

*COUNTY OF MORRIS*

*REPORT OF AUDIT*

*2014*

*NISIVOCCIA LLP  
CERTIFIED PUBLIC ACCOUNTANTS*

County of Morris

Report of Audit

2014

## COUNTY OF MORRIS

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**COUNTY OF MORRIS**

**PART I  
INDEPENDENT AUDITORS' REPORT AND  
FINANCIAL STATEMENTS AND  
SUPPLEMENTARY SCHEDULES  
YEARS ENDED DECEMBER 31, 2014 AND 2013**



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## Independent Auditors' Report

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

### ***Report on the Financial Statements***

We have audited the financial statements – *regulatory basis* - of the various funds of the County of Morris (the "County") as of and for the years ended December 31, 2014 and 2013, and the related notes to the financial statements, as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

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

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

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

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

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1, the financial statements are prepared by the County on the basis of accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting and the budget laws of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly in accordance with accounting principles generally accepted in the United States of America the financial position of each fund of the County as of December 31, 2014 and 2013, or the changes in financial position where applicable, thereof for the years then ended.

***Basis for Qualified Opinion***

The County's general fixed assets account group is stated at historical cost or estimated historical cost in the accompanying financial statements. The basis of accounting is not in conformity with U. S. generally accepted accounting principles but is in accordance with the accounting practices prescribed or permitted by the Division. We were unable to obtain sufficient evidence to support the cost of the fixed assets of the general fixed assets account group. As more fully described in Note 1, due to the length of time over which these fixed assets were acquired, it is not practical to determine their actual costs. Therefore, based upon the underlying accounting records, we have not audited the general fixed assets account group.

***Qualified Opinion on Regulatory Basis of Accounting***

In our opinion, except for the effects on the December 31, 2014 and 2013 financial statements of the matter described in the *Basis for Qualified Opinion* paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the various funds of the County of Morris as of December 31, 2014 and 2013, and the results of operations and changes in fund balance, where applicable, of such funds, thereof for the years then ended on the basis of the accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting and the budget laws of New Jersey, as described in Note 1.

***Other Matters***

***Supplementary Information***

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



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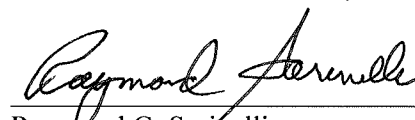
The supplementary data schedules and the schedules of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 27, 2015 on our consideration of the County of Morris's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Morris's internal control over financial reporting and compliance.

Mount Arlington, New Jersey  
March 27, 2015

NISIVOCCIA LLP



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

**COUNTY OF MORRIS**

**2014**

**CURRENT FUND**

COUNTY OF MORRIS

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A

CURRENT FUND

BALANCE SHEET - REGULATORY BASIS

ASSETS	Ref.	December 31,	
		2014	2013
General Fund:			
Cash and Cash Equivalents		\$ 91,713,253	\$ 94,619,171
Investments		8,700,000	1,200,000
	A-4	100,413,253	95,819,171
Receivables and Other Assets with Full Reserves:			
Added and Omitted Taxes Receivable	A-5	398,066	773,911
Revenue Accounts Receivable	A-6	956,422	911,443
Revolving Fund - Prosecutor		35,000	35,000
Due from Grant Fund	A	2,722,419	2,883,879
	A	4,111,907	4,604,233
		104,525,160	100,423,404
Federal and State Grant Fund:			
Cash and Cash Equivalents	A-10	1,171,101	234,880
Federal and State Grants Receivable	A-11	35,768,643	31,783,861
		36,939,744	32,018,741
		\$ 141,464,904	\$ 132,442,145

LIABILITIES, RESERVES AND FUND BALANCE	Ref.	December 31,	
		2014	2013
<b>General Fund:</b>			
Appropriation Reserves	A-3, A-7	\$ 19,332,947	\$ 20,296,631
Reserve for Encumbrances	A-3, A-8	8,230,319	8,654,950
Accounts Payable	A-3, A-7	5,318,081	5,544,786
Contracts Payable	A-8	4,814,827	5,483,321
Due to Boonton/Dover - Tower Rental	A-4	46,815	45,451
Due to State of New Jersey	A-9	2,400,000	
		<u>40,142,989</u>	<u>40,025,139</u>
Reserves for Receivables and Other Assets	A	4,111,907	4,604,233
Fund Balance	A-1	60,270,264	55,794,032
		<u>104,525,160</u>	<u>100,423,404</u>
<b>Federal and State Grant Fund:</b>			
Due to General Fund	A	2,722,419	2,883,879
Reserve for Encumbrances	A-12	11,455,387	11,706,803
Appropriated Reserves	A-12	22,740,684	17,378,884
Unappropriated Reserves	A-13	21,254	49,175
		<u>36,939,744</u>	<u>32,018,741</u>
		<u>\$ 141,464,904</u>	<u>\$ 132,442,145</u>

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

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

		Year Ended December 31,	
	Ref.	2014	2013
REVENUE AND OTHER INCOME REALIZED:			
Fund Balance Utilized	A-2	\$ 21,625,000	\$ 21,000,000
Miscellaneous Revenue Anticipated	A-2	108,522,193	103,302,741
Receipts from Current Taxes	A-2	217,899,756	217,903,030
Non-Budgeted Revenue	A-2	7,447,383	6,058,889
		355,494,332	348,264,660
Other Credits to Income:			
Unexpended Balances of			
Appropriation Reserves	A-7	13,005,294	16,043,389
Prior Year Morris County Vo-Tech			
Receivable Returned			400,000
Interfunds Returned	A-4	2,883,879	2,619,586
Cancellation of Contracts Payable	A-8	79,188	236,088
		371,462,693	367,563,723
TOTAL INCOME			
EXPENDITURES:			
Budgeted Appropriations:			
Operations	A-3	278,514,754	274,324,765
Capital Improvements	A-3	2,305,000	1,600,000
Debt Service	A-3	38,338,652	38,241,141
Deferred Charges and Statutory			
Expenditures	A-3	23,438,854	22,198,481
Refund Prior Year Revenues	A-4	41,782	9,249
Interfunds Advanced	A-4	2,722,419	2,883,879
		345,361,461	339,257,515
TOTAL EXPENDITURES			
EXCESS OF REVENUE OVER EXPENDITURES		26,101,232	28,306,208
FUND BALANCE:			
Balance, Beginning of Year	A	55,794,032	48,487,824
		81,895,264	76,794,032
Less: Utilized as Anticipated Revenue	A-2	21,625,000	21,000,000
Balance, End of Year	A	\$ 60,270,264	\$ 55,794,032

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

COUNTY OF MORRIS

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Sheet 1

CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014

	Ref.	Anticipated Budget			Realized	Excess or (Deficit)
		Budgeted	Amendments	Amended		
FUND BALANCE UTILIZED	A-1	\$ 21,625,000	\$	\$ 21,625,000	\$ 21,625,000	\$
MISCELLANEOUS REVENUES:						
Local Revenue:						
County Clerk	A-6	7,540,155		7,540,155	8,397,853	857,698
Surrogate	A-6	355,681		355,681	340,224	(15,457)
Sheriff	A-6	349,556		349,556	756,579	407,023
Emergency Dispatching	A-6	3,750,000		3,750,000	3,330,535	(419,465)
Planning & Development - GIS Receipts / Website	A-6				4,252	4,252
Shared Medical Examiner	A-6	450,000		450,000	488,564	38,564
Rental of County Owned Property	A-6	365,000		365,000	389,947	24,947
Management Information Systems Services	A-6	52,000		52,000	42,822	(9,178)
Book Fines - Library	A-6	40,000		40,000	42,181	2,181
Peer Grouping	A-6	1,295,000		1,295,000	3,225,534	1,930,534
Fees for Morris County Public Safety Training Academy	A-6	350,000		350,000	318,637	(31,363)
Human Services - Youth Center/Shelter	A-6	1,070,000		1,070,000	1,153,833	83,833
Local Health Services	A-6	191,310		191,310	199,431	8,121
Housing of Federal and State Inmates	A-6	60,000		60,000	93,521	33,521
Public Works	A-6	740,000		740,000	795,169	55,169
Increased Fees as a result of Chapter 370:						
County Clerk	A-6	1,534,845		1,534,845	1,055,009	(479,836)
Surrogate	A-6	274,319		274,319	255,168	(19,151)
Sheriff	A-6	210,444		210,444	420,212	209,768
Subtotal Local Revenues		18,628,310		18,628,310	21,309,471	2,681,161
State Aid:						
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-6	1,630,811		1,630,811	1,625,411	(5,400)
Permanent Disability - Patients in County Institutions (N.J.S. 44:7-38 et seq.)	A-6	19,800,000		19,800,000	23,494,717	3,694,717
Juvenile Justice - SFEA Funds	A-6				85,500	85,500
Social Services - State and Federal Share	A-6	7,845,963		7,845,963	7,796,375	(49,588)
NJ Ease Phase II	A-6	150,000		150,000	234,240	84,240
Vo-Tech State Aid Debt Service	A-6	132,494		132,494	132,494	
Subtotal State Aid		29,559,268		29,559,268	33,368,737	3,809,469
State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities:						
Social and Welfare Services (c.66. P.L. 1990):						
Division of Youth & Family Services	A-6	1,412,851		1,412,851	1,412,851	
Supplemental Social Security Income	A-6	490,429		490,429	490,429	
Psychiatric Facilities (c.73, P.L. 1990):						
Maintenance of Patients in State						
Institutions for Mental Diseases	A-6	6,355,148		6,355,148	6,411,047	55,899
Maintenance of Patients in State						
Institutions for Developmental Disabilities	A-6	11,681,870		11,681,870	11,681,870	
Board of County Patients in State and Other Institutions	A-6	91,795		91,795	203,800	112,005
Subtotal State Assumption of Costs		20,032,093		20,032,093	20,199,997	167,904
Public and Private Revenues Offset with Appropriations:						
New Jersey Department of Health and Senior Services:						
Area Plan Grant - Title IIIB, IIIC1, and IIIC2	A-6	2,216,819		2,216,819	918,439	(1,298,380)

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

COUNTY OF MORRIS

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Sheet 2

CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014

	Ref.	Anticipated Budget			Realized	Excess or (Deficit)
		Budgeted	Amendments	Amended		
Public and Private Revenues Offset with Appropriations:						
New Jersey Department of the Treasury:						
NJ Governor's Council on Alcoholism and Drug Abuse	A-6	\$	\$ 473,890	\$ 473,890	\$ 473,890	\$
New Jersey Department of Community Affairs:						
LIHEAP - CWA	A-6		6,204	6,204	6,204	
2014 Universal Service Fund - CWA Administration	A-6		4,312	4,312	4,312	
New Jersey Department of Children and Families:						
ALPN	A-6	66,656	37,801	104,457	104,457	
New Jersey Department of Human Services:						
Chapter 51 - Alcoholism and Drug Abuse	A-6		836,094	836,094	836,094	
NJ Supplemental Nutrition Assistance Program	A-6		24,000	24,000	24,000	
PASP	A-6		45,166	45,166	45,166	
REACH Program, F1PZN	A-6		343,638	343,638	343,638	
Social Services for the Homeless, H1PZN	A-6		372,469	372,469	372,469	
U.S. Department of Health and Human Services:						
NACCHO Grant (National Association of County and City Health)	A-6	3,500		3,500	3,500	
Bio-Terrorism and Public Health Emergency Grant	A-6		287,456	287,456	287,456	
Social Services Block Grant - SHRAP	A-6		18,000	18,000	18,000	
U.S. Department of Housing and Urban Development:						
Homeless Prevention - ESG	A-6	21,716		21,716	21,716	
Continuum of Care Planning Grant	A-6		20,181	20,181	20,181	
New Jersey Department of Law and Public Safety:						
Body Armor Replacement	A-6	37,533	27,823	65,356	65,356	
Law Enforcement Officers Training and Equipment Fund	A-6	4,750	16,652	21,402	21,402	
Insurance Fraud Reimbursement Program	A-6		250,000	250,000	250,000	
State / Community Partnership Program	A-6		489,618	489,618	489,618	
U.S. Department of Law and Public Safety:						
Multi-Jurisdictional Narcotics Task Force	A-6		55,338	55,338	55,338	
U.S. Department of Justice:						
Victim Assistance Program	A-6	146,194		146,194	146,194	
Violence Against Women	A-6		35,193	35,193	35,193	
Juvenile Accountability	A-6		10,078	10,078	10,078	
Megan's Law and Local Law Enforcement (LLE)	A-6		8,958	8,958	8,958	
SART/SANE Program	A-6		69,015	69,015	69,015	
State Criminal Alien Assistance Program (SCAAP)	A-6		157,246	157,246	157,246	
U.S. Department of Homeland Security:						
Emergency Food & Shelter	A-6		12,000	12,000	12,000	
Hazard Mitigation	A-6		150,000	150,000	150,000	
Homeland Security	A-6		378,200	378,200	378,200	
UASI (Urban Areas Security Initiative)	A-6		3,155,028	3,155,028	3,155,028	
New Jersey Department of Environmental Protection:						
CEHA Grant	A-6		173,125	173,125	173,125	
New Jersey Department of Labor and Workforce Development:						
Work First New Jersey	A-6		1,324,424	1,324,424	1,324,424	
Smart Steps Program	A-6		803	803	803	
U.S. Department of Labor:						
Workforce Investment Act	A-6		4,454,752	4,454,752	4,454,752	
New Jersey Department of Military and Veteran Affairs:						
MAPS (Veterans Transportation)	A-6		30,000	30,000	30,000	
New Jersey Department of Transportation:						
MAPS (Senior Citizens and Disabled Residents)	A-6	984,521		984,521	984,521	
Non-Urbanized Area Formula Program (Section 5311)	A-6	316,001		316,001	316,001	

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

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Sheet 2

COUNTY OF MORRIS

CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014

	Ref.	Budgeted	Anticipated Budget Amendments	Amended	Realized	Excess or (Deficit)
Public and Private Revenues Offset with Appropriations:						
New Jersey Department of Transportation (continued):						
Melanie Lane Bridge	A-6	\$ 1,000,000	\$	\$ 1,000,000	\$ 1,000,000	\$
Waterloo Road over Musconetcong River	A-6		488,630	488,630	488,630	
Job Access: Reverse Commute Grant (JARC)	A-6		50,000	50,000	50,000	
U.S. Department of Transportation:						
Annual Transportation Program (2014)	A-6		3,884,300	3,884,300	3,884,300	
Highway Rail Grade Crossing / STP-C00S(579)LS4E	A-6		40,000	40,000	40,000	
Highway Rail Grade Crossing / STP-C00S(586)LS5E	A-6		270,000	270,000	270,000	
Highway Rail Grade Crossing / STP-C00S(671)LS3E	A-6		266,000	266,000	266,000	
Highway Rail Grade Crossing / STP-C00S(681)LS3E	A-6		273,000	273,000	273,000	
Intersection Improvements on Blackwell Street / STP-C00S (042)	A-6		222,200	222,200	222,200	
Veterans Transportation and Community Living Initiative	A-6		678,750	678,750	678,750	
Railroad - Highway Grade Crossing at Cobb Street	A-6		78,000	78,000	78,000	
Subregional Studies Program	A-6		350,000	350,000	350,000	
Sussex Turnpike (CR 617) / STP-0350(107)	A-6		5,405,782	5,405,782	5,405,782	
New Jersey Department of State:						
General Operating Support (HC)	A-6		18,684	18,684	18,684	
Other Miscellaneous Programs:						
OTA - Donations	A-6		1,464	1,464	1,464	
Project Lifesaver Program / Private Contribution	A-6		5,950	5,950	5,950	
Sheriff - Donations	A-6		6,121	6,121	6,121	
NJACCHO Grant (New Jersey Association of County and City Health)	A-6		1,255	1,255	1,255	
Subtotal Public and Private Revenues		4,797,690	25,307,600	30,105,290	28,806,910	(1,298,380)
Other Special Items:						
Capital Fund Balance	A-6	6,031		6,031	6,031	
School Board Elections	A-6	215,000		215,000	76,253	(138,747)
Interest Income - Social Services	A-6	1,000		1,000	171	(829)
Motor Vehicle Fines - Dedicated Fund	A-6	3,500,000		3,500,000	3,784,342	284,342
Weights & Measures - Dedicated Fund	A-6	1,063,300		1,063,300	970,281	(93,019)
Subtotal Other Special Items		4,785,331		4,785,331	4,837,078	51,747
TOTAL MISCELLANEOUS REVENUES	A-1,A-6	77,802,692	25,307,600	103,110,292	108,522,193	5,411,901
AMOUNT TO BE RAISED BY TAXATION - County Purpose Tax	A-1,A-4	217,899,756		217,899,756	217,899,756	
TOTAL GENERAL REVENUES		\$ 317,327,448	\$ 25,307,600	\$ 342,635,048	\$ 348,046,949	\$ 5,411,901
NON-BUDGET REVENUES:						
Miscellaneous Revenues Not Anticipated	A-1,A-4				7,447,383	
	Ref.	A-3	A-3	A-3	\$ 355,494,332	
ANALYSIS OF NON-BUDGET REVENUE - MISCELLANEOUS						
REVENUE NOT ANTICIPATED:						
Added and Omitted Taxes	A-5				\$ 989,349	
Bail Forfeiture					47,341	
Excise Tax					546,837	
Interest Income					779,865	
Title IV-D Sheriff					62,120	
Grant Fund Cleanup Items					3	
Prior Year Appropriation Refund					126,154	
FEMA Reimbursement - October 29 Snowstorm					158,850	
FEMA Reimbursement - Superstorm Sandy					114,348	
Other Items of Miscellaneous Revenue					4,622,516	
					\$ 7,447,383	

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

Sheet

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

COUNTY OF MORRIS

CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014

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Sheet 1

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
GENERAL GOVERNMENT						
County Administrator						
Salaries and Wages	\$ 1,066,470	\$ 1,066,470	\$ 1,066,470		\$ 200,236	\$
Other Expenses	480,680	730,680	506,994	23,450		
Personnel						
Salaries and Wages	435,850	435,850	423,238		12,612	
Other Expenses	393,776	393,776	351,166	19,259	23,351	
Board of Chosen Freeholders						
Salaries and Wages	353,730	353,730	351,536		2,194	
Other Expenses	542,247	557,247	527,311	6,087	23,849	
County Clerk						
Salaries and Wages	1,746,445	1,746,445	1,703,360		43,085	
Other Expenses	233,000	233,000	167,470	25,156	40,374	
Elections						
Salaries and Wages	1,108,090	1,108,090	1,014,573		93,517	
Other Expenses	1,948,475	1,948,475	1,571,573	170,182	206,720	
Department of Finance						
Salaries and Wages	1,604,855	1,604,855	1,530,337	12,599	61,919	
Other Expenses	398,075	398,075	307,888	51,182	39,005	
Annual Audit	145,600	145,600		120,600	25,000	
Information Technology Division						
Salaries and Wages	2,831,030	2,656,030	2,572,377		83,653	
Other Expenses	1,127,763	1,127,763	785,348	116,971	225,444	
Board of Taxation						
Salaries and Wages	172,530	172,530	170,463		2,067	
Other Expenses	50,990	50,990	38,137	956	11,897	
County Counsel						
Salaries and Wages	290,075	290,075	288,368		1,707	
Other Expenses	527,000	597,000	525,388	792	70,820	
County Surrogate						
Salaries and Wages	789,565	789,565	789,565			
Other Expenses	55,992	55,992	43,656	9,584	2,752	

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

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Sheet 1



COUNTY OF MORRIS

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Sheet 2

CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
GENERAL GOVERNMENT (continued)						
Engineering						
Salaries and Wages	\$ 1,497,665	\$ 1,497,665	\$ 1,459,678	\$ 16,551	\$ 37,987	\$
Other Expenses	271,450	271,450	68,021		186,878	
Economic Development						
Salaries and Wages	1,230,495	1,230,495	1,206,670		23,825	
Other Expenses	117,330	117,330	39,377	795	77,158	
Heritage Commission						
Salaries and Wages	57,820	57,820	51,782		6,038	
Other Expenses	27,130	27,130	6,037	4,505	16,588	
TOTAL GENERAL GOVERNMENT	19,504,128	19,664,128	17,566,783	578,669	1,518,676	
CODE ENFORCEMENT & ADMINISTRATION						
Weights & Measures						
Salaries and Wages	739,300	739,300	713,021		26,279	
Other Expenses	324,000	324,000	279,901	1,455	42,644	
TOTAL CODE ENFORCEMENT & ADMINISTRATION	1,063,300	1,063,300	992,922	1,455	68,923	
INSURANCE						
Liability Insurance	2,425,000	2,425,000	2,424,961		39	
Workers Compensation Insurance	1,607,000	1,607,000	1,589,949		17,051	
Group Insurance for Employees	32,750,000	32,750,000	24,994,817	44,652	7,710,531	
Health Benefits Waiver	350,000	350,000	340,786		9,214	
TOTAL INSURANCE	37,132,000	37,132,000	29,350,513	44,652	7,736,835	
PUBLIC SAFETY						
Emergency Management						
Salaries and Wages	5,533,985	5,258,985	5,196,101		62,884	
Other Expenses	1,570,563	1,570,563	1,407,330	141,679	21,554	
Medical Examiner						
Salaries and Wages	753,980	753,980	703,586		50,394	
Other Expenses	142,850	142,850	116,564	21,319	4,967	
Sheriff's Office						
Salaries and Wages	9,628,680	9,628,680	9,342,975		285,705	
Other Expenses	630,430	630,430	387,641	119,367	123,422	

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

COUNTY OF MORRIS

CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014

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Sheet 3

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
PUBLIC SAFETY (continued)						
Prosecutor's Office						
Salaries and Wages	\$ 13,115,930	\$ 12,811,930	\$ 12,416,305	\$ 1,412	\$ 394,213	\$
Other Expenses	709,740	709,740	645,115	48,948	15,677	
Jail						
Salaries and Wages	16,494,825	16,494,825	15,905,063		589,762	
Other Expenses	2,060,050	2,060,050	1,638,931	360,944	60,175	
Youth Center						
Salaries and Wages	2,068,935	2,068,935	1,904,493		164,442	
Other Expenses	216,847	216,847	154,045	27,272	35,530	
TOTAL PUBLIC SAFETY	52,926,815	52,347,815	49,818,149	720,941	1,808,725	
PUBLIC WORKS						
Road Repairs						
Salaries and Wages	3,236,150	3,236,150	2,969,757		266,393	
Other Expenses	3,249,075	3,449,075	2,458,158	856,623	134,294	
Bridges & Culverts						
Salaries and Wages	1,147,235	1,147,235	1,029,561		117,674	
Other Expenses	88,110	88,110	47,371	15,173	25,566	
Shade Tree Commission						
Salaries and Wages	686,285	686,285	617,855		68,430	
Other Expenses	27,625	27,625	13,774	594	13,257	
Buildings & Grounds						
Salaries and Wages	3,040,845	3,040,845	2,870,783		170,062	
Other Expenses	2,142,220	2,242,220	1,877,125	311,692	53,403	
Motor Service Center						
Salaries and Wages	1,796,060	1,766,060	1,708,714		57,346	
Other Expenses	888,550	978,550	859,305	32,117	87,128	

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

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Sheet 3

COUNTY OF MORRIS

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Sheet 4

CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
PUBLIC WORKS (continued)						
Mosquito Control						
Salaries and Wages	\$ 1,204,820	\$ 1,204,820	\$ 1,127,619	\$	\$ 77,201	\$
Other Expenses	218,830	218,830	147,849	22,173	48,808	
TOTAL PUBLIC WORKS	17,725,805	18,085,805	15,727,871	1,238,372	1,119,562	
HEALTH AND WELFARE						
Department of Health Management						
Salaries and Wages	434,735	434,735	359,868		74,867	
Other Expenses	219,525	219,525	136,327	69,139	14,059	
Department of Human Services Planning						
Salaries and Wages	1,999,290	1,959,290	1,817,662		141,628	
Other Expenses	324,281	324,281	242,824	30,221	51,236	
Office on Aging						
Salaries and Wages	930,300	930,300	798,425		131,875	
Other Expenses	132,062	132,062	57,947	760	73,355	
Grants in Aid	2,795,153	2,795,153	1,993,958	801,195		
Seniors, Disabled & Veterans						
Salaries and Wages	113,200	113,200	51,903		61,297	
Other Expenses	388,175	388,175	187,104	154,177	46,894	
Morristown Memorial Hospital - SCS	89,144	89,144	66,849	22,295		
County Board of Social Services						
Salaries and Wages	7,899,960	7,899,960	7,567,040		332,920	
Other Expenses	5,183,473	5,183,473	4,045,281	185,876	952,316	
Maintenance of Patients in State Institutions						
For Mental Diseases						
Local Share	2,680,744	2,680,744	2,680,744			
State Share	6,255,068	6,255,068	6,255,068			
County Psych Patients in County Hospitals	845,000	845,000	27,945	7,582	809,473	

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

COUNTY OF MORRIS

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Sheet 5

CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
HEALTH AND WELFARE (continued)						
Morris View Nursing Home						
Salaries & Wages	\$ 13,516,375	\$ 13,241,375	\$ 12,813,450	\$ 229,119	\$ 198,806	\$
Other Expenses	14,642,281	14,642,281	12,309,441	1,336,708	996,132	
Division of Youth and Family Services	1,412,851	1,412,851	1,412,851			
Assistance for SSI Recipients	490,429	490,429	490,429			
Assistance Dep Child: Local Share	88,754	88,754	88,754			
County Adjuster						
Salaries & Wages	169,985	169,985	142,836	1,321	25,828	
Other Expenses	8,380	8,380	5,975	1,962	443	
Maintenance of Patients in State Institutions for Developmental Disabilities	11,681,870	11,681,870	11,681,870			
Dental Clinic (R.S. 44:.5)	5,000	5,000	1,140		3,860	
TOTAL HEALTH & WELFARE	72,306,035	71,991,035	65,235,691	2,840,355	3,914,989	
PARKS & RECREATION						
Park Commission (R.S. 40:37-95)	13,675,000	13,675,000	13,675,000			
TOTAL PARKS & RECREATION	13,675,000	13,675,000	13,675,000			
EDUCATIONAL						
County Library Services						
Salaries & Wages	2,855,130	2,855,130	2,800,120		55,010	
Other Expenses	586,882	1,166,882	1,069,762	66,821	30,299	
Office of County Superintendent of Schools						
Salaries & Wages	160,250	160,250	157,257		2,993	
Other Expenses	12,950	12,950	7,782	182	4,986	
County College	11,600,000	11,600,000	11,600,000			

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

COUNTY OF MORRIS

CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014

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Sheet 6

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
EDUCATIONAL (continued)						
County Extension Service						
Salaries & Wages	\$ 255,855	\$ 255,855	\$ 208,036	\$	\$ 47,819	\$
Other Expenses	58,650	58,650	37,280		21,370	
Reimbursement for Residents Attending Out of County Two Year College (N.J.S. 18A:64A-23)	90,000	90,000	42,603		47,397	
Vocational Schools	6,248,095	6,248,095	6,248,095			
Aid to Museums (R.S. 40:23-6.22)	21,600	21,600	21,600			
Morris County Public Safety Training Academy						
Salaries & Wages	714,610	714,610	686,223		28,387	
Other Expenses	178,618	178,618	134,691	40,720	3,207	
TOTAL EDUCATIONAL	22,782,640	23,362,640	23,013,449	107,723	241,468	
OTHER COMMON OPERATING FUNCTIONS						
Salary Adjustment	400,000	330,000			330,000	
TOTAL OTHER COMMON OPERATING FUNCTIONS	400,000	330,000			330,000	
UTILITY EXPENSES & BULK PURCHASES						
Utilities	6,185,000	5,985,000	4,491,726	1,281,090	212,184	
TOTAL UTILITY EXPENSES & BULK PURCHASES	6,185,000	5,985,000	4,491,726	1,281,090	212,184	
SUBTOTAL OPERATIONS	243,700,723	243,636,723	219,872,104	6,813,257	16,951,362	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES						
New Jersey Department of Health & Senior Services						
Title III Nutrition Program						
Salaries & Wages	1,516,260	1,516,260	1,410,862		105,398	
Other Expenses	2,974,840	2,974,840	2,192,349	714,310	68,181	
Area Plan Grant - Title IIIB, IIIC1, and IIIC2	868,688	868,688	536,935	290,796	40,957	
New Jersey Department of the Treasury						
NJ Governor's Council on Alcoholism and Drug Abuse	50,000	523,890	523,890			
New Jersey Department of Community Affairs						
LIHEAP - CWA		6,204	6,204			
2014 Universal Service Fund - CWA Administration		4,312	4,312			

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

COUNTY OF MORRIS

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Sheet 7

CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET						
BY REVENUES (continued)						
New Jersey Department of Children and Families						
ALPN	\$ 83,880	\$ 121,681	\$ 121,681	\$	\$	\$
ALPN (Peer Grouping) - Local Match	771,710	771,710	483,647	266,159	21,904	
New Jersey Department of Human Services						
Chapter 51 - Alcoholism and Drug Abuse	12,764	848,858	848,858			
NJ Supplemental Assistance Nutrition Program		24,000	24,000			
PASP		45,166	45,166			
REACH Program, F1PZN		343,638	343,638			
Social Services for the Homeless, H1PZN		372,469	372,469			
U.S. Department of Health and Human Services						
NACCHO Grant (National Association of County and City Health)	3,500	3,500	3,500			
Bio Terrorism and Public Health Emergency Grant		287,456	287,456			
Social Services Block Grant - SHRAP		18,000	18,000			
U.S. Department of Housing and Urban Development						
Homeless Prevention - ESG	21,716	21,716	21,716			
Continuum of Care Planning Grant		20,181	20,181			
New Jersey Department of Law & Public Safety						
Body Armor Replacement Program	37,533	65,356	65,356			
Law Enforcement Officers Training and Equipment Fund	4,750	21,402	21,402			
Insurance Fraud Reimbursement Program		250,000	250,000			
State Community Partnership Act		489,618	489,618			
U.S. Department of Law & Public Safety						
Multi-Jurisdictional Narcotics Task Force		55,338	55,338			
U.S. Department of Justice						
Victim Assistance Program	146,194	146,194	146,194			
Violence Against Women		35,193	35,193			
Juvenile Accountability		10,078	10,078			
Megan's Law and Local Law Enforcement (LLE)		8,958	8,958			
SART/SANE Program		69,015	69,015			
State Criminal Alien Assistance Program (SCAAP)		157,246	157,246			
U.S. Department of Homeland Security						
Emergency Food & Shelter		12,000	12,000			
Hazard Mitigation		150,000	150,000			
Homeland Security		378,200	378,200			
UASI (Urban Areas Security Initiative)		3,155,028	3,155,028			
New Jersey Department of Environmental Protection						
CEHA Grant		173,125	173,125			
New Jersey Department of Labor and Workforce Development						
Work First New Jersey		1,324,424	1,324,424			
Smart Steps Program		803	803			
U.S. Department of Labor						
Workforce Investment Act		4,454,752	4,454,752			
New Jersey Department of Military and Veteran Affairs						
MAPS (Veterans Transportation)		30,000	30,000			

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

COUNTY OF MORRIS

CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014

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Sheet 8

		Appropriations		Expended		
		Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved
						Canceled
PUBLIC AND PRIVATE PROGRAMS OFFSET						
BY REVENUES (continued)						
New Jersey Department of Transportation						
MAPS (Senior Citizen and Disabled Residents)		\$ 1,732,595	\$ 1,732,595	\$ 1,384,521		\$ 348,074
Non-Urbanized Area Formula Program (Section 5311)		316,001	316,001	316,001		
Melanie Lane Bridge		1,000,000	1,000,000	1,000,000		
Waterloo Road over Musconetcong River			488,630	488,630		
Job Access: Reverse Commute Grant (JARC)			50,000	50,000		
U.S. Department of Transportation						
Annual Transportation Program (2014)			3,884,300	3,884,300		
Highway Rail Grade Crossing Program / STP-COOS(579)LS4E			40,000	40,000		
Highway Rail Grade Crossing Program / STP-COOS(586)LS5E			270,000	270,000		
Highway Rail Grade Crossing Program / STP-COOS(671)LS3E			266,000	266,000		
Highway Rail Grade Crossing Program / STP-COOS(681)LS3E			273,000	273,000		
Intersection Improvements on Blackwell St / STP-C00S(042)			222,200	222,200		
Veterans Transportation and Community Living Initiative			678,750	678,750		
Railroad - Highway Grade Crossing at Cobb Street			78,000	78,000		
Subregional Studies Program			350,000	350,000		
Sussex Turnpike (CR 617) / STP-0350 (107)			5,405,782	5,405,782		
New Jersey Department of State						
General Operating Support (HC)			18,684	18,684		
Other Miscellaneous Grants						
OTA - Donations			1,464	1,464		
Project Lifesaver Program / Private Contribution			5,950	5,950		
Sheriff - Donations			6,121	6,121		
NJACCHO Grant (New Jersey Association of County and City Health)			1,255	1,255		
TOTAL PUBLIC & PRIVATE PROGRAMS OFFSET						
BY REVENUES		9,540,431	34,848,031	32,992,252	1,271,265	584,514
TOTAL OPERATIONS		253,241,154	278,484,754	252,864,356	8,084,522	17,535,876
CONTINGENT		30,000	30,000			30,000
TOTAL OPERATIONS INCLUDING CONTINGENT	A-1	253,271,154	278,514,754	252,864,356	8,084,522	17,565,876
CAPITAL IMPROVEMENTS						
Capital Improvement Fund		2,305,000	2,305,000	2,305,000		
TOTAL CAPITAL IMPROVEMENTS	A-1	2,305,000	2,305,000	2,305,000		

