

*COUNTY OF MORRIS*

*REPORT OF AUDIT*

*2016*

NISIVOCCIA LLP  
CERTIFIED PUBLIC ACCOUNTANTS

County of Morris

Report of Audit

2016

## COUNTY OF MORRIS

### TABLE OF CONTENTS

---

	Exhibit	Page
<b>PART I – Independent Auditors' Report, Financial Statements and Supplementary Schedules</b>		
Independent Auditors' Report		1-3
<b>Financial Statements:</b>		
<b>Current Fund:</b>		
Balance Sheet	A	4
Statement of:		
Operations and Changes in Fund Balance	A-1	5
Revenue	A-2	6-8
Expenditures	A-3	9-17
<b>Trust Fund:</b>		
Balance Sheet	B	18
<b>Capital Fund:</b>		
Balance Sheet	C	19
Statement of Fund Balance	C-1	20
<b>General Fixed Assets Account Group:</b>		
Balance Sheet (Unaudited)	D	21
<b>Notes to Financial Statements</b>		22-57
<b>Supplemental Schedules:</b>		
Roster of Officials		58
<b>Current Fund:</b>		
Schedule of:		
Cash and Investments - Treasurer	A-4	59
Added and Omitted Taxes Receivable	A-5	60
Revenue Accounts Receivable	A-6	61-62
Appropriation Reserves	A-7	63-66
Contracts Payable	A-8	67
Due to State of New Jersey	A-9	68
Cash and Investments - Federal and State Grant Fund	A-10	69
Grants Receivable - Federal and State Grant Fund	A-11	70-71
Appropriated Reserves - Federal and State Grant Fund	A-12	72-74
Unappropriated Reserves – Federal and State Grant Fund	A-13	75
<b>Trust Fund:</b>		
Schedule of:		
Cash and Investments - Regular Fund	B-1	76
Cash and Investments - Dedicated Fund	B-2	77

## COUNTY OF MORRIS

### TABLE OF CONTENTS (Continued)

---

	<b>Exhibit</b>	<b>Page</b>
<b>PART I – Independent Auditor’s Report, Financial Statements and Supplementary Schedules (Cont’d)</b>		
<b>Trust Fund:</b>		
Schedule of:		
Cash and Investments - Revolving Fund	B-3	78
Cash and Investments - Road Opening Deposit Fund	B-4	79
Federal Grant Funds Receivable	B-5	80
Federal Grant Funds Receivable - Local Home Trust	B-6	81
Unexpended Balances of Federal Grant Appropriations	B-7	82
Contracts Payable - Community Development Block Grant	B-8	83
Unexpended Balances of Local Home Trust Appropriations	B-9	84
Contracts Payable - Local Home Trust	B-10	85
Open Space Added and Omitted Taxes Receivable	B-11	86
<b>Capital Fund:</b>		
Schedule of:		
Capital Cash and Investments	C-2	87
Analysis of Cash and Investments:		
General Capital Fund	C-3	88-91
Park Capital Fund	C-4	92
Deferred Charges to Future Taxation:		
Funded	C-5	93
Unfunded:		
General Capital Fund	C-6	94-95
Park Capital Fund	C-7	96
Capital Improvement Fund	C-8	97
Improvement Authorizations:		
General Capital Fund	C-9	98-101
Park Capital Fund	C-10	102
Bond Anticipation Notes:		
General Capital Fund (Not Applicable)	C-11	
Serial Bonds:		
General Capital Fund	C-12	103-106
Park Capital Fund	C-13	107
Green Acres Loan Payable - State of New Jersey (Park Capital Fund)	C-14	108
NJDEP Loan Payable – State of New Jersey (General Capital Fund)	C-15	109
Due from State of New Jersey - Green Acres Fund Grants (Park Capital Fund)		
(Not Applicable)	C-16	
Federal/State Aid Receivable (General Capital Fund)	C-17	110
Bonds and Notes Authorized but not Issued:		
General Capital Fund	C-18	111-112
Park Capital Fund	C-19	113
Lease Revenue Bonds:		
General Capital Fund	C-20	114
Capital Lease Payable:		
General Capital Fund	C-21	115



## COUNTY OF MORRIS

### TABLE OF CONTENTS (Continued)

---

	<b>Exhibit</b>	<b>Page</b>
<b>PART II – Single Audit</b>		
Schedule of Expenditures of Federal Awards		116-119
Schedule of Expenditures of State Awards		120-122
Notes to the Schedules of Expenditures of Federal and State Awards		123
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 <i>Government Auditing Standards</i>		124-125
Independent Auditors' Report on Compliance for Each Major Federal and State Program and Report on Internal Control Over Compliance		126-128
Schedule of Findings and Questioned Costs		129-134
Summary Schedule of Prior Audit Findings		135-137
<b>PART III – Comments and Recommendations</b>		
Comments and Recommendations		138-141
Summary of Recommendations		142

**COUNTY OF MORRIS**

**PART I  
INDEPENDENT AUDITORS' REPORT AND  
FINANCIAL STATEMENTS AND  
SUPPLEMENTARY SCHEDULES  
YEARS ENDED DECEMBER 31, 2016 AND 2015**



Mount Arlington Corporate Center  
200 Valley Road, Suite 300  
Mt. Arlington, NJ 07856  
973-328-1825 | 973-328-0507 Fax  
Lawrence Business Center  
11 Lawrence Road  
Newton, NJ 07860  
973-383-6699 | 973-383-6555 Fax

## 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, 2016 and 2015, 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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

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

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

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly in accordance with accounting principles generally accepted in the United States of America the financial position of each fund and account group of the County as of December 31, 2016 and 2015, 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, 2016 and 2015 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, 2016 and 2015, and the results of operations and changes in fund balance, where applicable, of such funds, thereof for the years then ended on the basis of the accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting and the budget laws of New Jersey, as described in Note 1.

***Other Matters***

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements of the various funds that collectively comprise the County's financial statements. The supplementary data schedules listed in the table of contents and the 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 Honorable Director and Members  
of the Board of Chosen Freeholders  
County of Morris  
Page 3

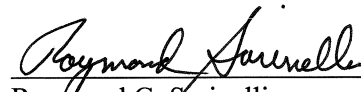
The supplementary data schedules and the schedules of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to 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 17, 2017 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 17, 2017

NISIVOCIA LLP



---

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

**COUNTY OF MORRIS**

**2016**

**CURRENT FUND**

COUNTY OF MORRIS

- 4 -  
A

CURRENT FUND

BALANCE SHEET - REGULATORY BASIS

		December 31,				December 31,	
ASSETS	Ref.	2016	2015	LIABILITIES, RESERVES AND FUND BALANCE	Ref.	2016	2015
<b>General Fund:</b>							
Cash and Cash Equivalents		\$ 91,852,008	\$ 80,947,846	Appropriation Reserves	A-3, A-7	\$ 23,318,426	\$ 19,319,723
Investments		5,000,000	8,700,000	Reserve for Encumbrances	A-3, A-8	8,444,215	8,782,233
				Accounts Payable	A-3, A-7	2,242,807	1,859,938
				Contracts Payable	A-8	7,110,873	5,948,804
				Due to Boonton/Dover - Tower Rental	A-4	49,621	46,726
				Due to State of New Jersey	A-9	2,400,000	
				Due To/From County Clerk	A-4		683,000
	A-4	96,852,008	89,647,846			43,565,942	36,640,424
<b>Receivables and Other Assets with Full Reserves:</b>							
Added and Omitted Taxes Receivable	A-5	563,136	529,344	Reserves for Receivables and Other Assets	A	4,817,481	5,824,882
Revenue Accounts Receivable	A-6	217,345	1,850,826				
Revolving Fund - Prosecutor		37,000	37,000				
Due from Regular Trust Fund	A-4,B	500,000					
Due from Grant Fund	A	3,500,000	3,407,712				
	A	4,817,481	5,824,882	Fund Balance	A-1	53,286,066	53,007,422
		101,669,489	95,472,728			101,669,489	95,472,728
<b>Grant Fund:</b>							
Cash and Cash Equivalents	A-10	1,453,553	3,206,587	Due to General Fund	A	3,500,000	3,407,712
Federal and State Grants Receivable	A-11	27,875,587	30,056,790	Reserve for Encumbrances	A-12	6,985,621	11,937,569
				Appropriated Reserves	A-12	18,794,918	17,902,167
				Unappropriated Reserves	A-13	48,601	15,929
		29,329,140	33,263,377			29,329,140	33,263,377
		\$ 130,998,629	\$ 128,736,105			\$ 130,998,629	\$ 128,736,105

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.	2016	2015
REVENUE AND OTHER INCOME REALIZED:			
Fund Balance Utilized	A-2	\$ 23,957,682	\$ 25,708,602
Miscellaneous Revenue Anticipated	A-2	116,936,773	107,208,422
Receipts from Current Taxes	A-2	225,384,599	217,899,756
Non-Budgeted Revenue	A-2	4,794,558	5,403,368
		371,073,612	356,220,148
Other Credits to Income:			
Unexpended Balances of			
Appropriation Reserves	A-7	12,471,663	5,019,804
Interfunds Returned	A-4	3,407,712	2,722,419
TOTAL INCOME		386,952,987	363,962,371
EXPENDITURES:			
Budgeted Appropriations:			
Operations	A-3	293,663,085	279,034,157
Capital Improvements	A-3	2,766,000	2,305,000
Debt Service	A-3	40,094,197	38,965,971
Deferred Charges and Statutory			
Expenditures	A-3	22,188,318	21,786,143
Refund Prior Year Revenues	A-4	5,061	17,628
Interfunds Advanced	A-4	4,000,000	3,407,712
TOTAL EXPENDITURES		362,716,661	345,516,611
EXCESS OF REVENUE OVER EXPENDITURES		24,236,326	18,445,760
FUND BALANCE:			
Balance, Beginning of Year	A	53,007,422	60,270,264
		77,243,748	78,716,024
Less: Utilized as Anticipated Revenue	A-2	23,957,682	25,708,602
Balance, End of Year	A	\$ 53,286,066	\$ 53,007,422

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



COUNTY OF MORRIS

- 6 -  
A-2  
Sheet 1

CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016

Ref.	Anticipated Budget			Realized	Excess or (Deficit)
	Budgeted	Amendments	Amended		
FUND BALANCE UTILIZED	A-1	\$ 23,957,682	\$ 23,957,682	\$ 23,957,682	\$
MISCELLANEOUS REVENUES:					
Local Revenue:					
County Clerk	A-6	7,885,506	7,885,506	10,628,242	2,742,736
Surrogate	A-6	304,903	304,903	365,806	60,903
Sheriff	A-6	188,027	188,027	1,301,702	1,113,675
Emergency Dispatching	A-6	3,775,000	3,775,000	4,078,319	303,319
Shared Medical Examiner	A-6	470,000	470,000	568,271	98,271
Rental of County Owned Property	A-6	375,000	375,000	383,018	8,018
Management Information Systems Services	A-6	15,000	15,000	10,919	(4,081)
Book Fines - Library	A-6	36,000	36,000	32,081	(3,919)
Peer Grouping	A-6	1,782,000	1,782,000	2,041,245	259,245
Fees for Morris County Public Safety Training Academy	A-6	400,000	400,000	547,856	147,856
Human Services - Youth Center/Shelter	A-6	1,060,000	1,060,000	1,187,180	127,180
Local Health Services	A-6	218,225	218,225	262,590	44,365
Housing of Federal and State Inmates	A-6	80,000	80,000	56,233	(23,767)
Public Works	A-6	645,000	645,000	511,952	(133,048)
Increased Fees as a result of Chapter 370:					
County Clerk	A-6	1,189,494	1,189,494	1,214,555	25,061
Surrogate	A-6	230,097	230,097	274,354	44,257
Sheriff	A-6	462,278	462,278	737,391	275,113
Subtotal Local Revenues		19,116,530	19,116,530	24,201,714	5,085,184
State Aid:					
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-6	2,233,633	2,233,633	2,233,633	
Permanent Disability - Patients in County Institutions (N.J.S. 44:7-38 et seq.)	A-6	23,300,000	23,300,000	24,402,298	1,102,298
Juvenile Justice - SFEA Funds	A-6			42,750	42,750
Social Services - State and Federal Share	A-6	9,499,230	9,499,230	10,268,490	769,260
NJ Ease Phase II	A-6			16,110	16,110
Vo-Tech State Aid Debt Service	A-6	97,133	97,133	205,314	108,181
Subtotal State Aid		35,129,996	35,129,996	37,168,595	2,038,599
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	1,644,026	1,644,026	1,644,026	
Supplemental Social Security Income	A-6	569,524	569,524	569,524	
Psychiatric Facilities (c.73, P.L. 1990):					
Maintenance of Patients in State Institutions for Mental Diseases	A-6	9,182,251	9,182,251	9,180,551	(1,700)
Maintenance of Patients in State Institutions for Developmental Disabilities	A-6	15,020,202	15,020,202	15,020,202	
Board of County Patients in State and Other Institutions	A-6	73,933	73,933	198,017	124,084
Rutgers Univ Behavioral Health Care	A-6	2,480	2,480	2,480	
Subtotal State Assumption of Costs		26,492,416	26,492,416	26,614,800	122,384

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, 2016

- 7 -  
A-2  
Sheet 2

	Ref.	Anticipated Budget			Realized	Excess or (Deficit)
		Budgeted	Amendments	Amended		
Public and Private Revenues Offset with Appropriations:						
New Jersey Department of Health and Senior Services:						
Area Plan Grant - Title IIIB, IIIC1, and IIIC2	A-6	\$ 2,274,034	\$	\$ 2,274,034	\$ 3,886,218	\$ 1,612,184
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		6,331	6,331	6,331	
2016 Universal Service Fund - CWA Administration	A-6		4,585	4,585	4,585	
New Jersey Department of Children and Families:						
ALPN - HSAC/YIP/Transportation	A-6		37,801	37,801	37,801	
New Jersey Department of Human Services:						
Chapter 51 - Alcoholism and Drug Abuse	A-6	851,625		851,625	851,625	
REACH Program, F1PZN	A-6		343,638	343,638	343,638	
Social Services for the Homeless, H1PZN	A-6	54,500	380,469	434,969	434,969	
PASP (ALPN)	A-6		45,166	45,166	45,166	
U.S. Department of Health and Human Services:						
NACCHO Grant (National Association of County and City Health)	A-6	1,200		1,200	1,200	
Bio-Terrorism and Public Health Emergency Grant	A-6		286,039	286,039	286,039	
U.S. Department of Housing and Urban Development:						
Homeless Prevention - ESG	A-6		33,551	33,551	33,551	
Continuum of Care Planning Grant	A-6	21,585		21,585	21,585	
New Jersey Department of Law and Public Safety:						
Drug Recognition Expert Call Out and Assistance Program	A-6		113,200	113,200	113,200	
Body Armor Replacement	A-6		14,794	14,794	14,794	
Insurance Fraud Reimbursement Program	A-6	250,000		250,000	250,000	
Safe Communities Construction	A-6		95,000	95,000	95,000	
State / Community Partnership Program	A-6	497,662		497,662	497,662	
U.S. Department of Justice:						
Victim Assistance Program	A-6	150,414		150,414	150,414	
Violence Against Women Formula Grant	A-6	14,931	17,907	32,838	32,838	
Victim Witness Services Restitution	A-6	1,250		1,250	1,250	
State Criminal Alien Assistance Program (SCAAP)	A-6		174,522	174,522	174,522	
U.S. Department of Homeland Security:						
Homeland Security	A-6		380,541	380,541	380,541	
UASI (Urban Areas Security Initiative)	A-6		2,102,334	2,102,334	2,102,334	
New Jersey Department of Environmental Protection:						
CEHA Grant	A-6	175,475		175,475	175,475	
New Jersey Department of Labor and Workforce Development:						
Work First New Jersey	A-6		2,263,378	2,263,378	2,263,378	
Smart Steps Program	A-6		2,408	2,408	2,408	
U.S. Department of Labor:						
Workforce Innovation Opportunity Act	A-6		4,356,382	4,356,382	4,356,382	
New Jersey Transit Corporation:						
MAPS (Senior Citizens and Disabled Residents)	A-6		911,184	911,184	911,184	
Non-Urbanized Area Formula Program (Section 5311)	A-6	466,612		466,612	466,612	

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, 2016

- 8 -  
A-2  
Sheet 3

	Ref.	Anticipated Budget			Realized	Excess or (Deficit)
		Budgeted	Amendments	Amended		
Public and Private Revenues Offset with Appropriations:						
New Jersey Transit Corporation (continued):						
Job Access: Reverse Commute Grant (JARC)	A-6	\$ 136,324	\$ 30,000	\$ 166,324	\$ 166,324	\$
Enhanced Mobility for Seniors and Persons with Disabilities Program (Section 5310)	A-6		200,000	200,000	200,000	
U.S. Department of Transportation:						
Highway Rail Grade Crossing/Roxbury	A-6	6,060		6,060	6,060	
Flanders-Drakestown Bridge-Mt. Olive Twp	A-6		1,000,000	1,000,000	1,000,000	
Ridgedale Avenue Bridge Rehabilitation-Hanover Twp	A-6		300,000	300,000	300,000	
Intersection Improvements on Blackwell Street/STP-C00S(042)	A-6		12,552	12,552	12,552	
South Salem St (CR 655) & Franklin Rd Intersection	A-6		464,598	464,598	464,598	
Annual Transportation Program (2016)	A-6		3,988,500	3,988,500	3,988,500	
Other Miscellaneous Programs:						
Sheriff- K-9	A-6	800		800	800	
Sheriff-Private Donations	A-6		7,214	7,214	7,214	
Project Lifesaver Program / Private Contribution	A-6		4,900	4,900	4,900	
NJ Association of County and City Health Officials (NJACCHO)	A-6		2,100	2,100	2,100	
Subtotal Public and Private Revenues		<u>4,902,472</u>	<u>18,061,518</u>	<u>22,963,990</u>	<u>24,576,174</u>	<u>1,612,184</u>
Other Special Items:						
Pension Reimbursements	A-6	1,300,920		1,300,920	1,300,920	
School Board Elections	A-6	10,000		10,000	18,116	8,116
Motor Vehicle Fines - Dedicated Fund	A-6	3,250,000		3,250,000	2,045,698	(1,204,302)
Weights & Measures - Dedicated Fund	A-6	1,105,495		1,105,495	1,010,756	(94,739)
Subtotal Other Special Items		<u>5,666,415</u>		<u>5,666,415</u>	<u>4,375,490</u>	<u>(1,290,925)</u>
TOTAL MISCELLANEOUS REVENUES	A-1,A-6	91,307,829	18,061,518	109,369,347	116,936,773	7,567,426
AMOUNT TO BE RAISED BY TAXATION - County Purpose Tax	A-1,A-4	<u>225,384,599</u>		<u>225,384,599</u>	<u>225,384,599</u>	
TOTAL GENERAL REVENUES		<u>\$ 340,650,110</u>	<u>\$ 18,061,518</u>	<u>\$ 358,711,628</u>	<u>\$ 366,279,054</u>	<u>\$ 7,567,426</u>
NON-BUDGET REVENUES:						
Miscellaneous Revenues Not Anticipated	A-1,A-4				<u>4,794,558</u>	
					<u>\$ 371,073,612</u>	
	Ref.	A-3	A-3	A-3		
ANALYSIS OF NON-BUDGET REVENUE - MISCELLANEOUS REVENUE NOT ANTICIPATED:						
Added and Omitted Taxes	A-5				\$ 791,197	
Bail Forfeiture					6,812	
Excise Tax					555,746	
Interest Income					952,909	
Title IV-D Sheriff					22,856	
Grant Fund Cleanup Items	A-10, A-11				398,468	
Prior Year Appropriation Refund					67,802	
Other Items of Miscellaneous Revenue					<u>1,998,768</u>	
					<u>\$ 4,794,558</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, 2016

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
GENERAL GOVERNMENT						
County Administrator						
Salaries and Wages	\$ 1,060,466	\$ 1,060,466	\$ 915,443	\$	\$ 145,023	\$
Other Expenses	640,678	640,678	378,516	111,138	151,024	
Personnel						
Salaries and Wages	440,657	440,657	424,473		16,184	
Other Expenses	435,065	435,065	344,593	52,255	38,217	
Board of Chosen Freeholders						
Salaries and Wages	361,689	361,689	361,654		35	
Other Expenses	542,247	542,247	484,991	238	57,018	
County Clerk						
Salaries and Wages	1,837,740	1,867,740	1,817,221		50,519	
Other Expenses	352,600	352,600	270,639	19,193	62,768	
Elections						
Salaries and Wages	1,096,636	1,096,636	1,026,206		70,430	
Other Expenses	2,047,100	2,047,100	1,734,915	11,233	300,952	
Department of Finance						
Salaries and Wages	1,587,699	1,587,699	1,508,429		79,270	
Other Expenses	440,030	440,030	316,989	50,746	72,295	
Annual Audit	145,600	145,600		120,600	25,000	
Information Technology Division						
Salaries and Wages	2,295,963	2,415,963	2,413,505		2,458	
Other Expenses	1,215,080	1,215,080	1,016,279	19,756	179,045	
Board of Taxation						
Salaries and Wages	179,957	204,957	204,363		594	
Other Expenses	51,000	51,000	24,003	126	26,871	
County Counsel						
Salaries and Wages	293,602	328,602	315,575		13,027	
Other Expenses	602,000	602,000	491,376	727	109,897	
County Surrogate						
Salaries and Wages	813,830	823,830	814,062		9,768	
Other Expenses	60,992	60,992	48,003	10,948	2,041	

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

COUNTY OF MORRIS

- 10 -  
A-3  
Sheet 2

CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
GENERAL GOVERNMENT (continued)						
Engineering						
Salaries and Wages	\$ 1,551,362	\$ 1,551,362	\$ 1,480,777	\$	\$ 70,585	\$
Other Expenses	261,800	261,800	45,970	332	215,498	
Economic Development						
Salaries and Wages	1,255,406	1,293,406	1,268,654		24,752	
Other Expenses	71,884	71,884	38,671		33,213	
Heritage Commission						
Salaries and Wages	68,323	81,323	81,010		313	
Other Expenses	21,485	21,485	12,566	1,849	7,070	
TOTAL GENERAL GOVERNMENT	19,730,891	20,001,891	17,838,883	399,141	1,763,867	
CODE ENFORCEMENT & ADMINISTRATION						
Weights & Measures						
Salaries and Wages	752,495	752,495	744,091		8,404	
Other Expenses	353,000	353,000	303,637	866	48,497	
TOTAL CODE ENFORCEMENT & ADMINISTRATION	1,105,495	1,105,495	1,047,728	866	56,901	
INSURANCE						
Liability Insurance	2,573,500	2,573,500	2,496,675		76,825	
Workers Compensation Insurance	1,639,140	1,639,140	1,575,505		63,635	
Group Insurance for Employees	39,939,197	39,939,197	35,431,978	31,953	4,475,266	
Health Benefits Waiver	386,000	386,000	346,615		39,385	
TOTAL INSURANCE	44,537,837	44,537,837	39,850,773	31,953	4,655,111	
PUBLIC SAFETY						
Emergency Management						
Salaries and Wages	5,671,332	6,121,332	6,061,040		60,292	
Other Expenses	1,588,325	1,828,325	1,512,179	273,452	42,694	
Medical Examiner						
Salaries and Wages	853,945	853,945	801,274		52,671	
Other Expenses	255,980	255,980	194,493	6,177	55,310	
Sheriff's Office						
Salaries and Wages	9,000,875	9,000,875	9,000,875			
Other Expenses	692,750	692,750	456,449	189,823	46,478	

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

COUNTY OF MORRIS

- 11 -  
A-3  
Sheet 3

CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
PUBLIC SAFETY (continued)						
Prosecutor's Office						
Salaries and Wages	\$ 13,371,828	\$ 13,371,828	\$ 12,832,425	\$	\$ 539,403	\$
Other Expenses	888,660	888,660	651,391	203,901	33,368	
Jail						
Salaries and Wages	15,582,500	15,992,500	15,795,647		196,853	
Other Expenses	2,160,050	2,160,050	1,681,529	476,835	1,686	
Youth Center						
Salaries and Wages	2,065,486	2,065,486	1,863,565		201,921	
Other Expenses	220,080	220,080	134,156	52,916	33,008	
TOTAL PUBLIC SAFETY	52,351,811	53,451,811	50,985,023	1,203,104	1,263,684	
PUBLIC WORKS						
Road Repairs						
Salaries and Wages	3,256,165	3,256,165	3,044,228		211,937	
Other Expenses	3,738,250	3,738,250	1,817,536	894,153	1,026,561	
Bridges & Culverts						
Salaries and Wages	1,103,317	1,103,317	939,054		164,263	
Other Expenses	88,110	88,110	63,711	5,513	18,886	
Shade Tree Commission						
Salaries and Wages	687,726	687,726	603,069		84,657	
Other Expenses	27,625	27,625	10,935		16,690	
Buildings & Grounds						
Salaries and Wages	3,041,264	3,041,264	2,835,626		205,638	
Other Expenses	2,963,160	3,113,160	2,348,484	665,350	99,326	
Motor Service Center						
Salaries and Wages	1,851,471	1,851,471	1,612,561		238,910	
Other Expenses	1,052,450	1,177,450	948,586	110,926	117,938	

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

COUNTY OF MORRIS

- 12 -  
A-3  
Sheet 4

CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
PUBLIC WORKS (continued)						
Mosquito Control						
Salaries and Wages	\$ 1,203,411	\$ 1,203,411	\$ 1,158,450	\$	\$ 44,961	\$
Other Expenses	218,830	218,830	101,135	28,291	89,404	
TOTAL PUBLIC WORKS	19,231,779	19,506,779	15,483,375	1,704,233	2,319,171	
HEALTH AND WELFARE						
Department of Health Management						
Salaries and Wages	471,327	555,327	456,116		99,211	
Other Expenses	238,070	238,070	145,050	89,726	3,294	
Department of Human Services Planning						
Salaries and Wages	2,064,612	2,064,612	1,740,067		324,545	
Other Expenses	326,141	326,141	237,693	30,844	57,604	
Office on Aging						
Salaries and Wages	931,232	931,232	679,603		251,629	
Other Expenses	82,062	82,062	33,425		48,637	
Grants in Aid	2,939,736	2,939,736	2,235,279	675,781	28,676	
Seniors, Disabled & Veterans						
Salaries and Wages	115,747	115,747	71,060		44,687	
Other Expenses	388,175	388,175	111,949	241,040	35,186	
Morristown Memorial Hospital - SCS	89,144	89,144	66,849	22,295		
County Board of Social Services						
Salaries and Wages	8,438,605	8,438,605	6,917,506		1,521,099	
Other Expenses	6,403,553	6,403,553	4,947,056	267,614	1,188,883	
Maintenance of Patients in State Institutions						
For Mental Diseases						
Local Share	3,580,366	3,580,366	3,580,366			
State Share	8,354,186	8,354,186	8,354,186			
County Psych Patients in County Hospitals	845,000	845,000	71,304		773,696	

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

COUNTY OF MORRIS

- 13 -  
A-3  
Sheet 5

CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
HEALTH AND WELFARE (continued)						
Morris View Nursing Home						
Salaries & Wages	\$ 13,570,493	\$ 13,570,493	\$ 12,875,933	\$ 2,414	\$ 692,146	\$
Other Expenses	13,571,915	13,571,915	11,332,876	1,319,882	919,157	
Rutgers Univ Behavioral Health Care	3,543	3,543	3,543			
Division of Youth and Family Services	1,644,026	1,644,026	1,644,026			
Assistance for SSI Recipients	569,524	569,524	569,524			
Assistance Dep Child: Local Share	98,430	98,430	98,430			
County Adjuster						
Salaries & Wages	165,405	165,405	110,740		54,665	
Other Expenses	14,572	14,572	11,199	1,422	1,951	
Maintenance of Patients in State Institutions for Developmental Disabilities	15,020,202	15,020,202	15,020,202			
Dental Clinic (R.S. 44:5)	5,000	5,000	1,015		3,985	
TOTAL HEALTH & WELFARE	79,931,066	80,015,066	71,314,997	2,651,018	6,049,051	
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	2,843,370	2,843,370	2,843,370			
Other Expenses	877,515	877,515	359,007	431,486	87,022	
Office of County Superintendent of Schools						
Salaries & Wages	163,856	167,856	166,814		1,042	
Other Expenses	12,950	12,950	7,506	278	5,166	
County College	11,830,000	11,830,000	11,830,000			

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



COUNTY OF MORRIS

- 14 -  
A-3  
Sheet 6

CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
EDUCATIONAL (continued)						
County Extension Service						
Salaries & Wages	\$ 269,612	\$ 269,612	\$ 209,714	\$	\$ 59,898	\$
Other Expenses	56,650	56,650	36,412		20,238	
Reimbursement for Residents Attending Out of County Two Year College (N.J.S. 18A:64A-23)	90,000	90,000	45,973		44,027	
Vocational Schools	6,248,095	6,248,095	6,248,095			
Aid to Museums (R.S. 40:23-6.22)	21,600	21,600	3,000		18,600	
Morris County Public Safety Training Academy						
Salaries & Wages	805,689	805,689	779,509		26,180	
Other Expenses	178,618	178,618	136,515	39,878	2,225	
TOTAL EDUCATIONAL	23,397,955	23,401,955	22,665,915	471,642	264,398	
OTHER COMMON OPERATING FUNCTIONS						
Salary Adjustment	5,290,636	3,556,636			3,556,636	
TOTAL OTHER COMMON OPERATING FUNCTIONS	5,290,636	3,556,636			3,556,636	
UTILITY EXPENSES & BULK PURCHASES						
Utilities	6,781,781	6,781,781	4,553,133	464,013	1,764,635	
TOTAL UTILITY EXPENSES & BULK PURCHASES	6,781,781	6,781,781	4,553,133	464,013	1,764,635	
SUBTOTAL OPERATIONS	266,034,251	266,034,251	237,414,827	6,925,970	21,693,454	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES						
New Jersey Department of Health & Senior Services						
Title III Nutrition Program						
Salaries & Wages	1,525,376	1,525,376	1,481,070		44,306	
Other Expenses	2,974,840	2,974,840	1,972,805	935,114	66,921	
Area Plan Grant - Title IIIB, IIIC1, and IIIC2	870,798	870,798	626,135	218,207	26,456	
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

CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET						
BY REVENUES (continued)						
New Jersey Department of Community Affairs						
LIHEAP - CWA	\$	\$ 6,331	\$ 6,331		\$	\$
2016 Universal Service Fund - CWA Administration		4,585	4,585			
New Jersey Department of Children and Families						
ALPN - HSAC/YIP/Transportation		37,801	37,801			
New Jersey Department of Human Services						
REACH Program, F1PZN		343,638	343,638			
Chapter 51 - Alcoholism and Drug Abuse	864,389	864,389	864,389			
Social Services for the Homeless, H1PZN	54,500	434,969	434,969			
ALPN	800,000	845,166	650,428	153,592	41,146	
U.S. Department of Health and Human Services						
NACCHO Grant (National Association of County and City Health)	1,200	1,200	1,200			
Bio Terrorism and Public Health Emergency Grant		286,039	286,039			
U.S. Department of Housing and Urban Development						
Homeless Prevention - ESG		33,551	33,551			
Continuum of Care Planning Grant	21,585	21,585	21,585			
New Jersey Department of Law & Public Safety						
Drug Recognition Expert Call Out and Assistance Program		113,200	113,200			
Body Armor Replacement Program		14,794	14,794			
Insurance Fraud Reimbursement Program	250,000	250,000	250,000			
Safe Communities Construction		95,000	95,000			
State / Community Partnership Grant	497,662	497,662	497,662			
U.S. Department of Justice						
Victim Assistance Program	150,514	150,514	150,414		100	
Violence Against Women Formula Grant	14,931	32,838	32,838			
Victim Witness Services Restitution	1,250	1,250	1,250			
Megan's Law and Local Law Enforcement (LLE)		8,534	8,534			
State Criminal Alien Assistance Program (SCAAP)		174,522	174,522			
U.S. Department of Homeland Security						
Homeland Security		380,541	380,541			
UASI (Urban Areas Security Initiative)		2,102,334	2,102,334			
New Jersey Department of Environmental Protection						
CEHA Grant	175,475	175,475	175,475			
New Jersey Department of Labor and Workforce Development						
Work First New Jersey		2,263,378	2,263,378			
Smart Steps Program		2,408	2,408			
U.S. Department of Labor						
Workforce Innovation Opportunity Act		4,356,382	4,356,382			

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

COUNTY OF MORRIS

- 16 -  
A-3  
Sheet 8

CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (continued)						
New Jersey Transit Corporation						
MAPS (Senior Citizen and Disabled Residents)	\$	\$ 911,184	\$ 911,184	\$	\$	\$
Non-Urbanized Area Formula Program (Section 5311)	1,141,612	1,141,612	1,141,612			
Job Access: Reverse Commute Grant (JARC)	136,324	166,324	166,324			
Enhanced Mobility for Seniors and Persons with Disabilities Program (Section 5310)		200,000	200,000			
U.S. Department of Transportation						
Highway Rail Grade Crossing/Roxbury	6,060	6,060	6,060			
Flanders-Drakestown Bridge-Mt. Olive Twp		1,000,000	1,000,000			
Ridgedale Avenue Bridge Rehabilitation-Hanover Twp		300,000	300,000			
Intersection Improvements on Blackwell Street/STP-C00S(042)		12,552	12,552			
South Salem St (CR 655) & Franklin Rd Intersection		464,598	464,598			
Annual Transportation Program (2016)		3,988,500	3,988,500			
Other Miscellaneous Grants						
Sheriff K-9	800	800	800			
Sheriff-Private Donations		7,214	7,214			
Project Lifesaver Program / Private Contribution		4,900	4,900			
NJ Association of County and City Health Officials (NJACCHO)		2,100	2,100			
TOTAL PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUES	9,537,316	27,598,834	26,112,992	1,306,913	178,929	
TOTAL OPERATIONS	275,571,567	293,633,085	263,527,819	8,232,883	21,872,383	
CONTINGENT	30,000	30,000	3,311		26,689	
TOTAL OPERATIONS INCLUDING CONTINGENT	275,601,567	293,663,085	263,531,130	8,232,883	21,899,072	
CAPITAL IMPROVEMENTS						
Capital Improvement Fund	2,766,000	2,766,000	2,305,000		461,000	
TOTAL CAPITAL IMPROVEMENTS	2,766,000	2,766,000	2,305,000		461,000	

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

COUNTY OF MORRIS

- 17 -  
A-3  
Sheet 9

CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2016

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
DEBT SERVICE						
Payment of Bond Principal						
Park Bonds	\$ 1,922,000	\$ 1,922,000	\$ 1,922,000	\$	\$	\$
County College	3,990,000	3,990,000	3,990,000			
Other Bonds	23,637,005	23,637,005	23,637,000			5
Solar	3,399,255	3,399,255	3,399,255			
Interest on Bonds						
Park Bonds	285,160	285,160	285,159			1
County College	869,540	869,540	869,536			4
Other Bonds	4,415,230	4,415,230	4,415,224			6
Capital Lease Obligation						
Principal	825,103	825,103	825,102			1
Interest	626,332	626,332	626,327			5
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	<u>40,094,225</u>	<u>40,094,225</u>	<u>40,094,197</u>			<u>28</u>
DEFERRED CHARGES & STATUTORY EXPENDITURES						
Contribution to:						
Public Employees Retirement System	8,895,671	8,895,671	8,895,671			
Social Security System	7,109,443	7,109,443	6,195,277		914,166	
Defined Contribution Retirement Plan	60,000	60,000	27,973		32,027	
Detective Pension Fund	50,000	50,000	37,839		12,161	
Police & Firemen's Retirement System	5,258,204	5,258,204	5,258,204			
Unemployment Insurance	815,000	815,000	815,000			
TOTAL DEFERRED CHARGES & STATUTORY EXPENDITURES	<u>22,188,318</u>	<u>22,188,318</u>	<u>21,229,964</u>		<u>958,354</u>	
TOTAL GENERAL APPROPRIATIONS	<u>\$ 340,650,110</u>	<u>\$ 358,711,628</u>	<u>\$ 327,160,291</u>	<u>\$ 8,232,883</u>	<u>\$ 23,318,426</u>	<u>\$ 28</u>
					A	
Budget as Adopted	A-2	\$ 340,650,110				
Amendments per N.J.S.A. 40A:4-87	A-2	<u>18,061,518</u>				
	A-2	<u>\$ 358,711,628</u>				
Cash Disbursed	A-4		\$ 324,917,484			
Accounts Payable	A		<u>2,242,807</u>			
			<u>\$ 327,160,291</u>			

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

**COUNTY OF MORRIS**

**2016**

**TRUST FUND**

COUNTY OF MORRIS

TRUST FUND  
BALANCE SHEET - REGULATORY BASIS

ASSETS

	Ref.	December 31,	
		2016	2015
REGULAR FUND:			
Cash		\$ 9,490,935	\$ 9,449,051
	B-1	9,490,935	9,449,051
Federal Grant Funds Receivable	B-5	2,922,378	2,983,553
Local Home Trust Funds Receivable	B-6	1,733,067	1,731,749
		<u>14,146,380</u>	<u>14,164,353</u>
DEDICATED FUND:			
Cash		90,562,652	81,333,364
Investments			7,500,000
	B-2	90,562,652	88,833,364
Added and Omitted Taxes Receivable	B-11	21,357	22,714
		<u>90,584,009</u>	<u>88,856,078</u>
REVOLVING FUND:			
Cash	B-3	4,200,040	3,142,942
ROAD OPENING DEPOSITS:			
Cash	B-4	3,283,253	2,696,325
		<u>\$ 112,213,682</u>	<u>\$ 108,859,698</u>

LIABILITIES AND RESERVES

	Ref.	December 31,	
		2016	2015
REGULAR FUND:			
Reserve for Trust Funds	B-1	\$ 2,012,395	\$ 2,559,473
Due to Local Government Units	B-1	6,942,834	6,847,967
Due to Capital Fund	B-1		110,324
Due to Current Fund	A,B-1	500,000	
Community Development:			
Block Grant Appropriations	B-7	990,196	802,315
Local Home Trust Appropriations	B-9	524,278	836,504
Contracts Payable:			
Community Development Block Grant	B-8	1,811,974	1,957,395
Emergency Shelter Grant	B-8	153,439	152,103
Local Home Trust	B-10	1,211,264	898,272
		<u>14,146,380</u>	<u>14,164,353</u>
DEDICATED FUND:			
Reserve for Dedicated Funds	B-2	89,562,652	87,833,364
Reserve for Added and Omitted Taxes	B-11	21,357	22,714
Due to General Capital Fund	B-2,C	1,000,000	1,000,000
		<u>90,584,009</u>	<u>88,856,078</u>
REVOLVING FUND:			
Reserve for Revolving Fund	B-3	4,200,040	3,142,942
ROAD OPENING DEPOSITS:			
Reserve for Road Opening Deposits	B-4	3,283,253	2,696,325
		<u>\$ 112,213,682</u>	<u>\$ 108,859,698</u>

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

**COUNTY OF MORRIS**

**2016**

**CAPITAL FUND**

COUNTY OF MORRIS

CAPITAL FUND  
BALANCE SHEET - REGULATORY BASIS

ASSETS

	Ref.	December 31,	
		2016	2015
GENERAL CAPITAL:			
Cash and Cash Equivalents		\$ 38,247,753	\$ 27,965,001
	C-2,C-3	38,247,753	27,965,001
Deferred Charges to Future Taxation:			
Funded	C-5	191,697,178	189,761,704
Unfunded	C-6	33,498,036	40,981,609
Federal/State Grants Receivable	C-17	3,514,597	
Due From:			
Regular Trust Fund	C-3		110,324
Dedicated Trust Fund	B,C-3	1,000,000	1,000,000
		<u>267,957,564</u>	<u>259,818,638</u>
PARK CAPITAL:			
Cash and Cash Equivalents		2,096,675	1,655,384
	C-2,C-4	2,096,675	1,655,384
Deferred Charges to Future Taxation:			
Funded	C-5	9,045,771	9,347,004
		<u>11,142,446</u>	<u>11,002,388</u>
		<u>\$ 279,100,010</u>	<u>\$ 270,821,026</u>

LIABILITIES, RESERVES AND FUND BALANCES

	Ref.	December 31,	
		2016	2015
GENERAL CAPITAL:			
Serial Bonds	C-12	\$ 172,373,000	\$ 169,541,000
Guaranteed Pooled Program:			
Lease Revenue Bonds	C-20	17,145,000	17,740,000
Capital Lease Payable	C-21	719,906	950,008
NJ DEP Loan Payable	C-15	1,459,272	1,530,696
Improvement Authorizations:			
Funded	C-9	36,337,495	33,466,566
Unfunded	C-9	29,354,555	29,610,653
Contracts Payable	C-3		14,866
Capital Improvement Fund	C-8	3,412,055	3,007,557
Reserve for Countywide Communications System	C-3	899,097	480,221
Reserve to Pay Debt Service	C-3	12,283	41,860
Fund Balance	C-1	6,244,901	3,435,211
		<u>267,957,564</u>	<u>259,818,638</u>
PARK CAPITAL:			
Serial Bonds	C-13	8,927,000	9,208,000
Green Acres Loan Payable - State of New Jersey	C-14	118,771	139,004
Improvement Authorizations:			
Funded	C-10	1,896,115	1,454,824
Fund Balance	C-1	200,560	200,560
		<u>11,142,446</u>	<u>11,002,388</u>
		<u>\$ 279,100,010</u>	<u>\$ 270,821,026</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, 2015	C,C-3,C-4	\$ 3,435,211	\$ 200,560
Increased by:			
Reimbursement of Funds:			
County/Municipality Share of Cost	C-2	79,402	
Premium on Sale of Bonds and Notes	C-2	2,847,513	
MUA Capital Repayments:			
Other	C-2	83,475	
Morris County Insurance Fund - Reimbursement	C-2	6,193	
Cancellation of Contracts Payable	C-3	14,866	
Other Miscellaneous Items	C-2	2,500	
		<u>3,033,949</u>	
		6,469,160	200,560
Decreased by:			
Premium on Sale of Bonds and Notes:			
State of New Jersey - Chapter 12	C-2,C-3	<u>224,259</u>	
		<u>224,259</u>	
BALANCE, DECEMBER 31, 2016	C,C-3,C-4	<u>\$ 6,244,901</u>	<u>\$ 200,560</u>

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

**COUNTY OF MORRIS**

**2016**

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

COUNTY OF MORRIS

GENERAL FIXED ASSETS ACCOUNT GROUP  
BALANCE SHEET - REGULATORY BASIS

---

ASSETS	December 31,	
	2016 (Unaudited)	2015 (Unaudited)
Buildings and Building Improvements	\$ 131,482,704	\$ 131,482,704
Building Contents	6,792,075	6,809,969
Machinery and Equipment	30,141,305	30,370,126
Transportation Equipment	26,211,357	24,573,705
	<u>\$ 194,627,441</u>	<u>\$ 193,236,504</u>
RESERVES		
Investment in General Fixed Assets	<u>\$ 194,627,441</u>	<u>\$ 193,236,504</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, 2016 AND 2015**

---

**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 ("GASB") Codification Section 2100, "Defining the Financial Reporting Entity" establishes standards to determine whether a governmental component unit should be included in the financial reporting entity. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A legally separate, tax-exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met: (1) The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents. (2) The primary government, or its component units, is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization. (3). The economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government. 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

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2016 AND 2015 (Continued)**

---

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

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

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 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

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

**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.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2016 AND 2015 (Continued)**

---

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

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

*Property Taxes and Other Revenues* (Cont'd) -- Grant revenue is realized in the Capital Funds when improvements are authorized. 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, 2016 AND 2015 (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; investments would be stated at fair value and not at market 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, 2016 AND 2015 (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.

Custodial Credit Risk - The County's policy with respect to custodial credit risk requires that the County ensures that County funds are only deposited in financial institutions in which NJ municipalities are permitted to invest their funds.

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, 2016 AND 2015 (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 Local Government Services in the Department of Community Affairs for investment by local units;
- (6) Local government investment pools;
- (7) Deposits with the State of New Jersey Cash Management Fund established pursuant to section 1 of P.L. 1977, c.281 (C.52:18A-90.4); 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 section 1 of P.L. 1970, c.236 (C.17:9-41); and
  - (e) a master repurchase agreement providing for the custody and security of collateral is executed.

As of December 31, 2016, cash and cash equivalents and investments of the County consisted of deposits in savings accounts, demand deposits, certificates of deposit and notes receivable. During 2016, 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 \$246,186,869 at December 31, 2016.

The total of the bank balances of the County's cash and cash equivalents and investments on deposit at December 31, 2016 was \$250,728,351. Investments consisted of certificates of deposit of \$5,000,000.

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.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2016 AND 2015 (Continued)**

**C. FUND BALANCE APPROPRIATED**

\$25,343,797 of the \$53,286,066 fund balance of the Current Fund at December 31, 2016 has been appropriated as an item of revenue in the introduced 2017 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, 2016, 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,		
	2016	2015	2014
Issued:			
County Improvement Authority Debt			
Debt Guaranteed by the County	\$ 159,485,000	\$ 167,850,000	\$ 177,915,000
General (Including County College and Vocational School):			
Bonds, Notes and Loans	173,832,272	171,071,696	162,958,712
Guaranteed Pooled Program:			
Lease Revenue Bonds	17,145,000	17,740,000	18,330,000
Capital Lease Payable	719,906	950,008	1,175,823
Park Commission:			
Bonds, Notes and Loans	9,045,771	9,347,004	9,178,838
Total Issued	<u>360,227,949</u>	<u>366,958,708</u>	<u>369,558,373</u>
Authorized but not Issued:			
General:			
Bonds and Notes	33,498,036	40,981,609	55,739,408
Park Commission:			
Bonds and Notes			1,385,000
Total Authorized but not Issued	<u>33,498,036</u>	<u>40,981,609</u>	<u>57,124,408</u>
Less:			
Capital Projects for County College (N.J.S.A. 18A:64A-22.1 to N.J.S.A. 18A:64A-22.8)	13,060,000	13,345,000	13,651,000
Bonds Authorized by Another Public Body to be Guaranteed by the County	<u>159,485,000</u>	<u>167,850,000</u>	<u>177,915,000</u>
	<u>\$ 221,180,985</u>	<u>\$ 226,745,317</u>	<u>\$ 235,116,781</u>

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2016 AND 2015 (Continued)**

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

County debt is summarized as follows:

The County statutory net debt at December 31, 2016 was .242%. 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>\$ 393,725,985</u>	<u>\$ 172,545,000</u>	<u>\$ 221,180,985</u>

Based on the equalized valuation basis per N.J.S.A. 40A:2-2, of \$91,236,550,199, the County's remaining borrowing power under N.J.S.A. 40A:2-6 as of December 31, 2016, is as follows:

2% of Equalized Valuation of Real Property	\$ 1,824,731,004
Net Debt	<u>221,180,985</u>
Remaining Borrowing Power	<u>\$ 1,603,550,019</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 12/31/15</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/16</u>
Serial Bonds:				
General Capital Fund	\$ 169,541,000	\$ 30,459,000	\$ 27,627,000	\$ 172,373,000
Park Capital Fund	9,208,000	1,641,000	1,922,000	8,927,000
MCIA Guaranteed Pooled Program:				
Lease Revenue Bonds	17,740,000		595,000	17,145,000
Capital Lease Payable	950,008		230,102	719,906
Loans Payable:				
General Capital Fund				
NJ DEP Loan	1,530,696		71,424	1,459,272
Park Capital Fund				
Green Trust Loans	139,004		20,233	118,771
Total	<u>\$ 199,108,708</u>	<u>\$ 32,100,000</u>	<u>\$ 30,465,759</u>	<u>\$ 200,742,949</u>

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2016 AND 2015 (Continued)**

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

Summary of County Debt Outstanding - Prior Year

	Balance 12/31/14	Additions	Retirements	Balance 12/31/15
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
Captial 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>

**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, 2016 AND 2015 (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, 2016, a balance of \$24,543,991.03 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. The County adopted a guaranty ordinance on April 27, 2016 for the purpose of refunding \$16,575,000 of these bonds of which \$15,535,000 were issued on August 18, 2016.

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. The note was retired on the final maturity date of 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, 2016 AND 2015 (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, 2016 was \$159,485,000.

**ANALYSIS OF DEBT ISSUED AND OUTSTANDING AT DECEMBER 31, 2016**

**General Capital Fund**

**General Improvement Serial Bonds**

<u>Final Maturity</u>	<u>Rate</u>	
4/15/2017	3.000%	\$ 10,500,000
3/1/2018	2.610-2.960%	430,000
8/15/2019	4.000%	2,350,000
6/15/2020	3.000-4.000%	763,000
2/15/2021	5.000%	5,095,000
9/15/2022	5.000%	12,880,000
5/1/2024	3.000-5.000%	50,570,000
11/15/2024	3.000-4.000%	12,624,000
12/15/2024	2.000-2.125%	13,976,000
2/1/2025	2.000-4.000%	7,005,000
10/15/2026	2.000-4.000%	25,449,000
General Improvement Serial Bonds Outstanding		<u>\$ 141,642,000</u>

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2016 AND 2015 (Continued)**

---

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

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

<u>Final Maturity</u>	<u>Rate</u>		
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>719,906</u>

**2011 Lease Revenue Bonds - MCIA**

<u>Final Maturity</u>	<u>Rate</u>		
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 Revenue Bonds Outstanding		\$	<u>4,095,000</u>

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2016 AND 2015 (Continued)**

---

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

**2012 Lease Revenue Bonds - MCIA**

<u>Final Maturity</u>	<u>Rate</u>	
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 Revenue Bonds Outstanding		<u>\$ 13,050,000</u>
Total Lease Revenue Bonds and Capital Lease Outstanding		<u>\$ 17,864,906</u>

**County College Bonds (\*)**

<u>Final Maturity</u>	<u>Rate</u>	
4/15/2017	3.000%	\$ 1,500,000
8/15/2019	4.000%	1,490,000
2/15/2021	5.000%	1,100,000
6/15/2021	3.000-4.000%	839,000
5/1/2022	3.000-4.000%	4,865,000
12/15/2022	2.000%	450,000
1/15/2024	3.000-5.000%	2,850,000
5/1/2024	3.000-5.000%	1,115,000
11/15/2024	3.000-4.000%	1,367,000
1/15/2025	2.000-3.000%	3,550,000
2/1/2027	2.000-3.000%	6,595,000
1/15/2025	2.000%	3,100,000
10/15/2026	2.000-4.000%	1,910,000
		<u>\$ 30,731,000</u>

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



**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2016 AND 2015 (Continued)**

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

**General Capital NJ DEP Loans**

<u>Final Maturity</u>	<u>Rate</u>	
8/13/2033	2.000%	\$ 1,459,272
Total General Capital Fund Bonded Debt, Capital Leases and Loans Issued & Outstanding		<u>\$ 191,697,178</u>

**Park Capital Fund**

**Park Serial Bonds**

<u>Final Maturity</u>	<u>Rate</u>	
4/15/2017	3.000%	\$ 200,000
8/15/2017	4.000%	275,000
11/15/2018	4.000%	314,000
2/15/2019	5.000%	830,000
5/1/2019	3.000%	770,000
6/15/2019	3.000-4.000%	527,000
9/15/2019	5.000%	570,000
12/15/2022	2.000%	1,715,000
5/1/2024	3.000-5.000%	2,085,000
10/15/2026	2.000-4.000%	1,641,000
		<u>\$ 8,927,000</u>

**Park Capital Green Acres Loans**

<u>Final Maturity</u>	<u>Rate</u>	
1/24/2022	2.000%	\$ 118,771
Total Park Capital Bonded Debt and Loans Issued and Outstanding		<u>\$ 9,045,771</u>
Total Bonded Debt, Capital Leases and Loans Issued and Outstanding		<u>\$ 200,742,949</u>

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2017	\$ 30,080,000	\$ 6,060,473	\$ 36,140,473
2018	27,715,000	5,107,992	32,822,992
2019	25,765,000	4,191,387	29,956,387
2020	23,454,000	3,273,282	26,727,282
2021	20,455,000	2,424,027	22,879,027
2022-2026	53,151,000	3,530,408	56,681,408
2027	680,000	10,200	690,200
	<u>\$ 181,300,000</u>	<u>\$ 24,597,769</u>	<u>\$ 205,897,769</u>

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2016 AND 2015 (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.

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2017	\$ 610,000	\$ 589,344	\$ 1,199,344
2018	625,000	569,669	1,194,669
2019	640,000	549,369	1,189,369
2020	655,000	527,119	1,182,119
2021	670,000	505,069	1,175,069
2022-2026	3,685,000	2,168,119	5,853,119
2027-2031	4,310,000	1,508,869	5,818,869
2032-2036	5,125,000	669,891	5,794,891
2037	825,000	14,953	839,953
	<u>\$ 17,145,000</u>	<u>\$ 7,102,400</u>	<u>\$ 24,247,400</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.

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, 2016.

<u>Year</u>	<u>General Capital Fund</u>
2017	\$ 250,185
2018	250,185
2019	250,185
	<u>750,555</u>
Less: Amount representing interest	<u>(30,649)</u>
Present value of net minimum lease payments	<u>\$ 719,906</u>

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2016 AND 2015 (Continued)**

---

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

**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, 2016.

**NET PENSION LIABILITY**

The State of New Jersey Public Employees' Retirement System's (PERS) net pension liability was calculated to be \$304,166,332 at June 30, 2016. The State of New Jersey Police and Firemen's Retirement System's (PFRS) net pension liability was calculated to be \$127,193,812 at June 30, 2016. See Note G 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, 2016, 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	\$	118,771
-----------------------------------	----	---------

Payments of principal and interest on the loans are required to be made once the funds earmarked for a specific project have been completely drawn down. Payments are to commence nine months after the final drawdown date and are to continue on a semi-annual basis over a period of 10 to 20 years. Interest, on the loans, is at the rate of 2% annually on the outstanding balance. The County has appropriated \$22,915 in its 2017 introduced budget to fund principal and interest payments for the above project.

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, 2016 is \$1,459,272. The County has appropriated \$101,685 in its 2017 introduced budget to fund loan payments for the project.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2016 AND 2015 (Continued)**

---

**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 <http://www.state.nj.us/treasury/pensions/annrprts.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 1/55<sup>th</sup> 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 1/60<sup>th</sup> 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.

Contributions policy for PERS is set by N.J.S.A. 43:15A 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.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2016 AND 2015 (Continued)**

---

**G. PENSION PLANS (Cont'd)**

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

Contributions

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 \$8,895,671 for 2016.

The employee contribution rate was 7.06% effective July 1, 2015 and increased to 7.20% effective July 1, 2016. Subsequent increases after October 1, 2011 are being phased in over 7 years effective on each July 1<sup>st</sup> to bring the total pension contribution rate to 7.5% of base salary as of July 1, 2018.

Pension Liabilities and Pension Expense

At June 30, 2016, the County's liability was \$304,166,332 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, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2015 which was rolled forward to June 30, 2016. 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, 2016, the County's proportion was 1.027%, which was a decrease of 0.004% from its proportion measured as of June 30, 2015.

For the year ended December 31, 2016, the County recognized \$8,895,671 in actual pension expense.

Actuarial Assumptions

The total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015 which was rolled forward to June 30, 2016. This actuarial valuation used the following actuarial assumptions:

Inflation Rate	3.08%
Salary Increases:	
Through 2026	1.65 – 4.15% based on age
Thereafter	2.65 – 5.15% based on age
Investment Rate of Return	7.65%

Pre-retirement mortality rates were based on the RP-2000 Employee Pre-retirement Mortality Table for male and female active participants. For local employees, mortality tables are set back 2 years for males and 7 years for females. In addition, the tables provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scale. Post-retirement mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (set back 1 year for males and females) for service retirements and beneficiaries of former members and a one year static projection based on mortality improvement Scale AA.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2016 AND 2015 (Continued)**

---

**G. PENSION PLANS (Cont'd)**

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

Actuarial Assumptions (Cont'd)

In addition, the tables for service retirements and beneficiaries of former members provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scale. Disability retirement rates used to value disabled retirees were based on the RP-2000 Disabled Mortality Table (set back 3 years for males and set forward one year for females).

The actuarial assumptions used in the July 1, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014. 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 (7.65% at June 30, 2016) 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 method 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, 2016 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	5.00%	0.87%
U.S. Treasuries	1.50%	1.74%
Investment Grade Credit	8.00%	1.79%
Mortgages	2.00%	1.67%
High Yield Bonds	2.00%	4.56%
Inflation-Indexed Bonds	1.50%	3.44%
Broad U.S. Equities	26.00%	8.53%
Developed Foreign Equities	13.25%	6.83%
Emerging Market Equities	6.50%	9.95%
Private Equity	9.00%	12.40%
Hedge Funds/Absolute Return	12.50%	4.68%
Real Estate (Property)	2.00%	6.91%
Commodities	0.50%	5.45%
Global Debt ex. U.S.	5.00%	-0.25%
REIT	5.25%	5.63%

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2016 AND 2015 (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 3.98% as of June 30, 2016. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.65% and a municipal bond rate of 2.85% as of June 30, 2016 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 contribution rate in the most recent fiscal year. The local employers contributed 100% of their 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 2034. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2034, 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, 2016 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, 2016		
	1% Decrease (2.98%)	Current Discount Rate (3.98%)	1% Increase (4.98%)
County's proportionate share of the Net Pension Liability	\$ 372,720,338	\$ 304,166,332	\$ 247,569,057

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 <http://www.state.nj.us/treasury/pensions/annrpts.shtml>.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2016 AND 2015 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, 2016 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, 2016 State special funding situation pension expense is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2016.



**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2016 AND 2015 (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 \$5,258,204 for the year ended December 31, 2016. During the fiscal year ended June 30, 2016, the State of New Jersey contributed \$409,269 to the PFRS for normal pension benefits on behalf of the County, which is less than the contractually required contribution of \$1,364,231.

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

Pension Liabilities and Pension Expense

At June 30, 2016, the County's liability for its proportionate share of the net pension liability was \$127,193,812. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2015 which was rolled forward to June 30, 2016. 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, 2016, the County's proportion was 0.666%, which was an increase of 0.019% from its proportion measured as of June 30, 2015.

Additionally, the State's proportionate share of the net pension liability attributable to the County is \$10,681,125 as of June 30, 2016. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2015 which was rolled forward to June 30, 2016. 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, 2016, the State's proportion was 0.666%, which was an increase of 0.019% from its proportion measured as of June 30, 2015 which is the same proportion as the County's.

County's Proportionate Share of the Net Pension Liability	\$ 127,193,812
State's Proportionate Share of the Net Pension Liability Associated with the County	<u>10,681,125</u>
Total Net Pension Liability	<u><u>\$ 137,874,937</u></u>

For the year ended December 31, 2016, the County recognized total pension expense of \$5,258,204.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2016 AND 2015 (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, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015 which was rolled forward to June 30, 2016. This actuarial valuation used the following actuarial assumptions:

Inflation Rate	3.08%
Salary Increases:	
Through 2026	2.10% - 8.98% based on age
Thereafter	3.10% - 9.98% based on age
Investment Rate of Return	7.65%

Pre-retirement mortality rates were based on the RP-2000 Pre-retirement mortality tables projected thirteen years using Projection Scale BB and then projected on a generational basis using the plan actuary's modified 2014 projection scales. Post-retirement mortality rates for male service retirements and beneficiaries are based on the RP-2000 Combined Healthy Mortality Tables projected one year using Projection Scale AA and two years using the plan actuary's modified 2014 projection scales, which was further projected on a generational basis using the plan actuary's modified 2014 projection scales. Post-retirement mortality rates for female service retirements and beneficiaries are based on the RP-2000 Combined Healthy Mortality Tables projected thirteen years using Projection Scale BB and then two years using the plan actuary's modified 2014 projection scales, which was further projected on a generational basis using the plan actuary's modified 2014 projection scales. Disability retirement rates were based on the special mortality tables used for the period after disability retirement.

The actuarial assumptions used in the July 1, 2015 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 (7.65% at June 30, 2016) 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 method 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, 2016 are summarized in the following table.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2016 AND 2015 (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
Cash	5.00%	0.87%
U.S. Treasuries	1.50%	1.74%
Investment Grade Credit	8.00%	1.79%
Mortgages	2.00%	1.67%
High Yield Bonds	2.00%	4.56%
Inflation-Indexed Bonds	1.50%	3.44%
Broad U.S. Equities	26.00%	8.53%
Developed Foreign Equities	13.25%	6.83%
Emerging Market Equities	6.50%	9.95%
Private Equity	9.00%	12.40%
Hedge Funds/Absolute Return	12.50%	4.68%
Real Estate (Property)	2.00%	6.91%
Commodities	0.50%	5.45%
Global Debt ex. U.S.	5.00%	-0.25%
REIT	5.25%	5.63%

Discount Rate – PFRS

The discount rate used to measure the total pension liability was 5.55% as of June 30, 2016. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.65% and a municipal bond rate of 2.85% as of June 30, 2016 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 contribution rate in the most recent fiscal year. The State employer contributed 30% of the actuarially determined contributions and the local employers contributed 100% of their 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 2050. Therefore, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through 2050, 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 June 30, 2016 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:

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2016 AND 2015 (Continued)**

**G. PENSION PLANS (Cont'd)**

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

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 (Cont'd)

	June 30, 2016		
	1% Decrease (4.55%)	Current Discount Rate (5.55%)	1% Increase (6.55%)
County's proportionate share of the NPL and the State's proportionate share of the Net Pension Liability associated with the County	\$ 177,779,622	\$ 137,874,937	\$ 105,335,067

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 \$27,973 for the year ended December 31, 2016. Employee contributions to DCRP amounted to \$69,081 for the year ended December 31, 2016.

