118,690,625
Investments		<u>25,000,000</u>	<u>2,250,000</u>
	B-2	125,701,188	120,940,625
Due from Grant Fund	B-2		800,000
Added and Omitted Taxes Receivable	B, B-11	<u>18,801</u>	<u>30,513</u>
		<u>125,719,989</u>	<u>121,771,138</u>
REVOLVING FUND:			
Cash and Cash Equivalents		1,616,872	1,593,069
Investments		<u>1,616,872</u>	<u>1,593,069</u>
	B-3	<u>1,616,872</u>	<u>1,593,069</u>
ROAD OPENING DEPOSITS:			
Cash and Cash Equivalents		3,248,548	2,746,879
Investments		<u>3,248,548</u>	<u>2,746,879</u>
	B-4	<u>3,248,548</u>	<u>2,746,879</u>
		<u>\$ 144,353,273</u>	<u>\$ 138,057,898</u>

LIABILITIES AND RESERVES

	Ref.	December 31,	
		2011	2010
REGULAR FUND:			
Reserve for Trust Funds	B-1	\$ 4,119,292	\$ 4,506,234
Due to Local Government Units	B-1	4,547,051	841,980
Community Development:			
Block Grant Appropriations	B-6	940,717	841,462
Local Home Trust Appropriations	B-8	327,104	300,205
Contracts Payable:			
Community Development Block Grant	B-7	2,026,814	2,416,953
Emergency Shelter Grant	B-7	99,416	92,502
CDBG - Recovery Grant	B-7	247,407	335,622
Homelessness Prevention Grant	B-7	5,514	434,985
Local Home Trust	B-10	<u>1,454,549</u>	<u>2,176,869</u>
		<u>13,767,864</u>	<u>11,946,812</u>
DEDICATED FUND:			
Reserve for Dedicated Funds	B-2	125,701,188	121,740,625
Reserve for Added and Omitted Taxes	B-11	18,801	30,513
		<u>125,719,989</u>	<u>121,771,138</u>
REVOLVING FUND:			
Reserve for Revolving Fund	B-3	1,616,872	1,593,069
		<u>1,616,872</u>	<u>1,593,069</u>
ROAD OPENING DEPOSITS:			
Reserve for Road Opening Deposits	B-4	<u>3,248,548</u>	<u>2,746,879</u>
		<u>3,248,548</u>	<u>2,746,879</u>
		<u>\$ 144,353,273</u>	<u>\$ 138,057,898</u>

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

-17-
B

COUNTY OF MORRIS

2011

CAPITAL FUND

COUNTY OF MORRIS

CAPITAL FUND
BALANCE SHEET

ASSETS

	Ref.	December 31,	
		2011	2010
GENERAL CAPITAL:			
Cash and Cash Equivalents		\$ 49,855,273	\$ 28,088,345
	C-2,C-3	49,855,273	28,088,345
Deferred Charges to Future Taxation:			
Funded	C-5	195,773,000	195,541,000
Unfunded	C-6	72,760,293	47,676,581
Federal/State Grants Receivable	C-19	4,337,444	6,030,446
		<u>322,726,010</u>	<u>277,336,372</u>
PARK CAPITAL:			
Cash and Cash Equivalents		2,104,604	2,292,565
Investments	C-2,C-4	2,104,604	2,292,565
Deferred Charges to Future Taxation:			
Funded	C-5	12,760,332	14,201,465
Unfunded	C-7	1,875,000	2,694,878
		<u>16,739,936</u>	<u>19,188,908</u>
		<u>\$ 339,465,946</u>	<u>\$ 296,525,280</u>

LIABILITIES, RESERVES AND FUND BALANCES

	Ref.	December 31,	
		2011	2010
GENERAL CAPITAL:			
Serial Bonds	C-12	\$ 191,073,000	\$ 195,541,000
Guaranteed Pooled Program Lease Revenue Bonds	C-14	4,700,000	
Guaranteed Pooled Program Lease Revenue Notes Payable	C-15	10,930,000	
Improvement Authorizations:			
Funded	C-9	37,644,985	31,059,133
Unfunded	C-9	70,875,711	43,123,750
Contracts Payable	C-3	14,866	14,866
Capital Improvement Fund	C-8	2,979,348	2,727,548
Reserve for Countywide Communications System	C-3	504,783	244,766
Reserve to Pay Debt Service	C-3	48,150	75,960
Fund Balance	C-1	3,955,167	4,549,349
		<u>322,726,010</u>	<u>277,336,372</u>
PARK CAPITAL:			
Serial Bonds	C-13	12,114,000	13,257,000
Green Acres Loan Payable - State of New Jersey	C-16	646,332	944,465
Improvement Authorizations:			
Funded	C-10	1,792,710	1,762,947
Unfunded	C-10	1,836,334	2,679,338
Fund Balance	C-1	350,560	545,158
		<u>16,739,936</u>	<u>19,188,908</u>
		<u>\$ 339,465,946</u>	<u>\$ 296,525,280</u>

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

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

	Ref.	General Capital	Park Capital
BALANCE, DECEMBER 31, 2010	C,C-3,C-4	\$ 4,549,349	\$ 545,158
Increased by:			
Reimbursement of Funds:			
Agreed-Upon Share of Cost - Other	C-2	164,750	
Premium on Sale of Bonds and Notes	C-2	175	
Cancellation of Improvement			
Authorizations	C-9, C-10	7,217	
MUA Capital Repayments:			
Other	C-2	154,716	
Morris County Insurance Fund - Reimbursement	C-2	4,700	
Other Miscellaneous Items	C-2	260	6,280
		<u>331,818</u>	<u>6,280</u>
		4,881,167	551,438
Decreased by:			
Appropriations to Finance:			
Current Year Improvement Authorizations	C-9	926,000	
Anticipated as Revenue in Park Operating Budget	C-2		200,000
Applied to Deferred Charges to Future Taxation			
Unfunded	C-7		878
		<u>926,000</u>	<u>200,878</u>
BALANCE, DECEMBER 31, 2011	C,C-3,C-4	<u>\$ 3,955,167</u>	<u>\$ 350,560</u>

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

COUNTY OF MORRIS

2011

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

COUNTY OF MORRIS

GENERAL FIXED ASSETS ACCOUNT GROUP
BALANCE SHEET

ASSETS	December 31,	
	2011 (Unaudited)	2010 (Unaudited)
Buildings and Building Improvements	\$ 131,482,704	\$ 131,482,704
Building Contents	6,815,171	6,771,492
Machinery and Equipment	25,875,882	25,413,182
Transportation Equipment	21,265,673	21,723,188
	<u>\$ 185,439,430</u>	<u>\$ 185,390,566</u>
FUND BALANCE		
Investment in General Fixed Assets	<u>\$ 185,439,430</u>	<u>\$ 185,390,566</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, 2011 AND 2010

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, 2011 AND 2010 (Continued)

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

1. Reporting Entity (Cont'd)

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

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

2. Description of Funds

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

The accounting policies of the County of Morris conform to the accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"). Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the County accounts for its financial transactions through the following separate funds and account groups which differ from the fund structure required by accounting principles generally accepted in the United States of America.

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

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

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

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

3. Basis of Accounting

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

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

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010 (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, 2011 AND 2010 (Continued)

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

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

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

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

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

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

Inventories of Supplies -- The cost of inventories of supplies for all funds are recorded as expenditures at the time individual items are purchased. The cost of inventories is not included on the various balance sheets.

General Fixed Assets Account Group (Unaudited) - general fixed assets are recorded at cost or estimated historical cost. Infrastructure assets are not included in general fixed assets, as per state directive. Major renewals and betterments are charged to the asset accounts; maintenance and minor repairs and replacements, which do not improve or extend the lives of the respective assets, are expensed currently. Donated fixed assets are valued at their fair market value on the date donated. The total value recorded for general fixed assets is offset by a "Reserve for General Fixed Assets." When properties are retired or otherwise disposed of, the asset and the reserve are adjusted accordingly. Assets recorded in the General Fixed Assets Account Group may also be recorded in the Current Fund and General Capital Fund. The values recorded in the General Fixed Asset Account Group and the Current Fund and the General Capital Fund may not always agree due to differences in valuation methods, timing of recognition of assets, and the recognition of infrastructure. Capital assets are reviewed for impairment.

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

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

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

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010 (Continued)

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

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

B. CASH AND INVESTMENTS

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

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

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

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

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

Deposits:

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

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

- The market value of the collateral must equal five percent of the average daily balance of public funds; and
- If the public funds deposited exceed 75 percent of the capital funds of the depository, the depository must provide collateral having a market value equal to 100 percent of the amount exceeding 75 percent.

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

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010 (Continued)

B. CASH AND INVESTMENTS (Cont'd)

Investments:

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

- (1) Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America;
- (2) Government money market mutual funds;
- (3) Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other external factor;
- (4) Bonds or other obligations of the local unit or bonds or other obligations of school districts of which the local unit is a part or within which the school district is located;
- (5) Bonds or other obligations, having a maturity date not more than 397 days from the date of purchase, approved by the Division of Investment of the Department of the Treasury for investment by local units;
- (6) Local government investment pools;
- (7) Deposits with the State of New Jersey Cash Management Fund; or
- (8) Agreements for the repurchase of fully collateralized securities if:
 - (a) the underlying securities are permitted investments pursuant to paragraphs (1) and (3) above;
 - (b) the custody of collateral is transferred to a third party;
 - (c) the maturity of the agreement is not more than 30 days;
 - (d) the underlying securities are purchased through a public depository as defined in statute; and
 - (e) a master repurchase agreement providing for the custody and security of collateral is executed.

As of December 31, 2011, cash and investments of the County consisted of deposits in savings accounts, demand deposits and certificates of deposit. During 2011, the County's investments consisted of certificates of deposit. The carrying amount of the County's cash and investments was \$276,057,786 at December 31, 2011.

The total of the bank balances of the County's cash and investments on deposit at December 31, 2011 was \$283,272,656. Investments consisted of certificates of deposit of \$26,000,000.

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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010 (Continued)

B. CASH AND INVESTMENTS (Cont'd)

The total of the bank balances of the County's cash and investments on deposit at December 31, 2010 was \$243,371,316. Investments consisted of certificates of deposit of \$13,250,000.00.

C. FUND BALANCE APPROPRIATED

\$21,200,000 of the \$41,654,391 fund balance of the Current Fund at December 31, 2011 has been appropriated as an item of revenue in the adopted 2012 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, 2011 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, 2011 AND 2010 (Continued)

E. COUNTY DEBT (Cont'd)

	December 31,		
	2011	2010	2009
Issued:			
County Improvement Authority Debt			
Debt Guaranteed by the County	\$ 197,992,000	\$ 150,012,000	\$ 162,507,000
General (Including County College and Vocational School):			
Bonds and Notes	191,073,000	195,541,000	207,055,000
Guaranteed Pooled Program Lease Revenue Bonds	4,700,000		
Guaranteed Pooled Program Lease Revenue Notes Payable	10,930,000		
Park Commission:			
Bonds, Notes and Loans	12,760,332	14,201,466	15,397,725
Total Issued	417,455,332	359,754,466	384,959,725
Authorized but not Issued:			
General:			
Bonds and Notes	61,830,293	47,676,581	41,023,758
Park Commission:			
Bonds and Notes	1,875,000	2,694,878	2,395,878
Total Authorized but not Issued	63,705,293	50,371,459	43,419,636
Less:			
Capital Projects for County College (N.J.S.A. 18A:64A-22.1 to N.J.S.A. 18A:64A-22.8)	13,921,500	10,879,821	10,840,821
Bonds Authorized by Another Public Body to be Guaranteed by the County	197,992,000	150,012,000	162,507,000
	<u>\$ 269,247,125</u>	<u>\$ 249,234,104</u>	<u>\$ 255,031,540</u>

County debt is summarized as follows:

The County statutory net debt at December 31, 2011 was .274%. 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>\$ 481,160,625</u>	<u>\$ 211,913,500</u>	<u>\$ 269,247,125</u>

Even though the \$15,630,000 of lease revenue bonds and lease revenue notes are payable to the Morris County Improvement Authority it is deductible to arrive at net debt, the amount is guaranteed by the County by ad valorem taxes and should be considered when evaluating the County's net debt situation.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010 (Continued)

E. COUNTY DEBT (Cont'd)

Based on the equalized valuation basis per N.J.S.A. 40A:202, of \$98,218,877,957, the County's remaining borrowing power under N.J.S.A. 40A:2-6 as of December 31, 2011, is as follows:

2% of Equalized Valuation of Real Property	\$ 1,964,377,559
Net Debt	<u>269,247,125</u>
Remaining Borrowing Power	<u><u>\$ 1,695,130,434</u></u>

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 12/31/10	Additions	Retirements	Balance 12/31/11
Serial Bonds:				
General Capital Fund	\$ 195,541,000	\$ 22,810,000	\$ 27,278,000	\$ 191,073,000
Park Capital Fund	13,257,000	1,495,000	2,638,000	12,114,000
MCIA Guaranteed Pooled Program:				
Lease Revenue Bonds		4,700,000		4,700,000
Lease Revenue Notes Payable		10,930,000		10,930,000
Loans Payable:				
Park Capital Fund				
Green Trust Loans	<u>944,465</u>		<u>298,133</u>	<u>646,332</u>
Total	<u>\$ 209,742,465</u>	<u>\$ 39,935,000</u>	<u>\$ 30,214,133</u>	<u>\$ 219,463,332</u>

Summary of County Debt Outstanding - Prior 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	<u>1,236,724</u>		<u>292,259</u>	<u>944,465</u>
Total	<u>\$ 222,452,724</u>	<u>\$ 15,080,000</u>	<u>\$ 27,790,259</u>	<u>\$ 209,742,465</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010 (Continued)

E. COUNTY DEBT (Cont'd)

GUARANTEED DEBT – MORRIS COUNTY IMPROVEMENT AUTHORITY

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

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

On July 15, 2003, the Morris County Improvement Authority issued \$20,870,000 of County of Morris Guaranteed Pooled Program Bonds. The County adopted a guaranty ordinance on June 11, 2003, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County. \$11,705,000 of these bonds were 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. This authorization to lend up to \$30,000,000 is on an revolving basis. As of December 31, 2011, a balance of \$17,037,452.41 is 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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010 (Continued)

E. COUNTY DEBT (Cont'd)

GUARANTEED DEBT – MORRIS COUNTY IMPROVEMENT AUTHORITY

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.

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.

On August 30, 2011, the Morris County Improvement Authority issued \$16,490,000 of 2011 County of Morris Guaranteed Loan Program Bonds. The County adopted a guaranty ordinance on June 8, 2011, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County.

On December 20, 2011, the Morris County Improvement Authority issued \$6,665,000 of County of Morris Guaranteed Authority Refunding Pooled Program Bonds. The County adopted a guaranty ordinance on November 21, 2011, 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 \$6,005,000 of the 2003 County of Morris Guaranteed Loan Revenue Bonds for the pooled Early Retirement Incentive.

On April 27, 2011, the Morris County Improvement Authority authorized approximately \$30,000,000 of 2011A County of Morris Guaranteed Renewable Energy Program Lease Revenue Bonds. The County adopted a guaranty ordinance on May 11, 2011, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County. On December 8, 2011 the Morris County Improvement Authority issued \$33,100,000 of 2011 County of Morris Guaranteed Renewable Energy Program Lease Revenue 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, 2011 was \$197,992,000.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010 (Continued)

E. COUNTY DEBT (Cont'd)

ANALYSIS OF DEBT ISSUED AND OUTSTANDING AT DECEMBER 31, 2011

General Capital Fund

General Improvement Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	
3/1/2013	4.950-5.150%	\$ 800,000
5/13/2013	5.125%	2,048,000
3/15/2015	3.000-5.000%	12,796,000
5/1/2015	2.750-3.125%	5,388,000
2/1/2016	3.125-3.750%	7,779,000
4/1/2016	3.625-4.250%	7,282,000
10/1/2016	4.630-5.030%	4,350,000
10/1/2016	3.625%	11,865,000
3/1/2018	0.700-2.960%	2,030,000
8/15/2019	4.125-4.250%	6,250,000
4/15/2020	2.750-3.750%	5,669,000
2/15/2021	3.000-5.000%	9,895,000
4/15/2022	1.500-4.000%	29,569,000
9/15/2022	5.000%	20,780,000
3/15/2024	4.000-5.000%	19,124,000
2/1/2025	3.600-5.000%	26,105,000
		<u>\$ 171,730,000</u>

Lease Revenue Notes - MCIA

<u>Final Maturity</u>	<u>Rate</u>	
8/20/2012	1.500%	\$ 10,930,000

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010 (Continued)

E. COUNTY DEBT (Cont'd)

Lease Revenue Bonds - MCIA

<u>Final Maturity</u>	<u>Rate</u>	
8/15/2012	2.000%	\$ 120,000
8/15/2013	3.000%	115,000
8/15/2014	4.000%	120,000
8/15/2015	4.000%	125,000
8/15/2016	4.000%	125,000
8/15/2017	4.000%	130,000
8/15/2018	4.000%	140,000
8/15/2019	5.000%	145,000
8/15/2020	4.500%	150,000
8/15/2021	4.500%	155,000
8/15/2022	4.500%	165,000
8/15/2023	5.000%	170,000
8/15/2024	5.000%	180,000
8/15/2025	3.000%	190,000
8/15/2026	3.000%	195,000
8/15/2027	5.000%	200,000
8/15/2028	5.000%	210,000
8/15/2029	5.000%	220,000
8/15/2030	4.375%	230,000
8/15/2031	4.375%	240,000
8/14/2032	4.375%	250,000
8/14/2033	4.375%	265,000
8/14/2034	4.375%	275,000
8/14/2035	4.375%	285,000
8/13/2036	4.375%	300,000
Total Lease Bonds Outstanding		<u>\$ 4,700,000</u>

County College Bonds (*)

<u>Final Maturity</u>	<u>Rate</u>	
5/1/2013	2.750-2.875%	\$ 515,000
3/15/2015	4.000%	1,619,000
8/15/2019	4.125-4.250%	4,303,000
2/15/2021	3.000-5.000%	2,010,000
4/15/2022	1.500-4.000%	10,896,000
		<u>\$ 19,343,000</u>
Total General Capital Fund Bonds Outstanding		<u>\$ 206,703,000</u>

* - Includes County College Bonds (Ch. 12)

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010 (Continued)

E. COUNTY DEBT (Cont'd)

Park Capital Fund

<u>Final Maturity</u>	<u>Park Serial Bonds</u> <u>Rate</u>	
5/13/2013	5.125%	\$ 587,000
2/1/2014	5.000%	930,000
3/15/2015	5.000%	1,136,000
3/15/2015	3.000-5.000%	1,444,000
5/1/2015	2.750-3.125%	210,000
8/15/2017	4.125%	1,331,000
4/15/2018	2.750-3.500%	1,573,000
2/15/2019	3.000-5.000%	1,900,000
4/15/2019	1.500-3.125%	1,508,000
9/15/2019	5.000%	1,495,000
		<u>\$ 12,114,000</u>

Park Capital Loans

<u>Final Maturity</u>	<u>Rate</u>	
5/13/2013	5.125%	\$ 80,580
2/1/2014	5.000%	349,726
3/15/2015	5.000%	216,026
		<u>\$ 646,332</u>

Total Bonded Debt Issued and Outstanding \$ 219,463,332

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>
2012	\$ 29,073,000	\$ 7,703,907	\$ 36,776,907
2013	28,042,000	6,523,118	34,565,118
2014	26,780,000	5,341,228	32,121,228
2015	25,557,000	4,282,390	29,839,390
2016	22,161,000	3,398,934	25,559,934
2017-2021	62,699,000	7,237,073	69,936,073
2022-2025	8,875,000	458,114	9,333,114
	<u>\$ 203,187,000</u>	<u>\$ 34,944,764</u>	<u>\$ 238,131,764</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010 (Continued)

E. COUNTY DEBT (Cont'd)

MORRIS COUNTY IMPROVEMENT AUTHORITY LEASES REVENUE BONDS PAYABLE

On August 30, 2011, the County entered into a lease agreement with the Morris County Improvement Authority in the amount of \$4,700,000. The lease was to fund the construction of an addition to the Public Safety Training Academy. Principal payments to the Improvement Authority will commence August 15, 2012 and will continue on a semiannual basis over 25 years. The following is a schedule of the future minimum lease payments under the capital lease, and the present value of the net minimum lease payments at December 31, 2011.

<u>Year</u>	<u>General Capital Fund</u>
2012	\$ 312,739
2013	313,719
2014	315,269
2015	315,469
2016	310,469
2017-2021	1,563,494
2022-2026	1,564,569
2027-2031	1,557,531
2032-2036	1,560,719
	<u>7,813,978</u>
Less: Amount representing interest	<u>(3,113,978)</u>
Present value of net minimum lease payments	<u><u>\$ 4,700,000</u></u>

BOND ANTICIPATION NOTES AND LEASE REVENUE 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, 2011; however, there was \$10,930,000 lease revenue notes issued through the Morris County Improvement Authority.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010 (Continued)

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, 2011, 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	\$	349,727
Patriots Path/Schooley's Mountain		216,025
Turkey Mountain/Pyramid Mountain		<u>80,580</u>
	\$	<u>646,332</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 2012 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 \$1,700,000. These are being utilized to fund the rehabilitation of the Saffin Pond Dam. The County has appropriated \$65,000 in its adopted 2012 Budget to fund loan 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) and 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 plans which cover substantially all County employees. Prudential Financial jointly administers the DCRP investments with the NJ Division of Pensions and Benefits. As a general rule, all full-time employees are eligible to join the PERS or the PFRS. However, if an employee is ineligible to enroll in the PERS or PFRS, the employee may be eligible to enroll in the DCRP.

Employees who are members of PERS and retire at a specific age according to the relevant tier category for that employee are entitled to a retirement benefit based upon a formula which takes "final average salary" during years of credible 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 \$15,302,530, \$12,668,646, and \$11,917,782, for 2011, 2010 and 2009, 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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010 (Continued)

G. PENSION PLANS (Cont'd)

The contribution policy is set by New Jersey State Statutes and, in most retirement systems, contributions are required by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. Effective with the first payroll to be paid on or after October 1, 2011 the employee contribution for PERS went from 5.5% to 6.5% while the employee contributions for PFRS increased to 10% from 8.5% of employees' annual compensation, as defined. Employee contributions remained at 5.5% for DCRP. 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. 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, of which \$2,030,000 was reissued by Refunding Pension Bonds in 2011.

H. ACCRUED SICK AND VACATION BENEFITS

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

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

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

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

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010 (Continued)

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

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, 2011. The County estimates that such liability would be approximately \$11,103,946. The amount is partially reserved in a Reserve for Accrued Sick and Vacation, as part of the Dedicated Funds in the amount of \$3,257,072 on the Other Trust Fund Balance Sheet.

Benefits paid in any future year will be charged to that year's budget. The 2011 County Budget did not include an appropriation for accrued benefits; however, accrued benefits paid in 2011 approximated \$542,928.

I. ENCUMBRANCES AND ACCOUNTS PAYABLE

Encumbrances existed in the following funds as of December 31:

	December 31,	
	2011	2010
Trust Fund - Reserved for Dedicated Funds	\$ 20,360,669	\$ 15,867,465
General Capital Fund - Improvement Authorizations	27,499,748	11,567,357
Park Capital Fund - Improvement Authorizations	225,361	185,781

Accounts payable in the Current Fund of \$4,138,867 represents salary and wage payments and related employers' social security due after December 31, 2011 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, 2011 AND 2010 (Continued)

J. RISK MANAGEMENT (Cont'd)

The December 31, 2011 audit was not filed as of the date of this report. Summarized, selected financial information for the years ended December 31, 2010 and 2009 for the Fund is as follows:

	2010	2009
Total Assets	\$ 8,523,256	\$ 7,575,923
Net Assets/(Deficit)	\$ 546,415	\$ (257,539)
Total Operating Revenue	\$ 3,379,358	\$ 3,213,775
Total Operating Expenses	\$ 2,984,510	\$ 3,003,308
Non Operating Revenue	\$ 409,106	\$ 305,437
Increase in Net Assets	\$ 803,954	\$ 515,904
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 2008, insurance premiums amounting to approximately \$16,854,379 along with the interest income were available to cover approximately \$18,066,635 of incurred claims and administration costs. The County had \$428,154 as advance deposits for cash flow purposes with Horizon at December 31, 2008. The County has \$2,729,982 in contracts payable on its Current Fund balance sheet at December 31, 2008, which together with advance deposits, approximates the liability for incurred but not reported claims. For the year ended December 31, 2008, there was a total of \$576,210 written-off to the specific stop loss pool for two individuals who exceeded the \$300,000 attachment point.

The 2007 and 2008 Horizon Blue Cross Blue Shield of NJ Minimum Premium settlements illustrate a deficit position for both policy years. Both policy years have been reviewed a questions raised to the accuracy of the administrative costs, claims and reserves that were reported by Horizon. In 2010 the County requested Horizon supply the agreements that supported their claims. As of the date of this audit they have not been provided to the County.

The 2009, 2010 and 2011 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. It is estimated that the potential surpluses would offset any deficits for the 2007 and 2008 policy years.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010 (Continued)

J. RISK MANAGEMENT (Cont'd)

The County also has adequate funds reserved to fund the settlements for policy years 2007 through 2011.

Worker's Compensation Insurance

The County is currently self-insured for workers' compensation risks. The County's worker's compensation claim activity is reported in the Trust Funds of the County. The County has not recorded specific case reserves nor has it recorded a reserve for incurred but not reported claims ("IBNR"). The County's actuary has estimated loss reserves at a 90% confidence level, discounted at 2.0% for the years ending December 31, 2011 and 2010, 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:

	2011	2010
Paid Claims	\$ 1,458,745	\$ 1,585,227
Loss Reserves	6,699,187	7,344,203
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:

Year	County Contributions	Employee Contributions	Interest Earned	Amount Reimbursed	Ending Balance
2009	\$	\$ 337,365	\$ 11,636	\$ 711,734	\$ 762,616
2010		357,978	4,384	707,228	417,750
2011	400,000	309,827	997	776,074	352,500

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010 (Continued)

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 at 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 received 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 2011 and 2010, the County had approximately 909 and 853 employees who met eligibility requirements and recognized expenses of approximately \$11,343,496 and \$10,300,873, respectively.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010 (Continued)

K. POST RETIREMENT BENEFITS (Cont'd)

The County accounts for certain post-employment health care benefits provided in accordance with Government Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. Employers that participate in *single-employer* or *agent multiple-employer defined benefit* OPEB plans (sole and agent employers) are required to measure and disclose an amount for annual OPEB cost on the accrual basis of accounting. Annual OPEB cost is equal to the employer's annual required contribution to the plan (ARC), with certain adjustments if the employer has a net OPEB obligation for past under- or over contributions.

