

ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2014
(UNAUDITED)

POPULATION LAST CENSUS 492,276 N.V.T. County Purposes 89,368,907,348
NET VALUATION TAXABLE 2014 79,056,988,631
MUNICODE _____

FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2015
MUNICIPALITIES - FEBRUARY 10, 2015


ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES
ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO
CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT
SERVICES.

_____ of _____, County of MORRIS

SEE BACK COVER FOR INDEX AND INSTRUCTIONS.
DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

I hereby certify that the debt shown on Sheets 31 to 34a, 49 to 51a and 63 to 65a are complete, were computed by me and
can be supported upon demand by a register or other detailed analysis.

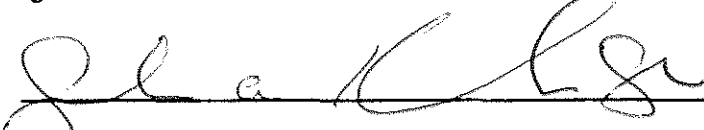
Signature 
Title Director of Finance & County Treasurer

(This MUST be signed by Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

REQUIRED CERTIFICATION BY CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, (which I have prepared) or
(which I have not prepared) [eliminate one] and information required also included herein and that this Statement is an
exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions
are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein
are in proof; I further certify that this statement is correct insofar as I can determine from all the books and records
kept and maintained in the Local Unit.

Further, I do hereby certify that I JOSEPH A. KOVALCIK, JR., am the Chief Financial
Officer, License # Y-0107 / N-0656, of the _____ of
_____, County of MORRIS and that the
statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at
December 31, 2014, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurance as
to the veracity of required information included herein, needed prior to certification by the Director of Local Govern-
ment Services, including the verification of cash balances as of December 31, 2014.

Signature 
Title Director of Finance & County Treasurer
Address Administration & Records Building, 4th Floor, CN 900, Morristown, NJ 07963-0900
Phone Number (973) 285-6085

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED
BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL
STATEMENT WITH THE PREPARER, SO FAR AS TO BE FAMILIAR WITH THE REPRESENTATIONS
AND ASSERTIONS MADE HEREIN.

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

Preparation by Registered Municipal Accountant (Statement of Statutory Auditor Only)

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the _____ of _____ as of December 31, 20 _____ and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, (except for circumstances as set forth below, no matters) or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statement for the year ended _____ is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed:

Certified by me

This _____ day of _____, 2015

(Registered Municipal Accountant)

(Firm Name)

(Address)

(Address)

(Phone Number)

(Email)

(Fax Number)

**UNIFORM CONSTRUCTION CODE CERTIFICATION
BY CONSTRUCTION CODE OFFICIAL**

The undersigned certifies that the municipality has compiled with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2014 as required under N.J.A.C. 5:23-4.17.

Printed Name: _____

Signature: _____

Certificate #: _____

Date: _____

MUNICIPAL BUDGET LOCAL EXAMINATION QUALIFICATION CERTIFICATION
BY
CHIEF FINANCIAL OFFICER

One of the following Certifications must be signed by the Chief Financial Officer if your municipality is eligible for local examination.

CERTIFICATION OF QUALIFYING MUNICIPALITY

1. The outstanding indebtedness of the previous fiscal year is **not in excess of 3.5%**
2. All emergencies approved for the previous fiscal year **did not exceed 3%** of total appropriations;
3. The tax collection rate **exceeded 90%**
4. Total deferred charges **did not equal or exceed 4%** of the total tax levy;
5. There were **no "procedural deficiencies" noted** by the registered municipal accountant on Sheet 1a of the Annual Financial Statement; and
6. There was **no operating deficit** for the previous fiscal year.
7. The municipality **did not** conduct an accelerated tax sale for less than 3 consecutive years.
8. The municipality **did not** conduct a tax levy sale the previous fiscal year and does not plan to conduct one in the current year.
9. The current year budget does **not** contain a levy or appropriation "CAP" referendum.
10. The municipality will not apply for Transitional Aid for 2015.

The undersigned certifies that this municipality has complied in full in meeting ALL of the above criteria in determining its qualification for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

CERTIFICATION OF NON-QUALIFYING MUNICIPALITY

The undersigned certifies that this municipality does not meet Item(s)# _____ of the criteria above and therefore does not qualify for local examination of its Budget in accordance with N.J.A.C. 5:30-7.5.

Municipality: _____

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

22-6002462

Fed I.D. #

Municipality

Morris

County

Report of Federal and State Financial Assistance
Expenditure of Awards

Fiscal Year Ending: 12/31/2014


	(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL	\$ 15,205,892	\$ 6,988,775	

Type of Audit required by OMB A-133 and OMB 98-07:

☒ Single Audit
☐ Program Specific Audit
☐ Financial Statement Audit Performed in Accordance
With Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with OMB A-133 (Revised 6/27/03) and OMB 04-04. The single audit threshold has been increased to \$500,000 beginning with fiscal year ending 12/31/03. Expenditures are defined in Section 205 of OMB A-133.

- (1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (I.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.


Signature of Chief Financial Officer

1-19-15
Date

IMPORTANT!

READ INSTRUCTIONS

INSTRUCTION

The following certification is to be used ONLY in the event there is NO municipally operated utility.

If there is a utility operated by the municipality or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the _____ of _____, County of MORRIS during the year 2014 and that sheets 40 to 68 are unnecessary.

I have therefore removed from this statement the sheets pertaining only to utilities

Name

Title


Director of Finance & County Treasurer

(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

NOTE:

When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2014

NOT APPLICABLE

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2015 and filed with the County Board of Taxation on January 10, 2015 in accordance with the requirement of N.J.S.A. 54:4-35, was in the amount of \$ _____.

SIGNATURE OF ASSESSOR

MUNICIPALITY

COUNTY

**POST CLOSING
TRIAL BALANCE - CURRENT FUND**
AS OF DECEMBER 31, 2014

[illegible]

Sheet 3

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

POST CLOSING

TRIAL BALANCE - CURRENT FUND (CONT'D)

AS AT DECEMBER 31, 2014

Cash Liabilities Must Be Subtotalled and Subtotal Must be Marked with "C" -- Taxes Receivable Must Be Subtotalled

[illegible]

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - PUBLIC ASSISTANCE FUND**

Accounts #1 and #2*
AS AT DECEMBER 31, 2014

[illegible]

(Do not crowd - add additional sheets)

* To be prepared in compliance with Department of Human Services Municipal Audit Guide, Public Welfare, General Assistance Program.

POST CLOSING TRIAL BALANCE - FEDERAL AND STATE GRANTS

AS AT DECEMBER 31, 2014

[illegible]

(Do not crowd - add additional sheets)

AS AT DECEMBER 31, 2014

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS**
(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2014

[illegible]

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS**
(Assessment Section Must Be Separately Stated)

AS AT DECEMBER 31, 2014

Title of Account	Debit	Credit
Dedicated Trust Funds		
Cash - Dedicated Trust	19,539,957.77	
Cash - Dedicated Trust Open Space	59,040,003.23	
Investments - Dedicated Trust Open Space	12,500,000.00	
Subtotal Cash	91,079,961.00	
Added & Omitted Open Space Taxes - Receivable	17,141.26	
Motor Vehicle Fine Fund		5,294,390.79
Weights & Measures Fine Fund		6,163,023.57
Reserve for:		
Special Deposits		2,391.11
Construction Board of Appeals		1,307.18
Tax Appeal Fees		1,192,530.91
Crime Victim Witness Advocacy		46.92
Accumulated Absences		2,845,875.87
Snow Removal Trust		2,731,060.32
Training, Education & Equip Trust Fund		61,019.54
\$2.00 Fund County Clerk		426,576.27
Attorney ID Card Program		19,698.05
\$2.00 Fund Surrogate		19,225.95
\$2.00 Fund County Sheriff		133,663.66
Environ Quality & Enforcement		580,483.28
Farmland Application Fees Account		20,000.00
Clean Water Enforcement		44,403.72
Morris View Patient Activites Fund		4,260.63
Open Space Tax		71,540,003.23
Added & Omitted Open Space Taxes		17,141.26
	91,097,102.26	91,097,102.26

(Do not crowd - add additional sheets)

**POST CLOSING
TRIAL BALANCE - TRUST FUNDS
(Assessment Section Must Be Separately Stated)**

AS AT DECEMBER 31, 2014

[illegible]

(Do not crowd - add additional sheets)

MUNICIPAL PUBLIC DEFENDER CERTIFICATION

Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2013: (1) \$ _____
x _____ 25%
(2) \$ _____

Municipal Public Defender Trust Cash Balance December 31, 2014: (3) \$ _____

Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board (P.O. Box 084, Trenton, N.J. 08625).

Amount in excess of the amount expended: $3 - (1 + 2) =$ \$ _____

The undersigned certifies that the municipality has complied
with the regulations governing *Municipal Public Defender* as required under Public Law 1998, C. 256.

Chief Financial Officer: _____

Signature: _____

Certificate #: _____

Date: _____

Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	<u>Amount Dec. 31, 2013 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2014</u>
1. Reserve for:				
2. Workers Compensation	\$ 2,552,423.83	\$ 2,228,132.20	\$ 2,360,959.59	\$ 2,419,596.44
3. Reserve for Bequest of Foster Estate	219,061.52	153.68	219,215.20	0.00
4. Railroad Surcharge	280,272.86	31,221.43	33,627.17	277,867.12
6. Local Government	6,709,318.88	783,626.19	1,009,588.50	6,483,356.57
7. Road Openings - Checking & Escrow	2,493,423.11	592,842.38	611,475.49	2,474,790.00
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Totals:	\$ 12,254,500.20	\$ 3,635,975.88	\$ 4,234,865.95	\$ 11,655,610.13

Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	<u>Amount Dec. 31, 2013 per Audit Report</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Balance as at Dec. 31, 2014</u>
1. Reserve for:				
2. Motor Vehicle Fine Fund	\$ 8,052,637.28	\$ 3,074,387.49	\$ 5,832,633.98	\$ 5,294,390.79
3. Weights & Measures Fine Fund	6,136,583.18	1,302,839.00	1,276,398.61	6,163,023.57
4. Special Deposits	2,391.11	0.00	0.00	2,391.11
5. Construction Board of Appeals	1,565.18	1,100.00	1,358.00	1,307.18
6. Heritage Commission	150.02	0.00	150.02	0.00
7. Tax Appeal Fees	1,150,049.73	101,649.51	59,168.33	1,192,530.91
8. Crime Victim Witness Advocacy	46.92	0.00	0.00	46.92
9. Accumulated Absences	3,036,852.91	150,000.00	340,977.04	2,845,875.87
10. Snow Removal Trust	1,935,000.00	1,400,975.98	604,915.66	2,731,060.32
11. Training, Education & Equip Trust Fund	0.00	61,019.54	0.00	61,019.54
12. \$2.00 Fund County Clerk	481,856.72	150,890.54	206,170.99	426,576.27
13. Attorney ID Card Program	14,801.05	5,660.00	763.00	19,698.05
14. \$2.00 Fund Surrogate	17,454.70	7,888.75	6,117.50	19,225.95
15. \$2.00 Fund County Sheriff	140,837.47	37,326.19	44,500.00	133,663.66
16. Environ Quality & Enforcement	509,210.94	191,607.59	120,335.25	580,483.28
17. Farmland Application Fees Account	14,000.00	12,000.00	6,000.00	20,000.00
18. Clean Water Enforcement	127,569.12	0.00	83,165.40	44,403.72
19. Morris View Patient Activities Fund	4,110.63	150.00	0.00	4,260.63
20. Open Space Tax	90,077,820.65	12,944,486.15	31,482,303.57	71,540,003.23
21. Added & Omitted Open Space Taxes	37,739.40	26,438.07	47,036.21	17,141.26
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Totals:	\$ 111,740,677.01	\$ 19,468,418.81	\$ 40,111,993.56	\$ 91,097,102.26

Schedule of Trust Fund Deposits and Reserves

<u>Purpose</u>	<u>Amount Dec. 31, 2013 per Audit Report</u>	<u>Receipts</u>	<u>Dishbursements</u>	<u>Balance as at Dec. 31, 2014</u>
1. Reserve for:				
2. State Unemployment Fund	\$ 1,170,657.76	\$ 1,080,156.40	\$ 864,961.67	\$ 1,385,852.49
3. Family Leave	3,609.99	62,396.69	62,161.78	3,844.90
4. Federal Withholding	218.12	12,334,625.18	12,334,625.18	218.12
5. Social Security Deductions	6,552.29	15,064,102.35	15,064,095.61	6,559.03
6. Employees Retirement	883,833.50	23,536,702.40	23,487,581.88	932,954.02
7. Employees Insurance	33,055.65	356,937.41	357,146.33	32,846.73
8. Employees Trust Annuity	0.11	0.00	0.11	-
9. State Variable Annuity	75.50	964.80	964.40	75.90
10. State Income Tax Withheld - NJ	92.15	3,181,891.70	3,181,891.70	92.15
11. State Income Tax Withheld- PA	2.77	37,515.77	37,515.77	2.77
12. Disability Fund	13,650.99	139,923.14	110,642.00	42,932.13
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Totals:	\$ 2,111,748.83	\$ 55,795,215.84	\$ 55,501,586.43	\$ 2,405,378.24

ANALYSIS OF TRUST ASSESSMENT CASH AND INVESTMENTS PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2013		RECEIPTS										Disbursements		Balance Dec. 31, 2014	
			Assessments and Liens		Current Budget											
Assessment Serial Bond Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX

NOT APPLICABLE

AS OF DECEMBER 31, 2014

(Do not crowd - add additional sheets)

AS OF DECEMBER 31, 2014

(Do not crowd - add additional sheets)

CASH RECONCILIATION DECEMBER 31, 2014

	Cash		Less Checks Outstanding	Cash Book Balance
	* On Hand	On Deposit		
Current	3,019,712.30	101,601,841.32	5,408,300.78	99,213,252.84
Grant Fund	(102.00)	1,171,203.35	-	1,171,101.35
Trust - Other	1,904.51	11,663,969.48	10,263.86	11,655,610.13
Community Development	-	134,972.39	115,183.69	19,788.70
Dedicated Trust	(16,772.02)	91,096,733.02	-	91,079,961.00
Revolving Trust	(2.95)	2,448,143.60	42,762.41	2,405,378.24
Capital - General	(65.64)	11,762,014.79	-	11,761,949.15
Capital - Park	(24.86)	151,433.25	22,225.00	129,183.39
Total	3,004,649.34	220,030,311.20	5,598,735.74	217,436,224.80

* Include Deposits in Transit

**** Be sure to include Public Assistance Account reconciliation and trial balance if the municipality maintains such a bank account**

REQUIRED CERTIFICATION

I hereby certify that all amounts shown in the "Cash on Desposit" column on Sheet 9 and 9(a) have been verified with the applicable bank statements, certificates, agreements or passbooks at December 31, 2014.

I also certify that all amounts, if any, shown for Investments in Savings and Loan Associations on any trial balance have been verified with the applicable passbooks at December 31, 2014.

All "Certificates of Deposit", "Repurchase Agreements" and other investments must be reported as cash and included in this certification.

(THIS MUST BE SIGNED BY THE REGISTERED MUNICIPAL ACCOUNTANT (STATUTORY AUDITOR) OR CHIEF FINANCIAL OFFICER) depending on who prepared this Annual Financial Statement as certified to on Sheet 1 or 1(a).

Signature: _____

Title: Director of Finance & County Treasurer

CASH RECONCILIATION DECEMBER 31, 2014 (cont'd.)

LIST BANKS AND AMOUNT SUPPORTING "CASH ON DEPOSIT"

CURRENT FUND:	
Bank of America - 4243	8,837,252.84
Bank of America - 5251	2,557,479.94
Bank of America - 7648	44,836.86
Bank of America - 0047	1,000.00
Investors Savings Bank - 0927	82,657,921.36
Capital One Bank - 1451	3,350.32
Certificates of Deposit:	
Investors Savings Bank - 4243	5,000,000.00
ConnectOne Bank - 4243	2,500,000.00
	101,601,841.32
GRANT FUND:	
Bank of America - 4534	1,171,203.35
	1,171,203.35
TRUST - OTHER:	
Valley National Bank - 2548	442,756.43
Valley National Bank - 2556	298,799.84
Valley National Bank - 9493	278,607.82
Bank of America - 6767	2,164,695.05
Bank of America - 0513	5,000.00
ConnectOne Bank - 0644	6,486,110.34
Investors Savings Bank - 0927	1,738,000.00
Certificates of Deposit:	
TD Bank - 6767	250,000.00
	11,663,969.48
COMMUNITY DEVELOPMENT:	
Bank of America - 0500	134,972.39
	134,972.39
DEDICATED TRUST:	
Bank of America - 0487	2,510,037.33
Valley National Bank - 9302	49,053,290.86
Investors Savings Bank - 0927	12,100,000.00
Capital One Bank - 1451	4,930,000.00
ConnectOne Bank - 6833	10,003,404.83
Certificates of Deposit:	
ConnectOne Bank - 9302	12,500,000.00
	91,096,733.02

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

LIST BANKS AND AMOUNT SUPPORTING "CASH ON DEPOSIT"

Note: Sections N.J.S. 40A:4-61, 40A:4-62 and 40A:4-63 of the Local Budget Law require that separate bank accounts be maintained for each allocated fund.

**MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE**

[illegible]

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE

- 61 -
A-11
Sheet 1

	Balance Dec 31, 2013	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled	Transferred to/(from) General Fund	Returned Overpayment	Balance Dec 31, 2014
Department of Treasury:								
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 681,907	\$ 523,890	\$ 283,842	\$	\$	\$	\$	\$ 921,955
Department of Community Affairs:								
LIHEAP-CWA Administration		6,204	6,204					
Universal Service Fund-CWA Administration		4,312	4,312					
Department of Labor and Workforce Development:								
Work First New Jersey	2,719,448	1,324,424	1,310,047		234,110		113,049	2,612,764
Workforce Investment Act/ARRA-Workforce Investment Act	5,164,989	4,454,752	3,675,872		177,822		61,740	5,827,787
Smart STEPS Program	4,013	803			4,013			803
Department of Health:								
Bio Terrorism and Public Health Emergency Grant	195,169	287,456	250,348		5,961			226,316
Department of Human Services:								
Social Service Block Grant - Sandy Relief Funds	146,389		41,782		1	1		104,607
New Jersey's Supplemental Nutrition Program (NJ SNAP)	19,080	24,000	24,000					19,080
REACH Program	187,825	343,638	285,861		415	1		245,188
Social Service Block Grant - Sandy Homeowner/Renter Assistance Program (SHRAP)	82,500	18,000	34,300		50,000			16,200
Social Services for the Homeless	31,505	372,469	217,629					186,345
Chapter 51 - Alcoholism and Drug Abuse	415,421	848,858	855,515					408,764
PASP (ALPN)		45,166	45,166					
NACCHO Grant (National Association of County and City Health)		3,500	3,500					
Department of Law and Public Safety:								
NJ Juvenile Justice Commission	507,924	489,618	489,916		18,314		306	489,618
Juvenile Accountability Block Grants	13,259	10,078	2,065					21,272
Multi-Jurisdictional Narcotics Task Force	55,566	55,338	55,566					55,338
County Driving While Intoxicated Grant	20,000		9,696		10,304			
Drug Recognition Expert Call Out and Assistance Program	48,253		47,273		878			102
County Office of Victim Witness Advocacy	30,883	146,194	177,077					
VAWA - DV Advocate		35,193	19,378					15,815
Sexual Assault Response Team/Nurse Examiner Program	9,947	69,015	61,130		8			17,824
Homeland Security Grant	524,811	378,200	231,103		206			671,702
Urban Areas Security Initiative (UASI)	3,833,786	3,155,028	1,403,077		13,259			5,572,478
Hazard Mitigation Planning		150,000	15,000					135,000

Sheet 10a

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2013	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled	Transferred to General Fund	Returned Over Payment	Balance Dec 31, 2014
Department of Law and Public Safety (Cont'd):								
Body Armor Replacement	\$	\$ 65,356	\$ 27,823	\$ 37,533	\$	\$	\$	\$
Insurance Fraud Reimbursement Program	54,795	250,000	256,756					48,039
Law Enforcement Officers Training and Equipment Fund		21,402	21,402					
Paul Coverdell Program	1,950		1,663					287
Project Lifesaver Program/Private Contribution		5,950		5,950				
Megan's Law and Local Law Enforcement		8,958	340					8,618
Department of Transportation:								
Safe Communities Construction	92,702		89,543		702			2,457
MAPS (Senior Citizens and Disabled Residents)	3,276,301	1,544,015	3,516,807		159,494			1,144,015
Non-Urbanized Area Formula Program (Section 5311)	459,614	316,001	606,932		97,742			70,941
MAPS - Veterans		30,000	15,000					15,000
Veterans Transportation and Community Living Initiative (VTCLI)		678,750	70,000					608,750
NYS&W Rail Line Bicycle and Pedestrian Path	1,150,051		79,225					1,070,826
Job Access Reverse Commute Grant (JARC)	92,179		92,179					
New Jersey Job Access Reverse Commute Grant (NJ JARC)		50,000						50,000
Subregional Studies Program	1,278	350,000			1,278			350,000
FY2014 County Aid Program - Annual Transportation Program		3,884,300	3,884,300					
Middle Valley Road Bridge STP-C00S(210)	902,957		279,497					623,460
FY2011 Mendham Road Bridge 1400-629	250,000							250,000
FY2011 Eagle Rock Avenue Bridge 1400-443	250,000							250,000
FY2013 Melanie Lane Bridge 1410-001		1,000,000	750,000					250,000
Sussex Turnpike STP-0350(107)		5,405,782						5,405,782
Waterloo Road Bridge 1401-038		488,630						488,630
ARRA-Road Resurfacing, Rail Grade Crossing, Bridges, Traffic Signal Improv. Projects	10,323,339	1,149,200	3,852,519		160,332			7,459,688
Department of Justice:								
State Criminal Alien Assistance Program (SCAAP)		157,246	157,246					
Department of Environmental Protection:								
County Environmental Health Act Grant (CEHA)	104,277	173,125	263,257		20			14,125
Department of State:								
General Operating Support Grant (HC)	12,469	18,684	21,811					9,342

Sheet 10b

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2013	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled	Transferred to General Fund	Returned Over Payment	Balance Dec 31, 2014
Other Programs:								
Emergency Food and Shelter - OOTA	\$	\$ 12,000	\$ 12,000	\$	\$	\$	\$	\$
Office of Temporary Assistance (OTA) - Donation		1,464	1,464					
NJACCHO Grant (New Jersey National Association of County and City Health)		1,255	1,255					
Sheriff Donations		6,121	6,121					
Highlands Plan Conformance Grant Program	11,576							11,576
Department of Children and Families:								
ALPN-HSAC/YIP/Transportation	19,138	121,681	121,681		19,241	1	102	
U.S. Department of Housing and Urban Development:								
Shelter Plus Care Grant	88,560		14,592					73,968
2012 CoC Planning Grant		20,181	6,000					14,181
ESG - Homeless Prevention		21,716	21,716					
	<u>\$ 31,783,861</u>	<u>\$ 28,527,953</u>	<u>\$ 23,720,788</u>	<u>\$ 43,483</u>	<u>\$ 954,100</u>	<u>\$ 3</u>	<u>\$ 175,197</u>	<u>\$ 35,768,643</u>
Ref.	A	A-12		A-13	A-12	A-10	A-10	A
Analysis of Funding:								
Local Funding			\$ 1,290,707					
State Funding			9,089,282					
Federal Funding			13,335,799					
			<u>\$ 23,715,788</u>					
Analysis of Received:		Ref.						
Cash Receipts		A-10	\$ 23,715,788					
Donated Goods/Supplies		A-12	5,000					
			<u>\$ 23,720,788</u>					

Sheet 10c

Sheet 11

Sheet 11

Sheet 11a

[illegible]

COUNTY OF MORRIS

-63-
A-12
Sheet 1FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2013	Transferred from 2014 Budget	Expended	Cancelled	Balance Dec 31, 2014
Department of Treasury:					
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 569,344	\$ 523,890	\$ 1,024,117	\$	\$ 69,117
Department of Community Affairs:					
LIHEAP-CWA Administration	13,148	6,204	19,352		
Universal Service Fund-CWA Administration	8,070	4,312	12,382		
Department of Labor and Workforce Development:					
Work First New Jersey	2,966,736	1,324,424	1,472,516	234,110	2,584,534
Workforce Investment Act/ARRA-Workforce Investment Act	5,071,877	4,454,752	5,209,170	177,822	4,139,637
Smart STEPS Program	4,013	803		4,013	803
Department of Health:					
Bio Terrorism and Public Health Emergency Grant	177,150	287,456	300,077	5,961	158,568
Department of Human Services					
Social Service Block Grant - Sandy Relief Funds	146,389		41,781	1	104,607
New Jersey's Supplemental Nutrition Program (NJ SNAP)	24,846	24,000	24,000		24,846
Food Stamp Program	47,302				47,302
REACH Program	218,030	343,638	345,893	415	215,360
Mental Health Planning	687		687		
Social Service Block Grant - Sandy Homeowner/Renter Assistance Program (SHRAP)	100,000	18,000	54,876	50,000	13,124
Social Services for the Homeless	22,350	372,469	321,921		72,898
Chapter 51 - Alcoholism and Drug Abuse	176,867	848,858	971,093		54,632
PASP (ALPN)		45,166	45,166		
NACCHO Grant (National Association of County and City Health)	13,542	3,500	1,538		15,504
Department of Children and Families:					
ALPN-HSAC/YIP/Transportation	20,953	121,681	120,411	19,241	2,982
Department of Law and Public Safety:					
NJ Juvenile Justice Commission	94,231	489,618	547,315	18,314	18,220
Juvenile Accountability Block Grants	2,065	10,078	12,143		
Medication Dispensing Training	586				586
Multi-Jurisdictional Narcotics Task Force	52,638	55,338	57,604		50,372
County Driving While Intoxicated Grant	20,000		9,696	10,304	
Drug Recognition Expert Call Out and Assistance Program	48,151		47,171	878	102
Citizens Corp/CERT Initiative	1,993				1,993
HMEP Grant	4,202				4,202
County Office of Victim Witness Advocacy		146,194	146,194		
VAWA - DV Advocate		35,193	29,218		5,975
Terrorism Program	313				313

Sheet 11b

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2013	Transferred from 2014 Budget	Expended	Cancelled	Balance Dec 31, 2014
Department of Law and Public Safety:					
Sexual Assault Response Team/Nurse Examiner Program	\$ 8	\$ 69,015	\$ 65,796	\$ 8	\$ 3,219
Homeland Security Grant	500,526	378,200	318,647	206	559,873
Urban Areas Security Initiative (UASI)	3,682,930	3,155,028	4,695,930	13,259	2,128,769
Hazard Mitigation Planning		150,000	148,041		1,959
Body Armor Replacement	19,805	65,356	50,293		34,868
Insurance Fraud Reimbursement Program	12,683	250,000	262,683		
Law Enforcement Officers Training and Equipment Fund	79,020	21,402	22,041		78,381
Paul Coverdell Program	287				287
Project Lifesaver Program/Private Contribution	13,740	5,950			19,690
Megan's Law and Local Law Enforcement		8,958	1,040		7,918
Department of Transportation:					
Safe Communities Construction	92,702		89,543	702	2,457
MAPS (Senior Citizens and Disabled Residents)	456,493	1,544,015	1,250,530	159,494	590,484
Non-Urbanized Area Formula Program (Section 5311)	343,950	316,001	562,208	97,742	1
MAPS - Veterans		30,000	15,000		15,000
Veterans Transportation and Community Living Initiative (VTCLI)		678,750			678,750
NYS&W Rail Line Bicycle and Pedestrian Path	1,128,575		1,128,575		
Job Access Reverse Commute Grant (JARC)	96,661		96,661		
New Jersey Job Access Reverse Commute Grant (NJ JARC)		50,000			50,000
Subregional Studies Program	1,278	350,000	349,301	1,278	699
County Aid Program - Annual Transportation Program	672,310	3,884,300	4,233,488		323,122
Middle Valley Road Bridge STP-C00S(210)	678,853		55,393		623,460
FY2011 Mendham Road Bridge 1400-629	461,894		461,894		
FY2011 Eagle Rock Avenue Bridge 1400-443	706,018		706,018		
FY2013 Melanie Lane Bridge 1410-001		1,000,000	370,896		629,104
Sussex Turnpike STP-0350(107)		5,405,782			5,405,782
Waterloo Road Bridge 1401-038		488,630	488,630		
ARRA-Road Resurfacing, Rail Grade Crossing, Bridges, Traffic Signal Improv. Projects	8,669,042	1,149,200	6,537,083	160,332	3,120,827
Department of Justice:					
State Criminal Alien Assistance Program (SCAAP)	1,184,501	157,246	596,210		745,537
Department of Environmental Protection:					
Stormwater Management	5,793				5,793
County Environmental Health Act Grant (CEHA)	24,778	173,125	197,883	20	
Department of State:					
General Operating Support (HC)	19,144	18,684	19,144		18,684

Sheet 11c

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2013	Transferred from 2014 Budget	Expended	Cancelled	Balance Dec 31, 2014
U.S. Department of Housing and Urban Development:					
Shelter Plus Care Grant	\$ 88,560	\$	\$ 14,547	\$	\$ 74,013
Emergency Shelter Program - Homeless Prevention	2,182	21,716	23,898		
2012 Continuum of Care Planning Grant		20,181	9,885		10,296
Other Programs:					
Larry Berger Donation	1,054				1,054
Honeywell Foundation	11,520		8,200		3,320
Emergency Food and Shelter - OOTA		12,000	12,000		
Office of Temporary Assistance (OTA) - Donation		1,464			1,464
JTPA Donations	1,422				1,422
Hospital Database Project	312				312
Inmate Program/Private Contribution	545				545
Sheriff Donations		6,121			6,121
Highlands Plan Conformance Grant Program	11,576				11,576
Archival Preservation	158				158
E-911	311,822		311,822		
Youth Shelter	62				62
New Jersey Association of County and City Health Official (NJACCHO) - Donation		1,255	1,255		
	<u>\$ 29,085,687</u>	<u>\$ 28,527,953</u>	<u>\$ 33,918,856</u>	<u>\$ 954,100</u>	<u>\$ 22,740,684</u>

Ref.
Analysis of Funding:
Local Funding
State Funding
Federal Funding

A	A-11	A-11	A
	\$ 642,527		
	7,365,418		
	20,520,008		
	<u>\$ 28,527,953</u>		
Ref.	Ref.		
A	A-10	\$ 22,494,558	
A	A	11,455,387	
	A-10	(36,089)	
	A-11	5,000	
		<u>\$ 33,918,856</u>	

Analysis of Balance Dec. 31, 2013 and 2014 Expenditures:
Cash Disbursements
Appropriated Reserves
Encumbrances
Program Income
Donated Goods/Supplies

Sheet 11d

Sheet 12

Sheet 12

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

	Balance Dec 31, 2013	Grant Funds Received	Transferred to 2014 Budget	Balance Dec 31, 2014
Department of Transportation:				
Job Access Reverse Commute Grant (JARC)	\$ 11,532	\$ 9,722	\$	\$ 21,254
Department of Law and Public Safety:				
Project Lifesaver Program	110	5,840	5,950	
Body Armor Replacement Program - Prosecutor	8,948		8,948	
Body Armor Replacement Program - Sheriff	28,585		28,585	
	<u>\$ 49,175</u>	<u>\$ 15,562</u>	<u>\$ 43,483</u>	<u>\$ 21,254</u>
Ref.	A	A-10	A-11	A

Sheet 12a

*LOCAL DISTRICT SCHOOL TAX

		Debit	Credit
Balance January 1, 2014		XXXXXXXXXX XX	XXXXXXXXXX XX
School Tax Payable #	85001-00	XXXXXXXXXX XX	
School Tax Deferred			
(Not in excess of 50% of Levy - 2013 - 2014)	85002-00	XXXXXXXXXX XX	
Levy School Year July 1, 2014 - June 30, 2015		XXXXXXXXXX XX	
Levy Calendar Year 2014		XXXXXXXXXX XX	
Paid			XXXXXXXXXX XX
Balance December 31, 2014		XXXXXXXXXX XX	XXXXXXXXXX XX
School Tax Payable #	85003-00		XXXXXXXXXX XX
School Tax Deferred			
(Not in excess of 50% of Levy - 2014 - 2015)	85004-00		XXXXXXXXXX XX

* Not including Type 1 school debt service, emergency authorizations-schools, transfer to
Board of Education for use of local schools

Must include unpaid requisitions

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2014	85045-00	XXXXXXXXXX XX	
2014 Levy	85105-00	XXXXXXXXXX XX	
Interest Earned		XXXXXXXXXX XX	
Expenditures			XXXXXXXXXX XX
Balance December 31, 2014	85046-00		XXXXXXXXXX XX

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX XX	XXXXXXXXXX XX
School Tax Payable # 85031-00	XXXXXXXXXX XX	
School Tax Deferred		
(Not in excess of 50% of Levy - 2013 - 2014) 85032-00	XXXXXXXXXX XX	
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXX XX	
Levy Calendar Year 2014	XXXXXXXXXX XX	
Paid		XXXXXXXXXX XX
Balance December 31, 2014	XXXXXXXXXX XX	XXXXXXXXXX XX
School Tax Payable # 85033-00		XXXXXXXXXX XX
School Tax Deferred		
(Not in excess of 50% of Levy - 2014 - 2015) 85034-00		XXXXXXXXXX XX
# Must include unpaid requisitions		

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2014	XXXXXXXXXX XX	XXXXXXXXXX XX
School Tax Payable # 85041-00	XXXXXXXXXX XX	
School Tax Deferred		
(Not in excess of 50% of Levy - 2013 - 2014) 85042-00	XXXXXXXXXX XX	
Levy School Year July 1, 2014 - June 30, 2015	XXXXXXXXXX XX	
Levy Calendar Year 2014	XXXXXXXXXX XX	
Paid		XXXXXXXXXX XX
Balance December 31, 2014	XXXXXXXXXX XX	XXXXXXXXXX XX
School Tax Payable # 85043-00		XXXXXXXXXX XX
School Tax Deferred		
(Not in excess of 50% of Levy - 2014 - 2015) 85044-00		XXXXXXXXXX XX
# Must include unpaid requisitions		

COUNTY TAXES PAYABLE

		Debit		Credit	
Balance January 1, 2014		XXXXXXXXXX	XX	XXXXXXXXXX	XX
County Taxes	80003-01	XXXXXXXXXX	XX		
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXX	XX		
2014 Levy:		XXXXXXXXXX	XX	XXXXXXXXXX	XX
General County	80003-03	XXXXXXXXXX	XX		
County Library	80003-04	XXXXXXXXXX	XX		
County Health		XXXXXXXXXX	XX		
County Open Space Preservation		XXXXXXXXXX	XX		
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	XX		
Paid				XXXXXXXXXX	XX
Balance December 31, 2014		XXXXXXXXXX	XX	XXXXXXXXXX	XX
County Taxes				XXXXXXXXXX	XX
Due County for Added and Omitted Taxes				XXXXXXXXXX	XX

SPECIAL DISTRICT TAXES

				Debit		Credit			
Balance January 1, 2014				80003-06		XXXXXXXXXX	XX		
2014 Levy: (List Each Type of District Tax Separately - see Footnote)						XXXXXXXXXX	XX	XXXXXXXXXX	XX
Fire -	81108-00					XXXXXXXXXX	XX	XXXXXXXXXX	XX
Sewer -	81111-00					XXXXXXXXXX	XX	XXXXXXXXXX	XX
Water -	81112-00					XXXXXXXXXX	XX	XXXXXXXXXX	XX
Garbage -	81109-00					XXXXXXXXXX	XX	XXXXXXXXXX	XX
Open Space -	81105-00					XXXXXXXXXX	XX	XXXXXXXXXX	XX
						XXXXXXXXXX	XX	XXXXXXXXXX	XX
						XXXXXXXXXX	XX	XXXXXXXXXX	XX
Total 2014 Levy				80003-07		XXXXXXXXXX	XX		
Paid				80003-08				XXXXXXXXXX	XX
Balance December 31, 2014				80003-09					

Footnote: Please state the number of districts in each instance

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit		Credit	
Balance January 1, 2014	80004-01	XXXXXXXXXX	XX		
State Library Aid Received in 2014	80004-02	XXXXXXXXXX	XX		
Expended	80004-09			XXXXXXXXXX	XX
Balance December 31, 2014	80004-10				

RESERVE FOR EXPENSE OF PARTICIPATION IN FREE COUNTY LIBRARY WITH STATE AID

Balance January 1, 2014	80004-03	XXXXXXXXXX	XX		
State Library Aid Received in 2014	80004-04	XXXXXXXXXX	XX		
Expended	80004-11			XXXXXXXXXX	XX
Balance December 31, 2014	80004-12				

