COUNTY OF MORRIS

REPORT OF AUDIT

2023

NISIVOCCIA LLP
CERTIFIED PUBLIC ACCOUNTANTS

County of Morris

Report of Audit

2023

COUNTY OF MORRIS

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COUNTY OF MORRIS

PART I
INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS AND
SUPPLEMENTARY SCHEDULES
YEARS ENDED DECEMBER 31, 2023 AND 2022

NISIVOCCIA
ASSURANCE · TAX · ADVISORY

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Newton, NJ
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Independent Member
BKR International

Independent Auditors' Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements – *regulatory basis* - of the various funds and account group of the County of Morris (the "County") as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements, as listed in the table of contents.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of each fund and account group of the County as of December 31, 2023 and 2022, and the results of operations and changes in fund balance, where applicable, of such funds and account group, thereof for the years then ended in accordance with the accounting practices prescribed or permitted, as described in Note 1, by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division").

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 section of our report, the accompanying 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, 2023 and 2022, or the changes in financial position where applicable, thereof for the years then ended.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS), 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

As described in Note 1 of the financial statements, the financial statements are prepared by the County on the basis of the financial reporting provisions prescribed or permitted by the Division, which is a basis of accounting other than accounting principles generally accepted in the United State of America, to meet the requirements of the Division's regulatory basis of accounting and the budget laws of New Jersey.

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

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 and pervasive.

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* and audit requirements prescribed by the Division will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards* and audit requirements prescribed by the Division, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

The Honorable Director and Members
of the Board of County Commissioners
County of Morris
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Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements of the various funds and account group 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the various fund and account group financial statements. The information has been subjected to the auditing procedures applied in the audit of the various fund and account group 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 and account group financial statements or to the various fund and account group 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 various fund and account group financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 19, 2024 on our consideration of the County'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 solely 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 the effectiveness of the County's 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's internal control over financial reporting and compliance.

Mount Arlington, New Jersey
April 19, 2024

NISIVOCCIA LLP

Francis Jones of Nisivoccia LLP

Francis Jones
Certified Public Accountant
Registered Municipal Accountant No. 442

COUNTY OF MORRIS

2023

CURRENT FUND

COUNTY OF MORRIS

CURRENT FUND
BALANCE SHEET - REGULATORY BASIS

ASSETS	Ref.	December 31, 2023	December 31, 2022
General Fund:			
Cash and Cash Equivalents		$ 141,605,838.64	$ 66,952,928.47
Investments		8,500,000.00	70,000,000.00
	A-4	150,105,838.64	136,952,928.47
Receivables and Other Assets with Full Reserves:			
Added and Omitted Taxes Receivable	A-5	1,081,340.62	641,587.37
Revenue Accounts Receivable	A-6	1,564,920.61	1,749,348.64
Revolving Fund - Prosecutor		37,000.00	37,000.00
Due from Regular Trust Fund	A-4,B	500,000.00	500,000.00
Due from Grant Fund	A	3,339,519.02	3,241,808.04
	A	6,522,780.25	6,169,744.05
		156,628,618.89	143,122,672.52
Grant Fund:			
Cash and Cash Equivalents		44,793,212.49	83,113,981.02
Investments		26,000,000.00	
	A-10	70,793,212.49	83,113,981.02
Federal and State Grants Receivable	A-11	66,547,798.13	63,826,394.04
		137,341,010.62	146,940,375.06
		$ 293,969,629.51	$ 290,063,047.58

