

COUNTY OF MORRIS

REPORT OF AUDIT

2012

*NISIVOCCIA LLP
CERTIFIED PUBLIC ACCOUNTANTS*

COUNTY OF MORRIS

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COUNTY OF MORRIS

**PART I
INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS AND
SUPPLEMENTARY SCHEDULES
YEARS ENDED DECEMBER 31, 2012 AND 2011**

Independent Auditors' Report

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

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") which demonstrate compliance with the modified accrual basis, with certain exceptions, and the budget laws of New Jersey, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America as described in Note 1 to the financial statements. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audits. Except as discussed in the eighth paragraph, we conducted our audits in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

The Honorable Director and Members
of the Board of Chosen Freeholders
County of Morris
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Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for the Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly in conformity with accounting principles generally accepted in the United States of America the financial position of the County as of December 31, 2012 and 2011, or the changes in financial position thereof, for the years then ended.

Basis for Qualified Opinion

The County's general fixed assets account group is stated at historical cost or estimated historical cost in the accompanying financial statements. The basis of accounting is not in conformity with U. S. generally accepted accounting principles but is in accordance with the accounting principles prescribed by the Division. As described in Note 1, based upon the underlying accounting records, we have not audited the general fixed assets account group.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects on the December 31, 2012 and 2011 financial statements of the matter described in the *Basis for Qualified Opinion* paragraph, 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 as of December 31, 2012 and 2011, and the results of operations and changes in fund balance, where applicable, of such funds, thereof for the years then ended on the basis of the financial reporting provisions prescribed by the Division, as described in Note 1.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the financial statements. Such information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The Honorable Director and Members
of the Board of Chosen Freeholders
County of Morris
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Supplementary Information

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

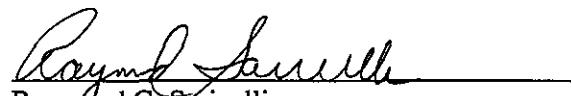
The supplementary data schedules and the schedules of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary data schedules and the schedules of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 5, 2013 on our consideration of the County of Morris's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Morris's internal control over financial reporting and compliance.

Mount Arlington, New Jersey
April 5, 2013

NISIVOCCIA LLP



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

COUNTY OF MORRIS

2012

CURRENT FUND

COUNTY OF MORRIS

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CURRENT FUND
BALANCE SHEET

ASSETS	Ref.	December 31,	
		2012	2011
General Fund:			
Cash and Cash Equivalents	A-4	\$ 91,649,703	\$ 81,450,825
Investments		1,200,000	
	A-4	<u>92,849,703</u>	<u>81,450,825</u>
Receivables and Other Assets with Full Reserves:			
Morris County Vo-Tech Receivable	A-1	400,000	800,000
Added and Omitted Taxes Receivable	A-5	312,640	226,018
Revenue Accounts Receivable	A-6	631,124	1,067,380
Revolving Fund - Prosecutor		35,000	35,000
Due from Grant Fund	A	<u>2,619,586</u>	<u>1,978,997</u>
	A	<u>3,998,350</u>	<u>4,107,395</u>
		<u>96,848,053</u>	<u>85,558,220</u>
Grant Fund:			
Cash and Cash Equivalents	A-10	1,192,371	3,382,642
Federal and State Grants Receivable	A-11	31,044,243	27,901,944
Due from Capital Fund	C	113,001	
		<u>32,349,615</u>	<u>31,284,586</u>
		<u>\$ 129,197,668</u>	<u>\$ 116,842,806</u>

LIABILITIES, RESERVES AND FUND BALANCE	Ref.	December 31,	
		2012	2011
General Fund:			
Appropriation Reserves	A-3, A-7	\$ 25,611,284	\$ 24,148,981
Reserve for Encumbrances	A-3, A-8	7,544,635	7,077,301
Accounts Payable	A-3, A-7	4,544,341	4,138,867
Contracts Payable	A-8	5,817,492	4,387,156
Due to Boonton/Dover-Tower Rental	A-4	44,127	44,129
Due to State of New Jersey	A-9	800,000	
		<u>44,361,879</u>	<u>39,796,434</u>
Reserves for Receivables and Other Assets	A	3,998,350	4,107,395
Fund Balance	A-1	48,487,824	41,654,391
		<u>96,848,053</u>	<u>85,558,220</u>
Grant Fund:			
Due to General Fund	A	2,619,586	1,978,997
Reserve for Encumbrances	A-12	10,263,282	9,803,265
Appropriated Reserves	A-12	19,453,939	19,444,713
Unappropriated Reserves	A-13	12,808	20,560
Unallocated Receipts	A-14		37,051
		<u>32,349,615</u>	<u>31,284,586</u>
		<u>\$ 129,197,668</u>	<u>\$ 116,842,806</u>

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

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A

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

		Year Ended December 31,	
	Ref.	2012	2011
REVENUE AND OTHER INCOME REALIZED:			
Fund Balance Utilized	A-2	\$ 21,200,000	\$ 20,800,000
Miscellaneous Revenue Anticipated	A-2	102,627,994	101,211,111
Receipts from Current Taxes	A-2	217,917,846	213,967,397
Non-Budgeted Revenue	A-2	5,329,042	5,104,057
		347,074,882	341,082,565
Other Credits to Income:			
Unexpended Balances of			
Appropriation Reserves	A-7	20,134,067	14,881,148
Prior Year Morris County Vo-Tech			
Receivable Returned	A-4	800,000	
Interfunds Returned	A-4	1,978,997	1,481,213
Cancellation of Contracts Payable	A-8	15,870	81,280
		370,003,816	357,526,206
TOTAL INCOME			
EXPENDITURES:			
Budgeted Appropriations:			
Operations	A-3	277,250,973	272,184,721
Capital Improvements	A-3	1,350,000	1,600,000
Debt Service	A-3	37,568,680	36,201,758
Deferred Charges and Statutory			
Expenditures	A-3	22,780,059	22,547,749
Advance to Morris County Vo-Tech	A; A-4	400,000	800,000
Refund Prior Year Revenues	A-4	1,085	27,463
Interfunds Advanced	A-4	2,619,586	1,978,997
		341,970,383	335,340,688
TOTAL EXPENDITURES			
EXCESS OF REVENUE OVER EXPENDITURES		28,033,433	22,185,518
FUND BALANCE:			
Balance, Beginning of Year	A	41,654,391	40,268,873
		69,687,824	62,454,391
Less: Utilized as Anticipated Revenue	A-2	21,200,000	20,800,000
Balance, End of Year	A	\$ 48,487,824	\$ 41,654,391

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, 2012**

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Sheet 1

Ref.	Anticipated Budget			Realized	Excess or (Deficit)
	Budgeted	Amendments	Amended		
FUND BALANCE UTILIZED	A-1	\$ 21,200,000	\$ 21,200,000	\$ 21,200,000	\$
MISCELLANEOUS REVENUES:					
Local Revenue:					
County Clerk	A-6	5,425,524	5,425,524	8,835,186	3,409,662
Surrogate	A-6	298,927	298,927	360,662	61,735
Sheriff	A-6	355,396	355,396	342,624	(12,772)
Emergency Dispatching	A-6	3,600,000	3,600,000	3,476,319	(123,681)
Medical Examiner	A-6	400,000	400,000	449,325	49,325
Rental of County Owned Property	A-6	375,000	375,000	441,247	66,247
Management Information Systems Services	A-6	50,000	50,000	73,586	23,586
Book Fines-Library	A-6	45,000	45,000	42,866	(2,134)
Planning & Development - GIS Receipts	A-6			17,625	17,625
Peer Grouping	A-6	2,900,000	2,900,000	3,214,864	314,864
Fees for Morris County Public Safety Training Academy	A-6	260,000	260,000	251,968	(8,032)
Human Services-Youth Center/Shelter	A-6	1,100,000	1,100,000	1,078,860	(21,140)
Local Health Services	A-6			28,673	28,673
Housing of Federal and State Inmates	A-6	150,000	150,000	63,662	(86,338)
Public Works	A-6	430,000	430,000	788,343	358,343
Increased Fees as a result of Chapter 370:					
County Clerk	A-6	1,324,476	1,324,476		(1,324,476)
Surrogate	A-6	306,073	306,073	270,496	(35,577)
Sheriff	A-6	194,604	194,604	181,970	(12,634)
Subtotal Local Revenues		17,215,000	17,215,000	19,918,276	2,703,276
State Aid:					
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-6	1,141,598	1,141,598	1,141,598	
Permanent Disability - Patients in County Institutions (N.J.S. 44:7-38 et seq.)	A-6	20,600,000	20,600,000	20,680,818	80,818
Juvenile Justice - SFEA Funds	A-6			42,750	42,750
Social Services - State and Federal Share	A-6	7,012,788	7,012,788	6,430,743	(582,045)
NJ Ease Phase II	A-6	114,000	114,000	542,030	428,030
Vo-Tech State Aid Debt Service	A-6	118,565	118,565	118,565	
Subtotal State Aid		28,986,951	28,986,951	28,956,504	(30,447)
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	1,297,210	1,297,210	1,297,210	
Supplemental Social Security Income	A-6	475,051	475,051	475,051	
Psychiatric Facilities (c.73, P.L. 1990):					
Maintenance of Patients in State Institutions for Mental Diseases	A-6	6,782,364	6,782,364	6,782,364	
Maintenance of Patients in State Institutions for Developmental Disabilities	A-6	10,655,545	10,655,545	10,655,545	
Board of County Patients in State and Other Institutions	A-6	123,375	123,375	252,161	128,786
UMDNJ	A-6	682	682	682	
Subtotal State Assumption of Costs		19,334,227	19,334,227	19,463,013	128,786

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

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A-2
Sheet 1

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2012

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A-2
Sheet 2

	Ref.	Anticipated Budget			Realized	Excess or (Deficit)
		Budgeted	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	\$ 4,006,808	\$ 1,789,989
Bio-Terrorism and Public Health Emergency Grant	A-6		365,588	365,588	365,588	
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		6,684	6,684	6,684	
2012 Universal Service Fund- CWA Administration	A-6	3,760		3,760	3,760	
New Jersey Department of Children and Families:						
ALPN	A-6		123,595	123,595	123,595	
New Jersey Department of Human Services:						
REACH Program, F1PZN	A-6		343,638	343,638	343,638	
State/Community Partnership Program	A-6		507,924	507,924	507,924	
Social Services for the Homeless, H1PZN	A-6	221,855		221,855	221,855	
Chapter 51 - Alcoholism and Drug Abuse	A-6	848,652		848,652	848,652	
PASP	A-6	451,656		451,656	451,656	
NACCHO Grant (National Association of County and City Health)	A-6		5,000	5,000	5,000	
U.S. Department of Housing and Urban Development:						
ARRA Homeless Prevention & Recovery Plan (HPRP)	A-6		357	357	357	
New Jersey Department of Law and Public Safety:						
Insurance Fraud Reimbursement Program	A-6		250,000	250,000	250,000	
Drug Recognition Expert Call Out and Assistance Program	A-6		45,000	45,000	45,000	
Megan's Law & Local Law Enforcement (LLE)	A-6	12,673		12,673	12,673	
UASI (Urban Areas Security Initiative)	A-6	565,000	2,410,943	2,975,943	2,975,943	
Juvenile Accountability	A-6		21,967	21,967	21,967	
Law Enforcement Officers Training and Equipment Fund	A-6	3,418	7,628	11,046	11,046	
Project Lifesaver Program/Private Contribution	A-6		6,437	6,437	6,437	
Paul Coverdell Program	A-6		14,600	14,600	14,600	
Body Armor Grant	A-6		29,021	29,021	29,021	
Multi-Jurisdictional Narcotics Task Force	A-6		51,778	51,778	51,778	
Safe Communities Construction	A-6	103,102	92,858	195,960	195,960	
SART/SANE Program	A-6		73,000	73,000	73,000	
U.S. Department of Justice:						
State Criminal Alien Assistance Program (SCAAP)	A-6		305,477	305,477	305,477	
New Jersey Office of Homeland Security:						
Homeland Security	A-6	530,876	276,055	806,931	806,931	
UASI FFY09 GAN#4	A-6	1,100,000		1,100,000	1,100,000	
New Jersey Department of Environmental Protection:						
CEHA Grant	A-6		179,783	179,783	179,783	
Wastewater Management	A-6		45,000	45,000	45,000	
New Jersey Department of Labor and Workforce Development:						
Workforce Investment Act	A-6		5,055,444	5,055,444	5,055,444	
Work First New Jersey	A-6		1,247,368	1,247,368	1,247,368	
Workforce Development	A-6	267,417		267,417	267,417	
New Jersey Department of Transportation:						
MAPS (Senior Citizens and Disabled Residents)	A-6	1,236,925		1,236,925	1,236,925	
Non-Urbanized Area Formula Program (Section 5311)	A-6	125,000		125,000	125,000	
Job Access: Reverse Commute Grant (JARC)	A-6		20,000	20,000	20,000	
Elderly and Persons with Disabilities Capital Assistance Program (section 5310)	A-6		50,000	50,000	50,000	

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

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Sheet 2

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2012

	Ref.	Anticipated Budget			Realized	Excess or (Deficit)
		Budgeted	Amendments	Amended		
Public and Private Revenues Offset with Appropriations:						
New Jersey Department of Transportation (continued)						
Annual Transportation Program (2012)	A-6	\$	\$ 4,031,000	\$ 4,031,000	\$ 4,031,000	\$
Eagle Rock Ave Brdg 140-443	A-6		1,000,000	1,000,000	1,000,000	
Mendham Rd Brdg 1400-629	A-6		1,000,000	1,000,000	1,000,000	
Sussex Turnpike CR 617/STP-0350(106) Row	A-6		1,568,690	1,568,690	1,568,690	
Highway Rail Grade Crossing Program/STP-COOS(250)L240	A-6		4,050	4,050	4,050	
Newburgh Rd Bridge/Musconetcong River STP-COOS(211)/STP-COOS(250)L240	A-6		2,396,949	2,396,949	2,396,949	
Other Miscellaneous Programs:						
Youth Shelter-WalMart	A-6	2,600		2,600	2,600	
General Operating Support (HC)	A-6		20,844	20,844	20,844	
JTPA Donations			5,014	5,014	5,014	
Health Pathways Grants			118,920	118,920	118,920	
Subtotal Public and Private Revenues		8,211,081	21,680,612	29,891,693	31,681,682	1,789,989
Other Special Items:						
School Board Elections	A-6	350,000		350,000	90,816	(259,184)
Interest Income - Social Services	A-6	2,000		2,000	4,892	2,892
Motor Vehicle Fines - Dedicated Fund	A-6	3,050,000		3,050,000	1,490,498	(1,559,502)
Weights & Measures - Dedicated Fund	A-6	1,067,005		1,067,005	1,022,313	(44,692)
Subtotal Other Special Items		4,469,005		4,469,005	2,608,519	(1,860,486)
TOTAL MISCELLANEOUS REVENUES	A-1,A-6	78,216,264	21,680,612	99,896,876	102,627,994	2,731,118
AMOUNT TO BE RAISED BY TAXATION - County Purpose Tax	A-1,A-4	217,917,846		217,917,846	217,917,846	
TOTAL GENERAL REVENUES		\$ 317,334,110	\$ 21,680,612	\$ 339,014,722	\$ 341,745,840	\$ 2,731,118
NON-BUDGET REVENUES:						
Miscellaneous Revenues Not Anticipated	A-1,A-4				5,329,042	
					\$ 347,074,882	
ANALYSIS OF NON-BUDGET REVENUE - MISCELLANEOUS REVENUE NOT ANTICIPATED:						
Added and Omitted Taxes	A-5				\$ 383,615	
Bail Forfeiture					2,485	
Excise Tax					599,431	
Interest Income					712,794	
Title IV-D Sheriff					31,055	
Grant Fund Cleanup Items					118,353	
Prior Year Appropriation Refund					174,940	
Other Items of Miscellaneous Revenue					3,306,369	
					\$ 5,329,042	

COUNTY OF MORRIS

**CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012**

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Sheet 1

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
GENERAL GOVERNMENT						
County Administrator						
Salaries and Wages	\$ 1,041,550	\$ 1,041,550	\$ 1,028,913		\$ 12,637	\$
Other Expenses	405,426	446,426	278,321	125,832	42,273	
Personnel						
Salaries and Wages	381,230	381,230	367,041		14,189	
Other Expenses	61,845	61,845	24,309	1,997	35,539	
Board of Chosen Freeholders						
Salaries and Wages	340,120	340,120	332,954		7,166	
Other Expenses	494,747	494,747	471,695	1,263	21,789	
County Clerk						
Salaries and Wages	1,740,090	1,740,090	1,695,775		44,315	
Other Expenses	214,500	214,500	159,864	30,832	23,804	
Elections						
Salaries and Wages	1,212,875	1,187,875	1,053,805		134,070	
Other Expenses	2,015,875	2,100,875	1,707,542	88,722	304,611	
Department of Finance						
Salaries and Wages	1,521,335	1,519,335	1,507,106		12,229	
Other Expenses	868,245	878,245	754,440	55,902	67,903	
Annual Audit	143,820	143,820		132,500	11,320	
Information Technology Division						
Salaries and Wages	2,608,350	2,432,350	2,357,057		75,293	
Other Expenses	706,899	706,899	587,278	22,637	96,984	
Board of Taxation						
Salaries and Wages	167,435	167,435	167,086		349	
Other Expenses	51,630	53,630	36,782	1,097	15,751	
County Counsel						
Salaries and Wages	279,540	279,540	278,457		1,083	
Other Expenses	507,000	507,000	429,604	2,908	74,488	
County Surrogate						
Salaries and Wages	740,700	740,700	737,482		3,218	
Other Expenses	51,862	76,862	50,181	11,554	15,127	

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

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Sheet 1

COUNTY OF MORRIS

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Sheet 2

CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
GENERAL GOVERNMENT (continued)						
Engineering						
Salaries and Wages	\$ 1,406,270	\$ 1,306,270	\$ 1,261,644	\$	\$ 44,626	\$
Other Expenses	92,675	92,675	22,126	2,094	68,455	
Economic Development						
Salaries and Wages	1,903,375	1,903,375	1,788,739		114,636	
Other Expenses	314,707	314,707	40,269	33,279	241,159	
Heritage Commission						
Salaries and Wages	55,890	55,890	50,739		5,151	
Other Expenses	27,980	27,980	10,728	1,921	15,331	
TOTAL GENERAL GOVERNMENT	19,355,971	19,215,971	17,199,937	512,538	1,503,496	
CODE ENFORCEMENT & ADMINISTRATION						
Weights & Measures						
Salaries and Wages	771,805	771,805	716,892		54,913	
Other Expenses	295,200	295,200	248,057	4,681	42,462	
TOTAL CODE ENFORCEMENT & ADMINISTRATION	1,067,005	1,067,005	964,949	4,681	97,375	
INSURANCE						
Liability Insurance	2,400,000	2,400,000	2,325,960		74,040	
Workers Compensation Insurance	1,200,000	1,200,000	1,105,892		94,108	
Group Insurance for Employees	35,250,000	35,250,000	26,118,222	60,611	9,071,167	
Health Benefits Waiver	350,000	350,000	320,548		29,452	
TOTAL INSURANCE	39,200,000	39,200,000	29,870,622	60,611	9,268,767	
PUBLIC SAFETY						
Emergency Management						
Salaries and Wages	4,892,140	4,642,140	4,301,521		340,619	
Other Expenses	1,313,893	1,363,893	917,296	355,716	90,881	
Medical Examiner						
Salaries and Wages	725,695	725,695	700,819		24,876	
Other Expenses	128,850	128,850	86,639	27,874	14,337	
Sheriff's Office						
Salaries and Wages	9,352,330	9,352,330	8,915,396		436,934	
Other Expenses	570,940	570,940	333,931	158,776	78,233	

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

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Sheet 2

COUNTY OF MORRIS

**CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012**

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Sheet 3

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
PUBLIC SAFETY (continued)						
Prosecutor's Office						
Salaries and Wages	\$ 13,259,490	\$ 13,029,490	\$ 11,302,229	\$ 150	\$ 1,727,111	\$
Other Expenses	490,000	540,000	381,820	95,329	62,851	
Jail						
Salaries and Wages	16,417,935	16,237,935	15,796,827		441,108	
Other Expenses	2,260,050	2,260,050	1,555,064	666,912	38,074	
Youth Center						
Salaries and Wages	2,168,935	2,158,935	1,917,984		240,951	
Other Expenses	218,847	218,847	155,056	24,757	39,034	
TOTAL PUBLIC SAFETY	51,799,105	51,229,105	46,364,582	1,329,514	3,535,009	
PUBLIC WORKS						
Road Repairs						
Salaries and Wages	3,213,160	3,213,160	2,934,886		278,274	
Other Expenses	2,999,075	2,999,075	979,460	1,363,643	655,972	
Bridges & Culverts						
Salaries and Wages	1,142,485	1,142,485	1,051,410		91,075	
Other Expenses	88,110	88,110	46,330	11,389	30,391	
Shade Tree Commission						
Salaries and Wages	732,670	732,670	681,345		51,325	
Other Expenses	32,625	32,625	9,439	1,792	21,394	
Buildings & Grounds						
Salaries and Wages	3,270,755	3,270,755	3,163,920		106,835	
Other Expenses	2,127,500	2,327,500	1,637,285	393,319	296,896	
Motor Service Center						
Salaries and Wages	1,866,350	1,866,350	1,687,446		178,904	
Other Expenses	878,550	878,550	692,276	45,699	140,575	

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

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Sheet 3

COUNTY OF MORRIS

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Sheet 4

CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
PUBLIC WORKS (continued)						
Mosquito Extermination Commission (R.S. 26:9-13, et. Seq.)	\$ 1,900,000	\$ 1,900,000	\$ 1,900,000	\$	\$	\$
TOTAL PUBLIC WORKS	18,251,280	18,451,280	14,783,797	1,815,842	1,851,641	
HEALTH AND WELFARE						
Department of Health Management						
Salaries and Wages	323,275	323,275	209,769		113,506	
Other Expenses	148,025	148,025	122,362	22,868	2,795	
Department of Human Services Planning						
Salaries and Wages	1,844,435	1,844,435	1,714,411		130,024	
Other Expenses	279,468	279,468	130,230	31,001	118,237	
Office on Aging						
Salaries and Wages	994,595	994,595	792,773		201,822	
Other Expenses	172,562	172,562	64,074	223	108,265	
Aid to Charitable Hospitals	24,000	24,000			24,000	
Grants in Aid	2,795,153	2,795,153	2,170,479	623,674	1,000	
Seniors, Disabled & Veterans						
Salaries and Wages	128,710	128,710	84,555		44,155	
Other Expenses	363,175	363,175	237,724	90,145	35,306	
Morristown Memorial Hospital -SCS	89,144	89,144	66,849	22,295		
County Board of Social Services						
Salaries and Wages	7,406,380	7,406,380	6,857,498		548,882	
Other Expenses	4,786,028	4,786,028	3,549,805	162,951	1,073,272	
Maintenance of Patients in State Institutions For Mental Diseases						
Local Share	2,921,694	2,921,694	2,921,694			
State Share	6,704,518	6,704,518	6,704,518			

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

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Sheet 4

COUNTY OF MORRIS

**CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012**

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
HEALTH AND WELFARE (continued)						
Morris View Nursing Home						
Salaries & Wages	\$ 14,398,070	\$ 14,398,070	\$ 13,997,740	\$ 119,759	\$ 280,571	\$
Other Expenses	12,027,311	12,027,311	9,339,368	1,454,569	1,233,374	
Division of Youth and Family Services	1,297,210	1,297,210	1,297,210			
Temporary Assistance for Needy Families - Local	139,161	139,161	139,161			
Assistance for SSI Recipients	475,051	475,051	475,051			
County Adjuster						
Salaries & Wages	208,675	208,675	207,379		1,296	
Other Expenses	47,095	197,095	92,336	1,495	103,264	
Maintenance of Patients in State Institutions for Developmental Disabilities	10,655,545	10,655,545	10,655,545			
Dental Clinic (R.S. 44:5)	5,000	5,000	2,555		2,445	
TOTAL HEALTH & WELFARE	68,234,280	68,384,280	61,833,086	2,528,980	4,022,214	
PARKS & RECREATION						
Park Commission (R.S. 40:37-95)	13,675,000	14,035,000	14,035,000			
TOTAL PARKS & RECREATION	13,675,000	14,035,000	14,035,000			
EDUCATIONAL						
County Library Services						
Salaries & Wages	3,143,175	3,143,175	2,995,816		147,359	
Other Expenses	586,882	586,882	473,217	72,455	41,210	
Office of County Superintendent of Schools						
Salaries & Wages	153,870.00	153,870	139,572		14,298	
Other Expenses	13,250	13,250	9,023	1,099	3,128	
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

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Sheet 6

CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
EDUCATIONAL (continued)						
County Extension Service						
Salaries & Wages	\$ 255,555	\$ 255,555	\$ 221,484		\$ 34,071	\$
Other Expenses	58,650	58,650	32,503	15,640	10,507	
Reimbursement for Residents Attending Out of County Two Year College (N.J.S. 18A:64A-23)	85,000	85,000	58,903		26,097	
Vocational Schools	6,248,095	6,248,095	6,248,095			
Aid to Museums (R.S. 40:23-6.22)	21,600	21,600	18,600	3,000		
Morris County Public Safety Training Academy						
Salaries & Wages	669,420	669,420	612,433		56,987	
Other Expenses	141,793	141,793	105,702	686	35,405	
TOTAL EDUCATIONAL	22,977,290	22,977,290	22,515,348	92,880	369,062	
OTHER COMMON OPERATING FUNCTIONS						
Salary Adjustment	1,650,000	1,650,000			1,650,000	
TOTAL OTHER COMMON OPERATING FUNCTION:	1,650,000	1,650,000			1,650,000	
UTILITY EXPENSES & BULK PURCHASES						
Utilities	6,700,000	6,700,000	4,524,747	118,347	2,056,906	
TOTAL UTILITY EXPENSES & BULK PURCHASES	6,700,000	6,700,000	4,524,747	118,347	2,056,906	
SUBTOTAL OPERATIONS	242,909,931	242,909,931	212,092,068	6,463,393	24,354,470	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES						
New Jersey Department of Health & Senior Services						
Title III Nutrition Program						
Salaries & Wages	1,485,955	1,485,955	1,427,659		58,296	
Other Expenses	2,974,840	2,974,840	2,190,485	712,761	71,594	
Area Plan Grant - Title IIIB, IIIC1, and IIIC2	868,688	868,688	673,545	172,244	22,899	
Bio Terrorism and Public Health Emergency Grant		365,588	365,588			
New Jersey Department of Community Affairs:						
LIHEAP -CWA		6,684	6,684			
2012 Universal Service Fund - CWA Administration	3,760	3,760	3,760			

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

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Sheet 6

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012

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Sheet 7

	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 Community Affairs (continued)						
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 593,828	\$ 593,828	\$ 593,828	\$	\$	\$
New Jersey Department of Children and Families						
ALPN	824,827	948,422	752,261	193,161	3,000	
New Jersey Department of Human Services						
REACH Program, F1PZN		343,638	343,638			
Social Services for the Homeless, H1PZN	221,855	221,855	221,855			
PASP	451,656	451,656	451,656			
NACCHO Grant (National Association of County and City Health)		5,000	5,000			
Chapter 51 - Alcoholism and Drug Abuse	861,416	861,416	861,416			
U.S. Department of Housing and Urban Development						
ARRA Homeless Prevention and Recovery Plan (HPRP)		357	357			
New Jersey Department of Law & Public Safety						
Insurance Fraud Reimbursement Program		250,000	250,000			
Juvenile Accountability Block Grant		21,967	21,967			
State/Community Partnership Grant		507,924	507,924			
Body Armor Grant		29,021	29,021			
Law Enforcement Officers Training and Equipment Fund	3,418	11,046	11,046			
Drug Recognition Expert Call Out and Assistance Program		45,000	45,000			
Project Lifesaver Program/Private Contribution		6,437	6,437			
Safe Communities Construction	103,102	195,960	195,960			
Multi-Jurisdictional Narcotics Task Force		51,778	51,778			
Paul Coverdell FS Improvement Grant		14,600	14,600			
UASI	565,000	2,975,943	2,975,943			
SART/SANE Program		73,000	73,000			
Megan's Law and LLE	12,673	12,673	12,673			
New Jersey Department of Labor and Workforce Development						
Workforce Investment Act		5,055,444	5,055,444			
Work First New Jersey		1,247,368	1,247,368			
Workforce Development	267,417	267,417	267,417			
U.S. Department of Justice						
State Criminal Alien Assistance Program (SCAAP)		305,477	305,477			
New Jersey Office of Homeland Security						
Homeland Security 20115500120 501	530,875	806,930	806,930			
UASI FFY09 GAN#4	1,100,000	1,100,000	1,100,000			

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

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Sheet 7

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012

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Sheet 8

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (continued)						
New Jersey Department of Transportation						
MAPS (Senior Citizen and Disabled Residents)	\$ 1,633,520	\$ 1,633,520	\$ 1,633,520		\$	\$
Non-Urbanized Area Formula Program (Section 5311)	125,000	125,000	125,000			
Job Access: Reverse Commute Grant (JARC)		20,000	20,000			
Elderly and Persons with Disabilities Capital Assistance Program (section 5310)		50,000	50,000			
Waste Water Management Plan		45,000	45,000			
Sussex Turnpike CR 617/STP-0350(106)ROW		1,568,690	1,568,690			
Annual Transportation Program-County Aid		4,031,000	4,031,000			
Eagle Rock Ace Brdg 1400-443		1,000,000	1,000,000			
Mendham Rd Brdg 1400-629		1,000,000	1,000,000			
Newburgh Rd Brdg/Musconetcong River STP-COOS(211)		2,396,949	2,396,949			
Highway Rail Grade Crossing Program/STP-COOS(250)L240		4,050	4,050			
New Jersey Department of Environmental Protection CEHA Grant		179,783	179,783			
Other Miscellaneous Grants						
General Operating Support (HC)		20,844	20,844			
Youth Shelter-Wal-Mart	2,600	2,600	2,600			
JTPA Donations		5,014	5,014			
Health Pathways Grants		118,920	118,920			
TOTAL PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUES	12,630,430	34,311,042	33,077,087	1,078,166	155,789	
TOTAL OPERATIONS	255,540,361	277,220,973	245,169,155	7,541,559	24,510,259	
CONTINGENT	30,000	30,000			30,000	
TOTAL OPERATIONS INCLUDING CONTINGENT	255,570,361	277,250,973	245,169,155	7,541,559	24,540,259	
CAPITAL IMPROVEMENTS						
Capital Improvement Fund	1,350,000	1,350,000	1,350,000			
TOTAL CAPITAL IMPROVEMENTS	1,350,000	1,350,000	1,350,000			