The ARC is defined as the employer's required contributions for the year, calculated in accordance with certain parameters, and includes (a) the normal cost for the year and (b) a component for amortization of the total unfunded actuarial accrued liabilities (or funding excess) of the plan over a period not to exceed thirty years. If the methods and assumptions used in determining a plan's funding requirements meet the parameters, the same methods and assumptions are required for financial reporting by both a plan and its participating employer(s). However, if a plan's method of financing does not meet the parameters (for example, the plan is financed on a pay-as-you-go basis), the parameters nevertheless apply for financial reporting purposes.

The County as a sole employer should recognize OPEB expense in an amount equal to annual OPEB cost. Net OPEB obligations, if any, should be displayed as liabilities (or assets) in the financial statements.

Plan Description

The provisions of Chapter 88, P.L. 1974, along with any County approved ordinances and resolutions, provide the authority for the County to offer the post-employment health care benefits as detailed below.

The County provides medical, prescription drug and Medicare Part B reimbursement to retirees and their covered dependents. All active employees who retire from the County and meet the eligibility criteria will receive these benefits. As of December 31, 2011, the valuation date, approximately 1,321 retirees and surviving spouses, and 1,654 active members meet the eligibility requirements put forth in P.L. 1992, c 126. The County sponsors and participates in a single-employer defined benefit OPEB plan. The OPEB plan is administered by the County and does not issue a stand-alone financial statement.

Employees are eligible to receive postretirement health benefits through the County health plan by meeting either of the following criteria:

- Retires after 25 years or more of service credit in a New Jersey State retirement system and with at least 15 years of service with the County of Morris, or
- Retires at age 62 or older with at least 15 years of service with the County of Morris

The County subsidizes 100% of the cost of coverage for current retirees meeting the requirements outlined above and future retirees who have at least 20 years of service as of 7/1/11, the County Reimburses 100% of eligible retiree's Medicare Part B premiums.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010 (Continued)

K. POST RETIREMENT BENEFITS (Cont'd)

Annual OPEB Cost and Net OPEB Obligation

The District's annual OPEB cost is calculated based on the annual required contribution (ARC) of the employer. The District has engaged an actuary to calculate the ARC and related information per the provisions of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial accrued liabilities over a period not to exceed 30 years, with an assumption that payroll increases by 4% per year.

Actuarial Methods and Assumptions

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 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 were based on those used to value the New Jersey State Health Benefits Program. 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.

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 2009, 2010 and 2011 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 2011 valuation include a 2.50% anticipated rate of return on investments. For medical benefits, the initial rate utilized is 9.0% or 8.0% (depending on medical plan) 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 10.0%, decreasing to a 5.0% long-term trend rate after 10 years. For Medicare Part B reimbursements, the trend rate is 5.0%.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010 (Continued)

K. POST RETIREMENT BENEFITS (Cont'd)

Annual OPEB Cost per Actuarial Valuation

The following table shows the components of the County's annual OPEB cost for the year, the amount actually contribution to the plan and the County's obligation to the Plan at December 31, 2009, 2010 and 2011:

Benefit Obligations and Normal Cost

	Valuation December 31,		
	2009	2010	2011
Actuarial accrued liability (AAL):			
Retired employees	\$ 245,840,800	\$245,075,000	\$ 361,213,700
Active employees	302,274,400	337,680,900	390,385,800
Unfunded actuarial accrued liability (UAAL)	<u>\$ 548,115,200</u>	<u>\$ 582,755,900</u>	<u>\$ 751,599,500</u>
Normal cost at beginning of year	\$ 23,987,500	\$ 24,827,100	\$ 29,191,800
Amortization factor based on 30 years	\$ 17,618,300	\$ 18,731,900	\$ 20,638,300
Annual covered payroll	\$ 87,380,800	\$ 87,380,800	\$ 89,864,300
UAAL as a percentage of covered payroll	627.27%	666.92%	836.37%

Level Dollar Amortization

Calculation of ARC under Entry Age Method

ARC normal cost with interest to end of year	\$ 24,827,000	\$ 25,696,000	\$ 29,921,600
Amortization of unfunded actuarial accrued liability (UAAL) over 30 years with interest at year end	<u>17,618,300</u>	<u>18,731,900</u>	<u>20,638,300</u>
Annual Required Contribution (ARC)	42,445,300	44,427,900	50,559,900
Interest on net OPEB obligation	2,527,300	3,691,300	3,491,100
Adjustment to ARC	<u>(2,321,000)</u>	<u>(3,390,100)</u>	<u>(3,834,500)</u>
Annual OPEB cost (expense)	42,651,600	44,729,100	50,216,500
Pay as you go benefits	<u>(9,392,900)</u>	<u>(10,553,600)</u>	<u>(12,037,000)</u>
Net OPEB expense at June 30,:			
2009, 2010 and 2011, respectively	33,258,700	34,175,500	38,179,500
Prior year	<u>72,208,300</u>	<u>105,467,000</u>	<u>139,642,500</u>
Net OPEB obligation June 30,:			
2009, 2010 and 2011, respectively	<u>\$ 105,467,000</u>	<u>\$ 139,642,500</u>	<u>\$ 177,822,000</u>

Unfunded actuarial accrued liability (December 31, 2009)	<u>\$ 548,115,200</u>
Unfunded actuarial accrued liability (December 31, 2010)	<u>\$ 582,755,900</u>
Projected unfunded actuarial accrued liability (December 31, 2011)	<u>\$ 751,599,500</u>

Funding Status and Funding Progress

As of December 31, 2011, the actuarial accrued liability for benefits was \$751,599,500, all of which is unfunded.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010 (Continued)

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		Tax Rate per \$1,000
			Net Valuation Taxable of Real and Personal Property	Equalized Valuation of Real and Personal Property	
2007	\$ 101,516,706,133	\$ 71,944,781,498	\$ 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
2011	94,977,748,241	75,527,185,260	75,655,220,218	98,052,992,752	2.19

(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 15th, May 15th and August 15th. The fourth quarter's billing reflects an adjustment to the current year's actual levy and is due November 15th.

M. RELATED PARTY TRANSACTIONS

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

	December 31,	
	2011	2010
Morris County School of Technology	\$ 6,248,095	\$ 6,248,095
County College of Morris	11,600,000	11,600,000
Morris County Park Commission	13,675,000	13,675,000
	<u>\$ 31,523,095</u>	<u>\$ 31,523,095</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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010 (Continued)

O. INTERFUND RECEIVABLES AND PAYABLES

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 1,978,997	
Grant Fund		\$ 1,978,997
	<u>\$ 1,978,997</u>	<u>\$ 1,978,997</u>

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

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 2011 and 2010 were set at 1.5 and 2.0 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 2011, the Morris County Preservation Trust approved twelve projects to municipalities and/or non-profit organizations in 11 towns totaling \$11,626,750. Additionally, the Morris County Historic Preservation Trust Fund approved 29 projects to municipalities and non-profit organizations in 15 towns totaling \$2,571,162.

The Morris County Agriculture Development Board has approved 119 projects preserving 7,323 acres of farmland since the inception of the Morris County Farmland Preservation Program in 1987.

As of December 31, 2011, the balance in the Reserve for Open Space Trust Fund was approximately \$105.72 million of which approximately \$20.15 million has been encumbered for approved open space trust fund projects.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2011 AND 2010 (Continued)

P. OPEN SPACE TRUST FUND

In 2010, the Morris County Preservation Trust approved 15 projects to municipalities and/or non-profit organizations in 13 towns totaling \$17,731,500. Additionally, the Morris County Historic Preservation Trust Fund approved 29 projects to municipalities and non-profit organizations in 15 towns totaling \$2,503,946.

The Morris County Agriculture Development Board has approved 113 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.

Q. ECONOMIC DEPENDENCY

The County receives a substantial amount of its support from federal and state governments. A significant reduction in the level of support, if this were to occur, may have an effect on the County's programs and activities.

R. DEFERRED COMPENSATION

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

S. FIXED ASSETS - UNAUDITED

	Balance December 31, 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>
	Balance December 31, 2010	Additions	Adjustments/ Deletions	Balance December 31, 2011
Buildings and Building Improvements	\$ 131,482,704	\$	\$	\$ 131,482,704
Building Contents	6,771,492	59,705	16,026	6,815,171
Machinery and Equipment	25,413,182	1,109,705	647,005	25,875,882
Transportation Equipment	21,723,188	380,307	837,822	21,265,673
	<u>\$ 185,390,566</u>	<u>\$ 1,549,717</u>	<u>\$ 1,500,853</u>	<u>\$ 185,439,430</u>

**COUNTY OF MORRIS
ROSTER OF OFFICIALS**

The following officials were in office during 2011:

Name	Title	Term Expires
William J. Chegwiddden	Director	December 2012
Douglas R. Cabana	Deputy Director	December 2013
Gene F. Feyl	Freeholder	December 2012
Ann F. Grossi	Freeholder	December 2013
John J. Murphy	Freeholder	December 2012
Margaret Nordstrom	Freeholder	December 2011
Thomas J. Mastrangelo	Freeholder	December 2013

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

<u>Year</u>	<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>Unfunded Actuarial Accrued Liability (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
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%
2011	1/11	-0-	751,599,500	751,599,500	0.00%	89,864,300	836.37%

* - As of January 2009

COUNTY OF MORRIS

2011

CURRENT FUND

COUNTY OF MORRIS

CURRENT FUND

SCHEDULE OF CASH AND INVESTMENTS - TREASURER

	Ref.		
BALANCE, DECEMBER 31, 2010	A		\$ 77,530,551
Increased by Receipts:			
County Taxes	A-2	\$ 213,967,397	
Revenue Accounts Receivable	A-6	101,211,111	
Miscellaneous Revenue Not Anticipated	A-2	5,104,057	
Due to State of New Jersey	A-9	26,354,258	
Due to Boonton/Dover-Tower Rental	A	44,129	
Interfund Returned - Due from Grant Fund	A-1,A-10	1,481,213	348,162,165
			<u>425,692,716</u>
Decreased by Disbursements:			
Budget Expenditures	A-3	297,173,611	
Appropriation Reserves	A-7	16,189,696	
Interfund Advanced - Due from Grant Fund	A-1, A-10	1,978,997	
Due to State of New Jersey	A-9	27,954,258	
Refund of Prior Year Revenue	A-1	27,463	
Due to Boonton/Dover-Tower Rental		41,555	
Accounts Receivables-Vo-Tech	A-1	800,000	
Contracts Payable	A-8	76,311	344,241,891
			<u>344,241,891</u>
BALANCE, DECEMBER 31, 2011	A		<u>\$ 81,450,825</u>

COUNTY OF MORRIS

CURRENT FUND
SCHEDULE OF ADDED AND OMITTED TAXES RECEIVABLE

	Ref.	
BALANCE, DECEMBER 31, 2010	A	\$ 263,933
Increased by:		
Levy - Year 2011		<u>380,324</u>
		644,257
Decreased by:		
Collections	A-2	<u>418,239</u>
BALANCE, DECEMBER 31, 2011	A	<u><u>\$ 226,018</u></u>

COUNTY OF MORRIS

CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Ref.	Balance, December 31, 2010	Charges	Realized	Balance, December 31, 2011
Local Revenues:					
County Clerk	A-2	\$ 442,318	\$ 7,918,639	\$ 7,695,428	\$ 665,529
Surrogate	A-2		714,171	714,171	
Sheriff	A-2		556,206	556,024	182
Emergency Dispatching	A-2		3,014,654	2,806,811	207,843
Planning & Development - GIS Receipts			6,750	6,750	
Shared Medical Examiner			410,275	410,275	
Rental of County Owned Property	A-2	9,230	414,918	410,941	13,207
Management Information Systems Services	A-2		67,715	52,825	14,890
Book Fines-Library	A-2		46,150	46,150	
Peer Grouping	A-2		2,873,491	2,873,491	
Fees for Morris County Public Safety Training Academy	A-2	9,490	337,293	342,188	4,595
Human Services-Youth Center/Shelter	A-2	73,410	1,239,991	1,307,198	6,203
Housing of Federal and State Inmates	A-2	400	178,877	177,635	1,642
Public Works	A-2		587,605	434,316	153,289
Subtotal Local Revenues		534,848	18,366,735	17,834,203	1,067,380
State Aid:					
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-2		1,474,944	1,474,944	
Permanent Disability - Patients in County Institutions (N.J.S. 44:7-38 et seq.)	A-2		22,297,179	22,297,179	
Juvenile Justice - SFEA Funds	A-2		83,250	83,250	
Social Services - State & Federal Share	A-2		8,504,755	8,504,755	
NJ Ease Phase II	A-2		588,050	588,050	
Vo-Tech State Aid Debt Service	A-2		133,058	133,058	
Subtotal State Aid			33,081,236	33,081,236	
State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities:					
Social and Welfare Services (c.66, P.L. 1990):					
Division of Youth & Family Services	A-2		1,289,901	1,289,901	
Supplemental Social Security Income	A-2		503,043	503,043	
Psychiatric Facilities (c.73, P.L. 1990):					
Maintenance of Patients in State Institutions for Mental Diseases	A-2		6,924,878	6,924,878	
Maintenance of Patients in State Institutions for Developmental Disabilities	A-2		10,597,654	10,597,654	
Board of County Patients in State and Other Institutions	A-2		209,611	209,611	
UMDNJ	A-2		11,997	11,997	
Subtotal State Assumption of Costs			19,537,084	19,537,084	
Public and Private Revenues Offset with Appropriations:					
New Jersey Department of Health and Senior Services:					
Area Plan Grant - Title IIIB, IIIC1, and IIIC2	A-2		2,040,252	2,040,252	
Bio-Terrorism	A-2		440,167	440,167	
New Jersey Department of the Treasury:					
NJ Governor's Council on Alcoholism and Drug Abuse	A-2		521,328	521,328	
Recreation Opportunities for Individuals with Disabilities	A-2				
New Jersey Department of Community Affairs:					
LIHEAP-CWA	A-2		6,691	6,691	
2011 Universal Service Fund-CWA Administration	A-2		3,603	3,603	
New Jersey Department of Human Services:					
REACH Program, F1PZN	A-2		343,638	343,638	
Social Services for the Homeless, H1PZN	A-2		221,855	221,855	
Chapter 51	A-2		868,505	868,505	
NACCHO Grant (National Association of County and City Health)	A-2		5,000	5,000	
ALPN	A-2		123,595	123,595	
PASP	A-2		451,656	451,656	
State/Community Partnership Program	A-2		507,924	507,924	
NJ Supplemental Nutrition Program	A-2		1,045	1,045	
Homeless Prevention	A-2		29,905	29,905	
Veterans Directed Home & Community-Based Services Program	A-2	105,664	(15,346)	90,318	
New Jersey Department of Environmental Protection:					
CEHA Grant	A-2		165,800	165,800	

COUNTY OF MORRIS

CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

- 53 -

A-6

Sheet 2

	Ref.	Balance, December 31, 2010	Charges	Realized	Balance, December 31, 2011
Public and Private Revenues Offset with Appropriations:					
(continued):					
New Jersey Department of Law and Public Safety:					
UASI (Urban Areas Security Initiative)	A-2	\$	\$ 1,719,539	\$ 1,719,539	\$
Juvenile Accountability	A-2		28,256	28,256	
Insurance Fraud Reimbursement Program	A-2		250,000	250,000	
Police and Fire Training Program	A-2		4,908	4,908	
Law Enforcement Officers Training and Equipment Fund	A-2		9,656	9,656	
State Criminal Alien Assistance Program (SCAAP)	A-2		300,800	300,800	
Safe Communities Construction	A-2		116,255	116,255	
SART/Sane Program	A-2		60,000	60,000	
Paul Coverdell Program	A-2		78,595	78,595	
State Domestic Preparedness Program/Homeland Security Grant	A-2		1,050,000	1,050,000	
Multi-Jurisdictional Narcotics Task Force	A-2		130,750	130,750	
DWI Enforcement Grant	A-2		20,000	20,000	
Drug Recognition Expert Call Out and Assistance Program	A-2		42,000	42,000	
Project Lifesaver Program/Private Contribution	A-2		5,531	5,531	
Body Armor Grant	A-2		28,181	28,181	
Victim Assistance Project	A-2		359,888	359,888	
Inmate Program	A-2				
New Jersey Department of Labor and Workforce Development:					
Workforce Investment Act	A-2		3,293,208	3,293,208	
Work First New Jersey	A-2		1,299,355	1,299,355	
DVRS-ARRA	A-2		36,635	36,635	
Work First New Jersey - Interdepartmental Fund	A-2		35,294	35,294	
Workforce Investment Board - Rapid Response - ARRA	A-2		19,206	19,206	
Workforce Development Pharmaceutical NEG	A-2		334,501	334,501	
Workforce Development ARRA OJT	A-2		143,000	143,000	
Workforce Development	A-2		47,246	47,246	
Smart Step Program	A-2		4,815	4,815	
New Jersey Department of Transportation:					
MAPS	A-2		1,356,339	1,356,339	
Non-Urbanized Area Formula Program (Section 5311)	A-2		253,421	253,421	
Job Access: Reverse Commute Grant (JARC)	A-2		55,100	55,100	
Subregional Study Program	A-2		300,000	300,000	
Annual Transportation Program (2011)	A-2		4,031,000	4,031,000	
Middle Valley Road Bridge STP-COOS(210)	A-2		2,332,330	2,332,330	
Intersection Improvement/STP-COOS(042)	A-2		147,461	147,461	
High Bridge Branch Railroad	A-2		1,585,000	1,585,000	
Highway Rail Grade Crossing Program/2010	A-2		400,000	400,000	
Highway Rail Grade Crossing Program/STP-COOS(250)L240	A-2		178,000	178,000	
MUTCD Traffic Sign Inventory	A-2		133,000	133,000	
Other Miscellaneous Programs:					
General Operating Support (HC)	A-2		20,844	20,844	
Economic Development Initiative (EDI)	A-2		297,000	297,000	
Subtotal Public & Private Revenues			<u>26,222,732</u>	<u>26,328,396</u>	
Other Special Items:					
School Board Elections	A-2		354,686	354,686	
Interest Income - Social Services	A-2		4,232	4,232	
Motor Vehicle Fines - Dedicated Fund	A-2		3,066,190	3,066,190	
Weights & Measures - Dedicated Fund	A-2		1,005,084	1,005,084	
Subtotal Other Special Items			<u>4,430,192</u>	<u>4,430,192</u>	
TOTAL MISCELLANEOUS REVENUES		<u>\$ 640,512</u>	<u>\$ 101,637,979</u>	<u>\$ 101,211,111</u>	<u>\$ 1,067,380</u>
Ref.		A		A-4, A-2	A

COUNTY OF MORRIS

- 54 -

A-7

Sheet 1

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

	Balance December 31, 2010	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Administrative & Executive				
County Administrator				
Salaries and Wages	\$ 47,250	\$ 47,250	\$ 45,207	\$ 2,043
Other Expenses	20,924	20,924	5,099	15,825
Personnel				
Salaries and Wages	57,682	32,682	14,559	18,123
Other Expenses	25,457	25,457	11,344	14,113
Board of Chosen Freeholders				
Salaries and Wages	13,418	13,418	13,150	268
Other Expenses	87,782	87,782	27,876	59,906
County Clerk				
Salaries and Wages	187,715	127,715	118,597	9,118
Other Expenses	49,587	59,587	20,827	38,760
Elections				
Salaries and Wages	124,487	109,487	36,407	73,080
Other Expenses	184,819	199,819	25,812	174,007
Department of Finance				
Salaries and Wages	131,675	126,675	57,769	68,906
Other Expenses	192,882	197,882	144,980	52,902
Annual Audit	139,000	138,006	138,006	
Information Technology Division				
Salaries and Wages	222,429	187,429	104,232	83,197
Other Expenses	314,434	311,100	22,240	288,860
Board of Taxation				
Salaries and Wages	16,174	13,174	6,260	6,914
Other Expenses	36,213	39,213		39,213
County Counsel				
Salaries and Wages	15,356	15,356	10,488	4,868
Other Expenses	59,654	94,654	74,464	20,190
County Surrogate				
Salaries and Wages	33,397	29,397	27,528	1,869
Other Expenses	10,348	14,348	13,496	852
Engineering				
Salaries and Wages	100,142	100,142	55,771	44,371
Other Expenses	52,431	52,304	20,936	31,368
Economic Development				
Salaries and Wages	123,731	123,731	76,535	47,196
Other Expenses	181,296	181,296	118,703	62,593
Heritage Commission				
Salaries and Wages	17,942	17,942	1,916	16,026
Other Expenses	12,466	12,466	7,820	4,646
TOTAL GENERAL GOVERNMENT	2,458,691	2,379,236	1,200,022	1,179,214
CODE ENFORCEMENT AND ADMINISTRATION:				
Weights & Measures				
Salaries and Wages	37,153	37,153	26,676	10,477
Other Expenses	93,558	93,558	53,099	40,459
TOTAL CODE ENFORCEMENT AND ADMINISTRATION	130,711	130,711	79,775	50,936

COUNTY OF MORRIS

- 55 -
A-7
Sheet 2

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

	Balance December 31, 2010	Balance After Transfers	Paid or Charged	Balance Lapsed
INSURANCE:				
Liability Insurance	\$	\$ 100,000	\$ 78,696	\$ 21,304
Workers' Compensation Insurance	20,040	20,040		20,040
Group Insurance for Employees	6,794,758	6,194,758	1,935,675	4,259,083
TOTAL INSURANCE	6,814,798	6,314,798	2,014,371	4,300,427
PUBLIC SAFETY:				
Emergency Management				
Salaries and Wages	257,819	222,819	218,663	4,156
Other Expenses	132,033	162,033	100,034	61,999
Medical Examiner				
Salaries and Wages	33,131	30,131	19,956	10,175
Other Expenses	18,621	21,621	20,224	1,397
Sheriff's Office				
Salaries and Wages	588,542	568,542	567,107	1,435
Other Expenses	193,943	213,943	135,094	78,849
Prosecutor's Office				
Salaries and Wages	1,748,644	1,638,644	1,095,398	543,246
Other Expenses	142,023	192,023	146,546	45,477
Jail				
Salaries and Wages	1,298,169	1,248,169	1,064,219	183,950
Other Expenses	613,174	663,174	302,986	360,188
Youth Center				
Salaries and Wages	328,684	303,684	223,772	79,912
Other Expenses	53,087	78,087	32,087	46,000
TOTAL PUBLIC SAFETY	5,407,870	5,342,870	3,926,086	1,416,784
PUBLIC WORKS:				
Road Repairs				
Salaries and Wages	394,777	344,777	342,988	1,789
Other Expenses	758,801	808,801	607,120	201,681
Bridges and Culverts				
Salaries and Wages	238,417	238,417	236,159	2,258
Other Expenses	42,888	42,888	8,639	34,249
Shade Tree Commission				
Salaries and Wages	101,480	101,480	81,233	20,247
Other Expenses	22,004	22,004	3,735	18,269
Buildings & Grounds				
Salaries and Wages	354,086	304,086	283,199	20,887
Other Expenses	525,667	575,667	363,144	212,523
Motor Service Center				
Salaries and Wages	162,103	162,103	157,032	5,071
Other Expenses	211,330	211,330	95,014	116,316
TOTAL PUBLIC WORKS	2,811,553	2,811,553	2,178,263	633,290
HEALTH AND WELFARE:				
Department of Health Management				
Salaries and Wages	195,907	180,907	116,351	64,556
Other Expenses	25,270	40,270	25,589	14,681
Department of Human Services Planning				
Salaries and Wages	285,827	285,827	176,812	109,015
Other Expenses	102,768	102,768	25,955	76,813

COUNTY OF MORRIS

- 56 -

A-7

Sheet 3

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

	Balance December 31, 2010	Balance After Transfers	Paid or Charged	Balance Lapsed
HEALTH AND WELFARE (Continued):				
Office on Aging				
Salaries and Wages	\$ 78,523	\$ 78,523	\$ 39,537	\$ 38,986
Other Expenses	21,957	26,957	(52,410)	79,367
Senior, Disability and Veteran Services				
Salaries and Wages	49,336	49,336	5,637	43,699
Other Expenses	175,854	175,854	65,727	110,127
Aid to Charitable Hospitals	4,000	4,000	4,000	
Grants in Aid	636,868	636,868	606,311	30,557
Morristown Memorial Hospital- SCS	22,295	22,295	22,295	
County Board of Social Services				
Salaries and Wages	403,666	403,666	280,987	122,679
Other Expenses	1,226,175	1,206,175	428,312	777,863
Morris View Nursing Home				
Salaries and Wages	1,800,315	1,650,315	1,302,102	348,213
Other Expenses	2,476,791	2,626,791	1,348,673	1,278,118
County Adjuster				
Salaries and Wages	25,534	25,534	7,698	17,836
Other Expenses	12,528	12,528	11,573	955
Dental Clinic	5,395	5,395	120	5,275
TOTAL HEALTH AND WELFARE	7,549,009	7,534,009	4,415,269	3,118,740
EDUCATIONAL:				
County Library Services				
Salaries and Wages	276,702	236,702	213,391	23,311
Other Expenses	82,633	117,236	78,335	38,901
Office of County Superintendent of Schools				
Salaries and Wages	28,076	28,076	5,739	22,337
Other Expenses	5,856	5,856	1,140	4,716
County Extension Services				
Salaries and Wages	33,019	38,019	18,680	19,339
Other Expenses	12,225	12,225	5,730	6,495
County College				
Reimbursement for Residents attending out of				
County 2 year Colleges (N.J.S. 18A:64A-23)	21,571	21,571	7,105	14,466
Aid to Museums	8,013	8,013	8,013	
Morris County Public Safety				
Training Academy				
Salaries and Wages	69,156	59,156	18,459	40,697
Other Expenses	42,273	52,273	33,217	19,056
TOTAL EDUCATIONAL	579,524	579,127	389,809	189,318
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	2,279,878	2,279,878	937,554	1,342,324
TOTAL UTILITY EXPENSES & BULK PURCHASES	2,279,878	2,279,878	937,554	1,342,324

