

COUNTY OF MORRIS
REPORT OF AUDIT
2017

NISIVOCCIA LLP
CERTIFIED PUBLIC ACCOUNTANTS

County of Morris
Report of Audit
2017

COUNTY OF MORRIS

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COUNTY OF MORRIS

**PART 1
INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS AND
SUPPLEMENTARY SCHEDULES
YEARS ENDED DECEMBER 31, 2017 AND 2016**

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, 2017 and 2016, 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
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Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly in accordance with accounting principles generally accepted in the United States of America the financial position of each fund and account group of the County as of December 31, 2017 and 2016, 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, 2017 and 2016 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, 2017 and 2016, 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
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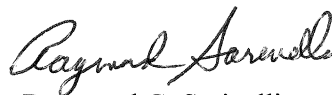
The supplementary data schedules and the schedules of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the various fund financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the various fund financial statements or to the various fund financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary data schedules and the schedules of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 13, 2018 on our consideration of the County of Morris's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Morris's internal control over financial reporting and compliance.

Mount Arlington, New Jersey
March 13, 2018

NISIVOCCIA LLP



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

COUNTY OF MORRIS

2017

CURRENT FUND

COUNTY OF MORRIS

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A

CURRENT FUND
BALANCE SHEET - REGULATORY BASIS

ASSETS	Ref.	December 31,		LIABILITIES, RESERVES AND FUND BALANCE	Ref.	December 31,	
		2017	2016			2017	2016
General Fund:				General Fund:			
Cash and Cash Equivalents		\$ 97,868,002	\$ 91,852,008	Appropriation Reserves	A-3, A-7	\$ 25,415,203	\$ 23,318,426
Investments		5,000,000	5,000,000	Reserve for Encumbrances	A-3, A-8	9,242,623	8,444,215
				Accounts Payable	A-3, A-7	1,809,310	2,242,807
				Contracts Payable	A-8	12,038,093	7,110,873
				Due to Boonton/Dover - Tower Rental	A-4	51,110	49,621
				Due to State of New Jersey	A-9	1,575,000	2,400,000
	A-4	102,868,002	96,852,008			50,131,339	43,565,942
Receivables and Other Assets with Full Reserves:				Reserves for Receivables and Other Assets	A	2,877,716	4,817,481
Added and Omitted Taxes Receivable	A-5	583,004	563,136				
Revenue Accounts Receivable	A-6	657,712	217,345				
Revolving Fund - Prosecutor		37,000	37,000				
Due from Regular Trust Fund	A-4,B	500,000	500,000	Fund Balance	A-1	52,736,663	53,286,066
Due from Grant Fund	A	1,100,000	3,500,000				
	A	2,877,716	4,817,481				
		105,745,718	101,669,489			105,745,718	101,669,489
Grant Fund:				Grant Fund:			
Cash and Cash Equivalents	A-10	352,896	1,453,553	Due to General Fund	A	1,100,000	3,500,000
Federal and State Grants Receivable	A-11	27,047,558	27,875,587	Reserve for Encumbrances	A-12	8,212,477	6,985,621
				Appropriated Reserves	A-12	18,087,977	18,794,918
				Unappropriated Reserves	A-13		48,601
		27,400,454	29,329,140			27,400,454	29,329,140
		\$ 133,146,172	\$ 130,998,629			\$ 133,146,172	\$ 130,998,629

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.	2017	2016
REVENUE AND OTHER INCOME REALIZED:			
Fund Balance Utilized	A-2	\$ 25,343,797	\$ 23,957,682
Miscellaneous Revenue Anticipated	A-2	91,320,508	116,936,773
Receipts from Current Taxes	A-2	233,126,290	225,384,599
Non-Budgeted Revenue	A-2	4,649,108	4,794,558
		354,439,703	371,073,612
Other Credits to Income:			
Unexpended Balances of			
Appropriation Reserves	A-7	15,997,825	12,471,663
Interfunds Returned	A-4	4,000,000	3,407,712
TOTAL INCOME		374,437,528	386,952,987
EXPENDITURES:			
Budgeted Appropriations:			
Operations	A-3	280,404,138	293,663,085
Capital Improvements	A-3	2,305,000	2,766,000
Debt Service	A-3	41,787,416	40,094,197
Deferred Charges and Statutory			
Expenditures	A-3	23,545,213	22,188,318
Refund Prior Year Revenues	A-4	1,367	5,061
Interfunds Advanced	A-4	1,600,000	4,000,000
		349,643,134	362,716,661
TOTAL EXPENDITURES			
EXCESS OF REVENUE OVER EXPENDITURES		24,794,394	24,236,326
FUND BALANCE:			
Balance, Beginning of Year	A	53,286,066	53,007,422
		78,080,460	77,243,748
Less: Utilized as Anticipated Revenue	A-2	25,343,797	23,957,682
Balance, End of Year	A	\$ 52,736,663	\$ 53,286,066

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, 2017

	Ref.	Anticipated Budget			Realized	Excess or (Deficit)
		Budgeted	Amendments	Amended		
FUND BALANCE UTILIZED	A-1	\$ 25,343,797	\$	\$ 25,343,797	\$ 25,343,797	\$
MISCELLANEOUS REVENUES:						
Local Revenue:						
County Clerk	A-6	9,185,445		9,185,445	9,564,223	378,778
Surrogate	A-6	325,646		325,646	329,586	3,940
Sheriff	A-6	12,610		12,610	2,008,670	1,996,060
Emergency Dispatching	A-6	3,825,000		3,825,000	3,899,629	74,629
Shared Medical Examiner	A-6	500,000		500,000	577,266	77,266
Rental of County Owned Property	A-6	375,000		375,000	665,872	290,872
Management Information Systems Services	A-6	10,000		10,000	11,801	1,801
Book Fines - Library	A-6	30,000		30,000	29,945	(55)
Peer Grouping	A-6	1,700,000		1,700,000	1,307,829	(392,171)
Fees for Morris County Public Safety Training Academy	A-6	480,000		480,000	613,925	133,925
Human Services - Youth Center/Shelter	A-6	1,060,000		1,060,000	1,531,503	471,503
Local Health Services	A-6	250,000		250,000	420,401	170,401
Housing of Federal and State Inmates	A-6	55,000		55,000	24,213	(30,787)
Public Works	A-6	510,000		510,000	552,222	42,222
Increased Fees as a result of Chapter 370:						
County Clerk	A-6	1,214,555		1,214,555	1,145,789	(68,766)
Surrogate	A-6	274,354		274,354	247,190	(27,164)
Sheriff	A-6	737,390		737,390	1,150,277	412,887
Subtotal Local Revenues		20,545,000		20,545,000	24,080,341	3,535,341
State Aid:						
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-6	2,303,739		2,303,739	2,303,739	
Permanent Disability - Patients in County Institutions (N.J.S. 44:7-38 et seq.)	A-6	24,000,000		24,000,000	20,569,684	(3,430,316)
Social Services - State and Federal Share	A-6	10,100,000		10,100,000	11,267,974	1,167,974
NJ Ease Phase II	A-6				27,415	27,415
Vo-Tech State Aid Debt Service	A-6	16,303		16,303	16,303	
Subtotal State Aid		36,420,042		36,420,042	34,185,115	(2,234,927)
State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities:						
Social and Welfare Services (c.66, P.L. 1990):						
Supplemental Social Security Income	A-6	410,795		410,795	410,795	
Psychiatric Facilities (c.73, P.L. 1990):						
Board of County Patients in State and Other Institutions	A-6	120,000		120,000	161,407	41,407
Subtotal State Assumption of Costs		530,795		530,795	572,202	41,407

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2017

	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 IIB, IIC1, and IIC2	A-6	\$ 2,699,210	\$	\$ 2,699,210	\$ 2,969,761	\$ 270,551
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	6,493		6,493	6,493	
2017 Universal Service Fund - CWA Administration	A-6	4,329		4,329	4,329	
New Jersey Department of Children and Families:						
ALPN - HSAC/YIP/Transportation	A-6	133,312	37,801	171,113	171,113	
New Jersey Department of Human Services:						
Chapter 51 - Alcoholism and Drug Abuse	A-6		822,054	822,054	822,054	
NJ Supplemental Nutrition Assistance Program	A-6	4,002		4,002	4,002	
REACH Program, F1PZN	A-6		171,819	171,819	171,819	
Social Services for the Homeless, H1PZN	A-6		255,317	255,317	255,317	
PASP (ALPN)	A-6		45,166	45,166	45,166	
U.S. Department of Health and Human Services:						
Bio-Terrorism and Public Health Emergency Grant	A-6		294,995	294,995	294,995	
U.S. Department of Housing and Urban Development:						
Continuum of Care Planning Grant	A-6		52,511	52,511	52,511	
New Jersey Department of Law and Public Safety:						
Drug Recognition Expert Call Out and Assistance Program	A-6		101,900	101,900	101,900	
County Driving While Intoxicated Grant	A-6		33,000	33,000	33,000	
Body Armor Replacement	A-6		28,076	28,076	28,076	
Law Enforcement Officers Training and Equipment Fund	A-6		26,358	26,358	26,358	
Insurance Fraud Reimbursement Program	A-6	250,000		250,000	250,000	
Detective Matthew L Tarentino Community Policing Grant Program	A-6		9,945	9,945	9,945	
State / Community Partnership Program	A-6		497,662	497,662	497,662	
U.S. Department of Justice:						
Victim Assistance Program	A-6		534,400	534,400	534,400	
Violence Against Women Formula Grant	A-6		17,813	17,813	17,813	
Edward Byrne Memorial Justice Assistance Grant Program	A-6		53,778	53,778	53,778	
Megan's Law and Local Law Enforcement (LLE)	A-6		8,333	8,333	8,333	
SART/SANE Program	A-6		72,000	72,000	72,000	
U.S. Department of Homeland Security:						
Emergency Food & Shelter	A-6		1,500	1,500	1,500	
Homeland Security	A-6		368,940	368,940	368,940	
UASI (Urban Areas Security Initiative)	A-6		1,605,886	1,605,886	1,605,886	
New Jersey Department of Environmental Protection:						
CEHA Grant	A-6	175,175		175,175	175,175	
New Jersey Department of Labor and Workforce Development:						
Work First New Jersey	A-6		1,697,416	1,697,416	1,697,416	
Smart Steps Program	A-6		4,815	4,815	4,815	
U.S. Department of Labor:						
Workforce Innovation Opportunity Act	A-6		3,614,909	3,614,909	3,614,909	
New Jersey Department of Military and Veteran Affairs:						
MAPS (Veterans Transportation)	A-6	15,000	15,000	30,000	30,000	
New Jersey Transit Corporation						
MAPS (Senior Citizens and Disabled Residents)	A-6		848,209	848,209	848,209	
Non-Urbanized Area Formula Program (Section 5311)	A-6		316,764	316,764	316,764	

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, 2017

	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	\$ 70,000	\$	\$ 70,000	\$ 70,000	\$
Enhanced Mobility for Seniors and Persons with Disabilities Program (Section 5310)	A-6		75,000	75,000	75,000	
U.S. Department of Transportation:						
Annual Transportation Program - County Aid	A-6	3,940,600		3,940,600	3,940,600	
Subregional Support Program	A-6		15,000	15,000	15,000	
Landing Road Bridge Replacement	A-6		1,454,277	1,454,277	1,454,277	
East Blackwell Street Bridge Replacement	A-6		690,000	690,000	690,000	
Ridgedale Avenue Bridge Rehabilitation-Hanover Twp	A-6		900,000	900,000	900,000	
Dover & Rockaway Railroad Repair Project	A-6		875,952	875,952	875,952	
Highway Rail Grade Crossing/STP-C00S(579)LS4E	A-6		25,000	25,000	25,000	
Highway Rail Grade Crossing/STP-C00S(586)LS4E	A-6	89,762		89,762	89,762	
2016 Local Bridge Future Needs	A-6	1,610,000		1,610,000	1,610,000	
2015 Local Bridge Future Needs	A-6	1,000,000		1,000,000	1,000,000	
Sussex Turnpike (CR 617)/STP-0350 (107)	A-6		61,925	61,925	61,925	
New Jersey Department of State:						
General Operating Support (HC)	A-6	43,520		43,520	43,520	
Other Miscellaneous Programs:						
Sheriff-Private Donations	A-6		600	600	600	
Project Lifesaver Program / Private Contribution	A-6		5,100	5,100	5,100	
Subtotal Public and Private Revenues		<u>10,041,403</u>	<u>16,113,111</u>	<u>26,154,514</u>	<u>26,425,065</u>	<u>270,551</u>
Other Special Items:						
Pension Reimbursements	A-6	1,314,721		1,314,721	1,314,721	
Capital Fund Balance	A-6	605,750		605,750	605,750	
School Board Elections	A-6	10,000		10,000	39,866	29,866
Motor Vehicle Fines - Dedicated Fund	A-6	3,000,000		3,000,000	3,046,671	46,671
Weights & Measures - Dedicated Fund	A-6	1,126,645		1,126,645	1,050,777	(75,868)
Subtotal Other Special Items		<u>6,057,116</u>		<u>6,057,116</u>	<u>6,057,785</u>	<u>669</u>
TOTAL MISCELLANEOUS REVENUES	A-1,A-6	73,594,356	16,113,111	89,707,467	91,320,508	1,613,041
AMOUNT TO BE RAISED BY TAXATION - County Purpose Tax	A-1,A-4	<u>233,126,290</u>		<u>233,126,290</u>	<u>233,126,290</u>	
TOTAL GENERAL REVENUES		<u>\$ 332,064,443</u>	<u>\$ 16,113,111</u>	<u>\$ 348,177,554</u>	<u>\$ 349,790,595</u>	<u>\$ 1,613,041</u>
NON-BUDGET REVENUES:						
Miscellaneous Revenues Not Anticipated	A-1,A-4				4,649,108	
					<u>\$ 354,439,703</u>	
	Ref.	A-3	A-3	A-3		
ANALYSIS OF NON-BUDGET REVENUE - MISCELLANEOUS REVENUE NOT ANTICIPATED:						
Added and Omitted Taxes	A-5				\$ 904,226	
Bail Forfeiture					18,425	
Excise Tax					423,043	
Interest Income					1,190,204	
Title IV-D Sheriff					34,696	
Grant Fund Cleanup Items	A-10, A-11				73,635	
Prior Year Appropriation Refund					60,283	
Other Items of Miscellaneous Revenue					1,944,596	
					<u>\$ 4,649,108</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, 2017

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
GENERAL GOVERNMENT						
County Administrator						
Salaries and Wages	\$ 1,081,675	\$ 1,081,675	\$ 943,923	\$ 395,573	\$ 137,752	\$
Other Expenses	712,538	712,538	232,631		84,334	
Personnel						
Salaries and Wages	449,470	449,470	403,584		45,886	
Other Expenses	435,065	440,065	290,581	90,086	59,398	
Board of Chosen Freeholders						
Salaries and Wages	368,922	376,922	363,267		13,655	
Other Expenses	149,514	149,514	114,165	5,083	30,266	
County Clerk						
Salaries and Wages	1,864,495	1,864,495	1,698,512		165,983	
Other Expenses	345,600	345,600	264,057	27,622	53,921	
Elections						
Salaries and Wages	1,118,568	1,143,568	993,707		149,861	
Other Expenses	2,009,100	2,009,100	1,622,069	44,395	342,636	
Department of Finance						
Salaries and Wages	1,805,634	1,805,634	1,569,375		236,259	
Other Expenses	495,314	495,314	338,273	46,181	110,860	
Annual Audit	148,512	148,512		121,806	26,706	
Information Technology Division						
Salaries and Wages	2,341,882	2,481,882	2,432,373		49,509	
Other Expenses	1,994,285	1,994,285	1,665,422	243,248	85,615	
Board of Taxation						
Salaries and Wages	225,000	225,000	211,263		13,737	
Other Expenses	53,000	58,000	31,936	4,109	21,955	
County Counsel						
Salaries and Wages	299,474	299,474	288,372		11,102	
Other Expenses	615,000	615,000	465,777	725	148,498	
County Surrogate						
Salaries and Wages	830,107	845,107	835,613		9,494	
Other Expenses	66,992	66,992	52,054	10,898	4,040	

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, 2017**

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
GENERAL GOVERNMENT (continued)						
Engineering						
Salaries and Wages	\$ 1,582,389	\$ 1,582,389	\$ 1,493,352	\$ 4,466	\$ 89,037	\$
Other Expenses	261,800	261,800	47,382		209,952	
Economic Development						
Salaries and Wages	1,280,514	1,280,514	1,248,762		31,752	
Other Expenses	528,017	528,017	491,350	36	36,631	
Heritage Commission						
Salaries and Wages	69,689	89,689	86,206		3,483	
Other Expenses	22,620	22,620	13,299	3,430	5,891	
TOTAL GENERAL GOVERNMENT	21,155,176	21,373,176	18,197,305	997,658	2,178,213	
CODE ENFORCEMENT & ADMINISTRATION						
Weights & Measures						
Salaries and Wages	767,545	767,545	748,213		19,332	
Other Expenses	359,100	359,100	245,878	13,651	99,571	
TOTAL CODE ENFORCEMENT & ADMINISTRATION	1,126,645	1,126,645	994,091	13,651	118,903	
INSURANCE						
Liability Insurance	2,624,970	2,724,970	2,624,617		100,353	
Workers Compensation Insurance	1,671,923	1,671,923	1,633,883		38,040	
Group Insurance for Employees	45,091,353	45,091,353	38,880,007	67,784	6,143,562	
Health Benefits Waiver	386,000	386,000	372,854		13,146	
TOTAL INSURANCE	49,774,246	49,874,246	43,511,361	67,784	6,295,101	
PUBLIC SAFETY						
Emergency Management						
Salaries and Wages	6,184,759	6,784,759	6,641,622		143,137	
Other Expenses	1,772,631	2,307,631	1,776,983	485,337	45,311	
Medical Examiner						
Salaries and Wages	871,024	871,024	793,976		77,048	
Other Expenses	282,380	282,380	214,276	17,562	50,542	
Sheriff's Office						
Salaries and Wages	9,180,893	9,180,893	8,960,403		220,490	
Other Expenses	716,750	1,116,750	536,646	503,057	77,047	

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, 2017

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
PUBLIC SAFETY (continued)						
Prosecutor's Office						
Salaries and Wages	\$ 13,439,265	\$ 13,439,265	\$ 13,370,082	\$ 653	\$ 68,530	\$
Other Expenses	974,642	1,024,642	661,657	180,941	182,044	
Jail						
Salaries and Wages	15,894,150	15,994,150	15,994,150			
Other Expenses	2,160,050	2,260,050	1,707,778	474,928	77,344	
Youth Center						
Salaries and Wages	2,106,796	2,106,796	1,877,947		228,849	
Other Expenses	290,050	290,050	101,738	97,070	91,242	
TOTAL PUBLIC SAFETY	53,873,390	55,658,390	52,637,258	1,759,548	1,261,584	
PUBLIC WORKS						
Road Repairs						
Salaries and Wages	3,321,288	3,321,288	3,068,267		253,021	
Other Expenses	3,738,250	3,738,250	2,020,888	970,404	746,958	
Bridges & Culverts						
Salaries and Wages	1,125,383	1,125,383	929,580		195,803	
Other Expenses	88,110	88,110	66,781	5,195	16,134	
Shade Tree Commission						
Salaries and Wages	701,481	701,481	533,940		167,541	
Other Expenses	32,625	32,625	14,193		18,432	
Buildings & Grounds						
Salaries and Wages	3,102,089	3,102,089	2,865,760		236,329	
Other Expenses	2,961,500	3,561,500	2,496,761	811,682	253,057	
Motor Service Center						
Salaries and Wages	1,888,500	1,888,500	1,571,519		316,981	
Other Expenses	1,127,450	1,127,450	940,459	14,288	172,703	

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, 2017**

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
PUBLIC WORKS (continued)						
Mosquito Control						
Salaries and Wages	\$ 1,227,479	\$ 1,227,479	\$ 1,145,814	\$	\$ 81,665	\$
Other Expenses	216,730	216,730	156,467	3,900	56,363	
TOTAL PUBLIC WORKS	19,530,885	20,130,885	15,810,429	1,805,469	2,514,987	
HEALTH AND WELFARE						
Department of Health Management						
Salaries and Wages	480,754	680,754	599,747		81,007	
Other Expenses	240,070	240,070	173,233	29,007	37,830	
Department of Human Services Planning						
Salaries and Wages	2,105,904	2,105,904	1,722,071		383,833	
Other Expenses	361,493	361,493	192,899	86,151	82,443	
Office on Aging						
Salaries and Wages	949,857	949,857	693,188		256,669	
Other Expenses	82,000	82,000	50,413	1,410	30,177	
Grants in Aid	2,939,736	2,939,736	2,176,870	762,866		
Seniors, Disabled & Veterans						
Salaries and Wages	118,062	118,062	84,893		33,169	
Other Expenses	363,500	363,500	149,790	132,310	81,400	
Morristown Memorial Hospital - SCS	89,144	89,144	66,849	22,295		
County Board of Social Services						
Salaries and Wages	8,507,042	8,507,042	7,328,728		1,178,314	
Other Expenses	7,417,500	7,417,500	5,092,553	196,656	2,128,291	
Maintenance of Patients in State Institutions						
For Mental Diseases						
Local Share	3,868,928	3,868,928	3,861,850		7,078	
County Psych Patients in County Hospitals	700,000	700,000	46,802		653,198	

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, 2017**

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
HEALTH AND WELFARE (continued)						
Morris View Nursing Home						
Salaries & Wages	\$ 13,591,903	\$ 13,591,903	\$ 12,063,530	\$ 5,210	\$ 1,523,163	\$
Other Expenses	14,361,900	14,361,900	11,431,282	971,765	1,958,853	
Assistance for SSI Recipients	410,795	410,795	373,000		37,795	
Assistance Dep Child: Local Share	60,663	60,663	58,000		2,663	
County Adjuster						
Salaries & Wages	168,713	168,713	132,844		35,869	
Other Expenses	14,572	14,572	13,987		585	
Dental Clinic (R.S. 44::5)	5,000	5,000	240		4,760	
TOTAL HEALTH & WELFARE	56,837,536	57,037,536	46,312,769	2,207,670	8,517,097	
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	2,900,237	2,900,237	2,760,100		140,137	
Other Expenses	648,624	705,624	559,926	112,000	33,698	
Office of County Superintendent of Schools						
Salaries & Wages	167,133	177,133	170,716		6,417	
Other Expenses	12,950	12,950	6,742	147	6,061	
County College	11,830,000	11,830,000	11,816,375		13,625	

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, 2017

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
EDUCATIONAL (continued)						
County Extension Service						
Salaries & Wages	\$ 275,004	\$ 275,004	\$ 183,686	\$	\$ 91,318	\$
Other Expenses	61,650	61,650	58,887		2,763	
Reimbursement for Residents Attending Out of County Two Year College (N.J.S. 18A:64A-23)	90,000	90,000	37,888		52,112	
Vocational Schools	6,248,095	6,248,095	6,248,095			
Aid to Museums (R.S. 40:23-6.22)	3,000	3,000	3,000			
Morris County Public Safety Training Academy						
Salaries & Wages	821,803	876,803	802,330		74,473	
Other Expenses	203,618	378,618	117,255	224,608	36,755	
TOTAL EDUCATIONAL	23,262,114	23,559,114	22,765,000	336,755	457,359	
OTHER COMMON OPERATING FUNCTIONS						
Salary Adjustment	4,695,167	953,167	(29,645)		982,812	
TOTAL OTHER COMMON OPERATING FUNCTIONS	4,695,167	953,167	(29,645)		982,812	
UTILITY EXPENSES & BULK PURCHASES						
Utilities	6,431,781	6,431,781	4,931,226	252,206	1,248,349	
TOTAL UTILITY EXPENSES & BULK PURCHASES	6,431,781	6,431,781	4,931,226	252,206	1,248,349	
SUBTOTAL OPERATIONS	250,361,940	249,819,940	218,804,794	7,440,741	23,574,405	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES						
New Jersey Department of Health & Senior Services						
Title III Nutrition Program						
Salaries & Wages	1,555,884	1,555,884	1,466,474		89,410	
Other Expenses	3,100,000	3,100,000	1,623,511	1,243,208	233,281	
Area Plan Grant - Title IIIB, IIIC1, and IIIC2	870,798	870,798	668,836	151,734	50,228	
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, 2017

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET						
BY REVENUES (continued)						
New Jersey Department of Community Affairs						
LIHEAP - CWA	\$ 6,493	\$ 6,493	\$ 6,493			\$
2017 Universal Service Fund - CWA Administration	4,329	4,329	4,329			
New Jersey Department of Children and Families						
ALPN - HSAC/YIP/Transportation	167,760	205,561	205,561			
New Jersey Department of Human Services						
Chapter 51 - Alcoholism and Drug Abuse	12,764	834,818	834,818			
NJ Supplemental Assistance Nutrition Program	4,002	4,002	4,002			
REACH Program, F1PZN		171,819	171,819			
Social Services for the Homeless, H1PZN		255,317	255,317			
PASP (ALPN)	800,000	845,166	652,252	151,768	41,146	
U.S. Department of Health and Human Services						
Bio Terrorism and Public Health Emergency Grant		294,995	294,995			
U.S. Department of Housing and Urban Development						
Continuum of Care Planning Grant		52,511	52,511			
New Jersey Department of Law & Public Safety						
Drug Recognition Expert Call Out and Assistance Program		101,900	101,900			
County Driving While Intoxicated Grant		33,000	33,000			
Body Armor Replacement Program		28,076	28,076			
Law Enforcement Officers Training and Equipment Fund		26,358	26,358			
Insurance Fraud Reimbursement Program	250,000	250,000	250,000			
Detective Matthew L. Tarentino Community Policing Grant Program		9,945	9,945			
State / Community Partnership Grant		497,662	497,662			
U.S. Department of Justice						
Victim Assistance Program		534,400	534,400			
Violence Against Women Formula Grant		17,813	17,813			
Edward Byrne Memorial Justice Assistance Grant Program		53,778	53,778			
Megan's Law and Local Law Enforcement (LLE)		8,333	8,333			
SART/SANE Program		72,000	72,000			
U.S. Department of Homeland Security						
Emergency Food & Shelter		1,500	1,500			
Homeland Security		368,940	368,940			
UASI (Urban Areas Security Initiative)		1,605,886	1,605,886			
New Jersey Department of Environmental Protection						
CEHA Grant	175,175	175,175	175,175			
New Jersey Department of Labor and Workforce Development						
Work First New Jersey		1,697,416	1,697,416			
Smart Steps Program		4,815	4,815			
U.S. Department of Labor						
Workforce Innovation Opportunity Act		3,614,909	3,614,909			
New Jersey Department of Military and Veteran Affairs						
MAPS (Veterans Transportation)	15,000	30,000	30,000			

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

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2017

	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)	\$ 675,000	\$ 1,523,209	\$ 1,523,209	\$	\$	\$
Non-Urbanized Area Formula Program (Section 5311)		316,764	316,764			
Job Access: Reverse Commute Grant (JARC)	70,000	70,000	70,000			
Enhanced Mobility for Seniors and Persons with Disabilities Program (Section 5310)		75,000	75,000			
U.S. Department of Transportation						
Annual Transportation Program - County Aid	3,940,600	3,940,600	3,940,600			
Subregional Support Program		15,000	15,000			
Landing Road Bridge Replacement		1,454,277	1,454,277			
East Blackwell Street Bridge Replacement		690,000	690,000			
Ridgedale Avenue Bridge Rehabilitation-Hanover Twp		900,000	900,000			
Dover & Rockaway Railroad Repair Project		875,952	875,952			
Highway Rail Grade Crossing/STP-C00S(579)LS4E		25,000	25,000			
Highway Rail Grade Crossing/STP-C00S(586)LS4E	89,762	89,762	89,762			
2016 Local Bridge Future Needs	1,610,000	1,610,000	1,610,000			
2015 Local Bridge Future Needs	1,000,000	1,000,000	1,000,000			
Sussex Turnpike (CR 617)/STP-0350 (107)		61,925	61,925			
New Jersey Department of State						
General Operating Support (HC)	43,520	43,520	43,520			
Other Miscellaneous Grants						
Sheriff-Private Donations		600	600			
Project Lifesaver Program / Private Contribution		5,100	5,100			
TOTAL PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUES	14,441,087	30,554,198	28,593,423	1,546,710	414,065	
TOTAL OPERATIONS	264,803,027	280,374,138	247,398,217	8,987,451	23,988,470	
CONTINGENT	30,000	30,000	470		29,530	
TOTAL OPERATIONS INCLUDING CONTINGENT	264,833,027	280,404,138	247,398,687	8,987,451	24,018,000	
CAPITAL IMPROVEMENTS						
Capital Improvement Fund	2,305,000	2,305,000	2,305,000			
TOTAL CAPITAL IMPROVEMENTS	2,305,000	2,305,000	2,305,000			