LIABILITIES, RESERVES AND FUND BALANCE	Ref.	December 31, 2023	December 31, 2022
General Fund:			
Appropriation Reserves	A-3, A-7	$ 42,211,040.20	$ 33,619,005.20
Reserve for Encumbrances		10,772,570.72	10,622,614.44
Accounts Payable	A-3, A-7	4,406,110.04	3,961,470.64
Contracts Payable	A-8	23,478,595.17	22,414,796.69
Due to Boonton/Dover - Tower Rental	A-4	61,027.31	59,249.84
Reserve for Sale of County Assets		1,324,767.84	1,324,767.84
Reserve for Litigation		4,655,678.30	4,255,678.30
		86,909,789.58	76,257,582.95
Reserves for Receivables and Other Assets	A	6,522,780.25	6,169,744.05
Fund Balance	A-1	63,196,049.06	60,695,345.52
		156,628,618.89	143,122,672.52
Grant Fund:			
Due to General Fund	A	3,339,519.02	3,241,808.04
Reserve for Encumbrances	A-12	41,852,488.30	45,116,343.55
Appropriated Reserves	A-12	88,345,709.78	98,562,659.61
Unappropriated Reserves	A-13	3,803,293.52	19,563.86
		137,341,010.62	146,940,375.06
		$ 293,969,629.51	$ 290,063,047.58

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

	Ref.	Year Ended December 31, 2023	2022
REVENUE AND OTHER INCOME REALIZED:			
Fund Balance Utilized	A-2	$ 30,211,156.00	$ 28,243,797.00
Miscellaneous Revenue Anticipated	A-2	81,370,496.60	131,145,326.63
Receipts from Current Taxes	A-2	266,711,676.06	252,921,843.26
Non-Budgeted Revenue	A-2	11,670,705.25	8,095,605.53
		389,964,033.91	420,406,572.42
Other Credits to Income:			
Unexpended Balances of Appropriation Reserves	A-7	15,402,642.80	16,727,975.63
Interfunds Returned	A-4	3,741,808.04	3,738,696.61
TOTAL INCOME		409,108,484.75	440,873,244.66
EXPENDITURES:			
Budgeted Appropriations:			
Operations	A-3	303,806,177.94	335,881,860.92
Capital Improvements	A-3		2,305,000.00
Debt Service	A-3	40,128,334.25	41,769,230.07
Deferred Charges and Statutory Expenditures	A-3	28,622,594.00	26,162,626.77
Interfunds Advanced	A-4	3,839,519.02	3,741,808.04
TOTAL EXPENDITURES		376,396,625.21	409,860,525.80
EXCESS OF REVENUE OVER EXPENDITURES		32,711,859.54	31,012,718.86
FUND BALANCE:			
Balance, Beginning of Year	A	60,695,345.52	57,926,423.66
		93,407,205.06	88,939,142.52
Less: Utilized as Anticipated Revenue	A-2	30,211,156.00	28,243,797.00
Balance, End of Year	A	$ 63,196,049.06	$ 60,695,345.52