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

COUNTY OF MORRIS

CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2014

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Sheet 9

		Appropriations		Expended			Unexpended Balance Canceled
		Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
DEBT SERVICE							
Payment of Bond Principal							
Park Bonds		\$ 2,747,000	\$ 2,752,000	\$ 2,752,000	\$	\$	\$
County College		2,650,000	2,670,000	2,670,000			
Other Bonds		25,276,000	25,301,000	25,301,000			
Interest on Bonds							
Park Bonds		378,500	373,500	371,427			2,073
County College		856,885	836,885	826,082			10,803
Other Bonds		5,170,495	5,145,495	5,121,388			24,107
Capital Lease Obligation							
Principal		580,000	580,000	580,000			
Interest		634,645	634,645	634,644			1
Green Acres Trust Loan Program							
Principal and Interest		22,915	22,915	22,912			3
State of NJ DEP Loan Payments		60,000	60,000	59,199			801
TOTAL DEBT SERVICE	A-1	<u>38,376,440</u>	<u>38,376,440</u>	<u>38,338,652</u>			<u>37,788</u>
DEFERRED CHARGES & STATUTORY EXPENDITURES							
Contribution to:							
Public Employees Retirement System		9,830,709	9,830,709	8,696,423		1,134,286	
Social Security System		6,800,000	6,800,000	6,206,204		593,796	
Defined Contribution Retirement Plan		60,000	60,000	22,251		37,749	
Detective Pension Fund		39,000	39,000	37,839		1,161	
Police & Firemen's Retirement System		5,830,145	5,894,145	5,894,066		79	
Unemployment Insurance		815,000	815,000	815,000			
TOTAL DEFERRED CHARGES & STATUTORY EXPENDITURES	A-1	<u>23,374,854</u>	<u>23,438,854</u>	<u>21,671,783</u>		<u>1,767,071</u>	
TOTAL GENERAL APPROPRIATIONS		<u>\$ 317,327,448</u>	<u>\$ 342,635,048</u>	<u>\$ 315,179,791</u>	<u>\$ 8,084,522</u>	<u>\$ 19,332,947</u>	<u>\$ 37,788</u>
						A	
Budget as Adopted	A-2		\$ 317,327,448				
Amendments per N.J.S.A. 40A:4-87	A-2		<u>25,307,600</u>				
	A-2		<u>\$ 342,635,048</u>				
Cash Disbursed	A-4			\$ 309,861,710			
Accounts Payable	A			<u>5,318,081</u>			
				<u>\$ 315,179,791</u>			

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

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Sheet 9



**COUNTY OF MORRIS**

**2014**

**TRUST FUND**

COUNTY OF MORRIS

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B

TRUST FUND  
BALANCE SHEET - REGULATORY BASIS

ASSETS

	Ref.	December 31,	
		2014	2013
REGULAR FUND:			
Cash and Cash Equivalents		\$ 8,950,609	\$ 9,281,555
Investments		250,000	500,000
	B-1	9,200,609	9,781,555
Federal Grant Funds Receivable	B-5	2,779,471	2,642,387
Local Home Trust Funds Receivable	B-6	1,650,872	1,449,135
		<u>13,630,952</u>	<u>13,873,077</u>
DEDICATED FUND:			
Cash and Cash Equivalents		78,579,961	101,702,938
Investments		12,500,000	10,000,000
	B-2	91,079,961	111,702,938
Added and Omitted Taxes Receivable	B-11	17,141	37,739
		<u>91,097,102</u>	<u>111,740,677</u>
REVOLVING FUND:			
Cash and Cash Equivalents	B-3	2,405,378	2,111,749
ROAD OPENING DEPOSITS:			
Cash and Cash Equivalents	B-4	2,474,790	2,493,423
		<u>\$ 109,608,222</u>	<u>\$ 130,218,926</u>

LIABILITIES AND RESERVES

	Ref.	December 31,	
		2014	2013
REGULAR FUND:			
Reserve for Trust Funds	B-1	\$ 2,697,463	\$ 3,051,758
Due to Local Government Units	B-1	6,483,357	6,709,319
Community Development:			
Block Grant Appropriations	B-7	494,998	841,603
Local Home Trust Appropriations	B-9	706,669	194,982
Contracts Payable:			
Community Development Block Grant	B-8	2,152,684	1,682,027
Emergency Shelter Grant	B-8	151,578	139,235
Local Home Trust	B-10	944,203	1,254,153
		<u>13,630,952</u>	<u>13,873,077</u>
DEDICATED FUND:			
Reserve for Dedicated Funds	B-2	91,079,961	111,702,938
Reserve for Added and Omitted Taxes	B-11	17,141	37,739
		<u>91,097,102</u>	<u>111,740,677</u>
REVOLVING FUND:			
Reserve for Revolving Fund	B-3	2,405,378	2,111,749
ROAD OPENING DEPOSITS:			
Reserve for Road Opening Deposits	B-4	2,474,790	2,493,423
		<u>\$ 109,608,222</u>	<u>\$ 130,218,926</u>

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

**COUNTY OF MORRIS**

**2014**

**CAPITAL FUND**

COUNTY OF MORRIS

CAPITAL FUND  
BALANCE SHEET - REGULATORY BASIS

ASSETS				LIABILITIES, RESERVES AND FUND BALANCES			
	Ref.	December 31,			Ref.	December 31,	
		2014	2013			2014	2013
GENERAL CAPITAL:				GENERAL CAPITAL:			
Cash and Cash Equivalents		\$ 11,761,949	\$ 31,187,431	Serial Bonds	C-12	\$ 161,358,000	\$ 185,247,000
				Guaranteed Pooled Program:			
				Lease Revenue Bonds	C-20	18,330,000	18,910,000
				Capital Lease Payable	C-21	1,175,823	
	C-2,C-3	11,761,949	31,187,431	NJ DEP Loan Payable	C-15	1,600,712	1,635,201
				Improvement Authorizations:			
				Funded	C-9	11,131,404	23,942,362
				Unfunded	C-9	47,767,856	40,378,980
				Contracts Payable	C-3	14,866	14,866
Deferred Charges to Future Taxation:				Capital Improvement Fund	C-8	3,503,973	3,052,963
Funded	C-5	182,464,535	205,792,201	Reserve for Countywide Communications System	C-3	1,118,021	792,066
Unfunded	C-6	55,739,408	40,737,969	Reserve to Pay Debt Service	C-3	78,845	65,620
				Fund Balance	C-1	3,886,392	3,678,543
		<u>249,965,892</u>	<u>277,717,601</u>			<u>249,965,892</u>	<u>277,717,601</u>
PARK CAPITAL:				PARK CAPITAL:			
Cash and Cash Equivalents		129,183	967,588	Serial Bonds	C-13	9,020,000	11,778,000
				Green Acres Loan Payable - State of New Jersey	C-14	158,838	178,281
	C-2,C-4	129,183	967,588	Improvement Authorizations:			
				Funded	C-10	353,322	770,499
Deferred Charges to Future Taxation:				Unfunded	C-10	960,301	382,529
Funded	C-5	9,178,838	11,956,281				
Unfunded	C-7	1,385,000	386,000	Fund Balance	C-1	200,560	200,560
		<u>10,693,021</u>	<u>13,309,869</u>			<u>10,693,021</u>	<u>13,309,869</u>
		<u>\$ 260,658,913</u>	<u>\$ 291,027,470</u>			<u>\$ 260,658,913</u>	<u>\$ 291,027,470</u>

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

**COUNTY OF MORRIS**

**CAPITAL FUND**

**STATEMENT OF FUND BALANCE - REGULATORY BASIS**

	Ref.	<u>General Capital</u>	<u>Park Capital</u>
BALANCE, DECEMBER 31, 2013	C,C-3,C-4	\$ 3,678,543	\$ 200,560
Increased by:			
Premium on Sale of Bonds and Notes	C-2	111,486	
Cancellation of Improvement Authorizations	C-9	341,646	
MUA Capital Repayments:			
Other	C-2	136,906	
Other Miscellaneous Items	C-2	8,385	
		<u>598,423</u>	
		4,276,966	200,560
Decreased by:			
Premium on Sale of Bonds and Notes:			
State of New Jersey - Chapter 12	C-2, C-3	55,743	
Appropriations to Finance:			
Current Year Improvement Authorizations	C-9	328,800	
Anticipated as Revenue in Current Fund Budget	C-2	6,031	
		<u>390,574</u>	
BALANCE, DECEMBER 31, 2014	C,C-3,C-4	<u>\$ 3,886,392</u>	<u>\$ 200,560</u>

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

**COUNTY OF MORRIS**

**2014**

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

COUNTY OF MORRIS

GENERAL FIXED ASSETS ACCOUNT GROUP  
BALANCE SHEET - REGULATORY BASIS

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ASSETS	December 31,	
	2014 (Unaudited)	2013 (Unaudited)
Buildings and Building Improvements	\$ 131,482,704	\$ 131,482,704
Building Contents	6,733,099	6,697,048
Machinery and Equipment	30,023,613	29,448,403
Transportation Equipment	24,891,727	23,158,365
	<u>\$ 193,131,143</u>	<u>\$ 190,786,520</u>
<b>FUND BALANCE</b>		
Investment in General Fixed Assets	<u>\$ 193,131,143</u>	<u>\$ 190,786,520</u>

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

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2014 AND 2013**

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**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**1. *Reporting Entity***

Except as noted below, the financial statements of the County of Morris include every board, body, officer or commission supported and maintained wholly or in part by funds appropriated by the County of Morris, as required by N.J.S.A. 40A:5-5. Accordingly, the financial statements of the County of Morris do not include the operations of the County College, County Municipal Utilities Authority, Morris County Improvement Authority, Housing Authority, Park Commission, the Morris County School of Technology, the Office of Temporary Assistance, the Office of the Morris County Clerk, Sheriff, Surrogate and Morris View Health Care Center, inasmuch as their activities are administered by separate boards or are maintained separately.

Governmental Accounting Standards Board publication Codification of Governmental Accounting and Financial Reporting Standards, Section 2100, "Defining the Financial Reporting Entity" establishes standards to determine whether a governmental component unit should be included in the financial reporting entity. The basic criterion for inclusion or exclusion from the financial reporting entity is the exercise of oversight responsibility over agencies, boards and commissions by the primary government and financial accountability. The exercise of oversight responsibility includes financial interdependency and a resulting financial benefit or burden relationship, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters. In addition, certain legally separate, tax-exempt entities that meet specific criteria (i.e., benefit of economic resources, access/entitlement to resources, and significance) should be included in the financial reporting entities. As the financial reporting entity was established in accordance with New Jersey statutes, the requirements of GASB Codification Section 2100 were not followed and, accordingly, the reporting entity could be different from accounting principles generally accepted in the United States of America.

Financial statements for each of the component units may be obtained from the entity's administrative offices.

County College of Morris  
Route 10 and Center Grove Road  
Randolph, NJ 07869

Morris County Municipal Utilities Authority  
214A Center Grove Road  
Randolph, NJ 07869

Morris County Mosquito Commission\*  
Highview Avenue  
Cedar Knolls, NJ 07927

Morris County Housing Authority  
Morris Mews, 99 Ketch Road  
Morris Township, NJ 07960

Morris County Park Commission  
Cultural Center  
300 Mendham Road  
Morris Township, NJ 07960

Morris County School of Technology  
400 East Main Street  
Denville, NJ 07834

Morris County Department of Human Services  
Office of Temporary Assistance  
340 West Hanover Avenue  
Morris Township, NJ 07961-7603

Office of the Morris County Clerk  
Administration and Records Building  
PO Box 315  
Morristown, NJ 07963-0315

Office of the Morris County Sheriff  
Administration and Records Building  
PO Box 900  
Morristown, NJ 07963-0900

Office of the Morris County Surrogate  
Administration and Records Building  
PO Box 900  
Morristown, NJ 07963-0900



**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2014 AND 2013 (Continued)**

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

**1. Reporting Entity (Cont'd)**

Morris View Health Care Center  
Administration and Records Building  
PO Box 900  
Morristown, NJ 07963-0900

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

\*Effective January 1, 2014, the Mosquito Commission was dissolved as an autonomous agency and transferred all duties, employees, and assets to the County of Morris Division of Mosquito Control. Mosquito Commission financial statements prior to this date can still be obtained at this address.

**2. Description of Funds**

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

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

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

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

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

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

**3. Basis of Accounting**

The more significant accounting policies in New Jersey are as follow:

*Property Taxes and Other Revenues* -- property taxes and other revenues are recognized on a cash basis. Receivables for added and omitted property taxes, interfunds, grants, charges for services provided, and the County's share of collections from constitutional offices are susceptible to accrual and are recorded with offsetting reserves on the balance sheet of the County's Current Fund. Grant revenue is realized in the Capital Funds when improvements are authorized.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2014 AND 2013 (Continued)**

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

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

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

*Expenditures* -- unexpended or uncommitted appropriations, at December 31, are reported as expenditures through the establishment of appropriation reserves unless cancelled by the governing body. GAAP requires expenditures in the Current Fund to be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which would be recognized when due. Expenditures, if any, in excess of appropriations, appropriation reserves, or ordinances, become deferred charges which must be raised by future taxes.

*Appropriation Reserves* -- are available until lapsed at the close of the succeeding year to meet specific claims, commitments or contracts incurred during the preceding year. Lapsed appropriation reserves are recorded as additions to income. Appropriation reserves are not established under GAAP.

*Compensated Absences* -- expenditures relating to obligations for unused vested accumulated vacation and sick pay are not recorded until paid. GAAP requires that the amount that would normally be liquidated with expendable available financial resources be recorded as an expenditure in the Current Fund and the remaining obligations be recorded as a long-term obligation.

*Encumbrances* -- contractual orders, at December 31, are reported as expenditures through the establishment of a reserve for encumbrances. Encumbrances do not constitute expenditures under GAAP.

*Insurance Trust Funds* -- payments to insurance trust funds for the County's various self-insurance programs are charged to current budget appropriations in the year the appropriation is included in the County budget rather than when the liability is incurred as required by GAAP.

*Interfunds* -- advances from the Current Fund are reported as interfund receivables with offsetting reserves which are created by charges to operations. Income is recognized in the year the receivables are liquidated. GAAP does not require the establishment of an offsetting reserve. Interfund receivables in the other funds are not offset by reserves.

*Fixed Assets* -- property and equipment purchased by the Current and Capital Funds are recorded as expenditures at the time of purchase and are not capitalized.

*Deferred Charges to Future Taxation* -- the Capital Fund balance sheet includes both funded and unfunded deferred charges. Funded means that bonds have been issued and are being paid off on a serial basis. Unfunded means the debt has been authorized but not permanently financed. A county can eliminate an unfunded deferred charge by raising it in the budget, or collecting a grant. The unfunded deferred charge may also be funded by selling bonds, by loans or by capital leases.

*Management Estimates* -- The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2014 AND 2013 (Continued)**

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

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

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

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

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

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

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

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

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

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

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

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2014 AND 2013 (Continued)**

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

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

**B. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

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

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

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

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

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

Deposits:

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

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

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

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

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2014 AND 2013 (Continued)**

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

Investments:

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

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

As of December 31, 2014, cash and cash equivalents and investments of the County consisted of deposits in savings accounts, demand deposits, certificates of deposit and notes receivable. During 2014, the County's investments consisted of certificates of deposit and notes receivable. The carrying amount of the County's cash and cash equivalents and investments was \$218,636,224 at December 31, 2014.

The total of the bank balances of the County's cash and cash equivalents and investments on deposit at December 31, 2014 was \$220,030,311. Investments consisted of certificates of deposit of \$20,250,000 and notes receivable of \$1,200,000.

As of December 31, 2013, cash and cash equivalents and investments of the County consisted of deposits in savings accounts, demand deposits, certificates of deposit and notes receivable. During 2013, the County's investments consisted of certificates of deposit and notes receivable. The carrying amount of the County's cash and cash equivalents and investments was \$254,298,734 at December 31, 2013.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2014 AND 2013 (Continued)**

**C. FUND BALANCE APPROPRIATED**

\$25,708,602 of the \$60,270,264 fund balance of the Current Fund at December 31, 2014 has been appropriated as an item of revenue in the introduced 2015 County budget.

**D. MORRIS COUNTY MUNICIPAL UTILITIES AUTHORITY**

The Morris County Municipal Utilities Authority (the "MCMUA") was formed in 1958 to protect the County water supply and to prevent further diversion to areas outside the County. The County has from time to time issued debt on behalf of the MCMUA with an agreement to repay the County. On December 31, 2014, there were no funds due to the County from the MCMUA.

**E. COUNTY DEBT**

The Local Bond Law governs the issuance of bonds to finance general County capital expenditures. All bonds are retired in serial installments within the statutory period of usefulness. All bonds issued by the County are general obligation bonds. The County's full faith and credit and taxing power has been pledged to the payment of the general obligation debt principal and interest.

The Local Bond Law also provides for the issuance of bond anticipation notes by the County to temporarily finance capital projects.

	December 31,		
	2014	2013	2012
Issued:			
County Improvement Authority Debt			
Debt Guaranteed by the County	\$ 177,915,000	\$ 187,540,000	\$ 195,955,000
General (Including County College and Vocational School):			
Bonds, Notes and Loans	162,958,712	186,882,200	192,072,000
Guaranteed Pooled Program:			
Lease Revenue Bonds	18,330,000	18,910,000	19,445,000
Capital Lease Payable	1,175,823		
Park Commission:			
Bonds, Notes and Loans	9,178,838	11,956,281	12,950,206
Total Issued	<u>369,558,373</u>	<u>405,288,481</u>	<u>420,422,206</u>
Authorized but not Issued:			
General:			
Bonds and Notes	55,739,408	40,737,969	47,027,921
Park Commission:			
Bonds and Notes	1,385,000	386,000	1,161,000
Total Authorized but not Issued	<u>57,124,408</u>	<u>41,123,969</u>	<u>48,188,921</u>
Less:			
Capital Projects for County College (N.J.S.A. 18A:64A-22.1 to N.J.S.A. 18A:64A-22.8)	13,651,000	12,773,500	13,854,000
Bonds Authorized by Another Public Body to be Guaranteed by the County	<u>177,915,000</u>	<u>187,540,000</u>	<u>195,955,000</u>
	<u>\$ 235,116,781</u>	<u>\$ 246,098,950</u>	<u>\$ 258,802,127</u>

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2014 AND 2013 (Continued)**

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

County debt is summarized as follows:

The County statutory net debt at December 31, 2014 was .261%. This percentage, which is calculated in accordance with the required method for the Annual Debt Statement purposes, is based on the following:

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	<u>\$ 426,682,781</u>	<u>\$ 191,566,000</u>	<u>\$ 235,116,781</u>

Based on the equalized valuation basis per N.J.S.A. 40A:202, of \$89,962,496,091, the County's remaining borrowing power under N.J.S.A. 40A:2-6 as of December 31, 2014, is as follows:

2% of Equalized Valuation of Real Property	\$ 1,799,249,922
Net Debt	<u>235,116,781</u>
Remaining Borrowing Power	<u>\$ 1,564,133,141</u>

The foregoing debt information is in agreement with the Annual Debt Statement filed by the Chief Financial Officer/County Treasurer.

Summary of County Debt Outstanding - Current Year

	<u>Balance 12/31/13</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/14</u>
Serial Bonds:				
General Capital Fund	\$ 185,247,000	\$ 9,535,000	\$ 33,424,000	\$ 161,358,000
Park Capital Fund	11,778,000	485,000	3,243,000	9,020,000
MCIA Guaranteed Pooled Program:				
Lease Revenue Bonds	18,910,000		580,000	18,330,000
Capital Lease Payable		1,175,823		1,175,823
Loans Payable:				
General Capital Fund				
NJ DEP Loan	1,635,201		34,489	1,600,712
Park Capital Fund				
Green Trust Loans	178,281		19,443	158,838
Total	<u>\$ 217,748,482</u>	<u>\$ 11,195,823</u>	<u>\$ 37,300,932</u>	<u>\$ 191,643,373</u>

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2014 AND 2013 (Continued)**

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

Summary of County Debt Outstanding - Prior Year

	Balance 12/31/12	Additions	Retirements	Balance 12/31/13
Serial Bonds:				
General Capital Fund	\$ 192,072,000	\$ 20,750,000	\$ 27,575,000	\$ 185,247,000
Park Capital Fund	12,608,000	1,882,000	2,712,000	11,778,000
MCIA Guaranteed Pooled Program:				
Lease Revenue Bonds	19,445,000		535,000	18,910,000
Loans Payable:				
General Capital Fund				
NJ DEP Loan		1,635,201		1,635,201
Park Capital Fund				
Green Trust Loans	342,206		163,925	178,281
Total	<u>\$ 224,467,206</u>	<u>\$ 24,267,201</u>	<u>\$ 30,985,925</u>	<u>\$ 217,748,482</u>

**GUARANTEED DEBT – MORRIS COUNTY IMPROVEMENT AUTHORITY**

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

On January 24, 2003, the Morris County Improvement Authority issued \$16,890,000 of Guaranteed Loan Revenue Bonds for the pooled Early Retirement Incentive (“ERI”) unfunded liability project, of which the County’s share of the ERI liability was \$5,540,000. The County adopted a guaranty ordinance on December 11, 2002, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County. The County adopted a guaranty ordinance on November 21, 2011 for the purpose of refunding \$6,005,000 of these bonds of which \$6,665,000 were issued on December 20, 2011.

On July 15, 2003, the Morris County Improvement Authority issued \$20,870,000 of County of Morris Guaranteed Pooled Program Bonds. The County adopted a guaranty ordinance on June 11, 2003, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County. The County adopted a guaranty ordinance on May 26, 2010 for the purpose of refunding \$11,705,000 of these bonds of which \$12,260,000 were issued on August 11, 2010.

On March 18, 2004, the Morris County Improvement Authority issued \$43,092,000 of County of Morris Guaranteed School District Revenue Bonds. The County adopted a guaranty ordinance on February 11, 2004, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County. The County adopted a guaranty ordinance on February 8, 2012 for the purpose of refunding \$30,507,000 of these bonds of which \$28,230,000 were issued on March 28, 2012.



**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2014 AND 2013 (Continued)**

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

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

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

On August 4, 2004, the Morris County Improvement Authority established a Capital Lease Program, whereby the repayment of the lease is secured by a full unconditional irrevocable guarantee by the County up to a maximum of \$10,000,000. On June 12, 2006 this amount was increased to \$20,000,000 and it was increased an additional \$10,000,000 on June 27, 2007. This authorization to lend up to \$30,000,000 is on a revolving basis. As of December 31, 2014, a balance of \$20,704,611.48 is available for future leases.

On May 26, 2005, the Morris County Improvement Authority issued \$19,085,000 of County of Morris Guaranteed Authority Pooled Program Bonds. The County adopted a guaranty ordinance on April 13, 2005, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County. The County adopted a guaranty ordinance on February 21, 2013 for the purpose of refunding \$8,590,000 of these bonds of which \$8,160,000 were issued on April 18, 2013.

On February 25, 2009, the Morris County Improvement Authority issued \$20,930,000 of 2009 County of Morris Guaranteed Pooled Program Bonds. The County adopted a guaranty ordinance on December 10, 2008, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County.

On September 16, 2009, the Morris County Improvement Authority issued \$4,285,000 of 2009 County of Morris Guaranteed Loan Program Bonds. The County adopted a guaranty ordinance on June 8, 2009, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County.

On February 18, 2010 the Morris County Improvement Authority issued \$21,600,000 of 2009 County of Morris Guaranteed Renewable Energy Program Bonds. The County previously adopted a guaranty ordinance on June 8, 2009, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County.

On December 8, 2011 the Morris County Improvement Authority issued \$33,100,000 of 2011 County of Morris Guaranteed Renewable Energy Program Lease Revenue Bonds. The County adopted a guaranty ordinance on May 11, 2011, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County. In addition, on May 15, 2012, a \$1,200,000 note was issued (Series 2011B - County of Morris Guaranteed Renewable Energy Program Lease Revenue Note) maturing on January 15, 2013 at an interest rate of 1.062%. The purpose of which was to deposit in a capitalized interest account sufficient dollars to pay the interest on the Series 2011A Bonds on June 15, 2012 and December 15, 2012. The \$1,200,000 note was then extended to mature on January 15, 2014 and again extended to mature on January 15, 2015. On January 14, 2015, a resolution was passed deferring payment on the Series 2011B Note until February 16, 2015. This deferral was further extended to April 15, 2015 per a subsequent resolution passed on February 11, 2015. The bonds were issued to (i) finance a portion of the costs of the Renewable Energy Projects for each of the Series 2011 Local Units, (ii) reimburse certain Renewable Energy Program development costs paid by the County and the Authority, (iii) pay certain fees and costs incurred by or for Sunlight General Morris Solar, LLC (the "Company") in connection with the Renewable Energy Program, and (iv) pay the various costs of issuing the Series 2011A Bonds.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2014 AND 2013 (Continued)**

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

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

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

On June 28, 2012 the Morris County Improvement Authority issued \$28,515,000 of County of Morris Guaranteed Pooled Program Bonds, of which the County's share of the liability was \$23,365,000. The County adopted a guaranty ordinance on May 9, 2012, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County.

As a result of these guarantees, the County is contingently liable should the local governmental units fail to meet their obligations to the Morris County Improvement Authority. In certain situations, in which the local government unit is a school district, the State of New Jersey may also be contingently liable for a portion of the debt. In these situations, the County's guaranty would be in a subordinate position behind the school district and the State of New Jersey. The balance of the guaranty ordinances at December 31, 2014 was \$177,915,000.

**ANALYSIS OF DEBT ISSUED AND OUTSTANDING AT DECEMBER 31, 2014**

**General Capital Fund**

**General Improvement Serial Bonds**

<u>Final Maturity</u>	<u>Rate</u>	
3/15/2015	3.000%	\$ 1,776,000
8/15/2015	4.125%	900,000
2/1/2016	3.750%	3,679,000
10/1/2016	4.930-5.030%	1,950,000
3/1/2018	1.840-2.960%	1,470,000
8/15/2019	4.000%	3,220,000
4/15/2020	3.000-3.750%	3,819,000
6/15/2020	3.000-4.000%	1,133,000
2/15/2021	5.000%	7,495,000
4/15/2022	2.000-4.000%	28,969,000
9/15/2022	5.000%	17,080,000
3/15/2024	4.000-5.000%	6,534,000
11/15/2024	2.000-4.000%	15,315,000
12/15/2024	1.500-2.125%	16,856,000
2/1/2025	0.500-4.000%	21,626,000
		<u>\$ 131,822,000</u>

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2014 AND 2013 (Continued)**

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

**County Guaranteed Leasing Program - VOIP Project (Capital Lease)**

<u>Final Maturity</u>	<u>Rate</u>		
3/15/2015	2.100%	\$	225,815
3/15/2016	2.100%		230,102
3/15/2017	2.100%		234,966
3/15/2018	2.100%		239,934
3/15/2019	2.100%		245,006
County Guaranteed Leasing Program Capital Lease Outstanding		\$	<u>1,175,823</u>

**2011 Lease Revenue Bonds - MCIA**

<u>Final Maturity</u>	<u>Rate</u>		
8/15/2015	4.000%	\$	125,000
8/15/2016	4.000%		125,000
8/15/2017	4.000%		130,000
8/15/2018	4.000%		140,000
8/15/2019	5.000%		145,000
8/15/2020	4.500%		150,000
8/15/2021	4.500%		155,000
8/15/2022	4.500%		165,000
8/15/2023	5.000%		170,000
8/15/2024	5.000%		180,000
8/15/2025	3.000%		190,000
8/15/2026	3.000%		195,000
8/15/2027	5.000%		200,000
8/15/2028	5.000%		210,000
8/15/2029	5.000%		220,000
8/15/2030	4.375%		230,000
8/15/2031	4.375%		240,000
8/15/2032	4.375%		250,000
8/15/2033	4.375%		265,000
8/15/2034	4.375%		275,000
8/15/2035	4.375%		285,000
8/15/2036	4.375%		300,000
2011 Lease Bonds Outstanding		\$	<u>4,345,000</u>

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2014 AND 2013 (Continued)**

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

**2012 Lease Revenue Bonds - MCIA**

<u>Final Maturity</u>	<u>Rate</u>	
2/1/2015	2.000%	\$ 465,000
2/1/2016	2.000%	470,000
2/1/2017	3.000%	480,000
2/1/2018	3.000%	485,000
2/1/2019	3.000%	495,000
2/1/2020	3.000%	505,000
2/1/2021	3.000%	515,000
2/1/2022	3.000%	530,000
2/1/2023	3.000%	545,000
2/1/2024	3.000%	555,000
2/1/2025	3.000%	570,000
2/1/2026	3.000%	585,000
2/1/2027	3.000%	605,000
2/1/2028	3.000%	625,000
2/1/2029	3.125%	640,000
2/1/2030	3.125%	660,000
2/1/2031	3.250%	680,000
2/1/2032	3.250%	700,000
2/1/2033	3.375%	725,000
2/1/2034	3.500%	750,000
2/1/2035	3.500%	775,000
2/1/2036	3.500%	800,000
2/1/2037	3.625%	825,000
2012 Lease Bonds Outstanding		<u>\$ 13,985,000</u>
Total Lease Bonds and Capital Lease Outstanding		<u>\$ 19,505,823</u>

**County College Bonds (\*)**

<u>Final Maturity</u>	<u>Rate</u>	
3/15/2015	4.000%	\$ 419,000
8/15/2015	4.125%	550,000
8/15/2019	4.000%	2,020,000
2/15/2021	5.000%	1,540,000
6/15/2021	3.000-4.000%	1,219,000
4/15/2022	2.000-4.000%	9,596,000
12/15/2022	1.500-2.000%	600,000
11/15/2024	2.000-4.000%	1,697,000
1/15/2025	2.000-3.000%	4,250,000
2/1/2027	2.000-3.000%	7,645,000
		<u>\$ 29,536,000</u>

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

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2014 AND 2013 (Continued)**

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

**General Capital Loans**

<u>Final Maturity</u>	<u>Rate</u>	
8/13/2033	2.000%	\$ 1,600,712
Total General Capital Fund Bonded Debt & Capital Lease Issued & Outstanding		<u>\$ 182,464,535</u>

**Park Serial Bonds**

<u>Final Maturity</u>	<u>Rate</u>	
2/1/2015	0.500-3.000%	\$ 44,000
3/15/2015	5.000%	16,000
3/15/2015	3.000%	229,000
8/15/2015	4.125%	210,000
8/15/2017	4.000%	480,000
4/15/2018	3.000-3.500%	823,000
11/15/2018	2.000-4.000%	628,000
2/15/2019	5.000%	1,290,000
4/15/2019	2.000-3.125%	1,158,000
6/15/2019	3.000-4.000%	907,000
9/15/2019	5.000%	940,000
12/15/2022	1.500-2.000%	2,295,000
		<u>\$ 9,020,000</u>

**Park Capital Loans**

<u>Final Maturity</u>	<u>Rate</u>	
1/24/2022	2.000%	\$ 158,838
Total Bonded Debt and Capital Lease Issued and Outstanding		<u>\$ 191,643,373</u>

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2015	\$ 29,814,000	\$ 5,393,580	\$ 35,207,580
2016	27,514,000	4,499,931	32,013,931
2017	25,865,000	3,607,361	29,472,361
2018	20,578,000	2,802,369	23,380,369
2019	17,313,000	2,116,162	19,429,162
2020-2024	46,704,000	3,794,689	50,498,689
2025-2027	2,590,000	98,466	2,688,466
	<u>\$ 170,378,000</u>	<u>\$ 22,312,558</u>	<u>\$ 192,690,558</u>

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2014 AND 2013 (Continued)**

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

**MORRIS COUNTY IMPROVEMENT AUTHORITY LEASES REVENUE BONDS PAYABLE**

On August 30, 2011, the County entered into a lease agreement with the Morris County Improvement Authority in the amount of \$4,700,000. The lease was to fund the construction of an addition to the Public Safety Training Academy. Principal payments to the Improvement Authority commenced August 15, 2012 and will continue on a semiannual basis over 25 years.

On June 28, 2012, the County entered into a lease agreement with the Morris County Improvement Authority in the amount of \$14,865,000. The lease was to fund the construction of an addition to the Public Safety Training Academy. Principal payments to the Improvement Authority commenced February 1, 2013 and will continue on a semiannual basis over 25 years.

The following is a schedule of the future minimum lease payments under the capital leases, and the present value of the net minimum lease payments at December 31, 2014.