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

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2017

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
DEBT SERVICE						
Payment of Bond Principal						
Park Bonds	\$ 2,022,000	\$ 2,022,000	\$ 2,022,000			
County College	4,305,000	4,305,000	4,305,000			
Other Bonds	23,753,000	23,753,000	23,753,000			
Solar	4,208,595	4,208,595	4,072,820			(135,775)
Interest on Bonds						
Park Bonds	298,722	298,722	298,722			
County College	918,835	918,835	918,829			(6)
Other Bonds	4,842,922	4,842,922	4,842,922			
Capital Lease Obligation						
Principal	844,967	844,967	844,967			
Interest	604,565	604,565	604,562			(3)
Green Acres Trust Loan Program						
Principal and Interest	22,915	22,915	22,912			(3)
State of NJ DEP Loan Payments	101,682	101,682	101,682			
TOTAL DEBT SERVICE	<u>41,923,203</u>	<u>41,923,203</u>	<u>41,787,416</u>			<u>(135,787)</u>
DEFERRED CHARGES & STATUTORY EXPENDITURES						
Contribution to:						
Public Employees Retirement System	9,217,076	9,534,076	9,217,076		317,000	
Social Security System	7,101,632	7,101,632	6,279,034		822,598	
Defined Contribution Retirement Plan	60,000	60,000	38,568		21,432	
Detective Pension Fund	50,000	50,000	38,827		11,173	
Police & Firemen's Retirement System	5,574,505	5,799,505	5,574,505		225,000	
Unemployment Insurance	1,000,000	1,000,000	1,000,000			
TOTAL DEFERRED CHARGES & STATUTORY EXPENDITURES	<u>23,003,213</u>	<u>23,545,213</u>	<u>22,148,010</u>		<u>1,397,203</u>	
TOTAL GENERAL APPROPRIATIONS	<u>\$ 332,064,443</u>	<u>\$ 348,177,554</u>	<u>\$ 313,639,113</u>	<u>\$ 8,987,451</u>	<u>\$ 25,415,203</u>	<u>\$ (135,787)</u>
					A	
Budget as Adopted	A-2	\$ 332,064,443				
Amendments per N.J.S.A. 40A:4-87	A-2	<u>16,113,111</u>				
	A-2	<u>\$ 348,177,554</u>				
Cash Disbursed	A-4		\$ 311,829,803			
Accounts Payable	A		<u>1,809,310</u>			
			<u>\$ 313,639,113</u>			

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

COUNTY OF MORRIS

2017

TRUST FUND

COUNTY OF MORRIS

TRUST FUND
BALANCE SHEET - REGULATORY BASIS

ASSETS

	Ref.	December 31,	
		2017	2016
REGULAR FUND:			
Cash and Cash Equivalents		\$ 9,785,082	\$ 9,490,935
	B-1	9,785,082	9,490,935
Federal Grant Funds Receivable	B-5	2,857,533	2,922,378
Local Home Trust Funds Receivable	B-6	1,535,598	1,733,067
		<u>14,178,213</u>	<u>14,146,380</u>
DEDICATED FUND:			
Cash and Cash Equivalents		86,959,661	90,562,652
	B-2	86,959,661	90,562,652
Added and Omitted Taxes Receivable	B-11	21,409	21,357
		<u>86,981,070</u>	<u>90,584,009</u>
REVOLVING FUND:			
Cash and Cash Equivalents	B-3	5,090,178	4,200,040
ROAD OPENING DEPOSITS:			
Cash and Cash Equivalents	B-4	3,160,883	3,283,253
		<u>\$ 109,410,344</u>	<u>\$ 112,213,682</u>

LIABILITIES AND RESERVES

	Ref.	December 31,	
		2017	2016
REGULAR FUND:			
Reserve for Trust Funds	B-1	\$ 2,189,933	\$ 2,012,395
Due to Local Government Units	B-1	7,095,149	6,942,834
Due to Current Fund	A,B-1	500,000	500,000
Community Development:			
Block Grant Appropriations	B-7	928,721	990,196
Local Home Trust Appropriations	B-9	805,089	524,278
Contracts Payable:			
Community Development Block Grant	B-8	1,725,496	1,811,974
Emergency Shelter Grant	B-8	203,316	153,439
Local Home Trust	B-10	730,509	1,211,264
		<u>14,178,213</u>	<u>14,146,380</u>
DEDICATED FUND:			
Reserve for Dedicated Funds	B-2	86,559,661	89,562,652
Reserve for Added and Omitted Taxes	B-11	21,409	21,357
Due to General Capital Fund	B-2,C	400,000	1,000,000
		<u>86,981,070</u>	<u>90,584,009</u>
REVOLVING FUND:			
Reserve for Revolving Fund	B-3	5,090,178	4,200,040
ROAD OPENING DEPOSITS:			
Reserve for Road Opening Deposits	B-4	3,160,883	3,283,253
		<u>\$ 109,410,344</u>	<u>\$ 112,213,682</u>

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

COUNTY OF MORRIS

2017

CAPITAL FUND

COUNTY OF MORRIS

CAPITAL FUND
BALANCE SHEET - REGULATORY BASIS

ASSETS

	Ref.	December 31,	
		2017	2016
GENERAL CAPITAL:			
Cash and Cash Equivalents		\$ 50,244,155	\$ 38,247,753
	C-2,C-3	50,244,155	38,247,753
Deferred Charges to Future Taxation:			
Funded	C-5	196,104,353	191,697,178
Unfunded	C-6	25,037,036	33,498,036
Federal/State Grants Receivable	C-17	3,514,597	3,514,597
Due From:			
Dedicated Trust Fund	B,C-3	400,000	1,000,000
		<u>275,300,141</u>	<u>267,957,564</u>
PARK CAPITAL:			
Cash and Cash Equivalents		1,965,925	2,096,675
	C-2,C-4	1,965,925	2,096,675
Deferred Charges to Future Taxation:			
Funded	C-5	8,563,132	9,045,771
		<u>10,529,057</u>	<u>11,142,446</u>
		<u>\$ 285,829,198</u>	<u>\$ 279,100,010</u>

LIABILITIES, RESERVES AND FUND BALANCES

	Ref.	December 31,	
		2017	2016
GENERAL CAPITAL:			
Serial Bonds	C-12	\$ 177,698,000	\$ 172,373,000
Guaranteed Pooled Program:			
Lease Revenue Bonds	C-20	16,535,000	17,145,000
Capital Lease Payable	C-21	484,940	719,906
NJ DEP Loan Payable	C-15	1,386,413	1,459,272
Improvement Authorizations:			
Funded	C-9	44,867,467	36,337,495
Unfunded	C-9	20,634,322	29,354,555
Capital Improvement Fund	C-8	3,925,773	3,412,055
Reserve for Countywide Communications System	C-3	1,284,385	899,097
Reserve for Preliminary Expenses - Facilities Assessment	C-3	71,808	
Reserve to Pay Debt Service	C-3	132,967	12,283
Fund Balance	C-1	8,279,066	6,244,901
		<u>275,300,141</u>	<u>267,957,564</u>
PARK CAPITAL:			
Serial Bonds	C-13	8,465,000	8,927,000
Green Acres Loan Payable - State of New Jersey	C-14	98,132	118,771
Improvement Authorizations:			
Funded	C-10	1,765,365	1,896,115
Fund Balance	C-1	200,560	200,560
		<u>10,529,057</u>	<u>11,142,446</u>
		<u>\$ 285,829,198</u>	<u>\$ 279,100,010</u>

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

COUNTY OF MORRIS

CAPITAL FUND

STATEMENT OF FUND BALANCE - REGULATORY BASIS

	Ref.	<u>General Capital</u>	<u>Park Capital</u>
BALANCE, DECEMBER 31, 2016	C,C-3,C-4	\$ 6,244,901	\$ 200,560
Increased by:			
Premium on Sale of Bonds and Notes	C-2	2,067,485	
Cancellation of Improvement Authorizations	C-9	927,359	
MUA Capital Repayments:			
Other	C-2	74,940	
		<u>3,069,784</u>	
		9,314,685	200,560
Decreased by:			
Premium on Sale of Bonds and Notes:			
State of New Jersey - Chapter 12	C-2,C-3	97,999	
Appropriations to Finance:			
Current Year Improvement Authorizations	C-9	331,870	
Anticipated as Revenue in Current Fund Budget	C-2	605,750	
		<u>1,035,619</u>	
BALANCE, DECEMBER 31, 2017	C,C-3,C-4	<u>\$ 8,279,066</u>	<u>\$ 200,560</u>

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

COUNTY OF MORRIS

2017

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

COUNTY OF MORRIS

GENERAL FIXED ASSETS ACCOUNT GROUP
BALANCE SHEET - REGULATORY BASIS

ASSETS	December 31,	
	2017 (Unaudited)	2016 (Unaudited)
Buildings and Building Improvements	\$ 131,482,704	\$ 131,482,704
Building Contents	6,709,755	6,792,075
Machinery and Equipment	30,267,480	30,141,305
Transportation Equipment	27,980,946	26,211,357
	<u>\$ 196,440,885</u>	<u>\$ 194,627,441</u>
RESERVES		
Investment in General Fixed Assets	<u>\$ 196,440,885</u>	<u>\$ 194,627,441</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, 2017 AND 2016

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, 2017 AND 2016 (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

* Effective November 1, 2017, the license to operate the Morris View Health Care Center was transferred to a third party health care management company. Morris View's financial statements prior to this date can still be obtained at this address.

2. *Description of Funds*

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

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

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

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

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

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

3. *Basis of Accounting*

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

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

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016 (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, 2017 AND 2016 (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.

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 generally be stated at fair value 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, 2017 AND 2016 (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. 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 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, 2017 AND 2016 (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, 2017, cash and cash equivalents and investments of the County consisted of deposits in savings accounts, demand deposits, certificates of deposit and notes receivable. During 2017, the County's investments consisted of certificates of deposit. The carrying amount of the County's cash and cash equivalents and investments was \$260,426,782 at December 31, 2017.

The total of the bank balances of the County's cash and cash equivalents and investments on deposit at December 31, 2017 was \$267,249,444. Investments consisted of certificates of deposit of \$5,000,000.

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. 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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016 (Continued)

C. FUND BALANCE APPROPRIATED

\$25,343,797 of the \$52,736,663 fund balance of the Current Fund at December 31, 2017 has been appropriated as an item of revenue in the introduced 2018 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, 2017, 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,		
	2017	2016	2015
Issued:			
County Improvement Authority Debt			
Debt Guaranteed by the County	\$ 149,080,000	\$ 159,485,000	\$ 167,850,000
General (Including County College and Vocational School):			
Bonds, Notes and Loans	179,084,413	173,832,272	171,071,696
Guaranteed Pooled Program:			
Lease Revenue Bonds	16,535,000	17,145,000	17,740,000
Capital Lease Payable	484,940	719,906	950,008
Park Commission:			
Bonds, Notes and Loans	8,563,132	9,045,771	9,347,004
Total Issued	<u>353,747,485</u>	<u>360,227,949</u>	<u>366,958,708</u>
Authorized but not Issued:			
General:			
Bonds and Notes	25,037,036	33,498,036	40,981,609
Park Commission:			
Bonds and Notes			
Total Authorized but not Issued	<u>25,037,036</u>	<u>33,498,036</u>	<u>40,981,609</u>
Less:			
Capital Projects for County College			
(N.J.S.A. 18A:64A-22.1 to N.J.S.A. 18A:64A-22.8)	12,517,000	13,060,000	13,345,000
Bonds Authorized by Another Public Body to be Guaranteed by the County	<u>149,080,000</u>	<u>159,485,000</u>	<u>167,850,000</u>
	<u>\$ 217,187,521</u>	<u>\$ 221,180,985</u>	<u>\$ 226,745,317</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016 (Continued)

E. COUNTY DEBT (Cont'd)

County debt is summarized as follows:

The County statutory net debt at December 31, 2017 was .235%. 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>\$ 378,784,521</u>	<u>\$ 161,597,000</u>	<u>\$ 217,187,521</u>

Based on the equalized valuation basis per N.J.S.A. 40A:2-2, of \$92,561,461,270, the County's remaining borrowing power under N.J.S.A. 40A:2-6 as of December 31, 2017, is as follows:

2% of Equalized Valuation of Real Property	\$ 1,851,229,225
Net Debt	<u>217,187,521</u>
Remaining Borrowing Power	<u>\$ 1,634,041,704</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 12/31/16</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/17</u>
Serial Bonds:				
General Capital Fund	\$ 172,373,000	\$ 33,383,000	\$ 28,058,000	\$ 177,698,000
Park Capital Fund	8,927,000	1,560,000	2,022,000	8,465,000
MCIA Guaranteed Pooled Program:				
Lease Revenue Bonds	17,145,000		610,000	16,535,000
Capital Lease Payable	719,906		234,966	484,940
Loans Payable:				
General Capital Fund				
NJ DEP Loan	1,459,272		72,859	1,386,413
Park Capital Fund				
Green Trust Loans	118,771		20,639	98,132
Total	<u>\$ 200,742,949</u>	<u>\$ 34,943,000</u>	<u>\$ 31,018,464</u>	<u>\$ 204,667,485</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016 (Continued)

E. COUNTY DEBT (Cont'd)

Summary of County Debt Outstanding - Prior Year

	Balance 12/31/15	Additions	Retirements	Balance 12/31/16
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>

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 is 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, 2017 AND 2016 (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, 2017, a balance of \$24,746,740.41 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 Bond Series 2011A 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, 2017 AND 2016 (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, 2017 was \$149,080,000.

ANALYSIS OF DEBT ISSUED AND OUTSTANDING AT DECEMBER 31, 2017

General Capital Fund

General Improvement Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	
3/1/2018	2.960%	\$ 230,000
8/15/2019	4.000%	1,480,000
6/15/2020	3.000-4.000%	578,000
2/15/2021	5.000%	3,895,000
9/15/2022	5.000%	10,780,000
5/1/2024	3.000-5.000%	47,855,000
11/15/2024	3.000-4.000%	10,976,000
12/15/2024	2.000-2.125%	12,321,000
2/1/2025	2.000-4.000%	6,110,000
1/15/2026	2.000-3.000%	29,783,000
10/15/2026	2.000-4.000%	23,664,000
General Improvement Serial Bonds Outstanding		<u>\$ 147,672,000</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016 (Continued)

E. COUNTY DEBT (Cont'd)

County Guaranteed Leasing Program - VOIP Project (Capital Lease)

<u>Final Maturity</u>	<u>Rate</u>	
3/15/2018	2.100%	\$ 239,934
3/15/2019	2.100%	245,006
County Guaranteed Leasing Program Outstanding		<u>\$ 484,940</u>

2011 Lease Revenue Bonds - MCIA

<u>Final Maturity</u>	<u>Rate</u>	
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>\$ 3,965,000</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016 (Continued)

E. COUNTY DEBT (Cont'd)

2012 Lease Revenue Bonds - MCIA

<u>Final Maturity</u>	<u>Rate</u>	
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>\$ 12,570,000</u>
Total Lease Revenue Bonds and Capital Lease Outstanding		<u>\$ 17,019,940</u>

County College Bonds (*)

<u>Final Maturity</u>	<u>Rate</u>	
8/15/2019	4.000%	\$ 960,000
2/15/2021	5.000%	880,000
6/15/2021	3.000-4.000%	654,000
5/1/2022	3.000-4.000%	4,865,000
12/15/2022	2.000%	375,000
1/15/2024	3.000-5.000%	2,500,000
5/1/2024	3.000-5.000%	1,030,000
11/15/2024	3.000-4.000%	1,202,000
1/15/2025	2.000-3.000%	6,115,000
1/15/2026	2.000-3.000%	3,600,000
10/15/2026	2.000-4.000%	1,785,000
2/1/2027	2.000-3.000%	6,060,000
		<u>\$ 30,026,000</u>

* - Includes County College Bonds (Ch. 12)

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016 (Continued)

E. COUNTY DEBT (Cont'd)

General Capital NJ DEP Loans

<u>Final Maturity</u>	<u>Rate</u>	
8/13/2033	2.000%	\$ 1,386,413
Total General Capital Fund Bonded Debt, Capital Leases and Loans Issued & Outstanding		<u>\$ 196,104,353</u>

Park Capital Fund

Park Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	
11/15/2018	4.000%	\$ 157,000
2/15/2019	5.000%	600,000
5/1/2019	3.000%	520,000
6/15/2019	3.000-4.000%	337,000
9/15/2019	5.000%	385,000
12/15/2022	2.000%	1,425,000
5/1/2024	3.000-5.000%	1,930,000
1/15/2025	2.000-3.000%	1,560,000
10/15/2026	2.000-4.000%	1,551,000
		<u>\$ 8,465,000</u>

Park Capital Green Acres Loans

<u>Final Maturity</u>	<u>Rate</u>	
1/24/2022	2.000%	\$ 98,132
Total Park Capital Bonded Debt and Loans Issued and Outstanding		<u>\$ 8,563,132</u>
Total Bonded Debt, Capital Leases and Loans Issued and Outstanding		<u>\$ 204,667,485</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>
2018	\$ 30,315,000	\$ 6,068,879	\$ 36,383,879
2019	29,015,000	5,072,928	34,087,928
2020	27,144,000	4,050,722	31,194,722
2021	24,455,000	3,106,117	27,561,117
2022	21,475,000	2,270,396	23,745,396
2023-2027	53,759,000	2,949,327	56,708,327
	<u>\$ 186,163,000</u>	<u>\$ 23,518,369</u>	<u>\$ 209,681,369</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016 (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>
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	695,000	482,419	1,177,419
2023-2027	3,795,000	2,046,969	5,841,969
2028-2032	4,455,000	1,354,881	5,809,881
2033-2037	5,000,000	477,562	5,477,562
	<u>\$ 16,535,000</u>	<u>\$ 6,513,057</u>	<u>\$ 23,048,057</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 of which \$690,883 has been liquidated as of December 31, 2017. 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, 2017.

<u>Year</u>	<u>General Capital Fund</u>
2018	\$ 250,185
2019	250,185
	<u>500,370</u>
Less: Amount representing interest	<u>(15,430)</u>
Present value of net minimum lease payments	<u>\$ 484,940</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016 (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, 2017.

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 December 31, 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 December 31, 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, 2017, 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	\$	98,132
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Payments of principal and interest on the loans are required to be made once the funds earmarked for a specific project have been completely drawn down. Payments are to commence nine months after the final drawdown date and are to continue on a semi-annual basis over a period of 10 to 20 years. Interest, on the loans, is at the rate of 2% annually on the outstanding balance. The County has appropriated \$22,915 in its 2018 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, 2017 is \$1,386,413. The County has appropriated \$101,685 in its 2018 introduced budget to fund loan payments for the project.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016 (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/annrpts.shtml>.

Benefits Provided

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

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

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

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, 2017 AND 2016 (Continued)

G. PENSION PLANS (Cont'd)

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

Contributions (Cont'd)

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 \$9,217,076 for 2017.

The employee contribution rate was 7.20% effective July 1, 2016 and increased to 7.34% effective July 1, 2017. Subsequent increases after October 1, 2011 are being phased in over 7 years effective on each July 1st to bring the total pension contribution rate to 7.5% of base salary as of July 1, 2018.

Pension Liabilities and Pension Expense

At December 31, 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. The County has rolled forward the net pension liability to December 31, 2016 with no adjustments. The State of New Jersey Public Employees' Retirement System (PERS)' valuation cycle is July 1 instead of December 31. The roll forward methodology puts them a year in arrears in terms of valuation. The Division of Local Government Services, Department of Community Affairs, State of New Jersey is permitting municipalities to include the June 30, 2016 pension information in the Notes to the Financial Statements as the June 30, 2017 pension information has not been released as of the date of this audit.

For the year ended December 31, 2017, the County recognized \$9,217,076 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, 2017 AND 2016 (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, 2017 AND 2016 (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 December 31, 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:

	December 31, 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, 2017 AND 2016 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:

<u>Tier</u>	<u>Definition</u>
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, 2017 AND 2016 (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 \$5,574,505 for the year ended December 31, 2017. 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 December 31, 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. The County has rolled forward the net pension liability to December 31, 2016 with no adjustments. The State of New Jersey Police and Firemen's Retirement System (PFRS)' valuation cycle is July 1 instead of December 31. The roll forward methodology puts them a year in arrears in terms of valuation. The Division of Local Government Services, Department of Community Affairs, State of New Jersey is permitting municipalities to include the June 30, 2016 pension information in the Notes to the Financial Statements as the June 30, 2017 pension information has not been released as of the date of this audit.

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. The County has rolled forward the net pension liability to December 31, 2016 with no adjustments. The State of New Jersey Police and Firemen's Retirement System (PFRS)' valuation cycle is July 1 instead of December 31. The roll forward methodology puts them a year in arrears in terms of valuation.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016 (Continued)

G. PENSION PLANS (Cont'd)

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

Pension Liabilities and Pension Expense (Cont'd)

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, 2017, the County recognized total pension expense of \$5,574,505.

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, 2017 AND 2016 (Continued)

G. PENSION PLANS (Cont'd)

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

Long Term Expected Rate of Return (Cont'd)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
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 December 31, 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, 2017 AND 2016 (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)

	December 31, 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 \$39,899 for the year ended December 31, 2017. In addition, during calendar year 2017, the County paid \$26,948 for DCRP expenses related to years 2014, 2015, and 2016. Employee contributions to DCRP amounted to \$82,165 for the year ended December 31, 2017.

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, 2017 AND 2016 (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, 2017. The County estimates that such liability would be approximately \$10,098,583. The amount is partially reserved in a Reserve for Accumulated Absences, as part of the Dedicated Funds in the amount of \$3,812,391 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 2017 County Budget did not include a separate appropriation for accrued benefits; however, there were accrued benefits paid in 2017 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,	
	2017	2016
Trust Fund - Reserved for Dedicated Funds	\$ 11,854,017	\$ 12,905,282
General Capital Fund - Improvement Authorizations	13,546,912	12,528,336
Park Capital Fund - Improvement Authorizations	316,978	1,108,554

Accounts payable in the Current Fund of \$1,809,310 represents salary and wage payments and related employers' social security paid after December 31, 2017, which was for services performed prior to year end.

Contracts payable of \$12,038,093 in the Current Fund represents \$7,963,074 reserved for the cost of the run off with Cigna; and \$4,075,019 of unsettled labor and other contracts. Contracts payable of \$2,659,321 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, 2017 AND 2016 (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, 2017 was not completed as of the date of this report. Summarized, selected financial information for the years ended December 31, 2016 and 2015 for the Fund is as follows:

	2016	2015
Total Assets	\$ 11,369,900	\$ 10,979,822
Net Position	\$ 6,884,822	\$ 6,620,381
Total Operating Revenue	\$ 3,120,465	\$ 3,009,353
Total Operating Expenses	\$ 2,894,936	\$ 1,161,333
Non Operating Revenue	\$ 38,912	\$ 48,792
Increase in Net Position	\$ 264,441	\$ 1,896,812
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, 2017, the County has \$7,963,074 in contracts payable and a 2017 appropriation reserve amount of \$6,143,562 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, 2017 and 2016, 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, 2017 AND 2016 (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:

	2017	2016
Paid Claims	\$ 1,388,109	\$ 2,504,553
Loss Reserves	7,315,749	6,480,118
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
2015	\$ 815,000	\$ 326,676	\$ 430,358	\$ 2,101,015
2016	815,000	329,182	302,873	2,942,324
2017	1,000,000	346,737	364,569	3,924,492

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, 2017 AND 2016 (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 2017 and 2016, the County had approximately 1,197 and 1,155 employees who met eligibility requirements and recognized expenses of approximately \$20,135,859 and \$11,587,730, 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.

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, 2017 AND 2016 (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, 2017, the valuation date, approximately 1,197 retirees and spouses, and 1,309 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, 2017 AND 2016 (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 2015, 2016, and 2017 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 2017 valuation include a 2.00% anticipated rate of return on investments. For medical benefits, the initial rate utilized is 5.85%, decreasing to a 5.0% long-term trend rate for all medical benefits after 7 years. For Post-Medicare medical benefits, this amount is 4.5%. For prescription drug benefits, the initial trend rate is 10.25%, 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, 2015, 2016 and 2017:

Benefit Obligations and Normal Cost

	Valuation December 31,		
	2015	2016	2017
Actuarial accrued liability (AAL):			
Retired employees	\$ 668,155,038	\$ 666,182,793	\$ 687,619,026
Active employees	485,216,090	535,276,680	480,972,074
Unfunded actuarial accrued liability (UAAL)	<u>\$1,153,371,128</u>	<u>\$1,201,459,473</u>	<u>\$1,168,591,100</u>
Normal cost at beginning of year	\$ 39,861,191	\$ 40,658,415	\$ 37,572,491
Amortization factor based on 30 years	\$ 29,177,650	\$ 30,394,175	\$ 29,562,680
Annual covered payroll	\$ 82,720,559	\$ 82,720,559	\$ 77,660,261
UAAL as a percentage of covered payroll	1394.30%	1452.43%	1504.75%

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016 (Continued)

K. POST RETIREMENT BENEFITS (Cont'd)

Level Dollar Amortization			
Calculation of ARC under Projected Unit Credit Method			
ARC normal cost with interest to end of year	\$ 40,658,415	\$ 41,471,583	\$ 38,323,941
Amortization of unfunded actuarial accrued liability (UAAL) over 30 years with interest at year end	29,177,650	30,394,175	29,562,680
Annual Required Contribution (ARC)	69,836,065	71,865,758	67,886,621
Interest on net OPEB obligation	5,885,934	6,914,859	7,945,946
Adjustment to ARC	(7,484,685)	(8,793,089)	(10,104,242)
Annual OPEB cost (expense)	68,237,314	69,987,528	65,728,325
Pay as you go benefits	(15,482,666)	(17,122,020)	(21,096,124)
Net OPEB expense at December 31,:			
2015, 2016 and 2017, respectively	52,754,648	52,865,508	44,632,201
Prior year	301,781,400	354,536,048	407,401,556
Net OPEB obligation December 31,:			
2015, 2016 and 2017, respectively	<u>\$ 354,536,048</u>	<u>\$ 407,401,556</u>	<u>\$ 452,033,757</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>
Projected unfunded actuarial accrued liability (December 31, 2017)			<u>\$ 1,168,591,100</u>

Funding Status and Funding Progress

As of December 31, 2017, the actuarial accrued liability for benefits was \$1,168,591,100, all of which is unfunded.

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

Year	State Equalized Valuation of Real Property (1)	Assessed Valuation of Real Property	Net Valuation Taxable of Real and Personal Property	Equalized Valuation of Real and Personal Property	Tax Rate per \$1,000
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
2017	94,236,489,194	84,360,342,250	84,395,813,691	93,227,169,471	2.51

(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, 2017 AND 2016 (Continued)

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

* Revised as per Tax Court

County Tax Calendar

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

M. RELATED PARTY TRANSACTIONS

During the years ended December 31, 2017 and 2016, the County of Morris provided financial support for current operations to the following component units:

	December 31,	
	2017	2016
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, 2017.

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, 2017 AND 2016 (Continued)

N. CONTINGENT LIABILITIES (Cont'd)

It is anticipated that there will be a shortfall in revenues to cover the \$2,771,362.25 June 15, 2018 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 \$445,403.63 December 15, 2018 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 \$1,719,360 August 15, 2018 and \$246,960 February 15, 2019 debt service payments. The County intends to satisfy any such shortfall in accordance with the County guaranty, and has provided \$3,399,255 in the 2018 budget to cover any shortfall.

The County is currently in dispute over a \$1.66m recoupment notice issued by the State of New Jersey Department of Human Services. The recoupment amount was a result of the State's notice of revised Medicaid rates effective July 1, 2007 to July 1, 2009 and notice of revised FFS case mix rates effective July 1, 2010 to June 30, 2015. These revised rates were issued as a result of an acuity audit of Morris View's 2006 cost report performed in 2009. The County has been disputing the findings of the audit and the resulting revised rates. The County has submitted an appeal with the Appellate Division of Superior Court. The County has made a provision from a future revenue source for the potential payout of the recoupment.