COUNTY OF MORRIS

- 57 -
A-7
Sheet 4

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

	Balance December 31, 2010	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	\$ 268,828	\$ 268,828	\$ 152,877	\$ 115,951
Other Expenses	1,785,060	1,723,090	212,104	1,510,986
Area Plan Grant	278,255	244,173	244,173	
State/Comm Partnership Act	3,257	3,257		3,257
Department of Human Services:				
ALPN	192,392	192,392	192,390	2
TOTAL PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUE	2,527,792	2,431,740	801,544	1,630,196
TOTAL OPERATIONS	30,634,826	29,878,922	15,942,693	13,936,229
Contingent	20,000	20,000	18,748	1,252
TOTAL OPERATIONS INCLUDING CONTINGENT	30,654,826	29,898,922	15,961,441	13,937,481
DEFERRED CHARGES & STATUTORY EXPENDITURES:				
Contribution to:				
Police and Fire Retirement System	4,409	4,409		4,409
Social Security System	1,138,108	1,138,108	225,559	912,549
Detective Pension Fund System of New Jersey	23,421	23,421	2,696	20,725
Defined Contribution Retirement Plan	5,984	5,984		5,984
TOTAL DEFERRED CHARGES & STATUTORY EXPENDITURES	1,171,922	1,171,922	228,255	943,667
TOTAL GENERAL APPROPRIATIONS	\$ 31,826,748	\$ 31,070,844	\$ 16,189,696	\$ 14,881,148
			A-4	A-1
Appropriation Reserves		\$ 20,294,607		
Reserve for Encumbrances		7,102,704		
Accounts Payable		4,429,437		
		31,826,748		
Less: Transferred to Contracts Payable		(755,904)		
		\$ 31,070,844		

COUNTY OF MORRIS**CURRENT FUND****SCHEDULE OF CONTRACTS PAYABLE**

	Ref.		
BALANCE, DECEMBER 31, 2010	A	\$	3,746,745
ENCUMBRANCES, DECEMBER 31, 2010	A		46,630
BALANCE, DECEMBER 31, 2010			<u>3,793,375</u>
Increased by:			
2011 Contracts	A-7		<u>755,905</u>
			4,549,280
Decreased by:			
Cash Disbursements	A-4	\$	76,311
Reserve for Encumbrances	A		4,532
Cancellations	A-1		<u>81,281</u>
			<u>162,124</u>
BALANCE, DECEMBER 31, 2011	A	\$	<u><u>4,387,156</u></u>

COUNTY OF MORRIS

CURRENT FUND
SCHEDULE OF DUE TO STATE OF NEW JERSEY

	Ref.	
BALANCE, DECEMBER 31, 2010	A	\$ 1,600,000
Increased by Receipts:		
Realty Transfer Fees	A-4	<u>26,354,258</u>
		27,954,258
Decreased by:		
Realty Transfer Fees Disbursements	A-4	<u>27,954,258</u>
BALANCE, DECEMBER 31, 2011	A	<u>\$</u>

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF CASH AND INVESTMENTS

	Ref.		
BALANCE, DECEMBER 31, 2010	A		\$ 1,196,349
Increased by Receipts:			
Grant Funds Receivable	A-11	\$ 25,091,940	
Due to Current Fund	A-4	1,978,997	
Unappropriated Reserves	A-13	8,789	
Miscellaneous Receipts	A-14	37,051	27,116,777
			<u>28,313,126</u>
Decreased by Disbursements:			
Returned to Current Fund	A-4	1,481,213	
Returned Overpayment:			
Returned to the State - ALPN	A-13	10,510	
Returned to Dedicated Trust Fund		800,000	
Cancellation - Transferred to Current Fund	A-11	117,603	
Appropriated Reserves Expenditures	A-12	22,521,158	24,930,484
			<u>24,930,484</u>
BALANCE, DECEMBER 31, 2011	A		<u>\$ 3,382,642</u>

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2010	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled	Transferred to/from General Fund	Returned Overpayment	Balance Dec 31, 2011
Department of Treasury:								
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 476,456	\$ 593,828	\$ 570,331	\$	\$ 109,173	\$ 20,679	\$	\$ 411,459
Department of Community Affairs:								
SHARE/COUNT Grant	59,841		31,224		28,617			
LIHEAP-CWA Administration		6,691	6,691					
2011 Universal Service Fund-CWA Administration		3,603	3,603					
Department of Labor and Workforce Development:								
Workforce Investment Act/ARRA-Workforce Investment Act	3,484,812	3,770,709	3,638,726					3,616,795
Work First New Jersey	2,763,925	1,401,101	1,298,627		130,799			2,735,600
ARRA-TANF Emergency Contingency Funds	21,006				19,557			1,449
Smart STEPS Program	12,038	4,815						16,853
ARRA-Division of Vocational Rehabilitation Services	8,657	36,635	45,292					
Department of Health and Senior Services:								
Bio Terrorism and Public Health Emergency Grant	284,215	440,167	462,972		21,295			240,115
Chapter 51 - Alcoholism and Drug Abuse	231,224	977,745	814,293		128,216	96,879		363,339
NACCHO Grant (National Association of County and City Health)		5,000	5,000					
Veterans Directed Home and Community-Based Services Program		90,318	90,318					
Department of Law and Public Safety:								
NJ Juvenile Justice Commission	376,679	507,924	547,986		2,538			334,079
Juvenile Accountability Block Grants	29,316	28,256	42,160					15,412
State Domestic Preparedness Program/Homeland Security Grant	6,044,918	2,769,539	2,015,163		5,865			6,793,429
Multi-Jurisdictional Narcotics Task Force		62,825						62,825
ARRA-Multi-Jurisdictional Narcotics Task Force	45,042	67,925	112,967					
County Office of Victim Witness Advocacy	14,476	359,888	102,432					271,932
Sexual Assault Response Team/Nurse Examiner Program	13,986	60,000	49,248		12,207			12,531
Insurance Fraud Reimbursement Program	136,515	250,000	259,458		121			126,936
Body Armor Replacement		28,181	28,181					
Megan's Law and Local Law Enforcement	7,758		7,758					
County Driving While Intoxicated Grant		20,000						20,000
Drug Recognition Expert Call Out and Assistance Program		42,000						42,000
Law Enforcement Officers Training and Equipment Fund		14,564	14,564					
Paul Coverdell Program		78,595						78,595
Project Lifesaver Program/Private Contribution		5,531		5,531				
Department of Transportation:								
MAPS (Senior Citizens and Disabled Residents)	896,195	1,696,616	565,431					2,027,380
Non-Urbanized Area Formula Program (Section 5311)		310,711	57,290					253,421
Safe Communities Construction	215	116,255	98,387		215			17,868
TransOptions, Inc.	628,571		628,571					
NYS&W Rail Line Bicycle and Pedestrian Path	1,618,927		233,684					1,385,243
Job Access Reverse Commute Grant (JARC)	159,776	55,100	114,876					100,000
Subregional Studies Program	221,641	300,000	213,160		8,481			300,000
Highway Rail Grade Crossing Program (SH46, Roxbury Twp, RE#2010-14)	170,000							170,000
ARRA-Subregional Staff Support	43,096		35,744		7,352			
Middle Valley Road Bridge STP-C00S(210)		2,332,330						2,332,330
FY2011 County Aid Program - Annual Transportation Program		4,031,000	4,031,000					
ARRA-Road Resurfacing, Rail Grade Crossing, Bridges, Traffic Signal Improv. Projects	5,628,641	2,443,461	3,809,162		54,801			4,208,139

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE

- 62 -
A-11
Sheet 2

	Balance Dec 31, 2010	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled	Transferred to General Fund	Returned Over Payment	Balance Dec 31, 2011
Department of Justice:								
State Criminal Alien Assistance Program (SCAAP)		\$ 300,800	\$ 300,800	\$	\$	\$	\$	\$
COPS Technology Grant	\$ 581,562		550,684					30,878
Department of Human Services:								
REACH Program	172,469	343,638	332,060		735	1		183,313
ALPN		597,078	559,440		10,510		10,510	37,638
Social Services for the Homeless, H1PZN	5,464	221,855	217,071		247	(1)		10,000
New Jersey's Supplemental Nutrition Program		1,045						1,045
Department of Environmental Protection:								
Improving the Upper Raritan Water Quality Management	4,100				4,100			
Waste Water Management Plan	100,000							100,000
ARRA-Waste Water Management Plan	80,670		52,962					27,708
County Environmental Health Act Grant	119,113	165,800	87,078		15,625			182,210
Department of State:								
PARIS Grant	58,608		55,500		3,108			
General Operating Support Grant (HC)	3,130	20,844	20,847		45	45		3,127
Other Programs:								
ARRA-Homeless Prevention and Recovery Plan (HPRP)	434,985		429,471					5,514
Economic Development Initiative (EDI)		297,000	297,000					
Emergency Shelter - Homeless Prevention		29,905						29,905
Highlands Plan Conformance Grant Program	11,576							11,576
ARRA-Energy Efficiency and Conservation Strategy	3,578,300		2,237,000					1,341,300
ARRA-Food Stamps Program	17,728		17,728					
	<u>\$ 28,545,631</u>	<u>\$ 24,889,278</u>	<u>\$ 25,091,940</u>	<u>\$ 5,531</u>	<u>\$ 563,607</u>	<u>\$ 117,603</u>	<u>\$ 10,510</u>	<u>\$ 27,901,944</u>
Ref.	A		A-10	A-13	A-12	A-10	A-10	A
Analysis of Funding:								
Local Funding			\$ 764,733					
State Funding			5,042,058					
Federal Funding			19,285,149					
			<u>\$ 25,091,940</u>					

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2010	Transferred from 2011 Budget	Expended	Cancelled	Balance Dec 31, 2011
Department of Treasury:					
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 433,888	\$ 593,828	\$ 898,096	\$ 109,173	\$ 20,447
Department of Community Affairs:					
SHARE/COUNT Grant	29,134		517	28,617	
LIHEAP-CWA Administration		6,691	6,691		
2011 Universal Service Fund-CWA Administration		3,603	3,603		
Department of Labor and Workforce Development:					
Workforce Investment Act/ARRA-Workforce Investment Act	3,485,970	3,770,709	5,775,871		1,480,808
Work First New Jersey	2,845,267	1,401,101	1,884,499	130,799	2,231,070
Smart STEPS Program	12,038	4,815			16,853
ARRA-Division of Vocational Rehabilitation Services	8,657	36,635	45,292		
ARRA-TANF Emergency Contingency Funds	21,005			19,557	1,448
Department of Health and Senior Services:					
Bio Terrorism and Public Health Emergency Grant	312,890	440,167	492,084	21,295	239,678
Chapter 51 - Alcoholism and Drug Abuse	221,792	977,745	974,845	128,216	96,476
NACCHO Grant (National Association of County and City Health)	9,114	5,000	4,280		9,834
Veterans Directed Home and Community-Based Services Program	39,050	90,318	129,368		
Department of Human Services					
REACH Program	197,436	343,638	359,074	735	181,265
ALPN	59,532	597,078	551,101	10,510	94,999
Mental Health Planning	10,512		2,928		7,584
Social Services for the Homeless, H1PZN	23,562	221,855	217,149	247	28,021
Project Phoenix Crisis Services-FEMA	200		190		10
Food Stamp Program	47,302				47,302
New Jersey's Supplemental Nutrition Program		1,045			1,045
Department of Law and Public Safety:					
NJ Juvenile Justice Commission	217,254	507,924	593,376	2,538	129,264
Juvenile Accountability Block Grants	12,721	28,256	37,691		3,286
State Domestic Preparedness Program/Homeland Security Grant	5,446,108	2,769,539	5,114,457	5,865	3,095,325
Multi-Jurisdictional Narcotics Task Force		62,825			62,825
ARRA-Multi-Jurisdictional Narcotics Task Force	45,042	67,925	112,967		
County Office of Victim Witness Advocacy	1,985	359,888	208,305		153,568
Sexual Assault Response Team/Nurse Examiner Program	12,208	60,000	52,879	12,207	7,122
Insurance Fraud Reimbursement Program	2,599	250,000	252,478	121	

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2010	Transferred from 2011 Budget	Expended	Cancelled	Balance Dec 31, 2011
Department of Law and Public Safety:					
Body Armor Replacement	\$ 41,400	\$ 28,181	\$ 25,226	\$	\$ 44,355
Megan's Law and Local Law Enforcement	5,653		5,653		
County Driving While Intoxicated Grant		20,000			20,000
Drug Recognition Expert Call Out and Assistance Program		42,000			42,000
Law Enforcement Officers Training and Equipment Fund	76,664	14,564	5,188		86,040
Paul Coverdell Program		78,595	17,862		60,733
Terrorism Program	313				313
Citizens Corp/CERT Initiative	1,993				1,993
HMEP Grant	4,202				4,202
Logistics and Commodities Distribution Plan	61				61
Project Lifesaver Program/Private Contribution	8,645	5,531	2,990		11,186
Department of Transportation:					
MAPS (Senior Citizens and Disabled Residents)	638,295	1,696,616	1,678,863		656,048
Non-Urbanized Area Formula Program (Section 5311)		310,711	229,160		81,551
Safe Communities Construction	215	116,255	98,387	215	17,868
TransOptions, Inc.	628,571		628,571		
NYS&W Rail Line Bicycle and Pedestrian Path	1,618,928		1,618,928		
Job Access Reverse Commute Grant (JARC)	105,542	55,100	155,542		5,100
Subregional Studies Program	157,305	300,000	148,824	8,481	300,000
Highway Rail Grade Crossing Program (SH46, Roxbury Twp, RE#2010-14)	170,000				170,000
Middle Valley Road Bridge STP-C00S(210)		2,332,330			2,332,330
FY2011 County Aid Program - Annual Transportation Program		4,031,000	1,848,561		2,182,439
ARRA-Road Resurfacing, Rail Grade Crossing, Bridges, Traffic Signal Improv. Projects	3,493,589	2,443,461	2,308,848	54,801	3,573,401
ARRA-Subregional Staff Support	18,096		10,744	7,352	
Department of Justice:					
SCAAP (State Criminal Alien Assistance Program)	970,870	300,800	265,744		1,005,926
COPS Technology Grant	416,101		396,025		20,076
Department of Environment Protection:					
Stormwater Management	5,793				5,793
Improving the Upper Raritan Water Quality Management	4,100			4,100	
Morris County Waste Water Management Plan	99,906		1,656		98,250
ARRA-Waste Water Management Plan	72,500		72,500		
County Environmental Health Act Grant	34,866	165,800	164,719	15,625	20,322

COUNTY OF MORRIS

-65-
A-12
Sheet 3

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2010	Transferred from 2011 Budget	Expended	Cancelled	Balance Dec 31, 2011
Department of State:					
PARIS Grant	\$ 85,005	\$	\$ 81,897	\$ 3,108	\$
General Operating Support (HC)	20,813	20,844	41,612	45	
Other Programs:					
Hospital Database Project	312				312
Larry Berger Donation	1,054				1,054
Honeywell Foundation	11,520				11,520
Emergency Food and Shelter - FEMA	7,021		7,021		
ARRA-Homeless Prevention and Recovery Plan	335,153		335,015		138
ARRA-Food Stamps Program	35,456		35,456		
Emergency Shelter - Homeless Prevention		29,905			29,905
Archival Preservation	158				158
Inmate Program/Private Contribution	545				545
Highlands Plan Conformance Grant Program	11,576				11,576
ARRA-Energy Efficiency and Conservation Strategy	3,602,049		3,454,970		147,079
Economic Development Initiative (EDI)		297,000	297,000		
E-911	1,263,929		669,720		594,209
	<u>\$ 27,443,465</u>	<u>\$ 24,889,278</u>	<u>\$ 32,324,423</u>	<u>\$ 563,607</u>	<u>\$ 19,444,713</u>
Ref.	A			A-11	A
Analysis of Funding:					
Local Funding		\$ 770,265			
State Funding		7,922,318			
Federal Funding		16,196,695			
		<u>\$ 24,889,278</u>			
Analysis of Balance Dec. 31, 2010 and 2011 Expenditures:					
Cash Disbursements		Ref.	\$ 22,521,158		
Appropriated Reserves	A \$ 17,010,403	A-10			
Encumbrances	A 10,433,062	A	9,803,265		
	<u>\$ 27,443,465</u>		<u>\$ 32,324,423</u>		

COUNTY OF MORRIS

-66-

A-13

FEDERAL AND STATE GRANT FUND
SCHEDULE OF UNAPPROPRIATED RESERVES

	Balance Dec 31, 2010	Grant Funds Received	Transferred to 2011 Budget	Cancelled	Returned Overpayments	Balance Dec 31, 2011
Department of Transportation:						
Job Access Reverse Commute Grant (JARC)	\$	\$ 3,158	\$	\$	\$	\$ 3,158
Department of Law and Public Safety:						
State/Community Partnership Act	17,277					17,277
Project Lifesaver Program	25	5,531	5,531			25
Youth Shelter Donations - 2011		100				100
ALPN - EBPI				10,000	10,000	
ALPN - HSAC				510	510	
	<u>\$ 17,302</u>	<u>\$ 8,789</u>	<u>\$ 5,531</u>	<u>\$ 10,510</u>	<u>\$ 10,510</u>	<u>\$ 20,560</u>
Ref.	A	A-10	A-11		A-10	A

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF UNALLOCATED RECEIPTS

	Ref.	
BALANCE, DECEMBER 31, 2010	A	\$
Increased by:		
Miscellaneous Receipts	A-10	<u>37,051</u>
BALANCE, DECEMBER 31, 2011	A	<u>\$ 37,051</u>

COUNTY OF MORRIS

2011

TRUST FUND

COUNTY OF MORRIS

- 68 -
B-1

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, 2010	B	\$ 5,375,572	\$ 27,332	\$ 26	\$ 841,980	\$ 3,871,707	\$ 634,527
Increased by Receipts:							
Federal Grant Funds Received	B-5, B-9	4,680,214	2,953,549	1,726,665			
Program Income	B-6, B-8	116,975	114,475	2,500			
Interest Earned on Investments		19,992			5,071	12,677	2,244
Other Receipts		5,443,577			3,700,000	1,634,813	108,764
		10,260,758	3,068,024	1,729,165	3,705,071	1,647,490	111,008
		15,636,330	3,095,356	1,729,191	4,547,051	5,519,197	745,535
Decreased by Disbursements		6,938,497	3,064,444	1,728,613		1,946,660	198,780
BALANCE, DECEMBER 31, 2011	B	\$ 8,697,833	\$ 30,912	\$ 578	\$ 4,547,051	\$ 3,572,537	\$ 546,755
Reserve for Trust Funds	B	\$ 4,119,292					
Due to Local Government Units	B	4,547,051			Caroline R. Foster Estate Fund		\$ 222,458
Community Development Block Grant		30,912			Railroad Surcharge Fund		324,297
Local Home Trust Fund		578					
		\$ 8,697,833					\$ 546,755

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, 2010		\$ 120,940,625	\$ 6,980,242	\$ 5,832,941	\$ 2,391	\$ 2,391,556	\$ 105,733,495
Increased by Receipts:							
Fines		5,423,581	3,990,224	1,433,357			
Due from Grant Fund		2,550,000				2,550,000	
Current Year Taxes		17,159,274					17,159,274
Added & Omitted Taxes	B-11	43,573					43,573
Interest Earned on Investments		529,012					529,012
Other Receipts		4,077,243				4,077,243	
Reimbursements - State		1,565,401					1,565,401
		<u>31,348,084</u>	<u>3,990,224</u>	<u>1,433,357</u>		<u>6,627,243</u>	<u>19,297,260</u>
		152,288,709	10,970,466	7,266,298	2,391	9,018,799	125,030,755
Decreased by Disbursements:							
Due from Grant Fund		1,750,000				1,750,000	
Other Disbursements		24,837,521	3,434,029	1,085,559		1,009,872	19,308,061
BALANCE, DECEMBER 31, 2011	B	<u>\$ 125,701,188</u>	<u>\$ 7,536,437</u>	<u>\$ 6,180,739</u>	<u>\$ 2,391</u>	<u>\$ 6,258,927</u>	<u>\$ 105,722,694</u>

COUNTY OF MORRIS

- 70 -
B-3

TRUST FUND
SCHEDULE OF CASH AND INVESTMENTS - REVOLVING FUND

	Ref.	Total	Unemployment Insurance Fund	Payroll Withholding Taxes	Stamp Meter Fund
BALANCE, DECEMBER 31, 2010	B	\$ 1,593,069	\$ 417,750	\$ 1,175,319	\$
Increased by Receipts:					
Budget Appropriation		270,000			270,000
Interest on Investments		1,075	997	78	
Payroll Taxes - Employees' and County's Share		54,536,896	709,827	53,827,069	
		54,807,971	710,824	53,827,147	270,000
		56,401,040	1,128,574	55,002,466	270,000
Decreased by Disbursements		54,784,168	776,074	53,738,094	270,000
BALANCE, DECEMBER 31, 2011	B	\$ 1,616,872	\$ 352,500	\$ 1,264,372	\$

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, 2010	B	\$ 2,746,879	\$ 2,281,758	\$ 465,121
Increased by Receipts:				
Road Opening Deposits		1,368,753	1,368,753	
Transfer from Road Opening Deposit Fund		27,534		27,534
Interest Earned on Investments		4,719	3,120	1,599
		1,401,006	1,371,873	29,133
		4,147,885	3,653,631	494,254
Decreased by Disbursements:				
Refunded or Applied to Road Repairs		868,683	814,562	54,121
Transfer to Road Opening Savings Fund		27,534	27,534	
Interest on Deposits: Transferred to Current Fund		3,120	3,120	
		899,337	845,216	54,121
BALANCE, DECEMBER 31, 2011	B	\$ 3,248,548	\$ 2,808,415	\$ 440,133

COUNTY OF MORRIS

- 72 -
B-5

TRUST FUND
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	Ref.	Total	Community Development Block Grant			Emergency Shelter Grant	CDBG Recovery Act Grant	Homelessness Prevention Grant
			2009	2010	2011			
BALANCE, DECEMBER 31, 2010	B	\$ 4,094,192	\$ 776,652	\$ 2,453,876	\$	\$ 92,502	\$ 335,820	\$ 435,342
Increased by:								
Grant - 2011 Program	B-6	2,148,313			2,048,896	99,417		
		6,242,505	776,652	2,453,876	2,048,896	191,919	335,820	435,342
Decreased by Receipts:								
Federal Grant Funds Received	B-1	2,953,549	776,652	1,566,510		92,503	88,413	429,471
BALANCE, DECEMBER 31, 2011	B	\$ 3,288,956	\$	\$ 887,366	\$ 2,048,896	\$ 99,416	\$ 247,407	\$ 5,871

COUNTY OF MORRIS

- 73 -
B-6

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
			2007	2008	2009	2010	2011			
BALANCE, DECEMBER 31, 2010	B	\$ 841,462	\$	\$	\$ 156,215	\$ 684,692	\$	\$	\$ 198	\$ 357
Increased by:										
Grant - 2011 Program Year	B-5	2,148,313					2,048,896	99,417		
Program Income	B-1	114,475				46,668	67,807			
De-Obligated	B-7	157,873	49,027		28,846	80,000				
		2,420,661	49,027		28,846	126,668	2,116,703	99,417		
		3,262,123	49,027		185,061	811,360	2,116,703	99,417	198	357
Decreased by:										
Cash Disbursements	B-1	778,332			71,521	706,779			32	
Contracts Payable	B-7	1,543,074					1,443,657	99,417		
		2,321,406			71,521	706,779	1,443,657	99,417	32	
Transfers			(49,027)		(113,540)	162,567				
BALANCE, DECEMBER 31, 2011	B	\$ 940,717	\$	\$	\$	\$ 267,148	\$ 673,046	\$	\$ 166	\$ 357

COUNTY OF MORRIS

- 74 -
B-7

TRUST FUND
SCHEDULE OF CONTRACTS PAYABLE - COMMUNITY DEVELOPMENT BLOCK GRANT

	Ref.	CDBG	Emergency Shelter	CDBG Recovery Act Grant	Homelessness Prevention
BALANCE, DECEMBER 31, 2010	B	\$ 2,416,953	\$ 92,502	\$ 335,622	\$ 434,985
Increased by 2011 Contracts	B-6	1,443,657	99,417		
		<u>3,860,610</u>	<u>191,919</u>	<u>335,622</u>	<u>434,985</u>
Decreased by:					
Cash Disbursements		1,675,923	92,503	88,215	429,471
De-Obligated	B-6	<u>157,873</u>			
		<u>1,833,796</u>	<u>92,503</u>	<u>88,215</u>	<u>429,471</u>
BALANCE, DECEMBER 31, 2011	B	<u>\$ 2,026,814</u>	<u>\$ 99,416</u>	<u>\$ 247,407</u>	<u>\$ 5,514</u>

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF UNEXPENDED BALANCES OF LOCAL HOME TRUST APPROPRIATIONS

	Ref.		
BALANCE, DECEMBER 31, 2010	B		\$ 300,205
Increased by:			
Federal Grant Funds Awarded	B-9	\$ 1,030,692	
De-Obligated	B-10	120,000	
Program Income	B-1	<u>2,500</u>	<u>1,153,192</u>
			1,453,397
Decreased by:			
Obligations	B-10	979,300	
Cash Disbursements		<u>146,993</u>	<u>1,126,293</u>
BALANCE, DECEMBER 31, 2011	B		<u>\$ 327,104</u>

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE - LOCAL HOME TRUST

	Ref.	
BALANCE, DECEMBER 31, 2010	B	\$ 2,477,048
Increased by:		
Federal Grant Funds Awarded	B-8	<u>1,030,692</u>
		3,507,740
Decreased by:		
Federal Grant Funds Received	B-1	<u>1,726,665</u>
BALANCE, DECEMBER 31, 2011	B	<u><u>\$ 1,781,075</u></u>

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF CONTRACTS PAYABLE - LOCAL HOME TRUST

	Ref.	
BALANCE, DECEMBER 31, 2010	B	\$ 2,176,869
Increased by:		
2011 Contracts	B-8	<u>979,300</u>
		3,156,169
Decreased by:		
De-Obligated	B-8	<u>120,000</u>
Cash Disbursements		<u>1,581,620</u>
BALANCE, DECEMBER 31, 2011	B	<u><u>\$ 1,454,549</u></u>

COUNTY OF MORRIS

- 78 -
B-11

TRUST FUND
SCHEDULE OF OPEN SPACE ADDED AND OMITTED TAXES RECEIVABLE

	Ref.		
BALANCE, DECEMBER 31, 2010	B	\$	30,513
Increased by:			
Levy Added and Omitted - Year 2011			<u>31,861</u>
			62,374
Decreased by:			
Collections	B-2		<u>43,573</u>
BALANCE, DECEMBER 31, 2011	B	\$	<u><u>18,801</u></u>

