

COUNTY OF MORRIS

REPORT OF AUDIT

2015

*NISIVOCCIA LLP
CERTIFIED PUBLIC ACCOUNTANTS*

County of Morris

Report of Audit

2015

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, 2015 AND 2014**

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, 2015 and 2014, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for 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 and account group of the County as of December 31, 2015 and 2014, 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. 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, 2015 and 2014 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, 2015 and 2014, 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.

Emphasis of Matter

As discussed in Note G to the financial statements, the County implemented Governmental Accounting Standards Board ("GASB") Statement No. 68, *Accounting and Financial Reporting for Pensions – An Amendment to GASB Statement No. 27*, and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68* during the year ended December 31, 2015. Our opinions are not modified with respect to this matter.

The Honorable Director and Members
of the Board of Chosen Freeholders
County of Morris
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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 County's financial statements. The supplementary data schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedules of expenditures of federal and state awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and New Jersey's OMB Circular 15-08, *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.

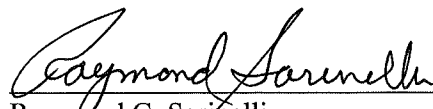
The supplementary data schedules and the schedules of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to 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 April 7, 2016 on our consideration of the County of Morris's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Morris's internal control over financial reporting and compliance.

Mount Arlington, New Jersey
April 7, 2016

NISIVOCIA LLP



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

COUNTY OF MORRIS

2015

CURRENT FUND

COUNTY OF MORRIS

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A

CURRENT FUND
BALANCE SHEET - REGULATORY BASIS

ASSETS	Ref.	December 31,		LIABILITIES, RESERVES AND FUND BALANCE	Ref.	December 31,	
		2015	2014			2015	2014
General Fund:							
Cash and Cash Equivalents		\$ 80,947,846	\$ 91,713,253	Appropriation Reserves	A-3, A-7	\$ 19,319,723	\$ 19,332,947
Investments		8,700,000	8,700,000	Reserve for Encumbrances	A-3, A-8	8,782,233	8,230,319
				Accounts Payable	A-3, A-7	1,859,938	5,318,081
				Contracts Payable	A-8	5,948,804	4,814,827
				Due to Boonton/Dover - Tower Rental	A-4	46,726	46,815
				Due to State of New Jersey	A-9		2,400,000
				Due To/From County Clerk	A-4	683,000	
	A-4	89,647,846	100,413,253			36,640,424	40,142,989
Receivables and Other Assets with Full Reserves:				Reserves for Receivables and Other Assets	A	5,824,882	4,111,907
Added and Omitted Taxes Receivable	A-5	529,344	398,066				
Revenue Accounts Receivable	A-6	1,850,826	956,422				
Revolving Fund - Prosecutor		37,000	35,000				
Due from Grant Fund	A	3,407,712	2,722,419				
	A	5,824,882	4,111,907	Fund Balance	A-1	53,007,422	60,270,264
		95,472,728	104,525,160			95,472,728	104,525,160
Grant Fund:							
Cash and Cash Equivalents	A-10	3,206,587	1,171,101	Due to General Fund	A	3,407,712	2,722,419
Federal and State Grants Receivable	A-11	30,056,790	35,768,643	Reserve for Encumbrances	A-12	11,937,569	11,455,387
				Appropriated Reserves	A-12	17,902,167	22,740,684
				Unappropriated Reserves	A-13	15,929	21,254
		33,263,377	36,939,744			33,263,377	36,939,744
		\$ 128,736,105	\$ 141,464,904			\$ 128,736,105	\$ 141,464,904

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.	2015	2014
REVENUE AND OTHER INCOME REALIZED:			
Fund Balance Utilized	A-2	\$ 25,708,602	\$ 21,625,000
Miscellaneous Revenue Anticipated	A-2	107,208,422	108,522,193
Receipts from Current Taxes	A-2	217,899,756	217,899,756
Non-Budgeted Revenue	A-2	5,403,368	7,447,383
		356,220,148	355,494,332
Other Credits to Income:			
Unexpended Balances of			
Appropriation Reserves	A-7	5,019,804	13,005,294
Interfunds Returned	A-4	2,722,419	2,883,879
Cancellation of Contracts Payable	A-8		79,188
		363,962,371	371,462,693
TOTAL INCOME			
EXPENDITURES:			
Budgeted Appropriations:			
Operations	A-3	279,034,157	278,514,754
Capital Improvements	A-3	2,305,000	2,305,000
Debt Service	A-3	38,965,971	38,338,652
Deferred Charges and Statutory			
Expenditures	A-3	21,786,143	23,438,854
Refund Prior Year Revenues	A-4	17,628	41,782
Interfunds Advanced	A-4	3,407,712	2,722,419
		345,516,611	345,361,461
TOTAL EXPENDITURES			
EXCESS OF REVENUE OVER EXPENDITURES		18,445,760	26,101,232
FUND BALANCE:			
Balance, Beginning of Year	A	60,270,264	55,794,032
		78,716,024	81,895,264
Less: Utilized as Anticipated Revenue	A-2	25,708,602	21,625,000
Balance, End of Year	A	\$ 53,007,422	\$ 60,270,264

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

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

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A-2
Sheet 1

	Ref.	Anticipated			Realized	Excess or (Deficit)
		Budgeted	Budget Amendments	Amended		
FUND BALANCE UTILIZED	A-1	\$ 25,708,602	\$	\$ 25,708,602	\$ 25,708,602	\$
MISCELLANEOUS REVENUES:						
Local Revenue:						
County Clerk	A-6	8,019,991		8,019,991	8,886,262	866,271
Surrogate	A-6	294,832		294,832	306,797	11,965
Sheriff	A-6	204,788		204,788	830,314	625,526
Emergency Dispatching	A-6	3,775,000		3,775,000	3,618,487	(156,513)
Planning & Development - GIS Receipts / Website	A-6				1,630	1,630
Shared Medical Examiner	A-6	450,000		450,000	481,207	31,207
Rental of County Owned Property	A-6	365,000		365,000	398,077	33,077
Management Information Systems Services	A-6	42,000		42,000	16,707	(25,293)
Book Fines - Library	A-6	40,000		40,000	36,587	(3,413)
Peer Grouping	A-6	495,000		495,000	2,301,366	1,806,366
Fees for Morris County Public Safety Training Academy	A-6	315,000		315,000	566,793	251,793
Human Services - Youth Center/Shelter	A-6	1,085,000		1,085,000	1,060,897	(24,103)
Local Health Services	A-6	191,310		191,310	227,394	36,084
Housing of Federal and State Inmates	A-6	75,000		75,000	85,692	10,692
Public Works	A-6	750,000		750,000	648,517	(101,483)
Increased Fees as a result of Chapter 370:						
County Clerk	A-6	1,055,009		1,055,009	1,189,495	134,486
Surrogate	A-6	255,168		255,168	230,097	(25,071)
Sheriff	A-6	420,212		420,212	462,278	42,066
Subtotal Local Revenues		17,833,310		17,833,310	21,348,597	3,515,287
State Aid:						
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-6	2,262,355		2,262,355	2,262,355	
Permanent Disability - Patients in County Institutions (N.J.S. 44:7-38 et seq.)	A-6	22,500,000		22,500,000	23,326,717	826,717
Juvenile Justice - SFEA Funds	A-6				65,250	65,250
Social Services - State and Federal Share	A-6	8,379,309	235,990	8,615,299	9,689,566	1,074,267
NJ Ease Phase II	A-6				8,380	8,380
Vo-Tech State Aid Debt Service	A-6	128,319		128,319	128,319	
Subtotal State Aid		33,269,983	235,990	33,505,973	35,480,587	1,974,614
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	1,502,343		1,502,343	1,502,343	
Supplemental Social Security Income	A-6	497,281		497,281	574,989	77,708
Psychiatric Facilities (c.73, P.L. 1990):						
Maintenance of Patients in State Institutions for Mental Diseases	A-6	8,080,551		8,080,551	8,253,612	173,061
Maintenance of Patients in State Institutions for Developmental Disabilities	A-6	14,657,088		14,657,088	14,657,088	
Board of County Patients in State and Other Institutions	A-6	69,856		69,856	185,955	116,099
Rutgers Univ Behavioral Health Care	A-6	8,888		8,888	8,888	
Subtotal State Assumption of Costs		24,816,007		24,816,007	25,182,875	366,868
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	2,216,820		2,216,820	3,487,707	1,270,887

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

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Sheet 1

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

- 7 -
A-2
Sheet 2

	Ref.	Anticipated			Realized	Excess or (Deficit)
		Budgeted	Budget Amendments	Amended		
Public and Private Revenues Offset with Appropriations:						
New Jersey Department of 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		6,757	6,757	6,757	
2015 Universal Service Fund - CWA Administration	A-6		4,320	4,320	4,320	
New Jersey Department of Children and Families:						
ALPN	A-6	216,279		216,279	216,279	
New Jersey Department of Human Services:						
Chapter 51 - Alcoholism and Drug Abuse	A-6		839,005	839,005	839,005	
Direct Care Workers - Chapter 51	A-6		6,684	6,684	6,684	
REACH Program, F1PZN	A-6		343,638	343,638	343,638	
Social Services for the Homeless, H1PZN	A-6		248,469	248,469	248,469	
Direct Care Workers - Older Americans Act	A-6		6,729	6,729	6,729	
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		289,433	289,433	289,433	
U.S. Department of Housing and Urban Development:						
Homeless Prevention - ESG	A-6	29,467		29,467	29,467	
Continuum of Care Planning Grant	A-6	18,884		18,884	18,884	
New Jersey Department of Law and Public Safety:						
Drug Recognition Expert Call Out and Assistance Program	A-6	56,950	73,750	130,700	130,700	
County Driving While Intoxicated Grant	A-6		20,000	20,000	20,000	
Body Armor Replacement	A-6		27,774	27,774	27,774	
Law Enforcement Officers Training and Equipment Fund	A-6	6,928	14,151	21,079	21,079	
Insurance Fraud Reimbursement Program	A-6		250,000	250,000	250,000	
Safe Communities Construction	A-6	90,378	90,000	180,378	180,378	
State / Community Partnership Program	A-6		497,662	497,662	497,662	
Direct Care Workers - State Community Partnership Grant	A-6		1,543	1,543	1,543	
CED Assistance Program	A-6		20,676	20,676	20,676	
U.S. Department of Law and Public Safety:						
Multi-Jurisdictional Narcotics Task Force	A-6		53,435	53,435	53,435	
U.S. Department of Justice:						
Victim Assistance Program	A-6	144,411		144,411	144,411	
County Office of Victim Witness Advocacy - Supplemental	A-6		20,592	20,592	20,592	
Megan's Law and Local Law Enforcement (LLE)	A-6		8,692	8,692	8,692	
SART/SANE Program	A-6		136,435	136,435	136,435	
State Criminal Alien Assistance Program (SCAAP)	A-6		195,578	195,578	195,578	
U.S. Department of Homeland Security:						
Emergency Food & Shelter	A-6		3,769	3,769	3,769	
Homeland Security	A-6		358,820	358,820	358,820	
UASI (Urban Areas Security Initiative)	A-6		1,978,128	1,978,128	1,978,128	
New Jersey Department of Environmental Protection:						
CEHA Grant	A-6		163,750	163,750	163,750	
New Jersey Department of Labor and Workforce Development:						
Work First New Jersey	A-6	66,000	2,008,096	2,074,096	2,074,096	
Smart Steps Program	A-6		1,605	1,605	1,605	
U.S. Department of Labor:						
Workforce Investment Act	A-6		3,895,542	3,895,542	3,895,542	
New Jersey Department of Military and Veteran Affairs:						
MAPS (Veterans Transportation)	A-6		15,000	15,000	15,000	
New Jersey Department of Transportation:						
MAPS (Senior Citizens and Disabled Residents)	A-6	883,518		883,518	883,518	
Non-Urbanized Area Formula Program (Section 5311)	A-6	328,916		328,916	328,916	

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

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A-2
Sheet 2

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF REVENUE
YEAR ENDED DECEMBER 31, 2015

	Ref.	Anticipated			Realized	Excess or (Deficit)
		Budgeted	Budget Amendments	Amended		
Public and Private Revenues Offset with Appropriations:						
New Jersey Department of Transportation (continued):						
NYS&W Bicycle & Pedestrian Path	A-6	\$	\$ 622,180	\$ 622,180	\$ 622,180	\$
Job Access: Reverse Commute Grant (JARC)	A-6		86,324	86,324	86,324	
U.S. Department of Transportation:						
Openaki Road Bridge STP-C00S(690)	A-6		335,502	335,502	335,502	
Berkshire Valley Road Bridge No. 1400-832	A-6		55,440	55,440	55,440	
Newburgh Road Bridge / STP-C00S(211)	A-6		108,124	108,124	108,124	
Highway Rail Grade Crossing / STP-C00S(680)LS3E	A-6		210,000	210,000	210,000	
Railroad - Highway Grade Crossing at Lower Richboynton Road	A-6		98,000	98,000	98,000	
Railroad - Highway Grade Crossing at North Salem Street	A-6		91,000	91,000	91,000	
Highway Rail Grade Crossing / STP-C00S(684)LS4E	A-6		38,000	38,000	38,000	
Local Bridges Future Needs 2014	A-6	1,000,000		1,000,000	1,000,000	
New Jersey Department of State:						
General Operating Support (HC)	A-6		18,684	18,684	18,684	
Other Miscellaneous Programs:						
Project Lifesaver Program / Private Contribution	A-6		5,470	5,470	5,470	
NJ Association of County and City Health Officials (NJACCHO)	A-6		2,100	2,100	2,100	
Subtotal Public and Private Revenues		<u>5,058,551</u>	<u>13,728,247</u>	<u>18,786,798</u>	<u>20,057,685</u>	<u>1,270,887</u>
Other Special Items:						
School Board Elections	A-6	215,000		215,000	16,979	(198,021)
Interest Income - Social Services	A-6	150		150	1	(149)
Motor Vehicle Fines - Dedicated Fund	A-6	3,500,000		3,500,000	4,109,942	609,942
Weights & Measures - Dedicated Fund	A-6	1,051,934		1,051,934	1,011,756	(40,178)
Subtotal Other Special Items		<u>4,767,084</u>		<u>4,767,084</u>	<u>5,138,678</u>	<u>371,594</u>
TOTAL MISCELLANEOUS REVENUES	A-1,A-6	85,744,935	13,964,237	99,709,172	107,208,422	7,499,250
AMOUNT TO BE RAISED BY TAXATION - County Purpose Tax	A-1,A-4	<u>217,899,756</u>		<u>217,899,756</u>	<u>217,899,756</u>	
TOTAL GENERAL REVENUES		<u>\$ 329,353,293</u>	<u>\$ 13,964,237</u>	<u>\$ 343,317,530</u>	<u>\$ 350,816,780</u>	<u>\$ 7,499,250</u>
NON-BUDGET REVENUES:						
Miscellaneous Revenues Not Anticipated	A-1,A-4				<u>5,403,368</u>	
					<u>\$ 356,220,148</u>	
ANALYSIS OF NON-BUDGET REVENUE - MISCELLANEOUS						
REVENUE NOT ANTICIPATED:						
Added and Omitted Taxes	A-5				\$ 678,414	
Bail Forfeiture					22,335	
Excise Tax					905,503	
Interest Income					783,206	
Title IV-D Sheriff					17,236	
Grant Fund Cleanup Items	A-10				5,787	
Prior Year Appropriation Refund					82,899	
FEMA Reimbursement - October 29 Snowstorm					90,371	
FEMA Reimbursement - Hurricane Irene					6,923	
Other Items of Miscellaneous Revenue					2,810,694	
					<u>\$ 5,403,368</u>	

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, 2015

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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	\$ 1,027,080		\$ 39,390	\$
Other Expenses	480,680	480,680	226,036	217,328	37,316	
Personnel						
Salaries and Wages	435,850	441,850	438,173		3,677	
Other Expenses	372,459	432,459	352,018	41,941	38,500	
Board of Chosen Freeholders						
Salaries and Wages	353,730	359,730	355,340		4,390	
Other Expenses	542,247	542,247	504,003	1,158	37,086	
County Clerk						
Salaries and Wages	1,746,445	1,796,445	1,796,445			
Other Expenses	260,170	260,170	199,775	35,074	25,321	
Elections						
Salaries and Wages	1,070,060	1,046,060	1,015,255		30,805	
Other Expenses	1,985,210	1,985,210	1,482,775	190,373	312,062	
Department of Finance						
Salaries and Wages	1,604,855	1,624,855	1,588,145	2,313	34,397	
Other Expenses	401,509	401,509	311,097	59,909	30,503	
Annual Audit	145,600	180,600		120,600	60,000	
Information Technology Division						
Salaries and Wages	2,294,340	2,289,340	2,185,957		103,383	
Other Expenses	1,182,764	1,182,764	928,506	153,764	100,494	
Board of Taxation						
Salaries and Wages	174,530	189,530	187,788		1,742	
Other Expenses	51,100	51,100	16,547	27,798	6,755	
County Counsel						
Salaries and Wages	290,075	292,075	290,769		1,306	
Other Expenses	527,000	677,000	528,292	6,393	142,315	
County Surrogate						
Salaries and Wages	789,565	790,565	784,985		5,580	
Other Expenses	55,992	60,992	33,421	22,445	5,126	

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

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Sheet 1

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

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Sheet 2

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
GENERAL GOVERNMENT (continued)						
Engineering						
Salaries and Wages	\$ 1,497,665	\$ 1,597,665	\$ 1,581,325	\$ 8,975	\$ 16,340	\$
Other Expenses	261,800	261,800	38,570		214,255	
Economic Development						
Salaries and Wages	1,240,495	1,235,495	1,224,581		10,914	
Other Expenses	71,884	71,884	35,406	3,738	32,740	
Heritage Commission						
Salaries and Wages	66,820	61,820	56,530		5,290	
Other Expenses	21,525	21,525	8,631	7,329	5,565	
TOTAL GENERAL GOVERNMENT	18,990,840	19,401,840	17,197,450	899,138	1,305,252	
CODE ENFORCEMENT & ADMINISTRATION						
Weights & Measures						
Salaries and Wages	727,934	761,934	723,172		38,762	
Other Expenses	324,000	324,000	277,020	10,067	36,913	
TOTAL CODE ENFORCEMENT & ADMINISTRATION	1,051,934	1,085,934	1,000,192	10,067	75,675	
INSURANCE						
Liability Insurance	2,425,000	2,625,000	2,524,702		100,298	
Workers Compensation Insurance	1,607,000	1,607,000	1,573,307		33,693	
Group Insurance for Employees	33,590,578	33,590,578	31,137,402	51,238	2,401,938	
Health Benefits Waiver	380,000	380,000	347,790		32,210	
TOTAL INSURANCE	38,002,578	38,202,578	35,583,201	51,238	2,568,139	
PUBLIC SAFETY						
Emergency Management						
Salaries and Wages	5,570,985	5,615,985	5,495,844		120,141	
Other Expenses	1,588,325	1,603,325	1,363,104	158,963	81,258	
Medical Examiner						
Salaries and Wages	753,980	753,980	743,969		10,011	
Other Expenses	150,850	190,850	129,364	17,141	44,345	
Sheriff's Office						
Salaries and Wages	8,750,000	9,157,000	9,130,115		26,885	
Other Expenses	692,750	692,750	444,227	158,826	89,697	

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, 2015

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Sheet 3

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
PUBLIC SAFETY (continued)						
Prosecutor's Office						
Salaries and Wages	\$ 13,115,930	\$ 13,115,930	\$ 12,477,099	\$ 2,526	\$ 636,305	\$
Other Expenses	769,358	769,358	526,120	193,358	49,880	
Jail						
Salaries and Wages	15,000,000	15,875,000	15,846,268		28,732	
Other Expenses	2,160,050	2,210,050	1,512,642	616,622	80,786	
Youth Center						
Salaries and Wages	2,068,935	2,068,935	1,818,210	251	250,474	
Other Expenses	216,847	216,847	150,815	34,481	31,551	
TOTAL PUBLIC SAFETY	50,838,010	52,270,010	49,637,777	1,182,168	1,450,065	
PUBLIC WORKS						
Road Repairs						
Salaries and Wages	3,208,963	3,273,963	3,082,060		191,903	
Other Expenses	3,738,250	4,038,250	3,477,667	298,953	261,630	
Bridges & Culverts						
Salaries and Wages	1,123,048	1,131,048	1,018,320		112,728	
Other Expenses	88,110	113,110	59,493	13,967	39,650	
Shade Tree Commission						
Salaries and Wages	686,285	711,285	658,028		53,257	
Other Expenses	27,625	27,625	9,807	3,291	14,527	
Buildings & Grounds						
Salaries and Wages	3,040,845	3,040,845	2,810,012		230,833	
Other Expenses	2,538,000	2,838,000	2,106,643	637,285	94,072	
Motor Service Center						
Salaries and Wages	1,796,060	1,796,060	1,670,888		125,172	
Other Expenses	898,550	1,148,550	797,107	195,812	155,631	

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

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Sheet 3

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

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Sheet 4

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
PUBLIC WORKS (continued)						
Mosquito Control						
Salaries and Wages	\$ 1,201,380	\$ 1,201,380	\$ 1,136,623	\$	\$ 64,757	\$
Other Expenses	218,830	218,830	155,881	31,784	31,165	
TOTAL PUBLIC WORKS	18,565,946	19,538,946	16,982,529	1,181,092	1,375,325	
HEALTH AND WELFARE						
Department of Health Management						
Salaries and Wages	470,735	498,735	420,072		78,663	
Other Expenses	219,525	219,525	155,272	17,304	46,949	
Department of Human Services Planning						
Salaries and Wages	2,014,290	1,964,290	1,730,175		234,115	
Other Expenses	324,031	324,031	212,233	48,806	62,992	
Office on Aging						
Salaries and Wages	930,300	880,300	637,563		242,737	
Other Expenses	107,062	107,062	29,986	780	76,296	
Grants in Aid	2,939,736	2,939,736	1,948,958	725,507	265,271	
Seniors, Disabled & Veterans						
Salaries and Wages	113,200	98,200	49,031		49,169	
Other Expenses	388,175	388,175	136,052	196,961	55,162	
Morristown Memorial Hospital - SCS	89,144	89,144	66,849	22,295		
County Board of Social Services						
Salaries and Wages	8,512,033	8,587,033	7,538,710		1,048,323	
Other Expenses	5,618,178	5,779,168	3,053,623	462,601	2,262,944	
Maintenance of Patients in State Institutions						
For Mental Diseases						
Local Share	3,384,825	3,384,825	3,384,825			
State Share	7,897,925	7,897,925	7,897,925			
County Psych Patients in County Hospitals	845,000	595,000	85,921		509,079	

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

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Sheet 4

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

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Sheet 5

	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	\$ 13,366,375	\$ 12,571,985	\$ 4,700	\$ 789,690	\$
Other Expenses	13,578,528	13,578,528	10,896,378	1,835,291	846,859	
Rutgers Univ Behavioral Health Care	12,697	12,697	12,697			
Division of Youth and Family Services	1,502,343	1,502,343	1,502,343			
Assistance for SSI Recipients	497,281	497,281	497,281			
Assistance Dep Child: Local Share	122,346	122,346	122,346			
County Adjuster						
Salaries & Wages	161,765	146,765	107,316		39,449	
Other Expenses	8,380	23,380	7,561	1,449	14,370	
Maintenance of Patients in State Institutions for Developmental Disabilities	14,657,088	14,657,088	14,657,088			
Dental Clinic (R.S. 44:5)	5,000	5,000	1,080		3,920	
TOTAL HEALTH & WELFARE	77,915,962	77,664,952	67,723,270	3,315,694	6,625,988	
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	2,830,130	2,667,731		162,399	
Other Expenses	987,257	987,257	804,521	119,918	62,818	
Office of County Superintendent of Schools						
Salaries & Wages	160,250	165,250	159,334		5,916	
Other Expenses	12,950	22,950	8,450	223	14,277	
County College	11,830,000	11,830,000	11,748,248		81,752	

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

COUNTY OF MORRIS

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Sheet 6

CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

	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	\$ 201,885	\$	\$ 53,970	\$
Other Expenses	58,650	58,650	32,295	3,713	22,642	
Reimbursement for Residents Attending Out of County Two Year College (N.J.S. 18A:64A-23)	90,000	90,000	38,812		51,188	
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	804,610	761,909		42,701	
Other Expenses	178,618	178,618	130,340	5,154	43,124	
TOTAL EDUCATIONAL	23,413,015	23,493,015	22,823,220	129,008	540,787	
OTHER COMMON OPERATING FUNCTIONS						
Salary Adjustment	5,340,636	2,697,636			2,697,636	
TOTAL OTHER COMMON OPERATING FUNCTIONS	5,340,636	2,697,636			2,697,636	
UTILITY EXPENSES & BULK PURCHASES						
Utilities	7,464,000	7,464,000	5,381,350	621,429	1,461,221	
TOTAL UTILITY EXPENSES & BULK PURCHASES	7,464,000	7,464,000	5,381,350	621,429	1,461,221	
SUBTOTAL OPERATIONS	255,257,921	255,493,911	230,003,989	7,389,834	18,100,088	
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	1,397,948		118,312	
Other Expenses	2,974,840	2,974,840	2,151,334	770,636	52,870	
Area Plan Grant - Title IIIB, IIIC1, and IIIC2	870,798	870,798	523,352	267,911	79,535	
New Jersey Department of the Treasury						
NJ Governor's Council on Alcoholism and Drug Abuse	50,000	523,890	523,890			

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, 2015

	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 Community Affairs						
LIHEAP - CWA	\$	\$ 6,757	\$ 6,757	\$	\$	\$
2015 Universal Service Fund - CWA Administration		4,320	4,320			
New Jersey Department of Children and Families						
ALPN	1,056,885	1,056,885	785,825	236,227	34,833	
New Jersey Department of Human Services						
Chapter 51 - Alcoholism and Drug Abuse	12,764	851,769	851,769			
Direct Care Workers - Chapter 51		6,684	6,684			
REACH Program, F1PZN		343,638	343,638			
Social Services for the Homeless, H1PZN		248,469	248,469			
Direct Care Workers - Older Americans Act		6,729	6,729			
U.S. Department of Health and Human Services						
NACCHO Grant (National Association of County and City Health)		3,500	3,500			
Bio Terrorism and Public Health Emergency Grant		289,433	289,433			
U.S. Department of Housing and Urban Development						
Homeless Prevention - ESG	29,467	29,467	29,467			
Continuum of Care Planning Grant	18,884	18,884	18,884			
New Jersey Department of Law & Public Safety						
Drug Recognition Expert Call Out and Assistance Program	56,950	130,700	130,700			
County Driving While Intoxicated Grant		20,000	20,000			
Body Armor Replacement Program		27,774	27,774			
Law Enforcement Officers Training and Equipment Fund	6,928	21,079	21,079			
Insurance Fraud Reimbursement Program		250,000	250,000			
Safe Communities Construction	90,378	180,378	180,378			
State / Community Partnership Grant		497,662	497,662			
Direct Care Workers - State Community Partnership Grant		1,543	1,543			
CED Assistance Program		20,676	20,676			
U.S. Department of Law & Public Safety						
Multi-Jurisdictional Narcotics Task Force		53,435	53,435			
U.S. Department of Justice						
Victim Assistance Program	144,411	144,411	144,411			
County Office of Victim Witness Advocacy Supplemental		20,592	20,592			
Megan's Law and Local Law Enforcement (LLE)		8,692	8,692			
SART/SANE Program		136,435	136,435			
State Criminal Alien Assistance Program (SCAAP)		195,578	195,578			
U.S. Department of Homeland Security						
Emergency Food & Shelter		3,769	3,769			
Homeland Security		358,820	358,820			
UASI (Urban Areas Security Initiative)		1,978,128	1,978,128			
New Jersey Department of Environmental Protection						
CEHA Grant		163,750	163,750			
New Jersey Department of Labor and Workforce Development						
Work First New Jersey	66,000	2,074,096	2,074,096			
Smart Steps Program		1,605	1,605			
U.S. Department of Labor						
Workforce Investment Act		3,895,542	3,895,542			

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

COUNTY OF MORRIS

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Sheet 8

CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

	Appropriations		Expended			
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET						
BY REVENUES (continued)						
New Jersey Department of Military and Veteran Affairs						
MAPS (Veterans Transportation)	\$	\$ 15,000	\$ 15,000	\$	\$	\$
New Jersey Department of Transportation						
MAPS (Senior Citizen and Disabled Residents)	1,558,518	1,558,518	1,558,518			
Non-Urbanized Area Formula Program (Section 5311)	328,916	328,916	328,916			
NYS&W Bicycle & Pedestrian Path		622,180	622,180			
Job Access: Reverse Commute Grant (JARC)		86,324	86,324			
U.S. Department of Transportation						
Openaki Road Bridge STP-C00S(690)		335,502	335,502			
Berkshire Valley Road Bridge No. 1400-832		55,440	55,440			
Newburgh Road Bridge / STP-C00S(211)		108,124	108,124			
Highway Rail Grade Crossing / STP-C00S(680)LS3E		210,000	210,000			
Railroad - Highway Grade Crossing at Lower Richboynton Road		98,000	98,000			
Railroad - Highway Grade Crossing at North Salem Street		91,000	91,000			
Highway Rail Grade Crossing / STP-C00S(684)LS4E		38,000	38,000			
Local Bridges Future Needs 2014	1,000,000	1,000,000	1,000,000			
New Jersey Department of State						
General Operating Support (HC)		18,684	18,684			
Other Miscellaneous Grants						
Project Lifesaver Program / Private Contribution		5,470	5,470			
NJ Association of County and City Health Officials (NJACCHO)		2,100	2,100			
TOTAL PUBLIC & PRIVATE PROGRAMS OFFSET						
BY REVENUES	9,781,999	23,510,246	21,949,922	1,274,774	285,550	
TOTAL OPERATIONS	265,039,920	279,004,157	251,953,911	8,664,608	18,385,638	
CONTINGENT	30,000	30,000	1,395		28,605	
TOTAL OPERATIONS INCLUDING CONTINGENT	265,069,920	279,034,157	251,955,306	8,664,608	18,414,243	
CAPITAL IMPROVEMENTS						
Capital Improvement Fund	2,305,000	2,305,000	2,305,000			
TOTAL CAPITAL IMPROVEMENTS	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

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Sheet 9

CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

		Appropriations		Expended			Unexpended Balance Canceled
		Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
DEBT SERVICE							
Payment of Bond Principal							
Park Bonds		\$ 2,051,000	\$ 2,051,000	\$ 2,051,000		\$	\$
County College		3,989,000	3,989,000	3,989,000			
Other Bonds		23,774,000	23,774,000	23,774,000			
Solar		2,290,000	2,290,000	2,173,018			116,982
Interest on Bonds							
Park Bonds		279,525	279,525	279,522			3
County College		843,850	843,850	843,846			4
Other Bonds		4,270,215	4,270,215	4,270,212			3
Solar		1,109,255	1,109,255				1,109,255
Capital Lease Obligation							
Principal		815,815	815,815	815,815			
Interest		644,970	644,970	644,964			6
Green Acres Trust Loan Program							
Principal and Interest		22,915	22,915	22,912			3
State of NJ DEP Loan Payments		101,685	101,685	101,682			3
TOTAL DEBT SERVICE	A-1	40,192,230	40,192,230	38,965,971			1,226,259
DEFERRED CHARGES & STATUTORY EXPENDITURES							
Contribution to:							
Public Employees Retirement System		8,972,613	8,972,613	8,972,613			
Social Security System		6,953,000	6,953,000	6,091,956		861,044	
Defined Contribution Retirement Plan		60,000	60,000	22,725		37,275	
Detective Pension Fund		45,000	45,000	37,839		7,161	
Police & Firemen's Retirement System		4,940,530	4,940,530	4,940,530			
Unemployment Insurance		815,000	815,000	815,000			
TOTAL DEFERRED CHARGES & STATUTORY EXPENDITURES	A-1	21,786,143	21,786,143	20,880,663		905,480	
TOTAL GENERAL APPROPRIATIONS		\$ 329,353,293	\$ 343,317,530	\$ 314,106,940	\$ 8,664,608	\$ 19,319,723	\$ 1,226,259
						A	
Budget as Adopted	A-2	\$ 329,353,293					
Amendments per N.J.S.A. 40A:4-87	A-2		13,964,237				
	A-2		\$ 343,317,530				
Cash Disbursed	A-4			\$ 312,247,002			
Accounts Payable	A			1,859,938			
				\$ 314,106,940			