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 , 2023

	Ref.	Budgeted	Anticipated Budget Amendments	Amended	Realized	Excess or (Deficit)
FUND BALANCE UTILIZED	A-1	$ 30,211,156.00	$	$ 30,211,156.00	$ 30,211,156.00	$
MISCELLANEOUS REVENUES:						
Local Revenue:						
County Clerk	A-6	9,229,301.00		9,229,301.00	9,392,716.94	163,415.94
Surrogate	A-6	326,082.00		326,082.00	342,835.69	16,753.69
Sheriff	A-6	501,149.00		501,149.00	690,694.16	189,545.16
Emergency Dispatching	A-6	4,090,000.00		4,090,000.00	4,210,115.68	120,115.68
Emergency Management Services	A-6	520,000.00		520,000.00	1,109,258.32	589,258.32
Shared Medical Examiner	A-6	525,000.00		525,000.00	611,832.51	86,832.51
Rental of County Owned Property	A-6	1,381,760.00		1,381,760.00	3,398,288.28	2,016,528.28
Management Information Systems Services	A-6	10,000.00		10,000.00	15,946.18	5,946.18
Book Fines - Library	A-6	12,000.00		12,000.00	14,323.99	2,323.99
Fees for Morris County Public Safety Training Academy	A-6	434,000.00		434,000.00	412,174.10	(21,825.90)
Human Services - Youth Center/Shelter	A-6	1,100,000.00		1,100,000.00	1,404,412.50	304,412.50
Local Health Services	A-6	380,000.00		380,000.00	386,500.90	6,500.90
Housing of Federal, State and other Counties Inmates	A-6	1,600,000.00		1,600,000.00	2,594,642.56	994,642.56
Public Works	A-6	500,000.00		500,000.00	701,481.76	201,481.76
Increased Fees as a result of Chapter 370:						
County Clerk	A-6	1,170,699.00		1,170,699.00	692,160.50	(478,538.50)
Surrogate	A-6	261,418.00		261,418.00	257,126.76	(4,291.24)
Sheriff	A-6	398,851.00		398,851.00	387,702.44	(11,148.56)
Subtotal Local Revenues		22,440,260.00		22,440,260.00	26,622,213.27	4,181,953.27
State Aid:						
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-6	3,081,250.82		3,081,250.82	3,081,250.80	(0.02)
Social Services - State and Federal Share	A-6	10,950,000.00		10,950,000.00	11,483,967.73	533,967.73
Vo-Tech State Aid Debt Service	A-6	266,934.00		266,934.00	266,934.00	
Subtotal State Aid		14,298,184.82		14,298,184.82	14,832,152.53	533,967.71
State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities:						
Supplemental Social Security Income	A-6	786,197.00		786,197.00	786,197.00	
Board of County Patients in State and Other Institutions	A-6	84,000.00		84,000.00	84,903.10	903.10
Subtotal State Assumption of Costs		870,197.00		870,197.00	871,100.10	903.10