COUNTY OF MORRIS

2011

CAPITAL FUND

COUNTY OF MORRIS**CAPITAL FUND
SCHEDULE OF CASH AND INVESTMENTS**

	Ref.	General Capital	Park Capital
BALANCE, DECEMBER 31, 2010	C	\$ 28,088,345	\$ 2,292,565
Increased by Receipts:			
Serial Bonds	C-12,C-13	20,780,000	1,495,000
Lease Revenue Bonds	C-14	4,700,000	
Lease Revenue Notes Payable	C-15	10,930,000	
Premium on Notes & Bond Sale	C-1	175	
Interest on Investments	C-3; C-4	1,492	5,424
Capital Improvement Fund:			
Budgeted Appropriation	C-3,C-8	1,600,000	
MUA Capital Repayments:			
Other	C-1	154,716	
Reimbursement of Funds:			
State Share of Cost - Unfunded	C-6	269,335	
County/Municipality Share of Cost - Unfunded	C-6	70,000	
County/Municipality Share of Cost - Funded - Bonds	C-6	4,127,000	
County/Municipality Share of Cost - Funded - Leases	C-6	300,000	
Agreed-Upon Share of Cost - Other	C-1	164,750	
Federal/State Grants Receivable	C-19	938,125	
Reimbursement of Down Payment - Solar Energy Closing	C-8	25,000	
Reimbursement of Project Costs - Solar Energy Closing	C-6	740,134	
Down Payment - Park Ordinances	C-8		34,000
Morris County Insurance Fund - Reimbursement	C-1	4,700	
Reserve to Pay Debt Service - Morris County Votech	C-3	48,150	
Reserve for Countywide Communications System	C-3	260,017	
Fund Balance:			
Other Miscellaneous Items	C-1	260	6,280
		<u>45,113,854</u>	<u>1,540,704</u>
		<u>73,202,199</u>	<u>3,833,269</u>
Decreased by Disbursements:			
Improvement Authorizations	C-9,C-10	23,059,970	1,523,241
Down Payment - Park Ordinances	C-8	34,000	
Interest Income Transferred to:			
Park Operating Fund	C-4		5,424
Current Fund	C-3	1,492	
Fund Balance Anticipated as Revenue in			
Park Commission Operating Budget	C-1		200,000
Repayment for Grant Budget Modifications	C-6	175,504	
Reserve to Pay Debt Service	C-3	75,960	
		<u>23,346,926</u>	<u>1,728,665</u>
BALANCE, DECEMBER 31, 2011	C	\$ 49,855,273	\$ 2,104,604

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

Ref.	Balance/ (Deficit) December 31, 2010	Receipts				Disbursements		Transfers		Balance/ (Deficit) December 31, 2011
		Budget Appropriation	Serial Bonds	Leases	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
Fund Balance	C-1	\$ 4,549,349			\$ 324,601	\$		\$ 926,000	\$ 7,217	\$ 3,955,167
Capital Improvement Fund	C-8	2,727,548	1,600,000		25,000			1,339,255	55	2,979,348
Federal/State Grants Receivable	C-17	(6,030,446)			938,125				754,877	(4,337,444)
Contracts Payable	C	14,866								14,866
Due to Current Fund	C-2				1,492		1,492			
Reserve to Pay Debt Service	C-2	75,960			48,150		75,960			48,150
Reserve for Countywide Communications System	C-2	244,766			260,017					504,783
Ord. # Improvement Authorizations										
604	Bridge Improvements	80,902								80,902
628	Various Bridge Replacements and Rehabilitations	44,246				11,396				32,850
644	Various Bridge and Facility Improvements	17,674								17,674
663	Roads & Bridges	61,588								61,588
696	Road & Bridge Improvements	552								552
721	Automation Finance & P/R System	37,531								37,531
728	Various Public Works Projects	47,308				10,562				36,746
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				1,313				14,659
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	19,483								19,483
818	Various Bridge Improvements	18,137								18,137
827	Repairs & Modification to Existing Alarm System	299								299
833	Design & Construction of Roadway Drainage Improvements	1,263								1,263
845	Greystone Park Psychiatric Hospital, Plans & Specifications	1,303								1,303
849	Radio Communication System	(245,092)		245,000					92	
851	Pigeon Hill Wetland Mitigation Project	15,147								15,147
861	Road Resurface & Recon. Projects Various County Roads	20,659								20,659
862	Bridge Design & Construction Project Various County Bridges	269,946				8,321				261,625
868	Emergency Generator for City Garage & Install of Water Recycle System	40,147				33,286				6,861
876	NJDEP Permit & Install of Drainage Improvements Various City Roads	2,721								2,721
878	Construction, Washington Street Bridge in Town of Boonton	13,851				30			24,404	38,225
882	Various Improvements at Dept. of Long Term Care Services	920								920
908	County Bridge Design & Construction Projects	208,396				26,060				182,336
911	Acquisition & Installation of Trunked Radio Communication System	(173,533)		223,000			49,967		500	
923	Acq & Install of Furnishings & Equip for Long Term Care Service	5,790				1,045				4,745
941	Acq & Install of Video Security w/Recording Capability - Sheriff Comm Center	4,987								4,987
942	Road Resurfacing, Reconstruction & Improvement to County Roads	65,644				2,158				63,486
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				275				932
958	Acq of Various Properties in the Township of Washington	2,692				(233)				2,925
962	County Roadway Drainage Improvements	26,140								26,140
973	Acquisition & Installation Library System Upgrades - by Network Srvc Division	31,094				7				31,087
975	County Bridge Design & Construction Projects	434,968				26,853				408,115
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
993	Replacement HVAC at Var Locations in Morristown and at Library	109				82				27
995	Improvements to Speedwell Village	1,270				1,244				26
010	Road Improvement Projects	36,051								36,051
016	Additional Plans and Specifications for Greystone Hospital	305								305
018	Acq and Install of Phase II of the MC Integrated Justice Information System			125,000			125,537		537	
024	Replacement of Security System - MC Correctional Facility	893								893
025	Equipment replacement & Facility Imp to Morris View	4,049								4,049
027	Bridge Design and Construction Projects at Various County Locations	257,008				152,616				104,392
028	Renovation of the West Hanover Avenue Armory in the Twp of Morris	137,596								137,596
029	Acq of Various Properties in the Twp of Washington	27,869				(25,815)				53,704
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

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2010	Receipts					Transfers		Balance/ (Deficit) December 31, 2011
			Budget Appropriation	Serial Bonds	Leases Issued	Miscellaneous	Improvement Authorizations	Miscellaneous	From To	
038	Completion/Design & Installation of Fire pumps & Alarms at Various Facilities	\$ 17,741	\$	\$	\$	\$	14,652	\$	\$	\$ 3,089
045	Acquisition & Installation of Lighting Fixtures & Ceiling Tiles - County Facilities	4,707								4,707
050	Abatement, Rehabilitation, Demolition & Construction of Recreational Facilities on the Greystone Park Property	149,124					2,901			146,223
052	Replacement of Existing Chain Link Fencing & Gates- Various County Facilities	35,108					26,073			9,035
054	Design of Specifications for the Demolition of the Washington Building	36,951					36,951			
060	Replacement of Porches, Facades, Trim & Columns-Various County Facilities	19,241					3,250			15,991
063	Acq & Install of the Final Phase of the MC Integrated Justice Information System	(25,381)								(25,381)
064	Energy Savings Installations at Various County Facilities	70,938					6			70,932
065	Improvements to Speedwell Village	1,864		150,000			108,742			43,122
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 Div of Buildings & Grounds	137								137
068	Acq of Polisy's Records Mgmt Syst/Mobile Edition Products -MC Sheriff's Dept	7,552								7,552
069	Completion of an Emergency Svc Training Facility/Fire & Police	(29,390)					1,100			(30,490)
070	Repair/Replacement of County Correctional Facility Security System	14,216					42			14,174
071	Abatement and Demolition of Facilities on the Greystone Park Property	4,685					24			4,661
076	Roof Replacement at Various County Facilities	50,206					6,945			43,261
078	Replacement of HVAC Equipment in Various County Buildings	190								190
080	Acq of Replacement Vehicles & Equipment for the R&B Department and MSC	(4,418)		134,000			130,514		932	28,437
081	Road Improvement Projects	39,344					10,907			64,510
082	Replacement of Equip, Patient Mattresses & Hi-Low Beds at Morris View	64,510								860
085	Acq of a Replacement Aerial Lift Truck for Shade Tree Management	8,806		62,000			69,946			106,994
087	Abatement & Demolition of Facilities on the Greystone Park Property	(13,598)		150,000			29,408			
088	Acq of Security System for the Prosecutor's Special Enforcement Unit	9,980					9,980			
089	Design, Construction, Culvert Installation & Repair of County Bridges	78,353		174,000			124,832		790	128,311
090	Renovations & Improvements to CCM Facilities	3,493,184					3,317,373			175,811
091	Renovations & Upgrade of Bathrooms of the Fire & Police Academy	(5,601)					5,970			(11,571)
093	Acq of Smart Podium Systems In Each Fire & Police Academy Classroom	5,470								5,470
097	Renovation to County Garage Facilities	9,198								9,198
098	Installation of County Roadway Drainage Improvements	208,265					161,721			46,544
099	Replacement of Administration & Records Building Generator	52,167					7,595			44,572
104	Completion of Detailed Plans & Specifications for the Vacant Space - Morris View	19,386					17			19,369
105	Completion of Detailed Plans & Specifications for the Central Avenue Complex	150,486		180,000			2,690			327,796
106	Completion of Detailed Plans & Specifications for the County Facilities	(37,211)		171,000			20,937			112,852
107	Replacement of County Bridges	3,552,161					222,615		9,783	3,319,763
110	Renovation of Classrooms at the Public Safety Training Academy	13,557					10			13,547
111	Replacement of the Boiler Plant in the Administration and Records Building	1,222					13			1,209
112	Development of a Wastewater Management Plan to Identify Wastewater Alternatives	(21,313)					18			(21,331)
113	Analysis of Dam Conditions, Preparation of Operation Manuals, Dam Rehab	937,634					296,366			641,268
114	Roadway Design & Construction Projects	169,818					111,414			58,404
115	Replacement of Co Bridge No 1400-900 on Green Pond Rd, Twp of Rockaway	740,939					(4,155)		745,094	
116	Various Improvements to MV Including Renovations to the Dietary Loading Dock, Replacement of Laundry Equip and Mattresses and Acquisition of Hi-Lo Beds	27,998					27,504			492
117	Replacement of Boiler Control Panels at Morris View	(13,835)		47,000			33,165			
118	Replacement of Heating, Ventilating & Air Conditioning Equipment - County Facilities	(13,214)		42,000			28,786			
120	Construction of a Salt Storage Barn to be Shared With the Twp of Montville	7,217							7,217	
121	Construction of a Salt Storage Barn at the Wharton Garage	924					21			903
122	Acq of Replacement Vehicles and Equipment for the Road & Bridge Dept	2,150								2,150
123	Acquisition of New and Replacement Computers and Appurtenances	895,289					891,252			4,037
128	Acq & Installation of Upgrades to the Life Safety Complex Training Systems	361,700								361,700
129	Improvements to Historic Speedwell Village	57,521					98,829			(41,308)
130	Acquisition and Installation of an Emergency Generator at the S.E.U	17,431								17,431
132	Upgrades to Fire and Sprinkler Systems at Various County Facilities	118,610		100,000			239,645			(21,035)
135	Acq of Personal Protective Equip for Academy Fire Instructors	12,846					1,723			11,123
136	Completion of the Replacement of Boiler Plant in the Administration & Records Bldg	(29,496)		40,000			22			10,482
137	Bridge Design and Construction at Various County Locations	707,636		500,000		58,787	1,855,753			(589,330)
138	Replacement of Wood Structures at Various County Facilities	62,200					1,750			60,450
139	Rehabilitate & Connect all Utilities to County Facilities on the Greystone Park Property	(22,895)		500,000			22,718			454,387
140	Acq & Installation of Courthouse Security Equipment for Each Courtroom	3,937		35,000			38,681			256
141	Design and Install of County Roadway Drainage Improvements at Various Locations	500,693					232,880			267,813
142	Acq of Additional Radio Channels Incl Equipment, Licenses, & Coordination Fees	(75)					21,085			(21,160)
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	214,908					22			214,886

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2010	Receipts				Disbursements		Transfers		Balance/ (Deficit) December 31, 2011
			Budget Appropriation	Serial Bonds	Leases	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
145	Acq & Implementation of Automated Time & Attendance, Personnel & Payroll Systems	\$ (64,795)	\$	\$ 160,000	\$	\$	\$ 817	\$	\$	\$	\$ 94,388
146	Renovations of the Existing Central Ave Complex Building at Greystone Park	200,360					133,002				67,358
147	Financing, Acq, & Install of Renewable Energy Capital Equipment & Facilities	(475,000)				475,000					
148	Acquisition and Installation of Security Equipment at Various County Facilities	11,720					11,580				140
150	Design & Replacement of 24" PCCP Transmission Main in Randolph Twp	29,952		90,000			119,952				
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					25,764				236
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					15,800				(100)
160	Professional Consulting Services for Computer Aided Dispatch for a County-wide Public Safety Communications Center	135,049					30,196				104,853
161	Acq of New & Replacement Radios & Accessories for All County Government Users	5,391					5,391				
162	Replacement of Heating, Ventilating & Air Conditioning Equip at Various County Facilities	(92,804)		100,000			19,817				(12,621)
163	Development of Preliminary Feasibility Study & Design for Construction of New Wing on the Existing Office of Emergency Management & Communications Center	992,361		428,000			228,689				1,191,672
164	Acq of Replacement Vehicles & Equip for Road & Bridge Dept & Motor Service Center	(56,542)		66,000			9,458				
165	Roadway Design & Construction Projects	3,951,272					2,190,567				1,760,705
166	Acquisition and Installation of Security System for the Office of Temporary Assistance	1,657									1,657
169	Acq of a Ballistic Microscope for Ballistics Comparisons for Use By Sheriff's Office	75,800					66,521				9,279
171	Replace Boiler Plant in Public Safety Training Academy & the Medical Services Bldg	493,401					181,088				312,313
172	Roof Replacement at Various County Facilities	18,785									18,785
173	Various Improvements to the Morris View Healthcare Facility	(67,316)		132,000			22,877				41,807
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	87,402					87,402				
175	Acquisition of Specialized Training Equipment for the Public Safety Training Academy	36,266					2,117				34,149
176	Renovation of the Public Safety Training Academy	109,742					300				109,442
177	Initial Design of Phase II of Recreational Fields at Central Park of Morris County	174,313					300				174,013
178	County Roadway Drainage Improvement Projects	(255,637)		300,000			27,905				16,458
179	Replacement of Tree Removal/Pruning Equipment	125,000					125,000				
180	Replacement of Motors, Fans, and Pumps at Various County Locations	11,887					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.	168,635					154,614				14,021
183	Renovation to Central Ave Complex at Greystone Park to Accommodate Various Users	(2,606,759)		3,000,000			329,327				63,914
184	Bridge Design & Construction Projects at Various County Locations	532,091		500,000		204,269	316,700				919,650
185	Acquisition of Replacement Common Area Furniture Throughout County Buildings	23,480									23,480
186	Acquisition of a Portable Forensic Light Source by the Sheriff's Office	35,000					29,704				5,296
187	Acquisition of Replacement Pedestrian and Overhead Doors at Various Locations	12,927					12,927				
188	Restoration of Brick Facades & Replacement of Sidewalks/Curbs at Various Facilities	52,120					52,120				
189	Acquisition of Replacement Vehicles for the County Nutrition Program	82,500					68,126				14,374
190	Acquisition of Replacement Vehicles for the MAPS Program	31,326									31,326
191	Demolition of the Washington Building	9,475		193,000			100,706				101,769
192	Renovations & Improvements to Academic Buildings at the County College of Morris	1,594,829					1,531,732				63,097
193	Design/Consultant Costs for the Construction of an Expanded County Public Safety Complex	435,120		452,000			410,329				476,791
194	Renovation of 30 Schuyler Place to Include Classrooms & Computer Labs for CCM Programs	5,370		380,000			238,628				146,742
195	Replacement of Workstations for the Department of Planning & Development	(89,945)		90,000							
196	Design & Development of an Additional County Courtroom	(5,379)		475,000			447,213		55		22,408
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	4,065					4,065				
199	Acquisition of Replacement Vehicle for the Sheriff's Criminal Investigation Section	19									19
200	Acquisition of Evidence Shelving, Rolling Step Ladders, Refrigerators & Freezers for the Sheriff's Office Evidence Unit/Vault at the Central Avenue Complex	5,983		250,000			242,165				13,818
201	Improvements to Morris View Healthcare Center	(11,727)		200,000			188,113				160
202	Roadway Resurfacing, Construction & Improvements	3,522,976					674,481				2,848,495
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	91,561					91,561				
205	Replacement of Heating, Ventilating, & Air Conditioning Equipment at Various County Facilities	7,700					1,121				6,579
206	Replacement of Workstations for the County Prosecutor's Office	2,450		257,000			254,971				4,479
207	Design of Phase II Recreation Fields at Central Park at Morris County	33,700		200,000			95,237				138,463
208	Program Costs Including but not Limited to the Financing, Acquisition & Installation of Renewable Energy Capital Equipment in Public Facilities	(47,633)				265,133	202,500				15,000
210	Acquisition of Replacement Vehicles for the Buildings & Grounds Division	31,560					31,560				

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2010	Receipts					Transfers		Balance/ (Deficit) December 31, 2011
			Budget Appropriation	Serial Bonds	Leases	Miscellaneous	Improvement Authorizations	Miscellaneous	From To	
211	Replacement of Various Plumbing Fixtures	\$ 35,427	\$	\$	\$	\$	\$	\$	\$	\$ 35,427
212	Replacement of Motors, Fans and Pumps at Various County Locations	50,000					6,742			43,258
213	Renovation of the Old Burn Building & Tower at the Public Safety Training Academy	14,200								14,200
214	Replacement of Eight Foot High Chain Link Wire Fence Around Roxbury Radio Tower Site	37,104					29,675			7,429
215	Restoration of Brick Facades & Replacement of Sidewalks & Curbs - Bldgs & Grounds Division	75,000					3,485			71,515
216	Replacement of Pedestrian & Overhead Doors - Buildings & Grounds Division	50,000					39,530			10,470
217	Replacement of Lighting Fixtures & Hard Ceiling Tile - Buildings & Grounds Division	73,984								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	9,700		190,000			151,284			48,416
220	Acquisition of Replacement Vehicles & Equipment for Department of Public Works	10,700		150,000			204,229			(43,529)
221	Initial Costs of Renovation of the Central Avenue Complex to House Proposed Uses	33,700								33,700
223	Acquisition of Replacement X-Ray Machines to be Used at the Courthouse Lobby, Administration & Records Building Bridge & County Mailroom	6,700		138,000			143,586			1,114
224	Roof Replacements at Various Facilities Maintained by the Division of Building & Grounds	11,700								11,700
225	Bridge Design, Renovation & Construction Projects at Various County Locations	282,700		500,000		6,290	601,300			187,690
226	Abatement of Asbestos, Replacement of Lighting, Ductwork & all Other Items Related to the Creation of an Additional Courtroom in the Morris County Courthouse	21,700		200,000			329,610			(107,910)
227	Replacement of County Bridge #1400-999 on West Central Ave in the Borough of Wharton	1,000,000					488,073			511,927
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					300			24,700
231	Acquisition of New & Replacement Computers & Appurtenances - Dept of Information Services	100,000		100,000			110,134			89,866
232	Acquisition of a Computer Aided Dispatch/Records Management System	(144,242)		800,000			479,654			176,104
233	County Roadway Drainage Improvements	25,000					5,724			19,276
234	Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehabilitation	120,000					892,495			(772,495)
235	Upgrades to Fire & Sprinkler Systems at Various County Facilities	29,000					105,300			(76,300)
236	Program Costs Relating to the Energy Savings Improvement Program to be Operated Through the Morris County Improvement Authority								150,000	150,000
237	Replacement of 24" PCCP in Pleasant Hill Road by the M.C.M.U.A			295,000			310,000		15,000	
238	Completion of Renovations at 30 Schuyler Pl for Classrooms & Computer Labs - CCM Programs			333,000			334,757		17,000	15,243
239	Completion of Demolition of the Washington Building			100,000			11,257		10,000	98,743
240	Construction of the Utility Relocation and Site Demolition Work Associated with the Construction of the Morris County Public Safety Training Academy Expansion			750,000			746,537		145,000	148,463
241	Replacement of Carpeting & Window Fixtures - Buildings & Grounds Division						28,666		50,000	21,334
242	Replacement of Pedestrian & Overhead Doors - Buildings & Grounds Division								25,000	25,000
243	Expansion of the Department of Buildings & Grounds Building Access Control Systems								25,000	25,000
244	Improvement of the Morris View Healthcare Center			200,000			262,064		27,000	(35,064)
245	Acquisition of Replacement Vehicles/Equipment for the County Department of Public Works						87,689		150,000	62,311
247	Update & Improve the Hanover Garage Hazardous Waste Storage Pad/Facility								49,000	49,000
248	Replacement of the Existing County-wide Trunked Radio System			11,000,000			31,098		620,000	11,588,902
249	County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority				16,000,000					16,000,000
250	Acquisition of a Replacement S.U.V. for Use by the Sheriff's Protective Services Division								32,000	32,000
251	Acquisition of a Replacement Prisoner Transportation Van - Sheriff's Protective Services Division								45,000	45,000
252	Replacement of the Sheriff's Office Legal Services Database						125,000		125,000	
254	Acquisition of Video Camera & Alarm Systems for Radio Transmission Sites						300		5,000	4,700
255	Acquisition of Motorola Gold Elite Gateway Equip to Connect Consoles to Upgraded Radio System						300		8,000	7,700
257	Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements						174,958		100,000	(74,958)
259	Renovation of the Central Ave Complex to House St. Clares Behavioral Health and the Nonprofit Mall on the Former Greystone Property								240,000	240,000
260	Replacement of Computer Equipment for Various County Departments and Divisions								400,000	400,000
		<u>\$ 28,088,345</u>	<u>\$ 1,600,000</u>	<u>\$ 24,907,000</u>	<u>\$ 16,000,000</u>	<u>\$ 2,606,854</u>	<u>\$ 23,059,970</u>	<u>\$ 286,956</u>	<u>\$ 3,027,404</u>	<u>\$ 49,855,273</u>

Ref.

C	C-2	C-6, C-18	C-9	C
Lease Bonds			\$ 4,700,000	
Lease Notes			10,930,000	
County/Municipality Share of Cost - Unfunded			70,000	
County/Municipality Share of Cost - Unfunded - Leases			300,000	
			<u>\$ 16,000,000</u>	

COUNTY OF MORRIS

PARK CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

	Ref.	Balance/ (Deficit) December 31, 2010	Receipts		Disbursements		Transfers		Balance/ (Deficit) December 31, 2011
			Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
Fund Balance	C-1	\$ 545,158	\$	\$ 6,280	\$	\$ 200,000	\$ 878	\$	\$ 350,560
Capital Improvement Fund	C-8			34,000			34,000		
Due to Park Operating Fund	C-2			5,424		5,424			
Ord. #									
172 Park Linear Path Improvements		(878)						878	
193 Imp to Berkshire Valley Golf Course, Mennen Sports Arena		6,566			6,566				
196 Reno & Replace at Mennen Arena, Restrooms & Dasherboard in Rink 2									
199 Various Imp: Dam Safety, Paving Facilities, Security & Golf Courses		79,656			56,009				23,647
201 Improvements to Park Commission Facilities		154,430			137,753				16,677
204 Improvements & Renovations of MC Park Commission Facilities		638,692			453,793				184,899
206 Improvements of MC Park Commission Facilities		132,859	115,000		28,150				219,709
207 Acq of Vehicles and Equipment by the MC Park Commission		25,872	47,000		72,872				
208 Purchase of Vehicles & Equipment Necessary for Park Police Operations		39,381			8,859				30,522
209 Improvements of Morris County Park Commission Facilities		566,470	583,000		4,714				1,144,756
210 Acq of Vehicles & Equip by Morris County Park Commission		(14,662)	150,000		90,882				44,456
211 Improvement of Morris County Park Commission Lands		65,121	100,000		38,205				126,916
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			52,772				1,128
213 Acq of Vehicles & Equip by Morris County Park Commission			500,000		572,666			34,000	(38,666)
		<u>\$ 2,292,565</u>	<u>\$ 1,495,000</u>	<u>\$ 45,704</u>	<u>\$ 1,523,241</u>	<u>\$ 205,424</u>	<u>\$ 34,878</u>	<u>\$ 34,878</u>	<u>\$ 2,104,604</u>
Ref.	C		C-13		C-10				C

COUNTY OF MORRIS

CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

	Ref.	<u>General Capital</u>	<u>Park Capital</u>
BALANCE, DECEMBER 31, 2010	C	\$ 195,541,000	\$ 14,201,465
Increased by:			
Serial Bonds Issued	C-12,C-13	20,780,000	1,495,000
Guaranteed Pooled Program Lease Revenue Bonds	C-14	4,700,000	
ERI Pension Refunding Bonds	C-12	<u>2,030,000</u>	
		<u>223,051,000</u>	<u>15,696,465</u>
Decreased by:			
Serial Bonds Retired	C-12,C-13	25,438,000	2,638,000
Defeased 2003 ERI Pension Bonds	C-12	1,840,000	
Repayment under Green Acres Loan Program	C-16	<u></u>	<u>298,133</u>
		<u>27,278,000</u>	<u>2,936,133</u>
BALANCE, DECEMBER 31, 2011	C	<u>\$ 195,773,000</u>	<u>\$ 12,760,332</u>