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

COUNTY OF MORRIS

2015

TRUST FUND

COUNTY OF MORRIS

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B

TRUST FUND
BALANCE SHEET - REGULATORY BASIS

ASSETS

	Ref.	December 31,	
		2015	2014
REGULAR FUND:			
Cash and Cash Equivalents		\$ 9,449,051	\$ 8,950,609
Investments			250,000
	B-1	9,449,051	9,200,609
Federal Grant Funds Receivable	B-5	2,983,553	2,779,471
Local Home Trust Funds Receivable	B-6	1,731,749	1,650,872
		<u>14,164,353</u>	<u>13,630,952</u>
DEDICATED FUND:			
Cash and Cash Equivalents		81,333,364	78,579,961
Investments		7,500,000	12,500,000
	B-2	88,833,364	91,079,961
Added and Omitted Taxes Receivable	B-11	22,714	17,141
		<u>88,856,078</u>	<u>91,097,102</u>
REVOLVING FUND:			
Cash and Cash Equivalents	B-3	3,142,942	2,405,378
ROAD OPENING DEPOSITS:			
Cash and Cash Equivalents	B-4	2,696,325	2,474,790
		<u>\$ 108,859,698</u>	<u>\$ 109,608,222</u>

LIABILITIES AND RESERVES

	Ref.	December 31,	
		2015	2014
REGULAR FUND:			
Reserve for Trust Funds	B-1	\$ 2,559,473	\$ 2,697,463
Due to Local Government Units	B-1	6,847,967	6,483,357
Due to Capital Fund	B-1; C	110,324	
Community Development:			
Block Grant Appropriations	B-7	802,315	494,998
Local Home Trust Appropriations	B-9	836,504	706,669
Contracts Payable:			
Community Development Block Grant	B-8	1,957,395	2,152,684
Emergency Shelter Grant	B-8	152,103	151,578
Local Home Trust	B-10	898,272	944,203
		<u>14,164,353</u>	<u>13,630,952</u>
DEDICATED FUND:			
Reserve for Dedicated Funds	B-2	87,833,364	91,079,961
Reserve for Added and Omitted Taxes	B-11	22,714	17,141
Due to General Capital Fund	B-2; C	1,000,000	
		<u>88,856,078</u>	<u>91,097,102</u>
REVOLVING FUND:			
Reserve for Revolving Fund	B-3	3,142,942	2,405,378
ROAD OPENING DEPOSITS:			
Reserve for Road Opening Deposits	B-4	2,696,325	2,474,790
		<u>\$ 108,859,698</u>	<u>\$ 109,608,222</u>

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

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B

COUNTY OF MORRIS

2015

CAPITAL FUND

COUNTY OF MORRIS

CAPITAL FUND
BALANCE SHEET - REGULATORY BASIS

ASSETS

	Ref.	December 31,	
		2015	2014
GENERAL CAPITAL:			
Cash and Cash Equivalents		\$ 27,965,001	\$ 11,761,949
	C-2,C-3	27,965,001	11,761,949
Deferred Charges to Future Taxation:			
Funded	C-5	189,761,704	182,464,535
Unfunded	C-6	40,981,609	55,739,408
Due from:			
Dedicated Trust Fund	B; C-3	1,000,000	
Regular Trust Fund	C-3	110,324	
		<u>259,818,638</u>	<u>249,965,892</u>
PARK CAPITAL:			
Cash and Cash Equivalents		1,655,384	129,183
	C-2,C-4	1,655,384	129,183
Deferred Charges to Future Taxation:			
Funded	C-5	9,347,004	9,178,838
Unfunded	C-7		1,385,000
		<u>11,002,388</u>	<u>10,693,021</u>
		<u>\$ 270,821,026</u>	<u>\$ 260,658,913</u>

LIABILITIES, RESERVES AND FUND BALANCES

	Ref.	December 31,	
		2015	2014
GENERAL CAPITAL:			
Serial Bonds	C-12	\$ 169,541,000	\$ 161,358,000
Guaranteed Pooled Program:			
Lease Revenue Bonds	C-20	17,740,000	18,330,000
Capital Lease Payable	C-21	950,008	1,175,823
NJ DEP Loan Payable	C-15	1,530,696	1,600,712
Improvement Authorizations:			
Funded	C-9	33,466,566	11,131,404
Unfunded	C-9	29,610,653	47,767,856
Contracts Payable	C-3	14,866	14,866
Capital Improvement Fund	C-8	3,007,557	3,503,973
Reserve for Countywide Communications System	C-3	480,221	1,118,021
Reserve to Pay Debt Service	C-3	41,860	78,845
Fund Balance	C-1	3,435,211	3,886,392
		<u>259,818,638</u>	<u>249,965,892</u>
PARK CAPITAL:			
Serial Bonds	C-13	9,208,000	9,020,000
Green Acres Loan Payable - State of New Jersey	C-14	139,004	158,838
Improvement Authorizations:			
Funded	C-10	1,454,824	353,322
Unfunded	C-10		960,301
Fund Balance	C-1	200,560	200,560
		<u>11,002,388</u>	<u>10,693,021</u>
		<u>\$ 270,821,026</u>	<u>\$ 260,658,913</u>

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

COUNTY OF MORRIS**CAPITAL FUND****STATEMENT OF FUND BALANCE - REGULATORY BASIS**

	Ref.	General Capital	Park Capital
BALANCE, DECEMBER 31, 2014	C,C-3,C-4	\$ 3,886,392	\$ 200,560
Increased by:			
Premium on Sale of Bonds and Notes	C-2	353,723	
Cancellation of Improvement Authorizations	C-9	507,746	
MUA Capital Repayments:			
Other	C-2	83,474	
		944,943	
		4,831,335	200,560
Decreased by:			
Appropriations to Finance:			
Current Year Improvement Authorizations	C-9	1,396,124	
		1,396,124	
BALANCE, DECEMBER 31, 2015	C,C-3,C-4	\$ 3,435,211	\$ 200,560

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

COUNTY OF MORRIS

2015

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

COUNTY OF MORRIS

GENERAL FIXED ASSETS ACCOUNT GROUP
BALANCE SHEET - REGULATORY BASIS

ASSETS	December 31,	
	2015 (Unaudited)	2014 (Unaudited)
Buildings and Building Improvements	\$ 131,482,704	\$ 131,482,704
Building Contents	6,809,969	6,733,099
Machinery and Equipment	30,370,126	30,023,613
Transportation Equipment	24,573,705	24,891,727
	<u>\$ 193,236,504</u>	<u>\$ 193,131,143</u>
RESERVES		
Investment in General Fixed Assets	<u>\$ 193,236,504</u>	<u>\$ 193,131,143</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, 2015 AND 2014

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 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

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

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

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

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, 2015 AND 2014 (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

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

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

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

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

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

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

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

General Fixed Assets Account Group (Unaudited) - general fixed assets are recorded at cost or estimated historical cost. Infrastructure assets are not included in general fixed assets, as per state directive. Major renewals and betterments are charged to the asset accounts; maintenance and minor repairs and replacements, which do not improve or extend the lives of the respective assets, are expensed currently. Donated fixed assets are valued at their fair market value on the date donated. The total value recorded for general fixed assets is offset by 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 Assets 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; and the County's net pension liability and related deferred inflows and outflows would be recorded.

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, 2015 AND 2014 (Continued)

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

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

B. CASH AND CASH EQUIVALENTS AND INVESTMENTS

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

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

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

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

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

Deposits:

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

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

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

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

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

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, 2015, cash and cash equivalents and investments of the County consisted of deposits in savings accounts, demand deposits, certificates of deposit and notes receivable. During 2015, 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 \$226,596,500 at December 31, 2015.

The total of the bank balances of the County's cash and cash equivalents and investments on deposit at December 31, 2015 was \$229,855,377. Investments consisted of certificates of deposit of \$15,000,000 and notes receivable of \$1,200,000.

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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

C. FUND BALANCE APPROPRIATED

\$23,957,682 of the \$53,007,422 fund balance of the Current Fund at December 31, 2015 has been appropriated as an item of revenue in the introduced 2016 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, 2015, 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,		
	2015	2014	2013
Issued:			
County Improvement Authority Debt			
Debt Guaranteed by the County	\$ 167,850,000	\$ 177,915,000	\$ 187,540,000
General (Including County College and Vocational School):			
Bonds, Notes and Loans	171,071,696	162,958,712	186,882,200
Guaranteed Pooled Program:			
Lease Revenue Bonds	17,740,000	18,330,000	18,910,000
Capital Lease Payable	950,008	1,175,823	
Park Commission:			
Bonds, Notes and Loans	9,347,004	9,178,838	11,956,281
Total Issued	<u>366,958,708</u>	<u>369,558,373</u>	<u>405,288,481</u>
Authorized but not Issued:			
General:			
Bonds and Notes	40,981,609	55,739,408	40,737,969
Park Commission:			
Bonds and Notes		1,385,000	386,000
Total Authorized but not Issued	<u>40,981,609</u>	<u>57,124,408</u>	<u>41,123,969</u>
Less:			
Capital Projects for County College (N.J.S.A. 18A:64A-22.1 to N.J.S.A. 18A:64A-22.8)	13,345,000	13,651,000	12,773,500
Bonds Authorized by Another Public Body to be Guaranteed by the County	<u>167,850,000</u>	<u>177,915,000</u>	<u>187,540,000</u>
	<u>\$ 226,745,317</u>	<u>\$ 235,116,781</u>	<u>\$ 246,098,950</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

E. COUNTY DEBT (Cont'd)

County debt is summarized as follows:

The County statutory net debt at December 31, 2015 was .252%. 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>\$ 407,940,317</u>	<u>\$ 181,195,000</u>	<u>\$ 226,745,317</u>

Based on the equalized valuation basis per N.J.S.A. 40A:202, of \$90,032,180,016, the County's remaining borrowing power under N.J.S.A. 40A:2-6 as of December 31, 2015, is as follows:

2% of Equalized Valuation of Real Property	\$ 1,800,643,600
Net Debt	<u>226,745,317</u>
Remaining Borrowing Power	<u>\$ 1,573,898,283</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 12/31/14</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/15</u>
Serial Bonds:				
General Capital Fund	\$ 161,358,000	\$ 61,270,000	\$ 53,087,000	\$ 169,541,000
Park Capital Fund	9,020,000	3,020,000	2,832,000	9,208,000
MCIA Guaranteed Pooled Program:				
Lease Revenue Bonds	18,330,000		590,000	17,740,000
Capital Lease Payable	1,175,823		225,815	950,008
Loans Payable:				
General Capital Fund				
NJ DEP Loan	1,600,712		70,016	1,530,696
Park Capital Fund				
Green Trust Loans	158,838		19,834	139,004
Total	<u>\$ 191,643,373</u>	<u>\$ 64,290,000</u>	<u>\$ 56,824,665</u>	<u>\$ 199,108,708</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

E. COUNTY DEBT (Cont'd)

Summary of County Debt Outstanding - Prior Year

	Balance 12/31/13	Additions	Retirements	Balance 12/31/14
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>

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, 2015 AND 2014 (Continued)

E. COUNTY DEBT (Cont'd)

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

On March 18, 2004, the Morris County Improvement Authority issued \$4,940,000 of County of Morris Guaranteed School District Revenue Bonds. The County adopted a guaranty ordinance on February 11, 2004, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County. The County adopted a guaranty ordinance on September 21, 2015 for the purpose of refunding \$1,940,000 of these bonds of which \$2,075,000 were issued on December 30, 2015.

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, 2015, a balance of \$23,877,713.98 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 had been extended several times during 2014 and 2015 until May 15, 2015 when it was renewed to mature on May 15, 2016 at an interest rate of 1.03%. 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, 2015 AND 2014 (Continued)

E. COUNTY DEBT (Cont'd)

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

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

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

As a result of these guarantees, the County is contingently liable should the local governmental units fail to meet their obligations to the Morris County Improvement Authority. In certain situations, in which the local government unit is a school district, the State of New Jersey may also be contingently liable for a portion of the debt. In these situations, the County's guaranty would be in a subordinate position behind the school district and the State of New Jersey. The balance of the guaranty ordinances at December 31, 2015 was \$167,850,000.

ANALYSIS OF DEBT ISSUED AND OUTSTANDING AT DECEMBER 31, 2015

General Capital Fund

General Improvement Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	
2/1/2016	3.750%	\$ 1,879,000
3/15/2016	4.000%	625,000
4/15/2016	3.250%	650,000
10/1/2016	5.030%	1,150,000
4/15/2017	2.500-3.000%	14,600,000
3/1/2018	2.190-2.960%	940,000
8/15/2019	4.000%	3,220,000
6/15/2020	3.000-4.000%	948,000
2/15/2021	5.000%	6,295,000
9/15/2022	5.000%	14,980,000
5/1/2024	2.000-5.000%	52,010,000
11/15/2024	2.000-4.000%	14,272,000
12/15/2024	2.000-2.125%	15,706,000
2/1/2025	2.000-4.000%	12,555,000
		<u>\$ 139,830,000</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

E. COUNTY DEBT (Cont'd)

County Guaranteed Leasing Program - VOIP Project (Capital Lease)

<u>Final Maturity</u>	<u>Rate</u>	
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 Outstanding		<u>\$ 950,008</u>

2011 Lease Revenue Bonds - MCIA

<u>Final Maturity</u>	<u>Rate</u>	
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>\$ 4,220,000</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

E. COUNTY DEBT (Cont'd)

2012 Lease Revenue Bonds - MCIA

<u>Final Maturity</u>	<u>Rate</u>	
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>\$ 13,520,000</u>
Total Lease Bonds and Capital Lease Outstanding		<u>\$ 18,690,008</u>

County College Bonds (*)

<u>Final Maturity</u>	<u>Rate</u>	
4/15/2017	2.500-3.000%	\$ 3,000,000
8/15/2019	4.000%	2,020,000
2/15/2021	5.000%	1,320,000
6/15/2021	3.000-4.000%	1,029,000
5/1/2022	2.000-4.000%	4,865,000
12/15/2022	2.000%	525,000
1/15/2024	2.000-5.000%	3,200,000
5/1/2024	2.000-5.000%	1,195,000
11/15/2024	2.000-4.000%	1,532,000
1/15/2025	2.000-3.000%	3,900,000
2/1/2027	2.000-3.000%	7,125,000
		<u>\$ 29,711,000</u>

* - Includes County College Bonds (Ch. 12)

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

E. COUNTY DEBT (Cont'd)

General Capital NJ DEP Loans

<u>Final Maturity</u>	<u>Rate</u>	
8/13/2033	2.000%	\$ 1,530,696
Total General Capital Fund Bonded Debt and Loans Issued & Outstanding		<u>\$ 189,761,704</u>

Park Capital Fund

Park Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	
4/15/2016	3.250%	\$ 250,000
4/15/2017	2.500-3.000%	450,000
8/15/2017	4.000%	480,000
11/15/2018	2.000-4.000%	471,000
2/15/2019	5.000%	1,060,000
5/1/2019	2.000-3.000%	770,000
6/15/2019	3.000-4.000%	717,000
9/15/2019	5.000%	755,000
12/15/2022	2.000%	2,005,000
5/1/2024	2.000-5.000%	2,250,000
		<u>\$ 9,208,000</u>

Park Capital Green Acres Loans

<u>Final Maturity</u>	<u>Rate</u>	
1/24/2022	2.000%	\$ 139,004
Total Park Capital Bonded Debt and Loans Issued and Outstanding		<u>\$ 9,347,004</u>
Total Bonded Debt and Loans Issued and Outstanding		<u>\$ 199,108,708</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>
2016	\$ 29,549,000	\$ 5,569,918	\$ 35,118,918
2017	27,895,000	5,000,706	32,895,706
2018	25,355,000	4,105,291	29,460,291
2019	22,600,000	3,275,938	25,875,938
2020	19,839,000	2,477,132	22,316,132
2021-2025	52,171,000	3,900,885	56,071,885
2026-2027	1,340,000	40,500	1,380,500
	<u>\$ 178,749,000</u>	<u>\$ 24,370,370</u>	<u>\$ 203,119,370</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

E. COUNTY DEBT (Cont'd)

MORRIS COUNTY IMPROVEMENT AUTHORITY LEASES REVENUE BONDS PAYABLE

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

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

The following is a schedule of the future minimum lease payments under the capital leases, and the present value of the net minimum lease payments at December 31, 2015.

Year	General Capital Fund
2016	\$ 1,201,244
2017	1,199,344
2018	1,194,669
2019	1,189,369
2020	1,182,119
2021-2025	5,863,219
2026-2030	5,823,631
2031-2035	5,798,065
2036-2037	1,996,984
	<u>25,448,644</u>
Less: Amount representing interest	<u>(7,708,644)</u>
Present value of net minimum lease payments	<u>\$ 17,740,000</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 commenced 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, 2015 AND 2014 (Continued)

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, 2015.

Year	General Capital Fund
2016	\$ 250,185
2017	250,185
2018	250,185
2019	250,185
	<u>1,000,740</u>
Less: Amount representing interest	<u>(50,732)</u>
Present value of net minimum lease payments	<u><u>\$ 950,008</u></u>

BOND ANTICIPATION 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, 2015.

NET PENSION LIABILITY

The State of New Jersey Public Employees' Retirement System's (PERS) net pension liability was calculated to be \$231,387,144 at June 30, 2015. The State of New Jersey Police and Firemen's Retirement System's (PFRS) net pension liability was calculated to be \$107,748,366 at June 30, 2015. See Note 5 for further information on the PERS and PFRS.

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, 2015, 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	\$ 139,004
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Payments of principal and interest on the loans are required to be made once the funds earmarked for a specific project have been completely drawn down. Payments are to commence nine months after the final drawdown date and are to continue on a semi-annual basis over a period of 10 to 20 years. Interest, on the loans, is at the rate of 2% annually on the outstanding balance. The County has appropriated \$22,912 in its 2016 introduced budget to fund principal and interest payments for the above project.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

F. NEW JERSEY DEPARTMENT OF ENVIRONMENTAL PROTECTION (NJDEP) LOAN PROGRAMS
 (Cont'd)

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, 2015 is \$1,530,696. The County has appropriated \$101,682 in its 2016 introduced budget to fund loan payments for the project.

G. PENSION PLANS

County employees participate in one of the two contributory, defined benefit public employee retirement systems: the State of New Jersey Public Employee's Retirement System (PERS) or the State of New Jersey Police and Firemen's Retirement System (PFRS); or the Defined Contribution Retirement Program (DCRP), a tax-qualified defined contribution money purchase pension plan under Internal Revenue Code (IRC) 401(a).

1. Public Employees' Retirement System (PERS)

Plan Description

The State of New Jersey, Public Employees' Retirement System (PERS) is a cost-sharing multiple-employer defined benefit pension plan administered by the State of New Jersey, Division of Pensions and Benefits (the Division). For additional information about the PERS, please refer to the Division's Comprehensive Annual Financial Report (CAFR) which can be found at www.state.nj.us/treasury/pensions/annrpts.shtml.

Benefits Provided

The vesting and benefit provisions are set by N.J.S.A. 43:15A. PERS provides retirement, death and disability benefits. All benefits vest after ten years of service, except for medical benefits, which vest after 25 years of service or under the disability provisions of PERS. The following represents the membership tiers for PERS:

Tier	Definition
1	Members who were enrolled prior to July 1, 2007
2	Members who were eligible to enroll on or after July 1, 2007 and prior to November 2, 2008
3	Members who were eligible to enroll on or after November 2, 2008 and prior to May 22, 2010
4	Members who were eligible to enroll on or after May 22, 2010 and prior to June 28, 2011
5	Members who were eligible to enroll on or after June 28, 2011

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to Tiers 1 and 2 members upon reaching age 60 and to Tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to Tier 4 members upon reaching age 62 and to Tier 5 members upon reaching age 65. Early retirement benefits are available to Tiers 1 and 2 members before reaching age 60, to Tiers 3 and 4 before age 62 with 25 or more years of service credit and Tier 5 with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the age at which a member can receive full early retirement benefits in accordance with their respective tier. Tier 1 members can receive an unreduced benefit from age 55 to age 60 if they have at least 25 years of service. Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for the respective tier.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

G. PENSION PLANS (Cont'd)

1. Public Employees' Retirement System (PERS) (Cont'd)

Contributions

The contribution policy for PERS is set by N.J.S.A. 15A and requires contributions by active members and contributing members. The local employers' contribution amounts are based on an actuarially determined rate which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PERS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers will be credited with the full payment and any such amounts will not be included in their unfunded liability. The actuaries will determine the unfunded liability of those retirement systems, by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability will be paid by the employer in level annual payments over a period of 15 years beginning with the payments due in the fiscal year ended June 30, 2012 and will be adjusted by the rate of return on the actuarial value of assets. County contributions to PERS amounted to \$8,972,613 for 2015.

The employee contribution rate was 6.92% effective July 1, 2014 and increased to 7.06% effective July 1, 2015. Subsequent increases after October 1, 2011 are being phased in over 7 years effective on each July 1st to bring the total pension contribution rate to 7.5% of base salary as of July 1, 2018.

Pension Liabilities and Pension Expense

At June 30, 2015, the County's liability was \$231,387,144 for its proportionate share of the net pension liability. The net pension liability, which includes certain component units of the County, was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014 which was rolled forward to June 30, 2015. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2015, the County's proportion was 1.031%, which was a decrease of 0.058% from its proportion measured as of June 30, 2014.

For the year ended December 31, 2015, the County recognized actual pension expense in the amount of \$8,972,613.

Actuarial Assumptions

The total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of July 1, 2014 which was rolled forward to June 30, 2015. This actuarial valuation used the following actuarial assumptions:

Inflation Rate	3.01%
Salary Increases:	
2012-2021	2.15 – 4.40% based on age
Thereafter	3.15 – 5.40% based on age
Investment Rate of Return	7.90%

Mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback 1 year for females) for service retirement and beneficiaries of former members with adjustments for mortality improvements from the base year of 2012 based on Projection Scale AA. The RP-2000 Disabled Mortality Tables (setback 3 years for males and setback one year for females) are used to value disabled retirees.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

G. PENSION PLANS (Cont'd)

1. Public Employees' Retirement System (PERS) (Cont'd)

Actuarial Assumptions (Cont'd)

The actuarial assumptions used in the July 1, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2008 to June 30, 2011. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

Long Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on pension plan investments (7.90% at June 30, 2015) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the Board of Trustees and the actuaries. The long-term expected rate of return was determined using a building block in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS' target asset allocation as of June 30, 2015 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	5.00%	1.04%
U.S. Treasuries	1.75%	1.64%
Investment Grade Credit	10.00%	1.79%
Mortgages	2.10%	1.62%
High Yield Bonds	2.00%	4.03%
Inflation-Indexed Bonds	1.50%	3.25%
Broad U.S. Equities	27.25%	8.52%
Developed Foreign Equities	12.00%	6.88%
Emerging Market Equities	6.40%	10.00%
Private Equity	9.25%	12.41%
Hedge Funds/Absolute Return	12.00%	4.72%
Real Estate (Property)	2.00%	6.83%
Commodities	1.00%	5.32%
Global Debt ex. U.S.	3.50%	-0.40%
REIT	4.25%	5.12%

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

G. PENSION PLANS (Cont'd)

1. Public Employees' Retirement System (PERS) (Cont'd)

Discount Rate

The discount rate used to measure the total pension liability was 4.90% as of June 30, 2015. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.9% and a municipal bond rate of 3.80% as of June 30, 2015 based on the Bond Buyer Go 20 Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based upon the average of the last five years of contributions made in relation to the last five years of actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2033. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2033, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the County's proportionate share of the collective net pension liability as of June 30, 2015 calculated using the discount rate as disclosed below, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	June 30, 2015		
	1% Decrease (4.39%)	Current Discount Rate (5.39%)	1% Increase (6.39%)
County's proportionate share of the Net Pension Liability	\$ 287,585,908	\$ 231,387,144	\$ 184,270,506

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial statements.

2. Police and Firemen's Retirement System (PFRS)

Plan Description

The State of New Jersey, State of New Jersey Police and Firemen's Retirement System (PFRS), is a cost-sharing multiple-employer defined benefit pension plan administered by the State of New Jersey Division of Pensions and Benefits (the Division). For additional information about the PFRS, please refer to the Division's Comprehensive Annual Financial Report (CAFR) which can be found at www.state.nj.us/treasury/pensions/annrpts.shtml.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

G. PENSION PLANS (Cont'd)

2. Police and Firemen's Retirement System (PFRS) (Cont'd)

Benefits Provided

The vesting and benefit provisions are set by N.J.S.A. 43:16A. The PFRS provides retirement as well as death and disability benefits. All benefits vest after ten years of service, except disability benefits which vest after 4 years of service. The following represents the membership tiers for PFRS:

Tier	Definition
1	Members who were enrolled prior to May 22, 2010
2	Members who were eligible to enroll on or after May 22, 2010 and prior to June 28, 2011
3	Members who were eligible to enroll on or after June 28, 2011

Service retirement benefits are available at age 55 and are generally determined to be 2% of final compensation for each year of creditable service, as defined, up to 30 years plus 1% for each year of service in excess of 30 years. Members may seek special retirement after achieving 25 years of creditable service, in which benefits would equal 65% (tiers 1 and 2 members) and 60% (tier 3 members) of final compensation plus 1% for each year of creditable service over 25 years but not to exceed 30 years. Members may elect deferred retirement benefits after achieving ten years of service, in which case benefits would begin at age 55 equal to 2% of final compensation for each year of service.

Contributions

The contribution policy for PFRS is set by N.J.S.A. 43:16A and requires contributions by active members and contributing members. The Local employers' contribution amounts are based on an actuarially determined rate which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PFRS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers will be credited with the full payment and any such amounts will not be included in their unfunded liability. The actuaries will determine the unfunded liability of those retirement systems, by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability will be paid by the employer in level annual amounts over a period of 15 years beginning with the payments due in the fiscal year ended June 30, 2012 and will be adjusted by the rate of return on the actuarial value of the assets.

Special Funding Situation

Under N.J.S.A. 43:16A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed which legally obligated the State if certain circumstances occurred. The legislation which legally obligates the State is as follows: Chapter 8, P.L. 2000, Chapter 318, P.L. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.L. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The amounts contributed on behalf of the local participating employers under this legislation is considered to be a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. The June 30, 2015 State special funding situation net pension liability amount is the accumulated difference between the annual actuarially determined State obligation under the special funding situation and the actual State contribution through the valuation date. The fiscal year ending June 30, 2015 State special funding situation pension expense is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2015.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

G. PENSION PLANS (Cont'd)

2. Police and Firemen's Retirement System (PFRS) (Cont'd)

Special Funding Situation (Cont'd)

The pension expense is deemed to be a State administrative expense due to the special funding situation. Since the local participating employers do not contribute under this legislation directly to the plan (except for employer specific funded amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statements of the local participating employers related to this legislation. However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability that is associated with the local participating employer.

County contributions to PFRS amounted to \$4,940,530 for the year ended December 31, 2015. During the fiscal year ended June 30, 2015, the State of New Jersey contributed \$491,878 to the PFRS for normal pension benefits on behalf of the County, which is less than the contractually required contribution of \$1,178,647.

The employee contributions for PFRS are 10.00% of employees' annual compensation, as defined.

Pension Liabilities and Pension Expense

At June 30, 2015, the County's liability for its proportionate share of the net pension liability was \$107,748,366. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014 which was rolled forward to June 30, 2015. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2015, the County's proportion was 0.647%, which was an increase of 0.040% from its proportion measured as of June 30, 2014.

Additionally, the State's proportionate share of the net pension liability attributable to the County is \$9,449,170 as of June 30, 2015. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014 which was rolled forward to June 30, 2015. The State's proportionate share of the net pension liability associated with the County was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined. At June 30, 2015, the State's proportion was 0.647%, which was an increase of 0.040% from its proportion measured as of June 30, 2014 which is the same proportion as the County's.

County's Proportionate Share of the Net Pension Liability	\$ 107,748,366
State's Proportionate Share of the Net Pension Liability Associated with the County	<u>9,449,170</u>
Total Net Pension Liability	<u><u>\$ 117,197,536</u></u>

For the year ended December 31, 2015, the County recognized total pension expense of \$4,940,530.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

G. PENSION PLANS (Cont'd)

2. Police and Firemen's Retirement System (PFRS) (Cont'd)

Actuarial Assumptions

The total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of July 1, 2014 which was rolled forward to June 30, 2015. This actuarial valuation used the following actuarial assumptions:

Inflation Rate	3.01%
Salary Increases:	
2012-2021	3.95% - 8.62% based on age
Thereafter	4.95% - 9.62% based on age
Investment Rate of Return	7.90%

Mortality rates were based on the RP-2000 Combined Healthy Mortality Tables projected one year using Projection Scale AA and one year using Projection Scale BB for male service retirements with adjustments for mortality improvements from the base year based on Projection Scale BB. Mortality rates were based on the RP-2000 Combined Healthy Mortality Tables projected fourteen years using Projection Scale BB for female service retirements and beneficiaries with adjustments for mortality improvements from the base year of 2014 based on Projection Scale BB.

The actuarial assumptions used in the July 1, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2010 to June 30, 2013.

Long Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on pension plan investments (7.90% at June 30, 2015) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the Board of Trustees and the actuaries. The long-term expected rate of return was determined using a building block in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PFRS' target asset allocation as of June 30, 2015 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	5.00%	1.04%
U.S. Treasuries	1.75%	1.64%
Investment Grade Credit	10.00%	1.79%
Mortgages	2.10%	1.62%
High Yield Bonds	2.00%	4.03%
Inflation-Indexed Bonds	1.50%	3.25%
Broad U.S. Equities	27.25%	8.52%

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

G. PENSION PLANS (Cont'd)

2. Police and Firemen's Retirement System (PFRS) (Cont'd)

Long Term Expected Rate of Return (Cont'd)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Developed Foreign Equities	12.00%	6.88%
Emerging Market Equities	6.40%	10.00%
Private Equity	9.25%	12.41%
Hedge Funds/Absolute Return	12.00%	4.72%
Real Estate (Property)	2.00%	6.83%
Commodities	1.00%	5.32%
Global Debt ex. U.S.	3.50%	-0.40%
REIT	4.25%	5.12%

Discount Rate – PFRS

The discount rate used to measure the total pension liability was 5.79% as of June 30, 2015. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.90% and a municipal bond rate of 3.80% as of June 30, 2015 based on the Bond Buyer Go 20 Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be made based on the average of the last five years of contributions. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2045. Therefore, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through 2045, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Sensitivity of the Total Net Pension Liability (including the State's proportionate share of the net pension liability attributable to the County) to Changes in the Discount Rate

The following presents the total net pension liability (including the State's proportionate share of the net pension liability attributable to the County) as of December 31, 2014 calculated using the discount rate as disclosed above, as well as what the collective net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	June 30, 2015		
	1% Decrease (5.32%)	Current Discount Rate (6.32%)	1% Increase (7.32%)
County's proportionate share of the NPL and the State's proportionate share of the Net Pension Liability associated with the County	\$ 154,503,559	\$ 117,197,535	\$ 86,777,806

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

G. PENSION PLANS (Cont'd)

2. Police and Firemen's Retirement System (PFRS) (Cont'd)

Pension Plan Fiduciary Net Position - PFRS

Detailed information about the PFRS's fiduciary net position is available in the separately issued PFRS financial statements.

3. Defined Contribution Retirement Program (DCRP)

Prudential Financial jointly administers the DCRP investments with the NJ Division of Pensions and Benefits. If an employee is ineligible to enroll in the PERS or PFRS, the employee may be eligible to enroll in the DCRP. DCRP provides eligible members with a tax-sheltered, defined contribution retirement benefit, along with life insurance and disability coverage. Vesting is immediate upon enrollment for members of the DCRP.