**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 18 months vacation entitlement. Written approval by the Department/Division Director is needed to allow an employee more than 18 months 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:

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2016 AND 2015 (Continued)**

---

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

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

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

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

The County of Morris has computed the amount of the contingent liability for the unused or accrued vacation and sick time as of December 31, 2016. The County estimates that such liability would be approximately \$10,674,609. The amount is partially reserved in a Reserve for Accumulated Absences, as part of the Dedicated Funds in the amount of \$3,861,373 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 2016 County Budget did not include a separate appropriation for accrued benefits; however, there were accrued benefits paid in 2016 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,	
	2016	2015
Trust Fund - Reserved for Dedicated Funds	\$ 12,905,282	\$ 16,218,069
General Capital Fund - Improvement Authorizations	12,528,336	19,391,770
Park Capital Fund - Improvement Authorizations	1,108,554	340,616

Accounts payable in the Current Fund of \$2,242,807 represents salary and wage payments and related employers' social security paid after December 31, 2016, which was for services performed prior to year end.

Contracts payable of \$7,110,873 in the Current Fund represents \$3,139,957 reserved for the cost of the run off with Cigna; and \$3,970,916 of unsettled labor and other contracts. Contracts payable of \$3,176,677 in the Regular Trust Fund represents awards to various subrecipients for the 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.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2016 AND 2015 (Continued)**

---

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

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

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

The Morris County Insurance Fund's audit as of December 31, 2016 was not completed as of the date of this report. Summarized, selected financial information for the years ended December 31, 2015 and 2014 for the Fund is as follows:

	2015	2014
Total Assets	\$ 10,979,822	\$ 10,296,435
Net Position	\$ 6,620,381	\$ 4,723,569
Total Operating Revenue	\$ 3,009,353	\$ 3,061,986
Total Operating Expenses	\$ 1,161,333	\$ 3,081,987
Non Operating Revenue	\$ 48,792	\$ 22,181
Increase in Net Position	\$ 1,896,812	\$ 2,180
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 Cigna through a minimum premium arrangement. The County advances funds to Cigna to pay medical and prescription claims for County employees. As of December 31, 2016, the County has \$3,139,957 in contracts payable and a 2016 appropriation reserve amount of \$4,475,266 to pay any run-off reserves.

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, 2016 and 2015, 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, 2016 AND 2015 (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:

	2016	2015
Paid Claims	\$ 2,504,553	\$ 1,727,178
Loss Reserves	6,480,118	6,185,160
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
2014	\$ 815,000	\$ 327,553	\$ 927,124	\$ 1,389,697
2015	815,000	326,676	430,358	2,101,015
2016	815,000	329,182	302,873	2,942,324

**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, 2016 AND 2015 (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 Cigna, 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 2016 and 2015, the County had approximately 1,155 and 1,066 employees who met eligibility requirements and recognized expenses of approximately \$11,587,730 and \$14,582,672, respectively. As of January 1, 2016, the County switched to a minimum premium arrangement from a fully insured arrangement for its medical and prescription health care insurance, which resulted in an immature claims year.

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, 2016 AND 2015 (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, 2016, the valuation date, approximately 1,155 retirees and spouses, and 1,466 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.

Annual OPEB Cost and Net OPEB Obligation

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

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2016 AND 2015 (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 2014, 2015, and 2016 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 2016 valuation include a 2.00% anticipated rate of return on investments. For medical benefits, the initial rate utilized is 6.75%, 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 11.50%, 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, 2014, 2015 and 2016:

**Benefit Obligations and Normal Cost**

	Valuation December 31,		
	2014	2015	2016
Actuarial accrued liability (AAL):			
Retired employees	\$ 441,917,600	\$ 668,155,038	\$ 666,182,793
Active employees	454,576,800	485,216,090	535,276,680
Unfunded actuarial accrued liability (UAAL)	<u>\$ 896,494,400</u>	<u>\$1,153,371,128</u>	<u>\$1,201,459,473</u>
Normal cost at beginning of year	\$ 30,866,700	\$ 39,861,191	\$ 40,658,415
Amortization factor based on 30 years	\$ 22,679,300	\$ 29,177,650	\$ 30,394,175
Annual covered payroll	\$ 87,556,400	\$ 82,720,559	\$ 82,720,559
UAAL as a percentage of covered payroll	1023.91%	1394.30%	1452.43%

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2016 AND 2015 (Continued)**

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

<b>Level Dollar Amortization</b>			
<b>Calculation of ARC under Projected Unit Credit Method</b>			
ARC normal cost with interest to end of year	\$ 31,484,100	\$ 40,658,415	\$ 41,471,583
Amortization of unfunded actuarial accrued liability (UAAL) over 30 years with interest at year end	22,679,300	29,177,650	30,394,175
Annual Required Contribution (ARC)	54,163,400	69,836,065	71,865,758
Interest on net OPEB obligation	5,262,200	5,885,934	6,914,859
Adjustment to ARC	(6,656,100)	(7,484,685)	(8,793,089)
Annual OPEB cost (expense)	52,769,500	68,237,314	69,987,528
Pay as you go benefits	(14,098,800)	(15,482,666)	(17,122,020)
Net OPEB expense at December 31,:			
2014, 2015 and 2016, respectively	38,670,700	52,754,648	52,865,508
Prior year	259,981,400	301,781,400	354,536,048
2013 Mosquito Commission	3,129,300		
Net OPEB obligation December 31,:			
2014, 2015 and 2016, respectively	<u>\$ 301,781,400</u>	<u>\$ 354,536,048</u>	<u>\$ 407,401,556</u>
Projected unfunded actuarial accrued liability (December 31, 2014)			<u>\$ 896,494,400</u>
Projected unfunded actuarial accrued liability (December 31, 2015)			<u>\$ 1,153,371,128</u>
Projected unfunded actuarial accrued liability (December 31, 2016)			<u>\$ 1,201,459,473</u>

\*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, 2016, the actuarial accrued liability for benefits was \$1,201,459,473, all of which is unfunded.

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

<u>Year</u>	<u>State Equalized Valuation of Real Property (1)</u>	<u>Assessed Valuation of Real Property</u>	<u>Net Valuation Taxable of Real and Personal Property</u>	<u>Equalized Valuation of Real and Personal Property</u>	<u>Tax Rate per \$1,000</u>
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*	90,939,499,128	79,157,656,319	79,191,497,500	90,711,159,054	2.41
2016	92,508,395,488	82,133,879,912	82,168,381,134	91,741,656,968	2.47

(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, 2016 AND 2015 (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 15<sup>th</sup>, May 15<sup>th</sup> and August 15<sup>th</sup>. The fourth quarter's billing reflects an adjustment to the current year's actual levy and is due November 15<sup>th</sup>.

**M. RELATED PARTY TRANSACTIONS**

During the years ended December 31, 2016 and 2015, the County of Morris provided financial support for current operations to the following component units:

	December 31,	
	2016	2015
Morris County School of Technology	\$ 6,248,095	\$ 6,248,095
County College of Morris	11,830,000	11,830,000
Morris County Park Commission	13,675,000	13,675,000
	<u>\$ 31,753,095</u>	<u>\$ 31,753,095</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, 2016.

**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, 2016 AND 2015 (Continued)**

---

**N. CONTINGENT LIABILITIES (Cont'd)**

It is anticipated that there will be a shortfall in revenues to cover the \$2,807,792.50 June 1, 2017 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 \$486,362.25 December 1, 2017 debt service payment in connection with the A Bonds. Upon maturity of the B Note on May 15, 2016 the County appropriated an amount equal to the principal of and interest due on the B Note at maturity, 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 \$1,749,355 August 15, 2017 and \$279,360 February 15, 2018 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	\$ 4,000,000	\$
Grant Fund		3,500,000
General Capital Fund	1,000,000	
Regular Trust Fund		500,000
Dedicated Trust Fund		1,000,000
	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>

The interfund receivable in the General Fund and the interfund payables in the Grant Fund and Regular Trust 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 Dedicated Trust Fund are due to local funding for a capital ordinance due from the Dedicated Trust Fund to the General Capital Fund.

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 2016 and 2015 were set at 0.875 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 2016, 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, 2016 AND 2015 (Continued)**

---

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

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

- 23% to the Morris County Park Commission
- 56% to municipal and/or qualified charitable conservancy for open space preservation projects
- 21% to the Morris County Trails Program

In 2016, the Morris County Open Space Trust Fund approved 6 projects to municipalities and/or non-profit organizations in 5 towns totaling \$3,740,000. Also in 2016, the Flood Mitigation Program approved 9 projects in 2 towns totaling \$1,911,208. Additionally, the Morris County Historic Preservation Trust Fund approved 32 projects to municipalities and non-profit organizations in 19 towns totaling \$2,700,000.

As of 2016, the Morris County Agriculture Development Board has approved 131 projects preserving 7,917 acres of farmland since the inception of the Morris County Farmland Preservation Program in 1987, and the Flood Mitigation Program has approved 131 projects totaling \$19,241,168 since its inception in 2012.

As of 2016, Morris County the Trails Program approved 13 grants totaling \$660,998 in 13 municipalities.

As of December 31, 2016, the balance in the Reserve for Open Space Trust Fund was approximately \$68.54 million of which approximately \$12.77 million has been encumbered for approved Historic Preservation Trust Fund projects.

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

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 had 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 had approved 122 projects totaling \$17,623,377 since its inception in 2012.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2016 AND 2015 (Continued)**

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

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.

**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, 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>
	Balance December 31, 2015	Additions	Adjustments/ Deletions	Balance December 31, 2016
Buildings and Building Improvements	\$ 131,482,704	\$	\$	\$ 131,482,704
Building Contents	6,809,969		17,894	6,792,075
Machinery and Equipment	30,370,126	501,136	729,957	30,141,305
Transportation Equipment	24,573,705	3,786,201	2,148,549	26,211,357
	<u>\$ 193,236,504</u>	<u>\$ 4,287,337</u>	<u>\$ 2,896,400</u>	<u>\$ 194,627,441</u>

**T. TAX ABATEMENT**

During the year ended December 31, 2016, the County implemented Governmental Accounting Standards Board (GASB) Statement 77, Tax Abatements, which requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues.

County property tax revenues were reduced by approximately \$504,000 under agreements entered by several municipalities in the county. The entities (including nonprofit organizations and redevelopers) under these agreements pay the municipalities an annual service charge or payment in lieu of taxes. Under a certain number of these agreements, the municipalities remit 5% of the annual service charges to the County.

## **SUPPLEMENTAL SCHEDULES**



**COUNTY OF MORRIS  
ROSTER OF OFFICIALS**

The following officials were in office during 2016:

<b>Name</b>	<b>Title</b>	<b>Term Expires</b>
Kathryn A. DeFillippo	Director	December 2016
Hank Lyon	Deputy Director	December 2017
Douglas R. Cabana	Freeholder	December 2016
Thomas J. Mastrangelo	Freeholder	December 2016
Christine Myers	Freeholder	December 2018
Deborah Smith	Freeholder	December 2018
John Cesaro	Freeholder	December 2018

**Other Officials:**

Diane Ketchum	Clerk of the Board
John Bonanni	County Administrator
John Napolitano	County Counsel
Joseph A. Kovalcik, Jr.	Director of Finance and County Treasurer

**COUNTY OF MORRIS**

**2016**

**CURRENT FUND**

COUNTY OF MORRIS

CURRENT FUND  
SCHEDULE OF CASH AND INVESTMENTS - TREASURER

---

	Ref.		
BALANCE, DECEMBER 31, 2015	A		\$ 89,647,846
Increased by Receipts:			
County Taxes	A-2	\$ 225,384,599	
Revenue Accounts Receivable	A-6	116,936,773	
Miscellaneous Revenue Not Anticipated	A-2	4,794,558	
Due to State of New Jersey	A-9	52,557,914	
Due to Boonton / Dover - Tower Rental	A	49,621	
Interfund Returned - Due from Grant Fund	A-1, A-10	3,407,712	403,131,177
			<u>492,779,023</u>
Decreased by Disbursements:			
Budget Expenditures	A-3	324,917,484	
Appropriation Reserves	A-7	15,237,346	
Interfund Advanced:			
Due from Grant Fund	A-1, A-10	3,500,000	
Due from Regular Trust Fund:			
Local Home Trust Fund	A-1, B-1	250,000	
Community Development Block Grant	A-1, B-1	250,000	
Due To/From County Clerk	A	683,000	
Due to State of New Jersey	A-9	50,157,914	
Refund of Prior Year Revenue	A-1	5,061	
Due to Boonton / Dover - Tower Rental	A	46,726	
Contracts Payable	A-8	879,484	395,927,015
			<u>96,852,008</u>
BALANCE, DECEMBER 31, 2016	A		<u>\$ 96,852,008</u>

**COUNTY OF MORRIS**

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

---

	<b>Ref.</b>	
BALANCE, DECEMBER 31, 2015	A	\$ 529,344
Increased by:		
Levy - Year 2016		<u>824,989</u>
		1,354,333
Decreased by:		
Collections	A-2	<u>791,197</u>
BALANCE, DECEMBER 31, 2016	A	<u><u>\$ 563,136</u></u>

## COUNTY OF MORRIS

## CURRENT FUND

## SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Ref.	Balance, December 31, 2015	Charges	Realized	Balance, December 31, 2016
<b>Local Revenues:</b>					
County Clerk	A-2	\$ 1,261,579	\$ 10,587,970	\$ 11,842,797	\$ 6,752
Surrogate	A-2	41,969	608,280	640,160	10,089
Sheriff	A-2	270,129	1,768,964	2,039,093	
Emergency Dispatching	A-2	112,007	4,057,644	4,078,319	91,332
Shared Medical Examiner	A-2	45,133	544,530	568,271	21,392
Rental of County Owned Property	A-2	6,420	381,431	383,018	4,833
Management Information Systems Services	A-2		10,919	10,919	
Book Fines - Library	A-2		32,081	32,081	
Peer Grouping	A-2		2,041,245	2,041,245	
Fees for Morris County Public Safety Training Academy	A-2	30,370	541,986	547,856	24,500
Human Services - Youth Center/Shelter	A-2	80,689	1,146,891	1,187,180	40,400
Local Health Services	A-2	2,513	260,077	262,590	
Housing of Federal and State Inmates	A-2	17	56,281	56,233	65
Public Works	A-2		511,952	511,952	
<b>Subtotal Local Revenues</b>		<b>1,850,826</b>	<b>22,550,251</b>	<b>24,201,714</b>	<b>199,363</b>
<b>State Aid:</b>					
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-2		2,233,633	2,233,633	
Permanent Disability - Patients in County Institutions (N.J.S. 44:7-38 et seq.)	A-2		24,402,298	24,402,298	
Juvenile Justice - SFEA Funds	A-2		42,750	42,750	
Social Services - State & Federal Share	A-2		10,268,490	10,268,490	
NJ Ease Phase II	A-2		16,110	16,110	
Vo-Tech State Aid Debt Service	A-2		205,314	205,314	
<b>Subtotal State Aid</b>			<b>37,168,595</b>	<b>37,168,595</b>	
<b>State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities:</b>					
Social and Welfare Services (c.66, P.L. 1990):					
Division of Youth & Family Services	A-2		1,644,026	1,644,026	
Supplemental Social Security Income	A-2		569,524	569,524	
Psychiatric Facilities (c.73, P.L. 1990):					
Maintenance of Patients in State Institutions for Mental Diseases	A-2		9,180,551	9,180,551	
Maintenance of Patients in State Institutions for Developmental Disabilities	A-2		15,020,202	15,020,202	
Board of County Patients in State and Other Institutions	A-2		198,208	198,017	191
Rutgers Univ Behavioral Health Care	A-2		2,480	2,480	
<b>Subtotal State Assumption of Costs</b>			<b>26,614,991</b>	<b>26,614,800</b>	<b>191</b>
<b>Public and Private Revenues Offset with Appropriations:</b>					
New Jersey Department of Health and Senior Services:					
Area Plan Grant - Title IIIB, IIIC1, and IIIC2	A-2		3,886,218	3,886,218	
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		6,331	6,331	
2016 Universal Service Fund - CWA Administration	A-2		4,585	4,585	
New Jersey Department of Children and Families:					
ALPN - HSAC/YIP/Transportation	A-2		37,801	37,801	
New Jersey Department of Human Services:					
Chapter 51 - Alcoholism and Drug Abuse	A-2		851,625	851,625	
REACH Program, F1PZN	A-2		343,638	343,638	
Social Services for the Homeless, H1PZN	A-2		434,969	434,969	
PASP (ALPN)	A-2		45,166	45,166	
U.S. Department of Health and Human Services:					
NACCHO Grant (National Association of County and City Health)	A-2		1,200	1,200	
Bio-Terrorism and Public Health Emergency Grant	A-2		286,039	286,039	
U.S. Department of Housing and Urban Development:					
Homeless Prevention - ESG	A-2		33,551	33,551	
Continuum of Care Planning Grant	A-2		21,585	21,585	

COUNTY OF MORRIS

CURRENT FUND  
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

Ref.	Balance, December 31, 2015	Charges	Realized	Balance, December 31, 2016
<b>Public and Private Revenues Offset with Appropriations:</b>				
<b>(continued):</b>				
New Jersey Department of Law and Public Safety:				
Drug Recognition Expert Call Out and Assistance Program	A-2	\$ 113,200	\$ 113,200	\$
Body Armor Replacement	A-2	14,794	14,794	
Insurance Fraud Reimbursement Program	A-2	250,000	250,000	
Safe Communities Construction	A-2	95,000	95,000	
State / Community Partnership Program	A-2	497,662	497,662	
U.S. Department of Justice:				
Victim Assistance Project	A-2	150,414	150,414	
Violence Against Women Formula Grant	A-2	32,838	32,838	
Victim Witness Services Restitution	A-2	1,250	1,250	
Megan's Law and Local Law Enforcement (LLE)	A-2	8,534	8,534	
State Criminal Alien Assistance Program (SCAAP)	A-2	174,522	174,522	
U.S. Department of Homeland Security:				
Homeland Security	A-2	380,541	380,541	
UASI (Urban Areas Security Initiative)	A-2	2,102,334	2,102,334	
New Jersey Department of Environmental Protection:				
CEHA Grant	A-2	175,475	175,475	
New Jersey Department of Labor and Workforce Development:				
Work First New Jersey	A-2	2,263,378	2,263,378	
Smart Steps Program	A-2	2,408	2,408	
U.S. Department of Labor:				
Workforce Innovation Opportunity Act	A-2	4,356,382	4,356,382	
New Jersey Transit Corporation:				
MAPS (Senior Citizens and Disabled Residents)	A-2	911,184	911,184	
Non-Urbanized Area Formula Program (Section 5311)	A-2	466,612	466,612	
Job Access: Reverse Commute Grant (JARC)	A-2	166,324	166,324	
Enhanced Mobility for Seniors and Persons with Disabilities Program (Section 5310)	A-2	200,000	200,000	
U.S. Department of Transportation:				
Annual Transportation Program (2016)	A-2	3,988,500	3,988,500	
Highway Rail Grade Crossing/Roxbury	A-2	6,060	6,060	
Flanders-Drakestown Bridge-Mt. Olive Twp	A-2	1,000,000	1,000,000	
Ridgedale Avenue Bridge Rehabilitation-Hanover Twp	A-2	300,000	300,000	
Intersection Improvements on Blackwell Street/STP-C00S(042)	A-2	12,552	12,552	
South Salem St (CR 655) & Franklin Rd Intersection	A-2	464,598	464,598	
Other Miscellaneous Programs:				
Sheriff - K-9	A-2	800	800	
Sheriff-Private Donations	A-2	7,214	7,214	
Project Lifesaver Program / Private Contribution	A-2	4,900	4,900	
NJ Association of County and City Health Officials (NJACCHO)	A-2	2,100	2,100	
<b>Subtotal Public &amp; Private Revenues</b>		<b>24,576,174</b>	<b>24,576,174</b>	
<b>Other Special Items:</b>				
Pension Reimbursements	A-2	1,300,920	1,300,920	
School Board Elections	A-2	35,907	18,116	17,791
Motor Vehicle Fines - Dedicated Fund	A-2	2,045,698	2,045,698	
Weights & Measures - Dedicated Fund	A-2	1,010,756	1,010,756	
<b>Subtotal Other Special Items</b>		<b>4,393,281</b>	<b>4,375,490</b>	<b>17,791</b>
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>\$ 1,850,826</b>	<b>\$ 115,303,292</b>	<b>\$ 116,936,773</b>
Ref.	A		A-2, A-4	A

COUNTY OF MORRIS

- 63 -  
A-7  
Sheet 1

CURRENT FUND  
SCHEDULE OF APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Administrative & Executive				
County Administrator				
Salaries and Wages	\$ 54,292	\$ 79,292	\$ 19,973	\$ 59,319
Other Expenses	254,644	254,644	223,047	31,597
Personnel				
Salaries and Wages	10,332	50,332	14,813	35,519
Other Expenses	80,441	80,441	35,907	44,534
Board of Chosen Freeholders				
Salaries and Wages	7,216	7,216	2,826	4,390
Other Expenses	38,244	38,244	2,919	35,325
County Clerk				
Salaries and Wages	22,526	177,526	75,255	102,271
Other Expenses	60,395	85,395	37,063	48,332
Elections				
Salaries and Wages	62,377	132,377	39,556	92,821
Other Expenses	502,435	417,435	84,818	332,617
Department of Finance				
Salaries and Wages	61,699	138,379	55,582	82,797
Other Expenses	90,412	90,412	86,590	3,822
Annual Audit	180,600	240,600	120,600	120,000
Information Technology Division				
Salaries and Wages	136,375	116,375	116,047	328
Other Expenses	254,258	254,258	130,638	123,620
Board of Taxation				
Salaries and Wages	4,839	14,394	6,156	8,238
Other Expenses	34,553	39,553	31,064	8,489
County Counsel				
Salaries and Wages	5,697	25,697	4,391	21,306
Other Expenses	148,708	148,608	53,816	94,792
County Surrogate				
Salaries and Wages	15,504	70,504	28,994	41,510
Other Expenses	27,571	32,571	22,525	10,046
Engineering				
Salaries and Wages	67,866	98,416	97,886	530
Other Expenses	223,230	215,880	215,461	419
Economic Development				
Salaries and Wages	29,401	79,501	50,879	28,622
Other Expenses	36,478	36,478	8,526	27,952
Heritage Commission				
Salaries and Wages	6,536	6,536	6,424	112
Other Expenses	12,894	12,894	7,890	5,004
TOTAL GENERAL GOVERNMENT	2,429,523	2,943,958	1,579,646	1,364,312
CODE ENFORCEMENT AND ADMINISTRATION:				
Weights & Measures				
Salaries and Wages	50,052	65,052	18,331	46,721
Other Expenses	47,844	47,844	17,961	29,883
TOTAL CODE ENFORCEMENT AND ADMINISTRATION	97,896	112,896	36,292	76,604

COUNTY OF MORRIS

- 64 -

A-7

Sheet 2

CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES

YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Balance After Transfers	Paid or Charged	Balance Lapsed
<b>INSURANCE:</b>				
Liability Insurance	\$ 100,298	\$ 135,298	\$ 51,213	\$ 84,085
Workers' Compensation Insurance	33,693	33,693		33,693
Group Insurance for Employees	2,453,176	2,102,176	(648,681)	2,750,857
Health Benefits Waiver	32,210	27,210		27,210
<b>TOTAL INSURANCE</b>	<b>2,619,377</b>	<b>2,298,377</b>	<b>(597,468)</b>	<b>2,895,845</b>
<b>PUBLIC SAFETY:</b>				
Emergency Management				
Salaries and Wages	197,879	411,614	219,786	191,828
Other Expenses	240,221	237,641	164,769	72,872
Medical Examiner				
Salaries and Wages	21,570	66,570	20,643	45,927
Other Expenses	61,486	71,486	40,168	31,318
Sheriff's Office				
Salaries and Wages	164,599	245,599	245,567	32
Other Expenses	248,523	247,023	183,061	63,962
Prosecutor's Office				
Salaries and Wages	832,234	472,234	207,267	264,967
Other Expenses	243,238	278,238	276,291	1,947
Jail				
Salaries and Wages	279,156	625,156	624,432	724
Other Expenses	697,408	670,373	479,277	191,096
Youth Center				
Salaries and Wages	279,329	228,479	97,406	131,073
Other Expenses	66,032	66,032	22,688	43,344
<b>TOTAL PUBLIC SAFETY</b>	<b>3,331,675</b>	<b>3,620,445</b>	<b>2,581,355</b>	<b>1,039,090</b>
<b>PUBLIC WORKS:</b>				
Road Repairs				
Salaries and Wages	243,063	284,113	283,240	873
Other Expenses	560,583	560,583	560,318	265
Bridges and Culverts				
Salaries and Wages	127,552	121,442	120,994	448
Other Expenses	53,617	53,517	53,339	178
Shade Tree Commission				
Salaries and Wages	61,930	65,170	64,650	520
Other Expenses	17,818	17,818	17,011	807
Buildings & Grounds				
Salaries and Wages	280,152	282,497	282,406	91
Other Expenses	731,357	731,357	730,712	645
Motor Service Center				
Salaries and Wages	149,154	157,129	156,775	354
Other Expenses	351,443	338,443	327,204	11,239
Mosquito Control				
Salaries and Wages	81,319	63,664	63,562	102
Other Expenses	62,949	62,949	62,885	64
<b>TOTAL PUBLIC WORKS</b>	<b>2,720,937</b>	<b>2,738,682</b>	<b>2,723,096</b>	<b>15,586</b>
<b>HEALTH AND WELFARE:</b>				
Department of Health Management				
Salaries and Wages	89,670	82,410	(1,468)	83,878
Other Expenses	64,253	63,553	37,430	26,123
Department of Human Services Planning				
Salaries and Wages	264,359	198,494	76,226	122,268
Other Expenses	111,798	111,798	43,393	68,405



COUNTY OF MORRIS

- 65 -  
A-7  
Sheet 3

CURRENT FUND  
SCHEDULE OF APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	Balance After Transfers	Paid or Charged	Balance Lapsed
HEALTH AND WELFARE (Continued):				
Office on Aging				
Salaries and Wages	\$ 252,566	\$ 202,566	\$ 34,070	\$ 168,496
Other Expenses	77,076	77,076	3,168	73,908
Senior, Disability and Veteran Services				
Salaries and Wages	49,920	49,920	1,241	48,679
Other Expenses	252,123	242,123	174,819	67,304
Grants in Aid	990,778	950,778	560,544	390,234
Morristown Memorial Hospital - SCS	22,295	22,295	22,295	
County Board of Social Services				
Salaries and Wages	1,156,011	1,044,011	108,466	935,545
Other Expenses	2,733,783	2,733,283	1,830,581	902,702
County Psych Patients in County Hospitals				
Other Expenses	509,079	509,079	63,552	445,527
Morris View Nursing Home				
Salaries and Wages	1,188,345	1,283,910	878,171	405,739
Other Expenses	2,682,150	2,682,150	1,835,880	846,270
County Adjuster				
Salaries and Wages	41,028	31,028	3,342	27,686
Other Expenses	15,819	15,819	2,231	13,588
Dental Clinic	3,920	3,920	125	3,795
TOTAL HEALTH AND WELFARE	10,504,973	10,304,213	5,674,066	4,630,147
EDUCATIONAL:				
County Library Services				
Salaries and Wages	201,004	199,904	199,847	57
Other Expenses	182,736	182,736	170,104	12,632
Office of County Superintendent of Schools				
Salaries and Wages	8,196	13,196	7,634	5,562
Other Expenses	14,500	14,500	290	14,210
County Extension Services				
Salaries and Wages	56,615	56,615	11,699	44,916
Other Expenses	26,355	26,355	18,145	8,210
County College				
Contribution	81,752	81,752	81,752	
Reimbursement for Residents attending out of				
County 2 year Colleges (N.J.S. 18A:64A-23)	51,188	51,188	9,578	41,610
Morris County Public Safety				
Training Academy				
Salaries and Wages	50,428	65,428	15,447	49,981
Other Expenses	48,278	48,278	11,095	37,183
TOTAL EDUCATIONAL	721,052	739,952	525,591	214,361
OTHER COMMON OPERATING FUNCTIONS:				
Salary Adjustment	2,697,636	767,636	750,000	17,636
TOTAL OTHER COMMON OPERATING FUNCTIONS	2,697,636	767,636	750,000	17,636
UTILITY EXPENSES & BULK PURCHASES				
Utilities	2,082,650	2,081,650	831,529	1,250,121
TOTAL UTILITY EXPENSES & BULK PURCHASES	2,082,650	2,081,650	831,529	1,250,121

COUNTY OF MORRIS

- 66 -

A-7

Sheet 4

CURRENT FUND

SCHEDULE OF APPROPRIATION RESERVES

YEAR ENDED DECEMBER 31, 2016

	Balance December 31, 2015	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	\$ 139,149	\$ 101,799	\$ 89,802	\$ 11,997
Other Expenses	823,506	823,506	447,959	375,547
Area Plan Grant	347,446	297,446	217,099	80,347
Department of Human Services:				
ALPN	271,060	271,060	159,734	111,326
TOTAL PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUE	1,581,161	1,493,811	914,594	579,217
TOTAL OPERATIONS	28,786,880	27,101,620	15,018,701	12,082,919
Contingent	28,605	28,605		28,605
TOTAL OPERATIONS INCLUDING CONTINGENT	28,815,485	27,130,225	15,018,701	12,111,524
DEFERRED CHARGES & STATUTORY EXPENDITURES:				
Contribution to:				
Social Security System	984,348	534,348	218,645	315,703
Detective Pension Fund System of New Jersey	7,161	7,161		7,161
Defined Contribution Retirement Plan	37,275	37,275		37,275
TOTAL DEFERRED CHARGES & STATUTORY EXPENDITURES	1,028,784	578,784	218,645	360,139
TOTAL GENERAL APPROPRIATIONS	\$ 29,844,269	\$ 27,709,009	\$ 15,237,346	\$ 12,471,663
Ref.			A-4	A-1
Appropriation Reserves		\$ 19,319,723		
Reserve for Encumbrances		8,664,608		
Accounts Payable		1,859,938		
		29,844,269		
Less: Transferred to Contracts Payable	A-8	2,135,260		
		\$ 27,709,009		

COUNTY OF MORRIS

CURRENT FUND  
SCHEDULE OF CONTRACTS PAYABLE

---

	Ref.		
BALANCE, DECEMBER 31, 2015	A	\$ 5,948,804	
Reserve for Encumbrances		<u>117,625</u>	
BALANCE, DECEMBER 31, 2015			<u>6,066,429</u>
Increased by:			
2016 Contracts	A-7		<u>2,135,260</u>
			8,201,689
Decreased by:			
Cash Disbursements	A-4	\$ 879,484	
Reserve for Encumbrances		<u>211,332</u>	
			<u>1,090,816</u>
BALANCE, DECEMBER 31, 2016	A	\$ 7,110,873	<u><u></u></u>

**COUNTY OF MORRIS**

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

---

	Ref.	
BALANCE, DECEMBER 31, 2015	A	\$
Increased by Receipts:		
Realty Transfer Fees	A-4	<u>52,557,914</u>
		52,557,914
Decreased by:		
Realty Transfer Fees Disbursements	A-4	<u>50,157,914</u>
BALANCE, DECEMBER 31, 2016	A	<u><u>\$ 2,400,000</u></u>