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Improvement Description	Ord. No.	Balance, December 31, 2010	Authorized	Authorizations Canceled	Bonds Issued	Lease Bonds Issued	Funded by Various Sources	Balance, December 31, 2011	Analysis of Balance December 31, 2011		
									Lease Notes Payable	Expended	Unexpended Improvement Authorizations
Automated Finance and PIR System	721	\$ 159,000	\$	\$	\$	\$	\$	\$ 159,000	\$	\$	\$ 159,000
Radio Communication System	849	245,092			245,000		92				
Pigeon Hill Wetland Mitigation Project	851	45,000						45,000			45,000
Construction, Washington Street Bridge in Town of Boonton	878	24,404					24,404				
Acquisition & Installation of Trunked Radio Communication System	911	173,533	49,967		223,000		500				
Acq and Install of Phase II of the MC Integrated Justice Information System	018		125,537		125,000		537				
Bridge Design & Construction Projects at Various County Locations	027	281,503						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	105,000						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						
Completion of an Emergency Srvc Training Facil/Fire & Police Academy	069	113,000						113,000		30,490	82,510
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	188,000		53,068	134,000		932				
Acq of a Replacement Aerial Lift Truck for Shade Tree Management	085	62,000			62,000						
Abatement & Demolition of Facilities on the Greystone Park Property	087	804,000			150,000			654,000			654,000
Design, Construction, Culvert Installation & Repair of County Bridges	089	174,790			174,000		790				
Renovations & Upgrade of Bathrooms of the Fire & Police Academy	091	40,000						40,000		11,571	28,429
Installation of County Roadway Drainage Improvements	098	228,000						228,000			228,000
Replacement of Administration & Records Building Generator	099	350,000						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						
Completion of Detailed Plans and Specifications for the County Facilities	106	171,000			171,000						
Development of Wastewater Management Plan to Identify Wastewater Alternatives	112	150,000						150,000		21,331	128,669
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						
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	8,000		8,000							
Improvements to Historic Speedwell Village	129	207,000						207,000		41,308	165,692
Upgrades to Fire and Sprinkler Systems at Various County Facilities	132	230,000			100,000			130,000		21,035	108,965
Completion of the Replacement of Boiler Plant in Administration & Records Bldg	136	40,000			40,000						
Bridge Design and Construction at Various County Locations	137	1,725,826			500,000		58,788	1,167,038		589,329	577,709
Rehabilitate & Connect all Utilities to County Facilities on Greystone Park Property	139	1,500,000			500,000			1,000,000			1,000,000
Acq & Installation of Courthouse Security Equipment for Each Courtroom	140	35,000			35,000						
Design and Install of County Roadway Drainage Improvements at Various Locations	141	452,000						452,000			452,000
Acq of Additional Radio Channels Incl Equipment, Licenses, and Coordination Fees	142	100,000						100,000		21,160	78,840
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	161,000						161,000			161,000
Acq & Implementation of Automated Time & Attendance, Personnel & Payroll Sys	145	404,000			160,000			244,000			244,000
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				
Design & Replacement of 24" PCCP Transmission Main in Randolph Twp	150	90,000			90,000						
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		100	318,900
Professional Consulting Services for Computer Aided Dispatch for a County-wide Public Safety Communications Center	160	38,000						38,000			38,000
Replacement of Heating, Ventilating & Air Conditioning Equip at Various County Facilities	162	142,000			100,000			42,000		12,621	29,379
Development of a Preliminary Feasibility Study & Design for Construction of a New Wing on the Existing Office of Emergency Management & Communications Center	163	428,000			428,000						
Acq of Replacement Vehicles & Equip for the Road & Bridge Dept & Motor Service Ctr	164	66,000			66,000						
Roadway Design & Construction Projects	165	2,727,000						2,727,000			2,727,000

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Improvement Description	Ord. No.	Balance, December 31, 2010	Authorized	Authorizations Canceled	Bonds Issued	Lease Bonds Issued	Funded by Various Sources	Balance, December 31, 2011	Analysis of Balance December 31, 2011		
									Lease Notes Payable	Expended	Unexpended Improvement Authorizations
Replace Boiler Plant in the Public Safety Training Academy & the Medical Services Bldg	171	\$ 166,000	\$	\$	\$	\$	\$	\$ 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	132,000			132,000						
Renovation of the Public Safety Training Academy	176	98,000						98,000			98,000
Initial Design of Phase II of Recreational Fields at Central Park of Morris County	177	325,000						325,000			325,000
County Roadway Drainage Improvement Projects	178	475,000			300,000			175,000			175,000
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	380,000						380,000			380,000
Acquisition of New & Replacement Computers, Monitors, Printers, Scanners, Software, Network Wiring, Servers, etc.	182	177,000						177,000			177,000
Renovation to Central Ave Complex at Greystone Park to Accommodate Various Users	183	3,369,000			3,000,000			369,000			369,000
Bridge Design & Construction Projects at Various County Locations	184	3,131,660			500,000		204,259	2,427,401			2,427,401
Demolition of the Washington Building	191	193,000			193,000						
Design/Consultant Costs for the Construction of an Expanded County Public Safety Complex	193	452,000			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	90,000			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			250,000			80,000			80,000
Improvements to Morris View Healthcare Center	201	357,000			200,000			157,000			157,000
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						
Design of Phase II Recreation Fields at Central Park at Morris County	207	666,000			200,000			466,000			466,000
Program Costs including but not limited to the Financing, Acquisition & Installation of Renewable Energy Capital Equipment in Public Facilities	208	285,000					265,133	19,867			19,867
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						
Acquisition of Replacement Vehicles & Equipment for Department of Public Works	220	214,000			150,000			64,000		43,529	20,471
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						
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			500,000		6,289	5,140,711			5,140,711
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			200,000			228,000		107,910	120,090
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			100,000			460,000			460,000
Acquisition of a Computer Aided Dispatch/Records Management System	232	1,057,000			800,000			257,000			257,000
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		772,495	1,607,505
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	571,000						571,000		76,300	494,700
Replacement of 24" PCCP in Pleasant Hill Road by the M.C.M.U.A	237		295,000		295,000						
Completion of Renovations at 30 Schuyler Pl for Classrooms & Computer Labs - CCM Programs	238		333,000		333,000						
Completion of Demolition of the Washington Building	239		180,000		100,000			90,000			90,000
Construction of the Utility Relocation and Site Demolition Work Associated with the Construction of the Morris County Public Safety Training Academy Expansion	240		2,855,000		750,000			2,105,000			2,105,000

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Improvement Description	Ord. No.	Balance, December 31, 2010	Authorized	Authorizations Canceled	Bonds Issued	Lease Bonds Issued	Funded by Various Sources	Balance, December 31, 2011	Analysis of Balance December 31, 2011		
									Lease Notes Payable	Expended	Unexpended Improvement Authorizations
Improvement of the Morris View Healthcare Center	244	\$	\$ 523,000	\$	\$ 200,000	\$	\$	\$ 323,000	\$	\$ 35,064	\$ 287,936
Replacement of the Existing County-wide Trunked Radio System	248		12,380,000		11,000,000			1,380,000			1,380,000
County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority	249		24,000,000	70,000		5,000,000		18,930,000	10,930,000		8,000,000
Acquisition of Video Camera & Alarm Systems for Radio Transmission Sites	254		95,000					95,000			95,000
Acquisition of Motorola Gold Elite Gateway Equip to Connect Consoles to Upgraded Radio Syste	255		152,000					152,000			152,000
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257		1,900,000					1,900,000		74,958	1,825,042
Renovation of the Central Ave Complex to House St. Clares Behavioral Health and the Nonprofit	259		4,760,000					4,760,000			4,760,000
Mall on the Former Greystone Property											
Renovations and Improvements to Academic Buildings at County College of Morris	261 *		8,500,000					8,500,000			8,500,000
		<u>\$ 47,676,581</u>	<u>\$ 56,158,504</u>	<u>\$ 131,068</u>	<u>\$ 24,907,000</u>	<u>\$ 5,000,000</u>	<u>\$ 1,036,724</u>	<u>\$ 72,760,293</u>	<u>\$ 10,930,000</u>	<u>\$ 1,884,582</u>	<u>\$ 59,945,711</u>
Ref.		C		C-9, C-18	C-18	C-3	C-18	C	C-3		C-9

* Ord# 261 Introduced on 12/14/11, Adopted on 12/28/11, Effective on 1/19/12

Reimbursement of Grant Modifications:

Total Authorized	\$ 56,158,504
Ord. No. 018	(125,537)
Ord. No. 911	(49,967)
Total of Authorized during 2011:	<u>\$ 55,983,000</u>

C-9,C-20

Ref.

Deferred Charges to Future Taxation - Unfunded	C-9	\$ 61,068
Cancellation of Notes	C-9	70,000
		<u>\$ 131,068</u>

Ref.

Serial Bonds	C-14	\$ 20,780,000
County/Municipality Share of Cost - Funded	C-2	4,127,000
		<u>\$ 24,907,000</u>

Ref.

Lease Bonds Issued	C-12	\$ 4,700,000
County/Municipality Share of Cost	C-2	300,000
		<u>\$ 5,000,000</u>

Ref.

Reimbursement of Funds:		
State Share of Cost	C-2	\$ 269,335
US Bank - Renewable Energy Equip COI & Project Development Cost	C-2	740,133
Appropriated by Ordinance Amendment- Capital Improvement Fund	C-8	27,255
		<u>\$ 1,036,724</u>

Improvement Authorizations - Unfunded	Ref. C-9	\$ 70,875,711
Less: Unexpended Proceeds of Leases Notes Payable		
Ordinance #249 County Guaranteed Pooled Program	C-15	<u>10,930,000</u>
		<u>\$ 59,945,711</u>

COUNTY OF MORRIS

- 89 -
C-7

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

Improvement Description	Ord. No.	Balance, December 31, 2010	Authorized	Bonds Issued	Funded by Various Sources	Balance, December 31, 2011	Analysis of Balance, December 31, 2011	
							Expended	Unexpended Improvement Authorizations
Park Linear Path Improvements	172	\$ 878	\$	\$	\$ 878	\$	\$	\$
Improvements of Morris County Park Commission Facilities	206	115,000		115,000				
Acq of Vehicles & Equip by Morris County Park Commission	207	47,000		47,000				
Improvements of Morris County Park Commission Facilities	209	583,000		583,000				
Acq of Vehicles & Equip by Morris County Park Commission	210	237,000		150,000		87,000		87,000
Improvement of Morris County Park Commission Lands	211	1,712,000		100,000		1,612,000		1,612,000
Acq of Vehicles & Equip by Morris County Park Commission	213		676,000	500,000		176,000	38,666	137,334
		<u>\$ 2,694,878</u>	<u>\$ 676,000</u>	<u>\$ 1,495,000</u>	<u>\$ 878</u>	<u>\$ 1,875,000</u>	<u>\$ 38,666</u>	<u>\$ 1,836,334</u>
Ref.		C	C-10; C-21	C-21	C-21	C		C-10

COUNTY OF MORRIS

CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

		<u>General Capital</u>	<u>Park Capital</u>
BALANCE, DECEMBER 31, 2010	C,C-3	<u>\$ 2,727,548</u>	<u>\$</u>
Increased by:			
Budget Appropriation	C-2	1,600,000	
Transfer from General Capital Fund	C-2,C-4		34,000
Improvement Authorizations Canceled	C-9	55	
Reimbursement of Down Payment - Solar Energy Closing	C-2	<u>25,000</u>	
		<u>1,625,055</u>	<u>34,000</u>
		<u>4,352,603</u>	<u>34,000</u>
Decreased by:			
Appropriated to Finance			
Improvement Authorizations	C-9,C-10	1,312,000	34,000
Funded by Ordinance Amendment	C-6	27,255	
Transfer to Park Capital	C-2	<u>34,000</u>	
		<u>1,373,255</u>	<u>34,000</u>
BALANCE, DECEMBER 31, 2011	C,C-3	<u><u>\$ 2,979,348</u></u>	<u><u>\$</u></u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

- 91 -
C-9
Sheet 1

Improvement Description	Resolution or Ordinance			Balance,					Balance,	
	No.	Date	Appropriation	December 31, 2010		Authorized	Expended	Canceled	December 31, 2011	
				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	44,246			11,396		32,850	
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	37,530	159,000				37,530	159,000
Various Public Works Projects	728	3/25/98	9,280,000	47,308			10,562		36,746	
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			1,313		14,658	
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	19,483					19,483	
Various Bridge Improvements	818	3/28/01	8,000,000	18,138					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	1,263					1,263	
Greystone Park Psychiatric Hospital, Plans & Specifications	845	2/13/02	1,000,000	1,303					1,303	
Pigeon Hill Wetland Mitigation Project	851	3/13/02	300,000	15,147	45,000				15,147	45,000
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	269,946			8,321		261,625	
Emergency Generator for County Garage & Install of Water Recycle System	868	6/12/02	150,000	40,147			33,286		6,861	
NJDEP Permit & Install of Drainage Improvement Var. County Roads	876	7/24/02	1,100,000	2,721					2,721	
Construction, Washington Street Bridge in Town of Boonton	878	7/24/02	15,250,000	13,851	24,404		30		38,225	
Various Improvements at Dept. of Long Term Care Services	882	8/28/02	547,000	920					920	
County Bridge Design & Construction Projects	908	4/23/03	5,050,000	208,396			26,060		182,336	
Acq & Install of Furnishings & Equip for Long Term Care Services	923	9/24/03	380,000	5,790			1,045		4,745	
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	65,644			2,158		63,486	
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			275		932	
Acq of Various Properties in the Township of Washington	958	5/26/04	700,000	2,692			(233)		2,925	
County Roadway Drainage Improvements	962	6/23/04	750,000	26,140					26,140	
Acq & Install Library System Upgrades - by Network Srvc Division	973	9/20/04	275,000	31,094			7		31,087	
County Bridge Design & Construction Projects	975	10/27/04	4,000,000	434,968			26,853		408,115	
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	
Replacement HVAC at Various Locations in Morristown and at Library	993	4/27/05	150,000	109			82		27	
Improvements to Speedwell Village	995	4/27/05	600,000	1,270			1,244		26	
Road Improvement Projects	010	9/14/05	2,000,000	36,051					36,051	
Additional Plans and Specifications for Greystone Hospital	016	10/26/05	400,000	305					305	
Replacement of Security System - MC Correctional Facility	024	2/8/06	320,000	893					893	
Equipment Replacement & Facility Improvements to Morris View	025	2/8/06	465,000	4,049					4,049	
Bridge Design & Construction Projects at Various County Locations	027	3/8/06	7,155,000	257,008	281,503		152,616		104,392	281,503
Renovations of the West Hanover Avenue Armory in the Twp of Morris	028	4/11/06	2,800,000	137,596					137,596	
Acq of Various Properties in the Twp of Washington	029	4/11/06	1,000,000	27,889	762,000		(25,815)		53,704	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	17,741	105,000		14,652		3,089	105,000
Acq & Install of Lighting Fixtures & Ceiling Tiles - County Facilities	045	5/24/06	125,000	4,707					4,707	
Abatement, Rehabilitation, Demolition & Construction of Recreational Facilities on the Greystone Park Property	050	6/28/06	4,800,000	149,124	571,000		2,901		146,223	571,000

-91-
C-9
Sheet 1

COUNTY OF MORRIS

- 92 -
C-9
Sheet 2

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2010		Authorized	Expended	Canceled	Balance, December 31, 2011	
	No.	Date	Appropriation	Funded	Unfunded				Funded	Unfunded
Replacement of Existing Chain Link Fencing & Gates- Various County Facilities	052	7/12/06	\$ 75,000	\$ 35,108	\$	\$	\$ 26,073	\$	\$ 9,035	\$
Design of Specifications for the Demolition of the Washington Building	054	7/26/06	50,000	36,951			36,951			
Replacement of Porches, Facades, Trim and Columns-Variou County Facilities	060	8/9/06	75,000	19,241			3,250		15,991	
Acq & Install of the Final Phase of the MC Integrated Justice Information Sys	063	9/27/06	1,125,000		58,392					58,392
Energy Savings Installations at Various County Facilities	064	9/27/06	300,000	70,938	185,000		6		70,932	185,000
Improvements to Speedwell Village	065	10/11/06	840,000	1,864	150,000		108,742		43,122	
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 Polisys Records Mgmt Syst/Mobile Edition Products -MC Sheriff's Dept	068	10/25/06	140,000	7,552					7,552	
Completion of an Emergency Svc Training Facil/Fire & Police	069	11/21/06	250,000		83,610		1,100			82,510
Repair/Replacement of County Correctional Facility Security System	070	11/21/06	800,000	14,216			42		14,174	
Abatement and Demolition of Facilities on the Greystone Park Property	071	11/21/06	1,000,000	4,685			24		4,661	
Roof Replacement at Various County Facilities	076	3/28/07	500,000	50,206	100,000		6,945		43,261	100,000
Replacement of HVAC Equipment in Various County Buildings	078	3/28/07	100,000	190					190	
Acq of Replacement Vehicles & Equipment for the R&B Department and MSC	080	4/11/07	775,000		183,582		130,514	53,068		
Road Improvement Projects	081	4/11/07	4,880,000	39,344			10,907		28,437	
Replacement of Equip, Patient Mattresses & Hi-Low Beds at Morris View	082	4/11/07	387,000	64,510					64,510	
Acq of a Replacement Aerial Lift Truck for Shade Tree Management	085	4/25/07	150,000	8,806	62,000		69,946		860	
Abatement & Demolition of Facilities on the Greystone Park Property	087	5/9/07	2,000,000		790,402		29,408		106,994	654,000
Acq of Security System for the Prosecutor's Special Enforcement Unit	088	5/23/07	150,000	9,980			9,980			
Design, Construction, Culvert Installation & Repair of County Bridges	089	5/23/07	4,000,000	78,353	174,790		124,832		128,311	
Renovations & Improvements to CCM Facilities	090	6/11/07	11,496,850	3,493,184			3,317,373		175,811	
Renovations & Upgrade of Bathrooms of the Fire & Police Academy	091	6/11/07	200,000		34,399		5,970			28,429
Acq of Smart Podium Systems in Each Fire & Police Academy Classroom	093	6/11/07	35,000	5,470					5,470	
Renovation to County Garage Facilities	097	7/25/07	200,000	9,198					9,198	
Installation of County Roadway Drainage Improvements	098	7/25/07	1,500,000	208,265	228,000		161,721		46,544	228,000
Replacement of Administration & Records Building Generator	099	7/25/07	525,000	52,167	350,000		7,595		44,572	350,000
Completion of Detailed Plans and Specifications for the Vacant Space at Morris View	104	11/7/07	400,000	19,386			80,000		19,369	80,000
Completion of Detailed Plans and Specifications for the Central Avenue Complex	105	11/7/07	400,000	150,486	180,000		2,690		327,796	
Completion of Detailed Plans and Specifications for the County Facilities	106	11/7/07	600,000		133,789		20,937		112,852	
Replacement of County Bridges	107	11/7/07	10,759,598	3,552,161			222,615	9,783	3,319,763	
Renovation of Classrooms at the Public Safety Training Academy	110	4/23/08	180,000	13,557			10		13,547	
Replacement of the Boiler Plant in the Administration and Records Building	111	4/23/08	250,000	1,222			13		1,209	
Development of a Wastewater Management Plan to Identify Wastewater Alternatives	112	4/23/08	500,000		128,687		18			128,669
Analysis of Existing Dam Conditions, Preparation of Operation Manuals, Dam Rehab	113	4/23/08	3,000,000	937,634	857,000		296,366		641,268	857,000
Roadway Design & Construction Projects	114	4/23/08	5,095,000	169,818			111,414		58,404	
Replacement of Co Bridge No 1400-900 on Green Pond Rd, Twp of Rockaway	115	4/23/08	2,800,000	740,939			(4,155)	745,094		
Various Improvements to MV Including Renovations to the Dietary Loading Dock,	116	5/14/08	152,000	27,996			27,504		492	
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		28,786		28,786			
Construction of a Salt Storage Barn to be Shared With the Twp of Montville	120	5/14/08	250,000	7,217	8,000			15,217		
Construction of a Salt Storage Barn at the Wharton Garage	121	5/28/08	390,000	924			21		903	
Acq of Replacement Vehicles and Equipment for Road & Bridge Dept	122	5/28/08	510,000	2,150					2,150	
Acquisition of New and Replacement Computers and Appurtenances	123	5/28/08	1,700,000	895,289			891,252		4,037	
Acq & Install of Upgrades to the Life Safety Complex Training Systems	128	6/9/08	362,000	361,700					361,700	
Improvements to Historic Speedwell Village	129	6/9/08	480,000	57,521	207,000		98,829			165,692
Acquisition and Installation of an Emergency Generator at the S.E.U.	130	6/9/08	120,000	17,431					17,431	
Upgrades to Fire and Sprinkler Systems at Various County Facilities	132	6/25/08	400,000	118,610	230,000		239,645			108,965
Acq of Personal Protective Equip for Academy Fire Instructors	135	6/25/08	58,500	12,846			1,723		11,123	
Completion of the Replacement of Boiler Plant in the Administration & Records Bldg	136	8/13/08	400,000		10,504		22		10,482	
Bridge Design and Construction at Various County Locations	137	8/13/08	4,675,000	707,636	1,725,826		1,855,753			577,709
Replacement of Wood Structures at Various County Facilities	138	8/13/08	75,000	62,200			1,750		60,450	
Rehabilitate & Connect all Utilities to County Facilities on the Greystone Park Property	139	10/7/08	2,100,000		1,477,105		22,718		454,387	1,000,000

-92-
C-9
Sheet 2

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS- 93 -
C-9
Sheet 3

Improvement Description	Resolution or Ordinance			Balance, December 31, 2010		Authorized	Expended	Canceled	Balance, December 31, 2011	
	No.	Date	Appropriation	Funded	Unfunded				Funded	Unfunded
Acq & Installation of Courthouse Security Equipment for Each Courtroom	140	10/7/08	\$ 300,000	\$ 3,937	\$ 35,000	\$	\$ 38,681	\$	\$ 256	\$
Design and Install of County Roadway Drainage Improvements at Various Locations	141	10/22/08	1,000,000	500,693	452,000		232,880		267,813	452,000
Acq of Additional Radio Channels Incl Equipment, Licenses, and Coordination Fees	142	10/22/08	210,000		99,925		21,085			78,840
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	214,908	161,000		22		214,886	161,000
Acq & Implementation of Automated Time & Attendance, Personnel & Payroll System	145	11/12/08	2,000,000		339,205		817		94,388	244,000
Renovations of the Existing Central Ave Complex Building at Greystone Park	146	12/10/08	1,350,000	200,360	585,000		133,002		67,358	585,000
Acquisition and Installation of Security Equipment at Various County Facilities	148	2/25/09	75,000	11,720			11,580		140	
Design & Replacement of 24" PCCP Transmission Main in Randolph Twp	150	2/25/09	200,000	29,952	90,000		119,952			
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			25,764		236	
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	158	5/27/09	3,500,000	166,700	3,333,000				166,700	3,333,000
Improvements to Historical Speedwell Village	159	5/27/09	335,000	15,700	319,000		15,800			318,900
Professional Consulting Services for Computer Aided Dispatch for a County-wide Public Safety Communications Center	160	5/27/09	250,000	135,049	38,000		30,196		104,853	38,000
Acq of New & Replacement Radios & Accessories for All County Government Users	161	5/27/09	125,000	5,391			5,391			
Replacement of Heating, Ventilating & Air Conditioning Equip at Various County Facilities	162	6/8/09	150,000		49,196		19,817			29,379
Development of a Preliminary Feasibility Study & Design for Construction of a New Wing on the Existing Office of Emergency Management & Communications Center	163	6/8/09	1,500,000	992,361	428,000		228,689		1,191,672	
Acq of Replacement Vehicles & Equip for the Road & Bridge Dept & the Motor Service Ctr	164	6/8/09	175,000		9,458		9,458			
Roadway Design & Construction Projects	165	6/8/09	7,945,000	3,951,272	2,727,000		2,190,567		1,760,705	2,727,000
Acquisition and Installation of Security System for the Office of Temporary Assistance	166	6/8/09	40,000	1,657					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			66,521		9,279	
Replace Boiler Plant in the Public Safety Training Academy & the Medical Services Bldg	171	6/24/09	700,000	493,401	166,000		181,088		312,313	166,000
Roof Replacement at Various County Facilities	172	6/24/09	500,000	18,785	475,000				18,785	475,000
Various Improvements to the Morris View Healthcare Facility	173	6/24/09	349,000		64,684		22,877		41,807	
Replacement of County Bridge #1400-393 on South Jefferson Rd in Hanover Township & County Bridge #1400-164 on Stillwater Drive in the Borough of Kinnelon	174	6/24/09	2,000,000	87,402			87,402			
Acquisition of Specialized Training Equipment for the Public Safety Training Academy	175	7/8/09	37,000	36,266			2,117		34,149	
Renovation of the Public Safety Training Academy	176	7/8/09	208,200	109,742	98,000		300		109,442	98,000
Initial Design of Phase II of Recreational Fields at Central Park of Morris County	177	7/8/09	500,000	174,313	325,000		300		174,013	325,000
County Roadway Drainage Improvement Projects	178	7/8/09	500,000		219,363		27,905		16,458	175,000
Replacement of Tree Removal/Pruning Equipment	179	7/22/09	125,000	125,000			125,000			
Replacement of Motors, Fans, and Pumps at Various County Locations	180	7/22/09	50,000	11,887			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	168,635	177,000		154,614		14,021	177,000
Renovation to Central Avenue Complex at Greystone Park to Accommodate Various Users	183	8/26/09	3,800,000		762,241		329,327		63,914	369,000
Bridge Design & Construction Projects at Various County Locations	184	8/26/09	3,905,000	532,091	3,131,660		316,700		919,650	2,427,401
Acquisition of Replacement Common Area Furniture Throughout County Buildings	185	9/9/09	25,000	23,480					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				29,704		5,296	
Acquisition of Replacement Pedestrian and Overhead Doors at Various Locations	187	9/9/09	50,000	12,927			12,927			
Restoration of Brick Facades & Replacement of Sidewalks/Curbs Various County Facilities	188	9/9/09	75,000	52,120			52,120			
Acquisition of Replacement Vehicles for the County Nutrition Program	189	10/28/09	82,500	82,500			68,126		14,374	
Acquisition of Replacement Vehicles for the MAPS Program	190	10/28/09	70,000	31,326					31,326	
Demolition of the Washington Building	191	2/24/10	203,000	9,475	193,000		100,706		101,769	
Renovations & Improvements to Academic Buildings at the County College of Morris	192	2/24/10	2,353,000	1,594,829			1,531,732		63,097	
Design/Consultant Costs for the Construction of an Expanded County Public Safety Complex	193	3/24/10	1,000,000	435,120	452,000		410,329		476,791	
Renovation of 30 Schuyler Place to Include Classrooms & Computer Labs for CCM Programs	194	3/24/10	400,000	5,370	380,000		238,628		146,742	
Replacement of Workstations for the Department of Planning & Development	195	3/24/10	200,000		55			55		
Design & Development of an Additional County Courtroom	196	3/24/10	500,000		469,621		447,213		22,408	
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	4,065			4,065			
Acquisition of Replacement Vehicle for the Sheriff's Criminal Investigation Section	199	4/26/10	30,000	19						