O. INTERFUND RECEIVABLES AND PAYABLES

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 1,600,000	\$
Grant Fund		1,100,000
General Capital Fund	400,000	
Regular Trust Fund		500,000
Dedicated Trust Fund		400,000
	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</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 General 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 2017 and 2016 were set at 0.875 and 0.875 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 2017, 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, 2017 AND 2016 (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 2017, the Morris County Open Space Trust Fund approved 6 projects to municipalities and/or non-profit organizations in 6 towns totaling \$2,385,800. Also in 2017, the Flood Mitigation Program approved 1 project in 1 town totaling \$196,476. Additionally, the Morris County Historic Preservation Trust Fund approved 25 projects to municipalities and non-profit organizations in 15 towns totaling \$2,932,670.

As of 2017, the Morris County Agriculture Development Board has approved 133 projects preserving 7,963 acres of farmland since the inception of the Morris County Farmland Preservation Program in 1987, and the Flood Mitigation Program has approved 132 projects totaling \$19,731,061 since its inception in 2012.

As of 2017, the Morris County Trails Program approved 19 grants totaling \$1,239,898 in 17 municipalities since its inception in 2016.

As of December 31, 2017, the balance in the Reserve for Open Space Trust Fund was approximately \$65.74 million of which approximately \$11.73 million has been encumbered for approved Historic Preservation Trust Fund projects.

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

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 had 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 had approved 131 projects totaling \$19,241,168 since its inception in 2012.

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

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2017 AND 2016 (Continued)

P. OPEN SPACE TRUST FUND (Cont'd)

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 had been encumbered for approved Historic 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, 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>
	Balance December 31, 2016	Additions	Adjustments/ Deletions	Balance December 31, 2017
Buildings and Building Improvements	\$ 131,482,704	\$	\$	\$ 131,482,704
Building Contents	6,792,075		82,320	6,709,755
Machinery and Equipment	30,141,305	429,084	302,909	30,267,480
Transportation Equipment	26,211,357	3,108,851	1,339,262	27,980,946
	<u>\$ 194,627,441</u>	<u>\$ 3,537,935</u>	<u>\$ 1,724,491</u>	<u>\$ 196,440,885</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 \$512,000 under agreements entered into by several municipalities in the county. However, because the County property tax levy is guaranteed to be paid in full by the municipalities the County collected their full tax levy in 2017. 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 2017:

Name	Title	Term Expires
Douglas R. Cabana	Director	December 2019
John Cesaro	Deputy Director	December 2018
Kathryn A. DeFillippo	Freeholder	December 2019
Thomas J. Mastrangelo	Freeholder	December 2019
Christine Myers	Freeholder	December 2018
Deborah Smith	Freeholder	December 2018
Hank Lyon	Freeholder	December 2017

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

2017

CURRENT FUND

COUNTY OF MORRIS

CURRENT FUND
SCHEDULE OF CASH AND INVESTMENTS - TREASURER

	Ref.		
BALANCE, DECEMBER 31, 2016	A		\$ 96,852,008
Increased by Receipts:			
County Taxes	A-2	\$ 233,126,290	
Revenue Accounts Receivable	A-6	91,320,508	
Miscellaneous Revenue Not Anticipated	A-2	4,649,108	
Due to State of New Jersey	A-9	44,776,457	
Due to Boonton / Dover - Tower Rental	A	51,110	
Interfund Returned - Due from Grant Fund	A-1, A-10	4,000,000	
			<u>377,923,473</u>
			474,775,481
Decreased by Disbursements:			
Budget Expenditures	A-3	311,829,803	
Appropriation Reserves	A-7	12,052,680	
Interfund Advanced:			
Due from Grant Fund	A-1, A-10	1,100,000	
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 State of New Jersey	A-9	45,601,457	
Refund of Prior Year Revenue	A-1	1,367	
Due to Boonton / Dover - Tower Rental	A	49,621	
Contracts Payable	A-8	772,551	
			<u>371,907,479</u>
BALANCE, DECEMBER 31, 2017	A		<u>\$ 102,868,002</u>

COUNTY OF MORRIS

CURRENT FUND
SCHEDULE OF ADDED AND OMITTED TAXES RECEIVABLE

	Ref.	
BALANCE, DECEMBER 31, 2016	A	\$ 563,136
Increased by:		
Levy - Year 2017		<u>924,094</u>
		1,487,230
Decreased by:		
Collections	A-2	<u>904,226</u>
BALANCE, DECEMBER 31, 2017	A	<u><u>\$ 583,004</u></u>

COUNTY OF MORRIS

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Ref.	Balance, December 31, 2016	Charges	Realized	Balance, December 31, 2017
Local Revenues:					
County Clerk	A-2	\$ 6,752	\$ 11,035,204	\$ 10,710,012	\$ 331,944
Surrogate	A-2	10,089	566,687	576,776	
Sheriff	A-2		3,158,947	3,158,947	
Emergency Dispatching	A-2	91,332	3,922,555	3,899,629	114,258
Shared Medical Examiner	A-2	21,392	555,874	577,266	
Rental of County Owned Property	A-2	4,833	667,056	665,872	6,017
Management Information Systems Services	A-2		11,801	11,801	
Book Fines - Library	A-2		29,945	29,945	
Peer Grouping	A-2		1,307,829	1,307,829	
Fees for Morris County Public Safety Training Academy	A-2	24,500	599,335	613,925	9,910
Human Services - Youth Center/Shelter	A-2	40,400	1,491,103	1,531,503	
Local Health Services	A-2		420,401	420,401	
Housing of Federal and State Inmates	A-2	65	25,097	24,213	949
Public Works	A-2		552,222	552,222	
Subtotal Local Revenues		199,363	24,344,056	24,080,341	463,078
State Aid:					
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-2		2,303,739	2,303,739	
Permanent Disability - Patients in County Institutions (N.J.S. 44:7-38 et seq.)	A-2		20,569,684	20,569,684	
Social Services - State & Federal Share	A-2		11,267,974	11,267,974	
NJ Ease Phase II	A-2		27,415	27,415	
Vo-Tech State Aid Debt Service	A-2		16,303	16,303	
Subtotal State Aid			34,185,115	34,185,115	
State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities:					
Social and Welfare Services (c.66. P.L. 1990): Supplemental Social Security Income	A-2		541,313	410,795	130,518
Psychiatric Facilities (c.73, P.L. 1990): Board of County Patients in State and Other Institutions	A-2	191	161,216	161,407	
Subtotal State Assumption of Costs		191	702,529	572,202	130,518
Public and Private Revenues Offset with Appropriations:					
New Jersey Department of Health and Senior Services: Area Plan Grant - Title IIIB, IIIC1, and IIIC2	A-2		3,033,877	2,969,761	64,116
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		6,493	6,493	
2017 Universal Service Fund - CWA Administration	A-2		4,329	4,329	
New Jersey Department of Children and Families: ALPN - HSAC/YIP/Transportation	A-2		171,113	171,113	
New Jersey Department of Human Services: Chapter 51 - Alcoholism and Drug Abuse	A-2		822,054	822,054	
NJ Supplemental Nutrition Assistance Program	A-2		4,002	4,002	
REACH Program, F1PZN	A-2		171,819	171,819	
Social Services for the Homeless, H1PZN	A-2		255,317	255,317	
PASP (ALPN)	A-2		45,166	45,166	
U.S. Department of Health and Human Services: Bio-Terrorism and Public Health Emergency Grant	A-2		294,995	294,995	
U.S. Department of Housing and Urban Development: Continuum of Care Planning Grant	A-2		52,511	52,511	

COUNTY OF MORRIS

CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Ref.	Balance, December 31, 2016	Charges	Realized	Balance, December 31, 2017
Public and Private Revenues Offset with Appropriations:					
(continued):					
New Jersey Department of Law and Public Safety:					
Drug Recognition Expert Call Out and Assistance Program	A-2	\$	\$ 101,900	\$ 101,900	\$
County Driving While Intoxicated Grant	A-2		33,000	33,000	
Body Armor Replacement	A-2		28,076	28,076	
Law Enforcement Officers Training and Equipment Fund	A-2		26,358	26,358	
Insurance Fraud Reimbursement Program	A-2		250,000	250,000	
Detective Matthew L. Tarentino Community Policing Grant Program	A-2		9,945	9,945	
State / Community Partnership Program	A-2		497,662	497,662	
U.S. Department of Justice:					
Victim Assistance Project	A-2		534,400	534,400	
Violence Against Women Formula Grant	A-2		17,813	17,813	
Edward Byrne Memorial Justice Assistance Grant Program	A-2		53,778	53,778	
Megan's Law and Local Law Enforcement (LLE)	A-2		8,333	8,333	
SART/SANE Program	A-2		72,000	72,000	
U.S. Department of Homeland Security:					
Emergency Food & Shelter	A-2		1,500	1,500	
Homeland Security	A-2		368,940	368,940	
UASI (Urban Areas Security Initiative)	A-2		1,605,886	1,605,886	
New Jersey Department of Environmental Protection:					
CEHA Grant	A-2		175,175	175,175	
New Jersey Department of Labor and Workforce Development:					
Work First New Jersey	A-2		1,697,416	1,697,416	
Smart Steps Program	A-2		4,815	4,815	
U.S. Department of Labor:					
Workforce Innovation Opportunity Act	A-2		3,614,909	3,614,909	
New Jersey Department of Military and Veteran Affairs:					
MAPS (Veterans Transportation)	A-2		30,000	30,000	
New Jersey Transit Corporation:					
MAPS (Senior Citizens and Disabled Residents)	A-2		848,209	848,209	
Non-Urbanized Area Formula Program (Section 5311)	A-2		316,764	316,764	
Job Access: Reverse Commute Grant (JARC)	A-2		70,000	70,000	
Enhanced Mobility for Seniors and Persons with Disabilities Program (Section 5310)	A-2		75,000	75,000	
U.S. Department of Transportation:					
Annual Transportation Program (2017) - County Aid	A-2		3,940,600	3,940,600	
Subregional Support Program	A-2		15,000	15,000	
Landing Road Bridge Replacement	A-2		1,454,277	1,454,277	
East Blackwell Street Bridge Replacement	A-2		690,000	690,000	
Ridgedale Avenue Bridge Rehabilitation-Hanover Twp	A-2		900,000	900,000	
Dover & Rockaway Railroad Repair Project	A-2		875,952	875,952	
Highway Rail Grade Crossing/STP-C00S(579)LS4E	A-2		25,000	25,000	
Highway Rail Grade Crossing/STP-C00S(586)LS4E	A-2		89,762	89,762	
2016 Local Bridge Future Needs	A-2		1,610,000	1,610,000	
2015 Local Bridge Future Needs	A-2		1,000,000	1,000,000	
Sussex Turnpike (CR 617)/STP-0350 (107)	A-2		61,925	61,925	
New Jersey Department of State:					
General Operating Support (HC)	A-2		43,520	43,520	
Other Miscellaneous Programs:					
Sheriff-Private Donations	A-2		600	600	
Project Lifesaver Program / Private Contribution	A-2		5,100	5,100	
Subtotal Public & Private Revenues			26,489,181	26,425,065	64,116
Other Special Items:					
Pension Reimbursements	A-2		1,314,721	1,314,721	
Capital Fund Balance	A-2		605,750	605,750	
School Board Elections	A-2	17,791	22,075	39,866	
Motor Vehicle Fines - Dedicated Fund	A-2		3,046,671	3,046,671	
Weights & Measures - Dedicated Fund	A-2		1,050,777	1,050,777	
Subtotal Other Special Items		17,791	6,039,994	6,057,785	
TOTAL MISCELLANEOUS REVENUES		\$ 217,345	\$ 91,760,875	\$ 91,320,508	\$ 657,712
Ref.		A		A-2, A-4	A

COUNTY OF MORRIS

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Sheet 1

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2017

	Balance December 31, 2016	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Administrative & Executive				
County Administrator				
Salaries and Wages	\$ 163,953	\$ 163,953	\$ (3,012)	\$ 166,965
Other Expenses	262,162	262,162	141,792	120,370
Personnel				
Salaries and Wages	24,354	49,354	8,170	41,184
Other Expenses	90,472	120,472	60,518	59,954
Board of Chosen Freeholders				
Salaries and Wages	6,265	15,265	6,890	8,375
Other Expenses	57,256	137,256	106,070	31,186
County Clerk				
Salaries and Wages	84,662	109,662	34,144	75,518
Other Expenses	81,961	81,961	21,634	60,327
Elections				
Salaries and Wages	84,144	84,144	16,592	67,552
Other Expenses	312,185	312,185	20,669	291,516
Department of Finance				
Salaries and Wages	112,172	137,172	36,945	100,227
Other Expenses	123,041	123,041	74,590	48,451
Annual Audit	145,600	195,600	144,100	51,500
Information Technology Division				
Salaries and Wages	61,405	111,405	70,110	41,295
Other Expenses	198,801	198,801	(12,783)	211,584
Board of Taxation				
Salaries and Wages	4,509	19,509	7,875	11,634
Other Expenses	26,997	26,997	17,264	9,733
County Counsel				
Salaries and Wages	18,406	18,406	5,379	13,027
Other Expenses	110,624	110,624	93,489	17,135
County Surrogate				
Salaries and Wages	25,453	40,453	19,106	21,347
Other Expenses	12,989	27,989	14,946	13,043
Engineering				
Salaries and Wages	97,181	197,181	26,436	170,745
Other Expenses	215,830	545,830	10,781	535,049
Economic Development				
Salaries and Wages	48,854	98,854	44,344	54,510
Other Expenses	33,213	33,213	3,353	29,860
Heritage Commission				
Salaries and Wages	1,867	16,867	1,554	15,313
Other Expenses	8,919	8,919	1,821	7,098
TOTAL GENERAL GOVERNMENT	2,413,275	3,247,275	972,777	2,274,498
CODE ENFORCEMENT AND ADMINISTRATION:				
Weights & Measures				
Salaries and Wages	23,271	23,271	14,867	8,404
Other Expenses	50,500	50,500	50,498	2
TOTAL CODE ENFORCEMENT AND ADMINISTRATION	73,771	73,771	65,365	8,406

COUNTY OF MORRIS

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Sheet 2

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2017

	Balance December 31, 2016	Balance After Transfers	Paid or Charged	Balance Lapsed
INSURANCE:				
Liability Insurance	\$ 76,825	\$ 101,825	\$ 50,217	\$ 51,608
Workers' Compensation Insurance	63,635	88,635		88,635
Group Insurance for Employees	4,507,219	701,165	701,165	
Health Benefits Waiver	39,385	39,385		39,385
TOTAL INSURANCE	4,687,064	931,010	751,382	179,628
PUBLIC SAFETY:				
Emergency Management				
Salaries and Wages	81,795	331,795	151,655	180,140
Other Expenses	316,146	339,336	272,838	66,498
Medical Examiner				
Salaries and Wages	69,901	89,901	17,230	72,671
Other Expenses	61,487	76,487	50,044	26,443
Sheriff's Office				
Salaries and Wages	181,827	481,827	236,475	245,352
Other Expenses	236,301	236,301	152,037	84,264
Prosecutor's Office				
Salaries and Wages	781,915	751,915	202,488	549,427
Other Expenses	237,269	315,538	275,069	40,469
Jail				
Salaries and Wages	535,582	585,582	448,837	136,745
Other Expenses	478,521	478,148	363,108	115,040
Youth Center				
Salaries and Wages	239,777	239,777	51,015	188,762
Other Expenses	85,924	85,924	27,292	58,632
TOTAL PUBLIC SAFETY	3,306,445	4,012,531	2,248,088	1,764,443
PUBLIC WORKS:				
Road Repairs				
Salaries and Wages	281,772	481,772	108,694	373,078
Other Expenses	1,920,714	1,919,308	394,048	1,525,260
Bridges and Culverts				
Salaries and Wages	183,290	283,290	36,099	247,191
Other Expenses	24,399	22,548	(9,015)	31,563
Shade Tree Commission				
Salaries and Wages	94,656	94,656	25,592	69,064
Other Expenses	16,690	16,690	1,373	15,317
Buildings & Grounds				
Salaries and Wages	269,117	319,117	94,457	224,660
Other Expenses	764,676	753,335	430,795	322,540
Motor Service Center				
Salaries and Wages	268,382	268,382	43,375	225,007
Other Expenses	228,864	228,864	152,365	76,499
Mosquito Control				
Salaries and Wages	65,694	65,694	20,733	44,961
Other Expenses	117,695	117,695	38,852	78,843
TOTAL PUBLIC WORKS	4,235,949	4,571,351	1,337,368	3,233,983
HEALTH AND WELFARE:				
Department of Health Management				
Salaries and Wages	114,663	114,663	5,234	109,429
Other Expenses	93,020	107,920	89,823	18,097
Department of Human Services Planning				
Salaries and Wages	364,293	364,293	57,458	306,835
Other Expenses	88,448	88,448	78,316	10,132

COUNTY OF MORRIS

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Sheet 3

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2017

	Balance December 31, 2016	Balance After Transfers	Paid or Charged	Balance Lapsed
HEALTH AND WELFARE (Continued):				
Office on Aging				
Salaries and Wages	\$ 267,171	\$ 267,171	\$ 20,166	\$ 247,005
Other Expenses	48,637	48,637	4,357	44,280
Senior, Disability and Veteran Services				
Salaries and Wages	46,381	46,381	2,097	44,284
Other Expenses	276,226	276,226	42,850	233,376
Grants in Aid	704,457	704,457	616,799	87,658
Morristown Memorial Hospital - SCS	22,295	22,295	22,295	
County Board of Social Services				
Salaries and Wages	1,656,094	1,656,094	423,156	1,232,938
Other Expenses	1,466,824	1,422,029	403,761	1,018,268
County Psych Patients in County Hospitals				
Other Expenses	773,696	773,696	28,525	745,171
Morris View Nursing Home				
Salaries and Wages	1,105,879	1,605,879	727,021	878,858
Other Expenses	2,239,039	2,184,276	1,640,254	544,022
County Adjuster				
Salaries and Wages	56,851	56,851	4,946	51,905
Other Expenses	3,373	8,373	1,693	6,680
Dental Clinic	3,985	3,985		3,985
TOTAL HEALTH AND WELFARE	9,331,332	9,751,674	4,168,751	5,582,923
EDUCATIONAL:				
County Library Services				
Salaries and Wages	89,574	139,574	58,106	81,468
Other Expenses	518,508	518,197	496,144	22,053
Office of County Superintendent of Schools				
Salaries and Wages	4,252	24,252	3,210	21,042
Other Expenses	5,444	15,444	1,005	14,439
County Extension Services				
Salaries and Wages	63,491	63,491	42,656	20,835
Other Expenses	20,238	20,238	14,639	5,599
County College				
Reimbursement for Residents attending out of				
County 2 year Colleges (N.J.S. 18A:64A-23)	44,027	44,027	4,819	39,208
Aid to Museums	18,600	18,600		18,600
Morris County Public Safety				
Training Academy				
Salaries and Wages	37,073	87,073	10,893	76,180
Other Expenses	42,103	72,103	45,956	26,147
TOTAL EDUCATIONAL	843,310	1,002,999	677,428	325,571
OTHER COMMON OPERATING FUNCTIONS:				
Salary Adjustment	3,556,636			
TOTAL OTHER COMMON OPERATING FUNCTIONS	3,556,636			
UTILITY EXPENSES & BULK PURCHASES				
Utilities	2,228,648	1,410,326	1,026,051	384,275
TOTAL UTILITY EXPENSES & BULK PURCHASES	2,228,648	1,410,326	1,026,051	384,275

COUNTY OF MORRIS

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CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2017

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Sheet 4

	Balance December 31, 2016	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	\$ 73,034	\$ 123,034	\$ 48,351	\$ 74,683
Other Expenses	1,002,035	1,002,035	246,399	755,636
Area Plan Grant	244,663	226,545	220,747	5,798
Department of Human Services:				
ALPN	194,738	194,738	110,002	84,736
Victim Assistance Project	100	100		100
TOTAL PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUE	<u>1,514,570</u>	<u>1,546,452</u>	<u>625,499</u>	<u>920,953</u>
TOTAL OPERATIONS	32,191,000	26,547,389	11,872,709	14,674,680
Contingent	<u>26,689</u>	<u>26,689</u>	<u>338</u>	<u>26,351</u>
TOTAL OPERATIONS INCLUDING CONTINGENT	<u>32,217,689</u>	<u>26,574,078</u>	<u>11,873,047</u>	<u>14,701,031</u>
CAPITAL IMPROVEMENTS:				
Capital Improvement Fund	<u>461,000</u>	<u>461,000</u>		<u>461,000</u>
TOTAL CAPITAL IMPROVEMENTS	<u>461,000</u>	<u>461,000</u>		<u>461,000</u>
DEFERRED CHARGES & STATUTORY EXPENDITURES:				
Contribution to:				
Social Security System	1,071,239	971,239	151,120	820,119
Detective Pension Fund System of New Jersey	12,161	12,161	1,565	10,596
Defined Contribution Retirement Plan	<u>32,027</u>	<u>32,027</u>	<u>26,948</u>	<u>5,079</u>
TOTAL DEFERRED CHARGES & STATUTORY EXPENDITURES	<u>1,115,427</u>	<u>1,015,427</u>	<u>179,633</u>	<u>835,794</u>
TOTAL GENERAL APPROPRIATIONS	<u>\$ 33,794,116</u>	<u>\$ 28,050,505</u>	<u>\$ 12,052,680</u>	<u>\$ 15,997,825</u>
Ref.	Ref.		A-4	A-1
Appropriation Reserves		\$ 23,318,426		
Reserve for Encumbrances		8,232,883		
Accounts Payable		<u>2,242,807</u>		
		33,794,116		
Less: Transferred to Contracts Payable	A-8	<u>5,743,611</u>		
		<u>\$ 28,050,505</u>		

COUNTY OF MORRIS

CURRENT FUND
SCHEDULE OF CONTRACTS PAYABLE

	Ref.		
BALANCE, DECEMBER 31, 2016	A	\$ 7,110,873	
Reserve for Encumbrances		<u>211,332</u>	
BALANCE, DECEMBER 31, 2016			<u>7,322,205</u>
Increased by:			
2017 Contracts	A-7		<u>5,743,611</u>
			13,065,816
Decreased by:			
Cash Disbursements	A-4	\$ 772,551	
Reserve for Encumbrances		<u>255,172</u>	
			<u>1,027,723</u>
BALANCE, DECEMBER 31, 2017	A	\$	<u><u>12,038,093</u></u>

COUNTY OF MORRIS

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

	Ref.	
BALANCE, DECEMBER 31, 2016	A	\$ 2,400,000
Increased by Receipts:		
Realty Transfer Fees	A-4	<u>44,776,457</u>
		47,176,457
Decreased by:		
Realty Transfer Fees Disbursements	A-4	<u>45,601,457</u>
BALANCE, DECEMBER 31, 2017	A	<u>\$ 1,575,000</u>

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

	Ref.		
BALANCE, DECEMBER 31, 2016	A		\$ 1,453,553
Increased by Receipts:			
Grant Funds Receivable	A-11	\$ 22,858,443	
Interfund Advanced - Due to General Fund	A-4	1,100,000	
Program Income	A-12	<u>27,942</u>	
			<u>23,986,385</u>
			25,439,938
Decreased by Disbursements:			
Appropriated Reserves Expenditures	A-12	21,512,797	
Returned Overpayment:			
Returned to N.J. Dept. of Children and Families - ALPN	A-11	610	
Interfund Returned - Due to General Fund	A-4	3,500,000	
Cancellation - Transferred to General Fund	A-2,A-11	<u>73,635</u>	
			<u>25,087,042</u>
BALANCE, DECEMBER 31, 2017	A		<u>\$ 352,896</u>

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE

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Sheet 1

	Balance Dec 31, 2016	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled/ Transfer	Transferred to/(from)	Returned Overpayment	Balance Dec 31, 2017
Department of Treasury:								
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 458,890	\$ 523,890	\$ 446,169	\$	\$ 106,429	\$ 26,333	\$	\$ 456,515
Department of Community Affairs:								
LIHEAP-CWA Administration		6,493	6,493					
Universal Service Fund-CWA Administration		4,329	4,329					
Department of Labor and Workforce Development:								
Work First New Jersey	2,060,458	1,697,416	1,110,688		1,184,856			1,462,330
Workforce Investment Act	4,716,768	3,614,909	4,132,184		179,869			4,019,624
Smart STEPS Program	2,408	4,815			2,408			4,815
Department of Health:								
Bio Terrorism and Public Health Emergency Grant	286,039	294,995	341,785		803			238,446
Department of Human Services:								
REACH Program	257,728	171,819	257,728					171,819
Social Services for the Homeless	285,351	255,317	347,466					193,202
Chapter 51 - Alcoholism and Drug Abuse	387,960	834,818	638,407		89,477			494,894
PASP (ALPN)		45,166	45,166					
Food Stamp Program					47,302	47,302		
Department of Children and Families:								
ALPN-HSAC/YIP		205,561	144,455		610		610	61,106
Department of Law and Public Safety:								
NJ Juvenile Justice Commission	269,105	497,662	219,820		49,285			497,662
Multi-Jurisdictional Narcotics Task Force	12,301	53,778	23,801					42,278
County Driving While Intoxicated Grant		33,000						33,000
Drug Recognition Expert Call Out and Assistance Program	103,200	101,900	73,486					131,614
County Office of Victim Witness Advocacy		188,400	147,814					40,586
County Office of Victim Witness Advocacy Supplemental		346,000	69,200					276,800
Violence Against Women Act - Domestic Violence Advocate	17,907	17,813	17,907					17,813
Sexual Assault Response Team/Forensic Nurse Examiner	14,015	72,000	60,590		1,173			24,252
Body Armor Replacement		28,076	28,076					
Insurance Fraud Reimbursement Program	231,678	250,000	13,941		227,366			240,371
Law Enforcement Officers Training and Equipment Fund		26,358	26,358					
Community Policing Grant Program		9,945						9,945
Megan's Law and Local Law Enforcement		8,333	8,333					
U.S. Department of Homeland Security:								
Homeland Security Grant	625,370	368,940	123,450					870,860
Urban Areas Security Initiative (UASI)	3,810,917	1,605,886	1,051,161		169,200			4,196,442
Hazard Mitigation Planning	1,959				1,959			
Emergency Food and Shelter - OOTA		5,502	4,752					750
New Jersey Department of Military and Veteran Affairs:								
MAPS - Veterans		30,000	20,000					10,000
Department of Environmental Protection:								
County Environmental Health Act Grant (CEHA)		175,175	175,175					
Department of State:								
General Operating Support Grant (HC)		43,520		32,640				10,880

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE

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Sheet 2

	Balance Dec 31, 2016	Budget Revenue	Received	Transferred from Unappropriated Reserves	Cancelled/ Transfer	Transferred to/(from)	Returned Overpayment	Balance Dec 31, 2017
Department of Transportation:								
Safe Communities Construction	\$ 95,000	\$	\$ 94,679	\$	\$ 321	\$	\$	\$
MAPS (Senior Citizens and Disabled Residents)	475,589	1,523,209	1,397,510		180,588			420,700
MAPS - Reappropriation		1,132,844			1,132,844			
Non-Urbanized Area Formula Program (Section 5311)	176,698	422,352	510,437					88,613
Enhanced Mobility for Seniors and Persons with Disabilities (Section 5310)	200,000	150,000	215,169					134,831
Veterans Transportation and Community Living Initiative (VTCLI)	543,000							543,000
NYS&W Rail Line Bicycle and Pedestrian Path	956,480		764,409					192,071
New Jersey Job Access Reverse Commute Grant (NJ JARC)	30,000	70,000	86,345		13,655			
Subregional Studies Program		15,000			15,000			
County Aid Program - Annual Transportation Program	3,988,500	3,940,600	5,618,467					2,310,633
FY2011 Eagle Rock Avenue Bridge 1400-443	250,000		250,000					
Sussex Turnpike STP-0350(107)	2,554,505	61,925	1,552,097					1,064,333
Waterloo Road Bridge 1401-038	264,060		145,562					118,498
Openaki Road Bridge STP-C00S(690)	184,185		88,723					95,462
South Salem Street & Franklin Road Intersection (CR 655)	464,598		84,317					380,281
FY2013 Flanders-Drakestown Road Bridge	1,000,000		750,000					250,000
FY2013 Ridgedale Avenue Bridge Rehabilitation	300,000		225,000					75,000
FY2017 Ridgedale Avenue Bridge Rehabilitation		900,000						900,000
East Blackwell Street Bridge CR513		1,330,000						1,330,000
Mill Road Bridge 1400-808		1,000,000						1,000,000
Palmer Road Bridge over Mill Brook		970,000						970,000
Dover and Rockaway Railroad Repair Project		973,280	97,328					875,952
Landing Road Bridge Replacement		1,454,277						1,454,277
ARRA-Road Resurfacing, Rail Grade Crossing, Bridges, Traffic Signal Improv. Projects	2,774,295	114,762	1,396,114		181,345			1,311,598
U.S. Department of Housing and Urban Development:								
Shelter Plus Care Grant	59,977				59,977			
Continuum of Care Planning Grant	16,646	52,511	42,852					26,305
Other Programs:								
Sheriff Donations		600	600					
Project Lifesaver Program/Private Contribution		5,100	5,100					
	<u>\$ 27,875,587</u>	<u>\$ 25,638,276</u>	<u>\$ 22,863,443</u>	<u>\$ 32,640</u>	<u>\$ 3,644,467</u>	<u>\$ 73,635</u>	<u>\$ 610</u>	<u>\$ 27,047,558</u>
Ref.	A	A-12		A-13	A-12	A-10	A-10	A
Analysis of Funding:								
Local Funding			\$ 944,440					
State Funding			6,203,085					
Federal Funding			15,715,918					
			<u>\$ 22,863,443</u>					
Analysis of Received:		Ref.						
Cash Receipts		A-10	\$ 22,858,443					
Donated Goods/Supplies		A-12	5,000					
			<u>\$ 22,863,443</u>					