Year	General Capital Fund
2015	\$ 1,210,593
2016	1,201,244
2017	1,199,344
2018	1,194,669
2019	1,189,369
2020-2024	5,877,344
2025-2029	5,829,994
2030-2034	5,802,634
2035-2037	3,154,047
	<u>26,659,238</u>
Less: Amount representing interest	<u>(8,329,238)</u>
Present value of net minimum lease payments	<u><u>\$ 18,330,000</u></u>

**MORRIS COUNTY IMPROVEMENT AUTHORITY CAPITAL LEASE PAYABLE**

On March 26, 2014, the County entered into a leasing agreement with the Morris County Improvement Authority in the amount of \$1,175,823. The lease was to fund the purchase and installation of a Voice Over Internet Protocol (VOIP) system. Principal payments to the Improvement Authority will commence on March 15, 2015 and will continue on an annual basis over 5 years.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2014 AND 2013 (Continued)**

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

**MORRIS COUNTY IMPROVEMENT AUTHORITY CAPITAL LEASE PAYABLE (Cont'd)**

The following is a schedule of the future minimum lease payments under the capital leases, and the present value of the net minimum lease payments at December 31, 2014.

Year	General Capital Fund
2015	\$ 250,186
2016	250,185
2017	250,185
2018	250,185
2019	250,185
	<u>1,250,926</u>
Less: Amount representing interest	<u>(75,103)</u>
Present value of net minimum lease payments	<u>\$ 1,175,823</u>

**BOND ANTICIPATION NOTES AND LEASE REVENUE NOTES**

Under the Local Bond Law, the County may issue bond anticipation notes to temporarily finance capital projects. The notes are full faith and credit obligations of the County. Bond anticipation notes must be paid-off within ten years and five months or retired by the issuance of bonds. There were no Bond Anticipation Notes outstanding as of December 31, 2014.

**F. NEW JERSEY DEPARTMENT OF ENVIRONMENTAL PROTECTION (NJDEP) LOAN PROGRAMS**

On January 16, 1985, the County became the first local unit in the State to be approved for the Green Acres Trust Program. The program was developed by the New Jersey Department of Environmental Protection to provide low interest loans to local governments for the acquisition, preservation and improvement of land for recreation.

Through December 31, 2014, the County has borrowed funds under one project. The loan balance for the project as of the end of the year is as follows:

Patriots Path/Schooley's Mountain	\$ 158,838
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Payments of principal and interest on the loans are required to be made once the funds earmarked for a specific project have been completely drawn down. Payments are to commence nine months after the final drawdown date and are to continue on a semi-annual basis over a period of 10 to 20 years. Interest, on the loans, is at the rate of 2% annually on the outstanding balance. The County has appropriated \$22,915 in its adopted 2015 budget to fund principal and interest payments for the above projects.

In June 2010, the County was awarded a Loan from the New Jersey Dam Restoration and Inland Water Project Loan in the amount of \$1,635,201. These funds are being utilized to fund the rehabilitation of the Saffin Pond Dam. Payments commenced in February 2014 and are to continue on a semi-annual basis over a period of 20 years. Interest, on the loan, is at the rate of 2% annually on the outstanding balance. The loan balance as of December 31, 2014 is \$1,600,712. The County has appropriated \$101,685 in its adopted 2015 Budget to fund loan payments for the project.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2014 AND 2013 (Continued)**

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**G. PENSION PLANS**

County employees are enrolled in one of two cost sharing multiple-employer public employee retirement systems: the Public Employees' Retirement System (PERS) and the Police and Firemen's Retirement System (PFRS) of New Jersey; or the Defined Contribution Retirement Program (DCRP). The State of New Jersey sponsors and administers the PERS and PFRS plans which cover substantially all County employees. Prudential Financial jointly administers the DCRP investments with the NJ Division of Pensions and Benefits. As a general rule, all full-time employees are eligible to join the PERS or the PFRS. However, if an employee is ineligible to enroll in the PERS or PFRS, the employee may be eligible to enroll in the DCRP.

Employees who are members of PERS and retire at a specific age according to the relevant tier category for that employee are entitled to a retirement benefit based upon a formula which takes "final average salary" during years of credible service. Vesting occurs after 8 to 10 years of service. Enrolled PFRS members may retire at age 55 with a minimum of 10 years of service required for vesting. The DCRP provides eligible members with life insurance and disability coverage. Vesting is immediate upon enrollment for members of the DCRP.

The County's contributions to the plans amounted to \$14,612,740, \$14,690,093, and \$15,140,729, for 2014, 2013, and 2012, respectively. The amount reported for the County's contributions includes the employer's share of pension for certain component units of the County as the New Jersey Division of Pension and Benefits does not provide the annual pension cost (APC) for component units.

The contribution policy is set by New Jersey State Statutes and, in most retirement systems, contributions are required by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. The employee contributions for PFRS are 10.00% of employees' annual compensation, as defined. For PERS, the contribution rate was 6.78% effective July 1, 2013 and increased to 6.92% effective July 1, 2014. Subsequent increases after October 1, 2011 are being phased in over 7 years effective on each July 1<sup>st</sup> to bring the total pension contribution rate to 7.5% of base salary as of July 1, 2018. Employers are required to contribute at an actuarially determined rate in both funds. The actuarially determined employer contribution includes funding for cost-of-living adjustments and noncontributory death benefits. Employee contributions are based on percentages of 5.50% for DCRP of employees' annual compensation, as defined. The DCRP was established July 1, 2007, under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007 and expanded under the provisions of Chapter 89, P.L. 2008. Employee contributions for DCRP are matched by a 3% employer contribution.

The State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, issues publicly available financial reports that include the financial statements and required supplementary information of each of the above systems, funds and trust. The financial reports may be obtained by writing to the State of New Jersey, Department of Treasury, Division of Pensions and Benefits, PO Box 295, Trenton, New Jersey, 08625-0295.

Chapter 42, P.L. 2002 permitted local government units to issue refunding bonds to retire unfunded accrued liability resulting from early retirement benefits under PERS and PFRS effective July 12, 2002. The County issued \$5,540,000 and \$9,950,000 of refunding pension bonds in 2003 and 2004, respectively, of which \$2,030,000 was reissued by Refunding Pension Bonds in 2011.



**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2014 AND 2013 (Continued)**

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**H. ACCRUED SICK AND VACATION BENEFITS**

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

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

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

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

The County of Morris has computed the amount of the contingent liability for the unused or accrued vacation and sick time as of December 31, 2014. The County estimates that such liability would be approximately \$10,768,231. The amount is partially reserved in a Reserve for Accumulated Absences, as part of the Dedicated Funds in the amount of \$2,845,876 on the Other Trust Fund Balance Sheet.

Benefits paid in any future year will be charged to that year's budget or the available reserve funds. The 2014 County Budget did not include an appropriation for accrued benefits; however, accrued benefits paid in 2014 approximated \$340,977.

**I. ENCUMBRANCES, ACCOUNTS PAYABLE AND CONTRACTS PAYABLE**

Encumbrances existed in the following funds as of December 31:

	December 31,	
	2014	2013
Trust Fund - Reserved for Dedicated Funds	\$ 20,819,842	\$ 21,719,824
General Capital Fund - Improvement Authorizations	11,318,505	11,679,419
Park Capital Fund - Improvement Authorizations	208,849	413,233

Accounts payable in the Current Fund of \$5,318,081 represents salary and wage payments and related employers' social security paid after December 31, 2014 which was for services performed prior to year end.

Contracts payable of \$4,814,827 in the Current Fund represents \$3,511,127 of unsettled health insurance costs with Horizon from 2013 through 2014; and \$1,303,700 of unsettled labor and other contracts. Contracts payable of \$3,248,465 in the Regular Trust Fund represents awards to various subrecipients for Community Development Block Grant, Emergency Shelter and Local Home projects.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2014 AND 2013 (Continued)**

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**J. RISK MANAGEMENT**

The County of Morris manages its risks through a combination of insurance pool membership and self-insurance.

The County of Morris is a member of the Morris County Insurance Fund. The Fund provides its members with Liability, Property, and Automobile Insurance. The Fund is a risk-sharing public entity risk pool that is both an insured and self administered group of governmental entities established for the purpose of providing low-cost insurance coverage for their respective members in order to keep local property taxes at a minimum.

As a member of the Fund, the County could be subject to supplemental assessments in the event of deficiencies. If the assets of the Fund were to be exhausted, members would become responsible for their respective shares of the Fund's liabilities.

The Fund can declare and distribute dividends to members upon approval of the Insurance Commissioners. These distributions are divided amongst the members in the same ratio as their individual assessment relates to the total assessment of the membership body.

The Morris County Insurance Fund's audit as of December 31, 2014 was not completed as of the date of this report. Summarized, selected financial information for the years ended December 31, 2013 and 2012 for the Fund is as follows:

	2013	2012
Total Assets	\$ 10,324,376	\$ 10,089,036
Net Position	\$ 4,721,389	\$ 3,635,171
Total Operating Revenue	\$ 3,300,883	\$ 2,995,326
Total Operating Expenses	\$ 2,228,561	\$ 658,499
Non Operating Revenue	\$ 13,896	\$ 99,958
Increase in Net Position	\$ 1,086,218	\$ 2,436,785
Members Dividends	\$ -0-	\$ -0-

Financial statements for the Fund are available at the offices of the Morris County Treasurer:

County of Morris  
Administration & Records Building  
4th Floor, CN 900  
Morristown, NJ 07963

Health Benefits Insurance

The County currently maintains medical and prescription health care insurance with Horizon Blue Cross Blue Shield of New Jersey. The County advanced funds to Horizon to pay medical and prescription claims for County employees during 2014.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2014 AND 2013 (Continued)**

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

Health Benefits Insurance (Cont'd)

As of December 31, 2014, the 2012 and 2013 Minimum Premium Settlements have been paid to Horizon. In addition, as of January 1, 2014, the County will no longer be insuring through a minimum premium arrangement but will be processing premiums through a fully insured arrangement. As a result of switching to a fully insured program the County had a liability in 2014 to settle the run-off that was due as of December 31, 2013.

During 2014, to finalize the minimum premium program the County paid the settlement of year 2012 in the amount of \$718,855, and the settlement of year 2013 in the amount of \$1,194,868 and run-off reserves of \$2,184,371. As of December 31, 2014, the County has \$3,511,127 to pay any additional run-off reserves or any issues that may arise after the payments of the 2012 and 2013 settlements.

Workers' Compensation Insurance

The County is currently self-insured for workers' compensation risks. The County's workers' compensation claim activity is reported in the Trust Funds of the County. The County has not recorded specific case reserves nor has it recorded a reserve for incurred but not reported claims ("IBNR"). The County's actuary has estimated loss reserves at a 90% confidence level, discounted at 2.0% for the years ending December 31, 2014 and 2013, respectively. The County also has purchased excess workers' compensation coverage with a self insured retention of \$500,000. Because the cash basis of accounting is followed for Trust Funds, the County has not recorded these estimated liabilities. The following is a summary of the Workers' Compensation Insurance activity for the current and previous year:

	2014	2013
Paid Claims	\$ 1,605,610	\$ 1,533,907
Loss Reserves	5,534,799	5,774,456
Self Insured Retention	500,000	500,000

New Jersey Unemployment Compensation Insurance

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

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

<u>Year</u>	<u>County Contributions</u>	<u>Employee Contributions</u>	<u>Amount Reimbursed</u>	<u>Ending Balance</u>
2012	\$ 725,000	\$ 321,177	\$ 655,304	\$ 743,373
2013	725,000	331,417	625,522	1,174,268
2014	815,000	327,553	927,124	1,389,697

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2014 AND 2013 (Continued)**

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**K. POST RETIREMENT BENEFITS**

The County provides post-retirement benefits, as follows, to County employees who meet the following criteria:

1. The County of Morris hereby agrees to pay the entire cost of health care premiums for all employees and their eligible dependents who retire in good standing, on a disability pension from a New Jersey administered retirement system;
2. The County of Morris hereby agrees to pay the entire cost of health care premiums for all employees and their eligible dependents who retire in good standing, with 25 years or more of service credit in a New Jersey state or locally administered retirement system, and with at least 15 years of service with the County of Morris at the time of retirement.
3. The County of Morris hereby agrees to pay the entire cost of health care premiums for all employees and their eligible dependents who retire in good standing at age sixty-two (62 or older) with at least fifteen (15) years of service with the County of Morris, except employees hired after November 1, 2012 in a non-collective bargaining agreement or an expired collective bargaining agreement; and employees within a collective bargaining unit upon expiration of their agreement.

A surviving spouse is eligible for coverage if the retiree meets the eligibility criteria requirements detailed above for all employees hired prior to January 1, 2007. Employees hired after January 1, 2007 will receive health benefits for themselves only at retirement if the retiree meets the eligibility requirements detailed above.

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

**Funding Policy**

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

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

Currently, there are no contribution requirements of plan members.

The County's portion of post-retirement benefits is funded on a pay-as-you-go basis from the Current Fund operating budget. During 2014 and 2013, the County had approximately 1,044 and 1,003 employees who met eligibility requirements and recognized expenses of approximately \$13,542,292 and \$13,100,372, respectively.

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

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2014 AND 2013 (Continued)**

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

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

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

Plan Description

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

The County provides medical, prescription drug and Medicare Part B reimbursement to retirees and their covered dependents. All active employees who retire from the County and meet the eligibility criteria will receive these benefits. As of December 31, 2014, the valuation date, approximately 1,471 retirees and spouses, and 1,573 active members meet the eligibility requirements put forth in P.L. 1992, c 126. The County sponsors and participates in a single-employer defined benefit OPEB plan. The OPEB plan is administered by the County and does not issue a stand-alone financial statement.

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

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

The County subsidizes 100% of the cost of coverage for current retirees meeting the requirements outlined above and future retirees who have at least 20 years of service as of July 1, 2011. Other retirees can apply for Direct Pay with Horizon and pay the full cost of benefits, i.e. no County subsidy.

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

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

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2014 AND 2013 (Continued)**

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

Annual OPEB Cost and Net OPEB Obligation

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

Actuarial Methods and Assumptions

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include economic assumptions; benefit assumptions and demographic assumptions. Economic assumptions include the discount and health care cost trend rates. Benefit assumptions encompass the initial per capita costs rates for medical coverage. Finally, demographic assumptions include probabilities concerning retirement, mortality and termination without being eligible for benefits, disability, participation rates and coverage levels were based on those used to value the New Jersey State Health Benefits Program. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and included the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the 2012, 2013 and 2014 actuarial valuations, the projected unit credit cost method was used. Under this method, the present value of benefits is allocated uniformly over an employee's expected working lifetime. The actuarial assumptions per the 2014 valuation include a 2.00% anticipated rate of return on investments. For medical benefits, the initial rate utilized is 8.50%, decreasing to a 5.0% long-term trend rate for all medical benefits after 7 years. For Post-Medicare medical benefits, this amount is 5.0%. For prescription drug benefits, the initial trend rate is 8.50%, decreasing to a 5.0% long-term trend rate after 7 years. For Medicare Part B reimbursements, the trend rate is 5.0%.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2014 AND 2013 (Continued)**

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

Annual OPEB Cost per Actuarial Valuation

The following table shows the components of the County's annual OPEB cost for the year, the amount actually contribution to the plan and the County's obligation to the Plan at December 31, 2012, 2013 and 2014:

**Benefit Obligations and Normal Cost**

	Valuation December 31,		
	2012	2013	2014*
Actuarial accrued liability (AAL):			
Retired employees	\$ 387,154,500	\$ 434,550,600	\$ 441,917,600
Active employees	488,299,700	410,962,000	454,576,800
Unfunded actuarial accrued liability (UAAL)	<u>\$ 875,454,200</u>	<u>\$ 845,512,600</u>	<u>\$ 896,494,400</u>
Normal cost at beginning of year	\$ 34,685,200	\$ 29,900,300	\$ 30,866,700
Amortization factor based on 30 years	\$ 22,147,000	\$ 21,389,500	\$ 22,679,300
Annual covered payroll	\$ 89,864,300	\$ 86,517,400	\$ 87,556,400
UAAL as a percentage of covered payroll	974.20%	977.27%	1023.91%

**Level Dollar Amortization**

Calculation of ARC under Projected Unit Credit Cost Method

ARC normal cost with interest to end of year	\$ 35,378,900	\$ 30,498,400	\$ 31,484,100
Amortization of unfunded actuarial accrued liability (UAAL) over 30 years with interest at year end	<u>22,147,000</u>	<u>21,389,500</u>	<u>22,679,300</u>
Annual Required Contribution (ARC)	57,525,900	51,887,900	54,163,400
Interest on net OPEB obligation	3,556,400	4,436,800	5,262,200
Adjustment to ARC	<u>(4,498,500)</u>	<u>(5,612,000)</u>	<u>(6,656,100)</u>
Annual OPEB cost (expense)	56,583,800	50,712,700	52,769,500
Pay as you go benefits	<u>(12,567,300)</u>	<u>(12,569,800)</u>	<u>(14,098,800)</u>
Net OPEB expense at December 31,:			
2012, 2013 and 2014, respectively	44,016,500	38,142,900	38,670,700
Prior year	177,822,000	221,838,500	259,981,400
2013 Mosquito Commission			3,129,300
Net OPEB obligation December 31,:			
2012, 2013 and 2014, respectively	<u>\$ 221,838,500</u>	<u>\$ 259,981,400</u>	<u>\$ 301,781,400</u>
Projected unfunded actuarial accrued liability (December 31, 2012)			<u>\$ 875,454,200</u>
Projected unfunded actuarial accrued liability (December 31, 2013)			<u>\$ 845,512,600</u>
Projected unfunded actuarial accrued liability (December 31, 2014)			<u>\$ 896,494,400</u>

\*Includes results for Mosquito Commission. As of January 1, 2014, the Mosquito Commission was dissolved as an antonomous agency and its operations were transferred to the County of Morris.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2014 AND 2013 (Continued)**

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

Funding Status and Funding Progress

As of December 31, 2014, the actuarial accrued liability for benefits was \$896,494,400, all of which is unfunded.

**L. VALUATION OF REAL PROPERTY, NET VALUATION TAXABLE, COUNTY TAX RATE BASE AND COUNTY TAX CALENDAR**

Year	State Equalized Valuation of Real Property (1)	Assessed Valuation of Real Property	County Tax Base		
			Net Valuation Taxable of Real and Personal Property	Equalized Valuation of Real and Personal Property	Tax Rate per \$1,000
2010	\$ 97,902,386,347	\$ 76,116,569,640	\$ 76,264,974,998	\$ 102,332,070,127	2.06
2011	94,977,748,241	75,527,185,260	75,655,220,218	98,052,992,752	2.19
2012	90,757,382,714	78,390,777,040	78,515,960,340	94,996,537,642	2.30
2013*	88,868,349,576	79,026,301,065	79,087,730,325	90,780,233,689	2.41
2014	90,261,755,982	79,011,840,860	79,056,988,631	89,368,907,348	2.46

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

\* Revised as per Tax Court

County Tax Calendar

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

**M. RELATED PARTY TRANSACTIONS**

During the years ended December 31, 2014 and 2013, the County of Morris provided financial support for current operations to the following component units:

	December 31,	
	2014	2013
Morris County School of Technology	\$ 6,248,095	\$ 6,248,095
County College of Morris	11,600,000	11,600,000
Morris County Park Commission	13,675,000	13,675,000
	<u>\$ 31,523,095</u>	<u>\$ 31,523,095</u>

These funds are raised through the County's tax levy and disbursed to the county vocational school, the county college and the Park Commission for their operations. There are no amounts due to, or due from, these three entities at December 31, 2014.



**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2014 AND 2013 (Continued)**

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**N. CONTINGENT LIABILITIES**

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

A prior dispute has been settled in connection with the solar improvements funded by the MCIA's \$33,100,000 original par amount of County of Morris Guaranteed Renewable Energy Program Lease Revenue Bonds, Series 2011A (Federally Taxable) ("A Bonds"), and the \$1,200,000 original par amount of the County of Morris Guaranteed Renewable Energy Program Lease Revenue Note, Series 2011B (Federally Taxable) ("B Note"), both issued December 8, 2011. The prior dispute was between the MCIA, the developer, and the contractor of the solar improvements. The A Bonds and the hereinafter defined 2009 Bonds are guaranteed by Morris County, and the B Note is held by Morris County. Both the A Bonds and the County of Morris Guaranteed Renewable Energy Program Lease Revenue Bonds, Series 2009A (the "2009 Bonds") are in part reliant on revenues from the sale of SREC's generated by the program. Any deficiency in SREC revenues that result in a debt service insufficiency are also ultimately guaranteed by the County of Morris. It is anticipated that there will be a shortfall in revenues to cover the \$2,855,493.20 June 1, 2015 debt service payment in connection with the A Bonds, and the County intends to satisfy any such shortfall in accordance with the County guaranty. It is anticipated that there will be sufficient revenues to cover the \$543,761.10 December 1, 2015 debt service payment in connection with the A Bonds. The B Note is due on April 15, 2015 and has not been funded. Morris County, as the holder of the B Note, has the option of rolling the B Note, as it has done annually since the B Note was originally due on January 15, 2012, refunding the B Note, or setting installment payments in a new agreement. In connection with the 2009 Bonds, it is anticipated there will be sufficient program funds available to cover the \$1,800,072.80 August 15, 2015 and \$366,614.40 February 15, 2016 debt service payments. It is not clear whether there will be sufficient program funds available to cover the \$1,776,614.40 August 15, 2016 debt service payment in connection with the 2009 Bonds, and the County intends to satisfy any such shortfall in accordance with the County guaranty.

**O. INTERFUND RECEIVABLES AND PAYABLES**

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 2,722,419	\$
Grant Fund		2,722,419
	<u>\$ 2,722,419</u>	<u>\$ 2,722,419</u>

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

The most significant interfund activity during the year relates to interest earned in the General Capital Fund and paid to the Current Fund.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2014 AND 2013 (Continued)**

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**P. OPEN SPACE TRUST FUND**

On December 22, 1992, the Morris County Open Space and Farmland Preservation Trust Fund was created. Collection of funds for the Trust Fund commenced on July 1, 1993 with a tax equal to one-half cent per \$100 of total county equalized real property valuation. The County Freeholders review the tax rate annually and may set the tax anywhere from \$.00 to \$.05. The levies for 2014 and 2013 were set at 1.000 and 1.125 cents, respectively. In 2012, the Flood Mitigation Program was created as a special sub-program of Open Space for the buyout of flood-prone residential properties.

In 2014, the Trust Fund was divided among the following programs:

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

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

- 15% to the Morris County Park Commission
- 5% to the Morris County Municipal Utility Authority
- 20% to the Morris County Agriculture Development Board for farmland preservation projects
- 35% to municipal and/or qualified charitable conservancy for open space preservation projects
- 25% to the Morris County Flood Mitigation Program for eligible flood acquisition projects

In 2014, the Morris County Open Space Trust Fund approved 7 projects to municipalities and/or non-profit organizations in 7 towns totaling \$12,130,000. Also in 2014, the Flood Mitigation Program approved 3 projects in 3 towns totaling \$835,245. Additionally, the Morris County Historic Preservation Trust Fund approved 31 projects to municipalities and non-profit organizations in 18 towns totaling \$2,397,968.

As of 2014, the Morris County Agriculture Development Board has approved 125 projects preserving 7,709 acres of farmland since the inception of the Morris County Farmland Preservation Program in 1987, and the Flood Mitigation Program has approved 120 projects totaling \$17,289,764 since its inception in 2012.

As of December 31, 2014, the balance in the Reserve for Open Space Trust Fund was approximately \$71.54 million of which approximately \$20.12 million has been encumbered for approved Preservation Trust Fund projects.

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

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

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

- 15% to the Morris County Park Commission
- 5% to the Morris County Municipal Utility Authority
- 20% to the Morris County Agriculture Development Board for farmland preservation projects
- 35% to municipal and/or qualified charitable conservancy for open space preservation projects
- 25% to the Morris County Flood Mitigation Program for eligible flood acquisition projects

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2014 AND 2013 (Continued)**

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**P. OPEN SPACE TRUST FUND (Cont'd)**

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

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

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

**Q. ECONOMIC DEPENDENCY**

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

**R. DEFERRED COMPENSATION**

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

**S. FIXED ASSETS – UNAUDITED**

	Balance December 31, 2012	Additions	Adjustments/ Deletions	Balance December 31, 2013
Buildings and Building Improvements	\$ 131,482,704	\$	\$	\$ 131,482,704
Building Contents	6,676,036	47,101	26,089	6,697,048
Machinery and Equipment	27,754,164	3,108,454	1,414,215	29,448,403
Transportation Equipment	21,838,471	2,244,340	924,446	23,158,365
	<u>\$ 187,751,375</u>	<u>\$ 5,399,895</u>	<u>\$ 2,364,750</u>	<u>\$ 190,786,520</u>
	Balance December 31, 2013	Additions	Adjustments/ Deletions	Balance December 31, 2014
Buildings and Building Improvements	\$ 131,482,704	\$	\$	\$ 131,482,704
Building Contents	6,697,048	61,391	25,340	6,733,099
Machinery and Equipment	29,448,403	1,614,677	1,039,467	30,023,613
Transportation Equipment	23,158,365	2,318,902	585,540	24,891,727
	<u>\$ 190,786,520</u>	<u>\$ 3,994,970</u>	<u>\$ 1,650,347</u>	<u>\$ 193,131,143</u>

## **SUPPLEMENTAL SCHEDULES**

**COUNTY OF MORRIS  
ROSTER OF OFFICIALS**

The following officials were in office during 2014:

<b>Name</b>	<b>Title</b>	<b>Term Expires</b>
Thomas J. Mastrangelo	Director	December 2016
David Scapicchio	Deputy Director	December 2015
Douglas R. Cabana	Freeholder	December 2016
John Cesaro	Freeholder	December 2015
Kathryn A. DeFillippo	Freeholder	December 2016
John Krickus	Freeholder	December 2015
Hank Lyon	Freeholder	December 2014

**Other Officials:**

Diane Ketchum	Clerk of the Board
John Bonanni	County Administrator
Daniel W. O'Mullan	County Counsel
Glenn Roe (ret. 7/31/14)	Director of Finance and County Treasurer
Joseph A. Kovalcik, Jr. (eff. 8/1/14)	Director of Finance and County Treasurer

**COUNTY OF MORRIS**

**2014**

**CURRENT FUND**

**COUNTY OF MORRIS**

**CURRENT FUND**

**SCHEDULE OF CASH AND INVESTMENTS - TREASURER**

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	Ref.		
BALANCE, DECEMBER 31, 2013	A		\$ 95,819,171
Increased by Receipts:			
County Taxes	A-2	\$ 217,899,756	
Revenue Accounts Receivable	A-6	108,522,193	
Miscellaneous Revenue Not Anticipated	A-2	7,447,383	
Due to State of New Jersey	A-9	43,559,884	
Due to Boonton / Dover - Tower Rental	A	46,815	
Interfund Returned - Due from Grant Fund	A-1, A-10	2,883,879	380,359,910
			<u>476,179,081</u>
Decreased by Disbursements:			
Budget Expenditures	A-3	309,861,710	
Appropriation Reserves	A-7	20,883,070	
Interfund Advanced - Due from Grant Fund	A-1, A-10	2,722,419	
Due to State of New Jersey	A-9	41,159,884	
Refund of Prior Year Revenue	A-1	41,782	
Due to Boonton / Dover - Tower Rental	A	45,451	
Contracts Payable	A-8	1,051,512	375,765,828
			<u>375,765,828</u>
BALANCE, DECEMBER 31, 2014	A		<u>\$ 100,413,253</u>

COUNTY OF MORRIS

CURRENT FUND  
SCHEDULE OF ADDED AND OMITTED TAXES RECEIVABLE

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	Ref.	
BALANCE, DECEMBER 31, 2013	A	\$ 773,911
Increased by:		
Levy - Year 2014		<u>613,504</u>
		1,387,415
Decreased by:		
Collections	A-2	<u>989,349</u>
BALANCE, DECEMBER 31, 2014	A	<u><u>\$ 398,066</u></u>



**COUNTY OF MORRIS**

**CURRENT FUND  
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE**

	Ref.	Balance, December 31, 2013	Charges	Realized	Balance, December 31, 2014
<b>Local Revenues:</b>					
County Clerk	A-2	\$ 707,733	\$ 9,072,513	\$ 9,452,862	\$ 327,384
Surrogate	A-2		595,392	595,392	
Sheriff	A-2	466	1,176,345	1,176,791	20
Emergency Dispatching	A-2		3,765,639	3,330,535	435,104
Planning & Development - GIS Receipts / Website	A-2	15	5,867	4,252	1,630
Shared Medical Examiner	A-2	20,847	467,717	488,564	
Rental of County Owned Property	A-2	12,871	390,123	389,947	13,047
Management Information Systems Services	A-2		42,822	42,822	
Book Fines - Library	A-2		42,181	42,181	
Peer Grouping	A-2		3,225,534	3,225,534	
Fees for Morris County Public Safety Training Academy	A-2	19,865	385,837	318,637	87,065
Human Services - Youth Center/Shelter	A-2	34,146	1,135,411	1,153,833	15,724
Local Health Services	A-2	14,709	184,722	199,431	
Housing of Federal and State Inmates	A-2		95,601	93,521	2,080
Public Works	A-2		795,169	795,169	
<b>Subtotal Local Revenues</b>		<b>810,652</b>	<b>21,380,873</b>	<b>21,309,471</b>	<b>882,054</b>
<b>State Aid:</b>					
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-2		1,625,411	1,625,411	
Permanent Disability - Patients in County Institutions (N.J.S. 44:7-38 et seq.)	A-2		23,494,717	23,494,717	
Juvenile Justice - SFEA Funds	A-2		85,500	85,500	
Social Services - State & Federal Share	A-2		7,796,375	7,796,375	
NJ Ease Phase II	A-2	24,225	210,205	234,240	190
Vo-Tech State Aid Debt Service	A-2	65,620	141,052	132,494	74,178
<b>Subtotal State Aid</b>		<b>89,845</b>	<b>33,353,260</b>	<b>33,368,737</b>	<b>74,368</b>
<b>State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities:</b>					
Social and Welfare Services (c.66, P.L. 1990):					
Division of Youth & Family Services	A-2		1,412,851	1,412,851	
Supplemental Social Security Income	A-2		490,429	490,429	
Psychiatric Facilities (c.73, P.L. 1990):					
Maintenance of Patients in State Institutions for Mental Diseases	A-2		6,411,047	6,411,047	
Maintenance of Patients in State Institutions for Developmental Disabilities	A-2		11,681,870	11,681,870	
Board of County Patients in State and Other Institutions	A-2		203,800	203,800	
<b>Subtotal State Assumption of Costs</b>			<b>20,199,997</b>	<b>20,199,997</b>	
<b>Public and Private Revenues Offset with Appropriations:</b>					
New Jersey Department of Health and Senior Services: Area Plan Grant - Title IIIB, IIIC1, and IIIC2	A-2		918,439	918,439	
New Jersey Department of the Treasury: NJ Governor's Council on Alcoholism and Drug Abuse	A-2		473,890	473,890	
New Jersey Department of Community Affairs: LIHEAP - CWA	A-2		6,204	6,204	
2014 Universal Service Fund - CWA Administration	A-2		4,312	4,312	
New Jersey Department of Children and Families: ALPN	A-2		104,457	104,457	
New Jersey Department of Human Services:					
Chapter 51 - Alcoholism and Drug Abuse	A-2		836,094	836,094	
NJ Supplemental Nutrition Assistance Program	A-2		24,000	24,000	
PASP	A-2		45,166	45,166	
REACH Program, F1PZN	A-2		343,638	343,638	
Social Services for the Homeless, H1PZN	A-2		372,469	372,469	
U.S. Department of Health and Human Services:					
NACCHO Grant (National Association of County and City Health)	A-2		3,500	3,500	
Bio-Terrorism and Public Health Emergency Grant	A-2		287,456	287,456	
Social Services Block Grant - SHRAP	A-2		18,000	18,000	
U.S. Department of Housing and Urban Development:					
Homeless Prevention - ESG	A-2		21,716	21,716	
Continuum of Care Planning Grant	A-2		20,181	20,181	