**COUNTY OF MORRIS**

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

---

	Ref.		
BALANCE, DECEMBER 31, 2015	A		\$ 3,206,587
Increased by Receipts:			
Grant Funds Receivable	A-11	\$ 18,312,397	
Unappropriated Reserves	A-13	32,672	
Interfund Advanced - Due to General Fund	A-4	3,500,000	
Program Income	A-12	<u>33,106</u>	
			<u>21,878,175</u>
			25,084,762
Decreased by Disbursements:			
Appropriated Reserves Expenditures	A-12	19,666,529	
Interfund Returned - Due to General Fund	A-4	3,407,712	
Cancellation - Transferred to General Fund	A-2,A-11	398,468	
Cancellation - Transferred to Regular Trust Fund	A-11,B-1	<u>158,500</u>	
			<u>23,631,209</u>
BALANCE, DECEMBER 31, 2016	A		<u><u>\$ 1,453,553</u></u>

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF GRANTS RECEIVABLE

- 70 -  
A-11  
Sheet 1

	Balance Dec 31, 2015	Budget Revenue	Received	Cancelled/ Transfer	Transferred to/(from)	Balance Dec 31, 2016
<b>Department of Treasury:</b>						
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 855,095	\$ 523,890	\$ 778,026	\$ 181,949	\$ 39,880	\$ 458,890
<b>Department of Community Affairs:</b>						
LIHEAP-CWA Administration		6,331	6,331			
Universal Service Fund-CWA Administration		4,585	4,585			
<b>Department of Labor and Workforce Development:</b>						
Work First New Jersey	3,244,948	2,263,378	1,426,841	2,348,162	327,135	2,060,458
Workforce Investment Act	5,276,696	4,356,382	4,193,754	752,589	30,033	4,716,768
Smart STEPS Program	1,605	2,408		1,605		2,408
<b>Department of Health:</b>						
Bio Terrorism and Public Health Emergency Grant	240,996	286,039	240,315	681		286,039
<b>Department of Human Services:</b>						
REACH Program	171,818	343,638	257,728			257,728
Social Services for the Homeless	148,036	434,969	274,871	22,783		285,351
Chapter 51 - Alcoholism and Drug Abuse	540,200	864,389	747,031	269,597	(1)	387,960
PASP (ALPN)	1	45,166	45,166		(1)	
<b>Department of Children and Families:</b>						
ALPN-HSAC/YIP/Transportation	61,101	37,801	98,902			
<b>Department of Law and Public Safety:</b>						
NJ Juvenile Justice Commission	213,171	497,662	440,228	1,500		269,105
Multi-Jurisdictional Narcotics Task Force	53,435		41,134			12,301
County Driving While Intoxicated Grant	20,000		14,378	5,622		
Drug Recognition Expert Call Out and Assistance Program	96,885	113,200	92,625	14,260		103,200
County Office of Victim Witness Advocacy		150,414	150,414			
County Office of Victim Witness Advocacy Supplemental	15,792		15,792			
Violence Against Women Act - Domestic Violence Advocate		32,838	14,931			17,907
Sexual Assault Response Team/Nurse Examiner Program	84,820		66,147	4,658		14,015
Body Armor Replacement		14,794	14,794			
Insurance Fraud Reimbursement Program	156,963	250,000	31,158	144,127		231,678
Megan's Law and Local Law Enforcement	8,692	8,534	17,226			
<b>U.S. Department of Homeland Security:</b>						
Homeland Security Grant	662,265	380,541	417,436			625,370
Urban Areas Security Initiative (UASI)	3,694,578	2,102,334	1,967,956	18,039		3,810,917
Hazard Mitigation Planning	135,000		133,041			1,959
Emergency Food and Shelter - OOTA	1,885		1,885			
<b>New Jersey Department of Military and Veteran Affairs:</b>						
MAPS - Veterans	10,000		10,000			
<b>Department of Justice:</b>						
State Criminal Alien Assistance Program (SCAAP)		174,522	174,522			
<b>Department of Environmental Protection:</b>						
County Environmental Health Act Grant (CEHA)		175,475	170,961	4,514		
<b>Department of State:</b>						
General Operating Support Grant (HC)	9,342		9,342			

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF GRANTS RECEIVABLE

- 71 -  
A-11  
Sheet 2

	Balance Dec 31, 2015	Budget Revenue	Received	Cancelled/ Transfer	Transferred to/(from)	Balance Dec 31, 2016
<b>Department of Transportation:</b>						
Safe Communities Construction	\$ 90,256	\$ 95,000	\$ 88,643	\$ 1,613	\$	\$ 95,000
MAPS (Senior Citizens and Disabled Residents)	486,676	1,586,183	1,597,270			475,589
MAPS - Reappropriation		62,464		62,464		
Non-Urbanized Area Formula Program (Section 5311)	3,224	466,613	289,916	3,223		176,698
FY2013 Enhanced Mobility for Seniors and Persons with Disabilities (Section 5310)		200,000				200,000
Veterans Transportation and Community Living Initiative (VTCLI)	543,000					543,000
NYS&W Rail Line Bicycle and Pedestrian Path	1,621,008		664,528			956,480
Job Access Reverse Commute Grant (JARC)	75,000		75,000			
New Jersey Job Access Reverse Commute Grant (NJ JARC)		166,324	40,258	96,066		30,000
Subregional Studies Program	295,663		293,989	1,674		
County Aid Program - Annual Transportation Program		3,988,500				3,988,500
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)	5,401,473		2,457,558	389,410		2,554,505
Waterloo Road Bridge 1401-038	440,064		176,004			264,060
Openaki Road Bridge STP-C00S(690)	315,457		131,272			184,185
South Salem Street & Franklin Road Intersection (CR 655)		464,598				464,598
FY2013 Flanders-Drakestown Road Bridge		1,000,000				1,000,000
FY2013 Ridgedale Avenue Bridge Rehabilitation		300,000				300,000
ARRA-Road Resurfacing, Rail Grade Crossing, Bridges, Traffic Signal Improv. Projects	4,513,198	18,612	331,015	1,585,000	158,500	2,774,295
<b>U.S. Department of Housing and Urban Development:</b>						
Shelter Plus Care Grant	59,977					59,977
Emergency Shelter Program - Homeless Prevention		33,551	33,551			
Continuum of Care Planning Grant	8,470	21,585	13,409			16,646
<b>Other Programs:</b>						
JTPA Donations				1,422	1,422	
Sheriff Donations		8,014	8,014			
Project Lifesaver Program/Private Contribution		4,900	4,900			
New Jersey Association of County and City Health Official (NJACCHO)		3,300	3,300			
County Office of Victim Witness Advocacy Restitution		1,250	1,250			
	<u>\$ 30,056,790</u>	<u>\$ 21,490,184</u>	<u>\$ 18,317,397</u>	<u>\$ 5,910,958</u>	<u>\$ 556,968</u>	<u>\$ 27,875,587</u>
<b>Ref.</b>	A	A-12		A-12		A
<b>Analysis of Funding:</b>						
Local Funding			\$ 1,419,756			
State Funding			5,550,242			
Federal Funding			11,347,399			
			<u>\$ 18,317,397</u>			
<b>Analysis of Received:</b>		<b>Ref.</b>				
Cash Receipts		A-10	\$ 18,312,397			
Donated Goods/Supplies		A-12	5,000			
			<u>\$ 18,317,397</u>			
Cancellation - Transferred to General Fund		A-2,A-10			\$ 398,468	
Cancellation - Transferred to Regular Trust Fund		A-2,B-1			158,500	
					<u>\$ 556,968</u>	

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES

- 72 -  
A-12  
Sheet 1

	Balance Dec 31, 2015	Transferred from 2016 Budget	Expended	Cancelled/ Transfer	Balance Dec 31, 2016
<b>Department of Treasury:</b>					
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 594,058	\$ 523,890	\$ 893,418	\$ 181,949	\$ 42,581
<b>Department of Community Affairs:</b>					
LIHEAP-CWA Administration		6,331	6,331		
Universal Service Fund-CWA Administration		4,585	4,585		
<b>Department of Labor and Workforce Development:</b>					
Work First New Jersey	3,551,068	2,263,378	1,794,145	2,348,162	1,672,139
Workforce Investment Act	5,262,684	4,356,382	6,227,478	752,589	2,638,999
Smart STEPS Program	1,605	2,408		1,605	2,408
<b>Department of Health:</b>					
Bio Terrorism and Public Health Emergency Grant	178,596	286,039	299,864	681	164,090
<b>Department of Human Services</b>					
Food Stamp Program	47,302				47,302
REACH Program	218,863	343,638	346,190		216,311
Social Services for the Homeless	148,185	434,969	321,087	22,783	239,284
Direct Care Workers - Older Americans Act	6,729		3,117		3,612
Chapter 51 - Alcoholism and Drug Abuse	332,012	864,389	906,975	269,597	19,829
Direct Care Workers - Chapter 51	6,684		1,684		5,000
PASP (ALPN)		45,166	45,166		
NACCHO Grant (National Association of County and City Health)	16,887		791		16,096
<b>Department of Children and Families:</b>					
ALPN-HSAC/YIP	86,862	37,801	121,980		2,683
<b>Department of Law and Public Safety:</b>					
NJ Juvenile Justice Commission	109,556	497,662	594,610	1,500	11,108
Direct Care Workers - State Community Partnership Grant	1,543		1,018		525
Medication Dispensing Training	586				586
Multi-Jurisdictional Narcotics Task Force	53,435		53,435		
County Driving While Intoxicated Grant	15,781		10,159	5,622	
Drug Recognition Expert Call Out and Assistance Program	79,068	113,200	74,808	14,260	103,200
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

-73-  
A-12  
Sheet 2

	Balance Dec 31, 2015	Transferred from 2016 Budget	Expended	Cancelled/ Transfer	Balance Dec 31, 2016
<b>Department of Law and Public Safety (Cont'd):</b>					
County Office of Victim Witness Advocacy	\$ 4,401	\$ 150,414	\$ 150,414	\$	\$
County Office of Victim Witness Advocacy Supplemental			4,401		
Violence Against Women Act - Domestic Violence Advocate		32,838	26,594		6,244
Terrorism Program	313				313
Sexual Assault Response Team/Nurse Examiner Program	56,162		50,333	4,658	1,171
Body Armor Replacement	27,744	14,794	34,435		8,103
Insurance Fraud Reimbursement Program	125,950	250,000	145	144,127	231,678
Law Enforcement Officers Training and Equipment Fund	84,684		27,013		57,671
Megan's Law and Local Law Enforcement	8,692	8,534	17,226		
<b>U.S. Department of Homeland Security:</b>					
Homeland Security Grant	633,226	380,541	423,478		590,289
Urban Areas Security Initiative (UASI)	3,302,468	2,102,334	3,124,127	18,039	2,262,636
Hazard Mitigation Planning	1,959				1,959
<b>Department of Transportation:</b>					
Safe Communities Construction	90,255	95,000	88,642	1,613	95,000
MAPS (Senior Citizens and Disabled Residents)	1,295,833	1,586,183	1,399,048		1,482,968
MAPS - Reappropriation		62,464		62,464	
Non-Urbanized Area Formula Program (Section 5311)	3,223	466,613	466,613	3,223	
FY2013 Enhanced Mobility for Seniors and Persons with Disabilities (Section 5310)		200,000	175,252		24,748
Veterans Transportation and Community Living Initiative (VTCL)	678,750				678,750
NYS&W Rail Line Bicycle and Pedestrian Path	1,523,571		1,523,571		
New Jersey Job Access Reverse Commute Grant (NJ JARC)		166,324	70,258	96,066	
Subregional Studies Program	137,733		136,059	1,674	
County Aid Program - Annual Transportation Program		3,988,500			3,988,500
FY2013 Melanie Lane Bridge 1410-001	105,000		105,000		
Sussex Turnpike STP-0350(107)	4,460,827		3,691,930	389,410	379,487
Waterloo Road Bridge 1401-038	423,850		423,850		
Openaki Road Bridge STP-C00S(690)	277,226		277,226		
South Salem Street & Franklin Road Intersection (CR 655)		464,598			464,598
FY2013 Flanders-Drakestown Road Bridge		1,000,000			1,000,000
FY2013 Ridgedale Avenue Bridge Rehabilitation		300,000			300,000
ARRA-Road Resurfacing, Rail Grade Crossing, Bridges, Traffic Signal Improv. Projects	4,850,746	18,612	2,193,738	1,585,000	1,090,620
<b>New Jersey Department of Military and Veteran Affairs:</b>					
MAPS - Veterans	8,750		8,750		

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2015	Transferred from 2016 Budget	Expended	Cancelled/ Transfer	Balance Dec 31, 2016
<b>Department of Justice:</b>					
State Criminal Alien Assistance Program (SCAAP)	\$ 888,555	\$ 174,522	\$ 250,215	\$	\$ 812,862
<b>Department of Environmental Protection:</b>					
Stormwater Management	5,793				5,793
County Environmental Health Act Grant (CEHA)		175,475	170,961	4,514	
<b>Department of State:</b>					
General Operating Support (HC)	22,260		22,260		
<b>U.S. Department of Housing and Urban Development:</b>					
Shelter Plus Care Grant	59,977				59,977
Emergency Shelter Program - Homeless Prevention		33,551	33,551		
Continuum of Care Planning Grant	8,470	21,585	13,409		16,646
<b>Other Programs:</b>					
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	2,122	8,014	410		9,726
Archival Preservation	158				158
Youth Shelter	62				62
Project Lifesaver Program/Private Contribution	25,160	4,900	4,449		25,611
New Jersey Association of County and City Health Official (NJACCHO)		3,300	3,300		
County Office of Victim Witness Advocacy Restitution		1,250			1,250
	<u>\$ 29,839,736</u>	<u>\$ 21,490,184</u>	<u>\$ 26,624,044</u>	<u>\$ 5,910,958</u>	<u>\$ 18,794,918</u>
<b>Ref.</b>	A	A-11		A-11	A
<b>Analysis of Funding:</b>					
Local Funding		\$ 766,552			
State Funding		7,706,315			
Federal Funding		13,017,317			
		<u>\$ 21,490,184</u>			
<b>Analysis of Balance Dec. 31, 2015 and 2016 Expenditures:</b>					
Cash Disbursements		Ref.			
Appropriated Reserves	A \$ 17,902,167	A-10	\$ 19,666,529		
Encumbrances	A 11,937,569	A	6,985,621		
Program Income		A-10	(33,106)		
Donated Goods/Supplies		A-11	5,000		
	<u>\$ 29,839,736</u>		<u>\$ 26,624,044</u>		

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND

SCHEDULE OF UNAPPROPRIATED RESERVES

	Balance Dec 31, 2015	Grant Funds Received	Balance Dec 31, 2016
<b>Department of Transportation:</b>			
Job Access Reverse Commute Grant (JARC)	\$ 15,929	\$ 32	\$ 15,961
General Operating Support (HC)		32,640	32,640
	<u>\$ 15,929</u>	<u>\$ 32,672</u>	<u>\$ 48,601</u>
<b>Ref.</b>	A	A-10	A

**COUNTY OF MORRIS**

**2016**

**TRUST FUND**

COUNTY OF MORRIS

- 76 -  
B-1

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, 2015	B	\$ 9,449,051	\$ 38,584	\$ 3,027	\$ 6,847,967	\$ 2,224,053	\$ 335,420
Increased by Receipts:							
Federal Grant Funds Received	B-5,B-6	2,566,013	1,963,462	602,551			
Program Income/Recapture Funds	B-7,B-9	50,579	48,079	2,500			
Interfund - Due to Current Fund	A,B	500,000	250,000	250,000			
Cancellation - Transfer from Grant Fund	A-10,A-11	158,500					158,500
Interest Earned on Investments		70,305			67,867	1,436	1,002
Other Receipts		2,646,623			400,000	2,210,276	36,347
		5,992,020	2,261,541	855,051	467,867	2,211,712	195,849
		15,441,071	2,300,125	858,078	7,315,834	4,435,765	531,269
Decreased by:							
Disbursements		5,839,812	1,906,570	605,603	373,000	2,921,615	33,024
Interfund - Due to Capital		110,324	110,324				
		5,950,136	2,016,894	605,603	373,000	2,921,615	33,024
BALANCE, DECEMBER 31, 2016	B	\$ 9,490,935	\$ 283,231	\$ 252,475	\$ 6,942,834	\$ 1,514,150	\$ 498,245
Reserve for Trust Funds	B	\$ 2,012,395					
Due to Local Government Units	B	6,942,834					
Community Development Block Grant		283,231					
Local Home Trust Fund		252,475					
		\$ 9,490,935					
					Railroad Surcharge Fund		\$ 498,245
							\$ 498,245

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, 2015	B	\$ 88,833,364	\$ 3,380,363	\$ 6,420,682	\$ 2,391	\$ 9,227,070	\$ 69,802,858
Increased by Receipts:							
Fines		4,122,434	2,831,980	1,290,454			
Current Year Taxes		8,027,395					8,027,395
Added & Omitted Taxes	B-11	32,473					32,473
Interest Earned on Investments		384,002					384,002
Other Receipts		4,900,100				2,979,081	1,921,019
		<u>17,466,404</u>	<u>2,831,980</u>	<u>1,290,454</u>		<u>2,979,081</u>	<u>10,364,889</u>
		106,299,768	6,212,343	7,711,136	2,391	12,206,151	80,167,747
Decreased by Disbursements		<u>15,737,116</u>	<u>2,343,652</u>	<u>1,070,319</u>		<u>693,970</u>	<u>11,629,175</u>
BALANCE, DECEMBER 31, 2016	B	<u>\$ 90,562,652</u>	<u>\$ 3,868,691</u>	<u>\$ 6,640,817</u>	<u>\$ 2,391</u>	<u>\$ 11,512,181</u>	<u>\$ 68,538,572</u>
Analysis of Balance:							
Reserve for Dedicated Funds	B	\$ 89,562,652	\$ 2,868,691	\$ 6,640,817	\$ 2,391	\$ 11,512,181	\$ 68,538,572
Due to General Capital Fund	B	<u>1,000,000</u>	<u>1,000,000</u>				
		<u>\$ 90,562,652</u>	<u>\$ 3,868,691</u>	<u>\$ 6,640,817</u>	<u>\$ 2,391</u>	<u>\$ 11,512,181</u>	<u>\$ 68,538,572</u>
Analysis of Balance:							
Board of Taxation						\$ 1,271,969	
Accumulated Absences						3,861,373	
Storm Recovery Trust						4,982,646	
County Clerk						526,292	
Environmental Quality						657,053	
Other Dedicated Funds						<u>212,848</u>	
						<u>\$ 11,512,181</u>	

COUNTY OF MORRIS

TRUST FUND  
SCHEDULE OF CASH AND INVESTMENTS - REVOLVING FUND

	Ref.	Total	Unemployment Insurance Fund	Payroll Withholding Taxes	Stamp Meter Fund
BALANCE, DECEMBER 31, 2015	B	\$ 3,142,942	\$ 2,101,015	\$ 1,041,927	\$
Increased by Receipts:					
Budget Appropriation		1,111,000	815,000		296,000
Payroll Taxes - Employees' and County's Share		56,537,672	329,182	56,208,490	
		57,648,672	1,144,182	56,208,490	296,000
		60,791,614	3,245,197	57,250,417	296,000
Decreased by Disbursements		56,591,574	302,873	55,992,701	296,000
BALANCE, DECEMBER 31, 2016	B	\$ 4,200,040	\$ 2,942,324	\$ 1,257,716	\$

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, 2015	B	<u>\$ 2,696,325</u>	<u>\$ 2,276,165</u>	<u>\$ 420,160</u>
Increased by Receipts:				
Road Opening Deposits		1,071,454	1,054,985	16,469
Interest Earned on Investments		<u>3,081</u>	<u>2,103</u>	<u>978</u>
		<u>1,074,535</u>	<u>1,057,088</u>	<u>17,447</u>
		<u>3,770,860</u>	<u>3,333,253</u>	<u>437,607</u>
Decreased by Disbursements:				
Refunded or Applied to Road Repairs		485,504	423,802	61,702
Interest on Deposits:				
Transferred to Current Fund		<u>2,103</u>	<u>2,103</u>	
		<u>487,607</u>	<u>425,905</u>	<u>61,702</u>
BALANCE, DECEMBER 31, 2016	B	<u><u>\$ 3,283,253</u></u>	<u><u>\$ 2,907,348</u></u>	<u><u>\$ 375,905</u></u>



COUNTY OF MORRIS

- 80 -  
B-5

TRUST FUND  
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	Ref.	Total	Community Development Block Grant					Emergency Shelter Grant	
			2011	2013	2014	2015	2016	2015	2016
BALANCE, DECEMBER 31, 2015	B	\$ 2,983,553	\$ 110,324	\$	\$ 1,016,630	\$ 1,704,496	\$	\$ 152,103	\$
Increased by:									
Grant - 2016 Program	B-7	1,902,287					1,748,848		153,439
		4,885,840	110,324		1,016,630	1,704,496	1,748,848	152,103	153,439
Decreased by Receipts:									
Federal Grant Funds Received	B-1	1,963,462	110,324	76,605	547,247	983,771	93,412	152,103	
Transfers:									
Reclassification of Prior Year Receipts				(76,605)	19,168	57,437			
BALANCE, DECEMBER 31, 2016	B	<u>\$ 2,922,378</u>	<u>\$</u>	<u>\$</u>	<u>\$ 450,215</u>	<u>\$ 663,288</u>	<u>\$ 1,655,436</u>	<u>\$</u>	<u>\$ 153,439</u>

**COUNTY OF MORRIS**

**TRUST FUND**

**SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE - LOCAL HOME TRUST**

---

	Ref.	
BALANCE, DECEMBER 31, 2015	B	\$ 1,731,749
Increased by:		
Federal Grant Funds Awarded	B-9	<u>603,869</u>
		2,335,618
Decreased by:		
Federal Grant Funds Received	B-1	<u>602,551</u>
BALANCE, DECEMBER 31, 2016	B	<u><u>\$ 1,733,067</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	2016	
BALANCE, DECEMBER 31, 2015	B	\$ 802,315	\$ 73,199	\$ 105,138	\$ 133,232	\$ 490,746	\$	\$
Increased by:								
Grant - 2016 Program Year	B-5	1,902,287					1,748,848	153,439
Program Income	B-1	48,079				21,510	26,569	
De-Obligated	B-8	60,000			60,000			
		<u>2,010,366</u>			<u>60,000</u>	<u>21,510</u>	<u>1,775,417</u>	<u>153,439</u>
		<u>2,812,681</u>	<u>73,199</u>	<u>105,138</u>	<u>193,232</u>	<u>512,256</u>	<u>1,775,417</u>	<u>153,439</u>
Decreased by:								
Cash Disbursements		563,551		76,605	117,318	292,703	76,925	
Contracts Payable	B-8	1,287,517					1,134,078	153,439
		<u>1,851,068</u>		<u>76,605</u>	<u>117,318</u>	<u>292,703</u>	<u>1,211,003</u>	<u>153,439</u>
Transfers:								
Reappropriation of Grants	B-8	28,583	(73,199)	(28,533)	130,315			
BALANCE, DECEMBER 31, 2016	B	<u>\$ 990,196</u>	<u>\$</u>	<u>\$</u>	<u>\$ 206,229</u>	<u>\$ 219,553</u>	<u>\$ 564,414</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, 2015	B	\$ 1,957,395	\$ 152,103
Increased by:			
2016 Contracts	B-7	<u>1,134,078</u>	<u>153,439</u>
		<u>3,091,473</u>	<u>305,542</u>
Decreased by:			
Cash Disbursements		1,190,916	152,103
De-Obligated	B-7	<u>60,000</u>	<u></u>
		<u>1,250,916</u>	<u>152,103</u>
Transfers:			
Reappropriation of Grants	B-7	<u>(28,583)</u>	<u></u>
BALANCE, DECEMBER 31, 2016	B	<u><u>\$ 1,811,974</u></u>	<u><u>\$ 153,439</u></u>

**COUNTY OF MORRIS**

**TRUST FUND**

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

---

	Ref.		
BALANCE, DECEMBER 31, 2015	B		\$ 836,504
Increased by:			
Federal Grant Funds Awarded	B-6	\$ 603,869	
Recapture Funds	B-1	<u>2,500</u>	
			<u>606,369</u>
			1,442,873
Decreased by:			
Cash Disbursements		90,424	
Contracts Payable	B-10	<u>520,192</u>	
			<u>610,616</u>
Transfers:			
Reappropriation of Grants	B-10		<u>(307,979)</u>
BALANCE, DECEMBER 31, 2016	B		<u><u>\$ 524,278</u></u>

**COUNTY OF MORRIS**

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

---

	Ref.	
BALANCE, DECEMBER 31, 2015	B	\$ 898,272
Increased by:		
2016 Contracts	B-9	<u>520,192</u>
		1,418,464
Decreased by:		
Cash Disbursements		<u>515,179</u>
Transfers:		
Reappropriation of Grants	B-9	<u>307,979</u>
BALANCE, DECEMBER 31, 2016	B	<u><u>\$ 1,211,264</u></u>

**COUNTY OF MORRIS**

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

---

	Ref.		
BALANCE, DECEMBER 31, 2015	B	\$	22,714
Increased by:			
Levy Added and Omitted - Year 2016			<u>31,116</u>
			53,830
Decreased by:			
Collections	B-2		<u>32,473</u>
BALANCE, DECEMBER 31, 2016	B	\$	<u><u>21,357</u></u>

**COUNTY OF MORRIS**

**2016**

**CAPITAL FUND**



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

	Ref.	General Capital	Park Capital
BALANCE, DECEMBER 31, 2015	C	\$ 27,965,001	\$ 1,655,384
Increased by Receipts:			
Serial Bonds	C-12,C-13	30,459,000	1,641,000
Premium on Bond Sales	C-1	2,847,513	
Interest on Investments	C-3,C-4	1,674	1,101
Capital Improvement Fund:			
Budgeted Appropriation	C-3,C-8	2,305,000	
MUA Capital Repayments:			
Other	C-1	83,475	
Reimbursement of Funds:			
County/Municipality Share of Cost - Unfunded Bonds	C-6	76,573	
County/Municipality Share of Cost - Funded Bonds	C-1	79,402	
Federal/State Grants Receivable	C-17	100,000	
Down Payment - Park Ordinances	C-8		84,000
Morris County Insurance Fund - Reimbursement	C-1	6,193	
Due from Regular Trust Fund	C-3	110,324	
Reserve to Pay Debt Service - Morris County Vo-Tech	C-3	7,616	
Reserve for Countywide Communications System	C-3	418,876	
Fund Balance:			
Other Miscellaneous Items	C-1	2,500	
		<u>36,498,146</u>	<u>1,726,101</u>
		<u>64,463,147</u>	<u>3,381,485</u>
Decreased by Disbursements:			
Improvement Authorizations	C-9,C-10	25,868,268	1,283,709
Down Payment - Park Ordinances	C-8	84,000	
Interest Income Transferred to:			
Park Commission	C-4		1,101
Current Fund	C-3	1,674	
Premium on Sale of Bonds and Notes:			
State of New Jersey - Chapter 12	C-1,C-3	224,259	
Reserve to Pay Debt Service	C-3	37,193	
		<u>26,215,394</u>	<u>1,284,810</u>
BALANCE, DECEMBER 31, 2016	C	<u>\$ 38,247,753</u>	<u>\$ 2,096,675</u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
ANALYSIS OF CASH AND INVESTMENTS

	Ref.	Balance/ (Deficit) December 31, 2015	Receipts				Disbursements		Transfers		Balance/ (Deficit) December 31, 2016
			Budget Appropriation	Serial Bonds	Reductions to Unfunded	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
Fund Balance	C-1	\$ 3,435,211	\$	\$	\$	2,794,824	\$	\$	\$ 14,866	\$	6,244,901
Capital Improvement Fund	C-8	3,007,557	2,305,000					84,000	1,816,502		3,412,055
Federal/State Grants Receivable	C-17					100,000			7,603,097	3,988,500	(3,514,597)
Contracts Payable	C,C-2	14,866							14,866		
Due to Current Fund	C-2					1,674		1,674			
Due from Dedicated Trust Fund	C	(1,000,000)									(1,000,000)
Due from Regular Trust Fund	C,C-2	(110,324)				110,324					
Reserve to Pay Debt Service	C,C-2	41,860				7,616		37,193			12,283
Reserve for Countywide Communications System	C,C-2	480,221				418,876					899,097
Due to State of New Jersey	C-1,C-2					224,259		224,259			

Ord. #	Improvement Authorizations										
604	Bridge Improvements	4,611									4,611
628	Various Bridge Replacements and Rehabilitations	25,514					7,650				17,864
663	Roads & Bridges	50,949									50,949
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	4,315									3,543
862	Bridge Design & Construction Project Various County Bridges	87,866					772				62,947
908	County Bridge Design & Construction Projects	103,329					24,919				92,491
942	Road Resurfacing, Reconstruction & Improvement to County Roads	28,898					10,838				16,597
962	County Roadway Drainage Improvements	13,660					12,301				13,060
975	County Bridge Design & Construction Projects	218,548					600				218,548
982	Facilities - Greystone Park	25,315									25,315
027	Bridge Design and Construction Projects at Various County Locations	13,986					9,282				4,704
029	Acq of Various Properties in the Twp of Washington	648,003					31,735				616,268
030	Design & Construction of Training Facility - Firefighters & Police Academy	4,546									4,546
063	Acq & Install of the Final Phase of the MC Integrated Justice Information Sys	54,000									54,000
076	Roof Replacement at Various County Facilities	12									12
082	Replacement of Equip, Patient Mattresses & Hi-Low Beds at Morris View	36,825					36,825				80,626
087	Abatement & Demolition of Facilities on the Greystone Park Property	109,992					29,366				2,015
089	Design, Construction, Culvert Installation & Repair of County Bridges	10,444					8,429				112,794
106	Completion of Detailed Plans & Specifications for the County Facilities	112,794									283,953
113	Analysis of Dam Conditions, Preparation of Operation Manuals, Dam Rehab	378,724					94,771				43,075
129	Improvements to Historic Speedwell Village	43,075									17,752
137	Bridge Design and Construction at Various County Locations	22,034					4,282				43,730
138	Replacement of Wood Structures at Various County Facilities	43,730									511,629
141	Design and Install of County Roadway Drainage Improvements at Various Locations	590,822					79,193				14,472
143	Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	16,770					2,298				266,379
145	Acq & Implementation of Automated Time & Attendance, Personnel & Payroll Systems	122,379		144,000			2,450				82,105
146	Renovations of the Existing Central Ave Complex Building at Greystone Park	84,555									1,576
154	Acquisition & Installation of Security Equipment at Various County Locations	1,576									1,830,113
158	Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	1,831,363					1,250				124,774
159	Improvements to Historical Speedwell Village	141,729					16,955				61,967
163	Development of Preliminary Feasibility Study & Design for Construction of New Wing on the Existing Office of Emergency Management & Communications Center	61,967									152,993
165	Roadway Design & Construction Projects	236,331					83,338				(44)
172	Roof Replacement at Various County Facilities	(150,044)		150,000							132
175	Acquisition of Specialized Training Equipment for the Public Safety Training Academy	28,440					28,308				4,028
178	County Roadway Drainage Improvement Projects	20,957					16,929				(20,501)
181	Replacement and/or Upgrade of Fire Detection/Sprinkler Systems Various County Facilities	7,245					27,746				363,458
184	Bridge Design & Construction Projects at Various County Locations	1,249,767		100,000			986,309				364,933
202	Roadway Resurfacing, Construction & Improvements	938,251			688		574,006				(2,010)
213	Renovation of the Old Burn Building & Tower at the Public Safety Training Academy	18,900		254,000			274,910				929
217	Replacement of Lighting Fixtures & Hard Ceiling Tile - Buildings & Grounds Division	18,890					17,961				80
224	Roof Replacements at Various Facilities Maintained by the Division of Building & Grounds	(87,920)		88,000							77,651
225	Bridge Design, Renovation & Construction Projects at Various County Locations	(1,006,545)		1,162,000							6,984
229	Acquisition of Replacement Vehicles for the Morris County Nutrition Program	6,984									33,760
233	County Roadway Drainage Improvements	(3,119)		162,000			125,121				26,000
234	Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehabilitation	26,000									42,448
235	Upgrades to Fire & Sprinkler Systems at Various County Facilities	(11,720)		61,000			6,832				105,912
236	Program Costs Relating to the Energy Savings Improvement Program to be Operated Through the Morris County Improvement Authority	105,912									

