

COUNTY OF MORRIS
REPORT OF AUDIT
2013

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, 2013 AND 2012**

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, 2013 and 2012, and the related notes to the financial statements, as listed in the 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 practices prescribed or permitted by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") to demonstrate compliance with the Division's regulatory basis of accounting, and the budget laws of New Jersey. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits 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, the financial statements are prepared by the County on the basis of accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting and the budget laws of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the 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 accordance with accounting principles generally accepted in the United States of America the financial position of each fund of the County as of December 31, 2013 and 2012, or the changes in financial position where applicable, 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 practices prescribed or permitted 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, 2013 and 2012 financial statements of the matter described in the *Basis for Qualified Opinion* paragraph, the financial statements 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, 2013 and 2012, 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 accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting and the budget laws of New Jersey, as described in Note 1.

Other Matters

Supplementary Information

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

The Honorable Director and Members
of the Board of Chosen Freeholders
County of Morris
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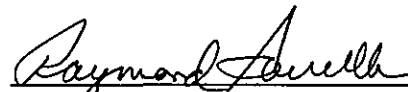
The supplementary data schedules and the schedules of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the various fund financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the various fund financial statements or to the various fund 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 March 26, 2014 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
March 26, 2014

NISIVOCCIA LLP



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

COUNTY OF MORRIS

2013

CURRENT FUND

COUNTY OF MORRIS

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A

CURRENT FUND
BALANCE SHEET - REGULATORY BASIS

ASSETS	Ref.	December 31,		LIABILITIES, RESERVES AND FUND BALANCE	Ref.	December 31,	
		2013	2012			2013	2012
General Fund:				General Fund:			
Cash and Cash Equivalents		\$ 94,619,171	\$ 91,649,703	Appropriation Reserves	A-3, A-7	\$ 20,296,631	\$ 25,611,284
Investments		1,200,000	1,200,000	Reserve for Encumbrances	A-3, A-8	8,654,950	7,544,635
				Accounts Payable	A-3, A-7	5,544,786	4,544,341
				Contracts Payable	A-8	5,483,321	5,817,492
				Due to Boonton/Dover-Tower Rental	A-4	45,451	44,127
				Due to State of New Jersey	A-9		800,000
	A-4	95,819,171	92,849,703			40,025,139	44,361,879
Receivables and Other Assets with Full Reserves:				Reserves for Receivables and Other Assets	A	4,604,233	3,998,350
Morris County Vo-Tech Receivable	A-1		400,000				
Added and Omitted Taxes Receivable	A-5	773,911	312,640				
Revenue Accounts Receivable	A-6	911,443	631,124				
Revolving Fund - Prosecutor		35,000	35,000				
Due from Grant Fund	A	2,883,879	2,619,586	Fund Balance	A-1	55,794,032	48,487,824
	A	4,604,233	3,998,350				
		100,423,404	96,848,053			100,423,404	96,848,053
Grant Fund:				Grant Fund:			
Cash and Cash Equivalents	A-10	234,880	1,192,371	Due to General Fund	A	2,883,879	2,619,586
Federal and State Grants Receivable	A-11	31,783,861	31,044,243	Reserve for Encumbrances	A-12	11,706,803	10,263,282
Due from Capital Fund	C		113,001	Appropriated Reserves	A-12	17,378,884	19,453,939
				Unappropriated Reserves	A-13	49,175	12,808
				Unallocated Receipts	A-14		
		32,018,741	32,349,615			32,018,741	32,349,615
		\$ 132,442,145	\$ 129,197,668			\$ 132,442,145	\$ 129,197,668

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

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

		Year Ended December 31,	
	Ref.	2013	2012
REVENUE AND OTHER INCOME REALIZED:			
Fund Balance Utilized	A-2	\$ 21,000,000	\$ 21,200,000
Miscellaneous Revenue Anticipated	A-2	103,302,741	102,627,994
Receipts from Current Taxes	A-2	217,903,030	217,917,846
Non-Budgeted Revenue	A-2	6,058,889	5,329,042
		348,264,660	347,074,882
Other Credits to Income:			
Unexpended Balances of			
Appropriation Reserves	A-7	16,043,389	20,134,067
Prior Year Morris County Vo-Tech			
Receivable Returned	A-4	400,000	800,000
Interfunds Returned	A-4	2,619,586	1,978,997
Cancellation of Contracts Payable	A-8	236,088	15,870
		367,563,723	370,003,816
TOTAL INCOME			
EXPENDITURES:			
Budgeted Appropriations:			
Operations	A-3	274,324,765	277,250,973
Capital Improvements	A-3	1,600,000	1,350,000
Debt Service	A-3	38,241,141	37,568,680
Deferred Charges and Statutory			
Expenditures	A-3	22,198,481	22,780,059
Advance to Morris County Vo-Tech	A, A-4		400,000
Refund Prior Year Revenues	A-4	9,249	1,085
Interfunds Advanced	A-4	2,883,879	2,619,586
		339,257,515	341,970,383
TOTAL EXPENDITURES			
EXCESS OF REVENUE OVER EXPENDITURES		28,306,208	28,033,433
FUND BALANCE:			
Balance, Beginning of Year	A	48,487,824	41,654,391
		76,794,032	69,687,824
Less: Utilized as Anticipated Revenue	A-2	21,000,000	21,200,000
Balance, End of Year	A	\$ 55,794,032	\$ 48,487,824

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

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013

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A-2
Sheet 1

	Ref.	Anticipated Budget			Realized	Excess or (Deficit)
		Budgeted	Amendments	Amended		
FUND BALANCE UTILIZED	A-1	\$ 21,000,000	\$	\$ 21,000,000	\$ 21,000,000	\$
MISCELLANEOUS REVENUES:						
Local Revenue:						
County Clerk	A-6	6,436,125		6,436,125	8,377,001	1,940,876
Surrogate	A-6	359,504		359,504	365,759	6,255
Sheriff	A-6	338,030		338,030	385,027	46,997
Emergency Dispatching	A-6	3,600,000		3,600,000	3,895,884	295,884
Medical Examiner	A-6	445,000		445,000	469,681	24,681
Rental of County Owned Property	A-6	375,000		375,000	369,808	(5,192)
Management Information Systems Services	A-6	65,000		65,000	54,287	(10,713)
Book Fines-Library	A-6	41,000		41,000	41,094	94
Planning & Development - GIS Receipts	A-6				10,085	10,085
Peer Grouping	A-6	1,295,000		1,295,000	3,319,375	2,024,375
Fees for Morris County Public Safety Training Academy	A-6	250,000		250,000	371,796	121,796
Human Services-Youth Center/Shelter	A-6	1,060,000		1,060,000	1,077,235	17,235
Local Health Services	A-6	85,000		85,000	70,552	(14,448)
Housing of Federal and State Inmates	A-6	60,000		60,000	74,731	14,731
Public Works	A-6	600,000		600,000	754,091	154,091
Increased Fees as a result of Chapter 370:						
County Clerk	A-6	1,563,875		1,563,875	1,534,846	(29,029)
Surrogate	A-6	270,496		270,496	274,319	3,823
Sheriff	A-6	181,970		181,970	210,444	28,474
Subtotal Local Revenues		17,026,000		17,026,000	21,656,015	4,630,015
State Aid:						
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-6	1,438,286		1,438,286	1,438,286	
Permanent Disability - Patients in County Institutions (N.J.S. 44:7-38 et seq.)	A-6	19,800,000		19,800,000	21,278,742	1,478,742
Juvenile Justice - SFEA Funds	A-6				60,750	60,750
Social Services - State and Federal Share	A-6	7,175,200		7,175,200	8,030,339	855,139
NJ Ease Phase II	A-6	150,000		150,000	419,160	269,160
Vo-Tech State Aid Debt Service	A-6	136,669		136,669	136,669	
NJ Reimbursement of Special Election -Board of Elections	A-6		736,600	736,600		(736,600)
NJ Reimbursement of Special Election -Superintendent of Elections	A-6		473,800	473,800		(473,800)
NJ Reimbursement of Special Election -County Clerks Elections	A-6		452,700	452,700		(452,700)
Subtotal State Aid		28,700,155	1,663,100	30,363,255	31,363,946	1,000,691
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	1,375,656		1,375,656	1,375,656	
Supplemental Social Security Income	A-6	446,079		446,079	446,079	
Psychiatric Facilities (c.73, P.L. 1990):						
Maintenance of Patients in State						
Institutions for Mental Diseases	A-6	4,213,790		4,213,790	4,213,791	1
Maintenance of Patients in State						
Institutions for Developmental Disabilities	A-6	11,177,880		11,177,880	11,177,880	
Board of County Patients in State and Other Institutions	A-6	117,589		117,589	202,717	85,128
UMDNJ	A-6	1,789		1,789	1,789	
Subtotal State Assumption of Costs		17,332,783		17,332,783	17,417,912	85,129

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

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013

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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	\$ 2,888,241	\$ 671,422
Bio-Terrorism and Public Health Emergency Grant	A-6		365,317	365,317	365,317	
New Jersey Department of the Treasury						
NJ Governor's Council on Alcoholism and Drug Abuse	A-6		720,524	720,524	720,524	
New Jersey Department of Community Affairs:						
LIHEAP-CWA	A-6		6,464	6,464	6,464	
Emergency Food & Shelter	A-6		12,000	12,000	12,000	
2013 Universal Service Fund- CWA Administration	A-6		4,310	4,310	4,310	
New Jersey Department of Children and Families:						
ALPN	A-6	104,457	19,138	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	114,259	336,114	336,114	
Chapter 51 - Alcoholism and Drug Abuse	A-6		857,836	857,836	857,836	
PASP	A-6		45,166	45,166	45,166	
NJ Supplemental Nutrition Program	A-6		38,200	38,200	38,200	
Area Plan Grant - Sandy Disaster Meals	A-6		44,291	44,291		(44,291)
NACCHO Grant (National Association of County and City Health)	A-6		4,000	4,000	4,000	
Sandy Emergency Shelf Stable Meals - SSBG	A-6		41,782	41,782	41,782	
Sandy Residential Maintenance - SSBG	A-6		104,607	104,607	104,607	
U.S. Department of Housing and Urban Development:						
Homeless Prevention - ESG	A-6		54,406	54,406	54,406	
Shelter Plus Care Grant	A-6		88,560	88,560	88,560	
New Jersey Department of Law and Public Safety:						
Insurance Fraud Reimbursement Program	A-6	250,000		250,000	250,000	
Law Enforcement Officers Training and Equipment Fund	A-6	1,475	3,208	4,683	4,683	
Victim Assistance Program	A-6	161,572	19,948	181,520	181,520	
Drug Recognition Expert Call Out and Assistance Program	A-6		47,375	47,375	47,375	
Megan's Law & Local Law Enforcement (LLE)	A-6	10,888		10,888	10,888	
UASI (Urban Areas Security Initiative)	A-6		2,583,499	2,583,499	2,583,499	
Juvenile Accountability	A-6		13,259	13,259	13,259	
Project Lifesaver Program/Private Contribution	A-6		5,866	5,866	5,866	
Paul Coverdell Program	A-6		1,950	1,950	1,950	
Multi-Jurisdictional Narcotics Task Force	A-6		55,566	55,566	55,566	
DWI Enforcement Grant	A-6		20,000	20,000	20,000	
Safe Communities Construction	A-6		92,000	92,000	92,000	
SART/SANE Program	A-6		71,905	71,905	71,905	
U.S. Department of Justice:						
State Criminal Alien Assistance Program (SCAAP)	A-6		282,927	282,927	282,927	
New Jersey Office of Homeland Security:						
Homeland Security	A-6		316,788	316,788	316,788	
New Jersey Department of Environmental Protection:						
CEHA Grant	A-6		106,760	106,760	106,760	
New Jersey Department of Labor and Workforce Development:						
Workforce Investment Act	A-6		3,982,188	3,982,188	3,982,188	
Work First New Jersey	A-6		1,346,424	1,346,424	1,346,424	
Smart Step Program	A-6		4,013	4,013	4,013	
New Jersey Department of Transportation:						
MAPS (Senior Citizens and Disabled Residents)	A-6	1,212,239		1,212,239	1,212,239	

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

COUNTY OF MORRIS

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Sheet 3

CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013

	Ref.	Anticipated			Realized	Excess or (Deficit)
		Budgeted	Budget Amendments	Amended		
Public and Private Revenues Offset with Appropriations:						
New Jersey Department of Transportation (continued)						
Non-Urbanized Area Formula Program (Section 5311)	A-6	\$	\$ 253,063	\$ 253,063	\$ 253,063	\$
Job Access: Reverse Commute Grant (JARC)	A-6	69,900	100,619	170,519	170,519	
Annual Transportation Program (2013)	A-6		4,035,200	4,035,200	4,035,200	
Berkshire Valley Rd/Rockaway River STP-C00S(242)	A-6		2,923,844	2,923,844	2,923,844	
Union School House Rd/North Branch Raritan River STP-C00S(337)	A-6		2,350,320	2,350,320	2,350,320	
Ridgedale Ave/Whippany River Bridge 1400-121	A-6		1,000,000	1,000,000	1,000,000	
Kenvil Team Track Expansion	A-6		349,133	349,133	349,133	
Newburgh Rd Bridge/Musconetcong River STP-C00S(211)	A-6		320,420	320,420	320,420	
Other Miscellaneous Programs:						
General Operating Support (HC)	A-6		18,684	18,684	18,684	
Subtotal Public and Private Revenues		<u>4,249,205</u>	<u>23,677,381</u>	<u>27,926,586</u>	<u>28,553,717</u>	<u>627,131</u>
Other Special Items:						
Capital Fund Balance	A-6	2,837		2,837	2,837	
School Board Elections	A-6	265,000		265,000	89,420	(175,580)
Interest Income - Social Services	A-6	1,000		1,000	1,924	924
Motor Vehicle Fines - Dedicated Fund	A-6	3,500,000		3,500,000	3,120,968	(379,032)
Weights & Measures - Dedicated Fund	A-6	1,109,680		1,109,680	1,096,002	(13,678)
Subtotal Other Special Items		<u>4,878,517</u>		<u>4,878,517</u>	<u>4,311,151</u>	<u>(567,366)</u>
TOTAL MISCELLANEOUS REVENUES	A-1,A-6	72,186,660	25,340,481	97,527,141	103,302,741	5,775,600
AMOUNT TO BE RAISED BY TAXATION - County Purpose Tax	A-1,A-4	<u>217,903,030</u>		<u>217,903,030</u>	<u>217,903,030</u>	
TOTAL GENERAL REVENUES		<u>\$ 311,089,690</u>	<u>\$ 25,340,481</u>	<u>\$ 336,430,171</u>	<u>\$ 342,205,771</u>	<u>\$ 5,775,600</u>
NON-BUDGET REVENUES:						
Miscellaneous Revenues Not Anticipated	A-1,A-4				6,058,889	
					<u>\$ 348,264,660</u>	
	Ref.	A-3	A-3	A-3		
ANALYSIS OF NON-BUDGET REVENUE - MISCELLANEOUS						
REVENUE NOT ANTICIPATED:						
Added and Omitted Taxes	A-5				\$ 553,487	
Bail Forfeiture					90,685	
Excise Tax					745,038	
Interest Income					691,256	
Title IV-D Sheriff					43,461	
Grant Fund Cleanup Items					39,907	
Cancellation of Federal and State Grant Receivables	A-15				27,740	
Prior Year Appropriation Refund					51,914	
Other Items of Miscellaneous Revenue					3,815,401	
					<u>\$ 6,058,889</u>	

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
GENERAL GOVERNMENT						
County Administrator						
Salaries and Wages	\$ 1,059,175	\$ 1,059,175	\$ 1,044,630	\$ 90,036	\$ 14,545	\$
Other Expenses	200,165	200,165	105,557		4,572	
Personnel						
Salaries and Wages	380,475	385,475	365,604		19,871	
Other Expenses	382,976	382,976	333,540	14,014	35,422	
Board of Chosen Freeholders						
Salaries and Wages	343,180	348,180	335,423		12,757	
Other Expenses	544,747	594,747	527,400	8,818	58,529	
County Clerk						
Salaries and Wages	1,696,795	1,691,795	1,637,325		54,470	
Other Expenses	220,600	220,600	144,966	15,373	60,261	
Elections						
Salaries and Wages	1,106,825	1,295,725	1,032,222		263,503	
Other Expenses	2,000,835	3,475,035	2,944,798	185,100	345,137	
Department of Finance						
Salaries and Wages	1,562,920	1,567,920	1,544,488	1,022	22,410	
Other Expenses	404,810	404,810	349,058	19,376	36,376	
Annual Audit	145,600	145,600		120,600	25,000	
Information Technology Division						
Salaries and Wages	2,490,370	2,410,370	2,329,711		80,659	
Other Expenses	748,420	748,420	593,995	81,524	72,901	
Board of Taxation						
Salaries and Wages	169,145	171,145	169,444		1,701	
Other Expenses	52,180	52,180	46,510	509	5,161	
County Counsel						
Salaries and Wages	284,415	289,415	283,406		6,009	
Other Expenses	507,000	607,000	493,345	10,727	102,928	
County Surrogate						
Salaries and Wages	770,790	775,790	763,354	673	11,763	
Other Expenses	55,992	55,992	46,051	8,567	1,374	

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

COUNTY OF MORRIS

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Sheet 2

CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
GENERAL GOVERNMENT (continued)						
Engineering						
Salaries and Wages	\$ 1,343,830	\$ 1,348,830	\$ 1,333,356		\$ 15,474	\$
Other Expenses	92,675	92,675	42,365	3,904	46,406	
Economic Development						
Salaries and Wages	1,871,775	1,871,775	1,822,447		49,328	
Other Expenses	282,320	282,320	49,272	55	232,993	
Heritage Commission						
Salaries and Wages	56,780	56,780	51,754		5,026	
Other Expenses	27,855	27,855	10,889	2,625	14,341	
TOTAL GENERAL GOVERNMENT	18,802,650	20,562,750	18,400,910	562,923	1,598,917	
CODE ENFORCEMENT & ADMINISTRATION						
Weights & Measures						
Salaries and Wages	785,680	785,680	783,734		1,946	
Other Expenses	324,000	324,000	282,362	915	40,723	
TOTAL CODE ENFORCEMENT & ADMINISTRATION	1,109,680	1,109,680	1,066,096	915	42,669	
INSURANCE						
Liability Insurance	2,700,000	2,700,000	2,584,100		115,900	
Workers Compensation Insurance	1,400,000	1,400,000	1,281,658		118,342	
Group Insurance for Employees	33,009,000	33,009,000	28,074,419	68,062	4,866,519	
Health Benefits Waiver	355,000	355,000	311,254		43,746	
TOTAL INSURANCE	37,464,000	37,464,000	32,251,431	68,062	5,144,507	
PUBLIC SAFETY						
Emergency Management						
Salaries and Wages	5,335,785	5,225,785	4,634,782		591,003	
Other Expenses	1,424,563	1,474,563	1,101,352	333,453	39,758	
Medical Examiner						
Salaries and Wages	736,415	736,415	709,510		26,905	
Other Expenses	128,850	128,850	90,196	27,099	11,555	
Sheriff's Office						
Salaries and Wages	9,161,340	9,161,340	9,148,701		12,639	
Other Expenses	570,940	770,940	387,626	278,715	104,599	

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

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
PUBLIC SAFETY (continued)						
Prosecutor's Office						
Salaries and Wages	\$ 13,196,565	\$ 13,096,565	\$ 11,200,819	\$ 145	\$ 1,895,601	\$
Other Expenses	509,740	509,740	471,826	37,754	160	
Jail						
Salaries and Wages	16,466,565	16,266,565	15,914,961		351,604	
Other Expenses	2,260,050	2,260,050	1,638,531	476,009	145,510	
Youth Center						
Salaries and Wages	2,028,105	2,028,105	1,850,423		177,682	
Other Expenses	218,847	218,847	134,904	74,823	9,120	
TOTAL PUBLIC SAFETY	52,037,765	51,877,765	47,283,631	1,227,998	3,366,136	
PUBLIC WORKS						
Road Repairs						
Salaries and Wages	3,264,820	3,264,820	2,913,188		351,632	
Other Expenses	2,999,075	2,999,075	1,726,937	686,102	586,036	
Bridges & Culverts						
Salaries and Wages	1,126,485	1,126,485	1,081,874		44,611	
Other Expenses	88,110	88,110	54,905	6,498	26,707	
Shade Tree Commission						
Salaries and Wages	694,300	692,300	634,654		57,646	
Other Expenses	32,625	32,625	14,272	682	17,671	
Buildings & Grounds						
Salaries and Wages	3,279,680	3,214,680	3,057,691		156,989	
Other Expenses	1,803,500	1,928,500	1,396,736	448,298	83,466	
Motor Service Center						
Salaries and Wages	1,861,280	1,846,280	1,699,724		146,556	
Other Expenses	888,550	888,550	717,146	57,134	114,270	

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
PUBLIC WORKS (continued)						
Mosquito Extermination Commission (R.S. 26:9-13, et. Seq.)	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$	\$	\$
TOTAL PUBLIC WORKS	18,038,425	18,081,425	15,297,127	1,198,714	1,585,584	
HEALTH AND WELFARE						
Department of Health Management						
Salaries and Wages	309,864	309,864	276,602		33,262	
Other Expenses	218,025	218,025	137,455	61,794	18,776	
Department of Human Services Planning						
Salaries and Wages	1,916,740	1,916,740	1,688,876		227,864	
Other Expenses	335,033	335,033	210,527	92,984	31,522	
Office on Aging						
Salaries and Wages	955,052	955,052	859,639		95,413	
Other Expenses	130,062	130,062	64,008		66,054	
Grants in Aid	2,795,153	2,795,153	2,190,488	604,665		
Seniors, Disabled & Veterans						
Salaries and Wages	136,240	136,240	85,715		50,525	
Other Expenses	388,175	388,175	198,076	142,746	47,353	
Morristown Memorial Hospital -SCS	89,144	89,144	66,849	22,295		
County Board of Social Services						
Salaries and Wages	7,487,175	7,487,175	7,212,285		274,890	
Other Expenses	4,838,973	4,838,973	3,717,852	151,463	969,658	
Maintenance of Patients in State Institutions						
For Mental Diseases						
Local Share	1,821,793	1,821,793	1,821,793			
State Share	4,152,111	4,152,111	4,152,111			
County Psych Patients in County Hospitals	955,000	955,000	41,170		913,830	

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
HEALTH AND WELFARE (continued)						
Morris View Nursing Home						
Salaries & Wages	\$ 14,384,967	\$ 14,384,967	\$ 12,509,567	\$ 503,669	\$ 1,371,731	\$
Other Expenses	14,566,028	14,566,028	11,552,866	2,535,409	477,753	
Division of Youth and Family Services	1,375,656	1,375,656	1,375,656			
Assistance for SSI Recipients	446,079	446,079	446,079			
Assistance Dep Child: Local Share	118,514	118,514	118,514			
County Adjuster						
Salaries & Wages	161,520	181,520	175,578	653	5,289	
Other Expenses	8,380	8,380	6,897	1,422	61	
Maintenance of Patients in State Institutions for Developmental Disabilities	11,177,880	11,177,880	11,177,880			
Dental Clinic (R.S. 44:5)	5,000	5,000	1,320		3,680	
TOTAL HEALTH & WELFARE	68,772,564	68,792,564	60,087,803	4,117,100	4,587,661	
PARKS & RECREATION						
Park Commission (R.S. 40:37-95)	13,675,000	13,675,000	13,675,000			
TOTAL PARKS & RECREATION	13,675,000	13,675,000	13,675,000			
EDUCATIONAL						
County Library Services						
Salaries & Wages	3,070,460	3,070,460	2,949,602		120,858	
Other Expenses	586,882	586,882	465,484	38,639	82,759	
Office of County Superintendent of Schools						
Salaries & Wages	150,700	150,700	147,244		3,456	
Other Expenses	12,950	12,950	9,153	971	2,826	
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 - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
EDUCATIONAL (continued)						
County Extension Service						
Salaries & Wages	\$ 256,765	\$ 256,765	\$ 223,113		\$ 33,652	\$
Other Expenses	58,650	58,650	37,223	14,843	6,584	
Reimbursement for Residents Attending Out of County Two Year College (N.J.S. 18A:64A-23)	90,000	90,000	60,086		29,914	
Vocational Schools	6,248,095	6,248,095	6,248,095			
Aid to Museums (R.S. 40:23-6.22)	21,600	21,600	21,600			
Morris County Public Safety Training Academy						
Salaries & Wages	677,605	677,605	640,106		37,499	
Other Expenses	152,793	152,793	119,505	4,916	28,372	
TOTAL EDUCATIONAL	22,926,500	22,926,500	22,521,211	59,369	345,920	
OTHER COMMON OPERATING FUNCTIONS						
Salary Adjustment	800,000	800,000			800,000	
TOTAL OTHER COMMON OPERATING FUNCTIONS	800,000	800,000			800,000	
UTILITY EXPENSES & BULK PURCHASES						
Utilities	6,600,000	6,600,000	4,592,348	338,194	1,669,458	
TOTAL UTILITY EXPENSES & BULK PURCHASES	6,600,000	6,600,000	4,592,348	338,194	1,669,458	
SUBTOTAL OPERATIONS	240,226,584	241,889,684	215,175,557	7,573,275	19,140,852	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES						
New Jersey Department of Health & Senior Services						
Title III Nutrition Program						
Salaries & Wages	1,493,385	1,493,385	1,431,289		62,096	
Other Expenses	2,974,840	2,974,840	2,153,001	757,221	64,618	
Area Plan Grant - Title IIIB, IIIC1, and IIIC2	868,688	912,979	702,099	160,389	50,491	
Bio Terrorism and Public Health Emergency Grant		365,317	365,317			
New Jersey Department of Community Affairs:						
LIHEAP -CWA		6,464	6,464			
Emergency Food & Shelter		12,000	12,000			
2013 Universal Service Fund - CWA Administration		4,310	4,310			

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

COUNTY OF MORRIS

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Sheet 7

CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013

	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	\$ 50,000	\$ 770,524	\$ 770,524		\$	\$
New Jersey Department of Children and Families						
ALPN	921,681	940,819	777,176	163,624	19	
New Jersey Department of Human Services						
REACH Program, F1PZN		343,638	343,638			
Social Services for the Homeless, H1PZN	221,855	336,114	336,114			
NACCHO Grant (National Association of County and City Health)		4,000	4,000			
Sandy Emergency Shelf Stable Meals-SSBG		41,782	41,782			
Sandy Residential Maintenance - SSBG		104,607	104,607			
Chapter 51 - Alcoholism and Drug Abuse	13,000	870,836	870,621		215	
PASP		45,166	45,166			
NJ Supplemental Nutrition Program		38,200	38,200			
U.S. Department of Housing and Urban Development						
Homeless Prevention- ESG		54,406	54,406			
Shelter Plus Care Grant		88,560	88,560			
New Jersey Department of Law & Public Safety						
Insurance Fraud Reimbursement Program	250,000	250,000	250,000			
Juvenile Accountability Block Grant		13,259	13,259			
State/Community Partnership Grant		507,924	507,924			
UASI-Urban Areas Security Initiative		2,583,499	2,583,499			
Law Enforcement Officers Training and Equipment Fund	1,475	4,683	4,683			
Drug Recognition Expert Call Out and Assistance Program		47,375	47,375			
Project Lifesaver Program/Private Contribution		5,866	5,866			
Safe Communities Construction		92,000	92,000			
Multi-Jurisdictional Narcotics Task Force		55,566	55,566			
Paul Coverdell FS Improvement Grant		1,950	1,950			
Victim Assistance Program	201,965	221,913	221,913			
DWI Enforcement Grant		20,000	20,000			
SART/SANE Program		71,905	71,905			
Megan's Law and LLE	10,888	10,888	10,888			
New Jersey Office of Homeland Security						
Homeland Security		316,788	316,788			
New Jersey Department of Labor and Workforce Development						
Workforce Investment Act		3,982,188	3,982,188			
Work First New Jersey		1,346,424	1,346,424			
Smart Step Program		4,013	4,013			
U.S. Department of Justice						
State Criminal Alien Assistance Program (SCAAP)		282,927	282,927			

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

COUNTY OF MORRIS

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Sheet 8

CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013

		Appropriations		Expended			
		Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	Canceled
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (continued)							
New Jersey Department of Transportation							
MAPS (Senior Citizen and Disabled Residents)		\$ 1,650,023	\$ 1,650,023	\$ 1,650,023	\$	\$	\$
Non-Urbanized Area Formula Program (Section 5311)			253,063	253,063			
Job Access: Reverse Commute Grant (JARC)		69,900	170,519	170,519			
Annual Transportation Program (2013)-County Aid			4,035,200	4,035,200			
Berkshire Valley/Rockaway River STP-C00S(242)			2,923,844	2,923,844			
Union School House Rd/North Branch Raritan River STP-C00S(337)			2,350,320	2,350,320			
Ridgedale Ave/Whippany River Bridge 1400-121			1,000,000	1,000,000			
Kenvil Team Track Expansion			349,133	349,133			
Newburgh Rd Brdg/Musconetcong River STP-C00S(211)			320,420	320,420			
New Jersey Department of Environmental Protection							
CEHA Grant			106,760	106,760			
Other Miscellaneous Grants							
General Operating Support (HC)			18,684	18,684			
TOTAL PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUES		8,727,700	32,405,081	31,146,408	1,081,234	177,439	
TOTAL OPERATIONS		248,954,284	274,294,765	246,321,965	8,654,509	19,318,291	
CONTINGENT		30,000	30,000			30,000	
TOTAL OPERATIONS INCLUDING CONTINGENT		248,984,284	274,324,765	246,321,965	8,654,509	19,348,291	
CAPITAL IMPROVEMENTS							
Capital Improvement Fund		1,600,000	1,600,000	1,600,000			
TOTAL CAPITAL IMPROVEMENTS		1,600,000	1,600,000	1,600,000			

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

COUNTY OF MORRIS

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Sheet 9

CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2013

		Appropriations		Expended			Unexpended
		Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	Balance Canceled
DEBT SERVICE							
Payment of Bond Principal							
Park Bonds		\$ 2,712,000	\$ 2,712,000	\$ 2,712,000	\$	\$	\$
County College		2,145,000	2,145,000	2,145,000			
Other Bonds		25,430,000	25,430,000	25,430,000			
Interest on Bonds							
Park Bonds		405,265	405,265	405,264			1
County College		820,000	820,000	819,999			1
Other Bonds		5,336,295	5,336,295	5,336,291			4
Capital Lease Obligation							
Principal		535,000	535,000	535,000			
Interest		688,365	688,365	688,361			4
Note Interest							
Green Acres Trust Loan Program							
Principal and Interest		170,000	170,000	169,226			774
State of NJ DEP Loan Payments		65,000	65,000				65,000
TOTAL DEBT SERVICE	A-1	<u>38,306,925</u>	<u>38,306,925</u>	<u>38,241,141</u>			<u>65,784</u>
DEFERRED CHARGES & STATUTORY EXPENDITURES							
Contribution to:							
Public Employees Retirement System		8,894,882	8,894,882	8,894,882			
Social Security System		6,700,000	6,700,000	5,799,428		900,572	
Defined Contribution Retirement Plan		60,000	60,000	15,612		44,388	
Detective Pension Fund		39,000	39,000	35,620		3,380	
Police & Firemen's Retirement System		5,779,599	5,779,599	5,779,599			
Unemployment Insurance		725,000	725,000	725,000			
TOTAL DEFERRED CHARGES & STATUTORY EXPENDITURES	A-1	<u>22,198,481</u>	<u>22,198,481</u>	<u>21,250,141</u>		<u>948,340</u>	
TOTAL GENERAL APPROPRIATIONS		<u>\$ 311,089,690</u>	<u>\$ 336,430,171</u>	<u>\$ 307,413,247</u>	<u>\$ 8,654,509</u>	<u>\$ 20,296,631</u>	<u>\$ 65,784</u>
				A		A	
Budget as Adopted	A-2	\$	311,089,690				
Amendments per N.J.S.A. 40A:4-87	A-2		<u>25,340,481</u>				
	A-2		<u>\$ 336,430,171</u>				
Cash Disbursed	A-4			\$	301,868,461		
Accounts Payable	A				<u>5,544,786</u>		
					<u>\$ 307,413,247</u>		