COUNTY OF MORRIS

CURRENT FUND  
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

Ref.	Balance, December 31, 2013	Charges	Realized	Balance, December 31, 2014
<b>Public and Private Revenues Offset with Appropriations:</b>				
<b>(continued):</b>				
New Jersey Department of Law and Public Safety:				
Body Armor Replacement	A-2	\$ 65,356	\$ 65,356	\$
Law Enforcement Officers Training and Equipment Fund	A-2	21,402	21,402	
Insurance Fraud Reimbursement Program	A-2	250,000	250,000	
State / Community Partnership Program	A-2	489,618	489,618	
U.S. Department of Law and Public Safety:				
Multi-Jurisdictional Narcotics Task Force	A-2	55,338	55,338	
U.S. Department of Justice:				
Victim Assistance Project	A-2	146,194	146,194	
Violence Against Women	A-2	35,193	35,193	
Juvenile Accountability	A-2	10,078	10,078	
Megan's Law and Local Law Enforcement (LLE)	A-2	8,958	8,958	
SART/Sane Program	A-2	69,015	69,015	
State Criminal Alien Assistance Program (SCAAP)	A-2	157,246	157,246	
U.S. Department of Homeland Security:				
Emergency Food & Shelter	A-2	12,000	12,000	
Hazard Mitigation	A-2	150,000	150,000	
Homeland Security	A-2	378,200	378,200	
UASI (Urban Areas Security Initiative)	A-2	3,155,028	3,155,028	
New Jersey Department of Environmental Protection:				
CEHA Grant	A-2	173,125	173,125	
New Jersey Department of Labor and Workforce Development:				
Work First New Jersey	A-2	1,324,424	1,324,424	
Smart Steps Program	A-2	803	803	
U.S. Department of Labor:				
Workforce Investment Act	A-2	4,454,752	4,454,752	
New Jersey Department of Military and Veteran Affairs:				
MAPS (Veterans Transportation)	A-2	30,000	30,000	
New Jersey Department of Transportation:				
MAPS (Senior Citizens and Disabled Residents)	A-2	984,521	984,521	
Non-Urbanized Area Formula Program (Section 5311)	A-2	316,001	316,001	
Melanie Lane Bridge	A-2	1,000,000	1,000,000	
Waterloo Road over Musconetcong River	A-2	488,630	488,630	
Job Access: Reverse Commute Grant (JARC)	A-2	50,000	50,000	
U.S. Department of Transportation:				
Annual Transportation Program (2014)	A-2	3,884,300	3,884,300	
Highway Rail Grade Crossing / STP-C00S(579)LS4E	A-2	40,000	40,000	
Highway Rail Grade Crossing / STP-C00S(586)LS5E	A-2	270,000	270,000	
Highway Rail Grade Crossing / STP-C00S(671)LS3E	A-2	266,000	266,000	
Highway Rail Grade Crossing / STP-C00S(681)LS3E	A-2	273,000	273,000	
Intersection Improvements on Blackwell Street / STP-C00S(042)	A-2	222,200	222,200	
Veterans Transportation and Community Living Initiative	A-2	678,750	678,750	
Railroad - Highway Grade Crossing at Cobb Street	A-2	78,000	78,000	
Subregional Studies Program	A-2	350,000	350,000	
Sussex Turnpike (CR 617) / STP-0350(107)	A-2	5,405,782	5,405,782	
New Jersey Department of State:				
General Operating Support (HC)	A-2	18,684	18,684	
Other Miscellaneous Programs:				
OTA - Donations	A-2	1,464	1,464	
Project Lifesaver Program / Private Contribution	A-2	5,950	5,950	
Sheriff - Donations	A-2	6,121	6,121	
NJACCHO Grant (New Jersey Association of County and City Health)	A-2	1,255	1,255	
<b>Subtotal Public &amp; Private Revenues</b>		<b>28,806,910</b>	<b>28,806,910</b>	
<b>Other Special Items:</b>				
Capital Fund Balance	A-2	6,031	6,031	
School Board Elections	A-2	10,946	65,307	76,253
Interest Income - Social Services	A-2	171	171	
Motor Vehicle Fines - Dedicated Fund	A-2	3,784,342	3,784,342	
Weights & Measures - Dedicated Fund	A-2	970,281	970,281	
<b>Subtotal Other Special Items</b>		<b>10,946</b>	<b>4,826,132</b>	<b>4,837,078</b>
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>\$ 911,443</b>	<b>\$ 108,567,172</b>	<b>\$ 108,522,193</b>
Ref.	A		A-2, A-4	A

COUNTY OF MORRIS

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CURRENT FUND  
SCHEDULE OF APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2014

	Balance December 31, 2013	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Administrative & Executive				
County Administrator				
Salaries and Wages	\$ 65,703	\$ 55,703	\$ 48,208	\$ 7,495
Other Expenses	94,608	89,608	80,071	9,537
Personnel				
Salaries and Wages	41,056	27,056	21,185	5,871
Other Expenses	49,436	63,436	53,791	9,645
Board of Chosen Freeholders				
Salaries and Wages	26,991	23,991	14,234	9,757
Other Expenses	67,347	60,347	29,401	30,946
County Clerk				
Salaries and Wages	147,837	85,837	69,914	15,923
Other Expenses	75,634	125,634	20,377	105,257
Elections				
Salaries and Wages	304,814	304,814	41,310	263,504
Other Expenses	530,237	530,237	122,294	407,943
Department of Finance				
Salaries and Wages	91,285	83,785	73,864	9,921
Other Expenses	55,752	75,252	37,220	38,032
Annual Audit	145,600	175,600	120,828	54,772
Information Technology Division				
Salaries and Wages	187,146	122,146	106,487	15,659
Other Expenses	154,425	189,425	111,282	78,143
Board of Taxation				
Salaries and Wages	9,478	9,478	7,777	1,701
Other Expenses	5,670	5,670	964	4,706
County Counsel				
Salaries and Wages	19,039	19,039	13,030	6,009
Other Expenses	113,656	163,656	47,896	115,760
County Surrogate				
Salaries and Wages	44,500	38,500	34,979	3,521
Other Expenses	9,941	9,941	6,624	3,317
Engineering				
Salaries and Wages	73,018	63,018	56,284	6,734
Other Expenses	50,310	60,310	9,237	51,073
Economic Development				
Salaries and Wages	129,630	109,630	80,302	29,328
Other Expenses	233,048	253,048	4,007	249,041
Heritage Commission				
Salaries and Wages	7,407	7,407	2,381	5,026
Other Expenses	16,966	16,966	3,325	13,641
TOTAL GENERAL GOVERNMENT	2,750,534	2,769,534	1,217,272	1,552,262
CODE ENFORCEMENT AND ADMINISTRATION:				
Weights & Measures				
Salaries and Wages	35,970	40,970	34,024	6,946
Other Expenses	44,234	44,234	16,436	27,798
TOTAL CODE ENFORCEMENT AND ADMINISTRATION	80,204	85,204	50,460	34,744

COUNTY OF MORRIS

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CURRENT FUND  
SCHEDULE OF APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2014

	Balance December 31, 2013	Balance After Transfers	Paid or Charged	Balance Lapsed
INSURANCE:				
Liability Insurance	\$ 115,900	\$ 115,900	\$ 56,693	\$ 59,207
Workers' Compensation Insurance	118,342	118,342		118,342
Group Insurance for Employees	4,934,581	4,934,581	4,883,611	50,970
Health Benefits Waiver	43,746	43,746		43,746
TOTAL INSURANCE	5,212,569	5,212,569	4,940,304	272,265
PUBLIC SAFETY:				
Emergency Management				
Salaries and Wages	863,780	568,780	272,777	296,003
Other Expenses	373,211	513,211	353,633	159,578
Medical Examiner				
Salaries and Wages	61,943	41,943	35,038	6,905
Other Expenses	38,654	58,654	23,878	34,776
Sheriff's Office				
Salaries and Wages	818,332	918,332	864,427	53,905
Other Expenses	383,314	365,814	289,141	76,673
Prosecutor's Office				
Salaries and Wages	2,462,311	1,787,311	516,766	1,270,545
Other Expenses	37,913	305,413	94,333	211,080
Jail				
Salaries and Wages	1,119,362	1,519,362	867,243	652,119
Other Expenses	621,519	671,519	457,939	213,580
Youth Center				
Salaries and Wages	268,292	168,292	86,481	81,811
Other Expenses	83,943	133,943	51,320	82,623
TOTAL PUBLIC SAFETY	7,132,574	7,052,574	3,912,976	3,139,598
PUBLIC WORKS:				
Road Repairs				
Salaries and Wages	530,716	280,716	280,716	
Other Expenses	1,272,138	1,522,138	1,522,138	
Bridges and Culverts				
Salaries and Wages	101,169	76,169	76,169	
Other Expenses	33,205	58,205	58,205	
Shade Tree Commission				
Salaries and Wages	86,581	61,581	61,581	
Other Expenses	18,352	43,352	43,352	
Buildings & Grounds				
Salaries and Wages	303,293	203,293	203,293	
Other Expenses	531,764	631,764	631,764	
Motor Service Center				
Salaries and Wages	246,037	146,037	146,037	
Other Expenses	171,404	271,404	271,404	
TOTAL PUBLIC WORKS	3,294,659	3,294,659	3,294,659	
HEALTH AND WELFARE:				
Department of Health Management				
Salaries and Wages	54,214	34,214	2,757	31,457
Other Expenses	80,569	100,569	60,459	40,110
Department of Human Services Planning				
Salaries and Wages	321,649	266,649	93,784	172,865
Other Expenses	124,505	179,505	57,684	121,821

**COUNTY OF MORRIS**

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**CURRENT FUND  
SCHEDULE OF APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2014**

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	Balance December 31, 2013	Balance After Transfers	Paid or Charged	Balance Lapsed
<b>HEALTH AND WELFARE (Continued):</b>				
Office on Aging				
Salaries and Wages	\$ 137,352	\$ 137,352	\$ 41,939	\$ 95,413
Other Expenses	66,054	66,054	17,110	48,944
Senior, Disability and Veteran Services				
Salaries and Wages	52,779	37,779	2,254	35,525
Other Expenses	190,099	205,099	27,893	177,206
Aid to Charitable Hospitals	-			
Grants in Aid	604,665	604,665	551,042	53,623
Morristown Memorial Hospital - SCS	22,295	22,295	22,295	
County Board of Social Services				
Salaries and Wages	618,985	618,985	344,095	274,890
Other Expenses	1,146,418	1,146,418	430,073	716,345
County Psych Patients in County Hospitals				
Other Expenses	913,830	370,768	370,768	
Morris View Nursing Home				
Salaries and Wages	2,603,660	2,078,660	763,480	1,315,180
Other Expenses	3,013,162	3,504,662	2,119,736	1,384,926
County Adjuster				
Salaries and Wages	12,175	20,675	9,777	10,898
Other Expenses	1,483	2,983	1,589	1,394
Dental Clinic	3,680	3,680		3,680
<b>TOTAL HEALTH AND WELFARE</b>	<b>9,967,574</b>	<b>9,401,012</b>	<b>4,916,735</b>	<b>4,484,277</b>
<b>EDUCATIONAL:</b>				
County Library Services				
Salaries and Wages	251,781	201,781	130,923	70,858
Other Expenses	121,397	171,397	97,174	74,223
Office of County Superintendent of Schools				
Salaries and Wages	10,547	10,547	7,091	3,456
Other Expenses	3,798	3,798	1,421	2,377
County Extension Services				
Salaries and Wages	40,861	35,861	19,025	16,836
Other Expenses	21,427	26,427	16,903	9,524
County College				
Reimbursement for Residents attending out of				
County 2 year Colleges (N.J.S. 18A:64A-23)	29,914	44,914	10,033	34,881
Morris County Public Safety				
Training Academy				
Salaries and Wages	57,876	42,876	20,377	22,499
Other Expenses	33,288	48,288	15,111	33,177
<b>TOTAL EDUCATIONAL</b>	<b>570,889</b>	<b>585,889</b>	<b>318,058</b>	<b>267,831</b>
<b>OTHER COMMON OPERATING FUNCTIONS:</b>				
Salary Adjustment	800,000	800,000	350,000	450,000
<b>TOTAL OTHER COMMON OPERATING FUNCTIONS</b>	<b>800,000</b>	<b>800,000</b>	<b>350,000</b>	<b>450,000</b>
<b>UTILITY EXPENSES &amp; BULK PURCHASES</b>				
Utilities	2,007,652	2,007,652	725,918	1,281,734
<b>TOTAL UTILITY EXPENSES &amp; BULK PURCHASES</b>	<b>2,007,652</b>	<b>2,007,652</b>	<b>725,918</b>	<b>1,281,734</b>

COUNTY OF MORRIS

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CURRENT FUND  
SCHEDULE OF APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2014

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	Balance December 31, 2013	Balance After Transfers	Paid or Charged	Balance Lapsed
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES:				
Department of Health and Senior Services				
Title III Nutrition Program:				
Salaries and Wages	\$ 135,189	\$ 135,189	\$ 73,093	\$ 62,096
Other Expenses	821,840	821,840	500,104	321,736
Area Plan Grant	210,880	210,880	160,615	50,265
Department of Human Services:				
ALPN	163,643	163,643	116,538	47,105
Chapter 51 - Alcoholism and Drug Abuse	215	215		215
TOTAL PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUE	1,331,767	1,331,767	850,350	481,417
TOTAL OPERATIONS	33,148,422	32,540,860	20,576,732	11,964,128
Contingent	30,000	30,000	9,243	20,757
TOTAL OPERATIONS INCLUDING CONTINGENT	33,178,422	32,570,860	20,585,975	11,984,885
DEFERRED CHARGES & STATUTORY EXPENDITURES:				
Contribution to:				
Social Security System	1,269,736	1,269,736	295,640	974,096
Detective Pension Fund System of New Jersey	3,380	3,380	1,455	1,925
Defined Contribution Retirement Plan	44,388	44,388		44,388
TOTAL DEFERRED CHARGES & STATUTORY EXPENDITURES	1,317,504	1,317,504	297,095	1,020,409
TOTAL GENERAL APPROPRIATIONS	\$ 34,495,926	\$ 33,888,364	\$ 20,883,070	\$ 13,005,294
Appropriation Reserves	Ref. A	\$ 20,296,631	A-4	A-1
Reserve for Encumbrances		8,654,509		
Accounts Payable	A	5,544,786		
		34,495,926		
Less: Transferred to Contracts Payable	A-8	607,562		
		\$ 33,888,364		

COUNTY OF MORRIS

CURRENT FUND  
SCHEDULE OF CONTRACTS PAYABLE

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	Ref.		
BALANCE, DECEMBER 31, 2013	A	\$ 5,483,321	
Reserve for Encumbrances		441	
BALANCE, DECEMBER 31, 2013		<u>5,483,762</u>	
Increased by:			
2014 Contracts	A-7		<u>607,562</u>
			6,091,324
Decreased by:			
Cash Disbursements	A-4	\$ 1,051,512	
Reserve for Encumbrances		145,797	
Cancellations	A-1	<u>79,188</u>	<u>1,276,497</u>
BALANCE, DECEMBER 31, 2014	A	\$ 4,814,827	<u><u></u></u>

**COUNTY OF MORRIS**

**CURRENT FUND**

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

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	Ref.	
BALANCE, DECEMBER 31, 2013	A	\$
Increased by Receipts:		
Realty Transfer Fees	A-4	<u>43,559,884</u>
		43,559,884
Decreased by:		
Realty Transfer Fees Disbursements	A-4	<u>41,159,884</u>
BALANCE, DECEMBER 31, 2014	A	<u><u>\$ 2,400,000</u></u>



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

	Ref.		
BALANCE, DECEMBER 31, 2013	A	\$	234,880
Increased by Receipts:			
Grant Funds Receivable	A-11	\$	23,715,788
Unappropriated Reserves	A-13		15,562
Interfund Advanced - Due to General Fund	A-4		2,722,419
Program Income	A-12		<u>36,089</u>
			26,489,858
			26,724,738
Decreased by Disbursements:			
Appropriated Reserves Expenditures	A-12		22,494,558
Returned Overpayment:			
Returned to New Jersey Dept. of Labor - WFNJ	A-11		113,049
Returned to New Jersey Dept. of Labor - WIA	A-11		61,740
Returned to Juvenile Justice Commission - SCP	A-11		306
Returned to N.J. Dept. of Children and Families - ALPN	A-11		102
Interfund Returned - Due to General Fund	A-4		2,883,879
Cancellation - Transferred to General Fund	A-11		<u>3</u>
			25,553,637
BALANCE, DECEMBER 31, 2014	A	\$	<u>1,171,101</u>

COUNTY OF MORRIS

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FEDERAL AND STATE GRANT FUND  
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2013	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled/ Transfer	Transferred to/(from) General Fund	Returned Overpayment	Balance Dec 31, 2014
<b>Department of Treasury:</b>								
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 681,907	\$ 523,890	\$ 283,842	\$	\$	\$	\$	\$ 921,955
<b>Department of Community Affairs:</b>								
LIHEAP-CWA Administration		6,204	6,204					
Universal Service Fund-CWA Administration		4,312	4,312					
<b>Department of Labor and Workforce Development:</b>								
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
<b>Department of Health:</b>								
Bio Terrorism and Public Health Emergency Grant	195,169	287,456	250,348		5,961			226,316
<b>Department of Human Services:</b>								
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					
<b>Department of Law and Public Safety:</b>								
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					
Violence Against Women Act - Domestic Violence Advocate		35,193	19,378					15,815
Sexual Assault Response Team/Nurse Examiner Program	9,947	69,015	61,130		8			17,824
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
Megan's Law and Local Law Enforcement		8,958	340					8,618
<b>U.S. Department of Homeland Security:</b>								
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
Emergency Food and Shelter - OOTA		12,000	12,000					
<b>Department of Transportation:</b>								
Safe Communities Construction	92,702		89,543		702			2,457
MAPS (Senior Citizens and Disabled Residents)	3,276,301	1,384,521	3,516,807					1,144,015
MAPS - Reappropriation		159,494			159,494			
Non-Urbanized Area Formula Program (Section 5311)	459,614	316,001	606,932		97,742			70,941
Veterans Transportation and Community Living Initiative (VTCLI)		678,750	70,000					608,750

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2013	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled/ Transfer	Transferred to General Fund	Returned Over Payment	Balance Dec 31, 2014
<b>Department of Transportation (Cont'd):</b>								
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
<b>Department of Justice:</b>								
State Criminal Alien Assistance Program (SCAAP)		157,246	157,246					
<b>Department of Environmental Protection:</b>								
County Environmental Health Act Grant (CEHA)	104,277	173,125	263,257		20			14,125
<b>Department of State:</b>								
General Operating Support Grant (HC)	12,469	18,684	21,811					9,342
<b>New Jersey Department of Military and Veteran Affairs:</b>								
MAPS - Veterans		30,000	15,000					15,000
<b>Other Programs:</b>								
Office of Temporary Assistance (OTA) - Donation		1,464	1,464					
NJACCHO Grant (New Jersey 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
Project Lifesaver Program/Private Contribution		5,950		5,950				
<b>Department of Children and Families:</b>								
ALPN-HSAC/YIP/Transportation	19,138	121,681	121,681		19,241	1	102	
<b>U.S. Department of Housing and Urban Development:</b>								
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>
<b>Ref.</b>	A	A-12		A-13	A-12	A-10	A-10	A
<b>Analysis of Funding:</b>								
Local Funding			\$ 1,290,707					
State Funding			9,094,282					
Federal Funding			13,335,799					
			<u>\$ 23,720,788</u>					
<b>Analysis of Received:</b>		<b>Ref.</b>						
Cash Receipts		A-10	\$ 23,715,788					
Donated Goods/Supplies		A-12	5,000					
			<u>\$ 23,720,788</u>					

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES

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	Balance Dec 31, 2013	Transferred from 2014 Budget	Expended	Cancelled/ Transfer	Balance Dec 31, 2014
<b>Department of Treasury:</b>					
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 569,344	\$ 523,890	\$ 1,024,117	\$	\$ 69,117
<b>Department of Community Affairs:</b>					
LIHEAP-CWA Administration	13,148	6,204	19,352		
Universal Service Fund-CWA Administration	8,070	4,312	12,382		
<b>Department of Labor and Workforce Development:</b>					
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
<b>Department of Health:</b>					
Bio Terrorism and Public Health Emergency Grant	177,150	287,456	300,077	5,961	158,568
<b>Department of Human Services</b>					
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
<b>Department of Children and Families:</b>					
ALPN-HSAC/YIP/Transportation	20,953	121,681	120,411	19,241	2,982
<b>Department of Law and Public Safety:</b>					
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		
Violence Against Women Act - Domestic Violence Advocate		35,193	29,218		5,975
Terrorism Program	313				313

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COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES

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Sheet 2

	Balance Dec 31, 2013	Transferred from 2014 Budget	Expended	Cancelled/ Transfer	Balance Dec 31, 2014
<b>Department of Law and Public Safety:</b>					
Sexual Assault Response Team/Nurse Examiner Program	\$ 8	\$ 69,015	\$ 65,796	\$ 8	\$ 3,219
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
Megan's Law and Local Law Enforcement		8,958	1,040		7,918
<b>Department of Homeland Security:</b>					
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
Emergency Food and Shelter - OOTA		12,000	12,000		
<b>Department of Transportation:</b>					
Safe Communities Construction	92,702		89,543	702	2,457
MAPS (Senior Citizens and Disabled Residents)	456,493	1,384,521	1,250,530		590,484
MAPS - Reappropriation		159,494		159,494	
Non-Urbanized Area Formula Program (Section 5311)	343,950	316,001	562,208	97,742	1
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
<b>Department of Justice:</b>					
State Criminal Alien Assistance Program (SCAAP)	1,184,501	157,246	596,210		745,537
<b>Department of Environmental Protection:</b>					
Stormwater Management	5,793				5,793
County Environmental Health Act Grant (CEHA)	24,778	173,125	197,883	20	
<b>Department of State:</b>					
General Operating Support (HC)	19,144	18,684	19,144		18,684

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COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES

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Sheet 3

	Balance Dec 31, 2013	Transferred from 2014 Budget	Expended	Cancelled/ Transfer	Balance Dec 31, 2014
<b>U.S. Department of Housing and Urban Development:</b>					
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
<b>New Jersey Department of Military and Veteran Affairs:</b>					
MAPS - Veterans		30,000	15,000		15,000
<b>Other Programs:</b>					
Larry Berger Donation	1,054				1,054
Honeywell Foundation	11,520		8,200		3,320
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		
Project Lifesaver Program/Private Contribution	13,740	5,950			19,690
	<u>\$ 29,085,687</u>	<u>\$ 28,527,953</u>	<u>\$ 33,918,856</u>	<u>\$ 954,100</u>	<u>\$ 22,740,684</u>
<b>Ref.</b>	A	A-11		A-11	A
<b>Analysis of Funding:</b>					
Local Funding		\$ 642,527			
State Funding		7,365,418			
Federal Funding		20,520,008			
		<u>\$ 28,527,953</u>			
<b>Analysis of Balance Dec. 31, 2013 and 2014 Expenditures:</b>					
Cash Disbursements		Ref.			
Appropriated Reserves	A \$ 17,378,884	A-10	\$ 22,494,558		
Encumbrances	A 11,706,803	A	11,455,387		
Program Income		A-10	(36,089)		
Donated Goods/Supplies		A-11	5,000		
	<u>\$ 29,085,687</u>		<u>\$ 33,918,856</u>		

## 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
<b>Department of Transportation:</b>				
Job Access Reverse Commute Grant (JARC)	\$ 11,532	\$ 9,722	\$	\$ 21,254
<b>Department of Law and Public Safety:</b>				
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>
<b>Ref.</b>	A	A-10	A-11	A

**COUNTY OF MORRIS**

**2014**

**TRUST FUND**



COUNTY OF MORRIS

TRUST FUND  
SCHEDULE OF CASH AND INVESTMENTS - REGULAR FUND

	Ref.	Total	Community Development Block Grant	Local Home Trust Fund	Local Government Investment Program	Workers Compensation	Other Trust
BALANCE, DECEMBER 31, 2013	B	\$ 9,781,555	\$ 20,478	\$	\$ 6,709,319	\$ 2,552,424	\$ 499,334
Increased by Receipts:							
Federal Grant Funds Received	B-5, B-6	2,160,353	1,707,723	452,630			
Program Income	B-7	98,236	98,236				
Interest Earned on Investments		40,499			33,626	6,009	864
Other Receipts		3,002,634			750,000	2,222,123	30,511
		5,301,722	1,805,959	452,630	783,626	2,228,132	31,375
		15,083,277	1,826,437	452,630	7,492,945	4,780,556	530,709
Decreased by Disbursements		5,882,668	1,806,648	452,630	1,009,588	2,360,960	252,842
BALANCE, DECEMBER 31, 2014	B	\$ 9,200,609	\$ 19,789	\$	\$ 6,483,357	\$ 2,419,596	\$ 277,867
Reserve for Trust Funds	B	\$ 2,697,463					
Due to Local Government Units	B	6,483,357					
Community Development Block Grant		19,789					
		\$ 9,200,609					
					Railroad Surcharge Fund		\$ 277,867
							\$ 277,867

COUNTY OF MORRIS

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TRUST FUND

SCHEDULE OF CASH AND INVESTMENTS - DEDICATED FUND

	Ref.	Total	Motor Vehicle Fine Fund	Weights and Measures Fund	Special Deposits	Other Dedicated Funds	Open Space Tax
BALANCE, DECEMBER 31, 2013	B	\$ 111,702,938	\$ 8,052,637	\$ 6,136,583	\$ 2,391	\$ 7,433,506	\$ 90,077,821
Increased by Receipts:							
Fines		4,377,227	3,074,388	1,302,839			
Current Year Taxes		12,667,895					12,667,895
Added & Omitted Taxes	B-11	47,036					47,036
Interest Earned on Investments		229,555					229,555
Other Receipts		2,120,268				2,120,268	
		19,441,981	3,074,388	1,302,839		2,120,268	12,944,486
		131,144,919	11,127,025	7,439,422	2,391	9,553,774	103,022,307
Decreased by Disbursements		40,064,958	5,832,634	1,276,398		1,473,622	31,482,304
BALANCE, DECEMBER 31, 2014	B	\$ 91,079,961	\$ 5,294,391	\$ 6,163,024	\$ 2,391	\$ 8,080,152	\$ 71,540,003
Analysis of Balance:							
Board of Taxation						\$ 1,192,531	
Accumulated Absences						2,845,876	
Snow Removal Trust						2,731,060	
County Clerk						426,576	
Environmental Quality						580,483	
Other Dedicated Funds						303,626	
						<u>\$ 8,080,152</u>	

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF CASH AND INVESTMENTS - REVOLVING FUND

	Ref.	Total	Unemployment Insurance Fund	Payroll Withholding Taxes	Stamp Meter Fund
BALANCE, DECEMBER 31, 2013	B	\$ 2,111,749	\$ 1,174,268	\$ 937,481	\$
Increased by Receipts:					
Budget Appropriation		1,070,000	815,000		255,000
Payroll Taxes - Employees' and County's Share		54,980,216	327,553	54,652,663	
		56,050,216	1,142,553	54,652,663	255,000
		58,161,965	2,316,821	55,590,144	255,000
Decreased by Disbursements		55,756,587	927,124	54,574,463	255,000
BALANCE, DECEMBER 31, 2014	B	\$ 2,405,378	\$ 1,389,697	\$ 1,015,681	\$

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF CASH AND INVESTMENTS - ROAD OPENING DEPOSIT FUND

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	Ref.	Total	Road Opening Deposit Fund	Road Opening Savings Fund
BALANCE, DECEMBER 31, 2013	B	<u>\$ 2,493,423</u>	<u>\$ 2,103,592</u>	<u>\$ 389,831</u>
Increased by Receipts:				
Road Opening Deposits		590,786	534,033	56,753
Interest Earned on Investments		<u>2,057</u>	<u>1,036</u>	<u>1,021</u>
		<u>592,843</u>	<u>535,069</u>	<u>57,774</u>
		<u>3,086,266</u>	<u>2,638,661</u>	<u>447,605</u>
Decreased by Disbursements:				
Refunded or Applied to Road Repairs		610,440	605,490	4,950
Interest on Deposits:				
Transferred to Current Fund		<u>1,036</u>	<u>1,036</u>	
		<u>611,476</u>	<u>606,526</u>	<u>4,950</u>
BALANCE, DECEMBER 31, 2014	B	<u><u>\$ 2,474,790</u></u>	<u><u>\$ 2,032,135</u></u>	<u><u>\$ 442,655</u></u>

COUNTY OF MORRIS

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TRUST FUND  
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	Ref.	Total	Community Development Block Grant			Emergency Shelter Grant		
			2012	2013	2014	2012	2013	2014
BALANCE, DECEMBER 31, 2013	B	\$ 2,642,387	\$ 799,497	\$ 1,703,655	\$	\$ 34,082	\$ 105,153	\$
Increased by:								
Grant - 2014 Program	B-7	1,844,807			1,706,404			138,403
		4,487,194	799,497	1,703,655	1,706,404	34,082	105,153	138,403
Decreased by Receipts:								
Federal Grant Funds Received	B-1	1,707,723	799,497	782,166		34,082	91,978	
BALANCE, DECEMBER 31, 2014	B	<u>\$ 2,779,471</u>	<u>\$</u>	<u>\$ 921,489</u>	<u>\$ 1,706,404</u>	<u>\$</u>	<u>\$ 13,175</u>	<u>\$ 138,403</u>

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE - LOCAL HOME TRUST

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	Ref.	
BALANCE, DECEMBER 31, 2013	B	\$ 1,449,135
Increased by:		
Federal Grant Funds Awarded	B-9	<u>654,367</u>
		2,103,502
Decreased by:		
Federal Grant Funds Received	B-1	<u>452,630</u>
BALANCE, DECEMBER 31, 2014	B	<u><u>\$ 1,650,872</u></u>

COUNTY OF MORRIS

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TRUST FUND  
SCHEDULE OF UNEXPENDED BALANCES OF FEDERAL GRANT APPROPRIATIONS

	Ref.	TOTAL	Community Development Block Grant			Emergency Shelter Grant
			2012	2013	2014	
BALANCE, DECEMBER 31, 2013	B	\$ 841,603	\$ 348,378	\$ 493,225	\$	\$
Increased by:						
Grant - 2014 Program Year	B-5	1,844,807			1,706,404	138,403
Program Income	B-1	98,236		75,216	23,020	
De-Obligated	B-8	17,776	5,438	12,338		
		<u>1,960,819</u>	<u>5,438</u>	<u>87,554</u>	<u>1,729,424</u>	<u>138,403</u>
		<u>2,802,422</u>	<u>353,816</u>	<u>580,779</u>	<u>1,729,424</u>	<u>138,403</u>
Decreased by:						
Cash Disbursements		621,911	273,402	147,018	201,491	
Contracts Payable	B-8	1,685,513	71,240		1,475,870	138,403
		<u>2,307,424</u>	<u>344,642</u>	<u>147,018</u>	<u>1,677,361</u>	<u>138,403</u>
Transfers:						
Reappropriation of Grants			(8,570)	(222,176)	230,746	
BALANCE, DECEMBER 31, 2014	B	<u>\$ 494,998</u>	<u>\$ 604</u>	<u>\$ 211,585</u>	<u>\$ 282,809</u>	<u>\$</u>

COUNTY OF MORRIS

TRUST FUND  
SCHEDULE OF CONTRACTS PAYABLE - FEDERAL GRANTS

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	Ref.	<u>CDBG</u>	<u>Emergency Shelter</u>
BALANCE, DECEMBER 31, 2013	B	\$ 1,682,027	\$ 139,235
Increased by 2014 Contracts	B-7	<u>1,547,110</u>	<u>138,403</u>
		<u>3,229,137</u>	<u>277,638</u>
Decreased by:			
Cash Disbursements		1,058,677	126,060
De-Obligated	B-7	<u>17,776</u>	<u></u>
		<u>1,076,453</u>	<u>126,060</u>
BALANCE, DECEMBER 31, 2014	B	<u><u>\$ 2,152,684</u></u>	<u><u>\$ 151,578</u></u>



**COUNTY OF MORRIS**

**TRUST FUND**

**SCHEDULE OF UNEXPENDED BALANCES OF LOCAL HOME TRUST APPROPRIATIONS**

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	Ref.		
BALANCE, DECEMBER 31, 2013	B	\$	194,982
Increased by:			
Federal Grant Funds Awarded	B-6		<u>654,367</u>
			849,349
Decreased by:			
Obligations	B-10	\$	99,000
Cash Disbursements			<u>43,680</u>
			142,680
BALANCE, DECEMBER 31, 2014	B	\$	<u><u>706,669</u></u>

**COUNTY OF MORRIS**

**TRUST FUND**

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

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	Ref.	
BALANCE, DECEMBER 31, 2013	B	\$ 1,254,153
Increased by:		
2014 Contracts	B-9	<u>99,000</u>
		1,353,153
Decreased by:		
Cash Disbursements		<u>408,950</u>
BALANCE, DECEMBER 31, 2014	B	<u><u>\$ 944,203</u></u>

**COUNTY OF MORRIS**

**TRUST FUND**

**SCHEDULE OF OPEN SPACE ADDED AND OMITTED TAXES RECEIVABLE**

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	Ref.	
BALANCE, DECEMBER 31, 2013	B	\$ 37,739
Increased by:		
Levy Added and Omitted - Year 2014		<u>26,438</u>
		64,177
Decreased by:		
Collections	B-2	<u>47,036</u>
BALANCE, DECEMBER 31, 2014	B	<u><u>\$ 17,141</u></u>

**COUNTY OF MORRIS**

**2014**

**CAPITAL FUND**

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

	Ref.	General Capital	Park Capital
BALANCE, DECEMBER 31, 2013	C	\$ 31,187,431	\$ 967,588
Increased by Receipts:			
Serial Bonds	C-12	9,535,000	
Serial Bonds Proceeds Due Park Capital	C-13	485,000	
Capital Lease Payable	C-21	1,175,823	
Premium on Bond Sales	C-1	111,486	
Interest on Investments	C-3, C-4	7,990	885
Capital Improvement Fund:			
Budgeted Appropriation	C-3, C-8	2,305,000	
MUA Capital Repayments:			
Other	C-1	136,906	
Reimbursement of Funds:			
Municipality Share of Cost - Unfunded	C-6	306,738	
Down Payment - Park Ordinances	C-8		51,000
Reserve to Pay Debt Service - Morris County Vo-Tech	C-3	78,845	
Reserve for Countywide Communications System	C-3	325,955	
Fund Balance:			
Other Miscellaneous Items	C-1	8,385	
Improvement Authorization Refund	C-9	366,284	
		<u>14,843,412</u>	<u>51,885</u>
		<u>46,030,843</u>	<u>1,019,473</u>
Decreased by Disbursements:			
Improvement Authorizations	C-9, C-10	28,312,510	889,405
Down Payment - Park Ordinances	C-8	51,000	
Interest Income Transferred to:			
Park Commission	C-4		885
Current Fund	C-3	7,990	
Fund Balance Anticipated as Revenue in			
Current Fund Budget	C-1	6,031	
Premium on Sale of Bonds and Notes:			
State of New Jersey - Chapter 12	C-1, C-3	55,743	
Reserve to Pay Debt Service	C-3	65,620	
Refunding of 2007 General Bonds	C-9	5,770,000	
		<u>34,268,894</u>	<u>890,290</u>
BALANCE, DECEMBER 31, 2014	C	<u>\$ 11,761,949</u>	<u>\$ 129,183</u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
ANALYSIS OF CASH AND INVESTMENTS