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

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A-2
Sheet 1

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31 , 2023

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A-2
Sheet 2

	Ref.	Budgeted	Anticipated Budget Amendments	Amended	Realized	Excess or (Deficit)
Public and Private Revenues Offset with Appropriations:						
New Jersey Department of Health and Senior Services:						
Area Plan Grant - Title IIIB, IIIC1, and IIIC2	A-6	$ 2,699,210.00	$ 142,637.00	$ 2,841,847.00	$ 4,144,386.86	$ 1,302,539.86
Childhood Lead Exposure Prevention	A-6		58,496.00	58,496.00	58,496.00	
New Jersey Department of the Treasury:						
NJ Governor's Council on Alcoholism and Drug Abuse	A-6		522,640.00	522,640.00	522,640.00	
U.S. Department of Treasury:						
SNAP Admin Funding (ARPA)	A-6		156,989.00	156,989.00	156,989.00	
American Rescue Plan - Automated License Plate Reader (ALPR) Initiative	A-6		372,000.00	372,000.00	372,000.00	
New Jersey Department of Community Affairs:						
LIHEAP - CWA	A-6		5,057.00	5,057.00	5,057.00	
Universal Service Fund - CWA Administration	A-6		3,371.00	3,371.00	3,371.00	
New Jersey Department of Labor and Workforce Development:						
Work First New Jersey	A-6		1,385,074.00	1,385,074.00	1,385,074.00	
Workforce Innovation Opportunity Act	A-6		3,892,372.00	3,892,372.00	3,892,372.00	
Smart Steps Program	A-6		1,605.00	1,605.00	1,605.00	
U.S. Department of Health and Human Services:						
Seniors Farmers Market Nutrition Program	A-6		13,096.00	13,096.00	13,096.00	
NJACCHO Enhancing Local Public Health Infrastructure Grant (ELC)	A-6		1,503,736.00	1,503,736.00	1,503,736.00	
NACCHO MRC Grant	A-6	25,000.00		25,000.00	25,000.00	
Public Health Infrastructure, Laboratories and Emergency Preparedness (PHILEP)	A-6		429,957.00	429,957.00	429,957.00	
Public Health Overdose Fatality Review Teams	A-6		150,000.00	150,000.00	150,000.00	
Operation Helping Hand Grant Program	A-6		105,263.15	105,263.15	105,263.15	
COVID-19 Vaccination Supplemental Funding	A-6		90,000.00	90,000.00	90,000.00	
County Health Infrastructure Program	A-6		1,130,352.00	1,130,352.00	1,130,352.00	
New Jersey Department of Human Services:						
REACH Program, F1PZN	A-6		473,074.00	473,074.00	473,074.00	
Social Services for the Homeless, H1PZN	A-6		889,780.00	889,780.00	889,780.00	
Chapter 51 - Alcoholism and Drug Abuse	A-6		1,036,065.00	1,036,065.00	1,036,065.00	
National Opioid Settlement	A-6	295,450.86	499,332.76	794,783.62	794,783.62	
PASP (ALPN)	A-6		41,634.00	41,634.00	41,634.00	
Detection & Mitigation of COVID-19 in Confinement Facilities	A-6		67,282.00	67,282.00	67,282.00	
SAPT - MAT	A-6		249,918.00	249,918.00	249,918.00	
New Jersey Department of Children and Families:						
ALPN - HSAC/YIP/Transportation	A-6		37,801.00	37,801.00	37,801.00	
U.S. Department of Housing and Urban Development:						
Continuum of Care Planning Grant	A-6	61,133.00	20,000.00	81,133.00	81,133.00	
New Jersey Department of Law and Public Safety:						
NJ Juvenile Justice Commission	A-6	497,662.00	675,234.00	1,172,896.00	1,172,896.00	
Juvenile Detention Alternatives Initiative (JDAI)	A-6		26,804.00	26,804.00	26,804.00	
Drug Recognition Expert Call Out and Assistance Program	A-6		93,325.00	93,325.00	93,325.00	
State Facilities Education Act (SFEA)	A-6		54,000.00	54,000.00	54,000.00	
Body Armor Replacement	A-6	19,263.86		19,263.86	19,263.86	
Insurance Fraud Reimbursement Program	A-6		250,000.00	250,000.00	250,000.00	
Law Enforcement Officers Training and Equipment Fund	A-6		8,617.00	8,617.00	8,617.00	
Safe Communities	A-6		99,986.00	99,986.00	99,986.00	
Public Safety Answering Point (PSAP Upgrades and Consolidation)	A-6		152,787.81	152,787.81	152,787.81	
New Jersey Department of Corrections:						
County Reentry Coordinators (CRC) Program	A-6		200,000.00	200,000.00	200,000.00	
U.S. Department of Law and Public Safety:						
Multi-Jurisdictional Narcotics Task Force	A-6		294,936.00	294,936.00	294,936.00	
U.S. Department of Justice:						
Victim Assistance Program	A-6		319,141.00	319,141.00	319,141.00	
SART/SANE Program	A-6		169,400.00	169,400.00	169,400.00	
State Criminal Alien Assistance Program (SCAAP)	A-6		525,471.00	525,471.00	525,471.00	
U.S. Department of Homeland Security:						
UASI (Urban Areas Security Initiative)	A-6		306,923.20	306,923.20	306,923.20	
Emergency Food & Shelter	A-6		18,000.00	18,000.00	18,000.00	
Building Resilient Infrastructure and Communities Grant Program	A-6		172,500.00	172,500.00	172,500.00	
New Jersey Department of Military and Veteran Affairs:						
MAPS (Veterans Transportation)	A-6		15,000.00	15,000.00	15,000.00	