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

COUNTY OF MORRIS

2013

TRUST FUND

COUNTY OF MORRIS

TRUST FUND
BALANCE SHEET - REGULATORY BASIS

ASSETS				LIABILITIES AND RESERVES			
	Ref.	December 31, 2013	2012		Ref.	December 31, 2013	2012
REGULAR FUND:				REGULAR FUND:			
Cash		\$ 9,281,555	\$ 9,233,195	Reserve for Trust Funds	B-1	\$ 3,051,758	\$ 3,320,495
Investments		500,000	500,000	Due to Local Government Units	B-1	6,709,319	6,366,018
	B-1	9,781,555	9,733,195	Community Development:			
				Block Grant Appropriations	B-7	841,603	823,224
Federal Grant Funds Receivable	B-5	2,642,387	2,685,862	Local Home Trust Appropriations	B-9	194,982	230,511
Local Home Trust Funds Receivable	B-6	1,449,135	1,636,080	Contracts Payable:			
				Community Development Block Grant	B-8	1,682,027	1,688,521
				Emergency Shelter Grant	B-8	139,235	218,786
				Local Home Trust	B-10	1,254,153	1,407,582
		<u>13,873,077</u>	<u>14,055,137</u>			<u>13,873,077</u>	<u>14,055,137</u>
DEDICATED FUND:				DEDICATED FUND:			
Cash		101,702,938	92,224,102	Reserve for Dedicated Funds	B-2	111,702,938	117,224,102
Investments		10,000,000	25,000,000	Reserve for Added and Omitted Taxes	B-11	37,739	21,208
	B-2	111,702,938	117,224,102				
Added and Omitted Taxes Receivable	B-11	37,739	21,208				
		<u>111,740,677</u>	<u>117,245,310</u>			<u>111,740,677</u>	<u>117,245,310</u>
REVOLVING FUND:				REVOLVING FUND:			
Cash		2,111,749	1,634,338	Reserve for Revolving Fund		2,111,749	1,634,338
	B-3	2,111,749	1,634,338		B-3	2,111,749	1,634,338
ROAD OPENING DEPOSITS:				ROAD OPENING DEPOSITS:			
Cash	B-4	2,493,423	2,195,411	Reserve for Road Opening Deposits		2,493,423	2,195,411
		<u>\$ 130,218,926</u>	<u>\$ 135,130,196</u>			<u>\$ 130,218,926</u>	<u>\$ 135,130,196</u>

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

COUNTY OF MORRIS

2013

CAPITAL FUND

COUNTY OF MORRIS

CAPITAL FUND
BALANCE SHEET - REGULATORY BASIS

ASSETS

	Ref.	December 31,	
		2013	2012
GENERAL CAPITAL:			
Cash and Cash Equivalents		\$ 31,187,431	\$ 43,242,802
Investments			
	C-2,C-3	31,187,431	43,242,802
Deferred Charges to Future Taxation:			
Funded	C-5	205,792,201	211,517,000
Unfunded	C-6	40,737,969	47,027,921
Federal/State Grants Receivable	C-17		155,360
		<u>277,717,601</u>	<u>301,943,083</u>
PARK CAPITAL:			
Cash and Cash Equivalents		967,588	1,525,353
Investments			
	C-2,C-4	967,588	1,525,353
Deferred Charges to Future Taxation:			
Funded	C-5	11,956,281	12,950,206
Unfunded	C-7	386,000	1,161,000
		<u>13,309,869</u>	<u>15,636,559</u>
		<u>\$ 291,027,470</u>	<u>\$ 317,579,642</u>

LIABILITIES, RESERVES AND FUND BALANCES

	Ref.	December 31,	
		2013	2012
GENERAL CAPITAL:			
Serial Bonds	C-12	\$ 185,247,000	\$ 192,072,000
Guaranteed Pooled Program Lease Revenue Bonds	C-20	18,910,000	19,445,000
NJ DEP Loan Payable	C-15	1,635,201	
Improvement Authorizations:			
Funded	C-9	23,942,362	39,228,072
Unfunded	C-9	40,378,980	43,940,360
Contracts Payable	C-3	14,866	14,866
Capital Improvement Fund	C-8	3,052,963	3,013,896
Reserve for Countywide Communications System	C-3	792,066	436,698
Reserve to Pay Debt Service	C-3	65,620	100,385
Due to Grant Fund	C-3		113,001
Fund Balance	C-1	<u>3,678,543</u>	<u>3,578,805</u>
		<u>277,717,601</u>	<u>301,943,083</u>
PARK CAPITAL:			
Serial Bonds	C-13	11,778,000	12,608,000
Green Acres Loan Payable - State of New Jersey	C-14	178,281	342,206
Improvement Authorizations:			
Funded	C-10	770,499	1,274,793
Unfunded	C-10	382,529	1,161,000
Fund Balance	C-1	<u>200,560</u>	<u>250,560</u>
		<u>13,309,869</u>	<u>15,636,559</u>
		<u>\$ 291,027,470</u>	<u>\$ 317,579,642</u>

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

COUNTY OF MORRIS

CAPITAL FUND

STATEMENT OF FUND BALANCE - REGULATORY BASIS

	Ref.	General Capital	Park Capital
BALANCE, DECEMBER 31, 2012	C,C-3,C-4	\$ 3,578,805	\$ 250,560
Increased by:			
Reimbursement of Funds:			
Agreed-Upon Share of Cost - Other	C-2	1,261	
Premium on Sale of Bonds and Notes	C-2	1,527	
Cancellation of Improvement			
Authorizations	C-9	347,833	
MUA Capital Repayments:			
Other	C-2	154,717	
		<u>505,338</u>	
		4,084,143	250,560
Decreased by:			
Accrued Interest - Chapter 12	C-2, C-3	163	
Appropriations to Finance:			
Current Year Improvement Authorizations	C-9	402,600	
Anticipated as Revenue in Current Fund Budget	C-2	2,837	
Anticipated as Revenue in Park Commission Budget	C-2		50,000
		<u>405,600</u>	<u>50,000</u>
BALANCE, DECEMBER 31, 2013	C,C-3,C-4	<u>\$ 3,678,543</u>	<u>\$ 200,560</u>

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

COUNTY OF MORRIS

2013

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

COUNTY OF MORRIS

GENERAL FIXED ASSETS ACCOUNT GROUP
BALANCE SHEET - REGULATORY BASIS

ASSETS	December 31,	
	2013 (Unaudited)	2012 (Unaudited)
Buildings and Building Improvements	\$ 131,482,704	\$ 131,482,704
Building Contents	6,697,048	6,676,036
Machinery and Equipment	29,448,403	27,754,164
Transportation Equipment	23,158,365	21,838,471
	<u>\$ 190,786,520</u>	<u>\$ 187,751,375</u>
FUND BALANCE		
Investment in General Fixed Assets	<u>\$ 190,786,520</u>	<u>\$ 187,751,375</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, 2013 AND 2012

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 publication Codification of Governmental Accounting and Financial Reporting Standards, 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
 214A Center Grove Road
 Randolph, NJ 07869

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, 2013 AND 2012 (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 practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"). Such 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 more significant accounting policies in New Jersey are as follow:

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, 2013 AND 2012 (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, 2013 AND 2012 (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, 2013 AND 2012 (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 basic 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 CASH EQUIVALENTS 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
- In addition 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, 2013 AND 2012 (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, 2013, cash and investments of the County consisted of deposits in savings accounts, demand deposits, certificates of deposit and notes receivable. During 2013, the County's investments consisted of certificates of deposit and notes receivable. The carrying amount of the County's cash and investments was \$254,298,734 at December 31, 2013.

The total of the bank balances of the County's cash and investments on deposit at December 31, 2013 was \$254,817,806. Investments consisted of certificates of deposit of \$10,500,000 and notes receivable of \$1,200,000.

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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 AND 2012 (Continued)

C. FUND BALANCE APPROPRIATED

\$21,000,000 of the \$55,798,635 fund balance of the Current Fund at December 31, 2013 has been appropriated as an item of revenue in the introduced 2014 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, 2013, 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,		
	2013	2012	2011
Issued:			
County Improvement Authority Debt			
Debt Guaranteed by the County	\$ 187,540,000	\$ 195,955,000	\$ 197,992,000
General (Including County College and Vocational School):			
Bonds, Notes and Loans	186,882,200	192,072,000	191,073,000
Guaranteed Pooled Program Lease Revenue Bonds	18,910,000	19,445,000	4,700,000
Guaranteed Pooled Program Lease Revenue Notes Payable			10,930,000
Park Commission:			
Bonds, Notes and Loans	11,956,281	12,950,206	12,760,332
Total Issued	405,288,481	420,422,206	417,455,332
Authorized but not Issued:			
General:			
Bonds and Notes	40,737,969	47,027,921	61,830,293
Park Commission:			
Bonds and Notes	386,000	1,161,000	1,875,000
Total Authorized but not Issued	41,123,969	48,188,921	63,705,293
Less:			
Capital Projects for County College (N.J.S.A. 18A:64A-22.1 to N.J.S.A. 18A:64A-22.8)	12,773,500	13,854,000	13,921,500
Bonds Authorized by Another Public Body to be Guaranteed by the County	187,540,000	195,955,000	197,992,000
	<u>\$ 246,098,950</u>	<u>\$ 258,802,127</u>	<u>\$ 269,247,125</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 AND 2012 (Continued)

E. COUNTY DEBT (Cont'd)

County debt is summarized as follows:

The County statutory net debt at December 31, 2013 was .269%. 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>\$ 446,412,450</u>	<u>\$ 200,313,500</u>	<u>\$ 246,098,950</u>

Based on the equalized valuation basis per N.J.S.A. 40A:202, of \$91,553,356,250, the County's remaining borrowing power under N.J.S.A. 40A:2-6 as of December 31, 2013, is as follows:

2% of Equalized Valuation of Real Property	\$ 1,831,067,125
Net Debt	<u>246,098,950</u>
Remaining Borrowing Power	<u>\$ 1,584,968,175</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 12/31/12</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/13</u>
Serial Bonds:				
General Capital Fund	\$ 192,072,000	\$ 20,750,000	\$ 27,575,000	\$ 185,247,000
Park Capital Fund	12,608,000	1,882,000	2,712,000	11,778,000
MCIA Guaranteed Pooled Program:				
Lease Revenue Bonds	19,445,000		535,000	18,910,000
Loans Payable:				
General Capital Fund				
NJ DEP Loan		1,635,201		1,635,201
Park Capital Fund				
Green Trust Loans	342,206		163,925	178,281
Total	<u>\$ 224,467,206</u>	<u>\$ 24,267,201</u>	<u>\$ 30,985,925</u>	<u>\$ 217,748,482</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 AND 2012 (Continued)

E. COUNTY DEBT (Cont'd)

Summary of County Debt Outstanding - Prior Year

	Balance 12/31/11	Additions	Retirements	Balance 12/31/12
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	646,332		304,126	342,206
Total	<u>\$ 219,463,332</u>	<u>\$ 75,741,000</u>	<u>\$ 70,737,126</u>	<u>\$ 224,467,206</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 1960, 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:

On January 24, 2003, the Morris County Improvement Authority issued \$16,890,000 of 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. The County adopted a guaranty ordinance on November 21, 2011 for the purpose of refunding \$6,005,000 of these bonds of which \$6,665,000 were issued on December 20, 2011.

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. The County adopted a guaranty ordinance on May 26, 2010 for the purpose of refunding \$11,705,000 of these bonds of which \$12,260,000 were issued on August 11, 2010.

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. The County adopted a guaranty ordinance on February 8, 2012 for the purpose of refunding \$30,507,000 of these bonds of which \$28,230,000 were issued on March 28, 2012.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 AND 2012 (Continued)

E. COUNTY DEBT (Cont'd)

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

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

On August 4, 2004, the Morris County Improvement Authority established a Capital Lease Program, whereby the repayment of the lease is secured by a full unconditional irrevocable guarantee by the County up to a maximum of \$10,000,000. On June 12, 2006 this amount was increased to \$20,000,000 and it was increased an additional \$10,000,000 on June 27, 2007. This authorization to lend up to \$30,000,000 is on a revolving basis. As of December 31, 2013, a balance of \$20,257,832.99 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. The County adopted a guaranty ordinance on February 21, 2013 for the purpose of refunding \$8,590,000 of these bonds of which \$8,160,000 were issued on April 18, 2013.

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 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 February 18, 2010 the Morris County Improvement Authority issued \$21,600,000 of 2009 County of Morris Guaranteed Renewable Energy Program Bonds. The County previously 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 December 8, 2011 the Morris County Improvement Authority issued \$33,100,000 of 2011 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. In addition, on May 15, 2012, a \$1,200,000 note was issued (Series 2011B - County of Morris Guaranteed Renewable Energy Program Lease Revenue Note) 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 and again extended to mature on January 15, 2015. 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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 AND 2012 (Continued)

E. COUNTY DEBT (Cont'd)

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

On August 30, 2011, the Morris County Improvement Authority issued \$16,490,000 of 2011 County of Morris Guaranteed Loan Program Bonds, of which the County's share of the liability was \$4,700,000. The County adopted a guaranty ordinance on June 8, 2011, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County.

On June 28, 2012 the Morris County Improvement Authority issued \$28,515,000 of County of Morris Guaranteed Pooled Program Bonds, of which the County's share of the liability was \$23,365,000. 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, 2013 was \$187,540,000.

ANALYSIS OF DEBT ISSUED AND OUTSTANDING AT DECEMBER 31, 2013

General Capital Fund

General Improvement Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	
4/1/2014	4.000%	\$ 1,500,000
10/1/2014	3.625%	2,100,000
3/15/2015	5.000%	5,413,000
2/1/2016	3.500-3.750%	5,379,000
10/1/2016	4.830-5.030%	2,750,000
3/1/2018	1.350-2.960%	1,915,000
8/15/2019	4.125-4.250%	5,150,000
4/15/2020	3.000-3.750%	4,469,000
6/15/2020	3.000-4.000%	1,318,000
2/15/2021	5.000%	8,695,000
4/15/2022	1.750-4.000%	29,269,000
9/15/2022	5.000%	18,280,000
3/15/2024	4.000-5.000%	9,519,000
11/15/2024	1.000-4.000%	16,226,000
12/15/2024	1.500-2.125%	18,106,000
2/1/2025	0.500-4.000%	27,139,000
		<u>\$ 157,228,000</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 AND 2012 (Continued)

E. COUNTY DEBT (Cont'd)

2011 Lease Revenue Bonds - MCIA

<u>Final Maturity</u>	<u>Rate</u>	
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
8/15/2032	4.375%	250,000
8/15/2033	4.375%	265,000
8/15/2034	4.375%	275,000
8/15/2035	4.375%	285,000
8/15/2036	4.375%	300,000
2011 Lease Bonds Outstanding		<u>\$ 4,465,000</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 AND 2012 (Continued)

E. COUNTY DEBT (Cont'd)

2012 Lease Revenue Bonds - MCIA

<u>Final Maturity</u>	<u>Rate</u>	
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>\$ 14,445,000</u>
Total Lease Bonds Outstanding		<u>\$ 18,910,000</u>

County College Bonds (*)

<u>Final Maturity</u>	<u>Rate</u>	
3/15/2015	4.000%	\$ 819,000
8/15/2019	4.125-4.250%	3,203,000
2/15/2021	5.000%	1,760,000
6/15/2021	3.000-4.000%	1,409,000
4/15/2022	1.750-4.000%	10,196,000
12/15/2022	1.500-2.000%	675,000
11/15/2024	1.000-4.000%	1,797,000
2/1/2027	2.000-3.000%	8,160,000
		<u>\$ 28,019,000</u>

General Capital Loans

<u>Final Maturity</u>	<u>Rate</u>	
8/13/2033	2.000%	<u>\$ 1,635,201</u>
Total General Capital Fund Bonded Debt Issued & Outstanding		<u>\$ 205,792,201</u>

* - Includes County College Bonds (Ch. 12)

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 AND 2012 (Continued)

E. COUNTY DEBT (Cont'd)

Park Capital Fund

<u>Final Maturity</u>	<u>Park Serial Bonds</u> <u>Rate</u>	
2/1/2015	0.500-3.000%	\$ 411,000
3/15/2015	5.000%	376,000
3/15/2015	3.000-5.000%	637,000
8/15/2017	4.125%	911,000
4/15/2018	3.000-3.500%	1,073,000
11/15/2018	1.000-4.000%	785,000
2/15/2019	5.000%	1,520,000
4/15/2019	1.750-3.125%	1,258,000
6/15/2019	3.000-4.000%	1,097,000
9/15/2019	5.000%	1,125,000
12/15/2022	1.500-2.000%	2,585,000
		<u>\$ 11,778,000</u>

Park Capital Loans

<u>Final Maturity</u>	<u>Rate</u>	
1/24/2022	2.000%	\$ 178,281
Total Bonded Debt Issued and Outstanding		<u>\$ 217,748,482</u>

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2014	\$ 30,673,000	\$ 6,405,872	\$ 37,078,872
2015	29,464,000	5,307,187	34,771,187
2016	27,219,000	4,427,800	31,646,800
2017	25,571,000	3,537,954	29,108,954
2018	20,158,000	2,736,809	22,894,809
2019-2023	56,474,000	5,477,033	61,951,033
2024-2027	7,466,000	269,537	7,735,537
	<u>\$ 197,025,000</u>	<u>\$ 28,162,192</u>	<u>\$ 225,187,192</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 AND 2012 (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, 2013.

Year	General Capital Fund
2014	\$ 1,214,644
2015	1,210,593
2016	1,201,244
2017	1,199,344
2018	1,194,669
2019-2023	5,897,844
2024-2028	5,835,919
2029-2033	5,804,797
2034-2037	4,314,828
	<u>27,873,882</u>
Less: Amount representing interest	<u>(8,963,882)</u>
Present value of net minimum lease payments	<u><u>\$ 18,910,000</u></u>

BOND ANTICIPATION NOTES AND LEASE REVENUE NOTES

Under the Local Bond Law, the County may issue bond anticipation notes to temporarily finance capital projects. The notes are full faith and credit obligations of the County. Bond anticipation notes must be paid-off within ten years and five months or retired by the issuance of bonds. There were no Bond Anticipation Notes outstanding as of December 31, 2013.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 AND 2012 (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, 2013, the County has borrowed funds under one project. The loan balance for the project as of the end of the year is as follows:

Patriots Path/Schooley's Mountain	<u>\$ 178,281</u>
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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 \$22,912 in its adopted 2014 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 of \$1,635,201. These funds are being utilized to fund the rehabilitation of the Saffin Pond Dam. Payments are to commence February 2014 and are to continue on a semi-annual basis over a period of 20 years. Interest, on the loan, is at the rate of 2% annually on the outstanding balance. The County has appropriated \$59,199 in its adopted 2014 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 \$14,690,093, \$15,140,729, and \$15,302,530, for 2013, 2012, and 2011, 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, 2013 AND 2012 (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 6.64% effective July 1, 2012 and increased to 6.78% effective July 1, 2013. 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, 2013 AND 2012 (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, 2013. The County estimates that such liability would be approximately \$10,654,051. The amount is partially reserved in a Reserve for Accumulated Absences, as part of the Dedicated Funds in the amount of \$3,036,853 on the Other Trust Fund Balance Sheet.

Benefits paid in any future year will be charged to that year's budget or the available reserve funds. The 2013 County Budget did not include an appropriation for accrued benefits; however, accrued benefits paid in 2013 approximated \$660,005.

I. ENCUMBRANCES, ACCOUNTS PAYABLE AND CONTRACTS PAYABLE

Encumbrances existed in the following funds as of December 31:

	December 31,	
	2013	2012
Trust Fund - Reserved for Dedicated Funds	\$ 21,719,824	\$ 19,585,073
General Capital Fund - Improvement Authorizations	11,679,419	26,847,091
Park Capital Fund - Improvement Authorizations	413,233	903,201

Accounts payable in the Current Fund of \$5,544,786 represents salary and wage payments and related employers' social security paid after December 31, 2013 which was for services performed prior to year end.

Contracts payable of \$5,483,321 in the Current Fund represents \$4,229,982 of unsettled health insurance costs with Horizon from 2012 through 2013; and \$1,253,340 of unsettled labor and other contracts. Contracts payable of \$3,075,415 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, 2013 AND 2012 (Continued)

J. RISK MANAGEMENT (Cont'd)

The Morris County Insurance Fund's audit as of December 31, 2013 was not completed as of the date of this report. Summarized, selected financial information for the years ended December 31, 2012 and 2011 for the Fund is as follows:

	2012	2011
Total Assets	\$ 10,089,036	\$ 9,014,582
Net Position	\$ 3,635,171	\$ 1,198,386
Total Operating Revenue	\$ 2,995,326	\$ 3,121,313
Total Operating Expenses	\$ 658,499	\$ 2,603,360
Non Operating Revenue	\$ 99,958	\$ 29,773
Increase in Net Position	\$ 2,436,785	\$ 547,726
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 2011, insurance premiums amounting to approximately \$17,271,974 along with the interest income were available to cover approximately \$18,769,302 of incurred claims and administration costs. The County had \$566,418 as advance deposits for cash flow purposes with Horizon at December 31, 2011. The County had \$4,179,982 in contracts payable on its Current Fund balance sheet at December 31, 2011, which together with advance deposits, approximates the liability for incurred but not reported claims.

As of December 31, 2013, the 2012 and 2013 Minimum Premium Settlements have not been prepared by Horizon. In addition, as of January 1, 2014, the County will no longer be insuring through a minimum premium arrangement but will be processing premiums through a fully insured arrangement. As a result of switching to a fully insured program the County will have a liability in 2014 to settle the run-off that is due as of December 31, 2013.

Estimated reserves held by the County as of December 31, 2013 under the prior minimum premium program approximate \$4,098,080.52 as provided by Horizon Blue Cross Blue Shield. In addition, the 2012 settlement approximates \$712,465. There is no estimate available for the 2013 settlement. As of December 31, 2013, the County has \$4,229,982 in contracts payable, \$556,709 in advance deposits held by Horizon and a 2013 appropriation reserve amount of \$4,934,581 to pay any run-off reserves or deficits from the 2012 and 2013 settlements.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 AND 2012 (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, 2013 and 2012, 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:

	2013	2012
Paid Claims	\$ 1,533,907	\$ 2,003,822
Loss Reserves	5,774,456	5,741,202
Self Insured Retention	500,000	500,000

New Jersey Unemployment Compensation Insurance

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

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

Year	County Contributions	Employee Contributions	Interest Earned	Amount Reimbursed	Ending Balance
2011	\$ 400,000	\$ 309,827	\$ 997	\$ 776,074	\$ 352,500
2012	725,000	321,177		655,304	743,373
2013	725,000	331,418		625,523	1,174,268

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 AND 2012 (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, except employees hired after November 1, 2012 in a non-collective bargaining agreement or an expired collective bargaining agreement; and employees within a collection bargaining unit upon expiration of their agreement.

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 2013 and 2012, the County had approximately 1,003 and 954 employees who met eligibility requirements and recognized expenses of approximately \$13,100,372 and \$11,833,397, respectively.

The County accounts for certain post-employment health care benefits provided in accordance with Governmental 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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 AND 2012 (Continued)

K. POST RETIREMENT BENEFITS (Cont'd)

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 liability (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, 2013, the valuation date, approximately 1,471 retirees and spouses, and 1,573 active members meet the eligibility requirements put forth in P.L. 1992, c 126. The County sponsors and participates in a single-employer defined benefit OPEB plan. The OPEB plan is administered by the County and does not issue a stand-alone financial statement.

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

- Retires after 25 years or more of service credit in a New Jersey State retirement system and with at least 15 years of service with the County of Morris, or
- Retires at age 62 or older with at least 15 years of service with the County of Morris, except employees hired after November 1, 2012 in a non-collective bargaining agreement or an expired collective bargaining agreement; and employees within a collection bargaining unit upon expiration of their agreement

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 July 1, 2011. Other retirees can apply for Direct Pay with Horizon and pay the full cost of benefits, i.e. no County subsidy.

Future retirees, who do not have at least 20 years of service as of July 1, 2011, will pay an amount equal to their Contribution Rate times the plans gross premiums. The Contribution Rate is based on type of coverage (single or family) and the Retirement Allowance. Retirement Allowance is assumed to be the annual annuity from the New Jersey pension plan. The annual annuity from the PERS pension plan is equal to the Final Average Earnings times service at retirement divided by 55. The annual annuity from the PFRS pension plan is equal to the Special Retirement Benefit which is equal to 2.6% times service at retirement times Final Average Earnings.

The County reimburses 100% of eligible retiree's Medicare Part B premiums. All County retirees are eligible.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 AND 2012 (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.

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 2011, 2012 and 2013 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 2013 valuation include a 2.00% anticipated rate of return on investments. For medical benefits, the initial rate utilized is 8.50%, decreasing to a 5.0% long-term trend rate for all medical benefits after 7 years. For Post-Medicare medical benefits, this amount is 5.0%. For prescription drug benefits, the initial trend rate is 8.50%, decreasing to a 5.0% long-term trend rate after 7 years. For Medicare Part B reimbursements, the trend rate is 0.0% for 2013 and 5.0% in future years.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 AND 2012 (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, 2011, 2012 and 2013:

Benefit Obligations and Normal Cost

	2011	2012	2013
Actuarial accrued liability (AAL):			
Retired employees	\$ 361,213,700	\$ 387,154,500	\$ 434,550,600
Active employees	390,385,800	488,299,700	410,962,000
Unfunded actuarial accrued liability (UAAL)	<u>\$ 751,599,500</u>	<u>\$ 875,454,200</u>	<u>\$ 845,512,600</u>
Normal cost at beginning of year	\$ 29,191,800	\$ 34,685,200	\$ 29,900,300
Amortization factor based on 30 years	\$ 20,638,300	\$ 22,147,000	\$ 21,389,500
Annual covered payroll	\$ 89,864,300	\$ 89,864,300	\$ 86,517,400
UAAL as a percentage of covered payroll	836.37%	974.20%	977.27%

Level Dollar Amortization

Calculation of ARC under Entry Age Method

ARC normal cost with interest to end of year	\$ 29,921,600	\$ 35,378,900	\$ 30,498,400
Amortization of unfunded actuarial accrued liability (UAAL) over 30 years with interest at year end	20,638,300	22,147,000	21,389,500
Annual Required Contribution (ARC)	50,559,900	57,525,900	51,887,900
Interest on net OPEB obligation	3,491,100	3,556,400	4,436,800
Adjustment to ARC	(3,834,500)	(4,498,500)	(5,612,000)
Annual OPEB cost (expense)	50,216,500	56,583,800	50,712,700
Pay as you go benefits	(12,037,000)	(12,567,300)	(12,569,800)
Net OPEB expense at December 31,:			
2011, 2012 and 2013, respectively	38,179,500	44,016,500	38,142,900
Prior year	139,642,500	177,822,000	221,838,500
Net OPEB obligation December 31,:			
2011, 2012 and 2013, respectively	<u>\$ 177,822,000</u>	<u>\$ 221,838,500</u>	<u>\$ 259,981,400</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>
Projected unfunded actuarial accrued liability (December 31, 2013)	<u>\$ 845,512,600</u>

Funding Status and Funding Progress

As of December 31, 2013, the actuarial accrued liability for benefits was \$845,512,600, all of which is unfunded.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 AND 2012 (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
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
2013	88,924,937,795	79,026,301,065	79,087,730,325	90,780,233,689	2.41

(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, 2013 and 2012, the County of Morris provided financial support for current operations to the following component units:

	December 31,	
	2013	2012
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, 2013.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 AND 2012 (Continued)

N. CONTINGENT LIABILITIES

The County is involved in various lawsuits arising in the normal course of business, including claims for property damage, personal injury, and various contract disputes. The County is vigorously contesting these lawsuits and believes the ultimate resolution will not have a material adverse effect on their financial position. Amounts received or receivable from grantors, principally the federal and state governments are subject to regulatory requirements and adjustments by the agencies. Any disallowed claims, including amounts previously recognized by the County as revenue would constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantors cannot be determined at this time. The County is always subject to oversight review and each grant review would be resolved on a case by case basis.

As of December 31, 2013, the County has not settled its contracts payable with Horizon Blue Cross Blue Shield of New Jersey ("Horizon") for 2012 and 2013. The County has \$4,229,982 in contracts payable and also a significant balance in the 2013 appropriation reserves for health benefits to pay any potential deficits and run-off reserves upon settlement of policy years 2012 and 2013.

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. The June 15, 2014 debt service payment has been fully funded with cash on deposit with the Trustee, including amounts transferred from the County Security Fund. The Company is scheduled to fund a portion of the December 15, 2014 debt service payment from Company lease installment payments to be deposited with the Trustee on March 16th, April 16th and May 16th of 2014. There is currently sufficient cash on deposit with the Trustee to fund the December 15, 2014 debt service payment. The B Note is due on January 15, 2015 and has not been funded. Morris County, as the holder of the B Note, has the option of rolling the B Note, as it has done annually since the B Note was originally due on January 15, 2012, or setting installment payments in a new agreement. Any Company lease installment payments not made that result in a debt service insufficiency are ultimately guaranteed by the County of Morris. Both the 2011A bonds and the County of Morris Guaranteed Renewable Energy Program Lease Revenue Bonds, Series 2009A are in part reliant on revenues from the sale of SREC's generated by the program. Any deficiency in SREC revenues that result in a debt service insufficiency are also ultimately guaranteed by the County of Morris.

O. INTERFUND RECEIVABLES AND PAYABLES

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current Fund	\$ 2,883,879	\$
Grant Fund		2,883,879
	<u>\$ 2,883,879</u>	<u>\$ 2,883,879</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 most significant interfund activity during the year relates to interest earned in the General Capital Fund and paid to the Current Fund.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 AND 2012 (Continued)

P. OPEN SPACE TRUST FUND

On December 22, 1992, the Morris County Open Space and Farmland Preservation Trust Fund was created. Collection of funds for the Trust Fund commenced on July 1, 1993 with a tax equal to one-half cent per \$100 of total county equalized real property valuation. The County Freeholders review the tax rate annually and may set the tax anywhere from \$.00 to \$.05. The levies for 2013 and 2012 were set at 1.125 and 1.25 cents, respectively. In 2012, the Flood Mitigation Program was created as a special sub-program of Open Space for the buyout of flood-prone residential properties.

In 2013, the Trust Fund was divided among the following programs:

- ¼ cent per \$100 of valuation to the Morris County Park Commission for Capital Improvements under the Park Improvement Trust
- ¼ cent per \$100 of valuation to the Historic Preservation Program

The remaining balance of the collected tax was allocated as follows:

15% to the Morris County Park Commission

5% to the Morris County Municipal Utility Authority

20% to the Morris County Agriculture Development Board for farmland preservation projects.

35% to municipal and/or qualified charitable conservancy for open space preservation projects.