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2016	Transferred from 2017 Budget	Expended	Cancelled/ Transfer	Balance Dec 31, 2017
Department of Treasury:					
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 476,536	\$ 523,890	\$ 859,914	\$ 106,429	\$ 34,083
Department of Community Affairs:					
LIHEAP-CWA Administration		6,493	6,493		
Universal Service Fund-CWA Administration		4,329	4,329		
Department of Labor and Workforce Development:					
Work First New Jersey	2,029,954	1,697,416	1,251,890	1,184,856	1,290,624
Workforce Investment Act	4,633,175	3,614,909	5,520,098	179,869	2,548,117
Smart STEPS Program	2,408	4,815		2,408	4,815
Department of Health:					
Bio Terrorism and Public Health Emergency Grant	164,688	294,995	300,155	803	158,725
Department of Human Services					
REACH Program	216,311	171,819	351,608		36,522
Social Services for the Homeless	265,353	255,317	358,369		162,301
Direct Care Workers - Older Americans Act	3,612				3,612
Chapter 51 - Alcoholism and Drug Abuse	233,443	834,818	972,254	89,477	6,530
Direct Care Workers - Chapter 51	5,000				5,000
PASP (ALPN)		45,166	45,166		
NACCHO Grant (National Association of County and City Health)	16,137		2,109		14,028
Food Stamp Program	47,302			47,302	
Department of Children and Families:					
ALPN-HSAC/YIP	2,683	205,561	123,752	610	83,882
Department of Law and Public Safety:					
NJ Juvenile Justice Commission	85,591	497,662	528,734	49,285	5,234
Direct Care Workers - State Community Partnership Grant	525				525
Medication Dispensing Training	586		586		
Multi-Jurisdictional Narcotics Task Force		53,778	53,778		
County Driving While Intoxicated Grant		33,000	5,936		27,064
Drug Recognition Expert Call Out and Assistance Program	103,200	101,900	73,486		131,614
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

	Balance Dec 31, 2016	Transferred from 2017 Budget	Expended	Cancelled/ Transfer	Balance Dec 31, 2017
Department of Law and Public Safety (Cont'd):					
County Office of Victim Witness Advocacy	\$	\$ 188,400	\$ 188,400	\$	\$
County Office of Victim Witness Advocacy Supplemental		346,000	346,000		
Violence Against Women Act - Domestic Violence Advocate	6,244	17,813	15,836		8,221
Terrorism Program	313				313
Sexual Assault Response Team/Forensic Nurse Examiner	11,973	72,000	80,849	1,173	1,951
Body Armor Replacement	14,794	28,076	30,231		12,639
Insurance Fraud Reimbursement Program	231,678	250,000	19,396	227,366	234,916
Law Enforcement Officers Training and Equipment Fund	61,541	26,358	11,882		76,017
Community Policing Grant Program		9,945	9,945		
Megan's Law and Local Law Enforcement		8,333	8,333		
U.S. Department of Homeland Security:					
Homeland Security Grant	593,714	368,940	268,940		693,714
Urban Areas Security Initiative (UASI)	3,575,966	1,605,886	2,342,697	169,200	2,669,955
Hazard Mitigation Planning	1,959			1,959	
Emergency Food and Shelter - OOTA		5,502	4,002		1,500
New Jersey Department of Military and Veteran Affairs:					
MAPS - Veterans		30,000	21,250		8,750
Department of Transportation:					
Safe Communities Construction	95,000		94,679	321	
MAPS (Senior Citizens and Disabled Residents)	1,535,475	1,523,209	1,319,356	180,588	1,558,740
MAPS - Reappropriation		1,132,844		1,132,844	
Non-Urbanized Area Formula Program (Section 5311)		422,352	411,814		10,538
Enhanced Mobility for Seniors and Persons with Disabilities (Section 5310)	24,748	150,000			174,748
Veterans Transportation and Community Living Initiative (VTCLI)	678,750				678,750
NYS&W Rail Line Bicycle and Pedestrian Path	850,493		850,493		
New Jersey Job Access Reverse Commute Grant (NJ JARC)		70,000	56,345	13,655	
Subregional Studies Program		15,000		15,000	
County Aid Program - Annual Transportation Program	3,988,500	3,940,600	5,552,244		2,376,856
Sussex Turnpike STP-0350(107)	872,519	61,925	864,327		70,117
Waterloo Road Bridge 1401-038	179,740		179,740		
Openaki Road Bridge STP-C00S(690)	152,463		152,463		
South Salem Street & Franklin Road Intersection (CR 655)	464,598		421,761		42,837
FY2013 Flanders-Drakestown Road Bridge	1,000,000		1,000,000		
FY2013 Ridgedale Avenue Bridge Rehabilitation	300,000		300,000		
FY2017 Ridgedale Avenue Bridge Rehabilitation		900,000	900,000		
East Blackwell Street Bridge CR513		1,330,000			1,330,000
Mill Road Bridge 1400-808		1,000,000			1,000,000
Palmer Road Bridge over Mill Brook		970,000			970,000
Dover and Rockaway Railroad Repair Project		973,280	698,040		275,240
Landing Road Bridge Replacement		1,454,277	1,454,277		
ARRA-Road Resurfacing, Rail Grade Crossing, Bridges, Traffic Signal Improv. Projects	1,797,695	114,762	1,128,386	181,345	602,726

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2016	Transferred from 2017 Budget	Expended	Cancelled/ Transfer	Balance Dec 31, 2017
Department of Justice:					
State Criminal Alien Assistance Program (SCAAP)	\$ 920,183	\$	\$ 193,649	\$	\$ 726,534
Department of Environmental Protection:					
Stormwater Management	5,793				5,793
County Environmental Health Act Grant (CEHA)		175,175	175,175		
Department of State:					
General Operating Support (HC)	3,576	43,520	47,096		
U.S. Department of Housing and Urban Development:					
Shelter Plus Care Grant	59,977			59,977	
Continuum of Care Planning Grant	16,646	52,511	67,254		1,903
Other Programs:					
Larry Berger Donation	1,054				1,054
Honeywell Foundation	3,320		2,809		511
Office of Temporary Assistance (OTA) - Donation	1,464				1,464
Hospital Database Project	312				312
Inmate Program/Private Contribution	545		545		
Sheriff Donations	9,726	600	9,500		826
Archival Preservation	158				158
Youth Shelter	62				62
Project Lifesaver Program/Private Contribution	25,611	5,100			30,711
County Office of Victim Witness Advocacy Restitution	1,250				1,250
	<u>\$ 25,780,539</u>	<u>\$ 25,638,276</u>	<u>\$ 29,686,371</u>	<u>\$ 3,644,467</u>	<u>\$ 18,087,977</u>
Ref.	A	A-11		A-11	A
Analysis of Funding:					
Local Funding		\$ 2,053,338			
State Funding		12,412,659			
Federal Funding		11,172,279			
		<u>\$ 25,638,276</u>			
Analysis of Balance Dec. 31, 2016 and 2017 Expenditures:					
Cash Disbursements		Ref.			
Appropriated Reserves	A \$ 18,794,918	A-10	\$ 21,512,797		
Encumbrances	A 6,985,621	A	8,212,477		
Program Income		A-10	(27,942)		
Program Income (JARC Donations 2013-2016)		A-13	(15,961)		
Donated Goods/Supplies		A-11	5,000		
	<u>\$ 25,780,539</u>		<u>\$ 29,686,371</u>		

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND

SCHEDULE OF UNAPPROPRIATED RESERVES

	Balance Dec 31, 2016	Transferred to 2017 Budget	Transferred to Appropriated Reserves	Balance Dec 31, 2017
Department of Transportation:				
Job Access Reverse Commute Grant (JARC)	\$ 15,961	\$	\$ 15,961	\$
General Operating Support (HC)	32,640	32,640		
	<u>\$ 48,601</u>	<u>\$ 32,640</u>	<u>\$ 15,961</u>	<u>\$</u>
Ref.	A	A-11	A-12	A

COUNTY OF MORRIS

2017

TRUST FUND

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF CASH AND INVESTMENTS - REGULAR FUND

	Ref.	Total	Community Development Block Grant	Local Home Trust Fund	Local Government Investment Program	Workers Compensation	Other Trust
BALANCE, DECEMBER 31, 2016	B	\$ 9,490,935	\$ 283,231	\$ 252,475	\$ 6,942,834	\$ 1,514,150	\$ 498,245
Increased by Receipts:							
Federal Grant Funds Received	B-5,B-6	2,791,705	1,991,404	800,301			
Program Income/Returned Funds	B-7,B-9	123,630	118,405	5,225			
Interest Earned on Investments		74,077			69,815	893	3,369
Other Receipts		2,757,928			370,000	2,339,408	48,520
		5,747,340	2,109,809	805,526	439,815	2,340,301	51,889
		15,238,275	2,393,040	1,058,001	7,382,649	3,854,451	550,134
Decreased by:							
Disbursements		5,453,193	2,143,040	808,001	287,500	2,078,133	136,519
		5,453,193	2,143,040	808,001	287,500	2,078,133	136,519
BALANCE, DECEMBER 31, 2017	B	\$ 9,785,082	\$ 250,000	\$ 250,000	\$ 7,095,149	\$ 1,776,318	\$ 413,615
Reserve for Trust Funds	B	\$ 2,189,933					
Due to Local Government Units	B	7,095,149					
Community Development Block Grant		250,000					
Local Home Trust Fund		250,000					
		\$ 9,785,082			Railroad Surcharge Fund		\$ 413,615
							\$ 413,615

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, 2016	B	\$ 90,562,652	\$ 3,868,691	\$ 6,640,817	\$ 2,391	\$ 11,512,181	\$ 68,538,572
Increased by Receipts:							
Fines		4,034,674	2,772,780	1,261,894			
Current Year Taxes		8,157,378					8,157,378
Added & Omitted Taxes	B-11	33,927					33,927
Interest Earned on Investments		509,542					509,542
Other Receipts		441,037				441,037	
		13,176,558	2,772,780	1,261,894		441,037	8,700,847
		103,739,210	6,641,471	7,902,711	2,391	11,953,218	77,239,419
Decreased by Disbursements		16,779,549	3,646,671	1,265,832		362,802	11,504,244
BALANCE, DECEMBER 31, 2017	B	\$ 86,959,661	\$ 2,994,800	\$ 6,636,879	\$ 2,391	\$ 11,590,416	\$ 65,735,175
Analysis of Balance:							
Reserve for Dedicated Funds	B	\$ 86,559,661	\$ 2,594,800	\$ 6,636,879	\$ 2,391	\$ 11,590,416	\$ 65,735,175
Due to General Capital Fund	B	400,000	400,000				
		\$ 86,959,661	\$ 2,994,800	\$ 6,636,879	\$ 2,391	\$ 11,590,416	\$ 65,735,175
Analysis of Balance:							
Board of Taxation						\$ 1,325,380	
Accumulated Absences						3,812,391	
Storm Recovery Trust						4,982,646	
County Clerk						612,914	
Environmental Quality						644,408	
Other Dedicated Funds						212,677	
						\$ 11,590,416	

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, 2016	B	\$ 4,200,040	\$ 2,942,324	\$ 1,257,716	\$
Increased by Receipts:					
Budget Appropriation		1,270,000	1,000,000		270,000
Payroll Taxes -					
Employees' and County's Share		57,442,184	346,737	57,095,447	
		58,712,184	1,346,737	57,095,447	270,000
		62,912,224	4,289,061	58,353,163	270,000
Decreased by Disbursements		57,822,046	364,569	57,187,477	270,000
BALANCE, DECEMBER 31, 2017	B	\$ 5,090,178	\$ 3,924,492	\$ 1,165,686	\$

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF CASH AND INVESTMENTS - ROAD OPENING DEPOSIT FUND

	Ref.	<u>Total</u>	<u>Road Opening Deposit Fund</u>	<u>Road Opening Savings Fund</u>
BALANCE, DECEMBER 31, 2016	B	<u>\$ 3,283,253</u>	<u>\$ 2,907,348</u>	<u>\$ 375,905</u>
Increased by Receipts:				
Road Opening Deposits		796,783	711,602	85,181
Interest Earned on Investments		<u>10,366</u>	<u>7,848</u>	<u>2,518</u>
		<u>807,149</u>	<u>719,450</u>	<u>87,699</u>
		<u>4,090,402</u>	<u>3,626,798</u>	<u>463,604</u>
Decreased by Disbursements:				
Refunded or Applied to Road Repairs		921,671	779,223	142,448
Interest on Deposits:				
Transferred to Current Fund		<u>7,848</u>	<u>7,848</u>	
		<u>929,519</u>	<u>787,071</u>	<u>142,448</u>
BALANCE, DECEMBER 31, 2017	B	<u><u>\$ 3,160,883</u></u>	<u><u>\$ 2,839,727</u></u>	<u><u>\$ 321,156</u></u>

COUNTY OF MORRIS

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B-5

TRUST FUND
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	Ref.	Total	Community Development Block Grant				Emergency Shelter Grant	
			2014	2015	2016	2017	2016	2017
BALANCE, DECEMBER 31, 2016	B	\$ 2,922,378	\$ 450,215	\$ 663,288	\$ 1,655,436	\$	\$ 153,439	\$
Increased by:								
Grant - 2017 Program	B-7	1,926,559				1,769,115		157,444
		4,848,937	450,215	663,288	1,655,436	1,769,115	153,439	157,444
Decreased by Receipts:								
Federal Grant Funds Received	B-1	1,991,404	374,720	460,726	1,038,380	10,011	107,567	
BALANCE, DECEMBER 31, 2017	B	<u>\$ 2,857,533</u>	<u>\$ 75,495</u>	<u>\$ 202,562</u>	<u>\$ 617,056</u>	<u>\$ 1,759,104</u>	<u>\$ 45,872</u>	<u>\$ 157,444</u>

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE - LOCAL HOME TRUST

	Ref.	<u>Total</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
BALANCE, DECEMBER 31, 2016	B	\$ 1,733,067	\$ 178,638	\$ 524,866	\$ 426,154	\$ 603,409	\$
Increased by:							
Federal Grant Funds Awarded	B-9	<u>602,832</u>					<u>602,832</u>
		2,335,899	178,638	524,866	426,154	603,409	602,832
Decreased by:							
Federal Grant Funds Received	B-1	<u>800,301</u>	<u>178,638</u>	<u>229,336</u>	<u>260,474</u>	<u>131,853</u>	
BALANCE, DECEMBER 31, 2017	B	<u><u>\$ 1,535,598</u></u>	<u><u>\$</u></u>	<u><u>\$ 295,530</u></u>	<u><u>\$ 165,680</u></u>	<u><u>\$ 471,556</u></u>	<u><u>\$ 602,832</u></u>

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF UNEXPENDED BALANCES OF FEDERAL GRANT APPROPRIATIONS

			Community Development Block Grant					Emergency Shelter Grant
	Ref.	TOTAL	2014	2015	2016	2017		
BALANCE, DECEMBER 31, 2016	B	\$ 990,196	\$ 206,229	\$ 219,553	\$ 564,414	\$	\$	
Increased by:								
Grant - 2017 Program Year	B-5	1,926,559				1,769,115	157,444	
Program Income	B-1	118,405			54,300	64,105		
De-Obligated	B-8	4,593	4,593					
		2,049,557	4,593		54,300	1,833,220	157,444	
		3,039,753	210,822	219,553	618,714	1,833,220	157,444	
Decreased by:								
Cash Disbursements		582,520	55,327	59,259	393,818	74,116		
Contracts Payable	B-8	1,528,512	155,495	4,506		1,211,067	157,444	
		2,111,032	210,822	63,765	393,818	1,285,183	157,444	
BALANCE, DECEMBER 31, 2017	B	\$ 928,721	\$	\$ 155,788	\$ 224,896	\$ 548,037	\$	

COUNTY OF MORRIS

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

	Ref.	CDBG	Emergency Shelter
BALANCE, DECEMBER 31, 2016	B	\$ 1,811,974	\$ 153,439
Increased by:			
2017 Contracts	B-7	<u>1,371,068</u>	<u>157,444</u>
		<u>3,183,042</u>	<u>310,883</u>
Decreased by:			
Cash Disbursements		<u>1,452,953</u>	<u>107,567</u>
De-Obligated		<u>4,593</u>	
		<u>1,457,546</u>	<u>107,567</u>
BALANCE, DECEMBER 31, 2017	B	<u><u>\$ 1,725,496</u></u>	<u><u>\$ 203,316</u></u>

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF UNEXPENDED BALANCES OF LOCAL HOME TRUST APPROPRIATIONS

	Ref.	Total	2013	2014	2015	2016	2017
BALANCE, DECEMBER 31, 2016	B	\$ 524,278	\$ 40,892	\$ 169,061	\$ 228,633	\$ 85,692	\$
Increased by:							
Federal Grant Funds Awarded	B-6	602,832					602,832
Repayments to Local Account	B-1	5,225				5,225	
		608,057				5,225	602,832
		1,132,335	40,892	169,061	228,633	90,917	602,832
Decreased by:							
Cash Disbursements		60,798		19,017	28,481	13,300	
Contracts Payable	B-10	159,917				7,725	152,192
		220,715		19,017	28,481	21,025	152,192
Transfers:							
Reappropriation of Grants	B-10	(106,531)	(40,892)	(146,249)	(187,850)	268,460	
BALANCE, DECEMBER 31, 2017	B	<u>\$ 805,089</u>	<u>\$</u>	<u>\$ 3,795</u>	<u>\$ 12,302</u>	<u>\$ 338,352</u>	<u>\$ 450,640</u>

COUNTY OF MORRIS

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

	Ref.	
BALANCE, DECEMBER 31, 2016	B	\$ 1,211,264
Increased by:		
2017 Contracts	B-9	<u>159,917</u>
		1,371,181
Decreased by:		
Cash Disbursements		<u>747,203</u>
Transfers:		
Reappropriation of Grants	B-9	<u>106,531</u>
BALANCE, DECEMBER 31, 2017	B	<u><u>\$ 730,509</u></u>

COUNTY OF MORRIS

TRUST FUND
SCHEDULE OF OPEN SPACE ADDED AND OMITTED TAXES RECEIVABLE

	Ref.		
BALANCE, DECEMBER 31, 2016	B	\$	21,357
Increased by:			
Levy Added and Omitted - Year 2017			<u>33,979</u>
			55,336
Decreased by:			
Collections	B-2		<u>33,927</u>
BALANCE, DECEMBER 31, 2017	B	\$	<u><u>21,409</u></u>

COUNTY OF MORRIS

2017

CAPITAL FUND

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

	Ref.	General Capital	Park Capital
BALANCE, DECEMBER 31, 2016	C	<u>\$ 38,247,753</u>	<u>\$ 2,096,675</u>
Increased by Receipts:			
Serial Bonds	C-12,C-13	33,383,000	1,560,000
Premium on Bond Sales	C-1	2,067,485	
Interest on Investments	C-3,C-4	121,787	1,601
Capital Improvement Fund:			
Budgeted Appropriation	C-3,C-8	2,305,000	
MUA Capital Repayments:			
Other	C-1	74,940	
Down Payment - Park Ordinances	C-8		80,000
Due from Dedicated Trust Fund	C-3	600,000	
Reserve to Pay Debt Service - Morris County Vo-Tech	C-3	128,300	
Reserve for Countywide Communications System	C-3	<u>385,288</u>	
		<u>39,065,800</u>	<u>1,641,601</u>
		<u>77,313,553</u>	<u>3,738,276</u>
Decreased by Disbursements:			
Improvement Authorizations	C-9,C-10	25,831,054	1,770,750
Down Payment - Park Ordinances	C-8	80,000	
Interest Income Transferred to:			
Park Commission	C-4		1,601
Current Fund	C-3	121,787	
Fund Balance Anticipated as Revenue in			
Current Fund Budget	C-1	605,750	
Premium on Sale of Bonds and Notes:			
State of New Jersey - Chapter 12	C-1,C-3	97,999	
Reserve for Preliminary Expenses - Facilities Assessment	C-3	325,192	
Reserve to Pay Debt Service	C-3	<u>7,616</u>	
		<u>27,069,398</u>	<u>1,772,351</u>
BALANCE, DECEMBER 31, 2017	C	<u><u>\$ 50,244,155</u></u>	<u><u>\$ 1,965,925</u></u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

		Balance/ (Deficit) December 31, 2016	Receipts			Disbursements		Transfers		Balance/ (Deficit) December 31, 2017
	Ref.		Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
Fund Balance	C-1	\$ 6,244,901					\$ 703,749	\$ 331,870	\$ 927,359	\$ 8,279,066
Capital Improvement Fund	C-8	3,412,055	2,305,000		2,142,425		80,000	1,711,282		3,925,773
Federal/State Grants Receivable	C-17	(3,514,597)								(3,514,597)
Due to Current Fund	C-2				121,787		121,787			
Due from Dedicated Trust Fund	C,C-2	(1,000,000)			600,000					(400,000)
Reserve to Pay Debt Service	C,C-2	12,283			128,300		7,616			132,967
Reserve for Countywide Communications System	C,C-2	899,097			385,288					1,284,385
Reserve for Preliminary Expenses - Facilities Assessment	C,C-2,C-8						325,192		397,000	71,808
Due to State of New Jersey	C-1,C-2									
Ord. #	Improvement Authorizations									
604	Bridge Improvements	4,611								4,611
628	Various Bridge Replacements and Rehabilitations	17,864				17,864				
663	Roads & Bridges	50,949				4,430				46,519
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	3,543				398				3,145
862	Bridge Design & Construction Project Various County Bridges	62,947				24,566				38,381
908	County Bridge Design & Construction Projects	92,491				8,680				83,811
942	Road Resurfacing, Reconstruction & Improvement to County Roads	16,597								16,597
962	County Roadway Drainage Improvements	13,060				4,179				8,881
975	County Bridge Design & Construction Projects	218,548								218,548
982	Facilities - Greystone Park	25,315								25,315
027	Bridge Design and Construction Projects at Various County Locations	4,704								4,704
029	Acq of Various Properties in the Twp of Washington	616,268				1,266				615,002
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				46,392				7,608
076	Roof Replacement at Various County Facilities	12								12
087	Abatement & Demolition of Facilities on the Greystone Park Property	80,626				35,342				45,284
089	Design, Construction, Culvert Installation & Repair of County Bridges	2,015				308				1,707
106	Completion of Detailed Plans & Specifications for the County Facilities	112,794				2,175				110,619
113	Analysis of Dam Conditions, Preparation of Operation Manuals, Dam Rehab	283,953				175,750				108,203
129	Improvements to Historic Speedwell Village	43,075								43,075
137	Bridge Design and Construction at Various County Locations	17,752								17,752
138	Replacement of Wood Structures at Various County Facilities	43,730								43,730
141	Design and Install of County Roadway Drainage Improvements at Various Locations	511,629				414,325				97,304
143	Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	14,472		19,000						33,472
146	Renovations of the Existing Central Ave Complex Building at Greystone Park	82,105		18,000		90				100,015
154	Acquisition & Installation of Security Equipment at Various County Locations	1,576								1,576
158	Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	1,830,113				519,964				1,310,149
159	Improvements to Historical Speedwell Village	124,774				16,440				108,334
163	Development of Preliminary Feasibility Study & Design for Construction of New Wing on the Existing Office of Emergency Management & Communications Center	61,967								61,967
165	Roadway Design & Construction Projects	152,993				13,735				139,258
172	Roof Replacement at Various County Facilities	(44)				206				(250)
175	Acquisition of Specialized Training Equipment for the Public Safety Training Academy	132								132
178	County Roadway Drainage Improvement Projects	4,028				1,312				2,716
181	Replacement and/or Upgrade of Fire Detection/Sprinkler Systems Various County Facilities	(20,501)		48,000		8,845				18,654
184	Bridge Design & Construction Projects at Various County Locations	363,458				588,509				(225,051)
202	Roadway Resurfacing, Construction & Improvements	364,933				(218,689)				583,622
213	Renovation of the Old Burn Building & Tower at the Public Safety Training Academy	(2,010)		9,000						6,990
217	Replacement of Lighting Fixtures & Hard Ceiling Tile - Buildings & Grounds Division	929								929
224	Roof Replacements at Various Facilities Maintained by the Division of Building & Grounds	80								80
225	Bridge Design, Renovation & Construction Projects at Various County Locations	77,651				17,194				60,457
233	County Roadway Drainage Improvements	33,760				33,759				1
234	Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehabilitation	26,000								26,000
235	Upgrades to Fire & Sprinkler Systems at Various County Facilities	42,448		272,000		3,666				310,782
236	Program Costs Relating to the Energy Savings Improvement Program to be Operated Through the Morris County Improvement Authority	105,912								105,912
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		90,000		450				99,250