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 the DCRP. The financial reports may be obtained by writing to the State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, PO Box 295, Trenton, New Jersey, 08625-0295.

Employers are required to contribute at an actuarially determined rate. 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.

For DCRP, the County recognized pension expense of \$22,725 for the year ended December 31, 2015. Employee contributions to DCRP amounted to \$58,002 for the year ended December 31, 2015.

H. ACCRUED SICK AND VACATION BENEFITS

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

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

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

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

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

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

The County of Morris has computed the amount of the contingent liability for the unused or accrued vacation and sick time as of December 31, 2015. The County estimates that such liability would be approximately \$10,630,902. 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 Trust Fund Balance Sheet.

Benefits paid in any future year will be charged to that year's budget if funds are appropriated or the available reserve funds. The 2015 County Budget did not include a separate appropriation for accrued benefits; however, there were accrued benefits paid in 2015 from certain salary and wage line items.

I. ENCUMBRANCES, ACCOUNTS PAYABLE AND CONTRACTS PAYABLE

Encumbrances existed in the following funds as of December 31:

	December 31,	
	2015	2014
Trust Fund - Reserved for Dedicated Funds	\$ 16,218,069	\$ 20,819,842
General Capital Fund - Improvement Authorizations	19,391,770	11,318,505
Park Capital Fund - Improvement Authorizations	340,616	208,849

Accounts payable in the Current Fund of \$1,859,938 represents salary and wage payments and related employers' social security paid after December 31, 2015 which was for services performed prior to year end.

Contracts payable of \$5,948,804 in the Current Fund represents \$2,788,957 of unsettled health insurance costs with Horizon from 2013 through 2015; and \$3,159,847 of unsettled labor and other contracts. Contracts payable of \$3,007,770 in the Regular Trust Fund represents awards to various subrecipients for Community Development Block Grant, Emergency Shelter and Local Home projects.

J. RISK MANAGEMENT

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

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

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

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

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

J. RISK MANAGEMENT (Cont'd)

The Morris County Insurance Fund's audit as of December 31, 2015 was not completed as of the date of this report. Summarized, selected financial information for the years ended December 31, 2014 and 2013 for the Fund is as follows:

	2014	2013
Total Assets	\$ 10,296,435	\$ 10,324,376
Net Position	\$ 4,723,569	\$ 4,721,389
Total Operating Revenue	\$ 3,061,986	\$ 3,300,883
Total Operating Expenses	\$ 3,081,987	\$ 2,228,561
Non Operating Revenue	\$ 22,181	\$ 13,896
Increase in Net Position	\$ 2,180	\$ 1,086,218
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 and 2015.

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 was no longer insured through a minimum premium arrangement and started processing premiums through a fully insured arrangement. As a result of switching to a fully insured program the County had a liability to settle the run-off that was due as of December 31, 2013.

As of December 31, 2015, the County has \$2,788,957 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, 2015 and 2014, 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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

J. RISK MANAGEMENT (Cont'd)

Workers' Compensation Insurance (Cont'd)

The following is a summary of the Workers' Compensation Insurance activity for the current and previous year:

	2015	2014
Paid Claims	\$ 1,727,178	\$ 1,605,610
Loss Reserves	6,185,160	5,534,799
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:

Year	County Contributions	Employee Contributions	Amount Reimbursed	Ending Balance
2013	\$ 725,000	\$ 331,417	\$ 625,522	\$ 1,174,268
2014	815,000	327,553	927,124	1,389,697
2015	815,000	326,676	430,358	2,101,015

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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

K. POST RETIREMENT BENEFITS (Cont'd)

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 2015 and 2014, the County had approximately 1,066 and 1,044 employees who met eligibility requirements and recognized expenses of approximately \$14,582,672 and \$13,542,292, 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.

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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

K. POST RETIREMENT BENEFITS (Cont'd)

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, 2015, the valuation date, approximately 1,105 retirees and spouses, and 1,481 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.

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 3% per year.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

K. POST RETIREMENT BENEFITS (Cont'd)

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 and prescription drug 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 2013, 2014 and 2015 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 2015 valuation include a 2.00% anticipated rate of return on investments. For medical benefits, the initial rate utilized is 7.25%, 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 12.50%, decreasing to a 5.0% long-term trend rate after 7 years. For Medicare Part B reimbursements, the trend rate is 5.0%.

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, 2013, 2014 and 2015:

Benefit Obligations and Normal Cost

	Valuation December 31,		
	2013	2014	2015
Actuarial accrued liability (AAL):			
Retired employees	\$ 434,550,600	\$ 441,917,600	\$ 668,155,038
Active employees	410,962,000	454,576,800	485,216,090
Unfunded actuarial accrued liability (UAAL)	<u>\$ 845,512,600</u>	<u>\$ 896,494,400</u>	<u>\$1,153,371,128</u>
Normal cost at beginning of year	\$ 29,900,300	\$ 30,866,700	\$ 39,861,191
Amortization factor based on 30 years	\$ 21,389,500	\$ 22,679,300	\$ 29,177,650
Annual covered payroll	\$ 86,517,400	\$ 87,556,400	\$ 82,720,559
UAAL as a percentage of covered payroll	977.27%	1023.91%	1394.30%

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

K. POST RETIREMENT BENEFITS (Cont'd)

Level Dollar Amortization			
Calculation of ARC under Projected Unit Credit Method			
ARC normal cost with interest to end of year	\$ 30,498,400	\$ 31,484,100	\$ 40,658,415
Amortization of unfunded actuarial accrued liability (UAAL) over 30 years with interest at year end	21,389,500	22,679,300	29,177,650
Annual Required Contribution (ARC)	51,887,900	54,163,400	69,836,065
Interest on net OPEB obligation	4,436,800	5,262,200	5,885,934
Adjustment to ARC	(5,612,000)	(6,656,100)	(7,484,685)
Annual OPEB cost (expense)	50,712,700	52,769,500	68,237,314
Pay as you go benefits	(12,569,800)	(14,098,800)	(15,482,666)
Net OPEB expense at December 31,:			
2013, 2014 and 2015, respectively	38,142,900	38,670,700	52,754,648
Prior year	221,838,500	259,981,400	301,781,400
2013 Mosquito Commission		3,129,300	
Net OPEB obligation December 31,:			
2013, 2014 and 2015, respectively	\$ 259,981,400	\$ 301,781,400	\$ 354,536,048
Projected unfunded actuarial accrued liability (December 31, 2013)			\$ 845,512,600
Projected unfunded actuarial accrued liability (December 31, 2014)			\$ 896,494,400
Projected unfunded actuarial accrued liability (December 31, 2015)			\$ 1,153,371,128

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

Funding Status and Funding Progress

As of December 31, 2015, the actuarial accrued liability for benefits was \$1,153,371,128, 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
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
2015	90,966,434,491	79,157,656,319	79,191,497,500	90,711,159,054	2.41

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

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

L. VALUATION OF REAL PROPERTY, NET VALUATION TAXABLE, COUNTY TAX RATE BASE AND COUNTY TAX CALENDAR (Cont'd)

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

M. RELATED PARTY TRANSACTIONS

During the years ended December 31, 2015 and 2014, the County of Morris provided financial support for current operations to the following component units:

	December 31,	
	2015	2014
Morris County School of Technology	\$ 6,248,095	\$ 6,248,095
County College of Morris	11,830,000	11,600,000
Morris County Park Commission	13,675,000	13,675,000
	<u>\$ 31,753,095</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, 2015.

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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

N. CONTINGENT LIABILITIES (Cont'd)

It is not anticipated that there will be a shortfall in revenues to cover the \$2,833,761.10 June 1, 2016 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 \$517,792.50 December 1, 2016 debt service payment in connection with the A Bonds. The B Note is due on May 15, 2016 and has been funded for in the Morris County Improvement Authority Budget. 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, setting installment payments in a new agreement or effectively waiving payment by paying to the Authority an amount equal to the principal of and interest due on the B Note on May 15, 2016, for use by the Authority to pay such principal and interest to the County as holder of the B Note. In connection with the 2009 Bonds, it is anticipated there may be a shortfall in revenues available to cover the \$1,776,614.40 August 15, 2016 and \$309,355.20 February 15, 2017 debt service payments. 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	\$ 3,407,712	\$
Grant Fund		3,407,712
General Capital Fund	1,110,324	
Regular Trust Fund		110,324
Dedicated Trust Fund		1,000,000
	<u>\$ 4,518,036</u>	<u>\$ 4,518,036</u>

The interfund receivable in the General Fund and the interfund payable in the Grant Fund are due to a normal timing difference between the disbursement and receipt of grant funds as a number of the grants received by the County are on a reimbursement basis. The interfund receivable in the General Capital Fund and the interfund payable in the Regular Trust Fund and the Dedicated Trust Fund are due to a payment made to HUD by the General Capital Fund on behalf of the Regular Trust Fund and local funding for a capital ordinance due from the Dedicated Trust Fund to the General Capital Fund, respectively.

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

P. OPEN SPACE TRUST FUND

On December 22, 1992, the Morris County Open Space and Farmland Preservation Trust Fund was created. Collection of funds for the Trust Fund commenced on July 1, 1993 with a tax equal to one-half cent per \$100 of total county equalized real property valuation. The County Freeholders review the tax rate annually and may set the tax anywhere from \$.00 to \$.05. The levies for 2015 and 2014 were set at 1.000 and 1.000 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 2015, 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

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

P. OPEN SPACE TRUST FUND (Cont'd)

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

- 16% to the Morris County Park Commission
- 4% to the Morris County Municipal Utility Authority
- 10% to the Morris County Agriculture Development Board for farmland preservation projects
- 40% to municipal and/or qualified charitable conservancy for open space preservation projects
- 15% to the Morris County Trails Program
- 15% to the Morris County Flood Mitigation Program for eligible flood acquisition projects

In 2015, the Morris County Open Space Trust Fund approved 6 projects to municipalities and/or non-profit organizations in 5 towns totaling \$962,900. Also in 2015, the Flood Mitigation Program approved 2 projects in 1 town totaling \$333,613. Additionally, the Morris County Historic Preservation Trust Fund approved 33 projects to municipalities and non-profit organizations in 17 towns totaling \$3,500,000.

As of 2015, the Morris County Agriculture Development Board has approved 127 projects preserving 7,771 acres of farmland since the inception of the Morris County Farmland Preservation Program in 1987, and the Flood Mitigation Program has approved 122 projects totaling \$17,623,377 since its inception in 2012.

As of December 31, 2015, the balance in the Reserve for Open Space Trust Fund was approximately \$69.80 million of which approximately \$15.46 million has been encumbered for approved Preservation Trust Fund projects.

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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2015 AND 2014 (Continued)

P. OPEN SPACE TRUST FUND (Cont'd)

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.

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, 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>
	Balance December 31, 2014	Additions	Adjustments/ Deletions	Balance December 31, 2015
Buildings and Building Improvements	\$ 131,482,704	\$	\$	\$ 131,482,704
Building Contents	6,733,099	85,716	8,846	6,809,969
Machinery and Equipment	30,023,613	1,191,931	845,418	30,370,126
Transportation Equipment	24,891,727	1,087,369	1,405,391	24,573,705
	<u>\$ 193,131,143</u>	<u>\$ 2,365,016</u>	<u>\$ 2,259,655</u>	<u>\$ 193,236,504</u>

SUPPLEMENTAL SCHEDULES

**COUNTY OF MORRIS
ROSTER OF OFFICIALS**

The following officials were in office during 2015:

Name	Title	Term Expires
Kathryn A. DeFillippo	Director	December 2016
John Cesaro	Deputy Director	December 2015
Douglas R. Cabana	Freeholder	December 2016
Thomas J. Mastrangelo	Freeholder	December 2016
David Scapicchio	Freeholder	December 2015
John Krickus	Freeholder	December 2015
Hank Lyon	Freeholder	December 2017

Other Officials:

Diane Ketchum	Clerk of the Board
John Bonanni	County Administrator
Daniel W. O'Mullan (retired 6/30/15)	County Counsel
John Napolitano (eff. 7/1/15)	County Counsel
Joseph A. Kovalcik, Jr.	Director of Finance and County Treasurer

COUNTY OF MORRIS

2015

CURRENT FUND

COUNTY OF MORRIS

CURRENT FUND

SCHEDULE OF CASH AND INVESTMENTS - TREASURER

	Ref.		
BALANCE, DECEMBER 31, 2014	A		\$ 100,413,253
Increased by Receipts:			
County Taxes	A-2	217,899,756	
Due To/From County Clerk	A	683,000	
Revenue Accounts Receivable	A-6	107,208,422	
Miscellaneous Revenue Not Anticipated	A-2	5,403,368	
Due to State of New Jersey	A-9	42,761,437	
Due to Boonton / Dover - Tower Rental	A	46,726	
Interfund Returned - Due from Grant Fund	A-1, A-10	<u>2,722,419</u>	<u>376,725,128</u>
			<u>477,138,381</u>
Decreased by Disbursements:			
Budget Expenditures	A-3	312,247,002	
Appropriation Reserves	A-7	25,837,831	
Interfund Advanced - Due from Grant Fund	A-1, A-10	3,407,712	
Due to State of New Jersey	A-9	45,161,437	
Refund of Prior Year Revenue	A-1	17,628	
Due to Boonton / Dover - Tower Rental	A	46,815	
Contracts Payable	A-8	<u>772,110</u>	<u>387,490,535</u>
BALANCE, DECEMBER 31, 2015	A		<u><u>\$ 89,647,846</u></u>

COUNTY OF MORRIS

CURRENT FUND
SCHEDULE OF ADDED AND OMITTED TAXES RECEIVABLE

	Ref.	
BALANCE, DECEMBER 31, 2014	A	\$ 398,066
Increased by:		
Levy - Year 2015		<u>809,692</u>
		1,207,758
Decreased by:		
Collections	A-2	<u>678,414</u>
BALANCE, DECEMBER 31, 2015	A	<u><u>\$ 529,344</u></u>

COUNTY OF MORRIS

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Ref.	Balance, December 31, 2014	Charges	Realized	Balance, December 31, 2015
Local Revenues:					
County Clerk	A-2	\$ 327,384	\$ 11,009,952	\$ 10,075,757	\$ 1,261,579
Surrogate	A-2		578,863	536,894	41,969
Sheriff	A-2	20	1,562,701	1,292,592	270,129
Emergency Dispatching	A-2	435,104	3,295,390	3,618,487	112,007
Planning & Development - GIS Receipts / Website	A-2	1,630		1,630	
Shared Medical Examiner	A-2		526,340	481,207	45,133
Rental of County Owned Property	A-2	13,047	391,450	398,077	6,420
Management Information Systems Services	A-2		16,707	16,707	
Book Fines - Library	A-2		36,587	36,587	
Peer Grouping	A-2		2,301,366	2,301,366	
Fees for Morris County Public Safety Training Academy	A-2	87,065	510,098	566,793	30,370
Human Services - Youth Center/Shelter	A-2	15,724	1,125,862	1,060,897	80,689
Local Health Services	A-2		229,907	227,394	2,513
Housing of Federal and State Inmates	A-2	2,080	83,629	85,692	17
Public Works	A-2		648,517	648,517	
Subtotal Local Revenues		882,054	22,317,369	21,348,597	1,850,826
State Aid:					
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-2		2,262,355	2,262,355	
Permanent Disability - Patients in County Institutions (N.J.S. 44:7-38 et seq.)	A-2		23,326,717	23,326,717	
Juvenile Justice - SFEA Funds	A-2		65,250	65,250	
Social Services - State & Federal Share	A-2		9,689,566	9,689,566	
NJ Ease Phase II	A-2	190	8,190	8,380	
Vo-Tech State Aid Debt Service	A-2	74,178	54,141	128,319	
Subtotal State Aid		74,368	35,406,219	35,480,587	
State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities:					
Social and Welfare Services (c.66, P.L. 1990):					
Division of Youth & Family Services	A-2		1,502,343	1,502,343	
Supplemental Social Security Income	A-2		574,989	574,989	
Psychiatric Facilities (c.73, P.L. 1990):					
Maintenance of Patients in State Institutions for Mental Diseases	A-2		8,253,612	8,253,612	
Maintenance of Patients in State Institutions for Developmental Disabilities	A-2		14,657,088	14,657,088	
Board of County Patients in State and Other Institutions	A-2		185,955	185,955	
Rutgers Univ Behavioral Health Care	A-2		8,888	8,888	
Subtotal State Assumption of Costs			25,182,875	25,182,875	
Public and Private Revenues Offset with Appropriations:					
New Jersey Department of Health and Senior Services:					
Area Plan Grant - Title IIIB, IIIC1, and IIIC2	A-2		3,487,707	3,487,707	
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		6,757	6,757	
2015 Universal Service Fund - CWA Administration	A-2		4,320	4,320	
New Jersey Department of Children and Families:					
ALPN	A-2		216,279	216,279	
New Jersey Department of Human Services:					
Chapter 51 - Alcoholism and Drug Abuse	A-2		839,005	839,005	
Direct Care Workers - Chapter 51	A-2		6,684	6,684	
REACH Program, F1PZN	A-2		343,638	343,638	
Social Services for the Homeless, H1PZN	A-2		248,469	248,469	
Direct Care Workers - Older Americans Act	A-2		6,729	6,729	
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		289,433	289,433	
U.S. Department of Housing and Urban Development:					
Homeless Prevention - ESG	A-2		29,467	29,467	
Continuum of Care Planning Grant	A-2		18,884	18,884	

COUNTY OF MORRIS

CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

Ref.	Balance, December 31, 2014	Charges	Realized	Balance, December 31, 2015
Public and Private Revenues Offset with Appropriations:				
(continued):				
New Jersey Department of Law and Public Safety:				
Drug Recognition Expert Call Out and Assistance Program	A-2	\$ 130,700	\$ 130,700	\$
County Driving While Intoxicated Grant	A-2	20,000	20,000	
Body Armor Replacement	A-2	27,774	27,774	
Law Enforcement Officers Training and Equipment Fund	A-2	21,079	21,079	
Insurance Fraud Reimbursement Program	A-2	250,000	250,000	
Safe Communities Construction	A-2	180,378	180,378	
State / Community Partnership Program	A-2	497,662	497,662	
Direct Care Workers - State Community Partnership Grant	A-2	1,543	1,543	
CED Assistance Program	A-2	20,676	20,676	
U.S. Department of Law and Public Safety:				
Multi-Jurisdictional Narcotics Task Force	A-2	53,435	53,435	
U.S. Department of Justice:				
Victim Assistance Project	A-2	144,411	144,411	
County Office of Victim Witness Advocacy Supplemental	A-2	20,592	20,592	
Megan's Law and Local Law Enforcement (LLE)	A-2	8,692	8,692	
SART/SANE Program	A-2	136,435	136,435	
State Criminal Alien Assistance Program (SCAAP)	A-2	195,578	195,578	
U.S. Department of Homeland Security:				
Emergency Food & Shelter	A-2	3,769	3,769	
Homeland Security	A-2	358,820	358,820	
UASI (Urban Areas Security Initiative)	A-2	1,978,128	1,978,128	
New Jersey Department of Environmental Protection:				
CEHA Grant	A-2	163,750	163,750	
New Jersey Department of Labor and Workforce Development:				
Work First New Jersey	A-2	2,074,096	2,074,096	
Smart Steps Program	A-2	1,605	1,605	
U.S. Department of Labor:				
Workforce Investment Act	A-2	3,895,542	3,895,542	
New Jersey Department of Military and Veteran Affairs:				
MAPS (Veterans Transportation)	A-2	15,000	15,000	
New Jersey Department of Transportation:				
MAPS (Senior Citizens and Disabled Residents)	A-2	883,518	883,518	
Non-Urbanized Area Formula Program (Section 5311)	A-2	328,916	328,916	
NYS&W Bicycle & Pedestrian Path	A-2	622,180	622,180	
Job Access: Reverse Commute Grant (JARC)	A-2	86,324	86,324	
U.S. Department of Transportation:				
Openaki Road Bridge STP-C00S(690)	A-2	335,502	335,502	
Berkshire Valley Road Bridge No. 1400-832	A-2	55,440	55,440	
Newburgh Road Bridge / STP-C00S(211)	A-2	108,124	108,124	
Highway Rail Grade Crossing / STP-C00S(680)LS3E	A-2	210,000	210,000	
Railroad - Highway Grade Crossing at Lower Richboynton Road	A-2	98,000	98,000	
Railroad - Highway Grade Crossing at North Salem Street	A-2	91,000	91,000	
Highway Rail Grade Crossing / STP-C00S(684)LS4E	A-2	38,000	38,000	
Local Bridges Future Needs 2014	A-2	1,000,000	1,000,000	
New Jersey Department of State:				
General Operating Support (HC)	A-2	18,684	18,684	
Other Miscellaneous Programs:				
Project Lifesaver Program / Private Contribution	A-2	5,470	5,470	
NJ Association of County and City Health Officials (NJACCHO)	A-2	2,100	2,100	
Subtotal Public & Private Revenues		20,057,685	20,057,685	
Other Special Items:				
School Board Elections	A-2	16,979	16,979	
Interest Income - Social Services	A-2	1	1	
Motor Vehicle Fines - Dedicated Fund	A-2	4,109,942	4,109,942	
Weights & Measures - Dedicated Fund	A-2	1,011,756	1,011,756	
Subtotal Other Special Items		5,138,678	5,138,678	
TOTAL MISCELLANEOUS REVENUES		\$ 956,422	\$ 107,208,422	\$ 1,850,826
Ref.	A		A-2, A-4	A

COUNTY OF MORRIS

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Sheet 1

CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES

YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Administrative & Executive				
County Administrator				
Salaries and Wages	\$ 42,860	\$ 53,860	\$ 52,469	\$ 1,391
Other Expenses	223,686	48,686	27,516	21,170
Personnel				
Salaries and Wages	32,872	20,872	20,260	612
Other Expenses	42,610	62,610	39,849	22,761
Board of Chosen Freeholders				
Salaries and Wages	17,773	17,773	15,579	2,194
Other Expenses	29,936	29,936	19,422	10,514
County Clerk				
Salaries and Wages	125,753	85,753	82,667	3,086
Other Expenses	65,530	60,530	25,949	34,581
Elections				
Salaries and Wages	135,349	66,349	43,158	23,191
Other Expenses	376,902	244,787	77,777	167,010
Department of Finance				
Salaries and Wages	148,669	128,669	121,193	7,476
Other Expenses	90,187	85,187	77,235	7,952
Annual Audit	145,600	195,600	133,450	62,150
Information Technology Division				
Salaries and Wages	207,481	127,481	123,828	3,653
Other Expenses	342,415	162,415	99,933	62,482
Board of Taxation				
Salaries and Wages	10,557	10,557	8,490	2,067
Other Expenses	12,853	12,853	2,723	10,130
County Counsel				
Salaries and Wages	16,070	16,070	14,363	1,707
Other Expenses	71,612	7,124,398	7,112,709	11,689
County Surrogate				
Salaries and Wages	36,755	38,755	37,407	1,348
Other Expenses	12,336	22,336	14,682	7,654
Engineering				
Salaries and Wages	106,926	66,426	63,576	2,850
Other Expenses	203,429	43,429	18,914	24,515
Economic Development				
Salaries and Wages	83,180	63,180	59,355	3,825
Other Expenses	77,953	27,953	5,502	22,451
Heritage Commission				
Salaries and Wages	8,617	5,617	2,579	3,038
Other Expenses	21,093	21,093	8,135	12,958
TOTAL GENERAL GOVERNMENT	2,689,004	8,843,175	8,308,720	534,455
CODE ENFORCEMENT AND ADMINISTRATION:				
Weights & Measures				
Salaries and Wages	60,180	40,180	34,361	5,819
Other Expenses	46,656	46,656	11,839	34,817
TOTAL CODE ENFORCEMENT AND ADMINISTRATION	106,836	86,836	46,200	40,636

COUNTY OF MORRIS

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Sheet 2

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Balance After Transfers	Paid or Charged	Balance Lapsed
INSURANCE:				
Liability Insurance	\$ 39	\$ 39	\$	\$ 39
Workers' Compensation Insurance	17,051	7,051		7,051
Group Insurance for Employees	7,755,183	4,973,183	4,757,940	215,243
Health Benefits Waiver	9,214	9,214		9,214
TOTAL INSURANCE	7,781,487	4,989,487	4,757,940	231,547
PUBLIC SAFETY:				
Emergency Management				
Salaries and Wages	336,449	294,449	273,565	20,884
Other Expenses	163,233	173,233	152,515	20,718
Medical Examiner				
Salaries and Wages	88,358	43,358	37,964	5,394
Other Expenses	26,286	31,286	31,128	158
Sheriff's Office				
Salaries and Wages	739,106	449,106	433,536	15,570
Other Expenses	242,789	167,789	106,359	61,430
Prosecutor's Office				
Salaries and Wages	1,037,288	637,288	583,090	54,198
Other Expenses	64,625	127,825	114,959	12,866
Jail				
Salaries and Wages	1,370,289	790,289	780,527	9,762
Other Expenses	421,119	396,119	329,345	66,774
Youth Center				
Salaries and Wages	261,815	111,815	94,611	17,204
Other Expenses	62,802	37,802	25,448	12,354
TOTAL PUBLIC SAFETY	4,814,159	3,260,359	2,963,047	297,312
PUBLIC WORKS:				
Road Repairs				
Salaries and Wages	412,603	462,603	462,210	393
Other Expenses	990,917	1,255,917	505,886	750,031
Bridges and Culverts				
Salaries and Wages	166,534	136,534	135,860	674
Other Expenses	40,739	40,739	40,655	84
Shade Tree Commission				
Salaries and Wages	98,668	73,668	73,238	430
Other Expenses	13,851	13,851	13,361	490
Buildings & Grounds				
Salaries and Wages	305,396	220,396	220,335	61
Other Expenses	365,096	351,096	350,313	783
Motor Service Center				
Salaries and Wages	133,509	88,509	88,164	345
Other Expenses	119,245	119,245	118,375	870
Mosquito Control				
Salaries and Wages	129,109	94,109	93,908	201
Other Expenses	70,981	70,981	70,095	886
TOTAL PUBLIC WORKS	2,846,648	2,927,648	2,172,400	755,248
HEALTH AND WELFARE:				
Department of Health Management				
Salaries and Wages	109,856	34,856	16,515	18,341
Other Expenses	83,198	83,198	38,516	44,682
Department of Human Services Planning				
Salaries and Wages	244,571	113,571	102,943	10,628
Other Expenses	81,457	66,457	23,710	42,747

COUNTY OF MORRIS

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Sheet 3

CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES

YEAR ENDED DECEMBER 31, 2015

	Balance December 31, 2014	Balance After Transfers	Paid or Charged	Balance Lapsed
HEALTH AND WELFARE (Continued):				
Office on Aging				
Salaries and Wages	\$ 171,536	\$ 46,536	\$ 39,661	\$ 6,875
Other Expenses	74,115	29,115	6,946	22,169
Senior, Disability and Veteran Services				
Salaries and Wages	63,738	8,738	2,442	6,296
Other Expenses	201,071	226,071	84,562	141,509
Grants in Aid	801,195	801,195	621,140	180,055
Morristown Memorial Hospital - SCS	22,295	22,295	22,295	
County Board of Social Services				
Salaries and Wages	682,619	672,619	338,485	334,134
Other Expenses	1,164,314	1,084,314	492,374	591,940
County Psych Patients in County Hospitals				
Other Expenses	817,055	177,055	173,734	3,321
Morris View Nursing Home				
Salaries and Wages	1,172,680	1,017,680	883,854	133,826
Other Expenses	2,332,840	2,142,840	1,753,167	389,673
County Adjuster				
Salaries and Wages	32,263	12,263	7,572	4,691
Other Expenses	2,406	7,406	2,019	5,387
Dental Clinic	3,860	3,860	60	3,800
TOTAL HEALTH AND WELFARE	8,061,069	6,550,069	4,609,995	1,940,074
EDUCATIONAL:				
County Library Services				
Salaries and Wages	189,361	136,361	135,548	813
Other Expenses	97,120	92,120	84,868	7,252
Office of County Superintendent of Schools				
Salaries and Wages	10,617	8,617	7,624	993
Other Expenses	5,168	5,168	535	4,633
County Extension Services				
Salaries and Wages	57,918	30,918	19,169	11,749
Other Expenses	21,370	21,370	20,295	1,075
County College				
Reimbursement for Residents attending out of County 2 year Colleges (N.J.S. 18A:64A-23)	47,397	22,397	8,649	13,748
Morris County Public Safety				
Training Academy				
Salaries and Wages	64,555	39,555	36,168	3,387
Other Expenses	43,927	48,927	48,081	846
TOTAL EDUCATIONAL	537,433	405,433	360,937	44,496
OTHER COMMON OPERATING FUNCTIONS:				
Salary Adjustment	330,000			
TOTAL OTHER COMMON OPERATING FUNCTIONS	330,000			
UTILITY EXPENSES & BULK PURCHASES				
Utilities	1,493,274	1,528,274	1,049,065	479,209
TOTAL UTILITY EXPENSES & BULK PURCHASES	1,493,274	1,528,274	1,049,065	479,209

COUNTY OF MORRIS

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CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2015

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Sheet 4

	Balance December 31, 2014	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	\$ 177,301	\$ 77,301	\$ 71,903	\$ 5,398
Other Expenses	782,492	782,492	376,368	406,124
Area Plan Grant	331,754	331,754	307,991	23,763
Department of Human Services:				
ALPN	288,064	288,064	152,482	135,582
MAPS	348,074	348,074	348,074	
TOTAL PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUE	1,927,685	1,827,685	1,256,818	570,867
TOTAL OPERATIONS	30,587,595	30,418,966	25,525,122	4,893,844
Contingent	30,000	30,000	9,126	20,874
TOTAL OPERATIONS INCLUDING CONTINGENT	30,617,595	30,448,966	25,534,248	4,914,718
DEFERRED CHARGES & STATUTORY EXPENDITURES:				
Contribution to:				
Public Employees' Retirement System	1,134,286			
Police and Fire Retirement System	79	79		79
Social Security System	943,225	368,225	302,128	66,097
Detective Pension Fund System of New Jersey	2,616	2,616	1,455	1,161
Defined Contribution Retirement Plan	37,749	37,749		37,749
TOTAL DEFERRED CHARGES & STATUTORY EXPENDITURES	2,117,955	408,669	303,583	105,086
TOTAL GENERAL APPROPRIATIONS	\$ 32,735,550	\$ 30,857,635	\$ 25,837,831	\$ 5,019,804
A-4				
Appropriation Reserves		\$ 19,332,947		A-1
Reserve for Encumbrances		8,084,522		
Accounts Payable		5,318,081		
		32,735,550		
Less: Transferred to Contracts Payable		1,877,915		
		\$ 30,857,635		

COUNTY OF MORRIS

CURRENT FUND
SCHEDULE OF CONTRACTS PAYABLE

	Ref.		
BALANCE, DECEMBER 31, 2014	A	\$	4,814,827
Reserve for Encumbrances			<u>145,797</u>
BALANCE, DECEMBER 31, 2014			4,960,624
Increased by:			
2015 Contracts	A-7		<u>1,877,915</u>
			6,838,539
Decreased by:			
Cash Disbursements	A-4	\$	772,110
Reserve for Encumbrances			<u>117,625</u>
			<u>889,735</u>
BALANCE, DECEMBER 31, 2015	A	\$	<u><u>5,948,804</u></u>

COUNTY OF MORRIS

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

	Ref.	
BALANCE, DECEMBER 31, 2014	A	\$ 2,400,000
Increased by Receipts:		
Realty Transfer Fees	A-4	<u>42,761,437</u>
		45,161,437
Decreased by:		
Realty Transfer Fees Disbursements	A-4	<u>45,161,437</u>
BALANCE, DECEMBER 31, 2015	A	<u><u>\$</u></u>