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 , 2023

	Ref.	Anticipated Budgeted	Budget Amendments	Amended	Realized	Excess or (Deficit)
Public and Private Revenues Offset with Appropriations:						
New Jersey Transit Corporation						
MAPS (Senior Citizens and Disabled Residents)	A-6	$	$ 1,498,872.00	$ 1,498,872.00	$ 1,498,872.00	$
CARES Act Section 5311	A-6		403,790.00	403,790.00	403,790.00	
Enhanced Mobility for Seniors and Persons with Disabilities Program (Section 5310)	A-6		125,000.00	125,000.00	125,000.00	
U.S. Department of Transportation:						
Subregional Support Program	A-6		145,583.00	145,583.00	145,583.00	
Annual Transportation Program - County Aid	A-6		7,891,024.00	7,891,024.00	7,891,024.00	
Martin Luther King Ave Bridge	A-6	860,000.00		860,000.00	860,000.00	
Center Grove Road	A-6	1,063,448.00		1,063,448.00	1,063,448.00	
Jefferson Bridge No. 14M1403 on Three Rivers	A-6		1,300,000.00	1,300,000.00	1,300,000.00	
New Jersey Department of Environmental Protection:						
Stormwater Management Plan	A-6		42,500.00	42,500.00	42,500.00	
Stormwater Utilities in NJ	A-6		80,300.00	80,300.00	80,300.00	
CEHA Grant	A-6	26,500.00	189,933.00	216,433.00	216,433.00	
New Jersey Department of State:						
County History Partnership Program	A-6		51,000.00	51,000.00	51,000.00	
Back to Basics Election Training	A-6		1,575.00	1,575.00	1,575.00	
Early Voting Election	A-6		601,801.95	601,801.95	601,801.95	
Vote by Mail	A-6		37,239.68	37,239.68	37,239.68	
Primary General Election Day	A-6		1,795.00	1,795.00	1,795.00	
Other Miscellaneous Programs:						
Sheriff / Private Donations	A-6		3,000.00	3,000.00	3,000.00	
Project Lifesaver Program / Private Contribution	A-6		5,300.00	5,300.00	5,300.00	
Subtotal Public and Private Revenues		5,547,667.72	29,038,370.55	34,586,038.27	35,888,578.13	1,302,539.86
Other Special Items:						
Pension Reimbursements	A-6	1,769,608.79		1,769,608.79	1,769,608.79	
School Board Elections	A-6	10,000.00		10,000.00	204,533.88	194,533.88
Motor Vehicle Fines - Dedicated Fund	A-6	500,000.00		500,000.00	170,090.92	(329,909.08)
Weights & Measures - Dedicated Fund	A-6	1,159,990.00		1,159,990.00	1,012,218.98	(147,771.02)
Subtotal Other Special Items		3,439,598.79		3,439,598.79	3,156,452.57	(283,146.22)
TOTAL MISCELLANEOUS REVENUES	A-1,A-6	46,595,908.33	29,038,370.55	75,634,278.88	81,370,496.60	5,736,217.72
AMOUNT TO BE RAISED BY TAXATION - County Purpose Tax	A-1,A-4	266,711,676.06		266,711,676.06	266,711,676.06	
TOTAL GENERAL REVENUES		$ 343,518,740.39	$ 29,038,370.55	$ 372,557,110.94	$ 378,293,328.66	$ 5,736,217.72
NON-BUDGET REVENUES:						
Miscellaneous Revenues Not Anticipated	A-1,A-4				11,670,705.25	
					$ 389,964,033.91	
	Ref.	A-3	A-3	A-3		

	Ref.	
ANALYSIS OF NON-BUDGET REVENUE - MISCELLANEOUS REVENUE NOT ANTICIPATED:		
Added and Omitted Taxes	A-5	$ 1,176,012.26
Excise Tax		161,921.42
Interest Income		7,983,716.88
Grant Fund Cleanup Items	A-10, A-11	39,998.11
Prior Year Appropriation Refund		172,421.44
Other Items of Miscellaneous Revenue		2,136,635.14
		$ 11,670,705.25