		Balance/ (Deficit) December 31, 2013	Receipts				Disbursements		Transfers		Balance/ (Deficit) December 31, 2014
			Budget Appropriation	Serial Bonds	Capital Lease Issued	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
Ref.											
Fund Balance	C-1	\$ 3,678,543	\$		\$	\$ 201,034	\$	\$ 6,031	\$ 328,800	\$ 341,646	\$ 3,886,392
Capital Improvement Fund	C-8	3,052,963	2,305,000					51,000	1,802,990		3,503,973
Contracts Payable	C	14,866									14,866
Due to Current Fund	C-2					7,990		7,990			
Improvement Authorizations											
Reserve to Pay Debt Service	C, C-2	65,620				78,845		65,620			78,845
Reserve for Countywide Communications System	C, C-2	792,066				325,955					1,118,021
Due to State of New Jersey	C-1, C-2					55,743		55,743			
<hr/>											
Ord. #	Improvement Authorizations										
<hr/>											
604	Bridge Improvements	63,905						1,406			62,499
628	Various Bridge Replacements and Rehabilitations	27,420						1,906			25,514
663	Roads & Bridges	61,568						10,619			50,949
728	Various Public Works Projects	6,303						6,303			
745	Expansion & Refurbishment of Fire Training Facilities	15,192									15,192
757	Various Public Works Projects	23						23			
793	Various Public Works Projects	42,907						312			42,595
800	Acquisition & Installation of Equipment for County Library	1,061							1,061		
818	Various Bridge Improvements	16,941						1,230			15,711
861	Road Resurface & Recon. Projects Various County Roads	20,659									20,659
862	Bridge Design & Construction Project Various County Bridges	117,045						15,394			101,651
876	NJDEP Permit & Install of Drainage Improvements Various Cty Roads	1,824						1,205			619
878	Construction, Washington Street Bridge in Town of Boonton	38,225									38,225
882	Various Improvements at Dept. of Long Term Care Services	920							920		
908	County Bridge Design & Construction Projects	179,150					49,100				130,050
923	Acq & Install of Furnishings & Equip for Long Term Care Service	292							292		
941	Acq & Install of Video Security w/Recording Capability - Sheriff Comm Center	77							77		
942	Road Resurfacing, Reconstruction & Improvement to County Roads	62,890									62,890
962	County Roadway Drainage Improvements	19,140									19,140
975	County Bridge Design & Construction Projects	219,741					1,193				218,548
982	Facilities - Greystone Park	25,315									25,315
010	Road Improvement Projects	36,051							36,051		
025	Equipment replacement & Facility Imp to Morris View	373							373		
027	Bridge Design and Construction Projects at Various County Locations	79,239					65,253				13,986
028	Renovation of the West Hanover Avenue Armory in the Twp of Morris	130,978							130,978		
029	Acq of Various Properties in the Twp of Washington	53,704									53,704
030	Design & Construction of Training Facility - Firefighters & Police Academy	10,172					3,120				7,052
064	Energy Savings Installations at Various County Facilities	10,001					10,000		1		
066	Study to Develop a Concept Plan for Public Safety Comm & Emerg Mgmt Cntr	73,582									73,582
068	Acq of Polisys Records Mgmt Syst/Mobile Edition Products -MC Sheriff's Dept	7,552									7,552
069	Completion of an Emergency Srvc Training Facil/Fire & Police	1,035									1,035
070	Repair/Replacement of County Correctional Facility Security System	14,174									14,174
076	Roof Replacement at Various County Facilities	70,861					15,349				55,512
081	Road Improvement Projects	28,437							28,437		
082	Replacement of Equip, Patient Mattresses & Hi-Low Beds at Morris View	36,825									36,825
087	Abatement & Demolition of Facilities on the Greystone Park Property	281,473					205,985				75,488
089	Design, Construction, Culvert Installation & Repair of County Bridges	77,236					49,319				27,917
093	Acq of Smart Podium Systems in Each Fire & Police Academy Classroom	5,470							5,470		
098	Installation of County Roadway Drainage Improvements	102,447					46,178				56,269
106	Completion of Detailed Plans & Specifications for the County Facilities	112,794									112,794
110	Renovation of Classrooms at the Public Safety Training Academy	5,122							5,122		
113	Analysis of Dam Conditions, Preparation of Operation Manuals, Dam Rehab	263,950					677,433				(413,483)
116	Various improvements to MV Including Renovations to the Dietary Loading Dock, Replacement of Laundry Equip and Mattresses and Acquisition of Hi-Lo Beds	492							492		
129	Improvements to Historic Speedwell Village	43,129					54				43,075
135	Acq of Personal Protective Equip for Academy Fire Instructors	11,123							11,123		
137	Bridge Design and Construction at Various County Locations	410,615					358,260				52,355
138	Replacement of Wood Structures at Various County Facilities	52,830					9,100				43,730
139	Rehabilitate & Connect all Utilities to County Facilities on the Greystone Park Property	92,930					1,663		91,267		

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2013	Receipts				Disbursements		Transfers		Balance/ (Deficit) December 31, 2014
			Budget Appropriation	Serial Bonds	Capital Lease Issued	Miscellaneous	Improvement Authorizations	Miscellaneous	Transfers		
									From	To	
141	Design and Install of County Roadway Drainage Improvements at Various Locations	\$ 286,845	\$	\$	\$	\$	22,248	\$	\$	\$	264,597
143	Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	7,000									7,000
145	Acq & Implementation of Automated Time & Attendance, Personnel & Payroll Systems	122,595					216				122,379
146	Renovations of the Existing Central Ave Complex Building at Greystone Park	67,433					64,682				2,751
154	Acquisition & Installation of Security Equipment at Various County Locations	125,000					101,289				23,711
155	Upgrade the Sheriff's AVID System (Video Enhancement) Software	236							236		
158	Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	166,700					600,887				(434,187)
159	Improvements to Historical Speedwell Village	49,729									49,729
162	Replacement of Heating, Ventilating & Air Conditioning Equip at Various County Facilities										
163	Development of Preliminary Feasibility Study & Design for Construction of New Wing on the Existing Office of Emergency Management & Communications Center	78,079					2,554				75,525
165	Roadway Design & Construction Projects	257,908				58,425	49,645				266,688
166	Acquisition and Installation of Security System for the Office of Temporary Assistance	1,657							1,657		
169	Acq of a Ballistic Microscope for Ballistics Comparisons for Use By Sheriff's Office	446									446
172	Roof Replacement at Various County Facilities	25,793					9,383				16,410
173	Various Improvements to the Morris View Healthcare Facility	6,861							6,861		
175	Acquisition of Specialized Training Equipment for the Public Safety Training Academy	32,414					3,974				28,440
176	Renovation of the Public Safety Training Academy	1,949					212				1,737
178	County Roadway Drainage Improvement Projects	176,663					138,518				38,145
181	Replacement and/or Upgrade of Fire Detection/Sprinkler Systems Various County Facilities	(4,375)					249,413				(253,788)
184	Bridge Design & Construction Projects at Various County Locations	1,573,813					687,862				885,951
186	Acquisition of a Portable Forensic Light Source by the Sheriff's Office	21							21		
190	Acquisition of Replacement Vehicles for the MAPS Program	11,890					11,890				
191	Demolition of the Washington Building	4,256									4,256
194	Renovation of 30 Schuyler Place to Include Classrooms & Computer Labs for CCM Programs	109,294					53,269				56,025
197	Acq & Install of a 175 lb. Gas Dryer for the Main Laundry at the Morris View Healthcare Center	1,480							1,480		
199	Acquisition of Replacement Vehicle for the Sheriff's Criminal Investigation Section	19							19		
200	Acquisition of Evidence Shelving, Rolling Step Ladders, Refrigerators & Freezers for the Sheriff's Office Evidence Unit/Vault at the Central Avenue Complex	6,326					4,252				2,074
202	Roadway Resurfacing, Construction & Improvements	1,846,678				248,312	1,522,401				572,589
206	Replacement of Workstations for the County Prosecutor's Office	3,404					3,404				
211	Replacement of Various Plumbing Fixtures	17,246					11,081				6,165
212	Replacement of Motors, Fans and Pumps at Various County Locations	8,058					8,058				
213	Renovation of the Old Burn Building & Tower at the Public Safety Training Academy	14,200									14,200
214	Replacement of Eight Foot High Chain Link Wire Fence Around Roxbury Radio Tower Site	7,429									7,429
215	Restoration of Brick Facades & Replacement of Sidewalks & Curbs - Bldgs & Grounds Division										
217	Replacement of Lighting Fixtures & Hard Ceiling Tile - Buildings & Grounds Division	49,297					5,620				43,677
218	Acquisition of Replacement Equipment for the Hanover Garage Hazardous Waste Storage Facility	45,000									45,000
219	Preliminary Development of the Central Park Parking Area for the Central Avenue Complex & Interfaith Food Pantry	48,352									48,352
223	Acquisition of Replacement X-Ray Machines to be Used at the Courthouse Lobby, Administration & Records Building Bridge & County Mailroom	1,067									1,067
224	Roof Replacements at Various Facilities Maintained by the Division of Building & Grounds	161,404					324				161,080
225	Bridge Design, Renovation & Construction Projects at Various County Locations	286,488					674,615				(388,127)
228	Acquisition of Replacement Vehicles for the Morris Area Paratransit System	1,210									1,210
229	Acquisition of Replacement Vehicles for the Morris County Nutrition Program	6,984									6,984
230	Continuation of the County of Morris Fiber Project to Connect the Library, Arboretum & Correctional Facility	20,043					335		19,708		
231	Acquisition of New & Replacement Computers & Appurtenances - Dept of Information Services	1,929									1,929
232	Acquisition of a Computer Aided Dispatch/Records Management System	7,073									7,073
233	County Roadway Drainage Improvements	26,401					213,754				(187,353)
234	Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehabilitation	119,455					25,000				94,455
235	Upgrades to Fire & Sprinkler Systems at Various County Facilities	61,837					16,554				45,283
236	Program Costs Relating to the Energy Savings Improvement Program to be Operated Through the Morris County Improvement Authority	105,912									105,912
238	Completion of Renovations at 30 Schuyler Pl for Classrooms & Computer Labs - CCM Programs	15,130									15,130
240	Construction of the Utility Relocation and Site Demolition Work Associated with the Construction of the Morris County Public Safety Training Academy Expansion	134,841									134,841
244	Improvement of the Morris View Healthcare Center	5,816					158				5,658
247	Update & Improve the Hanover Garage Hazardous Waste Storage Pad/Facility	49,000									49,000
248	Replacement of the Existing County-wide Trunked Radio System	116,575					32,494				84,081
249	County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority	561,732					539,837				21,895

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2013	Receipts				Disbursements		Transfers		Balance/ (Deficit) December 31, 2014
			Budget Appropriation	Serial Bonds	Capital Lease Issued	Miscellaneous	Improvement Authorizations	Miscellaneous	Transfers		
									From	To	
250	Acquisition of a Replacement S.U.V. for Use by the Sheriff's Protective Services Division	\$ 400	\$	\$	\$	\$	\$	\$	\$	\$	400
251	Acquisition of a Replacement Prisoner Transportation Van - Sheriff's Protective Services Division	62									62
254	Acquisition of Video Camera & Alarm Systems for Radio Transmission Sites	4,700									4,700
255	Acquisition of Motorola Gold Elite Gateway Equip to Connect Consoles to Upgraded Radio System	7,204					177				7,027
257	Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	(343,549)				366,285					22,736
259	Renovation of the Central Ave Complex to House St. Clares Behavioral Health and the Nonprofit Mall on the Former Greystone Property	24,868					13,407				11,461
261	Renovations and Improvements to Academic Buildings at County College of Morris	2,517,619					2,452,930				64,689
263	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)				1,175,823		1,272,236				(96,413)
264	Design & Construction of the Central Avenue Fields at Central Park of Morris County	64,682					26,997				37,685
265	Roof Replacement Including but not Limited to the Courthouse, SEU Building, & other Locations	14,700									14,700
266	Courthouse Asbestos Abatement Project	39,817					320,993				(281,176)
267	Computer Equipment Purchase for Information Technology	483,029					741,195				(258,166)
268	Various Health & Life Safety Upgrades at Morris View Healthcare Center	219,398					60,302				159,096
269	Bridge Design & Construction at Various County Locations	721,207					629,159				92,048
270	Roadway Design & Construction Projects	258,016					807,837				(549,821)
271	Purchase of Equipment for the Morris County Juvenile Detention Center	1,429					1,090				339
272	Purchase of Replacement Task Chairs & Other Furniture for the Office of Temporary Assistance	159									159
273	Purchase of Equipment for the Morris County Mosquito Commission	3,200									3,200
274	Window Replacement at Various Buildings Throughout the County	131,100									131,100
275	For the Purchase of HVAC Equipment at Various Buildings Throughout the County	11,228					26,085				(14,857)
279	Purchase of Digital In Car Video Equipment for the Sheriff's Department	69,280									69,280
281	Office Furniture Replacement, Filing & Storage for the Morris County Prosecutor's Offices	2,575					2,575				
282	Door Replacement at Various County Facilities Under the Jurisdiction of Buildings & Grounds	24,712					21,009				3,703
283	HVAC Improvements for Various Systems for the County College of Morris	1,219					1,219				
287	Replacement & Expansion of the County's Access Control CCTV Systems	25,700					19,400				6,300
288	Various Capital Projects for the Morris County School of Technology	15,001					15,001				
289	Replacement of Various Motors, Fans & Pumps at Various Locations	48,242					35,473				12,769
290	Plumbing Fixture Replacements at Various County Buildings	26,228									26,228
291	Various County Roadway Drainage Projects as per Public Works/Engineering	326,290					63,301				262,989
292	Restoration of Masonry, Brick Facades & Concrete Sidewalks/Curbs-Variou Locations	5,920					37,160				(31,240)
293	Vehicle Replacement & Radio Upgrade for the Nutrition Program of the Dept. of Human Services	76,000									76,000
294	Replacement of Lighting, Ceilings, Furniture, Wood Structures, Fencing/Gates-Variou Locations	(7,829)					66,959				(74,788)
295	For Various Capital Projects at the County College of Morris for FY 2013	292,232					292,232				
298	For County-Wide Radio System for the 9-1-1 Sentinel Patriot System	400,000									400,000
301	Purchase of a Sound & Recording Sys for the Freeholder Public Meeting Rm - Bldgs & Grounds	40,000					40,000				
303	Design & Construct of Storage Facil for Emergency Response & Other Vehicles - Sheriff's Office	249,261					1,276				247,985
304	Various Capital Projects - Sheriff's Office	228,167					82,055				146,112
305	Purchase of a Special Response Vehicle for the Sheriff's Office, Bureau of Law Enforcement	495					257				238
306	Renovations to the Residents' Tub & Shower Areas at Morris View Healthcare Center	378,040					15,318				362,722
307	Various Capital Projects for the Morris County School of Technology	378,798					130,325				248,473
308	Purchase of a Medical Records System for Morris View Healthcare Ctr by Information Technology	69,080					141,786				(72,706)
309	Upgrade of HVAC Building Automation System Under the Supervision of Buildings & Grounds	32,002					15,695				16,307
310	Replacement of Plumbing Fixtures at Various County Facilities - Buildings & Grounds	50,000									50,000
311	Replacement of Various Motors, Pumps & Fans Under the Supervision of Buildings & Grounds	50,000					3,573				46,427
312	Replacement of Pedestrian & Overhead Doors at Various County Facilities - Buildings & Grounds	25,000					4,206				20,794
314	Repairs, Replacements, Upgrades & Restoration of Various Equip & Fixtures - Bldgs & Grounds	976,069					1,427,632				(451,563)
315	HVAC Improvements at the County College of Morris	374,000					374,000				
316	Emerg Generator for Office of Temporary Assist & Sheriff Evidence Trailers - Bldgs & Grounds	(3,236)					39,965				(43,201)
317	Various IT Equipment Purchases, Upgrades and Replacements in & for Office of Information Tech	1,595,703					2,069,703				(474,000)
318	Replacement of Chairs for Safety Reasons at the Office of Temporary Assistance	425									425
319	Purchase of Electric Truck Mounted Sprayers for the Mosquito Commission	31,000					22,401				8,599
320	Installation of the Turf Fields/Construction Phase II at Central Park - Department of Public Works	844,919					762,214				82,705
321	Various Capital Projects at Morris View Healthcare Center	279,187					158,109				121,078
322	Various IT Priority Projects Throughout the County	60,059					60,059				
323	Bridge Design & Construction of Various Bridges Throughout Morris County	1,925,530					13,631				1,911,899
324	Purchase of High Density Storage System for Finance and Purchasing	31,000					31,000				
325	Renovation & Upgrade of the Fire Extinguisher Props - Department of Law & Public Safety	58,600					40,970				17,630
326	Purchase of One Four Ton Asphalt Hot Patch Dump Trailer for the Roads Department	25,000									25,000
327	Acq of New & Replacement Radios & Accessories - Department of Law & Public Safety	53,631					64,231				(10,600)
328	Purchase of Various Equipment for the Division of Roads/Bridges/Shade Tree	114,817					96,167				18,650
329	Funding for the Design, Building & Rehabilitation of Various County Roadways	47,257									47,257
330	Purchase of a MAPS Vehicle Under the Purview of the Division of Aging, Disabilities & Veterans	76,000					73,210				2,790



COUNTY OF MORRIS

GENERAL CAPITAL FUND  
ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2013	Receipts				Disbursements		Transfers		Balance/ (Deficit) December 31, 2014
			Budget Appropriation	Serial Bonds	Capital Lease Issued	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
331	Purchase of a One Call/One Click System for Paratransit Vehicles & Purchase of a Replacement Nutrition Vehicle/Radio System - Division of Aging, Disabilities & Veterans	\$ 7,730	\$	\$	\$	\$	\$ 70,000	\$	\$	\$	(62,270)
332	Expansion and Renovation of Various Facilities at the County College of Morris	72,544					160,764				(88,220)
333	Replacement of Office Furniture (Phase II) in the Prosecutor's Office	171,940					143,825				28,115
334	Electronic Scanner & Computer Sys for Counting of Absentee Ballots - MC Board of Elections	9,730									9,730
335	Demolition Design, Demolition & Feasibility Design Related to the Ann Street Parking Garage	100,000					10,252			25,000	114,748
336	For Various Capital Projects at the County College of Morris for FY 2014			4,250,000			3,980,061				269,939
337	Purchase of Three Asphalt Hot Box Trailers used by the Department of Planning & Public Works						74,113			75,000	887
338	Refunding Bond Ordinance, 2007 Refunding Bonds			5,770,000			5,770,000				
339	Purchase of Autopsy Equipment, Stations & Carts - Department of Law & Public Safety									71,000	71,000
340	Purchase of Ballistic Helmets and Body Armor for the Sheriff's Office SERT						140,467			140,700	233
341	To Replace Motors, Fans & Pumps for Various County Facilities - Dept. of Planning & Public Works									50,000	50,000
342	Purchase of Haz Mat Breathing Apparatuses for the Department of Law and Public Safety						4,808			85,000	80,192
343	Purchase of Various IT Equipment and Systems for the Office of IT for the County of Morris						559,828			69,870	(489,958)
344	Purchases for MC School of Technology						416,379			62,220	(354,159)
345	Various Capital Projects and Purchases at the Morris View Healthcare Center						194,555			42,500	(152,055)
346	Purchase of Simulators for Training Purposes in the Department of Law and Public Safety						266,533			19,000	(247,533)
347	Purchases for the Purpose of Replacements/Repairs by Public Works - Various County Facilities						24,066			39,000	14,934
348	Replacing Various Roofs at Facilities Throughout the County under Public Works						300			24,000	23,700
349	Various Exterior Building Repairs and Replacements Throughout the County						35,312			17,000	(18,312)
350	Security Upgrades at the Office of Temporary Assistance to Ensure Safety						300			5,000	4,700
351	Elevator Upgrades at Various Buildings at the County						300			15,000	14,700
352	Replacement of Carpet and Flooring, Lighting, Ceilings and Windows in Various County Facilities						60,644			21,000	(39,644)
353	Various Improvements at the Courthouse						118,148			56,000	(62,148)
354	Provision of Electric and Emergency Power for VOIP System						300			15,000	14,700
355	Purchase of Fire Sprinkler Systems for the Courthouse						300			58,000	57,700
356	Design and Construction for Various Roads Throughout the County						355,518			105,700	(249,818)
357	Replacement and Upgrades to Various Morris County Bridges						300			80,000	79,700
358	Replacement and Upgrades to Culverts and Drainage Facilities						300			20,000	19,700
359	Purchase of Upgrades and Replacement of Security Camera Equipment for MC Sheriff						33,505			6,000	(27,505)
360	Purchase of Specialized SUV's for the K-9/Emergency Services Unit in the Sheriff's Office						13,803			142,000	128,197
361	Purchase of Specialized Vehicles for the Sheriff's Office for the Criminal Investigations Unit						114,329			116,000	1,671
362	Security Improvements as Required by the Sheriff for the Protection of the Courts						18,475			57,000	38,525
363	Paving and Resurfacing Projects for Various Roadways - Department of Planning & Public Works						2,201,210			150,000	(2,051,210)
364	Purchase of Office Furniture for the Prosecutor's Office									162,800	162,800
365	Purchase of an Argo All Terrain Vehicle with Trailer - Department of Planning and Public Works						32,323			56,000	23,677
366	Purchase of a Heavy Duty Crew Cab Truck with a Utility Body - Dept. of Planning & Public Works									51,000	51,000
367	New Carpeting for the County Clerk's Office						99,251			6,000	(93,251)
368	Acquisition of Vehicles & Equipment for the Dept. of Planning & Public Works						23,387			31,000	7,613
369	Upgrade to the County Radio System for Dept. of Law & Public Safety									76,000	76,000
370	Replacement of Nutrition Vehicle for Dept. of Human Services									81,000	81,000
371	Replacement of MAPS Vehicle for the Department of Human Services									101,000	101,000
		<u>\$ 31,187,431</u>	<u>\$ 2,305,000</u>	<u>\$ 10,020,000</u>	<u>\$ 1,175,823</u>	<u>\$ 1,342,589</u>	<u>\$ 34,082,510</u>	<u>\$ 186,384</u>	<u>\$ 2,473,436</u>	<u>\$ 2,473,436</u>	<u>\$ 11,761,949</u>
Ref.		C	C-2	C-6, C-18	C-6		C-9				C

COUNTY OF MORRIS

- 84 -  
C-4

PARK CAPITAL FUND  
ANALYSIS OF CASH AND INVESTMENTS

Ref.	Balance/ (Deficit) December 31, 2013	Receipts		Disbursements		Transfers		Balance/ (Deficit) December 31, 2014
		Miscellaneous	Improvement Authorizations	Miscellaneous		From	To	
Fund Balance	C-1 \$ 200,560	\$	\$	\$		\$	\$	\$ 200,560
Capital Improvement Fund	C-8	51,000				51,000		
Due to Park Operating Fund	C-2	885		885				
Ord. #								
204	Improvements & Renovations of MC Park Commission Facilities	662	662					
206	Improvements of MC Park Commission Facilities	11,893	11,893					
209	Improvements of Morris County Park Commission Facilities	183,121	80,738					102,383
211	Improvement of Morris County Park Commission Lands	113,654	79,905					33,749
214	Acq of Vehicles & Equip by Morris County Park Commission	247	247					
215	Various Capital Projects Under the Jurisdiction of Morris County Park Commission	142,076	857					141,219
216	Various Capital Projects for the Morris County Park Commission and Park Police	318,846	257,875					60,971
217	Various Paving Projects for the Morris County Park Commission	(3,471)						(3,471)
218	Purchases for Equipment at Various Morris County Park Commission Locations		457,228				36,000	(421,228)
219	Paving Projects at Various Location at the MC Park Commission						15,000	15,000
		<u>\$ 967,588</u>	<u>\$ 51,885</u>	<u>\$ 889,405</u>	<u>\$ 885</u>	<u>\$ 51,000</u>	<u>\$ 51,000</u>	<u>\$ 129,183</u>
Ref.	C		C-10					C

**COUNTY OF MORRIS****CAPITAL FUND****SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED**

	Ref.	General Capital	Park Capital
BALANCE, DECEMBER 31, 2013	C	\$ 205,792,201	\$ 11,956,281
Increased by:			
Serial Bonds Issued	C-12	4,250,000	
Guaranteed Leasing Program Capital Lease Issued	C-21	1,175,823	
Defeased 2007 General Bonds	C-12,C-13	5,285,000	485,000
		<u>216,503,024</u>	<u>12,441,281</u>
Decreased by:			
Serial Bonds Retired	C-12,C-13	27,971,000	2,752,000
Defeased 2007 General Bonds	C-12,C-13	5,453,000	491,000
Guaranteed Pooled Program Lease Revenue Bonds Retired	C-20	580,000	
Repayment under Green Acres Loan Program	C-14		19,443
Repayment under 2003 Dam Restoration Loan	C-15	34,489	
		<u>34,038,489</u>	<u>3,262,443</u>
BALANCE, DECEMBER 31, 2014	C	<u>\$ 182,464,535</u>	<u>\$ 9,178,838</u>

## COUNTY OF MORRIS

## GENERAL CAPITAL FUND

## SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Improvement Description	Ord. No.	Balance, December 31, 2013	Debt Authorized	Authorizations Canceled	Bonds Issued	Capital Lease Issued	Funded by Various Sources	Balance, December 31, 2014	Analysis of Balance December 31, 2014	
									Expended	Unexpended Improvement Authorizations
Acq of Various Properties in the Twp of Washington	029	\$ 762,000	\$	\$	\$	\$	\$	\$ 762,000	\$	\$ 762,000
Acq & Install of the Final Phase of the MC Integrated Justice Information System	063	58,392						58,392		58,392
Abatement & Demolition of Facilities on the Greystone Park Property	087	54,000						54,000		54,000
Analysis of Existing Dam Conditions, Preparation of Operation Manuals, Dam Rehab	113	857,000						857,000	413,483	443,517
Rehabilitate & Connect all Utilities to County Facilities on Greystone Park Property	139	1,000,000		1,000,000						
Design and Install of County Roadway Drainage Improvements at Various Locations	141	352,000						352,000		352,000
Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	143	43,000						43,000		43,000
Acq & Implementation of Automated Time & Attendance, Personnel & Payroll Sys	145	144,000						144,000		144,000
Renovations of the Existing Central Ave Complex Building at Greystone Park	146	305,000						305,000		305,000
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	158	3,333,000						3,333,000	434,187	2,898,813
Improvements to Historical Speedwell Village	159	269,000						269,000		269,000
Roadway Design & Construction Projects	165	114,196					58,425	55,771		55,771
Roof Replacement at Various County Facilities	172	160,000						160,000		160,000
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	355,000						355,000	253,788	101,212
Bridge Design & Construction Projects at Various County Locations	184	1,395,633						1,395,633		1,395,633
Roadway Resurfacing, Construction & Improvements	202	1,038,000					248,312	789,688		789,688
Renovation of the Old Burn Building & Tower at the Public Safety Training Academy	213	268,000						268,000		268,000
Roof Replacements at Various Facilities Maintained by the Division of Building & Grounds	224	88,000						88,000		88,000
Bridge Design, Renovation & Construction Projects at Various County Locations	225	1,834,174						1,834,174	388,127	1,446,047
Continuation of the County of Morris Fiber Project to Connect the Library, Arboretum & Correctional Facility	230	120,000		120,000						
County Roadway Drainage Improvements	233	375,000						375,000	187,353	187,647
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehabilitation	234	744,799						744,799		744,799
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	356,000						356,000		356,000
Construction of the Utility Relocation and Site Demolition Work Associated with the Construction of the Morris County Public Safety Training Academy Expansion	240	2,105,000						2,105,000		2,105,000
County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority	249	4,065,000						4,065,000		4,065,000
Acquisition of Video Camera & Alarm Systems for Radio Transmission Sites	254	95,000						95,000		95,000
Acquisition of Motorola Gold Elite Gateway Equip to Connect Consoles to Upgraded Radio System	255	70,000						70,000		70,000
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257	1,460,775					1	1,460,774		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	1,510,000						1,510,000		1,510,000
County Participation in the Morris County Improvement Authority County Guaranteed Leasing Program for the Purpose of Purchasing a Cisco System IP Telephony (IPT) System (VOIP)	263	1,375,000				1,175,823		199,177	96,413	102,764
Design & Construction of the Central Avenue Fields at Central Park of Morris County	264	133,000						133,000		133,000
Roof Replacement Including but not Limited to the Courthouse, SEU Building, & other Locations	265	285,000						285,000		285,000
Courthouse Asbestos Abatement Project	266	319,000						319,000	281,176	37,824
Computer Equipment Purchase for Information Technology	267	273,000						273,000	258,166	14,834
Various Health & Life Safety Upgrades at Morris View Healthcare Center	268	207,000						207,000		207,000
Bridge Design & Construction at Various County Locations	269	2,871,000						2,871,000		2,871,000
Roadway Design & Construction Projects	270	963,000						963,000	549,821	413,179
Window Replacement at Various Buildings Throughout the County	274	65,000						65,000		65,000
For the Purchase of HVAC Equipment at Various Buildings Throughout the County	275	15,000						15,000	14,857	143
Various County Roadway Drainage Projects as per Public Works/Engineering	291	126,000						126,000		126,000
Restoration of Masonry, Brick Facades & Concrete Sidewalks/Curbs-Various Locations	292	35,000						35,000	31,240	3,760
Replacement of Lighting, Ceilings, Furniture, Wood Structures, Fencing/Gates - Various Locations	294	119,000						119,000	74,788	44,212
Various Capital Projects for the Sheriff's Office, Bureau of Law Enforcement	304	76,000						76,000		76,000
Renovations to the Residents' Tub & Shower Areas at Morris View Healthcare Center	306	221,000						221,000		221,000
Various Capital Projects for the Morris County School of Technology	307	175,000						175,000		175,000
Purchase of a Medical Records Sys for Morris View Healthcare Center by Information Technology	308	79,000						79,000	72,706	6,294
Repairs, Replacements, Upgrades and Restoration of Various Equipment and Fixtures in Various Buildings Throughout the County Under the Supervision of Buildings & Grounds	314	1,114,000						1,114,000	451,563	662,437
Emergency Generator for the Office of Temporary Assistance and Evidence Trailers to Assist in the Move Out of Sheriff Legal Services Under the Jurisdiction of Buildings & Grounds	316	134,000						134,000	43,201	90,799
Various IT Equipment Purchases, Upgrades and Replacements in and for the Office of Information Technology	317	474,000						474,000	474,000	
Installation of the Turf Fields/Construction Phase II at Central Park - Public Works	320	1,397,000						1,397,000		1,397,000
Various Capital Projects at Morris View Healthcare Center	321	102,000						102,000		102,000
Bridge Design & Construction of Various Bridges Throughout Morris County	323	1,809,000						1,809,000		1,809,000