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

	Ref.		
BALANCE, DECEMBER 31, 2014	A		\$ 1,171,101
Increased by Receipts:			
Grant Funds Receivable	A-11	\$ 21,571,395	
Unappropriated Reserves	A-13	5,999	
Interfund Advanced - Due to General Fund	A-4	3,407,712	
Program Income	A-12	<u>32,870</u>	
			<u>25,017,976</u>
			26,189,077
Decreased by Disbursements:			
Appropriated Reserves Expenditures	A-12	20,153,259	
Returned Overpayment:			
Returned to New Jersey Dept. of Labor - WFNJ	A-11	5,022	
Returned to New Jersey Dept. of Labor - WIA/WIOA	A-11	95,078	
Returned to Social Service Block Grant-SHRAP	A-11	924	
Interfund Returned - Due to General Fund	A-4	2,722,419	
Cancellation - Transferred to General Fund	A-2; A-11	<u>5,788</u>	
			<u>22,982,490</u>
BALANCE, DECEMBER 31, 2015	A		<u>\$ 3,206,587</u>

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2014	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled/ Transfer	Transferred to/(from) General Fund	Returned Overpayment	Balance Dec 31, 2015
Department of Treasury:								
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 921,955	\$ 523,890	\$ 436,935	\$	\$ 153,815	\$	\$	\$ 855,095
Department of Community Affairs:								
LIHEAP-CWA Administration		6,757	6,757					
Universal Service Fund-CWA Administration		4,320	4,320					
Department of Labor and Workforce Development:								
Work First New Jersey	2,612,764	2,074,096	1,353,353		93,581		5,022	3,244,948
Workforce Investment Act	5,827,787	3,895,542	3,889,855		651,857	1	95,078	5,276,696
Smart STEPS Program	803	1,605			803			1,605
Department of Health:								
Bio Terrorism and Public Health Emergency Grant	226,316	289,433	273,274		1,479			240,996
Department of Human Services:								
Social Service Block Grant - Sandy Relief Funds	104,607				104,607			
New Jersey's Supplemental Nutrition Program (NJ SNAP)	19,080				24,846	5,766		
REACH Program	245,188	343,638	416,986		22			171,818
Social Service Block Grant - Sandy Homeowner/Renter Assistance Program (SHRAP)	16,200		4,000		13,124		924	
Social Services for the Homeless	186,345	248,469	286,778					148,036
Direct Care Workers - Older Americans Act		6,729	6,729					
Chapter 51 - Alcoholism and Drug Abuse	408,764	851,769	665,722		54,632	21		540,200
Direct Care Workers - Chapter 51		6,684	6,684					
PASP (ALPN)		45,166	45,165					1
NACCHO Grant (National Association of County and City Health)		3,500	3,500					
Department of Children and Families:								
ALPN-HSAC/YIP/Transportation		205,561	144,460					61,101
Department of Law and Public Safety:								
NJ Juvenile Justice Commission	489,618	497,662	764,108		10,001			213,171
Direct Care Workers - State Community Partnership Grant		1,543	1,543					
Juvenile Accountability Block Grants	21,272		21,238		34			
Multi-Jurisdictional Narcotics Task Force	55,338	53,435	55,338					53,435
County Driving While Intoxicated Grant		20,000						20,000
Drug Recognition Expert Call Out and Assistance Program	102	130,700	33,815		102			96,885
County Office of Victim Witness Advocacy		144,411	144,411					
County Office of Victim Witness Advocacy Supplemental		20,592	4,800					15,792
Violence Against Women Act - Domestic Violence Advocate	15,815		15,815					
Sexual Assault Response Team/Nurse Examiner Program	17,824	136,435	65,587		3,852			84,820
Body Armor Replacement		27,774	27,774					
Insurance Fraud Reimbursement Program	48,039	250,000	141,076					156,963
Law Enforcement Officers Training and Equipment Fund		21,079	21,079					
Paul Coverdell Program	287				287			
Megan's Law and Local Law Enforcement	8,618	8,692	8,618					8,692
Conducted Energy Device (CED) Assistance Program		20,676	20,675		1			
U.S. Department of Homeland Security:								
Homeland Security Grant	671,702	358,820	367,597		660			662,265
Urban Areas Security Initiative (UASI)	5,572,478	1,978,128	3,709,142		146,886			3,694,578
Hazard Mitigation Planning	135,000							135,000
Emergency Food and Shelter - OOTA		3,769	1,884					1,885

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE

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Sheet 2

	Balance Dec 31, 2014	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled/ Transfer	Transferred to General Fund	Returned Over Payment	Balance Dec 31, 2015
Department of Transportation:								
Safe Communities Construction	\$ 2,457	\$ 180,378	\$ 90,122	\$	\$ 2,457	\$	\$	\$ 90,256
MAPS (Senior Citizens and Disabled Residents)	1,144,015	1,906,592	2,563,931					486,676
MAPS - Reappropriation		487,251			487,251			
Non-Urbanized Area Formula Program (Section 5311)	70,941	328,916	396,632		1			3,224
Veterans Transportation and Community Living Initiative (VTCLI)	608,750		65,750					543,000
NYS&W Rail Line Bicycle and Pedestrian Path	1,070,826	622,180	71,998					1,621,008
Job Access Reverse Commute Grant (JARC)		86,324		11,324				75,000
New Jersey Job Access Reverse Commute Grant (NJ JARC)	50,000		50,000					
Subregional Studies Program	350,000		54,337					295,663
Middle Valley Road Bridge STP-C00S(210)	623,460				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	250,000							250,000
Sussex Turnpike STP-0350(107)	5,405,782		4,309					5,401,473
Waterloo Road Bridge 1401-038	488,630		48,566					440,064
Openaki Road Bridge STP-C00S(690)		335,502	20,045					315,457
ARRA-Road Resurfacing, Rail Grade Crossing, Bridges, Traffic Signal Improv. Projects	7,459,688	1,600,564	4,523,927		23,127			4,513,198
New Jersey Department of Military and Veteran Affairs:								
MAPS - Veterans	15,000	15,000	20,000					10,000
Department of Justice:								
State Criminal Alien Assistance Program (SCAAP)		195,578	195,578					
Department of Environmental Protection:								
County Environmental Health Act Grant (CEHA)	14,125	163,750	177,870		5			
Department of State:								
General Operating Support Grant (HC)	9,342	18,684	18,684					9,342
U.S. Department of Housing and Urban Development:								
Shelter Plus Care Grant	73,968		13,991					59,977
Emergency Shelter Program - Homeless Prevention		29,467	29,467					
Continuum of Care Planning Grant	14,181	18,884	24,595					8,470
Other Programs:								
Highlands Plan Conformance Grant Program	11,576				11,576			
Project Lifesaver Program/Private Contribution		5,470	5,470					
New Jersey Association of County and City Health Official (NJACCHO)		2,100	2,100					
	<u>\$ 35,768,643</u>	<u>\$ 18,177,515</u>	<u>\$ 21,576,390</u>	<u>\$ 11,324</u>	<u>\$ 2,408,466</u>	<u>\$ 5,788</u>	<u>\$ 101,024</u>	<u>\$ 30,056,790</u>
Ref.	A	A-12		A-13	A-12	A-10	A-10	A
Analysis of Funding:								
Local Funding			\$ 1,193,606					
State Funding			8,052,686					
Federal Funding			12,330,098					
			<u>\$ 21,576,390</u>					
Analysis of Received:		Ref.						
Cash Receipts		A-10	\$ 21,571,395					
Donated Goods/Supplies		A-12	4,995					
			<u>\$ 21,576,390</u>					

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

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Sheet 1

	Balance Dec 31, 2014	Transferred from 2015 Budget	Expended	Cancelled/ Transfer	Balance Dec 31, 2015
Department of Treasury:					
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 657,131	\$ 523,890	\$ 885,545	\$ 153,815	\$ 141,661
Department of Community Affairs:					
LIHEAP-CWA Administration		6,757	6,757		
Universal Service Fund-CWA Administration		4,320	4,320		
Department of Labor and Workforce Development:					
Work First New Jersey	2,940,882	2,074,096	1,717,300	93,581	3,204,097
Workforce Investment Act	5,852,022	3,895,542	5,894,404	651,857	3,201,303
Smart STEPS Program	803	1,605		803	1,605
Department of Health:					
Bio Terrorism and Public Health Emergency Grant	161,621	289,433	271,084	1,479	178,491
Department of Human Services					
Social Service Block Grant - Sandy Relief Funds	104,607			104,607	
New Jersey's Supplemental Nutrition Program (NJ SNAP)	24,846			24,846	
Food Stamp Program	47,302				47,302
REACH Program	215,360	343,638	340,113	22	218,863
Mental Health Planning					
Social Service Block Grant - Sandy Homeowner/Renter Assistance Program (SHRAP)	13,124			13,124	
Social Services for the Homeless	133,442	248,469	334,124		47,787
Direct Care Workers - Older Americans Act		6,729			6,729
Chapter 51 - Alcoholism and Drug Abuse	299,553	851,769	1,013,342	54,632	83,348
Direct Care Workers - Chapter 51		6,684			6,684
PASP (ALPN)		45,166	45,166		
NACCHO Grant (National Association of County and City Health)	15,545	3,500	2,199		16,846
Department of Children and Families:					
ALPN-HSAC/YIP/Transportation	2,982	205,561	121,681		86,862
Department of Law and Public Safety:					
NJ Juvenile Justice Commission	62,042	497,662	543,204	10,001	6,499
Direct Care Workers - State Community Partnership Grant		1,543			1,543
Juvenile Accountability Block Grants	1,296		1,262	34	
Medication Dispensing Training	586				586
Multi-Jurisdictional Narcotics Task Force	55,338	53,435	78,062		30,711
County Driving While Intoxicated Grant		20,000	4,219		15,781
Drug Recognition Expert Call Out and Assistance Program	102	130,700	51,632	102	79,068
Citizens Corp/CERT Initiative	1,993				1,993
HMEP Grant	4,202				4,202

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

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Sheet 2

	Balance Dec 31, 2014	Transferred from 2015 Budget	Expended	Cancelled/ Transfer	Balance Dec 31, 2015
Department of Law and Public Safety (Cont'd):					
County Office of Victim Witness Advocacy	\$	\$ 144,411	\$ 144,411	\$	\$
County Office of Victim Witness Advocacy Supplemental		20,592	20,567		25
Violence Against Women Act - Domestic Violence Advocate	5,975		5,975		
Terrorism Program	313				313
Sexual Assault Response Team/Nurse Examiner Program	3,866	136,435	80,287	3,852	56,162
Body Armor Replacement	41,441	27,774	41,471		27,744
Insurance Fraud Reimbursement Program		250,000	124,050		125,950
Law Enforcement Officers Training and Equipment Fund	81,540	21,079	17,935		84,684
Paul Coverdell Program	287			287	
Megan's Law and Local Law Enforcement	7,918	8,692	7,918		8,692
Logistics and Commodities Distribution Plan					
Conducted Energy Device (CED) Assistance Program		20,676	20,675	1	
U.S. Department of Homeland Security:					
Homeland Security Grant	603,469	358,820	328,403	660	633,226
Urban Areas Security Initiative (UASI)	5,489,563	1,978,128	5,081,060	146,886	2,239,745
Hazard Mitigation Planning	150,000		148,041		1,959
Emergency Food and Shelter - OOTA		3,769	3,769		
Department of Transportation:					
Safe Communities Construction	2,457	180,378	90,123	2,457	90,255
MAPS (Senior Citizens and Disabled Residents)	647,516	1,906,592	1,395,599		1,158,509
MAPS - Reappropriation		487,251		487,251	
Non-Urbanized Area Formula Program (Section 5311)	1	328,916	325,693	1	3,223
Veterans Transportation and Community Living Initiative (VTCLI)	678,750				678,750
NYS&W Rail Line Bicycle and Pedestrian Path	1,046,675	622,180	1,668,855		
Job Access Reverse Commute Grant (JARC)		86,324	86,324		
New Jersey Job Access Reverse Commute Grant (NJ JARC)	50,000		50,000		
Subregional Studies Program	350,000		349,301		699
County Aid Program - Annual Transportation Program	323,122		323,122		
Middle Valley Road Bridge STP-C00S(210)	623,460			623,460	
FY2011 Eagle Rock Avenue Bridge 1400-443	703,180		703,180		
FY2013 Melanie Lane Bridge 1410-001	963,654		858,654		105,000
Sussex Turnpike STP-0350(107)	5,405,782		4,636,885		768,897
Waterloo Road Bridge 1401-038	488,630		488,630		
Openaki Road Bridge STP-C00S(690)		335,502	335,502		
ARRA-Road Resurfacing, Rail Grade Crossing, Bridges, Traffic Signal Improv. Projects	4,965,587	1,600,564	2,902,375	23,127	3,640,649
New Jersey Department of Military and Veteran Affairs:					
MAPS - Veterans	15,000	15,000	21,250		8,750

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COUNTY OF MORRIS

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Sheet 3

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2014	Transferred from 2015 Budget	Expended	Cancelled/ Transfer	Balance Dec 31, 2015
Department of Justice:					
State Criminal Alien Assistance Program (SCAAP)	\$ 796,796	\$ 195,578	\$ 207,349	\$	\$ 785,025
Department of Environmental Protection:					
Stormwater Management	5,793				5,793
County Environmental Health Act Grant (CEHA)		163,750	163,745	5	
Department of State:					
General Operating Support (HC)	20,484	18,684	39,168		
U.S. Department of Housing and Urban Development:					
Shelter Plus Care Grant	74,013		14,036		59,977
Emergency Shelter Program - Homeless Prevention		29,467	29,467		
Continuum of Care Planning Grant	10,296	18,884	28,210		970
Other Programs:					
Larry Berger Donation	1,054				1,054
Honeywell Foundation	3,320				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		4,409		1,712
Highlands Plan Conformance Grant Program	11,576			11,576	
Archival Preservation	158				158
Youth Shelter	62				62
Project Lifesaver Program/Private Contribution	19,690	5,470			25,160
New Jersey Association of County and City Health Official (NJACCHO)		2,100	2,100		
	<u>\$ 34,196,071</u>	<u>\$ 18,177,515</u>	<u>\$ 32,062,953</u>	<u>\$ 2,408,466</u>	<u>\$ 17,902,167</u>
Ref.	A	A-11		A-11	A
Analysis of Funding:					
Local Funding		\$ 1,626,431			
State Funding		7,032,435			
Federal Funding		9,518,649			
		<u>\$ 18,177,515</u>			
Analysis of Balance Dec. 31, 2014 and 2015 Expenditures:					
Cash Disbursements		Ref. A-10	\$ 20,153,259		
Appropriated Reserves	A \$ 22,740,684				
Encumbrances	A 11,455,387	A	11,937,569		
Program Income		A-10	(32,870)		
Donated Goods/Supplies		A-11	4,995		
	<u>\$ 34,196,071</u>		<u>\$ 32,062,953</u>		

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF UNAPPROPRIATED RESERVES

	<u>Balance Dec 31, 2014</u>	<u>Grant Funds Received</u>	<u>Transferred to 2015 Budget</u>	<u>Balance Dec 31, 2015</u>
Department of Transportation:				
Job Access Reverse Commute Grant (JARC)	\$ 21,254	\$ 5,999	\$ 11,324	\$ 15,929
	<u>\$ 21,254</u>	<u>\$ 5,999</u>	<u>\$ 11,324</u>	<u>\$ 15,929</u>
Ref.	A	A-10	A-11	A

COUNTY OF MORRIS

2015

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, 2014	B	\$ 9,200,609	\$ 19,789	\$	\$ 6,483,357	\$ 2,419,596	\$ 277,867
Increased by Receipts:							
Federal Grant Funds Received	B-5, B-6	2,271,900	1,762,841	509,059			
Program Income	B-7	105,345	105,345				
Interfund - Due to Capital	B	110,324	110,324				
Interest Earned on Investments		55,664			49,039	5,834	791
Other Receipts		2,820,509			550,000	2,211,306	59,203
		5,363,742	1,978,510	509,059	599,039	2,217,140	59,994
		14,564,351	1,998,299	509,059	7,082,396	4,636,736	337,861
Decreased by:							
Disbursements		5,004,976	1,849,391	506,032	234,429	2,412,683	2,441
Return of Funds to HUD		110,324	110,324				
		5,115,300	1,959,715	506,032	234,429	2,412,683	2,441
BALANCE, DECEMBER 31, 2015	B	\$ 9,449,051	\$ 38,584	\$ 3,027	\$ 6,847,967	\$ 2,224,053	\$ 335,420
Reserve for Trust Funds	B	\$ 2,559,473					
Due to Local Government Units	B	6,847,967					
Community Development Block Grant		38,584					
Local Home Trust Fund		3,027					
		\$ 9,449,051					
					Railroad Surcharge Fund		\$ 335,420
							\$ 335,420

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF CASH AND INVESTMENTS - DEDICATED FUND

	Ref.	Total	Motor Vehicle Fine Fund	Weights and Measures Fund	Special Deposits	Other Dedicated Funds	Open Space Tax
BALANCE, DECEMBER 31, 2014	B	\$ 91,079,961	\$ 5,294,391	\$ 6,163,024	\$ 2,391	\$ 8,080,152	\$ 71,540,003
Increased by Receipts:							
Fines		4,386,969	2,987,047	1,399,922			
Current Year Taxes		9,071,116					9,071,116
Added & Omitted Taxes	B-11	29,259					29,259
Interest Earned on Investments		290,374					290,374
Other Receipts		1,702,232				1,702,232	
		<u>15,479,950</u>	<u>2,987,047</u>	<u>1,399,922</u>		<u>1,702,232</u>	<u>9,390,749</u>
		106,559,911	8,281,438	7,562,946	2,391	9,782,384	80,930,752
Decreased by Disbursements		<u>17,726,547</u>	<u>4,901,075</u>	<u>1,142,264</u>		<u>555,314</u>	<u>11,127,894</u>
BALANCE, DECEMBER 31, 2015		<u>\$ 88,833,364</u>	<u>\$ 3,380,363</u>	<u>\$ 6,420,682</u>	<u>\$ 2,391</u>	<u>\$ 9,227,070</u>	<u>\$ 69,802,858</u>
Analysis of Balance:							
Reserve for Dedicated Funds	B	\$ 87,833,364	\$ 2,380,363	\$ 6,420,682	\$ 2,391	\$ 9,227,070	\$ 69,802,858
Due to General Capital Fund	B	1,000,000	1,000,000				
		<u>\$ 88,833,364</u>	<u>\$ 3,380,363</u>	<u>\$ 6,420,682</u>	<u>\$ 2,391</u>	<u>\$ 9,227,070</u>	<u>\$ 69,802,858</u>

Analysis of Balance:

Board of Taxation	\$ 1,230,520
Accumulated Absences	2,845,876
Snow Removal Trust	3,888,646
County Clerk	356,131
Environmental Quality	623,441
Other Dedicated Funds	282,456
	<u>\$ 9,227,070</u>

COUNTY OF MORRIS

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TRUST FUND
SCHEDULE OF CASH AND INVESTMENTS - REVOLVING FUND

	Ref.	Total	Unemployment Insurance Fund	Payroll Withholding Taxes	Stamp Meter Fund
BALANCE, DECEMBER 31, 2014	B	\$ 2,405,378	\$ 1,389,697	\$ 1,015,681	\$
Increased by Receipts:					
Budget Appropriation		1,083,000	815,000		268,000
Payroll Taxes - Employees' and County's Share		55,721,181	326,676	55,394,505	
		56,804,181	1,141,676	55,394,505	268,000
		59,209,559	2,531,373	56,410,186	268,000
Decreased by Disbursements		56,066,617	430,358	55,368,259	268,000
BALANCE, DECEMBER 31, 2015	B	\$ 3,142,942	\$ 2,101,015	\$ 1,041,927	\$

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF CASH AND INVESTMENTS - ROAD OPENING DEPOSIT FUND

	Ref.	Total	Road Opening Deposit Fund	Road Opening Savings Fund
BALANCE, DECEMBER 31, 2014	B	\$ 2,474,790	\$ 2,032,135	\$ 442,655
Increased by Receipts:				
Road Opening Deposits		468,398	465,572	2,826
Interest Earned on Investments		2,242	1,132	1,110
		470,640	466,704	3,936
		2,945,430	2,498,839	446,591
Decreased by Disbursements:				
Refunded or Applied to Road Repairs		247,973	221,542	26,431
Interest on Deposits:				
Transferred to Current Fund		1,132	1,132	
		249,105	222,674	26,431
BALANCE, DECEMBER 31, 2015	B	\$ 2,696,325	\$ 2,276,165	\$ 420,160

COUNTY OF MORRIS

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TRUST FUND
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	Ref.	Total	Community Development Block Grant				Emergency Shelter Grant		
			2011	2013	2014	2015	2013	2014	2015
BALANCE, DECEMBER 31, 2014	B	\$ 2,779,471	\$	\$ 921,489	\$ 1,706,404	\$	\$ 13,175	\$ 138,403	\$
Increased by:									
Grant - 2015 Program	B-7	1,856,599				1,704,496			152,103
Reprogrammed Funds - Due to Capital Fund		110,324	110,324						
		4,746,394	110,324	921,489	1,706,404	1,704,496	13,175	138,403	152,103
Decreased by Receipts:									
Federal Grant Funds Received	B-1	1,762,841		921,489	689,774		13,175	138,403	
BALANCE, DECEMBER 31, 2015	B	<u>\$ 2,983,553</u>	<u>\$ 110,324</u>	<u>\$</u>	<u>\$ 1,016,630</u>	<u>\$ 1,704,496</u>	<u>\$</u>	<u>\$</u>	<u>\$ 152,103</u>

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COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE - LOCAL HOME TRUST

	Ref.	
BALANCE, DECEMBER 31, 2014	B	\$ 1,650,872
Increased by:		
Federal Grant Funds Awarded	B-9	<u>589,936</u>
		2,240,808
Decreased by:		
Federal Grant Funds Received	B-1	<u>509,059</u>
BALANCE, DECEMBER 31, 2015	B	<u><u>\$ 1,731,749</u></u>

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF UNEXPENDED BALANCES OF FEDERAL GRANT APPROPRIATIONS

	Ref.	TOTAL	Community Development Block Grant				Emergency Shelter Grant
			2012	2013	2014	2015	
BALANCE, DECEMBER 31, 2014	B	\$ 494,998	\$ 604	\$ 211,585	\$ 282,809	\$	\$
Increased by:							
Grant - 2015 Program Year	B-5	1,856,599				1,704,496	152,103
Program Income	B-1	105,345			62,720	42,625	
De-Obligated	B-8	231,995		74,537	157,458		
		<u>2,193,939</u>		<u>74,537</u>	<u>220,178</u>	<u>1,747,121</u>	<u>152,103</u>
		<u>2,688,937</u>	<u>604</u>	<u>286,122</u>	<u>502,987</u>	<u>1,747,121</u>	<u>152,103</u>
Decreased by:							
Cash Disbursements		516,957		119,914	356,264	40,779	
Contracts Payable	B-8	1,396,949			29,250	1,215,596	152,103
		<u>1,913,906</u>		<u>119,914</u>	<u>385,514</u>	<u>1,256,375</u>	<u>152,103</u>
Transfers:							
Reappropriation of Grants	B-8	27,284	72,595	(61,070)	15,759		
BALANCE, DECEMBER 31, 2015	B	<u>\$ 802,315</u>	<u>\$ 73,199</u>	<u>\$ 105,138</u>	<u>\$ 133,232</u>	<u>\$ 490,746</u>	<u>\$</u>

COUNTY OF MORRIS

**TRUST FUND
SCHEDULE OF CONTRACTS PAYABLE - FEDERAL GRANTS**

	Ref.	<u>CDBG</u>	<u>Emergency Shelter</u>
BALANCE, DECEMBER 31, 2014	B	\$ 2,152,684	\$ 151,578
Increased by:			
2015 Contracts	B-7	<u>1,244,846</u>	<u>152,103</u>
		<u>3,397,530</u>	<u>303,681</u>
Decreased by:			
Cash Disbursements		1,180,856	151,578
De-Obligated	B-7	<u>231,995</u>	<u> </u>
		<u>1,412,851</u>	<u>151,578</u>
Transfers:			
Reappropriation of Grants	B-7	<u>(27,284)</u>	<u> </u>
BALANCE, DECEMBER 31, 2015	B	<u>\$ 1,957,395</u>	<u>\$ 152,103</u>

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF UNEXPENDED BALANCES OF LOCAL HOME TRUST APPROPRIATIONS

	Ref.		
BALANCE, DECEMBER 31, 2014	B		\$ 706,669
Increased by:			
Federal Grant Funds Awarded	B-6	\$ 589,936	
De-Obligated	B-10	<u>387,097</u>	
			<u>977,033</u>
			1,683,702
Decreased by:			
Cash Disbursements		45,388	
Contracts Payable	B-10	<u>801,810</u>	
			<u>847,198</u>
BALANCE, DECEMBER 31, 2015	B		<u><u>\$ 836,504</u></u>

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF CONTRACTS PAYABLE - LOCAL HOME TRUST

	Ref.		
BALANCE, DECEMBER 31, 2014	B	\$	944,203
Increased by:			
2015 Contracts	B-9		<u>801,810</u>
			1,746,013
Decreased by:			
Cash Disbursements		\$	460,644
De-Obligated	B-9		<u>387,097</u>
			<u>847,741</u>
BALANCE, DECEMBER 31, 2015	B	\$	<u><u>898,272</u></u>

COUNTY OF MORRIS

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TRUST FUND
SCHEDULE OF OPEN SPACE ADDED AND OMITTED TAXES RECEIVABLE

	Ref.		
BALANCE, DECEMBER 31, 2014	B	\$	17,141
Increased by:			
Levy Added and Omitted - Year 2015			<u>34,832</u>
			51,973
Decreased by:			
Collections	B-2		<u>29,259</u>
BALANCE, DECEMBER 31, 2015	B	\$	<u><u>22,714</u></u>

COUNTY OF MORRIS

2015

CAPITAL FUND

COUNTY OF MORRIS

CAPITAL FUND

SCHEDULE OF CASH AND INVESTMENTS

	Ref.	General Capital	Park Capital
BALANCE, DECEMBER 31, 2014	C	\$ 11,761,949	\$ 129,183
Increased by Receipts:			
Serial Bonds	C-12,C-13	61,270,000	2,250,000
Serial Bonds Proceeds Due Park Capital	C-13	770,000	
Premium on Bond Sales	C-1	353,723	
Interest on Investments	C-3, C-4	1,012	100
Capital Improvement Fund:			
Budgeted Appropriation	C-3,C-8	2,305,000	
MUA Capital Repayments:			
Other	C-1	83,474	
Reimbursement of Funds:			
County/Municipality Share of Cost - Funded-Bonds	C-6,C-7	3,724,000	276,000
Federal/State Grants Receivable	C-17	3,988,500	
Down Payment - Park Ordinances	C-8		59,000
Reserve to Pay Debt Service - Morris County Vo-Tech	C-3	37,193	
Reserve for Countywide Communications System	C-3	362,200	
		<u>72,895,102</u>	<u>2,585,100</u>
		<u>84,657,051</u>	<u>2,714,283</u>
Decreased by Disbursements:			
Improvement Authorizations	C-9,C-10	31,357,536	1,058,799
Down Payment - Park Ordinances	C-8	59,000	
Interest Income Transferred to:			
Park Commission	C-4		100
Current Fund	C-3	1,012	
Due from Regular Trust Fund	C-3	110,324	
Reserve to Pay Debt Service	C-3	74,178	
Refunding of 2006 Refunding Bonds, and 2008 & 2009 General Bonds	C-9	25,090,000	
		<u>56,692,050</u>	<u>1,058,899</u>
BALANCE, DECEMBER 31, 2015	C	<u>\$ 27,965,001</u>	<u>\$ 1,655,384</u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

		Balance/ (Deficit) December 31, 2014	Receipts			Disbursements		Transfers		Balance/ (Deficit) December 31, 2015
	Ref.		Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
Fund Balance	C-1	\$ 3,886,392			\$ 437,197	\$		\$ 1,396,124	\$ 507,746	\$ 3,435,211
Capital Improvement Fund	C-8	3,503,973	2,305,000				59,000	2,742,416		3,007,557
Federal/State Grants Receivable	C-17				3,988,500			3,988,500		
Contracts Payable	C	14,866								14,866
Due to Current Fund	C-2				1,012		1,012			
Due from Dedicated Trust Fund	C							1,000,000		(1,000,000)
Due from Regular Trust Fund	C,C-2						110,324			(110,324)
Improvement Authorizations:										
Reserve to Pay Debt Service	C, C-2	78,845			37,193		74,178			41,860
Reserve for Countywide Communications System	C, C-2	1,118,021			362,200			1,000,000		480,221
Ord. #	Improvement Authorizations									
604	Bridge Improvements	62,499				57,888				4,611
628	Various Bridge Replacements and Rehabilitations	25,514								25,514
663	Roads & Bridges	50,949								50,949
745	Expansion & Refurbishment of Fire Training Facilities	15,192						15,192		
793	Various Public Works Projects	42,595								42,595
818	Various Bridge Improvements	15,711								15,711
861	Road Resurface & Recon. Projects Various County Roads	20,659				16,344				4,315
862	Bridge Design & Construction Project Various County Bridges	101,651				13,785				87,866
876	NJDEP Permit & Install of Drainage Improvements Various Cty Roads	619				619				
878	Construction, Washington Street Bridge in Town of Boonton	38,225						38,225		
908	County Bridge Design & Construction Projects	130,050				26,721				103,329
942	Road Resurfacing, Reconstruction & Improvement to County Roads	62,890				33,992				28,898
962	County Roadway Drainage Improvements	19,140				5,480				13,660
975	County Bridge Design & Construction Projects	218,548								218,548
982	Facilities - Greystone Park	25,315								25,315
027	Bridge Design and Construction Projects at Various County Locations	13,986								13,986
029	Acq of Various Properties in the Twp of Washington	53,704		762,000		167,701				648,003
030	Design & Construction of Training Facility - Firefighters & Police Academy	7,052				2,506				4,546
063	Acq & Install of the Final Phase of the MC Integrated Justice Information Sys			54,000						54,000
066	Study to Develop a Concept Plan for Public Safety Comm & Emerg Mgmt Cntr	73,582						73,582		
068	Acq of Polisy Records Mgmt Syst/Mobile Edition Products -MC Sheriff's Dept	7,552						7,552		
069	Completion of an Emergency Svc 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	55,512				55,500				12
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	75,488		54,000		19,496				109,992
089	Design, Construction, Culvert Installation & Repair of County Bridges	27,917				17,473				10,444
098	Installation of County Roadway Drainage Improvements	56,269				56,269				
106	Completion of Detailed Plans & Specifications for the County Facilities	112,794								112,794
113	Analysis of Dam Conditions, Preparation of Operation Manuals, Dam Rehab	(413,483)		857,000		64,793				378,724
129	Improvements to Historic Speedwell Village	43,075								43,075
137	Bridge Design and Construction at Various County Locations	52,355				30,321				22,034
138	Replacement of Wood Structures at Various County Facilities	43,730								43,730
141	Design and Install of County Roadway Drainage Improvements at Various Locations	264,597		352,000		25,775				590,822
143	Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	7,000		24,000		14,230				16,770
145	Acq & Implementation of Automated Time & Attendance, Personnel & Payroll Systems	122,379								122,379
146	Renovations of the Existing Central Ave Complex Building at Greystone Park	2,751		100,000		18,196				84,555
154	Acquisition & Installation of Security Equipment at Various County Locations	23,711				22,135				1,576
158	Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	(434,187)		2,355,000		89,450				1,831,363
159	Improvements to Historical Speedwell Village	49,729		92,000						141,729
163	Development of Preliminary Feasibility Study & Design for Construction of New Wing on the Existing Office of Emergency Management & Communications Center	75,525				13,558				61,967
165	Roadway Design & Construction Projects	266,688		55,000		85,357				236,331
169	Acq of a Ballistic Microscope for Ballistics Comparisons for Use By Sheriff's Office	446						446		
172	Roof Replacement at Various County Facilities	16,410		9,000		175,454				(150,044)
175	Acquisition of Specialized Training Equipment for the Public Safety Training Academy	28,440								28,440
176	Renovation of the Public Safety Training Academy	1,737						1,737		
178	County Roadway Drainage Improvement Projects	38,145				17,188				20,957
181	Replacement and/or Upgrade of Fire Detection/Sprinkler Systems Various County Facilities	(253,788)		274,000		12,967				7,245
184	Bridge Design & Construction Projects at Various County Locations	885,951		749,000		385,184				1,249,767
191	Demolition of the Washington Building	4,256						4,256		
194	Renovation of 30 Schuyler Place to Include Classrooms & Computer Labs for CCM Programs	56,025				56,025				