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

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Sheet 8

COUNTY OF MORRIS

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Sheet 9

CURRENT FUND
STATEMENT OF EXPENDITURES
YEAR ENDED DECEMBER 31, 2012

	Appropriations		Expended		Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved
DEBT SERVICE					
Payment of Bond Principal					
Park Bonds	\$ 2,392,000	\$ 2,392,000	\$ 2,392,000	\$	\$
County College	1,635,000	1,635,000	1,635,000		
Other Bonds	25,046,000	25,046,000	25,046,000		
Interest on Bonds					
Park Bonds	463,462	463,462	463,461		1
County College	648,198	648,198	648,196		2
Other Bonds	6,592,250	6,592,250	6,592,250		
Capital Lease Obligation					
Principal	120,000	120,000	120,000		
Interest	192,740	192,740	192,739		1
Note Interest	163,500	163,500	163,494		6
Green Acres Trust Loan Program					
Principal and Interest	315,540	315,540	315,540		
State of NJ DEP Loan Payments	65,000	65,000			65,000
TOTAL DEBT SERVICE	<u>37,633,690</u>	<u>37,633,690</u>	<u>37,568,680</u>		<u>65,010</u>
DEFERRED CHARGES & STATUTORY EXPENDITURES					
Contribution to:					
Public Employees Retirement System	9,050,234	9,050,234	9,050,234		
Social Security System	6,850,000	6,850,000	5,808,523		1,041,477
Defined Contribution Retirement Plan	40,000	40,000	15,670		24,330
Detective Pension Fund	40,000	40,000	34,782		5,218
Police & Firemen's Retirement System	6,074,825	6,074,825	6,074,825		
Unemployment Insurance	725,000	725,000	725,000		
TOTAL DEFERRED CHARGES & STATUTORY EXPENDITURES	<u>22,780,059</u>	<u>22,780,059</u>	<u>21,709,034</u>		<u>1,071,025</u>
TOTAL GENERAL APPROPRIATIONS	<u>\$ 317,334,110</u>	<u>\$ 339,014,722</u>	<u>\$ 305,796,869</u>	<u>\$ 7,541,559</u>	<u>\$ 25,611,284</u>
				A	A
Budget as Adopted	A-2	\$ 317,334,110			
Amendments per N.J.S.A. 40A:4-87	A-2	<u>21,556,678</u>			
	A-2	<u>\$ 338,890,788</u>			
Cash Disbursed	A-4		\$ 301,252,528		
Accounts Payable	A		<u>4,544,341</u>		
			<u>\$ 305,796,869</u>		

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

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Sheet 9

COUNTY OF MORRIS

2012

TRUST FUND

COUNTY OF MORRIS

TRUST FUND
BALANCE SHEET

ASSETS

	Ref.	December 31,	
		2012	2011
REGULAR FUND:			
Cash and Cash Equivalents		\$ 9,233,195	\$ 7,697,833
Investments		500,000	1,000,000
	B-1	9,733,195	8,697,833
Federal Grant Funds Receivable	B-5	2,685,862	3,288,956
Local Home Trust Funds Receivable	B-6	1,636,080	1,781,075
		<u>14,055,137</u>	<u>13,767,864</u>
DEDICATED FUND:			
Cash and Cash Equivalents		92,224,102	100,701,188
Investments		25,000,000	25,000,000
	B-2	117,224,102	125,701,188
Added and Omitted Taxes Receivable	B-11	21,208	18,801
		<u>117,245,310</u>	<u>125,719,989</u>
REVOLVING FUND:			
Cash and Cash Equivalents		1,634,338	1,616,872
Investments			
	B-3	<u>1,634,338</u>	<u>1,616,872</u>
ROAD OPENING DEPOSITS:			
Cash and Cash Equivalents		2,195,411	3,248,548
Investments			
	B-4	<u>2,195,411</u>	<u>3,248,548</u>
		<u>\$ 135,130,196</u>	<u>\$ 144,353,273</u>

LIABILITIES AND RESERVES

	Ref.	December 31,	
		2012	2011
REGULAR FUND:			
Reserve for Trust Funds	B-1	\$ 3,320,495	\$ 4,119,292
Due to Local Government Units	B-1	6,366,018	4,547,051
Community Development:			
Block Grant Appropriations	B-7	823,224	940,717
Local Home Trust Appropriations	B-9	230,511	327,104
Contracts Payable:			
Community Development Block Grant	B-8	1,688,521	2,026,814
Emergency Shelter Grant	B-8	218,786	99,416
CDBG - Recovery Act Grant	B-8		247,407
Homelessness Prevention Grant	B-8		5,514
Local Home Trust	B-10	<u>1,407,582</u>	<u>1,454,549</u>
		<u>14,055,137</u>	<u>13,767,864</u>
DEDICATED FUND:			
Reserve for Dedicated Funds	B-2	117,224,102	125,701,188
Reserve for Added and Omitted Taxes	B-11	21,208	18,801
		<u>117,245,310</u>	<u>125,719,989</u>
REVOLVING FUND:			
Reserve for Revolving Fund	B-3	1,634,338	1,616,872
		<u>1,634,338</u>	<u>1,616,872</u>
ROAD OPENING DEPOSITS:			
Reserve for Road Opening Deposits	B-4	2,195,411	3,248,548
		<u>2,195,411</u>	<u>3,248,548</u>
		<u>\$ 135,130,196</u>	<u>\$ 144,353,273</u>

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

COUNTY OF MORRIS

2012

CAPITAL FUND

COUNTY OF MORRIS

CAPITAL FUND
BALANCE SHEET

ASSETS

	Ref.	December 31,	
		2012	2011
GENERAL CAPITAL:			
Cash and Cash Equivalents		\$ 43,242,802	\$ 49,855,273
Investments			
	C-2, C-3	43,242,802	49,855,273
Deferred Charges to Future Taxation:			
Funded	C-5	211,517,000	195,773,000
Unfunded	C-6	47,027,921	72,760,293
Federal/State Grants Receivable	C-17	155,360	4,337,444
		<u>301,943,083</u>	<u>322,726,010</u>
PARK CAPITAL:			
Cash and Cash Equivalents		1,525,353	2,104,604
Investments			
	C-2, C-4	1,525,353	2,104,604
Deferred Charges to Future Taxation:			
Funded	C-5	12,950,206	12,760,332
Unfunded	C-7	1,161,000	1,875,000
		<u>15,636,559</u>	<u>16,739,936</u>
		<u>\$ 317,579,642</u>	<u>\$ 339,465,946</u>

LIABILITIES, RESERVES AND FUND BALANCES

	Ref.	December 31,	
		2012	2011
GENERAL CAPITAL:			
Serial Bonds	C-12	\$ 192,072,000	\$ 191,073,000
Guaranteed Pooled Program Lease Revenue Bonds	C-20	19,445,000	4,700,000
Guaranteed Pooled Program Lease Revenue Notes Payable	C-21		10,930,000
Improvement Authorizations:			
Funded	C-9	39,228,072	37,644,985
Unfunded	C-9	43,940,360	70,875,711
Contracts Payable	C-3	14,866	14,866
Capital Improvement Fund	C-8	3,013,896	2,979,348
Reserve for Countywide Communications System	C-3	436,698	504,783
Reserve to Pay Debt Service	C-3	100,385	48,150
Due to Grant Fund	A; C-3	113,001	
Fund Balance	C-1	<u>3,578,805</u>	<u>3,955,167</u>
		<u>301,943,083</u>	<u>322,726,010</u>
PARK CAPITAL:			
Serial Bonds	C-13	12,608,000	12,114,000
Green Acres Loan Payable - State of New Jersey	C-14	342,206	646,332
Improvement Authorizations:			
Funded	C-10	1,274,793	1,792,710
Unfunded	C-10	1,161,000	1,836,334
Fund Balance	C-1	<u>250,560</u>	<u>350,560</u>
		<u>15,636,559</u>	<u>16,739,936</u>
		<u>\$ 317,579,642</u>	<u>\$ 339,465,946</u>

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

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

	Ref.	<u>General Capital</u>	<u>Park Capital</u>
BALANCE, DECEMBER 31, 2011	C,C-3,C-4	\$ 3,955,167	\$ 350,560
Increased by:			
Reimbursement of Funds:			
County/Municipality Share of Cost	C-2	48,678	
Premium on Sale of Bonds	C-2	3,243	
Cancellation of Improvement Authorizations	C-9	135,000	
MUA Capital Repayments:			
Other	C-2	154,717	
		<u>341,638</u>	
		4,296,805	350,560
Decreased by:			
Appropriations to Finance:			
Current Year Improvement Authorizations	C-9	718,000	
Anticipated as Revenue in Park Commission Budget	C-2		100,000
		<u>718,000</u>	<u>100,000</u>
BALANCE, DECEMBER 31, 2012	C,C-3,C-4	<u>\$ 3,578,805</u>	<u>\$ 250,560</u>

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

COUNTY OF MORRIS

2012

GENERAL FIXED ASSETS ACCOUNT GROUP
(Unaudited)

COUNTY OF MORRIS

**GENERAL FIXED ASSETS ACCOUNT GROUP
BALANCE SHEET**

ASSETS	December 31,	
	2012	2011
	(Unaudited)	(Unaudited)
Buildings and Building Improvements	\$ 131,482,704	\$ 131,482,704
Building Contents	6,676,036	6,815,171
Machinery and Equipment	27,754,164	25,875,882
Transportation Equipment	21,838,471	21,265,673
	<u>\$ 187,751,375</u>	<u>\$ 185,439,430</u>
FUND BALANCE		
Investment in General Fixed Assets	<u>\$ 187,751,375</u>	<u>\$ 185,439,430</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, 2012 AND 2011

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 and financial accountability. The exercise of oversight responsibility includes financial interdependency and a resulting financial benefit or burden relationship, 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, 2012 AND 2011 (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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2012 AND 2011 (Continued)

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

3. Basis of Accounting (Cont'd)

Property Taxes and Other Revenues (Cont'd) -- GAAP requires such revenue to be recognized in the accounting period when it becomes susceptible to accrual, reduced by an allowance for doubtful accounts.

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, 2012 AND 2011 (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, 2012 AND 2011 (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, 2012 AND 2011 (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, 2012, cash and investments of the County consisted of deposits in savings accounts, demand deposits, certificates of deposit and notes receivable. During 2012, the County's investments consisted of certificates of deposit and notes receivable. The carrying amount of the County's cash and investments was \$269,597,275 at December 31, 2012.

The total of the bank balances of the County's cash and investments on deposit at December 31, 2012 was \$278,193,617. Investments consisted of certificates of deposit of \$25,500,000 and notes receivable of \$1,200,000.

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 \$37,750,000.00.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2012 AND 2011 (Continued)

C. FUND BALANCE APPROPRIATED

\$21,000,000 of the \$48,487,824 fund balance of the Current Fund at December 31, 2012 has been appropriated as an item of revenue in the adopted 2013 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, 2012, 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.

	December 31,		
	2012	2011	2010
Issued:			
County Improvement Authority Debt			
Debt Guaranteed by the County	\$ 195,955,000	\$ 197,992,000	\$ 150,012,000
General (Including County College and Vocational School):			
Bonds and Notes	192,072,000	191,073,000	195,541,000
Guaranteed Pooled Program Lease Revenue Bonds	19,445,000	4,700,000	
Guaranteed Pooled Program Lease Revenue Notes Payable		10,930,000	
Park Commission:			
Bonds, Notes and Loans	12,950,206	12,760,332	14,201,466
Total Issued	<u>420,422,206</u>	<u>417,455,332</u>	<u>359,754,466</u>
Authorized but not Issued:			
General:			
Bonds and Notes	47,027,921	61,830,293	47,676,581
Park Commission:			
Bonds and Notes	1,161,000	1,875,000	2,694,878
Total Authorized but not Issued	<u>48,188,921</u>	<u>63,705,293</u>	<u>50,371,459</u>
Less:			
Capital Projects for County College (N.J.S.A. 18A:64A-22.1 to N.J.S.A. 18A:64A-22.8)	13,854,000	13,921,500	10,879,821
Bonds Authorized by Another Public Body to be Guaranteed by the County	<u>195,955,000</u>	<u>197,992,000</u>	<u>150,012,000</u>
	<u>\$ 258,802,127</u>	<u>\$ 269,247,125</u>	<u>\$ 249,234,104</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2012 AND 2011 (Continued)

E. COUNTY DEBT (Cont'd)

County debt is summarized as follows:

The County statutory net debt at December 31, 2012 was .274%. This percentage, which is calculated in accordance with the required method for the Annual Debt Statement purposes, is based on the following:

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	<u>\$ 468,611,127</u>	<u>\$ 209,809,000</u>	<u>\$ 258,802,127</u>

Based on the equalized valuation basis per N.J.S.A. 40A:202, of \$94,545,839,102, the County's remaining borrowing power under N.J.S.A. 40A:2-6 as of December 31, 2012, is as follows:

2% of Equalized Valuation of Real Property	\$ 1,890,916,782
Net Debt	<u>258,802,127</u>
Remaining Borrowing Power	<u>\$ 1,632,114,655</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

	<u>Balance 12/31/11</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/12</u>
Serial Bonds:				
General Capital Fund	\$191,073,000	\$ 57,525,000	\$ 56,526,000	\$192,072,000
Park Capital Fund	12,114,000	3,351,000	2,857,000	12,608,000
MCIA Guaranteed Pooled Program:				
Lease Revenue Bonds	4,700,000	14,865,000	120,000	19,445,000
Lease Revenue Notes Payable	10,930,000		10,930,000	
Loans Payable:				
Park Capital Fund				
Green Trust Loans	<u>646,332</u>		<u>304,126</u>	<u>342,206</u>
Total	<u>\$219,463,332</u>	<u>\$ 75,741,000</u>	<u>\$ 70,737,126</u>	<u>\$224,467,206</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2012 AND 2011 (Continued)

E. COUNTY DEBT (Cont'd)

Summary of County Debt Outstanding - Prior 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	944,465		298,133	646,332
Total	<u>\$209,742,465</u>	<u>\$39,935,000</u>	<u>\$30,214,133</u>	<u>\$219,463,332</u>

GUARANTEED DEBT – MORRIS COUNTY IMPROVEMENT AUTHORITY

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

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 28, 2012 \$30,507,000 of these bonds were refunded through the issuance of County of Morris Guaranteed School District Revenue Refunding Bonds.

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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2012 AND 2011 (Continued)

E. COUNTY DEBT (Cont'd)

GUARANTEED DEBT – MORRIS COUNTY IMPROVEMENT AUTHORITY (Cont'd)

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 a revolving basis. As of December 31, 2012, a balance of \$17,515,445.24 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.

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 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.

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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2012 AND 2011 (Continued)

E. COUNTY DEBT (Cont'd)

GUARANTEED DEBT – MORRIS COUNTY IMPROVEMENT AUTHORITY (Cont'd)

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 March 28, 2012, the Morris County Improvement Authority issued \$28,230,000 of County of Morris Guaranteed School District Revenue Refunding Bonds. The County adopted a guaranty ordinance on February 8, 2012, 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 \$30,507,000 of the 2004 County of Morris Guaranteed School District Revenue Bonds.

On June 28, 2012 the Morris County Improvement Authority issued \$28,515,000 of County of Morris Guaranteed Pooled Program Bonds. The County adopted a guaranty ordinance on May 9, 2012, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County.

As a result of these guarantees, the County is contingently liable should the local governmental units fail to meet their obligations to the Morris County Improvement Authority. In certain situations, in which the local government unit is a school district, the State of New Jersey may also be contingently liable for a portion of the debt. In these situations, the County's guaranty would be in a subordinate position behind the school district and the State of New Jersey. The balance of the guaranty ordinances at December 31, 2012 was \$195,955,000.

Renewable Energy Program, Series 2011A (County Guaranteed)

On May 15, 2012, a \$1,200,000 note was issued maturing on January 15, 2013 at an interest rate of 1.062%. The purpose of which was to deposit in a capitalized interest account sufficient dollars to pay the interest on the Series 2011A Bonds on June 15, 2012 and December 15, 2012. The \$1,200,000 note was then extended to mature on January 15, 2014. The bonds were issued to (i) finance a portion of the costs of the Renewable Energy Projects for each of the Series 2011 Local Units, (ii) reimburse certain Renewable Energy Program development costs paid by the County and the Authority, (iii) pay certain fees and costs incurred by or for Sunlight General Morris Solar, LLC (the "Company") in connection with the Renewable Energy Program, and (iv) pay the various costs of issuing the Series 2011A Bonds

Guaranteed Renewable Energy Program Lease Revenue Notes, Series 2011B were issued for \$1,200,000 on May 15, 2012 maturing on January 15, 2013 at an interest rate of 1.062%.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2012 AND 2011 (Continued)

E. COUNTY DEBT (Cont'd)

ANALYSIS OF DEBT ISSUED AND OUTSTANDING AT DECEMBER 31, 2012

General Capital Fund

General Improvement Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	
2/1/2013	5.000%	\$ 4,250,000
2/1/2013	5.150%	400,000
5/13/2013	5.125%	1,009,000
4/1/2014	3.750-4.000%	3,000,000
10/1/2014	3.625%	4,200,000
3/15/2015	3.000-5.000%	9,104,000
2/1/2016	3.500-3.750%	6,579,000
10/1/2016	4.780-5.030%	3,550,000
3/1/2018	1.020-2.960%	1,965,000
8/15/2019	4.125-4.250%	5,650,000
4/15/2020	2.750-3.750%	5,069,000
2/15/2021	4.000-5.000%	9,295,000
4/15/2022	1.500-4.000%	29,469,000
9/15/2022	5.000%	19,380,000
3/15/2024	4.000-5.000%	13,919,000
12/15/2024	1.000-2.125%	19,356,000
2/1/2025	0.500-4.000%	28,919,000
		<u>\$ 165,114,000</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2012 AND 2011 (Continued)

E. COUNTY DEBT (Cont'd)

<u>2011 Lease Revenue Bonds - MCIA</u>			
<u>Final Maturity</u>	<u>Rate</u>		
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
2011 Lease Bonds Outstanding		\$	<u>4,580,000</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2012 AND 2011 (Continued)

E. COUNTY DEBT (Cont'd)

<u>2012 Lease Revenue Bonds - MCIA</u>		
<u>Final Maturity</u>	<u>Rate</u>	
2/1/2013	2.000%	\$ 420,000
2/1/2014	2.000%	460,000
2/1/2015	2.000%	465,000
2/1/2016	2.000%	470,000
2/1/2017	3.000%	480,000
2/1/2018	3.000%	485,000
2/1/2019	3.000%	495,000
2/1/2020	3.000%	505,000
2/1/2021	3.000%	515,000
2/1/2022	3.000%	530,000
2/1/2023	3.000%	545,000
2/1/2024	3.000%	555,000
2/1/2025	3.000%	570,000
2/1/2026	3.000%	585,000
2/1/2027	3.000%	605,000
2/1/2028	3.000%	625,000
2/1/2029	3.125%	640,000
2/1/2030	3.125%	660,000
2/1/2031	3.250%	680,000
2/1/2032	3.250%	700,000
2/1/2033	3.375%	725,000
2/1/2034	3.500%	750,000
2/1/2035	3.500%	775,000
2/1/2036	3.500%	800,000
2/1/2037	3.625%	825,000
2012 Lease Bonds Outstanding		<u>\$ 14,865,000</u>
Total Lease Bonds Outstanding		<u>\$ 19,445,000</u>

<u>County College Bonds (*)</u>		
<u>Final Maturity</u>	<u>Rate</u>	
5/1/2013	2.875%	\$ 255,000
3/15/2015	4.000%	1,219,000
8/15/2019	4.125-4.250%	3,753,000
2/15/2021	4.000-5.000%	1,885,000
4/15/2022	1.500-4.000%	10,596,000
12/15/2022	1.000-2.000%	750,000
2/1/2027	2.000-3.000%	8,500,000
		<u>\$ 26,958,000</u>
Total General Capital Fund Bonds Outstanding		<u>\$ 211,517,000</u>

* - Includes County College Bonds (Ch. 12)

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2012 AND 2011 (Continued)

E. COUNTY DEBT (Cont'd)

Park Capital Fund

<u>Final Maturity</u>	<u>Park Serial Bonds</u> <u>Rate</u>	
2/1/2013	5.000%	\$ 310,000
5/13/2013	5.125%	288,000
2/1/2015	0.500-3.000%	476,000
3/15/2015	5.000%	756,000
3/15/2015	3.000-5.000%	1,041,000
8/15/2017	4.125%	1,121,000
4/15/2018	2.750-3.500%	1,323,000
2/15/2019	4.000-5.000%	1,750,000
4/15/2019	1.500-3.125%	1,358,000
9/15/2019	5.000%	1,310,000
12/15/2022	1.000-2.000%	2,875,000
		<u>\$ 12,608,000</u>

Park Capital Loans

<u>Final Maturity</u>	<u>Rate</u>	
3/3/2013	5.125%	\$ 27,127
4/16/2013	5.000%	117,738
1/24/2022	5.000%	197,341
		<u>\$ 342,206</u>

Total Debt Issued and Outstanding \$ 224,467,206

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>
2013	\$ 30,287,000	\$ 6,561,554	\$ 36,848,554
2014	28,940,000	5,627,852	34,567,852
2015	27,534,000	4,618,152	32,152,152
2016	24,684,000	3,783,015	28,467,015
2017	23,041,000	2,949,444	25,990,444
2018-2022	60,448,000	6,338,795	66,786,795
2023-2027	9,746,000	449,208	10,195,208
	<u>\$ 204,680,000</u>	<u>\$ 30,328,020</u>	<u>\$ 235,008,020</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2012 AND 2011 (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 commenced August 15, 2012 and will continue on a semiannual basis over 25 years.

On June 28, 2012, the County entered into a lease agreement with the Morris County Improvement Authority in the amount of \$14,865,000. The lease was to fund the construction of an addition to the Public Safety Training Academy. Principal payments to the Improvement Authority commenced February 1, 2013 and will continue on a semiannual basis over 25 years. The following is a schedule of the future minimum lease payments under the capital leases, and the present value of the net minimum lease payments at December 31, 2012.

Year	General Capital Fund
2013	\$ 1,223,361
2014	1,214,644
2015	1,210,593
2016	1,201,244
2017	1,199,344
2018-2022	5,918,644
2023-2027	5,841,969
2028-2032	5,809,881
2033-2037	5,477,563
	<u>29,097,243</u>
Less: Amount representing interest	<u>(9,652,243)</u>
Present value of net minimum lease payments	<u>\$ 19,445,000</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, 2012.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2012 AND 2011 (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, 2012, 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	\$ 117,738
Patriots Path/Schooley's Mountain	197,341
Turkey Mountain/Pyramid Mountain	<u>27,127</u>
	<u>\$ 342,206</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 \$169,226 in its adopted 2013 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 2013 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 required for vesting. 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 \$15,140,729, \$15,302,530, and \$12,668,646, for 2012, 2011 and 2010, 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, 2012 AND 2011 (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. The employee contributions for PFRS are 10.00% of employees' annual compensation, as defined. For PERS, the contribution rate was 6.5% of base salary from October 1, 2011 thru June 30, 2012 and increased to 6.64% effective July 1, 2012. Subsequent increases after October 1, 2011 are being phased in over 7 years effective on each July 1st to bring the total pension contribution rate to 7.5% of base salary as of July 1, 2018. Employers are required to contribute at an actuarially determined rate in both funds. The actuarially determined employer contribution includes funding for cost-of-living adjustments and noncontributory death benefits. Employee contributions are based on percentages of 5.50% for DCRP of employees' annual compensation, as defined. The DCRP was established July 1, 2007, under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007 and expanded under the provisions of Chapter 89, P.L. 2008. Employee contributions for DCRP are matched by a 3% employer contribution.

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, 2012 AND 2011 (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, 2012. The County estimates that such liability would be approximately \$10,619,423. The amount is partially reserved in a Reserve for Accrued Sick and Vacation, as part of the Dedicated Funds in the amount of \$3,196,858 on the Other Trust Fund Balance Sheet.

Benefits paid in any future year will be charged to that year's budget. The 2012 County Budget did not include an appropriation for accrued benefits; however, accrued benefits paid in 2012 approximated \$560,214.

I. ENCUMBRANCES, ACCOUNTS PAYABLE AND CONTRACTS PAYABLE

Encumbrances existed in the following funds as of December 31:

	December 31,	
	2012	2011
Trust Fund - Reserved for Dedicated Funds	\$ 19,585,073	\$ 20,360,669
General Capital Fund - Improvement Authorizations	26,847,091	27,499,748
Park Capital Fund - Improvement Authorizations	903,201	225,361

Accounts payable in the Current Fund of \$4,544,341 represents salary and wage payments and related employers' social security due after December 31, 2012 which was for services performed prior to year end.

Contracts payable of \$5,817,492 in the Current Fund represents \$5,329,982 of unsettled health insurance costs with Horizon from 2007 through 2012; and \$487,510 of other unsettled labor and other contracts. Contracts payable of \$3,314,889 in the Regular Trust Fund represents awards to various subrecipients for Community Development Block Grant, Emergency Shelter and Local Home projects.

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, 2012 AND 2011 (Continued)

J. RISK MANAGEMENT (Cont'd)

The Morris County Insurance Fund's audit as of December 31, 2012 was not completed as of the date of this report. Summarized, selected financial information for the years ended December 31, 2011 and 2010 for the Fund is as follows:

	2011	2010 (restated)
Total Assets	\$ 9,014,582	\$ 8,523,256
Net Position	\$ 1,198,386	\$ 650,660
Total Operating Revenue	\$ 3,121,313	\$ 3,379,358
Total Operating Expenses	\$ 2,603,360	\$ 2,929,084
Non Operating Revenue	\$ 29,773	\$ 409,106
Increase in Net Position	\$ 547,726	\$ 859,380
Members Dividends	\$ -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 2009, insurance premiums amounting to approximately \$18,263,855 along with the interest income were available to cover approximately \$18,872,503 of incurred claims and administration costs. The County had \$448,095 as advance deposits for cash flow purposes with Horizon at December 31, 2009. The County had \$2,729,982 in contracts payable on its Current Fund balance sheet at December 31, 2009, which together with advance deposits, approximates the liability for incurred but not reported claims. For the year ended December 31, 2009, there was a total of \$649,967 claims in excess of the specific stop loss pool for two individuals who exceeded the \$300,000 attachment point.

The 2007, 2008 and 2009 Horizon Blue Cross Blue Shield of NJ Minimum Premium settlements present a deficit position for the policy years. These policy years have been reviewed and questions raised as 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 2010, 2011 and 2012 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 a potential deficit in 2010 would be another \$826,050. Policy years 2011 and 2012 have not been analyzed and estimates have not been made. As of December 31, 2012, the County has \$5,329,982 in contracts payable to pay any potential deficits and run-off reserves upon settlement of policy years 2007 through 2012.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2012 AND 2011 (Continued)

J. RISK MANAGEMENT (Cont'd)

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, 2012 and 2011, 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 followed for Trust Funds, the County has not recorded these estimated liabilities. The following is a summary of the Worker's Compensation Insurance activity for the current and previous year:

	<u>2012</u>	<u>2011</u>
Paid Claims	\$ 2,003,822	\$ 1,458,745
Loss Reserves	5,741,202	6,699,187
Self Insured Retention	500,000	500,000

The following represents changes in the aggregate reserves for the Fund:

New Jersey Unemployment Compensation Insurance

The County has elected to fund its New Jersey Unemployment Compensation Insurance under the "Benefit Reimbursement Method". Under this plan, the County is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to its account with the State. The County is billed quarterly for amounts due to the State.

The following is a summary of County and employee contributions, interest earned and reimbursements to the State for benefits paid and the ending balance of the County's expendable trust fund for the current and previous two years:

<u>Year</u>	<u>County Contributions</u>	<u>Employee Contributions</u>	<u>Interest Earned</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2010	\$	\$ 357,978	\$ 4,384	\$ 707,228	\$ 417,750
2011	400,000	309,827	997	776,074	352,500
2012	725,000	321,177		655,304	743,373

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2012 AND 2011 (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 receive health benefits for themselves only at retirement if the retiree meets the eligibility requirements detailed above.

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

Funding Policy

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

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

Currently, there are no contribution requirements of plan members.

The County's portion of post-retirement benefits is funded on a pay-as-you-go basis from the Current Fund operating budget. During 2012 and 2011, the County had approximately 954 and 909 employees who met eligibility requirements and recognized expenses of approximately \$11,833,397 and \$11,343,496, respectively.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2012 AND 2011 (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, 2012, 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 numbers of eligible retirees, surviving spouses and active members utilized in the 2012 OPEB calculation is based on the numbers utilized for the December 31, 2011 valuation. 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, 2012 AND 2011 (Continued)

K. POST RETIREMENT BENEFITS (Cont'd)

Annual OPEB Cost and Net OPEB Obligation

The County's annual OPEB cost is calculated based on the annual required contribution (ARC) of the employer. The County 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 and 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 2010, 2011 and 2012 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 2012 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, 2012 AND 2011 (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, 2010, 2011 and 2012:

Benefit Obligations and Normal Cost

	Valuation December 31,		
	2010	2011	2012
Actuarial accrued liability (AAL):			
Retired employees	\$245,075,000	\$ 361,213,700	\$ 387,154,500
Active employees	337,680,900	390,385,800	488,299,700
Unfunded actuarial accrued liability (UAAL)	<u>\$ 582,755,900</u>	<u>\$ 751,599,500</u>	<u>\$ 875,454,200</u>
Normal cost at beginning of year	\$ 24,827,100	\$ 29,191,800	\$ 34,685,200
Amortization factor based on 30 years	\$ 18,731,900	\$ 20,638,300	\$ 22,147,000
Annual covered payroll	\$ 87,380,800	\$ 89,864,300	\$ 89,864,300
UAAL as a percentage of covered payroll	666.92%	836.37%	974.20%

Level Dollar Amortization

Calculation of ARC under Projected Unit Credit Cost Method

ARC normal cost with interest to end of year	\$ 25,696,000	\$ 29,921,600	\$ 35,378,900
Amortization of unfunded actuarial accrued liability (UAAL) over 30 years with interest at year end	18,731,900	20,638,300	22,147,000
Annual Required Contribution (ARC)	<u>44,427,900</u>	<u>50,559,900</u>	<u>57,525,900</u>
Interest on net OPEB obligation	3,691,300	3,491,100	3,556,400
Adjustment to ARC	<u>(3,390,100)</u>	<u>(3,834,500)</u>	<u>(4,498,500)</u>
Annual OPEB cost (expense)	44,729,100	50,216,500	56,583,800
Pay as you go benefits	<u>(10,553,600)</u>	<u>(12,037,000)</u>	<u>(12,567,300)</u>
Net OPEB expense at December 31,:			
2010, 2011 and 2012, respectively	34,175,500	38,179,500	44,016,500
Prior year	<u>105,467,000</u>	<u>139,642,500</u>	<u>177,822,000</u>
Net OPEB obligation December 31,:			
2010, 2011 and 2012, respectively	<u>\$ 139,642,500</u>	<u>\$ 177,822,000</u>	<u>\$ 221,838,500</u>

Unfunded actuarial accrued liability (December 31, 2010)	<u>\$ 582,755,900</u>
Unfunded actuarial accrued liability (December 31, 2011)	<u>\$ 751,599,500</u>
Projected unfunded actuarial accrued liability (December 31, 2012)	<u>\$ 875,454,200</u>

Funding Status and Funding Progress

As of December 31, 2012, the actuarial accrued liability for benefits was \$875,454,200, all of which is unfunded.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2012 AND 2011 (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		
			Net Valuation Taxable of Real and Personal Property	Equalized Valuation of Real and Personal Property	Tax Rate per \$1,000
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
2012	90,757,382,714	78,390,777,040	78,515,960,340	94,996,537,642	2.30

(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, 2012 and 2011, the County of Morris provided financial support for current operations to the following component units:

	December 31,	
	2012	2011
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>

These funds are raised through the County's tax levy and disbursed to the county vocational school, the county college and the Park Commission for their operations. There are no amounts due to, or due from, these three entities at December 31, 2012 other than \$400,000 due from the county vocational school for 2013 funds advanced to the school for cash flow purposes.