RESERVE FOR AID TO LIBRARY OR READING ROOM WITH STATE AID (N.J.S.A. 40:54-35)

Balance January 1, 2014	80004-05	XXXXXXXXXX	XX		
State Library Aid Received in 2014	80004-06	XXXXXXXXXX	XX		
Expended	80004-13			XXXXXXXXXX	XX
Balance December 31, 2014	80004-14				

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2014	80004-07	XXXXXXXXXX	XX		
State Library Aid Received in 2014	80004-08	XXXXXXXXXX	XX		
Expended	80004-15			XXXXXXXXXX	XX
Balance December 31, 2014	80004-16				

STATEMENT OF GENERAL BUDGET REVENUES 2014

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	21,625,000.00	21,625,000.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-			-
Miscellaneous Revenue Anticipated:	XXXXXXXX	XXXXXXXX	XXXXXXXX
Adopted Budget	77,802,692.26	83,214,593.08	5,411,900.82
Added by N.J.S. 40A:4-87:(List on 17a)	XXXXXXXX	XXXXXXXX	XXXXXXXX
See Sheet 17(a)	25,307,600.07	25,307,600.07	-
			-
Total Miscellaneous Revenue Anticipated 80103-	103,110,292.33	108,522,193.15	5,411,900.82
Receipts from Delinquent Taxes 80104-			
Amount to be Raised by Taxation:	XXXXXXXX	XXXXXXXX	XXXXXXXX
(a) Local Tax for Municipal Purposes 80105-		XXXXXXXX	XXXXXXXX
(b) Addition to Local District School Tax 80106-		XXXXXXXX	XXXXXXXX
Total Amount to be Raised by Taxation 80107-	217,899,755.57	217,899,755.57	-
	342,635,047.90	348,046,948.72	5,411,900.82

ALLOCATION OF CURRENT TAX COLLECTIONS

NOT APPLICABLE

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXX	
Amount to be Raised by Taxation	XXXXXXXX	XXXXXXXX
Local District School Tax 80109-00		XXXXXXXX
Vocational School Tax		XXXXXXXX
Regional School Tax 80119-00		XXXXXXXX
Regional High School Tax 80110-00		XXXXXXXX
County Taxes 80111-00		XXXXXXXX
Due County for Added and Omitted Taxes 80112-00		XXXXXXXX
Special District Taxes 80113-00		XXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXX	
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXX	
Balance for Support of Municipal Budget (or) 80116-00		XXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00		XXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXX	
<small>* These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.</small>		

STATEMENT OF GENERAL BUDGET REVENUES 2014

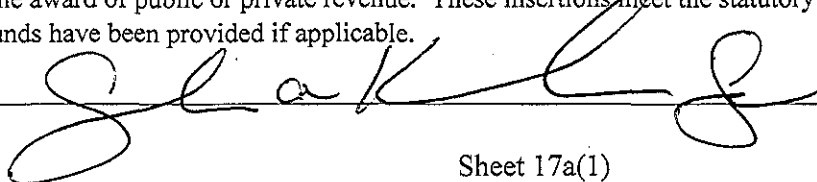
(Continued)

Miscellaneous Revenues Anticipated: Added by N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
New Jersey Department of Community Affairs			
Universal Service Fund - CWA Administration			
Grant	4,312.00	4,312.00	
New Jersey Department of Human Services			
Social Services for the Homeless	124,000.00	124,000.00	
New Jersey Department of Environmental			
Protection			
County Environmental Health Act (CEHA)	159,000.00	159,000.00	
New Jersey Department of Law and Public			
Safety			
Insurance Fraud	250,000.00	250,000.00	
U.S. Department of Homeland Security			
Emergency Food and Shelter Program			
Phase 31 NBR	12,000.00	12,000.00	
New Jersey Department of Human Services			
Social Services Block Grant - SHRAP	8,000.00	8,000.00	
New Jersey Department of Law and Public			
Safety			
State Community Partnership Grant	489,618.00	489,618.00	
U.S. Department of Justice			
County Office of Victim Witness Advocacy -			
DV Advocate	19,378.00	19,378.00	
Total (Sheet 17)			

I hereby certify that the above list of Chapter 159 insertions of revenue have been realized in cash or I have received written notification of the award of public or private revenue. These insertions meet the statutory requirements of N.J.S.A. 40A:4-87 and matching funds have been provided if applicable.

CFO Signature:



STATEMENT OF GENERAL BUDGET REVENUES 2014

(Continued)

Miscellaneous Revenues Anticipated: Added by N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
U.S. Department of Justice			
Juvenile Accountability Block Grant	10,078.00	10,078.00	
U.S. Department of Transportation			
Railroad-Highway Grade Crossing at			
Cobb Street	78,000.00	78,000.00	
New Jersey Department of Children and			
Families			
ALPN-YIP Administration	37,801.00	37,801.00	
U.S. Department of Transportation			
Annual Transportation Program			
(ATP) - County Aid 2014	3,884,300.00	3,884,300.00	
U.S. Department of Labor			
Workforce Investment Act - Adult Program	1,162,577.00	1,162,577.00	
U.S. Department of Labor			
Workforce Investment Act - Dislocated			
Worker Program	2,009,393.00	2,009,393.00	
U.S. Department of Labor			
Workforce Investment Act - Youth Program	1,282,782.00	1,282,782.00	
U.S. Department of Housing and Urban			
Development			
2012 Morris CoC Planning Grant	20,181.00	20,181.00	
Total (Sheet 17)			

STATEMENT OF GENERAL BUDGET REVENUES 2014

(Continued)

Miscellaneous Revenues Anticipated: Added by N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
New Jersey Department of Law and Public			
Safety			
Law Enforcement Officers Training and			
Equipment Fund	4,293.00	4,293.00	
New Jersey Department of Human Services			
Social Services Block Grant - SHRAP	10,000.00	10,000.00	
U.S. Department of Transportation			
Highway Rail Grade Crossing/			
STP-C00S(579)LS4E	40,000.00	40,000.00	
U.S. Department of Transportation			
Highway Rail Grade Crossing/			
STP-C00S(586)LS5E	270,000.00	270,000.00	
New Jersey Department of Human Services			
ALPN/Personal Assistance Services			
Program (PASP)	45,165.60	45,165.60	
New Jersey Department of Military and			
Veterans Affairs			
MAPS - Veterans	15,000.00	15,000.00	
U.S. Department of Justice			
SART/SANE Program	69,015.00	69,015.00	
Total (Sheet 17)			

STATEMENT OF GENERAL BUDGET REVENUES 2014

(Continued)

Miscellaneous Revenues Anticipated: Added by N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
New Jersey Department of Labor and			
Workforce Development			
Work First New Jersey - Temporary			
Assistance for Needy Families	626,339.00	626,339.00	
New Jersey Department of Labor and			
Workforce Development			
Work First New Jersey - Career			
Advancement Voucher Program	19,796.00	19,796.00	
New Jersey Department of Labor and			
Workforce Development			
Work First New Jersey - General			
Assistance/Food Stamps	370,289.00	370,289.00	
U.S. Department of Justice			
Megan's Law and Local Law			
Enforcement Assistance	8,958.00	8,958.00	
U.S. Department of Health and Human			
Services			
Public Health Infrastructure, Laboratories			
and Emergency Preparedness (PHILEP)	287,456.00	287,456.00	
U.S. Department of Homeland Security			
Hazard Mitigation Grant Program	150,000.00	150,000.00	
Total (Sheet 17)			

STATEMENT OF GENERAL BUDGET REVENUES 2014

(Continued)

Miscellaneous Revenues Anticipated: Added by N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
New Jersey Department of Labor and			
Workforce Development			
Workforce Learning Link Program	113,000.00	113,000.00	
New Jersey Department of Human Services			
Work First New Jersey	343,638.00	343,638.00	
New Jersey Department of Human Services			
Social Services for the Homeless	248,469.00	248,469.00	
New Jersey Department of Human Services			
New Jersey Supplemental Nutrition			
Assistance Program	24,000.00	24,000.00	
New Jersey Department of Labor and			
Workforce Development			
Smart Steps Program	803.00	803.00	
New Jersey Department of Law and Public			
Safety			
Law Enforcement Officers Training and			
Equipment Fund	12,359.00	12,359.00	
Private Contribution			
Office of Temporary Assistance - Donations	1,463.74	1,463.74	
Total (Sheet 17)			

STATEMENT OF GENERAL BUDGET REVENUES 2014

(Continued)

Miscellaneous Revenues Anticipated: Added by N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
New Jersey Department of Labor and			
Workforce Development			
Work First New Jersey - Temporary			
Assistance for Needy Families	155,000.00	155,000.00	
New Jersey Department of Labor and			
Workforce Development			
Work First New Jersey - General			
Assistance/SNAP	40,000.00	40,000.00	
New Jersey Department of Environmental			
Protection			
County Environmental Health Act (CEHA)	14,125.00	14,125.00	
U.S. Department of Justice			
State Criminal Alien Assistance			
Program (SCAAP)	157,246.00	157,246.00	
U.S. Department of Transportation			
Veterans Transportation and Community			
Living Initiative	678,750.00	678,750.00	
U.S. Department of Homeland Security			
Urban Areas Security Initiative	3,155,028.00	3,155,028.00	
U.S. Department of Homeland Security			
Homeland Security Grant Program (HSGP)	378,200.24	378,200.24	
Total (Sheet 17)			

STATEMENT OF GENERAL BUDGET REVENUES 2014

(Continued)

Miscellaneous Revenues Anticipated: Added by N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
U.S. Department of Justice			
County Office of Victim Witness			
Advocacy - DV Advocate	15,815.00	15,815.00	
New Jersey Department of Law and Public			
Safety			
Body Armor Replacement Fund			
Program - Prosecutor	6,573.30	6,573.30	
New Jersey Department of Law and Public			
Safety			
Body Armor Replacement Fund			
Program - Sheriff	21,250.43	21,250.43	
U.S. Department of Transportation			
Highway Rail Grade Crossing/			
STP-C00S(671)LS3E	266,000.00	266,000.00	
U.S. Department of Transportation			
Intersection Improvements on Blackwell			
Street/STP-C00S(042)	222,200.00	222,200.00	
U.S. Department of Transportation			
Subregional Studies Program	350,000.00	350,000.00	
New Jersey Association of County and City			
Health Officials			
NJACCHO - Donations	1,254.87	1,254.87	
Total (Sheet 17)			

STATEMENT OF GENERAL BUDGET REVENUES 2014

(Continued)

Miscellaneous Revenues Anticipated: Added by N.J.S. 40A:4-87

Source	Budget	Realized	Excess or Deficit
New Jersey Department of Treasury			
Governor's Council on Alcoholism and			
Drug Abuse	473,890.00	473,890.00	
U.S. Department of Law and Public Safety			
Edward Byrne Memorial Justice			
Assistance Grant Program	55,338.00	55,338.00	
New Jersey Department of Transportation			
Waterloo Road over Musconetcong River	488,630.05	488,630.05	
Private Contribution			
Project Lifesaver Program	5,950.00	5,950.00	
Private Contribution			
Sheriff - Donations	6,120.84	6,120.84	
U.S. Department of Transportation			
Sussex Turnpike (CR 617)/STP-0350 (107)	5,405,782.00	5,405,782.00	
New Jersey Department of Military and			
Veterans Affairs			
MAPS - Veterans Transportation	15,000.00	15,000.00	
New Jersey Transit Corporation			
JARC Program Grant Round 1	50,000.00	50,000.00	
Total (Sheet 17)			

(Continued)

Source	Budget	Realized	Excess or Deficit
New Jersey Department of State			
General Operating Support	18,684.00	18,684.00	
New Jersey Department of Community Affairs			
LIHEAP - CWA Administration Grant	6,204.00	6,204.00	
New Jersey Department of Human Services			
Chapter 51	836,094.00	836,094.00	
U.S. Department of Transportation			
Highway Rail Grade Crossing			
STP-C00S(681)LS3E	273,000.00	273,000.00	
Total (Sheet 17)	25,307,600.07	25,307,600.07	

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2014

2014 Budget as Adopted	80012-01	317,327,447.83
2014 Budget - Added by N.J.S. 40A:4-87	80012-02	25,307,600.07
Appropriated for 2014 (Budget Statement Item 9)	80012-03	342,635,047.90
Appropriated for 2014 by Emergency Appropriation (Budget Statement Item 9)	80012-04	-
Total General Appropriations (Budget Statement Item 9)	80012-05	342,635,047.90
Add: Overexpenditures (see footnote)	80012-06	-
Total Appropriations and Overexpenditures	80012-07	342,635,047.90
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	323,264,313.64
Paid or Charged - Reserve for Uncollected Taxes	80012-09	-
Reserved	80012-10	19,332,946.40
Total Expenditures	80012-11	342,597,260.04
Unexpended Balances Canceled (see footnote)	80012-12	37,787.86

FOOTNOTES - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

NOT APPLICABLE

2014 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)		
N.J.S. 40A:4-46 (Prior to adoption of Budget)		
Total Authorizations		
Deduct Expenditures:		
Paid or Charged		
Reserved		
Total Expenditures		

RESULTS OF 2014 OPERATION

CURRENT FUND

		Debit	Credit
Excess of Anticipated Revenues:		XXXXXXXX	
Miscellaneous Revenues Anticipated	80013-01	XXXXXXXX	5,411,900.82
Delinquent Tax Collections	80013-02	XXXXXXXX	
		XXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXX	
Unexpended Balances of 2014 Budget Appropriations	80013-04	XXXXXXXX	37,787.86
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXX	7,447,383.23
Miscellaneous Revenue Not Anticipated:			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXX	
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXX	
Sale of Municipal Assets		XXXXXXXX	
Unexpended Balances of 2013 Appropriation Reserves	80013-05	XXXXXXXX	13,005,294.31
Prior Years Interfunds Returned in 2014	80013-06	XXXXXXXX	2,883,878.90
Cancellation of Contracts Payable		XXXXXXXX	79,188.00
Prior Year Morris County Vo-Tech Receivable Returned in 2014		XXXXXXXX	
		XXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXX	XXXXXXXX
Balance January 1, 2014	80013-07		XXXXXXXX
Balance December 31, 2014	80013-08	XXXXXXXX	
Deficit in Anticipated Revenues:		XXXXXXXX	XXXXXXXX
Miscellaneous Revenues Anticipated	80013-09		XXXXXXXX
Delinquent Tax Collections	80013-10		XXXXXXXX
			XXXXXXXX
	80013-11		XXXXXXXX
Interfund Advances Originating in 2014	80013-12	2,722,418.85	XXXXXXXX
Refund Prior Year Revenues		41,782.00	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXX	
Surplus Balance - To Surplus (Sheet 21)	80013-14	26,101,232.27	XXXXXXXX
		28,865,433.12	28,865,433.12

SCHEDULE OF MISCELLANEOUS REVENUES NOT ANTICIPATED

Source	Amount Realized
Added & Omitted Taxes	989,348.62
Bail Forfeiture	47,341.00
Excise Tax	546,836.52
Interest Income	779,865.20
Title IV-D Sheriff	62,120.24
Pension	1,506,079.68
Administrative Costs	96,855.92
Prior Year Appropriation Refunds	126,154.38
Planning Board Receipts	63,585.00
Grant Reimbursements to Offset Operating Costs	89,101.23
State Reimbursement of Election Poll Worker Costs	1,767,433.08
Public Sale of Assets	38,796.85
State Reimbursement of Facilities-Provisional and Rate Adjustment	263,411.95
Inmates Telephone Commission	172,639.84
State Reimbursement of Hurricane Expenditures	273,197.20
WIA Rent	115,000.00
Closeout of Mosquito Commission Operating Funds to County	222,975.37
Repayment of Morris View Bad Debt	141,748.00
Other Items of Miscellaneous Revenue	144,893.15
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	7,447,383.23

SURPLUS - CURRENT FUND

YEAR 2014

		Debit	Credit
1.	Balance January 1, 2014	80014-01	XXXXXXX
			55,794,031.87
2.			XXXXXXX
3.	Excess Resulting from 2014 Operations	80014-02	XXXXXXX
			26,101,232.27
4.	Amount Appropriated in the 2014 Budget - Cash	80014-03	XXXXXXX
5.	Amount Appropriated in 2014 Budget - with Prior Written Consent of Director of Local Government Services	80014-04	XXXXXXX
			21,625,000.00
			XXXXXXX
			XXXXXXX
	Balance December 31, 2014	80014-05	XXXXXXX
			60,270,264.14
			81,895,264.14
			81,895,264.14

ANALYSIS OF BALANCE DECEMBER 31, 2014

(FROM CURRENT FUND - TRIAL BALANCE)

Cash	80014-06	100,413,252.84
Investments	80014-07	-
Sub Total		100,413,252.84
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	40,142,988.70
Cash Surplus	80014-09	60,270,264.14
Deficit in Cash Surplus	80014-10	
Other Assets Pledged to Surplus: *		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Total Other Assets	80014-14	
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	60,270,264.14

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55.13 (Public Exigencies, etc.) to extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

(FOR MUNICIPALITIES ONLY) CURRENT TAXES - 2014 LEVY

1. Amount of Levy as per Duplicate (Analysis) #	82101-00	\$	
or (Abstract of Ratables)	82113-00	\$	
2. Amount of Levy Special District Taxes	82102-00	\$	
3. Amount Levied for Omitted Taxes under N.J.S.A. 54:4-63.12 et. seq.	82103-00	\$	
4. Amount Levied for Added Taxes under N.J.S.A. 54:4-63.1 et. seq.	82104-00	\$	
5a. Subtotal 2014 Levy		\$	
5b. Reductions due to tax appeals **		\$	
5c. Total 2014 Tax Levy	82106-00	\$	
6 Transferred to Tax Title Liens	82107-00	\$	
7. Transferred to Foreclosed Property	82108-00	\$	
8. Remitted, Abated or Canceled	82109-00	\$	
9. Discount Allowed	82110-00	\$	
10. Collected in Cash: In 2013	82121-00	\$	
In 2014 *	82122-00	\$	
Homestead Benefit Credit	82124-00	\$	
State's Share of 2014 Senior Citizens and Veterans Deductions Allowed	82123-00	\$	
Total to Line 14	82111-00	\$	
11. Total Credits		\$	
12. Amount Outstanding December 31, 2014	83120-00	\$	
13. Percentage of Cash Collections to Total 2014 Levy, (Item 10 divided by Item 5c) is	82112-00		

Note: If municipality conducted Accelerated Tax Sale or Tax Levy Sale check here _____ & complete sheet 22a

14. Calculation of Current Taxes Realized in Cash:

Total of Line 10	\$	
Less: Reserve for Tax Appeals Pending		
State Division of Tax Appeals	\$	
To Current Taxes Realized in Cash (Sheet 17)	\$	

Note A: In showing the above percentage the following should be noted:
Where Item 5 shows \$1,500,000.00, and Item 10 shows \$1,049,977.50,
the percentage represented by the cash collections would be
\$1,049,977.50 / \$1,500,000 or .699985. The correct percentage to
be shown as Item 13 is 69.99% and not 70.00%, nor 69.999%

Note: On Item 1 if Duplicate (Analysis) Figure is used; be sure to include Senior Citizens and Veterans Deductions.