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2014	Receipts			Disbursements		Transfers		Balance/ (Deficit) December 31, 2015
			Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
200	Acquisition of Evidence Shelving, Rolling Step Ladders, Refrigerators & Freezers for the Sheriff's Office Evidence Unit/Vault at the Central Avenue Complex	\$ 2,074	\$	\$	\$	\$	\$ 2,074	\$	\$	
202	Roadway Resurfacing, Construction & Improvements	572,589		789,000		423,338			938,251	
211	Replacement of Various Plumbing Fixtures	6,165				5,571		594		
213	Renovation of the Old Burn Building & Tower at the Public Safety Training Academy	14,200		5,000		300			18,900	
214	Replacement of Eight Foot High Chain Link Wire Fence Around Roxbury Radio Tower Site	7,429						7,429		
217	Replacement of Lighting Fixtures & Hard Ceiling Tile - Buildings & Grounds Division	43,677				24,787			18,890	
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	161,080				249,000			(87,920)	
225	Bridge Design, Renovation & Construction Projects at Various County Locations	(388,127)		672,000		1,290,418			(1,006,545)	
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	
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	(187,353)		213,000		28,766			(3,119)	
234	Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehabilitation	94,455		26,000				94,455	26,000	
235	Upgrades to Fire & Sprinkler Systems at Various County Facilities	45,283				57,003			(11,720)	
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 Schulyer 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		11,000				134,841	11,000	
244	Improvement of the Morris View Healthcare Center	5,658						5,658		
247	Update & Improve the Hanover Garage Hazardous Waste Storage Pad/Facility	49,000				48,834			166	
248	Replacement of the Existing County-wide Trunked Radio System	84,081				84,081				
249	County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority	21,895				350,548			(328,653)	
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		5,000					9,700	
255	Acquisition of Motorola Gold Elite Gateway Equip to Connect Consoles to Upgraded Radio System	7,027		5,000		77,027			(65,000)	
257	Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	22,736				300			22,436	
259	Renovation of the Central Ave Complex to House St. Clares Behavioral Health and the Nonprofit Mall on the Former Greystone Property	11,461		229,000		245,319			(4,858)	
261	Renovations and Improvements to Academic Buildings at County College of Morris	64,689				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)	(96,413)				50,652			(147,065)	
264	Design & Construction of the Central Avenue Fields at Central Park of Morris County	37,685		130,000		769		36,916	130,000	
265	Roof Replacement Including but not Limited to the Courthouse, SEU Building, & Other Locations	14,700		5,000		198,803			(179,103)	
266	Courthouse Asbestos Abatement Project	(281,176)		319,000		11,525			26,299	
267	Computer Equipment Purchase for Information Technology	(258,166)		273,000		14,834				
268	Various Health & Life Safety Upgrades at Morris View Healthcare Center	159,096				358,177			(199,081)	
269	Bridge Design & Construction at Various County Locations	92,048		112,000		1,169,324			(965,276)	
270	Roadway Design & Construction Projects	(549,821)		609,000		277,164			(217,985)	
271	Purchase of Equipment for the Morris County Juvenile Detention Center	339							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				17,300			113,800	
275	For the Purchase of HVAC Equipment at Various Buildings Throughout the County	(14,857)		15,000					143	
279	Purchase of Digital In Car Video Equipment for the Sheriff's Department	69,280				3,138			66,142	
282	Door Replacement at Various County Facilities Under the Jurisdiction of Buildings & Grounds	3,703				3,703				
287	Replacement & Expansion of the County's Access Control CCTV Systems	6,300				3,950			2,350	
289	Replacement of Various Motors, Fans & Pumps at Various Locations	12,769				707			12,062	
290	Plumbing Fixture Replacements at Various County Buildings	26,228				8,201			18,027	
291	Various County Roadway Drainage Projects as per Public Works/Engineering	262,989				72,635			190,354	
292	Restoration of Masonry, Brick Facades & Concrete Sidewalks/Curbs-Variou Locations	(31,240)		35,000					3,760	
293	Vehicle Replacement & Radio Upgrade for the Nutrition Program of the Dept. of Human Services	76,000				44,681			31,319	
294	Replacement of Lighting, Ceilings, Furniture, Wood Structures, Fencing/Gates-Variou Locations	(74,788)		81,000		4,212			2,000	
298	For County-Wide Radio System for the 9-1-1 Sentinel Patriot System	400,000				585,842		1,000,000	814,158	
303	Design & Construct of Storage Facil for Emergency Response & Other Vehicles - Sheriff's Office	247,985							247,985	
304	Various Capital Projects - Sheriff's Office	146,112				162,765			(16,653)	
305	Purchase of a Special Response Vehicle for the Sheriff's Office, Bureau of Law Enforcement	238							238	
306	Renovations to the Residents' Tub & Shower Areas at Morris View Healthcare Center	362,722				7,482			355,240	

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2014	Receipts			Disbursements		Transfers		Balance/ (Deficit) December 31, 2015
			Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
307	Various Capital Projects for the Morris County School of Technology	\$ 248,473	\$	\$	\$	\$ 335,764	\$	\$	\$ (87,291)	
308	Purchase of a Medical Records System for Morris View Healthcare Ctr by Information Technology	(72,706)		79,000		2,475			3,819	
309	Upgrade of HVAC Building Automation System Under the Supervision of Buildings & Grounds	16,307				14,993			1,314	
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	46,427				46,427				
312	Replacement of Pedestrian & Overhead Doors at Various County Facilities - Buildings & Grounds	20,794				19,879			915	
314	Repairs, Replacements, Upgrades & Restoration of Various Equip & Fixtures - Bldgs & Grounds	(451,563)		560,000		582,011			(473,574)	
316	Emerg Generator for Office of Temporary Assist & Sheriff Evidence Trailers - Bldgs & Grounds	(43,201)		51,000		86,577			(78,778)	
317	Various IT Equipment Purchases, Upgrades and Replacements in & for Office of Information Tech	(474,000)		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	8,599							8,599	
320	Installation of the Turf Fields/Construction Phase II at Central Park - Department of Public Works	82,705		71,000					153,705	
321	Various Capital Projects at Morris View Healthcare Center	121,078				76,420			44,658	
323	Bridge Design & Construction of Various Bridges Throughout Morris County	1,911,899				97,943			1,813,956	
325	Renovation & Upgrade of the Fire Extinguisher Props - Department of Law & Public Safety	17,630							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	(10,600)		15,000		9,379			(4,979)	
328	Purchase of Various Equipment for the Division of Roads/Bridges/Shade Tree	18,650				158,382			(139,732)	
329	Funding for the Design, Building & Rehabilitation of Various County Roadways	47,257		25,000		811,694			(739,437)	
330	Purchase of a MAPS Vehicle Under the Purview of the Division of Aging, Disabilities & Veterans	2,790							2,790	
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	(62,270)		71,000					8,730	
332	Expansion and Renovation of Various Facilities at the County College of Morris	(88,220)		90,000		1,462,629			(1,460,849)	
333	Replacement of Office Furniture (Phase II) in the Prosecutor's Office	28,115				25,164			2,951	
334	Electronic Scanner & Computer Sys for Counting of Absentee Ballots - MC Board of Elections	9,730		5,000		145,525			(130,795)	
335	Demolition Design, Demolition & Feasibility Design Related to the Ann Street Parking Garage	114,748		11,000		17,989			107,759	
336	For Various Capital Projects at the County College of Morris for FY 2014	269,939				252,087			17,852	
337	Purchase of Three Asphalt Hot Box Trailers used by the Department of Planning & Public Works	887							887	
339	Purchase of Autopsy Equipment, Stations & Carts - Department of Law & Public Safety	71,000				51,677			19,323	
340	Purchase of Ballistic Helmets and Body Armor for the Sheriff's Office SERT	233							233	
341	To Replace Motors, Fans & Pumps for Various County Facilities - Dept. of Planning & Public Works	50,000				637			49,363	
342	Purchase of Haz Mat Breathing Apparatuses for the Department of Law and Public Safety	80,192							80,192	
343	Purchase of Various IT Equipment and Systems for the Office of IT for the County of Morris	(489,958)		560,000		678,709			(608,667)	
344	Purchases for MC School of Technology	(354,159)		417,000		780,527			(717,686)	
345	Various Capital Projects and Purchases at the Morris View Healthcare Center	(152,055)		195,000		436,767			(393,822)	
346	Purchase of Simulators for Training Purposes in the Department of Law and Public Safety	(247,533)		267,000		108,785			(89,318)	
347	Purchases for the Purpose of Replacements/Repairs by Public Works - Various County Facilities	14,934		25,000		645,682			(605,748)	
348	Replacing Various Roofs at Facilities Throughout the County under Public Works	23,700		205,000		219,877		1,500,000	1,508,823	
349	Various Exterior Building Repairs and Replacements Throughout the County	(18,312)		36,000		40,036			(22,348)	
350	Security Upgrades at the Office of Temporary Assistance to Ensure Safety	4,700		5,000		15,343			(5,643)	
351	Elevator Upgrades at Various Buildings at the County	14,700		5,000		14,331			5,369	
352	Replacement of Carpet and Flooring, Lighting, Ceilings and Windows in Various County Facilities	(39,644)		61,000		173,503			(152,147)	
353	Various Improvements at the Courthouse	(62,148)		119,000		523,409			(466,557)	
354	Provision of Electric and Emergency Power for VOIP System	14,700		5,000		59,912			(40,212)	
355	Purchase of Fire Sprinkler Systems for the Courthouse	57,700		5,000		4,899			57,801	
356	Design and Construction for Various Roads Throughout the County	(249,818)		360,000		914,684			(804,502)	
357	Replacement and Upgrades to Various Morris County Bridges	79,700		5,000					84,700	
358	Replacement and Upgrades to Culverts and Drainage Facilities	19,700		5,000					24,700	
359	Purchase of Upgrades and Replacement of Security Camera Equipment for MC Sheriff	(27,505)		34,000		75,212			(68,717)	
360	Purchase of Specialized SUV's for the K-9/Emergency Services Unit in the Sheriff's Office	128,197				125,381			2,816	
361	Purchase of Specialized Vehicles for the Sheriff's Office for the Criminal Investigations Unit	1,671							1,671	
362	Security Improvements as Required by the Sheriff for the Protection of the Courts	38,525		19,000		847,215			(789,690)	
363	Paving and Resurfacing Projects for Various Roadways - Department of Planning & Public Works	(2,051,210)		2,202,000		102,248			48,542	
364	Purchase of Office Furniture for the Prosecutor's Office	162,800				148,505			14,295	
365	Purchase of an Argo All Terrain Vehicle with Trailer - Department of Planning and Public Works	23,677							23,677	
366	Purchase of a Heavy Duty Crew Cab Truck with a Utility Body - Dept. of Planning & Public Works	51,000				46,959			4,041	
367	New Carpeting for the County Clerk's Office	(93,251)		100,000		2,700			4,049	
368	Acquisition of Vehicles & Equipment for the Dept. of Planning & Public Works	7,613		24,000		116,730			(85,117)	
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				99,953			1,047	

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2014	Receipts			Disbursements		Transfers		Balance/ (Deficit) December 31, 2015
			Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
372	Law & Public Safety - Purchase Equipment	\$	\$	\$	\$	\$ 20,276	\$	\$	\$ 111,000	\$ 90,724
373	Law & Public Safety - Purchase Vehicle for Medical Examiner & Equipment for Existing Vehicle Upgrades								76,000	76,000
374	Law & Public Safety - Purchase of Target Retrieval Systems								231,700	231,700
375	Surveillance Cameras for the Morris County Library					61,890			71,000	9,110
376	Law & Public Safety - Purchase Replacement Gas Sensors in the Life Safety Complex					101,968			103,000	1,032
377	Heritage Commission - Purchase Equipment Including but Not Limited to Rolling Files for New Location			75,000		103,325			6,000	(22,325)
378	Law & Public Safety-Purchase of New and Replacement County Radio Equipment								76,000	76,000
379	Sheriff/Jail - Purchase of Automated Fingerprint Identification System					39,702			44,000	4,298
380	Sheriff/Jail - Purchase of Two (2) X-Ray Scanners					52,417			54,000	1,583
381	Finance - Purchase Furniture and Lateral Files for Purchasing Division								6,800	6,800
382	Planning & Public Works - Resurfacing of County Roadways, Morris View Parking Lot, Roadway Construction, Railroad Repairs & Construction			7,274,000		4,741,591			1,364,000	3,896,409
383	Planning & Public Works - Interior Building Improvements			1,285,000		267,101			65,000	1,082,899
384	Planning & Public Works - Improvements to Greystone/CAC			1,335,000		300			67,000	1,401,700
385	Planning & Public Works - Replacement, Repairs & Upgrades to HVAC Systems in County Buildings			547,000		282,923			28,000	292,077
386	Sheriff - Construction & Equipment Needed for Completion of Pole Barn at the Public Safety Complex			333,000		300			17,000	349,700
387	Planning & Public Works - Various Bridge Replacements Including But Not Limited to Morris County			2,748,000		300			138,000	2,885,700
388	Planning & Public Works - Equipment and Vehicle Replacement			814,000		50,300			41,000	804,700
389	Planning & Public Works - Buildings & Grounds - Exterior Equipment, Vehicles & Building Improvements			347,000		34,595			18,000	330,405
390	Planning & Public Works - Replacement of Sprinkler Heads								50,000	50,000
391	Planning & Public Works-Buildings & Grounds - Relocation Costs								75,000	75,000
392	Planning & Public Works - Replace Four (4) Outside Stem and Yolk Valves								11,000	11,000
393	County College of Morris - Media Center Renovations, HVAC Improvements, Renovations of Roads, Walkways & Parking Lots, & Various Modifications			3,200,000		1,157,587				2,042,413
394	Sheriff - Night Operation Equipment & Personal Protective Equipment								144,000	144,000
395	Sheriff - Security Camera Upgrade								150,000	150,000
396	Sheriff - Replacement of Twelve Vehicles Including but not Limited to Equipment for Vehicle Upgrades			462,000		300			24,000	485,700
397	Board of Elections - Purchase of an Electronic Scanner & Computer System/Voting Machine			200,000		300			10,000	209,700
398	Office of ITD - Computer & Network Upgrades			2,164,000		563,514			108,216	1,708,702
399	Planning & Public Works - Relocate Back-up 911 Communication Equipment			190,000		97,517			10,000	102,483
400	Planning & Public Works - Hanover DPW Garage Contamination Final Clean-up & Sampling			96,000		300			5,000	100,700
401	Planning & Public Works - Upgrade to the Interior & Exterior of Ruth Davis Drive Home			95,000		300			5,000	99,700
402	Morris County School of Technology - Building Upgrades			1,962,000		1,034,908			99,000	1,026,092
403	Morris View - Long Term Health Center Improvements			920,000		300			46,500	966,200
404	Prosecutor's Office Furniture Including but not Limited to SEU Building								93,400	93,400
405	Prosecutor's Office Security Upgrades								45,924	45,924
406	Human Services - Replacement Chairs & Desks for Community & Behavioral Health Services Conference Room								12,000	12,000
407	Human Services - Replacement of MAPS Vehicles								127,000	127,000
408	Purchase of Transportation Vehicles for Morris County Jail								42,000	42,000
409	Public Works - Purchase of a Truck for the DPW					35,829			41,000	5,171
410	Public Works - Road Resurfacing					3,768,510			3,988,500	219,990
411	Renovation of the Media Center in the County College			1,000,000		899,300				100,700
412	Repairs for the County College for Water Penetration			250,000		178,610				71,390
413	Purchase One Vehicle for the Department of Finance to be used as needed for Mailroom Services								22,000	22,000
414	Refunding Bond Ordinance, Refunding Bonds 2006, General Obligation Bonds 2008 & 2009			25,090,000		25,090,000				
		<u>\$ 11,761,949</u>	<u>\$ 2,305,000</u>	<u>\$ 65,764,000</u>	<u>\$ 4,826,102</u>	<u>\$ 56,447,536</u>	<u>\$ 244,514</u>	<u>\$ 10,634,786</u>	<u>\$ 10,634,786</u>	<u>\$ 27,965,001</u>
Ref.		C	C-2	C-6, C-18		C-9				C

COUNTY OF MORRIS

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C-4

PARK CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

	Ref.	Balance/ (Deficit) December 31, 2014	Receipts		Disbursements		Transfers		Balance/ (Deficit) December 31, 2015
			Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
Fund Balance	C-1	\$ 200,560	\$	\$	\$	\$	\$	\$	\$ 200,560
Capital Improvement Fund	C-8			59,000			59,000		
Due to Park Operating Fund	C-2			100		100			
Ord. #									
209 Improvements of Morris County Park Commission Facilities		102,383			102,383				
211 Improvement of Morris County Park Commission Lands		33,749			33,749				
215 Various Capital Projects Under the Jurisdiction of Morris County Park Commission		141,219			85,345				55,874
216 Various Capital Projects for the Morris County Park Commission and Park Police		60,971			58,776				2,195
217 Various Paving Projects for the Morris County Park Commission		(3,471)	386,000		119,633				262,896
218 Purchases for Equipment at Various Morris County Park Commission Locations		(421,228)	714,000		184,055				108,717
219 Paving Projects at Various Location at the MC Park Commission		15,000	285,000		572				299,428
220 Various Paving Projects at Morris County Park Commission			285,000		300			15,000	299,700
221 Purchase & Upgrades of Various Vehicles & Equipment			714,000		473,686			36,000	276,314
222 Renovation Costs of Pavilion at Lee's Park Marina			142,000		300			8,000	149,700
		<u>\$ 129,183</u>	<u>\$ 2,526,000</u>	<u>\$ 59,100</u>	<u>\$ 1,058,799</u>	<u>\$ 100</u>	<u>\$ 59,000</u>	<u>\$ 59,000</u>	<u>\$ 1,655,384</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, 2014	C	\$ 182,464,535	\$ 9,178,838
Increased by:			
Serial Bonds Issued	C-12,C-13	36,950,000	2,250,000
Defeased 2006 Refunding Bonds, 2008 & 2009 General Bonds, 2009 College Bonds	C-12	24,320,000	
Defeased 2008 & 2009 Park Bonds	C-13		770,000
		<u>243,734,535</u>	<u>12,198,838</u>
Decreased by:			
Serial Bonds Retired	C-12,C-13	27,763,000	2,051,000
Defeased 2006 Refunding Bonds, 2008 & 2009 General Bonds, 2009 College Bonds	C-12	25,324,000	
Defeased 2008 & 2009 Park Bonds	C-13		781,000
Guaranteed Pooled Program Lease Revenue Bonds Retired	C-20	590,000	
Guaranteed Leasing Program Capital Lease Retired	C-21	225,815	
Repayment under Green Acres Loan Program	C-14		19,834
Repayment under 2003 Dam Restoration Loan	C-15	70,016	
		<u>53,972,831</u>	<u>2,851,834</u>
BALANCE, DECEMBER 31, 2015	C	<u>\$ 189,761,704</u>	<u>\$ 9,347,004</u>

COUNTY OF MORRIS

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

Improvement Description	Ord. No.	Balance, December 31, 2014	Debt Authorized	Authorizations Canceled	Bonds Issued	Balance, December 31, 2015	Analysis of Balance December 31, 2015	
							Expended	Unexpended Improvement Authorizations
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 System	063	58,392			54,000	4,392		4,392
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			
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			24,000	19,000		19,000
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			100,000	205,000		205,000
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	158	3,333,000			2,355,000	978,000		978,000
Improvements to Historical Speedwell Village	159	269,000			92,000	177,000		177,000
Roadway Design & Construction Projects	165	55,771			55,000	771		771
Roof Replacement at Various County Facilities	172	160,000			9,000	151,000	150,044	956
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	355,000			274,000	81,000		81,000
Bridge Design & Construction Projects at Various County Locations	184	1,395,633			749,000	646,633		646,633
Roadway Resurfacing, Construction & Improvements	202	789,688			789,000	688		688
Renovation of the Old Burn Building & Tower at the Public Safety Training Academy	213	268,000			5,000	263,000		263,000
Roof Replacements at Various Facilities Maintained by the Division of Building & Grounds	224	88,000				88,000	87,920	80
Bridge Design, Renovation & Construction Projects at Various County Locations	225	1,834,174			672,000	1,162,174	1,006,545	155,629
County Roadway Drainage Improvements	233	375,000			213,000	162,000	3,119	158,881
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehabilitation	234	744,799		718,799	26,000			
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	356,000				356,000	11,720	344,280
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		2,094,000	11,000			
County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority	249	4,065,000				4,065,000	328,653	3,736,347
Acquisition of Video Camera & Alarm Systems for Radio Transmission Sites	254	95,000			5,000	90,000		90,000
Acquisition of Motorola Gold Elite Gateway Equip to Connect Consoles to Upgraded Radio System	255	70,000			5,000	65,000	65,000	
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257	1,460,774				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			229,000	1,281,000	4,858	1,276,142
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	199,177				199,177	147,065	52,112
Design & Construction of the Central Avenue Fields at Central Park of Morris County	264	133,000		3,000	130,000			
Roof Replacement Including but not Limited to the Courthouse, SEU Building, & Other Locations	265	285,000			5,000	280,000	179,103	100,897
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	199,081	7,919
Bridge Design & Construction at Various County Locations	269	2,871,000			112,000	2,759,000	965,276	1,793,724
Roadway Design & Construction Projects	270	963,000			609,000	354,000	217,985	136,015
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			
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			
Replacement of Lighting, Ceilings, Furniture, Wood Structures, Fencing/Gates - Various Locations	294	119,000			81,000	38,000		38,000
Various Capital Projects for the Sheriff's Office, Bureau of Law Enforcement	304	76,000				76,000	16,653	59,347
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	87,291	87,709
Purchase of a Medical Records Sys for Morris View Healthcare Center by Information Technology	308	79,000			79,000			
Repairs, Replacements, Upgrades and Restoration of Various Equipment and Fixtures in Various Buildings Throughout the County Under the Supervision of Buildings & Grounds	314	1,114,000			560,000	554,000	473,574	80,426
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			51,000	83,000	78,778	4,222
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			71,000	1,326,000		1,326,000
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		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			15,000	7,000	4,979	2,021
Purchase of Various Equipment for the Division of Roads/Bridges/Shade Tree	328	140,000				140,000	139,732	268

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Improvement Description	Ord. No.	Balance, December 31, 2014	Debt Authorized	Authorizations Canceled	Bonds Issued	Balance, December 31, 2015	Analysis of Balance December 31, 2015	
							Expended	Unexpended Improvement Authorizations
Funding for the Design, Building & Rehabilitation of Various County Roadways	329	\$ 1,346,000	\$	\$	\$ 25,000	\$ 1,321,000	\$ 739,437	\$ 581,563
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			71,000	69,000		69,000
Expansion and Renovation of Various Facilities at the County College of Morris	332	2,000,000			90,000	1,910,000	1,460,849	449,151
Purchase Electronic Scanner and Computer System for the Counting of Absentee Ballots by and for the Morris County Board of Elections	334	191,000			5,000	186,000	130,795	55,205
Demolition Design, Demolition & Feasibility Design Related to the Ann Street Parking Garage	335	1,675,000			11,000	1,664,000		1,664,000
Purchase of Various IT Equipment and Systems for the Office of IT for County of Morris	343	1,369,000			560,000	809,000	608,667	200,333
Purchases for MC School of Technology	344	1,230,000			417,000	813,000	717,686	95,314
Various Capital Projects and Purchases at the Morris View Healthcare Center	345	827,000			195,000	632,000	393,822	238,178
Purchase of Simulators for Training Purposes in the Department of Law and Public Safety	346	371,000			267,000	104,000	89,318	14,682
Purchases for the Purpose of Replacements or Repairs by Public Works at Various County Facilities	347	771,000			25,000	746,000	605,748	140,252
For the Purpose of Replacing Various Roofs at Facilities Throughout the County under Public Works	348	476,000			205,000	271,000		271,000
Various Exterior Building Repairs and Replacements Throughout the County	349	329,000			36,000	293,000	22,348	270,652
Security Upgrades at the Office of Temporary Assistance to Ensure Safety	350	95,000			5,000	90,000	5,643	84,357
Elevator Upgrades at Various Buildings at the County	351	285,000			5,000	280,000		280,000
Replacement of Carpet and Flooring, Lighting, Ceilings and Windows in Various County Facilities	352	404,000			61,000	343,000	152,147	190,853
Various Improvements at the Courthouse - Department of Planning and Public Works	353	1,108,000			119,000	989,000	466,557	522,443
Provision of Electric and Emergency Power for VOIP System - Department of Planning & Public Works	354	285,000			5,000	280,000	40,212	239,788
Purchase of Fire Sprinkler Systems for the Courthouse - Department of Planning & Public Works	355	1,142,000			5,000	1,137,000		1,137,000
Design and Construction for Various Roads Throughout the County	356	2,085,000			360,000	1,725,000	804,502	920,498
Replacement and Upgrades to Various Morris County Bridges	357	1,585,000			5,000	1,580,000		1,580,000
Replacement and Upgrades to Culverts and Drainage Facilities	358	380,000			5,000	375,000		375,000
Purchase of Upgrades and Replacement of Security Camera Equipment for MC Sheriff	359	115,000			34,000	81,000	68,717	12,283
Security Improvements as Required by the Sheriff for the Protection of the Courts	362	1,138,000			19,000	1,119,000	789,690	329,310
Paving and Resurfacing Projects for Various Roadways - Department of Planning & Public Works	363	2,450,000			2,202,000	248,000		248,000
New Carpeting for the County Clerk's Office	367	110,000			100,000	10,000		10,000
Acquisition of Vehicles & Equipment for the Dept. of Planning & Public Works	368	574,000			24,000	550,000	85,117	464,883
Heritage Commission - Purchase Equipment Including but Not Limited to Rolling Files for New Location	377		100,000		75,000	25,000	22,325	2,675
Planning & Public Works - Resurfacing of County Roadways, Morris View Parking Lot, Roadway Construction, Railroad Repairs & Construction	382		7,274,000		7,274,000			
Planning & Public Works - Interior Building Improvements	383		1,285,000		1,285,000			
Planning & Public Works - Improvements to Greystone/CAC	384		1,335,000		1,335,000			
Planning & Public Works - Replacement, Repairs & Upgrades to HVAC Systems in County Buildings	385		547,000		547,000			
Sheriff - Construction & Equipment Needed for Completion of Pole Barn at the Public Safety Complex	386		333,000		333,000			
Planning & Public Works - Various Bridge Replacements Including But Not Limited to Morris County	387		2,748,000		2,748,000			
Planning & Public Works - Equipment and Vehicle Replacement	388		814,000		814,000			
Planning & Public Works - Exterior Equipment, Vehicles & Various Building Improvements	389		347,000		347,000			
County College of Morris - Media Center Renovations, HVAC Improvements, Renovations of Roads, Walkways & Parking Lots, & Various Modifications	393		3,200,000		3,200,000			
Sheriff - Replacement of Twelve Vehicles Including but not Limited to Equipment for Vehicle Upgrades	396		462,000		462,000			
Board of Elections - Purchase of an Electronic Scanner & Computer System/Voting Machine	397		200,000		200,000			
Office of ITD - Computer & Network Upgrades	398		2,164,000		2,164,000			
Planning & Public Works - Relocate Back-up 911 Communication Equipment	399		190,000		190,000			
Planning & Public Works - Hanover DPW Garage Contamination Final Clean-up & Sampling	400		96,000		96,000			
Planning & Public Works - Upgrade to the Interior & Exterior of Ruth Davis Drive Home	401		95,000		95,000			
Morris County School of Technology - Building Upgrades	402		1,962,000		1,962,000			
Morris View - Long Term Health Center Improvements	403		920,000		920,000			
Renovation of the Media Center in the County College	411		1,000,000		1,000,000			
Repairs for the County College for Water Penetration	412		250,000		250,000			
Refunding Bond Ordinance, Refunding Bonds 2006, General Obligation Bonds 2008 & 2009	414		28,500,000		25,090,000	3,410,000		3,410,000
		<u>\$ 55,739,408</u>	<u>\$ 53,822,000</u>	<u>\$ 2,815,799</u>	<u>\$ 65,764,000</u>	<u>\$ 40,981,609</u>	<u>\$ 11,370,956</u>	<u>\$ 29,610,653</u>
Ref.		C	C-9, C-18	C-9, C-18	C-3, C-18	C		C-9

	Ref.	
Serial Bonds	C-12	\$ 61,270,000
Refunding Bonds - Park Capital	C-13	770,000
County/Municipality Share of Cost - Funded	C-2	3,724,000
		<u>\$ 65,764,000</u>

COUNTY OF MORRIS

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C-7

PARK CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Improvement Description	Ord. No.	Balance, December 31, 2014	Debt Authorized	Bonds Issued	Balance, December 31, 2015	Analysis of Balance, December 31, 2015	
						Expended	Unexpended Improvement Authorizations
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			
Various Paving Projects at Morris County Park Commission	220		285,000	285,000			
Purchase & Upgrades of Various Vehicles & Equipment	221		714,000	714,000			
Renovation Costs of Pavilion at Lee's Park Marina	222		142,000	142,000			
		<u>\$ 1,385,000</u>	<u>\$ 1,141,000</u>	<u>\$ 2,526,000</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Ref.		C	C-10, C-19	C-19	C		C-10
				Ref.			
Serial Bonds				C-13	\$ 2,250,000		
County/Municipality Share of Cost - Funded				C-2	<u>276,000</u>		
					<u>\$ 2,526,000</u>		