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										Analysis of Balance	
										December 31, 2014	
Improvement Description	Ord. No.	Balance, December 31, 2013	Debt Authorized	Authorizations Canceled	Bonds Issued	Capital Lease Issued	Funded by Various Sources	Balance, December 31, 2014	Expended	Unexpended Improvement Authorizations	
Acquisition of New & Replacement Radios & Accessories By and For the Use of All County Government Divisions Under the Purview of the Department of Law & Public Safety	327	\$ 22,000	\$	\$	\$	\$	\$	\$ 22,000	\$ 10,600	\$ 11,400	
Purchase of Various Equipment for the Division of Roads/Bridges/Shade Tree	328	140,000						140,000		140,000	
Funding for the Design, Building & Rehabilitation of Various County Roadways	329	1,346,000						1,346,000		1,346,000	
Purchase of a One Call/One Click System for Paratransit Vehicles & the Purchase of a Replacement Nutrition Vehicle/Radio Sys for the Division of Aging, Disabilities & Veterans	331	140,000						140,000	62,270	77,730	
Expansion and Renovation of Various Facilities at the County College of Morris	332	2,000,000						2,000,000	88,220	1,911,780	
Purchase Electronic Scanner and Computer System for the Counting of Absentee Ballots by and for the Morris County Board of Elections	334	191,000						191,000		191,000	
Demolition Design, Demolition & Feasibility Design Related to the Ann Street Parking Garage	335	1,200,000	475,000					1,675,000		1,675,000	
For Various Capital Projects at the County College of Morris for FY 2014	336		4,250,000		4,250,000						
Refunding Bond Ordinance, 2007 Refunding Bonds	338		7,400,000	1,630,000	5,770,000						
Purchase of Various IT Equipment and Systems for the Office of IT for County of Morris	343		1,369,000					1,369,000	489,958	879,042	
Purchases for MC School of Technology	344		1,230,000					1,230,000	354,159	875,841	
Various Capital Projects and Purchases at the Morris View Healthcare Center	345		827,000					827,000	152,055	674,945	
Purchase of Simulators for Training Purposes in the Department of Law and Public Safety	346		371,000					371,000	247,533	123,467	
Purchases for the Purpose of Replacements or Repairs by Public Works at Various County Facilities	347		771,000					771,000		771,000	
For the Purpose of Replacing Various Roofs at Facilities Throughout the County under Public Works	348		476,000					476,000		476,000	
Various Exterior Building Repairs and Replacements Throughout the County	349		329,000					329,000	18,312	310,688	
Security Upgrades at the Office of Temporary Assistance to Ensure Safety	350		95,000					95,000		95,000	
Elevator Upgrades at Various Buildings at the County	351		285,000					285,000		285,000	
Replacement of Carpet and Flooring, Lighting, Ceilings and Windows in Various County Facilities	352		404,000					404,000	39,644	364,356	
Various Improvements at the Courthouse - Department of Planning and Public Works	353		1,108,000					1,108,000	62,148	1,045,852	
Provision of Electric and Emergency Power for VOIP System - Department of Planning & Public Works	354		285,000					285,000		285,000	
Purchase of Fire Sprinkler Systems for the Courthouse - Department of Planning & Public Works	355		1,142,000					1,142,000		1,142,000	
Design and Construction for Various Roads Throughout the County	356		2,085,000					2,085,000	249,818	1,835,182	
Replacement and Upgrades to Various Morris County Bridges	357		1,585,000					1,585,000		1,585,000	
Replacement and Upgrades to Culverts and Drainage Facilities	358		380,000					380,000		380,000	
Purchase of Upgrades and Replacement of Security Camera Equipment for MC Sheriff	359		115,000					115,000	27,505	87,495	
Security Improvements as Required by the Sheriff for the Protection of the Courts	362		1,138,000					1,138,000		1,138,000	
Paving and Resurfacing Projects for Various Roadways - Department of Planning & Public Works	363		2,450,000					2,450,000	2,051,210	398,790	
New Carpeting for the County Clerk's Office	367		110,000					110,000	93,251	16,749	
Acquisition of Vehicles & Equipment for the Dept. of Planning & Public Works	368		574,000					574,000		574,000	
		<u>\$ 40,737,969</u>	<u>\$ 29,254,000</u>	<u>\$ 2,750,000</u>	<u>\$ 10,020,000</u>	<u>\$ 1,175,823</u>	<u>\$ 306,738</u>	<u>\$ 55,739,408</u>	<u>\$ 7,971,552</u>	<u>\$ 47,767,856</u>	
Ref.		C	C-9, C-18	C-9, C-18	C-3, C-18	C-3, C-18	C-18	C		C-9	
		Serial Bonds			<u>\$ 10,020,000</u>						
					Ref.						
		Reimbursement of Funds:									
		Municipality Share of Cost			C-2		<u>\$ 306,738</u>				

COUNTY OF MORRIS

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

Improvement Description	Ord. No.	Balance, December 31, 2013	2014 Authorized	Balance, December 31, 2014	Analysis of Balance, December 31, 2014	
					Expended	Unexpended Improvement Authorizations
Various Paving Projects for the Morris County Park Commission	217	\$ 386,000	\$	\$ 386,000	\$ 3,471	\$ 382,529
Purchases for Equipment at Various Morris County Park Commission Locations	218		714,000	714,000	421,228	292,772
Paving Projects at Various Locations at the MC Park Commission	219		285,000	285,000		285,000
		<u>\$ 386,000</u>	<u>\$ 999,000</u>	<u>\$ 1,385,000</u>	<u>\$ 424,699</u>	<u>\$ 960,301</u>
Ref.		C	C-10, C-19	C		C-10

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COUNTY OF MORRIS

CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

		<u>General Capital</u>	<u>Park Capital</u>
BALANCE, DECEMBER 31, 2013	C,C-3	\$ 3,052,963	\$
Increased by:			
Budget Appropriation	C-2	2,305,000	
Transfer from General Capital Fund	C-2,C-4		51,000
		<u>2,305,000</u>	<u>51,000</u>
		<u>5,357,963</u>	<u>51,000</u>
Decreased by:			
Appropriated to Finance			
Improvement Authorizations	C-9,C-10	1,802,990	51,000
Transfer to Park Capital	C-2	51,000	
		<u>1,853,990</u>	<u>51,000</u>
BALANCE, DECEMBER 31, 2014	C,C-3	<u>\$ 3,503,973</u>	<u>\$</u>

## COUNTY OF MORRIS

## GENERAL CAPITAL FUND

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

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Sheet 1

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 Records Mgmt Syst/Mobile Edition Products -MC Sheriff's Dept	068	10/25/06	140,000	7,552					7,552	
Completion of an Emergency Srvc 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, Replacement of Laundry Equip and Mattresses and Acquisition of Hi-Lo Beds	116	5/14/08	152,000	492				492		
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	
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	Sh

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Sheet 1



## COUNTY OF MORRIS

## GENERAL CAPITAL FUND

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

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Sheet 2

Improvement Description	Resolution or Ordinance			Balance,					Balance,	
	No.	Date	Appro- piation	December 31, 2013		Authorized	Expended	Canceled	December 31, 2014	
				Funded	Unfunded				Funded	Unfunded
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
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			2,452,930		64,689	0

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Sheet 2

## COUNTY OF MORRIS

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Sheet 3

## GENERAL CAPITAL FUND

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance,		Balance,				
	No.	Date	Appropriation	December 31, 2013		Authorized	Expended	Canceled	December 31, 2014	
				Funded	Unfunded				Funded	Unfunded
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		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	207,000
Bridge Design & Construction at Various County Locations	269	4/25/12	4,275,000		721,207		2,871,000		629,159	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
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	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
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
Various Capital Projects for the Morris County School of Technology	307	4/24/13	972,351		378,798		175,000		130,325	248,473
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
Various Capital Projects at Morris View Healthcare Center	321	5/22/13	396,500		279,187		102,000		158,109	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
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
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

COUNTY OF MORRIS

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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
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	
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	C,C-6
		Ref.			
Capital Fund Balance		C-1	\$ 328,800	\$ 341,646	
Capital Improvement Fund		C-8	1,802,990		
Deferred Charges to Future Taxation - Unfunded		C-6,C-18	<u>29,254,000</u>	<u>2,750,000</u>	
			<u>\$ 31,385,790</u>	<u>\$ 3,091,646</u>	
Improvement Authorization Disbursements		C-2	\$ 28,312,510		
Refunding Disbursements		C-2	<u>5,770,000</u>		
		C-3	<u>34,082,510</u>		
Improvement Authorization Refund:					
FEMA Reimbursement - Hurricane Irene		C-2	<u>(366,284)</u>		
			<u>33,716,226</u>		

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COUNTY OF MORRIS

GENERAL CAPITAL FUND  
SCHEDULE OF SERIAL BONDS

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Sheet 1

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2014		Rate of Interest	Balance December 31, 2013	Increase	Refunding	Decrease	Balance December 31, 2014
			Date	Amount						
General Improvement Bonds 2004*	6/22/2004	\$ 19,837,000		\$	%	\$ 1,500,000	\$	\$	\$ 1,500,000	\$
Pension Refunding Bonds 2004	12/14/2004	9,950,000	10/01/2015 10/01/2016	800,000 1,150,000	4.930% 5.030%	2,750,000			800,000	1,950,000
General Improvement Bonds 2005	6/16/2005	15,779,000	2/01/2015 2/01/2016	1,800,000 1,879,000	3.750% 3.750%	5,379,000			1,700,000	3,679,000
General Improvement Refunding 2006 *	3/15/2006	32,624,000	3/15/2015 3/15/2016 3/15/2017 3/15/2018-2019 3/15/2020-2021 3/15/2022 3/15/2023 3/15/2024	1,469,000 625,000 625,000 625,000 620,000 515,000 410,000 400,000	5.000% 4.000% 5.000% 4.000% 4.000% 4.000% 4.125% 4.125%	9,519,000			2,985,000	6,534,000
General Improvement Bonds 2006*	10/05/2006	21,666,000				2,100,000			2,100,000	
General Improvement Bonds 2007 *	8/30/2007	8,890,000	8/15/2015	900,000	4.125%	5,150,000		3,350,000	900,000	900,000
General Improvement Bonds 2008 *	9/19/2008	7,194,000	4/15/2015 4/15/2016 4/15/2017-2018 4/15/2019 4/15/2020	650,000 650,000 650,000 650,000 569,000	3.000% 3.250% 3.500% 3.625% 3.750%	4,469,000			650,000	3,819,000
General Improvement Refunding 2009	5/18/2009	15,914,000	3/15/2015	1,776,000	3.000%	5,413,000			3,637,000	1,776,000
General Improvement Bonds 2009*	7/30/2009	29,769,000	4/15/2015 4/15/2016 4/15/2017 4/15/2018 4/15/2019 4/15/2020 4/15/2021 4/15/2022	1,100,000 4,100,000 10,500,000 5,500,000 3,500,000 2,000,000 1,000,000 1,269,000	2.000% 2.500% 3.000% 3.000% 3.125% 3.125% 4.000% 4.000%	29,269,000			300,000	28,969,000

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2014		Rate of Interest	Balance December 31, 2013	Increase	Refunding	Decrease	Balance December 31, 2014
			Date	Amount						
General Improvement Bonds 2010*	7/29/2010	\$ 10,895,000	2/15/2015-2020 2/15/2021	\$ 1,200,000 295,000	5.000% 5.000%	\$ 8,695,000	\$	\$	\$ 1,200,000	\$ 7,495,000
General Improvement Bonds 2011*	9/22/2011	20,780,000	9/15/2015-2017 9/15/2018-2021 9/15/2022	2,100,000 2,200,000 1,980,000	5.000% 5.000% 5.000%	18,280,000			1,200,000	17,080,000
Refunding Pension Bonds 2011	12/20/2011	2,030,000	3/01/2015 3/01/2016 3/01/2017 3/01/2018	530,000 510,000 200,000 230,000	1.840% 2.190% 2.610% 2.960%	1,915,000			445,000	1,470,000
General Improvement Refunding 2012*	11/08/2012	28,919,000	2/01/2015 2/01/2015 2/01/2016 2/01/2016 2/01/2017 2/01/2018 2/01/2019 2/01/2020 2/01/2021 2/01/2022 2/01/2023 2/01/2024 2/01/2025	1,493,000 7,578,000 250,000 5,300,000 895,000 885,000 870,000 855,000 840,000 830,000 815,000 790,000 225,000	0.500% 3.000% 2.000% 3.000% 4.000% 4.000% 4.000% 4.000% 4.000% 4.000% 4.000% 2.000% 2.125%	27,139,000			5,513,000	21,626,000
General Improvement Bonds 2012*	12/17/2012	19,356,000	12/15/2015 12/15/2016 12/15/2017 12/15/2018 12/15/2019 12/15/2020 12/15/2021 12/15/2022 12/15/2023 12/15/2024	1,150,000 1,730,000 1,655,000 2,120,000 1,450,000 1,830,000 1,565,000 1,465,000 2,035,000 1,856,000	1.500% 2.000% 2.000% 2.000% 2.000% 2.000% 2.000% 2.000% 2.000% 2.125%	18,106,000			1,250,000	16,856,000
General Improvement Bonds 2013	6/20/2013	1,318,000	6/15/2015-2017 6/15/2018 6/15/2019 6/15/2020	185,000 189,000 189,000 200,000	3.000% 4.000% 3.000% 4.000%	1,318,000			185,000	1,133,000

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2014		Rate of Interest	Balance December 31, 2013	Increase	Refunding	Decrease	Balance December 31, 2014
			Date	Amount						
General Improvement Bonds 2013B*	11/15/2013	\$ 16,226,000	11/15/2015	\$ 1,043,000	2.000%	\$ 16,226,000	\$	\$	\$ 911,000	\$ 15,315,000
			11/15/2016	1,648,000	2.000%					
			11/15/2017	1,648,000	4.000%					
			11/15/2018	1,643,000	4.000%					
			11/15/2019-2021	1,650,000	4.000%					
			11/15/2022-2023	1,470,000	3.000%					
			11/15/2024	1,443,000	3.000%					
General Improvement Refunding 2014	6/18/2014	3,245,000	8/15/2016-2017	870,000	4.000%		3,245,000		25,000	3,220,000
			8/15/2018	745,000	4.000%					
			8/15/2019	735,000	4.000%					
County College Bonds 2002	6/27/2002	5,819,000	3/15/2015	419,000	4.000%	819,000			400,000	419,000
County College Bonds 2007	8/30/2007	6,503,000	8/15/2015	550,000	4.125%	3,203,000		2,103,000	550,000	550,000
County College Bonds 2009	7/30/2009	11,496,000	4/15/2015	1,500,000	2.000%	10,196,000			600,000	9,596,000
			4/15/2016	1,500,000	2.500%					
			4/15/2017	1,500,000	3.000%					
			4/15/2018	1,000,000	3.000%					
			4/15/2019-2020	1,000,000	3.125%					
			4/15/2021	1,000,000	4.000%					
			4/15/2022	1,096,000	4.000%					
County College Bonds 2010*	7/29/2010	2,135,000	2/15/2015-2021	220,000	5.000%	1,760,000			220,000	1,540,000
County College Bonds 2012B*	6/28/2012	8,500,000	2/01/2015	520,000	2.000%	8,160,000			515,000	7,645,000
			2/01/2016	530,000	2.000%					
			2/01/2017	535,000	2.000%					
			2/01/2018	545,000	2.000%					
			2/01/2019	555,000	2.000%					
			2/01/2020	570,000	2.000%					
			2/01/2021	580,000	2.000%					
			2/01/2022	595,000	2.125%					
			2/01/2023	610,000	2.375%					
			2/01/2024	625,000	3.000%					
			2/01/2025	640,000	3.000%					
			2/01/2026	660,000	3.000%					
			2/01/2027	680,000	3.000%					

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2014		Rate of Interest	Balance December 31, 2013	Increase	Refunding	Decrease	Balance December 31, 2014
			Date	Amount						
County College Bonds 2012*	12/17/2012	\$ 750,000	12/15/2015 12/15/2016-2022	\$ 75,000 75,000	1.500% 2.000%	\$ 675,000	\$	\$	\$ 75,000	\$ 600,000
County College Bonds 2013	6/20/2013	1,409,000	6/15/2015-2016 6/15/2017 6/15/2018 6/15/2019 6/15/2020 6/15/2021	190,000 185,000 185,000 185,000 184,000 100,000	3.000% 3.000% 4.000% 3.000% 4.000% 3.000%	1,409,000			190,000	1,219,000
County College Bonds 2013B*	11/15/2013	1,797,000	11/15/2015-2016 11/15/2017 11/15/2018 11/15/2019-2020 11/15/2021 11/15/2022-2023 11/15/2024	165,000 165,000 170,000 195,000 165,000 165,000 147,000	2.000% 4.000% 4.000% 4.000% 4.000% 3.000% 3.000%	1,797,000			100,000	1,697,000
County College Refunding 2014	6/18/2014	2,040,000	8/15/2016-2018 8/15/2019	530,000 430,000	4.000% 4.000%		2,040,000		20,000	2,020,000
County College Bonds 2014*	6/19/2014	4,250,000	1/15/2015-2017 1/15/2018 1/15/2019 1/15/2020 1/15/2021 1/15/2022 1/15/2023 1/15/2024-2025	350,000 475,000 385,000 400,000 385,000 385,000 400,000 385,000	2.000% 2.000% 2.000% 2.000% 2.000% 3.000% 3.000% 3.000%		4,250,000			4,250,000
						<u>\$ 185,247,000</u>	<u>\$ 9,535,000</u>	<u>\$ 5,453,000</u>	<u>\$ 27,971,000</u>	<u>\$ 161,358,000</u>
						Ref. C	C-2	C-5	C-5	C
* Callable Bonds						Serial Bonds Issued	C-5	\$ 4,250,000		
						Refunding Bonds Issued	C-5	5,285,000		
								<u>\$ 9,535,000</u>		



COUNTY OF MORRIS

PARK CAPITAL FUND  
SCHEDULE OF SERIAL BONDS

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Sheet 1

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2014		Rate of Interest	Balance December 31, 2013	Increase	Refunding	Decrease	Balance December 31, 2014
			Date	Amount						
Park Bonds 2006 Refunding	3/15/2006	\$ 1,516,000	3/15/2015	\$ 16,000	5.000%	\$ 376,000	\$	\$	\$ 360,000	\$ 16,000
Park Bonds 2007	8/30/2007	2,201,000	8/15/2015	210,000	4.125%	911,000		491,000	210,000	210,000
Park Bonds 2008	9/19/2008	2,198,000	4/15/2015	250,000	3.000%	1,073,000			250,000	823,000
			4/15/2016	250,000	3.250%					
			4/15/2017	250,000	3.500%					
			4/15/2018	73,000	3.500%					
Park Bonds 2009 Refunding	5/18/2009	1,796,000	3/15/2015	229,000	3.000%	637,000			408,000	229,000
Park Bonds 2009*	7/30/2009	1,858,000	4/15/2015	250,000	2.000%	1,258,000			100,000	1,158,000
			4/15/2016	250,000	2.500%					
			4/15/2017-2018	200,000	3.000%					
			4/15/2019	258,000	3.125%					
Park Bonds 2010*	7/29/2010	2,050,000	2/15/2015-2017	230,000	5.000%	1,520,000			230,000	1,290,000
			2/15/2018-2019	300,000	5.000%					
Park Bonds 2011*	9/22/2011	1,495,000	9/15/2015-2018	185,000	5.000%	1,125,000			185,000	940,000
			9/15/2019	200,000	5.000%					
Park Bonds 2012 Refunding*	11/08/2012	476,000	2/01/2015	7,000	0.500%	411,000			367,000	44,000
			2/01/2015	37,000	3.000%					
Park Bonds 2012*	12/17/2012	2,875,000	12/15/2015	290,000	1.500%	2,585,000			290,000	2,295,000
			12/15/2016-2021	290,000	2.000%					
			12/15/2022	265,000	2.000%					
Park Bonds 2013	6/20/2013	1,097,000	6/15/2015-2017	190,000	3.000%	1,097,000			190,000	907,000
			6/15/2018	186,000	4.000%					
			6/15/2019	151,000	3.000%					
Park Bonds 2013B*	11/15/2013	785,000	11/15/2015-2016	157,000	2.000%	785,000			157,000	628,000
			11/15/2017-2018	157,000	4.000%					

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Sheet 1

COUNTY OF MORRIS

PARK CAPITAL FUND  
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2014		Rate of Interest	Balance December 31, 2013	Increase	Refunding	Decrease	Balance December 31, 2014
			Date	Amount						
Park Bonds 2014	6/18/2014	\$ 485,000	8/15/2016	\$ 205,000	4.000%	\$	\$ 485,000	\$	\$ 5,000	\$ 480,000
Refunding			8/15/2017	275,000	4.000%					
						<u>\$ 11,778,000</u>	<u>\$ 485,000</u>	<u>\$ 491,000</u>	<u>\$ 2,752,000</u>	<u>\$ 9,020,000</u>
Ref.						C	C-2,C-5	C-5	C-5	C

\* Callable Bonds

COUNTY OF MORRIS

PARK CAPITAL FUND

GREEN ACRES LOAN PAYABLE - STATE OF NEW JERSEY

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	Ref.	
BALANCE, DECEMBER 31, 2013	C	\$ 178,281
Decreased by:		
Loan Repayments - Patriot's Path / Schooley's Mountain	C-5	<u>19,443</u>
BALANCE, DECEMBER 31, 2014	C	<u>\$ 158,838</u>

**COUNTY OF MORRIS**

**GENERAL CAPITAL FUND**

**NJDEP LOAN PAYABLE - STATE OF NEW JERSEY**

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BALANCE, DECEMBER 31, 2013	C	\$ 1,635,201
Decreased by:		
Loan Repayments - 2003 Dam Restoration Loan - Saffin Pond	C-5	<u>34,489</u>
BALANCE, DECEMBER 31, 2014	C	<u>\$ 1,600,712</u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

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Sheet 1

	Ordinance Number	Balance, December 31, 2013	Authorized 2014	Bonds Issued	Capital Lease Issued	Authori- zations Canceled	Utilization of Capital Surplus/ Contributions	Balance, December 31, 2014
Acq of Various Properties in the Twp of Washington	029	\$ 762,000	\$	\$	\$	\$	\$	\$ 762,000
Acq & Install of the Final Phase of the MC Integrated Justice Information Sys	063	58,392						58,392
Abatement & Demolition of Facilities on the Greystone Park Property	087	54,000						54,000
Analysis of Existing Dam Conditions, Preparation of Operation Manuals, Dam Rehab	113	857,000						857,000
Rehabilitate & Connect all Utilities to County Facilities on the Greystone Park Property	139	1,000,000				1,000,000		
Design and Install of County Roadway Drainage Improvements at Various Locations	141	352,000						352,000
Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	143	43,000						43,000
Acq & Implementation of Automated Time & Attendance, Personnel & Payroll System	145	144,000						144,000
Renovations of the Existing Central Ave Complex Building at Greystone Park	146	305,000						305,000
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	158	3,333,000						3,333,000
Improvements to Historical Speedwell Village	159	269,000						269,000
Roadway Design & Construction Projects	165	114,196					58,425	55,771
Roof Replacement at Various County Facilities	172	160,000						160,000
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	355,000						355,000
Bridge Design & Construction Projects at Various County Locations	184	1,395,633						1,395,633
Roadway Resurfacing, Construction & Improvements	202	1,038,000					248,312	789,688
Renovation of the Old Burn Building & Tower at the Public Safety Training Academy Complex & Interfaith Food Pantry	213	268,000						268,000
Roof Replacements at Various Facilities Maintained by the Division of Building & Grounds	224	88,000						88,000
Bridge Design, Renovation & Construction Projects at Various County Locations	225	1,834,174						1,834,174
Continuation of the County of Morris Fiber Project to Connect the Library, Arboretum & Correctional Facility	230	120,000				120,000		
County Roadway Drainage Improvements	233	375,000						375,000
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehabilitation	234	744,799						744,799
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	356,000						356,000
Construction of the Utility Relocation and Site Demolition Work Associated with the Construction of the Morris County Public Safety Training Academy Expansion	240	2,105,000						2,105,000
County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority	249	4,065,000						4,065,000
Acquisition of Video Camera & Alarm Systems for Radio Transmission Sites	254	95,000						95,000
Acquisition of Motorola Gold Elite Gateway Equip to Connect Consoles to Upgraded Radio System	255	70,000						70,000
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257	1,460,775					1	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	1,510,000						1,510,000
County Participation in the Morris County Improvement Authority County Guaranteed Leasing Program for the Purpose of Purchasing a Cisco System IP Telephony (IPT) System (VOIP)	263	1,375,000			1,175,823			199,177
Design & Construction of the Central Avenue Fields at Central Park of Morris County	264	133,000						133,000
Roof Replacement including but not Limited to the Courthouse, SEU Building, & other Locations	265	285,000						285,000
Courthouse Asbestos Abatement Project	266	319,000						319,000
Computer Equipment Purchase for Information Technology	267	273,000						273,000
Various Health & Life Safety Upgrades at Morris View Healthcare Center	268	207,000						207,000
Bridge Design & Construction at Various County Locations	269	2,871,000						2,871,000
Roadway Design & Construction Projects	270	963,000						963,000
Window Replacement at Various Buildings Throughout the County	274	65,000						65,000
For the Purchase of HVAC Equipment at Various Buildings Throughout the County	275	15,000						15,000
Various County Roadway Drainage Projects as per Public Works/Engineering	291	126,000						126,000
Restoration of Masonry, Brick Facades & Concrete Sidewalks/Curbs-Variou Locations	292	35,000						35,000
Replacement of Lighting, Ceilings, Furniture, Wood Structures, Fencing/Gates-Variou Locations	294	119,000						119,000
Various Capital Projects for the Sheriff's Office, Bureau of Law Enforcement	304	76,000						76,000
Renovations to the Residents' Tub & Shower Areas at Morris View Healthcare Center	306	221,000						221,000
Various Capital Projects for the Morris County School of Technology	307	175,000						175,000
Purchase of a Medical Records Sys for Morris View Healthcare Center by Information Technology	308	79,000						79,000

COUNTY OF MORRIS

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Sheet 2

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

	Ordinance Number	Balance, December 31, 2013	Authorized 2014	Bonds Issued	Capital Lease Issued	Authori- zations Canceled	Utilization of Capital Surplus/ Contributions	Balance, December 31, 2014
Repairs, Replacements, Upgrades and Restoration of Various Equipment and Fixtures in Various Buildings Throughout the County Under the Supervision of Buildings & Grounds	314	\$ 1,114,000	\$	\$	\$	\$	\$	\$ 1,114,000
Emergency Generator for the Office of Temporary Assistance and Evidence Trailers to Assist in the Move Out of Sheriff Legal Services Under the Jurisdiction of Buildings & Grounds	316	134,000						134,000
Various IT Equipment Purchases, Upgrades and Replacements in and for the Office of Information Technology	317	474,000						474,000
Installation of the Turf Fields/Construction Phase II at Central Park - Public Works	320	1,397,000						1,397,000
Various Capital Projects at Morris View Healthcare Center	321	102,000						102,000
Bridge Design & Construction of Various Bridges Throughout Morris County	323	1,809,000						1,809,000
Acquisition of New & Replacement Radios & Accessories By and For the Use of All County Government Divisions Under the Purview of the Department of Law & Public Safety	327	22,000						22,000
Purchase of Various Equipment for the Division of Roads/Bridges/Shade Tree	328	140,000						140,000
Funding for the Design, Building & Rehabilitation of Various County Roadways	329	1,346,000						1,346,000
Purchase of a One Call/One Click System for Paratransit Vehicles & the Purchase of a Replacement Nutrition Vehicle/Radio Sys for the Division of Aging, Disabilities & Veterans	331	140,000						140,000
Expansion and Renovation of Various Facilities at the County College of Morris	332	2,000,000						2,000,000
Purchase Electronic Scanner and Computer System for the Counting of Absentee Ballots by and for the Morris County Board of Elections	334	191,000						191,000
Demolition Design, Demolition & Feasibility Design Related to the Ann Street Parking Garage	335	1,200,000	475,000					1,675,000
For Various Capital Projects at the County College of Morris for FY 2014	336		4,250,000	4,250,000				
Refunding Bond Ordinance, 2007 Refunding Bonds	338		7,400,000	5,770,000		1,630,000		
Purchase of Various IT Equipment and Systems for the Office of IT for County of Morris	343		1,369,000					1,369,000
Purchases for MC School of Technology	344		1,230,000					1,230,000
Various Capital Projects and Purchases at the Morris View Healthcare Center	345		827,000					827,000
Purchase of Simulators for Training Purposes in the Department of Law and Public Safety	346		371,000					371,000
Purchases for the Purpose of Replacements or Repairs by Public Works at Various County Facilities	347		771,000					771,000
For the Purpose of Replacing Various Roofs at Facilities Throughout the County under Public Works	348		476,000					476,000
Various Exterior Building Repairs and Replacements Throughout the County	349		329,000					329,000
Security Upgrades at the Office of Temporary Assistance to Ensure Safety	350		95,000					95,000
Elevator Upgrades at Various Buildings at the County	351		285,000					285,000
Replacement of Carpet and Flooring, Lighting, Ceilings and Windows in Various County Facilities	352		404,000					404,000
Various Improvements at the Courthouse - Department of Planning and Public Works	353		1,108,000					1,108,000
Provision of Electric and Emergency Power for VOIP System - Department of Planning & Public Works	354		285,000					285,000
Purchase of Fire Sprinkler Systems for the Courthouse - Department of Planning & Public Works	355		1,142,000					1,142,000
Design and Construction for Various Roads Throughout the County	356		2,085,000					2,085,000
Replacement and Upgrades to Various Morris County Bridges	357		1,585,000					1,585,000
Replacement and Upgrades to Culverts and Drainage Facilities	358		380,000					380,000
Purchase of Upgrades and Replacement of Security Camera Equipment for MC Sheriff	359		115,000					115,000
Security Improvements as Required by the Sheriff for the Protection of the Courts	362		1,138,000					1,138,000
Paving and Resurfacing Projects for Various Roadways - Department of Planning & Public Works	363		2,450,000					2,450,000
New Carpeting for the County Clerk's Office	367		110,000					110,000
Acquisition of Vehicles & Equipment for the Dept. of Planning & Public Works	368		574,000					574,000
		<u>\$ 40,737,969</u>	<u>\$ 29,254,000</u>	<u>\$ 10,020,000</u>	<u>\$ 1,175,823</u>	<u>\$ 2,750,000</u>	<u>\$ 306,738</u>	<u>\$ 55,739,408</u>
Ref.			C-6, C-9	C-3, C-6	C-6	C-6, C-9	C-6	

COUNTY OF MORRIS

PARK CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

	Ordinance Number	Balance, December 31, 2013	Authorized in 2014	Balance, December 31, 2014
Various Paving Projects for the Morris County Park Commission	217	\$ 386,000	\$	\$ 386,000
Purchases for Equipment at Various Morris County Park Commission Locations	218		714,000	714,000
Paving Projects at Various Locations at the MC Park Commission	219		285,000	285,000
		<u>\$ 386,000</u>	<u>\$ 999,000</u>	<u>\$ 1,385,000</u>

Ref.