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

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2012 AND 2011 (Continued)

N. CONTINGENT LIABILITIES (Cont'd)

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.

As of December 31, 2012, the County has not settled its contracts payable with Horizon Blue Cross Blue Shield of New Jersey ("Horizon") for 2007 through 2012. The County has \$5,329,982 in contracts payable and also a significant balance in the 2012 appropriation reserves for health benefits to pay any potential deficits and run-off reserves upon settlement of policy years 2007 through 2012.

There is a dispute ("Dispute") between the developer and contractor for solar improvements funded by the MCIA's \$33,100,000 original par amount of County of Morris Guaranteed Renewable Energy Program Lease Revenue Bonds, Series 2011A (Federally Taxable) ("A Bonds") and the \$1,200,000 original par amount of the County of Morris Guaranteed Renewable Energy Program Lease Revenue Note, Series 2011B (Federally Taxable) ("B Note"), both issued December 8, 2011. The A Bonds are guaranteed by Morris County, and the B Note is held by Morris County. June 15th and December 15th 2013 debt service payment obligations for the A Bonds are fully funded. The B Note is due in January of 2014, and has not been funded. Morris County, as the holder of the B Note, has the option of rolling the B Note. If the Dispute cannot be resolved, and all of the solar projects completed (a portion have been completed), then the project revenues attributable to the non-completed projects could be jeopardized, Morris County could be responsible to share in future debt service payments on the A Bonds, and the B Note could go unpaid.

O. INTERFUND RECEIVABLES AND PAYABLES

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Grant Fund	\$ 113,001	\$
General Capital Fund		113,001
General Fund	2,619,586	
Grant Fund		2,619,586
	<u>\$ 2,732,587</u>	<u>\$ 2,732,587</u>

The interfund receivable in the General Fund and the interfund payable in the Grant Fund are due to a normal timing difference between the disbursement and receipt of grant funds as a number of the grants received by the County are on a reimbursement basis. The interfund receivable in the Grant Fund and in the interfund payable in the General Capital Fund represents a transfer of cash flow.

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 2012 and 2011 were set at 1.25 and 1.5 cents, respectively.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2012 AND 2011 (Continued)

P. OPEN SPACE TRUST FUND (Cont'd)

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 and to preserve historic resources.

In 2012, the Morris County Open Space Trust Fund approved nine projects to municipalities and/or non-profit organizations in 8 towns totaling \$4,429,000. The new Flood Mitigation Program was created as a specific sub-program of open space for the buyout of flood-prone residential properties this year. To date, the Flood Mitigation Program has approved 79 projects in 7 towns totaling \$8,004,135. Additionally, the Morris County Historic Preservation Trust Fund approved 27 projects to municipalities and non-profit organizations in 16 towns totaling \$2,493,354.

The Morris County Agriculture Development Board has approved 120 projects preserving 7,323 acres of farmland since the inception of the Morris County Farmland Preservation Program in 1987.

As of December 31, 2012, the balance in the Reserve for Open Space Trust Fund was approximately \$94.62 million of which approximately \$19.32 million has been encumbered for approved open space trust fund projects.

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.

As of December 31, 2011, the Morris County Agriculture Development Board had approved 120 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 had been encumbered for approved open space trust fund projects.

Q. ECONOMIC DEPENDENCY

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

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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2012 AND 2011 (Continued)

S. FIXED ASSETS - UNAUDITED

	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>
	Balance December 31, 2011	Additions	Adjustments/ Deletions	Balance December 31, 2012
Buildings and Building Improvements	\$ 131,482,704	\$	\$	\$ 131,482,704
Building Contents	6,815,171	69,814	208,949	6,676,036
Machinery and Equipment	25,875,882	2,672,833	794,551	27,754,164
Transportation Equipment	21,265,673	995,862	423,064	21,838,471
	<u>\$ 185,439,430</u>	<u>\$ 3,738,509</u>	<u>\$ 1,426,564</u>	<u>\$ 187,751,375</u>

SUPPLEMENTAL SCHEDULES

**COUNTY OF MORRIS
ROSTER OF OFFICIALS**

The following officials were in office during 2012:

Name	Title	Term Expires
William J. Chegwiddden	Director	December 2012
Douglas R. Cabana	Deputy Director	December 2013
John Cesaro	Freeholder	December 2015
Ann F. Grossi	Freeholder	December 2013
John J. Murphy	Freeholder	December 2012
Hank Lyon	Freeholder	December 2014
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 (UNAUDITED)

Year	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
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%
2012	1/12	-0-	875,454,200	875,454,200	0.00%	89,864,300 **	974.20%

* - As of January 2009

** - As of January 2011

COUNTY OF MORRIS

2012

CURRENT FUND

COUNTY OF MORRIS

**CURRENT FUND
SCHEDULE OF CASH AND INVESTMENTS - TREASURER**

	Ref.		
BALANCE, DECEMBER 31, 2011	A		\$ 81,450,825
Increased by Receipts:			
County Taxes	A-2	\$ 217,917,846	
Accounts Receivables-Vo-Tech	A-1	800,000	
Revenue Accounts Receivable	A-6	102,627,994	
Miscellaneous Revenue Not Anticipated	A-2	5,329,042	
Due to State of New Jersey	A-9	26,182,395	
Due to Boonton/Dover-Tower Rental	A	44,127	
Interfund Returned - Due from Grant Fund	A-1,A-10	<u>1,978,997</u>	<u>354,880,401</u>
			<u>436,331,226</u>
Decreased by Disbursements:			
Budget Expenditures	A-3	301,252,528	
Appropriation Reserves	A-7	13,673,872	
Interfund Advanced - Due from Grant Fund	A-1, A-10	2,619,586	
Due to State of New Jersey	A-9	25,382,395	
Refund of Prior Year Revenue	A-1	1,085	
Due to Boonton/Dover-Tower Rental		44,129	
Accounts Receivables-Vo-Tech	A-1	400,000	
Contracts Payable	A-8	<u>107,928</u>	<u>343,481,523</u>
BALANCE, DECEMBER 31, 2012	A		<u>\$ 92,849,703</u>

COUNTY OF MORRIS

**CURRENT FUND
SCHEDULE OF ADDED AND OMITTED TAXES RECEIVABLE**

	Ref.	
BALANCE, DECEMBER 31, 2011	A	\$ 226,018
Increased by:		
Levy - Year 2012		<u>470,237</u>
		696,255
Decreased by:		
Collections	A-2	<u>383,615</u>
BALANCE, DECEMBER 31, 2012	A	<u><u>\$ 312,640</u></u>

COUNTY OF MORRIS

CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Ref.	Balance, December 31, 2011	Charges	Realized	Balance, December 31, 2012
Local Revenues:					
County Clerk	A-2	\$ 665,529	\$ 8,689,031	\$ 8,835,186	\$ 519,374
Surrogate	A-2		631,158	631,158	
Sheriff	A-2	182	524,417	524,594	5
Emergency Dispatching	A-2	207,843	3,268,476	3,476,319	
Planning & Development - GIS Receipts			17,825	17,625	
Shared Medical Examiner			449,325	449,325	
Rental of County Owned Property	A-2	13,207	435,204	441,247	7,164
Management Information Systems Services	A-2	14,890	58,696	73,586	
Book Fines-Library	A-2		42,866	42,866	
Peer Grouping	A-2		3,214,864	3,214,864	
Fees for Morris County Public Safety Training Academy	A-2	4,595	255,343	251,968	7,970
Local Health Services	A-2		31,071	28,673	2,398
Human Services-Youth Center/Shelter	A-2	6,203	1,075,926	1,078,860	3,269
Housing of Federal and State Inmates	A-2	1,642	62,020	63,662	
Public Works	A-2	153,289	635,710	788,343	656
Subtotal Local Revenues		1,067,380	19,391,732	19,918,276	540,836
State Aid:					
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-2		1,141,598	1,141,598	
Permanent Disability - Patients in County Institutions (N.J.S. 44:7-38 et seq.)	A-2		20,680,818	20,680,818	
Juvenile Justice - SFEA Funds	A-2		42,750	42,750	
Social Services - State & Federal Share	A-2		6,430,743	6,430,743	
NJ Ease Phase II	A-2		569,390	542,030	27,360
Vo-Tech State Aid Debt Service	A-2		181,493	118,565	62,928
Subtotal State Aid			29,046,792	28,956,504	90,288
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		1,297,210	1,297,210	
Supplemental Social Security Income	A-2		475,051	475,051	
Psychiatric Facilities (c.73, P.L. 1990):					
Maintenance of Patients in State Institutions for Mental Diseases	A-2		6,782,364	6,782,364	
Maintenance of Patients in State Institutions for Developmental Disabilities	A-2		10,655,545	10,655,545	
Board of County Patients in State and Other Institutions	A-2		252,161	252,161	
UMDNJ	A-2		682	682	
Subtotal State Assumption of Costs			19,463,013	19,463,013	
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		4,006,808	4,006,808	
Bio-Terrorism and Public Health Emergency Grant	A-2		365,588	365,588	
New Jersey Department of the Treasury:					
NJ Governor's Council on Alcoholism and Drug Abuse	A-2		521,328	521,328	
New Jersey Department of Community Affairs:					
LIHEAP-CWA	A-2		6,684	6,684	
2012 Universal Service Fund - CWA Administration	A-2		3,760	3,760	
New Jersey Department of Children and Families:					
ALPN	A-2		123,595	123,595	
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-Alcoholism and Drug Abuse	A-2		848,652	848,652	
PASP	A-2		451,656	451,656	
NACCHO Grant (National Association of County and City Health)	A-2		5,000	5,000	
State/Community Partnership Program	A-2		507,924	507,924	
U.S. Department of Housing and Urban Development:					
ARRA Homeless Prevention & Recovery Plan (HPRP)	A-2		357	357	
New Jersey Department of Law and Public Safety:					
UASI (Urban Areas Security Initiative)	A-2		2,975,943	2,975,943	
Juvenile Accountability	A-2		21,967	21,967	

COUNTY OF MORRIS

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

Ref.	Balance, December 31, 2011	Charges	Realized	Balance, December 31, 2012
Public and Private Revenues Offset with Appropriations:				
(continued):				
New Jersey Department of Law and Public Safety (Cont'd):				
Insurance Fraud Reimbursement Program	A-2	\$ 250,000	\$ 250,000	\$
Law Enforcement Officers Training and Equipment Fund	A-2	11,048	11,048	
Safe Communities Construction	A-2	195,960	195,960	
SART/Sane Program	A-2	73,000	73,000	
Paul Coverdell Program	A-2	14,600	14,600	
Multi-Jurisdictional Narcotics Task Force	A-2	51,778	51,778	
U.S. Department of Justice:				
State Criminal Alien Assistance Program (SCAAP)	A-2	305,477	305,477	
New Jersey Department of Law and Public Safety:				
Drug Recognition Expert Call Out and Assistance Program	A-2	45,000	45,000	
Project Lifesaver Program/Private Contribution	A-2	6,437	6,437	
Body Armor Grant	A-2	29,021	29,021	
Megan's Law and Local Law Enforcement (LLE)	A-2	12,673	12,673	
New Jersey Office of Homeland Security				
Homeland Security	A-2	806,931	806,931	
UASI FFY09 GAN#4	A-2	1,100,000	1,100,000	
New Jersey Department of Environmental Protection:				
CEHA Grant	A-2	179,783	179,783	
Wastewater Management	A-2	45,000	45,000	
New Jersey Department of Labor and Workforce Development:				
Workforce Investment Act	A-2	5,055,444	5,055,444	
Work First New Jersey	A-2	1,247,368	1,247,368	
Workforce Development	A-2	267,417	267,417	
New Jersey Department of Transportation:				
MAPS	A-2	1,236,925	1,236,925	
Non-Urbanized Area Formula Program (Section 5311)	A-2	125,000	125,000	
Job Access: Reverse Commute Grant (JARC)	A-2	20,000	20,000	
Elderly and Persons with Disabilities Capital Assistance Program (section 5310)	A-2	50,000	50,000	
Annual Transportation Program (2012)	A-2	4,031,000	4,031,000	
Eagle Rock Ave Brgd 1400-443	A-2	1,000,000	1,000,000	
Mendham Rd Brgd 1400-629	A-2	1,000,000	1,000,000	
Sussex Turnpike CR 617/STP-0350(106)Row	A-2	1,568,690	1,568,690	
Newburgh Rd Bridge/Musconetcong River STP-COOS(211)	A-2	2,396,949	2,396,949	
Highway Rail Grade Crossing Program/STP-COOS(250)L240	A-2	4,050	4,050	
Other Miscellaneous Programs:				
Youth Shelter -WalMart	A-2	2,600	2,600	
General Operating Support (HC)	A-2	20,844	20,844	
JTPA Donations	A-2	5,014	5,014	
Health Pathways Grants	A-2	118,920	118,920	
Subtotal Public & Private Revenues		31,681,682	31,681,682	
Other Special Items:				
School Board Elections	A-2	90,816	90,816	
Interest Income - Social Services	A-2	4,892	4,892	
Motor Vehicle Fines - Dedicated Fund	A-2	1,490,498	1,490,498	
Weights & Measures - Dedicated Fund	A-2	1,022,313	1,022,313	
Subtotal Other Special Items		2,608,519	2,608,519	
TOTAL MISCELLANEOUS REVENUES		\$ 1,067,380	\$ 102,627,994	\$ 631,124
Ref.	A		A-4, A-2	A

COUNTY OF MORRIS

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**CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2012**

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Sheet 1

	Balance December 31, 2011	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Administrative & Executive				
County Administrator				
Salaries and Wages	\$ 44,298	\$ 40,298	\$ 31,119	\$ 9,179
Other Expenses	103,827	107,827	92,834	14,993
Personnel				
Salaries and Wages	18,077	18,077	14,221	3,856
Other Expenses	28,246	28,246	2,075	26,171
Board of Chosen Freeholders				
Salaries and Wages	15,486	15,486	12,864	2,622
Other Expenses	62,903	62,903	4,872	58,031
County Clerk				
Salaries and Wages	180,490	160,490	151,964	8,526
Other Expenses	77,780	97,780	16,471	81,309
Elections				
Salaries and Wages	100,903	80,903	36,561	44,342
Other Expenses	255,774	275,774	67,549	208,225
Department of Finance				
Salaries and Wages	165,839	120,839	95,927	24,912
Other Expenses	103,982	148,982	59,110	89,872
Annual Audit	141,000	181,000	139,218	41,782
Information Technology Division				
Salaries and Wages	123,888	118,888	100,875	18,013
Other Expenses	279,607	284,607	150,735	133,872
Board of Taxation				
Salaries and Wages	7,283	7,283	6,284	999
Other Expenses	7,629	7,629	7,629	
County Counsel				
Salaries and Wages	11,537	11,537	10,528	1,009
Other Expenses	45,377	75,227	43,063	32,164
County Surrogate				
Salaries and Wages	41,380	31,380	27,732	3,648
Other Expenses	8,014	18,014	13,025	4,989
Engineering				
Salaries and Wages	124,824	74,824	42,514	32,310
Other Expenses	46,346	66,346	36,097	30,249
Economic Development				
Salaries and Wages	271,944	216,944	126,796	90,148
Other Expenses	269,358	324,358	187,009	137,349
Heritage Commission				
Salaries and Wages	25,295	17,295	1,923	15,372
Other Expenses	11,003	19,003	6,627	12,376
TOTAL GENERAL GOVERNMENT	2,572,090	2,611,940	1,485,622	1,126,318
CODE ENFORCEMENT AND ADMINISTRATION:				
Weights & Measures				
Salaries and Wages	32,118	32,118	26,665	5,453
Other Expenses	91,643	91,643	42,838	48,805
TOTAL CODE ENFORCEMENT AND ADMINISTRATION	123,761	123,761	69,503	54,258

COUNTY OF MORRIS

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**CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2012**

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Sheet 2

	Balance December 31, 2011	Balance After Transfers	Paid or Charged	Balance Lapsed
INSURANCE:				
Liability Insurance	\$	\$ 85,000	\$ 78,001	\$ 6,999
Workers' Compensation Insurance	21,892	21,892		21,892
Group Insurance for Employees	8,276,848	7,126,848	877,883	6,248,965
Health Benefits Waiver	22,300	22,300		22,300
TOTAL INSURANCE	8,321,040	7,256,040	955,884	6,300,156
PUBLIC SAFETY:				
Emergency Management				
Salaries and Wages	315,742	280,742	219,134	61,608
Other Expenses	338,312	371,442	259,020	112,422
Medical Examiner				
Salaries and Wages	88,900	63,900	27,483	36,417
Other Expenses	56,590	81,590	45,149	36,441
Sheriff's Office				
Salaries and Wages	1,114,480	964,480	494,365	470,115
Other Expenses	211,573	361,573	176,643	184,930
Prosecutor's Office				
Salaries and Wages	2,096,221	1,771,221	532,618	1,238,603
Other Expenses	80,135	280,135	87,273	192,862
Jail				
Salaries and Wages	1,649,774	1,374,774	791,140	583,634
Other Expenses	835,462	985,021	402,449	582,572
Youth Center				
Salaries and Wages	224,531	174,531	71,416	103,115
Other Expenses	36,034	86,034	10,500	75,534
TOTAL PUBLIC SAFETY	7,047,754	6,795,443	3,117,190	3,678,253
PUBLIC WORKS:				
Road Repairs				
Salaries and Wages	295,704	245,704	241,788	3,916
Other Expenses	537,355	587,355	586,592	763
Bridges and Culverts				
Salaries and Wages	124,763	99,763	97,249	2,514
Other Expenses	31,842	56,842	(1,153)	57,995
Shade Tree Commission				
Salaries and Wages	76,077	56,077	53,783	2,294
Other Expenses	20,714	40,714	5,319	35,395
Buildings & Grounds				
Salaries and Wages	284,620	234,620	233,835	785
Other Expenses	440,968	490,968	286,208	204,760
Motor Service Center				
Salaries and Wages	238,871	188,871	187,391	1,480
Other Expenses	132,225	182,225	79,683	102,542
Mosquito Extermination Commission (R.S. 26:9-13, et. Seq.)	100,000	100,000	100,000	
TOTAL PUBLIC WORKS	2,283,139	2,283,139	1,870,695	412,444
HEALTH AND WELFARE:				
Department of Health Management				
Salaries and Wages	190,467	160,467	4,798	155,669
Other Expenses	16,673	46,673	15,013	31,660
Department of Human Services Planning				
Salaries and Wages	272,805	252,805	79,953	172,852
Other Expenses	113,909	133,909	16,337	117,572

COUNTY OF MORRIS

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Sheet 3

CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES

YEAR ENDED DECEMBER 31, 2012

	Balance December 31, 2011	Balance After Transfers	Paid or Charged	Balance Lapsed
HEALTH AND WELFARE (Continued):				
Office on Aging				
Salaries and Wages	\$ 146,983	\$ 121,983	\$ 40,143	\$ 81,840
Other Expenses	106,860	131,860	17,659	114,201
Senior, Disability and Veteran Services				
Salaries and Wages	27,865	27,865	2,195	25,670
Other Expenses	246,450	246,450	50,932	195,518
Grants in Aid	693,960	693,960	676,114	17,846
Morristown Memorial Hospital- SCS	22,295	22,295	22,295	
County Board of Social Services				
Salaries and Wages	903,008	903,008	260,112	642,896
Other Expenses	1,166,119	1,166,119	344,998	821,121
Morris View Nursing Home				
Salaries and Wages	1,801,926	1,566,926	765,115	801,811
Other Expenses	2,698,891	2,898,891	1,791,949	1,106,942
County Adjuster				
Salaries and Wages	8,724	8,724	7,728	996
Other Expenses	20,920	55,920	17,198	38,722
Dental Clinic	2,500	2,500	90	2,410
TOTAL HEALTH AND WELFARE	8,440,355	8,440,355	4,112,629	4,327,726
EDUCATIONAL:				
County Library Services				
Salaries and Wages	187,061	167,061	115,214	51,847
Other Expenses	111,176	130,959	73,663	57,296
Office of County Superintendent of Schools				
Salaries and Wages	51,280	26,280	4,973	21,307
Other Expenses	5,731	20,731	2,672	18,059
County Extension Services				
Salaries and Wages	43,717	38,717	18,144	20,573
Other Expenses	12,076	17,076	3,055	14,021
County College				
Reimbursement for Residents attending out of				
County 2 year Colleges (N.J.S. 18A:64A-23)	24,455	34,455	21,211	13,244
Aid to Museums	7,300	7,300	5,800	1,500
Morris County Public Safety				
Training Academy				
Salaries and Wages	49,142	39,142	17,289	21,853
Other Expenses	38,916	48,916	10,672	38,244
TOTAL EDUCATIONAL	530,854	530,637	272,693	257,944
OTHER COMMON OPERATING FUNCTIONS:				
Salary Adjustment	425,000	150,000		150,000
TOTAL OTHER COMMON OPERATING FUNCTIONS	425,000	150,000		150,000
UTILITY EXPENSES & BULK PURCHASES				
Utilities	2,026,002	2,026,002	767,328	1,258,674
TOTAL UTILITY EXPENSES & BULK PURCHASES	2,026,002	2,026,002	767,328	1,258,674

COUNTY OF MORRIS

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Sheet 4

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

	Balance December 31, 2011	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	\$ 121,843	\$ 121,843	\$ 55,498	\$ 66,345
Other Expenses	1,700,016	1,700,016	240,640	1,459,376
Area Plan Grant	233,815	233,815	212,704	21,111
Department of Human Services:				
ALPN	198,596	198,596	198,596	
TOTAL PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUE	2,254,270	2,254,270	707,438	1,546,832
TOTAL OPERATIONS	34,024,265	32,471,587	13,358,982	19,112,605
Contingent	25,000	25,000	18,595	6,405
TOTAL OPERATIONS INCLUDING CONTINGENT	34,049,265	32,496,587	13,377,577	19,119,010
DEFERRED CHARGES & STATUTORY EXPENDITURES:				
Contribution to:				
Social Security System	1,300,536	1,300,536	294,905	1,005,631
Detective Pension Fund System of New Jersey	5,597	5,597	1,390	4,207
Defined Contribution Retirement Plan	5,219	5,219		5,219
TOTAL DEFERRED CHARGES & STATUTORY EXPENDITURES	1,311,352	1,311,352	296,295	1,015,057
TOTAL GENERAL APPROPRIATIONS	\$ 35,360,617	\$ 33,807,939	\$ 13,673,872	\$ 20,134,067
			A-4	A-1
Appropriation Reserves	Ref.	\$ 24,148,981		
Reserve for Encumbrances	A	7,072,769		
Accounts Payable	A	4,138,867		
		35,360,617		
Less: Transferred to Contracts Payable	A-8	1,552,678		
		\$ 33,807,939		

COUNTY OF MORRIS

**CURRENT FUND
SCHEDULE OF CONTRACTS PAYABLE**

	Ref.		
BALANCE, DECEMBER 31, 2011	A	\$	4,387,156
Reserve for Encumbrances	A		<u>4,532</u>
BALANCE, DECEMBER 31, 2011			4,391,688
Increased by:			
2012 Contracts	A-7		<u>1,552,678</u>
			5,944,366
Decreased by:			
Cash Disbursements	A-4	\$	107,928
Reserve for Encumbrances			3,076
Cancellations	A-1		<u>15,870</u>
			<u>126,874</u>
BALANCE, DECEMBER 31, 2012	A	\$	<u><u>5,817,492</u></u>

COUNTY OF MORRIS

CURRENT FUND

SCHEDULE OF DUE TO STATE OF NEW JERSEY

	Ref.	
BALANCE, DECEMBER 31, 2011	A	\$
Increased by Receipts:		
Realty Transfer Fees	A-4	<u>26,182,395</u>
		26,182,395
Decreased by:		
Realty Transfer Fees Disbursements	A-4	<u>25,382,395</u>
BALANCE, DECEMBER 31, 2012	A	<u>\$ 800,000</u>

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND SCHEDULE OF CASH AND INVESTMENTS

	Ref.		
BALANCE, DECEMBER 31, 2011	A	\$	3,382,642
Increased by Receipts:			
Grant Funds Receivable	A-11	\$	23,465,277
Unappropriated Reserves	A-13		16,062
Interfund Advanced - Due to General Fund	A-4		2,619,586
Refunds/Program Income	A-12		91,259
			<u>26,192,184</u>
			29,574,826
Decreased by Disbursements:			
Appropriated Reserves Expenditures	A-12		26,089,743
Miscellaneous Disbursements	A-14		37,051
Returned Overpayment:			
Returned to Juvenile Justice Commision - SCP	A-11		162
Returned to the State - PASP	A-11		18,283
Returned to the State - ALPN	A-11		2,982
Returned to the State - UASI	A-11		23,362
Returned to the State - WIA NEG Hurricane Irene	A-11		234
Returned to the State - PHEG	A-11		287
Interfund Returned - Due to General Fund	A-4		1,978,997
Interfund Advanced - Due from General Capital Fund	A		113,001
Cancellation - Transferred to General Fund	A-11		118,353
			<u>28,382,455</u>
BALANCE, DECEMBER 31, 2012	A	\$	<u>1,192,371</u>

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2011	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled	Transferred to General Fund	Returned Overpayment	Balance Dec 31, 2012
Department of Treasury:								
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 411,459	\$ 593,828	\$ 500,612	\$	\$ 144,278	\$ 21,814	\$	\$ 382,211
Department of Community Affairs:								
LIHEAP-CWA Administration		6,684	6,684					
2012 Universal Service Fund-CWA Administration		3,760	3,760					
Department of Labor and Workforce Development:								
Workforce Investment Act/ARRA-Workforce Investment Act	3,616,795	5,342,067	4,196,206		12,154	1	234	4,750,737
Work First New Jersey	2,735,600	1,228,162	1,372,251		37,314			2,554,197
ARRA-TANF Emergency Contingency Funds	1,449							1,449
Smart STEPS Program	16,853				4,815			12,038
Department of Health and Senior Services:								
Bio Terrorism and Public Health Emergency Grant	240,115	365,588	392,433		289		287	213,268
Chapter 51 - Alcoholism and Drug Abuse	363,339	861,416	774,374		152,766	96,477		394,092
Department of Human Services:								
REACH Program	183,313	343,638	328,685		217			198,049
PASP	37,638	451,656	225,828		247,875		18,283	33,874
Social Services for the Homeless, H1PZN	10,000	221,855	203,392					28,463
New Jersey's Supplemental Nutrition Program	1,045		1,045					
NACCHO Grant (National Association of County and City Health)		5,000	5,000					
Department of Children and Families:								
ALPN-HSAC/YIP/Transportation		145,422	145,422		2,982		2,982	
Department of Law and Public Safety:								
NJ Juvenile Justice Commission	334,079	507,924	292,077	17,277	55,534		162	477,277
Juvenile Accountability Block Grants	15,412	21,967	21,964					15,415
Homeland Security Grant/UASI (Urban Areas Security Initiative)	4,649,385	4,882,873	3,978,754		25,514		23,362	5,551,352
New Jersey Data Exchange	74,586		54,514		20,072			
Emergency Operation Center	2,000,000		1,000,000					1,000,000
EMAA	50,000		50,000					
State Domestic Preparedness Program	19,458				19,458			
Multi-Jurisdictional Narcotics Task Force	62,825	51,778	62,825					51,778
County Office of Victim Witness Advocacy	271,932		238,337		1,144			32,451
Sexual Assault Response Team/Nurse Examiner Program	12,531	73,000	50,889		7,122			27,520
Insurance Fraud Reimbursement Program	126,936	250,000	332,029					44,907
Body Armor Replacement		29,021	29,021					
Logistic and Commodities Distribution Plan					61	61		

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2011	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled	Transferred to General Fund	Returned Over Payment	Balance Dec 31, 2012
Department of Law and Public Safety (Cont'd):								
Megan's Law and Local Law Enforcement	\$	\$ 12,673	\$ 12,673	\$	\$	\$	\$	\$
County Driving While Intoxicated Grant	20,000		19,144					856
Drug Recognition Expert Call Out and Assistance Program	42,000	45,000	1,485					85,515
Law Enforcement Officers Training and Equipment Fund		11,046	11,046					
Paul Coverdell Program	78,595	14,600	78,595					14,600
Project Lifesaver Program/Private Contribution		6,437		6,437				
Department of Transportation:								
MAPS (Senior Citizens and Disabled Residents)	2,027,380	1,633,520	1,399,430		152,200			2,109,270
Elderly and Persons with Disabilities Capital Assistance Program (Section 5310)		50,000						50,000
Non-Urbanized Area Formula Program (Section 5311)	253,421	125,000	171,870					206,551
Safe Communities Construction	17,868	195,960	75,060		17,868			120,900
NYS&W Rail Line Bicycle and Pedestrian Path	1,385,243		97,058					1,288,185
Job Access Reverse Commute Grant (JARC)	100,000	20,000	97,300					22,700
Subregional Studies Program	300,000		103,271					196,729
Highway Rail Grade Crossing Program (SH46, Roxbury Twp, RE#2010-14)	170,000		155,355					14,645
Middle Valley Road Bridge STP-C00S(210)	2,332,330		10,192					2,322,138
FY2012 County Aid Program - Annual Transportation Program		4,031,000	4,031,000					
FY2011 Mendham Road Bridge 1400-629		1,000,000						1,000,000
FY2011 Eagle Rock Avenue Bridge 1400-443		1,000,000						1,000,000
ARRA-Road Resurfacing, Rail Grade Crossing, Bridges, Traffic Signal Improv. Projects	4,208,139	3,969,689	811,454		789,155			6,577,219
Department of Justice:								
State Criminal Alien Assistance Program (SCAAP)		305,477	305,477					
COPS Technology Grant	30,878		30,878					
Department of Environmental Protection:								
Morris County Waste Water Management Plan	100,000	45,000						145,000
ARRA-Waste Water Management Plan	27,708		27,708					
County Environmental Health Act Grant	182,210	179,783	295,901		260			65,832
Department of State:								
General Operating Support Grant (HC)	3,127	20,844	20,844					3,127