* Include overpayments applied as part of 2014 collections.

** Tax appeals pursuant to R.S. 54:3-21 et seq and/or R.S. 54:48-1 et seq approved by resolution of the governing body prior to introduction of municipal budget. (N.J.S.A. 40A:4-41)

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate for 2014

Utilize this sheet only if you conducted an Accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1997.

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (sheet 22).....	\$	
LESS: Proceeds from Accelerated Tax Sale.....		
NET Cash Collected	\$	
Line 5c (sheet 22) Total 2014 Tax Levy.....	\$	
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....		%

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (sheet 22).....	\$	
LESS: Proceeds from Tax Levy Sale (excluding premium).....		
NET Cash Collected	\$	
Line 5c (sheet 22) Total 2014 Tax Levy.....	\$	
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is.....		%

SCHEDULE OF DUE FROM/TO STATE OF NEW JERSEY FOR SENIOR CITIZENS AND VETERANS DEDUCTIONS

	Debit		Credit	
1. Balance January 1, 2014	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey			XXXXXXXXXX	XX
Due To State of New Jersey	XXXXXXXXXX	XX		
2. Sr. Citizens Deductions Per Tax Billings			XXXXXXXXXX	XX
3. Veterans Deductions Per Tax Billings			XXXXXXXXXX	XX
4. Sr. Citizens Deductions Allowed By Tax Collector			XXXXXXXXXX	XX
5.				
6.				
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	XX		
8. Sr. Citizens Deductions Disallowed By Tax Collector 2013 Taxes	XXXXXXXXXX	XX		
9. Received in Cash from State	XXXXXXXXXX	XX		
10.				
11.				
12. Balance December 31, 2014	XXXXXXXXXX	XX	XXXXXXXXXX	XX
Due From State of New Jersey	XXXXXXXXXX	XX		
Due To State of New Jersey			XXXXXXXXXX	XX

Calculation of Amount to be included on Sheet 22, Item 10-
2014 Senior Citizens and Veterans Deductions Allowed

Line 2	
Line 3	
Line 4	
Sub-Total	
Less: Line 7	
To Item 10, Sheet 22	

SCHEDULE OF RESERVE FOR TAX APPEALS PENDING

(N.J.S.A. 54:3-27)

			Debit		Credit	
Balance January 1, 2014			XXXXXXXXXX	XX		
Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX	XX
Interest Earned on Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX	XX
Contested Amount of 2014 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)			XXXXXXXXXX	XX		
Interest Earned on Taxes Pending State Appeals			XXXXXXXXXX	XX		
Cash Paid to Appelants (Including 5% Interest from Date of Payment)					XXXXXXXXXX	XX
Closed to Results of Operations						
(Portion of Appeal won by Municipality, including Interest)					XXXXXXXXXX	XX
Balance December 31, 2014					XXXXXXXXXX	XX
Taxes Pending Appeals*			XXXXXXXXXX	XX	XXXXXXXXXX	XX
Interest Earned on Taxes Pending Appeals			XXXXXXXXXX	XX	XXXXXXXXXX	XX
* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2014						

Signature of Tax Collector

License #

Date

COMPUTATION OF APPROPRIATION: RESERVE FOR UNCOLLECTED TAXES AND AMOUNT TO BE RAISED BY TAXATION IN 2015 MUNICIPAL BUDGET

		YEAR 2015		YEAR 2014	
1. Total General Appropriations for 2015 Municipal Budget Statement Item 8 (L) (Exclusive of Reserve for Uncollected Tax 80015-				XXXXXXXXXX	XX
2. Local District School Tax - Actual 80016-					
Estimate** 80017-				XXXXXXXXXX	XX
3. Regional School District Tax - Actual 80025-					
Estimate* 80026-				XXXXXXXXXX	XX
4. Regional High School Tax - Actual 80018-					
School Budget	Estimate* 80019-			XXXXXXXXXX	XX
5. County Tax Actual 80020-					
	Estimate* 80021-			XXXXXXXXXX	XX
6. Special District Taxes Actual 80022-					
	Estimate* 80023-			XXXXXXXXXX	XX
7. Municipal Open Space Tax Actual 80027-					
	Estimate* 80028-			XXXXXXXXXX	XX
8. Total General Appropriations & Other Taxes 80024-01					
9. Less: Total Anticipated Revenues from 2015 in Municipal Budget (Item 5) 80024-02					
10. Cash Required from 2015 Taxes to Support Local Municipal Budget and Other Taxes 80024-03					
11. Amount of item 10 Divided by % [820034-04] Equals Amount to be Raised by Taxation (Percentage used must not exceed the applicable percentage shown by Item 13, Sheet 22) 80024-05					
<u>Analysis of Item 11:</u>					
Local District School Tax (Amount Shown on Line 2 Above)					
Regional School District Tax (Amount Shown on Line 3 Above)					
Regional High School Tax (Amount Shown on Line 4 Above)					
County Tax (Amount Shown on Line 5 Above)					
Special District Tax (Amount Shown on Line 6 Above)					
Municipal Open Space Tax (Amount Shown on Line 7 Above)					
Tax in Local Municipal Budget					
Total Amount (see Line 11)					
12. Appropriation: Reserve for Uncollected Taxes (Budget Statement, Item 8 (M) (Item 11, Less Item 10) 80024-06					
<u>Computation of "Tax in Local Municipal Budget"</u>					
Item 1 - Total General Appropriations					
Item 12 - Appropriation: Reserve for Uncollected Taxes					
Sub-Total					
Less: Item 9 - Total Anticipated Revenues					
Amount to be Raised by Taxation in Municipal Budget 80024-07					

* Must not be stated in an amount less than "actual" Tax of year 2014.

** May not be stated in an amount less than proposed budget submitted by the Local Board of Education to the Commissioner of Education on January 15, 2015 (Chap. 136, P.L. 1978). Consideration must be given to calendar year calculation.

Note:
The amount of anticipated revenues (Item 9) may never exceed the total of Items 1 and 12.

ACCELERATED TAX SALE - CHAPTER 99

Calculation To Utilize Proceeds In Current Budget As Deduction To Reserve For Uncollected Taxes Appropriation

Note: This sheet should be completed only if you are conducting an accelerated tax sale for the first time in the current year.

A. Reserve for Uncollected Taxes (sheet 25, Item 12) \$ _____

B. Reserve for Uncollected Taxes Exclusion
Outstanding Balance of Delinquent Taxes
(sheet 26, Item 14A) x % of _____
Collection (Item 16)

C. TIMES: % of increase of Amount to be
Raised by Taxes over Prior Year _____ %
[(2015 Estimated Total Levy - 2014 Total Levy)/2014 Total Levy]

D. Reserve for Uncollected Taxes Exclusion Amount \$ _____
[(B x C) + B]

E. Net Reserve for Uncollected Taxes
Appropriation in Current Budget \$ _____
(A - D)

2015 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

1. Subtotal General Appropriations (item 8(L) budget sheet 29) \$ _____

2. Taxes not Included in the budget (AFS 25, items 2 thru 7) \$ _____

Total \$ _____

3. Less: Anticipated Revenues (item 5, budget sheet 11) \$ _____

4. Cash Required \$ _____

5. Total Required at _____ % (items 4+6) \$ _____

6. Reserve for Uncollected Taxes (item E above) \$ _____

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

				Debit		Credit	
1. Balance January 1, 2014						XXXXXXXXXX	XX
A. Taxes	83102-00			XXXXXXXXXX	XX	XXXXXXXXXX	XX
B. Tax Title Liens	83103-00			XXXXXXXXXX	XX	XXXXXXXXXX	XX
2. Canceled:				XXXXXXXXXX	XX	XXXXXXXXXX	XX
A. Taxes		83105-00		XXXXXXXXXX	XX		
B. Tax Title Liens		83106-00		XXXXXXXXXX	XX		
3. Transferred to Foreclosed Tax Title Liens:				XXXXXXXXXX	XX	XXXXXXXXXX	XX
A. Taxes		83108-00		XXXXXXXXXX	XX		
B. Tax Title Liens		83109-00		XXXXXXXXXX	XX		
4. Added Taxes						XXXXXXXXXX	XX
5. Added Tax Title Liens						XXXXXXXXXX	XX
6. Adjustment between Taxes (Other than current year) and Tax Title Liens:				XXXXXXXXXX	XX	XXXXXXXXXX	XX
A. Taxes - Transfers to Tax Title Liens		83104-00		XXXXXXXXXX	XX	(1)	
B. Tax Title Liens - Transfers from Taxes		83107-00		(1)		XXXXXXXXXX	XX
7. Balance Before Cash Payments				XXXXXXXXXX	XX		
8. Totals							
9. Balance Brought Down						XXXXXXXXXX	XX
10. Collected:				XXXXXXXXXX	XX		
A. Taxes	83116-00			XXXXXXXXXX	XX	XXXXXXXXXX	XX
B. Tax Title Liens	83117-00			XXXXXXXXXX	XX	XXXXXXXXXX	XX
11. Interest and Costs - 2014 Tax Sale						XXXXXXXXXX	XX
12. 2014 Taxes Transferred to Liens						XXXXXXXXXX	XX
13. 2014 Taxes						XXXXXXXXXX	XX
14. Balance December 31, 2014				XXXXXXXXXX	XX		
A. Taxes	83121-00			XXXXXXXXXX	XX	XXXXXXXXXX	XX
B. Tax Title Liens	83122-00			XXXXXXXXXX	XX	XXXXXXXXXX	XX
15. Totals							

16. Percentage of Cash Collections to Adjusted Amount Outstanding (Item No. 10 divided by Item No. 9) is %

17. Item No. 14 multiplied by percentage shown above is \$ and represents the maximum amount that may be anticipated in 2015. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY
(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit		Credit	
1. Balance January 1, 2014	84101-00			XXXXXXXXXX	XX
2. Foreclosed or Deeded in 2014		XXXXXXXXXX	XX	XXXXXXXXXX	XX
3. Tax Title Liens	84103-00			XXXXXXXXXX	XX
4. Taxes Receivable	84104-00			XXXXXXXXXX	XX
5A.	84102-00			XXXXXXXXXX	XX
5B.	84105-00	XXXXXXXXXX	XX		
6. Adjustment to Assessed Valuation	84106-00			XXXXXXXXXX	XX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	XX		
8. Sales		XXXXXXXXXX	XX	XXXXXXXXXX	XX
9. Cash *	84109-00	XXXXXXXXXX	XX		
10. Contract	84110-00	XXXXXXXXXX	XX		
11. Mortgage	84111-00	XXXXXXXXXX	XX		
12. Loss on Sales	84112-00	XXXXXXXXXX	XX		
13. Gain on Sales	84113-00			XXXXXXXXXX	XX
14. Balance December 31, 2014	84114-00	XXXXXXXXXX	XX		

CONTRACT SALES

		Debit		Credit	
15. Balance January 1, 2014	84115-00			XXXXXXXXXX	XX
16. 2014 Sales from Foreclosed Property	84116-00			XXXXXXXXXX	XX
17. Collected *	84117-00	XXXXXXXXXX	XX		
18.	84118-00	XXXXXXXXXX	XX		
19. Balance December 31, 2014	84119-00	XXXXXXXXXX	XX		

MORTGAGE SALES

		Debit		Credit	
20. Balance January 1, 2014	84120-00			XXXXXXXXXX	XX
21. 2014 Sales from Foreclosed Property	84121-00			XXXXXXXXXX	XX
22. Collected *	84122-00	XXXXXXXXXX	XX		
23.	84123-00	XXXXXXXXXX	XX		
24. Balance December 31, 2014	84124-00	XXXXXXXXXX	XX		

Analysis of Sale of Property: \$ 0

* Total Cash Collected in 2014 (84125-00)

Realized in 2014 Budget 0

To Results of Operation (Sheet 19)

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,
N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	<u>Amount</u> Dec. 31, 2013 per Audit <u>Report</u>	<u>Amount in</u> 2014 <u>Budget</u>	<u>Amount</u> Resulting from 2014	<u>Balance</u> as at Dec. 31, 2014
1. Emergency Authorization - Municipal*	\$ _____	\$ _____	\$ _____	\$ _____
2. Emergency Authorizations - Schools	\$ _____	\$ _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____	\$ _____	\$ _____
7. _____	\$ _____	\$ _____	\$ _____	\$ _____
8. _____	\$ _____	\$ _____	\$ _____	\$ _____
9. _____	\$ _____	\$ _____	\$ _____	\$ _____
10. _____	\$ _____	\$ _____	\$ _____	\$ _____

*Do not include items funded or refunded as listed below.

EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN FUNDED OR REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

<u>In Favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for</u> <u>in Budget of</u> <u>Year 2015</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

N.J.S. 40A:4-53 SPECIAL EMERGENCY - TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

Date	Purpose	Amount Authorized		Not Less Than 1/5 of Amount Authorized*		Balance Dec. 31, 2013		REDUCED IN 2014				Balance Dec. 31, 2014	
								By 2014 Budget		Canceled by Resolution			

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-53 et seq. and are recorded on this page

Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2014" must be entered here and then raised in the 2015 budget.

Sheet 29
NOT APPLICABLE

N.J.S. 40A:4-55.1, ET SEQ., SPECIAL EMERGENCY - DAMAGE CAUSED TO ROADS OR BRIDGES BY SNOW, ICE, FROST OR FLOOD
N.J.S. 40A:4-55.13, ET SEQ., SPECIAL EMERGENCY - PUBLIC EXIGENCIES CAUSED BY CIVIL DISTURBANCES

Date	Purpose	Amount Authorized		Not Less Than 1/3 of Amount Authorized*		Balance Dec. 31, 2013		REDUCED IN 2014				Balance Dec. 31, 2014	
								By 2014 Budget		Canceled by Resolution			

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing body in full compliance with N.J.S. 40A:4-55.1 et seq. and N.J.S.A. 40A:4-55.13 et seq. are recorded on this page

Chief Financial Officer

* Not less than one-third (1/3) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2014" must be entered here and then raised in the 2015 budget.

SCHEDULE OF BONDS ISSUED AND OUTSTANDING

AND 2015 DEBT SERVICE FOR BONDS

(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS

Source		Debit	Credit	2015 Debt Service
Outstanding, January 1, 2014	80033-01	XXXXXXXX	185,247,000.00	
Issued	80033-02	XXXXXXXX	4,250,000.00	
Paid	80033-03	27,971,000.00		
Refunding of 2007 Refunded Bonds		5,453,000.00	5,285,000.00	
Outstanding, December 31, 2014	80033-04	161,358,000.00	XXXXXXXX	
		194,782,000.00	194,782,000.00	
2015 Bond Maturities - General Capital Bonds			80033-05	\$ 27,763,000.00
2015 Interest on Bonds *		80033-06	\$ 5,114,057.46	
PARK CAPITAL SERIAL BONDS				
Outstanding, January 1, 2014	80033-07	XXXXXXXX	11,778,000.00	
Refunding of 2007 Refunded Bonds		491,000.00	485,000.00	
Paid	80033-09	2,752,000.00	XXXXXXXX	
Outstanding, December 31, 2014	80033-10	9,020,000.00	XXXXXXXX	
		12,263,000.00	12,263,000.00	
2015 Bond Maturities - Park Capital Bonds			80033-11	\$ 2,051,000.00
2015 Interest on Bonds *		80033-12	\$ 279,522.50	
Total "Interest on Bonds - Debt Service" (* Items)			80033-13	\$ 5,393,579.96

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Chapter 12 Bonds	350,000.00	4,250,000.00	6/19/2014	See Attached
General Improvement Refunding Bonds 2014		5,285,000.00	6/18/2014	See Attached
Park Refunding Bonds 2014		485,000.00	6/18/2014	See Attached
Total	350,000.00	10,020,000.00		

80033-14

80033-15

* Interest See Attached

NEW MONEY ISSUE – Book-Entry Only

Ratings: "Aaa" by Moody's
"AAA" by Standard & Poor's
See "RATINGS" herein

In the opinion of McManimon, Scotland & Baumann, LLC, Bond Counsel to the County (as defined herein), pursuant to Section 103(a) of the Internal Revenue Code of 1986, as amended (the "Code"), interest on the Bonds (as defined herein) is not included in gross income for federal income tax purposes and is not an item of tax preference for purposes of calculating the alternative minimum tax imposed on individuals and corporations. It is also the opinion of Bond Counsel, that interest on the Bonds held by corporate taxpayers is included in "adjusted current earnings" in calculating alternative minimum taxable income for purposes of the federal alternative minimum tax imposed on corporations. In addition, in the opinion of Bond Counsel, interest on and any gain from the sale of the Bonds is not includable as gross income under the New Jersey Gross Income Tax Act. Bond Counsel's opinions described herein are given in reliance on representations, certifications of fact, and statements of reasonable expectation made by the County in its Tax Certificate (as defined herein), assume continuing compliance by the County with certain covenants set forth in its Tax Certificate, and are based on existing statutes, regulations, administrative pronouncements and judicial decisions. See "TAX MATTERS" herein.

THE COUNTY OF MORRIS, NEW JERSEY

\$4,250,000 COUNTY COLLEGE BONDS, SERIES 2014 (County College Bond Act, P.L. 1971, c.12, as amended)

Dated: Date of Delivery

Due: January 15, as shown on inside front cover hereof

The \$4,250,000 aggregate principal amount of County College Bonds, Series 2014 (County College Bond Act, P.L. 1971, c.12, as amended) (the "Bonds") are being issued by the County to (i) finance various capital projects at the County College of Morris and (ii) provide for the costs incurred in connection with the authorization, sale and issuance of the Bonds. See "PURPOSE OF THE BONDS" herein. The Bonds are being issued pursuant to a bond ordinance of the Board of Chosen Freeholders of the County (the "Board") finally adopted on February 10, 2014, and a resolution of the Board adopted on May 28, 2014.