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2016	Receipts			Disbursements		Transfers		Balance/ (Deficit) December 31, 2017
			Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
257	Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	\$ (498,303)				\$ 24,786				\$ (523,089)
259	Renovation of the Central Ave Complex to House St. Clares Behavioral Health and the Nonprofit Mall on the Former Greystone Property	943,089				487,173				455,916
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)	(147,307)				45,849				(193,156)
264	Design & Construction of the Central Avenue Fields at Central Park of Morris County	130,000				300				129,700
265	Roof Replacement Including but not Limited to the Courthouse, SEU Building, & Other Locations	(240)		27,000		26,760				
266	Courthouse Asbestos Abatement Project	26,299								26,299
268	Various Health & Life Safety Upgrades at Morris View Healthcare Center	(200,542)								(200,542)
269	Bridge Design & Construction at Various County Locations	1,131,561				385,194				746,367
270	Roadway Design & Construction Projects	98,133		7,000		52,599				52,534
271	Purchase of Equipment for the Morris County Juvenile Detention Center	339				339				
274	Window Replacement at Various Buildings Throughout the County	174,600								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	58,496								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				8,436				3,626
290	Plumbing Fixture Replacements at Various County Buildings	10,887				9,440				1,447
291	Various County Roadway Drainage Projects as per Public Works/Engineering	275,688				80,103				195,585
292	Restoration of Masonry, Brick Facades & Concrete Sidewalks/Curbs-Variou Locations	3,760								3,760
294	Replacement of Lighting, Ceilings, Furniture, Wood Structures, Fencing/Gates-Variou Locations	40,000				2,300				37,700
298	For County-Wide Radio System for the 9-1-1 Sentinel Patriot System	530,193				502,190				28,003
303	Design & Construct of Storage Facil for Emergency Response & Other Vehicles - Sheriff's Office	247,985								247,985
304	Various Capital Projects - Sheriff's Office	(16,653)		17,000		84				263
305	Purchase of a Special Response Vehicle for the Sheriff's Office, Bureau of Law Enforcement	238								238
306	Renovations to the Residents' Tub & Shower Areas at Morris View Healthcare Center	(27,912)				127,665				(155,577)
308	Purchase of a Medical Records System for Morris View Healthcare Ctr by Information Technology	3,819								3,819
309	Upgrade of HVAC Building Automation System Under the Supervision of Buildings & Grounds	14								14
310	Replacement of Plumbing Fixtures at Various County Facilities - Buildings & Grounds	50,000				4,500				45,500
312	Replacement of Pedestrian & Overhead Doors at Various County Facilities - Buildings & Grounds	915								915
314	Repairs, Replacements, Upgrades & Restoration of Various Equip & Fixtures - Bldgs & Grounds	(4,023)		20,000		15,072				905
316	Emerg Generator for Office of Temporary Assist & Sheriff Evidence Trailers - Bldgs & Grounds	(778)		5,000						4,222
318	Replacement of Chairs for Safety Reasons at the Office of Temporary Assistance	425								425
319	Purchase of Electric Truck Mounted Sprayers for the Mosquito Commission	8,599								8,599
320	Installation of the Turf Fields/Construction Phase II at Central Park - Department of Public Works	137,474		1,326,000		57,958				1,405,516
321	Various Capital Projects at Morris View Healthcare Center	35,014				69,847				(34,833)
323	Bridge Design & Construction of Various Bridges Throughout Morris County	653,007		1,215,000		190,701				1,677,306
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
328	Purchase of Various Equipment for the Division of Roads/Bridges/Shade Tree	268						268		
329	Funding for the Design, Building & Rehabilitation of Various County Roadways	130,345		19,000		72,421				76,924
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	55				55				
334	Electronic Scanner & Computer Sys for Counting of Absentee Ballots - MC Board of Elections	(1,381)		5,000						3,619
335	Demolition Design, Demolition & Feasibility Design Related to the Ann Street Parking Garage	155,020				60,300				94,720
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				159				74
341	To Replace Motors, Fans & Pumps for Various County Facilities - Dept. of Planning & Public Works	49,363				25,000				24,363
343	Purchase of Various IT Equipment and Systems for the Office of IT for the County of Morris	(9,000)		9,000						
344	Purchases for MC School of Technology	(5,247)		6,000		30		723		
345	Various Capital Projects and Purchases at the Morris View Healthcare Center	(576,894)				10,864				(587,758)
346	Purchase of Simulators for Training Purposes in the Department of Law and Public Safety	(91,106)		104,000		521				12,373
347	Purchases for the Purpose of Replacements/Repairs by Public Works - Various County Facilities	(801)		3,000		2,103				96
348	Replacing Various Roofs at Facilities Throughout the County under Public Works	827,665				119,847				707,818
349	Various Exterior Building Repairs and Replacements Throughout the County	(64,890)		102,000		88,188				(51,078)
350	Security Upgrades at the Office of Temporary Assistance to Ensure Safety	(8,423)		90,000		80,450				1,127
351	Elevator Upgrades at Various Buildings at the County	(75,572)		109,000		17,856				15,572
352	Replacement of Carpet and Flooring, Lighting, Ceilings and Windows in Various County Facilities	(17,495)		18,000		505				
353	Various Improvements at the Courthouse	(5,694)		138,000		100,829				31,477
354	Provision of Electric and Emergency Power for VOIP System	25,357		15,000		100,164				(59,807)
355	Purchase of Fire Sprinkler Systems for the Courthouse	57,801		1,137,000		15,538				1,179,263
356	Design and Construction for Various Roads Throughout the County	386,157		5,000		3,737				387,420
357	Replacement and Upgrades to Various Morris County Bridges	1,063,322				255,128				808,194
358	Replacement and Upgrades to Culverts and Drainage Facilities	(2,732)		73,000		12,997				57,271

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2016	Receipts			Disbursements		Transfers		Balance/ (Deficit) December 31, 2017
			Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
359	Purchase of Upgrades and Replacement of Security Camera Equipment for MC Sheriff	\$ (1,228)	\$	\$ 2,000	\$	\$ 10	\$	\$	\$	762
360	Purchase of Specialized SUV's for the K-9/Emergency Services Unit in the Sheriff's Office	2,320				2,264				56
361	Purchase of Specialized Vehicles for the Sheriff's Office for the Criminal Investigations Unit	595				595				
362	Security Improvements as Required by the Sheriff for the Protection of the Courts	(20,788)		35,000		74,814				(60,602)
363	Paving and Resurfacing Projects for Various Roadways - Department of Planning & Public Works	79,509		26,000		97,264				8,245
364	Purchase of Office Furniture for the Prosecutor's Office	5,152				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	2,161						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	(1,000)		1,000						
369	Upgrade to the County Radio System for Dept. of Law & Public Safety	32,267				32,267				
370	Replacement of Nutrition Vehicle for Dept. of Human Services	81,000				75,116				5,884
371	Replacement of MAPS Vehicle for the Department of Human Services	1,047				1,047				
372	Law & Public Safety - Purchase Equipment	4								4
373	Law & Public Safety - Purchase Vehicle for Medical Examiner & Equipment for Existing Vehicle Upgrades	3,634								3,634
374	Law & Public Safety - Purchase of Target Retrieval Systems	11,725								11,725
375	Surveillance Cameras for the Morris County Library	560								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	(490)								(490)
378	Law & Public Safety-Purchase of New and Replacement County Radio Equipment	17,631				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	431								431
382	Planning & Public Works - Resurfacing of County Roadways, Morris View Parking Lot, Roadway Construction, Railroad Repairs & Construction	3,586,888				2,433,867				1,153,021
383	Planning & Public Works - Interior Building Improvements	506,691				50,762				455,929
384	Planning & Public Works - Improvements to Greystone/CAC	1,340,180				93,322				1,246,858
385	Planning & Public Works - Replacement, Repairs & Upgrades to HVAC Systems in County Buildings	188,565				34,251				154,314
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	2,606,404				805,122				1,801,282
388	Planning & Public Works - Equipment and Vehicle Replacement	120,799				120,799				
389	Planning & Public Works - Buildings & Grounds - Exterior Equipment, Vehicles & Building Improvements	160,489				82,061				78,428
390	Planning & Public Works - Replacement of Sprinkler Heads	50,000								50,000
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	844,110				832,220				11,890
394	Sheriff - Night Operation Equipment & Personal Protective Equipment	72								72
395	Sheriff - Security Camera Upgrade	150,000				75,000				75,000
396	Sheriff - Replacement of Twelve Vehicles Including but not Limited to Equipment for Vehicle Upgrades	700								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	771,221				507,313				263,908
399	Planning & Public Works - Relocate Back-up 911 Communication Equipment	56,916								56,916
400	Planning & Public Works - Hanover DPW Garage Contamination Final Clean-up & Sampling	88,810				6,000				82,810
401	Planning & Public Works - Upgrade to the Interior & Exterior of Ruth Davis Drive Home	20,443								20,443
402	Morris County School of Technology - Building Upgrades	939,155				16,021		923,134		
403	Morris View - Long Term Health Center Improvements	784,417				406,902				377,515
404	Prosecutor's Office Furniture Including but not Limited to SEU Building	8,587				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	241								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				4,999		172		
412	Repairs for the County College for Water Penetration	11,993				3,087				8,906
416	Planning & Public Works - Buildings & Grounds - Exterior Building Projects	281,142		1,047,000		107,218				1,220,924
417	Planning & Public Works - Environmental Clean Up at Greystone and Hanover Garage	546,759								546,759
418	Planning & Public Works - Bridge/Drainage Design and Reconstruction/Replacement	3,449,399		3,147,000		30,676				6,565,723
419	Planning & Public Works - Railroad and Road Construction/Resurfacing	(989,591)		3,110,000		1,397,837				722,572
420	Planning & Public Works - Buildings & Grounds - Interior Building Improvements	1,251,373		1,370,000		836,341				1,785,032
421	Planning & Public Works - Buildings & Grounds - Construction, Upgrades & Equipment Necessary for Criminal Justice Reform	42,638		500,000		367,972				174,666
422	Planning & Public Works - Equipment and Vehicle Replacement(s) and Upgrades for Divisions of Roads, Bridges, Shade Tree and Motor Service Center	782,342				664,726				117,616
423	Corrections - Shower and Kitchen Floor Upgrade Including but not Limited to Parts and Labor	599,012								599,012
424	County College of Morris - Building Improvements and Upgrades	2,237,920				1,635,451				602,469

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2016	Receipts			Disbursements		Transfers		Balance/ (Deficit) December 31, 2017
			Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
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				91,498				2
428	Law & Public Safety - New & Replacement Radio System Equipment	76,000				36,280				39,720
429	Morris County Library - Security Cameras for Internal Use at the Library	75,000				35,987				39,013
430	Planning & Public Works - Buildings & Grounds - Upgrade to Interior of Ruth Davis Drive Building	7,700		143,000		715				149,985
431	Planning & Public Works - Buildings & Grounds - Replace/Repair/Upgrade HVAC Systems	8,700		168,000		840				175,860
432	Office of Information Technology - Computer and Network Upgrades and Equipment	(238,194)		1,071,000		623,121				209,685
434	Sheriff's Office - Various Upgrades and Equipment Post Upgrades, X-Ray Equipment, etc.	(229,440)				332,449				(561,889)
435	Surrogate's Office - Purchase of New Surrogate Application System	8,899		139,000		151,520				(3,621)
436	Morris County Vocational School - Building Improvements and Upgrades	(20,804)		572,000		506,651				44,545
437	Morris County MUA - Rehabilitation of Markewicz Pumping Station Water Storage Tank	(273,079)		1,030,000		756,907		14		
438	Sheriff's Office - Security Camera Replacement/Upgrade	120,000								120,000
439	Department of Human Services - MAPS Vehicle Replacement	3,337				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				24,557				11,243
442	Mosquito Division - Replacement of Two (2) Mounted Ultra Low Volume Sprayers	580								580
443	Morris View Healthcare Center - Various Improvements & Equipment	226,208				386,159				(159,951)
444	Law & Public Safety - Purchase of a Rave Smart 9-1-1 System	6,500								6,500
445	Morris View Healthcare Center - Cooling Tower Replacement	11,067				363,886				(352,819)
446	Finance - Payroll and Finance System Replacement and/or Upgrades	35,700								35,700
447	Sheriff's Office - Vehicle Replacement	(55,110)		56,000		42,048				(41,158)
448	Law & Public Safety - Purchase of Emergency Response Vehicles and Related Equipment	(207,556)		214,000		5,133				1,311
449	Vehicle Replacement for the Sheriff's Office					33,275			17,000	(16,275)
450	Various Upgrades & Equipment for the Sheriff's Office					235,561			21,000	(214,561)
451	Replacement of a Surveillance Vehicle for the Morris County Prosecutor's Office					300			7,880	7,580
452	Purchase of an Emergency Support Vehicle & Equipment for the Department of Law & Public Safety					225,300			11,000	(214,300)
453	Purchase of Lenco Medevac Bearcat & Equipment for the Department of Law & Public Safety					401,000			20,000	(381,000)
454	Roadway Resurfacing, Intersection Reconstruction & Railroad Projects - Dept. of Planning & Public Works			3,943,000		2,421,773			383,000	1,904,227
455	Bridge Design & Replacement Projects for the Department of Planning & Public Works			1,000,000		5,303			115,000	1,109,697
456	Environmental Investigation & Clean Up at Various County Facilities by the Dept. of Planning & Public Works					600			24,000	23,400
457	Replacement of Transportation Vehicles at Correctional Facility								43,000	43,000
458	Replacement, Repairs and Upgrades at Various Facilities by Buildings & Grounds					19,575			37,000	17,425
459	Fire Sprinkler Upgrades for Various Facilities by Risk Management Under Employee Resources					300			24,000	23,700
460	Upgrade of Fire Alarm System at Morris View Healthcare Center by Risk Management					300			22,000	21,700
461	Renovation of Tax Court Chambers & Other Upgrades by Buildings & Grounds			809,000		20,922			41,000	829,078
462	Upgrades by the Office of Information Technology			1,390,000		402,021			70,202	1,058,181
463	Equipment & Vehicle Replacement & Upgrade for Shade Tree and Motor Service Center			2,062,000		1,089,054			104,000	1,076,946
464	Interior Building Upgrades by Buildings & Grounds			1,282,000		78,600			65,000	1,268,400
465	Replacement of Four (4) MAPS Paratransit Vehicles for the Department of Human Services			212,000		811			11,000	222,189
466	Exterior Building Upgrades & Vehicle/Equipment Replacement by Buildings & Grounds			947,000		109,756			48,000	885,244
467	A Full Body Security Screening System at the Correctional Facility Under the Sheriff's Office			196,000		772			10,000	205,228
468	Purchase of Furniture & Equipment for Public Safety Training Academy			295,000		193,141			15,000	116,859
469	Replacement of Vehicles Used for Meal Delivery for the Nutrition Division - Dept. of Human Services					44,254			8,000	(36,254)
470	Building Improvements and Upgrades at the County College of Morris			3,600,000		1,099,815				2,500,185
471	New & Replacement Equipment for the Communications Center Under the Dept. of Law & Public Safety								76,000	76,000
472	Replacement of Portable and Car Radios for the Morris County Prosecutor's Office								99,000	99,000
473	Purchase of Body Armor for the Morris County Prosecutor's Office								13,000	13,000
474	Security Camera Replacement and Upgrades at Correctional Facility Under the Sheriff's Office								46,000	46,000
475	Purchase of Equipment Necessary for Programs at the Morris County Library					4,419			26,878	22,459
476	Replacement of One (1) Vehicle for Rutgers Extension Service					21,977			22,000	23
477	Equipment for Archiving & Window Blinds & Floor Tiles for the Heritage Commission					48,345			49,996	1,651
478	Replacement of Two (2) Truck Mounted Ultra-Low-Volume Sprayers for the Mosquito Division					22,879			30,000	7,121
479	Upgrade Equipment of Fire Alarm Systems at Various County Locations by Risk Management					13,872			60,200	46,328
480	Replacement of One (1) Van Used for Mail Delivery for the Finance Office								49,996	49,996
481	Replacement of Kitchen Cabinets and Equipment at the Juvenile Detention Center								51,000	51,000
482	Replace Equipment & Fixtures for Renovation of Two (2) Tub/Shower Rooms at Morris View Healthcare Center					300			19,000	18,700
483	Building Improvements and Upgrades at the Morris County School of Technology			110,000		43,339			6,000	72,661
		<u>\$ 38,247,753</u>	<u>\$ 2,305,000</u>	<u>\$ 33,383,000</u>	<u>\$ 3,377,800</u>	<u>\$ 25,831,054</u>	<u>\$ 1,238,344</u>	<u>\$ 2,970,511</u>	<u>\$ 2,970,511</u>	<u>\$ 50,244,155</u>
Ref.		C	C-2	C-6,C-18		C-9				C

COUNTY OF MORRIS

PARK CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

	Ref.	Balance/ (Deficit) December 31, 2016	Receipts		Disbursements		Transfers		Balance/ (Deficit) December 31, 2017
			Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
Fund Balance	C-1	\$ 200,560	\$	\$	\$	\$	\$	\$	\$ 200,560
Capital Improvement Fund	C-8			80,000			80,000		
Due to Park Operating Fund	C-2			1,601		1,601			
Ord. #									
209	Improvements of Morris County Park Commission Facilities	300							300
215	Various Capital Projects Under the Jurisdiction of Morris County Park Commission	11,009			9,216				1,793
217	Various Paving Projects for the Morris County Park Commission	99,345			91,615				7,730
218	Purchases for Equipment at Various Morris County Park Commission Locations	16,538			16,538				
219	Paving Projects at Various Location at the MC Park Commission	276,094			158,752				117,342
220	Various Paving Projects at Morris County Park Commission	119,116			81,288				37,828
221	Purchase & Upgrades of Various Vehicles & Equipment	56,764			29,275				27,489
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	323,444							323,444
224	Morris County Park Commission - Paving Projects for Various Locations	369,402			321,247				48,155
225	Morris County Park Commission - Replacement of Vehicles and Equipment	474,403			411,777				62,626
226	Replacement of Vehicles and Equipment for the Morris County Park Commission		966,000		592,436			49,000	422,564
227	Various Paving Projects for the Morris County Park Commission		285,000		57,606			15,000	242,394
228	Final Phase of Renovation of Lee's Park Pavilion for the Morris County Park Commission		309,000		1,000			16,000	324,000
		<u>\$ 2,096,675</u>	<u>\$ 1,560,000</u>	<u>\$ 81,601</u>	<u>\$ 1,770,750</u>	<u>\$ 1,601</u>	<u>\$ 80,000</u>	<u>\$ 80,000</u>	<u>\$ 1,965,925</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, 2016	C	\$ 191,697,178	\$ 9,045,771
Increased by:			
Serial Bonds Issued	C-12,C-13	33,383,000	1,560,000
		<u>225,080,178</u>	<u>10,605,771</u>
Decreased by:			
Serial Bonds Retired	C-12,C-13	28,058,000	2,022,000
Guaranteed Pooled Program Lease Revenue Bonds Retired	C-20	610,000	
Guaranteed Leasing Program Capital Lease Retired	C-21	234,966	
Repayment under Green Acres Loan Program	C-14		20,639
Repayment under 2003 Dam Restoration Loan	C-15	72,859	
		<u>28,975,825</u>	<u>2,042,639</u>
BALANCE, DECEMBER 31, 2017	C	<u>\$ 196,104,353</u>	<u>\$ 8,563,132</u>

COUNTY OF MORRIS

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Sheet 1

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Improvement Description	Ord. No.	Balance, December 31, 2016	Debt Authorized	Authorizations Canceled	Bonds Issued	Balance, December 31, 2017	Analysis of Balance December 31, 2017	
							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			
Renovations of the Existing Central Ave Complex Building at Greystone Park	146	205,000			18,000	187,000		187,000
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	1,000				1,000	250	750
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	81,000			48,000	33,000		33,000
Bridge Design & Construction Projects at Various County Locations	184	546,633				546,633	225,051	321,582
Renovation of the Old Burn Building & Tower at the Public Safety Training Academy	213	9,000			9,000			
Bridge Design, Renovation & Construction Projects at Various County Locations	225	174				174		174
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	295,000			272,000	23,000		23,000
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			
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257	1,460,774				1,460,774	523,089	937,685
Renovation of the Central Ave Complex to House St. Clares Behavioral Health and the Nonprofit Mall on the Former Greystone Property	259	8,000				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	193,156	6,021
Roof Replacement Including but not Limited to the Courthouse, SEU Building, & Other Locations	265	27,000			27,000			
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	60,000				60,000		60,000
Roadway Design & Construction Projects	270	7,000			7,000			
Various Capital Projects for the Sheriff's Office, Bureau of Law Enforcement	304	76,000			17,000	59,000		59,000
Renovations to the Residents' Tub & Shower Areas at Morris View Healthcare Center	306	221,000				221,000	155,577	65,423
Repairs, Replacements, Upgrades and Restoration of Various Equipment and Fixtures in Various Buildings Throughout the County Under the Supervision of Buildings & Grounds	314	24,000			20,000	4,000		4,000
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	5,000			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	34,833	67,167
Bridge Design & Construction of Various Bridges Throughout Morris County	323	1,215,000			1,215,000			
Funding for the Design, Building & Rehabilitation of Various County Roadways	329	20,000			19,000	1,000		1,000
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
Purchase Electronic Scanner and Computer System for the Counting of Absentee Ballots by and for the Morris County Board of Elections	334	40,000			5,000	35,000		35,000
Demolition Design, Demolition & Feasibility Design Related to the Ann Street Parking Garage	335	27,000				27,000		27,000
Purchase of Various IT Equipment and Systems for the Office of IT for County of Morris	343	9,000			9,000			
Purchases for MC School of Technology	344	23,000		17,000	6,000			
Various Capital Projects and Purchases at the Morris View Healthcare Center	345	632,000				632,000	587,758	44,242
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	3,000			3,000			
Various Exterior Building Repairs and Replacements Throughout the County	349	202,000			102,000	100,000	51,078	48,922
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	113,000			109,000	4,000		4,000
Replacement of Carpet and Flooring, Lighting, Ceilings and Windows in Various County Facilities	352	18,000			18,000			
Various Improvements at the Courthouse - Department of Planning and Public Works	353	146,000			138,000	8,000		8,000
Provision of Electric and Emergency Power for VOIP System - Department of Planning & Public Works	354	164,000			15,000	149,000	59,807	89,193
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	7,115			5,000	2,115		2,115
Replacement and Upgrades to Culverts and Drainage Facilities	358	73,000			73,000			
Purchase of Upgrades and Replacement of Security Camera Equipment for MC Sheriff	359	13,000			2,000	11,000		11,000
Security Improvements as Required by the Sheriff for the Protection of the Courts	362	186,000			35,000	151,000	60,602	90,398
Paving and Resurfacing Projects for Various Roadways - Department of Planning & Public Works	363	41,000			26,000	15,000		15,000
New Carpeting for the County Clerk's Office	367	10,000				10,000		10,000

COUNTY OF MORRIS

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Sheet 2

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Improvement Description	Ord. No.	Balance, December 31, 2016	Debt Authorized	Authorizations Canceled	Bonds Issued	Balance, December 31, 2017	Analysis of Balance December 31, 2017	
							Expended	Unexpended Improvement Authorizations
Acquisition of Vehicles & Equipment for the Dept. of Planning & Public Works	368	\$ 1,000	\$	\$	\$ 1,000	\$	\$	\$
Heritage Commission - Purchase Equipment Including but Not Limited to Rolling Files for New Location	377	3,000				3,000	490	2,510
Planning & Public Works - Buildings & Grounds - Exterior Building Projects	416	1,047,000			1,047,000			
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	6,503,000			3,110,000	3,393,000		3,393,000
Planning & Public Works - Buildings & Grounds - Interior Building Improvements	420	1,612,000			1,370,000	242,000		242,000
Planning & Public Works - Buildings & Grounds - Construction, Upgrades & Equipment Necessary for Criminal Justice Reform	421	952,000			500,000	452,000		452,000
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	561,889	111
Surrogate's Office - Purchase of New Surrogate Application System	435	191,000			139,000	52,000	3,621	48,379
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	159,951	405,049
Morris View Healthcare Center - Cooling Tower Replacement	445	361,000				361,000	352,819	8,181
Finance - Payroll and Finance System Replacement and/or Upgrades	446	714,000				714,000		714,000
Sheriff's Office - Vehicle Replacement	447	105,000			56,000	49,000	41,158	7,842
Law & Public Safety - Purchase of Emergency Response Vehicles and Related Equipment	448	214,000			214,000			
Vehicle Replacement for the Sheriff's Office	449		326,000			326,000	16,275	309,725
Various Upgrades & Equipment for the Sheriff's Office	450		410,000			410,000	214,561	195,439
Replacement of a Surveillance Vehicle for the Morris County Prosecutor's Office	451		139,000			139,000		139,000
Purchase of an Emergency Support Vehicle & Equipment for the Department of Law & Public Safety	452		215,000			215,000	214,300	700
Purchase of Lenco Medevac Bearcat & Equipment for the Department of Law & Public Safety	453		381,000			381,000	381,000	
Roadway Resurfacing, Intersection Reconstruction & Railroad Projects for the Dept. of Planning & Public Works	454		7,647,000		3,943,000	3,704,000		3,704,000
Bridge Design & Replacement Projects for the Department of Planning & Public Works	455		2,285,000		1,000,000	1,285,000		1,285,000
Environmental Investigation & Clean Up at Various County Facilities by the Dept. of Planning & Public Works	456		476,000			476,000		476,000
Replacement, Repairs and Upgrades at Various Facilities by Buildings & Grounds	458		738,000			738,000		738,000
Fire Sprinkler Upgrades for Various Facilities by Risk Management Under Employee Resources	459		477,000			477,000		477,000
Upgrade of Fire Alarm System at Morris View Healthcare Center by Risk Management	460		429,000			429,000		429,000
Renovation of Tax Court Chambers & Other Upgrades by Buildings & Grounds	461		809,000		809,000			
Upgrades by the Office of Information Technology	462		1,390,000		1,390,000			
Equipment & Vehicle Replacement & Upgrade for Shade Tree and Motor Service Center	463		2,062,000		2,062,000			
Interior Building Upgrades by Buildings & Grounds	464		1,282,000		1,282,000			
Replacement of Four (4) MAPS Paratransit Vehicles for the Department of Human Services	465		212,000		212,000			
Exterior Building Upgrades & Vehicle/Equipment Replacement by Buildings & Grounds	466		947,000		947,000			
A Full Body Security Screening System at the Correctional Facility Under the Sheriff's Office	467		196,000		196,000			
Purchase of Furniture & Equipment for Public Safety Training Academy	468		295,000		295,000			
Replacement of Vehicles Used for Meal Delivery for the Nutrition Division Under the Dept. of Human Services	469		152,000			152,000	36,254	115,746
Building Improvements and Upgrades at the County College of Morris	470		3,600,000		3,600,000			
Replacement of Equipment & Fixtures for Renovation of Two (2) Tub/Shower Rooms at Morris View Healthcare Center	482		361,000			361,000		361,000
Building Improvements and Upgrades at the Morris County School of Technology	483		110,000		110,000			
		<u>\$ 33,498,036</u>	<u>\$ 24,939,000</u>	<u>\$ 17,000</u>	<u>\$ 33,383,000</u>	<u>\$ 25,037,036</u>	<u>\$ 4,402,714</u>	<u>\$ 20,634,322</u>
Ref.		C	C-9, C-18	C-9, C-18	C-3, C-12, C-18	C		C-9

COUNTY OF MORRIS

PARK CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Improvement Description	Ord. No.	Balance, December 31, 2016	Debt Authorized	Bonds Issued	Balance, December 31, 2017	Analysis of Balance, December 31, 2017	
						Expended	Unexpended Improvement Authorizations
Replacement of Vehicles and Equipment for the Morris County Park Commission	226	\$	\$ 966,000	\$ 966,000	\$	\$	\$
Various Paving Projects for the Morris County Park Commission	227		285,000	285,000			
Final Phase of Renovation of Lee's Park Pavilion for the Morris County Park Commission	228		309,000	309,000			
		<u>\$</u>	<u>\$ 1,560,000</u>	<u>\$ 1,560,000</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, 2016	C,C-3	<u>\$ 3,412,055</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>80,000</u>
		<u>5,717,055</u>	<u>80,000</u>
Decreased by:			
Appropriated to Finance			
Improvement Authorizations	C-9,C-10	1,314,282	80,000
Reserve for Preliminary Expenses - Facilities Assessment	C-3	397,000	
Transfer to Park Capital	C-2	<u>80,000</u>	<u>80,000</u>
		<u>1,791,282</u>	
BALANCE, DECEMBER 31, 2017	C,C-3	<u><u>\$ 3,925,773</u></u>	<u><u>\$</u></u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance,		Authorized	Expended	Canceled	Balance,	
	No.	Date	Appro- piation	December 31, 2016					December 31, 2017	
				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	17,864			17,864			
Roads & Bridges	663	4/10/96	11,560,000	50,949			4,430		46,519	
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	3,543			398		3,145	
Bridge Design & Construction Project - Various County Bridges	862	4/24/02	8,672,000	62,947			24,566		38,381	
County Bridge Design & Construction Projects	908	4/23/03	5,050,000	92,491			8,680		83,811	
Road Resurfacing, Reconstruction & Improvement to County Roads	942	4/14/04	5,500,000	16,597					16,597	
County Roadway Drainage Improvements	962	6/23/04	750,000	13,060			4,179		8,881	
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	4,704					4,704	
Acq of Various Properties in the Twp of Washington	029	4/11/06	1,000,000	616,268			1,266		615,002	
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		46,392		7,608	4,392
Roof Replacement at Various County Facilities	076	3/28/07	500,000	12					12	
Abatement & Demolition of Facilities on the Greystone Park Property	087	5/9/07	2,000,000	80,626			35,342		45,284	
Design, Construction, Culvert Installation & Repair of County Bridges	089	5/23/07	4,000,000	2,015			308		1,707	
Completion of Detailed Plans and Specifications for the County Facilities	106	11/7/07	600,000	112,794			2,175		110,619	
Analysis of Existing Dam Conditions, Preparation of Operation Manuals, Dam Rehab	113	4/23/08	3,000,000	283,953			175,750		108,203	
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	17,752					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	511,629			414,325		97,304	
Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	143	10/22/08	145,000	14,472	19,000				33,472	
Renovations of the Existing Central Ave Complex Building at Greystone Park	146	12/10/08	1,350,000	82,105	205,000		90		100,015	187,000
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	1,830,113	978,000		519,964		1,310,149	978,000
Improvements to Historical Speedwell Village	159	5/27/09	335,000	124,774	177,000		16,440		108,334	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	152,993	771		13,735		139,258	771
Roof Replacement at Various County Facilities	172	6/24/09	500,000		956		206			750
Acquisition of Specialized Training Equipment for the Public Safety Training Academy	175	7/8/09	37,000	132					132	
County Roadway Drainage Improvement Projects	178	7/8/09	500,000	4,028			1,312		2,716	
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	7/22/09	400,000		60,499		8,845		18,654	33,000
Bridge Design & Construction Projects at Various County Locations	184	8/26/09	3,905,000	363,458	546,633		588,509			321,582
Roadway Resurfacing, Construction & Improvements	202	4/26/10	7,825,000	364,933			(218,689)		583,622	
Renovation of the Old Burn Building & Tower at the Public Safety Training Academy	213	5/26/10	282,500		6,990				6,990	
Replacement of Lighting Fixtures & Hard Ceiling Tile - Buildings & Grounds Division	217	6/9/10	75,000	929					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	77,651	174		17,194		60,457	174
County Roadway Drainage Improvements	233	10/13/10	500,000	33,760			33,759		1	
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	42,448	295,000		3,666		310,782	23,000
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		450		99,250	
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257	10/12/11	2,000,000	962,471			24,786			937,685
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	943,089	8,000		487,173		455,916	8,000