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2011	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled	Transferred to General Fund	Returned Over Payment	Balance Dec 31, 2012
U.S. Department of Housing and Urban Development:								
ARRA-Homeless Prevention and Recovery Plan (HPRP)	\$ 5,514	\$ 357	\$ 5,871	\$	\$	\$	\$	\$
Emergency Shelter - Homeless Prevention	29,905		25,706					4,199
U.S. Department of Energy:								
ARRA-Energy Efficiency and Conservation Strategy	1,341,300		1,328,081					13,219
Other Programs:								
Highlands Plan Conformance Grant Program	11,576							11,576
Youth Shelter		2,600	2,500	100				
JTPA Donations		5,014	5,014					
Health Pathways Grants		118,920	96,016					22,904
	<u>\$ 27,901,944</u>	<u>\$ 28,178,559</u>	<u>\$ 23,485,031</u>	<u>\$ 23,814</u>	<u>\$ 1,691,078</u>	<u>\$ 118,353</u>	<u>\$ 45,310</u>	<u>\$ 31,044,243</u>

Ref. A-13 A-12 A-10 A-10 A

Analysis of Funding:

Local Funding	\$ 610,385
State Funding	5,547,617
Federal Funding	17,327,029
	<u>\$ 23,485,031</u>

Analysis of Received:

Cash Receipts	Ref. A-10	\$ 23,465,277
Donations	A-12	19,754
		<u>\$ 23,485,031</u>

COUNTY OF MORRIS

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Sheet 1

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2011	Transferred from 2012 Budget	Expended	Cancelled	Balance Dec 31, 2012
Department of Treasury:					
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 411,156	\$ 593,828	\$ 829,404	\$ 144,278	\$ 31,302
Department of Community Affairs:					
LIHEAP-CWA Administration		6,684			6,684
2012 Universal Service Fund-CWA Administration		3,760			3,760
Department of Labor and Workforce Development:					
Workforce Investment Act/ARRA-Workforce Investment Act	3,486,114	5,342,067	6,160,490	12,154	2,655,537
Work First New Jersey	2,826,005	1,228,162	1,662,724	37,314	2,354,129
Smart STEPS Program	16,853			4,815	12,038
ARRA-TANF Emergency Contingency Funds	1,448				1,448
Department of Health and Senior Services:					
Bio Terrorism and Public Health Emergency Grant	239,821	365,588	377,534	289	227,586
Chapter 51 - Alcoholism and Drug Abuse	250,494	861,416	957,670	152,766	1,474
Department of Human Services					
REACH Program	194,210	343,638	348,196	217	189,435
PASP	92,017	451,656	260,289	247,875	35,509
Mental Health Planning	7,584		3,680		3,904
Social Services for the Homeless, H1PZN	28,021	221,855	217,268		32,608
Project Phoenix Crisis Services-FEMA	200		190		10
Food Stamp Program	47,302				47,302
New Jersey's Supplemental Nutrition Program	1,045		925		120
NACCHO Grant (National Association of County and City Health)	9,875	5,000	3,493		11,382
Department of Children and Families:					
ALPN-HSAC/YIP/Transportation	2,982	145,422	142,440	2,982	2,982
Department of Law and Public Safety:					
NJ Juvenile Justice Commission	249,146	507,924	611,924	55,534	89,612
Juvenile Accountability Block Grants	10,992	21,967	32,373		586
Homeland Security Grant/UASI (Urban Areas Security Initiative)	4,448,364	4,882,873	6,833,560	25,514	2,472,163
New Jersey Data Exchange	20,072			20,072	
Emergency Operation Center	1,200,779		1,200,779		
EMAA	50,000		50,000		
State Domestic Preparedness Program	1,502		(17,956)	19,458	
Multi-Jurisdictional Narcotics Task Force	62,825	51,778	62,825		51,778
County Office of Victim Witness Advocacy	153,568		149,714	1,144	2,710
Sexual Assault Response Team/Nurse Examiner Program	7,122	73,000	72,353	7,122	647

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Sheet 1

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2011	Transferred from 2012 Budget	Expended	Cancelled	Balance Dec 31, 2012
Department of Law and Public Safety:					
Insurance Fraud Reimbursement Program	\$	\$ 250,000	\$ 250,000	\$	\$
Body Armor Replacement	56,145	29,021	25,467		59,699
Megan's Law and Local Law Enforcement		12,673	12,673		
County Driving While Intoxicated Grant	20,000		19,144		856
Drug Recognition Expert Call Out and Assistance Program	42,000	45,000	38,460		48,540
Law Enforcement Officers Training and Equipment Fund	86,040	11,046	12,024		85,062
Paul Coverdell Program	73,389	14,600	87,974		15
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	12,789	6,437	11,352		7,874
Department of Transportation:					
MAPS (Senior Citizens and Disabled Residents)	683,295	1,633,520	1,784,108	152,200	380,507
Elderly and Persons with Disabilities Capital Assistance Program (Section 5310)		50,000	35,250		14,750
Non-Urbanized Area Formula Program (Section 5311)	81,551	125,000	115,664		90,887
Safe Communities Construction	17,868	195,960	103,101	17,868	92,859
NYS&W Rail Line Bicycle and Pedestrian Path	1,349,751		1,349,751		
Job Access Reverse Commute Grant (JARC)	86,839	20,000	106,839		
Subregional Studies Program	300,000		299,961		39
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		1,747,924		584,406
FY2012 County Aid Program - Annual Transportation Program		4,031,000	2,152,045		1,878,955
FY2011 County Aid Program - Annual Transportation Program	2,281,048		2,141,329		139,719
FY2011 Mendham Road Bridge 1400-629		1,000,000	1,000,000		
FY2011 Eagle Rock Avenue Bridge 1400-443		1,000,000	1,000,000		
ARRA-Road Resurfacing, Rail Grade Crossing, Bridges, Traffic Signal Improv. Projects	3,877,288	3,969,689	1,145,481	789,155	5,912,341
Department of Justice:					
State Criminal Alien Assistance Program (SCAAP)	1,118,052	305,477	275,472		1,148,057
COPS Technology Grant	20,076		20,076		
Department of Environment Protection:					
Stormwater Management	5,793				5,793
Morris County Waste Water Management Plan	98,250	45,000	45,463		97,787
County Environmental Health Act Grant	25,496	179,783	180,246	260	24,773

COUNTY OF MORRIS

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Sheet 3

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2011	Transferred from 2012 Budget	Expended	Cancelled	Balance Dec 31, 2012
Department of State:					
General Operating Support (HC)	\$ 22,077	\$ 20,844	\$ 42,121	\$	\$ 800
U.S. Department of Housing and Urban Development:					
ARRA-Homeless Prevention and Recovery Plan (HPRP)	138	357	495		
Emergency Shelter - Homeless Prevention	29,905		29,905		
U.S. Department of Energy:					
ARRA-Energy Efficiency and Conservation Strategy	1,727,680		1,714,461		13,219
Other Programs:					
Hospital Database Project	312				312
Larry Berger Donation	1,054				1,054
Honeywell Foundation	11,520				11,520
Archival Preservation	158				158
Inmate Program/Private Contribution	545				545
Highlands Plan Conformance Grant Program	11,576				11,576
Youth Shelter		2,600	753		1,847
JTPA Donations	1,422	5,014	5,014		1,422
E-911	877,525		283,316		594,209
Health Pathways Grants		118,920	115,776		3,144
	<u>\$ 29,247,978</u>	<u>\$ 28,178,559</u>	<u>\$ 36,281,520</u>	<u>\$ 1,691,078</u>	<u>\$ 19,453,939</u>
Ref.	A			A-11	A
Analysis of Funding:					
Local Funding		\$ 639,825			
State Funding		7,988,189			
Federal Funding		19,550,545			
		<u>\$ 28,178,559</u>			
Analysis of Balance Dec. 31, 2011 and 2012 Expenditures:	Ref.	Ref.			
Cash Disbursements		A-10	\$ 26,089,743		
Appropriated Reserves	A				
Encumbrances	A		10,263,282		
Refunds/Program Income		A-10	(91,259)		
Donations		A-11	19,754		
			<u>\$ 36,281,520</u>		
					<u>\$ 29,247,978</u>

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COUNTY OF MORRIS**FEDERAL AND STATE GRANT FUND****SCHEDULE OF UNAPPROPRIATED RESERVES**

	Balance Dec 31, 2011	Grant Funds Received	Transferred Grants Receivable	Balance Dec 31, 2012
Department of Transportation:				
Job Access Reverse Commute Grant (JARC)	\$ 3,158	\$ 9,372	\$	\$ 12,530
Department of Law and Public Safety:				
State/Community Partnership Act	17,277		17,277	
Project Lifesaver Program	25	6,690	6,437	13,152
Youth Shelter Donations - 2011	100		100	200
	<u>\$ 20,560</u>	<u>\$ 16,062</u>	<u>\$ 23,814</u>	<u>\$ 25,882</u>
Ref.	A	A-10	A-11	A

COUNTY OF MORRIS

**FEDERAL AND STATE GRANT FUND
SCHEDULE OF UNALLOCATED RECEIPTS**

	Ref.	
BALANCE, DECEMBER 31, 2011	A	\$ 37,051
Decreased by Disbursements:		
Returned Overpayment:		
Returned to TRC Energy Services (NJ Clean Energy Program)	A-10	<u>37,051</u>
BALANCE, DECEMBER 31, 2012	A	<u><u>\$</u></u>

COUNTY OF MORRIS

2012

TRUST FUND

COUNTY OF MORRIS

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TRUST FUND
SCHEDULE OF CASH AND INVESTMENTS - REGULAR FUND

	Ref.	Total	Community Development Block Grant	Local Home Trust Fund	Local Government Investment Program	Workers Compensation	Other Trust
BALANCE, DECEMBER 31, 2011	B	\$ 8,697,833	\$ 30,912	\$ 578	\$ 4,547,051	\$ 3,572,537	\$ 546,755
Increased by Receipts:							
Federal Grant Funds Received	B-5, B-6	3,176,608	2,413,332	763,276			
Program Income	B-7	53,588	53,588				
Interest Earned on Investments		48,290			23,967	22,904	1,419
Other Receipts		3,456,703			1,795,000	1,613,670	48,033
		<u>6,735,189</u>	<u>2,466,920</u>	<u>763,276</u>	<u>1,818,967</u>	<u>1,636,574</u>	<u>49,452</u>
		15,433,022	2,497,832	763,854	6,366,018	5,209,111	596,207
Decreased by Disbursements		<u>5,699,827</u>	<u>2,453,163</u>	<u>761,841</u>		<u>2,433,134</u>	<u>51,689</u>
BALANCE, DECEMBER 31, 2012	B	<u>\$ 9,733,195</u>	<u>\$ 44,669</u>	<u>\$ 2,013</u>	<u>\$ 6,366,018</u>	<u>\$ 2,775,977</u>	<u>\$ 544,518</u>
Reserve for Trust Funds	B	\$ 3,320,495					
Due to Local Government Units	B	6,366,018			Caroline R. Foster Estate Fund		\$ 221,623
Community Development Block Grant		44,669			Railroad Surcharge Fund		332,895
Local Home Trust Fund		<u>2,013</u>					
		<u>\$ 9,733,195</u>					<u>\$ 554,518</u>

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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, 2011	B	\$ 125,701,188	\$ 7,536,437	\$ 6,180,739	\$ 2,391	\$ 6,258,927	\$ 105,722,694
Increased by Receipts:							
Fines		4,158,941	2,924,094	1,234,847			
Due from Grant Fund		3,500,000				3,500,000	
Current Year Taxes		14,249,481					14,249,481
Added & Omitted Taxes	B-11	29,651					29,651
Interest Earned on Investments		415,060					415,060
Other Receipts		2,098,811				2,098,811	
Due From General Capital Fund		5,015,135				5,015,135	
		<u>29,467,079</u>	<u>2,924,094</u>	<u>1,234,847</u>		<u>10,613,946</u>	<u>14,694,192</u>
		155,168,267	10,460,531	7,415,586	2,391	16,872,873	120,416,886
Due from General Capital Fund		5,015,135				5,015,135	
Due from Grant Fund		3,500,000				3,500,000	
Decreased by Disbursements		<u>29,429,030</u>	<u>1,589,079</u>	<u>1,062,303</u>		<u>979,511</u>	<u>25,798,137</u>
		<u>37,944,165</u>	<u>1,589,079</u>	<u>1,062,303</u>		<u>9,494,646</u>	<u>25,798,137</u>
BALANCE, DECEMBER 31, 2012	B	\$ 117,224,102	\$ 8,871,452	\$ 6,353,283	\$ 2,391	\$ 7,378,227	\$ 94,618,749

Analysis of Balance:

Board of Taxation	\$ 990,887
Accumulated Absences	3,196,858
Snow Removal Trust	1,935,000
County Clerk	505,603
Environmental Quality	448,323
Other Dedicated Funds	<u>301,556</u>
	<u>\$ 7,378,227</u>

COUNTY OF MORRIS

**TRUST FUND
SCHEDULE OF CASH AND INVESTMENTS - REVOLVING FUND**

	Ref.	Total	Unemployment Insurance Fund	Payroll Withholding Taxes	Stamp Meter Fund
BALANCE, DECEMBER 31, 2011	B	\$ 1,616,872	\$ 352,500	\$ 1,264,372	\$
Increased by Receipts:					
Budget Appropriation		1,015,000	725,000		290,000
Payroll Taxes - Employees' and County's Share		54,365,262	321,177	54,044,085	
		55,380,262	1,046,177	54,044,085	290,000
		56,997,134	1,398,677	55,308,457	290,000
Decreased by Disbursements		55,362,796	655,304	54,417,492	290,000
BALANCE, DECEMBER 31, 2012	B	\$ 1,634,338	\$ 743,373	\$ 890,965	\$

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, 2011	B	\$ 3,248,548	\$ 2,808,415	\$ 440,133
Increased by Receipts:				
Road Opening Deposits		357,469	357,469	
Transfer from Road Opening Deposit Fund		169,905		169,905
Interest Earned on Investments		1,505	398	1,107
		<u>528,879</u>	<u>357,867</u>	<u>171,012</u>
		<u>3,777,427</u>	<u>3,166,282</u>	<u>611,145</u>
Decreased by Disbursements:				
Refunded or Applied to Road Repairs		1,411,713	1,208,118	203,595
Transfer to Road Opening Savings Fund		169,905	169,905	
Interest on Deposits: Transferred to Current Fund		398	398	
		<u>1,582,016</u>	<u>1,378,421</u>	<u>203,595</u>
BALANCE, DECEMBER 31, 2012	B	<u>\$ 2,195,411</u>	<u>\$ 1,787,861</u>	<u>\$ 407,550</u>

COUNTY OF MORRIS

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TRUST FUND
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	Ref.	Total	Community Development Block Grant			Emergency Shelter Grant		CDBG Recovery Act Grant	Homelessness Prevention Grant
			2010	2011	2012	2011	2012		
BALANCE, DECEMBER 31, 2011	B	\$ 3,288,956	\$ 887,366	\$ 2,048,896	\$	\$ 99,416	\$	\$ 247,407	\$ 5,871
Increased by:									
Grant - 2011 Program	B-7	55,922				55,922			
Grant - 2012 Program	B-7	1,754,316			1,576,887		177,429		
		5,099,194	887,366	2,048,896	1,576,887	155,338	177,429	247,407	5,871
Decreased by Receipts:									
Federal Grant Funds Received	B-1	2,413,332	887,366	1,158,707		95,218	18,763	247,407	5,871
BALANCE, DECEMBER 31, 2012	B	<u>\$ 2,685,862</u>	<u>\$</u>	<u>\$ 890,189</u>	<u>\$ 1,576,887</u>	<u>\$ 60,120</u>	<u>\$ 158,666</u>	<u>\$</u>	<u>\$</u>

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COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE - LOCAL HOME TRUST

	Ref.	
BALANCE, DECEMBER 31, 2011	B	\$ 1,781,075
Increased by:		
Federal Grant Funds Awarded	B-9	<u>618,281</u>
		2,399,356
Decreased by:		
Federal Grant Funds Received	B-1	<u>763,276</u>
BALANCE, DECEMBER 31, 2012	B	<u><u>\$ 1,636,080</u></u>

COUNTY OF MORRIS

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TRUST FUND
SCHEDULE OF UNEXPENDED BALANCES OF FEDERAL GRANT APPROPRIATIONS

	Ref.	TOTAL	Community Development Block Grant				Emergency Shelter Grant		CDBG Recovery Act Grant	Homelessness Prevention
			2009	2010	2011	2012	2011	2012		
BALANCE, DECEMBER 31, 2011	B	\$ 940,717	\$	\$ 267,148	\$ 673,046	\$	\$		\$ 166	\$ 357
Increased by:										
Grant - 2011 Program Year	B-5	55,922					55,922			
Grant - 2012 Program Year	B-5	1,754,316				1,576,887		177,429		
Program Income	B-1	53,588			47,298	6,290				
De-Obligated	B-8	57,715	26,222		1,550	986			28,957	
		1,921,541	26,222		48,848	1,584,163	55,922	177,429	28,957	
		2,862,258	26,222	267,148	721,894	1,584,163	55,922	177,429	29,123	357
Decreased by:										
Cash Disbursements		711,196		267,148	442,655	1,227			166	
Contracts Payable	B-8	1,327,838				1,065,173	55,922	177,429	28,957	357
		2,039,034		267,148	442,655	1,066,400	55,922	177,429	29,123	357
Transfers:										
Reappropriation of Grants			(26,222)		26,222					
BALANCE, DECEMBER 31, 2012	B	\$ 823,224	\$	\$	\$ 305,461	\$ 517,763	\$	\$	\$	\$

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COUNTY OF MORRIS

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TRUST FUND
SCHEDULE OF CONTRACTS PAYABLE - FEDERAL GRANTS

	Ref.	CDBG	Emergency Shelter	CDBG Recovery Act Grant	Homelessness Prevention
BALANCE, DECEMBER 31, 2011	B	\$ 2,026,814	\$ 99,416	\$ 247,407	\$ 5,514
Increased by 2012 Contracts	B-7	<u>1,065,173</u>	<u>233,351</u>	<u>28,957</u>	<u>357</u>
		<u>3,091,987</u>	<u>332,767</u>	<u>276,364</u>	<u>5,871</u>
Decreased by:					
Cash Disbursements		1,374,708	113,981	247,407	5,871
De-Obligated	B-7	<u>28,758</u>		<u>28,957</u>	
		<u>1,403,466</u>	<u>113,981</u>	<u>276,364</u>	<u>5,871</u>
BALANCE, DECEMBER 31, 2012	B	<u>\$ 1,688,521</u>	<u>\$ 218,786</u>	<u>\$</u>	<u>\$</u>

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COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF UNEXPENDED BALANCES OF LOCAL HOME TRUST APPROPRIATIONS

	Ref.		
BALANCE, DECEMBER 31, 2011	B	\$	327,104
Increased by:			
Federal Grant Funds Awarded	B-9		<u>618,281</u>
			945,385
Decreased by:			
Obligations	B-10	\$	556,453
Cash Disbursements			<u>158,421</u>
			<u>714,874</u>
BALANCE, DECEMBER 31, 2012	B	\$	<u><u>230,511</u></u>

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF CONTRACTS PAYABLE - LOCAL HOME TRUST

	Ref.	
BALANCE, DECEMBER 31, 2011	B	\$ 1,454,549
Increased by:		
2012 Contracts	B-9	<u>556,453</u>
		2,011,002
Decreased by:		
Cash Disbursements		<u>603,420</u>
BALANCE, DECEMBER 31, 2012	B	<u>\$ 1,407,582</u>

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF OPEN SPACE ADDED AND OMITTED TAXES RECEIVABLE

	Ref.		
BALANCE, DECEMBER 31, 2011	B	\$	18,801
Increased by:			
Levy Added and Omitted - Year 2012			<u>32,058</u>
			50,859
Decreased by:			
Collections	B-2		<u>29,651</u>
BALANCE, DECEMBER 31, 2012	B	\$	<u><u>21,208</u></u>

COUNTY OF MORRIS

2012

CAPITAL FUND

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

	Ref.	General Capital	Park Capital
BALANCE, DECEMBER 31, 2011	C	<u>\$ 49,855,273</u>	<u>\$ 2,104,604</u>
Increased by Receipts:			
Serial Bonds	C-12,C-13	57,525,000	2,875,000
Serial Bonds Proceeds Due Park Capital Fund		476,000	
Bonds Issued and Cancelled	C-6	735,000	
Lease Revenue Bonds	C-20	14,865,000	
Premium on Bond Sale	C-1	3,243	
Interest on Investments	C-4	1,265	4,313
Capital Improvement Fund:			
Budgeted Appropriation	C-3,C-8	1,350,000	
MUA Capital Repayments:			
Other	C-1	154,717	
Reimbursement of Funds:			
State Share of Cost - Unfunded	C-6	685,777	
County/Municipality Share of Cost - Unfunded	C-6	48,729	
County/Municipality Share of Cost - Funded	C-1	48,678	
Federal/State Grants Receivable	C-17	850,197	
Down Payment - Park Ordinances	C-8		109,000
Reserve to Pay Debt Service - Morris County Vo-Tech	C-3	100,385	
Reserve for Countywide Communications System	C-3	331,915	
Due to Grant Fund	C-3	<u>113,001</u>	
		<u>77,288,907</u>	<u>2,988,313</u>
		<u>127,144,180</u>	<u>5,092,917</u>
Decreased by Disbursements:			
Improvement Authorizations	C-9,C-10	43,417,963	3,463,251
Down Payment - Park Ordinances	C-8	109,000	
Interest Income Transferred to:			
Park Commission	C-4		4,313
General Fund	C-3	1,265	
Lease Revenue Notes Retired	C-3,C-21	10,930,000	
Fund Balance Anticipated as Revenue in			
Park Commission Budget			100,000
Reserve to Pay Debt Service	C-3	48,150	
Refunding of 2003 Refunding, 2003, 2004 & 2006 General Bonds	C-9	<u>29,395,000</u>	
		<u>83,901,378</u>	<u>3,567,564</u>
BALANCE, DECEMBER 31, 2012	C	<u>\$ 43,242,802</u>	<u>\$ 1,525,353</u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

		Balance/ (Deficit) December 31, 2011	Receipts				Disbursements			Transfers		Balance/ (Deficit) December 31, 2012
	Ref.		Budget Appropriation	Serial Bonds	Lease Bonds Issued	Miscellaneous	Improvement Authorizations	Lease Notes Payable	Miscellaneous	From	To	
Fund Balance	C-1	\$ 3,955,167				\$ 206,638				\$ 718,000	\$ 135,000	\$ 3,578,605
Capital Improvement Fund	C-8	2,979,348	1,350,000						109,000	1,247,600	41,147	3,013,895
Federal/State Grants Receivable	C-17	(4,337,444)				850,197					3,331,887	(155,360)
Contracts Payable	C	14,866										14,866
Due to Current Fund	C; C-2					1,265			1,265			
Due to Grant Fund	C-2					113,001						113,001
Reserve to Pay Debt Service	C; C-2	48,150				100,385			48,150			100,385
Reserve for Countywide Communications System	C; C-2	504,783				331,915				400,000		436,698
<hr/>												
Ord. #	Improvement Authorizations											
604	Bridge Improvements		80,902									80,902
628	Various Bridge Replacements and Rehabilitations		32,850									32,850
644	Various Bridge and Facility Improvements		17,674				5,507					12,167
663	Roads & Bridges		61,568									61,568
696	Road & Bridge Improvements		552									552
721	Automation Finance & P/R System		37,531									37,531
728	Various Public Works Projects		36,746				9,169					27,577
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		14,659									14,659
793	Various Public Works Projects		55,634				10,748					44,886
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				1,197					16,940
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
851	Pigeon Hill Wetland Mitigation Project		15,147				147			15,000		
861	Road Resurface & Recon. Projects Various County Roads		20,659									20,659
862	Bridge Design & Construction Project Various County Bridges		261,625				53,975					207,650
868	Emergency Generator for Cty Garage & Install of Water Recycle System		6,861									6,861
876	NJDEP Permit & Install of Drainage Improvements Various Cty Roads		2,721									2,721
878	Construction, Washington Street Bridge in Town of Boonton		38,225									38,225
882	Various Improvements at Dept. of Long Term Care Services		920									920
908	County Bridge Design & Construction Projects		182,336									182,336
923	Acq & Install of Furnishings & Equip for Long Term Care Service		4,745									4,745
941	Acq & Install of Video Security w/Recording Capability - Sheriff Comm Center		4,987				4,910					77
942	Road Resurfacing, Reconstruction & Improvement to County Roads		63,486				596					62,890
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		932									932
958	Acq of Various Properties in the Township of Washington		2,925									2,925
962	County Roadway Drainage Improvements		26,140				6,800					19,340
973	Acquisition & Installation Library System Upgrades - by Network Srvc Division		31,087									31,087
975	County Bridge Design & Construction Projects		408,115				70,807					337,308
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		27									27
995	Improvements to Speedwell Village		26									26
010	Road Improvement Projects		36,051									36,051
016	Additional Plans and Specifications for Greystone Hospital		305									305
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		104,392		200,000		5,798	149,368				160,822
028	Renovation of the West Hanover Avenue Armory in the Twp of Morris		137,596					6,618				130,978
029	Acq of Various Properties In the Twp of Washington		53,704									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					322				3,190
036	Roof Replacement at Various County Facilities		5,120									5,120
038	Completion/Design & Installation of Fire pumps & Alarms at Various Facilities		3,089							3,089		
045	Acquisition & Installation of Lighting Fxtures & Ceiling Tiles - County Facilities		4,707					4,707				
050	Abatement, Rehabilitation, Demolition & Construction of Recreational Facilities on the Greystone Park Property		146,223		496,000			717,223			75,000	
052	Replacement of Existing Chain Link Fencing & Gates- Various County Facilities		9,035					8,708				327

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2011	Receipts				Disbursements			Transfers		Balance/ (Deficit) December 31, 2012
			Budget Appropriation	Serial Bonds	Lease Bonds Issued	Miscellaneous	Improvement Authorizations	Lease Notes Payable	Miscellaneous	From To		
060	Replacement of Porches, Facades, Trim & Columns-Various County Facilities	\$ 15,991	\$	\$	\$	\$	\$	\$	\$	\$	\$	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	70,932		100,000			30,783					140,149
065	Improvements to Speedwell Village	43,122					9,487					33,635
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 Records Mgmt Syst/Mobile Edition Products -MC Sheriff's Dept	7,552										7,552
069	Completion of an Emergency Srvc Training Facil/Fire & Police	(30,490)		20,000			28,089				31,000	(7,579)
070	Repair/Replacement of County Correctional Facility Security System	14,174										14,174
071	Abatement and Demolition of Facilities on the Greystone Park Property	4,661					575					4,086
076	Roof Replacement at Various County Facilities	43,261		50,000			69,576					23,685
078	Replacement of HVAC Equipment in Various County Buildings	190										190
081	Road Improvement Projects	28,437										28,437
082	Replacement of Equip, Patient Mattresses & Hi-Low Beds at Morris View	64,510										64,510
085	Acq of a Replacement Aerial Lift Truck for Shade Tree Management	860					21					839
087	Abatement & Demolition of Facilities on the Greystone Park Property	106,994		500,000			423,615					183,379
089	Design, Construction, Culvert Installation & Repair of County Bridges	128,311					26,399					101,912
090	Renovations & Improvements to CCM Facilities	175,811					175,811					
091	Renovations & Upgrade of Bathrooms of the Fire & Police Academy	(11,571)		24,000			28,429				16,000	5,470
093	Acq of Smart Podium Systems In Each Fire & Police Academy Classroom	5,470										5,470
097	Renovation to County Garage Facilities	9,198					3,001					6,197
098	Installation of County Roadway Drainage Improvements	46,544		150,000			86,305					110,239
099	Replacement of Administration & Records Building Generator	44,572		80,000			104,800					19,772
104	Completion of Detailed Plans & Specifications for the Vacant Space - Morris View	19,369										19,369
105	Completion of Detailed Plans & Specifications for the Central Avenue Complex	327,796					323,059					4,737
106	Completion of Detailed Plans & Specifications for the County Facilities	112,852					58					112,794
107	Replacement of County Bridges	3,319,763					(12,124)			3,331,887		5,122
110	Renovation of Classrooms at the Public Safety Training Academy	13,547					8,425					1,209
111	Replacement of the Boiler Plant in the Administration and Records Building	1,209										1,209
112	Development of a Wastewater Management Plan to Identify Wastewater Alternatives	(21,331)		21,000							331	434,797
113	Analysis of Dam Conditions, Preparation of Operation Manuals, Dam Rehab	641,268					206,471					8,318
114	Roadway Design & Construction Projects	58,404					50,086					492
116	Various Improvements to MV Including Renovations to the Dietary Loading Dock, Replacement of Laundry Equip and Mattresses and Acquisition of Hi-Lo Beds	492										903
121	Construction of a Salt Storage Barn at the Wharton Garage	903										2,150
122	Acq of Replacement Vehicles and Equipment for the Road & Bridge Dept	2,150										4,037
123	Acquisition of New and Replacement Computers and Appurtenances	4,037						4,037				361,700
126	Acq & Installation of Upgrades to the Life Safety Complex Training Systems	361,700					361,700					23,820
129	Improvements to Historic Speedwell Village	(41,308)		125,000			59,872					17,431
130	Acquisition and Installation of an Emergency Generator at the S.E.U	17,431										(21,035)
132	Upgrades to Fire and Sprinkler Systems at Various County Facilities	(21,035)		80,000			87,007					11,123
135	Acq of Personal Protective Equip for Academy Fire Instructors	11,123										10,482
136	Completion of the Replacement of Boiler Plant in the Administration & Records Bldg	10,482										(589,330)
137	Bridge Design and Construction at Various County Locations	(589,330)		600,000		149,571	158,123					7,620
138	Replacement of Wood Structures at Various County Facilities	60,450										170
139	Rehabilitate & Connect all Utilities to County Facilities on the Greystone Park Property	454,387										256
140	Acq & Installation of Courthouse Security Equipment for Each Courtroom	256										267,813
141	Design and Install of County Roadway Drainage Improvements at Various Locations	267,813					908					(21,160)
142	Acq of Additional Radio Channels Incl Equipment, Licenses, & Coordination Fees	(21,160)		50,000			7,049					6,490
143	Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	6,490										214,886
144	Development of a County-wide Paging System for Fire and EMS	214,886		161,000			375,886					94,388
145	Acq & Implementation of Automated Time & Attendance, Personnel & Payroll Systems	94,388					71,595					150,000
146	Renovations of the Existing Central Ave Complex Building at Greystone Park	67,358										140
148	Acquisition and Installation of Security Equipment at Various County Facilities	140										125,000
154	Acquisition & Installation of Security Equipment at Various County Locations	125,000										236
155	Upgrade the Sheriff's AVID System (Video Enhancement) Software	236										166,700
158	Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	166,700										(100)
159	Improvements to Historical Speedwell Village	(100)		50,000								104,853
160	Professional Consulting Services for Computer Aided Dispatch for a County-wide Public Safety Communications Center	104,853		38,000			142,853					