The Bonds will be dated the date of their delivery and will mature on January 15th in the years and in the principal amounts set forth on the inside front cover hereof. Interest on the Bonds will be payable January 15 and July 15 of each year until maturity or prior redemption, commencing January 15, 2015. As long as DTC (as defined herein) or its nominee, CEDE & Co., is the registered owner, such payments will be made directly to CEDE & Co. Disbursement of such payments to DTC participants is the responsibility of DTC and disbursement of such payments to Beneficial Owners is the responsibility of the DTC participants and the indirect participants as more fully described herein.

The Bonds are subject to optional redemption prior to their stated maturities. See "DESCRIPTION OF THE BONDS – Optional Redemption" herein.

The Bonds constitute valid and binding general obligations of the County and, unless paid from other sources, are payable from *ad valorem* taxes levied upon all the taxable property within the County for the payment of the principal and interest due on the Bonds, without limitation as to rate or amount. The Bonds are additionally secured by the County College Bond Act, P.L. 1971, c.12, as amended and supplemented (N.J.S.A. 18A:64A-22.1 et seq.). See "SECURITY FOR THE BONDS" herein.

The Bonds will be issued as one fully registered bond for each maturity of the Bonds and in the name of CEDE & Co., as nominee for The Depository Trust Company ("DTC"), Jersey City, New Jersey, an automated depository for securities and clearing house for securities transactions. DTC will act as securities depository for the Bonds. Purchases of the Bonds will be made in book-entry form only (without certificates) in denominations of \$5,000 or any integral multiple thereof. Purchasers will not receive certificates representing their interest in the Bonds purchased. As long as CEDE & Co. is the registered owner, as nominee of DTC, reference herein to the registered owner shall mean CEDE & Co., and shall not mean Beneficial Owners (herein defined) of the Bonds. See "DESCRIPTION OF THE BONDS - Book-Entry-Only System" herein.

This cover page contains information for quick reference only. It is not a summary of this issue. Investors must read the entire Official Statement, including the Appendices, to obtain information essential to the making of an informed investment decision.

The Bonds are offered when, as and if issued and delivered to the Underwriter (as defined herein), subject to prior sale, withdrawal or modification of the offer without notice and to approval of legality by the law firm of McManimon, Scotland & Baumann, LLC, Roseland, New Jersey, Bond Counsel, and certain other conditions described herein. Delivery of the Bonds in definitive form through DTC in Jersey City, New Jersey is anticipated to occur on or about June 19, 2014.

BAIRD

Dated: June 10, 2014

THE COUNTY OF MORRIS, NEW JERSEY
\$4,250,000 COUNTY COLLEGE BONDS, SERIES 2014
(County College Bond Act, P.L. 1971, c.12, as amended)

Maturities, Principal Amounts, Interest Rates, Yields and CUSIP Numbers

<u>Year (January 15)</u>	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Yield</u>	<u>CUSIP Number**</u>
2015	\$350,000	2.00%	0.25%	618023 6F7
2016	350,000	2.00	0.35	618023 6G5
2017	350,000	2.00	0.65	618023 6H3
2018	475,000	2.00	1.00	618023 6J9
2019	385,000	2.00	1.30	618023 6K6
2020	400,000	2.00	1.58	618023 6L4
2021	385,000	2.00	1.86	618023 6M2
2022	385,000	3.00	2.08	618023 6N0
2023	400,000	3.00	2.26	618023 6P5
2024	385,000	3.00	2.38	618023 6Q3
2025	385,000	3.00	2.53	618023 6R1

** Registered trademark of American Bankers Association. CUSIP numbers are provided by Standard & Poor's, CUSIP Service Bureau, a division of The McGraw-Hill Companies, Inc. The CUSIP numbers listed above are being provided solely for the convenience of Bondholders only at the time of the issuance of the Bonds and the County does not make any representation with respect to such numbers or undertake any responsibility for their accuracy now or at any time in the future. The CUSIP number for a specific maturity is subject to being changed after the issuance of the Bonds as a result of various subsequent actions including, but not limited to, a refunding in whole or in part of such maturity or as a result of the procurement of secondary market portfolio insurance or other similar enhancement by investors that is applicable to all or a portion of certain maturities of the Bonds.

REFUNDING ISSUE – Book-Entry Only

Ratings: “Aaa” by Moody’s
“AAA” by Standard & Poor’s
See “RATINGS” herein

In the opinion of McManimon, Scotland & Baumann, LLC, Bond Counsel to the County (as defined herein), pursuant to Section 103(a) of the Internal Revenue Code of 1986, as amended (the “Code”), interest on the Bonds (as defined herein) is not included in gross income for federal income tax purposes and is not an item of tax preference for purposes of calculating the alternative minimum tax imposed on individuals and corporations. It is also the opinion of Bond Counsel, that interest on the Bonds held by corporate taxpayers is included in “adjusted current earnings” in calculating alternative minimum taxable income for purposes of the federal alternative minimum tax imposed on corporations. In addition, in the opinion of Bond Counsel, interest on and any gain from the sale of the Bonds is not includable as gross income under the New Jersey Gross Income Tax Act. Bond Counsel’s opinions described herein are given in reliance on representations, certifications of fact, and statements of reasonable expectation made by the County in its Tax Certificate (as defined herein), assume continuing compliance by the County with certain covenants set forth in its Tax Certificate, and are based on existing statutes, regulations, administrative pronouncements and judicial decisions. See “TAX MATTERS” herein.

THE COUNTY OF MORRIS, NEW JERSEY
\$5,770,000 GENERAL OBLIGATION REFUNDING BONDS, SERIES 2014
Consisting of:
\$3,245,000 General Improvement Refunding Bonds
\$485,000 Park Refunding Bonds
\$2,040,000 County College Refunding Bonds

Dated: Date of Delivery

Due: August 15, as shown on inside front cover hereof

The \$5,770,000 aggregate principal amount of General Obligation Refunding Bonds, Series 2014 (the “2014 Refunding Bonds”), consisting of \$3,245,000 General Improvement Refunding Bonds, \$485,000 Park Refunding Bonds and \$2,040,000 County College Refunding Bonds, of the County of Morris (the “County”), are being issued by the County to (i) advance refund all or a portion of the County’s Series 2007 Refunded Bonds (as defined herein) and (ii) provide for the costs incurred in connection with the authorization, sale and issuance of the 2014 Refunding Bonds. See “PURPOSE OF THE 2014 REFUNDING BONDS” herein. The 2014 Refunding Bonds are being issued pursuant to a refunding bond ordinance of the Board of Chosen Freeholders of the County (the “Board”) finally adopted on April 23, 2014, and a resolution of the Board adopted on April 23, 2014.

The 2014 Refunding Bonds will be dated the date of their delivery and will mature on August 15th in the years and in the principal amounts set forth on the inside front cover hereof. Interest on the 2014 Refunding Bonds will be payable February 15 and August 15 of each year until maturity or prior redemption, commencing August 15, 2014. As long as DTC (as defined herein) or its nominee, CEDE & Co., is the registered owner, such payments will be made directly to CEDE & Co. Disbursement of such payments to DTC participants is the responsibility of DTC and disbursement of such payments to Beneficial Owners is the responsibility of the DTC participants and the indirect participants as more fully described herein.

The 2014 Refunding Bonds are not subject to optional redemption prior to their stated maturities. See “DESCRIPTION OF THE 2014 REFUNDING BONDS – Optional Redemption” herein.

The 2014 Refunding Bonds constitute valid and binding general obligations of the County and, unless paid from other sources, are payable from *ad valorem* taxes levied upon all the taxable property within the County for the payment of the principal of and interest due on the 2014 Refunding Bonds, without limitation as to rate or amount. See “SECURITY FOR THE 2014 REFUNDING BONDS – General” herein.

The 2014 Refunding Bonds will be issued as one fully registered bond for each maturity of each series and in the name of CEDE & Co., as nominee for The Depository Trust Company (“DTC”), Jersey City, New Jersey, an automated depository for securities and clearing house for securities transactions. DTC will act as securities depository for the 2014 Refunding Bonds. Purchases of the 2014 Refunding Bonds will be made in book-entry form only (without certificates) in denominations of \$5,000 or any integral multiple thereof. Purchasers will not receive certificates representing their interest in the 2014 Refunding Bonds purchased. As long as CEDE & Co. is the registered owner, as nominee of DTC, reference herein to the registered owner shall mean CEDE & Co., and shall not mean Beneficial Owners (herein defined) of the 2014 Refunding Bonds. See “DESCRIPTION OF THE 2014 REFUNDING BONDS - Book-Entry-Only System” herein.

This cover page contains information for quick reference only. It is not a summary of this issue. Investors must read the entire Official Statement, including the Appendices, to obtain information essential to the making of an informed investment decision.

The 2014 Refunding Bonds are offered when, as and if issued and delivered to the Underwriter (as defined herein), subject to prior sale, withdrawal or modification of the offer without notice and to approval of legality by the law firm of McManimon, Scotland & Baumann, LLC, Roseland, New Jersey, Bond Counsel, and certain other conditions described herein. Certain legal matters will be passed on for the Underwriter by Wilentz, Goldman & Spitzer P.A., Woodbridge, New Jersey. Delivery of the 2014 Refunding Bonds in definitive form through DTC in Jersey City, New Jersey is anticipated to occur on or about June 18, 2014.

RAYMOND JAMES®

Dated: June 3, 2014

THE COUNTY OF MORRIS, NEW JERSEY

\$5,770,000 GENERAL OBLIGATION REFUNDING BONDS, SERIES 2014

Consisting of:

\$3,245,000 General Improvement Refunding Bonds

\$485,000 Park Refunding Bonds

\$2,040,000 County College Refunding Bonds

Maturities, Principal Amounts, Interest Rates, Yields and CUSIP Numbers

Maturity Date (August 15)	General Improvement Refunding Principal Amount	Park Refunding Principal Amount	County College Refunding Principal Amount	Aggregate Principal Amount	Interest Rate	Yield	CUSIP Number**
2014	\$ 25,000	\$ 5,000	\$ 20,000	\$ 50,000	2.00%	0.15%	618023 6E0
2015	-	-	-	-	-	-	-
2016	870,000	205,000	530,000	1,605,000	4.00	0.32	618023 6A8
2017	870,000	275,000	530,000	1,675,000	4.00	0.63	618023 6B6
2018	745,000	-	530,000	1,275,000	4.00	0.93	618023 6C4
2019	735,000	-	430,000	1,165,000	4.00	1.20	618023 6D2

** Registered trademark of American Bankers Association. CUSIP numbers are provided by Standard & Poor's, CUSIP Service Bureau, a division of The McGraw-Hill Companies, Inc. The CUSIP numbers listed above are being provided solely for the convenience of Bondholders only at the time of the issuance of the 2014 Refunding Bonds and the County does not make any representation with respect to such numbers or undertake any responsibility for their accuracy now or at any time in the future. The CUSIP number for a specific maturity is subject to being changed after the issuance of the 2014 Refunding Bonds as a result of various subsequent actions including, but not limited to, a refunding in whole or in part of such maturity or as a result of the procurement of secondary market portfolio insurance or other similar enhancement by investors that is applicable to all or a portion of certain maturities of the 2014 Refunding Bonds.

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2015 DEBT SERVICE FOR LOANS

(COUNTY) (MUNICIPAL) GREEN ACRES LOAN

Source		Debit	Credit	2015 Debt Service
Outstanding, January 1, 2014	80033-01	XXXXXXXX	178,280.92	
Issued	80033-02	XXXXXXXX	-	
Paid	80033-03	19,443.09	XXXXXXXX	
Outstanding, December 31, 2014	80033-04	158,837.83	XXXXXXXX	
		178,280.92	178,280.92	
2015 Loan Maturities				80033-05 \$ 19,833.89
2015 Interest on Loans				80033-06 \$ 3,078.08
Total 2015 Debt Service for Green Acres Loan				80033-13 \$ 22,911.97
NJDEP - SAFFIN POND LOAN				
Outstanding, January 1, 2014	80033-07	XXXXXXXX	1,635,200.66	
Issued	80033-08	XXXXXXXX		
Paid	80033-09	34,488.99	XXXXXXXX	
Outstanding, December 31, 2014	80033-10	1,600,711.67	XXXXXXXX	
		1,635,200.66	1,635,200.66	
2015 Loan Maturities				80033-11 \$ 70,016.10
2015 Interest on Loans				80033-12 \$ 31,665.90
Total 2015 Debt Service for NJDEP - Saffin Pond Loan				80033-13 \$ 101,682.00

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2015 DEBT SERVICE FOR BONDS

TYPE I SCHOOL TERM BONDS

Source		Debit	Credit	2015 Debt Service
Outstanding, January 1, 2014	80034-01	XXXXXXXX		
Paid	80034-02		XXXXXXXX	
Outstanding, December 31, 2014	80034-03		XXXXXXXX	
2015 Bond Maturities - Term Bonds	80034-04		\$ -	
2015 Interest on Bonds *	80034-05		\$ -	
TYPE I SCHOOL SERIAL BOND				
Outstanding, January 1, 2014	80034-06	XXXXXXXX		
Issued	80034-07	XXXXXXXX		
Paid	80034-08		XXXXXXXX	
Outstanding, December 31, 2014	80034-09		XXXXXXXX	
2015 Interest on Bonds *	80034-10		\$ -	
2015 Bond Maturities - Serial Bonds	80034-11			\$ -
Total "Interest on Bonds - Type I School Debt Service" (*Items)	80034-12			\$ -

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-			

2015 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2014	2015 Interest Requirement
1. Emergency Notes	80036-	\$ -	\$ -
2. Special Emergency Notes	80037-	\$ -	\$ -
3. Tax Anticipation Notes	80038-	\$ -	\$ -
4. Interest on Unpaid State and County Taxes	80039-	\$ -	\$ -
5. _____		\$ -	\$ -
6. _____		\$ -	\$ -

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue		Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest **	
1.	Not Applicable								
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
Total									

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

Memo: Type 1 School Notes should be separately listed and totaled.

* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

All notes with an original date of issue of 2012 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2015 or written intent of permanent financing submitted with statement.

** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

80051-01

80051-02

(Do not crowd - add additional sheets)

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue		Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2014	Date of Maturity	Rate of Interest	2015 Budget Requirement		Interest Computed to (Insert Date)
							For Principal	For Interest * *	
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
Total		-		-			-	-	

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.
Memo: Type 1 School Notes should be separately listed and totaled.
* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.
All notes with an original date of issue of 2012 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2015 or
written intent of permanent financing submitted with statement.
** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

80051-01 80051-02

(Do not crowd - add additional sheets)

NOT APPLICABLE

Sheet 33a

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

Title or Purpose of Issue		Original Amount Issued		Original Date of Issue *		Amount of Note Outstanding Dec. 31, 2014		Date of Maturity		Rate of Interest		2015 Budget Requirement				Interest Computed to (Insert Date)	
												For Principal		For Interest * *			
1.																	
2.																	
3.																	
4.																	
5.																	
6.																	
7.																	
8.																	
9.																	
10.																	
11.																	
12.																	
13.																	
14.																	
	Total																

Memo: *See Sheet 33 for clarification of *Original Date of Issue"
Assessment Notes with an original date of issue of December 31, 2012 or prior must be appropriated in full in the 2015 Dedicated Assessment Budget or written intent of permanent financing submitted by statement.
**Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

80051-0180051-02

(Do not crowd - add additional sheets)

NOT APPLICABLE

Sheet 34

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose		Amount of Lease Obligation Outstanding Dec. 31, 2014	2015 Budget Requirement	
			For Principal	For Interest/Fees
1. County Guaranteed Pooled Program Lease Revenue Bonds 2011	4,345,000.00	125,000.00	190,468.76	
2. County Guaranteed Pooled Program Lease Revenue Bonds 2012A	13,985,000.00	465,000.00	430,125.00	
3. County Guaranteed Leasing Program - VOIP Project	1,175,823.46	225,814.60	24,370.70	
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
Total		19,505,823.46	815,814.60	644,964.46

(Do not crowd - add additional sheets)

80051-0180051-02

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

[illegible]

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND) (cont.)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
SEE ATTACHED SCHEDULE								
Total	70000-							

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

SEE ATTACHED

Sheet 35a

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance,					Balance,	
	No.	Date	Appro- priation	December 31, 2013		Authorized	Expended	Canceled	December 31, 2014	
				Funded	Unfunded				Funded	Unfunded
Bridge Improvements	604	7/13/94	\$ 6,650,000	\$ 63,905	\$	\$	\$ 1,406	\$	\$ 62,499	\$
Various Bridge Replacements and Rehabilitations	628	3/8/95	6,000,000	27,420			1,906		25,514	
Roads & Bridges	663	4/10/96	11,560,000	61,568			10,619		50,949	
Various Public Works Projects	728	3/25/98	9,280,000	6,303			6,303			
Expansion & Refurbishment of Fire Training Facilities	745	10/14/98	5,000,000	15,192					15,192	
Various Public Works Projects	757	3/24/99	8,810,000	23			23			
Various Public Works Projects	793	5/10/00	11,000,000	42,907			312		42,595	
Acquisition & Installation of Equipment for County Library	800	6/28/00	100,000	1,061				1,061		
Various Bridge Improvements	818	3/28/01	8,000,000	16,941			1,230		15,711	
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	117,045			15,394		101,651	
NJDEP Permit & Install of Drainage Improvement Var. County Roads	876	7/24/02	1,100,000	1,824			1,205		619	
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	179,150			49,100		130,050	
Acq & Install of Furnishings & Equip for Long Term Care Services	923	9/24/03	380,000	292				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	
County Roadway Drainage Improvements	962	6/23/04	750,000	19,140					19,140	
County Bridge Design & Construction Projects	975	10/27/04	4,000,000	219,741			1,193		218,548	
Abatement, Rehabilitation, Demolition, & Construction - Greystone Park	982	2/9/05	1,000,000	25,315					25,315	
Road Improvement Projects	010	9/14/05	2,000,000	36,051				36,051		
Equipment Replacement & Facility Improvements to Morris View	025	2/8/06	465,000	373				373		
Bridge Design & Construction Projects at Various County Locations	027	3/8/06	7,155,000	79,239			65,253		13,986	
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	10,172			3,120		7,052	
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	10,001			10,000	1		
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 Polisy's 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	1,035					1,035	
Repair/Replacement of County Correctional Facility Security System	070	11/21/06	800,000	14,174					14,174	
Roof Replacement at Various County Facilities	076	3/28/07	500,000	70,861			15,349		55,512	
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	36,825					36,825	
Abatement & Demolition of Facilities on the Greystone Park Property	087	5/9/07	2,000,000	281,473	54,000		205,985		75,488	54,000
Design, Construction, Culvert Installation & Repair of County Bridges	089	5/23/07	4,000,000	77,236			49,319		27,917	
Acq of Smart Podium Systems in Each Fire & Police Academy Classroom	093	6/11/07	35,000	5,470				5,470		
Installation of County Roadway Drainage Improvements	098	7/25/07	1,500,000	102,447			46,178		56,269	
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		
Analysis of Existing Dam Conditions, Preparation of Operation Manuals, Dam Rehab	113	4/23/08	3,000,000	263,950	857,000		677,433			443,517
Various improvements to MV Including Renovations to the Dietary Loading Dock,	116	5/14/08	152,000	492				492		
Replacement of Laundry Equip and Mattresses and Acquisition of Hi-Lo Beds										
Improvements to Historic Speedwell Village	129	6/9/08	480,000	43,129			54		43,075	
Acq of Personal Protective Equip for Academy Fire Instructors	135	6/25/08	58,500	11,123				11,123		
Bridge Design and Construction at Various County Locations	137	8/13/08	4,675,000	410,615			358,260		52,355	