25% to the Morris County Flood Mitigation Program for eligible flood acquisition projects.

In 2013, the Morris County Open Space Trust Fund approved three projects to municipalities and/or non-profit organizations in 3 towns totaling \$1,609,500. Also in 2013, the Flood Mitigation Program approved 38 projects in 6 towns totaling \$8,450,384. Additionally, the Morris County Historic Preservation Trust Fund approved 26 projects to municipalities and non-profit organizations in 13 towns totaling \$2,721,051.

As of 2013, the Morris County Agriculture Development Board has approved 121 projects preserving 7,424 acres of farmland since the inception of the Morris County Farmland Preservation Program in 1987, and the Flood Mitigation Program has approved 117 projects totaling \$16,454,519 since its inception in 2012.

As of December 31, 2013, the balance in the Reserve for Open Space Trust Fund was approximately \$90.08 million of which approximately \$21.41 million has been encumbered for approved Preservation Trust Fund projects.

In 2012, the Trust Fund was divided among the following programs:

- ¼ cent per \$100 of valuation to the Morris County Park Commission for Capital Improvements under the Park Improvement Trust
- ¼ cent per \$100 of valuation to the Historic Preservation Program

The remaining balance of the collected tax was allocated as follows:

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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2013 AND 2012 (Continued)

P. OPEN SPACE TRUST FUND (Cont'd)

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. Also in 2012, the Flood Mitigation Program 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.

As of December 31, 2012, 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, 2012, the balance in the Reserve for Open Space Trust Fund was approximately \$94.62 million of which approximately \$19.32 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.

S. FIXED ASSETS – UNAUDITED

	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>
	Balance December 31, 2012	Additions	Adjustments/ Deletions	Balance December 31, 2013
Buildings and Building Improvements	\$ 131,482,704	\$	\$	\$ 131,482,704
Building Contents	6,676,036	47,101	26,089	6,697,048
Machinery and Equipment	27,754,164	3,108,454	1,414,215	29,448,403
Transportation Equipment	21,838,471	2,244,340	924,446	23,158,365
	<u>\$ 187,751,375</u>	<u>\$ 5,399,895</u>	<u>\$ 2,364,750</u>	<u>\$ 190,786,520</u>

SUPPLEMENTAL SCHEDULES

**COUNTY OF MORRIS
ROSTER OF OFFICIALS**

The following officials were in office during 2013:

Name	Title	Term Expires
Thomas J. Mastrangelo	Director	December 2013
David Scapicchio	Deputy Director	December 2015
Douglas R. Cabana	Freeholder	December 2013
John Cesaro	Freeholder	December 2015
Ann F. Grossi	Freeholder	December 2013
John Krickus	Freeholder	December 2015
Hank Lyon	Freeholder	December 2014

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

2013

CURRENT FUND

COUNTY OF MORRIS

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

	Ref.		
BALANCE, DECEMBER 31, 2012	A		\$ 92,849,703
Increased by Receipts:			
County Taxes	A-2	\$ 217,903,030	
Accounts Receivable-Vo-Tech	A-1	400,000	
Revenue Accounts Receivable	A-6	103,302,741	
Miscellaneous Revenue Not Anticipated	A-2	6,058,889	
Due to State of New Jersey	A-9	35,768,297	
Due to Boonton/Dover-Tower Rental	A	45,451	
Interfund Returned - Due from Grant Fund	A-1, A-10	<u>2,619,586</u>	<u>366,097,994</u>
			458,947,697
Decreased by Disbursements:			
Budget Expenditures	A-3	301,868,461	
Appropriation Reserves	A-7	19,100,048	
Interfund Advanced - Due from Grant Fund	A-1, A-10	2,883,879	
Due to State of New Jersey	A-9	36,568,297	
Refund of Prior Year Revenue	A-1	9,249	
Due to Boonton/Dover-Tower Rental	A	44,127	
Contracts Payable	A-8	<u>2,654,465</u>	<u>363,128,526</u>
BALANCE, DECEMBER 31, 2013	A		<u>\$ 95,819,171</u>

COUNTY OF MORRIS

CURRENT FUND

SCHEDULE OF ADDED AND OMITTED TAXES RECEIVABLE

	Ref.	
BALANCE, DECEMBER 31, 2012	A	\$ 312,640
Increased by:		
Levy - Year 2013		<u>1,014,758</u>
		1,327,398
Decreased by:		
Collections	A-2	<u>553,487</u>
BALANCE, DECEMBER 31, 2013	A	<u><u>\$ 773,911</u></u>

COUNTY OF MORRIS

CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Ref.	Balance, December 31, 2012	Charges	Realized	Balance, December 31, 2013
Local Revenues:					
County Clerk	A-2	\$ 519,374	\$ 10,100,206	\$ 9,911,847	\$ 707,733
Surrogate	A-2		640,078	640,078	
Sheriff	A-2	5	595,932	595,471	466
Emergency Dispatching	A-2		3,895,884	3,895,884	
Planning & Development - GIS Receipts	A-2		10,100	10,085	15
Shared Medical Examiner	A-2		490,528	469,681	20,847
Rental of County Owned Property	A-2	7,164	375,515	369,808	12,871
Management Information Systems Services	A-2		54,287	54,287	
Book Fines-Library	A-2		41,094	41,094	
Peer Grouping	A-2		3,319,375	3,319,375	
Fees for Morris County Public Safety Training Academy	A-2	7,970	383,691	371,796	19,865
Local Health Services	A-2	2,398	82,863	70,552	14,709
Human Services-Youth Center/Shelter	A-2	3,269	1,108,112	1,077,235	34,146
Housing of Federal and State Inmates	A-2		74,731	74,731	
Public Works	A-2	656	753,435	754,091	
Subtotal Local Revenues		540,836	21,925,831	21,656,015	810,652
State Aid:					
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-2		1,438,286	1,438,286	
Permanent Disability - Patients in County Institutions (N.J.S. 44:7-38 et seq.)	A-2		21,278,742	21,278,742	
Juvenile Justice - SFEA Funds	A-2		60,750	60,750	
Social Services - State & Federal Share	A-2		8,030,339	8,030,339	
NJ Ease Phase II	A-2	27,360	416,025	419,160	24,225
Vo-Tech State Aid Debt Service	A-2	62,928	139,361	136,669	65,620
Subtotal State Aid		90,288	31,363,503	31,363,946	89,845
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		1,375,656	1,375,656	
Supplemental Social Security Income	A-2		446,079	446,079	
Psychiatric Facilities (c.73, P.L. 1990):					
Maintenance of Patients in State Institutions for Mental Diseases	A-2		4,213,791	4,213,791	
Maintenance of Patients in State Institutions for Developmental Disabilities	A-2		11,177,880	11,177,880	
Board of County Patients in State and Other Institutions	A-2		202,717	202,717	
UMDNJ	A-2		1,789	1,789	
Subtotal State Assumption of Costs			17,417,912	17,417,912	
Public and Private Revenues Offset with Appropriations:					
New Jersey Department of Health and Senior Services:					
Area Plan Grant - Title IIIB, IIIC1, and IIIC2	A-2		2,888,241	2,888,241	
Bio-Terrorism and Public Health Emergency Grant	A-2		365,317	365,317	
New Jersey Department of the Treasury:					
NJ Governor's Council on Alcoholism and Drug Abuse	A-2		720,524	720,524	
New Jersey Department of Community Affairs:					
LIHEAP-CWA	A-2		6,464	6,464	
Emergency Food & Shelter	A-2		12,000	12,000	
2013 Universal Service Fund-CWA Administration	A-2		4,310	4,310	
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		336,114	336,114	
Chapter 51-Alcoholism and Drug Abuse	A-2		857,836	857,836	
PASP	A-2		45,166	45,166	
NACCHO Grant (National Association of County and City Health)	A-2		4,000	4,000	
State/Community Partnership Program	A-2		507,924	507,924	
NJ Supplemental Nutrition Program	A-2		38,200	38,200	
Sandy Emergency Shelf Stable Meals - SSBG	A-2		41,782	41,782	
Sandy Residential Maintenance - SSBG	A-2		104,607	104,607	

COUNTY OF MORRIS

CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

Ref.	Balance, December 31, 2012	Charges	Realized	Balance, December 31, 2013
Public and Private Revenues Offset with Appropriations:				
(continued):				
U.S. Department of Housing and Urban Development:				
Homeless Prevention - ESG	A-2	\$ 54,406	\$ 54,406	\$
Shelter Plus Care Grant	A-2	88,560	88,560	
New Jersey Department of Law and Public Safety:				
UASI (Urban Areas Security Initiative)	A-2	2,583,499	2,583,499	
Juvenile Accountability	A-2	13,259	13,259	
Safe Communities Construction	A-2	92,000	92,000	
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	4,683	4,683	
SART/Sane Program	A-2	71,905	71,905	
Paul Coverdell Program	A-2	1,950	1,950	
DWI Enforcement Grant	A-2	20,000	20,000	
Multi-Jurisdictional Narcotics Task Force	A-2	55,566	55,566	
U.S. Department of Justice:				
State Criminal Alien Assistance Program (SCAAP)	A-2	282,927	282,927	
New Jersey Department of Law and Public Safety:				
Drug Recognition Expert Call Out and Assistance Program	A-2	47,375	47,375	
Project Lifesaver Program/Private Contribution	A-2	5,866	5,866	
Victim Assistance Project	A-2	181,520	181,520	
Megan's Law and Local Law Enforcement (LLE)	A-2	10,888	10,888	
New Jersey Office of Homeland Security				
Homeland Security	A-2	316,788	316,788	
New Jersey Department of Environmental Protection:				
CEHA Grant	A-2	106,760	106,760	
New Jersey Department of Labor and Workforce Development:				
Workforce Investment Act	A-2	3,982,188	3,982,188	
Work First New Jersey	A-2	1,346,424	1,346,424	
Smart Step Program	A-2	4,013	4,013	
New Jersey Department of Transportation:				
MAPS	A-2	1,212,239	1,212,239	
Non-Urbanized Area Formula Program (Section 5311)	A-2	253,063	253,063	
Job Access: Reverse Commute Grant (JARC)	A-2	170,519	170,519	
Annual Transportation Program (2013)	A-2	4,035,200	4,035,200	
Berkshire Valley Rd/Rockaway River STP-C00S(242)	A-2	2,923,844	2,923,844	
Union School House Rd/North Branch Raritan River STP-C00S(337)	A-2	2,350,320	2,350,320	
Ridgedale Ave /Whippany River Bridge 1400-121	A-2	1,000,000	1,000,000	
Kenvil Team Track Expansion	A-2	349,133	349,133	
Newburgh Rd Bridge/Musconetcong River STP-COOS(211)	A-2	320,420	320,420	
Other Miscellaneous Programs:				
General Operating Support (HC)	A-2	18,684	18,684	
Subtotal Public & Private Revenues		28,553,717	28,553,717	
Other Special Items:				
Capital Fund Balance	A-2	2,837	2,837	
School Board Elections	A-2	100,366	89,420	10,946
Interest Income - Social Services	A-2	1,924	1,924	
Motor Vehicle Fines - Dedicated Fund	A-2	3,120,968	3,120,968	
Weights & Measures - Dedicated Fund	A-2	1,096,002	1,096,002	
Subtotal Other Special Items		4,322,097	4,311,151	10,946
TOTAL MISCELLANEOUS REVENUES		\$ 631,124	\$ 103,583,060	\$ 103,302,741
Ref.	A		A-4, A-2	A

COUNTY OF MORRIS

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Sheet 1

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2013

	Balance December 31, 2012	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Administrative & Executive				
County Administrator				
Salaries and Wages	\$ 59,384	\$ 53,384	\$ 44,096	\$ 9,288
Other Expenses	168,105	174,105	133,305	40,800
Personnel				
Salaries and Wages	27,820	16,820	13,631	3,189
Other Expenses	37,536	43,536	16,079	27,457
Board of Chosen Freeholders				
Salaries and Wages	20,765	21,765	13,598	8,167
Other Expenses	23,052	23,052	8,113	14,939
County Clerk				
Salaries and Wages	111,144	91,144	66,829	24,315
Other Expenses	54,636	74,636	28,106	46,530
Elections				
Salaries and Wages	170,898	100,898	36,828	64,070
Other Expenses	393,332	453,332	89,458	363,874
Department of Finance				
Salaries and Wages	75,106	70,106	62,877	7,229
Other Expenses	123,805	143,805	72,254	71,551
Annual Audit	143,820	178,820	152,620	26,200
Information Technology Division				
Salaries and Wages	166,102	125,102	90,809	34,293
Other Expenses	119,622	128,622	26,709	101,913
Board of Taxation				
Salaries and Wages	7,355	8,355	7,006	1,349
Other Expenses	16,849	16,849	33	16,816
County Counsel				
Salaries and Wages	12,822	12,822	11,739	1,083
Other Expenses	77,396	77,396	42,145	35,251
County Surrogate				
Salaries and Wages	33,921	33,921	30,703	3,218
Other Expenses	26,681	26,681	15,635	11,046
Engineering				
Salaries and Wages	101,323	81,323	56,697	24,626
Other Expenses	70,548	90,548	5,407	85,141
Economic Development				
Salaries and Wages	192,283	162,283	68,961	93,322
Other Expenses	274,438	154,438	37,207	117,231
Heritage Commission				
Salaries and Wages	7,296	7,296	2,145	5,151
Other Expenses	17,252	17,252	3,825	13,427
TOTAL GENERAL GOVERNMENT	2,533,291	2,388,291	1,136,815	1,251,476
CODE ENFORCEMENT AND ADMINISTRATION:				
Weights & Measures				
Salaries and Wages	85,191	85,191	42,817	42,374
Other Expenses	49,459	49,459	14,130	35,329
TOTAL CODE ENFORCEMENT AND ADMINISTRATION	134,650	134,650	56,947	77,703

COUNTY OF MORRIS

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Sheet 2

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2013

	Balance December 31, 2012	Balance After Transfers	Paid or Charged	Balance Lapsed
INSURANCE:				
Liability Insurance	\$ 74,040	\$ 74,040	\$ 51,453	\$ 22,587
Workers' Compensation Insurance	94,108	94,108		94,108
Group Insurance for Employees	9,131,778	7,631,778	6,427,745	1,204,033
Health Benefits Waiver	29,452	29,452		29,452
TOTAL INSURANCE	9,329,378	7,829,378	6,479,198	1,350,180
PUBLIC SAFETY:				
Emergency Management				
Salaries and Wages	537,682	612,682	517,758	94,924
Other Expenses	446,597	392,850	282,975	109,875
Medical Examiner				
Salaries and Wages	56,221	46,221	31,346	14,875
Other Expenses	42,211	52,211	28,345	23,866
Sheriff's Office				
Salaries and Wages	796,519	496,519	395,149	101,370
Other Expenses	237,009	237,009	140,123	96,886
Prosecutor's Office				
Salaries and Wages	2,212,119	1,727,119	736,759	990,360
Other Expenses	158,180	233,180	181,220	51,960
Jail				
Salaries and Wages	1,125,268	1,000,268	684,159	316,109
Other Expenses	704,986	704,986	318,067	386,919
Youth Center				
Salaries and Wages	321,721	191,721	76,528	115,193
Other Expenses	63,791	93,791	17,365	76,426
TOTAL PUBLIC SAFETY	6,702,304	5,788,557	3,409,794	2,378,763
PUBLIC WORKS:				
Road Repairs				
Salaries and Wages	433,469	233,469	155,195	78,274
Other Expenses	2,019,615	2,019,615	399,892	1,619,723
Bridges and Culverts				
Salaries and Wages	141,257	101,257	50,182	51,075
Other Expenses	41,780	81,780	13,490	68,290
Shade Tree Commission				
Salaries and Wages	82,853	67,853	31,528	36,325
Other Expenses	23,187	38,187	1,460	36,727
Buildings & Grounds				
Salaries and Wages	249,635	209,635	142,965	66,670
Other Expenses	690,215	730,215	233,876	496,339
Motor Service Center				
Salaries and Wages	263,661	123,661	84,756	38,905
Other Expenses	186,273	226,273	96,027	130,246
TOTAL PUBLIC WORKS	4,131,945	3,831,945	1,209,371	2,622,574
HEALTH AND WELFARE:				
Department of Health Management				
Salaries and Wages	129,863	104,863	5,655	99,208
Other Expenses	25,663	50,663	25,184	25,479
Department of Human Services Planning				
Salaries and Wages	213,779	188,779	83,756	105,023
Other Expenses	149,238	174,238	45,551	128,687

COUNTY OF MORRIS

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Sheet 3

CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES

YEAR ENDED DECEMBER 31, 2013

	Balance December 31, 2012	Balance After Transfers	Paid or Charged	Balance Lapsed
HEALTH AND WELFARE (Continued):				
Office on Aging				
Salaries and Wages	\$ 241,071	\$ 241,071	\$ 40,162	\$ 200,909
Other Expenses	108,488	108,488	15,387	93,101
Senior, Disability and Veteran Services				
Salaries and Wages	48,649	48,649	4,494	44,155
Other Expenses	125,450	125,450	54,229	71,221
Aid to Charitable Hospitals	24,000	24,000		24,000
Grants in Aid	624,674	624,674	605,432	19,242
Morristown Memorial Hospital- SCS	22,295	22,295	22,295	
County Board of Social Services				
Salaries and Wages	832,380	832,380	426,418	405,962
Other Expenses	1,257,522	1,257,522	661,160	596,362
Morris View Nursing Home				
Salaries and Wages	1,115,003	1,365,003	1,170,827	194,176
Other Expenses	2,687,943	2,687,943	1,179,624	1,508,319
County Adjuster				
Salaries and Wages	9,912	9,912	8,616	1,296
Other Expenses	104,759	609,759	244,537	365,222
Dental Clinic	2,445	2,445		2,445
TOTAL HEALTH AND WELFARE	7,723,134	8,478,134	4,593,327	3,884,807
EDUCATIONAL:				
County Library Services				
Salaries and Wages	274,709	204,709	127,350	77,359
Other Expenses	113,665	153,665	101,360	52,305
Office of County Superintendent of Schools				
Salaries and Wages	20,656	15,656	6,358	9,298
Other Expenses	4,227	9,227	1,603	7,624
County Extension Services				
Salaries and Wages	41,173	41,173	20,159	21,014
Other Expenses	26,147	26,147	18,110	8,037
County College				
Reimbursement for Residents attending out of				
County 2 year Colleges (N.J.S. 18A:64A-23)	26,097	56,097	21,978	34,119
Aid to Museums	3,000	3,000	3,000	
Morris County Public Safety				
Training Academy				
Salaries and Wages	78,389	78,389	21,402	56,987
Other Expenses	36,091	36,091	14,000	22,091
TOTAL EDUCATIONAL	624,154	624,154	335,320	288,834
OTHER COMMON OPERATING FUNCTIONS:				
Salary Adjustment	1,650,000	1,400,000		1,400,000
TOTAL OTHER COMMON OPERATING FUNCTIONS	1,650,000	1,400,000		1,400,000
UTILITY EXPENSES & BULK PURCHASES				
Utilities	2,175,253	2,175,253	608,835	1,566,418
TOTAL UTILITY EXPENSES & BULK PURCHASES	2,175,253	2,175,253	608,835	1,566,418

COUNTY OF MORRIS

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Sheet 4

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2013

	Balance December 31, 2012	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	\$ 117,329	\$ 117,329	\$ 59,032	\$ 58,297
Other Expenses	784,355	784,355	512,999	271,356
Area Plan Grant	195,143	195,143	191,965	3,178
Department of Human Services:				
ALPN	196,161	196,161	187,598	8,563
TOTAL PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUE	1,292,988	1,292,988	951,594	341,394
TOTAL OPERATIONS	36,297,097	33,943,350	18,781,201	15,162,149
Contingent	30,000	30,000		30,000
TOTAL OPERATIONS INCLUDING CONTINGENT	36,327,097	33,973,350	18,781,201	15,192,149
DEFERRED CHARGES & STATUTORY EXPENDITURES:				
Contribution to:				
Social Security System	1,340,539	1,140,539	317,424	823,115
Detective Pension Fund System of New Jersey	5,218	5,218	1,423	3,795
Defined Contribution Retirement Plan	24,330	24,330		24,330
TOTAL DEFERRED CHARGES & STATUTORY EXPENDITURES	1,370,087	1,170,087	318,847	851,240
TOTAL GENERAL APPROPRIATIONS	\$ 37,697,184	\$ 35,143,437	\$ 19,100,048	\$ 16,043,389
			A-4	A-1
Appropriation Reserves	A	\$ 25,611,284		
Reserve for Encumbrances		7,541,559		
Accounts Payable	A	4,544,341		
		37,697,184		
Less: Transferred to Contracts Payable	A-8	2,553,747		
		\$ 35,143,437		

COUNTY OF MORRIS

**CURRENT FUND
SCHEDULE OF CONTRACTS PAYABLE**

	Ref.		
BALANCE, DECEMBER 31, 2012	A	\$	5,817,492
Reserve for Encumbrances			<u>3,076</u>
BALANCE, DECEMBER 31, 2012			5,820,568
Increased by:			
2013 Contracts	A-7		<u>2,553,747</u>
			8,374,315
Decreased by:			
Cash Disbursements	A-4	\$	2,654,465
Reserve for Encumbrances			441
Cancellations	A-1		<u>236,088</u>
			<u>2,890,994</u>
BALANCE, DECEMBER 31, 2013	A	\$	<u><u>5,483,321</u></u>

COUNTY OF MORRIS

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

	Ref.	
BALANCE, DECEMBER 31, 2012	A	\$ 800,000
Increased by Receipts:		
Realty Transfer Fees	A-4	<u>35,768,297</u>
		36,568,297
Decreased by:		
Realty Transfer Fees Disbursements	A-4	<u>36,568,297</u>
BALANCE, DECEMBER 31, 2013	A	<u><u> </u></u>

COUNTY OF MORRIS

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

	Ref.		
BALANCE, DECEMBER 31, 2012	A		\$ 1,192,371
Increased by Receipts:			
Grant Funds Receivable	A-11	\$ 22,663,936	
Unappropriated Reserves	A-13	52,752	
Interfund Advanced - Due to General Fund	A-4	2,883,879	
Interfund Returned - Due from General Capital	C-2	113,001	
Refunds/Program Income	A-12	<u>243,512</u>	<u>25,957,080</u>
			27,149,451
Decreased by Disbursements:			
Appropriated Reserves Expenditures	A-12	24,137,263	
Returned Overpayment:			
Returned to New Jersey Dept. of Labor - WFNJ - TANF	A-11	47,086	
Returned to the State - PASP	A-11	35,508	
Returned to Juvenile Justice Commission - SCP	A-11	37,818	
Returned to N.J. Dept. of Human Services - ALPN	A-11	9,570	
Interfund Returned - Due to General Fund	A-4	2,619,586	
Cancellation - Transferred to General Fund	A-2; A-11	<u>27,740</u>	<u>26,914,571</u>
BALANCE, DECEMBER 31, 2013	A		<u><u>\$ 234,880</u></u>

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2012	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled	Transferred to/(from) General Fund	Returned Overpayment	Balance Dec 31, 2013
Department of Treasury:								
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 382,211	\$ 770,524	\$ 373,445	\$	\$ 123,317	\$ 25,934	\$	\$ 681,907
Department of Community Affairs:								
LIHEAP-CWA Administration		6,464	6,464					
Universal Service Fund-CWA Administration		4,310	4,310					
Department of Labor and Workforce Development:								
Work First New Jersey	2,554,197	1,346,424	1,140,658		87,601		47,066	2,719,448
Workforce Investment Act/ARRA-Workforce Investment Act	4,750,737	3,982,188	3,410,623		157,313			5,164,989
Smart STEPS Program	12,038	4,013			12,038			4,013
ARRA-TANF Emergency Contingency Funds	1,449				1,448	(1)		
Department of Health:								
Bio Terrorism and Public Health Emergency Grant	213,268	365,317	382,676		740			195,169
Department of Human Services:								
Social Service Block Grant - Sandy Relief Funds		146,389						146,389
New Jersey's Supplemental Nutrition Program (NJ SNAP)		38,200	19,120					19,080
REACH Program	198,049	343,638	353,625		237			187,825
Social Service Block Grant - Sandy Homeowner/Renter Assistance Program (SHRAP)		100,000	17,500					82,500
Social Services for the Homeless	28,463	236,114	233,072					31,505
Chapter 51 - Alcoholism and Drug Abuse	394,092	870,621	789,498		59,794			415,421
PASP (ALPN)	33,874	45,166	79,040		35,509	1	35,508	
NACCHO Grant (National Association of County and City Health)		4,000	4,000					
Department of Law and Public Safety:								
NJ Juvenile Justice Commission	477,277	507,924	411,825		105,075	1,805	37,818	507,924
Juvenile Accountability Block Grants	15,415	13,259	15,415					13,259
Multi-Jurisdictional Narcotics Task Force	51,778	55,566	51,778					55,566
County Driving While Intoxicated Grant	856	20,000			856			20,000
Drug Recognition Expert Call Out and Assistance Program	85,515	47,375	78,512		6,125			48,253
County Office of Victim Witness Advocacy	32,451	221,913	223,481					30,883
Sexual Assault Response Team/Nurse Examiner Program	27,520	71,905	88,831		647			9,947
Emergency Operation Center	1,000,000		1,000,000					
Homeland Security Grant	1,322,634	316,788	1,114,284		327			524,811
Urban Areas Security Initiative (UASI)	4,228,718	2,583,499	2,966,834		11,597			3,833,786
Body Armor Replacement					1	1		
Insurance Fraud Reimbursement Program	44,907	250,000	240,112					54,795
Law Enforcement Officers Training and Equipment Fund		4,683	4,683					
Paul Coverdell Program	14,600	1,950	14,585		15			1,950
Project Lifesaver Program/Private Contribution		5,866		5,866				
Megan's Law and Local Law Enforcement		10,888	10,888					
Department of Transportation:								
Safe Communities Construction	120,900	92,000	120,197		1			92,702
MAPS (Senior Citizens and Disabled Residents)	2,109,270	1,650,023	482,992					3,276,301
Elderly and Persons with Disabilities Capital Assistance Program (Section 5310)	50,000		50,000					
Non-Urbanized Area Formula Program (Section 5311)	206,551	253,063						459,614
NYS&W Rail Line Bicycle and Pedestrian Path	1,288,185		138,134					1,150,051

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2012	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled	Transferred to General Fund	Returned Over Payment	Balance Dec 31, 2013
Department of Transportation (Cont'd):								
Job Access Reverse Commute Grant (JARC)	\$ 22,700	\$ 170,519	\$ 90,521	\$ 10,519	\$	\$	\$	\$ 92,179
Subregional Studies Program	196,729		195,451					1,278
Highway Rail Grade Crossing Program (SH46, Roxbury Twp, RE#2010-14)	14,645				14,645			
Middle Valley Road Bridge STP-C00S(210)	2,322,138		1,419,181					902,957
FY2013 County Aid Program - Annual Transportation Program		4,035,200	4,035,200					
FY2011 Mendham Road Bridge 1400-629	1,000,000		750,000					250,000
FY2011 Eagle Rock Avenue Bridge 1400-443	1,000,000		750,000					250,000
ARRA-Road Resurfacing, Rail Grade Crossing, Bridges, Traffic Signal Improv. Projects	6,577,219	6,943,717	883,365		2,314,232			10,323,339
Department of Justice:								
State Criminal Alien Assistance Program (SCAAP)		282,927	282,927					
Department of Environmental Protection:								
Morris County Waste Water Management Plan	145,000		133,918		11,082			
County Environmental Health Act Grant (CEHA)	65,832	106,760	68,315					104,277
Department of State:								
General Operating Support Grant (HC)	3,127	18,684	9,342					12,469
Other Programs:								
Emergency Food and Shelter - OOTA		12,000	12,000					
Northern New Jersey Health Professions Consortium - Health Pathways	22,904		19,760		3,144			
Highlands Plan Conformance Grant Program	11,576							11,576
Department of Children and Families:								
ALPN-HSAC/YIP/Transportation		140,819	131,251				9,570	19,138
U.S. Department of Housing and Urban Development:								
Shelter Plus Care Grant		88,560						88,560
Emergency Shelter Program - Homeless Prevention (OOTA)	4,199	54,406	58,605					
U.S. Department of Energy:								
ARRA-Energy Efficiency and Conservation Strategy	13,219				13,219			
	<u>\$ 31,044,243</u>	<u>\$ 26,223,662</u>	<u>\$ 22,666,418</u>	<u>\$ 16,385</u>	<u>\$ 2,958,963</u>	<u>\$ 27,740</u>	<u>\$ 129,982</u>	<u>\$ 31,783,861</u>
Ref.	A	A-12		A-13	A-12	A-10	A-10	A
Analysis of Funding:								
Local Funding			\$ 624,860					
State Funding			5,365,945					
Federal Funding			16,675,613					
			<u>\$ 22,666,418</u>					
Analysis of Received:		Ref.						
Cash Receipts		A-10	\$ 22,663,936					
Donated Goods/Supplies		A-12	2,482					
			<u>\$ 22,666,418</u>					

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

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Sheet 1

	Balance Dec 31, 2012	Transferred from 2013 Budget	Expended	Cancelled	Balance Dec 31, 2013
Department of Treasury:					
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 346,579	\$ 770,524	\$ 745,450	\$ 123,317	\$ 248,336
Department of Community Affairs:					
LIHEAP-CWA Administration	6,684	6,464			13,148
Universal Service Fund-CWA Administration	3,760	4,310			8,070
Department of Labor and Workforce Development:					
Work First New Jersey	2,798,375	1,346,424	1,378,667	87,601	2,678,531
Workforce Investment Act/ARRA-Workforce Investment Act	4,886,635	3,982,188	5,225,645	157,313	3,485,865
Smart STEPS Program	12,038	4,013		12,038	4,013
ARRA-TANF Emergency Contingency Funds	1,448			1,448	
Department of Health:					
Bio Terrorism and Public Health Emergency Grant	228,711	365,317	416,399	740	176,889
Department of Human Services:					
Social Service Block Grant - Sandy Relief Funds		146,389			146,389
New Jersey's Supplemental Nutrition Program (NJ SNAP)	120	38,200	13,474		24,846
Project Phoenix Crisis Services-FEMA	10		10		
Food Stamp Program	47,302				47,302
REACH Program	217,526	343,638	376,573	237	184,354
Mental Health Planning	3,904		3,217		687
Social Service Block Grant - Sandy Homeowner/Renter Assistance Program (SHRAP)		100,000			100,000
Social Services for the Homeless	32,608	236,114	255,878		12,844
Chapter 51 - Alcoholism and Drug Abuse	174,142	870,621	984,948	59,794	21
PASP (ALPN)	35,509	45,166	45,166	35,509	
NACCHO Grant (National Association of County and City Health)	14,279	4,000	4,778		13,501
Department of Children and Families:					
ALPN-HSAC/YIP/Transportation	2,982	140,819	122,848		20,953
Department of Law and Public Safety:					
NJ Juvenile Justice Commission	204,374	507,924	588,119	105,075	19,104
Juvenile Accountability Block Grants	4,242	13,259	17,501		
Medication Dispensing Training	586				586
Multi-Jurisdictional Narcotics Task Force	51,778	55,566	69,842		37,502
County Driving While Intoxicated Grant	856	20,000		856	20,000
Drug Recognition Expert Call Out and Assistance Program	50,410	47,375	43,509	6,125	48,151
Citizens Corp/CERT Initiative	1,993				1,993
HMEP Grant	4,202				4,202
County Office of Victim Witness Advocacy	21,985	221,913	243,898		
Terrorism Program	313				313
Sexual Assault Response Team/Nurse Examiner Program	647	71,905	71,897	647	8

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2012	Transferred from 2013 Budget	Expended	Cancelled	Balance Dec 31, 2013
Department of Law and Public Safety:					
Homeland Security Grant	\$ 608,805	\$ 316,788	\$ 534,650	\$ 327	\$ 390,616
Urban Areas Security Initiative (UASI)	3,814,574	2,583,499	3,619,488	11,597	2,766,988
Body Armor Replacement	59,699		41,637	1	18,061
Insurance Fraud Reimbursement Program		250,000	237,317		12,683
Law Enforcement Officers Training and Equipment Fund	85,062	4,683	12,840		76,905
Paul Coverdell Program	15	1,950	1,663	15	287
Project Lifesaver Program/Private Contribution	10,046	5,866	2,172		13,740
Megan's Law and Local Law Enforcement		10,888	10,888		
Department of Transportation:					
Safe Communities Construction	92,859	92,000	92,156	1	92,702
MAPS (Senior Citizens and Disabled Residents)	415,375	1,650,023	1,642,923		422,475
Elderly and Persons with Disabilities Capital Assistance Program (Section 5310)	14,750		14,750		
Non-Urbanized Area Formula Program (Section 5311)	90,887	253,063			343,950
NYS&W Rail Line Bicycle and Pedestrian Path	1,269,796		1,269,796		
Job Access Reverse Commute Grant (JARC)	2,456	170,519	116,414		56,561
Subregional Studies Program	125,170		123,892		1,278
Highway Rail Grade Crossing Program (SH46, Roxbury Twp, RE#2010-14)	14,645			14,645	
Middle Valley Road Bridge STP-C00S(210)	1,367,547		826,458		541,089
County Aid Program - Annual Transportation Program	2,518,557	4,035,200	6,347,058		206,699
FY2011 Eagle Rock Avenue Bridge 1400-443	1,000,000		1,000,000		
FY2011 Mendham Road Bridge 1400-629	1,000,000		1,000,000		
ARRA-Road Resurfacing, Rail Grade Crossing, Bridges, Traffic Signal Improv. Projects	6,015,801	6,943,717	6,818,595	2,314,232	3,826,691
Department of Justice:					
State Criminal Alien Assistance Program (SCAAP)	1,170,553	282,927	291,291		1,162,189
Department of Environmental Protection:					
Stormwater Management	5,793				5,793
Morris County Waste Water Management Plan	97,787		86,705	11,082	
County Environmental Health Act Grant (CEHA)	25,104	106,760	107,086		24,778

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2012	Transferred from 2013 Budget	Expended	Cancelled	Balance Dec 31, 2013
Department of State:					
General Operating Support (HC)	\$ 20,844	\$ 18,684	\$ 39,128	\$	\$ 400
U.S. Department of Housing and Urban Development:					
Shelter Plus Care Grant		88,560			88,560
Emergency Shelter Program - Homeless Prevention		54,406	52,224		2,182
U.S. Department of Energy:					
ARRA-Energy Efficiency and Conservation Strategy	13,219			13,219	
Other Programs:					
Larry Berger Donation	1,054				1,054
Honeywell Foundation	11,520				11,520
Emergency Food and Shelter - OOTA		12,000	12,000		
Northern New Jersey Health Professions Consortium - Health Pathways	3,144			3,144	
JTPA Donations	1,422				1,422
Hospital Database Project	312				312
Inmate Program/Private Contribution	545				545
Highlands Plan Conformance Grant Program	11,576				11,576
Archival Preservation	158				158
E-911	692,301		692,301		
Youth Shelter	1,847		1,785		62
	<u>\$ 29,717,221</u>	<u>\$ 26,223,662</u>	<u>\$ 35,603,036</u>	<u>\$ 2,958,963</u>	<u>\$ 17,378,884</u>

Ref.