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2011	Receipts				Disbursements			Transfers		Balance/ (Deficit) December 31, 2012
			Budget Appropriation	Serial Bonds	Lease Bonds Issued	Miscellaneous	Improvement Authorizations	Lease Notes Payable	Miscellaneous	From	To	
162	Replacement of Heating, Ventilating & Air Conditioning Equip at Various County Facilities	\$ (12,621)	\$	\$ 42,000	\$	\$	\$ 28,684	\$	\$	\$	\$	\$ 695
163	Development of Preliminary Feasibility Study & Design for Construction of New Wing on the Existing Office of Emergency Management & Communications Center	1,191,672					187,855					1,003,817
165	Roadway Design & Construction Projects	1,760,705		1,400,000		48,729	3,634,487					(425,053)
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	9,279					7,557					1,722
171	Replace Boiler Plant in Public Safety Training Academy & the Medical Services Bldg	312,313		166,000			16,814					461,499
172	Roof Replacement at Various County Facilities	18,785		275,000			306,974					(13,189)
173	Various Improvements to the Morris View Healthcare Facility	41,807					23,569					18,238
175	Acquisition of Specialized Training Equipment for the Public Safety Training Academy	34,149										34,149
176	Renovation of the Public Safety Training Academy	109,442					300					109,142
177	Initial Design of Phase II of Recreational Fields at Central Park of Morris County	174,013		325,000			492,992					6,021
178	County Roadway Drainage Improvement Projects	16,458					6,744					9,714
181	Replacement and/or Upgrade of Fire Detection/Sprinkler Systems Various County Facilities	20,000					14,924					5,076
182	Acquisition of New & Replacement Computers, Monitors, Printers, Scanners, Software, Network Wiring, Servers, etc.	14,021		177,000			191,021					
183	Renovation to Central Ave Complex at Greystone Park to Accommodate Various Users	63,914					1,412					62,502
184	Bridge Design & Construction Projects at Various County Locations	919,650				133,480	187,736					865,394
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	5,296					5,275					21
189	Acquisition of Replacement Vehicles for the County Nutrition Program	14,374					14,374					
190	Acquisition of Replacement Vehicles for the MAPS Program	31,326					19,436					11,890
191	Demolition of the Washington Building	101,769					89,933					11,836
192	Renovations & Improvements to Academic Buildings at the County College of Morris	63,097					63,097					
193	Design/Consultant Costs for the Construction of an Expanded County Public Safety Complex	476,791					244,403					232,388
194	Renovation of 30 Schuyler Place to Include Classrooms & Computer Labs for CCM Programs	146,742					37,448					109,294
196	Design & Development of an Additional County Courtroom	22,408					14,350			8,058		
197	Acq & Install of a 175 lb. Gas Dryer for the Main Laundry at the Morris View Healthcare Center	24,000					22,520					1,480
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	13,818					11,386					2,432
201	Improvements to Morris View Healthcare Center	160		125,000			128,822					(3,662)
202	Roadway Resurfacing, Construction & Improvements	2,848,495					433,609					2,414,886
205	Replacement of Heating, Ventilating, & Air Conditioning Equipment at Various County Facilities	6,579		55,000			48,714					12,865
206	Replacement of Workstations for the County Prosecutor's Office	4,479					88					4,391
207	Design of Phase II Recreation Fields at Central Park at Morris County	138,463		466,000			599,714					4,749
208	Program Costs Including but not Limited to the Financing, Acquisition & Installation of Renewable Energy Capital Equipment in Public Facilities	15,000								15,000		
211	Replacement of Various Plumbing Fixtures	35,427					11,605					23,822
212	Replacement of Motors, Fans and Pumps at Various County Locations	43,258					22,994					20,264
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	7,429										7,429
215	Restoration of Brick Facades & Replacement of Sidewalks & Curbs - Bldgs & Grounds Division	71,515					52,940					18,575
216	Replacement of Pedestrian & Overhead Doors - Buildings & Grounds Division	10,470					10,470					
217	Replacement of Lighting Fixtures & Hard Ceiling Tile - Buildings & Grounds Division	73,984					17,194					56,790
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	48,416					64					48,352
220	Acquisition of Replacement Vehicles & Equipment for Department of Public Works	(43,529)		64,000			19,008					1,463
221	Initial Costs of Renovation of the Central Avenue Complex to House Proposed Uses	33,700		350,000			350,000					33,700
223	Acquisition of Replacement X-Ray Machines to be Used at the Courthouse Lobby, Administration & Records Building Bridge & County Mailroom	1,114					47					1,067
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	187,690		2,500,000		396,928	2,400,733					683,885
226	Abatement of Asbestos, Replacement of Lighting, Ductwork & all Other Items Related to the Creation of an Additional Courtroom in the Morris County Courthouse	(107,910)		154,000			46,337				247	
227	Replacement of County Bridge #1400-999 on West Central Ave in the Borough of Wharton	511,927					445,629					66,298

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2011	Receipts				Disbursements			Transfers		Balance/ (Deficit) December 31, 2012
			Budget Appropriation	Serial Bonds	Lease Bonds Issued	Miscellaneous	Improvement Authorizations	Lease Notes Payable	Miscellaneous	From	To	
228	Acquisition of Replacement Vehicles for the Morris Area Paratransit System	\$ 70,000					\$ 68,790					\$ 1,210
229	Acquisition of Replacement Vehicles for the Morris County Nutrition Program	110,000					103,016					6,984
230	Continuation of the County of Morris Fiber Project to Connect the Library, Arboretum & Correctional Facility	24,700		200,000			230,664					(5,964)
231	Acquisition of New & Replacement Computers & Appurtenances - Dept of Information Services	89,866		460,000			494,301					55,565
232	Acquisition of a Computer Aided Dispatch/Records Management System	176,104		257,000			394,152					38,952
233	County Roadway Drainage Improvements	19,276		50,000			78,426					(9,150)
234	Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehabilitation	(772,485)					595,950					(1,368,445)
235	Upgrades to Fire & Sprinkler Systems at Various County Facilities	(76,300)		150,000			40,376					33,324
236	Program Costs Relating to the Energy Savings Improvement Program to be Operated Through the Morris County Improvement Authority	150,000					44,088					105,912
238	Completion of Renovations at 30 Schuyler Pl for Classrooms & Computer Labs - CCM Programs	15,243					113					15,130
239	Completion of Demolition of the Washington Building	98,743					137,647					(38,904)
240	Construction of the Utility Relocation and Site Demolition Work Associated with the Construction of the Morris County Public Safety Training Academy Expansion	148,463					13,622					134,841
241	Replacement of Carpeting & Window Fixtures - Buildings & Grounds Division	21,334					21,334					
242	Replacement of Pedestrian & Overhead Doors - Buildings & Grounds Division	25,000					19,159					5,841
243	Expansion of the Department of Buildings & Grounds Building Access Control Systems	25,000					25,000					
244	Improvement of the Morris View Healthcare Center	(35,064)		250,000			254,927					(39,991)
245	Acquisition of Replacement Vehicles/Equipment for the County Department of Public Works	62,311					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	11,588,902		1,380,000			8,934,445					4,034,457
249	County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority	16,000,000			14,865,000		10,095,095	10,930,000				9,839,905
250	Acquisition of a Replacement S.U.V. for Use by the Sheriff's Protective Services Division	32,000					31,600					400
251	Acquisition of a Replacement Prisoner Transportation Van - Sheriff's Protective Services Division	45,000					44,938					62
254	Acquisition of Video Camera & Alarm Systems for Radio Transmission Sites	4,700										4,700
255	Acquisition of Motorola Gold Elite Gateway Equip to Connect Consoles to Upgraded Radio System	7,700					82,334					(74,634)
257	Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	(74,958)					707,516					(782,474)
259	Renovation of the Central Ave Complex to House St. Clares Behavioral Health and the Nonprofit Mall on the Former Graystone Property	240,000		3,000,000			2,990,243					249,757
260	Replacement of Computer Equipment for Various County Departments and Divisions	400,000					270,966					129,034
261	Renovations and Improvements to Academic Buildings at County College of Morris			8,500,000			937,978					7,562,022
264	Design & Construction of the Central Avenue Fields at Central Park of Morris County			2,500,000			518,283				167,000	2,148,717
265	Roof Replacement Including but not Limited to the Courthouse, SEU Building, & other Locations						300				15,000	14,700
266	Courthouse Asbestos Abatement Project			300,000			37,154				41,000	303,846
267	Computer Equipment Purchase for Information Technology			500,000			300				64,130	563,830
268	Various Health & Life Safety Upgrades at Morris View Healthcare Center			50,000			64,966				28,000	13,034
269	Bridge Design & Construction at Various County Locations			300,000			300				204,000	503,700
270	Roadway Design & Construction Projects			200,000			300				59,000	258,700
271	Purchase of Equipment for the Morris County Juvenile Detention Center										57,000	57,000
272	Purchase of Replacement Task Chairs & Other Furniture for the Office of Temporary Assistance						39,841				40,000	159
273	Purchase of Equipment for the Morris County Mosquito Commission						51,800				55,000	3,200
274	Window Replacement at Various Buildings Throughout the County										10,000	10,000
275	For the Purchase of HVAC Equipment at Various Buildings Throughout the County						13,403				5,000	(8,403)
276	For the Purchase of Vehicles Needed for the Department of Public Works			300,000			14,388				31,000	316,612
277	For the Purchase of Carpet & Window Fixtures at Various Buildings Throughout the County						31,260				6,000	(25,260)
278	Purchase of Replacement Vehicles for the Sheriff's K-9 Unit						10,882				125,000	114,118
279	Purchase of Digital In Car Video Equipment for the Sheriff's Department						12,313				100,000	87,687
281	Office Furniture Replacement, Filing & Storage for the Morris County Prosecutor's Offices						110,085				195,000	84,915
282	Door Replacement at Various County Facilities Under the Jurisdiction of Buildings & Grounds						3,809				3,000	(809)
283	HVAC Improvements for Various Systems for the County College of Morris			750,000			300				79,000	828,700
284	Elevator Replacement for Various County Buildings						45,132				3,000	(42,132)
285	Upgrade HVAC Building Automation Systems at Various Locations in the County						10,113				3,000	(7,113)
286	For Project Management Services for the VOIP Project Throughout Morris County									60,000	60,000	
287	Replacement & Expansion of the County's Access Control CCTV Systems						4,550				2,000	(2,550)
288	Various Capital Projects for the Morris County School of Technology			1,200,000			1,465,418				94,892	(170,526)
289	Replacement of Various Motors, Fans & Pumps at Various Locations										50,000	50,000
290	Plumbing Fixture Replacements at Various County Buildings										50,000	50,000
291	Various County Roadway Drainage Projects as per Public Works/Engineering						2,232				24,000	21,768
292	Restoration of Masonry, Brick Facades & Concrete Sidewalks/Curbs-Variou Locations										5,000	5,000
293	Vehicle Replacement & Radio Upgrade for the Nutrition Program of the Dept. of Human Services										76,000	76,000
294	Replacement of Lighting, Ceilings, Furniture, Wood Structures, Fencing/Gates-Variou Locations										6,000	6,000
295	For Various Capital Projects at the County College of Morris for FY 2013						300					(300)
296	Refunding Bond Ordinance, refunding bonds of 2003, 2003 Refunding, 2004 and 2006			29,395,000			29,395,000					
297	Various County Building Improvements & Replacements										185,000	185,000
298	For County-Wide Radio System for the 9-1-1 Sentinel Patriot System										400,000	400,000
		\$ 49,855,273	\$ 1,350,000	\$ 58,736,000	\$ 14,865,000	\$ 2,337,907	\$ 72,812,963	\$ 10,930,000	\$ 158,416	\$ 5,873,634	\$ 5,873,634	\$ 49,242,802

Ref.

C

C-2

C-6, C-18

C-6

C-9

C-2, C-18

C

COUNTY OF MORRIS

PARK CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

	Ref.	Balance/ (Deficit) December 31, 2011	Receipts		Disbursements		Transfers		Balance December 31, 2012
			Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
Fund Balance	C-1	\$ 350,560	\$	\$	\$	\$ 100,000	\$	\$	\$ 250,560
Capital Improvement Fund	C-8			109,000			109,000		
Due to Park Operating Fund	C-2			4,313		4,313			
Ord. #									
199 Various Imp: Dam Safety, Paving Facilities, Security & Golf Courses		23,647			19,090				4,557
201 Improvements to Park Commission Facilities		16,677			16,677				
204 Improvements & Renovations of MC Park Commission Facilities		184,899			154,033				30,866
206 Improvements of MC Park Commission Facilities		219,709			207,816				11,893
208 Purchase of Vehicles & Equipment Necessary for Park Police Operations		30,522			30,522				
209 Improvements of Morris County Park Commission Facilities		1,144,756			890,312				254,444
210 Acq of Vehicles & Equip by Morris County Park Commission		44,456	87,000		131,456				
211 Improvement of Morris County Park Commission Lands		126,916	1,612,000		1,195,199				543,717
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		1,128			1,128				
213 Acq of Vehicles & Equip by Morris County Park Commission		(38,666)	176,000		137,334				
214 Acq of Vehicles & Equip by Morris County Park Commission			600,000		504,686			47,000	142,314
215 Various Capital Projects Under the Jurisdiction of Morris County Park Commission			400,000		174,998			62,000	287,002
		<u>\$ 2,104,604</u>	<u>\$ 2,875,000</u>	<u>\$ 113,313</u>	<u>\$ 3,463,251</u>	<u>\$ 104,313</u>	<u>\$ 109,000</u>	<u>\$ 109,000</u>	<u>\$ 1,525,353</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, 2011	C	\$ 195,773,000	\$ 12,760,332
Increased by:			
Serial Bonds Issued	C-12,C-13	28,606,000	2,875,000
Guaranteed Pooled Program Lease Revenue Bonds	C-20	14,865,000	
Defeased 2003 Refunding, 2003, 2004 & 2006 General Bonds	C-12	<u>28,919,000</u>	<u>476,000</u>
		<u>268,163,000</u>	<u>16,111,332</u>
Decreased by:			
Serial Bonds Retired	C-12,C-13	26,681,000	2,392,000
Defeased 2003 Refunding, 2003, 2004 & 2006 General Bonds	C-12,C-13	29,845,000	465,000
Guaranteed Pooled Program Lease Revenue Bonds Retired	C-20	120,000	
Repayment under Green Acres Loan Program	C-14	<u></u>	<u>304,126</u>
		<u>56,646,000</u>	<u>3,161,126</u>
BALANCE, DECEMBER 31, 2012	C	<u><u>\$ 211,517,000</u></u>	<u><u>\$ 12,950,206</u></u>

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Improvement Description	Ord. No.	Balance, December 31, 2011	Authorized	Authorizations Canceled	Bonds Issued	Lease Bonds Issued	Funded by Various Sources	Balance, December 31, 2012	Analysis of Balance December 31, 2012	
									Expended	Unexpended Improvement Authorizations
Automated Finance and P/R System	721	\$ 159,000	\$	\$	\$	\$	\$	\$ 159,000	\$	\$ 159,000
Pigeon Hill Wetland Mitigation Project	851	45,000		45,000						
Bridge Design & Construction Projects at Various County Locations	027	281,503			200,000		5,798	75,705		75,705
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						
Abatement, Rehabilitation, Demolition & Construction of Recreational Facilities on the Greystone Park Property	050	571,000			496,000		75,000			
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	165,000			100,000			85,000		85,000
Completion of an Emergency Svc Training Faci/Fire & Police Academy	069	113,000			20,000		31,000	62,000	7,579	54,421
Roof Replacement at Various County Facilities	076	100,000			50,000			50,000		50,000
Abatement & Demolition of Facilities on the Greystone Park Property	087	654,000			500,000			154,000		154,000
Renovations & Upgrade of Bathrooms of the Fire & Police Academy	091	40,000			24,000		16,000			
Installation of County Roadway Drainage Improvements	098	228,000			150,000			78,000		78,000
Replacement of Administration & Records Building Generator	099	350,000			80,000			270,000		270,000
Completion of Detailed Plans & Specifications for Vacant Space at Morris View	104	80,000						80,000		80,000
Development of Wastewater Management Plan to Identify Wastewater Alternatives	112	150,000		128,669	21,000		331			
Analysis of Existing Dam Conditions, Preparation of Operation Manuals, Dam Rehab	113	857,000						857,000		857,000
Improvements to Historic Speedwell Village	129	207,000			125,000			82,000		82,000
Upgrades to Fire and Sprinkler Systems at Various County Facilities	132	130,000			80,000			50,000	28,042	21,958
Bridge Design and Construction at Various County Locations	137	1,167,038			600,000		149,570	417,468		417,468
Rehabilitate & Connect all Utilities to County Facilities on Greystone Park Property	139	1,000,000						1,000,000		1,000,000
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			50,000			50,000		50,000
Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	143	138,000						138,000	8,000	130,000
Development of a County-wide Paging System for Fire and EMS	144	161,000			161,000					
Acq & Implementation of Automated Time & Attendance, Personnel & Payroll Sys	145	244,000						244,000		244,000
Renovations of the Existing Central Ave Complex Building at Greystone Park	146	585,000			150,000			435,000		435,000
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			50,000			269,000		269,000
Professional Consulting Services for Computer Aided Dispatch for a County-wide Public Safety Communications Center	160	38,000			38,000					
Replacement of Heating, Ventilating & Air Conditioning Equip at Various County Facilities	162	42,000			42,000					
Roadway Design & Construction Projects	165	2,727,000			1,400,000		48,729	1,278,271	425,053	853,218
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			275,000			200,000	13,189	186,811
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					
County Roadway Drainage Improvement Projects	178	175,000						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					
Renovation to Central Ave Complex at Greystone Park to Accommodate Various Users	183	369,000						369,000		369,000
Bridge Design & Construction Projects at Various County Locations	184	2,427,401					133,480	2,293,921		2,293,921
Acquisition of Evidence Shelving, Rolling Step Ladders, Refrigerators & Freezers for the Sheriff's Office Evidence Unit/Vault at the Central Avenue Complex	200	80,000						80,000		80,000
Improvements to Morris View Healthcare Center	201	157,000			125,000			32,000	3,662	28,338
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			55,000			87,000		87,000
Design of Phase II Recreation Fields at Central Park at Morris County	207	468,000			468,000					
Program Costs Including but not Limited to the Financing, Acquisition & Installation of Renewable Energy Capital Equipment in Public Facilities	208	19,867		19,867						
Renovation of the Old Burn Building & Tower at the Public Safety Training Academy	213	268,000						268,000		268,000
Acquisition of Replacement Vehicles & Equipment for Department of Public Works	220	64,000			64,000					
Initial Costs of Renovation of the Central Avenue Complex to House Proposed Uses	221	666,000			350,000			316,000		316,000
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	5,140,711			2,500,000		396,928	2,243,783		2,243,783
Abatement of Asbestos, Replacement of Lighting, Ductwork & all Other Items Related to the Creation of an Additional Courtroom in the Morris County Courthouse	226	228,000		73,753	154,000		247			

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Improvement Description	Ord. No.	Balance, December 31, 2011	Authorized	Authorizations Canceled	Bonds Issued	Lease Bonds Issued	Funded by Various Sources	Balance, December 31, 2012	Analysis of Balance December 31, 2012	
									Expended	Unexpended Improvement Authorizations
Continuation of the County of Morris Fiber Project to Connect the Library, Arboretum & Correctional Facility	230	\$ 475,000	\$	\$	\$ 200,000	\$	\$	\$ 275,000	\$ 5,964	\$ 269,036
Acquisition of New & Replacement Computers & Appurtenances - Dept of Information Services	231	460,000			460,000					
Acquisition of a Computer Aided Dispatch/Records Management System	232	257,000			257,000					
County Roadway Drainage Improvements	233	475,000			50,000			425,000	9,150	415,850
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	1,368,445	1,011,555
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	571,000			150,000			421,000		421,000
Completion of Demolition of the Washington Building	239	90,000						90,000	38,904	51,096
Construction of the Utility Relocation and Site Demolition Work Associated with the Construction of the Morris County Public Safety Training Academy Expansion	240	2,105,000						2,105,000		2,105,000
Improvement of the Morris View Healthcare Center	244	323,000			250,000			73,000	39,991	33,009
Replacement of the Existing County-wide Trunked Radio System	248	1,380,000			1,380,000					
County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority	249	18,930,000				14,865,000		4,065,000		4,065,000
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 System	255	152,000						152,000	74,634	77,366
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257	1,900,000						1,900,000	782,474	1,117,526
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			3,000,000			1,760,000		1,760,000
Renovations and Improvements to Academic Buildings at County College of Morris	261	8,500,000			8,500,000					
County Participation in the Morris County Improvement Authority County Guaranteed Leasing Program for the Purpose of Purchasing a Cisco System IP Telephony (IPT) System (VOIP)	263		1,375,000					1,375,000		1,375,000
Design & Construction of the Central Avenue Fields at Central Park of Morris County	264		3,333,000		2,500,000			833,000		833,000
Roof Replacement including but not limited to the Courthouse, SEU Building, & other Locations	265		285,000					285,000		285,000
Courthouse Asbestos Abatement Project	266		809,000		300,000			509,000		509,000
Computer Equipment Purchase for Information Technology	267		1,273,000		500,000			773,000		773,000
Various Health & Life Safety Upgrades at Morris View Healthcare Center	268		557,000		50,000			507,000		507,000
Bridge Design & Construction at Various County Locations	269		4,071,000		300,000			3,771,000		3,771,000
Roadway Design & Construction Projects	270		1,163,000		200,000			963,000		963,000
Window Replacement at Various Buildings Throughout the County	274		190,000					190,000		190,000
For the Purchase of HVAC Equipment at Various Buildings Throughout the County	275		95,000					95,000	8,403	86,597
For the Purchase of Vehicles Needed for the Department of Public Works	276		614,000		300,000			314,000		314,000
For the Purchase of Carpet & Window Fixtures at Various Buildings Throughout the County	277		119,000					119,000	25,260	93,740
Door Replacement at Various County Facilities Under the Jurisdiction of Buildings & Grounds	282		47,000					47,000	809	46,191
HVAC Improvements for Various Systems for the County College of Morris	283		1,571,000		750,000			821,000		821,000
Elevator Replacement for Various County Buildings	284		57,000					57,000	42,132	14,868
Upgrade HVAC Building Automation Systems at Various Locations in the County	285		47,000					47,000	7,113	39,887
Replacement & Expansion of the County's Access Control CCTV Systems	287		38,000					38,000	2,550	35,450
Various Capital Projects for the Morris County School of Technology	288		1,869,000		1,200,000			669,000	170,526	498,474
Various County Roadway Drainage Projects as per Public Works/Engineering	291		476,000					476,000		476,000
Restoration of Masonry, Brick Facades & Concrete Sidewalks/Curbs-Various Locations	292		95,000					95,000		95,000
Replacement of Lighting, Ceilings, Furniture, Wood Structures, Fencing/Gates-Various Locations	294		119,000					119,000		119,000
For Various Capital Projects at the County College of Morris for FY 2013	295		1,500,000					1,500,000	300	1,499,700
Refunding Bond Ordinance, refunding bonds of 2003, 2003 Refunding, 2004 and 2006	296		31,800,000	2,405,000	29,395,000					
		<u>\$ 72,760,293</u>	<u>\$ 51,503,000</u>	<u>\$ 2,777,289</u>	<u>\$ 58,736,000</u>	<u>\$ 14,865,000</u>	<u>\$ 857,083</u>	<u>\$ 47,027,921</u>	<u>\$ 3,087,561</u>	<u>\$ 43,940,360</u>

Ref.

C	C-9, C-18	C-9, C-18	C-18	C-3	C-18	C	C-9
Serial Bonds			\$ 58,001,000				
Bonds Issued and Cancelled			735,000				
			<u>\$ 58,736,000</u>				

Ref.

Reimbursement of Funds:		
Municipality Share of Cost	C-2	\$ 48,729
State Share of Cost	C-2	685,777
Appropriated by Ordinance Amendment- Capital Improvement Fund	C-8	122,577
		<u>\$ 857,083</u>

COUNTY OF MORRIS

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PARK CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Improvement Description	Ord. No.	Balance, December 31, 2011	Authorized	Bonds Issued	Balance, December 31, 2012	Analysis of Balance, December 31, 2012	
						Expended	Unexpended Improvement Authorizations
Acq of Vehicles & Equip by Morris County Park Commission	210	\$ 87,000	\$	\$ 87,000	\$	\$	\$
Improvement of Morris County Park Commission Lands	211	1,612,000		1,612,000			
Acq of Vehicles & Equip by Morris County Park Commission	213	176,000		176,000			
Acq of Vehicles & Equip by Morris County Park Commission	214		923,000	600,000	323,000		323,000
Various Capital Projects Under the Jurisdiction of Morris County Park Commission	215		1,238,000	400,000	838,000		838,000
		<u>\$ 1,875,000</u>	<u>\$ 2,161,000</u>	<u>\$ 2,875,000</u>	<u>\$ 1,161,000</u>	<u>\$</u>	<u>\$ 1,161,000</u>
Ref.		C	C-10, C-19	C-19	C		C-10

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COUNTY OF MORRIS

CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		<u>General Capital</u>	<u>Park Capital</u>
BALANCE, DECEMBER 31, 2011	C,C-3	\$ 2,979,348	\$
Increased by:			
Budget Appropriation	C-2	1,350,000	
Transfer from General Capital Fund	C-2,C-4		109,000
Improvement Authorizations Canceled	C-9	41,147	
		<u>1,391,147</u>	<u>109,000</u>
		<u>4,370,495</u>	<u>109,000</u>
Decreased by:			
Appropriated to Finance			
Improvement Authorizations	C-9,C-10	1,125,022	109,000
Funded by Ordinance Amendment	C-6	122,577	
Transfer to Park Capital	C-2	109,000	
		<u>1,356,599</u>	<u>109,000</u>
BALANCE, DECEMBER 31, 2012	C,C-3	<u>\$ 3,013,896</u>	<u>\$</u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance,		Authorized	Expended	Canceled	Balance,	
	No.	Date	Appropriation	December 31, 2011					December 31, 2012	
				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	32,850				32,850		
Various Bridge and Facility Improvements	644	8/23/95	3,710,000	17,674			5,507	12,167		
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	36,746			9,169	27,577		
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	14,658				14,658		
Various Public Works Projects	793	5/10/00	11,000,000	55,635			10,748	44,887		
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			1,197	16,941		
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		147	60,000		
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	261,625			53,975	207,650		
Emergency Generator for County Garage & Install of Water Recycle System	868	6/12/02	150,000	6,861				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	38,225				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	182,336				182,336		
Acq & Install of Furnishings & Equip for Long Term Care Services	923	9/24/03	380,000	4,745				4,745		
Acq & Install of Video Security w/Recording Capability - Sheriff Comm Ctr	941	4/14/04	250,000	4,987			4,910	77		
Road Resurfacing, Reconstruction & Improvement to County Roads	942	4/14/04	5,500,000	63,486			596	62,890		
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	932				932		
Acq of Various Properties in the Township of Washington	958	5/26/04	700,000	2,925				2,925		
County Roadway Drainage Improvements	962	6/23/04	750,000	26,140			6,800	19,340		
Acq & Install Library System Upgrades - by Network Svc Division	973	9/20/04	275,000	31,087				31,087		
County Bridge Design & Construction Projects	975	10/27/04	4,000,000	408,115			70,807	337,308		
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	27				27		
Improvements to Speedwell Village	995	4/27/05	600,000	26				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	104,392	281,503		149,368	160,822	75,705	
Renovations of the West Hanover Avenue Armory in the Twp of Morris	028	4/11/06	2,800,000	137,596			6,618	130,978		
Acq of Various Properties in the Twp of Washington	029	4/11/06	1,000,000	53,704	762,000			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			322	3,190		
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	3,089	105,000			108,089		
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	146,223	571,000		717,223			