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2013		Authorized	Expended	Canceled	Balance, December 31, 2014	
	No.	Date	Appropriation	Funded	Unfunded				Funded	Unfunded
Replacement of Wood Structures at Various County Facilities	138	8/13/08	\$ 75,000	\$ 52,830	\$	\$	\$ 9,100	\$	\$ 43,730	\$
Rehabilitate & Connect all Utilities to County Facilities on the Greystone Park Property	139	10/7/08	2,100,000	92,930	1,000,000		1,663	1,091,267		
Design and Install of County Roadway Drainage Improvements at Various Locations	141	10/22/08	1,000,000	286,845	352,000		22,248		264,597	352,000
Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	143	10/22/08	145,000	7,000	43,000				7,000	43,000
Acq & Implementation of Automated Time & Attendance, Personnel & Payroll System	145	11/12/08	2,000,000	122,595	144,000		216		122,379	144,000
Renovations of the Existing Central Ave Complex Building at Greystone Park	146	12/10/08	1,350,000	67,433	305,000		64,682		2,751	305,000
Acquisition & Installation of Security Equipment at Various County Locations	154	5/13/09	125,000	125,000			101,289		23,711	
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		600,887			2,898,813
Improvements to Historical Speedwell Village	159	5/27/09	335,000	49,729	269,000				49,729	269,000
Development of a Preliminary Feasibility Study & Design for Construction of a New Wing on the Existing Office of Emergency Management & Communications Center	163	6/8/09	1,500,000	78,079			2,554		75,525	
Roadway Design & Construction Projects	165	6/8/09	7,945,000	257,908	114,196		49,645		266,688	55,771
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	446					446	
Roof Replacement at Various County Facilities	172	6/24/09	500,000	25,793	160,000		9,383		16,410	160,000
Various Improvements to the Morris View Healthcare Facility	173	6/24/09	349,000	6,861				6,861		
& County Bridge #1400-164 on Stillwater Drive in the Borough of Kinnelon										
Acquisition of Specialized Training Equipment for the Public Safety Training Academy	175	7/8/09	37,000	32,414			3,974		28,440	
Renovation of the Public Safety Training Academy	176	7/8/09	208,200	1,949			212		1,737	
County Roadway Drainage Improvement Projects	178	7/8/09	500,000	176,663			138,518		38,145	
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	7/22/09	400,000		350,625		249,413			101,212
Bridge Design & Construction Projects at Various County Locations	184	8/26/09	3,905,000	1,573,813	1,395,633		687,862		885,951	1,395,633
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	4,256					4,256	
Renovation of 30 Schuyler Place to Include Classrooms & Computer Labs for CCM Programs	194	3/24/10	400,000	109,294			53,269		56,025	
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	6,326			4,252		2,074	
Roadway Resurfacing, Construction & Improvements	202	4/26/10	7,825,000	1,846,678	1,038,000		1,522,401		572,589	789,688
Replacement of Workstations for the County Prosecutor's Office	206	5/12/10	270,000	3,404			3,404			
Replacement of Various Plumbing Fixtures	211	5/26/10	50,000	17,246			11,081		6,165	
Replacement of Motors, Fans and Pumps at Various County Locations	212	5/26/10	50,000	8,058			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	268,000
Replacement of Eight Foot High Chain Link Wire Fence Around Roxbury Radio Tower Site	214	6/9/10	45,000	7,429					7,429	
Replacement of Lighting Fixtures & Hard Ceiling Tile - Buildings & Grounds Division	217	6/9/10	75,000	49,297			5,620		43,677	
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 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	161,404	88,000		324		161,080	88,000
Bridge Design, Renovation & Construction Projects at Various County Locations	225	7/28/10	5,930,000	286,488	1,834,174		674,615			1,446,047

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2013		Authorized	Expended	Canceled	Balance, December 31, 2014	
	No.	Date	Appropriation	Funded	Unfunded				Funded	Unfunded
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	20,043	120,000		335	139,708		
Acquisition of New & Replacement Computers & Appurtenances - Dept of Information Services	231	9/8/10	660,000	1,929					1,929	
Acquisition of a Computer Aided Dispatch/Records Management System	232	9/8/10	1,110,000	7,073					7,073	
County Roadway Drainage Improvements	233	10/13/10	500,000	26,401	375,000		213,754			187,647
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	119,455	744,799		25,000		94,455	744,799
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	10/27/10	600,000	61,837	356,000		16,554		45,283	356,000
Program Costs Relating to the Energy Savings Improvement Program to be Operated Through the Morris County Improvement Authority	236	1/26/11	150,000	105,912					105,912	
Completion of Renovations at 30 Schulyer Pl for Classrooms & Computer Labs - CCM Programs	238	1/26/11	350,000	15,130					15,130	
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				134,841	2,105,000
Improvement of the Morris View Healthcare Center	244	4/27/11	550,000	5,816			158		5,658	
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	116,575			32,494		84,081	
County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority	249	6/8/11	24,000,000	561,732	4,065,000		539,837		21,895	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	7,204	70,000		177		7,027	70,000
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257	10/12/11	2,000,000		1,117,226		(366,284)		22,736	1,460,774
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	24,868	1,510,000		13,407		11,461	1,510,000
Renovations and Improvements to Academic Buildings at County College of Morris	261	12/28/11	8,500,000	2,517,619			2,462,930		64,689	
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		1,272,236			102,764
Design & Construction of the Central Avenue Fields at Central Park of Morris County	264	4/11/12	3,500,000	64,682	133,000		26,997		37,685	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	39,817	319,000		320,993			37,824
Computer Equipment Purchase for Information Technology	267	4/11/12	1,337,130	483,029	273,000		741,195			14,834
Various Health & Life Safety Upgrades at Morris View Healthcare Center	268	4/11/12	585,000	219,398	207,000		60,302		159,096	207,000
Bridge Design & Construction at Various County Locations	269	4/25/12	4,275,000	721,207	2,871,000		629,159		92,048	2,871,000
Roadway Design & Construction Projects	270	4/25/12	1,222,000	258,016	963,000		807,837			413,179
Purchase of Equipment for the Morris County Juvenile Detention Center	271	4/25/12	57,000	1,429			1,090		339	
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	131,100	65,000				131,100	65,000
For the Purchase of HVAC Equipment at Various Buildings Throughout the County	275	5/9/12	100,000	11,228	15,000		26,085			143
Purchase of Digital In Car Video Equipment for the Sheriff's Department	279	5/9/12	100,000	69,280					69,280	
Office Furniture Replacement, Filing & Storage for the Morris County Prosecutor's Offices	281	5/23/12	195,000	2,575			2,575			
Door Replacement at Various County Facilities Under the Jurisdiction of Buildings & Grounds	282	5/23/12	50,000	24,712			21,009		3,703	

SHEET 350

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2013		Authorized	Expended	Canceled	Balance, December 31, 2014	
	No.	Date	Appropriation	Funded	Unfunded				Funded	Unfunded
HVAC Improvements for Various Systems for the County College of Morris	283	5/23/12	\$ 1,650,000	\$ 1,219	\$	\$	\$ 1,219	\$	\$	\$
Replacement & Expansion of the County's Access Control CCTV Systems	287	5/23/12	40,000	25,700			19,400		6,300	
Various Capital Projects for the Morris County School of Technology	288	5/23/12	1,963,892	15,001			15,001			
Replacement of Various Motors, Fans & Pumps at Various Locations	289	6/13/12	50,000	48,242			35,473		12,769	
Plumbing Fixture Replacements at Various County Buildings	290	6/13/12	50,000	26,228					26,228	
Various County Roadway Drainage Projects as per Public Works/Engineering	291	6/13/12	500,000	326,290	126,000		63,301		262,989	126,000
Restoration of Masonry, Brick Facades & Concrete Sidewalks/Curbs-Variou Locations	292	6/13/12	100,000	5,920	35,000		37,160			3,760
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		111,171		66,959			44,212
For Various Capital Projects at the County College of Morris for FY 2013	295	9/12/12	1,500,000	292,232			292,232			
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	249,261			1,276		247,985	
Various Capital Projects - Sheriff's Office	304	4/24/13	395,000	228,167	76,000		82,055		146,112	76,000
Purchase of a Special Response Vehicle for the Sheriff's Office, Bureau of Law Enforcement	305	4/24/13	125,000	495			257		238	
Renovations to the Residents' Tub & Shower Areas at Morris View Healthcare Center	306	4/24/13	600,000	378,040	221,000		15,318		362,722	221,000
Various Capital Projects for the Morris County School of Technology	307	4/24/13	972,351	378,798	175,000		130,325		248,473	175,000
Purchase of a Medical Records System for Morris View Healthcare Center by Information Technology	308	4/24/13	225,870	69,080	79,000		141,786			6,294
Upgrade of HVAC Building Automation System Under the Supervision of Buildings & Grounds	309	5/6/13	50,000	32,002			15,695		16,307	
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			3,573		46,427	
Replacement of Pedestrian and Overhead Doors at Various County Facilities - Buildings & Grounds	312	5/6/13	25,000	25,000			4,206		20,794	
Repairs, Replacements, Upgrades & Restoration of Various Equipment & Fixtures - Buildings & Grounds	314	5/6/13	2,220,000	976,069	1,114,000		1,427,632			662,437
HVAC Improvements at the County College of Morris	315	5/6/13	500,000	374,000			374,000			
Emergency Generator for Office of Temporary Assistance & Sheriff Evidence Trailers - Bldgs & Grounds	316	5/6/13	141,000		130,764		39,965			90,799
Various IT Equipment Purchases, Upgrades & Replacements in & for the Office of Information Technology	317	5/6/13	2,072,930	1,595,703	474,000		2,069,703			
Replacement of Chairs for Safety Reasons at the Office of Temporary Assistance	318	5/22/13	41,000	425					425	
Purchase of Electric Truck Mounted Sprayers for the Mosquito Commission	319	5/22/13	31,000	31,000			22,401		8,599	
Installation of the Turf Fields/Construction Phase II at Central Park - Department of Public Works	320	5/22/13	3,200,000	844,919	1,397,000		762,214		82,705	1,397,000
Various Capital Projects at Morris View Healthcare Center	321	5/22/13	396,500	279,187	102,000		158,109		121,078	102,000
Various IT Priority Projects Throughout the County	322	6/12/13	140,000	60,059			60,059			
Bridge Design & Construction of Various Bridges Throughout Morris County	323	6/12/13	3,738,250	1,925,530	1,809,000		13,631		1,911,899	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			40,970		17,630	
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	53,631	22,000		64,231			11,400
Purchase of Various Equipment for the Division of Roads/Bridges/Shade Tree	328	6/26/13	305,000	114,817	140,000		96,167		18,650	140,000
Funding for the Design, Building & Rehabilitation of Various County Roadways	329	7/10/13	1,414,800	47,257	1,346,000				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			73,210		2,790	
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	7,730	140,000		70,000			77,730
Expansion and Renovation of Various Facilities at the County College of Morris	332	8/14/13	2,500,000	72,544	2,000,000		160,764			1,911,780
Replacement of Office Furniture (Phase II) in the Prosecutor's Office	333	8/28/13	171,940	171,940			143,825		28,115	
Purchase Electronic Scanner & Computer System for the Counting of Absentee Ballots - MC Board of Elections	334	8/28/13	201,000	9,730	191,000				9,730	191,000
Demolition Design, Demolition & Feasibility Design Related to the Ann Street Parking Garage	335	12/11/13	1,800,000	100,000	1,200,000	500,000	10,252		114,748	1,675,000
For Various Capital Projects at the County College of Morris for FY 2014	336	2/10/14	4,250,000			4,250,000	3,980,061		269,939	

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

SHEET 33F

Improvement Description	Resolution or Ordinance			Balance, December 31, 2013		Authorized	Expended	Canceled	Balance, December 31, 2014	
	No.	Date	Appropriation	Funded	Unfunded				Funded	Unfunded
Purchase of Three Asphalt Hot Box Trailers used by the Department of Planning & Public Works	337	2/10/14	\$ 75,000	\$	\$	\$ 75,000	\$ 74,113	\$	\$ 887	\$
Refunding Bond Ordinance, 2007 Refunding Bonds	338	4/23/14	7,400,000			7,400,000	5,770,000	1,630,000		
Purchase of Autopsy Equipment, Stations & Carts - Department of Law & Public Safety	339	5/14/14	71,000			71,000			71,000	
Purchase of Ballistic Helmets and Body Armor for the Sheriff's Office SERT	340	5/14/14	140,700			140,700	140,467		233	
To Replace Motors, Fans and Pumps for Various County Facilities - Department of Planning & Public Works	341	5/14/14	50,000			50,000			50,000	
Purchase of Haz Mat Breathing Apparatuses for the Department of Law and Public Safety	342	5/14/14	85,000			85,000	4,808		80,192	
Purchase of Various IT Equipment and Systems for the Office of IT for the County of Morris	343	5/14/14	1,438,870			1,438,870	559,828			879,042
Purchases for MC School of Technology	344	5/14/14	1,292,220			1,292,220	416,379			875,841
Various Capital Projects and Purchases at the Morris View Healthcare Center	345	5/14/14	869,500			869,500	194,555			674,945
Purchase of Simulators for Training Purposes in the Department of Law and Public Safety	346	5/14/14	390,000			390,000	266,533			123,467
Purchases for the Purpose of Replacements or Repairs by Public Works at Various County Facilities	347	5/14/14	810,000			810,000	24,066		14,934	771,000
Replacing Various Roofs at Facilities Throughout the County under Public Works	348	5/14/14	500,000			500,000	300		23,700	476,000
Various Exterior Building Repairs and Replacements Throughout the County	349	5/14/14	346,000			346,000	35,312			310,688
Security Upgrades at the Office of Temporary Assistance to Ensure Safety	350	5/14/14	100,000			100,000	300		4,700	95,000
Elevator Upgrades at Various Buildings at the County	351	5/14/14	300,000			300,000	300		14,700	285,000
Replacement of Carpet and Flooring, Lighting, Ceilings and Windows in Various County Facilities	352	5/14/14	425,000			425,000	60,644			364,356
Various Improvements at the Courthouse	353	5/14/14	1,164,000			1,164,000	118,148			1,045,852
Provision of Electric and Emergency Power for VOIP System	354	5/14/14	300,000			300,000	300		14,700	285,000
Purchase of Fire Sprinkler Systems for the Courthouse	355	5/14/14	1,200,000			1,200,000	300		57,700	1,142,000
Design and Construction for Various Roads Throughout the County	356	5/14/14	2,190,700			2,190,700	355,518			1,835,182
Replacement and Upgrades to Various Morris County Bridges	357	5/28/14	1,665,000			1,665,000	300		79,700	1,585,000
Replacement and Upgrades to Culverts and Drainage Facilities	358	5/28/14	400,000			400,000	300		19,700	380,000
Purchase of Upgrades and Replacement of Security Camera Equipment for MC Sheriff	359	5/28/14	121,000			121,000	33,505			87,495
Purchase of Specialized SUV's for the K-9/Emergency Services Unit in the Sheriff's Office	360	5/28/14	142,000			142,000	13,803		128,197	
Purchase of Specialized Vehicles for the Sheriff's Office for the Criminal Investigations Unit	361	5/28/14	116,000			116,000	114,329		1,671	
Security Improvements as Required by the Sheriff for the Protection of the Courts	362	5/28/14	1,195,000			1,195,000	18,475		38,525	1,138,000
Paving and Resurfacing Projects for Various Roadways - Department of Planning & Public Works	363	5/28/14	2,600,000			2,600,000	2,201,210			398,790
Purchase of Office Furniture for the Prosecutor's Office	364	6/25/14	162,800			162,800			162,800	
Purchase of an Argo All Terrain Vehicle with Trailer - Department of Planning and Public Works	365	7/23/14	56,000			56,000	32,323		23,677	
Purchase of a Heavy Duty Crew Cab Truck with a Utility Body - Department of Planning & Public Works	366	7/23/14	51,000			51,000			51,000	
New Carpeting for the County Clerk's Office	367	7/23/14	116,000			116,000	99,251			16,749
Acquisition of Vehicles & Equipment for the Dept. of Planning & Public Works	368	8/27/14	605,000			605,000	23,387		7,613	574,000
Upgrade to the County Radio System for Dept. of Law & Public Safety	369	9/22/14	76,000			76,000			76,000	
Replacement of Nutrition Vehicle for Dept. of Human Services	370	9/22/14	81,000			81,000			81,000	
Replacement of MAPS Vehicle for the Department of Human Services	371	10/8/14	101,000			101,000			101,000	
				<u>\$ 23,942,362</u>	<u>\$ 40,378,980</u>	<u>\$ 31,385,790</u>	<u>\$ 33,716,226</u>	<u>\$ 3,091,646</u>	<u>\$ 11,131,404</u>	<u>\$ 47,767,856</u>
	Ref.			C	C		C-2,C-3		C	C,C-6
Capital Fund Balance					Ref.	\$ 328,800		\$ 341,646		
Capital Improvement Fund					C-1					
Deferred Charges to Future Taxation - Unfunded					C-8	1,802,990				
					C-6,C-18	29,254,000		2,750,000		
						<u>\$ 31,385,790</u>		<u>\$ 3,091,646</u>		