COUNTY OF MORRIS

**CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

		<u>General Capital</u>	<u>Park Capital</u>
BALANCE, DECEMBER 31, 2014	C,C-3	<u>\$ 3,503,973</u>	<u>\$</u>
Increased by:			
Budget Appropriation	C-2	2,305,000	
Transfer from General Capital Fund	C-2,C-4		59,000
		<u>2,305,000</u>	<u>59,000</u>
		<u>5,808,973</u>	<u>59,000</u>
Decreased by:			
Appropriated to Finance			
Improvement Authorizations	C-9,C-10	2,742,416	59,000
Transfer to Park Capital	C-2	59,000	
		<u>2,801,416</u>	<u>59,000</u>
BALANCE, DECEMBER 31, 2015	C,C-3	<u><u>\$ 3,007,557</u></u>	<u><u>\$</u></u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance,		Authorized	Expended	Canceled	Balance,	
	No.	Date	Appro- piation	December 31, 2014					December 31, 2015	
				Funded	Unfunded				Funded	Unfunded
Bridge Improvements	604	7/13/94	\$ 6,650,000	\$ 62,499	\$	\$	\$ 57,888	\$	\$ 4,611	\$
Various Bridge Replacements and Rehabilitations	628	3/8/95	6,000,000	25,514					25,514	
Roads & Bridges	663	4/10/96	11,560,000	50,949					50,949	
Expansion & Refurbishment of Fire Training Facilities	745	10/14/98	5,000,000	15,192				15,192		
Various Public Works Projects	793	5/10/00	11,000,000	42,595					42,595	
Various Bridge Improvements	818	3/28/01	8,000,000	15,711					15,711	
Road Resurface & Recon. Project - Various County Roads	861	4/24/02	6,424,000	20,659			16,344		4,315	
Bridge Design & Construction Project - Various County Bridges	862	4/24/02	8,672,000	101,651			13,785		87,866	
NJDEP Permit & Install of Drainage Improvement Var. County Roads	876	7/24/02	1,100,000	619			619			
Construction, Washington Street Bridge in Town of Boonton	878	7/24/02	15,250,000	38,225				38,225		
County Bridge Design & Construction Projects	908	4/23/03	5,050,000	130,050			26,721		103,329	
Road Resurfacing, Reconstruction & Improvement to County Roads	942	4/14/04	5,500,000	62,890			33,992		28,898	
County Roadway Drainage Improvements	962	6/23/04	750,000	19,140			5,480		13,660	
County Bridge Design & Construction Projects	975	10/27/04	4,000,000	218,548					218,548	
Abatement, Rehabilitation, Demolition, & Construction - Greystone Park	982	2/9/05	1,000,000	25,315					25,315	
Bridge Design & Construction Projects at Various County Locations	027	3/8/06	7,155,000	13,986					13,986	
Acq of Various Properties in the Twp of Washington	029	4/11/06	1,000,000	53,704	762,000		167,701		648,003	
Design & Construction of Training Facility - Firefighters & Police Academy	030	4/11/06	1,100,000	7,052			2,506		4,546	
Acq & Install of the Final Phase of the MC Integrated Justice Information Sys	063	9/27/06	1,125,000		58,392				54,000	4,392
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 Polisys Records Mgmt Syst/Mobile Edition Products -MC Sheriff's Dept	068	10/25/06	140,000	7,552				7,552		
Completion of an Emergency 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	55,512			55,500		12	
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	75,488	54,000		19,496		109,992	
Design, Construction, Culvert Installation & Repair of County Bridges	089	5/23/07	4,000,000	27,917			17,473		10,444	
Installation of County Roadway Drainage Improvements	098	7/25/07	1,500,000	56,269			56,269			
Completion of Detailed Plans and Specifications for the County Facilities	106	11/7/07	600,000	112,794					112,794	
Analysis of Existing Dam Conditions, Preparation of Operation Manuals, Dam Rehab	113	4/23/08	3,000,000		443,517		64,793		378,724	
Improvements to Historic Speedwell Village	129	6/9/08	480,000	43,075					43,075	
Bridge Design and Construction at Various County Locations	137	8/13/08	4,675,000	52,355			30,321		22,034	
Replacement of Wood Structures at Various County Facilities	138	8/13/08	75,000	43,730					43,730	
Design and Install of County Roadway Drainage Improvements at Various Locations	141	10/22/08	1,000,000	264,597	352,000		25,775		590,822	
Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	143	10/22/08	145,000	7,000	43,000		14,230		16,770	19,000
Acq & Implementation of Automated Time & Attendance, Personnel & Payroll System	145	11/12/08	2,000,000	122,379	144,000				122,379	144,000
Renovations of the Existing Central Ave Complex Building at Greystone Park	146	12/10/08	1,350,000	2,751	305,000		18,196		84,555	205,000
Acquisition & Installation of Security Equipment at Various County Locations	154	5/13/09	125,000	23,711			22,135		1,576	
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		2,898,813		89,450		1,831,363	978,000
Improvements to Historical Speedwell Village	159	5/27/09	335,000	49,729	269,000				141,729	177,000
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	75,525			13,558		61,967	
Roadway Design & Construction Projects	165	6/8/09	7,945,000	266,688	55,771		85,357		236,331	771
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	16,410	160,000		175,454			956
Acquisition of Specialized Training Equipment for the Public Safety Training Academy	175	7/8/09	37,000	28,440					28,440	
Renovation of the Public Safety Training Academy	176	7/8/09	208,200	1,737				1,737		
County Roadway Drainage Improvement Projects	178	7/8/09	500,000	38,145			17,188		20,957	
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	7/22/09	400,000		101,212		12,967		7,245	81,000
Bridge Design & Construction Projects at Various County Locations	184	8/26/09	3,905,000	885,951	1,395,633		385,184		1,249,767	646,633
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	56,025			56,025			
Acquisition of Evidence Shelving, Rolling Step Ladders, Refrigerators & Freezers for the Sheriff's Office Evidence Unit/Vault at the Central Avenue Complex	200	4/26/10	347,000	2,074				2,074		
Roadway Resurfacing, Construction & Improvements	202	4/26/10	7,825,000	572,589	789,688		423,338		938,251	688
Replacement of Various Plumbing Fixtures	211	5/26/10	50,000	6,165			5,571	594		
Renovation of the Old Burn Building & Tower at the Public Safety Training Academy	213	5/26/10	282,500	14,200	268,000		300		18,900	263,000
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	43,677			24,787		18,890	
Acquisition of Replacement Equipment for the Hanover Garage Hazardous Waste Storage Facility	218	7/14/10	45,000	45,000			45,000			

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance,					Balance,	
	No.	Date	Appro- p-riation	December 31, 2014		Authorized	Expended	Canceled	December 31, 2015	
				Funded	Unfunded				Funded	Unfunded
Preliminary Development of the Central Park Parking Area for the Central Avenue Complex & Interfaith Food Pantry	219	7/14/10	\$ 200,000	\$ 48,352	\$	\$	\$	\$ 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	161,080	88,000		249,000			80
Bridge Design, Renovation & Construction Projects at Various County Locations	225	7/28/10	5,930,000		1,446,047		1,290,418			155,629
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 & Correctional Facility	229	9/8/10	110,000	6,984					6,984	
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		187,647		28,766			158,881
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	94,455	744,799			813,254	26,000	
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	10/27/10	600,000	45,283	356,000		57,003			344,280
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			2,228,841	11,000	
Improvement of the Morris View Healthcare Center	244	4/27/11	550,000	5,658				5,658		
Update & Improve the Hanover Garage Hazardous Waste Storage Pad/Facility	247	5/25/11	49,000	49,000			48,834		166	
Replacement of the Existing County-wide Trunked Radio System	248	6/8/11	13,000,000	84,081			84,081			
County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority	249	6/8/11	24,000,000	21,895	4,065,000		350,548			3,736,347
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				9,700	90,000
Acquisition of Motorola Gold Elite Gateway Equip to Connect Consoles to Upgraded Radio System	255	8/10/11	160,000	7,027	70,000		77,027			
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257	10/12/11	2,000,000	22,736	1,460,774		300		22,436	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	11,461	1,510,000		245,319			1,276,142
Renovations and Improvements to Academic Buildings at County College of Morris	261	12/28/11	8,500,000	64,689			64,689			
County Participation in the Morris County Improvement Authority County Guaranteed Leasing Program for the Purpose of Purchasing a Cisco System IP Telephony (IPT) System (VOIP)	263	2/8/12	1,375,000		102,764		50,652			52,112
Design & Construction of the Central Avenue Fields at Central Park of Morris County	264	4/11/12	3,500,000	37,685	133,000		769	39,916	130,000	
Roof Replacement Including but not Limited to the Courthouse, SEU Building, & Other Locations	265	4/11/12	300,000	14,700	285,000		198,803			100,897
Courthouse Asbestos Abatement Project	266	4/11/12	850,000		37,824		11,525		26,299	
Computer Equipment Purchase for Information Technology	267	4/11/12	1,337,130		14,834		14,834			
Various Health & Life Safety Upgrades at Morris View Healthcare Center	268	4/11/12	585,000	159,096	207,000		358,177			7,919
Bridge Design & Construction at Various County Locations	269	4/25/12	4,275,000	92,048	2,871,000		1,169,324			1,793,724
Roadway Design & Construction Projects	270	4/25/12	1,222,000		413,179		277,164			136,015
Purchase of Equipment for the Morris County Juvenile Detention Center	271	4/25/12	57,000	339					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		17,300		113,800	65,000
For the Purchase of HVAC Equipment at Various Buildings Throughout the County	275	5/9/12	100,000		143				143	
Purchase of Digital In Car Video Equipment for the Sheriff's Department	279	5/9/12	100,000	69,280			3,138		66,142	
Door Replacement at Various County Facilities Under the Jurisdiction of Buildings & Grounds	282	5/23/12	50,000	3,703			3,703			
Replacement & Expansion of the County's Access Control CCTV Systems	287	5/23/12	40,000	6,300			3,950		2,350	
Replacement of Various Motors, Fans & Pumps at Various Locations	289	6/13/12	50,000	12,769			707		12,062	
Plumbing Fixture Replacements at Various County Buildings	290	6/13/12	50,000	26,228			8,201		18,027	
Various County Roadway Drainage Projects as per Public Works/Engineering	291	6/13/12	500,000	262,989	126,000		72,635		190,354	126,000
Restoration of Masonry, Brick Facades & Concrete Sidewalks/Curbs-Various Locations	292	6/13/12	100,000		3,760				3,760	
Vehicle Replacement & Radio Upgrade for the Nutrition Program of the Dept. of Human Services	293	6/27/12	76,000	76,000			44,681		31,319	
Replacement of Lighting, Ceilings, Furniture, Wood Structures, Fencing/Gates-Various Locations	294	6/27/12	125,000		44,212		4,212		2,000	38,000
For County-Wide Radio System for the 9-1-1 Sentinel Patriot System	298	10/10/12	1,400,000	400,000		1,000,000	585,842		814,158	
Design & Construction of Storage Facility for Emergency Response & Other Vehicles for the Sheriff's Office	303	4/24/13	250,000	247,985					247,985	
Various Capital Projects - Sheriff's Office	304	4/24/13	395,000	146,112	76,000		162,765			59,347
Purchase of a Special Response Vehicle for the Sheriff's Office, Bureau of Law Enforcement	305	4/24/13	125,000	238					238	
Renovations to the Residents' Tub & Shower Areas at Morris View Healthcare Center	306	4/24/13	600,000	362,722	221,000		7,482		355,240	221,000
Various Capital Projects for the Morris County School of Technology	307	4/24/13	972,351	248,473	175,000		335,764			87,709
Purchase of a Medical Records System for Morris View Healthcare Center by Information Technology	308	4/24/13	225,870		6,294		2,475		3,819	

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance,					Balance,	
	No.	Date	Appro- priation	December 31, 2014		Authorized	Expended	Canceled	December 31, 2015	
				Funded	Unfunded				Funded	Unfunded
Upgrade of HVAC Building Automation System Under the Supervision of Buildings & Grounds	309	5/6/13	\$ 50,000	\$ 16,307	\$		\$ 14,993	\$	1,314	\$
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	46,427			46,427			
Replacement of Pedestrian and Overhead Doors at Various County Facilities - Buildings & Grounds	312	5/6/13	25,000	20,794			19,879		915	
Repairs, Replacements, Upgrades & Restoration of Various Equipment & Fixtures - Buildings & Grounds	314	5/6/13	2,220,000		662,437		582,011			80,426
Emergency Generator for Office of Temporary Assistance & Sheriff Evidence Trailers - Bldgs & Grounds	316	5/6/13	141,000		90,799		86,577			4,222
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	8,599					8,599	
Installation of the Turf Fields/Construction Phase II at Central Park - Department of Public Works	320	5/22/13	3,200,000	82,705	1,397,000				153,705	1,326,000
Various Capital Projects at Morris View Healthcare Center	321	5/22/13	396,500	121,078	102,000		76,420		44,658	102,000
Bridge Design & Construction of Various Bridges Throughout Morris County	323	6/12/13	3,738,250	1,911,899	1,809,000		97,943		1,813,956	1,809,000
Renovation & Upgrade of the Fire Extinguisher Props - Department of Law & Public Safety	325	6/26/13	58,600	17,630					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		11,400		9,379			2,021
Purchase of Various Equipment for the Division of Roads/Bridges/Shade Tree	328	6/26/13	305,000	18,650	140,000		158,382			268
Funding for the Design, Building & Rehabilitation of Various County Roadways	329	7/10/13	1,414,800	47,257	1,346,000		811,694			581,563
Purchase of a MAPS Vehicle Under the Purview of the Division of Aging, Disabilities & Veterans	330	7/24/13	76,000	2,790					2,790	
Purchase of a One Call/One Click System for Paratransit Vehicles & Purchase of a Replacement Nutrition Vehicle/Radio System - Division of Aging, Disabilities & Veterans	331	7/24/13	148,000		77,730				8,730	69,000
Expansion and Renovation of Various Facilities at the County College of Morris	332	8/14/13	2,500,000		1,911,780		1,462,629			449,151
Replacement of Office Furniture (Phase II) in the Prosecutor's Office	333	8/28/13	171,940	28,115			25,164		2,951	
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		145,525			55,205
Demolition Design, Demolition & Feasibility Design Related to the Ann Street Parking Garage	335	12/11/13	1,800,000	114,748	1,675,000		17,989		107,759	1,664,000
For Various Capital Projects at the County College of Morris for FY 2014	336	2/10/14	4,250,000	269,939			252,087		17,852	
Purchase of Three Asphalt Hot Box Trailers used by the Department of Planning & Public Works	337	2/10/14	75,000	887					887	
Purchase of Autopsy Equipment, Stations & Carts - Department of Law & Public Safety	339	5/14/14	71,000	71,000			51,677		19,323	
Purchase of Ballistic Helmets and Body Armor for the Sheriff's Office SERT	340	5/14/14	140,700	233					233	
To Replace Motors, Fans and Pumps for Various County Facilities - Department of Planning & Public Works	341	5/14/14	50,000	50,000			637		49,363	
Purchase of Haz Mat Breathing Apparatuses for the Department of Law and Public Safety	342	5/14/14	85,000	80,192					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		879,042		678,709			200,333
Purchases for MC School of Technology	344	5/14/14	1,292,220		875,841		780,527			95,314
Various Capital Projects and Purchases at the Morris View Healthcare Center	345	5/14/14	869,500		674,945		436,767			238,178
Purchase of Simulators for Training Purposes in the Department of Law and Public Safety	346	5/14/14	390,000		123,467		108,785			14,682
Purchases for the Purpose of Replacements or Repairs by Public Works at Various County Facilities	347	5/14/14	810,000	14,934	771,000		645,682			140,252
Replacing Various Roofs at Facilities Throughout the County under Public Works	348	5/14/14 **	2,000,000	23,700	476,000	1,500,000	219,877		1,508,823	271,000
Various Exterior Building Repairs and Replacements Throughout the County	349	5/14/14	346,000		310,688		40,036			270,652
Security Upgrades at the Office of Temporary Assistance to Ensure Safety	350	5/14/14	100,000	4,700	95,000		15,343			84,357
Elevator Upgrades at Various Buildings at the County	351	5/14/14	300,000	14,700	285,000		14,331		5,369	280,000
Replacement of Carpet and Flooring, Lighting, Ceilings and Windows in Various County Facilities	352	5/14/14	425,000		364,356		173,503			190,853
Various Improvements at the Courthouse	353	5/14/14	1,164,000		1,045,852		523,409			522,443
Provision of Electric and Emergency Power for VOIP System	354	5/14/14	300,000	14,700	285,000		59,912			239,788
Purchase of Fire Sprinkler Systems for the Courthouse	355	5/14/14	1,200,000	57,700	1,142,000		4,899		57,801	1,137,000
Design and Construction for Various Roads Throughout the County	356	5/14/14	2,190,700		1,835,182		914,684			920,498
Replacement and Upgrades to Various Morris County Bridges	357	5/28/14	1,665,000	79,700	1,585,000				84,700	1,580,000
Replacement and Upgrades to Culverts and Drainage Facilities	358	5/28/14	400,000	19,700	380,000				24,700	375,000
Purchase of Upgrades and Replacement of Security Camera Equipment for MC Sheriff	359	5/28/14	121,000		87,495		75,212			12,283
Purchase of Specialized SUV's for the K-9/Emergency Services Unit in the Sheriff's Office	360	5/28/14	142,000	128,197			125,381		2,816	
Purchase of Specialized Vehicles for the Sheriff's Office for the Criminal Investigations Unit	361	5/28/14	116,000	1,671					1,671	
Security Improvements as Required by the Sheriff for the Protection of the Courts	362	5/28/14	1,195,000	38,525	1,138,000		847,215			329,310
Paving and Resurfacing Projects for Various Roadways - Department of Planning & Public Works	363	5/28/14	2,600,000		398,790		102,248		48,542	248,000
Purchase of Office Furniture for the Prosecutor's Office	364	6/25/14	162,800	162,800			148,505		14,295	
Purchase of an Argo All Terrain Vehicle with Trailer - Department of Planning and Public Works	365	7/23/14	56,000	23,677					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			46,959		4,041	
New Carpeting for the County Clerk's Office	367	7/23/14	116,000		16,749		2,700		4,049	10,000
Acquisition of Vehicles & Equipment for the Dept. of Planning & Public Works	368	8/27/14	605,000	7,613	574,000		116,730			464,883
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			99,953		1,047	
Law & Public Safety - Purchase Equipment	372	3/11/15	111,000			111,000	20,276		90,724	
Law & Public Safety - Purchase of Vehicle for Medical Examiner & Equipment for Upgrades to Existing Vehicle	373	3/11/15	76,000			76,000			76,000	
Law & Public Safety - Purchase of Target Retrieval Systems	374	3/11/15	231,700			231,700			231,700	
Surveillance Cameras for the Morris County Library	375	3/11/15	71,000			71,000	61,890		9,110	

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2014		Authorized	Expended	Canceled	Balance, December 31, 2015	
	No.	Date	Appropriation	Funded	Unfunded				Funded	Unfunded
Law & Public Safety - Purchase Replacement Gas Sensors in the Life Safety Complex	376	3/11/15	\$ 103,000	\$	\$	\$ 103,000	\$ 101,968	\$	\$ 1,032	\$
Heritage Commission - Purchase Equipment Including but Not Limited to Rolling Files for New Location	377	3/11/15	106,000			106,000	103,325			2,675
Law & Public Safety-Purchase of New and Replacement County Radio Equipment	378	3/11/15	76,000			76,000			76,000	
Sheriff/Jail - Purchase of Automated Fingerprint Identification System	379	3/11/15	44,000			44,000	39,702		4,298	
Sheriff/Jail - Purchase of Two (2) X-Ray Scanners	380	3/11/15	54,000			54,000	52,417		1,583	
Finance - Purchase Furniture and Lateral Files for Purchasing Division	381	3/11/15	6,800			6,800			6,800	
Planning & Public Works - Resurfacing of County Roadways, Morris View Parking Lot, Roadway Construction, Railroad Repairs & Construction	382	3/25/15	8,638,000			8,638,000	4,741,591		3,896,409	
Planning & Public Works - Interior Building Improvements	383	3/25/15	1,350,000			1,350,000	267,101		1,082,899	
Planning & Public Works - Improvements to Greystone/CAC	384	3/25/15	1,402,000			1,402,000	300		1,401,700	
Planning & Public Works - Replacement, Repairs & Upgrades to HVAC Systems in Various County Buildings	385	3/25/15	575,000			575,000	282,923		292,077	
Sheriff - Construction & Equipment Needed for Completion of Pole Barn at the Public Safety Complex	386	3/25/15	350,000			350,000	300		349,700	
Planning & Public Works - Various Bridge Replacements Including But Not Limited to Morris County	387	3/25/15	2,886,000			2,886,000	300		2,885,700	
Planning & Public Works - Equipment and Vehicle Replacement	388	3/25/15	855,000			855,000	50,300		804,700	
Planning & Public Works - Buildings & Grounds - Exterior Equipment, Vehicles & Various Building Improvements	389	3/25/15	365,000			365,000	34,595		330,405	
Planning & Public Works - Replacement of Sprinkler Heads	390	3/25/15	50,000			50,000			50,000	
Planning & Public Works-Buildings & Grounds - Relocation Costs	391	3/25/15	75,000			75,000			75,000	
Planning & Public Works - Replace Four (4) Outside Stem and Yolk Valves	392	3/25/15	11,000			11,000			11,000	
County College of Morris - Media Center Renovations, HVAC Improvements, Renovations of Roads, Walkways &	393	4/22/15	3,200,000			3,200,000	1,157,587		2,042,413	
Sheriff - Night Operation Equipment & Personal Protective Equipment	394	5/27/15	144,000			144,000			144,000	
Sheriff - Security Camera Upgrade	395	5/27/15	150,000			150,000			150,000	
Sheriff - Replacement of Twelve Vehicles Including but not Limited to Equipment for Vehicle Upgrades	396	5/27/15	486,000			486,000	300		485,700	
Board of Elections/Superintendent of Elections - Purchase of an Electronic Scanner & Computer System/Voting I	397	5/27/15	210,000			210,000	300		209,700	
Office of ITD - Computer & Network Upgrades	398	5/27/15	2,272,216			2,272,216	563,514		1,708,702	
Planning & Public Works - Relocate Back-up 911 Communication Equipment	399	6/24/15	200,000			200,000	97,517		102,483	
Planning & Public Works - Hanover DPW Garage Contamination Final Clean-up & Sampling	400	6/24/15	101,000			101,000	300		100,700	
Planning & Public Works - Upgrade to the Interior & Exterior of Ruth Davis Drive Home	401	6/24/15	100,000			100,000	300		99,700	
MC School of Tech - Building Upgrades Including but not Limited to Garage Door Replacement, Painting, Floor I	402	6/24/15	2,061,000			2,061,000	1,034,908		1,026,092	
Morris View - Long Term Health Center Improvements	403	6/24/15	966,500			966,500	300		966,200	
Prosecutor's Office Furniture Including but not Limited to SEU Building	404	6/24/15	93,400			93,400			93,400	
Prosecutor's Office Security Upgrades	405	6/24/15	45,924			45,924			45,924	
Human Services - Replacement Chairs & Desks for Community & Behavioral Health Services Conference Room	406	6/24/15	12,000			12,000			12,000	
Human Services - Replacement of MAPS Vehicles	407	6/24/15	127,000			127,000			127,000	
Purchase of Transportation Vehicles for Morris County Jail	408	6/24/15	42,000			42,000			42,000	
Public Works - Purchase of a Truck for the DPW	409	6/24/15	41,000			41,000	35,829		5,171	
Public Works - Road Resurfacing	410	6/24/15	3,988,500			3,988,500	3,768,510		219,990	
Renovation of the Media Center in the County College	411	8/26/15	1,000,000			1,000,000	899,300		100,700	
Repairs for the County College for Water Penetration	412	8/26/15	250,000			250,000	178,610		71,390	
Purchase One Vehicle for the Department of Finance to be used as needed for Mailroom Services	413	10/28/15	22,000			22,000			22,000	
Refunding Bond Ordinance, Refunding Bonds 2006, General Obligation Bonds 2008 & 2009	414	10/28/15	28,500,000			28,500,000	25,090,000			3,410,000

\$ 11,131,404	\$ 47,767,856	\$ 63,949,040	\$ 56,447,536	\$ 3,323,545	\$ 33,466,566	\$ 29,610,653
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Ref.	C	C	C-3	C	C,C-6
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Ref.	
Capital Fund Balance	\$ 1,396,124
Capital Improvement Fund	2,742,416
Deferred Charges to Future Taxation - Unfunded	53,822,000
Federal/State Grants Receivable	3,988,500
Reserve for Dedicated Trust Fund	1,000,000
Reserve for Countywide Communications System	1,000,000
	<u>\$ 63,949,040</u>
	<u>\$ 3,323,545</u>
Improvement Authorization Disbursements	\$ 31,357,536
Refunding Disbursements	<u>25,090,000</u>
	<u>\$ 56,447,536</u>

* Ordinance #298 was amended on 8/28/15 to increase Appropriation by \$1,000,000
** Ordinance #348 was amended on 10/28/15 to increase Appropriation by \$1,500,000

PARK CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

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COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

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C-12
Sheet 1

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2015		Rate of Interest	Balance December 31, 2014	Increase	Refunding	Decrease	Balance December 31, 2015
			Date	Amount						
Pension Refunding Bonds 2004	12/14/2004	\$ 9,950,000	10/01/2016	\$ 1,150,000	5.030%	\$ 1,950,000	\$	\$	\$ 800,000	\$ 1,150,000
General Improvement Bonds 2005	6/16/2005	15,779,000	2/01/2016	1,879,000	3.750%	3,679,000			1,800,000	1,879,000
General Improvement Refunding 2006 *	3/15/2006	32,624,000	3/15/2016	625,000	4.000%	6,534,000		4,440,000	1,469,000	625,000
General Improvement Bonds 2007 *	8/30/2007	8,890,000				900,000			900,000	
General Improvement Bonds 2008 *	9/19/2008	7,194,000	4/15/2016	650,000	3.250%	3,819,000		2,519,000	650,000	650,000
General Improvement Refunding 2009	5/18/2009	15,914,000				1,776,000			1,776,000	
General Improvement Bonds 2009*	7/30/2009	29,769,000	4/15/2016 4/15/2017	4,100,000 10,500,000	2.500% 3.000%	28,969,000		13,269,000	1,100,000	14,600,000
General Improvement Bonds 2010*	7/29/2010	10,895,000	2/15/2016-2020 2/15/2021	1,200,000 295,000	5.000% 5.000%	7,495,000			1,200,000	6,295,000
General Improvement Bonds 2011*	9/22/2011	20,780,000	9/15/2016-2017 9/15/2018-2021 9/15/2022	2,100,000 2,200,000 1,980,000	5.000% 5.000% 5.000%	17,080,000			2,100,000	14,980,000
Refunding Pension Bonds 2011	12/20/2011	2,030,000	3/01/2016 3/01/2017 3/01/2018	510,000 200,000 230,000	2.190% 2.610% 2.960%	1,470,000			530,000	940,000
General Improvement Refunding 2012*	11/08/2012	28,919,000	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	250,000 5,300,000 895,000 885,000 870,000 855,000 840,000 830,000 815,000 790,000 225,000	2.000% 3.000% 4.000% 4.000% 4.000% 4.000% 4.000% 4.000% 4.000% 2.000% 2.125%	21,626,000			9,071,000	12,555,000

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Sheet 1

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2015		Rate of Interest	Balance December 31, 2014	Increase	Refunding	Decrease	Balance December 31, 2015
			Date	Amount						
General Improvement Bonds 2012*	12/17/2012	\$ 19,356,000	12/15/2016	\$ 1,730,000	2.000%	\$ 16,856,000	\$	\$	\$ 1,150,000	\$ 15,706,000
			12/15/2017	1,655,000	2.000%					
			12/15/2018	2,120,000	2.000%					
			12/15/2019	1,450,000	2.000%					
			12/15/2020	1,830,000	2.000%					
			12/15/2021	1,565,000	2.000%					
			12/15/2022	1,465,000	2.000%					
			12/15/2023	2,035,000	2.000%					
			12/15/2024	1,856,000	2.125%					
General Improvement Bonds 2013	6/20/2013	1,318,000	6/15/2016-2017	185,000	3.000%	1,133,000			185,000	948,000
			6/15/2018	189,000	4.000%					
			6/15/2019	189,000	3.000%					
			6/15/2020	200,000	4.000%					
General Improvement Bonds 2013B*	11/15/2013	16,226,000	11/15/2016	1,648,000	2.000%	15,315,000			1,043,000	14,272,000
			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%	3,220,000				3,220,000
			8/15/2018	745,000	4.000%					
			8/15/2019	735,000	4.000%					
General Improvement Refunding 2015	12/30/2015	19,455,000	5/01/2016	10,000	2.000%		19,455,000			19,455,000
			5/01/2017	1,235,000	3.000%					
			5/01/2018	6,645,000	3.000%					
			5/01/2019	4,635,000	3.000%					
			5/01/2020	3,045,000	4.000%					
			5/01/2021	1,510,000	4.000%					
			5/01/2022	1,665,000	4.000%					
			5/01/2023	360,000	5.000%					
			5/01/2024	350,000	5.000%					
General Improvement Bonds 2015A	12/30/2015	32,555,000	5/01/2016	1,430,000	2.000%		32,555,000			32,555,000
			5/01/2017	1,480,000	3.000%					
			5/01/2018	4,325,000	3.000%					
			5/01/2019	4,850,000	3.000%					
			5/01/2020	5,160,000	4.000%					
			5/01/2021	5,230,000	4.000%					
			5/01/2022	3,235,000	4.000%					
			5/01/2023	4,475,000	5.000%					
			5/01/2024	2,370,000	5.000%					

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2015		Rate of Interest	Balance December 31, 2014	Increase	Refunding	Decrease	Balance December 31, 2015
			Date	Amount						
County College Bonds 2002	6/27/2002	\$ 5,819,000		\$	%	\$ 419,000	\$	\$	\$ 419,000	\$
County College Bonds 2007	8/30/2007	6,503,000				550,000			550,000	
County College Bonds 2009	7/30/2009	11,496,000	4/15/2016 4/15/2017	1,500,000 1,500,000	2.500% 3.000%	9,596,000		5,096,000	1,500,000	3,000,000
County College Bonds 2010*	7/29/2010	2,135,000	2/15/2016-2021	220,000	5.000%	1,540,000			220,000	1,320,000
County College Bonds 2012B*	6/28/2012	8,500,000	2/01/2016 2/01/2017 2/01/2018 2/01/2019 2/01/2020 2/01/2021 2/01/2022 2/01/2023 2/01/2024 2/01/2025 2/01/2026 2/01/2027	530,000 535,000 545,000 555,000 570,000 580,000 595,000 610,000 625,000 640,000 660,000 680,000	2.000% 2.000% 2.000% 2.000% 2.000% 2.000% 2.125% 2.375% 3.000% 3.000% 3.000% 3.000%	7,645,000			520,000	7,125,000
County College Bonds 2012*	12/17/2012	750,000	12/15/2016-2022	75,000	2.000%	600,000			75,000	525,000
County College Bonds 2013	6/20/2013	1,409,000	6/15/2016 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%	1,219,000			190,000	1,029,000
County College Bonds 2013B*	11/15/2013	1,797,000	11/15/2016 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%	1,697,000			165,000	1,532,000

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2015		Rate of Interest	Balance December 31, 2014	Increase	Refunding	Decrease	Balance December 31, 2015
			Date	Amount						
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%	\$ 2,020,000	\$	\$	\$	\$ 2,020,000
County College Bonds 2014*	6/19/2014	4,250,000	1/15/2016-2017 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			350,000	3,900,000
County College Bonds 2015	7/16/15	3,200,000	1/15/2016 1/15/2017 1/15/2018 1/15/2019-2020 1/15/2021-2022 1/15/2023 1/15/2024	350,000 350,000 350,000 350,000 360,000 365,000 365,000	2.000% 3.000% 4.000% 5.000% 5.000% 5.000% 3.000%		3,200,000			3,200,000
County College Refunding 2015	12/30/15	4,865,000	5/01/2016 5/01/2017 5/01/2018 5/01/2019 5/01/2020-2021 5/01/2022	 955,000 950,000 955,000 1,050,000	2.000% 3.000% 3.000% 3.000% 4.000% 4.000%		4,865,000			4,865,000
County College Bonds 2015A	12/30/15	1,195,000	5/01/2016 5/01/2017 5/01/2018 5/01/2019 5/01/2020 5/01/2021-2022 5/01/2023 5/01/2024	80,000 85,000 130,000 125,000 130,000 135,000 185,000 190,000	2.000% 3.000% 3.000% 3.000% 4.000% 4.000% 5.000% 5.000%		1,195,000			1,195,000
						<u>\$ 161,358,000</u>	<u>\$ 61,270,000</u>	<u>\$ 25,324,000</u>	<u>\$ 27,763,000</u>	<u>\$ 169,541,000</u>
Ref.						C	C-2,C-5	C-5	C-5	C
* Callable Bonds										
Serial Bonds Issued						C-5	\$ 36,950,000			
Refunding Bonds Issued						C-5	24,320,000			
						C-6	<u>\$ 61,270,000</u>			