-93-
C-9
Sheet 3

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2010		Authorized	Expended	Canceled	Balance, December 31, 2011	
	No.	Date	Appropriation	Funded	Unfunded				Funded	Unfunded
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	\$ 5,983	\$ 330,000	\$	\$ 242,165	\$	\$ 13,818	\$ 80,000
Improvements to Morris View Healthcare Center	201	4/26/10	376,000		345,273		188,113		160	157,000
Roadway Resurfacing, Construction & Improvements	202	4/26/10	7,825,000	3,522,976	2,438,000		674,481		2,848,495	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	91,561			91,561			
Replacement of Heating, Ventilating, & Air Conditioning Equipment at Various County Facilities	205	5/12/10	150,000	7,700	142,000		1,121		6,579	142,000
Replacement of Workstations for the County Prosecutor's Office	206	5/12/10	270,000	2,450	257,000		254,971		4,479	
Design of Phase II Recreation Fields at Central Park at Morris County	207	5/12/10	700,000	33,700	666,000		95,237		138,463	466,000
Program Costs Including but not Limited to the Financing, Acquisition & Installation of Renewable Energy Capital Equipment in Public Facilities	208	5/12/10	300,000		237,367		202,500		15,000	19,867
Acquisition of Replacement Vehicles for the Buildings & Grounds Division	210	5/26/10	77,000	31,560			31,560			
Replacement of Various Plumbing Fixtures	211	5/26/10	50,000	35,427					35,427	
Replacement of Motors, Fans and Pumps at Various County Locations	212	5/26/10	50,000	50,000			6,742		43,258	
Renovation of the Old Burn Building & Tower at the Public Safety Training Academy	213	5/26/10	282,500	14,200	268,000				14,200	268,000
Replacement of Eight Foot High Chain Link Wire Fence Around Roxbury Radio Tower Site	214	6/9/10	45,000	37,104			29,675		7,429	
Restoration of Brick Facades & Replacement of Sidewalks & Curbs - Bldgs & Grounds Division	215	6/9/10	75,000	75,000			3,485		71,515	
Replacement of Pedestrian & Overhead Doors - Buildings & Grounds Division	216	6/9/10	50,000	50,000			39,530		10,470	
Replacement of Lighting Fixtures & Hard Ceiling Tile - Buildings & Grounds Division	217	6/9/10	75,000	73,984					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	9,700	190,000		151,284		48,416	
Acquisition of Replacement Vehicles & Equipment for Department of Public Works	220	7/14/10	225,000	10,700	214,000		204,229			20,471
Initial Costs of Renovation of the Central Avenue Complex to House Proposed Uses	221	7/14/10	700,000	33,700	666,000				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	6,700	138,000		143,586		1,114	
Roof Replacements at Various Facilities Maintained by the Division of Building & Grounds	224	7/28/10	250,000	11,700	238,000				11,700	238,000
Bridge Design, Renovation & Construction Projects at Various County Locations	225	7/28/10	5,930,000	282,700	5,647,000		601,300		187,689	5,140,711
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	21,700	428,000		329,610			120,090
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			488,073		511,927	
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	25,000	475,000		300		24,700	475,000
Acquisition of New & Replacement Computers & Appurtenances - Dept of Information Services	231	9/8/10	660,000	100,000	560,000		110,134		89,866	460,000
Acquisition of a Computer Aided Dispatch/Records Management System	232	9/8/10	1,110,000		912,758		479,654		176,104	257,000
County Roadway Drainage Improvements	233	10/13/10	500,000	25,000	475,000		5,724		19,276	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	120,000	2,380,000		892,495			1,607,505
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	10/27/10	600,000	29,000	571,000		105,300			494,700
Program Costs Relating to the Energy Savings Improvement Program to be Operated Through the Morris County Improvement Authority	236	1/26/11	150,000			150,000			150,000	
Replacement of 24" PCCP in Pleasant Hill Road by the M.C.M.U.A	237	1/26/11	310,000			310,000	310,000			
Completion of Renovations at 30 Schulyer Pl for Classrooms & Computer Labs - CCM Programs	238	1/26/11	350,000			350,000	334,757		15,243	
Completion of Demolition of the Washington Building	239	1/26/11	200,000			200,000	11,257		98,743	90,000
Construction of the Utility Relocation and Site Demolition Work Associated with the Construction of the Morris County Public Safety Training Academy Expansion	240	3/9/11	3,000,000			3,000,000	748,537		148,463	2,105,000
Replacement of Carpeting & Window Fixtures - Buildings & Grounds Division	241	4/27/11	50,000			50,000	28,666		21,334	
Replacement of Pedestrian & Overhead Doors - Buildings & Grounds Division	242	4/27/11	25,000			25,000			25,000	
Expansion of the Department of Buildings & Grounds Building Access Control Systems	243	4/27/11	25,000			25,000			25,000	
Improvement of the Morris View Healthcare Center	244	4/27/11	550,000			550,000	262,064			287,936
Acquisition of Replacement Vehicles/Equipment for the County Department of Public Works	245	5/11/11	150,000			150,000	87,689		62,311	
Update & Improve the Hanover Garage Hazardous Waste Storage Pad/Facility	247	5/25/11	49,000			49,000			49,000	

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

- 95 -
C-9
Sheet 5

Improvement Description	Resolution or Ordinance			Balance, December 31, 2010		Authorized	Expended	Canceled	Balance, December 31, 2011	
	No.	Date	Appropriation	Funded	Unfunded				Funded	Unfunded
Replacement of the Existing County-wide Trunked Radio System	248	6/8/11	\$ 13,000,000	\$	\$	\$ 13,000,000	\$ 31,098	\$	\$ 11,588,902	\$ 1,380,000
County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority	249	6/8/11	24,000,000			24,000,000		70,000	5,070,000	18,930,000
Acquisition of a Replacement S.U.V. for Use by the Sheriff's Protective Services Division	250	7/13/11	32,000			32,000			32,000	
Acquisition of a Replacement Prisoner Transportation Van - Sheriff's Protective Services Division	251	7/13/11	45,000			45,000			45,000	
Replacement of the Sheriff's Office Legal Services Database	252	7/13/11	125,000			125,000	125,000			
Acquisition of Video Camera & Alarm Systems for Radio Transmission Sites	254	8/10/11	100,000			100,000	300		4,700	95,000
Acquisition of Motorola Gold Elite Gateway Equip to Connect Consoles to Upgraded Radio System	255	8/10/11	160,000			160,000	300		7,700	152,000
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257	10/12/11	2,000,000			2,000,000	174,958			1,825,042
Renovation of the Central Ave Complex to House St. Clares Behavioral Health and the Nonprofit Mall on the Former Greystone Property	259	11/9/11	5,000,000			5,000,000			240,000	4,760,000
Replacement of Computer Equipment for Various County Departments and Divisions	260	12/14/11	400,000			400,000			400,000	
Renovations and Improvements to Academic Buildings at County College of Morris	261 *	12/28/11	8,500,000			8,500,000				8,500,000
				<u>\$ 31,059,133</u>	<u>\$ 43,123,750</u>	<u>\$ 58,221,000</u>	<u>\$ 23,059,970</u>	<u>\$ 893,217</u>	<u>\$ 37,644,985</u>	<u>\$ 70,875,711</u>
	Ref.			C	C		C-2,C-3		C	C,C-6
Capital Fund Balance					Ref.	\$ 926,000		\$ 7,217		
Capital Improvement Fund					C-1	1,312,000		55		
Deferred Charges to Future Taxation - Unfunded					C-8	55,983,000		61,068		
Cancellation of Notes					C-6,C-20			70,000		
Federal/State Grants Receivable					C-6,C-20			754,877		
					C-19					
						<u>\$ 58,221,000</u>		<u>\$ 893,217</u>		

* Ord# 261 Introduced on 12/14/11, Adopted on 12/28/11, Effective on 1/19/12

COUNTY OF MORRIS

PARK CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2010					Balance, December 31, 2011	
	No.	Date	Appro- priation	Funded		Authorized	Expended	Canceled	Funded	
					Unfunded					Unfunded
Imp to Berkshire Valley Golf Course, Mennen Sports Arena	193	4/9/03	\$ 1,400,000	\$ 6,566	\$	\$	\$ 6,566	\$	\$	\$
Various Imp: Dam Safety, Paving Facilities, Security & Golf Courses	199	4/27/05	1,375,000	79,656			56,009		23,647	
Improvements to Park Commission Facilities	201	1/25/06	1,555,000	154,430			137,753		16,677	
Improvements & Renovations of MC Park Commission Facilities	204	5/9/07	1,400,000	638,692			453,793		184,899	
Acq of Vehicles & Equip by MC Park Comm for Golf Course & Park Maint	205	2/13/08	675,000							
Improvements of MC Park Commission Facilities	206	4/23/08	1,700,000	132,859	115,000		28,150		219,709	
Acquisition of Vehicles & Equipment by the MC Park Commission	207	2/11/09	864,300	25,872	47,000		72,872			
Purchase of Vehicles & Equipment Necessary for Park Police Operations	208	4/22/09	75,000	39,381			8,859		30,522	
Improvements of MC Park Commission Facilities	209	5/27/09	1,400,000	566,470	583,000		4,714		1,144,756	
Acq of Vehicles & Equip by MC Park Commission for Various Departments	210	2/24/10	669,723		222,338		90,882		44,456	87,000
Improvement of MC Park Commission Lands	211	5/26/10	1,800,000	65,121	1,712,000		38,205		126,916	1,612,000
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			52,772		1,128	
Acq of Vehicles & Equip by Morris County Park Commission	213	3/23/11	710,000			710,000	572,666			137,334
				<u>\$ 1,762,947</u>	<u>\$ 2,679,338</u>	<u>\$ 710,000</u>	<u>\$ 1,523,241</u>	<u>\$</u>	<u>\$ 1,792,710</u>	<u>\$ 1,836,334</u>
Ref.				C	C		C-2,C-4		C	C,C-7
					Ref.					
Capital Improvement Fund					C-8	\$ 34,000				
Deferred Charges to Future Taxation - Unfunded					C-7,C-21	676,000				
						<u>\$ 710,000</u>				

COUNTY OF MORRIS

**GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES
YEAR ENDED DECEMBER 31, 2011**

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, 2011		Rate of Interest	Balance December 31, 2010	Increase	Defeased	Decrease	Balance December 31, 2011
			Date	Amount						
General Bonds 1993	5/13/1993	\$ 20,750,000	5/13/2012 5/13/2013	\$ 1,039,000 1,009,000	5.125% 5.125%	\$ 3,087,000	\$	\$	\$ 1,039,000	\$ 2,048,000
Refunding Pension Bonds 2003	1/14/2003	5,540,000	2/01/2012 2/01/2013	400,000 400,000	4.950% 5.150%	3,040,000		1,840,000	400,000	800,000
General Improvement Bonds 2003*	6/24/2003	16,288,000	5/01/2012 5/01/2013 5/01/2014 5/01/2015	1,500,000 1,500,000 1,225,000 1,163,000	2.750% 2.875% 3.000% 3.125%	6,888,000			1,500,000	5,388,000
Refunding General Bonds 2003*	7/01/2003	46,105,000	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	4,245,000 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% 3.600% 3.700% 3.750% 4.000% 4.000% 4.000% 4.125% 4.200% 4.250% 4.250%	30,345,000			4,240,000	26,105,000
General Improvement Bonds 2004*	6/22/2004	19,837,000	4/01/2012 4/01/2013 4/01/2014 4/01/2015 4/01/2016	1,500,000 1,500,000 1,500,000 1,500,000 1,282,000	3.625% 3.750% 4.000% 4.125% 4.250%	8,382,000			1,100,000	7,282,000
Pension Refunding Bonds 2004	12/14/2004	9,950,000	10/01/2012 10/01/2013 10/01/2014 10/01/2015 10/01/2016	800,000 800,000 800,000 800,000 1,150,000	4.630% 4.780% 4.830% 4.930% 5.030%	5,150,000			800,000	4,350,000
General Improvement Bonds 2005	6/16/2005	15,779,000	2/01/2012 2/01/2013 2/01/2014 2/01/2015 2/01/2016	1,200,000 1,200,000 1,700,000 1,800,000 1,879,000	3.125% 3.500% 3.500% 3.750% 3.750%	8,979,000			1,200,000	7,779,000

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2011		Rate of Interest	Balance December 31, 2010	Increase	Defeased	Decrease	Balance December 31, 2011
			Date	Amount						
General Improvement Refunding 2006 *	3/15/2006	\$ 32,624,000	3/15/2012	\$ 5,205,000	5.000%	\$ 24,929,000	\$	\$	\$ 5,805,000	\$ 19,124,000
			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	10/01/2012-2014	2,100,000	3.625%	13,566,000			1,701,000	11,865,000
			10/01/2015	2,200,000	3.625%					
			10/01/2016	3,365,000	3.625%					
General Improvement Bonds 2007 *	8/30/2007	8,890,000	8/15/2012	600,000	4.125%	6,850,000			600,000	6,250,000
			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	4/15/2012-2013	600,000	2.750%	6,269,000			600,000	5,669,000
			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	3/15/2012	3,692,000	3.000%	15,914,000			3,118,000	12,796,000
			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	4/15/2012	100,000	1.500%	29,669,000			100,000	29,569,000
			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%					

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2011		Rate of Interest	Balance December 31, 2010	Increase	Defeased	Decrease	Balance December 31, 2011
			Date	Amount						
General Improvement Bonds 2010*	7/29/2010	\$ 10,895,000	2/15/2012	\$ 600,000	3.000%	\$ 10,895,000	\$	\$	\$ 1,000,000	\$ 9,895,000
			2/15/2013	600,000	4.000%					
			2/15/2014-2020	1,200,000	5.000%					
			2/15/2021	295,000	5.000%					
General Improvement Bonds 2011*	9/22/2011	20,780,000	9/15/2012	1,400,000	5.000%		20,780,000			20,780,000
			9/15/2013	1,100,000	5.000%					
			9/15/2014	1,200,000	5.000%					
			9/15/2015-2017	2,100,000	5.000%					
			9/15/2018-2021	2,200,000	5.000%					
			9/15/2022	1,980,000	5.000%					
Refunding Pension Bonds 2011	12/20/2011	2,030,000	3/01/2012	65,000	0.700%		2,030,000			2,030,000
			3/01/2013	50,000	1.020%					
			3/01/2014	445,000	1.350%					
			3/01/2015	530,000	1.840%					
			3/01/2016	510,000	2.190%					
			3/01/2017	200,000	2.610%					
			3/01/2018	230,000	2.960%					
County College Bonds 2002	6/27/2002	5,819,000	3/15/2012-2014	400,000	4.000%	2,019,000			400,000	1,619,000
			3/15/2015	419,000	4.000%					
County College Bonds 2003	6/24/2003	2,575,000	5/01/2012	260,000	2.750%	775,000			260,000	515,000
			5/01/2013	255,000	2.875%					
County College Bonds 2004	6/22/2004	6,360,000				650,000			650,000	
County College Bonds 2007	8/30/2007	6,503,000	8/15/2012-2018	550,000	4.125%	4,803,000			500,000	4,303,000
			8/15/2019	453,000	4.250%					
County College Bonds 2009	7/30/2009	11,496,000	4/15/2012	300,000	1.500%	11,196,000			300,000	10,896,000
			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%					
			4/15/2019-2020	1,000,000	3.125%					
			4/15/2021	1,000,000	4.000%					
			4/15/2022	1,096,000	4.000%					

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2011		Rate of Interest	Balance December 31, 2010	Increase	Defeased	Decrease	Balance December 31, 2011	
			Date	Amount							
County College Bonds 2010*	7/29/2010	\$ 2,135,000	2/15/2012	\$ 125,000	3.000%	\$ 2,135,000	\$	\$	\$ 125,000	\$ 2,010,000	
			2/15/2013	125,000	4.000%						
			2/15/2014-2021	220,000	5.000%						
						<u>\$ 195,541,000</u>	<u>\$ 22,810,000</u>	<u>\$ 1,840,000</u>	<u>\$ 25,438,000</u>	<u>\$ 191,073,000</u>	
Ref.						C		C-5	C-5	C	
* Callable Bonds											
		Total County Serial Bonds					\$ 20,780,000				
		ERI Pension Refunding Bonds					2,030,000				
		Total					<u>\$ 22,810,000</u>				
							C-2,C-3,C-5				

COUNTY OF MORRIS

PARK CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2011		Rate of Interest	Balance December 31, 2010	Increase	Decrease	Balance December 31, 2011
			Date	Amount					
Park Bonds 1993	5/13/1993	\$ 5,969,000	5/13/2012 5/13/2013	\$ 299,000 288,000	5.125% 5.125%	\$ 886,000	\$	\$ 299,000	\$ 587,000
Park Bonds 2003*	6/24/2003	650,000	5/01/2012 5/01/2013 5/01/2014 5/01/2015	55,000 55,000 55,000 45,000	2.750% 2.875% 3.000% 3.125%	265,000		55,000	210,000
Park Bonds 2003 Refunding*	7/15/2003	2,805,000	2/01/2012-2014	310,000	5.000%	1,240,000		310,000	930,000
Park Bonds 2006 Refunding	3/15/2006	1,516,000	3/15/2012-2013 3/15/2014 3/15/2015	380,000 360,000 16,000	5.000% 5.000% 5.000%	1,516,000		380,000	1,136,000
Park Bonds 2006	10/05/2006	1,632,000				332,000		332,000	
Park Bonds 2007	8/30/2007	2,201,000	8/15/2012-2016 8/15/2017	210,000 281,000	4.125% 4.125%	1,541,000		210,000	1,331,000
Park Bonds 2008	9/19/2008	2,198,000	4/15/2012-2013 4/15/2014-2015 4/15/2016 4/15/2017 4/15/2018	250,000 250,000 250,000 250,000 73,000	2.750% 3.000% 3.250% 3.500% 3.500%	1,823,000		250,000	1,573,000
Park Bonds 2009 Refunding	5/18/2009	1,796,000	3/15/2012 3/15/2013 3/15/2014 3/15/2015	403,000 404,000 408,000 229,000	3.000% 5.000% 5.000% 3.000%	1,796,000		352,000	1,444,000
Park Bonds 2009*	7/30/2009	1,858,000	4/15/2012 4/15/2013 4/15/2014 4/15/2015 4/15/2016 4/15/2017-2018 4/15/2019	150,000 100,000 100,000 250,000 250,000 200,000 258,000	1.500% 1.500% 1.750% 2.000% 2.500% 3.000% 3.125%	1,808,000		300,000	1,508,000

COUNTY OF MORRIS

PARK CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2011		Rate of Interest	Balance December 31, 2010	Increase	Decrease	Balance December 31, 2011
			Date	Amount					
Park Bonds 2010*	7/29/2010	\$ 2,050,000	2/15/2012	\$ 150,000	3.000%	\$ 2,050,000	\$	\$ 150,000	\$ 1,900,000
			2/15/2013	230,000	4.000%				
			2/15/2014-2017	230,000	5.000%				
			2/15/2018-2019	300,000	5.000%				
Park Bonds 2011*	9/22/2011	1,495,000	9/15/2012-2018	185,000	5.000%		1,495,000		1,495,000
			9/15/2019	200,000	5.000%				
						<u>\$ 13,257,000</u>	<u>\$ 1,495,000</u>	<u>\$ 2,638,000</u>	<u>\$ 12,114,000</u>
Ref.						C	C-2,C-4,C-5	C-5	C

* Callable Bonds

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF LEASE REVENUE BONDS

- 104 -
C-14
Sheet 1

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2011		Rate of Interest	Balance December 31, 2010	Increase	Balance December 31, 2011
			Date	Amount				
Guaranteed Pooled Program Lease Revenue Bonds 2011*	8/30/2011	\$ 4,700,000	8/15/2012	\$ 120,000	2.000%	\$	\$ 4,700,000	\$ 4,700,000
			8/15/2013	115,000	3.000%			
			8/15/2014	120,000	4.000%			
			8/15/2015-2016	125,000	4.000%			
			8/15/2017	130,000	4.000%			
			8/15/2018	140,000	4.000%			
			8/15/2019	145,000	5.000%			
			8/15/2020	150,000	4.500%			
			8/15/2021	155,000	4.500%			
			8/15/2022	165,000	4.500%			
			8/15/2023	170,000	5.000%			
			8/15/2024	180,000	5.000%			
			8/15/2025	190,000	3.000%			
			8/15/2026	195,000	3.000%			
			8/15/2027	200,000	5.000%			
			8/15/2028	210,000	5.000%			
			8/15/2029	220,000	5.000%			
			8/15/2030	230,000	4.375%			
			8/15/2031	240,000	4.375%			
			8/15/2032	250,000	4.375%			
			8/15/2033	265,000	4.375%			
			8/15/2034	275,000	4.375%			
			8/15/2035	285,000	4.375%			
			8/15/2036	300,000	4.375%			
						<u>\$</u>	<u>\$ 4,700,000</u>	<u>\$ 4,700,000</u>
Ref.						C	C-2,C-3,C-5	C

* Callable Bonds

COUNTY OF MORRIS

- 105 -
C-15
Sheet 1

GENERAL CAPITAL FUND
SCHEDULE OF LEASE REVENUE NOTES PAYABLE

General	Date of Original Issue	Amount of Original Issue	Rate of Interest	Balance December 31, 2010	Increase	Balance December 31, 2011
Guaranteed Pooled Program Lease Revenue Notes Payable 2011*	8/30/2011	\$ 10,930,000	1.500%	\$	\$ 10,930,000	\$ 10,930,000
				<u>\$</u>	<u>\$ 10,930,000</u>	<u>\$ 10,930,000</u>
			Ref.	C	C-2,C-3	C

* County Guaranteed Pooled Program Lease Notes Payable will be paid off by issuing new notes or bonds

COUNTY OF MORRIS

PARK CAPITAL FUND

GREEN ACRES LOAN PAYABLE - STATE OF NEW JERSEY

	Ref.		
BALANCE, DECEMBER 31, 2010	C	\$	944,465
Decreased by:			
Loan Repayments - Pyramid Mountain		\$	279,817.00
Loan Repayments - Patriot's Path / Schooley's Mountain			<u>18,316</u>
	C-5		<u>298,133</u>
BALANCE, DECEMBER 31, 2011	C	\$	<u><u>646,332</u></u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF DUE FROM MORRIS COUNTY MUNICIPAL UTILITIES AUTHORITY

NOT APPLICABLE

COUNTY OF MORRIS

PARK CAPITAL FUND

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

NOT APPLICABLE

COUNTY OF MORRIS**GENERAL CAPITAL FUND****SCHEDULE OF FEDERAL/STATE AID RECEIVABLE**

	Ref.		
BALANCE, DECEMBER 31, 2010	C,C-3	\$	6,030,446
Decreased By:			
Cash Receipts:			
Prior Year Receivable:			
NJ Transportation Trust Fund	C-2	\$	938,125
Cancellations:			
Cancellations of Balances	C-9		754,877
	C-2, C-3		<u>1,693,002</u>
BALANCE, DECEMBER 31, 2011	C,C-3	\$	<u>4,337,444</u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

	Ordinance Number	Balance, December 31, 2010	Authorized 2011	Bonds Issued	Lease Bonds Issued	Lease Notes Payable	Authori- zations Canceled	Utilization of Capital Surplus/ Contributions	Balance, December 31, 2011
Automation Finance & P/R System	721	\$ 159,000	\$	\$	\$	\$	\$	\$	\$ 159,000
Radio Communication System	849	245,092		245,000				92	
Pigeon Hill Wetland Mitigation Project	851	45,000							45,000
Construction, Washington Street Bridge in Town of Boonton	878	24,404						24,404	
Acquisition & Installation of Trunked Radio Communication System	911	173,533	49,967	223,000				500	
Acq and Install of Phase II of the MC Integrated Justice Information System	018		125,537	125,000				537	
Bridge Design & Construction Projects at Various County Locations	027	281,503							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	105,000							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 Srvc 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	188,000		134,000			53,068	932	
Acq of a Replacement Aerial Lift Truck for Shade Tree Management	085	62,000		62,000					
Abatement & Demolition of Facilities on the Greystone Park Property	087	804,000		150,000					654,000
Design, Construction, Culvert Installation & Repair of County Bridges	089	174,790		174,000				790	
Renovations & Upgrade of Bathrooms of the Fire & Police Academy at the Fire & Police Academy	091	40,000							40,000
Installation of County Roadway Drainage improvements	098	228,000							228,000
Replacement of Administration & Records Building Generator	099	350,000							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	171,000		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	8,000					8,000		
Improvements to Historic Speedwell Village	129	207,000							207,000
Upgrades to Fire and Sprinkler Systems at Various County Facilities	132	230,000		100,000					130,000
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	1,725,826		500,000				58,787	1,167,039
Rehabilitate & Connect all Utilities to County Facilities on the Greystone Park Property	139	1,500,000		500,000					1,000,000
Acq & Installation of Courthouse Security Equipment for Each Courtroom	140	35,000		35,000					
Design and Install of County Roadway Drainage Improvements at Various Locations	141	452,000							452,000
Acq of Additional Radio Channels Incl Equipment, Licenses, and Coordination Fees	142	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	161,000							161,000
Acq & Implementation of Automated Time & Attendance, Personnel & Payroll System	145	404,000		160,000					244,000
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	90,000		90,000					
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	38,000							38,000