COUNTY OF MORRIS
PARK CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2013		Authorized	Expended	Balance, December 31, 2014	
	No.	Date	Appropriation	Funded	Unfunded			Funded	Unfunded
Improvements & Renovations of MC Park Commission Facilities	204	5/9/07	\$ 1,400,000	\$ 662	\$	\$	\$ 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	183,121			80,738	102,383	
Improvement of MC Park Commission Lands	211	5/26/10	1,800,000	113,654			79,905	33,749	
Acq of Vehicles & Equip by Morris County Park Commission	214	4/11/12	970,000	247			247		
Various Capital Projects Under the Jurisdiction of Morris County Park Commission	215	6/13/12	1,300,000	142,076			856	141,220	
Various Capital Projects for the Morris County Park Commission and Park Police	216	4/24/13	825,250	318,846			257,875	60,971	
Various Paving Projects for the Morris County Park Commission	217	4/24/13	406,509		382,530				382,530
Purchases for Equipment at Various Morris County Park Commission Locations	218	5/14/14	750,000			750,000	457,228		292,772
Paving Projects at Various Locations at the MC Park Commission	219	6/25/14	300,000			300,000		15,000	285,000
				<u>\$ 770,499</u>	<u>\$ 382,530</u>	<u>\$ 1,050,000</u>	<u>\$ 889,404</u>	<u>\$ 353,323</u>	<u>\$ 960,302</u>
Ref.				C	C		C-2,C-4	C	C,C-7
						Ref.			
						C-8	\$ 51,000		
Capital Improvement Fund						C-7,C-19	999,000		
Deferred Charges to Future Taxation - Unfunded							<u>\$ 1,050,000</u>		

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2014	80031-01	XXXXXXX	3,052,963.04
Received from 2014 Budget Appropriation *	80031-02	XXXXXXX	2,305,000.00
Improvement Authorizations Canceled			
(financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXX	XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
			XXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04	1,802,990.00	XXXXXXX
Transfer to Park Capital		51,000.00	XXXXXXX
Balance December 31, 2014	80031-05	3,503,973.04	XXXXXXX
		5,357,963.04	5,357,963.04

* The full amount of the 2014 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

PARK CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		Debit	Credit
Balance January 1, 2014	80031-01	XXXXXXXX	-
Received from 2014 Budget Appropriation *	80031-02	XXXXXXXX	
		XXXXXXXX	
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	80031-03	XXXXXXXX	
List by Improvements - Direct Charges Made for Preliminary Costs:		XXXXXXXX	XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
			XXXXXXXX
Appropriated to Finance Improvement Authorizations	80031-04		XXXXXXXX
			XXXXXXXX
Balance December 31, 2014	80031-05		XXXXXXXX
		-	-

* The full amount of the 2014 budget appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

GENERAL CAPITAL FUND
SCHEDULE OF DOWN PAYMENT ON IMPROVEMENTS

NOT APPLICABLE

		Debit	Credit
Balance January 1, 2014	80030-01	XXXXXXXXXX	
Received from 2014 Budget Appropriation *	80030-02	XXXXXXXXXX	
Received from 2014 Emergency Appropriation *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2014	80030-05		XXXXXXXXXX
		-	-

* The full amount of the 2014 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

CAPITAL IMPROVEMENTS AUTHORIZED IN 2014
AND DOWN PAYMENTS (N.J.S. 40A:2-11)

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2014 or Prior Years
SEE ATTACHED SCHEDULE				
Total	80032-00	-	-	-

NOTE - Where amount in column "Down Payment Provided by Ordinance" is LESS than 5% of amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.

**CAPITAL IMPROVEMENTS AUTHORIZED IN 2014
AND DOWN PAYMENT (N.J.S. 40A:20-11)**

GENERAL CAPITAL PURPOSE	ORD. #	TOTAL APPROPRIATION	TOTAL OBLIGATION AUTHORIZED	DOWN PAYMENT PROVIDED BY ORDINANCE	GRANT RECEIVABLE	AMOUNT OF DOWN PAYMENT IN BUDGET OF 2014 OR PRIOR YEARS
Amendment to increase of \$500,000 Ann Street Parking Deck Rehabilitation Project	335	500,000.00	475,000.00	25,000.00		25,000.00
For Various Capital Projects at the County College of Morris for FY 2014 Pursuant to Chapter 12 of the Laws of 1971	336	4,250,000.00	4,250,000.00			
Purchase of Three Asphalt Hot Box Trainers used by the Department of Planning & Public Works	337	75,000.00		75,000.00		75,000.00
Refunding Bond Ordinance, 2007 Refunding Bonds	338	7,400,000.00	7,400,000.00			
Purchase of Autopsy Equipment, Stations & Carts for Morgue at Morristown Memorial Hospital for the Department of Law & Public Safety	339	71,000.00		71,000.00		71,000.00
Purchase of Ballistic Helmets and Body Armor for the Sheriff's Office SERT	340	140,700.00		140,700.00		140,700.00
To Replace Motors, Fans and Pumps for Various County Facilities Under the Purview of the County's Department of Planning and Public Works, Division of Building and Grounds	341	50,000.00	(1)	50,000.00		50,000.00
Purchase of Haz Mat Breathing Apparatuses for the County of Morris Department of Law and Public Safety	342	85,000.00		85,000.00		85,000.00
Purchase of Various IT Equipment and Systems for the Office of IT for the County of Morris	343	1,438,870.00	1,369,000.00	69,870.00		69,870.00
Purchases for MC School of Technology	344	1,292,220.00	1,230,000.00	62,220.00		62,220.00
Various Capital Projects and Purchases at the Morris View Healthcare Center	345	869,500.00	827,000.00	42,500.00		42,500.00
Purchase of Simulators for Training Purposes in the Department of Law and Public Safety	346	390,000.00	371,000.00	19,000.00		19,000.00
Purchases for the Purpose of Replacements or Repairs by Public Works at Various County Facilities	347	810,000.00	771,000.00	39,000.00		39,000.00
Replacing Various Roofs at Facilities Throughout the County under Public Works	348	500,000.00	476,000.00	24,000.00		24,000.00
Various Exterior Building Repairs and Replacements Throughout the County	349	348,000.00	329,000.00	17,000.00		17,000.00
Security Upgrades at the Office of Temporary Assistance to Ensure Safety	350	100,000.00	95,000.00	5,000.00		5,000.00
Elevator Upgrades at Various Buildings at the County	351	300,000.00	285,000.00	15,000.00		15,000.00
Replacement of Carpet and Flooring, Lighting, Ceilings and Windows in Various County Facilities	352	425,000.00	404,000.00	21,000.00		21,000.00
Various Improvements at the Courthouse	353	1,164,000.00	1,108,000.00	56,000.00		56,000.00
Provision of Electric and Emergency Power for VOIP System	354	300,000.00	285,000.00	15,000.00		15,000.00
Purchase of Fire Sprinkler Systems for the Historic Section of the Courthouse	355	1,200,000.00	1,142,000.00	58,000.00		58,000.00
Design and Construction for Various Roads Throughout the County	356	2,190,700.00	2,085,000.00	105,700.00		105,700.00
Replacement and Upgrades to Various Morris County Bridges (Including Design and Construction)	357	1,665,000.00	1,585,000.00	80,000.00		80,000.00
Replacement and Upgrades to Culverts and Drainage Facilities	358	400,000.00	380,000.00	20,000.00		20,000.00
Purchase of Upgrades and Replacement of Security Camera Equipment for MC Sheriff	359	121,000.00	115,000.00	6,000.00		6,000.00
Purchase of Specialized SUV's for the K-9/Emergency Services Unit in the Sheriff's Office	360	142,000.00		142,000.00		142,000.00
Purchase of Specialized Vehicles for the Sheriff's Office for the Criminal Investigations Unit	361	116,000.00	(1)	116,000.00		116,000.00
Security Improvements as Required by the Sheriff for the Protection of the Courts	362	1,195,000.00	1,138,000.00	57,000.00		57,000.00
Paving and Resurfacing Projects for Various Roadways - Department of Planning & Public Works	363	2,600,000.00	2,450,000.00	150,000.00		150,000.00
Purchase of Office Furniture for the Prosecutor's Office	364	162,800.00	(1)	162,800.00		162,800.00
Purchase of an Argo All Terrain Vehicle with Trazer - Department of Planning and Public Works	365	56,000.00		56,000.00		56,000.00
Purchase of a Heavy Duty Crew Cab Truck with a Utility Body - Department of Planning & Public Works	366	51,000.00		51,000.00		51,000.00
New Carpeting for the County Clerk's Office	367	116,000.00	110,000.00	6,000.00		6,000.00
Acquisition of Vehicles & Equipment for the Department of Planning & Public Works	368	605,000.00	574,000.00	31,000.00		31,000.00
Upgrade to the County Radio System for Department of Law & Public Safety	369	76,000.00		76,000.00		76,000.00
Replacement of Nutrition Vehicle for the Department of Human Services	370	81,000.00		81,000.00		81,000.00
Replacement of MAPS Vehicle for the Department of Human Services	371	101,000.00		101,000.00		101,000.00
		<u>31,385,790.00</u>	<u>29,254,000.00</u>	<u>2,131,790.00</u>	<u>-</u>	<u>2,131,790.00</u>
Less: General Capital Fund Balance (1)				(328,800.00)		(328,800.00)
			(2)	<u>1,802,990.00</u>	<u>-</u>	<u>1,802,990.00</u>
PARK CAPITAL						
Purchases for Equipment at Various Morris County Park Commission Locations	218	750,000.00	714,000.00	36,000.00		36,000.00
Paving Projects at Various Locations at the MC Park Commission	219	300,000.00	285,000.00	15,000.00		15,000.00
		<u>1,050,000.00</u>	<u>999,000.00</u>	<u>51,000.00</u>	<u>-</u>	<u>51,000.00</u>
Less: Park Capital Fund Balance (1)			(2)	<u>51,000.00</u>	<u>-</u>	<u>51,000.00</u>
			(2)	<u>1,853,990.00</u>		
Capital Improvement Fund (2)						
GRAND TOTAL		<u>32,435,790.00</u>	<u>30,253,000.00</u>	<u>2,182,790.00</u>	<u>-</u>	<u>2,182,790.00</u>

* This is Chapter 12 State Aid, It is Not Reflected on the Federal & State Aid Receivables Schedule

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL SURPLUS

YEAR - 2014

		Debit	Credit
Balance January 1, 2014	80029-01	XXXXXXXXXX	3,678,542.54
Premium on Sale of Bonds and Notes		XXXXXXXXXX	55,742.80
Funded Improvement Authorizations Canceled		XXXXXXXXXX	341,646.53
Reimbursement of Funds and Other Miscellaneous Items			8,384.93
MUA Loan Repayment - General Capital			136,906.47
Appropriated to Finance Improvement Authorizations	80029-02	328,800.00	XXXXXXXXXX
Appropriated to 2014 Budget Revenue	80029-03	6,030.97	XXXXXXXXXX
Balance December 31, 2014	80029-04	3,886,392.30	XXXXXXXXXX
		4,221,223.27	4,221,223.27

BONDS ISSUED WITH A COVENANT OR COVENANTS

NOT APPLICABLE

1.	Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2014	\$ -
2.	Amount of Cash in Special Trust Fund as of December 31, 2014 (Note A)	\$ -
3.	Amount of Bonds Issued Under Item 1 Maturing in 2015	\$ -
4.	Amount of Interest on Bonds with a Covenant - 2015 Requirement	\$ -
5.	Total of 3 and 4 - Gross Appropriation	\$ -
6.	Less Amount of Special Trust Fund to be Used	\$ -
7.	Net Appropriation Required	\$ -

NOTE A - This amount to be supported by confirmation from bank or banks

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto.

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2014 appropriation column.

PARK CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2014

		Debit	Credit
Balance January 1, 2014	80029-01		200,559.37
Premium on Sale of Bonds and Notes		XXXXXXXXXX	
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2014 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2014	80029-04	200,559.37	XXXXXXXXXX
		200,559.37	200,559.37

BONDS ISSUED WITH A COVENANT OR COVENANTS
NOT APPLICABLE

1.	Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2014	\$ -
2.	Amount of Cash in Special Trust Fund as of December 31, 2014 (Note A)	\$ -
3.	Amount of Bonds Issued Under Item 1 Maturing in 2015	\$ -
4.	Amount of Interest on Bonds with a Covenant - 2015 Requirement	\$ -
5.	Total of 3 and 4 - Gross Appropriation	\$ -
6.	Less Amount of Special Trust Fund to be Used	\$ -
7.	Net Appropriation Required	\$ -

NOTE A - This amount to be supported by confirmation from bank or banks

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto.

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2014 appropriation column.

MUNICIPALITIES ONLY

IMPORTANT

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete

(N.J.S.A.52:27BB-55 as Amended by Chap. 211, P.L 1981)

- A.
1. Total Tax Levy for the Year 2014 was \$ _____
 2. Amount of Item 1 Collected in 2014 (*) \$ _____
 3. Seventy (70) percent of Item 1 \$ _____

(*) Including prepayments and overpayments applied.

- B.
1. Did any maturities of bonded obligations or notes fall due during the year 2014?
Answer YES or NO _____
 2. Have payments been made for all bonded obligations or notes due on or before
December 31, 2014?
Answer YES or NO: _____ If answer is "NO" give details

NOTE: If answer to Item B1 is YES, then Item B2 must be answered

- C. Does the appropriation required to be included in the 2015 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended? Answer YES or NO: _____

- D.
1. Cash Deficit 2013 \$ _____
 2. 4% of 2013 Tax Levy for all purposes:
Levy - - \$ _____ = \$ _____
 3. Cash Deficit 2014 \$ _____
 4. 4% of 2014 Tax Levy for all purposes:
Levy - - \$ _____ = \$ _____

E.	<u>Unpaid</u>	<u>2013</u>	<u>2014</u>	<u>Total</u>
1. State Taxes	\$ _____	\$ _____	\$ _____	
2. County Taxes	\$ _____	\$ _____	\$ _____	
3. Amounts due Special Districts				
	\$ _____	\$ _____	\$ _____	
4. Amounts due School Districts for Local School Tax				
	\$ _____	\$ _____	\$ _____	

SHEETS 40 to 68, INCLUSIVE, PERTAIN TO

UTILITIES ONLY

Note:

If no "utility fund" existed on the books of account and if no utility was owned and operated by the municipality during the year 2013, please observe instructions of Sheet 2.

POST CLOSING
TRIAL BALANCE - WATER UTILITY FUND

Operating and Capital Sections

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

(Do not crowd - add additional sheets)

POST CLOSING TRIAL BALANCE
UTILITY ASSESSMENT TRUST FUNDS

**IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED
AS AT DECEMBER 31, 2014**

[illegible]

(Do not crowd - add additional sheets)

ANALYSIS OF WATER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance : Dec. 31, 2013		RECEIPTS										Disbursements		Balance Dec. 31, 2014	
			Assessments and Liens		Operating Budget											
Assessment Serial Bond Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX

NOT APPLICABLE

SCHEDULE OF WATER UTILITY BUDGET - 2014

BUDGET REVENUES

Source		Budget		Received in Cash		Excess or Deficit*	
Operating Surplus Anticipated	91301-						
Operating Surplus Anticipated with Consent of Director of Local Govt. Services	91302-						
Rents	91303-						
Fire Hydrant Service	91304-						
Miscellaneous	91305-						
Added by N.J.S. 40A:4-87: (List)		XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX
Subtotal							
Deficit (General Budget) **	91306-						
	91307-						

**Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 45.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations		XXXXXXX	XX
Adopted Budget			
Added by N.J.S. 40A:4-87			
Emergency			
Total Appropriations			
Add: Overexpenditures (See Footnote)			
Total Appropriations and Overexpenditures			
Deduct Expenditures:			
Paid or Charged			
Reserved			
Surplus (General Budget) **			
Total Expenditures			
Unexpended Balance Canceled (See Footnote)			

FOOTNOTES: - RE: OVEREXPENDITURES:
Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:
Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

STATEMENT OF 2014 OPERATION

WATER UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2014 Water Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"

Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXXX	XX	
Budget Revenue (Not Including "Deficit (General Budget)")			
Miscellaneous Revenue Not Anticipated			
2013 Appropriation Reserves Canceled *			
Total Revenue Realized			
Expenditures:	XXXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXX	XX	
Paid or Charged			
Reserved			
Expended Without Appropriation			
Cash Refund of Prior Year's Revenue			
Overexpenditure of Appropriation Reserves			
Total Expenditures			
Less: Deferred Charges Included In Above "Total Expenditures"			
Total Expenditures - As Adjusted			
Excess			
Budget Appropriation - Surplus (General Budget) **			
Balance of "Results of 2014 Operation"			
Remainder= ("Excess in Operations" - Sheet 46)			
Deficit			
Anticipated Revenue - Deficit (General Budget) **			
Balance of "Results of 2014 Operation"			
Remainder= ("Operating Deficit - to Trial Balance" - Sheet 46)			

SECTION 2:

The following Item of "2013 Appropriation Reserves Canceled in 2014" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2013 for an Anticipated Deficit in the Water Utility for 2013:

2013 Appropriation Reserves Canceled in 2014			
Less: Anticipated Deficit in 2013 Budget - Amount Received and Due from Current Fund - If none, enter "None"			
*Excess (Revenue Realized)			

**Items must be shown in same amounts on Sheet 44.

RESULTS OF 2014 OPERATIONS - WATER UTILITY

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXXX	XX		
Unexpended Balances of Appropriations	XXXXXXX	XX		
Miscellaneous Revenue Not Anticipated	XXXXXXX	XX		
Unexpended Balances of 2013 Appropriation Reserves *	XXXXXXX	XX		
Deficit in Anticipated Revenue			XXXXXXX	XX
			XXXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXXX	XX		
Excess in Operations - to Operating Surplus			XXXXXXX	XX

*See restriction in amount on Sheet 45, SECTION 2

OPERATING SURPLUS - WATER UTILITY

	Debit		Credit	
Balance January 1, 2014	XXXXXXX	XX		
Excess in Results of 2014 Operations	XXXXXXX	XX		
Amount Appropriated in 2014 Budget - Cash			XXXXXXX	XX
Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services			XXXXXXX	XX
Balance December 31, 2014			XXXXXXX	XX

ANALYSIS OF BALANCE DECEMBER 31, 2014
(FROM WATER UTILITY - TRIAL BALANCE)

Cash		
Investments		
Interfund Accounts Receivable		
Subtotal		
Deduct Cash Liabilities Marked with "C" on Trial Balance		
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		
Other Assets Pledged to Operating Surplus*		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET.
* In the case of a "Deficit in Operating Surplus Cash",
"other Assets" would be also pledged to cash liabilities.