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS- 99 -
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Sheet 2

Improvement Description	Resolution or Ordinance			Balance, December 31, 2016		Authorized	Expended	Canceled	Balance, December 31, 2017	
	No.	Date	Appro- priation	Funded	Unfunded				Funded	Unfunded
County Participation in the Morris County Improvement Authority County Guaranteed Leasing Program for the Purpose of Purchasing a Cisco System IP Telephony (IPT) System (VOIP)	263	2/8/12	\$ 1,375,000	\$	\$ 51,870	\$	\$ 45,849	\$	\$	\$ 6,021
Design & Construction of the Central Avenue Fields at Central Park of Morris County	264	4/11/12	3,500,000		130,000		300		129,700	
Roof Replacement Including but not Limited to the Courthouse, SEU Building, & Other Locations	265	4/11/12	300,000		26,760		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		6,458					6,458
Bridge Design & Construction at Various County Locations	269	4/25/12	4,275,000	1,131,561	60,000		385,194		746,367	60,000
Roadway Design & Construction Projects	270	4/25/12	1,222,000	98,133	7,000		52,599		52,534	
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	174,600					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	58,496					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			8,436		3,626	
Plumbing Fixture Replacements at Various County Buildings	290	6/13/12	50,000	10,887			9,440		1,447	
Various County Roadway Drainage Projects as per Public Works/Engineering	291	6/13/12	500,000	275,688			80,103		195,585	
Restoration of Masonry, Brick Facades & Concrete Sidewalks/Curbs-Variou Locations	292	6/13/12	100,000	3,760					3,760	
Replacement of Lighting, Ceilings, Furniture, Wood Structures, Fencing/Gates-Variou Locations	294	6/27/12	125,000	40,000			2,300		37,700	
For County-Wide Radio System for the 9-1-1 Sentinel Patriot System	298	10/10/12	1,400,000	530,193			502,190		28,003	
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		84		263	59,000
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		193,088		127,665			65,423
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	14					14	
Replacement of Plumbing Fixtures at Various County Facilities Under the Supervision of Buildings & Grounds	310	5/6/13	50,000	50,000			4,500		45,500	
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		19,977		15,072		905	4,000
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	137,474	1,326,000		57,958		1,405,516	
Various Capital Projects at Morris View Healthcare Center	321	5/22/13	396,500	35,014	102,000		69,847			67,167
Bridge Design & Construction of Various Bridges Throughout Morris County	323	6/12/13	3,738,250	653,007	1,215,000		190,701		1,677,306	
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	
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	130,345	20,000		72,421		76,924	1,000
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	55			55			
Purchase Electronic Scanner & Computer System for the Counting of Absentee Ballots - MC Board of Elections	334	8/28/13	201,000		38,619				3,619	35,000
Demolition Design, Demolition & Feasibility Design Related to the Ann Street Parking Garage	335	12/11/13	1,800,000	155,020	27,000		60,300		94,720	27,000
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			159		74	
To Replace Motors, Fans and Pumps for Various County Facilities - Department of Planning & Public Works	341	5/14/14	50,000	49,363			25,000		24,363	
Purchases for MC School of Technology	344	5/14/14	1,292,220		17,753		30	17,723		
Various Capital Projects and Purchases at the Morris View Healthcare Center	345	5/14/14	869,500		55,106		10,864			44,242
Purchase of Simulators for Training Purposes in the Department of Law and Public Safety	346	5/14/14	390,000		12,894		521		12,373	
Purchases for the Purpose of Replacements or Repairs by Public Works at Various County Facilities	347	5/14/14	810,000		2,199		2,103		96	
Replacing Various Roofs at Facilities Throughout the County under Public Works	348	5/14/14	2,000,000	827,665			119,847		707,818	
Various Exterior Building Repairs and Replacements Throughout the County	349	5/14/14	346,000		137,110		88,188			48,922
Security Upgrades at the Office of Temporary Assistance to Ensure Safety	350	5/14/14	100,000		81,577		80,450		1,127	
Elevator Upgrades at Various Buildings at the County	351	5/14/14	300,000		37,428		17,856		15,572	4,000
Replacement of Carpet and Flooring, Lighting, Ceilings and Windows in Various County Facilities	352	5/14/14	425,000		505		505			
Various Improvements at the Courthouse	353	5/14/14	1,164,000		140,306		100,829		31,477	8,000

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS- 100 -
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Sheet 3

Improvement Description	Resolution or Ordinance			Balance,		Authorized	Expended	Canceled	Balance,	
	No.	Date	Appropriation	December 31, 2016					December 31, 2017	
				Funded	Unfunded				Funded	Unfunded
Provision of Electric and Emergency Power for VOIP System	354	5/14/14	\$ 300,000	\$ 25,357	\$ 164,000	\$	\$ 100,164	\$	\$ 89,193	
Purchase of Fire Sprinkler Systems for the Courthouse	355	5/14/14	1,200,000	57,801	1,137,000		15,538		1,179,263	
Design and Construction for Various Roads Throughout the County	356	5/14/14	2,190,700	386,157	7,115		3,737		387,420	
Replacement and Upgrades to Various Morris County Bridges	357	5/28/14	1,665,000	1,063,322			255,128		808,194	
Replacement and Upgrades to Culverts and Drainage Facilities	358	5/28/14	400,000		70,268		12,997		57,271	
Purchase of Upgrades and Replacement of Security Camera Equipment for MC Sheriff	359	5/28/14	121,000		11,772		10		762	
Purchase of Specialized SUV's for the K-9/Emergency Services Unit in the Sheriff's Office	360	5/28/14	142,000	2,320			2,264		56	
Purchase of Specialized Vehicles for the Sheriff's Office for the Criminal Investigations Unit	361	5/28/14	116,000	595			595			
Security Improvements as Required by the Sheriff for the Protection of the Courts	362	5/28/14	1,195,000		165,212		74,814		90,398	
Paving and Resurfacing Projects for Various Roadways - Department of Planning & Public Works	363	5/28/14	2,600,000	79,509	41,000		97,264		15,000	
Purchase of Office Furniture for the Prosecutor's Office	364	6/25/14	162,800	5,152			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	2,161				2,161		
New Carpeting for the County Clerk's Office	367	7/23/14	116,000	4,049	10,000				4,049	
Upgrade to the County Radio System for Dept. of Law & Public Safety	369	9/22/14	76,000	32,267			32,267		10,000	
Replacement of Nutrition Vehicle for Dept. of Human Services	370	9/22/14	81,000	81,000			75,116			
Replacement of MAPS Vehicle for the Department of Human Services	371	10/8/14	101,000	1,047			1,047		5,884	
Law & Public Safety - Purchase Equipment	372	3/11/15	111,000	4					4	
Law & Public Safety - Purchase of Vehicle for Medical Examiner & Equipment for Upgrades to Existing Vehicle	373	3/11/15	76,000	3,634					3,634	
Law & Public Safety - Purchase of Target Retrieval Systems	374	3/11/15	231,700	11,725					11,725	
Surveillance Cameras for the Morris County Library	375	3/11/15	71,000	560					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		2,510				2,510	
Law & Public Safety-Purchase of New and Replacement County Radio Equipment	378	3/11/15	76,000	17,631			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	431					431	
Planning & Public Works - Resurfacing of County Roadways, Morris View Parking Lot, Roadway Construction, Railroad Repairs & Construction	382	3/25/15	8,638,000	3,586,888			2,433,867		1,153,021	
Planning & Public Works - Interior Building Improvements	383	3/25/15	1,350,000	506,691			50,762		455,929	
Planning & Public Works - Improvements to Greystone/CAC	384	3/25/15	1,402,000	1,340,180			93,322		1,246,858	
Planning & Public Works - Replacement, Repairs & Upgrades to HVAC Systems in Various County Buildings	385	3/25/15	575,000	188,565			34,251		154,314	
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	2,606,404			805,122		1,801,282	
Planning & Public Works - Equipment and Vehicle Replacement	388	3/25/15	855,000	120,799			120,799			
Planning & Public Works - Buildings & Grounds - Exterior Equipment, Vehicles & Various Building Improvements	389	3/25/15	365,000	160,489			82,061		78,428	
Planning & Public Works - Replacement of Sprinkler Heads	390	3/25/15	50,000	50,000					50,000	
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	844,110			832,220		11,890	
Sheriff - Night Operation Equipment & Personal Protective Equipment	394	5/27/15	144,000	72					72	
Sheriff - Security Camera Upgrade	395	5/27/15	150,000	150,000			75,000		75,000	
Sheriff - Replacement of Twelve Vehicles Including but not Limited to Equipment for Vehicle Upgrades	396	5/27/15	486,000	700					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	771,221			507,313		263,908	
Planning & Public Works - Relocate Back-up 911 Communication Equipment	399	6/24/15	200,000	56,916					56,916	
Planning & Public Works - Hanover DPW Garage Contamination Final Clean-up & Sampling	400	6/24/15	101,000	88,810			6,000		82,810	
Planning & Public Works - Upgrade to the Interior & Exterior of Ruth Davis Drive Home	401	6/24/15	100,000	20,443					20,443	
MC School of Tech - Building Upgrades	402	6/24/15	2,061,000	939,155			16,021	923,134		
Morris View - Long Term Health Center Improvements	403	6/24/15	966,500	784,417			406,902		377,515	
Prosecutor's Office Furniture Including but not Limited to SEU Building	404	6/24/15	93,400	8,587			8,587			
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	241					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			4,999	172		
Repairs for the County College for Water Penetration	412	8/26/15	250,000	11,993			3,087		8,906	
Planning & Public Works - Buildings & Grounds - Exterior Building Projects	416	4/27/16	1,347,000	281,142	1,047,000		107,218		1,220,924	
Planning & Public Works - Environmental Clean Up at Greystone and Hanover Garage	417	4/27/16	551,000	546,759					546,759	
Planning & Public Works - Bridge/Drainage Design and Reconstruction/Replacement	418	4/27/16	6,605,000	3,449,399	3,147,000		30,676		6,565,723	

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS- 101 -
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Sheet 4

Improvement Description	Resolution or Ordinance			Balance,		Authorized	Expended	Canceled	Balance,	
	No.	Date	Appropriation	December 31, 2016					December 31, 2017	
				Funded	Unfunded				Funded	Unfunded
Planning & Public Works - Railroad and Road Construction/Resurfacing	419	4/27/16	\$ 11,503,000	\$	\$ 5,513,409	\$	\$ 1,397,837	\$	\$ 722,572	\$ 3,393,000
Planning & Public Works - Buildings & Grounds - Interior Building Improvements	420	4/27/16	2,912,000	1,251,373	1,612,000		836,341		1,785,032	242,000
Planning & Public Works - Buildings & Grounds - Construction, Upgrades & Equipment Necessary for Criminal Justice Reform	421	4/27/16	1,000,000	42,638	952,000		367,972		174,666	452,000
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	782,342			664,726		117,616	
Corrections - Shower and Kitchen Floor Upgrade Including but not Limited to Parts and Labor	423	4/27/16	600,000	599,012					599,012	
County College of Morris - Building Improvements and Upgrades	424	4/27/16	3,100,000	2,237,920			1,635,451		602,469	
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			91,498		2	
Law & Public Safety - New & Replacement Radio System Equipment	428	5/11/16	76,000	76,000			36,280		39,720	
Morris County Library - Security Cameras for Internal Use at the Library	429	5/11/16	75,000	75,000			35,987		39,013	
Planning & Public Works - Buildings & Grounds - Upgrade to Interior of Ruth Davis Drive Building	430	5/11/16	151,000	7,700	143,000		715		149,985	
Planning & Public Works - Buildings & Grounds - Replace/Repair/Upgrade HVAC Systems at Various Buildings	431	5/11/16	177,000	8,700	168,000		840		175,860	
Office of Information Technology - Computer and Network Upgrades and Equipment	432	5/11/16	1,124,550		832,806		623,121		209,685	
Sheriff's Office - Various Upgrades and Equipment Post Upgrades, X-Ray Equipment, etc.	434	5/25/16	591,000		332,560		332,449			111
Surrogate's Office - Purchase of New Surrogate Application System	435	5/25/16	201,000	8,899	191,000		151,520			48,379
Morris County Vocational School - Building Improvements and Upgrades	436	5/25/16	601,000		551,196		506,651		44,545	
Morris County Municipal Utilities Authority - Rehabilitation of Markewicz Pumping Station Water Storage Tank	437	5/25/16	1,082,150		756,921		756,907	14		
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	3,337			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			24,557		11,243	
Planning & Public Works - Mosquito Division - Replacement of Two (2) Mounted Ultra Low Volume Sprayers	442	5/25/16	7,000	580					580	
Morris View Healthcare Center - Various Improvements & Equipment	443	6/22/16	808,000	226,208	565,000		386,159			405,049
Law & Public Safety - Purchase of a Rave Smart 9-1-1 System	444	7/27/16	35,000	6,500					6,500	
Morris View Healthcare Center - Cooling Tower Replacement	445	7/27/16	380,000	11,067	361,000		363,886			8,181
Finance - Payroll and Finance System Replacement and/or Upgrades	446	7/27/16	750,000	35,700	714,000				35,700	714,000
Sheriff's Office - Vehicle Replacement	447	7/27/16	111,000		49,890		42,048			7,842
Law & Public Safety - Purchase of Emergency Response Vehicles and Related Equipment	448	9/14/16	225,000		6,444		5,133		1,311	
Vehicle Replacement for the Sheriff's Office	449	2/22/17	343,000			343,000	33,275			309,725
Various Upgrades & Equipment for the Sheriff's Office	450	2/22/17	431,000			431,000	235,561			195,439
Replacement of a Surveillance Vehicle for the Morris County Prosecutor's Office	451	2/22/17	146,880			146,880	300		7,580	139,000
Purchase of an Emergency Support Vehicle & Equipment for the Department of Law & Public Safety	452	2/22/17	226,000			226,000	225,300			700
Purchase of Lenco Medevac Bearcat & Equipment for the Department of Law & Public Safety	453	2/22/17	401,000			401,000	401,000			
Roadway Resurfacing, Intersection Reconstruction & Railroad Projects for the Dept. of Planning & Public Works	454	2/22/17	8,030,000			8,030,000	2,421,773		1,904,227	3,704,000
Bridge Design & Replacement Projects for the Department of Planning & Public Works	455	2/22/17	2,400,000			2,400,000	5,303		1,109,697	1,285,000
Environmental Investigation & Clean Up at Various County Facilities by the Dept. of Planning & Public Works	456	2/22/17	500,000			500,000	600		23,400	476,000
Replacement of Transportation Vehicles at Correctional Facility	457	4/12/17	43,000			43,000			43,000	
Replacement, Repairs and Upgrades at Various Facilities by Buildings & Grounds	458	4/12/17	775,000			775,000	19,575		17,425	738,000
Fire Sprinkler Upgrades for Various Facilities by Risk Management Under Employee Resources	459	4/12/17	501,000			501,000	300		23,700	477,000
Upgrade of Fire Alarm System at Morris View Healthcare Center by Risk Management	460	4/12/17	451,000			451,000	300		21,700	429,000
Renovation of Tax Court Chambers & Other Upgrades by Buildings & Grounds	461	4/12/17	850,000			850,000	20,922		829,078	
Upgrades by the Office of Information Technology	462	4/12/17	1,460,202			1,460,202	402,021		1,058,181	
Equipment & Vehicle Replacement & Upgrade for Shade Tree and Motor Service Center	463	4/12/17	2,166,000			2,166,000	1,089,054		1,076,946	
Interior Building Upgrades by Buildings & Grounds	464	4/12/17	1,347,000			1,347,000	78,600		1,268,400	
Replacement of Four (4) MAPS Paratransit Vehicles for the Department of Human Services	465	4/12/17	223,000			223,000	811		222,189	
Exterior Building Upgrades & Vehicle/Equipment Replacement by Buildings & Grounds	466	4/12/17	995,000			995,000	109,756		885,244	
A Full Body Security Screening System at the Correctional Facility Under the Sheriff's Office	467	4/12/17	206,000			206,000	772		205,228	
Purchase of Furniture & Equipment for Public Safety Training Academy	468	4/12/17	310,000			310,000	193,141		116,859	
Replacement of Vehicles Used for Meal Delivery for the Nutrition Division Under the Dept. of Human Services	469	4/12/17	160,000			160,000	44,254			115,746
Building Improvements and Upgrades at the County College of Morris	470	4/12/17	3,600,000			3,600,000	1,099,815		2,500,185	
New & Replacement Equipment for the Communications Center Under the Dept. of Law & Public Safety	471	4/26/17	76,000			76,000			76,000	
Replacement of Portable and Car Radios for the Morris County Prosecutor's Office	472	4/26/17	99,000			99,000			99,000	
Purchase of Body Armor for the Morris County Prosecutor's Office	473	4/26/17	13,000			13,000			13,000	
Security Camera Replacement and Upgrades at Correctional Facility Under the Sheriff's Office	474	4/26/17	46,000			46,000			46,000	
Purchase of Equipment Necessary for Programs at the Morris County Library	475	4/26/17	26,878			26,878	4,419		22,459	
Replacement of One (1) Vehicle for Rutgers Extension Service	476	4/26/17	22,000			22,000	21,977		23	
Equipment for Archiving & Window Blinds & Floor Tiles for the Heritage Commission	477	4/26/17	49,996			49,996	48,345		1,651	
Replacement of Two (2) Truck Mounted Ultra-Low-Volume Sprayers for the Mosquito Division	478	4/26/17	30,000			30,000	22,879		7,121	
Upgrade Equipment of Fire Alarm Systems at Various County Locations by Risk Management	479	4/26/17	60,200			60,200	13,872		46,328	

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

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Sheet 5

Improvement Description	Resolution or Ordinance			Balance, December 31, 2016				Balance, December 31, 2017		
	No.	Date	Appropriation	Funded	Unfunded	Authorized	Expended	Canceled	Funded	Unfunded
Replacement of One (1) Van Used for Mail Delivery for the Finance Office	480	4/26/17	\$ 49,996	\$	\$	\$ 49,996	\$	\$	\$ 49,996	\$
Replacement of Kitchen Cabinets and Equipment at the Juvenile Detention Center	481	4/26/17	51,000			51,000			51,000	
Replacement of Equipment & Fixtures for Renovation of Two (2) Tub/Shower Rooms at Morris View Healthcare Center	482	4/26/17	380,000			380,000	300		18,700	361,000
Building Improvements and Upgrades at the Morris County School of Technology	483	4/26/17	116,000			116,000	43,339		72,661	
				<u>\$ 36,337,495</u>	<u>\$ 29,354,555</u>	<u>\$ 26,585,152</u>	<u>\$ 25,831,054</u>	<u>\$ 944,359</u>	<u>\$ 44,867,467</u>	<u>\$ 20,634,322</u>
	Ref.			C	C		C-2,C-3		C	C,C-6
						Ref.				
Capital Fund Balance						C-1	\$ 331,870	\$ 927,359		
Capital Improvement Fund						C-8	1,314,282			
Deferred Charges to Future Taxation - Unfunded						C-6,C-18	<u>24,939,000</u>	<u>17,000</u>		
							<u>\$ 26,585,152</u>	<u>\$ 944,359</u>		

COUNTY OF MORRIS

PARK CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2016				Balance, December 31, 2017	
	No.	Date	Appropriation	Funded	Unfunded	Authorized	Expended	Funded	Unfunded
Improvements of MC Park Commission Facilities	209	5/27/09	\$ 1,400,000	\$ 300	\$	\$	\$	\$ 300	\$
Various Capital Projects Under the Jurisdiction of Morris County Park Commission	215	6/13/12	1,300,000	11,009			9,216	1,793	
Various Paving Projects for the Morris County Park Commission	217	4/24/13	406,509	99,345			91,615	7,730	
Purchases for Equipment at Various Morris County Park Commission Locations	218	5/14/14	750,000	16,538			16,538		
Paving Projects at Various Locations at the MC Park Commission	219	6/25/14	300,000	276,094			158,752	117,342	
Various Paving Projects at Morris County Park Commission	220	6/24/15	300,000	119,116			81,288	37,828	
Purchase & Upgrades of Various Vehicles & Equipment	221	6/24/15	750,000	56,764			29,275	27,489	
Renovation Costs of Pavilion at Lee's Park Marina	222	6/24/15	150,000	149,700				149,700	
Morris County Park Commission - Renovation of Pavilion at Lee's Park Marina	223	5/11/16	325,000	323,444				323,444	
Morris County Park Commission - Paving Projects for Various Locations	224	5/11/16	400,000	369,402			321,247	48,155	
Morris County Park Commission - Replacement of Vehicles and Equipment	225	5/11/16	1,000,000	474,403			411,777	62,626	
Replacement of Vehicles and Equipment for the Morris County Park Commission	226	2/22/17	1,015,000			1,015,000	592,436	422,564	
Various Paving Projects for the Morris County Park Commission	227	2/22/17	300,000			300,000	57,606	242,394	
Final Phase of Renovation of Lee's Park Pavilion for the Morris County Park Commission	228	2/22/17	325,000			325,000	1,000	324,000	
				<u>\$ 1,896,115</u>	<u>\$</u>	<u>\$ 1,640,000</u>	<u>\$ 1,770,750</u>	<u>\$ 1,765,365</u>	<u>\$</u>
Ref.				C	C		C-2,C-4	C	C,C-7
				Ref.					
Capital Improvement Fund				C-8		\$ 80,000			
Deferred Charges to Future Taxation - Unfunded				C-7,C-19		1,560,000			
						<u>\$ 1,640,000</u>			

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2017		Rate of Interest	Balance December 31, 2016	Increase	Decrease	Balance December 31, 2017
			Date	Amount					
General Improvement Bonds 2009*	7/30/2009	\$ 29,769,000		\$	%	\$ 10,500,000	\$	\$ 10,500,000	\$
General Improvement Bonds 2010*	7/29/2010	10,895,000	2/15/2018-2020 2/15/2021	1,200,000 295,000	5.000% 5.000%	5,095,000		1,200,000	3,895,000
General Improvement Bonds 2011*	9/22/2011	20,780,000	9/15/2018-2021 9/15/2022	2,200,000 1,980,000	5.000% 5.000%	12,880,000		2,100,000	10,780,000
Refunding Pension Bonds 2011	12/20/2011	2,030,000	3/01/2018	230,000	2.960%	430,000		200,000	230,000
General Improvement Refunding 2012*	11/08/2012	28,919,000	2/01/2018 2/01/2019 2/01/2020 2/01/2021 2/01/2022 2/01/2023 2/01/2024 2/01/2025	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% 2.000% 2.125%	7,005,000		895,000	6,110,000
General Improvement Bonds 2012*	12/17/2012	19,356,000	12/15/2018 12/15/2019 12/15/2020 12/15/2021 12/15/2022 12/15/2023 12/15/2024	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% 2.125%	13,976,000		1,655,000	12,321,000
General Improvement Bonds 2013	6/20/2013	1,318,000	6/15/2018 6/15/2019 6/15/2020	189,000 189,000 200,000	4.000% 3.000% 4.000%	763,000		185,000	578,000
General Improvement Bonds 2013B*	11/15/2013	16,226,000	11/15/2018 11/15/2019-2021 11/15/2022-2023 11/15/2024	1,643,000 1,650,000 1,470,000 1,443,000	4.000% 4.000% 3.000% 3.000%	12,624,000		1,648,000	10,976,000
General Improvement Refunding 2014	6/18/2014	3,245,000	8/15/2018 8/15/2019	745,000 735,000	4.000% 4.000%	2,350,000		870,000	1,480,000

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2017		Rate of Interest	Balance December 31, 2016	Increase	Decrease	Balance December 31, 2017
			Date	Amount					
General Improvement Refunding 2015	12/30/2015	\$ 19,455,000	5/01/2018	\$ 6,645,000	3.000%	\$ 19,445,000	\$	\$ 1,235,000	\$ 18,210,000
			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	5/01/2018	4,325,000	3.000%	31,125,000		1,480,000	29,645,000
			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*	10/25/2016	25,449,000	10/15/2018	1,705,000	4.000%	25,449,000		1,785,000	23,664,000
			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%				
General Improvement Bonds 2017	7/18/2017	29,783,000	1/15/2018	2,200,000	3.000%		29,783,000		29,783,000
			1/15/2019	2,700,000	3.000%				
			1/15/2020	3,090,000	3.000%				
			1/15/2021	3,400,000	2.000%				
			1/15/2022	3,400,000	3.000%				
			1/15/2023	3,100,000	3.000%				
			1/15/2024	3,500,000	3.000%				
			1/15/2025	4,193,000	3.000%				
			1/15/2026	4,200,000	3.000%				
County College Bonds 2009	7/30/2009	11,496,000				1,500,000		1,500,000	
County College Bonds 2010*	7/29/2010	2,135,000	2/15/2018-2021	220,000	5.000%	1,100,000		220,000	880,000

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2017		Rate of Interest	Balance December 31, 2016	Increase	Decrease	Balance December 31, 2017
			Date	Amount					
County College Bonds 2012B*	6/28/2012	\$ 8,500,000	2/01/2018	\$ 545,000	2.000%	\$ 6,595,000	\$	\$ 535,000	\$ 6,060,000
			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	12/15/2018-2022	75,000	2.000%	450,000		75,000	375,000
County College Bonds 2013	6/20/2013	1,409,000	6/15/2018	185,000	4.000%	839,000		185,000	654,000
			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	11/15/2018	170,000	4.000%	1,367,000		165,000	1,202,000
			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	8/15/2018	530,000	4.000%	1,490,000		530,000	960,000
			8/15/2019	430,000	4.000%				
County College Bonds 2014*	6/19/2014	4,250,000	1/15/2018	475,000	2.000%	3,550,000		350,000	3,200,000
			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 College Bonds 2015	7/16/2015	3,200,000	1/15/2018	350,000	4.000%	2,850,000		350,000	2,500,000
			1/15/2019-2020	350,000	5.000%				
			1/15/2021-2022	360,000	5.000%				
			1/15/2023	365,000	5.000%				
			1/15/2024	365,000	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, 2017		Rate of Interest	Balance December 31, 2016	Increase	Decrease	Balance December 31, 2017
			Date	Amount					
County College Refunding 2015	12/30/2015	\$ 4,865,000	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% 4.000% 4.000%	\$ 4,865,000	\$	\$	\$ 4,865,000
County College Bonds 2015A	12/30/2015	1,195,000	5/01/2018 5/01/2019 5/01/2020 5/01/2021-2022 5/01/2023 5/01/2024	130,000 125,000 130,000 135,000 185,000 190,000	3.000% 3.000% 4.000% 4.000% 5.000% 5.000%	1,115,000		85,000	1,030,000
County College Bonds 2016	7/14/2016	3,100,000	1/15/2018 1/15/2019-2025	360,000 365,000	2.000% 2.000%	3,100,000		185,000	2,915,000
County College Bonds 2016A*	10/25/2016	1,910,000	10/15/2018-2020 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		125,000	1,785,000
County College Bonds 2017	7/18/2017	600,000	1/15/2018 1/15/2019-2020 1/15/2021 1/15/2022-2025 1/15/2026	50,000 70,000 70,000 70,000 60,000	3.000% 3.000% 2.000% 3.000% 3.000%		600,000		600,000
County College Bonds 2017 (c.12)	7/18/2017	3,000,000	1/15/2018 1/15/2019 1/15/2020 1/15/2021 1/15/2022 1/15/2023 1/15/2024 1/15/2025-2026	200,000 280,000 330,000 330,000 330,000 360,000 370,000 400,000	3.000% 3.000% 3.000% 2.000% 3.000% 3.000% 3.000% 3.000%		3,000,000		3,000,000
						<u>\$ 172,373,000</u>	<u>\$ 33,383,000</u>	<u>\$ 28,058,000</u>	<u>\$ 177,698,000</u>
Ref.						C	C-2,C-5,C-6	C-5	C

* Callable Bonds

COUNTY OF MORRIS

PARK CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2017		Rate of Interest	Balance December 31, 2016	Increase	Decrease	Balance December 31, 2017
			Date	Amount					
Park Bonds 2009*	7/30/2009	\$ 1,858,000		\$	%	\$ 200,000	\$	\$ 200,000	\$
Park Bonds 2010*	7/29/2010	2,050,000	2/15/2018-2019	300,000	5.000%	830,000		230,000	600,000
Park Bonds 2011*	9/22/2011	1,495,000	9/15/2018 9/15/2019	185,000 200,000	5.000% 5.000%	570,000		185,000	385,000
Park Bonds 2012*	12/17/2012	2,875,000	12/15/2018-2021 12/15/2022	290,000 265,000	2.000% 2.000%	1,715,000		290,000	1,425,000
Park Bonds 2013	6/20/2013	1,097,000	6/15/2018 6/15/2019	186,000 151,000	4.000% 3.000%	527,000		190,000	337,000
Park Bonds 2013B*	11/15/2013	785,000	11/15/2018	157,000	4.000%	314,000		157,000	157,000
Park Bonds 2014 Refunding	6/18/2014	485,000				275,000		275,000	
Park Bonds 2015 Refunding	12/30/2015	770,000	5/01/2018 5/01/2019	265,000 255,000	3.000% 3.000%	770,000		250,000	520,000
Park Bonds 2015A	12/30/2015	2,250,000	5/01/2018-2019 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%	2,085,000		155,000	1,930,000
Park Bonds 2016A*	10/25/2016	1,641,000	10/15/2018-2023 10/15/2024 10/15/2025-2026	170,000 171,000 180,000	4.000% 4.000% 2.000%	1,641,000		90,000	1,551,000
Park Bonds 2017	7/18/2017	1,560,000	1/15/2018 1/15/2019-2020 1/15/2021 1/15/2022-2024 1/15/2025	150,000 200,000 200,000 200,000 210,000	3.000% 3.000% 2.000% 3.000% 3.000%		1,560,000		1,560,000
						\$ 8,927,000	\$ 1,560,000	\$ 2,022,000	\$ 8,465,000

Ref.