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

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Sheet 3

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2023

	Appropriations		Expended			Unexpended
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	Balance Canceled
GENERAL GOVERNMENT						
County Administrator						
Salaries and Wages	$ 1,565,600.00	$ 1,565,600.00	$ 1,191,756.82	$	$ 373,843.18	$
Other Expenses	661,120.00	661,120.00	188,224.44	377,347.37	95,548.19	
Personnel						
Salaries and Wages	523,465.00	523,465.00	469,172.04		54,292.96	
Other Expenses	510,010.00	510,010.00	306,258.73	2,952.22	200,799.05	
Board of Chosen Freeholders						
Salaries and Wages	317,770.00	317,770.00	312,228.76		5,541.24	
Other Expenses	191,975.00	191,975.00	142,625.40	954.77	48,394.83	
County Clerk						
Salaries and Wages	1,998,715.00	1,898,715.00	1,658,311.84		240,403.16	
Other Expenses	339,500.00	339,500.00	321,038.91	13,141.79	5,319.30	
Elections						
Salaries and Wages	1,559,640.00	1,569,640.00	1,433,213.46		136,426.54	
Other Expenses	3,027,698.00	3,577,698.00	2,702,879.53	532,461.46	342,357.01	
Department of Finance						
Salaries and Wages	2,295,245.00	2,285,245.00	1,905,706.43		379,538.57	
Other Expenses	852,794.00	852,794.00	346,450.92	20,872.63	485,470.45	
Annual Audit	165,450.00	165,450.00		137,172.00	28,278.00	
Information Technology Division						
Salaries and Wages	2,824,500.00	2,824,500.00	2,374,495.20		450,004.80	
Other Expenses	2,929,775.00	2,929,775.00	2,288,757.68	157,314.90	483,702.42	
Board of Taxation						
Salaries and Wages	260,200.00	260,200.00	217,329.48		42,870.52	
Other Expenses	53,200.00	53,200.00	41,400.98	732.27	11,066.75	
County Counsel						
Salaries and Wages	335,390.00	335,390.00	335,386.56		3.44	
Other Expenses	719,600.00	719,600.00	596,850.10	5,439.45	117,310.45	
County Surrogate						
Salaries and Wages	1,081,820.00	1,081,820.00	964,689.37	639.80	116,490.83	
Other Expenses	94,100.00	94,100.00	72,491.19	11,487.54	10,121.27	

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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, 2023

	Appropriations		Expended			Unexpended
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	Balance Canceled
GENERAL GOVERNMENT (continued)						
Engineering						
Salaries and Wages	$ 1,891,995.00	$ 1,891,995.00	$ 1,466,973.10	$	$ 425,021.90	$
Other Expenses	267,000.00	267,000.00	78,753.12	1,548.81	186,698.07	
Economic Development						
Salaries and Wages	1,227,175.00	1,227,175.00	1,128,427.54		98,747.46	
Other Expenses	922,880.00	922,880.00	883,564.36	925.00	38,390.64	
Heritage Commission						
Salaries and Wages	102,705.00	102,705.00	98,562.42		4,142.58	
Other Expenses	23,185.00	23,185.00	17,551.87	2,897.03	2,736.10	
TOTAL GENERAL GOVERNMENT	26,742,507.00	27,192,507.00	21,543,100.25	1,265,887.04	4,383,519.71	
CODE ENFORCEMENT & ADMINISTRATION						
Weights & Measures						
Salaries and Wages	753,890.00	753,890.00	635,943.64		117,946.36	
Other Expenses	406,100.00	406,100.00	364,494.12	13,675.72	27,930.16	
TOTAL CODE ENFORCEMENT & ADMINISTRATION	1,159,990.00	1,159,990.00	1,000,437.76	13,675.72	145,876.52	
INSURANCE						
Liability Insurance	3,830,086.00	3,830,086.00	3,830,086.00			
Workers Compensation Insurance	2,184,221.00	2,184,221.00	2,144,178.22		40,042.78	
Group Insurance for Employees	57,490,519.00	57,490,519.00	40,099,736.67	13,587.40	17,377,194.93	
Health Benefits Waiver	413,804.00	413,804.00	309,799.11		104,004.89	
TOTAL INSURANCE	63,918,630.00	63,918,630.00	46,383,800.00	13,587.40	17,521,242.60	
PUBLIC SAFETY						
Emergency Management						
Salaries and Wages	10,717,150.00	10,211,238.00	9,138,189.57		1,073,048.43	
Other Expenses	2,605,839.00	3,075,839.00	2,361,154.48	698,999.93	15,684.59	
Medical Examiner						
Salaries and Wages	1,728,585.00	1,658,585.00	1,454,735.40		203,849.60	
Other Expenses	353,450.00	423,450.00	338,143.62	76,550.58	8,755.80	
Sheriff's Office						
Salaries and Wages	13,967,275.00	13,967,275.00	12,896,056.17		1,071,218.83	
Other Expenses	1,282,677.14	1,282,677.14	730,602.65	497,497.24	54,577.25	