Analysis of Funding:

Local Funding		A-11		A-11	A
State Funding		\$ 621,484			
Federal Funding		8,256,382			
		17,345,796			
		<u>\$ 26,223,662</u>			

Analysis of Balance Dec. 31, 2012 and 2013 Expenditures:

Cash Disbursements		Ref.	
Appropriated Reserves	A	A-10	\$ 24,137,263
Encumbrances	A	A	11,706,803
Refunds/Program Income		A-10	(243,512)
Donated Goods/Supplies		A-11	2,482
	<u>\$ 29,717,221</u>		<u>\$ 35,603,036</u>

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

	<u>Balance Dec 31, 2012</u>	<u>Grant Funds Received</u>	<u>Transferred to 2013 Budget</u>	<u>Balance Dec 31, 2013</u>
Department of Transportation:				
Job Access Reverse Commute Grant (JARC)	\$ 12,530	\$ 9,521	\$ 10,519	\$ 11,532
Department of Law and Public Safety:				
Project Lifesaver Program	278	5,698	5,866	110
Body Armor Replacement Program - Prosecutor		8,948		8,948
Body Armor Replacement Program - Sheriff		28,585		28,585
	<u>\$ 12,808</u>	<u>\$ 52,752</u>	<u>\$ 16,385</u>	<u>\$ 49,175</u>
Ref.	A	A-10	A-11	A

COUNTY OF MORRIS

2013

TRUST FUND

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF CASH AND INVESTMENTS - REGULAR FUND

	Ref.	Total	Community Development Block Grant	Local Home Trust Fund	Local Government Investment Program	Workers Compensation	Other Trust
BALANCE, DECEMBER 31, 2012	B	\$ 9,733,195	\$ 44,669	\$ 2,013	\$ 6,366,018	\$ 2,775,977	\$ 544,518
Increased by Receipts:							
Federal Grant Funds Received	B-5, B-6	2,657,657	1,862,169	795,488			
Program Income	B-7	147,532	147,532				
Interest Earned on Investments		37,738			31,921	4,486	1,331
Other Receipts		2,602,793			719,380	1,853,391	30,022
		<u>5,445,720</u>	<u>2,009,701</u>	<u>795,488</u>	<u>751,301</u>	<u>1,857,877</u>	<u>31,353</u>
		15,178,915	2,054,370	797,501	7,117,319	4,633,854	575,871
Decreased by Disbursements		<u>5,397,360</u>	<u>2,033,892</u>	<u>797,501</u>	<u>408,000</u>	<u>2,081,430</u>	<u>76,537</u>
BALANCE, DECEMBER 31, 2013	B	<u>\$ 9,781,555</u>	<u>\$ 20,478</u>	<u>\$</u>	<u>\$ 6,709,319</u>	<u>\$ 2,552,424</u>	<u>\$ 499,334</u>
Reserve for Trust Funds	B	\$ 3,051,758					
Due to Local Government Units	B	6,709,319			Caroline R. Foster Estate Fund		\$ 219,061
Community Development Block Grant		<u>20,478</u>			Railroad Surcharge Fund		<u>280,273</u>
		<u>\$ 9,781,555</u>					<u>\$ 499,334</u>

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF CASH AND INVESTMENTS - DEDICATED FUND

	Ref.	Total	Motor Vehicle Fine Fund	Weights and Measures Fund	Special Deposits	Other Dedicated Funds	Open Space Tax
BALANCE, DECEMBER 31, 2012	B	\$ 117,224,102	\$ 8,871,452	\$ 6,353,283	\$ 2,391	\$ 7,378,227	\$ 94,618,749
Increased by Receipts:							
Fines		4,063,188	2,951,923	1,111,265			
Current Year Taxes		12,420,511					12,420,511
Added & Omitted Taxes	B-11	33,337					33,337
Interest Earned on Investments		511,377					511,377
Other Receipts		1,183,154				1,183,154	
		18,211,567	2,951,923	1,111,265		1,183,154	12,965,225
		135,435,669	11,823,375	7,464,548	2,391	8,561,381	107,583,974
Decreased by Disbursements		23,732,731	3,770,738	1,327,965		1,127,875	17,506,153
BALANCE, DECEMBER 31, 2013	B	\$ 111,702,938	\$ 8,052,637	\$ 6,136,583	\$ 2,391	\$ 7,433,506	\$ 90,077,821
Analysis of Balance:							
Board of Taxation						\$ 1,150,050	
Accumulated Absences						3,036,853	
Snow Removal Trust						1,935,000	
County Clerk						481,857	
Environmental Quality						509,211	
Other Dedicated Funds						320,535	
						\$ 7,433,506	

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, 2012	B	\$ 1,634,338	\$ 743,373	\$ 890,965	\$
Increased by Receipts:					
Budget Appropriation		1,000,000	725,000		275,000
Payroll Taxes - Employees' and County's Share		55,396,193	331,417	55,064,776	
		56,396,193	1,056,417	55,064,776	275,000
		58,030,531	1,799,790	55,955,741	275,000
Decreased by Disbursements		55,918,782	625,522	55,018,260	275,000
BALANCE, DECEMBER 31, 2013	B	\$ 2,111,749	\$ 1,174,268	\$ 937,481	\$

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, 2012	B	<u>\$ 2,195,411</u>	<u>\$ 1,787,861</u>	<u>\$ 407,550</u>
Increased by Receipts:				
Road Opening Deposits		736,832	736,832	
Interest Earned on Investments		<u>1,630</u>	<u>599</u>	<u>1,031</u>
		<u>738,462</u>	<u>737,431</u>	<u>1,031</u>
		<u>2,933,873</u>	<u>2,525,292</u>	<u>408,581</u>
Decreased by Disbursements:				
Refunded or Applied to Road Repairs		439,851	421,101	18,750
Interest on Deposits:				
Transferred to Current Fund		<u>599</u>	<u>599</u>	
		<u>440,450</u>	<u>421,700</u>	<u>18,750</u>
BALANCE, DECEMBER 31, 2013	B	<u><u>\$ 2,493,423</u></u>	<u><u>\$ 2,103,592</u></u>	<u><u>\$ 389,831</u></u>

COUNTY OF MORRIS

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B-5

TRUST FUND

SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	Ref.	Total	Community Development Block Grant			Emergency Shelter Grant		
			2011	2012	2013	2011	2012	2013
BALANCE, DECEMBER 31, 2012	B	\$ 2,685,862	\$ 890,189	\$ 1,576,887	\$	\$ 60,120	\$ 158,666	\$
Increased by:								
Grant - 2013 Program	B-7	1,818,694			1,703,655			115,039
		4,504,556	890,189	1,576,887	1,703,655	60,120	158,666	115,039
Decreased by Receipts:								
Federal Grant Funds Received	B-1	1,862,169	890,189	777,390		60,120	124,584	9,886
BALANCE, DECEMBER 31, 2013	B	<u>\$ 2,642,387</u>	<u>\$</u>	<u>\$ 799,497</u>	<u>\$ 1,703,655</u>	<u>\$</u>	<u>\$ 34,082</u>	<u>\$ 105,153</u>

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE - LOCAL HOME TRUST

	Ref.	
BALANCE, DECEMBER 31, 2012	B	\$ 1,636,080
Increased by:		
Federal Grant Funds Awarded	B-9	<u>608,543</u>
		2,244,623
Decreased by:		
Federal Grant Funds Received	B-1	<u>795,488</u>
BALANCE, DECEMBER 31, 2013	B	<u><u>\$ 1,449,135</u></u>

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF UNEXPENDED BALANCES OF FEDERAL GRANT APPROPRIATIONS

	Ref.	TOTAL	Community Development Block Grant			Emergency Shelter Grant
			2011	2012	2013	
BALANCE, DECEMBER 31, 2012	B	\$ 823,224	\$ 305,461	\$ 517,763	\$	\$
Increased by:						
Grant - 2013 Program Year	B-5	1,818,694			1,703,655	115,039
Program Income	B-1	147,532		43,026	104,506	
De-Obligated	B-8	1,685	1,675	10		
		<u>1,967,911</u>	<u>1,675</u>	<u>43,036</u>	<u>1,808,161</u>	<u>115,039</u>
		<u>2,791,135</u>	<u>307,136</u>	<u>560,799</u>	<u>1,808,161</u>	<u>115,039</u>
Decreased by:						
Cash Disbursements		591,569	307,136	212,421	72,012	
Contracts Payable	B-8	1,357,963			1,242,924	115,039
		<u>1,949,532</u>	<u>307,136</u>	<u>212,421</u>	<u>1,314,936</u>	<u>115,039</u>
BALANCE, DECEMBER 31, 2013	B	<u>\$ 841,603</u>	<u>\$</u>	<u>\$ 348,378</u>	<u>\$ 493,225</u>	<u>\$</u>

COUNTY OF MORRIS- 75 -
B-8**TRUST FUND****SCHEDULE OF CONTRACTS PAYABLE - FEDERAL GRANTS**

	Ref.	<u>CDBG</u>	<u>Emergency Shelter</u>
BALANCE, DECEMBER 31, 2012	B	\$ 1,688,521	\$ 218,786
Increased by 2013 Contracts	B-7	<u>1,242,924</u>	<u>115,039</u>
		<u>2,931,445</u>	<u>333,825</u>
Decreased by:			
Cash Disbursements		1,247,733	194,590
De-Obligated	B-7	<u>1,685</u>	<u></u>
		<u>1,249,418</u>	<u>194,590</u>
BALANCE, DECEMBER 31, 2013	B	<u>\$ 1,682,027</u>	<u>\$ 139,235</u>

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF UNEXPENDED BALANCES OF LOCAL HOME TRUST APPROPRIATIONS

	Ref.		
BALANCE, DECEMBER 31, 2012	B	\$	230,511
Increased by:			
Federal Grant Funds Awarded	B-6		<u>608,543</u>
			839,054
Decreased by:			
Obligations	B-10	\$	556,689
Cash Disbursements			<u>87,383</u>
			<u>644,072</u>
BALANCE, DECEMBER 31, 2013	B	\$	<u><u>194,982</u></u>

COUNTY OF MORRIS

**TRUST FUND
SCHEDULE OF CONTRACTS PAYABLE - LOCAL HOME TRUST**

	Ref.	
BALANCE, DECEMBER 31, 2012	B	\$ 1,407,582
Increased by:		
2013 Contracts	B-9	<u>556,689</u>
		1,964,271
Decreased by:		
Cash Disbursements		<u>710,118</u>
BALANCE, DECEMBER 31, 2013	B	<u><u>\$ 1,254,153</u></u>

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF OPEN SPACE ADDED AND OMITTED TAXES RECEIVABLE

	Ref.		
BALANCE, DECEMBER 31, 2012	B	\$	21,208
Increased by:			
Levy Added and Omitted - Year 2013			<u>49,868</u>
			71,076
Decreased by:			
Collections	B-2		<u>33,337</u>
BALANCE, DECEMBER 31, 2013	B	\$	<u><u>37,739</u></u>

COUNTY OF MORRIS

2013

CAPITAL FUND

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

	Ref.	General Capital	Park Capital
BALANCE, DECEMBER 31, 2012	C	<u>\$ 43,242,802</u>	<u>\$ 1,525,353</u>
Increased by Receipts:			
Serial Bonds	C-12,C-13	20,750,000	1,882,000
Premium on Bond Sales	C-1	1,527	
Interest on Investments	C-3, C-4	1,525	2,103
Capital Improvement Fund:			
Budgeted Appropriation	C-3,C-8	1,600,000	
MUA Capital Repayments:			
Other	C-1	154,717	
Reimbursement of Funds:			
State/Municipality Share of Cost - Unfunded	C-6	661,196	
County/Municipality Share of Cost - Funded-Bonds	C-6	1,672,000	64,000
Agreed-Upon Share of Cost - Other	C-1	1,261	
Federal/State Grants Receivable	C-17	72,164	
State of New Jersey - NJDEP Loan	C-5, C-6, C-15	1,635,201	
Down Payment - Park Ordinances	C-8		60,759
Morris County Insurance Fund - Reimbursement	C-8	7,665	
Reserve to Pay Debt Service - Morris County Vo-Tech	C-3	77,542	
Reserve for Countywide Communications System	C-3	<u>355,368</u>	
		<u>26,990,166</u>	<u>2,008,862</u>
		<u>70,232,968</u>	<u>3,534,215</u>
Decreased by Disbursements:			
Improvement Authorizations	C-9,C-10	38,754,945	2,514,524
Down Payment - Park Ordinances	C-8	60,759	
Interest Income Transferred to:			
Park Commission	C-4		2,103
Current Fund	C-3	1,525	
State of New Jersey	C-1, C-3	163	
Fund Balance Anticipated as Revenue in			
Current Fund Budget	C-1	2,837	
Park Commission Budget	C-1		50,000
Due to Grant Fund	C-3	113,001	
Reserve to Pay Debt Service	C-3	<u>112,307</u>	
		<u>39,045,537</u>	<u>2,566,627</u>
BALANCE, DECEMBER 31, 2013	C	<u>\$ 31,187,431</u>	<u>\$ 967,588</u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

	Ref.	Balance/ (Deficit) December 31, 2012	Receipts			Disbursements		Transfers		Balance/ (Deficit) December 31, 2013
			Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
Fund Balance	C-1	\$ 3,578,805	\$	\$	\$ 157,342	\$	\$ 2,837	\$ 402,600	\$ 347,833	\$ 3,678,543
Capital Improvement Fund	C-8	3,013,895	1,600,000		7,665		60,759	1,507,838		3,052,963
Federal/State Grants Receivable	C-17	(155,360)			72,164				83,196	
Contracts Payable	C	14,866								14,866
Due to Current Fund	C-2				1,525		1,525			
Due to Grant Fund	C, C-2	113,001					113,001			
Reserve to Pay Debt Service	C, C-2	100,385			77,542		112,307			65,620
Reserve for Countywide Communications System	C, C-2	436,698			355,368					792,066
Due to State of New Jersey	C-1, C-2				163				163	
Ord. #	Improvement Authorizations									
604	Bridge Improvements	80,902				16,997				63,905
628	Various Bridge Replacements and Rehabilitations	32,850				5,430				27,420
644	Various Bridge and Facility Improvements	12,167				12,157		10		
663	Roads & Bridges	61,568								61,568
696	Road & Bridge Improvements	552				30		522		
721	Automation Finance & P/R System	37,531						37,531		
728	Various Public Works Projects	27,577				21,274				6,303
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				14,635				24
793	Various Public Works Projects	44,886				1,980				42,906
800	Acquisition & Installation of Equipment for County Library	1,061								1,061
817	Various Road Improvements	19,483						19,483		
818	Various Bridge Improvements	16,940								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		
861	Road Resurface & Recon. Projects Various County Roads	20,659								20,659
862	Bridge Design & Construction Project Various County Bridges	207,650				90,605				117,045
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				897				1,824
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				3,186				178,150
923	Acq & Install of Furnishings & Equip for Long Term Care Service	4,745				4,453				292
941	Acq & Install of Video Security w/Recording Capability - Sheriff Comm Center	77								77
942	Road Resurfacing, Reconstruction & Improvement to County Roads	62,890								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		
958	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	19,340				200				19,140
973	Acquisition & Installation Library System Upgrades - by Network Srvc Division	31,087				31,087				
975	County Bridge Design & Construction Projects	337,308				117,567				219,741
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				3,676				373
027	Bridge Design and Construction Projects at Various County Locations	160,822				157,288			75,705	79,239
028	Renovation of the West Hanover Avenue Armory in the Twp of Morris	130,978								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				11,844				10,172
034	Road Improvement Projects	3,190						3,190		
036	Roof Replacement at Various County Facilities	5,120						5,120		
052	Replacement of Existing Chain Link Fencing & Gates- Various County Facilities	327				327				

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

Ord. #	Improvement Authorizations	Balance/ (Deficit) December 31, 2012	Receipts			Disbursements		Transfers		Balance/ (Deficit) December 31, 2013
			Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	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)								
064	Energy Savings Installations at Various County Facilities	140,149		85,000		215,148			25,381	10,001
065	Improvements to Speedwell Village	33,635						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's Records Mgmt Syst/Mobile Edition Products -MC Sheriff's Dept	7,552								7,552
069	Completion of an Emergency Svc Training Facil/Fire & Police	(7,579)		62,000		53,386				1,035
070	Repair/Replacement of County Correctional Facility Security System	14,174								14,174
071	Abatement and Demolition of Facilities on the Greystone Park Property	4,086				357		3,729		
076	Roof Replacement at Various County Facilities	23,685		50,000		2,824				70,861
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				27,685				36,825
085	Acq of a Replacement Aerial Lift Truck for Shade Tree Management	839						839		
087	Abatement & Demolition of Facilities on the Greystone Park Property	183,379		100,000		1,906				281,473
089	Design, Construction, Culvert Installation & Repair of County Bridges	101,912				24,676				77,236
093	Acq of Smart Podium Systems in Each Fire & Police Academy Classroom	5,470								5,470
097	Renovation to County Garage Facilities	6,197				1,655		4,542		
098	Installation of County Roadway Drainage Improvements	110,239		78,000		85,792				102,447
099	Replacement of Administration & Records Building Generator	19,772				3,859		15,913		
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	4,737				3,980		747		
106	Completion of Detailed Plans & Specifications for the County Facilities	112,794								112,794
110	Renovation of Classrooms at the Public Safety Training Academy	5,122								5,122
111	Replacement of the Boiler Plant in the Administration and Records Building	1,209						1,209		
113	Analysis of Dam Conditions, Preparation of Operation Manuals, Dam Rehab	434,797				170,847				263,950
114	Roadway Design & Construction Projects	8,318						8,318		
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								492
121	Construction of a Salt Storage Barn at the Wharton Garage	903						903		
122	Acq of Replacement Vehicles and Equipment for the Road & Bridge Dept	2,150						2,150		
129	Improvements to Historic Speedwell Village	23,820		82,000		62,691				43,129
130	Acquisition and Installation of an Emergency Generator at the S.E.U	17,431						17,431		
132	Upgrades to Fire and Sprinkler Systems at Various County Facilities	(28,042)				7,123		14,835	50,000	
135	Acq of Personal Protective Equip for Academy Fire Instructors	11,123								11,123
136	Completion of the Replacement of Boiler Plant in the Administration & Records Bldg	10,482						10,482		
137	Bridge Design and Construction at Various County Locations	2,118		417,000		8,971			469	410,616
138	Replacement of Wood Structures at Various County Facilities	52,830								52,830
139	Rehabilitate & Connect all Utilities to County Facilities on the Greystone Park Property	454,217				361,287				92,930
140	Acq & Installation of Courthouse Security Equipment for Each Courtroom	256						256		
141	Design and Install of County Roadway Drainage Improvements at Various Locations	266,905		100,000		80,060				286,845
142	Acq of Additional Radio Channels Incl Equipment, Licenses, & Coordination Fees	21,791		50,000		71,791				
143	Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	(8,000)		95,000		80,000				7,000
145	Acq & Implementation of Automated Time & Attendance, Personnel & Payroll Systems	22,793		100,000		198				122,595
146	Renovations of the Existing Central Ave Complex Building at Greystone Park	32,052		130,000		94,619				67,433
148	Acquisition and Installation of Security Equipment at Various County Facilities	140						140		
154	Acquisition & Installation of Security Equipment at Various County Locations	125,000								125,000
155	Upgrade the Sheriff's AVID System (Video Enhancement) Software	236								236
158	Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	166,700								166,700
159	Improvements to Historical Speedwell Village	49,900				171				49,729
162	Replacement of Heating, Ventilating & Air Conditioning Equip at Various County Facilities	695				440		255		
163	Development of Preliminary Feasibility Study & Design for Construction of New Wing on the Existing Office of Emergency Management & Communications Center	1,003,817				925,738				78,079
165	Roadway Design & Construction Projects	(425,053)		1,000,000	164,075	481,113				257,909
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	1,722				1,276				446
171	Replace Boiler Plant in Public Safety Training Academy & the Medical Services Bldg	461,499				461,268		231		
172	Roof Replacement at Various County Facilities	(13,189)		40,000		1,018				25,793
173	Various Improvements to the Morris View Healthcare Facility	18,238				11,377				6,861

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

Ord. #	Improvement Authorizations	Balance/ (Deficit) December 31, 2012	Receipts			Disbursements			Transfers		Balance/ (Deficit) December 31, 2013
			Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous		From	To	
175	Acquisition of Specialized Training Equipment for the Public Safety Training Academy	\$ 34,149	\$	\$	\$	\$ 1,735	\$		\$	\$	\$ 32,414
176	Renovation of the Public Safety Training Academy	109,142		98,000		205,193					1,949
177	Initial Design of Phase II of Recreational Fields at Central Park of Morris County	6,021				6,021					
178	County Roadway Drainage Improvement Projects	9,714		175,000		8,051					176,663
181	Replacement and/or Upgrade of Fire Detection/Sprinkler Systems Various County Facilities	5,076		25,000		34,451					(4,375)
183	Renovation to Central Ave Complex at Greystone Park to Accommodate Various Users	62,502						62,502			
184	Bridge Design & Construction Projects at Various County Locations	865,394		850,000	48,288	189,869					1,573,813
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	21									21
190	Acquisition of Replacement Vehicles for the MAPS Program	11,890									11,890
191	Demolition of the Washington Building	11,836				7,580					4,256
193	Design/Consultant Costs for the Construction of an Expanded County Public Safety Complex	232,388				232,388					
194	Renovation of 30 Schuyler Place to Include Classrooms & Computer Labs for CCM Programs	109,294									109,294
197	Acq & Install of a 175 lb. Gas Dryer for the Main Laundry at the Morris View Healthcare Center	1,480									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	2,432		80,000		76,106					6,326
201	Improvements to Morris View Healthcare Center	(3,662)		28,000		24,696				358	
202	Roadway Resurfacing, Construction & Improvements	2,414,886		1,400,000		1,968,208					1,846,678
205	Replacement of Heating, Ventilating, & Air Conditioning Equipment at Various County Facilities	12,865		87,000		97,560			2,305		
206	Replacement of Workstations for the County Prosecutor's Office	4,391				987					3,404
207	Design of Phase II Recreation Fields at Central Park at Morris County	4,749				4,749					
211	Replacement of Various Plumbing Fixtures	23,822				6,576					17,246
212	Replacement of Motors, Fans and Pumps at Various County Locations	20,264				12,206					8,058
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	18,575				17,000			1,575		
217	Replacement of Lighting Fixtures & Hard Ceiling Tile - Buildings & Grounds Division	56,790				7,493					49,297
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	48,352									48,352
220	Acquisition of Replacement Vehicles & Equipment for Department of Public Works	1,463							1,463		
221	Initial Costs of Renovation of the Central Avenue Complex to House Proposed Uses	33,700				1,196			32,504		
223	Acquisition of Replacement X-Ray Machines to be Used at the Courthouse Lobby, Administration & Records Building Bridge & County Mailroom	1,067									1,067
224	Roof Replacements at Various Facilities Maintained by the Division of Building & Grounds	11,700		150,000		296					161,404
225	Bridge Design, Renovation & Construction Projects at Various County Locations	683,885		400,000	9,608	807,005					266,468
227	Replacement of County Bridge #1400-999 on West Central Ave in the Borough of Wharton	66,298				(16,898)			83,196		
228	Acquisition of Replacement Vehicles for the Morris Area Paratransit System	1,210									1,210
229	Acquisition of Replacement Vehicles for the Morris County Nutrition Program	6,984									6,984
230	Continuation of the County of Morris Fiber Project to Connect the Library, Arboretum & Correctional Facility	(5,964)		155,000		128,993					20,043
231	Acquisition of New & Replacement Computers & Appurtenances - Dept of Information Services	55,565				53,636					1,929
232	Acquisition of a Computer Aided Dispatch/Records Management System	38,952				31,879					7,073
233	County Roadway Drainage Improvements	(9,150)		50,000		14,449					26,401
234	Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehabilitation	(1,368,445)		1,635,201	0	147,301					119,455
235	Upgrades to Fire & Sprinkler Systems at Various County Facilities	33,324		65,000		38,487					61,837
236	Program Costs Relating to the Energy Savings Improvement Program to be Operated Through the Morris County Improvement Authority	105,912									105,912
238	Completion of Renovations at 30 Schuyler Pl for Classrooms & Computer Labs - CCM Programs	15,130									15,130
239	Completion of Demolition of the Washington Building	(38,904)		20,000		6,249				25,153	
240	Construction of the Utility Relocation and Site Demolition Work Associated with the Construction of the Morris County Public Safety Training Academy Expansion	134,841									134,841
242	Replacement of Pedestrian & Overhead Doors - Buildings & Grounds Division	5,841				5,841					
244	Improvement of the Morris View Healthcare Center	(39,991)		73,000		27,193					5,816
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	4,034,457				3,917,882					116,575
249	County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority	9,839,905				9,278,173					561,732
250	Acquisition of a Replacement S.U.V. for Use by the Sheriff's Protective Services Division	400									400
251	Acquisition of a Replacement Prisoner Transportation Van - Sheriff's Protective Services Division	62									62
254	Acquisition of Video Camera & Alarm Systems for Radio Transmission Sites	4,700									4,700