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

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Sheet 2

Improvement Description	Resolution or Ordinance			Balance,		Authorized	Expended	Canceled	Balance,	
	No.	Date	Appro- priation	December 31, 2011					December 31, 2012	
				Funded	Unfunded				Funded	Unfunded
Replacement of Existing Chain Link Fencing & Gates- Various County Facilities	052	7/12/06	\$ 75,000	\$ 9,035	\$	\$	\$ 8,708	\$	\$ 327	\$
Replacement of Porches, Facades, Trim and Columns-Variou County Facilities	060	8/9/06	75,000	15,991					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	70,932	185,000		30,783		140,149	85,000
Improvements to Speedwell Village	065	10/11/06	840,000	43,122			9,487		33,635	
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 Polisyys Records Mgmt Syst/Mobile Edition Products -MC Sheriff's Dept	068	10/25/06	140,000	7,552					7,552	
Completion of an Emergency Srvs Training Facil/Fire & Police	069	11/21/06	250,000		82,510		28,089			54,421
Repair/Replacement of County Correctional Facility Security System	070	11/21/06	800,000	14,174					14,174	
Abatement and Demolition of Facilities on the Greystone Park Property	071	11/21/06	1,000,000	4,681			575		4,086	
Roof Replacement at Various County Facilities	076	3/28/07	500,000	43,261	100,000		69,576		23,685	50,000
Replacement of HVAC Equipment in Various County Buildings	078	3/28/07	100,000	190					190	
Road Improvement Projects	081	4/11/07	4,880,000	28,437					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	860			21		839	
Abatement & Demolition of Facilities on the Greystone Park Property	087	5/9/07	2,000,000	106,994	654,000		423,615		183,379	154,000
Design, Construction, Culvert Installation & Repair of County Bridges	089	5/23/07	4,000,000	128,311			26,399		101,912	
Renovations & Improvements to CCM Facilities	090	6/11/07	11,496,850	175,811			175,811			
Renovations & Upgrade of Bathrooms of the Fire & Police Academy	091	6/11/07	200,000		28,429		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			3,001		6,197	
Installation of County Roadway Drainage Improvements	098	7/25/07	1,500,000	46,544	228,000		86,305		110,239	78,000
Replacement of Administration & Records Building Generator	099	7/25/07	525,000	44,572	350,000		104,800		19,772	270,000
Completion of Detailed Plans and Specifications for the Vacant Space at Morris View	104	11/7/07	400,000	19,369	80,000				19,369	80,000
Completion of Detailed Plans and Specifications for the Central Avenue Complex	105	11/7/07	400,000	327,796			323,059		4,737	
Completion of Detailed Plans and Specifications for the County Facilities	106	11/7/07	600,000	112,852			58		112,794	
Replacement of County Bridges	107	11/7/07	10,759,598	3,319,763			(12,124)	3,331,887		
Renovation of Classrooms at the Public Safety Training Academy	110	4/23/08	180,000	13,547			8,425		5,122	
Replacement of the Boiler Plant In the Administration and Records Building	111	4/23/08	250,000	1,209					1,209	
Development of a Wastewater Management Plan to Identify Wastewater Alternatives	112	4/23/08	500,000		128,669			128,669		
Analysis of Existing Dam Conditions, Preparation of Operation Manuals, Dam Rehab	113	4/23/08	3,000,000	641,268	857,000		206,471		434,797	857,000
Roadway Design & Construction Projects	114	4/23/08	5,095,000	58,404			50,086		8,318	
Various improvements to MV including Renovations to the Dietary Loading Dock, Replacement of Laundry Equip and Mattresses and Acquisition of Hi-Lo Beds	116	5/14/08	152,000	492					492	
Construction of a Salt Storage Barn at the Wharton Garage	121	5/28/08	390,000	903					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	4,037			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		165,692		59,872		23,820	82,000
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		108,965		87,007			21,958
Acq of Personal Protective Equip for Academy Fire Instructors	135	6/25/08	58,500	11,123					11,123	
Completion of the Replacement of Boiler Plant in the Administration & Records Bldg	136	8/13/08	400,000	10,482					10,482	
Bridge Design and Construction at Various County Locations	137	8/13/08	4,675,000		577,709		158,123		2,118	417,468
Replacement of Wood Structures at Various County Facilities	138	8/13/08	75,000	60,450			7,620		52,830	
Rehabilitate & Connect all Utilities to County Facilities on the Greystone Park Property	139	10/7/08	2,100,000	454,387	1,000,000		170		454,217	1,000,000
Acq & Installation of Courthouse Security Equipment for Each Courtroom	140	10/7/08	300,000	256					256	
Design and Install of County Roadway Drainage Improvements at Various Locations	141	10/22/08	1,000,000	267,813	452,000		908		266,905	452,000
Acq of Additional Radio Channels Incl Equipment, Licenses, and Coordination Fees	142	10/22/08	210,000		78,840		7,049		21,791	50,000
Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	143	10/22/08	145,000	6,490	138,000		14,490			130,000
Development of a County-wide Paging System for Fire and EMS	144	10/22/08	800,000	214,886	161,000		375,886			
Acq & Implementation of Automated Time & Attendance, Personnel & Payroll System	145	11/12/08	2,000,000	94,388	244,000		71,595		22,793	244,000
Renovations of the Existing Central Ave Complex Building at Greystone Park	146	12/10/08	1,350,000	67,358	585,000		185,306		32,052	435,000

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Sheet 2

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2011		Authorized	Expended	Canceled	Balance, December 31, 2012	
	No.	Date	Appropriation	Funded	Unfunded				Funded	Unfunded
Acquisition and Installation of Security Equipment at Various County Facilities	148	2/25/09	\$ 75,000	\$ 140	\$	\$	\$	\$	\$ 140	\$
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	236					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		318,900				49,900	269,000
Professional Consulting Services for Computer Aided Dispatch for a County-wide Public Safety Communications Center	160	5/27/09	250,000	104,853	38,000		142,853			
Replacement of Heating, Ventilating & Air Conditioning Equip at Various County Facilities	162	6/8/09	150,000		29,379		28,684		695	
Development of a Preliminary Feasibility Study & Design for Construction of a New Wing on the Existing Office of Emergency Management & Communications Center	163	6/8/09	1,500,000	1,191,672			187,855		1,003,817	
Roadway Design & Construction Projects	165	6/8/09	7,945,000	1,760,705	2,727,000		3,634,487			853,218
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	9,279			7,557		1,722	
Replace Boiler Plant in the Public Safety Training Academy & the Medical Services Bldg	171	6/24/09	700,000	312,313	166,000		16,814		461,499	
Roof Replacement at Various County Facilities	172	6/24/09	500,000	18,785	475,000		306,974			186,811
Various Improvements to the Morris View Healthcare Facility & County Bridge #1400-164 on Stillwater Drive in the Borough of Kinnelon	173	6/24/09	349,000	41,807			23,569		18,238	
Acquisition of Specialized Training Equipment for the Public Safety Training Academy	175	7/8/09	37,000	34,149					34,149	
Renovation of the Public Safety Training Academy	176	7/8/09	208,200	109,442	98,000		300		109,142	98,000
Initial Design of Phase II of Recreational Fields at Central Park of Morris County	177	7/8/09	500,000	174,013	325,000		492,992		6,021	
County Roadway Drainage Improvement Projects	178	7/8/09	500,000	16,458	175,000		6,744		9,714	175,000
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	7/22/09	400,000	20,000	380,000		14,924		5,076	380,000
Acquisition of New & Replacement Computers, Monitors, Printers, Scanners, Software, Network Wiring, Servers, etc.	182	7/22/09	973,814	14,021	177,000		191,021			
Renovation to Central Avenue Complex at Greystone Park to Accommodate Various Users	183	8/26/09	3,800,000	63,914	369,000		1,412		62,502	369,000
Bridge Design & Construction Projects at Various County Locations	184	8/26/09	3,905,000	919,650	2,427,401		187,736		865,394	2,293,921
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	5,296			5,275		21	
Acquisition of Replacement Vehicles for the County Nutrition Program	189	10/28/09	82,500	14,374			14,374			
Acquisition of Replacement Vehicles for the MAPS Program	190	10/28/09	70,000	31,326			19,436		11,890	
Demolition of the Washington Building	191	2/24/10	203,000	101,769			89,933		11,836	
Renovations & Improvements to Academic Buildings at the County College of Morris	192	2/24/10	2,353,000	63,097			63,097			
Design/Consultant Costs for the Construction of an Expanded County Public Safety Complex	193	3/24/10	1,000,000	476,791			244,403		232,388	
Renovation of 30 Schuyler Place to Include Classrooms & Computer Labs for CCM Programs	194	3/24/10	400,000	146,742			37,448		109,294	
Design & Development of an Additional County Courtroom	196	3/24/10	500,000	22,408			14,350	8,058		
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			22,520		1,480	
Acquisition of Replacement Vehicle for the Sheriff's Criminal Investigation Section	199	4/26/10	30,000	19					19	
Acquisition of Evidence Shelving, Rolling Step Ladders, Refrigerators & Freezers for the Sheriff's Office Evidence Unit/Vault at the Central Avenue Complex	200	4/26/10	347,000	13,818	80,000		11,386		2,432	80,000
Improvements to Morris View Healthcare Center	201	4/26/10	376,000	160	157,000		128,822			28,338
Roadway Resurfacing, Construction & Improvements	202	4/26/10	7,825,000	2,848,495	2,438,000		433,609		2,414,886	2,438,000
Replacement of Heating, Ventilating, & Air Conditioning Equipment at Various County Facilities	205	5/12/10	150,000	6,579	142,000		48,714		12,865	87,000
Replacement of Workstations for the County Prosecutor's Office	206	5/12/10	270,000	4,479			88		4,391	
Design of Phase II Recreation Fields at Central Park at Morris County	207	5/12/10	700,000	138,463	466,000		599,714		4,749	
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	15,000	19,867			34,867		
Replacement of Various Plumbing Fixtures	211	5/26/10	50,000	35,427			11,605		23,822	
Replacement of Motors, Fans and Pumps at Various County Locations	212	5/26/10	50,000	43,258			22,994		20,264	
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	7,429					7,429	
Restoration of Brick Facades & Replacement of Sidewalks & Curbs - Bldgs & Grounds Division	215	6/9/10	75,000	71,515			52,940		18,575	
Replacement of Pedestrian & Overhead Doors - Buildings & Grounds Division	216	6/9/10	50,000	10,470			10,470			
Replacement of Lighting Fixtures & Hard Ceiling Tile - Buildings & Grounds Division	217	6/9/10	75,000	73,984			17,194		56,790	
Acquisition of Replacement Equipment for the Hanover Garage Hazardous Waste Storage Facility	218	7/14/10	45,000	45,000					45,000	

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2011		Authorized	Expended	Canceled	Balance, December 31, 2012	
	No.	Date	Appropriation	Funded	Unfunded				Funded	Unfunded
Preliminary Development of the Central Park Parking Area for the Central Avenue Complex & Interfaith Food Pantry	219	7/14/10	\$ 200,000	\$ 48,416	\$	\$	\$ 64	\$	\$ 48,352	\$
Acquisition of Replacement Vehicles & Equipment for Department of Public Works	220	7/14/10	225,000		20,471		19,008		1,463	
Initial Costs of Renovation of the Central Avenue Complex to House Proposed Uses	221	7/14/10	700,000	33,700	666,000		350,000		33,700	316,000
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	1,114			47		1,067	
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	187,689	5,140,711		2,400,733		683,884	2,243,783
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		120,090		46,337	73,753		
Replacement of County Bridge #1400-999 on West Central Ave In the Borough of Wharton	227	8/11/10	1,000,000	511,927			445,629		66,298	
Acquisition of Replacement Vehicles for the Morris Area Paratransit System	228	9/8/10	70,000	70,000			68,790		1,210	
Acquisition of Replacement Vehicles for the Morris County Nutrition Program	229	9/8/10	110,000	110,000			103,016		6,984	
Continuation of the County of Morris Fiber Project to Connect the Library, Arboretum & Correctional Facility	230	9/8/10	500,000	24,700	475,000		230,664			269,036
Acquisition of New & Replacement Computers & Appurtenances - Dept of Information Services	231	9/8/10	660,000	89,866	460,000		494,301		55,565	
Acquisition of a Computer Aided Dispatch/Records Management System	232	9/8/10	1,110,000	176,104	257,000		394,152		38,952	
County Roadway Drainage Improvements	233	10/13/10	500,000	19,276	475,000		78,426			415,850
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		1,607,505		595,950			1,011,555
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	10/27/10	600,000		494,700		40,376		33,324	421,000
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			44,088		105,912	
Completion of Renovations at 30 Schulyer Pl for Classrooms & Computer Labs - CCM Programs	238	1/26/11	350,000	15,243			113		15,130	
Completion of Demolition of the Washington Building	239	1/26/11	200,000	98,743	90,000		137,647			51,096
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	148,463	2,105,000		13,622		134,841	2,105,000
Replacement of Carpeting & Window Fixtures - Buildings & Grounds Division	241	4/27/11	50,000	21,334			21,334			
Replacement of Pedestrian & Overhead Doors - Buildings & Grounds Division	242	4/27/11	25,000	25,000			19,159		5,841	
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		287,936		254,927			33,009
Acquisition of Replacement Vehicles/Equipment for the County Department of Public Works	245	5/11/11	150,000	62,311			62,311			
Update & Improve the Hanover Garage Hazardous Waste Storage Pad/Facility	247	5/25/11	49,000	49,000					49,000	
Replacement of the Existing County-wide Trunked Radio System	248	6/8/11	13,000,000	11,588,902	1,380,000		8,934,445		4,034,457	
County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority	249	6/8/11	24,000,000	5,070,000	18,930,000		10,095,095		9,839,905	4,065,000
Acquisition of a Replacement S.U.V. for Use by the Sheriff's Protective Services Division	250	7/13/11	32,000	32,000			31,600		400	
Acquisition of a Replacement Prisoner Transportation Van - Sheriff's Protective Services Division	251	7/13/11	45,000	45,000			44,938		62	
Acquisition of Video Camera & Alarm Systems for Radio Transmission Sites	254	8/10/11	100,000	4,700	95,000				4,700	95,000
Acquisition of Motorola Gold Elite Gateway Equip to Connect Consoles to Upgraded Radio System	255	8/10/11	160,000	7,700	152,000		82,334			77,366
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257	10/12/11	2,000,000		1,825,042		707,516			1,117,526
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	240,000	4,760,000		2,990,243		249,757	1,760,000
Replacement of Computer Equipment for Various County Departments and Divisions	260	12/14/11	400,000	400,000			270,966		129,034	
Renovations and Improvements to Academic Buildings at County College of Morris	261	12/28/11	8,500,000		8,500,000		937,978		7,562,022	
County Participation in the Morris County Improvement Authority County Guaranteed Leasing Program for the Purpose of Purchasing a Cisco System IP Telephony (IPT) System (VOIP)	263	2/8/12	1,375,000			1,375,000				1,375,000
Design & Construction of the Central Avenue Fields at Central Park of Morris County	264	4/11/12	3,500,000			3,500,000	518,283		2,148,717	833,000
Roof Replacement including but not Limited to the Courthouse, SEU Building, & other Locations	265	4/11/12	300,000			300,000	300		14,700	285,000
Courthouse Asbestos Abatement Project	266	4/11/12	850,000			850,000	37,154		303,846	509,000
Computer Equipment Purchase for Information Technology	267	4/11/12	1,337,130			1,337,130	300		563,830	773,000
Various Health & Life Safety Upgrades at Morris View Healthcare Center	268	4/11/12	585,000			585,000	64,966		13,034	507,000
Bridge Design & Construction at Various County Locations	269	4/25/12	4,275,000			4,275,000	300		503,700	3,771,000
Roadway Design & Construction Projects	270	4/25/12	1,222,000			1,222,000	300		258,700	963,000
Purchase of Equipment for the Morris County Juvenile Detention Center	271	4/25/12	57,000			57,000			57,000	
Purchase of Replacement Task Chairs & Other Furniture for the Office of Temporary Assistance	272	4/25/12	40,000			40,000	39,841		159	

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

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Sheet 5

Improvement Description	Resolution or Ordinance			Balance,		Authorized	Expended	Canceled	Balance,	
	No.	Date	Appropriation	December 31, 2011					December 31, 2012	
				Funded	Unfunded				Funded	Unfunded
Purchase of Equipment for the Morris County Mosquito Commission	273	4/25/12	\$ 55,000	\$	\$	\$ 55,000	\$ 51,800	\$	\$ 3,200	\$
Window Replacement at Various Buildings Throughout the County	274	5/9/12	200,000			200,000			10,000	190,000
For the Purchase of HVAC Equipment at Various Buildings Throughout the County	275	5/9/12	100,000			100,000	13,403			86,597
For the Purchase of Vehicles Needed for the Department of Public Works	276	5/9/12	645,000			645,000	14,388		316,612	314,000
For the Purchase of Carpet & Window Fixtures at Various Buildings Throughout the County	277	5/9/12	125,000			125,000	31,260			93,740
Purchase of Replacement Vehicles for the Sheriff's K-9 Unit	278	5/9/12	125,000			125,000	10,882		114,118	
Purchase of Digital In Car Video Equipment for the Sheriff's Department	279	5/9/12	100,000			100,000	12,313		87,687	
Office Furniture Replacement, Filing & Storage for the Morris County Prosecutor's Offices	281	5/23/12	195,000			195,000	110,085		84,915	
Door Replacement at Various County Facilities Under the Jurisdiction of Buildings & Grounds	282	5/23/12	50,000			50,000	3,809			46,191
HVAC Improvements for Various Systems for the County College of Morris	283	5/23/12	1,650,000			1,650,000	300		828,700	821,000
Elevator Replacement for Various County Buildings	284	5/23/12	60,000			60,000	45,132			14,868
Upgrade HVAC Building Automation Systems at Various Locations in the County	285	5/23/12	50,000			50,000	10,113			39,887
For Project Management Services for the VOIP Project Throughout Morris County	286	5/23/12	60,000			60,000		60,000		
Replacement & Expansion of the County's Access Control CCTV Systems	287	5/23/12	40,000			40,000	4,550			35,450
Various Capital Projects for the Morris County School of Technology	288	5/23/12	1,963,892			1,963,892	1,465,418			498,474
Replacement of Various Motors, Fans & Pumps at Various Locations	289	6/13/12	50,000			50,000			50,000	
Plumbing Fixture Replacements at Various County Buildings	290	6/13/12	50,000			50,000			50,000	
Various County Roadway Drainage Projects as per Public Works/Engineering	291	6/13/12	500,000			500,000	2,232		21,768	476,000
Restoration of Masonry, Brick Facades & Concrete Sidewalks/Curbs-Variou Locations	292	6/13/12	100,000			100,000			5,000	95,000
Vehicle Replacement & Radio Upgrade for the Nutrition Program of the Dept. of Human Services	293	6/27/12	76,000			76,000			76,000	
Replacement of Lighting, Ceilings, Furniture, Wood Structures, Fencing/Gates-Variou Locations	294	6/27/12	125,000			125,000			6,000	119,000
For Various Capital Projects at the County College of Morris for FY 2013	295	9/12/12	1,500,000			1,500,000	300			1,499,700
Refunding Bond Ordinance, refunding bonds of 2003, 2003 Refunding, 2004 and 2006	296	9/24/12	31,800,000			31,800,000	29,395,000	2,405,000		
Various County Building Improvements & Replacements	297	10/10/12	185,000			185,000			185,000	
For County-Wide Radio System for the 9-1-1 Sentinel Patriot System	298	10/10/12	400,000			400,000			400,000	
						<u>\$ 37,644,985</u>	<u>\$ 70,875,711</u>		<u>\$ 53,746,022</u>	<u>\$ 72,812,963</u>
							<u>\$ 6,285,323</u>		<u>\$ 39,228,072</u>	<u>\$ 43,940,360</u>
Ref.				C	C		C-2,C-3		C	C,C-6
Capital Fund Balance					Ref.					
Capital Improvement Fund					C-1	\$ 718,000		\$ 135,000		
Deferred Charges to Future Taxation - Unfunded					C-8	1,125,022		41,147		
Federal/State Grants Receivable					C-6,C-18	51,503,000		2,777,289		
Reserve for Radio System					C-17			3,331,887		
					C-3	<u>400,000</u>				
						<u>\$ 53,746,022</u>		<u>\$ 6,285,323</u>		
Improvement Authorization Disbursements					C-2		\$ 43,417,963			
Refunding Disbursements					C-2		<u>29,395,000</u>			
							<u>\$ 72,812,963</u>			

COUNTY OF MORRIS

PARK CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2011		Authorized	Expended	Balance, December 31, 2012	
	No.	Date	Appropriation	Funded	Unfunded			Funded	Unfunded
Various Imp: Dam Safety, Paving Facilities, Security & Golf Courses	199	4/27/05	\$ 1,375,000	\$ 23,647	\$	\$	\$ 19,090	\$ 4,557	\$
Improvements to Park Commission Facilities	201	1/25/06	1,555,000	16,677			16,677		
Improvements & Renovations of MC Park Commission Facilities	204	5/9/07	1,400,000	184,899			154,033	30,866	
Improvements of MC Park Commission Facilities	206	4/23/08	1,700,000	219,709			207,816	11,893	
Purchase of Vehicles & Equipment Necessary for Park Police Operations	208	4/22/09	75,000	30,522			30,522		
Improvements of MC Park Commission Facilities	209	5/27/09	1,400,000	1,144,756			890,312	254,444	
Acq of Vehicles & Equip by MC Park Commission for Various Departments	210	2/24/10	669,723	44,456	87,000		131,456		
Improvement of MC Park Commission Lands	211	5/26/10	1,800,000	126,916	1,612,000		1,195,199	543,717	
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	1,128			1,128		
Acq of Vehicles & Equip by Morris County Park Commission	213	3/23/11	710,000		137,334		137,334		
Acq of Vehicles & Equip by Morris County Park Commission	214	4/11/12	970,000			970,000	504,686	142,314	323,000
Various Capital Projects Under the Jurisdiction of Morris County Park Commission	215	6/13/12	1,300,000			1,300,000	174,998	287,002	838,000
				<u>\$ 1,792,710</u>	<u>\$ 1,836,334</u>	<u>\$ 2,270,000</u>	<u>\$ 3,463,251</u>	<u>\$ 1,274,793</u>	<u>\$ 1,161,000</u>
Ref.				C	C		C-2,C-4	C	C,C-7
Capital Improvement Fund					Ref.				
Deferred Charges to Future Taxation - Unfunded					C-8	\$ 109,000			
					C-7,C-19	2,161,000			
						<u>\$ 2,270,000</u>			

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2012		Rate of Interest	Balance December 31, 2011	Increase	Refunding	Decrease	Balance December 31, 2012
			Date	Amount						
General Bonds 1993	5/13/1993	\$ 20,750,000	5/13/2013	\$ 1,009,000	5.125%	\$ 2,048,000	\$	\$	\$ 1,039,000	\$ 1,009,000
Refunding Pension	1/14/2003	5,540,000	2/01/2013	400,000	5.150%	800,000			400,000	400,000
General Improvement Bonds 2003*	6/24/2003	16,288,000				5,388,000		3,888,000	1,500,000	
Refunding General	7/01/2003	46,105,000	2/01/2013	4,250,000	5.000%	26,105,000		17,610,000	4,245,000	4,250,000
General Improvement	6/22/2004	19,837,000	4/01/2013 4/01/2014	1,500,000 1,500,000	3.750% 4.000%	7,282,000		2,782,000	1,500,000	3,000,000
Pension Refunding Bonds 2004	12/14/2004	9,950,000	10/01/2013 10/01/2014 10/01/2015 10/01/2016	800,000 800,000 800,000 1,150,000	4.780% 4.830% 4.930% 5.030%	4,350,000			800,000	3,550,000
General Improvement Bonds 2005	6/16/2005	15,779,000	2/01/2013 2/01/2014 2/01/2015 2/01/2016	1,200,000 1,700,000 1,800,000 1,879,000	3.500% 3.500% 3.750% 3.750%	7,779,000			1,200,000	6,579,000
General Improvement Refunding 2006 *	3/15/2006	32,624,000	3/15/2013 3/15/2014 3/15/2015 3/15/2016 3/15/2017 3/15/2018-2019 3/15/2020-2021 3/15/2022 3/15/2023 3/15/2024	4,400,000 2,985,000 1,469,000 625,000 625,000 625,000 620,000 515,000 410,000 400,000	5.000% 5.000% 5.000% 4.000% 5.000% 4.000% 4.000% 4.000% 4.125% 4.125%	19,124,000			5,205,000	13,919,000
General Improvement	10/05/2006	21,666,000	10/01/2013-2014	2,100,000	3.625%	11,865,000		5,565,000	2,100,000	4,200,000
General Improvement Bonds 2007 *	8/30/2007	8,890,000	8/15/2013 8/15/2014-2017 8/15/2018 8/15/2019	500,000 900,000 780,000 770,000	4.125% 4.125% 4.125% 4.250%	6,250,000			600,000	5,650,000

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2012		Rate of Interest	Balance December 31, 2011	Increase	Refunding	Decrease	Balance December 31, 2012
			Date	Amount						
General Improvement Bonds 2008 *	9/19/2008	\$ 7,194,000	4/15/2013	\$ 600,000	2.750%	\$ 5,669,000	\$	\$	\$ 600,000	\$ 5,069,000
			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	3/15/2013	3,691,000	5.000%	12,796,000			3,692,000	9,104,000
			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	4/15/2013	200,000	1.500%	29,569,000			100,000	29,469,000
			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%					
General Improvement Bonds 2010*	7/29/2010	10,895,000	2/15/2013	600,000	4.000%	9,895,000			600,000	9,295,000
			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	9/15/2013	1,100,000	5.000%	20,780,000			1,400,000	19,380,000
			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	3/01/2013	50,000	1.020%	2,030,000			65,000	1,965,000
			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 OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

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General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2012		Rate of Interest	Balance December 31, 2011	Increase	Refunding	Decrease	Balance December 31, 2012
			Date	Amount						
General Improvement Refunding 2012*	11/08/2012	\$ 28,919,000	2/01/2013	\$ 1,780,000	1.000%	\$	\$ 28,919,000	\$	\$	\$ 28,919,000
			2/01/2014	5,513,000	3.000%					
			2/01/2015	1,493,000	0.500%					
			2/01/2015	7,578,000	3.000%					
			2/01/2016	250,000	2.000%					
			2/01/2016	5,300,000	3.000%					
			2/01/2017	895,000	4.000%					
			2/01/2018	885,000	4.000%					
			2/01/2019	870,000	4.000%					
			2/01/2020	855,000	4.000%					
			2/01/2021	840,000	4.000%					
			2/01/2022	830,000	4.000%					
			2/01/2023	815,000	4.000%					
			2/01/2024	790,000	2.000%					
			2/01/2025	225,000	2.125%					
General Improvement Bonds 2012*	12/17/2012	19,356,000	12/15/2013	1,250,000	1.000%		19,356,000			19,356,000
			12/15/2014	1,250,000	1.500%					
			12/15/2015	1,150,000	1.500%					
			12/15/2016	1,730,000	2.000%					
			12/15/2017	1,655,000	2.000%					
			12/15/2018	2,120,000	2.000%					
			12/15/2019	1,450,000	2.000%					
			12/15/2020	1,830,000	2.000%					
			12/15/2021	1,565,000	2.000%					
			12/15/2022	1,465,000	2.000%					
			12/15/2023	2,035,000	2.000%					
			12/15/2024	1,856,000	2.125%					
County College Bonds 2002	6/27/2002	5,819,000	3/15/2013-2014	400,000	4.000%	1,619,000			400,000	1,219,000
			3/15/2015	419,000	4.000%					
County College	6/24/2003	2,575,000	5/01/2013	255,000	2.875%	515,000			260,000	255,000
County College Bonds 2007	8/30/2007	6,503,000	8/15/2013-2018	550,000	4.125%	4,303,000			550,000	3,753,000
			8/15/2019	453,000	4.250%					
County College Bonds 2009	7/30/2009	11,496,000	4/15/2013	400,000	1.500%	10,896,000			300,000	10,596,000
			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%					

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COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2012		Rate of Interest	Balance December 31, 2011	Increase	Refunding	Decrease	Balance December 31, 2012
			Date	Amount						
County College Bonds 2010*	7/29/2010	\$ 2,135,000	2/15/2013 2/15/2014-2021	\$ 125,000 220,000	4.000% 5.000%	\$ 2,010,000	\$	\$	\$ 125,000	\$ 1,885,000
County College Bonds 2012B*	6/28/2012	8,500,000	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 2/01/2026 2/01/2027	340,000 515,000 520,000 530,000 535,000 545,000 555,000 570,000 580,000 595,000 610,000 625,000 640,000 660,000 680,000	2.000% 2.000% 2.000% 2.000% 2.000% 2.000% 2.000% 2.000% 2.000% 2.125% 2.375% 3.000% 3.000% 3.000% 3.000%		8,500,000			8,500,000
County College Bonds 2012*	12/17/2012	750,000	12/15/2013 12/15/2014-2015 12/15/2016-2022	75,000 75,000 75,000	1.000% 1.500% 2.000%		750,000			750,000
						<u>\$ 191,073,000</u>	<u>\$ 57,525,000</u>	<u>\$ 29,845,000</u>	<u>\$ 26,681,000</u>	<u>\$ 192,072,000</u>
Ref.						C	C-2, C-5	C-5	C-5	C

* Callable Bonds

COUNTY OF MORRIS

PARK CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2012		Rate of Interest	Balance December 31, 2011	Increase	Refunding	Decrease	Balance December 31, 2012
			Date	Amount						
Park Bonds 1993	5/13/1993	\$ 5,969,000	5/13/2013	\$ 288,000	5.125%	\$ 587,000	\$	\$	\$ 299,000	\$ 288,000
Park Bonds 2003*	6/24/2003	650,000				210,000		155,000	55,000	
Park Bonds 2003 Refunding*	7/15/2003	2,805,000	2/01/2013	310,000	5.000%	930,000		310,000	310,000	310,000
Park Bonds 2006 Refunding	3/15/2006	1,516,000	3/15/2013 3/15/2014 3/15/2015	380,000 360,000 16,000	5.000% 5.000% 5.000%	1,136,000			380,000	756,000
Park Bonds 2007	8/30/2007	2,201,000	8/15/2013-2016 8/15/2017	210,000 281,000	4.125% 4.125%	1,331,000			210,000	1,121,000
Park Bonds 2008	9/19/2008	2,198,000	4/15/2013 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%	1,573,000			250,000	1,323,000
Park Bonds 2009 Refunding	5/18/2009	1,796,000	3/15/2013 3/15/2014 3/15/2015	404,000 408,000 229,000	5.000% 5.000% 3.000%	1,444,000			403,000	1,041,000
Park Bonds 2009*	7/30/2009	1,858,000	4/15/2013 4/15/2014 4/15/2015 4/15/2016 4/15/2017-2018 4/15/2019	100,000 100,000 250,000 250,000 200,000 258,000	1.500% 1.750% 2.000% 2.500% 3.000% 3.125%	1,508,000			150,000	1,358,000

COUNTY OF MORRIS

PARK CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2012		Rate of Interest	Balance December 31, 2011	Increase	Refunding	Decrease	Balance December 31, 2012
			Date	Amount						
Park Bonds 2010*	7/29/2010	\$ 2,050,000	2/15/2013	\$ 230,000	4.000%	\$ 1,900,000	\$	\$	\$ 150,000	\$ 1,750,000
			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	9/15/2013-2018	185,000	5.000%	1,495,000			185,000	1,310,000
			9/15/2019	200,000	5.000%					
Park Bonds 2012 Refunding*	11/08/2012	476,000	2/01/2013	65,000	1.000%		476,000			476,000
			2/01/2014	367,000	3.000%					
			2/01/2015	7,000	0.500%					
			2/01/2015	37,000	3.000%					
Park Bonds 2012*	12/17/2012	2,875,000	12/15/2013	290,000	1.000%		2,875,000			2,875,000
			12/15/2014-2015	290,000	1.500%					
			12/15/2016-2021	290,000	2.000%					
			12/15/2022	265,000	2.000%					
						<u>\$ 12,114,000</u>	<u>\$ 3,351,000</u>	<u>\$ 465,000</u>	<u>\$ 2,392,000</u>	<u>\$ 12,608,000</u>
Ref.						C	C-2,C-5	C-5	C-5	C

* Callable Bonds

COUNTY OF MORRIS

PARK CAPITAL FUND

GREEN ACRES LOAN PAYABLE - STATE OF NEW JERSEY

	Ref.		
BALANCE, DECEMBER 31, 2011	C	\$	646,332
Decreased by:			
Loan Repayments - Pyramid Mountain		\$	285,442
Loan Repayments - Patriot's Path / Schooley's Mountain			<u>18,684</u>
	C-5		<u>304,126</u>
BALANCE, DECEMBER 31, 2012	C	\$	<u><u>342,206</u></u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF FEDERAL/STATE AID RECEIVABLE