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

- 111 -
C-20
Sheet 2

	Ordinance Number	Balance, December 31, 2010	Authorized 2011	Bonds Issued	Lease Bonds Issued	Lease Notes Payable	Authori- zations Canceled	Utilization of Capital Surplus/ Contributions	Balance, December 31, 2011
Replacement of Heating, Ventilating & Air Conditioning Equip at Various County Facilities	162	\$ 142,000	\$	\$ 100,000	\$	\$	\$	\$	\$ 42,000
Development of a Preliminary Feasibility Study & Design for Construction of a New Wing on the Existing Office of Emergency Management & Communications Center	163	428,000		428,000					
Acq of Replacement Vehicles & Equip for the Road & Bridge Dept & Motor Service Ctr	164	66,000		66,000					
Roadway Design & Construction Projects	165	2,727,000							2,727,000
Replace Boiler Plant in the Public Safety Training Academy & the Medical Services Bldg	171	166,000							166,000
Roof Replacement at Various County Facilities	172	475,000							475,000
Various Improvements to the Morris View Healthcare Facility	173	132,000		132,000					
Renovation of the Public Safety Training Academy	176	98,000							98,000
Initial Design of Phase II of Recreational Fields at Central Park of Morris County	177	325,000							325,000
County Roadway Drainage Improvement Projects	178	475,000		300,000					175,000
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	177,000							177,000
Renovation to Central Ave Complex at Greystone Park to Accommodate Various Users	183	3,369,000		3,000,000					369,000
Bridge Design & Construction Projects at Various County Locations	184	3,131,660		500,000				204,259	2,427,401
Demolition of the Washington Building	191	193,000		193,000					
Design/Consultant Costs for the Construction of an Expanded County Public Safety Complex	193	452,000		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	90,000		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		250,000					80,000
Improvements to Morris View Healthcare Center	201	357,000		200,000					157,000
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	206	257,000		257,000					
Design of Phase II Recreation Fields at Central Park at Morris County	207	666,000		200,000					466,000
Program Costs Including but not Limited to the Financing, Acquisition & Installation of Renewable Energy Capital Equipment in Pubic Facilities	208	285,000						265,133	19,867
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		150,000					64,000
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 Building & Grounds	224	238,000							238,000
Bridge Design, Renovation & Construction Projects at Various County Locations	225	5,647,000		500,000				6,290	5,140,710
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		200,000					228,000
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		100,000					460,000
Acquisition of a Computer Aided Dispatch/Records Management System	232	1,057,000		800,000					257,000
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							2,380,000
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	571,000							571,000
Replacement of 24" PCCP in Pleasant Hill Road by the M.C.M.U.A	237		295,000	295,000					
Completion of Renovations at 30 Schulyer Pl for Classrooms & Computer Labs - CCM Programs	238		333,000	333,000					

-111-
C-20
Sheet 2

COUNTY OF MORRIS

- 112 -
C-20
Sheet 3

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

	Ordinance Number	Balance, December 31, 2010	Authorized 2011	Bonds Issued	Lease Bonds Issued	Lease Notes Payable	Authori- zations Canceled	Utilization of Capital Surplus/ Contributions	Balance, December 31, 2011
Completion of Demolition of the Washington Building	239	\$	\$ 190,000	\$ 100,000	\$	\$	\$	\$	\$ 90,000
Construction of the Utility Relocation and Site Demolition Work Associated with the Construction of the Morris County Public Safety Training Academy Expansion	240		2,855,000	750,000					2,105,000
Improvement of the Morris View Healthcare Center	244		523,000	200,000					323,000
Replacement of the Existing County-wide Trunked Radio System	248		12,380,000	11,000,000					1,380,000
County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority	249		24,000,000		5,000,000	10,930,000	70,000		8,000,000
Acquisition of Video Camera & Alarm Systems for Radio Transmission Sites	254		95,000						95,000
Acquisition of Motorola Gold Elite Gateway Equip to Connect Consoles to Upgraded Radio System	255		152,000						152,000
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257		1,900,000						1,900,000
Renovation of the Central Ave Complex to House St. Clares Behavioral Health and the Nonprofit Mall on the Former Greystone Property	259		4,760,000						4,760,000
Renovations and Improvements to Academic Buildings at County College of Morris	261 *		8,500,000						8,500,000
		<u>\$ 47,676,581</u>	<u>\$ 56,158,504</u>	<u>\$ 24,907,000</u>	<u>\$ 5,000,000</u>	<u>\$ 10,930,000</u>	<u>\$ 131,068</u>	<u>\$ 1,036,724</u>	<u>\$ 61,830,293</u>
Ref.			C-6	C-6			C-6, C-9	C-6	
Reimbursement of Grant Modifications:									
Total Authorized			\$ 56,158,504						
Ord. No. 018			(125,537)						
Ord. No. 911			(49,967)						
Total of Authorized during 2011:			<u>\$ 55,983,000</u>						
			C6, C-9						
					Ref.				
Deferred Charges to Future Taxation - Unfunded					C-9	\$ 61,068			
Cancellation of Notes					C-9	70,000			
						<u>\$ 131,068</u>			

* Ord# 261 Introduced on 12/14/11, Adopted on 12/28/11, Effective on 1/19/12

COUNTY OF MORRIS

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

	Ordinance Number	Balance, December 31, 2010	Authorized in 2011	Bonds Issued	Authorizations Cancelled	Balance, December 31, 2011
Improvement to the Park Linear Path System	172	\$ 878	\$	\$	\$ 878	\$
Improvements of MC Park Commission Facilities	206	115,000		115,000		
Acq of Vehicles & Equipment by the MC Park Commission	207	47,000		47,000		
Improvements of MC Park Commission Facilities	209	583,000		583,000		
Acq of Vehicles & Equip by Morris County Park Commission	210	237,000		150,000		87,000
Improvement of Morris County Park Commission Lands	211	1,712,000		100,000		1,612,000
Acq of Vehicles & Equip by Morris County Park Commission	213		676,000	500,000		176,000
		<u>\$ 2,694,878</u>	<u>\$ 676,000</u>	<u>\$ 1,495,000</u>	<u>\$ 878</u>	<u>\$ 1,875,000</u>
Ref.			C-7,C-10	C-7	C-7	

COUNTY OF MORRIS

PART II

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

Federal Grantor/Pass Through Grantor/Program/Cluster Title	Federal CFDA #	Pass-Through Entity ID#	Grant#	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
U.S. Department of Housing and Urban Development:								
CDBG - Entitlement Cluster:								
Community Development Block Grant	14.218	N/A	B-11-UC-340105	7/1/11-6/30/12	\$ 2,048,896	\$ 179,773	\$ 179,773	\$
Community Development Block Grant	14.218	N/A	B-10-UC-340105	7/1/10-6/30/12	2,453,876	1,506,557	1,348,019	1,566,510
Community Development Block Grant	14.218	N/A	B-09-UC-340105	7/1/09-12/31/12	2,268,061	2,234,194	608,229	776,652
Community Development Block Grant	14.218	N/A	B-08-UC-340105	7/1/08-12/31/12	2,242,046	2,126,346	156,700	
Community Development Block Grant	14.218	N/A	B-07-UC-340105	7/1/07-12/31/11	2,322,504	2,322,504	49,027	
Community Development Block Grant Program Income	14.218	N/A	N/A	1/1/11-12/31/11	114,475	114,475	114,475	114,475
ARRA - Community Development Block Grant - Recovery	14.253	N/A	B-09-UY-34-0105	7/31/09-9/30/12	608,627	361,054	88,247	88,413
Total Community Development Block Grant Cluster					12,059,485	8,844,803	2,542,470	2,546,050
Emergency Shelter Program	14.231	N/A	S-10-UC-340019	7/1/10-6/30/11	99,683	99,683	92,503	92,503
Home Investment Partnership Program	14.239	N/A	M11-DC-34-0226	7/1/11-6/30/16	1,030,692	52,253	52,253	
Home Investment Partnership Program	14.239	N/A	M10-DC-34-0226	7/1/10-6/30/15	762,374	577,805	349,025	414,358
Home Investment Partnership Program	14.239	N/A	M09-DC-34-0226	7/1/09-6/30/14	1,173,613	852,454	261,562	1,173,613
Home Investment Partnership Program	14.239	N/A	M08-DC-34-0226	7/1/08-6/30/13	1,061,517	1,037,490	506,337	138,895
Home Investment Partnership Program	14.239	N/A	M07-DC-34-0226	7/1/07-6/30/12	1,564,445	1,537,935	556,936	
Home Investment Partnership Program Program Income	14.239	N/A	N/A	1/1/11-12/31/11	2,500	2,500	2,500	2,500
ARRA - Homelessness Prevention and Recovery Plan (HPRP)	14.257	N/A	S-09-UY-34-0019	7/20/09-7/20/12	930,656	925,142	429,471	429,471
Economic Development Initiative - Special Project	14.251	N/A	B-06-SP-NJ-0652	9/15/06-9/15/11	297,000	297,000	297,000	297,000
Total U.S. Department of Housing and Urban Development					18,981,965	14,227,165	5,090,057	5,094,190
U.S. Department of Agriculture:								
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		17,728
Total U.S. Department of Agriculture					35,456	35,456		17,728
U.S. Department of Justice:								
JAG Program Cluster:								
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	9,264	2,565	7,758
ARRA-Multi-Jurisdictional County Gang, Gun, and Narcotics Task Force	16.803	09-100-066-1020-421	RJAG-1-14TF-09C	7/1/10-6/30/11	67,925	67,925	67,925	67,925
ARRA-Multi-Jurisdictional County Gang, Gun, and Narcotics Task Force	16.803	09-100-066-1020-421	RJAG-1-14TF-09B	1/1/10-12/31/10	45,042	45,042	45,042	45,042
Total JAG Program Cluster					122,231	122,231	115,532	120,725
Pass Through New Jersey Department of Law and Public Safety								
FY10 Paul Coverdell Program Forensic Sciences Improvement Grant	16.742	N/A	10-PC-J000-02	10/1/10-9/30/12	78,595	5,206	5,206	
County Office of Victim Witness Advocacy	16.575	1020-100-066-1020-YCJF-6010	V-14-10	9/1/11-8/31/12	169,774	53,538	53,538	
County Office of Victim Witness Advocacy	16.575	1020-100-066-1020-YCJF-6010	V-14-09	9/1/10-9/30/11	153,881	152,781	152,781	87,956
Sexual Assault Response Team/Nurse Examiner Program	16.575	FY10-100-066-1020-142	VS-35-10	10/1/10-9/30/11	60,000	52,878	52,878	47,469
Sexual Assault Response Team/Nurse Examiner Program	16.575	FY09-100-066-1020-142	VS-35-09	10/1/09-9/30/10	44,508	44,508		1,778
Juvenile Accountability Block Grants - Juvenile Crime Reduction Plan	16.523	1500-100-066-1500-121-YSAC-6010	JABG-10-14	1/1/11-12/31/11	28,256	20,550	20,550	12,844
Juvenile Accountability Block Grants - Juvenile Crime Reduction Plan	16.523	1500-100-066-1500-121-YSAC-6010	JABG-09-14	1/1/10-12/31/10	29,316	29,316	6,549	29,316
Juvenile Accountability Block Grants - Medication Dispensing Training	16.523	N/A	JABG-06-14	1/1/07-12/31/11	10,000	8,014	2,886	
State Criminal Alien Assistance Program (SCAAP)	16.606	N/A	20XX-AP-BX-XXXX	7/1/05-6/30/XX	2,157,563	1,043,730	153,618	300,800
Community Oriented Policing Services Technology Grant	16.710	N/A	2009CKWX0445	3/11/09-3/10/12	1,000,000	979,924	396,025	550,683
Total U.S. Department of Justice					3,854,124	2,512,676	959,563	1,151,571

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, 2011

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>								
Pass Through New Jersey Department of Environmental Protection: Waste Water Management Plan	66.454	08-100-042-4801-444-6110	RP09-026	1/31/08-12/31/11	\$ 100,000	\$ 1,750	\$ 1,656	\$
ARRA-Waste Water Management Plan	66.454	09-100-042-4801-504-V3MB-6110	RP10-031	5/1/09-6/30/11	109,091	109,091	72,500	52,962
Total U.S. Environmental Protection Agency					209,091	110,841	74,156	52,962
<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	7/1/11-6/30/13	685,848	186,067	186,067	
Workforce Investment Act - Adult	17.258	N/A	N/A	7/1/10-6/30/12	590,662	526,588	410,619	458,449
Workforce Investment Act - Adult	17.258	N/A	N/A	7/1/09-6/30/11	449,717	449,717		140,000
ARRA - Workforce Investment Act - Adult	17.258	N/A	N/A	7/1/08-6/30/11	165,660	165,660	49,252	40,660
Workforce Investment Act - Youth Activities Program/Administrative	17.259	N/A	N/A	4/1/11-6/30/13	783,619	147,429	147,429	
Workforce Investment Act - Youth Activities Program/Administrative	17.259	N/A	N/A	7/1/10-6/30/12	612,330	496,542	324,733	509,620
ARRA - Workforce Investment Act - On the Job Technical Assistance	17.259	N/A	N/A	7/1/10-6/30/11	143,000	116,295	116,295	116,295
ARRA - Workforce Investment Act - On the Job Technical Assistance	17.259	N/A	N/A	4/1/11-6/30/11	30,000	30,000	30,000	30,000
ARRA - Workforce Investment Act - Youth Activities Program/Administrative	17.259	N/A	N/A	7/1/08-6/30/11	387,780	387,780	14,287	14,287
Workforce Investment Act - Dislocated Worker Program	17.278	N/A	N/A	7/1/11-6/30/13	1,746,322	493,360	493,360	35,436
Workforce Investment Act - Dislocated Worker Program	17.278	N/A	N/A	7/1/10-6/30/12	1,750,267	1,531,934	1,105,100	1,025,267
Workforce Investment Act - Dislocated Worker Program	17.260	N/A	N/A	7/1/09-6/30/11	1,553,786	1,553,786		282,045
Workforce Investment Act - Dislocated Worker Program	17.260	N/A	N/A	7/1/08-6/30/09	1,031,589	1,031,589		121,589
ARRA - Workforce Investment Act - Dislocated Worker Program	17.260	N/A	N/A	2/17/09-6/30/11	534,560	534,560	534,560	534,560
ARRA - Workforce Investment Act - Dislocated Worker Program	17.260	N/A	N/A	7/1/08-6/30/11	1,456,962	1,456,962	182,329	190,518
ARRA - Workforce Investment Act - Rapid Response	17.260	N/A	N/A	7/1/10-6/30/11	19,206	19,206	19,206	19,206
Workforce Investment Act - National Emergency Grant	17.277	N/A	N/A	10/1/10-9/30/12	334,501	176,333	176,333	140,000
Total Workforce Investment Act Cluster					12,275,809	9,303,808	3,789,770	3,657,932
Total U.S. Department of Labor					12,275,809	9,303,808	3,789,770	3,657,932
<u>U.S. Department of Education:</u>								
Pass Through New Jersey Department of Labor and Workforce Development: ARRA-Division of Vocational Rehabilitation Services	84.390	N/A	N/A	7/1/10-6/30/11	36,635	36,635	36,635	36,635
ARRA-Division of Vocational Rehabilitation Services	84.390	N/A	N/A	7/1/09-6/30/11	37,385	37,385	8,657	8,657
Total U.S. Department of Education					74,020	74,020	45,292	45,292
<u>U.S. Department of Homeland Security:</u>								
Pass Through New Jersey Department of Law and Public Safety: Homeland Security Cluster:								
FY2010 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	2010-SS-T0-0068	10/15/10-7/31/13	889,331	96,868	96,868	67,262
FY2009 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	2009-SS-T9-0082	9/14/09-7/31/12	870,207	311,501	77,952	265,240
FY2008 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	2008-GE-T8-0015	12/15/08-10/31/11	943,941	879,086	58,265	49,372
FY2007 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	2007-GE-T7-0056	7/1/07-12/31/10	841,397	841,397	100,999	100,999
FY2010 Urban Areas Security Initiative Grant Program	97.067	N/A	2010-SS-T0-0068	1/5/11-7/31/13	1,304,559	80,841	80,841	61,283
FY2009 Urban Areas Security Initiative Grant Program	97.067	N/A	2009-SS-T9-0082	4/22/10-7/31/12	1,303,330	476,418	476,418	476,418
FY2008 Urban Areas Security Initiative Grant Program	97.067	N/A	2008-GE-T8-0015	4/1/09-6/1/12	1,649,890	668,181	202,410	100,470
FY2007 Urban Areas Security Initiative Grant Program	97.067	N/A	2007-GE-T7-0056	7/1/07-12/31/10	914,292	914,292	491,213	511,213
Total Homeland Security Cluster					8,716,947	4,268,584	1,584,966	1,632,257
Multi-Jurisdictional Hazard Mitigation	97.039	N/A	PDMC-PL-02-NJ-2007-001	8/1/07-3/11/10	300,000	300,000	150	300,000
FFY09 Emergency Operation Center Grant Program (EOC)	97.052	N/A	2009-EO-MX-0034	6/1/09-3/31/12	1,000,000	799,221	799,221	
Pass Through New Jersey Department of Agriculture County Animal Response Team	97.008	N/A	N/A	10/27/10-3/31/11	7,492	7,492	7,492	7,492
Total U.S. Department of Homeland Security					10,024,439	5,375,297	2,391,829	1,939,749

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, 2011

Federal Grantor/Pass Through Grantor/Program/Cluster Title	Federal CFDA #	Pass-Through Entity ID#	Grant#	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
U.S. Department of Transportation:								
Pass Through New Jersey Department of Law and Public Safety Northern New Jersey Safe Communities	20.600	N/A	CP11-08-01-05	10/1/10-9/30/11	\$ 116,255	\$ 98,387	\$ 98,387	\$ 98,387
Highway Planning and Construction Cluster:								
Pass Through New Jersey Department of Transportation FY2011 County Aid Program - Annual Transportation Program	20.205	11-480-078-6320-AK2-6010	FY11 County Aid Program	1/31/11-12/31/11	4,031,000	1,769,971	1,769,971	4,031,000
FY2010 CTP County Aid	20.205	10-480-078-6320-AKT-6010	FY10 CTP County Aid	1/31/10-12/31/11	5,262,000	4,460,892	1,862,377	
FY2009 CTP County Aid	20.205	09-480-078-6320-AGK-6010	FY09 CTP County Aid	1/31/09-12/31/11	4,031,000	3,671,497	993,644	
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	382,284	341,830	204,339	204,259
Greenpond Road Bridge#1400-900, Rockaway Township	20.205	6300-480-078-6300-B8W-TCAP-7310	STP-B00S(581), 2008-DT-BLA1-03	2/5/08-12/31/11	2,054,906	2,054,906		109,447
Berkshire Valley Road Bridge# 1400-832, Jefferson Township	20.205	6300-480-078-6300-ECT-TCAP-7310	STP-A00S(740), 2009-DT-BIA1-01	9/23/08-12/30/11	544,292	508,574	226,044	58,787
FY10 Union School House Road #1400-638	20.205	N/A	STP-B00S(216); 2010-DT-BLA1-27	9/23/10-9/30/12	454,705	211,902	211,902	
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	3,105,817	1,628,086		
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		
Middle Valley Road Bridge# 1401-202, Washington Township	20.205	6300-480-078-6300-EBF-TCAP-7310	STP-B00S(403), 2009-DT-BLA1-16	9/21/09-9/30/12	420,129	403,126	230,994	238,589
TransOptions, Inc.	20.205	6300-480-078-6300-FHP-TCAP-7310	Task Order#14	7/1/10-6/30/11	865,000	865,000	628,571	628,571
Intersection Improvements on Blackwell Street (CR 513)	20.205	N/A	STP-C00S(042); 2011-DT-BLA1-01	9/20/10-9/30/12	147,461	2,861	2,861	
ARRA - Milling and Resurfacing Projects:								
Main Road/Whitehall Road, Montville Township	20.205	6300-480-078-6300-FAT-TCAP-7310	FS-0158(109), 2009-DT-BLA-18	10/22/09-12/30/11	424,939	325,022	897	
East Main Street (CR 510), 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	291,224	804	
Columbia Turnpike (CR510), Morris Township	20.205	6300-480-078-6300-FAT-TCAP-7310	FS-0158(105), 2009-DT-BLA1-19	10/23/09-12/30/11	511,284	417,127	1,151	16,117
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	199,807	552	11,124
Glen Alpine Road, Harding Township	20.205	6300-480-078-6300-FAT-TCAP-7310	FS-B00S(815), 2009-DT-BLA1-20	10/28/09-12/30/11	466,694	383,204	1,058	20,731
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	289,485	799	18,496
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	252,730	698	196,767
Littleton Road/Parsippany Boulevard and Parsippany Road/Littleton Road,	20.205	6300-480-078-6300-FAT-TCAP-7310	FS-B00S(836), 2009-DT-BLA1-32	12/11/09-12/30/11	165,325	165,325		38,436
Parsippany Troy Hills Township	20.205	6300-480-078-6300-FAT-TCAP-7310	FS-B00S(835), 2009-DT-BLA1-30	12/8/09-12/30/11	231,778	183,007	40,250	
West Hanover Avenue/Burnham Road, Morris Plains Borough	20.205	6300-480-078-6300-FAT-TCAP-7310						
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	251,291	991	250,300
Pass Through New Jersey Transportation Planning Authority								
Subregional Transportation Planning	20.205	N/A	N/A	7/1/11-6/30/12	118,260	80,814	80,814	
Subregional Transportation Planning	20.205	N/A	N/A	7/1/10-6/30/11	94,624	94,624	3,837	94,624
Pass Through New Jersey Transportation Planning Authority								
Supplemental Subregional Staff Support	20.205	N/A	N/A	10/21/09-6/30/11	81,936	81,936	5,700	35,744
Pass Through New Jersey Transportation Planning Authority								
Subregional Studies Program	20.205	N/A	N/A	7/1/09-6/30/11	238,426	238,426	149,012	213,160
Subregional Studies Program	20.205	N/A	N/A	7/1/08-6/30/09	183,323	183,323		

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, 2011

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
Highway Planning and Construction Cluster: (Cont'd)								
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	\$ 5,465,570	\$ 1,954,902	\$ 2,991,071
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	557,847	269,177	233,685
Total Highway Planning and Construction Cluster					36,615,370	28,008,431	8,641,345	9,498,529
Pass Through New Jersey Department of Transportation Non-Urbanized Area Formula Program (MAPS Section 5311)	20.509	N/A	N/A	7/1/10-6/30/11	168,947	114,580	114,580	
Pass Through New Jersey Transit Corporation Job Access and Reverse Commute Program (JARC)	20.516	N/A	N/A	1/1/10-12/31/12	50,000	18,261	18,261	
Job Access and Reverse Commute Program (JARC)	20.516	N/A	N/A	1/1/09-12/31/11	15,793	15,793	15,793	15,793
Job Access and Reverse Commute Program (JARC)	20.516	N/A	N/A	10/1/08-12/31/11	270,959	270,959	39,750	93,884
					605,699	419,593	188,384	109,777
Total U.S.Department of Transportation					37,137,324	28,526,411	8,928,116	9,706,693
<u>U.S. Department of Health and Human Services:</u>								
Pass Through New Jersey Department of Community Affairs 2011 Morris County LIHEAP CWA Administration	93.568	2011-100-022-8050-182-FFFF-CTYA-6110	2011-05139-0297-00	10/1/10-9/30/11	6,691	6,691	6,691	6,691
Pass Through New Jersey Department of Health and Senior Services Public Health Infrastructure, Laboratories and Emergency Preparedness	93.069	12-100-046-4EOX-360-J002-6120	PHLP-12-LNC001	8/10/11-8/9/12	360,167	120,346	120,346	120,052
Health Infrastructure Preparedness and Emergency Response	93.069	11-100-046-4EOX-3XX-J002-6120	HIPER-2011-HIPER LINC5-019	8/10/10-9/2/11	538,745	538,745	371,594	342,920
Pass Through New Jersey Department of Health and Senior Services National Association of County and City Health Officials (NACCHO)	93.008	N/A	1 MRCSG061001-01	6/21/07-7/31/07	30,000	20,125	4,239	5,000
					935,603	686,507	502,870	474,663
Pass Through New Jersey Department of Health and Senior Services Area Plan Grant:								
Aging Cluster:								
Title III B	93.044	11-100-046-4144-262-J004-6110-11B	11-1389-AAA	1/1/11-12/31/11	415,621	341,520	341,520	218,761
Title III B	93.044	10-100-046-4144-262-J004-6110-10B	10-1389-AAA	1/1/10-12/31/10	416,984	408,289	133,596	
Title III C-1	93.045	11-100-046-4144-061-J004-6110-11C1	11-1389-AAA	1/1/11-12/31/11	413,693	380,616	380,616	232,783
Title III C-2	93.045	11-100-046-4144-061-J004-6110-11C2	11-1389-AAA	1/1/11-12/31/11	333,452	303,452	303,452	132,093
Title III C-2	93.045	10-100-046-4144-061-J004-6110-10C2	10-1389-AAA	1/1/10-12/31/10	335,127	303,168		70,325
NSIP	93.053	11-100-046-4144-049-J004-6110-11IP	11-1389-AAA	1/1/11-12/31/11	366,477	366,477	366,477	130,050
NSIP	93.053	10-100-046-4144-049-J004-6110-10IP	10-1389-AAA	1/1/10-12/31/10	401,698	401,698		106,408
Total Aging Cluster					2,683,052	2,505,210	1,526,061	890,420
Title III D	93.043	11-100-046-4144-265-J004-6110-11D	11-1389-AAA	1/1/11-12/31/11	14,818	10,173	10,173	10,115
Title III D	93.043	10-100-046-4144-265-J004-6110-10D	10-1389-AAA	1/1/10-12/31/10	14,849	8,236	3,248	
Title III D - Medication Management	93.043	11-100-046-4110-265-J004-6110-11D	11-1389-AAA	1/1/11-12/31/11	5,296	4,921	4,921	
Title III D - Medication Management	93.043	10-100-046-4110-265-J004-6110-10D	10-1389-AAA	1/1/10-12/31/10	5,324	5,287	6	
Title III E	93.043	11-100-046-4144-331-J004-6110-11E	11-1389-AAA	1/1/11-12/31/11	180,339	142,910	142,910	89,857
Title III E	93.043	10-100-046-4144-331-J004-6110-10E	10-1389-AAA	1/1/10-12/31/10	190,895	190,026	44,958	5,506
SSBG	93.667	11-100-046-4144-244-J004-6110-5751	11-1389-AAA	1/1/11-12/31/11	11,531	11,531	11,531	11,531
SSBG	93.667	12-100-046-4144-244-J004-6110-5752	11-1389-AAA	1/1/11-12/31/11	12,218	12,218	12,218	
SSBG	93.667	11-100-046-4144-244-J004-6110-5751	10-1389-AAA	1/1/10-12/31/10	11,868	11,868		11,868
Medicaid Match	93.778	11-100-046-4144-371-J004-6110-MEDB	11-1389-AAA	1/1/11-12/31/11	19,285	14,549	14,549	6,285
Medicaid Match	93.778	10-100-046-4144-371-J004-6110-MEDB	10-1389-AAA	1/1/10-12/31/10	18,965	18,965	5,024	
Total Area Plan Grant					3,168,440	2,935,894	1,775,599	1,025,582
Total U.S.Department of Health and Human Services					4,104,043	3,621,801	2,278,469	1,500,245
<u>U.S. Department of Energy:</u>								
ARRA - Energy Efficiency & Conservation Strategy Block Grant	81.128	09EE002677	DE-EE0000677	7/27/09-7/26/12	4,228,300	2,500,620	1,874,369	2,237,000
					4,228,300	2,500,620	1,874,369	2,237,000
TOTAL FEDERAL AWARDS					\$ 90,924,571	\$ 66,288,095	\$ 25,431,621	\$ 26,403,362