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

Ord. #	Improvement Authorizations	Balance/ (Deficit) December 31, 2012	Receipts			Disbursements		Transfers		Balance/ (Deficit) December 31, 2013
			Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
255	Acquisition of Motorola Gold Elite Gateway Equip to Connect Consoles to Upgraded Radio System	\$ (74,634)	\$	\$ 82,000	\$	\$ 162	\$	\$	\$	7,204
257	Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	(782,474)			439,225	300				(343,549)
259	Renovation of the Central Ave Complex to House St. Clares Behavioral Health and the Nonprofit Mall on the Former Greystone Property	249,757		250,000		474,889				24,868
260	Replacement of Computer Equipment for Various County Departments and Divisions	129,034				129,034				
261	Renovations and Improvements to Academic Buildings at County College of Morris	7,562,022				5,044,403				2,517,619
264	Design & Construction of the Central Avenue Fields at Central Park of Morris County	2,148,717		700,000		2,784,035				64,682
265	Roof Replacement Including but not Limited to the Courthouse, SEU Building, & other Locations	14,700								14,700
266	Courthouse Asbestos Abatement Project	303,846		190,000		454,029				39,817
267	Computer Equipment Purchase for Information Technology	563,830		500,000		580,801				483,029
268	Various Health & Life Safety Upgrades at Morris View Healthcare Center	13,034		300,000		93,636				219,398
269	Bridge Design & Construction at Various County Locations	503,700		900,000		682,493				721,207
270	Roadway Design & Construction Projects	258,700				684				258,016
271	Purchase of Equipment for the Morris County Juvenile Detention Center	57,000				55,571				1,429
272	Purchase of Replacement Task Chairs & Other Furniture for the Office of Temporary Assistance	159								159
273	Purchase of Equipment for the Morris County Mosquito Commission	3,200								3,200
274	Window Replacement at Various Buildings Throughout the County	10,000		125,000		3,900				131,100
275	For the Purchase of HVAC Equipment at Various Buildings Throughout the County	(8,403)		80,000		60,369				11,228
276	For the Purchase of Vehicles Needed for the Department of Public Works	316,612		314,000		620,493		10,119		
277	For the Purchase of Carpet & Window Fixtures at Various Buildings Throughout the County	(25,260)		119,000		93,740				
278	Purchase of Replacement Vehicles for the Sheriff's K-9 Unit	114,118				114,118				
279	Purchase of Digital In Car Video Equipment for the Sheriff's Department	87,887				18,407				69,280
281	Office Furniture Replacement, Filing & Storage for the Morris County Prosecutor's Offices	84,915				82,340				2,575
282	Door Replacement at Various County Facilities Under the Jurisdiction of Buildings & Grounds	(809)		47,000		21,479				24,712
283	HVAC Improvements for Various Systems for the County College of Morris	828,700		821,000		1,648,481				1,219
284	Elevator Replacement for Various County Buildings	(42,132)		42,000					132	
285	Upgrade HVAC Building Automation Systems at Various Locations in the County	(7,113)		47,000		39,887				
287	Replacement & Expansion of the County's Access Control CCTV Systems	(2,550)		38,000		9,750				25,700
288	Various Capital Projects for the Morris County School of Technology	(170,526)		669,000		483,473				15,001
289	Replacement of Various Motors, Fans & Pumps at Various Locations	50,000				1,758				48,242
290	Plumbing Fixture Replacements at Various County Buildings	50,000				23,772				26,228
291	Various County Roadway Drainage Projects as per Public Works/Engineering	21,768		350,000		45,478				326,290
292	Restoration of Masonry, Brick Facades & Concrete Sidewalks/Curbs-Variou Locations	5,000		60,000		59,080				5,920
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				13,829				(7,829)
295	For Various Capital Projects at the County College of Morris for FY 2013	(300)		1,500,000		1,207,468				292,232
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
301	Purchase of a Sound & Recording Sys for the Freeholder Public Meeting Rm - Bldgs & Grounds								40,000	40,000
303	Design & Construct of Storage Facil for Emergency Response & Other Vehicles - Sheriff's Office			238,000		739			12,000	249,261
304	Various Capital Projects - Sheriff's Office			300,000		90,833			19,000	228,167
305	Purchase of a Special Response Vehicle for the Sheriff's Office, Bureau of Law Enforcement			119,000		124,505			6,000	495
306	Renovations to the Residents' Tub & Shower Areas at Morris View Healthcare Center			350,000		960			29,000	378,040
307	Various Capital Projects for the Morris County School of Technology			750,000		418,553			47,351	378,798
308	Purchase of a Medical Records System for Morris View Healthcare Ctr by Information Technology			135,000		77,790			11,870	69,080
309	Upgrade of HVAC Building Automation System Under the Supervision of Buildings & Grounds					17,998			50,000	32,002
310	Replacement of Plumbing Fixtures at Various County Facilities - Buildings & Grounds								50,000	50,000
311	Replacement of Various Motors, Pumps & Fans Under the Supervision of Buildings & Grounds								50,000	50,000
312	Replacement of Pedestrian & Overhead Doors at Various County Facilities - Buildings & Grounds								25,000	25,000
313	Purchase of an All Terrain Utility Vehicle for Buildings & Grounds Use					24,663		337	25,000	
314	Repairs, Replacements, Upgrades & Restoration of Various Equip & Fixtures - Bldgs & Grounds			1,000,000		129,931			106,000	976,069
315	HVAC Improvements at the County College of Morris			476,000		126,000			24,000	374,000
316	Emerg Generator for Office of Temporary Assist & Sheriff Evidence Trailers - Bldgs & Grounds					10,236			7,000	(3,236)
317	Various IT Equipment Purchases, Upgrades and Replacements in & for Office of Information Tech			1,500,000		3,227			98,930	1,595,703
318	Replacement of Chairs for Safety Reasons at the Office of Temporary Assistance					40,575			41,000	425
319	Purchase of Electric Truck Mounted Sprayers for the Mosquito Commission								31,000	31,000
320	Installation of the Turf Fields/Construction Phase II at Central Park - Department of Public Works			1,650,000		958,081			153,000	844,919
321	Various Capital Projects at Morris View Healthcare Center			275,000		15,313			19,500	279,187
322	Various IT Priority Projects Throughout the County					79,941			140,000	60,059
323	Bridge Design & Construction of Various Bridges Throughout Morris County			1,750,000		3,720			179,250	1,925,530
324	Purchase of High Density Storage System for Finance and Purchasing								31,000	31,000

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

Ord. #	Improvement Authorizations	Balance/ (Deficit) December 31, 2012	Receipts			Disbursements		Transfers		Balance/ (Deficit) December 31, 2013
			Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
325	Renovation & Upgrade of the Fire Extinguisher Props - Department of Law & Public Safety	\$	\$	\$	\$	\$	\$	\$	58,600	\$ 58,600
326	Purchase of One Four Ton Asphalt Hot Patch Dump Trailer for the Roads Department								25,000	25,000
327	Acq of New & Replacement Radios & Accessories - Department of Law & Public Safety			50,000		369			4,000	53,631
328	Purchase of Various Equipment for the Division of Roads/Bridges/Shade Tree			150,000		50,183			15,000	114,817
329	Funding for the Design, Building & Rehabilitation of Various County Roadways					21,543			68,800	47,257
330	Purchase of a MAPS Vehicle Under the Purview of the Division of Aging, Disabilities & Veterans								76,000	76,000
331	Purchase of a One Call/One Click System for Paratransit Vehicles & Purchase of a Replacement Nutrition Vehicle/Radio System - Division of Aging, Disabilities & Veterans					270			8,000	7,730
332	Expansion and Renovation of Various Facilities at the County College of Morris			500,000		427,456				72,544
333	Replacement of Office Furniture (Phase II) in the Prosecutor's Office								171,940	171,940
334	Electronic Scanner & Computer Sys for Counting of Absentee Ballots - MC Board of Elections					270			10,000	9,730
335	Demolition Design, Demolition & Feasibility Design Related to the Ann Street Parking Garage *								100,000	100,000
		<u>\$ 43,242,802</u>	<u>\$ 1,600,000</u>	<u>\$ 24,057,201</u>	<u>\$ 1,332,965</u>	<u>\$ 38,754,945</u>	<u>\$ 290,592</u>	<u>\$ 2,341,468</u>	<u>\$ 2,341,468</u>	<u>\$ 31,187,431</u>
Ref.		C	C-2	C-6, C-18		C-9				C

* Ord# 335 Introduced on 11/25/13, Adopted on 12/11/13, Effective on 1/2/14

COUNTY OF MORRIS

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PARK CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

Ref.	Balance December 31, 2012	Receipts		Disbursements		Transfers		Balance/ (Deficit) December 31, 2013
		Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
Fund Balance	C-1	\$ 250,560	\$	\$	\$ 50,000	\$	\$	\$ 200,560
Capital Improvement Fund	C-8		60,759			60,759		
Due to Park Operating Fund	C-2		2,103		2,103			
Ord. #								
199 Various Imp: Dam Safety, Paving Facilities, Security & Golf Courses		4,557		4,557				
204 Improvements & Renovations of MC Park Commission Facilities		30,866		30,204				662
206 Improvements of MC Park Commission Facilities		11,893						11,893
209 Improvements of Morris County Park Commission Facilities		254,444		71,323				183,121
211 Improvement of Morris County Park Commission Lands		543,717		430,063				113,654
214 Acq of Vehicles & Equip by Morris County Park Commission		142,314	323,000	465,067				247
215 Various Capital Projects Under the Jurisdiction of Morris County Park Commission		287,002	838,000	982,926				142,076
216 Various Capital Projects for the Morris County Park Commission and Park Police			785,000	506,404			40,250	318,846
217 Various Paving Projects for the Morris County Park Commission				23,980			20,509	(3,471)
		<u>\$ 1,525,353</u>	<u>\$ 1,946,000</u>	<u>\$ 2,514,524</u>	<u>\$ 52,103</u>	<u>\$ 60,759</u>	<u>\$ 60,759</u>	<u>\$ 967,588</u>
Ref.	C			C-10				C

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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, 2012	C	\$ 211,517,000	\$ 12,950,206
Increased by:			
Serial Bonds Issued	C-12,C-13	20,750,000	1,882,000
NJDEP Loan - Dam Restoration Funds	C-2, C-6, C-15	<u>1,635,201</u>	
		<u>233,902,201</u>	<u>14,832,206</u>
Decreased by:			
Serial Bonds Retired	C-12,C-13	27,575,000	2,712,000
Guaranteed Pooled Program Lease Revenue Bonds Retired	C-20	535,000	
Repayment under Green Acres Loan Program	C-14		<u>163,925</u>
		<u>28,110,000</u>	<u>2,875,925</u>
BALANCE, DECEMBER 31, 2013	C	<u>\$ 205,792,201</u>	<u>\$ 11,956,281</u>

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Improvement Description	Ord. No.	Balance, December 31, 2012	2013 Authorizations	Authorizations Canceled	Bonds Issued	Funded by Various Sources	Balance, December 31, 2013	Analysis of Balance December 31, 2013	
								Expended	Unexpended Improvement Authorizations
Automated Finance and P/R System	721	\$ 159,000	\$	\$ 159,000	\$	\$	\$	\$	\$
Bridge Design & Construction Projects at Various County Locations	027	75,705				75,705			
Acq of Various Properties in the Twp of Washington	029	762,000					762,000		762,000
Acq & Install of the Final Phase of the MC Integrated Justice Information System	063	83,773				25,381	58,392		58,392
Energy Savings Installations at Various County Facilities	064	85,000			85,000				
Completion of an Emergency Srvc Training Faci/Fire & Police Academy	069	62,000			62,000				
Roof Replacement at Various County Facilities	076	50,000			50,000				
Abatement & Demolition of Facilities on the Greystone Park Property	087	154,000			100,000		54,000		54,000
Installation of County Roadway Drainage Improvements	098	78,000			78,000				
Replacement of Administration & Records Building Generator	099	270,000		270,000					
Completion of Detailed Plans & Specifications for Vacant Space at Morris View	104	80,000		80,000					
Analysis of Existing Dam Conditions, Preparation of Operation Manuals, Dam Rehab	113	857,000					857,000		857,000
Improvements to Historic Speedwell Village	129	82,000			82,000				
Upgrades to Fire and Sprinkler Systems at Various County Facilities	132	50,000				50,000			
Bridge Design and Construction at Various County Locations	137	417,468			417,000	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			100,000		352,000		352,000
Acq of Additional Radio Channels Incl Equipment, Licenses, and Coordination Fees	142	50,000			50,000				
Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	143	138,000			95,000		43,000		43,000
Acq & Implementation of Automated Time & Attendance, Personnel & Payroll Sys	145	244,000			100,000		144,000		144,000
Renovations of the Existing Central Ave Complex Building at Greystone Park	146	435,000			130,000		305,000		305,000
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation	158	3,333,000					3,333,000		3,333,000
of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab									
Improvements to Historical Speedwell Village	159	269,000					269,000		269,000
Roadway Design & Construction Projects	165	1,278,271			1,000,000	164,075	114,196		114,196
Roof Replacement at Various County Facilities	172	200,000			40,000		160,000		160,000
Renovation of the Public Safety Training Academy	176	98,000			98,000				
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			25,000		355,000	4,375	350,625
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	2,293,921			850,000	48,288	1,395,633		1,395,633
Acquisition of Evidence Shelving, Rolling Step Ladders, Refrigerators & Freezers for	200	80,000			80,000				
the Sheriff's Office Evidence Unit/Vault at the Central Avenue Complex									
Improvements to Morris View Healthcare Center	201	32,000		3,642	28,000	358			
Roadway Resurfacing, Construction & Improvements	202	2,438,000			1,400,000		1,038,000		1,038,000
Replacement of Heating, Ventilating, & Air Conditioning Equipment at Various County Facilities	205	87,000			87,000				
Renovation of the Old Burn Building & Tower at the Public Safety Training Academy	213	268,000					268,000		268,000
Initial Costs of Renovation of the Central Avenue Complex to House Proposed Uses	221	316,000		316,000					
Roof Replacements at Various Facilities Maintained by the Division of Building & Grounds	224	238,000			150,000		88,000		88,000
Bridge Design, Renovation & Construction Projects at Various County Locations	225	2,243,783			400,000	9,609	1,834,174		1,834,174
Continuation of the County of Morris Fiber Project to Connect the Library, Arboretum	230	275,000			155,000		120,000		120,000
& Correctional Facility									
County Roadway Drainage Improvements	233	425,000			50,000		375,000		375,000
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation	234	2,380,000			1,635,201		744,799		744,799
of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehabilitation									
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	421,000			65,000		356,000		356,000
Completion of Demolition of the Washington Building	239	90,000		44,847	20,000	25,153			
Construction of the Utility Relocation and Site Demolition Work Associated with the	240	2,105,000					2,105,000		2,105,000
Construction of the Morris County Public Safety Training Academy Expansion									
Improvement of the Morris View Healthcare Center	244	73,000			73,000				
County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority	249	4,065,000					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			82,000		70,000		70,000
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257	1,900,000				439,225	1,460,775	343,549	1,117,226
Renovation of the Central Ave Complex to House St. Clares Behavioral Health and the Nonprofit	259	1,760,000			250,000		1,510,000		1,510,000
Mall on the Former Greystone Property									
County Participation in the Morris County Improvement Authority County Guaranteed Leasing	263	1,375,000					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	833,000			700,000		133,000		133,000
Roof Replacement Including but not Limited to the Courthouse, SEU Building, & other Locations	265	285,000					285,000		285,000

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Improvement Description	Ord. No.	Balance, December 31, 2012	2013 Authorizations	Authorizations Canceled	Bonds Issued	Funded by Various Sources	Balance, December 31, 2013	Analysis of Balance December 31, 2013	
								Expended	Unexpended Improvement Authorizations
Courthouse Asbestos Abatement Project	266	\$ 509,000	\$	\$	\$ 190,000	\$	\$ 319,000	\$	\$ 319,000
Computer Equipment Purchase for Information Technology	267	773,000			500,000		273,000		273,000
Various Health & Life Safety Upgrades at Morris View Healthcare Center	268	507,000			300,000		207,000		207,000
Bridge Design & Construction at Various County Locations	269	3,771,000			900,000		2,871,000		2,871,000
Roadway Design & Construction Projects	270	963,000					963,000		963,000
Window Replacement at Various Buildings Throughout the County	274	190,000			125,000		65,000		65,000
For the Purchase of HVAC Equipment at Various Buildings Throughout the County	275	95,000			80,000		15,000		15,000
For the Purchase of Vehicles Needed for the Department of Public Works	276	314,000			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	821,000			821,000				
Elevator Replacement for Various County Buildings	284	57,000		14,868	42,000	132			
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	669,000			669,000				
Various County Roadway Drainage Projects as per Public Works/Engineering	291	476,000			350,000		126,000		126,000
Restoration of Masonry, Brick Facades & Concrete Sidewalks/Curbs-Various Locations	292	95,000			60,000		35,000		35,000
Replacement of Lighting, Ceilings, Furniture, Wood Structures, Fencing/Gates - Various Location	294	119,000					119,000	7,829	111,171
For Various Capital Projects at the County College of Morris for FY 2013	295	1,500,000			1,500,000				
Design & Construction of Storage Facility for Various Emergency Response & Other Vehicles for the Sheriff's Office Bureau of Law Enforcement	303		238,000		238,000				
Various Capital Projects for the Sheriff's Office, Bureau of Law Enforcement	304		376,000		300,000		76,000		76,000
Purchase of a Special Response Vehicle for the Sheriff's Office, Bureau of Law Enforcement	305		119,000		119,000				
Renovations to the Residents' Tub & Shower Areas at Morris View Healthcare Center	306		571,000		350,000		221,000		221,000
Various Capital Projects for the Morris County School of Technology	307		925,000		750,000		175,000		175,000
Purchase of a Medical Records Sys for Morris View Healthcare Center by Information Technology	308		214,000		135,000		79,000		79,000
Repairs, Replacements, Upgrades and Restoration of Various Equipment and Fixtures in Various Buildings Throughout the County Under the Supervision of Buildings & Grounds	314		2,114,000		1,000,000		1,114,000		1,114,000
HVAC Improvements at the County College of Morris	315		476,000		476,000				
Emergency Generator for the Office of Temporary Assistance and Evidence Trailers to Assist in the Move Out of Sheriff Legal Services Under the Jurisdiction of Buildings & Grounds	316		134,000				134,000	3,236	130,764
Various IT Equipment Purchases, Upgrades and Replacements in and for the Office of Information Technology	317		1,974,000		1,500,000		474,000		474,000
Installation of the Turf Fields/Construction Phase II at Central Park - Public Works	320		3,047,000		1,650,000		1,397,000		1,397,000
Various Capital Projects at Morris View Healthcare Center	321		377,000		275,000		102,000		102,000
Bridge Design & Construction of Various Bridges Throughout Morris County	323		3,559,000		1,750,000		1,809,000		1,809,000
Acquisition of New & Replacement Radios & Accessories By and For the Use of All County Government Divisions Under the Purview of the Department of Law & Public Safety	327		72,000		50,000		22,000		22,000
Purchase of Various Equipment for the Division of Roads/Bridges/Shade Tree	328		290,000		150,000		140,000		140,000
Funding for the Design, Building & Rehabilitation of Various County Roadways	329		1,346,000				1,346,000		1,346,000
Purchase of a One Call/One Click System for Paratransit Vehicles & the Purchase of a Replacement Nutrition Vehicle/Radio Sys for the Division of Aging, Disabilities & Veterans	331		140,000				140,000		140,000
Expansion and Renovation of Various Facilities at the County College of Morris	332		2,500,000		500,000		2,000,000		2,000,000
Purchase Electronic Scanner and Computer System for the Counting of Absentee Ballots by and for the Morris County Board of Elections	334		191,000				191,000		191,000
Demolition Design, Demolition & Feasibility Design Related to the Ann Street Parking Garage	335		1,200,000				1,200,000		1,200,000
		<u>\$ 47,027,921</u>	<u>\$ 19,863,000</u>	<u>\$ 1,257,357</u>	<u>\$ 24,057,201</u>	<u>\$ 838,394</u>	<u>\$ 40,737,969</u>	<u>\$ 358,989</u>	<u>\$ 40,378,980</u>

Ref.

C

C-9, C-18

C-9, C-18

C-3, C-18

C-18

C

C-9

* Ord# 335 Introduced on 11/25/13, Adopted on 12/11/13, Effective on 1/2/14

Serial Bonds
Issuance of NJDEP Loan
County/Municipality Share of Cost - Funded

Ref.
C-12 \$ 20,750,000
C-2, C-5, C-15 \$ 1,635,201
C-2 1,672,000
\$ 24,057,201

Ref.

Reimbursement of Funds:

State Share of Cost

C-2

\$ 661,196

Appropriated by Ordinance Amendment- Capital Improvement Fund

C-8

177,198

\$ 838,394

COUNTY OF MORRIS

- 89 -
C-7

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

Improvement Description	Ord. No.	Balance, December 31, 2012	2013 Authorized	Bonds Issued	Balance, December 31, 2013	Analysis of Balance, December 31, 2013	
						Expended	Unexpended Improvement Authorizations
Acq of Vehicles & Equip by Morris County Park Commission	214	\$ 323,000	\$	\$ 323,000	\$	\$	\$
Various Capital Projects Under the Jurisdiction of Morris County Park Commission	215	838,000		838,000			
Various Capital Projects for the Morris County Park Commission and Park Police	216		785,000	785,000			
Various Paving Projects for the Morris County Park Commission	217		386,000		386,000	3,471	382,529
		<u>\$ 1,161,000</u>	<u>\$ 1,171,000</u>	<u>\$ 1,946,000</u>	<u>\$ 386,000</u>	<u>\$ 3,471</u>	<u>\$ 382,529</u>
Ref.		C	C-10, C-19	C-19	C		C-10

COUNTY OF MORRIS

CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		<u>General Capital</u>	<u>Park Capital</u>
BALANCE, DECEMBER 31, 2012	C,C-3	<u>\$ 3,013,896</u>	<u>\$</u>
Increased by:			
Budget Appropriation	C-2	1,600,000	
Transfer from General Capital Fund	C-2,C-4		60,759
Reimbursement from Morris County Insurance Fund	C-2	<u>7,665</u>	
		<u>1,607,665</u>	<u>60,759</u>
		<u>4,621,561</u>	<u>60,759</u>
Decreased by:			
Appropriated to Finance			
Improvement Authorizations	C-9,C-10	1,330,641	60,759
Funded by Ordinance Amendment	C-6	177,198	
Transfer to Park Capital	C-2	<u>60,759</u>	
		<u>1,568,598</u>	<u>60,759</u>
BALANCE, DECEMBER 31, 2013	C,C-3	<u><u>\$ 3,052,963</u></u>	<u><u>\$</u></u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance,					Balance,	
	No.	Date	Appropriation	December 31, 2012		Authorized	Expended	Canceled	December 31, 2013	
				Funded	Unfunded				Funded	Unfunded
Bridge Improvements	604	7/13/94	\$ 6,650,000	\$ 80,902	\$	\$	\$ 16,997	\$	\$ 63,905	\$
Various Bridge Replacements and Rehabilitations	628	3/8/95	6,000,000	32,850			5,430		27,420	
Various Bridge and Facility Improvements	644	8/23/95	3,710,000	12,167			12,157	10		
Roads & Bridges	663	4/10/96	11,560,000	61,568					61,568	
Road & Bridge Improvements	696	3/12/97	10,682,000	551			30	521		
Automation Finance & P/R System	721	11/12/97	850,000	37,530	159,000			196,530		
Various Public Works Projects	728	3/25/98	9,280,000	27,577			21,274		6,303	
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			14,635		23	
Various Public Works Projects	793	5/10/00	11,000,000	44,887			1,980		42,907	
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	16,941					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		
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	207,650			90,605		117,045	
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			897		1,824	
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			3,186		179,150	
Acq & Install of Furnishings & Equip for Long Term Care Services	923	9/24/03	380,000	4,745			4,453		292	
Acq & Install of Video Security w/Recording Capability - Sheriff Comm Ctr	941	4/14/04	250,000	77					77	
Road Resurfacing, Reconstruction & Improvement to County Roads	942	4/14/04	5,500,000	62,890					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	19,340			200		19,140	
Acq & Install Library System Upgrades - by Network Srvc Division	973	9/20/04	275,000	31,087			31,087			
County Bridge Design & Construction Projects	975	10/27/04	4,000,000	337,308			117,567		219,741	
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			3,676		373	
Bridge Design & Construction Projects at Various County Locations	027	3/8/06	7,155,000	160,822	75,705		157,288		79,239	
Renovations of the West Hanover Avenue Armory in the Twp of Morris	028	4/11/06	2,800,000	130,978					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			11,844		10,172	
Road Improvement Projects	034	4/26/06	3,488,000	3,190				3,190		
Roof Replacement at Various County Facilities	036	4/26/06	400,000	5,120				5,120		
Replacement of Existing Chain Link Fencing & Gates- Various County Facilities	052	7/12/06	75,000	327			327			
Replacement of Porches, Facades, Trim and Columns-Various 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	140,149	85,000		215,148		10,001	
Improvements to Speedwell Village	065	10/11/06	840,000	33,635				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		

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance,		Authorized	Expended	Canceled	Balance,	
	No.	Date	Appro- priation	December 31, 2012					December 31, 2013	
				Funded	Unfunded				Funded	Unfunded
Acq of Polysys Records Mgmt Syst/Mobile Edition Products -MC Sheriff's Dept	068	10/25/06	\$ 140,000	\$ 7,552	\$	\$	\$	\$	7,552	\$
Completion of an Emergency Svc Training Facil/Fire & Police	069	11/21/06	250,000		54,421		53,386		1,035	
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	4,086			357	3,729		
Roof Replacement at Various County Facilities	076	3/28/07	500,000	23,685	50,000		2,824		70,861	
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			27,685		36,825	
Acq of a Replacement Aerial Lift Truck for Shade Tree Management	085	4/25/07	150,000	839				839		
Abatement & Demolition of Facilities on the Greystone Park Property	087	5/9/07	2,000,000	183,379	154,000		1,906		281,473	54,000
Design, Construction, Culvert Installation & Repair of County Bridges	089	5/23/07	4,000,000	101,912			24,676		77,236	
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	6,197			1,655	4,542		
Installation of County Roadway Drainage Improvements	098	7/25/07	1,500,000	110,239	78,000		85,792		102,447	
Replacement of Administration & Records Building Generator	099	7/25/07	525,000	19,772	270,000		3,859	285,913		
Completion of Detailed Plans and Specifications for the Vacant Space at Morris View	104	11/7/07	400,000	19,369	80,000			99,369		
Completion of Detailed Plans and Specifications for the Central Avenue Complex	105	11/7/07	400,000	4,737			3,990	747		
Completion of Detailed Plans and Specifications for the County Facilities	106	11/7/07	600,000	112,794					112,794	
Renovation of Classrooms at the Public Safety Training Academy	110	4/23/08	180,000	5,122					5,122	
Replacement of the Boiler Plant in the Administration and Records Building	111	4/23/08	250,000	1,209				1,209		
Analysis of Existing Dam Conditions, Preparation of Operation Manuals, Dam Rehab	113	4/23/08	3,000,000	434,797	857,000		170,847		263,950	857,000
Roadway Design & Construction Projects	114	4/23/08	5,095,000	8,318				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		
Improvements to Historic Speedwell Village	129	6/9/08	480,000	23,820	82,000		62,691		43,129	
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		21,958		7,123	14,835		
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	2,118	417,468		8,971		410,615	
Replacement of Wood Structures at Various County Facilities	138	8/13/08	75,000	52,830					52,830	
Rehabilitate & Connect all Utilities to County Facilities on the Greystone Park Property	139	10/7/08	2,100,000	454,217	1,000,000		361,287		92,930	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	266,905	452,000		80,060		286,845	352,000
Acq of Additional Radio Channels Incl Equipment, Licenses, and Coordination Fees	142	10/22/08	210,000	21,791	50,000		71,791			
Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	143	10/22/08	145,000		130,000		80,000		7,000	43,000
Acq & Implementation of Automated Time & Attendance, Personnel & Payroll System	145	11/12/08	2,000,000	22,793	244,000		198		122,595	144,000
Renovations of the Existing Central Ave Complex Building at Greystone Park	146	12/10/08	1,350,000	32,052	435,000		94,619		67,433	305,000
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	49,900	269,000		171		49,729	269,000
Replacement of Heating, Ventilating & Air Conditioning Equip at Various County Facilities	162	6/8/09	150,000	695			440	255		
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	1,003,817			925,738		78,079	
Roadway Design & Construction Projects	165	6/8/09	7,945,000		853,218		481,114		257,908	114,196
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	1,722			1,276		446	
Replace Boiler Plant in the Public Safety Training Academy & the Medical Services Bldg	171	6/24/09	700,000	461,499			461,268	231		
Roof Replacement at Various County Facilities	172	6/24/09	500,000		186,811		1,018		25,793	160,000
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	18,238			11,377		6,861	

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance,		Authorized	Expended	Canceled	Balance,	
	No.	Date	Appro- priation	December 31, 2012					December 31, 2013	
				Funded	Unfunded				Funded	Unfunded
Acquisition of Specialized Training Equipment for the Public Safety Training Academy	175	7/8/09	\$ 37,000	\$ 34,149	\$	\$ 1,735	\$	\$ 32,414	\$	
Renovation of the Public Safety Training Academy	176	7/8/09	208,200	109,142	98,000		205,193		1,949	
Initial Design of Phase II of Recreational Fields at Central Park of Morris County	177	7/8/09	500,000	6,021			6,021			
County Roadway Drainage Improvement Projects	178	7/8/09	500,000	9,714	175,000		8,051		176,663	
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	7/22/09	400,000	5,076	380,000		34,451		350,625	
Renovation to Central Avenue Complex at Greystone Park to Accommodate Various Users	183	8/26/09	3,800,000	62,502	369,000			431,502		
Bridge Design & Construction Projects at Various County Locations	184	8/26/09	3,905,000	865,394	2,293,921		189,869		1,573,813	
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	21					21	
Acquisition of Replacement Vehicles for the MAPS Program	190	10/28/09	70,000	11,890					11,890	
Demolition of the Washington Building	191	2/24/10	203,000	11,836			7,580		4,256	
Design/Consultant Costs for the Construction of an Expanded County Public Safety Complex	193	3/24/10	1,000,000	232,388			232,388			
Renovation of 30 Schuyler Place to Include Classrooms & Computer Labs for CCM Programs	194	3/24/10	400,000	109,294					109,294	
Acq & Install of a 175 lb. Gas Dryer for the Main Laundry at the Morris View Healthcare Center	197	4/26/10	24,000	1,480					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	2,432	80,000		76,106		6,326	
Improvements to Morris View Healthcare Center	201	4/26/10	376,000		28,338		24,696	3,642		
Roadway Resurfacing, Construction & Improvements	202	4/26/10	7,825,000	2,414,886	2,438,000		1,968,208		1,846,678	
Replacement of Heating, Ventilating, & Air Conditioning Equipment at Various County Facilities	205	5/12/10	150,000	12,865	87,000		97,560	2,305	1,038,000	
Replacement of Workstations for the County Prosecutor's Office	206	5/12/10	270,000	4,391			987		3,404	
Design of Phase II Recreation Fields at Central Park at Morris County	207	5/12/10	700,000	4,749			4,749			
Replacement of Various Plumbing Fixtures	211	5/26/10	50,000	23,822			6,576		17,246	
Replacement of Motors, Fans and Pumps at Various County Locations	212	5/26/10	50,000	20,264			12,206		8,058	
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	
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	18,575			17,000	1,575		
Replacement of Lighting Fixtures & Hard Ceiling Tile - Buildings & Grounds Division	217	6/9/10	75,000	56,790			7,493		49,297	
Acquisition of Replacement Equipment for the Hanover Garage Hazardous Waste Storage Facility	218	7/14/10	45,000	45,000					45,000	
Preliminary Development of the Central Park Parking Area for the Central Avenue Complex & Interfaith Food Pantry	219	7/14/10	200,000	48,352					48,352	
Acquisition of Replacement Vehicles & Equipment for Department of Public Works	220	7/14/10	225,000	1,463				1,463		
Initial Costs of Renovation of the Central Avenue Complex to House Proposed Uses	221	7/14/10	700,000	33,700	316,000		1,196	348,504		
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	1,067					1,067	
Roof Replacements at Various Facilities Maintained by the Division of Building & Grounds	224	7/28/10	250,000	11,700	238,000		296		161,404	
Bridge Design, Renovation & Construction Projects at Various County Locations	225	7/28/10	5,930,000	683,884	2,243,783		807,005		286,488	
Replacement of County Bridge #1400-999 on West Central Ave in the Borough of Wharton	227	8/11/10	1,000,000	66,298			(16,898)	83,196	1,834,174	
Acquisition of Replacement Vehicles for the Morris Area Paratransit System	228	9/8/10	70,000	1,210					1,210	
Acquisition of Replacement Vehicles for the Morris County Nutrition Program	229	9/8/10	110,000	6,984					6,984	
Continuation of the County of Morris Fiber Project to Connect the Library, Arboretum & Correctional Facility	230	9/8/10	500,000		269,036		128,993		20,043	
Acquisition of New & Replacement Computers & Appurtenances - Dept of Information Services	231	9/8/10	660,000	55,565			53,636		1,929	
Acquisition of a Computer Aided Dispatch/Records Management System	232	9/8/10	1,110,000	38,952			31,879		7,073	
County Roadway Drainage Improvements	233	10/13/10	500,000		415,850		14,449		26,401	
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		1,011,555		147,301		375,000	
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	10/27/10	600,000	33,324	421,000		36,487		744,799	
Program Costs Relating to the Energy Savings Improvement Program to be Operated Through the Morris County Improvement Authority	236	1/26/11	150,000	105,912					61,837	
Completion of Renovations at 30 Schuyler Pl for Classrooms & Computer Labs - CCM Programs	238	1/26/11	350,000	15,130					356,000	
Completion of Demolition of the Washington Building	239	1/26/11	200,000		51,096		6,249	44,847	105,912	
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	134,841	2,105,000				15,130	
Replacement of Pedestrian & Overhead Doors - Buildings & Grounds Division	242	4/27/11	25,000	5,841			5,841			
									134,841	
									2,105,000	