SCHEDULE OF WATER UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2013 \$ _____

Increased by:

Water Rents Levied \$ _____

Decreased by:

Collections \$ _____

Overpayments applied \$ _____

Transfer to Water Liens \$ _____

Other \$ _____

\$ _____

Balance December 31, 2014 \$ _____

SCHEDULE OF WATER UTILITY LIENS

Balance December 31, 2013 \$ _____

Increased by:

Transfers from Accounts Receivable \$ _____

Penalties and Costs \$ _____

Other \$ _____

\$ _____

Decreased by:

Collections \$ _____

Other \$ _____

\$ _____

Balance December 31, 2014 \$ _____

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

WATER UTILITY FUND

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

	<u>Caused by</u>	Amount Dec. 31, 2013 per Audit Report	Amount in 2014 Budget	Amount Resulting from 2014	Balance as at Dec. 31, 2014
1.	Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2.	_____	\$ _____	\$ _____	\$ _____	\$ _____
3.	_____	\$ _____	\$ _____	\$ _____	\$ _____
4.	_____	\$ _____	\$ _____	\$ _____	\$ _____
5.	_____	\$ _____	\$ _____	\$ _____	\$ _____
6.	_____	\$ _____	\$ _____	\$ _____	\$ _____
7.	_____	\$ _____	\$ _____	\$ _____	\$ _____
8.	_____	\$ _____	\$ _____	\$ _____	\$ _____
9.	_____	\$ _____	\$ _____	\$ _____	\$ _____
10.	_____	\$ _____	\$ _____	\$ _____	\$ _____

*Do not include items funded or refunded as listed below.

EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN FUNDED OR REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.	_____	_____	\$ _____
2.	_____	_____	\$ _____
3.	_____	_____	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of Year 2015
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

SCHEDULE OF BONDS ISSUED AND OUTSTANDING **AND 2015 DEBT SERVICE FOR BONDS** **WATER UTILITY ASSESSMENT BONDS**

	Debit		Credit		2015 Debt Service
Outstanding January 1, 2014	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2014			XXXXXXX	XX	
2015 Bond Maturities - Assessment Bonds					\$
2015 Interest on Bonds *		\$			
WATER UTILITY CAPITAL BONDS					
Outstanding January 1, 2014	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2014			XXXXXXX	XX	
2015 Bond Maturities - Capital Bonds					\$
2015 Interest on Bonds *		\$			

INTEREST ON BONDS - WATER UTILITY BUDGET

2015 Interest on Bonds (*Items)	\$	
Less: Interest Accrued to 12/31/2014 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2015	\$	
Required Appropriation 2015	\$	

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity		Amount Issued		Date of Issue	Interest Rate

SCHEDULE OF LOANS ISSUED AND OUTSTANDING AND 2015 DEBT SERVICE FOR LOANS

WATER UTILITY _____ LOAN

	Debit		Credit		2015 Debt Service
Outstanding January 1, 2014	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2014			XXXXXXX	XX	
2015 Loan Maturities					\$
2015 Interest on Loans *		\$			
WATER UTILITY _____ LOAN					
Outstanding January 1, 2014	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2014			XXXXXXX	XX	
2015 Loan Maturities					\$
2015 Interest on Loans *		\$			

INTEREST ON LOANS - WATER UTILITY BUDGET

2015 Interest on Loans (*Items)	\$	
Less: Interest Accrued to 12/31/2014 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2015	\$	
Required Appropriation 2015		\$

LIST OF LOANS ISSUED DURING 2014

Purpose	2015 Maturity		Amount Issued		Date of Issue	Interest Rate

DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued		Original Date of Issue*		Amount of Note Outstanding Dec. 31, 2014		Date of Maturity		Rate of Interest		2015 Budget Requirement				
											For Principal		For Interest **		
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
10.															

Sheet 50
NOT APPLICABLE

Important: If there is more than one utility in the municipality, identify each note.

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

* See Sheet 33 for clarification of "Original Date of Issue".

All notes with an original date of issue of 2012 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2015 or written intent of permanent financing submitted.

** If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

INTEREST ON NOTES - WATER UTILITY BUDGET	
2015 Interest on Notes	\$
Less: Interest Accrued to 12/31/2014 (Trial Balance)	\$
Subtotal	\$
Add: Interest to be Accrued as of 12/31/2015	\$
Required Appropriation - 2015	\$

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued		Original Date of Issue*		Amount of Note Outstanding Dec. 31, 2014		Date of Maturity		Rate of Interest		2015 Budget Requirement				Interest Computed to (Insert Date)
											For Principal		For Interest **		
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
10.															
11.															
12.															
13.															
14.															
15.															

Important: If there is more than one utility in the municipality, identify each note.
Memo *See Sheet 33 for clarification of "Original Date of Issue".
Utility Assessment Notes with an original date of issue of December 31, 2012 or prior must be appropriated in full in the 2015 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.
** Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2014		2015 Budget Requirement			
			For Principal		For Interest/Fees	
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
Total						

Sheet 51a
NOT APPLICABLE

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.	Balance - January 1, 2014		2014 Authorizations		Expended	Authorizations Canceled	Balance - December 31, 2014	
	Funded	Unfunded					Funded	Unfunded
Total	70000-							

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

WATER UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit		Credit	
Balance January 1, 2014	XXXXXXX	XX		
Received from 2014 Budget Appropriation *	XXXXXXX	XX		
	XXXXXXX	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXX	XX	XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
Appropriated to Finance Improvement Authorizations			XXXXXXX	XX
			XXXXXXX	XX
Balance December 31, 2014			XXXXXXX	XX

WATER UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit		Credit	
Balance January 1, 2014	XXXXXXX	XX		
Received from 2014 Budget Appropriation *	XXXXXXX	XX		
Received from 2014 Emergency Appropriation *	XXXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXXX	XX
			XXXXXXX	XX
Balance December 31, 2014			XXXXXXX	XX

*The full amount of the 2014 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

UTILITIES ONLY

Purpose	Amount Appropriated		Total Obligations Authorized		Down Payment Provided by Ordinance		Amount of Down Payment in Budget of 2014 or Prior Years	
Total								

WATER UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2014

	Debit		Credit	
Balance January 1, 2014	XXXXXXX	XX		
Premium on Sale of Bonds	XXXXXXX	XX		
Funded Improvement Authorizations Canceled	XXXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXXX	XX
Appropriated to 2014 Budget Revenue			XXXXXXX	XX
Balance December 31, 2014			XXXXXXX	XX

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in General Capital Fund on Sheet 8

POST CLOSING

TRIAL BALANCE -UTILITY FUND

AS AT DECEMBER 31, 2014

OPERATING AND CAPITAL SECTIONS

(Separately Stated)

Cash Liabilities Must Be Subtotaled and Subtotal Must Be Marked With "C"

[illegible]

(Do not crowd - add additional sheets)

**IF MORE THAN ONE UTILITY
EACH ASSESSMENT SECTION MUST BE SEPARATELY STATED
AS AT DECEMBER 31, 2014**

(Do not crowd - add additional sheets)

ANALYSIS OF

UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS
PLEDGED TO LIABILITIES AND SURPLUS

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2013		RECEIPTS										Disbursements		Balance Dec. 31, 2014	
			Assessments and Liens		Operating Budget											
Assessment Serial Bond Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Assessment Bond Anticipation Note Issues:	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX
Other Liabilities																
Trust Surplus																
Less Assets "Unfinanced"	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX	XXXXXX	XX

NOT APPLICABLE

Sheet 57

SCHEDULE OF _____ UTILITY BUDGET - 2014

BUDGET REVENUES

Source	Budget		Received in Cash		Excess or Deficit*	
Operating Surplus Anticipated 01						
Operating Surplus Anticipated with Consent of Director of Local Govt. Services 02						
Added by N.J.S. 40A:4-87 (List)	XXXXXXX	XX	XXXXXXX	XX	XXXXXXX	XX
Subtotal						
Deficit (General Budget) ** 07						
08						

**Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 59.

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXX	XX
Adopted Budget		
Added by N.J.S. 40A:4-87		
Emergency		
Total Appropriations		
Add: Overexpenditures (See Footnote)		
Total Appropriations and Overexpenditures		
Deduct Expenditures:		
Paid or Charged		
Reserved		
Surplus (General Budget) **		
Total Expenditures		
Unexpended Balance Canceled (See Footnote)		

FOOTNOTES - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item.

RE: UNEXPENDED BALANCE CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Over expenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

STATEMENT OF 2014 OPERATION UTILITY

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2014 _____ Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

Revenue Realized:	XXXXXXX	XX	
Budget Revenue (Not Including "Deficit (General Budget)")			
Miscellaneous Revenue Not Anticipated			
2013 Appropriation Reserves Canceled * (Excess Revenue Realized)			
Total Revenue Realized			
Expenditures:	XXXXXXX	XX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXX	XX	
Paid or Charged			
Reserved			
Expended Without Appropriation			
Cash Refund of Prior Year's Revenue			
Overexpenditure of Appropriation Reserves			
Total Expenditures			
Less: Deferred Charges Included In Above "Total Expenditures"			
Total Expenditures - As Adjusted			
Excess			
Budget Appropriation - Surplus (General Budget) **			
Remainder = Balance of "Results of 2014 Operation" ("Excess in Operations" - Sheet 60)			
Deficit			
Anticipated Revenue - Deficit (General Budget) **			
Remainder = Balance of "Results of 2014 Operation" ("Operating Deficit - to Trial Balance" - Sheet 60)			

SECTION 2:

The following Item of "2013 Appropriation Reserves Canceled in 2014" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2013 for an Anticipated Deficit in the _____ Utility for 2013:

2013 Appropriation Reserves Canceled in 2014			
Less: Anticipated Deficit in 2013 Budget - Amount Received and Due from Current Fund - If none, enter "None"			
* Excess (Revenue Realized)			

**Items must be shown in same amounts on Sheet 58.

RESULTS OF 2014 OPERATIONS

UTILITY

	Debit		Credit	
Excess in Anticipated Revenues	XXXXXXX	XX		
Unexpended Balances of Appropriations	XXXXXXX	XX		
Miscellaneous Revenue Not Anticipated	XXXXXXX	XX		
Unexpended Balances of 2013 Appropriation Reserves*	XXXXXXX	XX		
Deficit in Anticipated Revenue			XXXXXXX	XX
			XXXXXXX	XX
Operating Deficit - to Trial Balance	XXXXXXX	XX		
Excess in Operations - to Operating Surplus			XXXXXXX	XX
* See restriction in amount on Sheet 59, SECTION 2				

OPERATING SURPLUS -

UTILITY

	Debit		Credit	
Balance January 1, 2014	XXXXXXX	XX		
Excess in Results of 2014 Operations	XXXXXXX	XX		
Amount Appropriated in 2014 Budget - Cash			XXXXXXX	XX
Amount Appropriated in 2014 Budget with Prior Written Consent of Director of Local Government Services			XXXXXXX	XX
Balance December 31, 2014			XXXXXXX	XX

ANALYSIS OF BALANCE DECEMBER 31, 2014
(FROM _____ UTILITY - TRIAL BALANCE)

Cash		
Investments		
Interfund Accounts Receivable		
Subtotal		
Deduct Cash Liabilities Marked with "C" on Trial Balance		
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		
*Other Assets Pledged to Operating Surplus		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2015 BUDGET		

* In the case of a "Deficit in Operating Surplus Cash", "Other Assets" would also be pledged to cash liabilities

SCHEDULE OF

UTILITY ACCOUNTS RECEIVABLE

Balance December 31, 2013

\$

Increased by:

Rents Levied

\$

Decreased by:

Collections

\$

Overpayments applied

\$

Transfer to

Liens

\$

Other

\$

\$

Balance December 31, 2014

\$

SCHEDULE OF

LIENS

Balance December 31, 2013

\$

Increased by:

Transfers from Accounts Receivable

\$

Penalties and Costs

\$

Other

\$

\$

Decreased by:

Collections

\$

Other

\$

\$

Balance December 31, 2014

\$

DEFERRED CHARGES

- MANDATORY CHARGES ONLY -

UTILITY FUND

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

	<u>Caused by</u>	Amount Dec. 31, 2013 per Audit <u>Report</u>	Amount in 2014 <u>Budget</u>	Amount Resulting from 2014	Balance as at <u>Dec. 31, 2014</u>
1.	Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____
2.	_____	\$ _____	\$ _____	\$ _____	\$ _____
3.	_____	\$ _____	\$ _____	\$ _____	\$ _____
4.	_____	\$ _____	\$ _____	\$ _____	\$ _____
5.	_____	\$ _____	\$ _____	\$ _____	\$ _____
6.	_____	\$ _____	\$ _____	\$ _____	\$ _____
7.	_____	\$ _____	\$ _____	\$ _____	\$ _____
8.	_____	\$ _____	\$ _____	\$ _____	\$ _____
9.	_____	\$ _____	\$ _____	\$ _____	\$ _____
10.	_____	\$ _____	\$ _____	\$ _____	\$ _____

*Do not include items funded or refunded as listed below.

EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN FUNDED OR REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51

	<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1.	_____	_____	\$ _____
2.	_____	_____	\$ _____
3.	_____	_____	\$ _____
4.	_____	_____	\$ _____
5.	_____	_____	\$ _____

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

	<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	Appropriated for in Budget of <u>Year 2015</u>
1.	_____	_____	_____	\$ _____	_____
2.	_____	_____	_____	\$ _____	_____
3.	_____	_____	_____	\$ _____	_____
4.	_____	_____	_____	\$ _____	_____

SCHEDULE OF BONDS ISSUED AND OUTSTANDING AND 2015 DEBT SERVICE FOR BONDS

UTILITY ASSESSMENT BONDS

	Debit		Credit		2015 Debt Service
Outstanding January 1, 2014	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2014			XXXXXXX	XX	
2015 Bond Maturities - Assessment Bonds					\$
2015 Interest on Bonds *					\$
UTILITY CAPITAL BONDS					
Outstanding January 1, 2014	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2014			XXXXXXX	XX	
2015 Bond Maturities - Capital Bonds					\$
2015 Interest on Bonds *					\$

INTEREST ON BONDS -
UTILITY BUDGET

2015 Interest on Bonds (*Items)	\$	
Less: Interest Accrued to 12/31/2014 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2015	\$	
Required Appropriation 2015	\$	

LIST OF BONDS ISSUED DURING 2014

Purpose	2015 Maturity		Amount Issued		Date of Issue	Interest Rate

SCHEDULE OF LOANS ISSUED AND OUTSTANDING

AND 2015 DEBT SERVICE FOR LOANS

UTILITY LOAN

	Debit		Credit		2015 Debt Service
Outstanding January 1, 2014	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2014			XXXXXXX	XX	
2015 Loan Maturities					\$
2015 Interest on Loans *					\$
UTILITY LOAN					
Outstanding January 1, 2014	XXXXXXX	XX			
Issued	XXXXXXX	XX			
Paid			XXXXXXX	XX	
Outstanding December 31, 2014			XXXXXXX	XX	
2015 Loan Maturities					\$
2015 Interest on Loans *					\$

INTEREST ON LOANS -

UTILITY BUDGET

2015 Interest on Loans (*Items)	\$	
Less: Interest Accrued to 12/31/2014 (Trial Balance)	\$	
Subtotal	\$	
Add: Interest to be Accrued as of 12/31/2015	\$	
Required Appropriation 2015	\$	

LIST OF LOANS ISSUED DURING 2014

Purpose	2015 Maturity		Amount Issued		Date of Issue	Interest Rate

DEBT SERVICE SCHEDULE FOR UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued		Original Date of Issue*		Amount of Note Outstanding Dec. 31, 2014		Date of Maturity		Rate of Interest		2015 Budget Requirement				
											For Principal		For Interest **		
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
10.															

Important: If there is more than one utility in the municipality, identify each note.

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

* See Sheet 33 for clarification of "Original Date of Issue".

All notes with an original date of issue of 2012 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2015 or written intent of permanent financing submitted.

** If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

INTEREST ON NOTES -		UTILITY BUDGET	
2015 Interest on Notes		\$	
Less: Interest Accrued to 12/31/2014 Trial Balance)		\$	
Subtotal		\$	
Add: Interest to be Accrued as of 12/31/2015		\$	
Required Appropriation - 2015		\$	

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued		Original Date of Issue*		Amount of Note Outstanding Dec. 31, 2014		Date of Maturity		Rate of Interest		2015 Budget Requirement				Interest Computed to (Insert Date)
											For Principal		For Interest **		
1.															
2.															
3.															
4.															
5.															
6.															
7.															
8.															
9.															
10.															
11.															
12.															
13.															
14.															
15.															

Important: If there is more than one utility in the municipality, identify each note.

Memo: *See Sheet 33 for clarification of "Original Date of Issue".

Utility Assessment Notes with an original date of issue of December 31, 2012 or prior must be appropriated in full in the 2015 Dedicated Utility Assessment Budget or written intent of permanent financing submitted.

** Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

SCHEDULE OF CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Obligation Outstanding Dec. 31, 2014		2015 Budget Requirement			
			For Principal		For Interest/Fees	
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
Total						

80051-01

80051-02

(Do not crowd - add additional sheets)

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (UTILITY CAPITAL FUND)

[illegible]

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

UTILITY CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	Debit		Credit	
Balance January 1, 2014	XXXXXXX	XX		
Received from 2014 Budget Appropriation *	XXXXXXX	XX		
	XXXXXXX	XX		
Improvement Authorizations Canceled (financed in whole by the Capital Improvement Fund)	XXXXXXX	XX		
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXX	XX	XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
			XXXXXXX	XX
Appropriated to Finance Improvement Authorizations			XXXXXXX	XX
			XXXXXXX	XX
Balance December 31, 2014			XXXXXXX	XX

UTILITY CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

	Debit		Credit	
Balance January 1, 2014	XXXXXXX	XX		
Received from 2014 Budget Appropriation *	XXXXXXX	XX		
Received from 2014 Emergency Appropriation *	XXXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXXX	XX
			XXXXXXX	XX
Balance December 31, 2014			XXXXXXX	XX

*The full amount of the 2014 appropriation should be transferred to this account unless the balance of the appropriation is permitted to lapse.

UTILITIES ONLY

[illegible]

UTILITY CAPITAL FUND STATEMENT OF CAPITAL SURPLUS

YEAR 2014

	Debit		Credit	
Balance January 1, 2014	XXXXXXX	XX		
Premium on Sale of Bonds	XXXXXXX	XX		
Funded Improvement Authorizations Canceled	XXXXXXX	XX		
Appropriated to Finance Improvement Authorizations			XXXXXXX	XX
Appropriated to 2014 Budget Revenue			XXXXXXX	XX
Balance December 31, 2014			XXXXXXX	XX