COUNTY OF MORRIS

PARK CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2015		Rate of Interest	Balance December 31, 2014	Increase	Refunding	Decrease	Balance December 31, 2015
			Date	Amount						
Park Bonds 2006 Refunding	3/15/2006	\$ 1,516,000		\$	5.000%	\$ 16,000	\$	\$	\$ 16,000	\$
Park Bonds 2007	8/30/2007	2,201,000				210,000			210,000	
Park Bonds 2008	9/19/2008	2,198,000	4/15/2016	250,000	3.250%	823,000		323,000	250,000	250,000
Park Bonds 2009 Refunding	5/18/2009	1,796,000				229,000			229,000	
Park Bonds 2009*	7/30/2009	1,858,000	4/15/2016 4/15/2017	250,000 200,000	2.500% 3.000%	1,158,000		458,000	250,000	450,000
Park Bonds 2010*	7/29/2010	2,050,000	2/15/2016-2017 2/15/2018-2019	230,000 300,000	5.000% 5.000%	1,290,000			230,000	1,060,000
Park Bonds 2011*	9/22/2011	1,495,000	9/15/2016-2018 9/15/2019	185,000 200,000	5.000% 5.000%	940,000			185,000	755,000
Park Bonds 2012 Refunding*	11/08/2012	476,000				44,000			44,000	
Park Bonds 2012*	12/17/2012	2,875,000	12/15/2016-2021 12/15/2022	290,000 265,000	2.000% 2.000%	2,295,000			290,000	2,005,000
Park Bonds 2013	6/20/2013	1,097,000	6/15/2016-2017 6/15/2018 6/15/2019	190,000 186,000 151,000	3.000% 4.000% 3.000%	907,000			190,000	717,000
Park Bonds 2013B*	11/15/2013	785,000	11/15/2016 11/15/2017-2018	157,000 157,000	2.000% 4.000%	628,000			157,000	471,000
Park Bonds 2014 Refunding	6/18/2014	485,000	8/15/2016 8/15/2017	205,000 275,000	4.000% 4.000%	480,000				480,000
Park Bonds 2015 Refunding	12/30/2015	770,000	5/01/2016 5/01/2017 5/01/2018 5/01/2019	 250,000 265,000 255,000	2.000% 3.000% 3.000% 3.000%		770,000			770,000

COUNTY OF MORRIS

PARK CAPITAL FUND
SCHEDULE OF SERIAL BONDS

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Sheet 2

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2015		Rate of Interest	Balance December 31, 2014	Increase	Refunding	Decrease	Balance December 31, 2015
			Date	Amount						
Park Bonds 2015A	12/30/2015	\$ 2,250,000	5/01/2016	\$ 165,000	2.000%	\$	\$ 2,250,000	\$	\$	\$ 2,250,000
			5/01/2017-2019	155,000	3.000%					
			5/01/2020	330,000	4.000%					
			5/01/2021-2022	335,000	4.000%					
			5/01/2023	340,000	5.000%					
			5/01/2024	280,000	5.000%					
						<u>\$ 9,020,000</u>	<u>\$ 3,020,000</u>	<u>\$ 781,000</u>	<u>\$ 2,051,000</u>	<u>\$ 9,208,000</u>
Ref.						C		C-5	C-5	C
* Callable Bonds										
			Serial Bonds Issued		C-2, C-5, C-7	\$ 2,250,000				
			Refunding Bonds Issued		C-2, C-5, C-6	<u>770,000</u>				
						<u>\$ 3,020,000</u>				

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Sheet 2

COUNTY OF MORRIS

PARK CAPITAL FUND
GREEN ACRES LOAN PAYABLE - STATE OF NEW JERSEY

	Ref.	
BALANCE, DECEMBER 31, 2014	C	\$ 158,838
Decreased by:		
Loan Repayments - Patriot's Path / Schooley's Mountain	C-5	<u>19,834</u>
BALANCE, DECEMBER 31, 2015	C	<u>\$ 139,004</u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND

NJDEP LOAN PAYABLE - STATE OF NEW JERSEY

BALANCE, DECEMBER 31, 2014	C	\$ 1,600,712
Decreased by:		
Loan Repayments - 2003 Dam Restoration Loan - Saffin Pond	C-5	<u>70,016</u>
BALANCE, DECEMBER 31, 2015	C	<u><u>\$ 1,530,696</u></u>

COUNTY OF MORRIS

**GENERAL CAPITAL FUND
SCHEDULE OF FEDERAL/STATE AID RECEIVABLE
YEAR ENDED DECEMBER 31, 2015**

	Ref.	
BALANCE, DECEMBER 31, 2014	C,C-3	\$
Increased by:		
NJ Transportation Trust Fund	C-9	<u>3,988,500</u>
		3,988,500
Decreased By:		
Cash Receipts:		
Current Year Funding:		
NJ Transportation Trust Fund	C-2,C-3	<u>3,988,500</u>
BALANCE, DECEMBER 31, 2015	C,C-3	<u><u>\$</u></u>

COUNTY OF MORRIS

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Sheet 1

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

	Ordinance Number	Balance, December 31, 2014	Authorized 2015	Bonds Issued	Authori- zations Canceled	Balance, December 31, 2015
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		54,000		4,392
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		
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		24,000		19,000
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		100,000		205,000
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	158	3,333,000		2,355,000		978,000
Improvements to Historical Speedwell Village	159	269,000		92,000		177,000
Roadway Design & Construction Projects	165	55,771		55,000		771
Roof Replacement at Various County Facilities	172	160,000		9,000		151,000
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	355,000		274,000		81,000
Bridge Design & Construction Projects at Various County Locations	184	1,395,633		749,000		646,633
Roadway Resurfacing, Construction & Improvements	202	789,688		789,000		688
Renovation of the Old Burn Building & Tower at the Public Safety Training Academy Complex & Interfaith Food Pantry	213	268,000		5,000		263,000
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		672,000		1,162,174
County Roadway Drainage Improvements	233	375,000		213,000		162,000
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehabilitation	234	744,799		26,000	718,799	
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		11,000	2,094,000	
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		5,000		90,000
Acquisition of Motorola Gold Elite Gateway Equip to Connect Consoles to Upgraded Radio System	255	70,000		5,000		65,000
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257	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		229,000		1,281,000
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	199,177				199,177
Design & Construction of the Central Avenue Fields at Central Park of Morris County	264	133,000		130,000	3,000	
Roof Replacement Including but not Limited to the Courthouse, SEU Building, & Other Locations	265	285,000		5,000		280,000
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		112,000		2,759,000
Roadway Design & Construction Projects	270	963,000		609,000		354,000
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-Various Locations	292	35,000		35,000		
Replacement of Lighting, Ceilings, Furniture, Wood Structures, Fencing/Gates-Various Locations	294	119,000		81,000		38,000
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		
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		560,000		554,000
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		51,000		83,000

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

	Ordinance Number	Balance, December 31, 2014	Authorized 2015	Bonds Issued	Authori- zations Canceled	Balance, December 31, 2015
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		71,000		1,326,000
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		15,000		7,000
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		25,000		1,321,000
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		71,000		69,000
Expansion and Renovation of Various Facilities at the County College of Morris	332	2,000,000		90,000		1,910,000
Purchase Electronic Scanner and Computer System for the Counting of Absentee Ballots by and for the Morris County Board of Elections	334	191,000		5,000		186,000
Demolition Design, Demolition & Feasibility Design Related to the Ann Street Parking Garage	335	1,675,000		11,000		1,664,000
Purchase of Various IT Equipment and Systems for the Office of IT for County of Morris	343	1,369,000		560,000		809,000
Purchases for MC School of Technology	344	1,230,000		417,000		813,000
Various Capital Projects and Purchases at the Morris View Healthcare Center	345	827,000		195,000		632,000
Purchase of Simulators for Training Purposes in the Department of Law and Public Safety	346	371,000		267,000		104,000
Purchases for the Purpose of Replacements or Repairs by Public Works at Various County Facilities	347	771,000		25,000		746,000
For the Purpose of Replacing Various Roofs at Facilities Throughout the County under Public Works	348	476,000		205,000		271,000
Various Exterior Building Repairs and Replacements Throughout the County	349	329,000		36,000		293,000
Security Upgrades at the Office of Temporary Assistance to Ensure Safety	350	95,000		5,000		90,000
Elevator Upgrades at Various Buildings at the County	351	285,000		5,000		280,000
Replacement of Carpet and Flooring, Lighting, Ceilings and Windows in Various County Facilities	352	404,000		61,000		343,000
Various Improvements at the Courthouse - Department of Planning and Public Works	353	1,108,000		119,000		989,000
Provision of Electric and Emergency Power for VOIP System - Department of Planning & Public Works	354	285,000		5,000		280,000
Purchase of Fire Sprinkler Systems for the Courthouse - Department of Planning & Public Works	355	1,142,000		5,000		1,137,000
Design and Construction for Various Roads Throughout the County	356	2,085,000		360,000		1,725,000
Replacement and Upgrades to Various Morris County Bridges	357	1,585,000		5,000		1,580,000
Replacement and Upgrades to Culverts and Drainage Facilities	358	380,000		5,000		375,000
Purchase of Upgrades and Replacement of Security Camera Equipment for MC Sheriff	359	115,000		34,000		81,000
Security Improvements as Required by the Sheriff for the Protection of the Courts	362	1,138,000		19,000		1,119,000
Paving and Resurfacing Projects for Various Roadways - Department of Planning & Public Works	363	2,450,000		2,202,000		248,000
New Carpeting for the County Clerk's Office	367	110,000		100,000		10,000
Acquisition of Vehicles & Equipment for the Dept. of Planning & Public Works	368	574,000		24,000		550,000
Heritage Commission - Purchase Equipment Including but Not Limited to Rolling Files for New Location	377		100,000	75,000		25,000
Planning & Public Works - Resurfacing of County Roadways, Morris View Parking Lot, Roadway Construction, Railroad Repairs & Construction	382		7,274,000	7,274,000		
Planning & Public Works - Interior Building Improvements	383		1,285,000	1,285,000		
Planning & Public Works - Improvements to Greystone/CAC	384		1,335,000	1,335,000		
Planning & Public Works - Replacement, Repairs & Upgrades to HVAC Systems in County Buildings	385		547,000	547,000		
Sheriff - Construction & Equipment Needed for Completion of Pole Barn at the Public Safety Complex	386		333,000	333,000		
Planning & Public Works - Various Bridge Replacements Including But Not Limited to Morris County	387		2,748,000	2,748,000		
Planning & Public Works - Equipment and Vehicle Replacement	388		814,000	814,000		
Planning & Public Works - Exterior Equipment, Vehicles & Various Building Improvements	389		347,000	347,000		
County College of Morris - Media Center Renovations, HVAC Improvements, Renovations of Roads, Walkways & Parking Lots, & Various Modifications	393		3,200,000	3,200,000		
Sheriff - Replacement of Twelve Vehicles Including but not Limited to Equipment for Vehicle Upgrades	396		462,000	462,000		
Board of Elections - Purchase of an Electronic Scanner & Computer System/Voting Machine	397		200,000	200,000		
Office of ITD - Computer & Network Upgrades	398		2,164,000	2,164,000		
Planning & Public Works - Relocate Back-up 911 Communication Equipment	399		190,000	190,000		
Planning & Public Works - Hanover DPW Garage Contamination Final Clean-up & Sampling	400		96,000	96,000		
Planning & Public Works - Upgrade to the Interior & Exterior of Ruth Davis Drive Home	401		95,000	95,000		
Morris County School of Technology - Building Upgrades	402		1,962,000	1,962,000		
Morris View - Long Term Health Center Improvements	403		920,000	920,000		

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

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Sheet 3

	Ordinance Number	Balance, December 31, 2014	Authorized 2015	Bonds Issued	Authori- zations Canceled	Balance, December 31, 2015
Renovation of the Media Center in the County College	411	\$	\$ 1,000,000	\$ 1,000,000	\$	\$
Repairs for the County College for Water Penetration	412		250,000	250,000		
Refunding Bond Ordinance, Refunding Bonds 2006, General Obligation Bonds 2008 & 2009	414		28,500,000	25,090,000		3,410,000
		<u>\$ 55,739,408</u>	<u>\$ 53,822,000</u>	<u>\$ 65,764,000</u>	<u>\$ 2,815,799</u>	<u>\$ 40,981,609</u>
Ref.			C-6, C-9	C-3, C-6	C-6, C-9	
			Ref.			
			C-12	\$ 61,270,000		
			C-13	770,000		
			C-6	3,724,000		
				<u>\$ 65,764,000</u>		

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Sheet 3

COUNTY OF MORRIS

PARK CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

	Ordinance Number	Balance, December 31, 2014	Authorized in 2015	Bonds Issued	Balance, December 31, 2015
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	
Various Paving Projects at Morris County Park Commission	220		285,000	285,000	
Purchase & Upgrades of Various Vehicles & Equipment	221		714,000	714,000	
Renovation Costs of Pavilion at Lee's Park Marina	222		142,000	142,000	
		<u>\$ 1,385,000</u>	<u>\$ 1,141,000</u>	<u>\$ 2,526,000</u>	<u>\$</u>

Ref.

C-7,C-10

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COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF LEASE REVENUE BONDS

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Sheet 1

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2015		Rate of Interest	Balance December 31, 2014	Increase	Refunding	Decrease	Balance December 31, 2015
			Date	Amount						
Guaranteed Pooled Program Lease Revenue Bonds 2011*	8/30/2011	\$ 4,700,000	8/15/2016	\$ 125,000	4.000%	\$ 4,345,000	\$	\$	\$ 125,000	\$ 4,220,000
			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	2/01/2016	470,000	2.000%	13,985,000			465,000	13,520,000
			2/01/2017	480,000	3.000%					
			2/01/2018	485,000	3.000%					
			2/01/2019	495,000	3.000%					
			2/01/2020	505,000	3.000%					
			2/01/2021	515,000	3.000%					
			2/01/2022	530,000	3.000%					
			2/01/2023	545,000	3.000%					
			2/01/2024	555,000	3.000%					
			2/01/2025	570,000	3.000%					
			2/01/2026	585,000	3.000%					
			2/01/2027	605,000	3.000%					
			2/01/2028	625,000	3.000%					
			2/01/2029	640,000	3.125%					
			2/01/2030	660,000	3.125%					
			2/01/2031	680,000	3.250%					
			2/01/2032	700,000	3.250%					
			2/01/2033	725,000	3.375%					
			2/01/2034	750,000	3.500%					
			2/01/2035	775,000	3.500%					
			2/01/2036	800,000	3.500%					
2/01/2037	825,000	3.625%								
						<u>\$ 18,330,000</u>	<u>\$</u>	<u>\$</u>	<u>\$ 590,000</u>	<u>\$ 17,740,000</u>
Ref.						C			C-5	C

Ref.

* Callable Bonds

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Sheet 1

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL LEASE PAYABLE

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Sheet 1

General	Date of Original Issue	Amount of Original Issue	Maturities of Capital Lease Outstanding December 31, 2015			Rate of Interest	Balance December 31, 2014	Increase	Decrease	Balance December 31, 2015
			December 31, 2015							
			Date	Amount						
County Guaranteed Leasing Program - VOIP	3/26/2014	\$ 1,175,823	3/15/2016	\$ 230,102	2.100%	\$ 1,175,823	\$	\$ 225,815	\$ 950,008	
			3/15/2017	234,966	2.100%					
			3/15/2018	239,934	2.100%					
			3/15/2019	245,006	2.100%					
						<u>\$ 1,175,823</u>	<u>\$</u>	<u>\$ 225,815</u>	<u>\$ 950,008</u>	
						C	C-2,C-5	C-2,C-5	C	

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Sheet 1

COUNTY OF MORRIS

PART II

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2015

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	Provided to Subrecipients
U.S. Department of Housing and Urban Development:									
CDBG - Entitlement Grants:									
Community Development Block Grant	14.218	N/A	B-15-UC-340105	7/1/15-6/30/16	\$ 1,704,496	\$ 55,937	\$ 55,937	\$	\$ 29,180
Community Development Block Grant	14.218	N/A	B-14-UC-340105	7/1/14-6/30/16	1,968,598	1,064,473	843,612	689,774	557,196
Community Development Block Grant	14.218	N/A	B-13-UC-340105	7/1/13-6/30/16	1,398,025	1,292,801	536,728	921,489	423,815
Community Development Block Grant	14.218	N/A	B-12-UC-340105	7/1/12-6/30/16	1,628,632	1,555,433	168,998		142,122
Community Development Block Grant	14.218	N/A	B-10-UC-340105	7/1/10-6/30/15	2,583,315	2,583,315	8,000		8,000
Community Development Block Grant Program Income	14.218	N/A	B-15-UC-340105	7/1/15-6/30/16	42,625	14,022	14,022	42,625	
Community Development Block Grant Program Income	14.218	N/A	B-14-UC-340105	7/1/14-6/30/15	85,740	85,740	70,516	62,720	
Total Community Development Block Grants					9,411,431	6,651,721	1,697,813	1,716,608	1,160,313
Morris Continuum of Care Planning Grant	14.231	N/A	NJ0412L2F091300	4/21/15-4/20/16	18,884	10,414	10,414	10,414	
Morris Continuum of Care Planning Grant	14.231	N/A	NJ0407L2F091200	4/21/14-4/20/15	20,181	20,181	10,296	14,181	
Shelter Plus Care Program	14.231	N/A	NJ0297C2F091000	10/4/11-10/3/16	88,560	28,583	14,036	13,991	
Emergency Shelter Program	14.231	N/A	S-14-UC-340019	7/1/14-6/30/15	138,403	138,403	138,403	138,403	108,936
Emergency Shelter Program	14.231	N/A	S-13-UC-340019	7/1/13-6/30/14	115,039	115,039	13,175	13,175	13,175
Home Investment Partnership Program	14.239	N/A	M14-DC-34-0226	7/1/14-6/30/19	790,170	125,294	125,294		125,294
Home Investment Partnership Program	14.239	N/A	M13-DC-34-0226	7/1/13-6/30/18	572,242	195,092	25,711	121,097	8,165
Home Investment Partnership Program	14.239	N/A	M12-DC-34-0226	7/1/12-6/30/17	486,960	472,551	27,843	387,962	
Home Investment Partnership Program	14.239	N/A	M11-DC-34-0226	7/1/11-6/30/16	1,127,659	1,131,867	299,628		299,628
Home Investment Partnership Program	14.239	N/A	M06-DC-34-0226	7/1/06-6/30/15	1,078,948	1,065,887	27,557		27,557
Total U.S. Department of Housing and Urban Development					13,848,477	9,955,032	2,390,170	2,415,831	1,743,068
U.S. Department of Justice:									
JAG Program:									
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	8,958	7,918	8,618	
Multi-Jurisdictional County Gang, Gun, and Narcotics Task Force	16.738	13-100-066-1020-364	2013-DJ-BX-0024; JAG1-14TF-13	7/1/14-6/30/15	55,338	55,338	55,338	55,338	
Total Justice Assistance Grant Program					64,296	64,296	63,256	63,956	
Pass Through New Jersey Department of Law and Public Safety									
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	15,815	5,975	15,815	
County Office of Victim Witness Advocacy	16.575	FY13-100-066-1020-142	2013-VA-GX-0050; V-14-13	9/5/14-9/4/15	144,411	144,411	144,411	144,411	
Sexual Assault Response Team/Nurse Examiner Program	16.575	FY14-100-066-1020-142	2014-VA-GX-0032; VS-58-14	10/1/15-9/30/16	68,110	16,606	16,606		
Sexual Assault Response Team/Nurse Examiner Program	16.575	FY14-100-066-1020-142	2014-VA-GX-0032; VS-35-14	10/1/14-9/30/15	68,325	63,667	63,667	51,614	
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	65,163	65,163	14	13,972	
Juvenile Accountability Block Grants - Juvenile Crime Reduction Plan	16.523	1500-209-343010	JABG-13-14	1/1/14-12/31/14	10,044	10,044	1,262	10,044	
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		11,194	
State Criminal Alien Assistance Program (SCAAP)	16.606	N/A	20XX-AP-BX-XXXX	7/1/05-6/30/15	3,098,791	2,212,488	101,852	195,578	
State Criminal Alien Assistance Program (SCAAP)	16.606	N/A	N/A	7/1/06-6/30/15	433,680	431,428	1,967		
Total U.S. Department of Justice					3,981,894	3,037,177	399,010	506,584	
U.S. Department of Labor:									
Pass Through New Jersey Department of Labor and Workforce Development:									
WIA Cluster:									
Workforce Investment Act - Adult	17.258	N/A	N/A	7/1/15-6/30/17	1,034,333	11,809	11,809	11,809	
Workforce Investment Act - Adult	17.258	N/A	N/A	7/1/14-6/30/16	1,162,577	861,697	795,318	791,049	
Workforce Investment Act - Adult	17.258	N/A	N/A	7/1/13-6/30/15	968,324	968,324	290,541	290,563	
Workforce Investment Act - Youth Activities Program/Administrative	17.259	N/A	N/A	7/1/15-6/30/17	1,142,428	24,890	24,890	24,890	22,589
Workforce Investment Act - Youth Activities Program/Administrative	17.259	N/A	N/A	7/1/14-6/30/16	1,282,782	528,184	497,427	490,498	310,553
Workforce Investment Act - Youth Activities Program/Administrative	17.259	N/A	N/A	7/1/13-6/30/15	904,461	904,461	185,839	185,850	32,288
Workforce Investment Act - Dislocated Worker Program	17.278	N/A	N/A	7/1/15-6/30/17	1,718,781	128,023	128,023	128,023	
Workforce Investment Act - Dislocated Worker Program	17.278	N/A	N/A	7/1/14-6/30/16	2,009,393	1,716,138	1,585,132	1,557,086	
Workforce Investment Act - Dislocated Worker Program	17.278	N/A	N/A	7/1/13-6/30/15	1,961,983	1,961,983	314,044	315,009	
Total WIA Cluster					12,185,062	7,105,509	3,833,023	3,794,777	365,430
Total U.S. Department of Labor					12,185,062	7,105,509	3,833,023	3,794,777	365,430

* 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, 2015

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	Provided to Subrecipients
U.S. Department of Homeland Security:									
Pass Through New Jersey Department of Law and Public Safety:									
FY2014 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	2014-SS-00099-S01	9/1/14-8/31/16	\$ 378,200	\$ 103,794	\$ 103,794	\$ 74,755	\$
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	316,128	316,128	224,609	292,842	
FY2015 Urban Areas Security Initiative Grant Program	97.067	N/A	EMW-2015-SS-00039-S01	9/1/15-8/31/18	1,978,128	90,820	90,820		
FY2014 Urban Areas Security Initiative Grant Program	97.067	N/A	EMW-2014-SS-00099-S01	9/1/14-8/31/16	3,155,028	1,739,868	1,739,868	1,438,578	
FY2013 Urban Areas Security Initiative Grant Program	97.067	N/A	EMW-2013-SS-00173-S01	9/1/13-8/31/15	2,436,613	2,436,613	2,187,649	2,270,564	
Total Homeland Security and Urban Area Security Grants					8,264,097	4,687,223	4,346,740	4,076,739	
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		6,922	
Snow Storm October 29	97.036	N/A	FEMA 4048-DR-NJ	10/29/11-11/9/11	264,805	264,805		90,371	
					834,961	834,961		97,293	
Hazard Mitigation Grant	97.039	N/A	FEMA 4086-056	5/27/14-5/26/17	150,000	148,041	148,041		
Emergency Food and Shelter Program, Phase 32	97.024	N/A	N/A	9/1/14-10/31/15	3,769	3,769	3,769	1,884	
Total U.S. Department of Homeland Security					9,252,827	5,673,994	4,498,550	4,175,916	
U.S. Department of Transportation:									
Highway Safety Cluster:									
Pass Through New Jersey Department of Law and Public Safety									
Northern New Jersey Safe Communities	20.600	FED-2014-Morris County-00171	CP-14-08-01-06	10/1/14-9/30/15	90,378	90,122	90,122	90,122	90,122
Drug Recognition Expert Call Out and Assistance Program	20.616	FED-2015-Morris County-00166	AL-15-45-01-03	10/1/14-9/30/15	56,950	51,632	51,632	33,815	45,590
County Driving While Intoxicated Grant	20.616	FED-2016-Morris County-00046	AL-14-45-04-03	10/1/15-9/30/16	20,000	4,219	4,219	2,250	2,250
					76,950	55,851	55,851	33,815	47,840
Total Highway Safety Cluster					167,328	145,973	145,973	123,937	137,962
Highway Planning and Construction Cluster:									
Pass Through New Jersey Department of Transportation									
FY2015 County Aid Program - Annual Transportation Program	20.205	15-480-078-6320-ALT-6010	FY15 County Aid Program	3/7/14-3/6/17	3,988,500	3,768,510	3,768,510	3,988,500	
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	3,884,300	149,262		
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	4,031,000	173,859		
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	369,661	256,049	115,748	
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	397,765	667 *		
Sussex Turnpike, CR617, Randolph Township	20.205	N/A	STP-0350(106)ROW; 2012-DT-BLA1-04	6/27/12-6/27/15	1,568,690	976,817	21,972	213,435	
Newburgh Rd Bridge #1401-196,Musconetcong River	20.205	N/A	STP-C00S(211), 2012-DT-BLA1-09	9/11/12-9/11/15	1,619,570	1,553,239	52,420	919,592	
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	2,029,331	55,353	463,596	
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	1,235,875	139,085	1,075,673	
Openaki Rd Bridge #1400-779, Denville Township	20.205	N/A	STP-C00S(690), 2014-DT-BLA1-05	9/9/14-9/9/16	335,502	58,276	58,276	20,045	
Sussex Turnpike, CR617, Randolph Township	20.205	N/A	STP-0350(107)ROW; 2014-DT-BLA1-03	9/8/14-9/8/16	5,405,782	944,955	944,955	4,309	
Highway Rail Grade Crossing:									
Hibernia Ave., Rockaway Borough - DKT#32-2014CM	20.205	N/A	STP-C00S(681)LS3E	9/10/14-9/9/16	273,000	20	20	20	
Ogden Ave., Rockaway Borough - DKT#31-2014CM	20.205	N/A	STP-C00S(684)LS3E	9/10/14-9/10/16	38,000	20	20	20	
Stickle Ave., Rockaway Borough - DKT#30-2014-CM	20.205	N/A	STP-C00S(680)LS3E	8/20/14-8/20/16	210,000	20	20	20	
State Highway Rt. 10, Roxbury Township - DKT#33-2013CCM	20.205	N/A	STP-C00S(671)LS3E	8/27/14-8/26/16	266,000	20	20	20	
Pass Through New Jersey Transportation Planning Authority									
Subregional Studies Program	20.205	N/A	N/A	7/1/14-6/30/16	350,000	212,267	212,267	54,337	
Subregional Transportation Planning	20.205	N/A	N/A	7/1/15-6/30/16	130,583	61,000	61,000	26,194	
Subregional Transportation Planning	20.205	N/A	N/A	7/1/14-6/30/15	94,624	94,624	47,179	70,826	

* 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, 2015

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	Provided to Subrecipients
<u>U.S. Department of Transportation (Cont'd):</u>									
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	\$ 2,529,778 28,782,036	\$ 1,006,207 20,623,907	\$ 145,284 6,086,218	\$ 71,998 7,024,333	\$
Pass Through New Jersey Transit Corporation Transit Services Programs Cluster:									
Job Access and Reverse Commute Program (JARC)	20.516	N/A	N/A	1/1/14-12/31/15	75,000	75,000	75,000		
Job Access and Reverse Commute Program (JARC)	20.516	N/A	N/A	7/1/14-6/30/15	50,000	50,000	50,000	50,000	
Total Transit Services Programs Cluster					125,000	125,000	125,000	50,000	
Pass Through New Jersey Transportation Planning Authority Non-Urbanized Area Formula Program (MAPS Section 5311)	20.509	N/A	N/A	7/1/14-6/30/15	219,277	217,128	217,128	217,128	
Non-Urbanized Area Formula Program (MAPS Section 5311)	20.509	N/A	N/A	7/1/13-6/30/14	210,667	210,667		163,374	
Total U.S.Department of Transportation					29,504,308	21,322,675	6,574,319	7,578,772	137,962
<u>U.S. Department of Health and Human Services:</u>									
Pass Through New Jersey Department of Community Affairs 2015 Morris County LIHEAP CWA Administration	93.568	2015-100-022-8050-182-FFFF-CTYA-6110	2015-05139-0124-00	10/1/14-9/30/15	6,757	6,757	6,757	6,757	
Pass Through New Jersey Department of Health Public Health Infrastructure, Laboratories and Emergency Preparedness	93.069	16-100-046-4EOX-360-J002-6120	PHLP-16-LNC008	7/1/15-6/30/16	289,433	110,837	110,837	48,437	
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	285,977	285,977	160,142	224,837	
Pass Through New Jersey Department of Health National Association of County and City Health Officials (NACCHO)	93.008	N/A	MRCSEG101005-04-00	1/8/15-7/31/15	3,500			3,500	
National Association of County and City Health Officials (NACCHO)	93.008	N/A	1 MRCSEG061001-01	6/21/07-7/31/13	35,000	29,113	2,158 *		
					620,667	432,684	279,894	283,531	
Pass Through New Jersey Department of Human Services Area Plan Grant:									
Aging Cluster:									
Title III B	93.044	15-100-054-7530-058-6110-15B	15-91-AAA	1/1/15-12/31/15	317,914	211,255	211,255	225,812	170,860
Title III B	93.044	14-100-054-7530-058-6110-14B	14-91-AAA	1/1/14-12/31/14	332,894	332,894	111,270 *	221,752	100,833
Title III C-1	93.045	15-100-054-7530-056-6110-15C1	15-91-AAA	1/1/15-12/31/15	438,549	408,548	408,548	243,432	
Title III C-1	93.045	14-100-054-7530-056-6110-14C1	14-91-AAA	1/1/14-12/31/14	430,627	430,627	29,887 *	310,706	
Title III C-2	93.045	15-100-054-7530-056-6110-15C2	15-91-AAA	1/1/15-12/31/15	451,642	421,642	421,642	134,349	
Title III C-2	93.045	14-100-054-7530-056-6110-14C2	14-91-AAA	1/1/14-12/31/14	441,091	441,091	29,836 *	377,990	
Nutrition Services Incentive Program	93.053	15-100-054-7530-039-6110-15IP	15-91-AAA	1/1/15-12/31/15	364,691	364,691	364,691	91,776	
Nutrition Services Incentive Program	93.053	14-100-054-7530-039-6110-14IP	14-91-AAA	1/1/14-12/31/14	352,150	352,150	*	300,391	
Total Aging Cluster					3,129,558	2,962,898	1,577,129	1,906,208	271,693
Title III D	93.043	15-100-054-7530-060-6110-15D	15-91-AAA	1/1/15-12/31/15	22,848	11,486	11,486	11,369	11,486
Title III D	93.043	14-100-054-7530-060-6110-14D	14-91-AAA	1/1/14-12/31/14	23,168	23,168	5,443 *	18,040	5,443
Title III E	93.052	15-100-054-7530-062-6110-15E	15-91-AAA	1/1/15-12/31/15	171,827	117,713	117,713	86,140	78,448
Title III E	93.052	14-100-054-7530-062-6110-14E	14-91-AAA	1/1/14-12/31/14	188,496	188,496	68,741 *	145,034	57,093
SSBG	93.667	15-100-046-4144-244-J004-6110-5753	DOAS15AAA021	1/1/15-12/31/15	9,303	9,303	9,303		9,303
Total Area Plan Grant					3,545,200	3,313,064	1,789,815	2,166,791	433,466
Medicaid Cluster:									
Medical Assistance Program:									
Medicaid Match	93.778	15-100-054-7530-066-6110-MEDB	15-91-AAA	1/1/15-12/31/15	21,650	15,971	15,971	21,650	15,971
Medicaid Match	93.778	14-100-054-7530-066-6110-MEDB	14-91-AAA	1/1/14-12/31/14	19,041	19,041	4,917 *	9,520	4,917
Total Medicaid Cluster					40,691	35,012	20,888	31,170	20,888
Pass through New Jersey Department of Human Services: Hurricane Sandy Relief Cluster:									
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	54,876	54,876		3,076	
Total Hurricane Sandy Relief Cluster					54,876	54,876		3,076	