C

C-2,C-5,C-7

C-5

C

* Callable Bonds

COUNTY OF MORRIS

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

	Ref.	
BALANCE, DECEMBER 31, 2016	C	\$ 118,771
Decreased by:		
Loan Repayments - Patriot's Path / Schooley's Mountain	C-5	<u>20,639</u>
BALANCE, DECEMBER 31, 2017	C	<u><u>\$ 98,132</u></u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND

NJDEP LOAN PAYABLE - STATE OF NEW JERSEY

BALANCE, DECEMBER 31, 2016	C	\$ 1,459,272
Decreased by:		
Loan Repayments - 2003 Dam Restoration Loan - Saffin Pond	C-5	<u>72,859</u>
BALANCE, DECEMBER 31, 2017	C	<u><u>\$ 1,386,413</u></u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF FEDERAL/STATE AID RECEIVABLE
YEAR ENDED DECEMBER 31, 2017

	Ref.	
BALANCE, DECEMBER 31, 2016	C,C-3	<u>\$ 3,514,597</u>
BALANCE, DECEMBER 31, 2017	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

	Ordinance Number	Balance, December 31, 2016	Authorized 2017	Bonds Issued	Authori- zations Canceled	Balance, December 31, 2017
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		
Renovations of the Existing Central Ave Complex Building at Greystone Park	146	205,000		18,000		187,000
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	1,000				1,000
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	81,000		48,000		33,000
Bridge Design & Construction Projects at Various County Locations	184	546,633				546,633
Renovation of the Old Burn Building & Tower at the Public Safety Training Academy	213	9,000		9,000		
Bridge Design, Renovation & Construction Projects at Various County Locations	225	174				174
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	295,000		272,000		23,000
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		
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	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
Roof Replacement Including but not Limited to the Courthouse, SEU Building, & Other Locations	265	27,000		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	60,000				60,000
Roadway Design & Construction Projects	270	7,000		7,000		
Various Capital Projects for the Sheriff's Office, Bureau of Law Enforcement	304	76,000		17,000		59,000
Renovations to the Residents' Tub & Shower Areas at Morris View Healthcare Center	306	221,000				221,000
Repairs, Replacements, Upgrades and Restoration of Various Equipment and Fixtures in Various Buildings Throughout the County Under the Supervision of Buildings & Grounds	314	24,000		20,000		4,000
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	5,000		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	1,215,000		1,215,000		
Funding for the Design, Building & Rehabilitation of Various County Roadways	329	20,000		19,000		1,000
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
Purchase Electronic Scanner and Computer System for the Counting of Absentee Ballots by and for the Morris County Board of Elections	334	40,000		5,000		35,000
Demolition Design, Demolition & Feasibility Design Related to the Ann Street Parking Garage	335	27,000				27,000
Purchase of Various IT Equipment and Systems for the Office of IT for County of Morris	343	9,000		9,000		
Purchases for MC School of Technology	344	23,000		6,000	17,000	
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	3,000		3,000		
Various Exterior Building Repairs and Replacements Throughout the County	349	202,000		102,000		100,000
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	113,000		109,000		4,000
Replacement of Carpet and Flooring, Lighting, Ceilings and Windows in Various County Facilities	352	18,000		18,000		
Various Improvements at the Courthouse - Department of Planning and Public Works	353	146,000		138,000		8,000
Provision of Electric and Emergency Power for VOIP System - Department of Planning & Public Works	354	164,000		15,000		149,000
Purchase of Fire Sprinkler Systems for the Courthouse - Department of Planning & Public Works	355	1,137,000		1,137,000		

COUNTY OF MORRIS

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

	Ordinance Number	Balance, December 31, 2016	Authorized 2017	Bonds Issued	Authori- zations Canceled	Balance, December 31, 2017
Design and Construction for Various Roads Throughout the County	356	\$ 7,115	\$	\$ 5,000	\$	\$ 2,115
Replacement and Upgrades to Culverts and Drainage Facilities	358	73,000		73,000		
Purchase of Upgrades and Replacement of Security Camera Equipment for MC Sheriff	359	13,000		2,000		11,000
Security Improvements as Required by the Sheriff for the Protection of the Courts	362	186,000		35,000		151,000
Paving and Resurfacing Projects for Various Roadways - Department of Planning & Public Works	363	41,000		26,000		15,000
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	1,000		1,000		
Heritage Commission - Purchase Equipment Including but Not Limited to Rolling Files for New Location	377	3,000				3,000
Planning & Public Works - Buildings & Grounds - Exterior Building Projects	416	1,047,000		1,047,000		
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	6,503,000		3,110,000		3,393,000
Planning & Public Works - Buildings & Grounds - Interior Building Improvements	420	1,612,000		1,370,000		242,000
Planning & Public Works - Buildings & Grounds - Construction, Upgrades & Equipment Necessary for Criminal Justice Reform	421	952,000		500,000		452,000
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		139,000		52,000
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		56,000		49,000
Law & Public Safety - Purchase of Emergency Response Vehicles and Related Equipment	448	214,000		214,000		
Vehicle Replacement for the Sheriff's Office	449		326,000			326,000
Various Upgrades & Equipment for the Sheriff's Office	450		410,000			410,000
Replacement of a Surveillance Vehicle for the Morris County Prosecutor's Office	451		139,000			139,000
Purchase of an Emergency Support Vehicle & Equipment for the Department of Law & Public Safety	452		215,000			215,000
Purchase of Lenco Medevac Bearcat & Equipment for the Department of Law & Public Safety	453		381,000			381,000
Roadway Resurfacing, Intersection Reconstruction & Railroad Projects for the Dept. of Planning & Public Works	454		7,647,000	3,943,000		3,704,000
Bridge Design & Replacement Projects for the Department of Planning & Public Works	455		2,285,000	1,000,000		1,285,000
Environmental Investigation & Clean Up at Various County Facilities by the Dept. of Planning & Public Works	456		476,000			476,000
Replacement, Repairs and Upgrades at Various Facilities by Buildings & Grounds	458		738,000			738,000
Fire Sprinkler Upgrades for Various Facilities by Risk Management Under Employee Resources	459		477,000			477,000
Upgrade of Fire Alarm System at Morris View Healthcare Center by Risk Management	460		429,000			429,000
Renovation of Tax Court Chambers & Other Upgrades by Buildings & Grounds	461		809,000	809,000		
Upgrades by the Office of Information Technology	462		1,390,000	1,390,000		
Equipment & Vehicle Replacement & Upgrade for Shade Tree and Motor Service Center	463		2,062,000	2,062,000		
Interior Building Upgrades by Buildings & Grounds	464		1,282,000	1,282,000		
Replacement of four (4) MAPS Paratransit Vehicles for the Department of Human Services	465		212,000	212,000		
Exterior Building Upgrades & Vehicle/Equipment Replacement by Buildings & Grounds	466		947,000	947,000		
A Full Body Security Screening System at the Correctional Facility Under the Sheriff's Office	467		196,000	196,000		
Purchase of Furniture & Equipment for Public Safety Training Academy	468		295,000	295,000		
Replacement of Vehicles Used for Meal Delivery for the Nutrition Division Under the Dept. of Human Services	469		152,000			152,000
Building Improvements and Upgrades at the County College of Morris	470		3,600,000	3,600,000		
Replacement of Equipment & Fixtures for Renovation of two (2) Tub/Shower Rooms at Morris View Healthcare Center	482		361,000			361,000
Building Improvements and Upgrades at the Morris County School of Technology	483		110,000	110,000		
		<u>\$ 33,498,036</u>	<u>\$ 24,939,000</u>	<u>\$ 33,383,000</u>	<u>\$ 17,000</u>	<u>\$ 25,037,036</u>

Ref.

C-6,C-9

C-3,C-6

C-6,C-9

COUNTY OF MORRIS

PARK CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

	Ordinance Number	Balance, December 31, 2016	Authorized in 2017	Bonds Issued	Balance, December 31, 2017
Replacement of Vehicles and Equipment for the Morris County Park Commission	226	\$	\$ 966,000	\$ 966,000	\$
Various Paving Projects for the Morris County Park Commission	227		285,000	285,000	
Final Phase of Renovation of Lee's Park Pavilion for the Morris County Park Commission	228		309,000	309,000	
		<u>\$</u>	<u>\$ 1,560,000</u>	<u>\$ 1,560,000</u>	<u>\$</u>
Ref.			C-7,C-10	C-7	

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF LEASE REVENUE BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2017		Rate of Interest	Balance December 31, 2016	Increase	Refunding	Decrease	Balance December 31, 2017	
			Date	Amount							
Guaranteed Pooled Program Lease Revenue Bonds 2011*	8/30/2011	\$ 4,700,000	8/15/2018	\$ 140,000	4.000%	\$ 4,095,000	\$	\$	\$ 130,000	\$ 3,965,000	
			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	2/01/2018	485,000	3.000%	13,050,000			480,000	12,570,000	
			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>\$ 17,145,000</u>	<u>\$</u>	<u>\$</u>	<u>\$ 610,000</u>	<u>\$ 16,535,000</u>	
Ref.						C	C-5				C

* Callable Bonds

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL LEASE PAYABLE

- 116 -
C-21
Sheet 1

	Date of Original Issue	Amount of Original Issue	Maturities of Capital Lease Outstanding December 31, 2017		Rate of Interest	Balance December 31,			Balance December 31,	
			Date	Amount		2016	Increase		Decrease	2017
General										
County Guaranteed Leasing Program - VOIP	3/26/2014	\$ 1,175,823	3/15/2018	\$ 239,934	2.100%	\$ 719,906	\$	\$	234,966	\$ 484,940
			3/15/2019	245,006	2.100%					
						<u>\$ 719,906</u>	<u>\$</u>	<u>\$</u>	<u>234,966</u>	<u>\$ 484,940</u>
						C			C-5	C

COUNTY OF MORRIS

PART II

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2017

Federal Grantor/Pass Through Grantor/Program/Cluster Title	Federal CFDA #	Pass-Through Entity ID#	Grant#	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received	Provided to Subrecipients
U.S. Department of Housing and Urban Development:									
CDBG - Entitlement Grants Cluster:									
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-17-UC-340105	7/1/17-9/1/24	\$ 1,769,115	\$ 10,011	\$ 10,011	\$ 10,011	\$
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-16-UC-340105	7/1/16-9/1/23	1,748,848	1,131,792	1,038,588	1,038,380	725,639
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-15-UC-340105	7/1/15-9/1/22	1,704,496	1,501,934	460,726	460,726	401,467
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-14-UC-340105	7/1/14-6/30/16	2,070,330	1,994,835	381,174 *	374,720	325,762
Community Development Block Grant Program Income	14.218	N/A	B-17-UC-340105	7/1/17-9/1/24	64,105	64,105	64,105	64,105	
Community Development Block Grant Program Income	14.218	N/A	B-16-UC-340105	7/1/16-9/1/23	80,869	80,869	80,869	54,300	
Total CDBG - Entitlement Grants Cluster					7,437,763	4,783,546	2,035,473	2,002,242	1,452,868
Morris Continuum of Care Planning Grant	14.231	N/A	NJ0412L2F091300	4/21/16-4/20/17	52,511	28,109	28,109	26,206	
Morris Continuum of Care Planning Grant	14.231	N/A	NJ0412L2F091300	4/21/16-4/20/17	21,585	21,585	16,646	16,646	
Emergency Shelter Program	14.231	N/A	S-16-UC-340019	7/1/16-7/22/18	153,439	107,567	107,567	107,567	107,567
Home Investment Partnership Program	14.239	N/A	M16-DC-34-0226	7/22/16-9/1/24	603,869	132,313	131,828	131,853	118,628
Home Investment Partnership Program	14.239	N/A	M15-DC-34-0226	9/23/15-9/1/23	589,936	424,256	260,474	260,474	231,993
Home Investment Partnership Program	14.239	N/A	M14-DC-34-0226	7/1/14-6/30/19	880,170	584,640	229,336	229,336	210,319
Home Investment Partnership Program	14.239	N/A	M13-DC-34-0226	7/1/13-6/30/18	568,447	568,447	178,638	178,638	178,638
Home Investment Partnership Program Recaptured Funds	14.239	N/A	M16-DC-34-0226	7/22/16-9/1/24	2,500	2,500	2,500		2,500
Home Investment Partnership Program Local Account Returned Funds	14.239	N/A	M16-DC-34-0226	7/22/16-9/1/24	5,225	5,225		5,225	5,225
Total U.S. Department of Housing and Urban Development					10,315,445	6,658,188	2,995,796	2,958,187	2,307,638
U.S. Department of Justice:									
JAG Program:									
Pass Through New Jersey Department of Law and Public Safety									
Megan's Law and Local Law Enforcement Assistance	16.738	14-100-066-1020-364	2014-DJ-BX-0873; JAG 1-15-14	9/1/16-8/31/17	8,333	8,333	8,333	8,333	
Multi-Jurisdictional County Gang, Gun, and Narcotics Task Force	16.738	15-100-066-1020-364	2015-DJ-BX-0401; JAG1-14TF-15	7/1/16-6/30/17	53,778	17,862	17,862	11,500	
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		12,301	
Total Justice Assistance Grant Program					115,546	79,630	26,195	32,134	
Pass Through New Jersey Department of Law and Public Safety									
Violence Against Women Formula Grant	16.588	FY15-100-066-1020-246	2015-WF-AX-0013; VAWA-43-15	5/1/17-4/30/18	17,813	9,592	9,592		
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	17,907	6,244	17,907	
County Office of Victim Witness Advocacy	16.575	FY15-100-066-1020-142	2015-VA-GX-0021; V-14-15	10/1/16-9/30/17	188,400	188,400	188,400	147,814	
Sexual Assault Response Team/Forensic Nurse Examiner Program	16.575	FY15-100-066-1020-142	2015-VA-GX-0021; VS-36-15	10/1/16-9/30/17	72,000	53,223	53,223	47,748	
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	66,937	66,937	10,800	12,842	
Juvenile Accountability Block Grants - Medication Dispensing Training	16.523	N/A	JABG-06-14	1/1/07-12/31/11	10,000	10,000	586 *		
State Criminal Alien Assistance Program (SCAAP)	16.606	N/A	20XX-AP-BX-XXXX	7/1/05-6/30/15	3,273,313	2,446,910	93,668 *		
Total U.S. Department of Justice					3,761,916	2,872,599	388,708	258,445	
U.S. Department of Labor:									
Pass Through New Jersey Department of Labor and Workforce Development:									
WIOA Cluster:									
WIA/WIOA Adult Program	17.258	N/A	N/A	7/1/17-6/30/19	965,457	115,649	115,649	115,199	
WIA/WIOA Adult Program	17.258	N/A	N/A	7/1/16-6/30/18	1,331,110	1,220,144	1,029,189	1,039,790	
WIA/WIOA Adult Program	17.258	N/A	N/A	7/1/15-6/30/17	1,034,333	1,034,333	124,293	129,074	
WIA/WIOA Youth Activities	17.259	N/A	N/A	4/1/17-6/30/19	1,060,499	41,916	41,916		41,407
WIA/WIOA Youth Activities	17.259	N/A	N/A	4/1/16-6/30/18	1,282,973	664,067	655,098	641,949	332,710
WIA/WIOA Youth Activities	17.259	N/A	N/A	4/1/15-6/30/17	962,559	962,559	322,388	339,669	52,381
WIA/WIOA Dislocated Worker Formula Grants	17.278	N/A	N/A	7/1/17-6/30/19	1,588,953	323,391	323,391	298,212	
WIA/WIOA Dislocated Worker Formula Grants	17.278	N/A	N/A	7/1/16-6/30/18	1,742,299	1,632,503	1,306,326	1,349,756	
WIA/WIOA Dislocated Worker Formula Grants	17.278	N/A	N/A	7/1/15-6/30/17	1,718,781	1,718,781	176,344	176,619	
Total WIOA Cluster					11,686,964	7,713,343	4,094,594	4,132,184	426,498
Total U.S. Department of Labor					11,686,964	7,713,343	4,094,594	4,132,184	426,498

* 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, 2017

Federal Grantor/Pass Through Grantor/Program/Cluster Title	Federal CFDA #	Pass-Through Entity ID#	Grant#	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received	Provided to Subrecipients
U.S. Department of Homeland Security:									
Pass Through New Jersey Department of Law and Public Safety:									
FY2017 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	2017-SS-00043-S01	10/10/17-8/31/20	\$ 368,940	\$ 24,136	\$ 24,136	\$	\$
FY2016 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	2016-SS-00052-S01	10/18/16-8/31/19	380,541	84,318	66,587	81,500	
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	181,341	53,425	41,950	
FY2016 Urban Areas Security Initiative Grant Program	97.067	N/A	EMW-2016-SS-00052-S01	9/1/16-8/31/19	1,888,900	493,740	329,640	439,232	
FY2015 Urban Areas Security Initiative Grant Program	97.067	N/A	EMW-2015-SS-00039-S01	9/1/15-8/31/18	2,047,362	1,256,051	915,655	611,928	
Total Homeland Security and Urban Area Security Grants					<u>5,044,563</u>	<u>2,039,586</u>	<u>1,389,443</u>	<u>1,174,610</u>	
Disaster Grants - Public Assistance (FEMA):									
Hurricane Sandy 2012	97.036	N/A	FEMA 4086-DR-NJ	3/20/13-8/26/13	580,718	580,718		224,875	
					<u>580,718</u>	<u>580,718</u>		<u>224,875</u>	
Emergency Food and Shelter Program, Phase 34	97.024	N/A	N/A	10/1/16-1/31/18	1,500			750	
Emergency Food and Shelter Program, Phase 33	97.024	N/A	N/A	2/1/16-3/31/17	4,002	4,002	4,002	4,002	
Total U.S. Department of Homeland Security					<u>5,630,783</u>	<u>2,624,306</u>	<u>1,393,445</u>	<u>1,404,237</u>	
U.S. Department of Transportation:									
Highway Safety Cluster:									
Pass Through New Jersey Department of Law and Public Safety									
Northern New Jersey Safe Communities	20.600	FED-2017-Morris County-00170	CP-17-08-01-05	10/1/16-9/30/17	94,679	94,679	94,679	94,679	94,679
					<u>94,679</u>	<u>94,679</u>	<u>94,679</u>	<u>94,679</u>	<u>94,679</u>
Drug Recognition Expert Call Out and Assistance Program	20.616	FED-2017-Morris County-00102	AL-17-45-01-03	10/1/16-9/30/17	103,200	73,486	73,486	73,486	61,458
County Driving While Intoxicated Grant	20.616	FED-2018-Morris County-00079	AL-18-45-04-02	10/1/17-9/30/18	33,000	5,936			3,520
					<u>136,200</u>	<u>79,422</u>	<u>79,422</u>	<u>73,486</u>	<u>64,978</u>
Total Highway Safety Cluster					<u>230,879</u>	<u>174,101</u>	<u>174,101</u>	<u>168,165</u>	<u>159,657</u>
Highway Planning and Construction Cluster:									
Pass Through New Jersey Department of Transportation									
FY2017 County Aid Program - Annual Transportation Program	20.205	17-480-078-6320-AMD-6010	FY17 County Aid Program	4/14/17-4/14/20	3,940,600	2,893,614	2,893,614	3,236,039	
FY2016 County Aid Program - Annual Transportation Program	20.205	16-480-078-6320-AMD-6010	FY16 County Aid Program	4/19/16-4/18/19	3,988,500	2,284,800	2,284,800	2,382,428	
Openaki Rd Bridge #1400-779, Denville Township	20.205	N/A	STP-C00S(690); 2014-DT-BLA1-05	9/9/14-9/9/16	335,502	266,712	83,673 *	88,723	
Sussex Turnpike, CR617, Randolph Township	20.205	N/A	STP-0350(107)ROW; 2014-DT-BLA1-03	9/8/14-3/18/18	5,078,297	4,649,805	505,952	1,552,097	
South Salem St(CR 655) & Franklin Rd, Randolph Twp/Victory Gardens	20.205	N/A	HSP-0665(300); 2015-DT-BLA1-05	9/23/15-12/29/17	464,598	337,167	337,167	84,317	
Highway Rail Grade Crossing:									
Ogden Ave., Rockaway Borough - DKT#31-2014CM	20.205	N/A	STP-C00S(684)LS4E	9/10/14-9/10/16	38,000	38,000	37,980 *	37,980	
Hibernia Ave., Rockaway Borough - DKT#32-2014CM	20.205	N/A	STP-C00S(681)LS3E	9/10/14-9/9/16	273,000	273,000		272,980	
State Highway Rt. 10, Roxbury Township - DKT#33-2013CCM	20.205	N/A	STP-C00S(671)LS3E	8/27/14-8/26/16	266,000	266,000	265,980 *	264,902	
Stickle Ave., Rockaway Borough - DKT#30-2014CM	20.205	N/A	STP-C00S(680)LS3E	8/20/14-8/20/16	210,000	210,000	108,060 *	209,980	
Righter Road, Roxbury Twp - RE#2014-17	20.205	N/A	STP-C00S(579)LS4E	4/7/14-4/6/16	61,550	61,550	61,550 *	61,550	
Pass Through New Jersey Transportation Planning Authority									
FY 2018 Subregional Transportation Planning	20.205	N/A	N/A	7/1/17-6/30/18	130,583	65,280	65,280	32,640	
FY 2017 Subregional Transportation Planning	20.205	N/A	N/A	7/1/16-6/30/17	130,583	130,583	65,288	130,583	

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

N/A Not Applicable/Available

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2017

Federal Grantor/Pass Through Grantor/Program/Cluster Title	Federal CFDA #	Pass-Through Entity ID#	Grant#	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received	Provided to Subrecipients
U.S. Department of Transportation (Cont'd):									
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 17,446,991	\$ 2,528,629 14,005,140	\$ 849,344 7,558,688	\$ 764,409 9,118,628	\$
Transit Services Programs Cluster: Pass Through New Jersey Department of Transportation Enhanced Mobility for Seniors and Persons with Disabilities Program (Section 5310) Total Transit Services Programs Cluster	20.513	N/A	2013-NJ-16-0007	1/1/15-12/31/17	200,000 200,000	175,252 175,252		140,169 140,169	
Pass Through New Jersey Transportation Planning Authority Non-Urbanized Area Formula Program (MAPS Section 5311) Non-Urbanized Area Formula Program (MAPS Section 5311)	20.509 20.509	N/A N/A	N/A N/A	1/1/17-12/31/17 7/1/15-12/31/16	211,176 311,075	205,907 311,075	205,907	152,101 117,798	
Total U.S.Department of Transportation					18,400,121	14,871,475	7,938,696	9,696,861	159,657
U.S. Department of Health and Human Services:									
Pass Through New Jersey Department of Community Affairs 2017 Morris County LIHEAP CWA Administration	93.568	2017-100-022-8050-182-FFFF-CTYA-6110	2017-05139-0182-00	10/1/16-9/30/17	6,493	6,493	6,493	6,493	
Pass Through New Jersey Department of Health Public Health Infrastructure, Laboratories and Emergency Preparedness Public Health Infrastructure, Laboratories and Emergency Preparedness	93.069 93.069	18-100-046-4EOX-360-J002-6120 17-100-046-4EOX-360-J002-6120	PHLP-18-LNC007 PHLP-17-LNC017	7/1/17-6/30/18 7/1/16-6/30/17	294,995 285,236	133,944 285,236	133,944 163,885	56,549 285,236	
Pass Through New Jersey Department of Health National Association of County and City Health Officials (NACCHO)	93.008	N/A	1 MRCSG061001-01	6/21/07-7/31/13	35,000 621,724	31,931 457,604	2,068 * 306,390	348,278	
Pass Through New Jersey Department of Human Services Area Plan Grant: Aging Cluster: Title III B Title III B Title III C-1 Title III C-1 Title III C-2 Title III C-2 Nutrition Services Incentive Program Nutrition Services Incentive Program Total Aging Cluster	93.044 93.044 93.045 93.045 93.045 93.045 93.053 93.053	17-100-054-7530-058-6110-17B 16-100-054-7530-058-6110-16B 17-100-054-7530-056-6110-17C1 16-100-054-7530-056-6110-16C1 17-100-054-7530-111-6110-17C2 16-100-054-7530-056-6110-16C2 17-100-054-7530-039-6110-17IP 16-100-054-7530-039-6110-16IP	17-91-AAA 16-91-AAA 17-91-AAA 16-91-AAA 17-91-AAA 16-91-AAA 17-91-AAA 16-91-AAA	1/1/17-12/31/17 1/1/16-12/31/16 1/1/17-12/31/17 1/1/16-12/31/16 1/1/17-12/31/17 1/1/16-12/31/16 1/1/17-12/31/17 1/1/16-12/31/16	367,035 330,320 453,574 445,860 399,154 465,208 287,773 330,390 3,079,314	300,723 330,320 448,595 445,860 392,070 465,208 287,773 330,390 3,000,939	300,723 88,261 * 448,595 4,000 * 392,070 6,033 * 287,773 1,050 * 1,528,505	367,035 9,323 453,574 4,000 399,154 186,249 224,059 70,633 1,714,027	215,818 57,839
Title III D Title III D Title III E Title III E Total Area Plan Grant	93.043 93.043 93.052 93.052	17-100-054-7530-060-6110-17D 16-100-054-7530-060-6110-16D 17-100-054-7530-062-6110-17E 16-100-054-7530-062-6110-16E	17-91-AAA 16-91-AAA 17-91-AAA 16-91-AAA	1/1/17-12/31/17 1/1/16-12/31/16 1/1/17-12/31/17 1/1/16-12/31/16	23,824 24,646 177,975 179,623 3,485,382	3,016 24,646 149,138 179,623 3,357,362	3,016 8,350 * 149,138 62,830 * 1,751,839	23,824 1,155 177,975 1,566 1,918,547	3,016 8,350 96,834 51,194 433,051
Medicaid Cluster: Medical Assistance Program: Medicaid Match Medicaid Match Total Medicaid Cluster	93.778 93.778	17-100-054-7530-066-6110-MEDB 16-100-054-7530-066-6110-MEDB	17-91-AAA 16-91-AAA	1/1/17-12/31/17 1/1/16-12/31/16	24,607 23,478 48,085	17,878 23,478 41,356	17,878 11,167 * 29,045	24,607 11,167 24,607	17,878 11,167 29,045