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2015	Receipts				Disbursements		Transfers		Balance/ (Deficit) December 31, 2016	
			Budget Appropriation	Serial Bonds	Reductions to Unfunded	Miscellaneous	Improvement Authorizations	Miscellaneous	From			To
									From	To		
240	Construction of the Utility Relocation and Site Demolition Work Associated with the Construction of the Morris County Public Safety Training Academy Expansion	\$ 11,000	\$	\$	\$	\$	\$	\$	\$	\$	\$ 11,000	
247	Update & Improve the Hanover Garage Hazardous Waste Storage Pad/Facility	166									166	
249	County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority	(328,653)									(328,653)	
254	Acquisition of Video Camera & Alarm Systems for Radio Transmission Sites	9,700									9,700	
255	Acquisition of Motorola Gold Elite Gateway Equip to Connect Consoles to Upgraded Radio System	(65,000)		65,000								
257	Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	22,436					520,739				(498,303)	
259	Renovation of the Central Ave Complex to House St. Clares Behavioral Health and the Nonprofit Mall on the Former Greystone Property	(4,858)		1,273,000			325,053				943,089	
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)	(147,065)					242				(147,307)	
264	Design & Construction of the Central Avenue Fields at Central Park of Morris County	130,000									130,000	
265	Roof Replacement Including but not Limited to the Courthouse, SEU Building, & Other Locations	(179,103)		253,000			74,137				(240)	
266	Courthouse Asbestos Abatement Project	26,299									26,299	
268	Various Health & Life Safety Upgrades at Morris View Healthcare Center	(199,081)					1,461				(200,542)	
269	Bridge Design & Construction at Various County Locations	(965,276)		2,699,000			602,163				1,131,561	
270	Roadway Design & Construction Projects	(217,985)		347,000			30,882				98,133	
271	Purchase of Equipment for the Morris County Juvenile Detention Center	339									339	
274	Window Replacement at Various Buildings Throughout the County	113,800		65,000			4,200				174,600	
275	For the Purchase of HVAC Equipment at Various Buildings Throughout the County	143									143	
279	Purchase of Digital In Car Video Equipment for the Sheriff's Department	66,142					7,646				58,496	
287	Replacement & Expansion of the County's Access Control CCTV Systems	2,350									2,350	
289	Replacement of Various Motors, Fans & Pumps at Various Locations	12,062									12,062	
290	Plumbing Fixture Replacements at Various County Buildings	18,027					7,140				10,887	
291	Various County Roadway Drainage Projects as per Public Works/Engineering	190,354		126,000			40,666				275,688	
292	Restoration of Masonry, Brick Facades & Concrete Sidewalks/Curbs-Variou Locations	3,760									3,760	
293	Vehicle Replacement & Radio Upgrade for the Nutrition Program of the Dept. of Human Services	31,319					31,319				40,000	
294	Replacement of Lighting, Ceilings, Furniture, Wood Structures, Fencing/Gates-Variou Locations	2,000		38,000			283,965				530,193	
298	For County-Wide Radio System for the 9-1-1 Sentinel Patriot System	814,158									247,985	
303	Design & Construct of Storage Facil for Emergency Response & Other Vehicles - Sheriff's Office	247,985									(16,653)	
304	Various Capital Projects - Sheriff's Office	(16,653)									238	
305	Purchase of a Special Response Vehicle for the Sheriff's Office, Bureau of Law Enforcement	238									(27,912)	
306	Renovations to the Residents' Tub & Shower Areas at Morris View Healthcare Center	355,240					383,152					
307	Various Capital Projects for the Morris County School of Technology	(87,291)		175,000			87,709				3,819	
308	Purchase of a Medical Records System for Morris View Healthcare Ctr by Information Technology	3,819									14	
309	Upgrade of HVAC Building Automation System Under the Supervision of Buildings & Grounds	1,314					1,300				50,000	
310	Replacement of Plumbing Fixtures at Various County Facilities - Buildings & Grounds	50,000									915	
312	Replacement of Pedestrian & Overhead Doors at Various County Facilities - Buildings & Grounds	915									(4,023)	
314	Repairs, Replacements, Upgrades & Restoration of Various Equip & Fixtures - Bldgs & Grounds	(473,574)		530,000			60,449				(778)	
316	Emerg Generator for Office of Temporary Assist & Sheriff Evidence Trailers - Bldgs & Grounds	(78,778)		78,000							425	
318	Replacement of Chairs for Safety Reasons at the Office of Temporary Assistance	425									8,599	
319	Purchase of Electric Truck Mounted Sprayers for the Mosquito Commission	8,599									16,231	
320	Installation of the Turf Fields/Construction Phase II at Central Park - Department of Public Works	153,705					16,231				137,474	
321	Various Capital Projects at Morris View Healthcare Center	44,658					9,644				35,014	
323	Bridge Design & Construction of Various Bridges Throughout Morris County	1,813,956		594,000			1,754,949				653,007	
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	(4,979)		7,000			2,021					
328	Purchase of Various Equipment for the Division of Roads/Bridges/Shade Tree	(139,732)		140,000							268	
329	Funding for the Design, Building & Rehabilitation of Various County Roadways	(739,437)		1,301,000			431,218				130,345	
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	8,730									8,730	
332	Expansion and Renovation of Various Facilities at the County College of Morris	(1,460,849)		1,910,000			449,096				55	
333	Replacement of Office Furniture (Phase II) in the Prosecutor's Office	2,951					2,951					
334	Electronic Scanner & Computer Sys for Counting of Absentee Ballots - MC Board of Elections	(130,795)		146,000			16,586				(1,381)	
335	Demolition Design, Demolition & Feasibility Design Related to the Ann Street Parking Garage	107,759		1,637,000			1,589,739				155,020	
336	For Various Capital Projects at the County College of Morris for FY 2014	17,852					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	19,323									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	49,363									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	(608,667)		800,000			200,333				(9,000)	
344	Purchases for MC School of Technology	(717,686)		790,000			77,561				(5,247)	
345	Various Capital Projects and Purchases at the Morris View Healthcare Center	(393,822)					183,072				(576,894)	
346	Purchase of Simulators for Training Purposes in the Department of Law and Public Safety	(89,318)					1,788				(91,106)	

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2015	Receipts				Disbursements		Transfers		Balance/ (Deficit) December 31, 2016	
			Budget Appropriation	Serial Bonds	Reductions to Unfunded	Miscellaneous	Improvement Authorizations	Miscellaneous	From			To
									From	To		
347	Purchases for the Purpose of Replacements/Repairs by Public Works - Various County Facilities	\$ (605,748)	\$	\$ 743,000	\$	\$	\$ 138,053	\$	\$	\$	(801)	
348	Replacing Various Roofs at Facilities Throughout the County under Public Works	1,508,823		271,000			952,158				827,665	
349	Various Exterior Building Repairs and Replacements Throughout the County	(22,348)		91,000			133,542				(64,890)	
350	Security Upgrades at the Office of Temporary Assistance to Ensure Safety	(5,643)					2,780				(8,423)	
351	Elevator Upgrades at Various Buildings at the County	5,369		167,000			247,941				(75,572)	
352	Replacement of Carpet and Flooring, Lighting, Ceilings and Windows in Various County Facilities	(152,147)		325,000			190,348				(17,495)	
353	Various Improvements at the Courthouse	(466,557)		843,000			382,137				(5,694)	
354	Provision of Electric and Emergency Power for VOIP System	(40,212)		116,000			50,431				25,357	
355	Purchase of Fire Sprinkler Systems for the Courthouse	57,801									57,801	
356	Design and Construction for Various Roads Throughout the County	(804,502)		1,642,000	75,885		527,226				386,157	
357	Replacement and Upgrades to Various Morris County Bridges	84,700		1,580,000			601,378				1,063,322	
358	Replacement and Upgrades to Culverts and Drainage Facilities	24,700		302,000			329,432				(2,732)	
359	Purchase of Upgrades and Replacement of Security Camera Equipment for MC Sheriff	(68,717)		68,000			511				(1,228)	
360	Purchase of Specialized SUV's for the K-9/Emergency Services Unit in the Sheriff's Office	2,816					496				2,320	
361	Purchase of Specialized Vehicles for the Sheriff's Office for the Criminal Investigations Unit	1,671					1,076				595	
362	Security Improvements as Required by the Sheriff for the Protection of the Courts	(789,690)		933,000			164,098				(20,788)	
363	Paving and Resurfacing Projects for Various Roadways - Department of Planning & Public Works	48,542		207,000			176,033				79,509	
364	Purchase of Office Furniture for the Prosecutor's Office	14,295					9,143				5,152	
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	4,041					1,880				2,161	
367	New Carpeting for the County Clerk's Office	4,049									4,049	
368	Acquisition of Vehicles & Equipment for the Dept. of Planning & Public Works	(85,117)		549,000			464,883				(1,000)	
369	Upgrade to the County Radio System for Dept. of Law & Public Safety	76,000					43,733				32,267	
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	1,047									1,047	
372	Law & Public Safety - Purchase Equipment	90,724					90,720				4	
373	Law & Public Safety - Purchase Vehicle for Medical Examiner & Equipment for Existing Vehicle Upgrades	76,000					72,366				3,634	
374	Law & Public Safety - Purchase of Target Retrieval Systems	231,700					219,975				11,725	
375	Surveillance Cameras for the Morris County Library	9,110					8,550				560	
376	Law & Public Safety - Purchase Replacement Gas Sensors in the Life Safety Complex	1,032									1,032	
377	Heritage Commission - Purchase Equipment Including but Not Limited to Rolling Files for New Location	(22,325)		22,000			165				(490)	
378	Law & Public Safety-Purchase of New and Replacement County Radio Equipment	76,000					58,369				17,631	
379	Sheriff/Jail - Purchase of Automated Fingerprint Identification System	4,298									4,298	
380	Sheriff/Jail - Purchase of Two (2) X-Ray Scanners	1,583									1,583	
381	Finance - Purchase Furniture and Lateral Files for Purchasing Division	6,800					6,369				431	
382	Planning & Public Works - Resurfacing of County Roadways, Morris View Parking Lot, Roadway Construction, Railroad Repairs & Construction	3,896,409					309,521				3,586,888	
383	Planning & Public Works - Interior Building Improvements	1,082,899					576,208				506,691	
384	Planning & Public Works - Improvements to Greystone/CAC	1,401,700					61,520				1,340,180	
385	Planning & Public Works - Replacement, Repairs & Upgrades to HVAC Systems in County Buildings	292,077					103,512				188,565	
386	Sheriff - Construction & Equipment Needed for Completion of Pole Barn at the Public Safety Complex	349,700									349,700	
387	Planning & Public Works - Various Bridge Replacements Including But Not Limited to Morris County	2,885,700					279,296				2,606,404	
388	Planning & Public Works - Equipment and Vehicle Replacement	804,700					683,901				120,799	
389	Planning & Public Works - Buildings & Grounds - Exterior Equipment, Vehicles & Building Improvements	330,405					169,916				160,489	
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	2,042,413					1,198,303				844,110	
394	Sheriff - Night Operation Equipment & Personal Protective Equipment	144,000					143,928				72	
395	Sheriff - Security Camera Upgrade	150,000									150,000	
396	Sheriff - Replacement of Twelve Vehicles Including but not Limited to Equipment for Vehicle Upgrades	485,700					485,000				700	
397	Board of Elections - Purchase of an Electronic Scanner & Computer System/Voting Machine	209,700									209,700	
398	Office of ITD - Computer & Network Upgrades	1,708,702					937,481				771,221	
399	Planning & Public Works - Relocate Back-up 911 Communication Equipment	102,483					45,567				56,916	
400	Planning & Public Works - Hanover DPW Garage Contamination Final Clean-up & Sampling	100,700					11,890				88,810	
401	Planning & Public Works - Upgrade to the Interior & Exterior of Ruth Davis Drive Home	99,700					79,257				20,443	
402	Morris County School of Technology - Building Upgrades	1,026,092					86,937				939,155	
403	Morris View - Long Term Health Center Improvements	966,200					181,783				784,417	
404	Prosecutor's Office Furniture Including but not Limited to SEU Building	93,400					84,813				8,587	
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					11,759				241	
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	5,171									5,171	
410	Public Works - Road Resurfacing	219,990					219,990					

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2015	Receipts				Disbursements		Transfers		Balance/ (Deficit) December 31, 2016
			Budget Appropriation	Serial Bonds	Reductions to Unfunded	Miscellaneous	Improvement Authorizations	Miscellaneous	Transfers		
									From	To	
411	Renovation of the Media Center in the County College	\$ 100,700	\$		\$	\$	\$ 100,700	\$	\$		\$
412	Repairs for the County College for Water Penetration	71,390					59,397				11,993
413	Purchase One Vehicle for the Department of Finance to be used as needed for Mailroom Services	22,000					22,000				
416	Planning & Public Works - Buildings & Grounds - Exterior Building Projects			235,000			18,858			65,000	281,142
417	Planning & Public Works - Environmental Clean Up at Greystone and Hanover Garage			524,000			4,241			27,000	546,759
418	Planning & Public Works - Bridge/Drainage Design and Reconstruction/Replacement						8,601			3,458,000	3,449,399
419	Planning & Public Works - Railroad and Road Construction/Resurfacing			653,000			2,001,091			358,500	(989,591)
420	Planning & Public Works - Buildings & Grounds - Interior Building Improvements			1,161,000			48,627			139,000	1,251,373
421	Planning & Public Works - Buildings & Grounds - Construction, Upgrades & Equipment Necessary for Criminal Justice Reform						5,362			48,000	42,638
422	Planning & Public Works - Equipment and Vehicle Replacement(s) and Upgrades for Divisions of Roads, Bridges, Shade Tree and Motor Service Center			1,356,000			641,757			68,099	782,342
423	Corrections - Shower and Kitchen Floor Upgrade Including but not Limited to Parts and Labor			476,000			988			124,000	599,012
424	County College of Morris - Building Improvements and Upgrades			3,100,000			862,080				2,237,920
425	Law & Public Safety - Acquisition of Response Vehicles									54,000	54,000
426	Law & Public Safety - Acquisition of a Refrigerator and Various Equipment for the Morgue									41,000	41,000
427	Law & Public Safety - Replacement of Personal Protective Equipment for Fire Instructors									91,500	91,500
428	Law & Public Safety - New & Replacement Radio System Equipment									76,000	76,000
429	Morris County Library - Security Cameras for Internal Use at the Library									75,000	75,000
430	Planning & Public Works - Buildings & Grounds - Upgrade to Interior of Ruth Davis Drive Building						300			8,000	7,700
431	Planning & Public Works - Buildings & Grounds - Replace/Repair/Upgrade HVAC Systems						300			9,000	8,700
432	Office of Information Technology - Computer and Network Upgrades and Equipment						291,744			53,550	(238,194)
434	Sheriff's Office - Various Upgrades and Equipment Post Upgrades, X-Ray Equipment, etc.						258,440			29,000	(229,440)
435	Surrogate's Office - Purchase of New Surrogate Application System						1,101			10,000	8,899
436	Morris County Vocational School - Building Improvements and Upgrades						49,804			29,000	(20,804)
437	Morris County MUA - Rehabilitation of Markewicz Pumping Station Water Storage Tank						325,229			52,150	(273,079)
438	Sheriff's Office - Security Camera Replacement/Upgrade									120,000	120,000
439	Department of Human Services - MAPS Vehicle Replacement						46,663			50,000	3,337
440	Department of Human Services - Replacement of One Nutrition Vehicle									52,500	52,500
441	Prosecutor's Office - Furniture Replacement for the SEU Building									35,800	35,800
442	Mosquito Division - Replacement of Two (2) Mounted Ultra Low Volume Sprayers						6,420			7,000	580
443	Morris View Healthcare Center - Various Improvements & Equipment						16,792			243,000	226,208
444	Law & Public Safety - Purchase of a Rave Smart 9-1-1 System						28,500			35,000	6,500
445	Morris View Healthcare Center - Cooling Tower Replacement						7,933			19,000	11,067
446	Finance - Payroll and Finance System Replacement and/or Upgrades						300			36,000	35,700
447	Sheriff's Office - Vehicle Replacement						61,110			6,000	(55,110)
448	Law & Public Safety - Purchase of Emergency Response Vehicles and Related Equipment						218,556			11,000	(207,556)
		<u>\$ 27,965,001</u>	<u>\$ 2,305,000</u>	<u>\$ 30,459,000</u>	<u>\$ 76,573</u>	<u>\$ 3,657,573</u>	<u>\$ 25,868,268</u>	<u>\$ 347,126</u>	<u>\$ 9,434,465</u>	<u>\$ 9,434,465</u>	<u>\$ 38,247,753</u>
Ref.		C	C-2	C-6,C-18	C-6,C-18		C-9				C

COUNTY OF MORRIS

- 92 -  
C-4

PARK CAPITAL FUND  
ANALYSIS OF CASH AND INVESTMENTS

Ref.	Balance/ (Deficit) December 31, 2015	Receipts		Disbursements		Transfers		Balance/ (Deficit) December 31, 2016
		Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
Fund Balance	C-1	\$ 200,560	\$	\$	\$	\$	\$	\$ 200,560
Capital Improvement Fund	C-8		84,000			84,000		
Due to Park Operating Fund	C-2		1,101		1,101			
Ord. #								
209	Improvements of Morris County Park Commission Facilities			(300)				300
215	Various Capital Projects Under the Jurisdiction of Morris County Park Commission	55,874		44,865				11,009
216	Various Capital Projects for the Morris County Park Commission and Park Police	2,195		2,195				
217	Various Paving Projects for the Morris County Park Commission	262,896		163,551				99,345
218	Purchases for Equipment at Various Morris County Park Commission Locations	108,717		92,179				16,538
219	Paving Projects at Various Location at the MC Park Commission	299,428		23,334				276,094
220	Various Paving Projects at Morris County Park Commission	299,700		180,584				119,116
221	Purchase & Upgrades of Various Vehicles & Equipment	276,314		219,550				56,764
222	Renovation Costs of Pavilion at Lee's Park Marina	149,700						149,700
223	Morris County Park Commission - Renovation of Pavilion at Lee's Park Marina		309,000	1,556			16,000	323,444
224	Morris County Park Commission - Paving Projects for Various Locations		380,000	30,598			20,000	369,402
225	Morris County Park Commission - Replacement of Vehicles and Equipment		952,000	525,597			48,000	474,403
		<u>\$ 1,655,384</u>	<u>\$ 1,641,000</u>	<u>\$ 1,283,709</u>	<u>\$ 1,101</u>	<u>\$ 84,000</u>	<u>\$ 84,000</u>	<u>\$ 2,096,675</u>
Ref.	C	C-7, C-19		C-10				C

COUNTY OF MORRIS

CAPITAL FUND  
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

---

	Ref.	General Capital	Park Capital
BALANCE, DECEMBER 31, 2015	C	\$ 189,761,704	\$ 9,347,004
Increased by:			
Serial Bonds Issued	C-12,C-13	<u>30,459,000</u>	<u>1,641,000</u>
		<u>220,220,704</u>	<u>10,988,004</u>
Decreased by:			
Serial Bonds Retired	C-12,C-13	27,627,000	1,922,000
Guaranteed Pooled Program Lease Revenue Bonds Retired	C-20	595,000	
Guaranteed Leasing Program Capital Lease Retired	C-21	230,102	
Repayment under Green Acres Loan Program	C-14		20,233
Repayment under 2003 Dam Restoration Loan	C-15	<u>71,424</u>	
		<u>28,523,526</u>	<u>1,942,233</u>
BALANCE, DECEMBER 31, 2016	C	<u>\$ 191,697,178</u>	<u>\$ 9,045,771</u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Improvement Description	Ord. No.	Balance, December 31, 2015	Debt Authorized	Authorizations Canceled	Bonds Issued	Funded by Various Sources	Balance, December 31, 2016	Analysis of Balance December 31, 2016	
								Expended	Unexpended Improvement Authorizations
Acq & Install of the Final Phase of the MC Integrated Justice Information System	063	\$ 4,392	\$	\$	\$	\$	\$ 4,392	\$	\$ 4,392
Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	143	19,000					19,000		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	205,000					205,000		205,000
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	158	978,000					978,000		978,000
Improvements to Historical Speedwell Village	159	177,000					177,000		177,000
Roadway Design & Construction Projects	165	771					771		771
Roof Replacement at Various County Facilities	172	151,000			150,000		1,000	44	956
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	81,000					81,000	20,501	60,499
Bridge Design & Construction Projects at Various County Locations	184	646,633			100,000		546,633		546,633
Roadway Resurfacing, Construction & Improvements	202	688				688			
Renovation of the Old Burn Building & Tower at the Public Safety Training Academy	213	263,000			254,000		9,000	2,010	6,990
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	1,162,174			1,162,000		174		174
County Roadway Drainage Improvements	233	162,000			162,000				
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	356,000			61,000		295,000		295,000
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	90,000					90,000		90,000
Acquisition of Motorola Gold Elite Gateway Equip to Connect Consoles to Upgraded Radio System	255	65,000			65,000				
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257	1,460,774					1,460,774	498,303	962,471
Renovation of the Central Ave Complex to House St. Clares Behavioral Health and the Nonprofit Mall on the Former Greystone Property	259	1,281,000			1,273,000		8,000		8,000
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	147,307	51,870
Roof Replacement Including but not Limited to the Courthouse, SEU Building, & Other Locations	265	280,000			253,000		27,000	240	26,760
Various Health & Life Safety Upgrades at Morris View Healthcare Center	268	207,000					207,000	200,542	6,458
Bridge Design & Construction at Various County Locations	269	2,759,000			2,699,000		60,000		60,000
Roadway Design & Construction Projects	270	354,000			347,000		7,000		7,000
Window Replacement at Various Buildings Throughout the County	274	65,000			65,000				
Various County Roadway Drainage Projects as per Public Works/Engineering	291	126,000			126,000				
Replacement of Lighting, Ceilings, Furniture, Wood Structures, Fencing/Gates - Various Locations	294	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	27,912	193,088
Various Capital Projects for the Morris County School of Technology	307	175,000			175,000				
Repairs, Replacements, Upgrades and Restoration of Various Equipment and Fixtures in Various Buildings Throughout the County Under the Supervision of Buildings & Grounds	314	554,000			530,000		24,000	4,023	19,977
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	83,000			78,000		5,000	778	4,222
Installation of the Turf Fields/Construction Phase II at Central Park - Public Works	320	1,326,000					1,326,000		1,326,000
Various Capital Projects at Morris View Healthcare Center	321	102,000					102,000		102,000
Bridge Design & Construction of Various Bridges Throughout Morris County	323	1,809,000			594,000		1,215,000		1,215,000
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	7,000			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	1,321,000			1,301,000		20,000		20,000
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	69,000					69,000		69,000
Expansion and Renovation of Various Facilities at the County College of Morris	332	1,910,000			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	186,000			146,000		40,000	1,381	38,619
Demolition Design, Demolition & Feasibility Design Related to the Ann Street Parking Garage	335	1,664,000			1,637,000		27,000		27,000
Purchase of Various IT Equipment and Systems for the Office of IT for County of Morris	343	809,000			800,000		9,000	9,000	
Purchases for MC School of Technology	344	813,000			790,000		23,000	5,247	17,753
Various Capital Projects and Purchases at the Morris View Healthcare Center	345	632,000					632,000	576,894	55,106
Purchase of Simulators for Training Purposes in the Department of Law and Public Safety	346	104,000					104,000	91,106	12,894
Purchases for the Purpose of Replacements or Repairs by Public Works at Various County Facilities	347	746,000			743,000		3,000	801	2,199
For the Purpose of Replacing Various Roofs at Facilities Throughout the County under Public Works	348	271,000			271,000				



COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Improvement Description	Ord. No.	Balance, December 31, 2015	Debt Authorized	Authorizations Canceled	Bonds Issued	Funded by Various Sources	Balance, December 31, 2016	Analysis of Balance December 31, 2016	
								Expended	Unexpended Improvement Authorizations
Various Exterior Building Repairs and Replacements Throughout the County	349	\$ 293,000	\$	\$	\$ 91,000	\$	\$ 202,000	\$ 64,890	\$ 137,110
Security Upgrades at the Office of Temporary Assistance to Ensure Safety	350	90,000					90,000	8,423	81,577
Elevator Upgrades at Various Buildings at the County	351	280,000			167,000		113,000	75,572	37,428
Replacement of Carpet and Flooring, Lighting, Ceilings and Windows in Various County Facilities	352	343,000			325,000		18,000	17,495	505
Various Improvements at the Courthouse - Department of Planning and Public Works	353	989,000			843,000		146,000	5,694	140,306
Provision of Electric and Emergency Power for VOIP System - Department of Planning & Public Works	354	280,000			116,000		164,000		164,000
Purchase of Fire Sprinkler Systems for the Courthouse - Department of Planning & Public Works	355	1,137,000					1,137,000		1,137,000
Design and Construction for Various Roads Throughout the County	356	1,725,000			1,642,000	75,885	7,115		7,115
Replacement and Upgrades to Various Morris County Bridges	357	1,580,000			1,580,000				
Replacement and Upgrades to Culverts and Drainage Facilities	358	375,000			302,000		73,000	2,732	70,268
Purchase of Upgrades and Replacement of Security Camera Equipment for MC Sheriff	359	81,000			68,000		13,000	1,228	11,772
Security Improvements as Required by the Sheriff for the Protection of the Courts	362	1,119,000			933,000		186,000	20,788	165,212
Paving and Resurfacing Projects for Various Roadways - Department of Planning & Public Works	363	248,000			207,000		41,000		41,000
New Carpeting for the County Clerk's Office	367	10,000					10,000		10,000
Acquisition of Vehicles & Equipment for the Dept. of Planning & Public Works	368	550,000			549,000		1,000	1,000	
Heritage Commission - Purchase Equipment Including but Not Limited to Rolling Files for New Location	377	25,000			22,000		3,000	490	2,510
Refunding Bond Ordinance, Refunding Bonds 2006, General Obligation Bonds 2008 & 2009	414	3,410,000		3,410,000					
Planning & Public Works - Buildings & Grounds - Exterior Building Projects	416		1,282,000		235,000		1,047,000		1,047,000
Planning & Public Works - Environmental Clean Up at Greystone and Hanover Garage	417		524,000		524,000				
Planning & Public Works - Bridge/Drainage Design and Reconstruction/Replacement	418		3,147,000				3,147,000		3,147,000
Planning & Public Works - Railroad and Road Construction/Resurfacing	419		7,156,000		653,000		6,503,000	989,591	5,513,409
Planning & Public Works - Buildings & Grounds - Interior Building Improvements	420		2,773,000		1,161,000		1,612,000		1,612,000
Planning & Public Works - Buildings & Grounds - Construction, Upgrades & Equipment Necessary for Criminal Justice Reform	421		952,000				952,000		952,000
Planning & Public Works - Equipment and Vehicle Replacement(s) and Upgrades for Divisions of Roads, Bridges, Shade Tree and Motor Service Center	422		1,356,000		1,356,000				
Corrections - Shower and Kitchen Floor Upgrade Including but not Limited to Parts and Labor	423		476,000		476,000				
County College of Morris - Building Improvements and Upgrades	424		3,100,000		3,100,000				
Planning & Public Works - Buildings & Grounds - Upgrade to Interior of Ruth Davis Drive Building	430		143,000				143,000		143,000
Planning & Public Works - Buildings & Grounds - Replace/Repair/Upgrade HVAC Systems at Various Buildings	431		168,000				168,000		168,000
Office of Information Technology - Computer and Network Upgrades and Equipment	432		1,071,000				1,071,000	238,194	832,806
Sheriff's Office - Various Upgrades and Equipment Post Upgrades, X-Ray Equipment, etc.	434		562,000				562,000	229,440	332,560
Surrogate's Office - Purchase of New Surrogate Application System	435		191,000				191,000		191,000
Morris County Vocational School - Building Improvements and Upgrades	436		572,000				572,000	20,804	551,196
Morris County MUA - Rehabilitation of Markewicz Pumping Station Water Storage Tank	437		1,030,000				1,030,000	273,079	756,921
Morris View Healthcare Center - Various Improvements & Equipment	443		565,000				565,000		565,000
Morris View Healthcare Center - Cooling Tower Replacement	445		361,000				361,000		361,000
Finance - Payroll and Finance System Replacement and/or Upgrades	446		714,000				714,000		714,000
Sheriff's Office - Vehicle Replacement	447		105,000				105,000	55,110	49,890
Law & Public Safety - Purchase of Emergency Response Vehicles and Related Equipment	448		214,000				214,000	207,556	6,444
		<u>\$ 40,981,609</u>	<u>\$ 26,462,000</u>	<u>\$ 3,410,000</u>	<u>\$ 30,459,000</u>	<u>\$ 76,573</u>	<u>\$ 33,498,036</u>	<u>\$ 4,143,481</u>	<u>\$ 29,354,555</u>
Ref.		C	C-9, C-18	C-9, C-18	C-3, C-12, C-18	C-3, C-18	C		C-9

COUNTY OF MORRIS

- 96 -  
C-7

PARK CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Improvement Description	Ord. No.	Balance, December 31, 2015	Debt Authorized	Bonds Issued	Balance, December 31, 2016	Analysis of Balance, December 31, 2016	
						Expended	Unexpended Improvement Authorizations
Morris County Park Commission - Renovation of Pavilion at Lee's Park Marina	223	\$	\$ 309,000	\$ 309,000	\$	\$	\$
Morris County Park Commission - Paving Projects for Various Locations	224		380,000	380,000			
Morris County Park Commission - Replacement of Vehicles and Equipment	225		952,000	952,000			
		<u>\$</u>	<u>\$ 1,641,000</u>	<u>\$ 1,641,000</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Ref.		C	C-10, C-19	C-13, C-19	C		C-10