C-7, C-10

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
SCHEDULE OF LEASE REVENUE BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2014		Rate of Interest	Balance December 31, 2013	Increase	Refunding	Decrease	Balance December 31, 2014
			Date	Amount						
Guaranteed Pooled Program Lease Revenue Bonds 2011*	8/30/2011	\$ 4,700,000	8/15/2015-2016	\$ 125,000	4.000%	\$ 4,465,000	\$	\$	\$ 120,000	\$ 4,345,000
			8/15/2017	130,000	4.000%					
			8/15/2018	140,000	4.000%					
			8/15/2019	145,000	5.000%					
			8/15/2020	150,000	4.500%					
			8/15/2021	155,000	4.500%					
			8/15/2022	165,000	4.500%					
			8/15/2023	170,000	5.000%					
			8/15/2024	180,000	5.000%					
			8/15/2025	190,000	3.000%					
			8/15/2026	195,000	3.000%					
			8/15/2027	200,000	5.000%					
			8/15/2028	210,000	5.000%					
			8/15/2029	220,000	5.000%					
			8/15/2030	230,000	4.375%					
			8/15/2031	240,000	4.375%					
			8/15/2032	250,000	4.375%					
			8/15/2033	265,000	4.375%					
			8/15/2034	275,000	4.375%					
			8/15/2035	285,000	4.375%					
			8/15/2036	300,000	4.375%					
Guaranteed Pooled Program Lease Revenue Bonds 2012A*	6/28/2012	14,865,000	2/01/2015	465,000	2.000%	14,445,000			460,000	13,985,000
			2/01/2016	470,000	2.000%					
			2/01/2017	480,000	3.000%					
			2/01/2018	485,000	3.000%					
			2/01/2019	495,000	3.000%					
			2/01/2020	505,000	3.000%					
			2/01/2021	515,000	3.000%					
			2/01/2022	530,000	3.000%					
			2/01/2023	545,000	3.000%					
			2/01/2024	555,000	3.000%					
			2/01/2025	570,000	3.000%					
			2/01/2026	585,000	3.000%					
			2/01/2027	605,000	3.000%					
			2/01/2028	625,000	3.000%					
			2/01/2029	640,000	3.125%					
			2/01/2030	660,000	3.125%					
			2/01/2031	680,000	3.250%					
			2/01/2032	700,000	3.250%					
			2/01/2033	725,000	3.375%					
			2/01/2034	750,000	3.500%					
			2/01/2035	775,000	3.500%					
			2/01/2036	800,000	3.500%					
			2/01/2037	825,000	3.625%					
						C-12	\$ 18,910,000	\$	\$ 580,000	\$ 18,330,000
Ref.						C		C-2, C-5	C-5	C

\* Callable Bonds



COUNTY OF MORRIS

GENERAL CAPITAL FUND  
SCHEDULE OF CAPITAL LEASE PAYABLE

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2014		Rate of Interest	Balance December 31, 2013	Increase	Refunding	Decrease	Balance December 31, 2014
			Date	Amount						
County Guaranteed Leasing Program - VOIP	3/26/2014	\$ 1,175,823	3/15/2015	\$ 225,815	2.100%	\$	\$ 1,175,823	\$	\$	\$ 1,175,823
			3/15/2016	G 230,102	2.100%					
			3/15/2017	234,966	2.100%					
			3/15/2018	239,934	2.100%					
			3/15/2019	245,006	2.100%					
					C-12	\$	\$ 1,175,823	\$	\$	\$ 1,175,823
Ref.						C	C-2, C-5		C-5	C

\* Callable Bonds

**COUNTY OF MORRIS**

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**PART II**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2014

Federal Grantor/Pass Through Grantor/Program/Cluster Title	Federal CFDA #	Pass-Through Entity ID#	Grant#	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
<b>U.S. Department of Housing and Urban Development:</b>								
CDBG - Entitlement Cluster:								
Community Development Block Grant	14.218	N/A	B-14-UC-340105	7/1/14-6/30/15	\$ 1,937,150	\$ 238,325	\$ 238,325	\$
Community Development Block Grant	14.218	N/A	B-13-UC-340105	7/1/13-6/30/15	1,474,784	741,541	669,871	782,166
Community Development Block Grant	14.218	N/A	B-12-UC-340105	7/1/12-6/30/15	1,583,321	1,386,435	615,473	799,498
Community Development Block Grant	14.218	N/A	B-11-UC-340105	7/1/11-6/30/14	2,074,917	2,074,917	28,916	
Community Development Block Grant	14.218	N/A	B-08-UC-340105	7/1/08-12/31/14	2,173,352	2,173,352	8,000	
Community Development Block Grant Program Income	14.218	N/A	B-14-UC-340105	7/1/14-6/30/15	23,020	13,519	13,519	23,020
Community Development Block Grant Program Income	14.218	N/A	B-13-UC-340105	7/1/13-6/30/14	179,723	178,496	106,484	75,217
Total Community Development Block Grant Cluster					9,446,267	6,806,585	1,680,588	1,679,901
Morris Continuum of Care Planning Grant	14.231	N/A	NJ0407L2F091200	4/21/14-4/20/15	20,181	9,885	9,885	6,000
Shelter Plus Care Program	14.231	N/A	NJ0297C2F091000	10/4/11-10/3/16	88,560	14,547	14,547	14,592
Emergency Shelter Program	14.231	N/A	S-13-UC-340019	7/1/13-6/30/14	115,039	101,864	91,979	91,978
Emergency Shelter Program	14.231	N/A	S-12-UC-340019	7/1/12-6/30/13	177,429	177,429	34,082	34,082
Emergency Shelter Program	14.231	N/A	S-11-UC-340019	7/1/11-6/30/12	155,339	155,339		1
Home Investment Partnership Program	14.239	N/A	M13-DC-34-0226	7/1/13-6/30/18	608,543	169,381	169,381	
Home Investment Partnership Program	14.239	N/A	M12-DC-34-0226	7/1/12-6/30/17	518,281	444,708	106,463	230,319
Home Investment Partnership Program	14.239	N/A	M11-DC-34-0226	7/1/11-6/30/16	1,195,840	852,338	42,440	222,311
Home Investment Partnership Program	14.239	N/A	M10-DC-34-0226	7/1/10-6/30/15	863,454	801,280	1	
Home Investment Partnership Program	14.239	N/A	M06-DC-34-0226	7/1/06-6/30/15	1,078,948	1,038,330	134,345	
Total U.S. Department of Housing and Urban Development					14,267,881	10,571,686	2,283,711	2,279,184
<b>U.S. Department of Justice:</b>								
JAG Program Cluster:								
Pass Through New Jersey Department of Law and Public Safety								
Megan's Law and Local Law Enforcement Assistance	16.738	11-100-066-1020-364	2011-DJ-BX-2921; JAG 1-17-11	9/1/13-2/28/15	8,958	1,040	1,040	340
Multi-Jurisdictional County Gang, Gun, and Narcotics Task Force	16.738	12-100-066-1020-364	2012-DJ-BX-2921; JAG-14TF-11	7/1/13-6/30/14	55,566	55,566	52,638	55,566
Total JAG Program Cluster					64,524	56,606	53,678	55,906
Pass Through New Jersey Department of Law and Public Safety								
FY12 Paul Coverdell Program Forensic Sciences Improvement Grant	16.742	1200-100-066-1200-905-YEMR-6110	2012-CD-BX-0035; 12-PC-04	10/1/12-3/31/14	1,950	1,663		1,663
Violence Against Women Formula Grant	16.588	FY12-100-066-1020-246	2012-WF-AX-0022; 12VAWA-64	5/1/14-4/30/15	15,815	9,840	9,840	
Violence Against Women Formula Grant	16.588	FY11-100-066-1020-246	2011-WF-AX-0014; 11VAWA-83	6/6/13-4/30/14	19,378	19,378	19,378	19,378
County Office of Victim Witness Advocacy	16.575	FY12-100-066-1020-142	2012-VA-GX-0037; V-14-12	9/1/13-9/4/14	146,194	146,194	146,194	146,194
County Office of Victim Witness Advocacy	16.575	N/A	V-14-11	9/1/12-8/31/13	161,572	161,572		30,883
Sexual Assault Response Team/Nurse Examiner Program	16.575	FY13-100-066-1020-142	2013-VA-GX-0050; VS-35-13	10/1/13-9/30/14	69,015	65,149	65,149	51,191
Sexual Assault Response Team/Nurse Examiner Program	16.575	FY12-100-066-1020-142	2012-VA-GX-0037; VS-35-12	10/1/12-9/30/13	71,897	71,897		9,939
Juvenile Accountability Block Grants - Juvenile Crime Reduction Plan	16.523	1500-209-343010	JABG-13-14	1/1/14-12/31/14	10,078	8,782	8,782	
Juvenile Accountability Block Grants - Juvenile Crime Reduction Plan	16.523	1500-209-343010	JABG-12-14	1/1/13-12/31/13	13,259	13,259	2,065	2,065
State Criminal Alien Assistance Program (SCAAP)	16.606	N/A	20XX-AP-BX-XXXX	7/1/05-6/30/15	2,903,213	2,110,636	544,951	157,246
Total U.S. Department of Justice					3,476,895	2,664,976	850,037	474,465

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

N/A Not Applicable/Available

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2014

Federal Grantor/Pass Through Grantor/Program/Cluster Title	Federal CFDA #	Pass-Through Entity ID#	Grant#	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
<b>U.S. Department of Labor:</b>								
Pass Through New Jersey Department of Labor and Workforce Development:								
WIA Cluster:								
Workforce Investment Act - Adult	17.258	N/A	N/A	7/1/14-6/30/16	\$ 1,162,577	\$ 66,379	\$ 66,379	\$ 61,579
Workforce Investment Act - Adult	17.258	N/A	N/A	7/1/13-6/30/15	968,324	677,783	602,452	607,175
Workforce Investment Act - Adult	17.258	N/A	N/A	7/1/12-6/30/14	863,165	863,164	83,170	145,015
Workforce Investment Act - Youth Activities Program/Administrative	17.259	N/A	N/A	7/1/14-6/30/16	1,282,782	30,757	30,757	30,757
Workforce Investment Act - Youth Activities Program/Administrative	17.259	N/A	N/A	7/1/13-6/30/15	1,051,881	718,622	548,069	563,914
Workforce Investment Act - Youth Activities Program/Administrative	17.259	N/A	N/A	7/1/12-6/30/14	232,448	210,835	40,436	(61,739)
Workforce Investment Act - Dislocated Worker Program	17.278	N/A	N/A	7/1/14-6/30/16	2,009,393	131,006	131,006	131,006
Workforce Investment Act - Dislocated Worker Program	17.278	N/A	N/A	7/1/13-6/30/15	1,961,983	1,647,939	1,527,311	1,534,861
Workforce Investment Act - Dislocated Worker Program	17.278	N/A	N/A	7/1/12-6/30/14	1,794,468	1,794,468	311,864	427,309
Total WIA Cluster					11,327,021	6,140,953	3,341,444	3,439,877
Workforce Investment Act - National Emergency Grant	17.277	N/A	N/A	6/29/12-3/31/14	729,328	729,328	155,339	174,255
Total U.S.Department of Labor					12,056,349	6,870,281	3,496,783	3,614,132
<b>U.S. Department of Homeland Security:</b>								
Pass Through New Jersey Department of Law and Public Safety:								
FY2013 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	2013-SS-00173-S01	9/1/13-8/31/15	316,788	91,519	91,519	23,286
FY2012 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	2012-SS-00173-S01	10/23/12-8/31/14	276,055	276,055	183,532	207,817
FY2013 Urban Areas Security Initiative Grant Program	97.067	N/A	EMW-2013-SS-00173-S01	9/1/13-8/31/15	2,583,499	248,964	248,964	166,049
FY2012 Urban Areas Security Initiative Grant Program	97.067	N/A	EMW-2012-SS-00173-S01	10/23/12-8/31/14	296,951	296,950	103,238	159,059
FY2011 Urban Areas Security Initiative Grant Program	97.067	N/A	2011-SS-00120-S01	12/27/11-8/31/14	1,687,371	1,687,371	982,934	1,077,969
Total Homeland Security and Urban Area Security Grants					5,160,664	2,600,859	1,610,187	1,634,180
Disaster Grants - Public Assistance (FEMA):								
Hurricane Irene	97.036	N/A	FEMA 4021-DR-NJ	8/27/11-9/5/11	570,156	570,156		** 366,284
Snow Storm October 29	97.036	N/A	FEMA 4048-DR-NJ	10/29/11-11/9/11	318,159	318,159	70,600	** 158,850
Hurricane Sandy 2012	97.036	N/A	FEMA 4086-DR-NJ	3/20/13-8/26/13	483,075	483,075	17,329	** 114,348
					1,371,390	1,371,390	87,929	639,482
Hazard Mitigation Grant	97.039	N/A	FEMA 4086-056	5/27/14-5/26/17	150,000			15,000
Emergency Food and Shelter Program, Phase 31 NBR	97.024	N/A	N/A	6/1/13-6/30/14	12,000	12,000	12,000	12,000
Total U.S Department of Homeland Security					6,694,054	3,984,249	1,710,116	2,300,662
<b>U.S. Department of Transportation:</b>								
Highway Safety Cluster:								
Pass Through New Jersey Department of Law and Public Safety								
Northern New Jersey Safe Communities	20.600	FED-2014-Morris County-00171	CP-14-08-01-06	10/1/13-9/30/14	92,000	89,543	89,543	89,543
Total Highway Safety Cluster					92,000	89,543	89,543	89,543
Drug Recognition Expert Call Out and Assistance Program	20.616	FED-2014-Morris County-00089	AL-14-45-01-04	10/1/13-9/30/14	47,375	47,273	47,273	47,273
Drug Recognition Expert Call Out and Assistance Program	20.616	FED-2013-Morris County-00163	AL-13-10-01-01	10/1/12-9/30/13	44,122	44,122	(102)	
County Driving While Intoxicated Grant	20.616	FED-2014-Morris County-00183	AL-14-45-04-03	10/1/13-9/30/14	9,696	9,696	9,696	9,696
					101,193	101,091	56,867	56,969

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

\*\* FEMA Funds were spent in 2011 and 2012.

N/A Not Applicable/Available

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2014

Federal Grantor/Pass Through Grantor/Program/Cluster Title	Federal CFDA #	Pass-Through Entity ID#	Grant#	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
<u>U.S. Department of Transportation (Cont'd):</u>								
Highway Planning and Construction Cluster: Pass Through New Jersey Department of Transportation								
FY2014 County Aid Program - Annual Transportation Program	20.205	14-480-078-6320-ALT-6010	FY14 County Aid Program	3/7/14-3/6/17	\$ 3,884,300	\$ 3,735,038	\$ 3,735,038	\$ 3,884,300
FY2013 County Aid Program - Annual Transportation Program	20.205	13-480-078-6320-ALK-6010	FY13 County Aid Program	3/21/13-3/20/16	4,035,200	4,035,200	451,762	
FY2012 County Aid Program - Annual Transportation Program	20.205	12-480-078-6320-ALB-6010	FY12 County Aid Program	5/4/12-5/3/15	4,031,000	3,857,141	46,688	
Intersection Improvements on Blackwell Street (CR 513)	20.205	N/A	STP-C00S(042); 2011-DT-BLA1-01	9/20/10-6/2/15	369,661	113,612		17,037
SH 10, Roxbury Township #2011-16 (USDOT Inv.#172280D)	20.205	6300-480-078-6300-FGK-TCAP-7310	STP-7741(143); 2011-Morris County-7	6/9/11-6/9/14	400,000	397,098		31,895
Middle Valley Road Bridge #1401-202; Washington Township	20.205	N/A	STP-C00S(210);2011-DT-BLA1-11	8/31/11-8/31/14	2,332,330	1,708,870	55,393	279,497
Sussex Turnpike, CR617, Randolph Township	20.205	N/A	STP-0350(106)ROW; 2012-DT-BLA1-04	6/27/12-6/27/14	1,568,690	954,845	71,767	601,031
Newburgh Rd Bridge #1401-196,Musconetcong River	20.205	N/A	STP-C00S(211), 2012-DT-BLA1-09	9/11/12-9/11/15	1,511,446	1,500,819	1,404,560	624,827
Berkshire Valley Road over Rockaway River	20.205	N/A	STP-C00S(242), 2012-DT-BLA1-08	9/11/12-9/11/15	2,042,000	1,973,978	1,157,340	1,537,159
Union School House Road Bridge over North Branch of the Raritan River	20.205	N/A	STP-C00S(337), 2012-DT-BLA1-10	9/11/12-9/11/15	1,245,046	1,096,790	1,096,300	
Highway Rail Grade Crossing: Cobb Street, Rockaway Borough - RE# 2014-20	20.205	2014-Morris County-14	N/A	2/14/14-2/15/15	78,000	72,445	72,445	72,445
Pass Through New Jersey Transportation Planning Authority FY12 Subregional MUTCD Retro-Reflectivity Traffic Sign Inventory and Assessment Program	20.205	N/A	2011-2012 UPWP	7/1/11-6/30/14	133,000	115,427	1,294	1,294
Subregional Transportation Planning	20.205	N/A	N/A	7/1/14-6/30/15	94,624	47,445	47,445	23,798
Subregional Transportation Planning	20.205	N/A	N/A	7/1/13-6/30/14	94,624	94,624	34,587	64,006
Pass Through New Jersey Transportation Planning Authority NYS&W Rail Line Bicycle/Pedestrian Path Total Highway Planning and Construction Cluster	20.205	6300-480-078-6300-FBS-TCAP-7310	L230-B00S(277), 2009-DT-BLA1-11	9/16/09-4/30/16	1,907,598 23,727,519	860,923 20,564,255	81,900 8,256,519	79,225 7,216,514
Pass Through New Jersey Transit Corporation Transit Services Programs Cluster:								
Job Access and Reverse Commute Program (JARC)	20.516	N/A	N/A	7/1/13-6/30/15	50,000	50,000	50,000	50,000
Job Access and Reverse Commute Program (JARC)	20.516	N/A	N/A	7/1/12-6/30/14	110,000	110,000	40,100	42,179
Total Transit Services Programs Cluster					160,000	160,000	90,100	92,179
Pass Through New Jersey Transportation Planning Authority Non-Urbanized Area Formula Program (MAPS Section 5311)	20.509	N/A	N/A	7/1/13-6/30/14	210,667	210,667	210,667	163,374
Non-Urbanized Area Formula Program (MAPS Section 5311)	20.509	N/A	N/A	7/1/12-6/30/13	166,514	166,514	166,514 *	166,514
Non-Urbanized Area Formula Program (MAPS Section 5311)	20.509	N/A	N/A	7/1/11-6/30/12	180,531	180,531		112,100
Total U.S.Department of Transportation					24,638,424	21,472,601	8,870,210	7,897,193
<u>U.S. Department of Health and Human Services:</u>								
Pass Through New Jersey Department of Community Affairs								
2014 Morris County LIHEAP CWA Administration	93.568	2014-100-022-8050-182-FFFF-CTYA-610	2014-05139-0195-00	10/1/13-9/30/14	6,204	6,204	6,204	6,204
2013 Morris County LIHEAP CWA Administration	93.568	2013-100-022-8050-182-FFFF-CTYA-610	2013-05139-0195-00	10/1/12-9/30/13	6,464	6,464	6,464 *	
2012 Morris County LIHEAP CWA Administration	93.568	2012-100-022-8050-182-FFFF-CTYA-610	2012-05139-0195-00	10/1/11-9/30/12	6,684	6,684	6,684 *	
Pass Through New Jersey Department of Health Public Health Infrastructure, Laboratories and Emergency Preparedness	93.069	15-100-046-4EOX-360-J002-6120	PHLP-15-LNC014	7/1/14-6/30/15	287,456	125,835	125,835	61,140
Public Health Infrastructure, Laboratories and Emergency Preparedness	93.069	14-100-046-4EOX-360-J002-6120	PHLP-14-LNC013	7/1/13-6/30/14	359,356	359,356	171,189	189,208
Pass Through New Jersey Department of Health National Association of County and City Health Officials (NACCHO)	93.008	N/A	MRC-14-0228	12/20/13-7/31/14	3,500			3,500
National Association of County and City Health Officials (NACCHO)	93.008	N/A	1 MRCSG061001-01	6/21/07-7/31/13	35,000	26,955	1,497 *	
					704,664	531,498	317,873	260,052

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

N/A Not Applicable/Available

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

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2014

Federal Grantor/Pass Through Grantor/Program/Cluster Title	Federal CFDA #	Pass-Through Entity ID#	Grant#	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
<u>U.S. Department of Health and Human Services (Cont'd):</u>								
Pass Through New Jersey Department of Human Services								
Area Plan Grant:								
Aging Cluster:								
Title III B	93.044	14-100-046-4144-262-J004-6110-12B	14-1389-AAA	1/1/14-12/31/14	\$ 332,894	\$ 221,624	\$ 221,624	\$ 111,142
Title III B	93.044	13-100-046-4144-262-J004-6110-12B	13-1389-AAA	1/1/13-12/31/13	415,595	415,595	53,961 *	
Title III B	93.044	12-100-046-4144-262-J004-6110-12B	12-1389-AAA	1/1/12-12/31/12	426,113	425,764		
Title III C-1	93.045	14-100-046-4144-061-J004-6110-12C1	14-1389-AAA	1/1/14-12/31/14	430,627	400,740	400,740	119,921
Title III C-1	93.045	13-100-046-4144-061-J004-6110-12C1	13-1389-AAA	1/1/13-12/31/13	413,788	413,788	30,000 *	
Title III C-2	93.045	14-100-046-4144-061-J004-6110-12C2	14-1389-AAA	1/1/14-12/31/14	441,091	411,255	411,255	63,101
Title III C-2	93.045	13-100-046-4144-061-J004-6110-12C2	13-1389-AAA	1/1/13-12/31/13	332,953	332,953	27,177 *	
Nutrition Services Incentive Program	93.053	14-100-046-4144-049-J004-6110-12IP	13-1389-AAA	1/1/14-12/31/14	352,150	352,150	352,150	51,759
Total Aging Cluster					3,145,211	2,973,869	1,496,907	345,923
Title III D	93.043	14-100-046-4144-265-J004-6110-12D	14-1389-AAA	1/1/14-12/31/14	23,168	17,725	17,725	5,128
Title III D	93.043	13-100-046-4144-265-J004-6110-12D	13-1389-AAA	1/1/13-12/31/13	20,119	20,119	9,562 *	
Title III E	93.052	14-100-046-4144-331-J004-6110-12E	14-1389-AAA	1/1/14-12/31/14	188,496	119,755	119,755	43,462
Title III E	93.052	13-100-046-4144-331-J004-6110-12E	13-1389-AAA	1/1/13-12/31/13	180,891	180,891	21,790	
SSBG	93.667	15-100-046-4144-244-J004-6110-5753	15-1389-AAA	1/1/14-12/31/14	11,532	11,532	11,532	
SSBG	93.667	14-100-046-4144-244-J004-6110-5753	14-1389-AAA	1/1/14-12/31/14	11,867	11,867	11,867	
Total Area Plan Grant					3,581,284	3,335,758	1,689,138	394,513
Medicaid Cluster:								
Medical Assistance Program:								
Medicaid Match	93.778	14-100-046-4144-371-J004-6110-MEDB	14-1389-AAA	1/1/14-12/31/14	19,041	14,124	14,124	9,521
Medicaid Match	93.778	13-100-046-4144-371-J004-6110-MEDB	13-1389-AAA	1/1/13-12/31/13	18,838	18,790	4,640	
Total Medicaid Cluster					37,879	32,914	18,764	9,521
Pass through New Jersey Department of Human Services:								
Hurricane Sandy Relief Cluster:								
Social Services Block Grant - Sandy Disaster Meals - SSBG	93.095	13-7533-100-SS03-6110-SAND	DOA-13-AAA-052	9/20/13-9/30/15	41,781	41,781	41,781	
Social Services Block Grant - Sandy Homeowner/Renter Assistance	93.095	7550-100-054-7550-517-SS15-6130	SH13014-SHRAP	9/1/13-9/30/15	68,000	54,876	54,876	34,300
Total Hurricane Sandy Relief Cluster					109,781	96,657	96,657	34,300
TANF Cluster:								
Social Services for the Homeless	93.558	7550-100-054-7550-072-LLLL-6030	N/A	7/1/14-6/30/15	53,472	35,547	35,547	13,369
Social Services for the Homeless	93.558	7550-100-054-7550-072-LLLL-6030	N/A	1/1/14-6/30/14	26,736	26,736	26,736	26,736
Social Services for the Homeless	93.558	7550-100-054-7550-072-LLLL-6030	N/A	1/1/13-12/31/13	54,908	54,908	5,957	10,197
Work First New Jersey Program	93.558	7550-100-054-7550-xxx-LLLL-6030	N/A	7/1/14-6/30/15	208,414	86,554	86,554	55,241
Work First New Jersey Program	93.558	7550-100-054-7550-xxx-LLLL-6030	N/A	7/1/13-6/30/14	208,414	208,414	136,044	116,329
Pass through New Jersey Department of Labor and Workforce Development:								
Work First New Jersey Program EEI/CAVP	93.558	4545-780-062-4545-005-N729-6140	N/A	7/1/13-6/30/14	12,875	12,509	9,631	9,943
Work First New Jersey Program EEI/CAVP	93.558	4545-780-062-4545-005-N729-6140	N/A	7/1/12-6/30/13	11,907	11,907		(3,746)
Work First New Jersey Program EEI/CAVP	93.558	4545-780-062-4545-005-N729-6140	N/A	7/1/11-6/30/12	7,492	7,492		(128)
Total TANF Cluster					584,218	444,067	300,469	227,941
Total U.S. Department of Health and Human Services					5,017,826	4,440,894	2,422,901	926,327
<u>U.S. Environmental Protection Agency:</u>								
Pass through New Jersey Department of Environmental Protection:								
County Environmental Health Act Grant	66.605	14-100-042-4855-075	N/A	1/1/14-12/31/14	11,625	11,625	11,625	
County Environmental Health Act Grant	66.605	13-100-042-4855-075	N/A	1/1/13-2/15/14	24,760	24,760	24,760	24,760
Total U.S. Environmental Protection Agency					36,385	36,385	36,385	24,760
TOTAL FEDERAL AWARDS					\$ 66,187,814	\$ 50,041,072	\$ 19,670,143	\$ 17,516,723

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

N/A Not Applicable/Available

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

SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2014

State Grantor/Pass-Through Grantor/Program	Grant ID#	State Account Number	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
<u>New Jersey Office of Emergency Telecommunications Services:</u>							
911 Consolidation Grant	08-C-14-601	08-100-082-2034-050	7/1/08-6/30/14	\$ 1,232,636	\$ 1,232,636	\$ 311,822	\$
				1,232,636	1,232,636	311,822	
<u>New Jersey Department of Treasury:</u>							
Governor's Council on Alcoholism and Drug Abuse	N/A	2000-100-082-C001-044-U999-6010	7/1/14-6/30/15	473,890	33,189	33,189	
Governor's Council on Alcoholism and Drug Abuse	N/A	2000-100-082-C001-044-U999-6010	1/1/13-6/30/14	720,524	568,181	374,474	233,842
				1,194,414	601,370	407,663	233,842
<u>New Jersey Department of Law and Public Safety:</u>							
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJF-6120	10/17/14-10/16/19	27,823			27,823
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJF-6120	11/27/13-11/26/18	37,533	23,915	23,915	
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJF-6120	11/20/12-11/19/17	29,021	29,021	19,805	
Insurance Fraud Reimbursement Program	N/A	1020-100-066-1020-305-YCJF-6110	1/1/14-12/31/14	250,000	250,000	250,000	201,961
Insurance Fraud Reimbursement Program	N/A	1020-100-066-1020-305-YCJF-6110	1/1/13-12/31/13	250,000	250,000	12,683 *	54,795
Law Enforcement Officers Training and Equipment Fund	N/A	1020-100-066-1020-314-YCJF-6120	7/1/13-6/30/14	21,402			21,402
Law Enforcement Officers Training and Equipment Fund	N/A	1020-100-066-1020-314-YCJF-6120	7/1/10-6/30/13	30,293	2,115	2,115 *	
Law Enforcement Officers Training and Equipment Fund	N/A	1020-100-066-1020-314-YCJF-6120	7/1/09-6/30/13	42,885	10,924	10,924 *	
Law Enforcement Officers Training and Equipment Fund	N/A	1020-100-066-1020-314-YCJF-6120	7/1/08-6/30/13	28,380	28,380	5,843 *	
NJ Juvenile Justice Commission/SFEA Funds	N/A	1500-100-066-1500-032-YSAC-6010	7/1/14-6/30/15	81,000	74,598	74,598	40,500
NJ Juvenile Justice Commission/SFEA Funds	N/A	1500-100-066-1500-032-YSAC-6010	7/1/13-6/30/14	90,000	90,000	20,058	45,000
NJ Juvenile Justice Commission	SCP-14-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/14-12/31/14	248,335	190,801	190,801	
NJ Juvenile Justice Commission	SCP-14-PM-14	1500-100-066-1500-007-YSAC-6010	1/1/14-12/31/14	55,550	54,790	54,790	
NJ Juvenile Justice Commission	FC-14-14	1500-100-066-1500-021-YSAC-6010	1/1/14-12/31/14	185,733	181,985	181,985	
NJ Juvenile Justice Commission	SCP-13-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/13-12/31/13	247,436	247,436	55,678 *	247,436
NJ Juvenile Justice Commission	SCP-13-PM-14	1500-100-066-1500-007-YSAC-6010	1/1/13-12/31/13	53,446	53,446	55 *	53,446
NJ Juvenile Justice Commission	FC-13-14	1500-100-066-1500-021-YSAC-6010	1/1/13-12/31/13	188,728	188,728	20,184 *	188,728
				1,867,565	1,676,139	923,434	881,091
<u>New Jersey Department of Military and Veterans Affairs:</u>							
Morris Area Paratransit System - Veterans Transportation	N/A	N/A	10/1/13-6/30/14	15,000	15,000	15,000	15,000
				15,000	15,000	15,000	15,000
<u>New Jersey Department of Transportation:</u>							
MAPS (Paratransit)	N/A	N/A	1/1/14-12/31/14	1,144,015	1,015,625	1,015,625	
MAPS (Paratransit)	N/A	N/A	1/1/13-12/31/13	1,212,239	1,212,239	3,131 *	1,212,239
MAPS (Paratransit)	N/A	N/A	1/1/12-12/31/12	1,250,562	1,250,562		1,250,562
MAPS (Paratransit)	N/A	N/A	1/1/11-12/31/11	1,257,597	1,257,597		654,006
Non-Urbanized Area Formula Program (MAPS Section 5311)	N/A	N/A	7/1/13-6/30/14	105,334	105,333	105,333	81,687
Non-Urbanized Area Formula Program (MAPS Section 5311)	N/A	N/A	7/1/12-6/30/13	83,257	83,257	83,257 *	83,257
Newburgh Rd Bridge #1401-196, Musconetcong River	FY2013 TTF Funding Commitment	STP-C00S(211), 2012-DT-BLA1-09	9/11/12-9/11/15	320,420	159,947	120,678	
Berkshire Valley Road over Rockaway River #1400-832	FY2013 TTF Funding Commitment	STP-C00S(242), 2012-DT-BLA1-08	9/11/12-9/11/15	399,612	371,304	321,118	216,831
Union School House Road #1400-638, Mendham Twp	FY2013 TTF Funding Commitment	STP-C00S(337), 2012-DT-BLA1-10	9/11/12-9/11/15	317,666	132,601	132,601	
Kenvil Team Track Expansion	Agreement #2205023	N/A	7/6/10-12/31/14	314,220	314,220	314,220	

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

N/A Not Applicable/Available

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

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

SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2014

State Grantor/Pass-Through Grantor/Program	Grant ID#	State Account Number	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
<u>New Jersey Department of Transportation (Cont'd):</u>							
FY13 Melanie Lane, Bridge No. 1401-001 Twp of East Hanover	FY2013 Local Bridges, Future Needs	13-480-078-6320-AKW-6010	12/23/13-6/23/15	\$ 1,000,000	\$ 36,346	\$ 36,346	\$ 750,000
FY12 Ridgedale Ave, Bridge No. 1400-121, Town of Morristown	FY2012 Local Bridges, Future Needs	12-480-078-6320-AKW-6010	12/14/12-6/14/14	1,000,000			750,000
FY11 Eagle Rock Ave, Bridge No. 1400-443 over Passaic River	FY2011 Local Bridges, Future Needs	11-480-078-6320-AKW-6010	8/8/11-8/8/14	1,000,000	296,820	2,838	
FY11 Mendham Road Bridge No. 1400-629 over Burnett Brook	FY2011 Local Bridges, Future Needs	11-480-078-6320-AKW-6010	8/8/11-8/8/14	1,000,000	1,000,000	461,894	
				10,404,922	7,235,851	2,597,041	4,998,582
<u>New Jersey Department of Environmental Protection:</u>							
County Environmental Health Act Grant	EN014-023Y	14-100-042-4855-075	1/1/14-12/31/14	2,500	2,500	2,500	
County Environmental Health Act Grant	EN014-023	14-100-042-4855-075	7/1/13-6/30/14	158,998	158,998	158,998	158,998
County Environmental Health Act Grant	EN013-023	13-100-042-4855-075	1/13/13-2/15/14	81,982	81,982		81,982
County Environmental Health Act Grant	EN012-023	12-100-042-4855-075	1/1/12-6/30/13	168,623	168,623		5,000
				412,103	412,103	161,498	245,980
<u>New Jersey Department of Human Services:</u>							
New Jersey Supplemental Nutrition Assistance Program	N/A	N/A	9/4/14-9/30/14	24,000	24,000	24,000	24,000
Social Services for the Homeless	SH15014	7550-100-054-7550-072-LLLL-6030	7/1/14-6/30/15	194,997	79,480	79,480	48,755
Social Services for the Homeless	SH14014	7550-100-054-7550-072-LLLL-6030	1/1/14-6/30/14	97,264	97,264	97,264	97,264
Social Services for the Homeless	SH13014	7550-100-054-7550-072-LLLL-6030	1/1/13-12/31/13	181,206	181,206	16,393 *	21,308
PASP	14ALPN	7570-491-054-7570-006-LLLL-6130	1/1/14-12/31/14	45,166	45,166	45,166	45,166
County Mental Health Board	N/A	7700-100-054-S820-029-LLLL-6130	1/1/10-12/31/13	6,000	6,000	687 *	
Work First New Jersey Program	TS15014	7550-100-054-7550-xxx-LLLL-6030	7/1/14-6/30/15	135,225	41,723	41,723	43,209
Work First New Jersey Program	TS14014	7550-100-054-7550-xxx-LLLL-6030	7/1/13-6/30/14	134,810	134,810	81,573	71,082
				818,668	609,649	386,286	350,784
<u>New Jersey Department of Children and Families:</u>							
ALPN/HSAC/YIP	14ALPN	N/A	1/1/14-12/31/14	104,457		101,475	104,457
ALPN/HSAC/YIP	13ALPN	N/A	1/1/13-12/31/13	104,355	104,355	1,712	(102)
				208,812	104,355	103,187	104,355
<u>New Jersey Department of Treasury:</u>							
Higher Education Administration:							
P.L. 1971, c.12 Debt Service	N/A	xx-100-082-2155-016	1/1/14-12/31/14	1,625,411	1,625,411	1,625,411	1,625,411
				1,625,411	1,625,411	1,625,411	1,625,411
<u>New Jersey Department of Education:</u>							
Debt Service - Type I (Vo-Tech)	N/A	495-034-5120-075	8/1/14-5/30/15	128,319	74,178	74,178	74,178
Debt Service - Type I (Vo-Tech)	N/A	495-034-5120-075	8/1/13-5/30/14	132,494	132,494	66,874	66,874
				260,813	206,672	141,052	141,052
<u>Department of Health and Senior Services:</u>							
Area Plan Grant	14-1389-AAA	0x-100-04x-41xx-xxx-J004-6110	1/1/14-12/31/14	795,846	602,300	602,300	192,517
Area Plan Grant	13-1389-AAA	0x-100-04x-41xx-xxx-J004-6110	1/1/13-12/31/13	710,714	705,457	65,662 *	50,908
Area Plan Grant	12-1389-AAA	0x-100-04x-41xx-xxx-J004-6110	1/1/12-12/31/12	691,097	688,118		17,882
Alcoholism and Drug Abuse	14-536-ADA-0	7700-760-054-4219-162-LDAS-6110	1/1/14-12/31/14	836,094	591,173	591,173	481,941
Alcoholism and Drug Abuse	13-536-ADA-0	7700-760-054-4219-162-LDAS-6110	1/1/13-12/31/13	857,836	803,225	122,235 *	360,810
County Right to Know Program	EPID-15-RTK-07L	100-046-4771-105-J002-6110	7/1/14-6/30/15	14,823	7,412	7,412	3,706
County Right to Know Program	EPID-14-RTK-07L	100-046-4771-105-J002-6110	7/1/13-6/30/14	14,823	14,823	7,423	11,117
				3,921,233	3,412,508	1,396,205	1,118,881

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

N/A Not Applicable/Available

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

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



SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2014

State Grantor/Pass-Through Grantor/Program	Grant ID#	State Account Number	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
<u>Department of State:</u>							
General Operating Support Grants	HC-GOS-2015-MC-00040	15-100-074-2540-105-6110	7/1/14-6/30/15	18,684			9,342
General Operating Support Grants	HC-GOS-2014-MC-00050	14-100-074-2540-105-6110	7/1/13-6/30/14	18,684	16,884	16,884	9,342
General Operating Support Grants	HC-GOS-2013-MC-00078	13-100-074-2540-105-6110	7/1/12-6/30/13	20,844	20,844	460 *	3,127
				58,212	37,728	17,344	21,811
<u>Department of Community Affairs</u>							
2014 Universal Service Fund-CWA Administration	2014-0229-000	2014-100-022-8030-B13-FCWA-6110	7/1/13-6/30/14	4,312	4,312	4,312	4,312
2013 Universal Service Fund-CWA Administration	2013-0229-000	2013-100-022-8030-B13-FCWA-6110	7/1/12-6/30/13	4,310	4,310	4,310 *	
2012 Universal Service Fund-CWA Administration	2012-0229-000	2012-100-022-8030-B13-FCWA-6110	7/1/11-6/30/12	3,760	3,760	3,760 *	
				12,382	12,382	12,382	4,312
<u>Department of Labor and Workforce Development:</u>							
Work First New Jersey Program TANF	N/A	4545-780-062-4545-005-N729-6140	7/1/14-6/30/15	781,339	191,338	191,338	197,771
Work First New Jersey Program TANF	N/A	4545-780-062-4545-005-N729-6140	7/1/13-6/30/14	694,931	651,076	469,360	493,651
Work First New Jersey Program TANF	N/A	4545-780-062-4545-005-N729-6140	7/1/12-6/30/13	604,975	604,975	1,210 *	27,726
Work First New Jersey Program TANF	N/A	4545-780-062-4545-005-N729-6140	7/1/11-6/30/12	556,861	556,861		(399)
Work First New Jersey Program GA FS	N/A	4545-780-062-4545-005-N729-6140	7/1/14-6/30/15	410,289	120,515	120,515	120,708
Work First New Jersey Program GA FS	N/A	4545-780-062-4545-005-N729-6140	7/1/13-6/30/14	372,517	358,227	280,169	293,617
Work First New Jersey Program GA FS	N/A	4545-780-062-4545-005-N729-6140	7/1/12-6/30/13	353,254	353,246	3,691 *	40,596
Workforce Learning Link (WDP Supplemental)	N/A	4545-780-062-4545-005-N729-6140	7/1/14-6/30/15	179,000	31,726	31,726	21,860
Workforce Learning Link (WDP Supplemental)	N/A	4545-780-062-4545-005-N729-6140	7/1/13-6/30/14	80,000	72,719	44,120	52,526
Workforce Learning Link (WDP Supplemental)	N/A	4545-780-062-4545-005-N729-6140	7/1/12-6/30/13	100,323	100,323		(16,577)
Workforce Development Program WDP	N/A	4545-780-062-4545-005-N729-6140	7/1/13-6/30/14	80,179	56,601	56,601	51,641
				4,213,668	3,097,607	1,198,730	1,283,120
TOTAL STATE AWARDS				\$ 26,245,839	\$ 20,279,411	\$ 9,297,055	\$ 11,024,221

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

N/A Not Applicable/Available

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

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

**COUNTY OF MORRIS**  
**NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS**  
**DECEMBER 31, 2013**

---

**A. BASIS OF PRESENTATION**

The accompanying schedules of expenditures of federal and state awards (the “schedules”) include the federal and state grant activity of the County of Morris under programs of the federal and state government for the year ended December 31, 2014. The information in these schedules are presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments and Nonprofit Organizations*. Because the schedules present only a selected portion of the operations of the County of Morris, they are not intended to and do not present the financial position, changes in fund balance or cash flows of the County of Morris.