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

N/A Not Applicable/Available

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2017

Federal Grantor/Pass Through Grantor/Program/Cluster Title	Federal CFDA #	Pass-Through Entity ID#	Grant#	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received	Provided to Subrecipients
U.S. Department of Health and Human Services (Cont'd):									
TANF Cluster:									
Social Services for the Homeless	93.558	7550-100-054-7550-072-LLLL-6030	N/A	7/1/16-6/30/17	\$ 80,208	\$ 73,058	\$ 47,156	\$ 53,472	\$ 9,100
Work First New Jersey Program	93.558	7550-100-054-7550-xxx-LLLL-6030	N/A	7/1/16-6/30/17	312,621	290,558	216,618	156,310	
Total TANF Cluster					<u>392,829</u>	<u>363,616</u>	<u>263,774</u>	<u>209,782</u>	<u>9,100</u>
Total U.S. Department of Health and Human Services					<u>4,548,020</u>	<u>4,219,938</u>	<u>2,351,048</u>	<u>2,501,214</u>	<u>471,196</u>
U.S. Environmental Protection Agency:									
Pass through New Jersey Department of Environmental Protection:									
County Environmental Health Act Grant	66.605	17-100-042-4840-094	N/A	7/1/16-6/30/17	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>\$ 54,354,624</u>	<u>\$ 38,971,224</u>	<u>\$ 19,173,662</u>	<u>\$ 20,962,503</u>	<u>\$ 3,364,989</u>

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

N/A Not Applicable/Available

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SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2017

State Grantor/Pass-Through	State	Cumulative Program	Program	Cash			
Grantor/Program	Grant ID#	Account Number	Grant Period	Grant Awards	Disbursements	Disbursements	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	7/1/17-6/30/18	\$ 473,890	\$ 39,998	\$ 39,998	\$ 17,375
Governor's Council on Alcoholism and Drug Abuse	N/A	2000-100-082-C001-044-U999-6010	7/1/16-6/30/17	393,794	393,794	348,762	378,794
				867,684	433,792	388,760	396,169
<u>New Jersey Department of Law and Public Safety:</u>							
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJF-6120	10/3/17-10/2/22	28,076			28,076
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJF-6120	10/27/16-10/26/21	14,794	8,520	8,520	
Insurance Fraud Reimbursement Program	N/A	1020-100-066-1020-305-YCJF-6110	1/1/17-12/31/17	250,000	15,084	15,084	9,629
Insurance Fraud Reimbursement Program	N/A	1020-100-066-1020-305-YCJF-6110	1/1/16-12/31/16	22,634	22,634	4,312 *	4,312
Law Enforcement Officers Training and Equipment Fund	N/A	1020-100-066-1020-314-YCJF-6120	7/1/16-6/30/17	26,358			26,358
Law Enforcement Officers Training and Equipment Fund	N/A	1020-100-066-1020-314-YCJF-6120	7/1/10-6/30/13	30,293	24,555	9,452 *	
Det. Matthew L. Tarentino Community Policing Grant Program	CP-24-18	18-100-066-1000-177	8/1/17-12/31/17	9,945	9,945	9,945	
NJ Juvenile Justice Commission/SFEA Funds	N/A	1500-100-066-1500-032-YSAC-6010	7/1/17-6/30/18	18,000	18,000	18,000	
NJ Juvenile Justice Commission	SCP-17-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/17-12/31/17	256,379	223,772	223,772	
NJ Juvenile Justice Commission	SCP-17-PM-14	1500-100-066-1500-007-YSAC-6010	1/1/17-12/31/17	55,550	53,315	53,315	
NJ Juvenile Justice Commission	FC-17-14	1500-100-066-1500-021-YSAC-6010	1/1/17-12/31/17	185,733	152,745	152,745	
NJ Juvenile Justice Commission	SCP-16-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/16-12/31/16	250,064	250,064	35,058 *	112,315
NJ Juvenile Justice Commission	SCP-16-PM-14	1500-100-066-1500-007-YSAC-6010	1/1/16-12/31/16	53,726	53,726		13,856
NJ Juvenile Justice Commission	FC-16-14	1500-100-066-1500-021-YSAC-6010	1/1/16-12/31/16	185,733	185,733	37,335 *	93,649
NJ Juvenile Justice Commission	SCP-15-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/15-12/31/15	215,233	215,233	(36,086)	
				1,602,518	1,233,326	531,452	288,195
<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	7/1/17-6/30/18	15,000	6,250	6,250	5,000
Morris Area Paratransit System - Veterans Transportation	N/A	N/A	10/1/16-6/30/17	15,000	15,000	15,000	15,000
				30,000	21,250	21,250	20,000
<u>New Jersey Department of Transportation:</u>							
Pass Through New Jersey Transit:							
MAPS (Paratransit)	N/A	N/A	1/1/17-12/31/17	1,052,743	823,831	823,831	632,042
MAPS (Paratransit)	N/A	N/A	1/1/16-12/31/16	973,648	973,648		271,056
Non-Urbanized Area Formula Program (MAPS Section 5311)	N/A	N/A	1/1/17-12/31/17	105,588	102,953	102,953	76,050
Non-Urbanized Area Formula Program (MAPS Section 5311)	N/A	N/A	7/1/15-12/31/16	155,537	155,537		58,899
Job Access and Reverse Commute Program (JARC)	N/A	N/A	7/1/16-6/30/17	56,344	56,344	56,344	56,344
Job Access and Reverse Commute Program (JARC)	N/A	N/A	7/1/15-6/30/17	70,258	70,258		30,000
Waterloo Rd Bridge #1401-038, Netcong and Stanhope	N/A	2014-DT-BLA-FEP-101	6/23/14-6/23/17	488,630	414,657	105,766	145,561

* 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, 2017

State Grantor/Pass-Through Grantor/Program	Grant ID#	State Account Number	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
<u>New Jersey Department of Transportation (Cont'd):</u>							
Highway Rail Grade Crossing:							
Morris Ave., Rockaway Twp - DKT#05-2014CM	2017-Morris County-11	p N/A	4/7/14-4/6/16	\$ 359,762	\$ 359,762	\$ 359,762 *	\$ 359,762
Lower Richboyton Rd., Dover Town - RE#2015-10	2015-Morris County-11	p N/A	1/16/15-1/16/16	98,000	98,000	97,980 *	97,980
North Salem St., Dover Town - RE#2015-11	2015-Morris County-12	p N/A	1/23/15-1/23/16	91,000	91,000	90,980 *	90,980
Dover & Rockaway Repair	17-35174; 6826309	p N/A	7/5/17-7/5/19	875,952	303,487	303,487	
FY13 Flanders-Drakestown Rd, Bridge No. 1401-107, Mt Olive Twp	FY2013 Local Bridges, Future Needs	p 11-480-078-6320-AKV-6010	2/4/16-2/4/18	1,000,000	729,766	729,766	750,000
FY13 Ridgedale Ave, Bridge No. 1400-376, Hanover Twp	FY2013 Local Bridges, Future Needs	p 11-480-078-6320-AKV-6010	2/4/16-2/4/18	300,000	268,088	268,088	225,000
FY11 Eagle Rock Ave, Bridge No. 1400-443 over Passaic River	FY2011 Local Bridges, Future Needs	p 11-480-078-6320-AKW-6010	8/8/11-8/8/14	1,000,000	1,000,000		250,000
				6,627,462	5,447,331	2,938,957	3,043,674
<u>New Jersey Department of Environmental Protection:</u>							
County Environmental Health Act Grant	EN017-023Y	17-495-042-4855-001	7/1/16-6/30/17	163,800	163,800	163,800	163,800
				163,800	163,800	163,800	163,800
<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	555,578	391,624	302,408	293,994
PASP	17ALPN	7570-491-054-7570-006-LLLL-6130	1/1/17-12/31/17	45,166	45,166	45,166	45,166
Work First New Jersey Program	TS17014	7550-100-054-7550-xxx-LLLL-6030	7/1/16-6/30/17	202,836	188,377	134,990	101,418
				803,580	625,167	482,564	440,578
<u>New Jersey Department of Children and Families:</u>							
ALPN/HSAC/YIP	17ALPN	N/A	1/1/17-12/31/18	171,113	104,455	104,455	110,007
ALPN/HSAC/YIP	15ALPN	N/A	1/1/15-12/31/16	170,503	170,503	2,073 *	(610)
				341,616	274,958	106,528	109,397
<u>New Jersey Department of Treasury:</u>							
Higher Education Administration:							
P.L. 1971, c.12 Debt Service	N/A	xx-100-082-2155-016	1/1/17-12/31/17	2,303,739	2,303,739	2,303,739	2,303,739
				2,303,739	2,303,739	2,303,739	2,303,739
<u>New Jersey Department of Education:</u>							
Debt Service - Type I (Vo-Tech)	N/A	495-034-5120-075	8/1/17-5/30/18	354,760	128,300	128,300	128,300
Debt Service - Type I (Vo-Tech)	N/A	495-034-5120-075	8/1/16-5/30/17	16,303	16,303	8,687	8,687
				371,063	144,603	136,987	136,987
<u>Department of Health and Senior Services:</u>							
Area Plan Grant	17-1389-AAA	0x-100-04x-41xx-xxx-J004-6110	1/1/17-12/31/17	786,986	695,515	695,515	776,896
Area Plan Grant	16-1389-AAA	0x-100-04x-41xx-xxx-J004-6110	1/1/16-12/31/16	713,428	713,428	137,600 *	(44,358)
Alcoholism and Drug Abuse	16-536-ADA-0	7700-760-054-4219-162-LDAS-6110	1/1/17-12/31/17	822,054	641,335	641,335	327,160
Alcoholism and Drug Abuse	16-536-ADA-0	7700-760-054-4219-162-LDAS-6110	1/1/16-12/31/16	762,148	762,148	143,966 *	298,483
County Right to Know Program	EPID-18-RTK-07L	100-046-4771-105-J002-6110	7/1/17-6/30/18	14,823	7,412	7,412	3,706
County Right to Know Program	EPID-17-RTK-07L	100-046-4771-105-J002-6110	7/1/16-6/30/17	14,823	14,823	7,411	11,117
				3,114,262	2,834,661	1,633,239	1,373,004

* 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, 2017

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>							
County History Partnership Program	HC-CHPP-2017-00013	17-100-074-2540-105-6110	7/1/16-6/30/17	\$ 43,520	\$ 41,120	\$ 41,120	\$
County History Partnership Program	HC-GOS-2015-MC-00040	15-100-074-2540-105-6110	7/1/14-6/30/15	18,684	18,684	3,576 *	
				62,204	59,804	44,696	
<u>Department of Community Affairs</u>							
2017 Universal Service Fund-CWA Administration	2017-05134-0037-00	2017-100-022-8050-B13-FCWA-6110	7/1/16-6/30/17	4,329	4,329	4,329	4,329
				4,329	4,329	4,329	4,329
<u>Department of Labor and Workforce Development:</u>							
Work First New Jersey Program TANF	N/A	4545-780-062-4545-005-N729-6140	7/1/17-6/30/18	1,013,338	157,540	157,540	150,214
Work First New Jersey Program TANF	N/A	4545-780-062-4545-005-N729-6140	7/1/16-6/30/17	549,466	533,009	430,545	442,773
Work First New Jersey Program TANF	N/A	4545-780-062-4545-005-N729-6140	7/1/15-6/30/16	923,153	923,153		1
Work First New Jersey Program GA FS	N/A	4545-780-062-4545-005-N729-6140	7/1/17-6/30/18	505,078	66,327	66,327	61,735
Work First New Jersey Program GA FS	N/A	4545-780-062-4545-005-N729-6140	7/1/16-6/30/17	509,355	491,911	310,641	325,555
Work First New Jersey Program GA FS	N/A	4545-780-062-4545-005-N729-6140	7/1/15-6/30/16	446,386	446,386	33 *	36
Workforce Learning Link (WDP Supplemental)	N/A	4545-780-062-4545-005-N729-6140	7/1/17-6/30/18	171,000	62,117	62,117	57,804
Workforce Learning Link (WDP Supplemental)	N/A	4545-780-062-4545-005-N729-6140	7/1/16-6/30/17	117,000	116,484	69,462	72,570
				4,234,776	2,796,927	1,096,665	1,110,688
TOTAL STATE AWARDS				\$ 20,527,033	\$ 16,343,687	\$ 9,852,966	\$ 9,390,560

* 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, 2017

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, 2017. 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 not 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, 2017, the County has \$98,132 of Green Acres Loan Payable outstanding which is recorded in the Park Capital Fund. The project which relates to the loan is complete and there were no current year receipts or expenditures on the loan.

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, 2017, the County has \$1,386,413 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, 2017. The County began repaying the loan in August of 2014. The project which relates to the loan is in progress as of December 31, 2017.



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

Independent Auditors' Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey ("the Division"), and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements - *regulatory basis* - of the various funds of the County of Morris (the "County") as of and for the years ended December 31, 2017 and 2016, and the related notes to the financial statements and have issued our report thereon dated March 13, 2018. These financial statements have been prepared in accordance with accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting, and the budget laws of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America. That qualified report also indicated that we did not audit the general fixed assets account group.

Internal Control Over Financial Reporting

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

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

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

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

Compliance and Other Matters

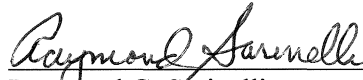
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect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

Purpose of this Report

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

Mount Arlington, New Jersey
March 13, 2018

NISIVOCIA LLP



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



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

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, 2017. 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 \$11,267,974 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, 2017. 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, 2017.

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 2017-001 and 2017-002. Our opinion on each major program is not modified with respect these matters.

The County's responses to the noncompliance Findings 2017-001 and 2017-002 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

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.

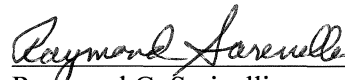
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any 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
March 13, 2018

NISIVOCCIA LLP

A handwritten signature in cursive script, 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, 2017

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 2017-001 and 2017-002 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 federal and state programs.

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

- There were none.

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2017
(Continued)

Summary of Auditors' Results:

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

<u>Federal:</u>	<u>CFDA #</u>	<u>Program Disbursements</u>
U.S. Department of Housing and Urban Development:		
Home Investment Partnership Program	14.239	\$ 800,276
Home Investment Partnership Program Recaptured Funds	14.239	2,500
Home Investment Partnership Program Local Account Returned Funds	14.239	5,225
U.S. Department of Homeland Security:		
(Pass Through New Jersey Department of Law and Public Safety):		
State Homeland Security Grant Program	97.067	144,148
Urban Areas Security Initiative Grant Program	97.067	1,245,295
U.S. Department of Health and Human Services:		
(Pass Through New Jersey Department of Human Services):		
Area Plan Grant:		
Aging Cluster:		
Title III B	93.044	388,984
Title III C-1	93.045	452,595
Title III C-2	93.045	398,103
Nutrition Services Incentive Program	93.053	288,823
Title III E	93.052	211,968

- 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>
Department of Health and Senior Services:		
Area Plan Grant	0x-100-04x-41xx-xxx-J004-6110	\$ 833,115
Alcoholism and Drug Abuse	7700-760-054-4219-162-LDAS-6110	785,301
Department of Treasury:		
Higher Education Administration:		
P.L. 1971, c.12 Debt Service	xx-100-082-2155-016	2,303,739

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2017
(Continued)

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

Finding 2017-001: U.S. Department of Health and Human Services – Aging Cluster and Title III E – Non Compliance – Subrecipient Monitoring:

Program Title	CFDA No.	Grant Period	Award Amount	Program Disbursements	Questioned Costs
<u>Aging Cluster:</u>					
Title III B	93.044	1/1/17-12/31/17	\$ 367,035	\$ 300,723	\$ -0-
Title III B	93.044	1/1/16-12/31/16	330,320	88,261	-0-
Title III C-1	93.045	1/1/17-12/31/17	453,574	448,595	-0-
Title III C-1	93.045	1/1/16-12/31/16	445,860	4,000	-0-
Title III C-2	93.045	1/1/17-12/31/17	399,154	392,070	-0-
Title III C-2	93.045	1/1/16-12/31/16	465,208	6,033	-0-
Nutrition Services Incentive Program	93.053	1/1/17-12/31/17	287,773	287,773	-0-
Nutrition Services Incentive Program	93.053	1/1/16-12/31/16	330,390	1,050	-0-
Title III E	93.052	1/1/17-12/31/17	177,975	149,138	-0-
Title III E	93.052	1/1/16-12/31/16	179,623	62,830	-0-

Criteria:

2 CFR 200.331(d) of the Uniform Guidance - Requirements for passthrough entities - All pass-through entities must: Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include: (1) Reviewing financial and programmatic reports required by the pass-through entity.

Condition and Context:

During our review of the Aging Cluster and Title III E subrecipient vouchers, it was noted that the Social Assistance Management System (SAMS) quarterly reports were attached as the documentation supporting the funds requested for reimbursement by the subrecipient as allowed per the New Jersey Department of Health and Senior Services. However, as per our conversation with personnel from the New Jersey Department of Health and Senior Services, it is expected that the County's annual fiscal monitoring includes a review of the documentation supporting the hourly or unit cost information included in the SAMS quarterly reports on a test basis. Based on our conversation with County of Morris personnel and per our review of the subrecipient monitoring conducted, the County's subrecipient fiscal monitoring did not include a review of the documentation supporting the hourly or unit cost information included in the SAMS quarterly reports.

Effect:

The County is not in full compliance with 2 CFR 200.331(d) of the Uniform Guidance - Requirements for passthrough entities specifically relating to reviewing financial reports required by the pass-through entity.

Cause:

The County's annual fiscal monitoring should have contained a narrative and system description of how information was gathered and included in the quarterly SAMS report in accordance with 2 CFR 200.331 (d). An appropriate sample of the documentation supporting the number of units included in the quarterly SAMS reports should be formally included in the annual fiscal monitoring report.

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2017
(Continued)

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

Finding 2017-001: U.S. Department of Health and Human Services – Aging Cluster and Title IIIIE – Non Compliance – Subrecipient Monitoring: (Cont'd)

Recommendation:

It is recommended that the County on a test basis conduct a review of the documentation supporting the hourly or unit cost information included in the SAMS quarterly reports during their annual fiscal subrecipient monitoring.

Management's Response:

The County will ensure that the annual fiscal subrecipient monitoring for the Aging Cluster and Title IIIIE grants will include a review of the documentation supporting the hourly or unit cost information included in the SAMS quarterly reports.

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2017
(Continued)

Findings and Questioned Costs for State Awards:

Finding 2017-002 (Repeat 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, 2016 to June 30, 2017 on December 7, 2017. The GCADA issued a report on January 26, 2018. 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 detailed on the form; 3) The County performed 19 site visits out of its 28 Municipal Alliances; 4) The County is not confirming that the matching requirements (25% Cash and 75% In-kind) for each municipality are met prior to approving reimbursement; 5) The County is not requesting backup documentation such as invoices/receipts/itemized expense reports to support donation request letters or proof of payment prior to seeking reimbursement; and 6) The County exceeded the annual limit of \$500 to purchase equipment and certain expenses did not appear to be relevant to approved programs.

<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	\$ 39,998	\$ -0-
Governor's Council on Alcoholism and Drug Abuse	7/1/15-6/30/16	393,794	348,762	231.47

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.
4. The County to confirm that all DEDR and cash match expenses are supported by the appropriate financial backup documentation in order to ensure matching requirements (25% Cash and 75% In-kind) for each municipality are met prior to approving reimbursement and that expenses are paid prior to the municipal alliances requesting reimbursement.
5. The County to ensure that each Municipal Alliance's quarterly report is accompanied with the necessary backup documentation and that all the expenditures are properly documented and accounted for.
6. A maximum of \$500 of Municipal Alliance's funds may be used annually for the purchase of equipment. Such equipment must be solely used for the purpose of the support and performance of the approved programs. Additionally, all Municipal Alliance's transactions should be executed in compliance with the grant and all services/goods purchased with grant funds are authorized and relevant to the approved program.

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2017
(Continued)

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

Finding 2017-002 (Repeat Finding 2016-003): New Jersey Department of Treasury– Governor's Council on Alcoholism and Drug Abuse –Non Compliance – Subrecipient Monitoring: (Cont'd)

Condition and Context:

Our review of the status of prior year finding 2016-003 and the Governor's Council on Alcoholism and Drug Abuse County Alliance Site Visit Report disclosed the following: 1) Completed evaluation forms for programs (Forms 10s, 11s and 12s) be maintained on file; 2) The County needs to ensure that the actual expenditures taking place are detailed on Form 7; 3) The County performed 19 site visits out of its 28 Municipal Alliances; 4) The County is not confirming that the matching requirements (25% Cash and 75% In-kind) for each municipality are met prior to approving reimbursement; 5) The County is not requesting backup documentation such as invoices/receipts/itemized expense reports to support donation request letters or proof of payment prior to seeking reimbursement; and 6) The County exceeded the annual limit of \$500 to purchase equipment and certain expenses did not appear to be relevant to approved programs.

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 2018 3rd quarter report would be withheld; similarly, if the County does not fulfill matching requirements by all Alliances, the reimbursement for expenditures reported on the fiscal year 2018 4th quarter/final report would be withheld. In addition, GCADA may request from the County reimbursement of any and all items that are purchased outside the scope of the Alliance mission if these kinds of expenses persist in the future.

Cause:

The GCADA has been undergoing form revisions in the last two years. 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. In addition, the County was not clear on the specific guidelines regarding equipment limits set by GCADA, which caused this limit to be exceeded. The County finds it difficult to ensure full compliance by all 28 Alliances as the personnel resources are limited both at the County level and the Alliance level.

Recommendation:

It is recommended that: 2017-002 - 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 corrective action plan regarding the findings in the 2017 site visit was submitted to GCADA on February 7, 2018. The County will continue to work with the Governor's Council on Alcoholism and Drug Abuse to implement the corrective action plan to ensure compliance with the regulations regarding subrecipient monitoring. The County also plans on discussing revisions and training at the next Alliance quarterly meeting with GCADA State Coordinators during 2018.

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2017
(Continued)

Management's Response: (Cont'd)

In addition to the items contained in the corrective action plan, additional trainings with the Program Coordinators and the Chief Financial Officers at the Municipal level will be conducted regarding the deficiencies in their supporting documentation and how to correct them, as well as additional guidance regarding the use of funds, and supporting documentation for both the required matching requirement and proof of disbursement of all subrecipient funds. Also to be implemented will be regular quarterly meetings between the County Alliance Coordinator and the appropriate supervisory personnel to ensure that subrecipient monitoring visits are being completed in a regular and timely manner to ensure that by the end of the grant period that all required monitoring visits have been performed.

COUNTY OF MORRIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2017

Audit Report, dated April 17, 2017 for the period ended December 31, 2016, issued by Nisivoccia LLP

Finding 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	7/1/16-6/30/17	\$ 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-

Condition:

Per prior year finding 2016-001– the required 2016 quarterly SF-425 fiscal reports had not been filed within 30 days after the end of each reporting period.

Status:

Condition 2016-001 has been resolved. The SF-425 fiscal reports for the all four quarters of 2017 were submitted to HUD within the 30-day deadline specified in 24 CFR §85.41(4).

COUNTY OF MORRIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2017
(Continued)

Audit Report, dated April 17, 2017 for the period ended December 31, 2016, issued by Nisivoccia LLP

Finding 2016-002: 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
Aging Cluster:					
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-

Condition:

Per prior year finding 2016-002, 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.

Status:

Condition 2016-002 has been resolved. The 2017 program income from donations in excess of the anticipated amount was reported as participant income/offsetting revenue on the quarterly SAGE reports.

COUNTY OF MORRIS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2017
(Continued)

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

Finding 2016-003 (2017-002): New Jersey Department of Treasury– Governor's Council on Alcoholism and Drug Abuse ("GCADA") –Non Compliance – Subrecipient Monitoring:

<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	\$ 39,998	\$ -0-
Governor's Council on Alcoholism and Drug Abuse	7/1/15-6/30/16	393,794	348,762	231.47

Condition:

Per prior year finding 2016-003 the following was noted: the County did not obtain certain evaluation forms (Forms 10, 11, 12) from all the various Municipal Alliances, where applicable and in one instance Form 7 did not detail certain actual expenditures. Also, as of the date of the monitoring visits by the GCADA, the County had not conducted site visits for any of the Municipal Alliances.

Status:

Based on our review of the prior year finding and the GCADA's site visit prior year finding 2016-003 has not been resolved and is included on the Schedule of Findings and Questioned Costs as 2017-002. Our review of the status of prior year finding 2016-003, revealed the County did not obtain certain evaluation forms (Forms 10, 11 and 12) from all the various Municipal Alliances, where applicable. Form 7 was obtained from the Alliances we tested, and the form did detail expenditures actually taking place. Also as of the date of this report, the County has visited 26 Alliances and is in the process of visiting the remaining 2 Alliances in in the next few days.

Management's Response:

The County will continue to work with the Governor's Council on Alcoholism and Drug Abuse to implement the corrective action plan to ensure compliance with the regulations regarding subrecipient monitoring. The County also plans on discussing revisions and training at the next Alliance quarterly meeting with GCADA State Coordinators during 2018.

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, 2017. 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. Aging Cluster

During our review of the Aging Cluster and Title III-E subrecipient vouchers, it was noted that the Social Assistance Management System (SAMS) quarterly reports were attached as the documentation supporting the funds requested for reimbursement by the subrecipient as allowed per the New Jersey Department of Health and Senior Services. However, as per our conversation with personnel from the New Jersey Department of Health and Senior Services, it is expected that the County's annual fiscal monitoring includes a review of the documentation supporting the hourly or unit cost information included in the SAMS quarterly reports on a test basis. Based on our conversation with County of Morris personnel and per our review of the subrecipient monitoring conducted, the County's subrecipient fiscal monitoring did not include a review of the documentation supporting the hourly or unit cost information included in the SAMS quarterly reports. It is recommended that the County on a test basis conduct a review of the documentation supporting the hourly or unit cost information included in the SAMS quarterly reports during their annual fiscal subrecipient monitoring.

2. Governor's Council on Alcoholism and Drug Abuse

A review was completed by the New Jersey Governor's Council on Alcoholism and Drug Abuse ("GCADA") for the period of July 1, 2016 to June 30, 2017 on December 7, 2017. The GCADA issued a report on January 26, 2018. The County submitted its response and corrective action plan to the GCADA on February 7th, 2018. 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; 3) The County performed 19 site visits out of its 28 Municipal Alliances; 4) The County is not confirming that the matching requirements (25% Cash and 75% In-kind) for each municipality are met prior to approving reimbursement; 5) The County is not requesting backup documentation such as invoices/receipts/itemized expense reports to support donation request letters/ or proof of payment prior to seeking reimbursement; and

COUNTY OF MORRIS
COMMENTS AND RECOMMENDATIONS
(Continued)

Single Audit (Continued)

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

6) The County exceeded the annual limit of \$500 to purchase equipment and certain expenses did not appear to be relevant to approved programs. It is recommended that: 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 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 County will ensure SAMS information is reviewed on a test basis during the annual fiscal subrecipient monitoring. 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.

Fixed Assets

The County is in the process of awarding a contract to perform a complete fixed assets inventory in 2018. 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 into 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.

COUNTY OF MORRIS
COMMENTS AND RECOMMENDATIONS
(Continued)

Status of Prior Year Recommendations

The prior year recommendations regarding MAPS filing financial reports within 45 days from the last day of the month, the timely submission of SF-425 reports for Local Home, ESG and CDBG; and the Aging department complying with NJDHS regulations regarding program income were resolved in the current year. The prior year recommendations with respect to the County monitoring the Department of Human Services' compliance with internal control procedures regarding cash receipts and cash collections; and the County's compliance with Governor's Council on Alcoholism and Drug Abuse regulations regarding subrecipient monitoring 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 the Department of Human Services' compliance with internal control procedures and policies relating to cash receipts and cash collections on at least a rotating basis.
2. Single Audit:

Aging Cluster

- a) The County on a test basis conduct a review of the documentation supporting the hourly or unit cost information included in the SAMS quarterly reports during their annual fiscal subrecipient monitoring.

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.