	Ref.		
BALANCE, DECEMBER 31, 2011	C,C-3	\$	4,337,444
Decreased By:			
Cash Receipts:			
Prior Year Receivable:			
NJ Transportation Trust Fund	C-2	\$	850,197
Cancellations:			
Cancellations of Balances	C-9	<u>3,331,887</u>	<u>4,182,084</u>
BALANCE, DECEMBER 31, 2012	C,C-3	\$	<u>155,360</u>

COUNTY OF MORRIS

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GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

	Ordinance Number	Balance, December 31, 2011	Authorized 2012	Bonds Issued	Lease Bonds Issued	Lease Notes Paid	Authori- zations Canceled	Utilization of Capital Surplus/ Contributions	Balance, December 31, 2012
Automation Finance & P/R System	721	\$ 159,000	\$	\$	\$	\$	\$	\$	\$ 159,000
Pigeon Hill Wetland Mitigation Project	851	45,000					45,000		
Bridge Design & Construction Projects at Various County Locations	027	281,503		200,000				5,798	75,705
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		496,000				75,000	
Acq & Install of the Final Phase of the MC Integrated Justice Information Sys	063	83,773							83,773
Energy Savings Installs at Various County Facilities	064	185,000		100,000					85,000
Completion of an Emergency Srvc Training Facil/Fire & Police	069	113,000		20,000				31,000	62,000
Roof Replacement at Various County Facilities	076	100,000		50,000					50,000
Abatement & Demolition of Facilities on the Greystone Park Property	087	654,000		500,000					154,000
Renovations & Upgrade of Bathrooms of the Fire & Police Academy at the Fire & Police Academy	091	40,000		24,000				16,000	
Installation of County Roadway Drainage Improvements	098	228,000		150,000					78,000
Replacement of Administration & Records Building Generator	099	350,000		80,000					270,000
Completion of Detailed Plans and Specifications for the Vacant Space at Morris View	104	80,000							80,000
Development of a Wastewater Management Plan to Identify Wastewater Alternatives	112	150,000		21,000			128,669	331	
Analysis of Existing Dam Conditions, Preparation of Operation Manuals, Dam Rehab	113	857,000							857,000
Improvements to Historic Speedwell Village	129	207,000		125,000					82,000
Upgrades to Fire and Sprinkler Systems at Various County Facilities	132	130,000		80,000					50,000
Bridge Design and Construction at Various County Locations	137	1,167,039		600,000				149,571	417,468
Rehabilitate & Connect all Utilities to County Facilities on the Greystone Park Property	139	1,000,000							1,000,000
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		50,000					50,000
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	244,000							244,000
Renovations of the Existing Central Ave Complex Building at Greystone Park	146	585,000		150,000					435,000
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		50,000					269,000
Professional Consulting Services for Computer Aided Dispatch for a County-wide Public Safety Communications Center	160	38,000		38,000					
Replacement of Heating, Ventilating & Air Conditioning Equip at Various County Facilities	162	42,000		42,000					
Roadway Design & Construction Projects	165	2,727,000		1,400,000				48,729	1,278,271
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		275,000					200,000
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	175,000							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	369,000							369,000
Bridge Design & Construction Projects at Various County Locations	184	2,427,401						133,480	2,293,921
Acquisition of Evidence Shelving, Rolling Step Ladders, Refrigerators & Freezers for the Sheriff's Office Evidence Unit/Vault at the Central Avenue Complex	200	80,000							80,000
Improvements to Morris View Healthcare Center	201	157,000		125,000					32,000
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		55,000					87,000
Design of Phase II Recreation Fields at Central Park at Morris County	207	466,000		466,000					
Program Costs Including but not Limited to the Financing, Acquisition & Installation of Renewable Energy Capital Equipment in Public Facilities	208	19,867					19,867		
Renovation of the Old Burn Building & Tower at the Public Safety Training Academy Complex & Interfaith Food Pantry	213	268,000							268,000

COUNTY OF MORRIS

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GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

	Ordinance Number	Balance, December 31, 2011	Authorized 2012	Bonds Issued	Lease Bonds Issued	Lease Notes Paid	Authori- zations Canceled	Utilization of Capital Surplus/ Contributions	Balance, December 31, 2012
Acquisition of Replacement Vehicles & Equipment for Department of Public Works	220	\$ 64,000	\$	\$ 64,000	\$	\$	\$	\$	\$
Initial Costs of Renovation of the Central Avenue Complex to House Proposed Uses	221	666,000		350,000					316,000
Administration & Records Building Bridge & County Mailroom									
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	5,140,710		2,500,000				396,927	2,243,783
Abatement of Asbestos, Replacement of Lighting, Ductwork & all Other Items	226	228,000		154,000			73,753	247	
Related to the Creation of an Additional Courtroom in the Morris County Courthouse									
Continuation of the County of Morris Fiber Project to Connect the Library, Arboretum & Correctional Facility	230	475,000		200,000					275,000
Acquisition of New & Replacement Computers & Appurtenances - Department of Information Services	231	460,000		460,000					
Acquisition of a Computer Aided Dispatch/Records Management System	232	257,000		257,000					
County Roadway Drainage Improvements	233	475,000		50,000					425,000
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation	234	2,380,000							2,380,000
of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehabilitation									
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	571,000		150,000					421,000
Completion of Demolition of the Washington Building	239	90,000							90,000
Construction of the Utility Relocation and Site Demolition Work Associated with the	240	2,105,000							2,105,000
Construction of the Morris County Public Safety Training Academy Expansion									
Improvement of the Morris View Healthcare Center	244	323,000		250,000					73,000
Replacement of the Existing County-wide Trunked Radio System	248	1,380,000		1,380,000					
County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority	249	8,000,000			14,865,000	10,930,000			4,065,000
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	259	4,760,000		3,000,000					1,760,000
Mall on the Former Greystone Property									
Renovations and Improvements to Academic Buildings at County College of Morris	261	8,500,000		8,500,000					
County Participation in the Morris County Improvement Authority County Guaranteed Leasing	263		1,375,000						1,375,000
Program for the Purpose of Purchasing a Cisco System IP Telephony (IPT) System (VOIP)									
Design & Construction of the Central Avenue Fields at Central Park of Morris County	264		3,333,000	2,500,000					833,000
Roof Replacement Including but not Limited to the Courthouse, SEU Building, & other Locations	265		285,000						285,000
Courthouse Asbestos Abatement Project	266		809,000	300,000					509,000
Computer Equipment Purchase for Information Technology	267		1,273,000	500,000					773,000
Various Health & Life Safety Upgrades at Morris View Healthcare Center	268		557,000	50,000					507,000
Bridge Design & Construction at Various County Locations	269		4,071,000	300,000					3,771,000
Roadway Design & Construction Projects	270		1,163,000	200,000					963,000
Window Replacement at Various Buildings Throughout the County	274		190,000						190,000
For the Purchase of HVAC Equipment at Various Buildings Throughout the County	275		95,000						95,000
For the Purchase of Vehicles Needed for the Department of Public Works	276		614,000	300,000					314,000
For the Purchase of Carpet & Window Fixtures at Various Buildings Throughout the County	277		119,000						119,000
Door Replacement at Various County Facilities Under the Jurisdiction of Buildings & Grounds	282		47,000						47,000
HVAC Improvements for Various Systems for the County College of Morris	283		1,571,000	750,000					821,000
Elevator Replacement for Various County Buildings	284		57,000						57,000
Upgrade HVAC Building Automation Systems at Various Locations in the County	285		47,000						47,000
Replacement & Expansion of the County's Access Control CCTV Systems	287		38,000						38,000
Various Capital Projects for the Morris County School of Technology	288		1,869,000	1,200,000					669,000
Various County Roadway Drainage Projects as per Public Works/Engineering	291		476,000						476,000
Restoration of Masonry, Brick Facades & Concrete Sidewalks/Curbs-Various Locations	292		95,000						95,000
Replacement of Lighting, Ceilings, Furniture, Wood Structures, Fencing/Gates-Various Locations	294		119,000						119,000
For Various Capital Projects at the County College of Morris for FY 2013	295		1,500,000						1,500,000
Refunding Bond Ordinance, refunding bonds of 2003, 2003 Refunding, 2004 and 2006	296		31,800,000	29,395,000			2,405,000		
		<u>\$ 61,830,293</u>	<u>\$ 51,503,000</u>	<u>\$ 58,736,000</u>	<u>\$ 14,865,000</u>	<u>\$ 10,930,000</u>	<u>\$ 2,777,289</u>	<u>\$ 857,083</u>	<u>\$ 47,027,921</u>

Ref.

C-6, C-9

C-6

C-3

C-6, C-9

C-6

COUNTY OF MORRIS

PARK CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

	Ordinance Number	Balance, December 31, 2011	Authorized in 2012	Bonds Issued	Balance, December 31, 2012
Acq of Vehicles & Equip by Morris County Park Commission	210	\$ 87,000	\$	\$ 87,000	\$
Improvement of Morris County Park Commission Lands	211	1,612,000		1,612,000	
Acq of Vehicles & Equip by Morris County Park Commission	213	176,000		176,000	
Acq of Vehicles & Equip by Morris County Park Commission	214		923,000	600,000	323,000
Various Capital Projects Under the Jurisdiction of Morris County Park Commission	215		1,238,000	400,000	838,000
		<u>\$ 1,875,000</u>	<u>\$ 2,161,000</u>	<u>\$ 2,875,000</u>	<u>\$ 1,161,000</u>

Ref.

C-7,C-10

C-7

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF LEASE REVENUE BONDS

- 111 -
C-20
Sheet 1

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2012		Rate of Interest	Balance December 31, 2011	Increase	Refunding	Decrease	Balance December 31, 2012
			Date	Amount						
Guaranteed Pooled Program Lease Revenue Bonds 2011*	8/30/2011	\$ 4,700,000	8/15/2013	\$ 115,000	3.000%	\$ 4,700,000	\$	\$	\$ 120,000	\$ 4,580,000
			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%					
Guaranteed Pooled Program Lease Revenue Bonds 2012A*	6/28/2012	14,865,000	2/01/2013	420,000	2.000%		14,865,000			14,865,000
			2/01/2014	460,000	2.000%					
			2/01/2015	465,000	2.000%					
			2/01/2016	470,000	2.000%					
			2/01/2017	480,000	3.000%					
			2/01/2018	485,000	3.000%					
			2/01/2019	495,000	3.000%					
			2/01/2020	505,000	3.000%					
			2/01/2021	515,000	3.000%					
			2/01/2022	530,000	3.000%					
			2/01/2023	545,000	3.000%					
			2/01/2024	555,000	3.000%					
			2/01/2025	570,000	3.000%					
			2/01/2026	585,000	3.000%					
			2/01/2027	605,000	3.000%					
			2/01/2028	625,000	3.000%					
			2/01/2029	640,000	3.125%					
			2/01/2030	660,000	3.125%					
			2/01/2031	680,000	3.250%					
			2/01/2032	700,000	3.250%					
			2/01/2033	725,000	3.375%					
			2/01/2034	750,000	3.500%					
			2/01/2035	775,000	3.500%					
			2/01/2036	800,000	3.500%					
			2/01/2037	825,000	3.625%					
						<u>\$ 4,700,000</u>	<u>\$ 14,865,000</u>	<u>\$</u>	<u>\$ 120,000</u>	<u>\$ 19,445,000</u>
Ref.						C	C-2,C-3,C-5		C-5	C

Ref.

* Callable Bonds

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF LEASE REVENUE NOTES PAYABLE

- 112 -
C-21
Sheet 1

General	<u>Date of Original Issue</u>	<u>Amount of Original Issue</u>	<u>Rate of Interest</u>	<u>Balance December 31, 2011</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance December 31, 2012</u>
Guaranteed Pooled Program Lease Revenue Notes Payable 2011	8/30/2011	\$ 10,930,000	1.500%	<u>\$ 10,930,000</u>	<u>\$</u>	<u>\$ 10,930,000</u>	<u>\$</u>
				C	C-2,C-3	C-2,C-3	C

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C-21
Sheet 1

COUNTY OF MORRIS

PART II

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

Federal Grantor/Pass Through Grantor/Program/Cluster Title	Federal CFDA #	Pass-Through Entity ID#	Grant#	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
<u>U.S. Department of Housing and Urban Development:</u>								
CDBG - Entitlement Cluster:								
Community Development Block Grant	14.218	N/A	B-12-UC-340105	7/1/12-6/30/13	\$ 1,577,873	\$ 51,588	\$ 51,588	\$
Community Development Block Grant	14.218	N/A	B-11-UC-340105	7/1/11-6/30/12	2,075,117	1,319,041	1,139,268	1,158,707
Community Development Block Grant	14.218	N/A	B-10-UC-340105	7/1/10-6/30/12	2,452,890	2,303,507	796,950	887,366
Community Development Block Grant	14.218	N/A	B-09-UC-340105	7/1/09-12/31/12	2,242,840	2,242,840	8,645	
Community Development Block Grant	14.218	N/A	B-08-UC-340105	7/1/08-12/31/12	2,242,046	2,162,046	35,699	
Community Development Block Grant Program Income	14.218	N/A	N/A	1/1/12-12/31/12	53,588	53,588	53,588	53,588
ARRA - Community Development Block Grant - Recovery	14.253	N/A	B-09-UY-34-0105	7/31/09-9/30/12	608,627	608,627	247,572	247,407
Total Community Development Block Grant Cluster					11,252,981	8,741,237	2,333,310	2,347,068
Emergency Shelter Program	14.231	N/A	S-12-UC-340019	7/1/12-6/30/13	177,429	18,763	18,763	18,763
Emergency Shelter Program	14.231	N/A	S-11-UC-340019	7/1/11-6/30/12	155,339	95,218	95,218	95,218
Home Investment Partnership Program	14.239	N/A	M12-DC-34-0226	7/1/12-6/30/17	618,281	19,838	19,838	
Home Investment Partnership Program	14.239	N/A	M11-DC-34-0226	7/1/11-6/30/16	1,095,840	397,808	345,555	
Home Investment Partnership Program	14.239	N/A	M10-DC-34-0226	7/1/10-6/30/15	863,454	768,012	190,207	12,893
Home Investment Partnership Program	14.239	N/A	M09-DC-34-0226	7/1/09-6/30/14	1,051,978	1,035,780	183,326	750,383
Home Investment Partnership Program	14.239	N/A	M07-DC-34-0226	7/1/07-6/30/12	1,543,879	1,543,879	5,944	
Home Investment Partnership Program	14.239	N/A	M05-DC-34-0226	7/1/05-6/30/12	1,683,233	1,567,152	16,971	
ARRA - Homelessness Prevention and Recovery Plan (HPRP)	14.257	N/A	S-09-UY-34-0019	7/20/09-7/20/12	931,013	931,013	5,871	5,871
Total U.S. Department of Housing and Urban Development					19,373,427	15,118,700	3,215,003	3,230,196
<u>U.S. Department of Justice:</u>								
JAG Program Cluster:								
Pass Through New Jersey Department of Law and Public Safety								
Megan's Law and Local Law Enforcement Assistance	16.738	08-100-066-1020-417	2008-DJ-BX-0759; JAG 1-14-08S	4/1/11-3/31/12	9,505	9,505	9,505	9,505
Multi-Jurisdictional County Gang, Gun, and Narcotics Task Force	16.738	09-100-066-1020-364	2009-DJ-BX-0801; JAG-14TF-09	7/1/11-6/30/12	62,825	62,825	62,825	62,825
Total JAG Program Cluster					72,330	72,330	72,330	72,330
Pass Through New Jersey Department of Law and Public Safety								
FY11 Paul Coverdell Program Forensic Sciences Improvement Grant	16.742	1200-100-066-1200-905-YEMR-6110	2011-CD-BX-0040; 11-PC-J000-04	10/1/11-9/30/12	14,600	14,585	14,585	
FY10 Paul Coverdell Program Forensic Sciences Improvement Grant	16.742	1200-100-066-1200-905-YEMR-6110	10-PC-J000-02	10/1/10-9/30/12	78,595	78,595	73,389	78,595
County Office of Victim Witness Advocacy	16.575	1020-100-066-1020-YCJF-6010	V-14-10	9/1/11-8/31/12	169,729	169,729	116,191	169,729
County Office of Victim Witness Advocacy	16.575	1020-100-066-1020-YCJF-6010	V-14-09	9/1/10-8/31/11	152,781	152,781		64,825
Sexual Assault Response Team/Nurse Examiner Program	16.575	FY11-100-066-1020-142	VS-35-11	10/1/11-9/30/12	73,000	72,353	72,353	45,480
Sexual Assault Response Team/Nurse Examiner Program	16.575	FY10-100-066-1020-142	VS-35-10	10/1/10-9/30/11	52,878	52,878		5,409
Juvenile Accountability Block Grants - Juvenile Crime Reduction Plan	16.523	1500-100-066-1500-121-YSAC-6010	JABG-11-14	1/1/12-12/31/12	21,967	17,725	17,725	6,552
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	28,256	7,706	15,412
Juvenile Accountability Block Grants - Medication Dispensing Training	16.523	N/A	JABG-06-14	1/1/07-12/31/11	10,000	9,414	2,700	
FY2002 State Domestic Preparedness Program								
Morris County Prosecutor's Office - Bomb Squad	16.087	1200-100-066-1200-710-YEMR-6131	02-ODP-007	10/1/02-9/30/04	151,811	151,811	(17,956)	
State Criminal Alien Assistance Program (SCAAP)	16.606	N/A	20XX-AP-BX-XXXX	7/1/05-6/30/13	2,463,040	1,296,706	252,976	305,477
Community Oriented Policing Services Technology Grant (COPS)	16.710	N/A	2009CKWX0445	3/1/09-3/10/12	1,000,000	1,000,000	20,076	30,878
Total U.S. Department of Justice					4,288,987	3,117,163	632,075	794,687
<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	1/31/08-12/31/12	145,000	47,214	45,464	
ARRA-Waste Water Management Plan	66.454	09-100-042-4801-504-V3MB-6110	RP10-031	5/1/09-12/31/11	109,091	109,091		27,708
Total U.S. Environmental Protection Agency					254,091	156,305	45,464	27,708

* Liquidation of prior year accounts payable and/or encumbrance payable.

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, 2012

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 Labor:								
Pass Through New Jersey Department of Labor and Workforce Development:								
Workforce Investment Act Cluster:								
Workforce Investment Act - Adult	17.258	N/A	N/A	7/1/12-6/30/14	\$ 863,165	\$ 159,577	\$ 159,577	\$ 85,000
Workforce Investment Act - Adult	17.258	N/A	N/A	7/1/11-6/30/13	758,379	576,150	390,083	643,000
Workforce Investment Act - Adult	17.258	N/A	N/A	7/1/10-6/30/12	590,662	590,662	64,074	
Workforce Investment Act - Youth Activities Program/Administrative	17.259	N/A	N/A	7/1/12-6/30/14	884,304	106,401	106,401	159,000
Workforce Investment Act - Youth Activities Program/Administrative	17.259	N/A	N/A	4/1/11-6/30/13	783,619	532,087	384,658	383,000
Workforce Investment Act - Youth Activities Program/Administrative	17.259	N/A	N/A	7/1/10-6/30/12	612,330	612,330	115,788	
Workforce Investment Act - Dislocated Worker Program	17.278	N/A	N/A	7/1/12-6/30/14	1,794,468	573,776	573,776	670,500
Workforce Investment Act - Dislocated Worker Program	17.278	N/A	N/A	7/1/11-6/30/13	2,571,408	2,131,952	1,638,592	1,940,500
Workforce Investment Act - Dislocated Worker Program	17.278	N/A	N/A	7/1/10-6/30/12	1,750,267	1,750,267	218,333	
Total Workforce Investment Act Cluster					<u>10,608,602</u>	<u>7,033,202</u>	<u>3,651,282</u>	<u>3,881,000</u>
Workforce Investment Act - National Emergency Grant - Hurricane Irene	17.277	N/A	N/A	8/31/11-2/29/12	35,265	35,265	35,265	35,265
Workforce Investment Act - National Emergency Grant	17.277	N/A	N/A	6/29/12-9/30/13	883,307	78,673	78,673	67,000
Workforce Investment Act - National Emergency Grant	17.277	N/A	N/A	10/1/10-9/30/12	334,501	321,301	144,968	193,500
Total U.S.Department of Labor					<u>11,861,675</u>	<u>7,468,441</u>	<u>3,910,188</u>	<u>4,176,765</u>
U.S. Department of Homeland Security:								
Pass Through New Jersey Department of Law and Public Safety:								
Homeland Security Cluster:								
FY2011 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	2011-SS-00120-S01	12/27/11-8/31/14	530,875	530,670	530,670	
FY2010 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	2010-SS-T0-0068	11/26/10-7/31/13	889,331	556,787	459,919	447,641
FY2009 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	2009-SS-T9-0082	1/4/10-12/31/12	870,207	870,207	558,706	448,982
FY2008 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	2008-GE-T8-0015	12/15/08-2/29/12	943,941	943,941	64,855	73,748
FY2012 Urban Areas Security Initiative Grant Program	97.067	N/A	EMW-2012-SS-00173-S01	10/23/12-8/31/14	298,000	3,341	3,341	
FY2011 Urban Areas Security Initiative Grant Program	97.067	N/A	2011-SS-00120-S01	12/27/11-8/31/14	1,699,581	205,277	205,277	179,385
FY2010 Urban Areas Security Initiative Grant Program	97.067	N/A	2010-SS-T0-0068	1/5/11-7/31/13	2,259,559	242,832	161,991	111,152
FY2009 Urban Areas Security Initiative Grant Program	97.067	N/A	2009-SS-T9-0082	4/22/10-11/30/12	2,403,330	2,394,446	1,918,028	1,603,513
FY2008 Urban Areas Security Initiative Grant Program	97.067	N/A	2008-GE-T8-0015	4/1/09-9/30/12	1,624,376	1,624,376	956,195	1,090,970
FY2007 Urban Areas Security Initiative Grant Program	97.067	N/A	2007-GE-T7-0056	7/1/07-12/31/10	937,654	937,654	23,362	23,362
Total Homeland Security Cluster					<u>12,456,854</u>	<u>8,309,531</u>	<u>4,882,344</u>	<u>3,978,753</u>
Disaster Grants - Public Assistance (FEMA):								
Hurricane Irene	97.036	N/A	FEMA 4021-DR-NJ	8/27/11-9/5/11	625,715	625,715	625,715	272,994
Snow Storm October 29	97.036	N/A	FEMA 4048-DR-NJ	10/29/11-11/9/11	247,559	247,559	247,559	15,584
					<u>873,274</u>	<u>873,274</u>	<u>873,274</u>	<u>288,578</u>
FY10 Emergency Management Agency Assistance Grant	97.042	N/A	2010-P110-1400	10/1/09-4/30/12	50,000	50,000	50,000	50,000
FFY10 Emergency Operation Center Grant Program (EOC)	97.052	N/A	2010-EO-MX-0022	4/21/10-5/31/13	1,000,000	1,000,000	1,000,000	
FFY09 Emergency Operation Center Grant Program (EOC)	97.052	N/A	2009-EO-MX-0034	6/1/09-3/31/12	1,000,000	1,000,000	200,779	1,000,000
Total U.S Department of Homeland Security					<u>15,380,128</u>	<u>11,232,805</u>	<u>7,006,397</u>	<u>5,317,331</u>

** FEMA Funds were spent in 2011.

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, 2012

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:								
Highway Safety Cluster:								
Pass Through New Jersey Department of Law and Public Safety								
Northern New Jersey Safe Communities	20.600	FED-2011-Morris County-00183	CP12-08-01-04	10/1/11-9/30/12	\$ 103,102	\$ 103,101	\$ 103,101	\$ 75,060
Drug Recognition Expert Call Out and Assistance Program	20.601	FED-2011-Morris County-00222	AL-12-10-01-02	10/1/11-9/30/12	42,000	36,590	36,590	1,485
County Driving While Intoxicated Grant	20.601	FED-2011-Morris County-00075	AL-12-10-04-07	10/1/11-9/30/12	20,000	19,144	19,144	19,144
Total Highway Safety Cluster					165,102	158,835	158,835	95,689
Highway Planning and Construction Cluster:								
Pass Through New Jersey Department of Transportation								
FY2012 County Aid Program - Annual Transportation Program	20.205	12-480-078-6320-ALB-TCAP-6010	FY12 County Aid Program	1/31/12-12/31/12	4,031,000	1,652,162	1,652,162	4,031,000
FY2011 County Aid Program - Annual Transportation Program	20.205	11-480-078-6320-AK2-6010	FY11 County Aid Program	1/31/11-12/31/12	4,031,000	3,891,281	2,141,329	
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	5,262,000	801,108 *	
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	4,031,000	359,503 *	
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	369,703	27,873	57,006
Eden Lane Bridge# 1401-392, Hanover Township	20.205	N/A	STP-B00S(313), 2007-DT-BLA1-03	8/27/07-12/31/10	2,878,299	2,878,299	462	
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	531,364	22,490 *	226,044
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	414,660	202,758	352,079
Troy Road Bridge# 1400-425, East Hanover Township	20.205	6300-480-078-6300-B6M-TCAP-7310	STP-B00S(307)-2007-DT-BLA1-05	8/27/07-12/31/10	1,628,907	1,628,907	821	
Inamere Road Bridge# 1400-790, Morris Township	20.205	N/A	STP-B00S(312), 2007-DT-BLA-104	8/27/07-12/31/10	2,523,480	2,523,480	2,477	
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	387,242	(15,884)	34,077
Intersection Improvements on Blackwell Street (CR 513)	20.205	N/A	STP-C00S(042); 2011-DT-BLA1-01	9/20/10-9/20/12	147,461	113,612	110,751	90,848
SH 10, Roxbury Township #2011-16 (USDOT Inv.#172280D)	20.205	6300-480-078-6300-FGK-TCAP-7310	STP-7741(143); 2011-Morris County-7	6/9/11-6/9/12	400,000	317,021	317,021	317,021
Middle Valley Road Bridge #1401-202; Washington Township	20.205	N/A	STP-C00S(210); 2011-DT-BLA1-11	8/31/11-8/31/14	2,332,330	964,783	964,783	10,192
Warren Street, Town of Dover #2011-18 (USDOT Inv.#172461H)	20.205	N/A	STP-C00S(250)L240	9/19/11-9/19/13	94,050	94,050	94,050	89,562
North Sussex Street, Town of Dover #2011-17 (USDOT Inv.#172462P)	20.205	N/A	STP-C00S(249)L240	11/30/10-11/30/12	88,000	87,811	87,811	84,473
Sussex Turnpike, CR617, Randolph Township	20.205	N/A	STP-0350(106)ROW; 2012-DT-BLA1-04	6/27/12-6/27/14	1,568,690	9,149	9,149	
ARRA - Milling and Resurfacing Projects:								
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	290,420	290,420	(804)	
Mendham Road, Morris Township	20.205	6300-480-078-6300-FAT-TCAP-7310	FS-0158(104), 2009-DT-BLA1-09	7/23/09-12/30/10	338,080	338,080	(1,130)	
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	415,976	415,976	(1,151)	
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	199,355	199,355	(552)	
Glen Alpine Road, Harding Township	20.205	6300-480-078-6300-FAT-TCAP-7310	FS-B00S(815), 2009-DT-BLA1-20	10/26/09-12/30/11	382,146	382,146	(1,058)	
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	288,686	288,686	(799)	
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	281,549	281,549	28,819 *	77,913
West Hanover Avenue/Burnham Road, Morris Plains Borough	20.205	6300-480-078-6300-FAT-TCAP-7310	FS-B00S(835), 2009-DT-BLA1-30	12/8/09-12/30/11	231,778	182,612	(395)	39,854
Highway Rail Grade Crossing:								
US 46/Roxbury Township Crossing - Change Order#2B50	20.205	262998U	STP-B00S(991)LS4E	3/18/10-3/17/12	170,000	155,355	155,355	155,355
Main Street, Rockaway Borough - Change Order# 2R2F47	20.205	16-2007CM	STP-B00S(695)LS40	3/8/10-3/7/12	190,000	189,980	82,359	
Main Street, Rockaway Borough - Change Order# (2)2F47	20.205	16-2007	STP-B00S(695)LS40	3/8/10-3/7/12	310,000	299,649	48,358	49,348
Pass Through New Jersey Transportation Planning Authority								
FY12 Subregional MUTCD Retro-Reflectivity Traffic Sign Inventory and Assessment Program	20.205	N/A	2011-2012 UPWP	7/1/11-6/30/12	133,000	93,841	93,841	62,436
Subregional Studies Program	20.205	N/A	N/A	7/1/11-6/30/13	300,000	174,830	174,830	103,271

* Liquidation of prior year accounts payable and/or encumbrance payable.