**B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**C. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS**

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

**D. THRESHOLD FOR FEDERAL AND STATE AWARDS**

The threshold for distinguishing federal Type A and B programs was \$590,104. The threshold for distinguishing state Type A and B programs was \$300,000. The County qualified as a “low-risk” auditee under the provisions of section 530 of the federal Circular for federal and state programs.

**E. GREEN ACRES LOANS PAYABLE**

At December 31, 2014, the County has \$158,838 of Green Acres Loan Payable outstanding which are recorded in the Park Capital Fund. The projects which relate to the loans are complete and there were no current year expenditures on any of the loans.

**F. NEW JERSEY DEPARTMENT OF ENVIRONMENTAL PROTECTION LOAN PAYABLE**

During 2013, the County obtained a \$1,635,201 loan from the NJ Department of Environmental Protection (“NJDEP”) to partially fund the Saffin Dam rehabilitation. At December 31, 2014, the County has \$1,600,712 of the NJDEP Loan Payable outstanding, which is recorded in the General Capital Fund. The County has expended \$1,635,201 of the NJDEP loan as of December 31, 2014. The County began repaying the loan in August of 2014. The project which relates to the loan is in progress as of December 31, 2014.

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

Independent Auditors' Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey ("the Division"), and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements - *regulatory basis* - of the various funds of the County of Morris (the "County") as of and for the years ended December 31, 2014 and 2013, and the related notes to the financial statements and have issued our report thereon dated March 27, 2015. These financial statements have been prepared in accordance with accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting, and the budget laws of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America. That qualified report also indicated that we did not audit the general fixed assets account group.

**Internal Control Over Financial Reporting**

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

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

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

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

### **Compliance and Other Matters**

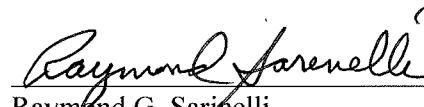
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect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

### **Purpose of this Report**

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

Mount Arlington, New Jersey  
March 27, 2015

NISIVOCCIA LLP



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



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

Independent Auditors' Report

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

**Report on Compliance for Each Major Federal and State Program**

We have audited the County of Morris's (the "County's") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2014. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The County of Morris's financial statements include a portion of the operations of the Office of Temporary Assistance, which received \$7,796,375 in federal and state awards which is not included in the schedules of expenditures of federal and state awards for the year ended December 31, 2014. Our audit, described below, did not include the operations of the Office of Temporary Assistance because the component unit engaged auditors to perform an audit in accordance with OMB Circular A-133 and New Jersey's OMB Circular 04-04.

***Management's Responsibility***

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

***Auditors' Responsibility***

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

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

The Honorable Director and Members  
of the Board of Chosen Freeholders  
County of Morris  
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***Basis for Qualified Opinion on the Community Development Block Grant Cluster and Workforce Investment Act Cluster Major Federal Programs***

As described in the accompanying *Schedule of Findings and Questioned Costs*, the County did not comply with requirements regarding allowable costs/cost principles and reporting for its Community Development Block Grant Cluster awards as described in Finding 2014-001. As described in the accompanying *Schedule of Findings and Questioned Costs*, the County did not comply with requirements regarding allowable costs/cost principles; cash management; period of availability and subrecipient monitoring for its WIA Cluster awards as described in Finding 2014-002. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to programs in those Clusters.

***Qualified Opinion on the Community Development Block Grant Cluster and Workforce Investment Act Cluster Major Federal Program***

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Community Development Block Grant Cluster and WIA Major Federal Programs for the year ended December 31, 2014.

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

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

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal and state programs identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs for the year ended December 31, 2014.

***Report on Internal Control Over Compliance***

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

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

The Honorable Director and Members  
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*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

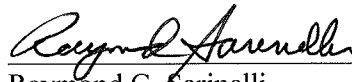
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance as described in the accompanying Schedule of Questioned Costs as Findings 2014-001 and 2014-002 that we consider to be significant deficiencies.

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

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

Mount Arlington, New Jersey  
March 27, 2015

NISIVOCCIA LLP



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

COUNTY OF MORRIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2014

Summary of Auditors' Results:

- The Independent Auditors' Report expresses a qualified opinion on the County's financial statements, prepared in accordance with accounting practices prescribed or permitted by the Division of Local Government Services, Department of Community Affairs, State of New Jersey to demonstrate compliance with the Division's regulatory basis of accounting and the budget laws of New Jersey, as the general fixed assets account group was not audited.
- There were no material weaknesses or significant deficiencies disclosed during the audit of the financial statements as reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
- No instances of noncompliance material to the financial statements of the County which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
- Significant deficiencies in internal control over major federal and state programs were disclosed during the audit as reported in the *Independent Auditors' Report on Compliance For Each Major Federal and State Program; Report on Internal Control Over Compliance Required by OMB Circular A-133 and New Jersey OMB's Circular 04-04*. No material weaknesses are reported.
- The auditor's report on compliance for its major federal and state programs for the County expresses a qualified opinion on the County's compliance for the Community Development Block Grant and the WIA Cluster major federal programs and an unmodified opinion on each of the other major federal and state programs.
- Audit findings 2014-001 and 2014-002 which are required to be reported in accordance with New Jersey OMB's Circular 04-04 or Section 510(a) of Federal OMB Circular A-133 are reported in this schedule.
- The threshold for distinguishing Type A and B federal programs was \$590,104.
- The threshold for distinguishing Type A and B state programs was \$300,000.
- The County was determined to be a "low-risk" auditee for state programs. However, the County was not determined to be a "low-risk" auditee for federal programs.

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

- There were none.



COUNTY OF MORRIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

Summary of Auditors' Results:

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

<u>Federal:</u>	<u>CFDA #</u>	<u>Program Disbursements</u>
U.S. Department of Housing and Urban Development:		
Community Development Entitlement Block Grants Cluster:		
Community Development Block Grant	14.218	\$ 1,560,585
Community Development Block Grant Program Income	14.218	120,003
U.S. Department of Labor:		
Workforce Investment Act Cluster:		
Workforce Investment Act - Adult	17.258	752,001
Workforce Investment Act - Youth Activities Program	17.259	619,262
Workforce Investment Act - Dislocated Worker	17.278	1,970,181
U.S. Department of Transportation:		
Highway Planning and Construction Cluster:		
(Passed thru New Jersey Department of Transportation):		
County Aid Program - Annual Transportation Program	20.205	4,233,488
Middle Valley Road Bridge #1401-202; Washington Township	20.205	55,393
Sussex Turnpike, CR617, Randolph Township	20.205	71,767
Newburgh Rd Bridge #1401-196, Musconetcong River	20.205	1,404,560
Berkshire Valley Road over Rockaway River	20.205	1,157,340
Union School House Road Bridge over North Branch of the Raritan River	20.205	1,096,300
Highway Rail Grade Crossing	20.205	72,445
(Passed thru New Jersey Transportation Planning Authority):		
FY12 Subregional MUTCD Retro-Reflectivity Traffic Sign Inventory and Assessment Program	20.205	1,294
Subregional Transportation Planning	20.205	82,032
NYS&W Rail Line Bicycle/Pedestrian Path	20.205	81,900

COUNTY OF MORRIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

Summary of Auditors' Results: (Cont'd)

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

<u>State:</u>	<u>State Account #</u>	<u>Program Disbursements</u>
New Jersey Department of Treasury: Governor's Council on Alcoholism and Drug Abuse	2000-100-082-C001-044-U999-6010	\$ 407,663
New Jersey Department of Transportation: Newburgh Rd Bridge #1401-196, Musconetcong River	STP-C00S(211), 2012-DT-BLA1-09	120,678
Berkshire Valley Rd over Rockaway River	STP-C00S(242), 2012-DT-BLA1-08	321,118
Union School House Rd #1400-638, Mendham Twp	STP-C00S(337), 2012-DT-BLA1-10	132,601
Kenvil Team Track Expansion	N/A	314,220
Local Bridge Projects	1X-480-078-6320-AKW-6010	501,078
Department of Health and Senior Services: Area Plan Grant	1X-1389-AAA	667,962

N/A - Not Available/Applicable

COUNTY OF MORRIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

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

Finding 2014-001: U.S. Department of Urban and Housing Development – Community Development Block Grant (“CDBG”) Cluster – Material Non Compliance – Allowable Costs/Cost Principles; Reporting; and Significant Deficiency.

Program Title	CFDA No.	Grant Period	Award Amount	Program Disbursements	Questioned Costs
Community Development Block Grant	14.218	7/1/14-6/30/15	\$1,937,150	\$ 238,325	\$ -0-
Community Development Block Grant	14.218	7/1/13-6/30/15	1,474,784	678,441	-0-
Community Development Block Grant	14.218	7/1/12-6/30/15	1,583,321	606,903	-0-
Community Development Block Grant	14.218	7/1/11-6/30/14	2,074,917	28,916	-0-
Community Development Block Grant	14.218	7/1/08-12/31/14	2,173,352	8,000	-0-
Community Development Block Grant Program Income	14.218	7/1/14-6/30/15	23,020	13,519	-0-
Community Development Block Grant Program Income	14.218	7/1/13-6/30/14	179,723	106,484	-0-

Condition:

Our audit of the CDBG grants listed above disclosed the following: 2014-001-a – The Morris County Office of Community Planning and Development (the “County”) did not reimburse sub-awardees in accordance with the agreed-upon payment schedule; and 2014-001-b – required quarterly SF-425 fiscal reports were not filed in a timely manner and U.S. Department of Housing and Urban Development (“HUD”) IDIS reports and SF-425 fiscal reports are not reconciled with the County Treasurer’s financial records.

Criteria:

1. Regulations at 24 CFR (Code Federal Regulations) 85.21 specify that Federal funds must be administered on a reimbursement basis and regulations at 2 CFR Part 225 require that allowable costs be adequately documented and costs must be necessary and reasonable to be allowable under Federal awards.
2. HUD requires that federal awardees submit quarterly SF-425 fiscal reports and regulations at 24 CFR 85.20 require that reports submitted to HUD reconcile with the County Treasurer’s financial records.

Effect:

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

Cause:

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

COUNTY OF MORRIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

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

Finding 2014-001: U.S. Department of Urban and Housing Development – Community Development Block Grant (“CDBG”) Cluster – Material Non Compliance – Allowable Costs/Cost Principles; Reporting; and Significant Deficiency (Cont'd)

Recommendation:

It is recommended that: 2014-001-a – the Grant Coordinator ensures that reimbursements are only made for costs incurred to date; and 2014-001-b – the required SF-425 quarterly fiscal reports are filed in a timely manner and HUD IDIS reports and quarterly SF-425 reports are reconciled with the County Treasurer’s financial records on a monthly or quarterly basis, as applicable.

Management’s Response:

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

COUNTY OF MORRIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

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

Finding 2014-002: U.S. Department of Labor – Workforce Investment Act (“WIA”) Cluster – Material Non Compliance – Allowable Costs/Cost Principles; Cash Management; Period of Availability; Subrecipient Monitoring; and Significant Deficiency.

Program Title	CFDA No.	Grant Period	Award Amount	Budgetary Expenditures	Questioned Costs
Workforce Investment Act - Adult	17.258	7/1/14-6/30/16	\$1,162,577	\$ 66,379	\$ -0-
Workforce Investment Act - Adult	17.258	7/1/13-6/30/15	968,324	602,452	-0-
Workforce Investment Act - Adult	17.258	7/1/12-6/30/14	863,165	83,170	-0-
Workforce Investment Act - Youth Activities	17.259	7/1/14-6/30/16	1,282,782	30,757	-0-
Workforce Investment Act - Youth Activities	17.259	7/1/13-6/30/15	1,051,881	548,069	-0-
Workforce Investment Act - Youth Activities	17.259	7/1/12-6/30/14	232,448	40,436	-0-
Workforce Investment Act - Dislocated Worker	17.278	7/1/14-6/30/16	2,009,393	131,006	-0-
Workforce Investment Act - Dislocated Worker	17.278	7/1/13-6/30/15	1,961,983	1,527,311	-0-
Workforce Investment Act - Dislocated Worker	17.278	7/1/12-6/30/14	1,794,468	311,864	-0-

Condition:

Our audit of the WIA grants listed above disclosed the following: 2014-002-a – The Morris County Office of Training and Employment (the “County”) did not allocate salary charges in accordance with its Cost Allocation Plan; 2014-002-b – significant amount of time elapsed between cash disbursements and cash drawdowns in certain instances; 2014-002-c – on-site subrecipient monitoring performed by the County did not include fiscal monitoring procedures; and 2014-002-d – the County did not obligate 80% of the 2012 and 2013 program year grant funds by June 30, 2013 and June 30, 2014, respectively, and funds were not expended on a first in/first out basis.

Criteria:

1. New Jersey Department of Labor and Workforce Development (“NJDOLE”) regulations required grantees to have an approved Cost Allocation Plan that allocates costs, including personnel compensation costs, to the grants to the extent that a benefit was received and to maintain written evidence that these costs are being treated consistently over time and within the accounting system.
2. NJDOLE regulations required grantees to have established procedures to minimize the time elapsing between drawdown and disbursements.
3. The grant agreement requires that grantees perform on-site monitoring of subrecipients, which shall include a review of program, financial and performance records.
4. NJDOLE regulations required that eighty percent of WIA funds be obligated within the first year of the grant period and funds be expended on a first in/first out basis.

Effect:

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

COUNTY OF MORRIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

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

Finding 2014-002: U.S. Department of Labor – Workforce Investment Act (“WIA”) Cluster – Material Non Compliance – Allowable Costs/Cost Principles; Cash Management; Period of Availability; Subrecipient Monitoring; and Significant Deficiency (Cont'd)

Cause:

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

Recommendation:

It is recommended that: 2014-002-a – the Grant Coordinator ensure that salaries and all costs charged to the WIA grants are in accordance with the Cost Allocation Plan approved by the New Jersey Department of Labor; 2014-002-b – cash drawdowns are submitted by the Grant Coordinator in a timely manner in order to minimize the time elapsed between cash disbursements and receipt of grant funds and to avoid potential deficit cash balances; 2014-002-c – subrecipient monitoring performed include a fiscal review of the subrecipients’ financial records; and 2014-002-d – every effort be made to ensure that eighty percent of grant funds are obligated within the first year and grant funds are expended on a first in first out basis in accordance with the grant agreement.

Management’s Response:

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

COUNTY OF MORRIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2014  
(Continued)

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

Finding 2014-003: A review was completed by the N.J. Department of Labor and Workforce Development ("NJDOL"), Office of the Internal Audit (OIA) for grant programs administered by the Morris County Office of Training and Employment Services (the "OTES") in June of 2014. The OIA issued a draft monitoring report on September 12, 2014. The County submitted its response and corrective action plan to the OIA by September 30, 2014. The final monitoring report issued by the OIA dated October 8, 2014 indicated that OIA will verify the County's implementation and compliance at the next monitoring visit.

This review was completed by the OIA to determine whether the County administered its grant programs administered under the Morris County Office of Training and Employment Services in accordance with federal and Department of Labor requirements. The OIA's review included a number of both programmatic and fiscal findings.

Recommendation:

It is recommended that the County continues to implement the policies and procedures noted in the corrective action plan to ensure that it is in compliance with all federal grant requirements and Department of Labor regulations in the future.

Management's Response:

The Morris County Office of Training and Employment Services submitted a corrective action to NJDOL and is in the process of implementing the corrective action plan. The OTES will also review its policies and/or procedures to ensure that it is in compliance with federal grant requirements and NJDOL regulations and will continue to seek assistance and guidance from NJDOL officials with regards to the above.

Findings and Questioned Costs for State Awards:

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

COUNTY OF MORRIS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2014

Audit Report, dated March 26, 2014 for the period ended December 31, 2013, issued by Nisivoccia LLP

Finding 2013-001 (2014-001): U.S. Department of Urban and Housing Development – Community Development Block Grant (“CDBG”) Cluster – Material Non Compliance – Allowable Costs/Cost Principles; Cash Management; Subrecipient Monitoring; Reporting; Special Tests and Provisions; and Significant Deficiency.

<u>Program Title</u>	<u>CFDA No.</u>	<u>Grant Period</u>	<u>Award Amount</u>	<u>Program Disbursements</u>
Community Development Block Grant	14.218	7/1/13-6/30/14	\$ 1,703,655	\$ 71,670
Community Development Block Grant	14.218	7/1/12-6/30/13	1,577,873	719,374
Community Development Block Grant	14.218	7/1/11-6/30/13	2,075,117	726,960
Community Development Block Grant	14.218	7/1/10-6/30/13	2,452,890	134,260
Community Development Block Grant	14.218	7/1/08-12/31/13	2,242,046	72,000
Community Development Block Grant Program Income	14.218	7/1/13-6/30/14	104,506	72,012
Community Development Block Grant Program Income	14.218	7/1/12-6/30/13	49,316	43,026

Condition:

Our audit of the CDBG grants listed above disclosed the following: 2013-001-a - The Morris County Office of Community Planning and Development (the "County") did not obtain all necessary supporting documentation prior to reimbursement to sub-awardee in two instances and reimbursed another sub-awardee before funds were fully expended; 2013-001-b - required quarterly SF-425 fiscal reports were not filed during 2013 and U.S. Department of Housing and Urban Development ("HUD") IDIS reports are not reconciled with the County Treasurer's financial; 2013-001-c - subrecipient monitoring was not performed for one subrecipient within the County's established timeframe and one subrecipient did not complete their project within the timeframe specified in the subrecipient agreement; 2013-001-d - the County did not notify the public or obtain HUD's approval of substantial amendments to the CDBG action plan; 2013-001-e - we found one instance where the County did not place a lien on an assisted property that was acquired through federal funds; and 2013-001-f - required sub-awards information is not disclosed in accordance with the Federal Funding Accountability and Transparency Act for CDBG sub-awards.

Status:

Conditions 2013-001-c, 2013-001-d, 2013-001-e and 2013-001-f were resolved by the County during 2014. Conditions 2013-001-a and 2013-001-b have not been fully resolved and are included on the Schedule of Findings and Questioned Costs under Finding 2014-001 as 2014-001-a and 2014-001-b.

Management's Response:

The County will develop a corrective action plan for the unresolved findings for submission to the governing body for approval. The County has made a significant effort to strengthen its policies and procedures to resolve this finding and will continue to do so in 2015.



COUNTY OF MORRIS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2014

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

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

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

Condition:

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

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

Status:

The County submitted a corrective action plan to the U.S. Department of Housing and Community Development for approval and reached final resolution of OIG findings with HUD. The County was able to provide additional supporting documentation for \$129,881 of the \$240,205 questioned costs identified in the OIG’s report. The remaining \$110,324 was returned to HUD in March of 2015. Although the County has made tremendous efforts in implementing and strengthening its policies and procedures to ensure compliance with federal grant and HUD requirements, we noted certain instances of noncompliance during our review of the CDBG cluster as a major program, as detailed under Finding 2014-001.

Recommendation:

It is recommended that the County continues to implement and strengthen policies and procedures to ensure future compliance with all federal grant requirements and HUD regulations.

Management’s Response:

The County will continue to seek assistance and guidance from HUD officials in order to fully comply with federal grant requirements and HUD regulations.

COUNTY OF MORRIS  
COMMENTS AND RECOMMENDATIONS

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

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

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

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

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

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

Effective January 1, 2011 and thereafter, the bid threshold in accordance with N.J.S.A. 40A:11-3 is \$17,500, and may be increased to \$36,000 with a qualified purchasing agent.

The governing body of the County of Morris has the responsibility of determining whether the expenditures in any category will exceed the bid threshold within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the County Counsel's opinion should be sought before a commitment is made.

The minutes indicated that bids were requested by public advertising per N.J.S.A. 40A:11-4. The minutes also indicated that resolutions were adopted and advertised authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S.A. 40A:11-5.

COUNTY OF MORRIS  
COMMENTS AND RECOMMENDATIONS  
(Continued)

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

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed. None were noted.

Capital Fund

Several ordinances have deficit cash balances at December 31, 2014. This situation arises when expenditures are made from an ordinance without the respective debt being issued. Management is aware of this situation. These ordinances are expected to be funded by grant funds or bonds once the projects are completed. No formal recommendation is judged to be necessary.

Grant Management

1. Reporting

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

2. Home Investment Partnership Program (Local Home)

- a) The U.S. Department of Housing and Urban Development ("HUD") IDIS reports for Local Home are not reconciled with the County Treasurer's financial records. It is recommended that the required HUD IDIS reports are reconciled with the County Treasurer's financial records on a monthly basis.

Single Audit

1. Community Development Entitlement Block Grant (CDBG) Cluster

- a) The Morris County Office of Community Planning and Development (the "County") did not reimburse sub-awardees in accordance with the agreed-upon payment schedule.
- b) The required quarterly SF-425 fiscal reports were not filed in a timely manner and U.S. Department of Housing and Urban Development ("HUD") IDIS reports and SF-425 fiscal reports are not reconciled with the County Treasurer's financial records.
- c) Through our inquiry of the County's monitoring procedures, we noted that although the required monitoring procedures are performed by the County, the Grant Coordinator and Subrecipient Monitor do not have a full understanding of A-133 monitoring requirements when reviewing sub-awardees' audit reports.
- d) Although the County has made tremendous efforts in implementing and strengthening its policies and procedures to ensure compliance with federal grant and HUD requirements, we noted certain instances of noncompliance during our review of the CDBG cluster as a major program, as detailed under Finding 2014-001 on the Schedule of Findings and Questioned Costs.

COUNTY OF MORRIS  
COMMENTS AND RECOMMENDATIONS  
(Continued)

Single Audit (Cont'd)

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

It is recommended that the grant coordinator ensure that reimbursements are only made for costs incurred to date. Also, the grant coordinator should ensure that the required HUD reports are filed in a timely manner and reconciled with the County Treasurer's financial records. Finally, necessary training be provided for review of sub-awardees' audit reports and the County continues to implement and strengthen policies and procedures to ensure full compliance with all federal grant requirements and HUD regulations.

2. Workforce Investment Act (WIA) Cluster

- a) The Morris County Office of Training and Employment Services (the "OTES") did not allocate salary charges in accordance with its Cost Allocation Plan.
- b) There was a significant amount of time between cash disbursements and cash drawdowns in certain instances.
- c) On-site subrecipient monitoring performed by the OTES did not include fiscal monitoring procedures.
- d) The OTES did not obligate 80% of the 2012 and 2013 program year grant funds by June 30, 2013 and June 30, 2014, respectively, and funds were not expended on a first in/first out basis.
- e) A review was completed by the N.J. Department of Labor and Workforce Development ("NJDOLE"), Office of the Internal Audit (OIA) for grant programs administered by the Morris County Office of Training and Employment Services (the "OTES") in June of 2014. The County submitted its response and corrective action plan to the OIA by September 30, 2014. This review was completed by the OIA to determine whether the County administered its grant programs administered under the OTES in accordance with federal and Department of Labor requirements. The OIA's review included a number of both programmatic and fiscal findings.
- f) There were a significant amount of expenditure reclassifications journal entries between different program years and different programs. These reclassifications resulted from the Grant Coordinator's reassessment of payroll and other expenses after the initial approval of payroll and purchase orders.

It is recommended that all costs charged to the WIA grants are in accordance with the approved New Jersey Department of Labor ("NJDOLE") Cost Allocation Plan and a greater effort is made to limit expenditure reclassifications. Cash drawdowns are submitted in a timely manner to avoid potential deficit cash balances. Also, fiscal subrecipient monitoring procedures be performed. Every effort be made to ensure that eighty percent of grant funds are obligated within the first year and grant funds are spent on a first in first out basis and to ensure the County's corrective action plan related to the NJDOLE review is fully implemented.

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

- a) During our review of the expenditure reports submitted by the various subrecipient municipalities, we noted that supporting documentation was not provided for all expenditures and the local match reported on the respective municipalities' expenditure reports. It is recommended that extra care be taken to ensure that each municipality submits sufficient supporting documentation for the expenditures and local match reported on the respective municipalities' quarterly expenditure reports before reimbursements are released to the respective municipalities.

COUNTY OF MORRIS  
COMMENTS AND RECOMMENDATIONS  
(Continued)

Single Audit (Cont'd)

4. Area Plan

- a) During our review of purchase orders for the Area Plan grant, we noted certain instances where detailed supporting documentation was not submitted by the service providers.
- b) During our review of the Area Plan grant, we noted that the legal advertisement for the 2014 funding availability and need for service providers was not published.

It is recommended that the grant coordinator obtain sufficient detailed supporting documentation from service providers before checks are released for payment. Also, the grant coordinator should ensure a legal advertisement of availability of funding for service providers is placed.

Management's Response

All departments who are responsible for administering grants will be required to ensure that expenditure and reports are filed with the grantor in a timely manner. However, the County must file a high volume of reports every month and it is often difficult to meet deadlines of 45 days after a month/quarter end, given the fact that reports must be run, vouchers examined and personnel costs verified for all reports. Reports must then be reviewed and approved prior to them being sent to the State. In 2014, the departmental grant recipients continued to utilize the tracking system implemented in 2010 for all reports to document the timing of the reports as they are processed through the various county approvals to improve on the timeliness of filing. The MAPS program contains two additional programs (Section 5311 and Section 5310) which include both Federal and State funding. The executed grant contracts for these programs are not received in a timely manner which makes it difficult to finalize the MAPS grant reports to meet the grant filing deadlines. Although a definite improvement has been made, given the grant volume, variety of dates and filing periods, compliance with all filing dates, given the staffing levels, was not practical. The Municipal Alliance grant coordinator will continue to educate sub-recipients with regards to program guidelines and requirements. The Grant Coordinator for the CDBG Cluster programs will make every effort to comply with federal and HUD guidelines for the CDBG Cluster and Local Home Programs despite inadequate guidance from HUD. The Grant Coordinators for the WIA cluster and Area Plan programs will make every effort to comply with NJDOL requirements. The County will continue to provide training on Single Audit requirements to staff members whose job responsibilities include grant coordination and management, and the County is planning additional training in the current year.

Management Suggestion

State/Federal Agency Review/Monitoring

During the course of the audit, we noted that various state agencies performed monitoring reviews of grants administered through certain offices under the Morris County Department of Human Services. However, these departments did not inform the County Treasurer's Office and the Director of the Morris County Department of Human Services until a later date. It is suggested that the County implement policies and procedures to require all departments to inform the County Treasurer's office and department heads of upcoming state monitoring or reviews and the results of those reviews.

COUNTY OF MORRIS  
COMMENTS AND RECOMMENDATIONS  
(Continued)

Status of Prior Year Recommendations

The prior year recommendations regarding the cancellation of an in-store credit card utilized by the Morris County Youth Shelter and the internal control procedures and policies relating to cash receipts and cash collections by outside departments and the monitoring of compliance by these outside departments were resolved in the current year. The prior year recommendations with respect to the timely submission of Municipal Alliance expenditure reports; substantial amendments to Local Home and CDBG action plans; compliance with FFATA disclosure requirements, review of Local Home subrecipients' annual audit; readiness of CDBG and Local Home records for audit review; and CDBG subrecipient monitoring; the placement of liens on assisted properties were resolved in the current year. The prior year recommendations with respect to the timely submission of MAPS (Paratransit) expenditure reports; the submission of SF-425 reports and reconciliation of SF-425 and HUD IDIS reports to the County Treasurer's financial records; and reimbursements to CDBG sub-awardees have not been resolved and are included in the current year recommendations.

COUNTY OF MORRIS  
SUMMARY OF RECOMMENDATIONS

It is recommended that:

1. Grant Management:

Reporting:

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

Home Investment Partnership Program (Local Home)

- a.) The HUD IDIS reports are reconcile with the County Treasurer's financial records on a monthly basis.

2. Single Audit:

Community Development Block Grant (CDBG) Cluster

- a.) The grant coordinator ensure that reimbursements are only made for costs incurred to date. Also, the grant coordinator should ensure that the required HUD reports are filed in a timely manner and reconciled with the County Treasurer's financial records. Finally, necessary training be provided for review of sub-awardees' audit reports and the County continues to implement and strengthen policies and procedures to ensure full compliance with all federal grant requirements and HUD regulations.

Workforce Investment Act (WIA) Cluster

- a) All costs charged to the WIA grants are in accordance with the approved New Jersey Department of Labor ("NJDOl") Cost Allocation Plan and a greater effort is made to limit expenditure reclassifications. Cash drawdowns are submitted in a timely manner to avoid potential deficit cash balances. Also, fiscal subrecipient monitoring procedures be performed. Every effort be made to ensure that eighty percent of grant funds are obligated within the first year and grant funds are spent on a first in first out basis and to ensure the County's corrective action plan related to the NJDOl review is fully implemented.

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

- a) Extra care be taken to ensure that each municipality submits sufficient supporting documentation for the expenditures and local match reported on the respective municipalities' quarterly expenditure reports before reimbursements are released to the respective municipalities.

Area Plan

- a) The grant coordinator obtain sufficient detailed supporting documentation from service providers before checks are released for payment. Also, the grant coordinator should ensure a legal advertisement of availability of funding for service providers is placed.