COUNTY OF MORRIS

CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND

---

		<u>General Capital</u>	<u>Park Capital</u>
BALANCE, DECEMBER 31, 2015	C,C-3	<u>\$ 3,007,557</u>	<u>\$</u>
Increased by:			
Budget Appropriation	C-2	2,305,000	
Transfer from General Capital Fund	C-2,C-4	<u>2,305,000</u>	<u>84,000</u>
		<u>5,312,557</u>	<u>84,000</u>
Decreased by:			
Appropriated to Finance			
Improvement Authorizations	C-9,C-10	1,816,502	84,000
Transfer to Park Capital	C-2	<u>84,000</u>	<u>84,000</u>
		<u>1,900,502</u>	
BALANCE, DECEMBER 31, 2016	C,C-3	<u><u>\$ 3,412,055</u></u>	<u><u>\$</u></u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance,					Balance,	
	No.	Date	Appropriation	December 31, 2015		Authorized	Expended	Canceled	December 31, 2016	
				Funded	Unfunded				Funded	Unfunded
Bridge Improvements	604	7/13/94	\$ 6,650,000	\$ 4,611	\$	\$	\$	\$	4,611	\$
Various Bridge Replacements and Rehabilitations	628	3/8/95	6,000,000	25,514			7,650		17,864	
Roads & Bridges	663	4/10/96	11,560,000	50,949					50,949	
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	4,315			772		3,543	
Bridge Design & Construction Project - Various County Bridges	862	4/24/02	8,672,000	87,866			24,919		62,947	
County Bridge Design & Construction Projects	908	4/23/03	5,050,000	103,329			10,838		92,491	
Road Resurfacing, Reconstruction & Improvement to County Roads	942	4/14/04	5,500,000	28,898			12,301		16,597	
County Roadway Drainage Improvements	962	6/23/04	750,000	13,660			600		13,060	
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			9,282		4,704	
Acq of Various Properties in the Twp of Washington	029	4/11/06	1,000,000	648,003			31,735		616,268	
Design & Construction of Training Facility - Firefighters & Police Academy	030	4/11/06	1,100,000	4,546					4,546	
Acq & Install of the Final Phase of the MC Integrated Justice Information Sys	063	9/27/06	1,125,000	54,000	4,392				54,000	4,392
Roof Replacement at Various County Facilities	076	3/28/07	500,000	12					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	109,992			29,366		80,626	
Design, Construction, Culvert Installation & Repair of County Bridges	089	5/23/07	4,000,000	10,444			8,429		2,015	
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	378,724			94,771		283,953	
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	22,034			4,282		17,752	
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	590,822			79,193		511,629	
Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	143	10/22/08	145,000	16,770	19,000		2,298		14,472	19,000
Acq & Implementation of Automated Time & Attendance, Personnel & Payroll System	145	11/12/08	2,000,000	122,379	144,000		266,379			
Renovations of the Existing Central Ave Complex Building at Greystone Park	146	12/10/08	1,350,000	84,555	205,000		2,450		82,105	205,000
Acquisition & Installation of Security Equipment at Various County Locations	154	5/13/09	125,000	1,576					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	1,831,363	978,000		1,250		1,830,113	978,000
Improvements to Historical Speedwell Village	159	5/27/09	335,000	141,729	177,000		16,955		124,774	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	61,967					61,967	
Roadway Design & Construction Projects	165	6/8/09	7,945,000	236,331	771		83,338		152,993	771
Roof Replacement at Various County Facilities	172	6/24/09	500,000		956					956
Acquisition of Specialized Training Equipment for the Public Safety Training Academy	175	7/8/09	37,000	28,440			28,308		132	
County Roadway Drainage Improvement Projects	178	7/8/09	500,000	20,957			16,929		4,028	
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	7/22/09	400,000	7,245	81,000		27,746			60,499
Bridge Design & Construction Projects at Various County Locations	184	8/26/09	3,905,000	1,249,767	646,633		986,309		363,458	546,633
Roadway Resurfacing, Construction & Improvements	202	4/26/10	7,825,000	938,251	688		574,006		364,933	
Renovation of the Old Burn Building & Tower at the Public Safety Training Academy	213	5/26/10	282,500	18,900	263,000		274,910			6,990
Replacement of Lighting Fixtures & Hard Ceiling Tile - Buildings & Grounds Division	217	6/9/10	75,000	18,890			17,961		929	
Roof Replacements at Various Facilities Maintained by the Division of Building & Grounds	224	7/28/10	250,000		80				80	
Bridge Design, Renovation & Construction Projects at Various County Locations	225	7/28/10	5,930,000		155,629		77,804		77,651	174
Acquisition of Replacement Vehicles for the Morris County Nutrition Program & Correctional Facility	229	9/8/10	110,000	6,984			6,984			
County Roadway Drainage Improvements	233	10/13/10	500,000		158,881		125,121		33,760	
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	26,000					26,000	
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	10/27/10	600,000		344,280		6,832		42,448	295,000
Program Costs Relating to the Energy Savings Improvement Program to be Operated Through the Morris County Improvement Authority	236	1/26/11	150,000	105,912					105,912	
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	11,000					11,000	
Update & Improve the Hanover Garage Hazardous Waste Storage Pad/Facility	247	5/25/11	49,000	166					166	
County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority	249	6/8/11	24,000,000		3,736,347					3,736,347
Acquisition of Video Camera & Alarm Systems for Radio Transmission Sites	254	8/10/11	100,000	9,700	90,000				9,700	90,000
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257	10/12/11	2,000,000	22,436	1,460,774		520,739			962,471

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2015		Authorized	Expended	Canceled	Balance, December 31, 2016	
	No.	Date	Appropriation	Funded	Unfunded				Funded	Unfunded
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	\$	\$ 1,276,142	\$	\$ 325,053	\$	\$ 943,089	\$ 8,000
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	2/8/12	1,375,000		52,112		242			51,870
Design & Construction of the Central Avenue Fields at Central Park of Morris County	264	4/11/12	3,500,000	130,000					130,000	
Roof Replacement Including but not Limited to the Courthouse, SEU Building, & Other Locations	265	4/11/12	300,000		100,897		74,137			26,760
Courthouse Asbestos Abatement Project	266	4/11/12	850,000	26,299					26,299	
Various Health & Life Safety Upgrades at Morris View Healthcare Center	268	4/11/12	585,000		7,919		1,461			6,458
Bridge Design & Construction at Various County Locations	269	4/25/12	4,275,000		1,793,724		602,163		1,131,561	60,000
Roadway Design & Construction Projects	270	4/25/12	1,222,000		136,015		30,882		98,133	7,000
Purchase of Equipment for the Morris County Juvenile Detention Center	271	4/25/12	57,000	339					339	
Window Replacement at Various Buildings Throughout the County	274	5/9/12	200,000	113,800	65,000		4,200		174,600	
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	66,142			7,646		58,496	
Replacement & Expansion of the County's Access Control CCTV Systems	287	5/23/12	40,000	2,350					2,350	
Replacement of Various Motors, Fans & Pumps at Various Locations	289	6/13/12	50,000	12,062					12,062	
Plumbing Fixture Replacements at Various County Buildings	290	6/13/12	50,000	18,027			7,140		10,887	
Various County Roadway Drainage Projects as per Public Works/Engineering	291	6/13/12	500,000	190,354	126,000		40,666		275,688	
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	31,319			31,319			
Replacement of Lighting, Ceilings, Furniture, Wood Structures, Fencing/Gates-Various Locations	294	6/27/12	125,000		38,000				40,000	
For County-Wide Radio System for the 9-1-1 Sentinel Patriot System	298	10/10/12	1,400,000	814,158			283,965		530,193	
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		59,347					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	355,240	221,000		383,152			193,088
Various Capital Projects for the Morris County School of Technology	307	4/24/13	972,351		87,709		87,709			
Purchase of a Medical Records System for Morris View Healthcare Center by Information Technology	308	4/24/13	225,870	3,819					3,819	
Upgrade of HVAC Building Automation System Under the Supervision of Buildings & Grounds	309	5/6/13	50,000	1,314			1,300		14	
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 Pedestrian and Overhead Doors at Various County Facilities - Buildings & Grounds	312	5/6/13	25,000	915					915	
Repairs, Replacements, Upgrades & Restoration of Various Equipment & Fixtures - Buildings & Grounds	314	5/6/13	2,220,000		80,426		60,449			19,977
Emergency Generator for Office of Temporary Assistance & Sheriff Evidence Trailers - Bldgs & Grounds	316	5/6/13	141,000		4,222					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	153,705	1,326,000		16,231		137,474	1,326,000
Various Capital Projects at Morris View Healthcare Center	321	5/22/13	396,500	44,658	102,000		9,644		35,014	102,000
Bridge Design & Construction of Various Bridges Throughout Morris County	323	6/12/13	3,738,250	1,813,956	1,809,000		1,754,949		653,007	1,215,000
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		2,021		2,021			
Purchase of Various Equipment for the Division of Roads/Bridges/Shade Tree	328	6/26/13	305,000		268				268	
Funding for the Design, Building & Rehabilitation of Various County Roadways	329	7/10/13	1,414,800		581,563		431,218		130,345	20,000
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	8,730	69,000				8,730	69,000
Expansion and Renovation of Various Facilities at the County College of Morris	332	8/14/13	2,500,000		449,151		449,096		55	
Replacement of Office Furniture (Phase II) in the Prosecutor's Office	333	8/28/13	171,940	2,951			2,951			
Purchase Electronic Scanner & Computer System for the Counting of Absentee Ballots - MC Board of Elections	334	8/28/13	201,000		55,205		16,586			38,619
Demolition Design, Demolition & Feasibility Design Related to the Ann Street Parking Garage	335	12/11/13	1,800,000	107,759	1,664,000		1,589,739		155,020	27,000
For Various Capital Projects at the County College of Morris for FY 2014	336	2/10/14	4,250,000	17,852			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	19,323					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	49,363					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		200,333		200,333			
Purchases for MC School of Technology	344	5/14/14	1,292,220		95,314					17,753
Various Capital Projects and Purchases at the Morris View Healthcare Center	345	5/14/14	869,500		238,178		183,072			55,106
Purchase of Simulators for Training Purposes in the Department of Law and Public Safety	346	5/14/14	390,000		14,682		1,788			12,894

## COUNTY OF MORRIS

- 100 -  
C-9  
Sheet 3

## GENERAL CAPITAL FUND

## SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance,		Authorized	Expended	Canceled	Balance,	
	No.	Date	Appro- priation	December 31, 2015					December 31, 2016	
				Funded	Unfunded				Funded	Unfunded
Purchases for the Purpose of Replacements or Repairs by Public Works at Various County Facilities	347	5/14/14	\$ 810,000	\$	\$ 140,252	\$	\$ 138,053	\$	\$	\$ 2,199
Replacing Various Roofs at Facilities Throughout the County under Public Works	348	5/14/14	2,000,000	1,508,823	271,000		952,158		827,665	
Various Exterior Building Repairs and Replacements Throughout the County	349	5/14/14	346,000		270,652		133,542			137,110
Security Upgrades at the Office of Temporary Assistance to Ensure Safety	350	5/14/14	100,000		84,357		2,780			81,577
Elevator Upgrades at Various Buildings at the County	351	5/14/14	300,000	5,369	280,000		247,941			37,428
Replacement of Carpet and Flooring, Lighting, Ceilings and Windows in Various County Facilities	352	5/14/14	425,000		190,853		190,348			505
Various Improvements at the Courthouse	353	5/14/14	1,164,000		522,443		382,137			140,306
Provision of Electric and Emergency Power for VOIP System	354	5/14/14	300,000		239,788		50,431		25,357	164,000
Purchase of Fire Sprinkler Systems for the Courthouse	355	5/14/14	1,200,000	57,801	1,137,000				57,801	1,137,000
Design and Construction for Various Roads Throughout the County	356	5/14/14	2,190,700		920,498		527,226		386,157	7,115
Replacement and Upgrades to Various Morris County Bridges	357	5/28/14	1,665,000	84,700	1,580,000		601,378		1,063,322	
Replacement and Upgrades to Culverts and Drainage Facilities	358	5/28/14	400,000	24,700	375,000		329,432			70,268
Purchase of Upgrades and Replacement of Security Camera Equipment for MC Sheriff	359	5/28/14	121,000		12,283		511			11,772
Purchase of Specialized SUV's for the K-9/Emergency Services Unit in the Sheriff's Office	360	5/28/14	142,000	2,816			496		2,320	
Purchase of Specialized Vehicles for the Sheriff's Office for the Criminal Investigations Unit	361	5/28/14	116,000	1,671			1,076		595	
Security Improvements as Required by the Sheriff for the Protection of the Courts	362	5/28/14	1,195,000		329,310		164,098			165,212
Paving and Resurfacing Projects for Various Roadways - Department of Planning & Public Works	363	5/28/14	2,600,000	48,542	248,000		176,033		79,509	41,000
Purchase of Office Furniture for the Prosecutor's Office	364	6/25/14	162,800	14,295			9,143		5,152	
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	4,041			1,880		2,161	
New Carpeting for the County Clerk's Office	367	7/23/14	116,000	4,049	10,000				4,049	10,000
Acquisition of Vehicles & Equipment for the Dept. of Planning & Public Works	368	8/27/14	605,000		464,883		464,883			
Upgrade to the County Radio System for Dept. of Law & Public Safety	369	9/22/14	76,000	76,000			43,733		32,267	
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	1,047					1,047	
Law & Public Safety - Purchase Equipment	372	3/11/15	111,000	90,724			90,720		4	
Law & Public Safety - Purchase of Vehicle for Medical Examiner & Equipment for Upgrades to Existing Vehicle	373	3/11/15	76,000	76,000			72,366		3,634	
Law & Public Safety - Purchase of Target Retrieval Systems	374	3/11/15	231,700	231,700			219,975		11,725	
Surveillance Cameras for the Morris County Library	375	3/11/15	71,000	9,110			8,550		560	
Law & Public Safety - Purchase Replacement Gas Sensors in the Life Safety Complex	376	3/11/15	103,000	1,032					1,032	
Heritage Commission - Purchase Equipment Including but Not Limited to Rolling Files for New Location	377	3/11/15	106,000		2,675		165			2,510
Law & Public Safety-Purchase of New and Replacement County Radio Equipment	378	3/11/15	76,000	76,000			58,369		17,631	
Sheriff/Jail - Purchase of Automated Fingerprint Identification System	379	3/11/15	44,000	4,298					4,298	
Sheriff/Jail - Purchase of Two (2) X-Ray Scanners	380	3/11/15	54,000	1,583					1,583	
Finance - Purchase Furniture and Lateral Files for Purchasing Division	381	3/11/15	6,800	6,800			6,369		431	
Planning & Public Works - Resurfacing of County Roadways, Morris View Parking Lot, Roadway Construction, Railroad Repairs & Construction	382	3/25/15	8,638,000	3,896,409			309,521		3,586,888	
Planning & Public Works - Interior Building Improvements	383	3/25/15	1,350,000	1,082,899			576,208		506,691	
Planning & Public Works - Improvements to Greystone/CAC	384	3/25/15	1,402,000	1,401,700			61,520		1,340,180	
Planning & Public Works - Replacement, Repairs & Upgrades to HVAC Systems in Various County Buildings	385	3/25/15	575,000	292,077			103,512		188,565	
Sheriff - Construction & Equipment Needed for Completion of Pole Barn at the Public Safety Complex	386	3/25/15	350,000	349,700					349,700	
Planning & Public Works - Various Bridge Replacements Including But Not Limited to Morris County	387	3/25/15	2,886,000	2,885,700			279,296		2,606,404	
Planning & Public Works - Equipment and Vehicle Replacement	388	3/25/15	855,000	804,700			683,901		120,799	
Planning & Public Works - Buildings & Grounds - Exterior Equipment, Vehicles & Various Building Improvements	389	3/25/15	365,000	330,405			169,916		160,489	
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 & Parking Lots, & Various Modifications	393	4/22/15	3,200,000	2,042,413			1,198,303		844,110	
Sheriff - Night Operation Equipment & Personal Protective Equipment	394	5/27/15	144,000	144,000			143,928		72	
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	485,700			485,000		700	
Board of Elections/Superintendent of Elections - Purchase of an Electronic Scanner & Computer System/Voting Machine	397	5/27/15	210,000	209,700					209,700	
Office of ITD - Computer & Network Upgrades	398	5/27/15	2,272,216	1,708,702			937,481		771,221	
Planning & Public Works - Relocate Back-up 911 Communication Equipment	399	6/24/15	200,000	102,483			45,567		56,916	
Planning & Public Works - Hanover DPW Garage Contamination Final Clean-up & Sampling	400	6/24/15	101,000	100,700			11,890		88,810	
Planning & Public Works - Upgrade to the Interior & Exterior of Ruth Davis Drive Home	401	6/24/15	100,000	99,700			79,257		20,443	
MC School of Tech - Building Upgrades	402	6/24/15	2,061,000	1,026,092			86,937		939,155	
Morris View - Long Term Health Center Improvements	403	6/24/15	966,500	966,200			181,783		784,417	
Prosecutor's Office Furniture Including but not Limited to SEU Building	404	6/24/15	93,400	93,400			84,813		8,587	

- 100 -  
C-9  
Sheet 3

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance,					Balance,	
	No.	Date	Appro- p-riation	December 31, 2015		Authorized	Expended	Canceled	December 31, 2016	
				Funded	Unfunded				Funded	Unfunded
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			11,759		241	
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	5,171					5,171	
Public Works - Road Resurfacing	410	6/24/15	3,988,500	219,990			219,990			
Renovation of the Media Center in the County College	411	8/26/15	1,000,000	100,700			100,700			
Repairs for the County College for Water Penetration	412	8/26/15	250,000	71,390			59,397		11,993	
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		3,410,000			3,410,000		
Planning & Public Works - Buildings & Grounds - Exterior Building Projects	416	4/27/16	1,347,000			1,347,000	18,858		281,142	1,047,000
Planning & Public Works - Environmental Clean Up at Greystone and Hanover Garage	417	4/27/16	551,000			551,000	4,241		546,759	
Planning & Public Works - Bridge/Drainage Design and Reconstruction/Replacement	418	4/27/16	6,605,000			6,605,000	8,601		3,449,399	3,147,000
Planning & Public Works - Railroad and Road Construction/Resurfacing	419	4/27/16	11,503,000			11,503,000	2,001,091	3,988,500		5,513,409
Planning & Public Works - Buildings & Grounds - Interior Building Improvements	420	4/27/16	2,912,000			2,912,000	48,627		1,251,373	1,612,000
Planning & Public Works - Buildings & Grounds - Construction, Upgrades & Equipment Necessary for Criminal Justice Reform	421	4/27/16	1,000,000			1,000,000	5,362		42,638	952,000
Planning & Public Works - Equipment and Vehicle Replacement(s) and Upgrades for Divisions of Roads, Bridges, Shade Tree and Motor Service Center	422	4/27/16	1,424,099			1,424,099	641,757		782,342	
Corrections - Shower and Kitchen Floor Upgrade Including but not Limited to Parts and Labor	423	4/27/16	600,000			600,000	988		599,012	
County College of Morris - Building Improvements and Upgrades	424	4/27/16	3,100,000			3,100,000	862,080		2,237,920	
Law & Public Safety - Acquisition of Response Vehicles	425	5/11/16	54,000			54,000			54,000	
Law & Public Safety - Acquisition of a Refrigerator and Various Equipment for the Morgue	426	5/11/16	41,000			41,000			41,000	
Law & Public Safety - Replacement of Personal Protective Equipment for Fire Instructors	427	5/11/16	91,500			91,500			91,500	
Law & Public Safety - New & Replacement Radio System Equipment	428	5/11/16	76,000			76,000			76,000	
Morris County Library - Security Cameras for Internal Use at the Library	429	5/11/16	75,000			75,000			75,000	
Planning & Public Works - Buildings & Grounds - Upgrade to Interior of Ruth Davis Drive Building	430	5/11/16	151,000			151,000	300		7,700	143,000
Planning & Public Works - Buildings & Grounds - Replace/Repair/Upgrade HVAC Systems at Various Buildings	431	5/11/16	177,000			177,000	300		8,700	168,000
Office of Information Technology - Computer and Network Upgrades and Equipment	432	5/11/16	1,124,550			1,124,550	291,744			832,806
Sheriff's Office - Various Upgrades and Equipment Post Upgrades, X-Ray Equipment, etc.	434	5/25/16	591,000			591,000	258,440			332,560
Surrogate's Office - Purchase of New Surrogate Application System	435	5/25/16	201,000			201,000	1,101		8,899	191,000
Morris County Vocational School - Building Improvements and Upgrades	436	5/25/16	601,000			601,000	49,804			551,196
Morris County Municipal Utilities Authority - Rehabilitation of Markewicz Pumping Station Water Storage Tank	437	5/25/16	1,082,150			1,082,150	325,229			756,921
Sheriff's Office - Security Camera Replacement/Upgrade	438	5/25/16	120,000			120,000			120,000	
Department of Human Services - MAPS Vehicle Replacement	439	5/25/16	50,000			50,000	46,663		3,337	
Department of Human Services - Replacement of One Nutrition Vehicle	440	5/25/16	52,500			52,500			52,500	
Prosecutor's Office - Furniture Replacement for the SEU Building	441	5/25/16	35,800			35,800			35,800	
Planning & Public Works - Mosquito Division - Replacement of Two (2) Mounted Ultra Low Volume Sprayers	442	5/25/16	7,000			7,000	6,420		580	
Morris View Healthcare Center - Various Improvements & Equipment	443	6/22/16	808,000			808,000	16,792		226,208	565,000
Law & Public Safety - Purchase of a Rave Smart 9-1-1 System	444	7/27/16	35,000			35,000	28,500		6,500	
Morris View Healthcare Center - Cooling Tower Replacement	445	7/27/16	380,000			380,000	7,933		11,067	361,000
Finance - Payroll and Finance System Replacement and/or Upgrades	446	7/27/16	750,000			750,000	300		35,700	714,000
Sheriff's Office - Vehicle Replacement	447	7/27/16	111,000			111,000	61,110			49,890
Law & Public Safety - Purchase of Emergency Response Vehicles and Related Equipment	448	9/14/16	225,000			225,000	218,556			6,444
				\$ 33,466,566	\$ 29,610,653	\$ 35,881,599	\$ 25,868,268	\$ 7,398,500	\$ 36,337,495	\$ 29,354,555

Ref.	C	C	C-2,C-3	C	C,C-6
------	---	---	---------	---	-------

Capital Improvement Fund	Ref.	
Deferred Charges to Future Taxation - Unfunded	C-8	\$ 1,816,502
Federal/State Grants Receivable	C-6,C-18	26,462,000
	C-17	<u>7,603,097</u>
		<u>\$ 35,881,599</u>
		<u>\$ 7,398,500</u>

-102-  
C-10



COUNTY OF MORRIS

GENERAL CAPITAL FUND  
SCHEDULE OF SERIAL BONDS

- 103 -  
C-12  
Sheet 1

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2016		Rate of Interest	Balance December 31, 2015	Increase	Decrease	Balance December 31, 2016
			Date	Amount					
Pension Refunding Bonds 2004	12/14/2004	\$ 9,950,000		\$	%	\$ 1,150,000	\$	\$ 1,150,000	\$
General Improvement Bonds 2005	6/16/2005	15,779,000				1,879,000		1,879,000	
General Improvement Refunding 2006 *	3/15/2006	32,624,000				625,000		625,000	
General Improvement Bonds 2008 *	9/19/2008	7,194,000				650,000		650,000	
General Improvement Bonds 2009*	7/30/2009	29,769,000	4/15/2017	10,500,000	3.000%	14,600,000		4,100,000	10,500,000
General Improvement Bonds 2010*	7/29/2010	10,895,000	2/15/2017-2020 2/15/2021	1,200,000 295,000	5.000% 5.000%	6,295,000		1,200,000	5,095,000
General Improvement Bonds 2011*	9/22/2011	20,780,000	9/15/2017 9/15/2018-2021 9/15/2022	2,100,000 2,200,000 1,980,000	5.000% 5.000% 5.000%	14,980,000		2,100,000	12,880,000
Refunding Pension Bonds 2011	12/20/2011	2,030,000	3/01/2017 3/01/2018	200,000 230,000	2.610% 2.960%	940,000		510,000	430,000
General Improvement Refunding 2012*	11/08/2012	28,919,000	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	895,000 885,000 870,000 855,000 840,000 830,000 815,000 790,000 225,000	4.000% 4.000% 4.000% 4.000% 4.000% 4.000% 4.000% 2.000% 2.125%	12,555,000		5,550,000	7,005,000
General Improvement Bonds 2012*	12/17/2012	19,356,000	12/15/2017 12/15/2018 12/15/2019 12/15/2020 12/15/2021 12/15/2022 12/15/2023 12/15/2024	1,655,000 2,120,000 1,450,000 1,830,000 1,565,000 1,465,000 2,035,000 1,856,000	2.000% 2.000% 2.000% 2.000% 2.000% 2.000% 2.000% 2.125%	15,706,000		1,730,000	13,976,000

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2016		Rate of Interest	Balance December 31, 2015	Increase	Decrease	Balance December 31, 2016
			Date	Amount					
General Improvement Bonds 2013	6/20/13	\$ 1,318,000	6/15/2017	\$ 185,000	3.000%	\$ 948,000	\$	\$ 185,000	\$ 763,000
			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	11/15/2017	1,648,000	4.000%	14,272,000		1,648,000	12,624,000
			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	8/15/2017	870,000	4.000%	3,220,000		870,000	2,350,000
			8/15/2018	745,000	4.000%				
			8/15/2019	735,000	4.000%				
General Improvement Refunding 2015	12/30/2015	19,455,000	5/01/2017	1,235,000	3.000%	19,455,000		10,000	19,445,000
			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	5/01/2017	1,480,000	3.000%	32,555,000		1,430,000	31,125,000
			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%				
General Improvement Bonds 2016A*	10/25/16	25,449,000	10/15/2017	1,785,000	4.000%		25,449,000		25,449,000
			10/15/2018	1,705,000	4.000%				
			10/15/2019	2,505,000	4.000%				
			10/15/2020	2,955,000	4.000%				
			10/15/2021	2,870,000	4.000%				
			10/15/2022	2,680,000	4.000%				
			10/15/2023	2,880,000	4.000%				
			10/15/2024	2,329,000	4.000%				
			10/15/2025	3,170,000	2.000%				
			10/15/2026	2,570,000	2.000%				

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2016		Rate of Interest	Balance December 31, 2015	Increase	Decrease	Balance December 31, 2016
			Date	Amount					
County College Bonds 2009	7/30/2009	\$ 11,496,000	4/15/2017	\$ 1,500,000	3.000%	\$ 3,000,000	\$	\$ 1,500,000	\$ 1,500,000
County College Bonds 2010*	7/29/2010	2,135,000	2/15/2017-2021	220,000	5.000%	1,320,000		220,000	1,100,000
County College Bonds 2012B*	6/28/2012	8,500,000	2/01/2017	535,000	2.000%	7,125,000		530,000	6,595,000
			2/01/2018	545,000	2.000%				
			2/01/2019	555,000	2.000%				
			2/01/2020	570,000	2.000%				
			2/01/2021	580,000	2.000%				
			2/01/2022	595,000	2.125%				
			2/01/2023	610,000	2.375%				
			2/01/2024	625,000	3.000%				
			2/01/2025	640,000	3.000%				
			2/01/2026	660,000	3.000%				
			2/01/2027	680,000	3.000%				
County College Bonds 2012*	12/17/2012	750,000	12/15/2017-2022	75,000	2.000%	525,000		75,000	450,000
County College Bonds 2013	6/20/2013	1,409,000	6/15/2017	185,000	3.000%	1,029,000		190,000	839,000
			6/15/2018	185,000	4.000%				
			6/15/2019	185,000	3.000%				
			6/15/2020	184,000	4.000%				
			6/15/2021	100,000	3.000%				
County College Bonds 2013B*	11/15/2013	1,797,000	11/15/2017	165,000	4.000%	1,532,000		165,000	1,367,000
			11/15/2018	170,000	4.000%				
			11/15/2019-2020	195,000	4.000%				
			11/15/2021	165,000	4.000%				
			11/15/2022-2023	165,000	3.000%				
			11/15/2024	147,000	3.000%				
County College Refunding 2014	6/18/2014	2,040,000	8/15/2017-2018	530,000	4.000%	2,020,000		530,000	1,490,000
			8/15/2019	430,000	4.000%				
County College Bonds 2014*	6/19/2014	4,250,000	1/15/2017	350,000	2.000%	3,900,000		350,000	3,550,000
			1/15/2018	475,000	2.000%				
			1/15/2019	385,000	2.000%				
			1/15/2020	400,000	2.000%				
			1/15/2021	385,000	2.000%				
			1/15/2022	385,000	3.000%				
			1/15/2023	400,000	3.000%				
			1/15/2024-2025	385,000	3.000%				

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2016		Rate of Interest	Balance December 31, 2015	Increase	Decrease	Balance December 31, 2016
			Date	Amount					
County College Bonds 2015	7/16/15	\$ 3,200,000	1/15/2017 1/15/2018 1/15/2019-2020 1/15/2021-2022 1/15/2023 1/15/2024	\$ 350,000 350,000 350,000 360,000 365,000 365,000	3.000% 4.000% 5.000% 5.000% 5.000% 3.000%	\$ 3,200,000	\$	\$ 350,000	\$ 2,850,000
County College Refunding 2015	12/30/15	4,865,000	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	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	5/01/2017 5/01/2018 5/01/2019 5/01/2020 5/01/2021-2022 5/01/2023 5/01/2024	85,000 130,000 125,000 130,000 135,000 185,000 190,000	3.000% 3.000% 3.000% 4.000% 4.000% 5.000% 5.000%	1,195,000		80,000	1,115,000
County College Bonds 2016	7/14/16	3,100,000	1/15/2017 1/15/2018 1/15/2019-2025	185,000 360,000 365,000	2.000% 2.000% 2.000%		3,100,000		3,100,000
County College Bonds 2016A*	10/25/16	1,910,000	10/15/2017-2020 10/15/2021 10/15/2022-2024 10/15/2025-2026	125,000 160,000 250,000 250,000	4.000% 4.000% 4.000% 2.000%		1,910,000		1,910,000
						<u>\$ 169,541,000</u>	<u>\$ 30,459,000</u>	<u>\$ 27,627,000</u>	<u>\$ 172,373,000</u>
Ref.						C	C-2,C-5,C-6	C-5	C