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, 2011

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 Consolidation Grant	08-C-14-601	08-100-082-2034-050	7/1/08-12/31/13	\$ 1,232,636	\$ 378,902	\$ 378,902	\$
911 Equipment Grant	08-E-14-601	08-100-082-2034-081	7/1/08-12/31/11	1,485,131	1,485,083	833	
911 General Assistance Grant	08-G-14-601	08-100-082-2034-050	7/1/08-12/31/11	91,582	68,727	5,131	
911 General Assistance Grant	07-G-14-601	07-100-082-2034-050	7/1/07-12/31/11	80,666	79,778	1,538	
				<u>2,890,015</u>	<u>2,012,490</u>	<u>386,404</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	1/1/11-12/31/11	521,328	168,813	168,813	109,869
Governor's Council on Alcoholism and Drug Abuse	N/A	2000-100-082-C001-044-U999-6010	1/1/10-12/31/10	432,834	432,834	287,200	387,962
				<u>954,162</u>	<u>601,647</u>	<u>456,013</u>	<u>497,831</u>
<u>New Jersey Department of Law and Public Safety:</u>							
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJF-6120	11/15/11-11/14/16	28,181			28,181
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJS-6120	1/1/10-12/31/16	27,335	6,335	6,335	
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJS-6120	1/1/09-12/31/14	9,107	2,307	1,428	
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJS-6120	1/1/08-12/31/13	32,089	32,045	4,238	
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJS-6120	1/1/07-12/31/12	36,036	35,925	1,434	
Insurance Fraud Reimbursement Program	N/A	1020-100-066-1020-305-YCJF-6110	1/1/11-12/31/11	250,000	250,000	250,000	123,064
Insurance Fraud Reimbursement Program	N/A	1020-100-066-1020-305-YCJF-6110	1/1/10-12/31/10	249,879	249,879	2,478	136,394
Law Enforcement Officers Training and Equipment Fund	N/A	1020-100-066-1020-314-YCJF-6120	1/1/11-12/31/11	14,564			14,564
Law Enforcement Officers Training and Equipment Fund	N/A	1020-100-066-1020-314-YCJF-6120	1/1/07-12/31/07	28,615	28,405	5,188	
NJ Juvenile Justice Commission/SFEA Funds	N/A	1500-100-066-1500-032-YSAC-6010	7/1/11-6/30/12	54,000	35,847	35,847	27,000
NJ Juvenile Justice Commission/SFEA Funds	N/A	1500-100-066-1500-032-YSAC-6010	7/1/10-6/30/11	112,500	112,500	68,097	56,250
NJ Juvenile Justice Commission/SFEA Funds	N/A	1500-100-066-1500-032-YSAC-6010	7/1/09-6/30/10	23,250	23,250	23,250	
County Office of Victim Witness Advocacy-Supplemental VWAF	VWAFPS-14	FY09-100-066-1020-093	11/1/08-12/31/10	45,480	45,480	1,985	14,476
NJ Juvenile Justice Commission	SCP-11-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/11-12/31/11	263,646	200,928	200,928	149,773
NJ Juvenile Justice Commission	SCP-11-PM-14	1500-100-066-1500-007-YSAC-6010	1/1/11-12/31/11	55,550	54,819	54,819	40,638
NJ Juvenile Justice Commission	FC-11-14	1500-100-066-1500-007-YSAC-6010	1/1/11-12/31/11	188,728	129,813	129,813	90,927
NJ Juvenile Justice Commission	SCP-10-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/10-12/31/10	263,646	254,221	56,830	127,370
NJ Juvenile Justice Commission	SCP-10-PM-14	1500-100-066-1500-007-YSAC-6010	1/1/10-12/31/10	55,550	55,022	2,604	16,187
NJ Juvenile Justice Commission	FC-10-14	1500-100-066-1500-021-YSAC-6010	1/1/10-12/31/10	188,728	188,728	28,501	69,618
NJ Juvenile Justice Commission	SCP-09-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/09-12/31/09	260,620			27,463
NJ Juvenile Justice Commission	FC-08-14	1500-100-066-1500-021-YSAC-6010	1/1/08-12/31/09	186,859	186,859		24,664
NJ Juvenile Justice Commission	SCP-07-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/07-12/31/07	257,454	241,863		650
NJ Juvenile Justice Commission	SCP-07-PM-14	1500-100-066-1500-007-YSAC-6010	1/1/07-12/31/07	53,905	48,883		698
				<u>2,685,732</u>	<u>2,183,109</u>	<u>873,775</u>	<u>947,917</u>
<u>New Jersey Office of Homeland Security and Preparedness:</u>							
New Jersey Data Exchange (NJ-DEX)	NJ-DEX-Prosecutor	N/A	3/3/10-1/1/12	95,486	75,414	42,722	75,414
New Jersey Data Exchange (NJ-DEX)	NJ-DEX-Town of Butler	N/A	6/12/09-1/1/12	33,714	33,714	33,714	
New Jersey Data Exchange (NJ-DEX)	NJ-DEX-Town of Dover	N/A	9/16/09-1/1/12	20,800	20,800	20,800	
				<u>150,000</u>	<u>129,928</u>	<u>97,236</u>	<u>75,414</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, 2011

State Grantor/Pass-Through Grantor/Program	Grant ID#	State Account Number	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
<u>New Jersey Department of Transportation:</u>							
MAPS (Paratransit)	N/A	N/A	1/1/11-12/31/11	\$ 1,256,495	\$ 1,239,930	\$ 1,239,930	\$
MAPS (Paratransit)	N/A	N/A	1/1/10-12/31/10	1,405,305	1,405,305	102,447	119,948
MAPS (Paratransit)	N/A	N/A	1/1/09-12/31/09	1,425,717	1,425,717		105,205
MAPS (Paratransit)	N/A	N/A	1/1/08-12/31/08	1,597,662	1,445,462	(242)	
Non-Urbanized Area Formula Program (MAPS Section 5311)	N/A	N/A	7/1/10-6/30/11	84,474	57,290	57,290	
FY10 West Central Ave Bridge No. 1400-999, Borough of Wharton	FY2010 Local Bridges, Future Needs	10-480-078-6320-AKM-6010	2/16/10-2/15/12	1,000,000	488,073	488,073	332,758
South Jefferson Road Bridge# 1400-393, Hanover Township	FY2009 Local Bridges, Future Needs	09-480-078-6320-AKD-6010	9/17/08-9/15/10	1,000,000	1,000,000	82,093	257,331
Stillwater Road Bridge# 1400-164, Kinnelon Borough	FY2009 Local Bridges, Future Needs	09-480-078-6320-AKD-6010	2/25/09-2/25/12	1,000,000	1,000,000	5,309	
				8,769,653	8,061,777	1,974,900	815,242
<u>Department of Environmental Protection:</u>							
County Environmental Health Act Grant	EN011-023	11-100-042-4855-001	1/1/11-6/30/12	165,800	145,304	145,304	
County Environmental Health Act Grant	EN010-023	10-100-042-4855-001	1/1/10-12/31/10	172,210	167,210	14,241	87,078
				338,010	312,514	159,545	87,078
<u>Department of Human Services:</u>							
Social Services for the Homeless	SH11014	7550-100-054-7550-072-LLLL-6030	1/1/11-12/31/11	221,855	193,834	193,834	211,855
Social Services for the Homeless	SH10014	7550-100-054-7550-072-LLLL-6030	1/1/10-12/31/10	221,608	221,608	23,315	5,216
PASP	11ALPN	7570-491-054-7570-006-LLLL-6130	1/1/11-12/31/11	451,656	359,639	359,639	414,018
PASP	10ALPN	7570-491-054-7570-006-LLLL-6130	1/1/10-12/31/10	401,656	401,656	49,022	
County Mental Health Board	N/A	7700-100-054-S820-029-LLLL-6130	1/1/10-12/31/10	6,000	(334)	(334)	
County Mental Health Board	N/A	7700-100-054-S820-029-LLLL-6130	1/1/09-12/31/09	6,000	4,916	2,171	
County Mental Health Board	N/A	7700-100-054-S820-029-LLLL-6130	1/1/08-12/31/08	6,000	5,919	1,092	
Work First New Jersey Program	TS12014	7550-100-054-7550-xxx-LLLL-6030	7/1/11-6/30/12	343,638	149,428	149,428	160,325
Work First New Jersey Program	TS11014	7550-100-054-7550-xxx-LLLL-6030	7/1/10-6/30/11	343,555	343,554	196,701	171,735
				2,001,968	1,680,220	974,868	963,149
<u>Department of Children and Families:</u>							
ALPN/HSAC/YIP/Transportation	11ALPN	N/A	1/1/11-12/31/11	123,595	120,613	120,613	123,595
ALPN/HSAC/YIP/Transportation/EBPI	10ALPN	N/A	1/1/10-12/31/10	138,085	138,085		
				261,680	258,698	120,613	123,595
<u>Department of Health and Senior Services:</u>							
Area Plan Grant	11-1389-AAA	0x-100-04x-41xx-xxx-J004-6110	1/1/11-12/31/11	689,411	593,839	593,839	299,396
Area Plan Grant	10-1389-AAA	0x-100-04x-41xx-xxx-J004-6110	1/1/10-12/31/10	692,131	668,400	56,941	357,394
Veterans Directed Home and Community Based Services Program	PAV 561-0002	2221-xxxxxxx-36001200-M2-36	5/1/10-4/30/11	90,318	90,318	90,318	90,318
Veterans Directed Home and Community Based Services Program	PAV 561-0002	2221-xxxxxxx-36001200-M2-36	5/1/10-4/30/11	110,543	110,543	39,050	
Alcoholism and Drug Abuse	11-536-ADA-0	7700-760-054-4219-001-LDAS-6110	1/1/11-12/31/11	868,505	714,487	714,487	505,166
Alcoholism and Drug Abuse	10-536-ADA-0	4240-100-046-4219-024-J002-6110	1/1/10-12/31/10	836,512	836,512	93,576	199,887
				3,287,420	3,014,099	1,588,211	1,452,161
<u>Department of State:</u>							
General Operating Support Grants	HC-GOS-2012-MC-00039	12-100-074-2540-105-6110	7/1/11-6/30/12	20,844			17,717
General Operating Support Grants	11HIST162AGO	11-100-074-2540-105-6110	7/1/10-6/30/11	20,868	19,935	19,535	3,130
PARIS Grant	PARP-2009-01400-Morris County-00015	09-100-074-2545-033-6110	9/1/09-8/31/10	231,324	231,324	81,897	55,499
				273,036	251,259	101,432	76,346

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, 2011

State Grantor/Pass-Through Grantor/Program	Grant ID#	State Account Number	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
Department of Community Affairs							
2011 Universal Service Fund-CWA Administration	2011-0229-000	2011-100-022-8030-B13-FCWA-6110	7/1/10-6/30/11	\$ 3,603	\$ 3,603	\$ 3,603	\$ 3,603
SHARE/COUNT Grant	2007-04665-2407-01	2007-100-022-8030-658-FFFF-6020	9/1/07-8/31/10	271,383	271,383	517	31,224
				<u>274,986</u>	<u>274,986</u>	<u>4,120</u>	<u>34,827</u>
Department of Labor and Workforce Development:							
Work First New Jersey Program TANF	N/A	4545-780-062-4545-005-N729-6140	7/1/11-6/30/12	578,435	65,882	65,882	38,500
Work First New Jersey Program TANF	N/A	4545-780-062-4545-005-N729-6140	7/1/10-6/30/11	669,163	611,499	498,970	461,651
Work First New Jersey Program TANF	N/A	4545-780-062-4545-005-N729-6140	7/1/09-6/30/10	541,493	541,266		6,015
Work First New Jersey Program EEI	N/A	4545-780-062-4545-005-N729-6140	7/1/11-6/30/12	13,000	10,407	10,407	3,200
Work First New Jersey Program EEI	N/A	4545-780-062-4545-005-N729-6140	7/1/10-6/30/11	13,580	13,580	2,887	13,580
Work First New Jersey Program EEI	N/A	4545-780-062-4545-005-N729-6140	7/1/09-6/30/10	11,251	11,251	(200)	
Work First New Jersey Program GA FS	N/A	4545-780-062-4545-005-N729-6140	7/1/11-6/30/12	489,296	121,674	121,674	59,000
Work First New Jersey Program GA FS	N/A	4545-780-062-4545-005-N729-6140	7/1/10-6/30/11	419,124	413,097	245,501	288,553
Work First New Jersey Program GA FS	N/A	4545-780-062-4545-005-N729-6140	7/1/09-6/30/10	434,852	434,239		11,101
Workforce Learning Link (WDP Supplemental)	N/A	4545-780-062-4545-005-N729-6140	7/1/11-6/30/12	174,000	91,827	91,827	55,000
Workforce Learning Link (WDP Supplemental)	N/A	4545-780-062-4545-005-N729-6140	7/1/10-6/30/11	182,402	175,954	102,456	175,965
Workforce Learning Link (WDP Supplemental)	N/A	4545-780-062-4545-005-N729-6140	7/1/09-6/30/10	99,108	94,099		
Workforce Development Program WDP	N/A	4545-780-062-4545-005-N729-6140	7/1/11-6/30/12	34,624	8,018	8,018	
Workforce Development Program WDP	N/A	4545-780-062-4545-005-N729-6140	7/1/10-6/30/11	47,246	47,246	47,246	47,246
Workforce Development Program WDP	N/A	4545-780-062-4545-005-N729-6140	7/1/09-6/30/10	66,316	66,316	11,106	66,316
Workforce Investment Board WIB Administration	N/A	4545-780-062-4545-005-N729-6140	7/1/10-6/30/11	96,000	95,914	28,071	18,000
Interdepartmental Funds (WIB)	N/A	4545-780-062-4545-005-N729-6140	7/1/10-6/30/11	35,294	30,059	30,059	35,294
				<u>3,915,184</u>	<u>2,832,328</u>	<u>1,263,904</u>	<u>1,279,421</u>
TOTAL STATE AWARDS				<u>\$ 25,801,846</u>	<u>\$ 21,613,055</u>	<u>\$ 8,001,021</u>	<u>\$ 6,352,981</u>

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, 2011

A. GENERAL

The accompanying Schedules of Expenditures of Federal and State Awards present the activity of all federal and state award programs of the County of 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 \$762,949. The threshold for distinguishing state Type A and B programs was \$300,000. The County qualified as a "low-risk auditee" under the provisions of section 530 of the federal Circular for state programs but not federal programs.

E. GREEN ACRES LOANS PAYABLE

At December 31, 2011, the County has \$646,332 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.



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 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, 2011 and 2010 and have issued our report thereon dated March 16, 2012, 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

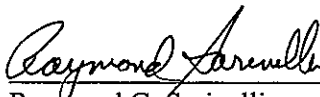
Compliance and Other Matters

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
March 16, 2012

NISIVOCIA LLP

A handwritten signature in cursive script, reading "Raymond G. Sarinelli".

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, 2011. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

The County of Morris's financial statements include a portion of the operations of the Office of Temporary Assistance, which received \$8,504,755 in federal and state awards which is not included in the schedules of expenditures of federal and state awards for the year ended December 31, 2011. Our audit, described below, did not include the operations of the Office of Temporary Assistance because the component unit engaged auditors to perform an audit in accordance with OMB Circular A-133.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments and Nonprofit Organizations*, and New Jersey'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, 2011.

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.

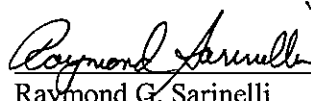
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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
March 16, 2012

NISIVOCIA LLP



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

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

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 \$762,949.
- The threshold for distinguishing state Type A and B programs was \$300,000.
- 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.

Findings Related to Financial Statements Which are Required to be Reported in Accordance with Generally Accepted Auditing Standards:

- There were none.

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2011
(Continued)

Summary of Auditors' Results:

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

<u>Federal:</u>	<u>CFDA #</u>	<u>Program Disbursements</u>
U.S. Department of Labor:		
(Passed thru New Jersey Department of Labor and Workforce Development):		
Workforce Investment Act Cluster:		
Workforce Investment Act - Adult	17.258	\$ 596,886
ARRA - Workforce Investment Act - Adult	17.258	40,252
Workforce Investment Act - Youth Activities Program/ Administrative	17.259	472,162
ARRA - Workforce Investment Act - On the Job Technical Assistance	17.259	146,295
Workforce Investment Act - Dislocated Worker Program	17.278	1,598,460
ARRA - Workforce Investment Act - Dislocated Worker Program	17.260	716,889
ARRA - Workforce Investment Act - Rapid Response	17.260	19,206
Workforce Investment Act - National Emergency Grant	17.277	176,333
U.S. Department of Homeland Security:		
(Passed thru New Jersey Department of Law and Public Safety):		
Homeland Security Cluster:		
State Homeland Security Grant Program	97.067	334,084
Urban Areas Security Initiative Grant Program	97.067	1,250,882
FY09 Emergency Operation Center Grant Program	97.052	799,221
U.S. Department of Transportation:		
Highway Planning and Construction Cluster:		
(Passed thru New Jersey Department of Transportation):		
FY2011 County Aid Program - Annual Transportation Program	20.205	1,769,971
FY2010 CTP County Aid	20.205	1,862,377
FY2009 CTP County Aid	20.205	993,644
Newburgh Rd Bridge #1401-196, Washington Township	20.205	204,339
Berkshire Valley Road Bridge #140-832, Jefferson Township	20.205	226,044
FY10 Union School House Road #1400-638	20.205	211,902
Middle Valley Road Bridge #1401-202, Washington Township	20.205	230,994
Trans Options, Inc.	20.205	628,571
Intersection Improvements on Blackweel Street (CR 513)	20.205	2,861
ARRA - Milling and Resurfacing Projects:		
Main Road/Whitehall Road, Montville Township	20.205	897
East Main Street (CR 510), Mendham Borough	20.205	804
Columbia Turnpike (CR 510), Morris Township	20.205	1,151
Main Street, Montville Township	20.205	552
Glen Alpine Road, Harding Township	20.205	1,058
Village Road, Harding Township	20.205	799
ARRA - Traffic Signal and Intersection Improvement Projects:		
Ridgedale/Deforest Ave, East Hanover Township	20.205	698
West Hanover Ave/Burnham Rd, Morris Plains	20.205	40,250
Highway Rail Grade Crossing:		
Main Street, Rockaway Borough - Change Order# (2)2F47	20.205	991

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2011
(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):		
Subregional Transportation Planning	20.205	\$ 84,651
Supplemental Subregional Staff Support	20.205	5,700
Subregional Studies Program	20.205	149,012
ARRA - Chester Branch Railroad Rehabilitation, Roxbury Township	20.205	1,954,902
NYS&W Rail Line Bicycle/Pedestrian Path	20.205	269,177
U.S. Department of Energy:		
ARRA - Energy Efficiency & Conservation Strategy		

<u>State:</u>	<u>State Account #</u>	<u>Program Disbursements</u>
New Jersey Department of Treasury:		
Governor's Council on Alcoholism and Drug Abuse	2000-100-082-C001-044-U999-6010	\$ 456,013
New Jersey Department of Transportation:		
Local Bridges, Future Needs:		
FY10 West Central Ave Bridge #1400-999, Borough of Wharton	10-480-078-6320-AKM-6010	488,073
South Jefferson Road Bridge #1400-393, Hanover Township	09-480-078-6320-AKD-6010	82,093
Stillwater Road Bridge #1400-164, Kinnelon Borough	09-480-078-6320-AKD-6010	5,309
Department of Health Services:		
PASP	7570-491-054-7570-006-LLLL-6130	408,661
Department of Health and Senior Services:		
Area Plan Grant	0x-100-04x-41xx-xxx-J004-6110	650,780

Findings and Questioned Costs for Federal Awards:

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

COUNTY OF MORRIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2011

There were no prior year findings.

COUNTY OF MORRIS
COMMENTS AND RECOMMENDATIONS

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

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

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

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

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

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

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

- a.) Grant expenditure reports were not consistently filed in a timely manner for the following grant programs: MAPS (Paratransit), ALPN Grant and the TransOptions grants. The County stopped administering the TransOptions grant program as of June 30, 2011. Therefore, a formal recommendation is not deemed necessary for the TransOptions grant.

Additionally, we noted that cumulative expenditures reported on the E-SNAPS quarterly performance reports (QPRs) for the ARRA Homeless Prevention and Rapid Re-Housing Program (HPRP) grant and on the quarterly ARRA §1512 reports for the Workforce Investment Act (WIA) Cluster do not reconcile to the County Treasurer's accounting records. Also, the grant award amount reported on certain quarterly ARRA §1512 reports for the Workforce Investments Act (WIA) Cluster do not agree to the grant award notices.

It is recommended that every effort be made to ensure the applicable grant expenditure and performance reports are filed in a timely manner. Also, extra care be taken to ensure that quarterly ARRA§1512 reports and E-SNAPS quarterly performance reports (QPRs) agree with the accounting records and any related grant award notices.

- b.) The County made a greater effort in the current year to file the quarterly expenditure and programmatic reports for the Governor's Council on Alcoholism and Drug Abuse Grant in a relatively more timely manner. However, not all quarterly reports were filed in a timely manner due to the untimely filing of various municipalities. It is recommended that a greater effort be made by the grant coordinator to ensure that Municipal Alliance quarterly reports are submitted by the various municipalities in a timely manner to ensure timely and adequate County review prior to the submission of the consolidated report to the State and reimbursements to the various municipalities.

2. 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 as of December 31, 2011. However, as all CDBG projects have subsequently been set up in the HUD IDIS system in February of 2012, a formal recommendation is not deemed necessary.

COUNTY OF MORRIS
COMMENTS AND RECOMMENDATIONS
(Continued)

Single Audit (Cont'd)

3. Workforce Investment Act (WIA) Cluster

- a) During our review of the cash drawdown requests, we noted that supporting documentation was not maintained for all cash drawdown requests and those provided by the grant coordinator did not reconcile with the amounts requested on the cash drawdown requests, in total or by individual grant allocation. It is recommended that supporting documentation, segregated by individual grant allocation, be maintained for amounts requested for cash drawdown.
- b) During our review of the Schedule Expenditure of Federal Awards, we noted that the receipts posted for the different grant years for WIA Dislocated Workers grant were not accurate, even though they agree to the County Treasurer's accounting records in total. Upon further investigation and in consultation with the grant coordinator, the records were adjusted for cash receipts for four different grant years to the correct amounts. Since these adjustments have been made by the client to the draft Schedule of Expenditure of Federal Awards, a formal recommendation is not deemed necessary. However, it is suggested that procedures be implemented to reconcile cash receipts per grant year.
- c) During our review of quarterly ARRA §1512 reports for the WIA cluster, we noted that the report included a \$19,206 allocation of for the ARRA/WIA Rapid Response Grant. This allocation was combined with the Workforce Investment Board - Interdepartmental Funds state allocation of \$35,294 and posted into the same account in the County's accounting system. Since the County was able to provide us with a detailed listing of what makes up the total ARRA expenditures and the County is in the process of segregating the two grants into two different accounts in the County's accounting software, a formal recommendation is not judged to be warranted.

4. Governor's Council on Alcoholism and Drug Abuse (Municipal Alliance)

- a) During our review of the various municipalities' compliance with the matching requirements, we noted that there was one municipality that did not meet the 25% cash match requirement and one that did not meet the 75% in-kind match requirement. Also, two out of five municipalities we tested did not provide supporting documentation for cash matches and no supporting documentation was provided by any of the municipalities for the in-kind matches. It is recommended that the grant coordinator take extra care to ensure that each municipality meets the 25% cash match and 75% in-kind match requirements in accordance with the Municipal Alliance Program Guidelines and that each municipality submits sufficient supporting documentation for the 25% cash match and 75% in-kind match reported on the respective municipality's quarterly expenditure reports.
- b) The Municipal Alliance Program Guidelines state that a maximum of 10% of program funds can be used for promotional items such as t-shirts, pens, etc. During our review of certain municipalities' quarterly expenditure report, we noted that two out of five municipalities we tested did not follow this guideline. It is recommended that the grant coordinator exercise greater care to ensure that each municipality is in compliance with the "Community Education and Awareness" guideline of the Municipal Alliance Program, which states that "a maximum of 10% of the total budget may be utilized for give away and promotional items such as t-shirts, pens, etc.".

COUNTY OF MORRIS
COMMENTS AND RECOMMENDATIONS
(Continued)

Single Audit (Cont'd)

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 2011, the departmental grant recipients continued to utilize the tracking system implemented in 2010 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. Quarterly ARRA expenditure reports will be more carefully reviewed to ensure accuracy and agreement with accounting records before they are submitted. The respective grant coordinators will resolve the specific issues noted for the WIA and Municipal Alliance grants. The County will continue to provide 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 participant eligibility documentation for the MAPS grants; the set up of all approved CDBG projects in the HUD IDIS system; the segregation of duties in the HUD IDIS system and the subrecipient monitoring for the HOME grant; and the adherence to the DOE's milestones for the EECBG grant 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:

- a.) Every effort be made by the grant coordinator to ensure the applicable grant expenditure and performance reports are filed in a timely manner. Also, extra care be taken to ensure that quarterly ARRA§1512 reports and E-SNAPS quarterly performance reports (QPRs) agree with the accounting records and any related grant award notices.
- b.) A greater effort be made to ensure that Municipal Alliance quarterly reports are submitted by the various municipalities in a timely manner to ensure timely and adequate County review prior to the submission of the consolidated report to the State and reimbursements to the various municipalities.

Workforce Investment Act (WIA) Cluster

- a.) Supporting documentation, segregated by individual grant allocation, be maintained for amounts requested for cash drawdown.

Governor's Council on Alcoholism and Drug Abuse (Municipal Alliance)

- a.) The grant coordinator take extra care to ensure that each municipality meets the 25% cash match and 75% in-kind match requirements in accordance with the Municipal Alliance Program Guidelines and that each municipality submits sufficient supporting documentation for the 25% cash match and 75% in-kind match reported on the respective municipality's quarterly expenditure reports.
- b.) The grant coordinator take greater care be to ensure that each municipality is in compliance with the "Community Education and Awareness" guideline of the Municipal Alliance Program, which states that "a maximum of 10% of the total budget may be utilized for give away and promotional items such as t-shirts, pens, etc.".