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, 2012

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 (Cont'd):								
Highway Planning and Construction Cluster (Cont'd):								
Pass Through New Jersey Transportation Planning Authority								
Subregional Transportation Planning	20.205	N/A	N/A	7/1/12-6/30/13	\$ 94,624	\$ 61,814	\$ 61,814	\$
Subregional Transportation Planning	20.205	N/A	N/A	7/1/11-6/30/12	94,624	94,624	29,973	63,517
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	5,641,319	175,749 *	
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	9/16/09-9/30/14	1,907,598	637,802	79,955	97,058
Total Highway Planning and Construction Cluster					42,245,463	34,884,562	7,703,828	5,941,054
Transit Services Programs Cluster:								
Pass Through New Jersey Department of Transportation								
Elderly and Persons with Disabilities Capital Assistance Program (Section 5310)	20.513	N/A	2010 NJ-16-0007	9/1/11-9/30/12	40,000	35,250	35,250	
Pass Through New Jersey Transit Corporation								
Job Access and Reverse Commute Program (JARC)	20.516	N/A	N/A	7/1/11-12/31/12	70,000	67,544	67,544	47,300
Job Access and Reverse Commute Program (JARC)	20.516	N/A	N/A	1/1/10-12/31/12	50,000	50,000	31,739	50,000
Total Transit Services Programs Cluster					160,000	152,794	134,533	97,300
Non-Urbanized Area Formula Program (MAPS Section 5311)	20.509	N/A	N/A	7/1/11-6/30/12	125,000	115,665	115,665	
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
Total U.S. Department of Transportation					42,864,512	35,426,436	8,112,861	6,248,623
U.S. Department of Health and Human Services:								
Pass Through New Jersey Department of Community Affairs								
2012 Morris County LIHEAP CWA Administration	93.568	2012-100-022-8050-182-FFFF-CTYA-610	2012-05139-0195-00	10/1/11-9/30/12	6,684			6,684
Pass Through New Jersey Department of Health and Senior Services								
Public Health Infrastructure, Laboratories and Emergency Preparedness	93.069	13-100-046-4EOX-360-J002-6120	PHLP-13-LNC013	8/10/12-6/30/13	365,588	130,841	130,841	152,320
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	359,878	359,878	239,532	240,113
Pass Through New Jersey Department of Health and Senior Services								
National Association of County and City Health Officials (NACCHO)	93.008	N/A	1 MRC5G061001-01	6/21/07-7/31/13	35,000	20,721	596	5,000
					767,150	511,440	370,969	404,117
Pass Through New Jersey Department of Health and Senior Services								
Area Plan Grant:								
Aging Cluster:								
Title III B	93.044	12-100-046-4144-262-J004-6110-12B	12-1389-AAA	1/1/12-12/31/12	426,113	345,883	345,883	426,113
Title III B	93.044	11-100-046-4144-262-J004-6110-11B	11-1389-AAA	1/1/11-12/31/11	415,621	415,621	74,101 *	196,860
Title III B	93.044	10-100-046-4144-262-J004-6110-10B	10-1389-AAA	1/1/10-12/31/11	416,984	416,984	8,695 *	
Title III C-1	93.045	12-100-046-4144-061-J004-6110-12C1	12-1389-AAA	1/1/12-12/31/12	438,262	408,262	408,262	438,262
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	413,693	33,077 *	180,910
Title III C-1	93.045	10-100-046-4144-061-J004-6110-11C1	10-1389-AAA	1/1/10-12/31/11	413,090	413,090	30,000 *	
Title III C-2	93.045	12-100-046-4144-061-J004-6110-12C2	12-1389-AAA	1/1/12-12/31/12	296,550	263,550	263,550	296,550
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	333,452	30,000 *	201,359
Title III C-2	93.045	10-100-046-4144-061-J004-6110-10C2	10-1389-AAA	1/1/10-12/31/11	335,127	335,127	31,969 *	
Nutrition Services Incentive Program	93.053	12-100-046-4144-049-J004-6110-12IP	12-1389-AAA	1/1/12-12/31/12	355,322	355,322	355,322	280,683
Nutrition Services Incentive Program	93.053	11-100-046-4144-049-J004-6110-11IP	11-1389-AAA	1/1/11-12/31/11	366,477	366,477		236,427
Total Aging Cluster					4,210,691	4,067,461	1,580,859	2,257,164
Title III D	93.043	12-100-046-4144-265-J004-6110-12D	12-1389-AAA	1/1/12-12/31/12	14,781	8,551	8,551	14,781
Title III D	93.043	11-100-046-4144-265-J004-6110-11D	11-1389-AAA	1/1/11-12/31/11	14,818	14,818	4,645 *	4,703
Title III D	93.043	10-100-046-4144-265-J004-6110-10D	10-1389-AAA	1/1/10-12/31/11	14,849	14,849	6,613 *	
Title III D - Medication Management	93.043	12-100-046-4110-265-J004-6110-12D	12-1389-AAA	1/1/12-12/31/12	5,335	5,310	5,310	5,335
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	5,296	375 *	5,296
Title III D - Medication Management	93.043	10-100-046-4110-265-J004-6110-10D	10-1389-AAA	1/1/10-12/31/11	5,324	5,324	37 *	

* Liquidation of prior year accounts payable and/or encumbrance payable.

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, 2012

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 Health and Human Services (Cont'd):								
Pass Through New Jersey Department of Health and Senior Services (Cont'd)								
Area Plan Grant (Cont'd):								
Title III E	93.052	12-100-046-4144-331-J004-6110-12E	12-1389-AAA	1/1/12-12/31/12	\$ 181,024	\$ 152,983	\$ 152,983	\$ 181,024
Title III E	93.052	11-100-046-4144-331-J004-6110-11E	11-1389-AAA	1/1/11-12/31/11	180,339	180,121	37,211 *	90,482
Title III E	93.052	10-100-046-4144-331-J004-6110-10E	10-1389-AAA	1/1/10-12/31/11	190,895	190,895	869 *	
SSBG	93.667	12-100-046-4144-244-J004-6110-5753	12-1389-AAA	1/1/12-12/31/12	11,532	11,532	11,532	11,532
SSBG	93.667	13-100-046-4144-244-J004-6110-5752	12-1389-AAA	1/1/12-12/31/12	11,867	11,867	11,867	
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
Total Area Plan Grant					<u>4,858,969</u>	<u>4,681,225</u>	<u>1,820,852</u>	<u>2,582,535</u>
Medicaid Cluster:								
Medical Assistance Program:								
Medicaid Match	93.778	12-100-046-4144-371-J004-6110-MEDB	12-1389-AAA	1/1/12-12/31/12	18,813	13,749	13,749	18,813
Medicaid Match	93.778	11-100-046-4144-371-J004-6110-MEDB	11-1389-AAA	1/1/11-12/31/11	19,285	19,285	4,736 *	13,000
Total Medicaid Cluster					<u>38,098</u>	<u>33,034</u>	<u>18,485</u>	<u>31,813</u>
Pass through New Jersey Department of Human Services:								
Project Phoenix Crisis Services - FEMA	93.982	7700-100-054-S122-115-LLLL-3850	N/A	1/1/02-12/31/13	2,680	2,670	190	
					<u>2,680</u>	<u>2,670</u>	<u>190</u>	
Total U.S.Department of Health and Human Services					<u>5,666,897</u>	<u>5,228,369</u>	<u>2,210,496</u>	<u>3,018,465</u>
U.S. Department of Energy:								
ARRA - Energy Efficiency & Conservation Strategy Block Grant	81.128	09EE002677	DE-EE0000677	7/27/09-12/31/13	4,228,300	4,215,081	1,714,461	1,328,081
					<u>4,228,300</u>	<u>4,215,081</u>	<u>1,714,461</u>	<u>1,328,081</u>
TOTAL FEDERAL AWARDS					<u>\$ 103,918,017</u>	<u>\$ 81,963,300</u>	<u>\$ 26,846,945</u>	<u>\$ 24,141,856</u>

* Liquidation of prior year accounts payable and/or encumbrance payable.

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, 2012

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	\$ 540,335	\$ 161,433	\$
911 Equipment Grant	08-E-14-601	08-100-082-2034-081	7/1/08-4/30/12	1,485,131	1,485,131	48	
911 General Assistance Grant	08-G-14-601	08-100-082-2034-050	7/1/08-4/30/12	91,582	91,582	22,855	
911 General Assistance Grant	07-G-14-601	07-100-082-2034-050	7/1/07-4/30/12	80,666	80,666	888	
				<u>2,890,015</u>	<u>2,197,714</u>	<u>185,224</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	1/1/12-12/31/12	521,328	238,169	238,169	139,117
Governor's Council on Alcoholism and Drug Abuse	N/A	2000-100-082-C001-044-U999-6010	1/1/11-12/31/11	398,864	398,864	230,051 *	288,995
				<u>920,192</u>	<u>637,033</u>	<u>468,220</u>	<u>428,112</u>
<u>New Jersey Department of Law and Public Safety:</u>							
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJF-6120	11/20/12-11/19/17	29,021			29,021
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJF-6120	11/15/11-11/14/16	28,181	2,616	2,616	
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJS-6120	1/1/10-12/31/16	27,335	22,224	15,889	
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJS-6120	1/1/09-12/31/14	9,107	9,106	6,799	
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJS-6120	1/1/08-12/31/13	32,099	32,099	54	
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJS-6120	1/1/07-12/31/12	36,036	36,036	111	
Insurance Fraud Reimbursement Program	N/A	1020-100-066-1020-305-YCJF-6110	1/1/12-12/31/12	250,000	250,000	250,000	205,093
Insurance Fraud Reimbursement Program	N/A	1020-100-066-1020-305-YCJF-6110	1/1/11-12/31/11	250,000	250,000		126,936
Law Enforcement Officers Training and Equipment Fund	N/A	1020-100-066-1020-314-YCJF-6120	7/1/10-6/12/12	25,610			11,046
Law Enforcement Officers Training and Equipment Fund	N/A	1020-100-066-1020-314-YCJF-6120	1/1/08-6/12/12	28,380	11,813	11,813	
Law Enforcement Officers Training and Equipment Fund	N/A	1020-100-066-1020-314-YCJF-6120	1/1/07-6/12/12	28,615	28,615	210	
NJ Juvenile Justice Commission/SFEA Funds	N/A	1500-100-066-1500-032-YSAC-6010	7/1/12-6/30/13	31,500	31,500	31,500	15,750
NJ Juvenile Justice Commission/SFEA Funds	N/A	1500-100-066-1500-032-YSAC-6010	7/1/11-6/30/12	54,000	54,000	18,153	27,000
County Office of Victim Witness Advocacy-Supplemental VWAF	VWAFPS2-14	FY10-100-066-1020-093	11/1/10-12/31/12	36,233	14,248	14,248	3,782
NJ Juvenile Justice Commission	SCP-12-PM-14	1500-100-066-1500-007-YSAC-6010	1/1/12-12/31/12	55,550	53,794	53,794	26,877
NJ Juvenile Justice Commission	FC-12-14	1500-100-066-1500-021-YSAC-6010	1/1/12-12/31/12	188,728	127,293	127,293	34,403
NJ Juvenile Justice Commission	SCP-12-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/12-12/31/12	263,646	195,507	195,507	71,905
NJ Juvenile Justice Commission	SCP-11-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/11-3/31/12	263,646	262,285	61,357	102,310
NJ Juvenile Justice Commission	SCP-11-PM-14	1500-100-066-1500-007-YSAC-6010	1/1/11-3/31/12	55,114	55,114	295	14,477
NJ Juvenile Justice Commission	FC-11-14	1500-100-066-1500-007-YSAC-6010	1/1/11-3/31/12	188,728	188,728	58,915	38,886
NJ Juvenile Justice Commission	SCP-06-PM-14	1500-100-066-1500-021-YSAC-6010	1/1/06-12/31/06	53,905	51,198		17,298
NJ Juvenile Justice Commission	FC-05-14	1500-100-066-1500-021-YSAC-6010	1/1/05-12/31/05	178,403	178,403		3,198
				<u>2,113,837</u>	<u>1,854,579</u>	<u>848,554</u>	<u>727,982</u>
<u>New Jersey Office of Homeland Security and Preparedness:</u>							
New Jersey Data Exchange (NJ-DEX)	NJ-DEX-Town of Butler	1005-100-066-1005-003-YYYY-6010	6/12/09-1/1/12	33,714	33,714		33,714
New Jersey Data Exchange (NJ-DEX)	NJ-DEX-Town of Dover	1005-100-066-1005-003-YYYY-6020	9/16/09-1/1/12	20,800	20,800		20,800
				<u>54,514</u>	<u>54,514</u>		<u>54,514</u>

* Liquidation of prior year accounts payable and/or encumbrance payable.

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, 2012

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	1/1/12-12/31/12	\$ 1,236,925	\$ 1,160,794	\$ 1,160,794	\$
MAPS (Paratransit)	N/A	N/A	1/1/11-12/31/11	1,417,091	1,417,091	177,161 *	558,383
MAPS (Paratransit)	N/A	N/A	1/1/10-12/31/10	1,406,305	1,406,305		444,462
MAPS (Paratransit)	N/A	N/A	1/1/07-12/31/07	1,399,681	1,399,681	(13,051)	
Non-Urbanized Area Formula Program (MAPS Section 5311)	N/A	N/A	7/1/10-6/30/11	84,474	67,290		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	916,804	428,731	511,881
South Jefferson Road Bridge# 1400-393, Hanover Township	FY2009 Local Bridges, Future Needs	09-480-078-6320-AKD-6010	9/17/09-9/16/10	1,000,000	1,000,000		54,239
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		250,000
				<u>8,543,476</u>	<u>8,356,965</u>	<u>1,753,635</u>	<u>1,876,245</u>
<u>New Jersey Department of Environmental Protection:</u>							
County Environmental Health Act Grant	EN012-023	12-100-042-4855-076	1/1/12-6/30/13	179,783	154,679	154,679	108,951
County Environmental Health Act Grant	EN011-023	11-100-042-4855-001	1/1/11-6/30/12	165,800	165,800	20,496	160,800
County Environmental Health Act Grant	EN010-023	10-100-042-4855-001	1/1/10-12/31/10	171,950	171,950	4,740	11,410
				<u>617,533</u>	<u>492,429</u>	<u>179,915</u>	<u>281,161</u>
<u>New Jersey Department of Human Services:</u>							
New Jersey Supplemental Nutrition Assistance Program	N/A	N/A	9/27/11-12/31/11	1,045	925	925 *	1,045
Social Services for the Homeless	SH12014	7550-100-054-7550-072-LLLL-6030	1/1/12-12/31/12	221,855	189,247	189,247	193,392
Social Services for the Homeless	SH11014	7550-100-054-7550-072-LLLL-6030	1/1/11-12/31/11	221,855	221,855	28,021 *	10,000
PASP	12ALPN	7570-491-054-7570-006-LLLL-6130	1/1/12-12/31/12	259,702	224,193	224,193	226,828
PASP	11ALPN	7570-491-054-7570-006-LLLL-6130	1/1/11-12/31/11	395,735	395,735	36,096 *	
County Mental Health Board	N/A	7700-100-054-S820-029-LLLL-6130	1/1/10-12/31/12	6,000	2,096	2,430	
County Mental Health Board	N/A	7700-100-054-S820-029-LLLL-6130	1/1/09-12/31/12	6,000	6,000	1,084	
County Mental Health Board	N/A	7700-100-054-S820-029-LLLL-6130	1/1/08-12/31/12	6,000	6,000	81	
County Mental Health Board	N/A	7700-100-054-S820-029-LLLL-6130	1/1/07-12/31/12	7,475	7,475	3	
County Mental Health Board	N/A	7700-100-054-S820-029-LLLL-6130	1/1/06-12/31/12	6,000	6,000	81	
Work First New Jersey Program	TS13014	7550-100-054-7550-xxx-LLLL-6030	7/1/12-6/30/13	343,638	126,112	126,112	145,589
Work First New Jersey Program	TS12014	7550-100-054-7550-xxx-LLLL-6030	7/1/11-6/30/12	343,421	343,421	193,993	183,096
				<u>1,818,726</u>	<u>1,529,059</u>	<u>802,266</u>	<u>758,950</u>
<u>New Jersey Department of Children and Families:</u>							
ALPN/HSAC/YIP/Transportation	12ALPN	N/A	1/1/12-12/31/12	123,595	120,613	120,613	123,595
				<u>123,595</u>	<u>120,613</u>	<u>120,613</u>	<u>123,595</u>
<u>New Jersey Department of Treasury:</u>							
Higher Education Administration: P.L. 1971, c.12 Debt Service	N/A	xx-100-082-2155-016	1/1/12-12/31/12	1,141,598	1,141,598	1,141,598	1,141,598
				<u>1,141,598</u>	<u>1,141,598</u>	<u>1,141,598</u>	<u>1,141,598</u>
<u>New Jersey Department of Education:</u>							
Debt Service - Type I (Vo-Tech)	N/A	495-034-5120-075	8/1/12-5/30/13	136,669			62,928
Debt Service - Type I (Vo-Tech)	N/A	495-034-5120-075	8/1/11-5/30/12	118,565	118,565	118,565	70,415
				<u>255,234</u>	<u>118,565</u>	<u>118,565</u>	<u>133,343</u>

* Liquidation of prior year accounts payable and/or encumbrance payable.

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, 2012

State Grantor/Pass-Through Grantor/Program	Grant ID#	State Account Number	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
<u>Department of Health and Senior Services:</u>							
Area Plan Grant	12-1389-AAA	0x-100-04x-41xx-xxx-J004-6110	1/1/12-12/31/12	\$ 691,097	\$ 626,264	\$ 626,264	\$ 665,205
Area Plan Grant	11-1389-AAA	0x-100-04x-41xx-xxx-J004-6110	1/1/11-12/31/11	689,411	682,589	88,750	387,881
Area Plan Grant	10-1389-AAA	0x-100-04x-41xx-xxx-J004-6110	1/1/10-12/31/10	692,131	668,406	6	
Alcoholism and Drug Abuse	12-536-ADA-0	7700-760-054-4219-162-LDAS-6110	1/1/12-12/31/12	848,652	674,510	674,510	454,560
Alcoholism and Drug Abuse	11-536-ADA-0	7700-760-054-4219-001-LDAS-6110	1/1/11-12/31/11	812,215	812,215	97,728	307,050
County Right to Know Program	EPID-13-RTK-02L	100-046-4771-105-J002-6110	7/1/12-6/30/13	14,823	7,400	7,400	
County Right to Know Program	EPID-12-RTK-02L	100-046-4771-105-J002-6110	7/1/11-6/30/12	14,823	14,823	7,412	11,118
				<u>3,763,162</u>	<u>3,486,207</u>	<u>1,502,070</u>	<u>1,825,814</u>
<u>Department of State:</u>							
General Operating Support Grants	HC-GOS-2013-MC-00078	13-100-074-2540-105-6110	7/1/12-6/30/13	20,844			17,717
General Operating Support Grants	HC-GOS-2012-MC-00039	12-100-074-2540-105-6110	7/1/11-6/30/12	20,844	20,844	20,844	3,127
General Operating Support Grants	11HIST162AGO	11-100-074-2540-105-6110	7/1/10-6/30/12	20,868	20,868	933	
General Operating Support Grants	10HIST162AGO	10-100-074-2540-105-6110	7/1/09-6/30/12	18,127	18,127	300	
				<u>80,683</u>	<u>59,839</u>	<u>22,077</u>	<u>20,844</u>
<u>Department of Community Affairs</u>							
2012 Universal Service Fund-CWA Administration	2012-0229-000	2012-100-022-8030-B13-FCWA-6110	7/1/11-6/30/12	<u>3,760</u>			<u>3,760</u>
				<u>3,760</u>			<u>3,760</u>
<u>Department of Labor and Workforce Development:</u>							
Work First New Jersey Program TANF	N/A	4545-780-062-4545-005-N729-6140	7/1/12-6/30/13	694,232	117,199	117,199	77,594
Work First New Jersey Program TANF	N/A	4545-780-062-4545-005-N729-6140	7/1/11-6/30/12	577,901	547,341	481,459	539,401
Work First New Jersey Program TANF	N/A	4545-780-062-4545-005-N729-6140	7/1/10-6/30/12	654,836	654,836	43,337	114,185
Work First New Jersey Program EEI	N/A	4545-780-062-4545-005-N729-6140	7/1/12-6/30/13	19,796	4,515	4,515	
Work First New Jersey Program EEI	N/A	4545-780-062-4545-005-N729-6140	7/1/11-6/30/12	7,663	7,663	(2,914)	4,420
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		(1,949)
Work First New Jersey Program EEI	N/A	4545-780-062-4545-005-N729-6140	7/1/08-6/30/09	25,682	25,682		
Work First New Jersey Program EEI	N/A	4545-780-062-4545-005-N729-6140	7/1/07-6/30/08	10,809	10,809		
Work First New Jersey Program EEI	N/A	4545-780-062-4545-005-N729-6140	Prior Years		(5,826)		
Work First New Jersey Program GA FS	N/A	4545-780-062-4545-005-N729-6140	7/1/12-6/30/13	365,619	113,888	113,888	
Work First New Jersey Program GA FS	N/A	4545-780-062-4545-005-N729-6140	7/1/11-6/30/12	488,617	411,114	289,440	375,941
Work First New Jersey Program GA FS	N/A	4545-780-062-4545-005-N729-6140	7/1/10-6/30/12	419,124	419,124	6,027	5,571
Workforce Learning Link (WDP Supplemental)	N/A	4545-780-062-4545-005-N729-6140	7/1/12-6/30/13	119,000	55,201	55,201	76,000
Workforce Learning Link (WDP Supplemental)	N/A	4545-780-062-4545-005-N729-6140	7/1/11-6/30/12	174,000	174,000	82,173	119,000
Workforce Learning Link (WDP Supplemental)	N/A	4545-780-062-4545-005-N729-6140	7/1/10-6/30/12	175,965	175,965	9	
Workforce Development Program WDP	N/A	4545-780-062-4545-005-N729-6140	7/1/12-6/30/13	32,957	3,745	3,745	32,957
Workforce Development Program WDP	N/A	4545-780-062-4545-005-N729-6140	7/1/11-6/30/12	34,624	34,624	26,606	34,624
Interdepartmental Funds (WIB)	N/A	4545-780-062-4545-005-N729-6140	7/1/11-6/30/12	11,764	11,764	11,764	11,764
Interdepartmental Funds (WIB)	N/A	4545-780-062-4545-005-N729-6140	7/1/10-6/30/12	35,294	35,294	5,235	
				<u>3,859,134</u>	<u>2,808,189</u>	<u>1,237,684</u>	<u>1,389,508</u>
TOTAL STATE AWARDS				<u>\$ 26,085,449</u>	<u>\$ 22,857,304</u>	<u>\$ 8,380,421</u>	<u>\$ 8,765,426</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, 2012

A. GENERAL

The accompanying Schedules of Expenditures of Federal and State Awards present the activity of all federal and state award programs of the County of 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 \$805,408. 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 federal and state programs.

E. GREEN ACRES LOANS PAYABLE

At December 31, 2012, the County has \$342,206 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.

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

Independent Auditors' Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"), and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements - *regulatory basis* - of the various funds of the County of Morris (the "County") as of and for the years ended December 31, 2012 and 2011, and the related notes to the financial statements and have issued our report thereon dated April 5, 2013. These financial statements have been prepared in conformity with accounting principles prescribed by the Division, which is a basis of accounting other than accounting principles generally accepted in the United States of America. That qualified report also indicated that we did not audit the general fixed assets account group.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the County's financial statements are free from 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.

Purpose of this Report

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

Mount Arlington, New Jersey
April 5, 2013

NISIVOCIA LLP



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



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

Independent Auditors' Report

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

Report on Compliance for Each Major Federal and State Program

We have audited the County of Morris's (the "County's") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2012. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The County of Morris's financial statements include a portion of the operations of the Office of Temporary Assistance, which received \$6,430,743 in federal and state awards which is not included in the schedules of expenditures of federal and state awards for the year ended December 31, 2012. Our audit, described below, did not include the operations of the Office of Temporary Assistance because the component unit engaged auditors to perform an audit in accordance with OMB Circular A-133 and New Jersey OMB's Circular 04-04.

Management's Responsibility

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

Auditors' Responsibility

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

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

The Honorable Director and Members
of the Board of Chosen Freeholders
County of Morris
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Opinion on Each Major and Federal and State Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2012.

Report on Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and NJOMB 04-04, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of County's internal control over compliance.

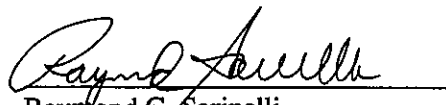
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

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

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

Mount Arlington, New Jersey
April 5, 2013

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, 2012

Summary of Auditors' Results:

- A qualified report was issued on the County's financial statements prepared in conformity with accounting principles prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, as the general fixed assets account group was not audited.
- 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 OMB's Circular 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 \$805,408.
- 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 OMB's Circular 04-04 were \$500,000.
- The County qualified as a "low-risk" auditee under the provisions of section 530 of the Circular for federal and state 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, 2012
(Continued)

Summary of Auditors' Results:

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

<u>Federal:</u>	<u>CFDA #</u>	<u>Program Disbursements</u>
U.S. Department of Health and Human Services: (Passed thru New Jersey Department of Health and Senior Services):		
Aging Cluster:		
Title III B	93.044	\$ 428,679
Title III C-1	93.045	471,339
Title III C-2	93.045	325,519
Nutrition Services Incentive Program	93.053	355,322
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	1,614,150
Urban Areas Security Initiative Grant Program	97.067	3,268,194
Federal Emergency Management Agency:		
Disaster Grants - Public Assistance	97.036	873,274
U.S. Department of Energy:		
ARRA - Energy Efficiency & Conservation Strategy Block Grant	81.128	1,714,461
 <u>State:</u>	 <u>State Account #</u>	 <u>Program Disbursements</u>
New Jersey Department of Law and Public Safety:		
NJ Juvenile Justice Commission	1500-100-066-1500-xxx-YSAC-6010	\$ 497,161
Department of Human Services:		
Work First New Jersey Program	7500-100-054-7550-xxx-LLLL-6030	320,105
New Jersey Department of Treasury:		
Higher Education Administration:		
P.L.1971, c.12 Debt Service	xx-100-082-2155-016	1,141,598
Department of Labor and Workforce Development:		
Work First New Jersey Program:		
Temporary Assistance for Needy Families	4545-780-062-4545-005-N729-6140	641,995
Early Employment Initiative	4545-780-062-4545-005-N729-6140	1,601
General Assistance/Food Stamps	4545-780-062-4545-005-N729-6140	409,355
Work First Learning Link (Workforce Development Program - Supplemental)	4545-780-062-4545-005-N729-6140	137,383
Workforce Development Program	4545-780-062-4545-005-N729-6140	30,351
Workforce Investment Board	4545-780-062-4545-005-N729-6140	16,999

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2012
(Continued)

Findings and Questioned Costs for Federal Awards:

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

Findings and Questioned Costs for State Awards:

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

COUNTY OF MORRIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2012

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, 2012. 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.

Internal Control

During our review of the Morris County Department of Human Services' (the "Department") internal control procedures relating to cash receipts and collections, we noted two cases where procedures needed to be strengthened, or were not being followed by the Department as described in their written cash policy.

It is recommended that the County evaluate its internal control procedures and policies relating to cash receipts and cash collections by outside departments and continually monitor outside departments' compliance with these procedures and policies on at least a rotating basis.

Management's Response

The County and the Morris County Department of Human Services will make every effort to monitor cash receipts and collection procedures at the outside departments on an annual rotating basis.

Single Audit

1. Reporting

- a.) Grant expenditure reports were not consistently filed in a timely manner for the MAPS (Paratransit) grant. It is recommended that every effort be made by the grant coordinator to ensure the applicable grant expenditure reports are filed in a timely manner.

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

- a) One 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 in-kind matches. It is recommended that each municipality submit sufficient supporting documentation for the 25% cash match and 75% in-kind match reported on the respective municipalities' 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 reports, 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)

3. Work First New Jersey (WFNJ) and Workforce Investment Act (WIA) Cluster

- a) During our review of the Work First New Jersey and the Workforce Investment Act, we noted that \$118,920 of Health Pathway grants were awarded through three county colleges (Warren County Community College, Sussex County Community College and County College of Morris). The related receipts and disbursements were not properly posted to the respective grants as of December 31, 2012. However, the accounting records were corrected in 2013. The County is in the process of amending the expenditure reports to submit to the State. It is recommended that monthly Work First New Jersey and Workforce Investment Act expenditure reports be reviewed by the Treasurer's Office.
- b) Upon further review of the Health Pathway grants, we noted that reimbursements from the three colleges submitted to the County Office of Employment and Training Services were not always deposited within forty-eight hours of receipt. This was due to the untimely turnover of these reimbursements from the County Office of Employment and Training Services to the Treasurer's Office. It is recommended that internal control procedures be implemented to ensure that all receipts collected by the grant coordinator be turned over to the Treasurer's Office in a timely manner to ensure compliance with statutory requirements.

4. Aging Cluster

- a) During our review of purchase orders for the Aging Cluster, we noted that the total amount for certain invoices and supporting documentation submitted by service providers were not calculated correctly. It is recommended the grant coordinator carefully review invoices and supporting documentation submitted by service providers to ensure mathematical accuracy prior to submission for payment.
- b) During our review of the Aging Cluster, we noted that the legal advertisement for the 2012 funding availability and need for service providers was not published. It is recommended that extra care be taken by the grant coordinator to ensure that Local Public Contract Law is followed.

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 45 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 2012, 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. The MAPS program contains two additional programs (Section 5311 and Section 5310) which include both Federal and State funding. The Executed Grant Contracts for these programs are not received in a timely manner which makes it difficult to finalize the MAPS grant reports to meet the grant filing deadlines. 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. Monthly WIA and WFNJ expenditure reports will be reviewed by the Treasurer's Office to ensure accuracy and agreement with accounting records and what is being reported to the State of New Jersey. The Grant Coordinator for the WIA and WFNJ programs will ensure that all cash receipts and checks are turned to the Treasurer's Office within 48 hours of receipt of funds. The Municipal Alliance grant coordinator will be hosting a workshop with all the sub-recipients to provide procedures manuals and training materials.

COUNTY OF MORRIS
COMMENTS AND RECOMMENDATIONS
(Continued)

Single Audit (Cont'd)

Management's Response (Cont'd)

The Grant Coordinator for the Aging Cluster will verify that all invoices and supporting documentation provided by the service provider for mathematical accuracy prior to submitting for payment and that all items pertaining to the legal advertisement for the funding availability and need or service providers will be in accordance with the Local Public Contracts Law. The County will continue to provide training on Single Audit requirements to staff members whose job responsibilities include grant coordination and management, and the County is planning additional training in the current year.

Corrective Action Plan

The prior year recommendations with respect to the timely submission of Municipal Alliance and ALPN quarterly expenditure reports; the reconciliation of quarterly ARRA§1512 reports and E-SNAPS quarterly performance reports (QPRs) with the accounting records and any related grant award notices; and the maintenance of supporting documentation for WIA cash drawdowns have been resolved in the current year. The prior year recommendation regarding individual municipalities' compliance with the Municipal Alliance Program's matching requirements has been partially resolved in the current year. The prior year recommendations with respect to the timely submission of MAPS (Paratransit) expenditure reports; the maintenance of supporting documentation for Municipal Alliance's cash match and in-kind match requirements; and the individual municipalities' compliance with the "Community Education and Awareness" guideline of the Municipal Alliance Program have not been resolved and are included in the current year recommendations.

COUNTY OF MORRIS
SUMMARY OF RECOMMENDATIONS

It is recommended that:

1. The County evaluate its internal control procedures and policies relating to cash receipts and cash collections by outside departments and continually monitor outside departments' compliance with these procedures and policies on at least a rotating basis.
2. Single Audit:

Reporting:

- a.) Every effort be made by the grant coordinator to ensure the applicable grant expenditure reports for the MAPS grant are filed in a timely manner.

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

- a.) Each municipality submit sufficient supporting documentation for the 25% cash match and 75% in-kind match reported on the respective municipalities' quarterly expenditure reports.
- b.) The grant coordinator take 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.".

Work First New Jersey (WFNJ) Cluster and Workforce Investment Act (WIA) Cluster

- a.) Monthly Work First New Jersey and Workforce Investment Act expenditure reports be reviewed by the Treasurer's Office.
- b.) Internal control procedures be implemented to ensure that all receipts collected by the grant coordinator be turned over to the Treasurer's Office in a timely manner to ensure compliance with statutory requirements.

Aging Cluster

- a.) The grant coordinator carefully review invoices and supporting documentation submitted by service providers to ensure mathematical accuracy prior to submission for payment.
- b.) Extra care be taken by the grant coordinator to ensure that Local Public Contract Law is followed.