* 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, 2015

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	Provided to Subrecipients
<u>U.S. Department of Health and Human Services (Cont'd):</u>									
TANF Cluster:									
Social Services for the Homeless	93.558	7550-100-054-7550-072-LLLL-6030	N/A	7/1/15-6/30/16	\$ 53,472	\$ 25,800	\$ 25,800	\$ 26,737	\$ 15,400
Social Services for the Homeless	93.558	7550-100-054-7550-072-LLLL-6030	N/A	7/1/14-6/30/15	53,472	53,472	17,925	35,543	
Work First New Jersey Program	93.558	7550-100-054-7550-xxx-LLLL-6030	N/A	7/1/15-6/30/16	208,414	73,143	73,143	104,208	
Work First New Jersey Program	93.558	7550-100-054-7550-xxx-LLLL-6030	N/A	7/1/14-6/30/15	208,392	208,392	121,838	153,151	
Total TANF Cluster					523,750	360,807	238,706	319,639	15,400
Total U.S. Department of Health and Human Services					4,785,184	4,196,443	2,329,303	2,804,207	469,754
<u>U.S. Environmental Protection Agency:</u>									
Pass through New Jersey Department of Environmental Protection:									
County Environmental Health Act Grant	66.605	15-100-042-4840-094	N/A	1/1/15-6/30/15	5,750	5,750	5,750	5,750	
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	
Total U.S. Environmental Protection Agency					17,375	17,375	5,750	17,375	
TOTAL FEDERAL AWARDS					\$ 73,575,127	\$ 51,308,205	\$ 20,030,125	\$ 21,293,462	\$ 2,716,214

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

N/A Not Applicable/Available

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

SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2015

State Grantor/Pass-Through Grantor/Program	Grant ID#	State Account Number	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
<u>New Jersey Department of Treasury:</u>							
Governor's Council on Alcoholism and Drug Abuse	N/A	2000-100-082-C001-044-U999-6010	7/1/15-6/30/16	\$ 473,890	\$ 50,826	\$ 50,826	\$ 13,000
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	379,578	346,389	79,685
Governor's Council on Alcoholism and Drug Abuse	N/A	2000-100-082-C001-044-U999-6010	1/1/13-6/30/14	566,709	566,709	(1,472)	294,250
				1,514,489	997,113	395,743	386,935
<u>New Jersey Department of Law and Public Safety:</u>							
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJF-6120	10/22/15-10/21/20	27,774	30	30	27,774
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJF-6120	10/17/14-10/16/19	27,823	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	37,533	13,618	
Insurance Fraud Reimbursement Program	N/A	1020-100-066-1020-305-YCJF-6110	1/1/15-12/31/15	250,000	124,050	124,050	93,038
Insurance Fraud Reimbursement Program	N/A	1020-100-066-1020-305-YCJF-6110	1/1/14-12/31/14	250,000	250,000		48,039
Law Enforcement Officers Training and Equipment Fund	N/A	1020-100-066-1020-314-YCJF-6120	7/1/14-6/30/15	21,079			21,079
Law Enforcement Officers Training and Equipment Fund	N/A	1020-100-066-1020-314-YCJF-6120	7/1/09-6/30/13	42,885	28,860	17,935 *	
NJ Juvenile Justice Commission/SFEA Funds	N/A	1500-100-066-1500-032-YSAC-6010	7/1/15-6/30/16	49,500	49,500	49,500	24,750
NJ Juvenile Justice Commission/SFEA Funds	N/A	1500-100-066-1500-032-YSAC-6010	7/1/14-6/30/15	81,000	81,000	6,402	40,500
County Office of Victim Witness Advocacy-Supplemental	VWAFPS3-14	FY15-100-066-1020-093	10/1/14-9/30/15	20,592	16,191	16,191	4,800
Conducted Energy Device (CED) Assistance Program	N/A	N/A	3/27/15-6/30/15	20,675	20,675	20,675	20,675
Direct Care Workers - State Community Partnership	N/A	N/A	7/31/15-12/31/15	1,543			1,543
NJ Juvenile Justice Commission	SCP-15-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/15-12/31/15	256,379	190,262	190,262	131,287
NJ Juvenile Justice Commission	SCP-15-PM-14	1500-100-066-1500-007-YSAC-6010	1/1/15-12/31/15	55,550	54,050	54,050	40,263
NJ Juvenile Justice Commission	FC-15-14	1500-100-066-1500-021-YSAC-6010	1/1/15-12/31/15	185,733	143,793	143,793	112,941
NJ Juvenile Justice Commission	SCP-14-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/14-12/31/14	238,994	238,994	48,193 *	238,994
NJ Juvenile Justice Commission	SCP-14-PM-14	1500-100-066-1500-007-YSAC-6010	1/1/14-12/31/14	54,890	54,890	100 *	54,890
NJ Juvenile Justice Commission	FC-14-14	1500-100-066-1500-021-YSAC-6010	1/1/14-12/31/14	185,733	185,733	3,748 *	185,733
				1,807,683	1,503,384	716,370	1,046,306
<u>New Jersey Department of Military and Veterans Affairs:</u>							
Pass Through New Jersey Transit:							
Morris Area Paratransit System - Veterans Transportation	N/A	N/A	7/1/15-6/30/16	15,000	6,250	6,250	5,000
Morris Area Paratransit System - Veterans Transportation	N/A	N/A	7/1/14-6/30/15	15,000	15,000	15,000	15,000
				30,000	21,250	21,250	20,000
<u>New Jersey Department of Transportation:</u>							
Pass Through New Jersey Transit:							
MAPS (Paratransit)	N/A	N/A	1/1/15-12/31/15	883,518	659,288	659,288	459,305
MAPS (Paratransit)	N/A	N/A	1/1/14-12/31/14	1,144,015	1,081,552	65,927	1,081,552
Non-Urbanized Area Formula Program (MAPS Section 5311)	N/A	N/A	7/1/14-6/30/15	109,639	108,564	108,564	108,564
Non-Urbanized Area Formula Program (MAPS Section 5311)	N/A	N/A	7/1/13-6/30/14	105,333	105,333	105,333 *	63,646
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	248,796	88,849	248,796
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	455,052	427,781	56,477	210,950
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	217,852	85,251	211,796
Waterloo Rd Bridge #1401-038, Netcong and Stanhope	N/A	2014-DT-BLA-FEP-101	6/23/14-6/23/17	488,630	64,781	64,781	48,566
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, 2015

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>							
Highway Rail Grade Crossing:							
Lower Richboyton Rd., Dover Town - RE#2015-10	2015-Morris County-11	N/A	1/16/15-1/16/16	\$ 98,000	\$ 20	\$ 20	\$ 20
North Salem St., Dover Town - RE#2015-11	2015-Morris County-12	N/A	1/23/15-1/23/16	91,000	20	20	20
FY14 Ridgedale Ave, Bridge No. 1400-121, Town of Morristown	FY2014 Local Bridges, Future Needs	14-480-078-6320-AKW-6010	12/19/14-12/18/16	1,000,000			750,000
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	895,000	858,654	
FY12 Ridgedale Ave, Bridge No. 1400-121, Town of Morristown	FY2012 Local Bridges, Future Needs	12-480-078-6320-AKW-6010	12/14/12-12/14/15	1,000,000	901,122	901,122	
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	1,000,000	703,180	
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		250,000
				9,327,493	7,024,329	3,697,466	3,747,435
<u>New Jersey Department of Environmental Protection:</u>							
County Environmental Health Act Grant	EN015-023Y	15-100-042-4855-075	7/1/14-6/30/15	157,995	157,995	157,995	157,995
County Environmental Health Act Grant	EN014-023Y	14-100-042-4855-075	1/1/14-12/31/14	2,500	2,500		2,500
				160,495	160,495	157,995	160,495
<u>New Jersey Department of Human Services:</u>							
Social Services for the Homeless	SH16014	7550-100-054-7550-072-LLLL-6030	7/1/15-6/30/16	194,997	74,584	74,584	97,501
Social Services for the Homeless	SH15014	7550-100-054-7550-072-LLLL-6030	7/1/14-6/30/15	194,997	194,897	115,417	126,997
PASP	15ALPN	7570-491-054-7570-006-LLLL-6130	1/1/15-12/31/15	45,166	45,166	45,166	45,165
Work First New Jersey Program	TS16014	7550-100-054-7550-xxx-LLLL-6030	7/1/15-6/30/16	135,224	51,632	51,632	67,612
Work First New Jersey Program	TS15014	7550-100-054-7550-xxx-LLLL-6030	7/1/14-6/30/15	135,224	135,224	93,501	92,015
				705,608	501,503	380,300	429,290
<u>New Jersey Department of Children and Families:</u>							
ALPN/HSAC/YIP	15ALPN	N/A	1/1/15-12/31/16	171,113	101,475	101,475	110,012
ALPN/HSAC/YIP	14ALPN	N/A	1/1/14-12/31/14	104,457	104,457	2,982 *	
				275,570	205,932	104,457	110,012
<u>New Jersey Department of Treasury:</u>							
Higher Education Administration:							
P.L. 1971, c.12 Debt Service	N/A	xx-100-082-2155-016	1/1/15-12/31/15	2,262,355	2,262,355	2,262,355	2,262,355
				2,262,355	2,262,355	2,262,355	2,262,355
<u>New Jersey Department of Education:</u>							
Debt Service - Type I (Vo-Tech)	N/A	495-034-5120-075	8/1/15-5/30/16	205,314	37,193	37,193	37,193
Debt Service - Type I (Vo-Tech)	N/A	495-034-5120-075	8/1/14-5/30/15	128,319	128,319	54,141	54,141
				333,633	165,512	91,334	91,334
<u>Department of Health and Senior Services:</u>							
Area Plan Grant	15-1389-AAA	0x-100-04x-41xx-xxx-J004-6110	1/1/15-12/31/15	779,834	540,978	540,978	406,661
Area Plan Grant	14-1389-AAA	0x-100-04x-41xx-xxx-J004-6110	1/1/14-12/31/14	772,447	698,401	96,101 *	563,330
Direct Care Workers - Older Americans Act	N/A	N/A	7/31/15-12/31/15	6,729			6,729
Direct Care Workers - Chapter 51	N/A	N/A	7/31/15-12/31/15	6,684			6,684
Alcoholism and Drug Abuse	15-536-ADA-0	7700-760-054-4219-162-LDAS-6110	1/1/15-12/31/15	839,005	590,341	590,341	382,153
Alcoholism and Drug Abuse	14-536-ADA-0	7700-760-054-4219-162-LDAS-6110	1/1/14-12/31/14	836,094	752,746	161,573 *	270,805
County Right to Know Program	EPID-16-RTK-07L	100-046-4771-105-J002-6110	7/1/15-6/30/16	14,823	7,412	7,412	3,706
County Right to Know Program	EPID-15-RTK-07L	100-046-4771-105-J002-6110	7/1/14-6/30/15	14,823	14,823	7,411	11,117
				3,270,439	2,604,701	1,403,816	1,651,185

* 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, 2015

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-2016-MC-00040	16-100-074-2540-105-6110	7/1/15-6/30/16	\$ 18,684	\$	\$	\$ 9,342
General Operating Support Grants	HC-GOS-2015-MC-00040	15-100-074-2540-105-6110	7/1/14-6/30/15	18,684	15,108	15,108	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	18,684	1,800 *	
				<u>56,052</u>	<u>33,792</u>	<u>16,908</u>	<u>18,684</u>
<u>Department of Community Affairs</u>							
2015 Universal Service Fund-CWA Administration	2015-05134-0046-00	2015-100-022-8050-B13-FCWA-6110	7/1/14-6/30/15	4,320	4,320	4,320	4,320
				<u>4,320</u>	<u>4,320</u>	<u>4,320</u>	<u>4,320</u>
<u>Department of Labor and Workforce Development:</u>							
Work First New Jersey Program TANF	N/A	4545-780-062-4545-005-N729-6140	7/1/15-6/30/16	1,120,083	227,958	227,958	217,272
Work First New Jersey Program TANF	N/A	4545-780-062-4545-005-N729-6140	7/1/14-6/30/15	781,339	742,469	551,131	544,698
Work First New Jersey Program TANF	N/A	4545-780-062-4545-005-N729-6140	7/1/13-6/30/14	693,040	651,077		(1,083)
Work First New Jersey Program GA FS	N/A	4545-780-062-4545-005-N729-6140	7/1/15-6/30/16	449,950	144,203	144,203	135,496
Work First New Jersey Program GA FS	N/A	4545-780-062-4545-005-N729-6140	7/1/14-6/30/15	410,289	403,964	283,449	283,256
Work First New Jersey Program GA FS	N/A	4545-780-062-4545-005-N729-6140	7/1/13-6/30/14	361,427	361,427	3,200 *	3,200
Workforce Learning Link (WDP Supplemental)	N/A	4545-780-062-4545-005-N729-6140	7/1/15-6/30/16	85,000	46,630	46,630	44,548
Workforce Learning Link (WDP Supplemental)	N/A	4545-780-062-4545-005-N729-6140	7/1/14-6/30/15	148,031	143,503	111,777	122,256
Workforce Learning Link (WDP Supplemental)	N/A	4545-780-062-4545-005-N729-6140	7/1/13-6/30/14	72,719	72,719		(3,939)
Workforce Development Program WDP	N/A	4545-780-062-4545-005-N729-6140	7/1/15-6/30/16	299,063	590	590	437
Workforce Development Program WDP	N/A	4545-780-062-4545-005-N729-6140	7/1/13-6/30/14	57,991	57,991	1,390 *	2,190
				<u>4,478,932</u>	<u>2,852,531</u>	<u>1,370,328</u>	<u>1,348,331</u>
TOTAL STATE AWARDS				<u>\$ 24,227,069</u>	<u>\$ 18,337,217</u>	<u>\$ 10,622,642</u>	<u>\$ 11,276,682</u>

* 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, 2015

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, 2015. The information in these schedules are presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and New Jersey's OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. 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 the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts, if any, shown on the Schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through identifying numbers are presented where available. The County has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

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. GREEN ACRES LOANS PAYABLE

At December 31, 2015, the County has \$139,004 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.

E. 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, 2015, the County has \$1,530,696 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, 2015. The County began repaying the loan in August of 2014. The project which relates to the loan is in progress as of December 31, 2015.



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

Independent Auditors' Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey ("the Division"), and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements - *regulatory basis* - of the various funds of the County of Morris (the "County") as of and for the years ended December 31, 2015 and 2014, and the related notes to the financial statements and have issued our report thereon dated April 7, 2016. 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
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Compliance and Other Matters

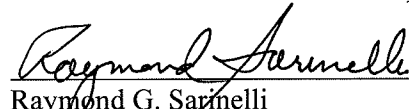
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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
April 7, 2016

NISIVOCIA LLP



Raymond G. Sarnelli
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 the Uniform Guidance
and New Jersey's OMB Circular 15-08

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 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, 2015. 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 \$9,689,566 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, 2015. 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 the Uniform Guidance and New Jersey's OMB Circular 15-08.

Management's Responsibility

Management is responsible for compliance with the federal and state statutes, requirements of laws, regulations, contracts, and grants and the terms and conditions of its federal and state awards 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; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and New Jersey's OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*. Those standards, the Uniform Guidance and New Jersey's OMB Circular 15-08 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

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 major federal and state programs for the year ended December 31, 2015.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as Findings 2015-001, 2015-002 and 2015-003. Our opinion on the Community Development Block Grant, the Workforce Investment Act ("WIA") Cluster and the Aging Cluster is not modified with respect these matters.

The County's responses to the noncompliance Findings 2015-001, 2015-002 and 2015-003 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.

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 the Uniform Guidance and NJOMB 15-08, 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 or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

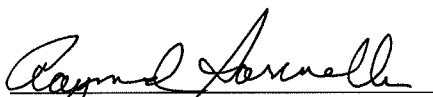
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any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

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

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 the Uniform Guidance or NJOMB 15-08. Accordingly, this report is not suitable for any other purpose.

Mount Arlington, New Jersey
April 7, 2016

NISIVOCCIA LLP

A handwritten signature in black ink, appearing to read "Raymond G. Sarinelli", is written over a horizontal line.

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

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2015

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.
- There were no material weaknesses or significant deficiencies in internal control over major federal and state programs disclosed during the audit as reported in the *Independent Auditors' Report on Compliance For Each Major Federal and State Program; Report on Internal Control Over Compliance Required by the Uniform Guidance and New Jersey OMB's Circular 15-08*.
- The auditor's report on compliance for its major federal and state programs for the County expresses an unmodified opinion on all major federal and state programs.
- Audit findings 2015-001, 2015-002 and 2015-003 which are required to be reported in accordance with New Jersey's OMB Circular 15-08 or 2 CFR 200.516(a) of the Uniform Guidance are reported in this schedule.
- The threshold for distinguishing between Type A and B federal and state programs was \$750,000.
- 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, 2015
(Continued)

Summary of Auditors' Results:

- The County's programs tested as major federal 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:		
Community Development Block Grant	14.218	\$ 1,613,275
Community Development Block Grant Program Income	14.218	84,538
U.S. Department of Labor:		
Workforce Investment Act ("WIA") Cluster:		
Workforce Investment Act - Adult	17.258	1,097,668
Workforce Investment Act - Youth Activities Program	17.259	708,156
Workforce Investment Act - Dislocated Worker	17.278	2,027,199
U.S. Department of Homeland Security:		
Homeland Security Grant Program:		
State Homeland Security Grant Program	97.067	328,403
Urban Areas Security Initiative Grant Program	97.067	4,018,337
U.S. Department of Health and Human Services:		
Aging Cluster:		
Title III B	93.044	322,525
Title III C-1	93.045	438,435
Title III C-2	93.045	451,478
Nutrition Services Incentive Program	93.053	364,691

- 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:		
Higher Education Administration:		
P.L.1971, c.12 Debt Service	xx-100-082-2155-016	\$ 2,262,355
Department of Labor and Workforce Development:		
Work First New Jersey Program TANF	4545-780-062-4545-005-N729-6140	779,089
Work First New Jersey Program GA FS	4545-780-062-4545-005-N729-6140	430,852
Workforce Learning Link (WDP Supplemental)	4545-780-062-4545-005-N729-6140	158,407
Workforce Development Program WDP	4545-780-062-4545-005-N729-6140	1,980

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2015
(Continued)

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

Finding 2015-001: U.S. Department of Urban and Housing Development (“HUD”) – Community Development Block Grants (“CDBG”) – Non Compliance – Reporting.

<u>Program Title</u>	<u>CFDA No.</u>	<u>Grant Period</u>	<u>Award Amount</u>	<u>Program Disbursements</u>	<u>Questioned Costs</u>
Community Development Block Grant	14.218	7/1/15-6/30/16	\$1,704,496	\$ 55,937	\$ -0-
Community Development Block Grant	14.218	7/1/14-6/30/16	1,968,598	843,612	-0-
Community Development Block Grant	14.218	7/1/13-6/30/16	1,398,025	536,728	-0-
Community Development Block Grant	14.218	7/1/12-6/30/16	1,628,632	168,998	-0-
Community Development Block Grant	14.218	7/1/10-6/30/15	2,583,315	8,000	-0-
Community Development Block Grant Program Income	14.218	7/1/15-6/30/16	42,625	14,022	-0-
Community Development Block Grant Program Income	14.218	7/1/14-6/30/15	85,740	70,516	-0-

Criteria:

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.

Condition:

Our audit of the CDBG grants listed above disclosed the following: 2015-001-a – required quarterly SF-425 fiscal reports were not filed and reconciled with the County Treasurer’s financial records.

Context:

In reviewing the status of prior year finding 2014-001-b, it was noted that the required 2015 quarterly SF-425 fiscal reports were not filed.

Effect:

The County is not in compliance with federal and HUD requirement to submit quarterly SF-425 fiscal reports.

Cause:

There were certain components on the quarterly SF-425 fiscal reports which the County needed clarification and guidance on from HUD. The County contacted HUD multiple times in order to obtain an understanding of the reporting components on the quarterly SF-425 fiscal reports. However, HUD has not responded to their requests for assistance nor provided adequate guidance and training.

Recommendation:

It is recommended that: 2015-001-a – the required SF-425 quarterly fiscal reports be filed in a timely manner and be reconciled with the County Treasurer’s financial records on a quarterly basis.

Management’s Response:

The County will develop a corrective action plan for submission to the governing body for approval. The County is in the process of filing the quarterly SF-425 despite lack of guidance from HUD. The County will continue to seek assistance and guidance from HUD officials with regards to their questions on the SF-426 quarterly fiscal reports.

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2015
(Continued)

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

Finding 2015-002: U.S. Department of Labor – Workforce Investment Act (“WIA”) Cluster –Non Compliance – Period of Performance.

Program Title	CFDA No.	Grant Period	Award Amount	Budgetary Expenditures	Questioned Costs
Workforce Investment Act - Adult	17.258	7/1/15-6/30/17	\$1,034,333	\$ 11,809	\$ -0-
Workforce Investment Act - Adult	17.258	7/1/14-6/30/16	1,162,577	795,318	-0-
Workforce Investment Act - Adult	17.258	7/1/13-6/30/15	968,324	290,541	-0-
Workforce Investment Act - Youth Activities Program	17.259	7/1/15-6/30/17	1,142,428	24,890	-0-
Workforce Investment Act - Youth Activities Program	17.259	7/1/14-6/30/16	1,282,782	497,427	-0-
Workforce Investment Act - Youth Activities Program	17.259	7/1/13-6/30/15	904,461	185,839	-0-
Workforce Investment Act - Dislocated Worker	17.278	7/1/15-6/30/17	1,718,781	128,023	-0-
Workforce Investment Act - Dislocated Worker	17.278	7/1/14-6/30/16	2,009,393	1,585,132	-0-
Workforce Investment Act - Dislocated Worker	17.278	7/1/13-6/30/15	1,961,983	314,044	-0-

Criteria:

NJDOL regulations required that eighty percent of WIA funds be obligated within the first year of the grant period.

Condition:

Our audit of the WIA grants listed above disclosed the following: 2015-002-a – The Morris County Office of Training and Employment (“OTES”) did not obligate 80% of the 2014 program year Youth grant funds by June 30, 2015.

Context:

In reviewing the status of prior year finding 2014-002-d, it was noted that 80% of the 2014 program year Youth grant funds were not obligated by June 30, 2015.

Effect:

The County is not in compliance with federal and New Jersey Department of Labor (“NJDOL”) requirement with regards to obtaining 80% of grant funds with the first year of the grant period.

Cause:

The low participation rate in the Youth program makes it is difficult to obligate 80% of funding by June 30th of the first year.

Recommendation:

It is recommended that: 2015-002-a – every effort be made to ensure that eighty percent of grant funds are obligated within the first year.

Management’s Response:

Due to the low participation rate in the Youth program, it is difficult to obligate 80% of funding by June 30th of the first year. However, the County has a made significant effort to expand the Youth program in 2015 and will continue to do so in 2016.

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2015
(Continued)

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

Finding 2015-003: U.S. Department of Health and Human Services – Aging Cluster – Non Compliance – Reporting: A review was completed by the N.J. Department of Human Services (“NJ DHS”), Office of Auditing (“OOA”) for Area Plan Contract programs administered by the Morris County Office on Aging (the “Agency”) for the period of January 1, 2013 to December 31, 2013 in the fall of 2014. The OOA issued a draft monitoring report on April 28, 2015. The County submitted its response to the OOA on May 19, 2015. This review was completed by the OOA to determine whether the Agency administered its Area Plan Contract programs administered under the Morris County Office on Aging in accordance with N.J. Department of Human Services and Senior Services Policy and Procedures for the Administration of Area Plan Contract Programs. The OOA’s review included one finding relating to the reporting of program income from donations.

Criteria:

Department of Health and Senior Services, Division on Aging and Community Policies and Procedures For the Financial Management of Area Plan Contract Programs and Services Section F9a – Cost Principles – Definitions – Participant Income – states, “All income that is realized from participant contributions is to be included in this category”.

Condition:

The excess amount of donations received over the amount anticipated as revenue in the budget was posted as a refund against expenditures rather than as program income.

Context:

A review of the OOA draft monitoring report and a review of 2015 program income from donations.

Effect:

Expenditures and Income are understated by the same amount on the Report of Expenditures submitted to the NJ DHS.

Cause:

In previous years, the anticipated revenue used to support the Nutrition program has remained constant in the annual program budget and application for these funds. As in the past, the grant funds available to fund the program have not covered the annual operating expenditures of the Nutrition Program, resulting in a deficit in operations funded by County subsidy. Due to the unpredictable nature of donations, it has been the County's long standing position that any revenues collected in excess of the anticipated revenues be used to reduce the County subsidy.

Recommendation:

It is recommended that the County develop and implement a corrective action plan to ensure that it is in compliance with NJ DHS regulations regarding reporting of program income.

Management’s Response:

The Agency will work with the NJ DHS to develop and implement a corrective action plan to ensure future compliance with NJ DHS regulations regarding reporting of program income.

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2015
(Continued)

Findings and Questioned Costs for State Awards:

- The audit did not disclose any findings or questioned costs for state awards as defined in 2 CFR 200.516(a) of the Uniform Guidance or NJ OMB 15-08.

COUNTY OF MORRIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2015

Audit Report, dated March 27, 2015 for the period ended December 31, 2014, issued by Nisivoccia LLP

Finding 2014-001 (2015-001): 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.

<u>Program Title</u>	<u>CFDA No.</u>	<u>Grant Period</u>	<u>Award Amount</u>	<u>Program Disbursements</u>	<u>Questioned Costs</u>
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.

Status:

Condition 2014-001-a was resolved by the County during 2015. Condition 2014-001-b has not been resolved and is included on the Schedule of Findings and Questioned Costs under Finding 2015-001 as 2015-001-a. There were certain components on the quarterly SF-425 fiscal reports which the County needed clarification and guidance on from HUD. The County contacted HUD multiple times in order to obtain an understanding of the reporting components on the quarterly SF-425 fiscal reports. However, HUD has not responded to their requests for assistance nor provided adequate guidance and training.

Management’s Response:

The County will develop a corrective action plan for submission to the governing body for approval. The County is in the process of filing the quarterly SF-425 despite lack of guidance from HUD. The County will continue to seek assistance and guidance from HUD officials with regards to their questions on the SF-426 quarterly fiscal reports.

COUNTY OF MORRIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2015
(Continued)

Audit Report, dated March 27, 2015 for the period ended December 31, 2014, issued by Nisivoccia LLP
(Cont'd)

Finding 2014-002 (2015-002): U.S. Department of Labor – Workforce Investment Act (“WIA”) Cluster – Material Non Compliance – Allowable Costs/Cost Principles; Cash Management; Period of Availability of Funds; Subrecipient Monitoring; and Significant Deficiency.

<u>Program Title</u>	<u>CFDA No.</u>	<u>Grant Period</u>	<u>Award Amount</u>	<u>Budgetary Expenditures</u>	<u>Questioned Costs</u>
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.

Status:

Conditions 2014-002-a, 2014-2002-b and 2014-2002-c were resolved by the County during 2015. Condition 2014-002-a was resolved beginning with the 2015 program year (grant period July 1, 2015 to June 30, 2016). The County did not amend the 2015 Cost Allocation Plan, which covers the 2014 program year (grant period ending June 30, 2015). Due to the timing of the release of the 2014 audit and preparation of the related corrective action plan, there was not sufficient time to amend the 2015 Cost Allocation Plan. However, the County amended the 2016 Cost Allocation Plan, which covers the 2015 program year, to correspond to their current salary allocation method. Condition 2014-002-d has not been fully resolved and is included on the Schedule of Findings and Questioned Costs under Finding 2015-002 as 2015-002-a. The low participation rate in the Youth program makes it difficult to obligate 80% of funding by June 30th of the first year. However, funds were expended on a first in/first out basis.

Management's Response:

Due to the low participation rate in the Youth program, it is difficult to obligate 80% of funding by June 30th of the first year. However, the County has made significant effort to expand the Youth program in 2015 and will continue to do so in 2016.

COUNTY OF MORRIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2015
(Continued)

Audit Report, dated March 27, 2015 for the period ended December 31, 2014, issued by Nisivoccia LLP
(Cont'd)

Finding 2014-003: 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 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.

Condition:

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.

Status:

Although the County has made tremendous efforts in implementing and strengthening its policies and procedures to ensure compliance with federal grant and NJDOLE requirements, we noted a certain instance of noncompliance relating to period of performance during our review of the WIA cluster as a major program, as detailed under Finding 2015-002.

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 NJDOLE 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. Effective July 1, 2015 and thereafter, the bid threshold in accordance with N.J.S.A.40A:11-3 has been increased to \$40,000 for a contracting unit 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, 2015. This situation arises when expenditures are made from an ordinance without the respective debt being issued. Management is aware of this situation. These ordinances are expected to be funded by grant funds or bonds once the projects are completed. No formal recommendation is judged to be necessary.

Internal Control

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

It is recommended the County continually monitor Human Services departments' compliance with internal control procedures and policies relating to cash receipts and cash collections on at least a rotating basis.

Grants Management

1. 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)

- a) The required quarterly SF-425 fiscal reports were not filed and reconciled with the County Treasurer's financial records. It is recommended that the required SF-425 quarterly fiscal reports are filed in a timely manner and are reconciled with the County Treasurer's financial records on a quarterly basis.

2. Workforce Investment Act (CDBG) Cluster

- a) The Morris County Office of Training and Employment ("OTES") did not obligate 80% of the 2014 program year Youth grant funds by June 30, 2015. It is recommended that every effort be made to ensure that eighty percent of grant funds are obligated within the first year.

COUNTY OF MORRIS
COMMENTS AND RECOMMENDATIONS
(Continued)

Single Audit (Cont'd)

3. Aging Cluster

- a) A review was completed by the N.J. Department of Human Services ("NJDHS"), Office of Auditing ("OOA") for Area Plan Contract programs administered by the Morris County Office on Aging (the "Agency") for the period of January 1, 2013 to December 31, 2013 in the fall of 2014. The OOA issued a draft monitoring report on April 28, 2015. The County submitted its response to the OOA on May 19, 2015. This review was completed by the OOA to determine whether the Agency administered its Area Plan Contract programs administered under the Morris County Office on Aging in accordance with N.J. Department of Human Services and Senior Services Policy and Procedures for the Administration of Area Plan Contract Programs. The OOA's review included one finding relating to the reporting of program income from donations. It is recommended that the County develop and implement a corrective action plan to ensure that it is in compliance with NJDHS regulations regarding reporting of program income.

Management's Response

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 and NJDHS requirements. The Grant Coordinator for Aging will work with the NJDHS to develop and implement a corrective action plan to ensure future compliance with all Department of Human Services and Senior Services Policy and Procedures for the Administration of Area Plan Contract Programs. 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.

Status of Prior Year Recommendations

The prior year recommendations regarding the timely submission of MAPS (Paratransit) expenditure reports; reconciliation of HUD IDIS reports to the County Treasurer's financial records for CDBG; reimbursements to CDBG subrecipients; training of CDBG personnel on HUD regulations; amendment of WIA Cost Allocation Plan; reclassifications of WIA expenditures; timely submission of WIA cash drawdowns; WIA subrecipient monitoring; expenditure of WIA funds in a first in first out basis; obtaining sufficient supporting documentation from municipalities for Municipal Alliance expenditures and local matches and from Area Plan service providers; and legal advertisement of availability of Area Plan funding were resolved in the current year. The prior year recommendations with respect to the submission of SF-425 reports and reconciliation of SF-425 reports to the County Treasurer's financial records for the CDBG grants; and 80% of obligation of WIA grant funds within the first year have not been resolved and are included in the current year recommendations.

COUNTY OF MORRIS
SUMMARY OF RECOMMENDATIONS

It is recommended that:

1. The County continually monitor Human Services departments' compliance with internal control procedures and policies relating to cash receipts and cash collections on at least a rotating basis.

2. Grant Management:

Home Investment Partnership Program (Local Home)

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

3. Single Audit:

Community Development Block Grant (CDBG) Cluster

- a.) The required SF-425 quarterly fiscal reports are filed in a timely manner and are reconciled with the County Treasurer's financial records on a quarterly basis.

Workforce Investment Act (WIA) Cluster

- a) Every effort be made to ensure that eighty percent of grant funds are obligated within the first year.

Aging Cluster

- a) The County develop and implement a corrective action plan to ensure that it is in compliance with NJDHS regulations regarding reporting of program income.