\* Callable Bonds

COUNTY OF MORRIS

PARK CAPITAL FUND  
SCHEDULE OF SERIAL BONDS

- 107 -  
C-13  
Sheet 1

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2016		Rate of Interest	Balance December 31, 2015	Increase	Decrease	Balance December 31, 2016
			Date	Amount					
Park Bonds 2008	9/19/2008	\$ 2,198,000		\$	%	\$ 250,000	\$	\$ 250,000	\$
Park Bonds 2009*	7/30/2009	1,858,000	4/15/2017	200,000	3.000%	450,000		250,000	200,000
Park Bonds 2010*	7/29/2010	2,050,000	2/15/2017 2/15/2018-2019	230,000 300,000	5.000% 5.000%	1,060,000		230,000	830,000
Park Bonds 2011*	9/22/2011	1,495,000	9/15/2017-2018 9/15/2019	185,000 200,000	5.000% 5.000%	755,000		185,000	570,000
Park Bonds 2012*	12/17/2012	2,875,000	12/15/2017-2021 12/15/2022	290,000 265,000	2.000% 2.000%	2,005,000		290,000	1,715,000
Park Bonds 2013	6/20/2013	1,097,000	6/15/2017 6/15/2018 6/15/2019	190,000 186,000 151,000	3.000% 4.000% 3.000%	717,000		190,000	527,000
Park Bonds 2013B*	11/15/2013	785,000	11/15/2017-2018	157,000	4.000%	471,000		157,000	314,000
Park Bonds 2014 Refunding	6/18/2014	485,000	8/15/2017	275,000	4.000%	480,000		205,000	275,000
Park Bonds 2015 Refunding	12/30/2015	770,000	5/01/2017 5/01/2018 5/01/2019	250,000 265,000 255,000	3.000% 3.000% 3.000%	770,000			770,000
Park Bonds 2015A	12/30/2015	2,250,000	5/01/2017-2019 5/01/2020 5/01/2021-2022 5/01/2023 5/01/2024	155,000 330,000 335,000 340,000 280,000	3.000% 4.000% 4.000% 5.000% 5.000%	2,250,000		165,000	2,085,000
Park Bonds 2016A*	10/25/16	1,641,000	10/15/2017 10/15/2018-2023 10/15/2024 10/15/2025-2026	90,000 170,000 171,000 180,000	4.000% 4.000% 4.000% 2.000%		1,641,000		1,641,000
						<u>\$ 9,208,000</u>	<u>\$ 1,641,000</u>	<u>\$ 1,922,000</u>	<u>\$ 8,927,000</u>
Ref.						C	C-2,C-5,C-7	C-5	C

\* Callable Bonds

-107-  
C-13  
Sheet 1

COUNTY OF MORRIS

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

---

	Ref.	
BALANCE, DECEMBER 31, 2015	C	\$ 139,004
Decreased by:		
Loan Repayments - Patriot's Path / Schooley's Mountain	C-5	<u>20,233</u>
BALANCE, DECEMBER 31, 2016	C	<u>\$ 118,771</u>

**COUNTY OF MORRIS**

**GENERAL CAPITAL FUND**

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

BALANCE, DECEMBER 31, 2015	C	\$ 1,530,696
Decreased by:		
Loan Repayments - 2003 Dam Restoration Loan - Saffin Pond	C-5	<u>71,424</u>
BALANCE, DECEMBER 31, 2016	C	<u><u>\$ 1,459,272</u></u>

**COUNTY OF MORRIS**

**GENERAL CAPITAL FUND  
SCHEDULE OF FEDERAL/STATE AID RECEIVABLE  
YEAR ENDED DECEMBER 31, 2016**

---

	Ref.		
BALANCE, DECEMBER 31, 2015	C,C-3		\$
Increased by:			
Federal Highway Administration		\$ 3,300,000	
NJ Transportation Trust Fund		3,988,500	
State Criminal Alien Assistance Program		100,000	
Federal Emergency Management Agency Grant		<u>214,597</u>	
	C-9		<u>7,603,097</u>
Decreased By:			
Cash Receipts:			
Current Year Receivable:			
State Criminal Alien Assistance Program	C-2,C-3	\$ 100,000	
Cancellations:			
Cancellations of Balances	C-9	<u>3,988,500</u>	
			<u>4,088,500</u>
BALANCE, DECEMBER 31, 2016	C,C-3		<u><u>\$ 3,514,597</u></u>



COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

- 111 -  
C-18  
Sheet 1

	Ordinance Number	Balance, December 31, 2015	Authorized 2016	Bonds Issued	Authori- zations Canceled	Utilization of Capital Fund Balance/ Contributions	Balance, December 31, 2016
Acq & Install of the Final Phase of the MC Integrated Justice Information System	063	\$ 4,392	\$	\$	\$	\$	\$ 4,392
Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	143	19,000					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	205,000					205,000
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	158	978,000					978,000
Improvements to Historical Speedwell Village	159	177,000					177,000
Roadway Design & Construction Projects	165	771					771
Roof Replacement at Various County Facilities	172	151,000		150,000			1,000
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	81,000					81,000
Bridge Design & Construction Projects at Various County Locations	184	646,633		100,000			546,633
Roadway Resurfacing, Construction & Improvements	202	688				688	
Renovation of the Old Burn Building & Tower at the Public Safety Training Academy	213	263,000		254,000			9,000
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	1,162,174		1,162,000			174
County Roadway Drainage Improvements	233	162,000		162,000			
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	356,000		61,000			295,000
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	90,000					90,000
Acquisition of Motorola Gold Elite Gateway Equip to Connect Consoles to Upgraded Radio System	255	65,000		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	1,281,000		1,273,000			8,000
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
Roof Replacement Including but not Limited to the Courthouse, SEU Building, & Other Locations	265	280,000		253,000			27,000
Various Health & Life Safety Upgrades at Morris View Healthcare Center	268	207,000					207,000
Bridge Design & Construction at Various County Locations	269	2,759,000		2,699,000			60,000
Roadway Design & Construction Projects	270	354,000		347,000			7,000
Window Replacement at Various Buildings Throughout the County	274	65,000		65,000			
Various County Roadway Drainage Projects as per Public Works/Engineering	291	126,000		126,000			
Replacement of Lighting, Ceilings, Furniture, Wood Structures, Fencing/Gates-Various Locations	294	38,000		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			
Repairs, Replacements, Upgrades and Restoration of Various Equipment and Fixtures in Various Buildings Throughout the County Under the Supervision of Buildings & Grounds	314	554,000		530,000			24,000
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	83,000		78,000			5,000
Installation of the Turf Fields/Construction Phase II at Central Park - Public Works	320	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		594,000			1,215,000
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	7,000		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	1,321,000		1,301,000			20,000
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	69,000					69,000
Expansion and Renovation of Various Facilities at the County College of Morris	332	1,910,000		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	186,000		146,000			40,000
Demolition Design, Demolition & Feasibility Design Related to the Ann Street Parking Garage	335	1,664,000		1,637,000			27,000
Purchase of Various IT Equipment and Systems for the Office of IT for County of Morris	343	809,000		800,000			9,000
Purchases for MC School of Technology	344	813,000		790,000			23,000

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

- 112 -  
C-18  
Sheet 2

	Ordinance Number	Balance, December 31, 2015	Authorized 2016	Bonds Issued	Authori- zations Canceled	Utilization of Capital Fund Balance/ Contributions	Balance, December 31, 2016
Various Capital Projects and Purchases at the Morris View Healthcare Center	345	\$ 632,000	\$	\$	\$	\$	\$ 632,000
Purchase of Simulators for Training Purposes in the Department of Law and Public Safety	346	104,000					104,000
Purchases for the Purpose of Replacements or Repairs by Public Works at Various County Facilities	347	746,000		743,000			3,000
For the Purpose of Replacing Various Roofs at Facilities Throughout the County under Public Works	348	271,000		271,000			
Various Exterior Building Repairs and Replacements Throughout the County	349	293,000		91,000			202,000
Security Upgrades at the Office of Temporary Assistance to Ensure Safety	350	90,000					90,000
Elevator Upgrades at Various Buildings at the County	351	280,000		167,000			113,000
Replacement of Carpet and Flooring, Lighting, Ceilings and Windows in Various County Facilities	352	343,000		325,000			18,000
Various Improvements at the Courthouse - Department of Planning and Public Works	353	989,000		843,000			146,000
Provision of Electric and Emergency Power for VOIP System - Department of Planning & Public Works	354	280,000		116,000			164,000
Purchase of Fire Sprinkler Systems for the Courthouse - Department of Planning & Public Works	355	1,137,000					1,137,000
Design and Construction for Various Roads Throughout the County	356	1,725,000		1,642,000		75,885	7,115
Replacement and Upgrades to Various Morris County Bridges	357	1,580,000		1,580,000			
Replacement and Upgrades to Culverts and Drainage Facilities	358	375,000		302,000			73,000
Purchase of Upgrades and Replacement of Security Camera Equipment for MC Sheriff	359	81,000		68,000			13,000
Security Improvements as Required by the Sheriff for the Protection of the Courts	362	1,119,000		933,000			186,000
Paving and Resurfacing Projects for Various Roadways - Department of Planning & Public Works	363	248,000		207,000			41,000
New Carpeting for the County Clerk's Office	367	10,000					10,000
Acquisition of Vehicles & Equipment for the Dept. of Planning & Public Works	368	550,000		549,000			1,000
Heritage Commission - Purchase Equipment Including but Not Limited to Rolling Files for New Location	377	25,000		22,000			3,000
Refunding Bond Ordinance, Refunding Bonds 2006, General Obligation Bonds 2008 & 2009	414	3,410,000			3,410,000		
Planning & Public Works - Buildings & Grounds - Exterior Building Projects	416		1,282,000	235,000			1,047,000
Planning & Public Works - Environmental Clean Up at Greystone and Hanover Garage	417		524,000	524,000			
Planning & Public Works - Bridge/Drainage Design and Reconstruction/Replacement	418		3,147,000				3,147,000
Planning & Public Works - Railroad and Road Construction/Resurfacing	419		7,156,000	653,000			6,503,000
Planning & Public Works - Buildings & Grounds - Interior Building Improvements	420		2,773,000	1,161,000			1,612,000
Planning & Public Works - Buildings & Grounds - Construction, Upgrades & Equipment Necessary for Criminal Justice Reform	421		952,000				952,000
Planning & Public Works - Equipment and Vehicle Replacement(s) and Upgrades for Divisions of Roads, Bridges, Shade Tree and Motor Service Center	422		1,356,000	1,356,000			
Corrections - Shower and Kitchen Floor Upgrade Including but not Limited to Parts and Labor	423		476,000	476,000			
County College of Morris - Building Improvements and Upgrades	424		3,100,000	3,100,000			
Planning & Public Works - Buildings & Grounds - Upgrade to Interior of Ruth Davis Drive Building	430		143,000				143,000
Planning & Public Works - Buildings & Grounds - Replace/Repair/Upgrade HVAC Systems at Various Buildings	431		168,000				168,000
Office of Information Technology - Computer and Network Upgrades and Equipment	432		1,071,000				1,071,000
Sheriff's Office - Various Upgrades and Equipment Post Upgrades, X-Ray Equipment, etc.	434		562,000				562,000
Surrogate's Office - Purchase of New Surrogate Application System	435		191,000				191,000
Morris County Vocational School - Building Improvements and Upgrades	436		572,000				572,000
Morris County MUA - Rehabilitation of Markewicz Pumping Station Water Storage Tank	437		1,030,000				1,030,000
Morris View Healthcare Center - Various Improvements & Equipment	443		565,000				565,000
Morris View Healthcare Center - Cooling Tower Replacement	445		361,000				361,000
Finance - Payroll and Finance System Replacement and/or Upgrades	446		714,000				714,000
Sheriff's Office - Vehicle Replacement	447		105,000				105,000
Law & Public Safety - Purchase of Emergency Response Vehicles and Related Equipment	448		214,000				214,000
		<u>\$ 40,981,609</u>	<u>\$ 26,462,000</u>	<u>\$ 30,459,000</u>	<u>\$ 3,410,000</u>	<u>\$ 76,573</u>	<u>\$ 33,498,036</u>
Ref.			C-6,C-9	C-3,C-6	C-6,C-9	C-3,C-6	

COUNTY OF MORRIS

- 113 -  
C-19

PARK CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

	<u>Ordinance Number</u>	<u>Balance, December 31, 2015</u>	<u>Authorized in 2016</u>	<u>Bonds Issued</u>	<u>Balance, December 31, 2016</u>
Renovation of Pavilion at Lee's Park Marina	223	\$	\$ 309,000	\$ 309,000	\$
Paving Projects for Various Locations at the Morris County Park Commission	224		380,000	380,000	
Replacement of Vehicles and Equipment	225		952,000	952,000	
		<u>\$</u>	<u>\$ 1,641,000</u>	<u>\$ 1,641,000</u>	<u>\$</u>

Ref.

C-7,C-10

C-7

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
SCHEDULE OF LEASE REVENUE BONDS

- 114 -  
C-20  
Sheet 1

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2016		Rate of Interest	Balance December 31, 2015	Increase	Refunding	Decrease	Balance December 31, 2016
			Date	Amount						
Guaranteed Pooled Program Lease Revenue Bonds 2011*	8/30/2011	\$ 4,700,000	8/15/2017	\$ 130,000	4.000%	\$ 4,220,000	\$	\$	\$ 125,000	\$ 4,095,000
			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	2/01/2017	480,000	3.000%	13,520,000			470,000	13,050,000
			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>\$ 17,740,000</u>	<u>\$</u>	<u>\$</u>	<u>\$ 595,000</u>	<u>\$ 17,145,000</u>
Ref.	C					C-5	C			

\* Callable Bonds

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
SCHEDULE OF CAPITAL LEASE PAYABLE

- 115 -  
C-21  
Sheet 1

	Date of	Amount of	Maturities of Capital Lease Outstanding December 31, 2016		Rate of	Balance December 31,			Balance December 31,	
			Date	Amount		2015	Increase		2016	
General	Original Issue	Original Issue			Interest					
County Guaranteed Leasing Program - VOIP	3/26/2014	\$ 1,175,823	3/15/2017	\$ 234,966	2.100%	\$ 950,008	\$	\$ 230,102	\$ 719,906	
			3/15/2018	239,934	2.100%					
			3/15/2019	245,006	2.100%					
						<u>\$ 950,008</u>	<u>\$</u>	<u>\$ 230,102</u>	<u>\$ 719,906</u>	
						C		C-5	C	

-115-  
C-21  
Sheet 1

**COUNTY OF MORRIS**

---

**PART II**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2016

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
<b>U.S. Department of Housing and Urban Development:</b>									
<b>CDBG - Entitlement Grants Cluster:</b>									
Community Development Block Grant	14.218	N/A	B-16-UC-340105	7/1/16-6/30/17	\$ 1,748,848	\$ 93,204	\$ 93,204	\$ 93,412	\$ 16,279
Community Development Block Grant	14.218	N/A	B-15-UC-340105	7/1/15-6/30/16	1,704,496	1,041,208	985,271	983,771	742,681
Community Development Block Grant	14.218	N/A	B-14-UC-340105	7/1/14-6/30/16	2,070,330	1,613,661	549,274	547,247	431,956
Community Development Block Grant	14.218	N/A	B-13-UC-340105	7/1/13-6/30/16	1,369,492	1,369,492	76,605	76,605	
Community Development Block Grant	14.218	N/A	B-11-UC-340105	7/1/11-6/30/16	2,185,241	2,185,241	110,324	110,324	
Community Development Block Grant Program Income	14.218	N/A	B-16-UC-340105	7/1/16-6/30/17	26,569			26,569	
Community Development Block Grant Program Income	14.218	N/A	B-15-UC-340105	7/1/15-6/30/16	64,135	64,135	50,113	21,510	
Total CDBG - Entitlement Grants Cluster					9,169,111	6,366,941	1,864,791	1,859,438	1,190,916
Morris Continuum of Care Planning Grant	14.231	N/A	NJ0412L2F091300	4/21/16-4/20/17	21,585	4,939	4,939	4,939	
Morris Continuum of Care Planning Grant	14.231	N/A	NJ0412L2F091300	4/21/15-4/20/16	18,884	18,884	8,470	8,470	
Emergency Shelter Program	14.231	N/A	S-15-UC-340019	7/1/15-6/30/16	152,103	152,103	152,103	152,103	
Home Investment Partnership Program	14.239	N/A	M16-DC-34-0226	7/1/16-6/30/21	603,869	485	485	460	
Home Investment Partnership Program	14.239	N/A	M15-DC-34-0226	7/1/15-6/30/20	589,936	163,782	163,782	163,782	145,571
Home Investment Partnership Program	14.239	N/A	M14-DC-34-0226	7/1/14-6/30/19	880,170	355,304	230,010	129,501	192,590
Home Investment Partnership Program	14.239	N/A	M13-DC-34-0226	7/1/13-6/30/18	568,447	389,809	211,326	308,808	177,018
Home Investment Partnership Program Recaptured Funds	14.239	N/A	M16-DC-34-0226	7/1/16-6/30/21	2,500			2,500	
Total U.S. Department of Housing and Urban Development					12,006,605	7,452,247	2,635,906	2,630,001	1,706,095
<b>U.S. Department of Justice:</b>									
<b>JAG Program:</b>									
Pass Through New Jersey Department of Law and Public Safety									
Megan's Law and Local Law Enforcement Assistance	16.738	13-100-066-1020-364	2013-DJ-BX-0024; JAG 1-17-13	3/1/16-8/31/16	8,534	8,534	8,534	8,534	
Megan's Law and Local Law Enforcement Assistance	16.738	12-100-066-1020-364	2012-DJ-BX-0247; JAG 1-17-12	3/1/15-2/29/16	8,692	8,692	8,692	8,692	
Multi-Jurisdictional County Gang, Gun, and Narcotics Task Force	16.738	14-100-066-1020-364	2014-DJ-BX-0873; JAG1-14TF-13	7/1/15-6/30/16	53,435	53,435	53,435	41,134	
Total Justice Assistance Grant Program					70,661	70,661	70,661	58,360	
Pass Through New Jersey Department of Law and Public Safety									
Violence Against Women Formula Grant	16.588	FY14-100-066-1020-246	2014-WF-AX-0032; 14VAWA-42	5/1/16-4/30/17	17,907	11,663	11,663		
Violence Against Women Formula Grant	16.588	FY13-100-066-1020-246	2013-WF-AX-0038; 13VAWA-44	5/1/15-4/30/16	14,931	14,931	14,931	14,931	
County Office of Victim Witness Advocacy	16.575	FY14-100-066-1020-142	2014-VA-GX-0032; V-14-14	9/12/15-9/30/16	150,414	150,414	150,414	150,414	
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	56,137	39,531	54,095	
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	63,667	63,667		12,053	
State Criminal Alien Assistance Program (SCAAP)	16.606	N/A	20XX-AP-BX-XXXX	7/1/05-6/30/16	3,273,313	2,353,242	140,754	174,522	
State Criminal Alien Assistance Program (SCAAP)	16.606	N/A	N/A	7/1/06-6/30/16	433,680	433,568	2,140		
Total U.S. Department of Justice					4,092,683	3,154,283	430,094	464,375	
<b>U.S. Department of Labor:</b>									
Pass Through New Jersey Department of Labor and Workforce Development:									
WIA/WIOA Cluster:									
Workforce Investment Act - Adult	17.258	062-4545-100-101-101020	N/A	7/1/16-6/30/18	1,331,110	190,955	190,955	173,144	
Workforce Investment Act - Adult	17.258	062-4545-100-101-101020	N/A	7/1/15-6/30/17	1,034,333	910,040	898,231	893,450	
Workforce Investment Act - Adult	17.258	062-4545-100-101-101020	N/A	7/1/14-6/30/16	1,162,577	1,162,577	300,880	309,949	
Workforce Investment Act - Youth Activities Program/Administrative	17.259	062-4545-100-101-101530	N/A	7/1/16-6/30/18	1,282,973	8,969	8,969	8,969	6,210
Workforce Investment Act - Youth Activities Program/Administrative	17.259	062-4545-100-101-101530	N/A	7/1/15-6/30/17	1,142,428	640,171	615,281	598,000	308,521
Workforce Investment Act - Youth Activities Program/Administrative	17.259	062-4545-100-101-101530	N/A	7/1/14-6/30/16	713,325	713,325	185,141	192,070	11,735
Workforce Investment Act - Dislocated Worker Program	17.278	062-4545-100-101-101040	N/A	7/1/16-6/30/18	1,742,299	326,177	326,177	282,732	
Workforce Investment Act - Dislocated Worker Program	17.278	062-4545-100-101-101040	N/A	7/1/15-6/30/17	1,718,781	1,542,437	1,414,414	1,414,139	
Workforce Investment Act - Dislocated Worker Program	17.278	062-4545-100-101-101040	N/A	7/1/14-6/30/16	2,009,393	2,009,393	293,255	321,301	
Total WIA/WIOA Cluster					12,137,219	7,504,044	4,233,303	4,193,754	326,466
Total U.S. Department of Labor					12,137,219	7,504,044	4,233,303	4,193,754	326,466

\* 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, 2016

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
<b>U.S. Department of Homeland Security:</b>									
Pass Through New Jersey Department of Law and Public Safety:									
FY2016 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	2016-SS-00052-S01	09/01/16-8/31/19	\$ 380,541	\$ 17,731	\$ 17,731	\$	\$
FY2015 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	2015-SS-00039-S01	10/6/15-8/31/18	358,820	127,916	127,916	113,991	
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	378,200	274,406	303,445	
FY2016 Urban Areas Security Initiative Grant Program	97.067	066-1005-100-008-130070	EMW-2016-SS-00052-S01	9/1/16-8/31/19	1,924,100	164,100	164,100		
FY2015 Urban Areas Security Initiative Grant Program	97.067	066-1005-100-008-130070	EMW-2015-SS-00039-S01	9/1/15-8/31/18	2,156,362	340,396	249,576	269,546	
FY2014 Urban Areas Security Initiative Grant Program	97.067	066-1005-100-008-130070	EMW-2014-SS-00099-S01	9/1/14-8/31/16	3,136,989	3,136,989	1,397,121	1,698,411	
Total Homeland Security and Urban Area Security Grants					8,335,012	4,165,332	2,230,850	2,385,393	
Disaster Grants - Public Assistance (FEMA):									
Hurricane Irene	97.036	N/A	FEMA 4021-DR-NJ	8/27/11-9/5/11	577,079	577,079		32,250	
					577,079	577,079		32,250	
Hazard Mitigation Grant	97.039	N/A	FEMA 4086-056	5/27/14-5/26/17	150,000	148,041		133,041	
Emergency Food and Shelter Program, Phase 32	97.024	N/A	N/A	9/1/14-10/31/15	3,769	3,769		1,885	
Total U.S. Department of Homeland Security					9,065,860	4,894,221	2,230,850	2,552,569	
<b>U.S. Department of Transportation:</b>									
Highway Safety Cluster:									
Pass Through New Jersey Department of Law and Public Safety									
Northern New Jersey Safe Communities	20.600	FED-2016-Morris County-00068	CP-16-08-01-03	10/1/15-9/30/16	88,643	88,643	88,643	88,643	88,643
					88,643	88,643	88,643	88,643	88,643
Drug Recognition Expert Call Out and Assistance Program	20.616	FED-2016-Morris County-00166	AL-16-45-01-03	10/1/15-9/30/16	74,808	74,808	74,808	74,808	66,427
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	51,632	51,632		17,817	
County Driving While Intoxicated Grant	20.616	FED-2016-Morris County-00046	AL-14-45-04-03	10/1/15-9/30/16	14,378	14,378	10,159	14,378	5,763
					140,818	140,818	84,967	107,003	72,190
Total Highway Safety Cluster					229,461	229,461	173,610	195,646	160,833
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	3,988,500	219,990		
Intersection Improvements on Blackwell Street (CR 513)	20.205	N/A	STP-C00S(042); 2011-DT-BLA1-01	9/20/10-5/11/16	382,212	382,212	12,551	158,579	
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	6/9/11-12/31/16	406,060	406,058	8,293	8,960	
Sussex Turnpike, CR617, Randolph Township	20.205	078-6300-480-GXE-379843	STP-0350(106)ROW; 2012-DT-BLA1-04	6/27/12-6/27/15	1,568,690	965,966	(10,851)	96,467	
Union School House Road Bridge over North Branch of the Raritan River	20.205	078-6300-480-GJJ-371612	STP-C00S(337); 2012-DT-BLA1-10	9/11/12-9/11/15	1,245,046	1,235,875		58,061	
Openaki Rd Bridge #1400-779, Denville Township	20.205	078-6300-480-GOK-370384	STP-C00S(690); 2014-DT-BLA1-05	9/9/14-9/9/16	335,502	183,039	124,763	131,272	
Sussex Turnpike, CR617, Randolph Township	20.205	078-6300-480-GJJ-371612	STP-0350(107)ROW; 2014-DT-BLA1-03	9/8/14-3/18/18	5,016,372	4,143,853	3,198,898	2,457,558	
Highway Rail Grade Crossing:									
Hibernia Ave., Rockaway Borough - DKT#32-2014CM	20.205	N/A	STP-C00S(681)LS3E	9/10/14-12/31/16	273,000	273,000	272,980		
Stickle Ave., Rockaway Borough - DKT#30-2014-CM	20.205	N/A	STP-C00S(680)LS3E	8/20/14-8/20/16	210,000	101,940	101,920		
Pass Through New Jersey Transportation Planning Authority									
Subregional Studies Program	20.205	N/A	N/A	7/1/14-6/30/16	348,326	348,326	136,059	293,989	
Subregional Transportation Planning	20.205	N/A	N/A	7/1/16-6/30/17	130,583	65,295	65,295		
Subregional Transportation Planning	20.205	N/A	N/A	7/1/15-6/30/16	130,583	130,583	69,583	104,389	

\* 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, 2016

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
<b>U.S. Department of Transportation (Cont'd):</b>									
Highway Planning and Construction Cluster:									
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	STP-B00S(277), 2009-DT-BLA1-11	9/16/09-6/30/17	\$ 2,529,778	\$ 1,679,285	\$ 673,078	\$ 664,528	\$
					16,564,652	13,903,932	4,872,559	3,973,803	
Transit Services Programs Cluster:									
Pass Through New Jersey Transit Corporation									
Enhanced Mobility for Seniors and Persons with Disabilities Program (Section 5310)	20.513	N/A	2013-NJ-16-0007	1/1/15-12/31/17	200,000	175,252	175,252		
Pass Through New Jersey Transit Corporation									
Job Access and Reverse Commute Program (JARC)	20.516	N/A	N/A	7/1/15-6/30/16	70,258	70,258	70,258	40,258	
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	
Total Transit Services Programs Cluster					345,258	320,510	245,510	115,258	
Pass Through New Jersey Transportation Planning Authority									
Non-Urbanized Area Formula Program (MAPS Section 5311)	20.509	N/A	N/A	7/1/15-12/31/16	311,075	311,075	311,075	193,277	
Total U.S.Department of Transportation					17,450,446	14,764,978	5,602,754	4,477,984	160,833
<b>U.S. Department of Health and Human Services:</b>									
Pass Through New Jersey Department of Community Affairs									
2016 Morris County LIHEAP CWA Administration	93.568	2016-100-022-8050-182-FFFF-CTYA-6110	2016-05139-0092-00	10/1/15-9/30/16	6,331	6,331	6,331	6,331	
Pass Through New Jersey Department of Health									
Public Health Infrastructure, Laboratories and Emergency Preparedness	93.069	17-100-046-4EOX-360-J002-6120	PHLP-17-LNC017	7/1/16-6/30/17	286,039	121,351	121,351		
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	288,752	288,752	177,915	240,315	
Pass Through New Jersey Department of Health									
National Association of County and City Health Officials (NACCHO)	93.008	N/A	1 MRCSG061001-01	6/21/07-7/31/16	35,000	29,863	750		
					616,122	446,297	306,347	246,646	
Pass Through New Jersey Department of Human Services									
Area Plan Grant:									
Aging Cluster:									
Title III B	93.044	16-100-054-7530-058-6110-15B	16-91-AAA	1/1/16-12/31/16	320,997	239,964	239,964	320,997	232,476
Title III B	93.044	15-100-054-7530-058-6110-15B	15-91-AAA	1/1/15-12/31/15	317,914	317,914	106,888 *	92,102	59,730
Title III C-1	93.045	16-100-054-7530-056-6110-15C1	16-91-AAA	1/1/16-12/31/16	441,860	441,860	441,860	441,860	
Title III C-1	93.045	15-100-054-7530-056-6110-15C1	15-91-AAA	1/1/15-12/31/15	438,549	438,548	30,000 *	195,117	
Title III C-2	93.045	16-100-054-7530-056-6110-15C2	16-91-AAA	1/1/16-12/31/16	463,619	459,175	459,175	278,959	
Title III C-2	93.045	15-100-054-7530-056-6110-15C2	15-91-AAA	1/1/15-12/31/15	451,642	451,642	30,000 *	317,293	
Nutrition Services Incentive Program	93.053	16-100-054-7530-039-6110-15IP	16-91-AAA	1/1/16-12/31/16	329,340	329,340	329,340	259,757	
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		272,914	
Total Aging Cluster					3,128,612	3,043,134	1,637,227	2,178,999	292,206
Title III D	93.043	16-100-054-7530-060-6110-15D	16-91-AAA	1/1/16-12/31/16	23,551	16,296	16,296	23,491	16,296
Title III D	93.043	15-100-054-7530-060-6110-15D	15-91-AAA	1/1/15-12/31/15	22,848	22,848	11,362 *	11,479	7,195
Title III E	93.052	16-100-054-7530-062-6110-15E	16-91-AAA	1/1/16-12/31/16	178,432	116,793	116,793	178,057	106,305
Title III E	93.052	15-100-054-7530-062-6110-15E	15-91-AAA	1/1/15-12/31/15	171,827	171,827	55,248 *	85,687	33,462
SSBG	93.667	15-100-046-4144-244-J004-6110-5753	DOAS15AAA021	1/1/15-12/31/15	9,303	9,303		9,303	
Total Area Plan Grant					3,534,573	3,380,201	1,836,926	2,487,016	455,464
Medicaid Cluster:									
Medical Assistance Program:									
Medicaid Match	93.778	16-100-054-7530-066-6110-MEDB	16-91-AAA	1/1/16-12/31/16	23,166	12,311	12,311	23,166	12,268
Medicaid Match	93.778	15-100-054-7530-066-6110-MEDB	15-91-AAA	1/1/15-12/31/15	21,650	20,534	4,563 *		2,303
Total Medicaid Cluster					44,816	32,845	16,874	23,166	14,571

\* 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, 2016

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
<b>U.S. Department of Health and Human Services (Cont'd):</b>									
TANF Cluster:									
Social Services for the Homeless	93.558	7550-100-054-7550-072-LLLL-6030	N/A	7/1/16-6/30/17	\$ 53,472	\$ 25,901	\$ 25,901	\$ 13,368	\$ 23,472
Social Services for the Homeless	93.558	7550-100-054-7550-072-LLLL-6030	N/A	7/1/15-6/30/16	53,472	53,472	27,672	26,735	8,072
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		4,560	
Work First New Jersey Program	93.558	7550-100-054-7550-xxx-LLLL-6030	N/A	7/1/16-6/30/17	208,414	73,940	73,940	52,104	
Work First New Jersey Program	93.558	7550-100-054-7550-xxx-LLLL-6030	N/A	7/1/15-6/30/16	208,414	208,414	135,271	104,206	
Total TANF Cluster					<u>577,244</u>	<u>415,199</u>	<u>262,784</u>	<u>200,973</u>	<u>31,544</u>
Total U.S. Department of Health and Human Services					<u>4,772,755</u>	<u>4,274,542</u>	<u>2,422,931</u>	<u>2,957,801</u>	<u>501,579</u>
<b>U.S. Environmental Protection Agency:</b>									
Pass through New Jersey Department of Environmental Protection:									
County Environmental Health Act Grant	66.605	16-100-042-4840-094	N/A	7/1/15-6/30/16	11,375	11,375	11,375	11,375	
Total U.S. Environmental Protection Agency					<u>11,375</u>	<u>11,375</u>	<u>11,375</u>	<u>11,375</u>	
TOTAL FEDERAL AWARDS					<u>\$ 59,536,943</u>	<u>\$ 42,055,690</u>	<u>\$ 17,567,213</u>	<u>\$ 17,287,859</u>	<u>\$ 2,694,973</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.

SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2016

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	7/1/16-6/30/17	\$ 473,890	\$ 45,032	\$ 45,032	\$ 15,000
Governor's Council on Alcoholism and Drug Abuse	N/A	2000-100-082-C001-044-U999-6010	7/1/15-6/30/16	426,132	426,132	375,306	413,132
Governor's Council on Alcoholism and Drug Abuse	N/A	2000-100-082-C001-044-U999-6010	7/1/14-6/30/15	379,578	379,578		299,893
				<u>1,279,600</u>	<u>850,742</u>	<u>420,338</u>	<u>728,025</u>
<u>New Jersey Department of Law and Public Safety:</u>							
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJF-6120	10/27/16-10/26/21	14,794			14,794
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJF-6120	10/22/15-10/21/20	27,774	27,774	27,744	
Insurance Fraud Reimbursement Program	N/A	1020-100-066-1020-305-YCJF-6110	1/1/16-12/31/16	250,000	18,322	18,322	18,322
Insurance Fraud Reimbursement Program	N/A	1020-100-066-1020-305-YCJF-6110	1/1/15-12/31/15	105,873	105,873	(18,177)	12,835
Law Enforcement Officers Training and Equipment Fund	N/A	1020-100-066-1020-314-YCJF-6120	7/1/10-6/30/16	30,293	15,103	12,988	
Law Enforcement Officers Training and Equipment Fund	N/A	1020-100-066-1020-314-YCJF-6120	7/1/09-6/30/16	42,885	39,015	10,155	
NJ Juvenile Justice Commission/SFEA Funds	N/A	1500-100-066-1500-032-YSAC-6010	7/1/16-6/30/17	18,000	18,000	18,000	18,000
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
County Office of Victim Witness Advocacy-Supplemental	VWAFPS3-14	FY15-100-066-1020-093	10/1/14-9/30/15	20,592	20,592	4,401 *	15,792
Direct Care Workers - State Community Partnership	N/A	N/A	7/31/15-12/31/15	1,543	1,018	1,018 *	
NJ Juvenile Justice Commission	SCP-16-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/16-12/31/16	256,379	215,006	215,006	137,749
NJ Juvenile Justice Commission	SCP-16-PM-14	1500-100-066-1500-007-YSAC-6010	1/1/16-12/31/16	55,550	53,726	53,726	39,870
NJ Juvenile Justice Commission	FC-16-14	1500-100-066-1500-021-YSAC-6010	1/1/16-12/31/16	185,733	148,398	148,398	92,084
NJ Juvenile Justice Commission	SCP-15-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/15-12/31/15	256,379	251,319	61,057 *	83,946
NJ Juvenile Justice Commission	SCP-15-PM-14	1500-100-066-1500-007-YSAC-6010	1/1/15-12/31/15	54,050	54,050		13,787
NJ Juvenile Justice Commission	FC-15-14	1500-100-066-1500-021-YSAC-6010	1/1/15-12/31/15	185,733	185,733	41,940 *	72,792
				<u>1,555,078</u>	<u>1,203,429</u>	<u>644,078</u>	<u>544,721</u>
<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	15,000	8,750	10,000
				<u>15,000</u>	<u>15,000</u>	<u>8,750</u>	<u>10,000</u>
<u>New Jersey Department of Transportation:</u>							
Pass Through New Jersey Transit:							
MAPS (Paratransit)	N/A	N/A	1/1/16-12/31/16	973,648	973,648	973,648	702,592
MAPS (Paratransit)	N/A	N/A	1/1/15-12/31/15	883,518	678,984	19,696 *	219,679
Non-Urbanized Area Formula Program (MAPS Section 5311)	N/A	N/A	7/1/15-12/31/16	155,537	155,537	155,537	96,638
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	220,745	2,893 *	8,949
Waterloo Rd Bridge #1401-038, Netcong and Stanhope	N/A	2014-DT-BLA-FEP-101	6/23/14-6/23/17	488,630	308,891	244,110	176,004

\* 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, 2016

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>							
FY14 Ridgedale Ave, Bridge No. 1400-121, Town of Morristown	FY2014 Local Bridges, Future Needs	14-480-078-6320-ALN-6010	12/19/14-12/18/16	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$
FY13 Melanie Lane, Bridge No. 1401-001 Twp of East Hanover	FY2013 Local Bridges, Future Needs	13-480-078-6320-ALE-6010	12/23/13-6/23/15	1,000,000	1,000,000	105,000 *	250,000
FY12 Ridgedale Ave, Bridge No. 1400-121, Town of Morristown	FY2012 Local Bridges, Future Needs	12-480-078-6320-AK5-6010	12/14/12-12/18/16	1,000,000	1,000,000	98,878	
				<u>5,818,999</u>	<u>5,337,805</u>	<u>2,599,762</u>	<u>1,453,862</u>
<u>New Jersey Department of Environmental Protection:</u>							
County Environmental Health Act Grant	EN016-023Y	16-100-042-4855-075	7/1/15-6/30/16	159,586	159,586	159,586	159,586
				<u>159,586</u>	<u>159,586</u>	<u>159,586</u>	<u>159,586</u>
<u>New Jersey Department of Human Services:</u>							
Social Services for the Homeless	SH17014	7550-100-054-7550-072-LLLL-6030	7/1/16-6/30/17	326,997	89,216	89,216	81,750
Social Services for the Homeless	SH16014	7550-100-054-7550-072-LLLL-6030	7/1/15-6/30/16	226,714	226,714	152,130	129,213
Social Services for the Homeless	SH15014	7550-100-054-7550-072-LLLL-6030	7/1/14-6/30/15	194,997	194,997	100 *	19,245
PASP	16ALPN	7570-491-054-7570-006-LLLL-6130	1/1/16-12/31/16	45,166	45,166	45,166	45,166
PASP	15ALPN	7570-491-054-7570-006-LLLL-6130	1/1/15-12/31/15	45,166	45,166		1
Work First New Jersey Program	TS17014	7550-100-054-7550-xxx-LLLL-6030	7/1/16-6/30/17	135,224	53,387	53,387	33,806
Work First New Jersey Program	TS16014	7550-100-054-7550-xxx-LLLL-6030	7/1/15-6/30/16	135,224	135,224	83,592	67,612
				<u>1,109,488</u>	<u>789,870</u>	<u>423,591</u>	<u>376,793</u>
<u>New Jersey Department of Children and Families:</u>							
ALPN/HSAC/YIP	16ALPN	N/A	1/1/16-12/31/16	37,801	37,801	37,801	37,801
ALPN/HSAC/YIP	15ALPN	N/A	1/1/15-12/31/16	171,113	168,430	66,955	61,101
				<u>208,914</u>	<u>206,231</u>	<u>104,756</u>	<u>98,902</u>
<u>New Jersey Department of Treasury:</u>							
Higher Education Administration: P.L. 1971, c.12 Debt Service	N/A	xx-100-082-2155-016	1/1/16-12/31/16	2,233,633	2,233,633	2,233,633	2,233,633
				<u>2,233,633</u>	<u>2,233,633</u>	<u>2,233,633</u>	<u>2,233,633</u>
<u>New Jersey Department of Education:</u>							
Debt Service - Type I (Vo-Tech)	N/A	495-034-5120-075	8/1/16-5/30/17	16,303	7,616	7,616	7,616
Debt Service - Type I (Vo-Tech)	N/A	495-034-5120-075	8/1/15-5/30/16	205,314	205,314	168,121	168,121
				<u>221,617</u>	<u>212,930</u>	<u>175,737</u>	<u>175,737</u>
<u>Department of Health and Senior Services:</u>							
Area Plan Grant	16-1389-AAA	0x-100-04x-41xx-xxx-J004-6110	1/1/16-12/31/16	785,928	575,828	575,828	763,693
Area Plan Grant	15-1389-AAA	0x-100-04x-41xx-xxx-J004-6110	1/1/15-12/31/15	678,272	678,272	142,083 *	271,611
Area Plan Grant	14-1389-AAA	0x-100-04x-41xx-xxx-J004-6110	1/1/14-12/31/14	772,447	698,401		
Direct Care Workers - Older Americans Act	N/A	N/A	7/31/15-12/31/15	6,729	3,117	3,117 *	
Direct Care Workers - Chapter 51	N/A	N/A	7/31/15-12/31/15	6,684	1,684	1,684 *	
Alcoholism and Drug Abuse	16-536-ADA-0	7700-760-054-4219-162-LDAS-6110	1/1/16-12/31/16	851,625	618,182	618,182	463,665
Alcoholism and Drug Abuse	15-536-ADA-0	7700-760-054-4219-162-LDAS-6110	1/1/15-12/31/15	652,756	652,756	62,415 *	270,603
County Right to Know Program	EPID-17-RTK-07L	100-046-4771-105-J002-6110	7/1/16-6/30/17	14,823	7,412	7,412	3,706
County Right to Know Program	EPID-16-RTK-07L	100-046-4771-105-J002-6110	7/1/15-6/30/16	14,823	14,823	7,411	11,117
				<u>3,784,087</u>	<u>3,250,475</u>	<u>1,418,132</u>	<u>1,784,395</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.

SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2016

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-CHPP-2017-00013	17-100-074-2540-105-6110	7/1/16-6/30/17	\$ 43,520	\$	\$	\$ 32,640
General Operating Support Grants	HC-GOS-2016-MC-00040	16-100-074-2540-105-6110	7/1/15-6/30/16	18,684	18,684	18,684	9,342
				62,204	18,684	18,684	41,982
<u>Department of Community Affairs</u>							
2016 Universal Service Fund-CWA Administration	2016-05134-0060-00	2016-100-022-8050-B13-FCWA-6110	7/1/15-6/30/16	4,585	4,585	4,585	4,585
				4,585	4,585	4,585	4,585
<u>Department of Labor and Workforce Development:</u>							
Work First New Jersey Program TANF	N/A	4545-780-062-4545-005-N729-6140	7/1/16-06/30/17	1,353,903	102,464	102,464	89,986
Work First New Jersey Program TANF	N/A	4545-780-062-4545-005-N729-6140	7/1/15-06/30/16	1,120,083	923,153	695,195	705,880
Work First New Jersey Program TANF	N/A	4545-780-062-4545-005-N729-6140	7/1/14-06/30/15	745,104	745,104	2,634	2,635
Work First New Jersey Program GA FS	N/A	4545-780-062-4545-005-N729-6140	7/1/16-06/30/17	563,998	181,270	181,270	166,356
Work First New Jersey Program GA FS	N/A	4545-780-062-4545-005-N729-6140	7/1/15-06/30/16	449,950	446,353	302,150	310,854
Work First New Jersey Program GA FS	N/A	4545-780-062-4545-005-N729-6140	7/1/14-06/30/15	404,871	404,871	907	907
Workforce Learning Link (WDP Supplemental)	N/A	4545-780-062-4545-005-N729-6140	7/1/16-06/30/17	117,000	47,022	47,022	43,914
Workforce Learning Link (WDP Supplemental)	N/A	4545-780-062-4545-005-N729-6140	7/1/15-06/30/16	85,000	85,000	38,370	40,452
Workforce Learning Link (WDP Supplemental)	N/A	4545-780-062-4545-005-N729-6140	7/1/14-06/30/15	145,794	145,794	2,291	1,678
Workforce Development Program WDP	N/A	4545-780-062-4545-005-N729-6140	7/1/15-06/30/16	119,898	64,616	64,026	64,179
				5,105,601	3,145,647	1,436,329	1,426,841
TOTAL STATE AWARDS				\$ 21,558,392	\$ 17,428,617	\$ 9,647,961	\$ 9,039,062

\* 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, 2016**

---

**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, 2016. 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, 2016, the County has \$118,771 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, 2016, the County has \$1,459,272 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, 2016. The County began repaying the loan in August of 2014. The project which relates to the loan is in progress as of December 31, 2016.

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, 2016 and 2015, and the related notes to the financial statements and have issued our report thereon dated April 17, 2017. These financial statements have been prepared in accordance with accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting, and the budget laws of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America. That qualified report also indicated that we did not audit the general fixed assets account group.

**Internal Control Over Financial Reporting**

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

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

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

Mount Arlington, New Jersey  
April 17, 2017

NISIVOCCIA LLP



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





Mount Arlington Corporate Center  
200 Valley Road, Suite 300  
Mt. Arlington, NJ 07856  
973-328-1825 | 973-328-0507 Fax  
  
Lawrence Business Center  
11 Lawrence Road  
Newton, NJ 07860  
973-383-6699 | 973-383-6555 Fax

Report on Compliance for Each Major Federal and State Program;  
Report on Internal Control Over Compliance

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, 2016. 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 \$10,268,490 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, 2016. 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, regulations, contracts 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 Major and Federal and State Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2016.

### ***Other Matters***

The results of our auditing procedures disclosed 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 2016-001, 2016-002 and 2016-003. Our opinion on the Community Development Block Grant, the Aging Cluster, and the Governor's Council on Alcoholism and Drug Abuse is not modified with respect these matters.

The County's responses to the noncompliance Findings 2016-001, 2016-002 and 2016-003 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.

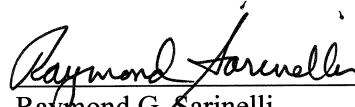
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any 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 17, 2017

NISIVOCCIA LLP

A handwritten signature in black ink, reading "Raymond G. Sarinelli", 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, 2016

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 2016-001, 2016-002 and 2016-003 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, 2016  
(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 Labor:		
WIA/WIOA Cluster:		
Workforce Investment Act - Adult	17.258	\$ 1,390,066
Workforce Investment Act - Youth Activities Program	17.259	809,391
Workforce Investment Act - Dislocated Worker	17.278	2,033,846
U.S. Department of Transportation:		
Highway Planning and Construction Cluster:		
(Passed thru New Jersey Department of Transportation):		
County Aid Program - Annual Transportation Program	20.205	219,990
Intersection Improvements on Blackwell Street (CR 513)	20.205	12,551
State Highway 10, Roxbury Township -		
#2011-16 (USDOT Inv.#172280D)	20.205	8,293
Sussex Turnpike, CR617, Randolph Township	20.205	3,188,047
Openaki Rd Bridge #1400-779, Denville Township	20.205	124,763
Highway Rail Grade Crossing	20.205	374,900
(Passed thru New Jersey Transportation Planning Authority):		
FY14 Subregional Studies Program	20.205	136,059
Subregional Transportation Planning	20.205	134,878
NYS&W Rail Line Bicycle/Pedestrian Path	20.205	673,078

- 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 Transportation:		
(Passed thru New Jersey Transit):		
MAPS (Paratransit)	N/A	\$ 993,344
Union School House Rd #1400-638,		
Mendham Twp	STP-C00S(337), 2012-DT-BLA1-10	2,893
Waterloo Road Bridge #1401-038, Netcong		
and Standhope	2014-DT-BLA-FEP-101	244,110
Local Bridge Projects	1X-480-078-6320-AXX-6010	1,203,878

N/A - Not Available/Applicable

COUNTY OF MORRIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

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

Finding 2016-001 (Repeat 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	7/1/16-6/30/17	\$1,748,848	\$ 93,204	\$ -0-
Community Development Block Grant	14.218	7/1/15-6/30/16	1,704,496	985,271	-0-
Community Development Block Grant	14.218	7/1/14-6/30/16	2,070,330	549,274	-0-
Community Development Block Grant	14.218	7/1/13-6/30/16	1,369,492	76,605	-0-
Community Development Block Grant	14.218	7/1/11-6/30/16	2,185,241	110,324	-0-
Community Development Block Grant Program Income	14.218	7/1/15-6/30/16	64,135	50,113	-0-

Criteria:

HUD regulations 24 § CFR 85.41(4) requires that awardees submit quarterly SF-425 fiscal reports within 30 days after the end of each reporting period.

Condition and Context:

Our review of the status of prior year finding 2015-001 of the CDBG grants listed above disclosed the following: 2016-001– required quarterly SF-425 fiscal reports were not filed within 30 days after the end of each reporting period. The SF-425 fiscal reports for the first three quarters of 2016 and fourth quarter of 2016 were reconciled with the County's Treasurer's records but not submitted to HUD until December 2016 and March 2017, respectively, which are after the 30-day deadline specified in 24 CFR §85.41(4).

Effect:

The County is not in compliance with HUD requirement to submit quarterly SF-425 fiscal reports within 30 days after the end of each reporting period. As of the date of this report, no action has been taken by HUD.

Cause:

There were certain components on the quarterly SF-425 fiscal reports for 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 had not responded to their requests for assistance until the later part of 2016.

Recommendation:

It is recommended that: 2016-001– the required SF-425 quarterly fiscal reports be filed in a timely manner.

Management's Response:

The County will develop a corrective action plan for submission to the governing body for approval. The County will submit the SF-425 within 30 days after the end of each reporting period.

COUNTY OF MORRIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

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

Finding 2016-002 (Repeat Finding 2015-003): U.S. Department of Health and Human Services – Aging Cluster – Non Compliance – Reporting:

Program Title	CFDA No.	Grant Period	Award Amount	Program Disbursements	Questioned Costs
Title III B	93.044	1/1/16-12/31/16	\$ 320,997	\$ 239,964	\$ -0-
Title III B	93.044	1/1/15-12/31/15	317,914	106,888	-0-
Title III C-1	93.045	1/1/16-12/31/16	441,860	441,860	-0-
Title III C-1	93.045	1/1/15-12/31/15	438,549	30,000	-0-
Title III C-2	93.045	1/1/16-12/31/16	463,619	459,175	-0-
Title III C-2	93.045	1/1/15-12/31/15	451,642	30,000	-0-
Nutrition Services Incentive Program	93.053	1/1/16-12/31/16	329,340	329,340	-0-

Criteria:

The New Jersey 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 and Context:

In reviewing the status of prior year finding 2015-003, it was determined that the 2016 program income from donations in excess of the anticipated amount was not reported as participant income/offsetting revenue on the quarterly SAGE reports.

Effect:

Expenditures and Income are understated by the same amount on the Report of Expenditures submitted to the NJDHS. As of the date of this report, no action has been taken by the Department of Health and Senior Services, Division on Aging.

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 the 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: 2016-002 - 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 County will work with the NJDHS to develop and implement a corrective action plan to ensure future compliance with NJDHS regulations regarding reporting of program income.

COUNTY OF MORRIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

Findings and Questioned Costs for State Awards:

Finding 2016-003: New Jersey Department of Treasury– Governor's Council on Alcoholism and Drug Abuse – Non Compliance – Subrecipient Monitoring: A review was completed by the New Jersey Governor's Council on Alcoholism and Drug Abuse ("GCADA") for the period of July 1, 2015 to June 30, 2016 on December 6, 2016. The GCADA issued a report on January 12, 2017. The County submitted its response and corrective action plan to the GCADA on April 4, 2017. The site review report disclosed the following: 1) The County has requested that Municipal Alliances complete evaluation forms for programs (Forms 10s, 11s and 12s), but not all evaluations are present; 2) The County has ensured that Form 7 is submitted by all the Municipal Alliances, but needs to ensure that the actual expenditures taking place are depicted on the form; and 3) The County did not perform site visits to any of its Municipal Alliances during 2016.

<u>Program Title</u>	<u>Grant Period</u>	<u>Award Amount</u>	<u>Program Disbursements</u>	<u>Questioned Costs</u>
Governor's Council on Alcoholism and Drug Abuse	7/1/16-6/30/17	\$ 473,890	\$ 45,032	\$ -0-
Governor's Council on Alcoholism and Drug Abuse	7/1/15-6/30/16	426,132	375,306	-0-

Criteria:

New Jersey Department of Treasury - Governor's Council on Alcoholism and Drug Abuse regulations require:

1. The County to request all Municipal Alliances to complete evaluation forms for all programs as follows: Forms 10 (Process and Short Term – Cumulative Evaluation to be prepared at the completion of each activity as listed in the strategic plan), Form 11 (Intermediate Evaluation for interventions that have been in place for two years) and Form 12 (Long Term Evaluation for interventions that have been in place for three years) and to keep them on file for review.
2. The County to request Form 7 (Alliance Action Plan) to be submitted by all the Municipal Alliances and the form should detail the actual expenditures taking place.
3. Formal site visits must be performed annually of each municipal Alliance using the Municipal Alliance Site Visit Form that GCADA provided to ensure programs and transactions are in compliance with the grant.

Condition and Context:

As disclosed in the GCADA monitoring report, the County did not obtain certain evaluation forms (Forms 10, 11 and 12) from all the various Municipal Alliances, where applicable, and in one instance where Form 7 did not adequately detail certain actual expenditures. Also, as of the date of the monitoring visit by GCADA, the County had not conducted site visits for any of the Municipal Alliances. As of the date of this report, the County is in the process of implementing the corrective action plan to be in compliance with GCADA regulations regarding subrecipient monitoring.

Effect:

The County was not in full compliance with GCADA's subrecipient monitoring requirements. The site monitoring report by GCADA advised the County that if site visits were not completed for all Alliances, the reimbursement for expenditures reported on the fiscal year 2017 4<sup>th</sup> quarter report would be withheld.



COUNTY OF MORRIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

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

Finding 2016-003: New Jersey Department of Treasury– Governor's Council on Alcoholism and Drug Abuse – Non Compliance – Subrecipient Monitoring. (Cont'd)

Cause:

The GCADA has been undergoing form revisions in the last year. Site visit forms were revised and provided to the counties for use in the late summer of 2016. As advised by the GCADA, the County suspended its visitations to its Municipal Alliances while awaiting the new form. Similarly, Forms 10's, 11's and 12's were released late summer of 2016 and were asked to be implemented beginning July 1, 2016. The County is still seeking guidance and training on the new forms, and exploring new ways to make them more user friendly in order to better implement these forms for its Municipal Alliances. The County plans on discussing revisions and training at the next Alliance quarterly meeting with GCADA State Coordinators in June 2017.

Recommendation:

It is recommended that: 2016-003 - the County continue to implement the corrective action plan to ensure that it is in compliance with Governor's Council on Alcoholism and Drug Abuse regulations regarding subrecipient monitoring.

Management's Response:

The County will work with the Governor's Council on Alcoholism and Drug Abuse to implement the corrective action plan to ensure future compliance with Governor's Council on Alcoholism and Drug Abuse regulations regarding subrecipient monitoring. As of the date of this report, the County has visited 9 sites and has 4 other site visits scheduled and is making every effort to complete site visits to all 28 Alliances in 2017.

COUNTY OF MORRIS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2016

Audit Report, dated April 7, 2016 for the period ended December 31, 2015, issued by Nisivoccia LLP

Finding 2015-001 (2016-001): U.S. Department of Urban and Housing Development – Community Development Block Grant (“CDBG”) Cluster – Non Compliance – Reporting.

Program Title	CFDA No.	Grant Period	Award Amount	Program Disbursements	Questioned Costs
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-

Condition:

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

Status:

Condition 2015-001 has not been completely resolved and is included on the Schedule of Findings and Questioned Costs as Finding 2016-001. 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. The SF-425 fiscal reports for the first three quarters of 2016 and fourth quarter of 2016 were reconciled with the County’s Treasurer’s records but not submitted to HUD until December 2016 and March 2017, respectively, which are after the 30-day deadline specified in 24 CFR §85.41(4).

Management’s Response:

The County will develop a corrective action plan for submission to the governing body for approval. The County will submit the SF-425 within 30 days after the end of each reporting period.

COUNTY OF MORRIS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

Audit Report, dated April 7, 2016 for the period ended December 31, 2015, issued by Nisivoccia LLP (Cont'd)

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

<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	7/1/15-6/30/17	\$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-

Condition:

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

Status:

Condition 2015-002 has been resolved. As per written confirmation with the New Jersey Department of Labor and Workforce Development (“NJDLWD”), the NJDLWD is satisfied with the County’s efforts to meet the 80% obligation of funds requirement.

COUNTY OF MORRIS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2016  
(Continued)

Audit Report, dated April 7, 2016 for the period ended December 31, 2015, issued by Nisivoccia LLP (Cont'd)

Finding 2015-003 (2016-002): 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.

Condition:

The excess amount of donations received over the amount anticipated as revenue in the budget was not reported as program income as required by the Department of Health and Senior Services, Division on Aging.

Status:

Condition 2015-003 has not been resolved and is included on the Schedule of Findings and Questioned Costs under as 2016-002. In reviewing the status of prior year finding 2015-003, it was determined that the 2016 program income from donations in excess of the anticipated amount was not reported as participant income/offsetting revenue on the quarterly SAGE reports. As of the date of this report, no action has been taken by the Department of Health and Senior Services, Division on Aging.

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  
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 July 1, 2015 and thereafter, the bid thresholds in accordance with N.J.S.A. 40A:11-3 and 40A:11-4 (as amended) are \$17,500 for a contracting unit without a qualified purchasing agent and \$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, 2016. 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.

Single Audit

1. MAPS

During our review of the financial reports filed by the MAPS department, which are due 45 days from the last day of the month, we noted six out of twelve financial reports were submitted late. January through March 2016 financial reports, were not filed until May 26, 2016, as the contract was not approved or signed until April 11, 2016. Similarly, the October through December 2016 reports were not filed until March 2, 2017, as there was a budget modification which was not signed until February 24, 2017. It is recommended that financial reports be filed within 45 days from the last day of the month.

2. Community Development Entitlement Block Grant (CDBG)

The required quarterly SF-425 fiscal reports were not filed within 30 days after the end of each reporting period. It is recommended that the required SF-425 quarterly fiscal reports be filed in a timely manner.

3. Aging Cluster

In reviewing the status of prior year finding 2015-003, it was determined that the 2016 program income from donations in excess of the anticipated amount was not reported as participant income/offsetting revenue on the quarterly SAGE reports. 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.

COUNTY OF MORRIS  
COMMENTS AND RECOMMENDATIONS  
(Continued)

Single Audit (Cont'd)

4. Governor's Council on Alcoholism and Drug Abuse

Governor's Council on Alcoholism and Drug Abuse (GCADA): A County Alliance site visit was completed by GCADA, administered by the New Jersey Department of Treasury for the period of July 1, 2015 to June 30, 2016 on December 6, 2016. The GCADA issued a report and was signed by GCADA's monitors on January 12, 2017. The County submitted its response in April 2017. The site visit report disclosed the following: 1) The County has requested that Municipal Alliances complete evaluation forms for programs Forms 10s, 11s and 12s, but not all evaluations are present; 2) The County has ensured that Form 7 is submitted by all the Municipal Alliances, but needs to ensure that the actual expenditures taking place are depicted on the form; and 3) The County did not perform site visits to any of its Municipal Alliances during 2016. It is recommended the County continue to implement the corrective action plan to ensure that it is in compliance with Governor's Council on Alcoholism and Drug Abuse regulations regarding subrecipient monitoring.

5. Urban Areas Security Initiative Grant Program (UASI)

A review was completed by the N.J. Office of Homeland Security and Preparedness ("NJOHSP"), Grants Management Bureau, for the period of June 20, 2015 to July 19, 2016 relating to the fiscal year 2014 grant on November 9, 2016. The purpose of the review was to ensure that the services provided by the Office of Management and Regional Integration (OMRI) on behalf of Morris County for the fiscal year 2014 grant were performed. The NJOHSP issued a report on January 11, 2017, which disclosed two findings which subsequently resolved by the date of this report.

6. Morris/Sussex/Warren County Workforce Development Center (WIOA)

A review was completed by the N.J. Department of Labor and Workforce Development Office of Internal Audit ("OIA"), for the fiscal activity reported in the March 2016 monthly report on May 6, 2016. The OIA issued a report on February 1, 2017, which disclosed various findings related to financial reporting and budgeting, payables and obligations, subrecipient monitoring and administrative requirements: policies and procedures and single audit submission. The County has submitted a corrective action plan to OIA and has been accepted on February 7, 2017. The OIA will verify implementation and compliance during the fiscal 2017 monitoring visit. We have reviewed the corrective action plan and have ensured that the findings have been corrected as of the date of this report.

Management's Response

The County will continue to work with the Department of Human Services to ensure the internal control procedures relating to cash receipts and collections are followed in accordance with the written cash policy. The Area Plan Grant Grant Coordinator will prepare a reconciliation to agree the SAGE reports to the County Treasurer's accounting records. The MAPS Grant Coordinator will make every effort to file all the monthly financial reports by the due date. The Grant Coordinator for the CDBG Cluster will continue to file and reconcile the SF-425 quarterly with HUD. The Grant Coordinators for the Area Plan programs will make every effort to comply with NJDHS requirements. The County will work with the Governor's Council on Alcoholism and Drug Abuse to implement the corrective action plan to ensure future compliance with Governor's Council on Alcoholism and Drug Abuse regulations regarding subrecipient monitoring. The County will continue to provide training on Single Audit requirements to staff members whose job responsibilities include grant coordination and management.

COUNTY OF MORRIS  
COMMENTS AND RECOMMENDATIONS  
(Continued)

Fixed Assets

The County is in the process of awarding a contract to perform a complete fixed assets inventory in 2017. As such, a formal recommendation is not deemed necessary.

Management Suggestions

Governmental Accounting Standards Board Statements

The next Governmental Accounting Standards Board ("GASB") statement which will have a significant impact on the County will be GASB No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, will be effective for the year ending December 31, 2018. This standard replaces GASB No. 45, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. It is similar to GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, in that successful implementation of this standard will require the provision of certain key financial and non-financial information from the State of New Jersey.

Tax Abatement

While the County could reasonably estimate the amount of property tax reductions due to tax abatement agreements entered by municipalities within the county, we could not determine whether a procedure existed at the County Board of Taxation to capture and bill the County's share of tax abatements if applicable. It is suggested that the County Board of Taxation develop a formal procedure and conduct further research to ensure that tax abatements entered into by municipalities are reported to the Board of Taxation and that the County's share of the tax abatement is billed to the municipalities where applicable.

Status of Prior Year Recommendations

The prior year recommendations regarding HUD IDIS and SF-425 reports being reconciled with the County Treasurer's financial records for Local Home and CDBG and 80% of obligation of WIA grant funds within the first year were resolved in the current year. The prior year recommendations with respect to the County monitoring Human Services department's compliance with internal control procedures regarding cash receipts and cash collections; the timely submission of SF-425 reports; and the Aging department complying with NJDHS regulations regarding program income 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. Single Audit:

MAPS

- a) Financial reports be filed within 45 days from the last day of the month.

Community Development Block Grant (CDBG) Cluster

- a) The required SF-425 quarterly fiscal reports be filed in a timely manner.

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.

Governor's Council on Alcoholism and Drug Abuse

- a) The County continue to implement the corrective action plan to ensure that it is in compliance with Governor's Council on Alcoholism and Drug Abuse regulations regarding subrecipient monitoring.