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, 2012					December 31, 2013	
				Funded	Unfunded				Funded	Unfunded
Improvement of the Morris View Healthcare Center	244	4/27/11	\$ 550,000	\$	\$ 33,009	\$	\$ 27,193	\$	\$ 5,816	\$
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	4,034,457			3,917,882		116,575	
County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority	249	6/8/11	24,000,000	9,839,905	4,065,000		9,278,173		561,732	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	400					400	
Acquisition of a Replacement Prisoner Transportation Van - Sheriff's Protective Services Division	251	7/13/11	45,000	62					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		77,366		162		7,204	70,000
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257	10/12/11	2,000,000		1,117,526		300			1,117,226
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	249,757	1,760,000		474,889		24,868	1,510,000
Replacement of Computer Equipment for Various County Departments and Divisions	260	12/14/11	400,000	129,034			129,034			
Renovations and Improvements to Academic Buildings at County College of Morris	261	12/28/11	8,500,000	7,562,022			5,044,403		2,517,619	
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	2,148,717	833,000		2,784,035		64,682	133,000
Roof Replacement Including but not Limited to the Courthouse, SEU Building, & Other Locations	265	4/11/12	300,000	14,700	285,000				14,700	285,000
Courthouse Asbestos Abatement Project	266	4/11/12	850,000	303,846	509,000		454,029		39,817	319,000
Computer Equipment Purchase for Information Technology	267	4/11/12	1,337,130	563,830	773,000		580,801		483,029	273,000
Various Health & Life Safety Upgrades at Morris View Healthcare Center	268	4/11/12	585,000	13,034	507,000		93,636		219,398	207,000
Bridge Design & Construction at Various County Locations	269	4/25/12	4,275,000	503,700	3,771,000		682,493		721,207	2,871,000
Roadway Design & Construction Projects	270	4/25/12	1,222,000	258,700	963,000		684		258,016	963,000
Purchase of Equipment for the Morris County Juvenile Detention Center	271	4/25/12	57,000	57,000			55,571		1,429	
Purchase of Replacement Task Chairs & Other Furniture for the Office of Temporary Assistance	272	4/25/12	40,000	159					159	
Purchase of Equipment for the Morris County Mosquito Commission	273	4/25/12	55,000	3,200					3,200	
Window Replacement at Various Buildings Throughout the County	274	5/9/12	200,000	10,000	190,000		3,900		131,100	65,000
For the Purchase of HVAC Equipment at Various Buildings Throughout the County	275	5/9/12	100,000		86,597		60,369		11,228	15,000
For the Purchase of Vehicles Needed for the Department of Public Works	276	5/9/12	645,000	316,612	314,000		620,493	10,119		
For the Purchase of Carpet & Window Fixtures at Various Buildings Throughout the County	277	5/9/12	125,000		93,740		93,739	1		
Purchase of Replacement Vehicles for the Sheriff's K-9 Unit	278	5/9/12	125,000	114,118			114,118			
Purchase of Digital In Car Video Equipment for the Sheriff's Department	279	5/9/12	100,000	87,687			18,407		69,280	
Office Furniture Replacement, Filing & Storage for the Morris County Prosecutor's Offices	281	5/23/12	195,000	84,915			82,340		2,575	
Door Replacement at Various County Facilities Under the Jurisdiction of Buildings & Grounds	282	5/23/12	50,000		46,191		21,479		24,712	
HVAC Improvements for Various Systems for the County College of Morris	283	5/23/12	1,650,000	828,700	821,000		1,648,481		1,219	
Elevator Replacement for Various County Buildings	284	5/23/12	60,000		14,868			14,868		
Upgrade HVAC Building Automation Systems at Various Locations in the County	285	5/23/12	50,000		39,887		39,887			
Replacement & Expansion of the County's Access Control CCTV Systems	287	5/23/12	40,000		35,450		9,750		25,700	
Various Capital Projects for the Morris County School of Technology	288	5/23/12	1,963,892		498,474		483,473		15,001	
Replacement of Various Motors, Fans & Pumps at Various Locations	289	6/13/12	50,000	50,000			1,758		48,242	
Plumbing Fixture Replacements at Various County Buildings	290	6/13/12	50,000	50,000			23,772		26,228	
Various County Roadway Drainage Projects as per Public Works/Engineering	291	6/13/12	500,000	21,768	476,000		45,478		326,290	126,000
Restoration of Masonry, Brick Facades & Concrete Sidewalks/Curbs-Variou Locations	292	6/13/12	100,000	5,000	95,000		59,080		5,920	35,000
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	6,000	119,000		13,829			111,171
For Various Capital Projects at the County College of Morris for FY 2013	295	9/12/12	1,500,000		1,499,700		1,207,468		292,232	
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	
Purchase of a Sound & Recording System for the Freeholder Public Meeting Room - Buildings & Grounds	301	4/24/13	40,000			40,000			40,000	
Design & Construction of Storage Facility for Emergency Response & Other Vehicles for the Sheriff's Office	303	4/24/13	250,000			250,000	739		249,261	
Various Capital Projects - Sheriff's Office	304	4/24/13	395,000			395,000	90,833		228,167	76,000
Purchase of a Special Response Vehicle for the Sheriff's Office, Bureau of Law Enforcement	305	4/24/13	125,000			125,000	124,505		495	
Renovations to the Residents' Tub & Shower Areas at Morris View Healthcare Center	306	4/24/13	600,000			600,000	960		378,040	221,000
Various Capital Projects for the Morris County School of Technology	307	4/24/13	972,351			972,351	418,553		378,798	175,000
Purchase of a Medical Records System for Morris View Healthcare Center by Information Technology	308	4/24/13	225,870			225,870	77,790		69,080	79,000

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2012		Authorized	Expended	Canceled	Balance, December 31, 2013	
	No.	Date	Appropriation	Funded	Unfunded				Funded	Unfunded
Upgrade of HVAC Building Automation System Under the Supervision of Buildings & Grounds	309	5/6/13	\$ 50,000	\$	\$	\$ 50,000	\$ 17,998	\$	\$ 32,002	\$
Replacement of Plumbing Fixtures at Various County Facilities Under the Supervision of Buildings & Grounds	310	5/6/13	50,000			50,000			50,000	
Replacement of Various Motors, Pumps & Fans Under the Supervision of Buildings & Grounds	311	5/6/13	50,000			50,000			50,000	
Replacement of Pedestrian and Overhead Doors at Various County Facilities - Buildings & Grounds	312	5/6/13	25,000			25,000			25,000	
Purchase of an All Terrain Utility Vehicle for Buildings & Grounds Use in the Department of Public Works	313	5/6/13	25,000			25,000	24,663	337		
Repairs, Replacements, Upgrades & Restoration of Various Equipment & Fixtures - Buildings & Grounds	314	5/6/13	2,220,000			2,220,000	129,931		976,069	1,114,000
HVAC Improvements at the County College of Morris	315	5/6/13	500,000			500,000	126,000		374,000	
Emergency Generator for Office of Temporary Assistance & Sheriff Evidence Trailers - Bldgs & Grounds	316	5/6/13	141,000			141,000	10,236			130,764
Various IT Equipment Purchases, Upgrades & Replacements in & for the Office of Information Technology	317	5/6/13	2,072,930			2,072,930	3,227		1,595,703	474,000
Replacement of Chairs for Safety Reasons at the Office of Temporary Assistance	318	5/22/13	41,000			41,000	40,575		425	
Purchase of Electric Truck Mounted Sprayers for the Mosquito Commission	319	5/22/13	31,000			31,000			31,000	
Installation of the Turf Fields/Construction Phase II at Central Park - Department of Public Works	320	5/22/13	3,200,000			3,200,000	958,081		844,919	1,397,000
Various Capital Projects at Morris View Healthcare Center	321	5/22/13	396,500			396,500	15,313		279,187	102,000
Various IT Priority Projects Throughout the County	322	6/12/13	140,000			140,000	79,941		60,059	
Bridge Design & Construction of Various Bridges Throughout Morris County	323	6/12/13	3,738,250			3,738,250	3,720		1,925,530	1,809,000
Purchase of High Density Storage System for Finance and Purchasing	324	6/26/13	31,000			31,000			31,000	
Renovation & Upgrade of the Fire Extinguisher Props - Department of Law & Public Safety	325	6/26/13	58,600			58,600			58,600	
Purchase of One Four Ton Asphalt Hot Patch Dump Trailer for the Roads Department	326	6/26/13	25,000			25,000			25,000	
Acq of New & Replacement Radios & Accessories - Department of Law & Public Safety	327	6/26/13	76,000			76,000	369		53,631	22,000
Purchase of Various Equipment for the Division of Roads/Bridges/Shade Tree	328	6/26/13	305,000			305,000	50,183		114,817	140,000
Funding for the Design, Building & Rehabilitation of Various County Roadways	329	7/10/13	1,414,800			1,414,800	21,543		47,257	1,346,000
Purchase of a MAPS Vehicle Under the Purview of the Division of Aging, Disabilities & Veterans	330	7/24/13	76,000			76,000			76,000	
Purchase of a One Call/One Click System for Paratransit Vehicles & Purchase of a Replacement Nutrition Vehicle/Radio System - Division of Aging, Disabilities & Veterans	331	7/24/13	148,000			148,000	270		7,730	140,000
Expansion and Renovation of Various Facilities at the County College of Morris	332	8/14/13	2,500,000			2,500,000	427,456		72,544	2,000,000
Replacement of Office Furniture (Phase II) in the Prosecutor's Office	333	8/28/13	171,940			171,940			171,940	
Purchase Electronic Scanner & Computer System for the Counting of Absentee Ballots - MC Board of Elections	334	8/28/13	201,000			201,000	270		9,730	191,000
Demolition Design, Demolition & Feasibility Design Related to the Ann Street Parking Garage	335 *	12/11/13	1,300,000			1,300,000			100,000	1,200,000
				<u>\$ 39,228,072</u>	<u>\$ 43,940,360</u>	<u>\$ 21,596,241</u>	<u>\$ 38,754,945</u>	<u>\$ 1,688,386</u>	<u>\$ 23,942,362</u>	<u>\$ 40,378,980</u>
	Ref.			C	C		C-2,C-3		C	C,C-6
Capital Fund Balance						Ref.				
Capital Improvement Fund						C-1	\$ 402,600	\$ 347,833		
Deferred Charges to Future Taxation - Unfunded						C-8	1,330,641			
Federal/State Grants Receivable						C-6,C-18	19,863,000	1,257,357		
						C-17		83,196		
							<u>\$ 21,596,241</u>	<u>\$ 1,688,386</u>		

* Ord# 335 Introduced on 11/25/13, Adopted on 12/11/13, Effective on 1/2/14

COUNTY OF MORRIS

PARK CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2012				Balance, December 31, 2013	
	No.	Date	Appropriation	Funded	Unfunded	Authorized	Expended	Funded	Unfunded
Various Imp: Dam Safety, Paving Facilities, Security & Golf Courses	199	4/27/05	\$ 1,375,000	\$ 4,557	\$	\$	\$ 4,557	\$	\$
Improvements & Renovations of MC Park Commission Facilities	204	5/9/07	1,400,000	30,866			30,204	662	
Improvements of MC Park Commission Facilities	206	4/23/08	1,700,000	11,893				11,893	
Improvements of MC Park Commission Facilities	209	5/27/09	1,400,000	254,444			71,323	183,121	
Improvement of MC Park Commission Lands	211	5/26/10	1,800,000	543,717			430,063	113,654	
Acq of Vehicles & Equip by Morris County Park Commission	214	4/11/12	970,000	142,314	323,000		465,067	247	
Various Capital Projects Under the Jurisdiction of Morris County Park Commission	215	6/13/12	1,300,000	287,002	838,000		982,926	142,076	
Various Capital Projects for the Morris County Park Commission and Park Police	216	4/24/13	825,250			825,250	506,404	318,846	
Various Paving Projects for the Morris County Park Commission	217	4/24/13	406,509			406,509	23,980		382,529
				<u>\$ 1,274,793</u>	<u>\$ 1,161,000</u>	<u>\$ 1,231,759</u>	<u>\$ 2,514,524</u>	<u>\$ 770,499</u>	<u>\$ 382,529</u>
Ref.				C	C		C-2,C-4	C	C,C-7
					Ref.				
Capital Improvement Fund					C-8	\$ 60,759			
Deferred Charges to Future Taxation - Unfunded					C-7,C-19	1,171,000			
						<u>\$ 1,231,759</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, 2013		Rate of Interest	Balance December 31, 2012	Increase	Decrease	Balance December 31, 2013
			Date	Amount					
General Bonds 1993	5/13/1993	\$ 20,750,000		\$	%	\$ 1,009,000	\$	\$ 1,009,000	\$
Refunding Pension Bonds 2003	1/14/2003	5,540,000				400,000		400,000	
Refunding General Bonds 2003*	7/01/2003	46,105,000				4,250,000		4,250,000	
General Improvement Bonds 2004*	6/22/2004	19,837,000	4/01/2014	1,500,000	4.000%	3,000,000		1,500,000	1,500,000
Pension Refunding Bonds 2004	12/14/2004	9,950,000	10/01/2014	800,000	4.830%	3,550,000		800,000	2,750,000
			10/01/2015	800,000	4.930%				
			10/01/2016	1,150,000	5.030%				
General Improvement Bonds 2005	6/16/2005	15,779,000	2/01/2014	1,700,000	3.500%	6,579,000		1,200,000	5,379,000
			2/01/2015	1,800,000	3.750%				
			2/01/2016	1,879,000	3.750%				
General Improvement Refunding 2006 *	3/15/2006	32,624,000	3/15/2014	2,985,000	5.000%	13,919,000		4,400,000	9,519,000
			3/15/2015	1,469,000	5.000%				
			3/15/2016	625,000	4.000%				
			3/15/2017	625,000	5.000%				
			3/15/2018-2019	625,000	4.000%				
			3/15/2020-2021	620,000	4.000%				
			3/15/2022	515,000	4.000%				
			3/15/2023	410,000	4.125%				
			3/15/2024	400,000	4.125%				
General Improvement Bonds 2006*	10/05/2006	21,666,000	10/01/2014	2,100,000	3.625%	4,200,000		2,100,000	2,100,000
General Improvement Bonds 2007 *	8/30/2007	8,890,000	8/15/2014-2017	900,000	4.125%	5,650,000		500,000	5,150,000
			8/15/2018	780,000	4.125%				
			8/15/2019	770,000	4.250%				
General Improvement Bonds 2008 *	9/19/2008	7,194,000	4/15/2014-2015	650,000	3.000%	5,069,000		600,000	4,469,000
			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	3/15/2014	3,637,000	5.000%	9,104,000		3,691,000	5,413,000
			3/15/2015	1,776,000	3.000%				

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2013		Rate of Interest	Balance December 31, 2012	Increase	Decrease	Balance December 31, 2013
			Date	Amount					
General Improvement Bonds 2009*	7/30/2009	\$ 29,769,000	4/15/2014	\$ 300,000	1.750%	\$ 29,469,000	\$	\$ 200,000	\$ 29,269,000
			4/15/2015	1,100,000	2.000%				
			4/15/2016	4,100,000	2.500%				
			4/15/2017	10,500,000	3.000%				
			4/15/2018	5,500,000	3.000%				
			4/15/2019	3,500,000	3.125%				
			4/15/2020	2,000,000	3.125%				
			4/15/2021	1,000,000	4.000%				
			4/15/2022	1,269,000	4.000%				
General Improvement Bonds 2010*	7/29/2010	10,895,000	2/15/2014-2020	1,200,000	5.000%	9,295,000		600,000	8,695,000
			2/15/2021	295,000	5.000%				
General Improvement Bonds 2011*	9/22/2011	20,780,000	9/15/2014	1,200,000	5.000%	19,380,000		1,100,000	18,280,000
			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	3/01/2014	445,000	1.350%	1,965,000		50,000	1,915,000
			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%				
General Improvement Refunding 2012*	11/08/2012	28,919,000	2/01/2014	5,513,000	3.000%	28,919,000		1,780,000	27,139,000
			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%				

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2013		Rate of Interest	Balance December 31, 2012	Increase	Decrease	Balance December 31, 2013
			Date	Amount					
General Improvement Bonds 2012*	12/17/2012	\$ 19,356,000	12/15/2014	\$ 1,250,000	1.500%	\$ 19,356,000	\$	\$ 1,250,000	\$ 18,106,000
			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%				
General Improvement Bonds 2013	6/20/2013	1,318,000	6/15/2014-2017	185,000	3.000%		1,318,000		1,318,000
			6/15/2018	189,000	4.000%				
			6/15/2019	189,000	3.000%				
			6/15/2020	200,000	4.000%				
General Improvement Bonds 2013B*	11/15/2013	16,226,000	11/15/2014	911,000	1.000%		16,226,000		16,226,000
			11/15/2015	1,043,000	2.000%				
			11/15/2016	1,648,000	2.000%				
			11/15/2017	1,648,000	4.000%				
			11/15/2018	1,643,000	4.000%				
			11/15/2019-2021	1,650,000	4.000%				
			11/15/2022-2023	1,470,000	3.000%				
			11/15/2024	1,443,000	3.000%				
County College Bonds 2002	6/27/2002	5,819,000	3/15/2014	400,000	4.000%	1,219,000		400,000	819,000
			3/15/2015	419,000	4.000%				
County College Bonds 2003	6/24/2003	2,575,000				255,000		255,000	
County College Bonds 2007	8/30/2007	6,503,000	8/15/2014-2018	550,000	4.125%	3,753,000		550,000	3,203,000
			8/15/2019	453,000	4.250%				
County College Bonds 2009	7/30/2009	11,496,000	4/15/2014	600,000	1.750%	10,596,000		400,000	10,196,000
			4/15/2015	1,500,000	2.000%				
			4/15/2016	1,500,000	2.500%				
			4/15/2017	1,500,000	3.000%				
			4/15/2018	1,000,000	3.000%				
			4/15/2019-2020	1,000,000	3.125%				
			4/15/2021	1,000,000	4.000%				
			4/15/2022	1,096,000	4.000%				
County College Bonds 2010*	7/29/2010	2,135,000	2/15/2014-2021	220,000	5.000%	1,885,000		125,000	1,760,000

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2013		Rate of Interest	Balance December 31, 2012	Increase	Decrease	Balance December 31, 2013
			Date	Amount					
County College Bonds 2012B*	6/28/2012	\$ 8,500,000	2/01/2014	\$ 515,000	2.000%	\$ 8,500,000	\$	\$ 340,000	\$ 8,160,000
			2/01/2015	520,000	2.000%				
			2/01/2016	530,000	2.000%				
			2/01/2017	535,000	2.000%				
			2/01/2018	545,000	2.000%				
			2/01/2019	555,000	2.000%				
			2/01/2020	570,000	2.000%				
			2/01/2021	580,000	2.000%				
			2/01/2022	595,000	2.125%				
			2/01/2023	610,000	2.375%				
			2/01/2024	625,000	3.000%				
			2/01/2025	640,000	3.000%				
			2/01/2026	660,000	3.000%				
			2/01/2027	680,000	3.000%				
County College Bonds 2012*	12/17/2012	750,000	12/15/2014-2015	75,000	1.500%	750,000		75,000	675,000
			12/15/2016-2022	75,000	2.000%				
County College Bonds 2013	6/20/2013	1,409,000	6/15/2014-2016	190,000	3.000%		1,409,000		1,409,000
			6/15/2017	185,000	3.000%				
			6/15/2018	185,000	4.000%				
			6/15/2019	185,000	3.000%				
			6/15/2020	184,000	4.000%				
			6/15/2021	100,000	3.000%				
County College Bonds 2013B*	11/15/2013	1,797,000	11/15/2014	100,000	1.000%		1,797,000		1,797,000
			11/15/2015-2016	165,000	2.000%				
			11/15/2017	165,000	4.000%				
			11/15/2018	170,000	4.000%				
			11/15/2019-2020	195,000	4.000%				
			11/15/2021	165,000	4.000%				
			11/15/2022-2023	165,000	3.000%				
			11/15/2024	147,000	3.000%				
						<u>\$ 192,072,000</u>	<u>\$ 20,750,000</u>	<u>\$ 27,575,000</u>	<u>\$ 185,247,000</u>
Ref.						C	C-2, C-5	C-5	C
* Callable Bonds									
Total County Serial Bonds						\$ 192,072,000	\$ 20,750,000	\$ 27,575,000	\$ 185,247,000
Guaranteed Pooled Program Lease Revenue Bonds C-20						19,445,000		535,000	18,910,000
Total						<u>\$ 211,517,000</u>	<u>\$ 20,750,000</u>	<u>\$ 28,110,000</u>	<u>\$ 204,157,000</u>
Ref.							C-2,C-3	C-5	

COUNTY OF MORRIS

PARK CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2013		Rate of Interest	Balance December 31, 2012	Increase	Decrease	Balance December 31, 2013
			Date	Amount					
Park Bonds 1993	5/13/1993	\$ 5,969,000		\$	%	\$ 288,000	\$	\$ 288,000	\$
Park Bonds 2003 Refunding*	7/15/2003	2,805,000				310,000		310,000	
Park Bonds 2006 Refunding	3/15/2006	1,516,000	3/15/2014 3/15/2015	360,000 16,000	5.000% 5.000%	756,000		380,000	376,000
Park Bonds 2007	8/30/2007	2,201,000	8/15/2014-2016 8/15/2017	210,000 281,000	4.125% 4.125%	1,121,000		210,000	911,000
Park Bonds 2008	9/19/2008	2,198,000	4/15/2014-2015 4/15/2016 4/15/2017 4/15/2018	250,000 250,000 250,000 73,000	3.000% 3.250% 3.500% 3.500%	1,323,000		250,000	1,073,000
Park Bonds 2009 Refunding	5/18/2009	1,796,000	3/15/2014 3/15/2015	408,000 229,000	5.000% 3.000%	1,041,000		404,000	637,000
Park Bonds 2009*	7/30/2009	1,858,000	4/15/2014 4/15/2015 4/15/2016 4/15/2017-2018 4/15/2019	100,000 250,000 250,000 200,000 258,000	1.750% 2.000% 2.500% 3.000% 3.125%	1,358,000		100,000	1,258,000
Park Bonds 2010*	7/29/2010	2,050,000	2/15/2014-2017 2/15/2018-2019	230,000 300,000	5.000% 5.000%	1,750,000		230,000	1,520,000
Park Bonds 2011*	9/22/2011	1,495,000	9/15/2014-2018 9/15/2019	185,000 200,000	5.000% 5.000%	1,310,000		185,000	1,125,000
Park Bonds 2012 Refunding*	11/08/2012	476,000	2/01/2014 2/01/2015 2/01/2015	367,000 7,000 37,000	3.000% 0.500% 3.000%	476,000		65,000	411,000
Park Bonds 2012*	12/17/2012	2,875,000	12/15/2014-2015 12/15/2016-2021 12/15/2022	290,000 290,000 265,000	1.500% 2.000% 2.000%	2,875,000		290,000	2,585,000

COUNTY OF MORRIS

PARK CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2013		Rate of Interest	Balance December 31, 2012	Increase	Decrease	Balance December 31, 2013
			Date	Amount					
Park Bonds 2013	6/20/2013	\$ 1,097,000	6/15/2014-2017	\$ 190,000	3.000%	\$	\$ 1,097,000	\$	\$ 1,097,000
			6/15/2018	186,000	4.000%				
			6/15/2019	151,000	3.000%				
Park Bonds 2013B*	11/15/2013	785,000	11/15/2014	157,000	1.000%		785,000		785,000
			11/15/2015-2016	157,000	2.000%				
			11/15/2017-2018	157,000	4.000%				
						<u>\$ 12,608,000</u>	<u>\$ 1,882,000</u>	<u>\$ 2,712,000</u>	<u>\$ 11,778,000</u>
Ref.						C	C-2,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, 2012	C		\$ 342,206
Decreased by:			
Loan Repayments - Pyramid Mountain		\$ 144,865	
Loan Repayments - Patriot's Path / Schooley's Mountain		<u>19,060</u>	
	C-5		<u>163,925</u>
BALANCE, DECEMBER 31, 2013	C		<u><u>\$ 178,281</u></u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND

NJDEP LOAN PAYABLE - STATE OF NEW JERSEY

BALANCE, DECEMBER 31, 2012	C	\$
Increased by:		
2003 Dam Restoration Loan - Saffin Pond	C-2, C-5, C-6	<u>1,635,201</u>
 BALANCE, DECEMBER 31, 2013	 C	 <u>\$ 1,635,201</u>

COUNTY OF MORRIS

C-17

GENERAL CAPITAL FUND

SCHEDULE OF FEDERAL/STATE AID RECEIVABLE

	Ref.		
BALANCE, DECEMBER 31, 2012	C,C-3	\$	155,360
Decreased By:			
Cash Receipts:			
Prior Year Receivable:			
NJ Transportation Trust Fund	C-2	\$	72,164
Cancellations:			
Cancellations of Balances	C-9	<u>83,196</u>	<u>155,360</u>
BALANCE, DECEMBER 31, 2013	C,C-3	<u>\$</u>	<u></u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

	Ordinance Number	Balance, December 31, 2012	Authorized 2013	Debt Issued	Authori- zations Canceled	Utilization of Capital Surplus/ Contributions	Balance, December 31, 2013
Automation Finance & P/R System	721	\$ 159,000	\$	\$	\$ 159,000	\$	\$
Bridge Design & Construction Projects at Various County Locations	027	75,705				75,705	
Acq of Various Properties in the Twp of Washington	029	762,000					762,000
Acq & Install of the Final Phase of the MC Integrated Justice Information Sys	063	83,773				25,382	58,391
Energy Savings Installs at Various County Facilities	064	85,000		85,000			
Completion of an Emergency Srvc Training Facil/Fire & Police	069	62,000		62,000			
Roof Replacement at Various County Facilities	076	50,000		50,000			
Abatement & Demolition of Facilities on the Greystone Park Property	087	154,000		100,000			54,000
Installation of County Roadway Drainage improvements	098	78,000		78,000			
Replacement of Administration & Records Building Generator	099	270,000			270,000		
Completion of Detailed Plans and Specifications for the Vacant Space at Morris View	104	80,000			80,000		
Analysis of Existing Dam Conditions, Preparation of Operation Manuals, Dam Rehab	113	857,000					857,000
Improvements to Historic Speedwell Village	129	82,000		82,000			
Upgrades to Fire and Sprinkler Systems at Various County Facilities	132	50,000				50,000	
Bridge Design and Construction at Various County Locations	137	417,468		417,000		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		100,000			352,000
Acq of Additional Radio Channels Incl Equipment, Licenses, and Coordination Fees	142	50,000		50,000			
Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	143	138,000		95,000			43,000
Acq & Implementation of Automated Time & Attendance, Personnel & Payroll System	145	244,000		100,000			144,000
Renovations of the Existing Central Ave Complex Building at Greystone Park	146	435,000		130,000			305,000
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	269,000					269,000
Roadway Design & Construction Projects	165	1,278,271		1,000,000		164,075	114,196
Roof Replacement at Various County Facilities	172	200,000		40,000			160,000
Renovation of the Public Safety Training Academy	176	98,000		98,000			
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		25,000			355,000
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	2,293,921		850,000		48,288	1,395,633
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	32,000		28,000	3,642	358	
Roadway Resurfacing, Construction & Improvements	202	2,438,000		1,400,000			1,038,000
Replacement of Heating, Ventilating, & Air Conditioning Equipment at Various County Facilities	205	87,000		87,000			
Renovation of the Old Burn Building & Tower at the Public Safety Training Academy Complex & Interfaith Food Pantry	213	268,000					268,000
Initial Costs of Renovation of the Central Avenue Complex to House Proposed Uses Administration & Records Building Bridge & County Mailroom	221	316,000			316,000		
Roof Replacements at Various Facilities Maintained by the Division of Building & Grounds	224	238,000		150,000			88,000
Bridge Design, Renovation & Construction Projects at Various County Locations	225	2,243,783		400,000		9,608	1,834,175
Continuation of the County of Morris Fiber Project to Connect the Library, Arboretum & Correctional Facility	230	275,000		155,000			120,000
County Roadway Drainage Improvements	233	425,000		50,000			375,000
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehabilitation	234	2,380,000		1,635,201			744,799

COUNTY OF MORRIS

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

	Ordinance Number	Balance, December 31, 2012	Authorized 2013	Debt Issued	Authori- zations Canceled	Utilization of Capital Surplus/ Contributions	Balance, December 31, 2013
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	\$ 421,000	\$	\$ 65,000	\$	\$	\$ 356,000
Completion of Demolition of the Washington Building	239	90,000		20,000	44,847	25,153	
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
Improvement of the Morris View Healthcare Center	244	73,000		73,000			
County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority	249	4,065,000					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		82,000			70,000
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257	1,900,000				439,225	1,460,775
Renovation of the Central Ave Complex to House St. Clares Behavioral Health and the Nonprofit Mall on the Former Greystone Property	259	1,760,000		250,000			1,510,000
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
Design & Construction of the Central Avenue Fields at Central Park of Morris County	264	833,000		700,000			133,000
Roof Replacement Including but not Limited to the Courthouse, SEU Building, & other Locations	265	285,000					285,000
Courthouse Asbestos Abatement Project	266	509,000		190,000			319,000
Computer Equipment Purchase for Information Technology	267	773,000		500,000			273,000
Various Health & Life Safety Upgrades at Morris View Healthcare Center	268	507,000		300,000			207,000
Bridge Design & Construction at Various County Locations	269	3,771,000		900,000			2,871,000
Roadway Design & Construction Projects	270	963,000					963,000
Window Replacement at Various Buildings Throughout the County	274	190,000		125,000			65,000
For the Purchase of HVAC Equipment at Various Buildings Throughout the County	275	95,000		80,000			15,000
For the Purchase of Vehicles Needed for the Department of Public Works	276	314,000		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	821,000		821,000			
Elevator Replacement for Various County Buildings	284	57,000		42,000	14,868	132	
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	669,000		669,000			
Various County Roadway Drainage Projects as per Public Works/Engineering	291	476,000		350,000			126,000
Restoration of Masonry, Brick Facades & Concrete Sidewalks/Curbs-Various Locations	292	95,000		60,000			35,000
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			
Design & Construction of Storage Facility for Various Emergency Response & Other Vehicles for the Sheriff's Office Bureau of Law Enforcement	303		238,000	238,000			
Various Capital Projects for the Sheriff's Office, Bureau of Law Enforcement	304		376,000	300,000			76,000
Purchase of a Special Response Vehicle for the Sheriff's Office, Bureau of Law Enforcement	305		119,000	119,000			
Renovations to the Residents' Tub & Shower Areas at Morris View Healthcare Center	306		571,000	350,000			221,000
Various Capital Projects for the Morris County School of Technology	307		925,000	750,000			175,000
Purchase of a Medical Records Sys for Morris View Healthcare Center by Information Technology	308		214,000	135,000			79,000
Repairs, Replacements, Upgrades and Restoration of Various Equipment and Fixtures in Various Buildings Throughout the County Under the Supervision of Buildings & Grounds	314		2,114,000	1,000,000			1,114,000
HVAC Improvements at the County College of Morris	315		476,000	476,000			

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

	Ordinance Number	Balance, December 31, 2012	Authorized 2013	Debt Issued	Authori- zations Canceled	Utilization of Capital Surplus/ Contributions	Balance, December 31, 2013
Emergency Generator for the Office of Temporary Assistance and Evidence Trailers to Assist in the Move Out of Sheriff Legal Services Under the Jurisdiction of Buildings & Grounds	316	\$	\$ 134,000	\$	\$	\$	\$ 134,000
Various IT Equipment Purchases, Upgrades and Replacements in and for the Office of Information Technology	317		1,974,000	1,500,000			474,000
Installation of the Turf Fields/Construction Phase II at Central Park - Public Works	320		3,047,000	1,650,000			1,397,000
Various Capital Projects at Morris View Healthcare Center	321		377,000	275,000			102,000
Bridge Design & Construction of Various Bridges Throughout Morris County	323		3,559,000	1,750,000			1,809,000
Acquisition of New & Replacement Radios & Accessories By and For the Use of All County Government Divisions Under the Purview of the Department of Law & Public Safety	327		72,000	50,000			22,000
Purchase of Various Equipment for the Division of Roads/Bridges/Shade Tree	328		290,000	150,000			140,000
Funding for the Design, Building & Rehabilitation of Various County Roadways	329		1,346,000				1,346,000
Purchase of a One Call/One Click System for Paratransit Vehicles & the Purchase of a Replacement Nutrition Vehicle/Radio Sys for the Division of Aging, Disabilities & Veterans	331		140,000				140,000
Expansion and Renovation of Various Facilities at the County College of Morris	332		2,500,000	500,000			2,000,000
Purchase Electronic Scanner and Computer System for the Counting of Absentee Ballots by and for the Morris County Board of Elections	334		191,000				191,000
Demolition Design, Demolition & Feasibility Design Related to the Ann Street Parking Garage	335	*	1,200,000				1,200,000
		<u>\$ 47,027,921</u>	<u>\$ 19,863,000</u>	<u>\$ 24,057,201</u>	<u>\$ 1,257,357</u>	<u>\$ 838,394</u>	<u>\$ 40,737,969</u>
Ref.			C-6, C-9	C-3, C-6	C-6, C-9	C-6	

*Ord# 335 Introduced on 11/25/13, Adopted on 12/11/13, Effective on 1/2/14

	Ref.	
Serial Bonds Issued	C-12	\$ 20,750,000
County/Municipality Share of Cost - Funded - Bonds	C-6	1,672,000
NJ DEP Loan Issued	C-15	1,635,201
		<u>\$ 24,057,201</u>

	Ref.	
Capital Improvement Fund	C-8	\$ 177,198
State/Municipality Share of Costs - Unfunded	C-2	661,196
		<u>\$ 838,394</u>

COUNTY OF MORRIS

PARK CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

	Ordinance Number	Balance, December 31, 2012	Authorized in 2013	Bonds Issued	Balance, December 31, 2013
Acq of Vehicles & Equip by Morris County Park Commission	214	\$ 323,000	\$	\$ 323,000	\$
Various Capital Projects Under the Jurisdiction of Morris County Park Commission	215	838,000		838,000	
Various Capital Projects for the Morris County Park Commission and Park Police	216		785,000	785,000	
Various Paving Projects for the Morris County Park Commission	217		386,000		386,000
		<u>\$ 1,161,000</u>	<u>\$ 1,171,000</u>	<u>\$ 1,946,000</u>	<u>\$ 386,000</u>

Ref.

C-7,C-10

C-7

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF LEASE REVENUE BONDS

- 110 -
C-20
Sheet 1

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2013		Rate of Interest	Balance December 31, 2012	Increase	Refunding	Decrease	Balance December 31, 2013	
			Date	Amount							
Guaranteed Pooled Program Lease Revenue Bonds 2011*	8/30/2011	\$ 4,700,000	8/15/2014	\$ 120,000	4.000%	\$ 4,580,000	\$	\$	\$ 115,000	\$ 4,465,000	
			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	2/01/2014	460,000	2.000%	14,865,000			420,000	14,445,000	
			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%						
						\$ 19,445,000	\$	\$	\$ 535,000	\$ 18,910,000	
Ref.						C	C-5				C

COUNTY OF MORRIS

PART II

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2013

Federal Grantor/Pass Through Grantor/Program/Cluster Title	Federal CFDA #	Pass-Through Entity ID#	Grant#	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
U.S. Department of Housing and Urban Development:								
CDBG - Entitlement Cluster:								
Community Development Block Grant	14.218	N/A	B-13-UC-340105	7/1/13-6/30/14	\$ 1,703,655	\$ 71,570	\$ 71,570	\$
Community Development Block Grant	14.218	N/A	B-12-UC-340105	7/1/12-6/30/13	1,577,873	770,962	719,374	777,390
Community Development Block Grant	14.218	N/A	B-11-UC-340105	7/1/11-6/30/13	2,075,117	2,046,001	726,960	890,189
Community Development Block Grant	14.218	N/A	B-10-UC-340105	7/1/10-6/30/13	2,452,890	2,437,767	134,260	
Community Development Block Grant	14.218	N/A	B-08-UC-340105	7/1/08-12/31/13	2,242,046	2,234,046	72,000	
Community Development Block Grant Program Income	14.218	N/A	B-13-UC-340105	7/1/13-6/30/14	104,506	72,012	72,012	104,506
Community Development Block Grant Program Income	14.218	N/A	B-12-UC-340105	7/1/12-6/30/13	49,316	49,316	43,026	43,026
Total Community Development Block Grant Cluster					10,205,403	7,681,774	1,839,302	1,815,111
Emergency Shelter Program	14.231	N/A	S-13-UC-340019	7/1/13-6/30/14	115,039	9,885	9,885	9,886
Emergency Shelter Program	14.231	N/A	S-12-UC-340019	7/1/12-6/30/13	177,429	143,347	124,584	124,584
Emergency Shelter Program	14.231	N/A	S-11-UC-340019	7/1/11-6/30/12	155,339	155,339	60,121	60,120
Home Investment Partnership Program	14.239	N/A	M12-DC-34-0226	7/1/12-6/30/17	618,281	338,245	318,407	
Home Investment Partnership Program	14.239	N/A	M11-DC-34-0226	7/1/11-6/30/16	1,095,840	789,799	391,991	795,488
Home Investment Partnership Program	14.239	N/A	M10-DC-34-0226	7/1/10-6/30/15	863,454	801,279	33,267	
Home Investment Partnership Program	14.239	N/A	M09-DC-34-0226	7/1/09-6/30/14	1,051,978	1,051,978	16,198	
Home Investment Partnership Program	14.239	N/A	M07-DC-34-0226	7/1/07-6/30/12	1,543,879	1,542,776	(1,103)	
Home Investment Partnership Program	14.239	N/A	M05-DC-34-0226	7/1/05-6/30/13	1,683,233	1,605,893	38,741	
Total U.S. Department of Housing and Urban Development					17,509,875	14,120,315	2,831,393	2,805,189
U.S. Department of Justice:								
JAG Program Cluster:								
Pass Through New Jersey Department of Law and Public Safety								
Megan's Law and Local Law Enforcement Assistance	16.738	08-100-066-1020-417	2009-DJ-BX-0801; JAG 1-26-09	4/1/12-8/31/13	10,888	10,888	10,888	10,888
Multi-Jurisdictional County Gang, Gun, and Narcotics Task Force	16.738	12-100-066-1020-364	2012-DJ-BX-2921; JAG-14TF-11	7/1/13-6/30/14	55,566	2,928	2,928	
Multi-Jurisdictional County Gang, Gun, and Narcotics Task Force	16.738	11-100-066-1020-364	2011-DJ-BX-2921; JAG-14TF-11	7/1/12-6/30/13	51,778	51,778	51,778	51,778
Total JAG Program Cluster					118,232	65,594	65,594	62,666
Pass Through New Jersey Department of Law and Public Safety								
FY12 Paul Coverdell Program Forensic Sciences Improvement Grant	16.742	1200-100-066-1200-905-YEMR-6110	2012-CD-BX-0035; 12-PC-04	10/1/12-3/31/14	1,950	1,663	1,663	
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	14,585	14,585		14,585
County Office of Victim Witness Advocacy - DV Advocate	16.588	FY10-100-066-1020-246	2010-WF-AX-0038; 10VAWA-68	8/1/11-6/15/13	19,948	19,948	19,948	19,948
County Office of Victim Witness Advocacy	16.575	N/A	V-14-11	9/1/12-8/31/13	161,572	161,572	161,572	130,689
Sexual Assault Response Team/Nurse Examiner Program	16.575	FY12-100-066-1020-142	2012-VA-GX-0037; VS-35-12	10/1/12-9/30/13	71,905	71,897	71,897	61,958
Sexual Assault Response Team/Nurse Examiner Program	16.575	FY11-100-066-1020-142	VS-35-11	10/1/11-9/30/12	72,353	72,353		26,873
Juvenile Accountability Block Grants - Juvenile Crime Reduction Plan	16.523	1500-209-343010	JABG-12-14	1/1/13-12/31/13	13,259	11,194	11,194	
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	21,967	4,242	15,415
State Criminal Alien Assistance Program (SCAAP)	16.606	N/A	20XX-AP-BX-XXXX	7/1/05-6/30/14	2,745,967	1,565,685	268,979	282,927
Total U.S. Department of Justice					3,241,738	2,006,458	605,089	615,061
U.S. Environmental Protection Agency:								
Pass Through New Jersey Department of Environmental Protection:								
Waste Water Management Plan	66.454	08-100-042-4801-444-6110	RP09-026	1/31/09-6/30/13	133,918	133,918	86,704	133,918
Total U.S. Environmental Protection Agency					133,918	133,918	86,704	133,918
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	7/1/13-6/30/15	968,324	75,331	75,331	70,586
Workforce Investment Act - Adult	17.258	N/A	N/A	7/1/12-6/30/14	863,165	779,994	620,417	633,149
Workforce Investment Act - Adult	17.258	N/A	N/A	7/1/11-6/30/13	758,379	758,379	190,569	115,379

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

N/A Not Applicable/Available

Note: Negative amounts represent adjustments or credits made in the normal course of operations to amounts reported as expenditures in prior years.

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2013

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 (Cont'd):								
Pass Through New Jersey Department of Labor and Workforce Development (Cont'd):								
Workforce Investment Act Cluster (Cont'd):								
Workforce Investment Act - Youth Activities Program/Administrative	17.259	N/A	N/A	7/1/13-6/30/15	\$ 1,051,881	\$ 170,553	\$ 170,553	\$ 154,697
Workforce Investment Act - Youth Activities Program/Administrative	17.259	N/A	N/A	7/1/12-6/30/14	884,304	170,399	63,998	135,187
Workforce Investment Act - Youth Activities Program/Administrative	17.259	N/A	N/A	4/1/11-6/30/13	761,874	761,874	362,500	378,874
Workforce Investment Act - Dislocated Worker Program	17.278	N/A	N/A	7/1/13-6/30/15	1,961,983	120,628	120,628	112,113
Workforce Investment Act - Dislocated Worker Program	17.278	N/A	N/A	7/1/12-6/30/14	1,794,468	1,482,603	908,828	696,657
Workforce Investment Act - Dislocated Worker Program	17.278	N/A	N/A	7/1/11-6/30/13	2,571,408	2,571,408	618,293	624,908
Total Workforce Investment Act Cluster					11,615,786	6,891,169	3,131,117	2,921,550
Workforce Investment Act - National Emergency Grant	17.277	N/A	N/A	6/29/12-3/31/14	774,444	573,989	495,316	488,073
Workforce Investment Act - National Emergency Grant	17.277	N/A	N/A	10/1/10-9/30/12	334,501	334,499	13,198	1,000
Total U.S. Department of Labor					12,724,731	7,799,657	3,639,631	3,410,623
U.S. Department of Homeland Security:								
Pass Through New Jersey Department of Law and Public Safety:								
Homeland Security Cluster:								
FY2012 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	2012-SS-00173-S01	10/23/12-8/31/14	276,055	92,523	92,523	68,238
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	889,003	889,003	332,216	374,100
FY2009 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	2009-SS-T0-0082	1/4/10-12/31/12	870,207	870,207		141,275
FY2012 Urban Areas Security Initiative Grant Program	97.067	N/A	EMW-2012-SS-00173-S01	10/23/12-8/31/14	298,000	193,713	190,372	137,892
FY2011 Urban Areas Security Initiative Grant Program	97.067	N/A	2011-SS-00120-S01	12/27/11-8/31/14	1,699,581	704,437	499,160	430,017
FY2010 Urban Areas Security Initiative Grant Program	97.067	N/A	2010-SS-T0-0068	1/5/11-9/15/13	2,256,846	2,256,846	2,014,014	2,084,411
FY2009 Urban Areas Security Initiative Grant Program	97.067	N/A	2009-SS-T0-0082	4/22/10-11/30/12	2,394,446	2,394,446		314,515
FY2008 Urban Areas Security Initiative Grant Program	97.067	N/A	2008-GE-T0-0015	4/1/09-9/30/12	1,624,376	1,624,376		
Total Homeland Security Cluster					10,839,389	9,556,221	3,128,285	4,081,118
Disaster Grants - Public Assistance (FEMA):								
Hurricane Irene	97.036	N/A	FEMA 4021-DR-NJ	8/27/11-9/5/11	623,290	623,290	(2,425) **	(101,372)
Hurricane Sandy 2012	97.036	N/A	FEMA 4086-DR-NJ	3/20/13-8/26/13	539,381	539,381	539,381 **	243,548
					1,162,671	1,162,671	536,956	142,176
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
Total U.S. Department of Homeland Security					13,002,060	11,718,892	3,665,241	5,223,294
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-2014-Morris County-00171	CP-14-08-01-06	10/1/12-9/30/13	92,828	92,156	92,156	92,156
Northern New Jersey Safe Communities	20.600	FED-2011-Morris County-00183	CP12-08-01-04	10/1/11-9/30/12	103,101	103,101		28,041
Drug Recognition Expert Call Out and Assistance Program	20.601	FED-2013-Morris County-00163	AL-13-10-01-01	10/1/12-9/30/13	45,000	44,224	44,224	44,122
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	35,875	35,875	(715)	34,390
Total Highway Safety Cluster					276,804	275,356	135,565	198,709
Highway Planning and Construction Cluster:								
Pass Through New Jersey Department of Transportation								
FY2013 County Aid Program - Annual Transportation Program	20.205	13-480-078-6320-ALK-6010	FY13 County Aid Program	1/1/13-12/31/13	4,035,200	3,583,438	3,583,438	4,035,200
FY2012 County Aid Program - Annual Transportation Program	20.205	12-480-078-6320-ALB-TCAP-6010	FY12 County Aid Program	1/1/12-12/31/13	4,031,000	3,810,453	2,158,291	
FY2011 County Aid Program - Annual Transportation Program	20.205	11-480-078-6320-AK2-6010	FY11 County Aid Program	1/1/11-12/31/12	4,031,000	4,031,000	139,719 *	
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	373,756	373,756	4,053 *	25,151
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	534,142	534,142	2,778 *	23,136

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

** FEMA Funds were spent in 2011 and 2012.

N/A Not Applicable/Available

Note: Negative amounts represent adjustments or credits made in the normal course of operations to amounts reported as expenditures in prior years.
See notes to schedules of expenditures of federal and state awards.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2013

Federal Grantor/Pass Through Grantor/Program/Cluster Title	Federal CFDA #	Pass-Through Entity ID#	Grant#	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
<u>U.S. Department of Transportation (Cont'd):</u>								
Highway Planning and Construction Cluster (Cont'd):								
Pass Through New Jersey Department of Transportation (Cont'd)								
FY10 Union School House Road #1400-638	20.205	N/A	STP-B00S(216); 2010-DT-BLA1-27	9/23/10-9/30/12	\$ 412,826	\$ 412,826	\$ (1,834)	\$ 60,747
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	6/9/11-6/9/14	400,000	397,098	80,077	48,182
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	1,653,477	688,694	1,419,181
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		4,488
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	87,811	87,811		3,338
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	883,078	873,929	55,033
Newburgh Rd Bridge #1401-196,Musconetcong River	20.205	N/A	STP-C00S(211), 2012-DT-BLA1-09	9/11/12-9/11/15	1,511,446	96,259	96,259	8,820
Berkshire Valley Road over Rockaway River	20.205	N/A	STP-C00S(242), 2012-DT-BLA1-08	9/11/12-9/11/15	2,042,000	816,638	816,638	28,576
Union School House Road Bridge over North Branch of the Raritan River	20.205	N/A	STP-C00S(337), 2012-DT-BLA1-10	9/11/12-9/11/15	1,245,046	490	490	441
ARRA - Milling and Resurfacing Projects:								
Main Road/Whitehall Road, Montville Township	20.205	6300-480-078-6300-FAT-TCAP-7310	FS-0158(109), 2009-DT-BLA-18	10/22/09-12/30/11	424,939	324,125	(897)	
Highway Rail Grade Crossing:								
Main Street, Rockaway Borough - Change Order# 2R2F47	20.205	16-2007CM	STP-B00S(695)LS40	3/8/10-3/7/12	189,980	189,980		82,359
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	7/1/11-6/30/13	133,000	114,133	20,292	51,697
Subregional Studies Program	20.205	N/A	N/A	7/1/11-6/30/13	300,000	298,722	123,892	195,451
Subregional Transportation Planning	20.205	N/A	N/A	7/1/13-6/30/14	94,624	60,037	60,037	30,618
Subregional Transportation Planning	20.205	N/A	N/A	7/1/12-6/30/13	94,624	94,624	32,810	94,624
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	5,641,319	5,641,319		565,515
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	779,023	141,221	138,134
Total Highway Planning and Construction Cluster					31,485,381	24,276,479	8,819,887	6,870,691
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	9/1/11-12/31/12	40,000	40,000	4,750 *	40,000
Pass Through New Jersey Transit Corporation								
Job Access and Reverse Commute Program (JARC)	20.516	N/A	N/A	7/1/12-6/30/14	110,000	69,900	69,900	67,821
Job Access and Reverse Commute Program (JARC)	20.516	N/A	N/A	7/1/11-12/31/12	70,000	70,000	2,456 *	22,700
Total Transit Services Programs Cluster					220,000	179,900	77,106	130,521
Pass Through New Jersey Transportation Planning Authority								
Hurricane Irene ER-NJ11-01	20.527	N/A	ER-NJ11-01	8/27/11-9/5/11	677,415	677,415	677,415 #	677,415
Non-Urbanized Area Formula Program (MAPS Section 5311)	20.509	N/A	N/A	7/1/11-6/30/12	182,132	180,531	64,866 #	68,431
Non-Urbanized Area Formula Program (MAPS Section 5311)	20.509	N/A	N/A	7/1/10-6/30/11	168,947	114,580		
Total U.S.Department of Transportation					33,010,679	25,704,261	9,774,939	7,945,767

Funds were spent in 2011.

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

N/A Not Applicable/Available

Note: Negative amounts represent adjustments or credits made in the normal course of operations to amounts reported as expenditures in prior years.

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2013

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:								
Pass Through New Jersey Department of Community Affairs 2013 Morris County LIHEAP CWA Administration	93.568	2013-100-022-8050-182-FFFF-CTYA-610	2013-05139-0195-00	10/1/12-9/30/13	\$ 6,464	\$	\$	\$ 6,464
Pass Through New Jersey Department of Health Public Health Infrastructure, Laboratories and Emergency Preparedness	93.069	14-100-046-4EOX-360-J002-6120	PHLP-14-LNC012	7/1/13-6/30/14	365,317	188,167	188,167	170,148
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	364,848	364,848	234,007	212,528
Pass Through New Jersey Department of Health National Association of County and City Health Officials (NACCHO)	93.008	N/A	MRC-13-0228	1/5/13-7/31/13	4,000			4,000
National Association of County and City Health Officials (NACCHO)	93.008	N/A	1 MRC5G061001-01	6/21/07-7/31/13	35,000	25,458	4,737	
					775,529	578,473	426,911	393,140
Pass Through New Jersey Department of Human Services								
Area Plan Grant:								
Aging Cluster:								
Title III B	93.044	13-100-046-4144-262-J004-6110-12B	13-1389-AAA	1/1/13-12/31/13	415,595	361,634	361,634	415,595
Title III B	93.044	12-100-046-4144-262-J004-6110-12B	12-1389-AAA	1/1/12-12/31/12	426,113	425,764	79,881 *	
Title III C-1	93.045	13-100-046-4144-061-J004-6110-12C1	13-1389-AAA	1/1/13-12/31/13	413,788	383,788	383,788	413,788
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	438,262	30,000 *	
Title III C-2	93.045	13-100-046-4144-061-J004-6110-12C2	13-1389-AAA	1/1/13-12/31/13	332,953	305,776	305,776	332,953
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	296,550	33,000 *	
Nutrition Services Incentive Program	93.053	13-100-046-4144-049-J004-6110-12IP	13-1389-AAA	1/1/13-12/31/13	354,440	354,440	354,440	354,440
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		74,639
Total Aging Cluster					3,033,023	2,921,536	1,548,519	1,591,415
Title III D	93.043	13-100-046-4144-265-J004-6110-12D	13-1389-AAA	1/1/13-12/31/13	20,119	10,557	10,557	20,119
Title III D	93.043	12-100-046-4144-265-J004-6110-12D	12-1389-AAA	1/1/12-12/31/12	14,781	14,781	6,230 *	
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	5,335	25 *	
Title III E	93.052	13-100-046-4144-331-J004-6110-12E	13-1389-AAA	1/1/13-12/31/13	180,891	159,101	159,101	180,891
Title III E	93.052	12-100-046-4144-331-J004-6110-12E	12-1389-AAA	1/1/12-12/31/12	181,024	180,944	27,961 *	
SSBG	93.667	14-100-046-4144-244-J004-6110-5753	13-1389-AAA	1/1/13-12/31/13	11,532	11,532	11,532	11,532
SSBG	93.667	13-100-046-4144-244-J004-6110-5752	13-1389-AAA	1/1/13-12/31/13	11,867	11,867	11,867	11,867
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
Total Area Plan Grant					3,470,439	3,327,520	1,775,792	1,827,691
Medicaid Cluster:								
Medical Assistance Program:								
Medicaid Match	93.778	13-100-046-4144-371-J004-6110-MEDB	13-1389-AAA	1/1/13-12/31/13	18,838	14,150	14,150	18,838
Medicaid Match	93.778	12-100-046-4144-371-J004-6110-MEDB	12-1389-AAA	1/1/12-12/31/12	18,813	18,813	5,064 *	
Total Medicaid Cluster					37,651	32,963	19,214	18,838
Pass through New Jersey Department of Human Services:								
Social Services Block Grant - Sandy Disaster Meals - AoA	93.095	N/A	N/A	1/1/13-9/30/13	18,199	18,199	18,199	18,199
Social Services Block Grant - Sandy Disaster Meals - SSBG	93.095	13-7533-100-SS03-6110-SAND	DOA-13-AAA-052	9/20/13-9/30/15	41,782			41,782
Social Services Block Grant - Sandy Homeowner/Renter Assistance	93.095	7550-100-054-7550-517-SS15-6130	SH13014-SHRAP	9/1/13-9/30/15	100,000			17,500
					159,981	18,199	18,199	77,481
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	2,680	10	
					2,680	2,680	10	
Total U.S.Department of Health and Human Services					4,446,380	3,959,835	2,240,126	2,317,150
TOTAL FEDERAL AWARDS					\$ 84,069,381	\$ 65,443,336	\$ 22,843,123	\$ 22,451,002

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

N/A Not Applicable/Available

Note: Negative amounts represent adjustments or credits made in the normal course of operations to amounts reported as expenditures in prior years.
See notes to schedules of expenditures of federal and state awards.

SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2013

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	7/1/08-6/30/14	\$ 1,232,636	\$ 920,814	\$ 380,479	\$
				1,232,636	920,814	380,479	
<u>New Jersey Department of Treasury:</u>							
Governor's Council on Alcoholism and Drug Abuse	N/A	2000-100-082-C001-044-U999-6010	1/1/13-6/30/14	720,524	193,707	193,707	38,617
Governor's Council on Alcoholism and Drug Abuse	N/A	2000-100-082-C001-044-U999-6010	1/1/12-12/31/12	423,945	423,945	185,776 *	284,828
				1,144,469	617,652	379,483	323,445
<u>New Jersey Department of Law and Public Safety:</u>							
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJF-6120	11/27/13-11/26/18	37,533			37,533
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJF-6120	11/20/12-11/19/17	29,021	9,216	9,216	
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJF-6120	11/15/11-11/14/16	28,181	28,181	25,565	
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJS-6120	1/1/10-12/31/16	27,335	27,335	5,111	
Insurance Fraud Reimbursement Program	N/A	1020-100-066-1020-305-YCJF-6110	1/1/13-12/31/13	250,000	237,317	237,317	195,205
Insurance Fraud Reimbursement Program	N/A	1020-100-066-1020-305-YCJF-6110	1/1/12-12/31/12	250,000	250,000		44,907
Law Enforcement Officers Training and Equipment Fund	N/A	1020-100-066-1020-314-YCJF-6120	7/1/10-6/30/13	30,293			4,683
Law Enforcement Officers Training and Equipment Fund	N/A	1020-100-066-1020-314-YCJF-6120	7/1/08-6/30/13	28,380	22,537	10,724	
NJ Juvenile Justice Commission/SFEA Funds	N/A	1500-100-066-1500-032-YSAC-6010	7/1/13-6/30/14	90,000	69,942	69,942	45,000
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		15,750
County Office of Victim Witness Advocacy-Supplemental VWAF	VWAFPS2-14	FY10-100-066-1020-093	11/1/10-7/31/13	36,233	36,233	21,985	32,451
NJ Juvenile Justice Commission	SCP-13-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/13-12/31/13	263,646	191,758	191,758	
NJ Juvenile Justice Commission	SCP-13-PM-14	1500-100-066-1500-007-YSAC-6010	1/1/13-12/31/13	55,550	53,391	53,391	
NJ Juvenile Justice Commission	FC-13-14	1500-100-066-1500-021-YSAC-6010	1/1/13-12/31/13	188,728	168,544	168,544	
NJ Juvenile Justice Commission	SCP-12-PM-14	1500-100-066-1500-007-YSAC-6010	1/1/12-12/31/12	53,894	53,893	99 *	27,017
NJ Juvenile Justice Commission	FC-12-14	1500-100-066-1500-021-YSAC-6010	1/1/12-12/31/12	158,407	158,407	31,114 *	124,004
NJ Juvenile Justice Commission	SCP-12-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/12-12/31/12	263,593	263,593	68,086 *	191,688
NJ Juvenile Justice Commission	SCP-11-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/11-3/31/12	262,285	262,285		10,202
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
NJ Juvenile Justice Commission	SCP-09-PM-14	1500-100-066-1500-007-YSAC-6010	1/1/09-12/31/09	49,280	49,280		(6,270)
NJ Juvenile Justice Commission	SCP-09-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/09-12/31/09	258,300	258,300		(5,346)
NJ Juvenile Justice Commission	SCP-08-PM-14	1500-100-066-1500-007-YSAC-6010	1/1/08-12/31/08	52,751	52,751		(923)
NJ Juvenile Justice Commission	SCP-08-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/08-12/31/08	246,753	246,753		(1,805)
NJ Juvenile Justice Commission	FC-07-14	1500-100-066-1500-021-YSAC-6010	1/1/07-12/31/07	161,444	161,444		(22,437)
NJ Juvenile Justice Commission	SCP-07-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/07-12/31/07	241,863	241,863		(2)
NJ Juvenile Justice Commission	SCP-PM-06-14	1500-100-066-1500-007-YSAC-6010	1/1/06-12/31/06	51,198	51,198		(2,231)
NJ Juvenile Justice Commission	SCP-PS-06-14	1500-100-066-1500-007-YSAC-6010	1/1/06-12/31/06	254,893	254,893		(12)
NJ Juvenile Justice Commission	SCP-PS-04-14	1500-100-066-1500-007-YSAC-6010	1/1/04-12/31/04	257,061	257,061		(324)
NJ Juvenile Justice Commission	SCP-PM-03-14	1500-100-066-1500-007-YSAC-6010	1/1/03-12/31/03	49,994	49,994		(7)
NJ Juvenile Justice Commission	SCP-PS-03-14	1500-100-066-1500-007-YSAC-6010	1/1/03-12/31/03	249,832	249,832		(52)
NJ Juvenile Justice Commission	SCP-PS-02-7	1500-100-066-1500-007-YSAC-6010	1/1/02-12/31/02	247,376	247,376		(213)
				4,394,052	4,173,605	892,852	747,733

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

N/A Not Applicable/Available

Note: Negative amounts represent adjustments or credits made in the normal course of operations to amounts reported as expenditures in prior years.

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

SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2013

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	1/1/13-12/31/13	\$ 1,212,239	\$ 1,209,108	\$ 1,209,108	\$
MAPS (Paratransit)	N/A	N/A	1/1/12-12/31/12	1,250,562	1,250,562	89,768 *	
MAPS (Paratransit)	N/A	N/A	1/1/11-12/31/11	1,417,091	1,257,597	(159,494)	45,208
MAPS (Paratransit)	N/A	N/A	1/1/09-12/31/09	1,415,228	1,415,228	(10,489)	
MAPS (Paratransit)	N/A	N/A	1/1/08-12/31/08	1,442,314	1,442,314	(3,148)	
Non-Urbanized Area Formula Program (MAPS Section 5311)	N/A	N/A	7/1/11-6/30/12	91,066	90,265	90,265 #	90,265
Elderly and Persons with Disabilities Capital Assistance Program (Section 5310)	2010 NJ-16-0007	N/A	9/1/11-12/31/12	10,000	10,000	10,000 *	10,000
Newburgh Rd Bridge #1401-196, Musconetcong River	FY2013 TTF Funding Commitment	STP-C00S(211), 2012-DT-BLA1-09	9/1/12-9/1/15	320,420	39,269	39,269	
Berkshire Valley Road over Rockaway River #1400-832	FY2013 TTF Funding Commitment	STP-C00S(242), 2012-DT-BLA1-08	9/1/12-9/1/15	399,612	50,186	50,186	
FY11 Eagle Rock Ave, Bridge No. 1400-443 over Passaic River	FY2011 Local Bridges, Future Needs	11-480-078-6320-AKW-6010	8/8/11-8/8/14	1,000,000	293,982	293,982	750,000
FY11 Mendham Road Bridge No. 1400-629 over Bumett Brook	FY2011 Local Bridges, Future Needs	11-480-078-6320-AKW-6010	8/8/11-8/8/14	1,000,000	538,106	538,106	750,000
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	916,804	916,804		72,164
				10,475,336	8,513,421	2,147,553	1,717,637
<u>New Jersey Department of Environmental Protection:</u>							
County Environmental Health Act Grant	EN013-023	13-100-042-4855-075	1/13/13-2/15/14	106,760	79,501	79,501	
County Environmental Health Act Grant	EN012-023	12-100-042-4855-075	1/1/12-6/30/13	179,783	179,783	25,104	65,832
				286,543	259,284	104,605	65,832
<u>New Jersey Department of Human Services:</u>							
New Jersey Supplemental Nutrition Assistance Program	N/A	N/A	6/1/13-12/31/14	38,200	13,474	13,474	19,120
Social Services for the Homeless	SH13014	7550-100-054-7550-072-LLLL-6030	1/1/13-12/31/13	236,114	213,764	213,764	204,609
Social Services for the Homeless	SH12014	7550-100-054-7550-072-LLLL-6030	1/1/12-12/31/12	221,855	221,855	32,608 *	28,463
PASP	13ALPN	7570-491-054-7570-006-LLLL-6130	1/1/13-12/31/13	45,166	45,166	45,166	45,166
PASP	12ALPN	7570-491-054-7570-006-LLLL-6130	1/1/12-12/31/12	224,193	224,193		(1,634)
County Mental Health Board	N/A	7700-100-054-8820-029-LLLL-6130	1/1/10-12/31/13	6,000	5,313	3,217	
Work First New Jersey Program	TS13014	7550-100-054-7550-xcc-LLLL-6030	7/1/13-6/30/14	343,638	125,607	125,607	155,813
Work First New Jersey Program	TS13014	7550-100-054-7550-xcc-LLLL-6030	7/1/12-6/30/13	343,401	343,401	217,289	197,812
				1,458,567	1,192,773	651,125	649,349
<u>New Jersey Department of Children and Families:</u>							
ALPN/HSAC/YIP	13ALPN	N/A	1/1/13-12/31/13	104,457	102,643	102,643	104,457
ALPN/HSAC/YIP/Transportation	12ALPN	N/A	1/1/12-12/31/12	123,595	123,595	2,982	
				228,052	226,238	105,625	104,457

Funds were spent in 2011.

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

N/A Not Applicable/Available

Note: Negative amounts represent adjustments or credits made in the normal course of operations to amounts reported as expenditures in prior years.

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

SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2013

State Grantor/Pass-Through Grantor/Program	Grant ID#	State Account Number	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
<u>New Jersey Department of Treasury:</u>							
Higher Education Administration: P.L. 1971, c.12 Debt Service	N/A	xx-100-082-2155-016	1/1/13-12/31/13	\$ 1,438,287	\$ 1,438,287	\$ 1,438,287	\$ 1,438,287
				1,438,287	1,438,287	1,438,287	1,438,287
<u>New Jersey Department of Education:</u>							
Debt Service - Type I (Vo-Tech)	N/A	495-034-5120-075	8/1/13-5/30/14	132,494	65,620	65,620	65,620
Debt Service - Type I (Vo-Tech)	N/A	495-034-5120-075	8/1/12-5/30/13	136,669	136,669	136,669	73,741
				269,163	202,289	202,289	139,361
<u>Department of Health and Senior Services:</u>							
Area Plan Grant	13-1389-AAA	0x-100-04x-41xx-xxx-J004-6110	1/1/13-12/31/13	710,714	639,795	639,795	654,550
Area Plan Grant	12-1389-AAA	0x-100-04x-41xx-xxx-J004-6110	1/1/12-12/31/12	691,097	688,118	61,854 *	
Alcoholism and Drug Abuse	13-536-ADA-0	7700-760-054-4219-162-LDAS-6110	1/1/13-12/31/13	857,836	680,990	680,990	442,415
Alcoholism and Drug Abuse	12-536-ADA-0	7700-760-054-4219-162-LDAS-6110	1/1/12-12/31/12	788,858	788,858	114,348 *	334,298
County Right to Know Program	EPID-14-RTK-07L	100-046-4771-105-J002-6110	7/1/13-6/30/14	14,823	7,400	7,400	3,706
County Right to Know Program	EPID-13-RTK-02L	100-046-4771-105-J002-6110	7/1/12-6/30/13	14,823	14,823	7,423	14,823
				3,078,151	2,819,984	1,511,810	1,449,792
<u>Department of State:</u>							
General Operating Support Grants	HC-GOS-2014-MC-00050	14-100-074-2540-105-6110	7/1/13-6/30/14	18,684			9,342
General Operating Support Grants	HC-GOS-2013-MC-00078	13-100-074-2540-105-6110	7/1/12-6/30/13	20,844	20,384	20,384	
				39,528	20,384	20,384	9,342
<u>Department of Community Affairs</u>							
2013 Universal Service Fund-CWA Administration	2013-0229-000	2013-100-022-8030-B13-FCWA-6110	7/1/12-6/30/13	4,310			4,310
				4,310			4,310
<u>Department of Labor and Workforce Development:</u>							
Work First New Jersey Program TANF	N/A	4545-780-062-4545-005-N729-6140	7/1/13-6/30/14	746,339	181,716	181,716	158,509
Work First New Jersey Program TANF	N/A	4545-780-062-4545-005-N729-6140	7/1/12-6/30/13	694,232	603,769	486,570	499,655
Work First New Jersey Program TANF	N/A	4545-780-062-4545-005-N729-6140	7/1/11-6/30/12	556,861	556,861	9,520 *	(20,641)
Work First New Jersey Program EEI	N/A	4545-780-062-4545-005-N729-6140	7/1/13-6/30/14	19,796	2,878	2,878	2,586
Work First New Jersey Program EEI	N/A	4545-780-062-4545-005-N729-6140	7/1/12-6/30/13	19,796	11,907	7,392	15,653
Work First New Jersey Program EEI	N/A	4545-780-062-4545-005-N729-6140	7/1/11-6/30/12	7,492	7,492	(171)	
Work First New Jersey Program GA FS	N/A	4545-780-062-4545-005-N729-6140	7/1/13-6/30/14	400,289	78,058	78,058	64,610
Work First New Jersey Program GA FS	N/A	4545-780-062-4545-005-N729-6140	7/1/12-6/30/13	365,619	349,555	235,667	312,650
Work First New Jersey Program GA FS	N/A	4545-780-062-4545-005-N729-6140	7/1/11-6/30/12	426,227	426,227	15,113 *	(8,622)
Workforce Learning Link (WDP Supplemental)	N/A	4545-780-062-4545-005-N729-6140	7/1/13-6/30/14	80,000	28,599	28,599	24,132
Workforce Learning Link (WDP Supplemental)	N/A	4545-780-062-4545-005-N729-6140	7/1/12-6/30/13	119,000	100,323	45,122	40,900
Workforce Development Program WDP	N/A	4545-780-062-4545-005-N729-6140	7/1/13-6/30/14	100,000			4,160
				3,535,651	2,347,386	1,090,464	1,093,572
TOTAL STATE AWARDS				\$ 27,584,745	\$ 22,732,116	\$ 8,924,956	\$ 7,743,117

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

N/A Not Applicable/Available

Note: Negative amounts represent adjustments or credits made in the normal course of operations to amounts reported as expenditures in prior years.

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, 2013

A. BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal and state awards (the "schedules") include the federal and state grant activity of the County of Morris under programs of the federal and state government for the year ended December 31, 2013. The information in these schedules are presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments and Nonprofit Organizations*. Because the schedules present only a selected portion of the operations of the County of Morris, they are not intended to and do not present the financial position, changes in fund balance or cash flows of the County of Morris.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the accompanying schedules of expenditures of federal and state awards are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governmental Units*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through identifying numbers are presented where available.

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 \$685,294. 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, 2013, the County has \$178,281 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.

F. NEW JERSEY DEPARTMENT OF ENVIRONMENTAL PROTECTION LOAN PAYABLE

During 2013, the County obtained a \$1,635,201 loan from the NJ Department of Environmental Protection ("NJDEP") to partially fund the Saffin Dam rehabilitation. At December 31, 2013, the County has \$1,635,201 of the NJDEP Loan Payable outstanding, which is recorded in the General Capital Fund. The County will began repaying the loan starting in August of 2014. The project which relates to the loan is in progress as of December 31, 2013.



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

Independent Auditors' Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey ("the Division"), and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements - *regulatory basis* - of the various funds of the County of Morris (the "County") as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statements and have issued our report thereon dated March 26, 2014. These financial statements have been prepared in accordance with accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting, and the budget laws of New Jersey, 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

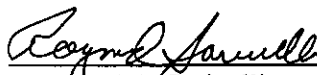
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect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

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
March 26, 2014

NISIVOCCIA 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's OMB 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, 2013. 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 \$8,030,339 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, 2013. 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's OMB 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's OMB 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's OMB 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
Page 2

Basis for Qualified Opinion on the Community Development Block Grant Cluster Major Federal Program

As described in the accompanying *Schedule of Findings and Questioned Costs*, the County did not comply with requirements regarding activities allowed or unallowed; allowable costs/cost principles; cash management; subrecipient monitoring; reporting; and special tests and provisions for its Community Development Block Grant Cluster awards as described in Finding 2013-001. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to programs in that Cluster.

Qualified Opinion on the Community Development Block Grant Cluster Major Federal Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, 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 the Community Development Block Grant Cluster Major Federal Program for the fiscal year ended December 31, 2013.

The County's responses to the noncompliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses

Unmodified Opinion on Each of the Other Major and Federal and State Programs

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 other major federal and state programs identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs for the year ended December 31, 2013.

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 the County's internal control over compliance.

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

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

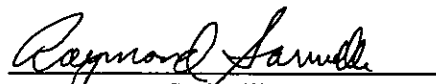
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiency in internal control over compliance as described in the accompanying Schedule of Questioned Costs as Finding 2013-001 that we consider to be significant deficiency.

The County's responses to the internal control over compliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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
March 26, 2014

NISIVOCCIA LLP



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

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2013

Summary of Auditors' Results:

- The Independent Auditors' Report expresses a qualified opinion on the County's financial statements, prepared in accordance with accounting practices prescribed or permitted by the Division of Local Government Services, Department of Community Affairs, State of New Jersey to demonstrate compliance with the Division's regulatory basis of accounting and the budget laws of New Jersey, as the general fixed assets account group was not audited.
- There were no material weaknesses or significant deficiencies disclosed during the audit of the financial statements as reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
- No instances of noncompliance material to the financial statements of the County which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
- Significant deficiencies in internal control over major federal and state programs disclosed during the audit as reported in the *Independent Auditors' 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*. No material weaknesses are reported.
- The auditor's report on compliance for its major federal and state programs for the County expresses a qualified opinion on the County's compliance for the Community Development Block Grant major federal program and an unmodified opinion on each of the other major federal and state programs.
- Audit finding 2013-001 which is required to be reported in accordance with New Jersey OMB's Circular 04-04 or Section 510(a) of Federal OMB Circular A-133 is reported in this schedule.
- The threshold for distinguishing Type A and B federal programs was \$685,294.
- The threshold for distinguishing Type A and B state programs was \$300,000.
- The County was determined to be a "low-risk" auditee for both federal and state programs.

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

- There were none.

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2013
(Continued)

Summary of Auditors' Results:

- The County's programs tested as major federal and state programs for the current fiscal year consisted of the following federal and state programs:

<u>Federal:</u>	<u>CFDA #</u>	<u>Program Disbursements</u>
U.S. Department of Housing and Urban Development:		
Community Development Entitlement Block Grants Cluster:		
Community Development Block Grant	14.218	\$ 1,724,264
Community Development Block Grant Program Income	14.218	115,038
Home Investment Partnership Program	14.239	797,501
U.S. Department of Transportation:		
Highway Planning and Construction Cluster:		
(Passed thru New Jersey Department of Transportation):		
County Aid Program - Annual Transportation Program	20.205	5,881,448
Newburgh Rd Bridge#1401-196, Washington Township	20.205	4,053
Berkshire Valley Road Bridge#1400-832, Jefferson Township	20.205	2,778
SH 10, Roxbury Township #2011-16 (USDOT Inv.#172280D)	20.205	80,077
Middle Valley Road Bridge #1401-202; Washington Township	20.205	688,694
Sussex Turnpike, CR617, Randolph Township	20.205	873,929
Newburgh Rd Bridge #1401-196, Musconetcong River	20.205	96,259
Berkshire Valley Road over Rockaway River	20.205	816,638
Union School House Road Bridge over North Branch of the Raritan River	20.205	490
(Passed thru New Jersey Transportation Planning Authority):		
FY12 Subregional MUTCD Retro-Reflectivity Traffic Sign Inventory and Assessment Program	20.205	20,292
Subregional Studies Program	20.205	123,892
Subregional Transportation Planning	20.205	92,847
NYS&W Rail Line Bicycle/Pedestrian Path	20.205	141,221

Note: The above schedule does not include \$2,371 of credit adjustment made to prior year expenditures.

<u>State:</u>	<u>State Account #</u>	<u>Program Disbursements</u>
New Jersey Office of Emergency Telecommunications Services:		
911 Consolidation Grant	08-100-082-2034-050	\$ 380,479
New Jersey Department of Transportation:		
MAPS (Paratransit)	N/A	1,163,744
Department of Health and Senior Services:		
Alcoholism and Drug Abuse	7700-760-054-4219-162-LDAS-6110	795,338

N/A - Not Available/Applicable

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2013
(Continued)

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

Finding 2013-001: U.S. Department of Urban and Housing Development – Community Development Block Grant (“CDBG”) Cluster – Material Non Compliance – Allowable Costs/Cost Principles; Cash Management; Subrecipient Monitoring; Reporting; Special Tests and Provisions; and Significant Deficiency.

<u>Program Title</u>	<u>CFDA No.</u>	<u>Grant Period</u>	<u>Award Amount</u>	<u>Budgetary Expenditures</u>	<u>Questioned Costs</u>
Community Development Block Grant	14.22	7/1/13-6/30/14	\$1,703,655	\$ 71,670	\$ -0-
Community Development Block Grant	14.22	7/1/12-6/30/13	1,577,873	719,374	-0-
Community Development Block Grant	14.22	7/1/11-6/30/13	2,075,117	726,960	-0-
Community Development Block Grant	14.22	7/1/10-6/30/13	2,452,890	134,260	-0-
Community Development Block Grant	14.22	7/1/08-12/31/13	2,242,046	72,000	-0-
Community Development Block Grant Program Income	14.22	7/1/13-6/30/14	104,506	72,012	-0-
Community Development Block Grant Program Income	14.22	7/1/12-6/30/13	49,316	43,026	-0-

Condition:

Our audit of the CDBG grants listed above disclosed the following: 1 – The Morris County Office of Community Planning and Development (the “County”) did not obtain all necessary supporting documentation prior to reimbursement to sub-awardee in two instances and reimbursed another sub-awardee before funds were fully expended; 2 – required quarterly SF-425 fiscal reports were not filed during 2013 and U.S. Department of Housing and Urban Development (“HUD”) IDIS reports are not reconciled with the County Treasurer’s financial; 3 – subrecipient monitoring was not performed for one subrecipient within the County’s established timeframe and one subrecipient did not complete their project within the timeframe specified in the subrecipient agreement; 4 – the County did not notify the public or obtain HUD’s approval of substantial amendments to the CDBG action plan; 5 – we found one instance where the County did not place a lien on an assisted property that was acquired through federal funds; and 6 – required sub-awards information is not disclosed in accordance with the Federal Funding Accountability and Transparency Act for CDBG sub-awards.

Criteria:

1. Regulations at 24 CFR (Code Federal Regulations) 85.21 specify that Federal funds must be administered on a reimbursement basis and regulations at 2 CFR Part 225 require that allowable costs be adequately documented and costs must be necessary and reasonable to be allowable under Federal awards.
2. HUD requires that federal awardees submit quarterly SF-425 fiscal reports and regulations at 24 CFR 85.20 require that reports submitted to HUD reconcile with the County Treasurer’s financial records.
3. Regulations at 24 CFR 85.40 require that grantees monitor subgrantee-supported activities to ensure compliance with applicable Federal requirements and that performance goals are achieved, and the monitoring must be over each program, function, or activity. Further, the County’s policy provides detailed monitoring procedures for its specific CDBG projects, including annual reviews.
4. Regulations at 24 CFR 570.302 and 91.505 and the County’s policy require that HUD approval be obtained and the public be notified of any substantial amendment to the CDBG action plan. HUD allows grantees to define what would be a substantial amendment, and County officials defined it as being when a project is canceled or a new project is added.

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2013
(Continued)

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

Finding 2013-001: U.S. Department of Urban and Housing Development – Community Development Block Grant (“CDBG”) Cluster – Material Non Compliance – Allowable Costs/Cost Principles; Cash Management; Subrecipient Monitoring; Reporting; Special Tests and Provisions; and Significant Deficiency (Cont'd)

Criteria: (Cont'd)

5. The Morris County Office of Community Planning and Development’s housing rehabilitation policy requires that assisted property have a lien or deed restriction.
6. The Morris County Office of Community Planning and Development’s housing rehabilitation policy requires that assisted property have a lien or deed restriction.
7. The Federal Funding Accountability and Transparency Act (the “Act”) requires direct recipients of federal awards who make first-tier sub-awards to disclose certain information regarding its sub-awardees.

Effect:

The County is not in compliance with certain federal and HUD requirements and regulations.

Cause:

Although the County continues to make every effort to understand and comply with the many federal and HUD programmatic and fiscal requirements and regulations, there are instances where certain requirements are not consistently followed or a lack of knowledge due to inadequate training and guidance from HUD has resulted in noncompliance.

Recommendation:

It is recommended that: 2013-001-a – the Grant Coordinator ensure that all the necessary supporting documentation is obtained prior to reimbursements to sub-awardees and reimbursements are only made for costs incurred to date; 2013-001-b – the required SF-425 quarterly fiscal reports are filed and HUD IDIS reports are reconciled with the County Treasurer’s financial records on a monthly basis; 2013-001-c – subrecipient monitoring is performed for all subrecipients in accordance with the County’s established timeframe and the County ensure that subrecipients complete their projects within the timeframe specified in the subrecipient agreement; 2013-001-d – the Grant Coordinator notify the public and obtain HUD’s approval of substantial amendments to the CDBG action plan; 2013-001-e – the County place liens on assisted properties acquired through federal funds; and 2013-001-f – the Grant Coordinator disclose the required sub-awards information in accordance with the Federal Funding Accountability and Transparency Act.

Management’s Response:

The County will develop a corrective action plan for submission to the governing body for approval. The County will also review its policies and/or procedures to ensure that it is in compliance with federal grant requirements and HUD regulations and will continue to seek assistance and guidance from HUD officials with regards to the above.

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2013
(Continued)

Findings and Questioned Costs for State Awards:

- The audit did not disclose any findings or questioned costs for state awards as defined in section 510(a) of the federal Circular A-133 or NJ OMB 04-04.

COUNTY OF MORRIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2013

Audit Report, dated April 5, 2013 for the period ended December 31, 2013, issued by Nisivoccia LLP

There were no prior year findings.

Audit Report, dated January 23, 2013 for the 2011 and 2010 Program Years, issued by the U.S. Department of Housing and Urban Development, Office of the Inspector General

Finding 2012-001: U.S. Department of Urban and Housing Development – Community Development Block Grant (“CDBG”) Cluster – Material Non Compliance – Activities Allowed or Unallowed; Allowable Costs/Costs Principles; Cash Management; Subrecipient Monitoring; Reporting; Special Tests and Provisions; and Significant Deficiency.

<u>C.F.D.A. Number</u>	<u>Program Title</u>	<u>Grant Number</u>	<u>Fiscal Years</u>	<u>Program Years</u>	<u>Grant Awards Amount</u>	<u>Questioned Costs</u>
14.218	Community Development Block Grant	B-11-UC-340105; B-10-UC-340105	7/1/11-6/30/12; 7/1/10-6/30/11	2011 & 2010	\$ 4,528,007	\$ 240,205

Condition:

A review was completed by the U.S. Department of Housing and Urban Development (HUD), Office of the Inspector General (OIG) for the grant listed. The report covered the 2010 and 2011 program years. This review was completed by the OIG to determine whether the Morris County Office of Community Planning and Development (the “County”) administered the CDBG program in accordance with HUD requirements.

The OIG review letter included a number of both programmatic and fiscal findings regarding the CDBG funds. The findings included the following: 1 – eligibility of grant expenditures; and 2 – noncompliance with HUD regulations. The OIG review letter identifies \$240,205 of questioned costs, which includes \$19,500 for an ineligible loan, \$209,735 for costs that were inadequately supported and \$10,970 for unreasonable or unnecessary costs.

Criteria:

1. The County's housing rehabilitation loan program disburses funds to provide decent housing for low- and moderate-income homeowners who reside within the participating municipalities of the Morris County Consortium, and the County's policy requires that assisted homeowners not own more than one property.
2. Regulations at 24 CFR (Code Federal Regulations) 85.21 specify that Federal funds must be administered on a reimbursement basis and regulations at 2 CFR Part 225 require that allowable costs be adequately documented and that costs must be necessary and reasonable to be allowable under Federal awards.
3. Regulations at 24 CFR 85.20 require that reports submitted to HUD reconcile with the County Treasurer's financial records.
4. Regulations at 24 CFR 570.503(b)(1) specify that the subrecipient agreement must include a description of the work to be performed, a schedule for completing the work, and a budget.

COUNTY OF MORRIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2013
(Continued)

Finding 2012-001: U.S. Department of Urban and Housing Development – Community Development Block Grant (“CDBG”) Cluster – Material Non Compliance – Activities Allowed or Unallowed; Allowable Costs/Costs Principles; Cash Management; Subrecipient Monitoring; Reporting; Special Tests and Provisions; and Significant Deficiency (Cont’d)

Criteria: (Cont’d)

5. Regulations at 24 CFR 85.40 require that grantees monitor subgrantee-supported activities to ensure compliance with applicable Federal requirements and that performance goals are achieved, and the monitoring must be over each program, function, or activity. Further, the County's policy provides detailed monitoring procedures for its specific CDBG projects, including annual reviews.
6. Regulations at 24 CFR 570.302 and 91.505 and the County's policy require that HUD approval be obtained and the public be notified of any substantial amendment to the CDBG action plan. HUD allows grantees to define what would be a substantial amendment, and County officials defined it as being when a project is canceled or a new project is added.
7. The Morris County Office of Community Planning and Development's housing rehabilitation policy requires that assisted property has a lien or deed restriction.

Effect:

The County was required to perform certain actions in accordance with HUD Handbook 2000.06, REV-4, which sets specific timeframes for management decisions on recommended corrective actions by the OIG. The County filed a letter dated January 4, 2013 in response to and dispute of the findings in the preliminary OIG report. The County subsequently received a formal OIG report dated January 23, 2013, which contains the OIG's revaluation of the County's management responses to the January 4, 2013 letter. The OIG commented that the issues raised by the County will be resolved during the audit resolution process with HUD officials. The County filed a letter with HUD's Newark Regional Office dated April 24, 2013 to pursue resolution of findings on the OIG report but has yet to receive any correspondence from HUD regarding this letter.

Cause:

Although the County continues to make every effort to understand and comply with the many federal and HUD programmatic and fiscal requirements and regulations, there may be instances where certain requirements are not consistently followed or a lack of knowledge due to inadequate training from HUD has resulted in noncompliance.

Recommendation:

It is recommended that: 2012-001-a - the County continues to pursue final resolution of OIG findings with the U.S. Department of Housing and Community Development and submit a corrective action plan for HUD approval upon final resolution; and 2012-001-b – the County has adequate policies and procedures in place to ensure that it is in compliance with all federal grant requirements and HUD regulations in the future.

Management's Response:

The County is disputing a number of findings on the OIG report and will pursue resolution of all findings with HUD. The County will develop and submit a corrective action plan to HUD for approval upon final resolution. The County will continue to seek assistance and guidance from HUD officials in order to fully comply with federal grant requirements and HUD regulations.

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.

Internal Control

1. During our review of purchase orders, it was brought to our attention that the Morris County Youth Shelter utilizes a Wal-Mart in-store credit card. The account was opened in a prior year without the knowledge and approval of the County Treasurer and the Board of Chosen Freeholders. It is recommended that the in-store credit card utilized by the Morris County Youth Shelter be cancelled as the use of such a card is prohibited by the State of New Jersey.

Management's Response

The Morris County Youth Shelter will cancel the in-store credit card.

2. During our review of the Morris County Department of Human Services' (the "Department") internal control procedures relating to cash receipts and collections for its MAPS program, we noted where procedures needed to be strengthened, or were not being followed by the Department as described in their written cash policy. We also noted that cash collected through the MAPS program and the Office of Employment and Training Services were not deposited in a timely manner as per New Jersey State statute. It is recommended that the County evaluate its internal control procedures and policies relating to cash receipts and cash collections by these departments and continually monitor outside departments' compliance with these procedures and policies and New Jersey State statute on at least a rotating basis.

Management's Response

The County Treasurer's Office and the Morris County Department of Human Services will review all cash receipts and collection procedures and develop a formal report to submit to the County Administrator.

Grant Management

1. Reporting

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

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

- a) Four out of five municipalities we tested did not meet the 25% cash match requirement. It is recommended that every effort be made to ensure that all municipalities meet the required 25% cash match requirement.

COUNTY OF MORRIS
COMMENTS AND RECOMMENDATIONS
(Continued)

Grant Management (Cont'd)

3. Home Investment Partnership Program (Local Home)

- a) The U.S. Department of Housing and Urban Development ("HUD") IDIS reports for Local Home are not reconciled with the County Treasurer's financial records. It is recommended that the required HUD IDIS reports are reconciled with the County Treasurer's financial records on a monthly basis.
- b) The County made several amendments to the Local Home action plan during the year. However, the County did not notify the public or obtain HUD's approval of these substantial amendments. It is recommended that the Grant Coordinator notify the public and obtain HUD's approval of substantial amendments to Local Home action plan.
- c) The required sub-awards information is not disclosed in accordance with the Federal Funding Accountability and Transparency Act for Local Home sub-awards. It is recommended that the Grant Coordinator disclose the required sub-awards information in accordance with the Federal Funding Accountability and Transparency Act.
- d) During its monitoring process for Local Home subrecipients, the County did not review audits of subrecipients whose federal award expenditures exceeded \$500,000 for any issues. It is recommended that the Grant Coordinator obtain and review annual audits of subrecipient whose federal award expenditures exceed \$500,000.

4. Maintenance of Records

- a) The audit of the CDBG cluster program and the Home Investment Partnership Program ("Local Home") required additional time and effort as required files were not readily available for review. It is recommended that more care be exercised to ensure all CDBG and Local Home records are ready for audit review.

Single Audit

1. Community Development Entitlement Block Grant (CDBG) Cluster

- a) The Morris County Office of Community Planning and Development (the "County") did not obtain all necessary supporting documentation for reimbursement to sub-awardees in two instances and reimbursed another sub-awardee before funds were fully expended. It is recommended that the Grant Coordinator ensure that all the necessary supporting documentation is obtained prior to reimbursements to sub-awardees and reimbursements are only made for costs incurred to date.
- b) The required quarterly SF-425 fiscal reports for CDBG were not filed during 2013 and U.S. Department of Housing and Urban Development ("HUD") IDIS reports for CDBG are not reconciled with the County Treasurer's financial records. It is recommended that the required SF-425 quarterly fiscal reports are filed and HUD IDIS reports are reconciled with the County Treasurer's financial records on a monthly basis.
- c) Subrecipient monitoring was not performed for one subrecipient within the County's established timeframe and one subrecipient did not complete their project within the timeframe specified in the subrecipient agreement. It is recommended that subrecipient monitoring is performed for all subrecipients in accordance with the County's established timeframe and the County ensure that subrecipients complete their projects within the timeframe specified in the subrecipient agreement.

COUNTY OF MORRIS
COMMENTS AND RECOMMENDATIONS
(Continued)

Single Audit (Cont'd)

1. Community Development Block Grant (CDBG) (Cont'd)

- d) The County made several amendments to the CDBG action plan during the year. However, the County did not notify the public or obtain HUD's approval of these substantial amendments to the CDBG action plan. It is recommended that the Grant Coordinator notify the public and obtain HUD's approval of substantial amendments to the CDBG action plan.
- e) We found one instance where the County did not place a lien on an assisted property that was acquired through federal funds in accordance with the County's housing rehabilitation policy. It is recommended that the County place liens on assisted properties acquired through federal funds.
- f) The required sub-awards information is not disclosed in accordance with the Federal Funding Accountability and Transparency Act for CDBG sub-awards. It is recommended that the Grant Coordinator disclose the required sub-awards information in accordance with the Federal Funding Accountability and Transparency Act.
- g) A review was completed by HUD, Office of the Inspector General (OIG) for the 2010 and 2011 CDBG program years. The review included a number of both programmatic and fiscal findings. The County has responded to the review letter and is currently disputing with a number of findings in the OIG's review. It is recommended that the County continues to pursue final resolution of OIG findings with the U.S. Department of Housing and Community Development and submit a corrective action plan for HUD approval upon final resolution and that the County has adequate policies and procedures in place to ensure that it is in compliance with all federal grant requirements and HUD regulations in the future.

Management's Response

All departments who are responsible for administering grants will be required to ensure that expenditure and 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 2013, 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. The Grant Coordinators for the MAPS program and programs administered through the Office of Employment and Training Services 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 continue to educate sub-recipients with regards to program guidelines and requirements. The Grant Coordinator for the CDBG Cluster programs will continue to pursue resolution of OIG findings with HUD and will make every effort to comply with federal and HUD guidelines for the CDBG Cluster and Local Home Programs despite inadequate guidance from HUD. 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.

COUNTY OF MORRIS
COMMENTS AND RECOMMENDATIONS
(Continued)

Status of Prior Year Recommendations

The prior year recommendation regarding the internal control procedures and policies relating to cash receipts and cash collections by outside departments has been partially resolved in the current year. The prior year recommendations with respect to Municipal Alliance's in-kind match requirement; the individual municipalities' compliance with the "Community Education and Awareness" guideline of the Municipal Alliance Program; review of monthly Work First New Jersey (WFNJ) and Workforce Investment Act (WIA) expenditure reports by the Treasurer's Office; review of invoices and supporting documentation submitted by Aging Cluster service providers; and Aging Cluster's compliance with Local Public Contract Law have been resolved in the current year. The prior year recommendations with respect to the time submission of MAPS (Paratransit) expenditure reports; and the timely deposit of receipts collected by the Office of Employment and Training (WFNJ/WIA) grant coordinator have not been resolved and are included in the current year recommendations.

COUNTY OF MORRIS
SUMMARY OF RECOMMENDATIONS

It is recommended that:

1. The in-store credit card utilized by the Morris County Youth Shelter be cancelled as the use of such a card is prohibited by the State of New Jersey.
2. 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 and New Jersey State statute on a regular basis.
3. Grant Management:

Reporting:

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

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

- a.) Every effort be made to ensure that all municipalities meet the required 25% cash match requirement.

Home Investment Partnership Program (Local Home)

- a.) The HUD IDIS reports are reconcile with the County Treasurer's financial records on a monthly basis.
- b.) The Grant Coordinator notify the public and obtain HUD's approval of substantial amendments to Local Home action plan.
- c.) The Grant Coordinator disclose the required sub-awards information in accordance with the Federal Funding Accountability and Transparency Act.
- d.) The Grant Coordinator obtain and review annual audits of subrecipient whose federal award expenditures exceed \$500,000.

Maintenance of Records

- a.) More care be exercised to ensure all CDBG and Local Home records are ready for audit review.

4. Single Audit:

Community Development Block Grant (CDBG) Cluster

- a.) The Grant Coordinator ensure that all the necessary supporting documentation is obtained prior to reimbursements to sub-awardees and reimbursements are only made for costs incurred to date.
- b.) The required SF-425 quarterly fiscal reports are filed and HUD IDIS reports are reconcile with the County Treasurer's financial records on a monthly basis.
- c.) Subrecipient monitoring is performed for all subrecipients in accordance with the County's established timeframe and the County ensures that subrecipients complete their project within the timeframe specified in the respective subrecipient agreement.

COUNTY OF MORRIS
SUMMARY OF RECOMMENDATIONS
(Continued)

It is recommended that:

4. Single Audit: (Cont'd)

Community Development Block Grant (CDBG) Cluster (Cont'd)

- d.) The Grant Coordinator notify the public and obtain HUD's approval of substantial amendments to the CDBG action plan.
- e.) The County place liens on assisted properties acquired through federal funds.
- f.) The Grant Coordinator disclose the required sub-awards information in accordance with the Federal Funding Accountability and Transparency Act.
- g.) The County continues to pursue final resolution of OIG findings with the U.S. Department of Housing and Community Development and submit a corrective action plan for HUD approval upon final resolution and that the County has adequate policies and procedures in place to ensure that it is in compliance with all federal grant requirements and HUD regulations in the future.