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, 2023

	Appropriations		Expended			Unexpended
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	Balance Canceled
PUBLIC SAFETY (continued)						
Prosecutor's Office						
Salaries and Wages	$ 16,979,085.00	$ 16,979,085.00	$ 15,255,949.72	$ 870.00	$ 1,722,265.28	$
Other Expenses	1,052,278.53	1,052,278.53	875,366.09	154,066.43	22,846.01	
Jail						
Salaries and Wages	17,452,750.00	17,452,750.00	16,976,816.82		475,933.18	
Other Expenses	5,648,100.00	5,648,100.00	4,779,612.85	626,702.48	241,784.67	
Youth Center						
Salaries and Wages	2,550,570.00	2,550,570.00	1,626,530.99		924,039.01	
Other Expenses	260,650.00	260,650.00	114,852.89	74,993.44	70,803.67	
TOTAL PUBLIC SAFETY	74,598,409.67	74,562,497.67	66,548,011.25	2,129,680.10	5,884,806.32	
PUBLIC WORKS						
Road Repairs						
Salaries and Wages	3,399,440.00	3,149,440.00	2,755,564.57		393,875.43	
Other Expenses	3,973,250.00	3,973,250.00	1,958,868.40	5,641.25	2,008,740.35	
Bridges & Culverts						
Salaries and Wages	1,067,270.00	1,067,270.00	859,320.47		207,949.53	
Other Expenses	90,610.00	90,610.00	63,809.90	8,304.47	18,495.63	
Shade Tree Commission						
Salaries and Wages	683,435.00	683,435.00	539,264.15		144,170.85	
Other Expenses	687,650.00	687,650.00	92,624.83	440,690.11	154,335.06	
Buildings & Grounds						
Salaries and Wages	3,396,540.00	3,146,540.00	2,760,415.32		386,124.68	
Other Expenses	3,478,100.00	3,978,100.00	3,394,708.45	492,216.56	91,174.99	
Motor Service Center						
Salaries and Wages	1,939,220.00	1,939,220.00	1,440,531.56		498,688.44	
Other Expenses	1,175,450.00	1,175,450.00	849,224.99	76,046.57	250,178.44	

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Sheet 3

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, 2023

	Appropriations		Expended			Unexpended
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	Balance Canceled
PUBLIC WORKS (continued)						
Mosquito Control						
Salaries and Wages	$ 1,400,005.00	$ 1,400,005.00	$ 1,150,174.13	$	$ 249,830.87	$
Other Expenses	264,350.00	264,350.00	247,165.61	12,859.45	4,324.94	
TOTAL PUBLIC WORKS	21,555,320.00	21,555,320.00	16,111,672.38	1,035,758.41	4,407,889.21	
HEALTH AND WELFARE						
Department of Health Management						
Salaries and Wages	1,735,554.00	1,735,554.00	745,622.69		989,931.31	
Other Expenses	254,070.00	254,070.00	200,701.96	50,000.00	3,368.04	
Department of Human Services Planning						
Salaries and Wages	2,316,628.00	2,316,628.00	1,525,015.78		791,612.22	
Other Expenses	663,099.00	663,099.00	309,470.31	55,452.22	298,176.47	
Office on Aging						
Salaries and Wages	1,153,085.00	1,153,085.00	935,648.61		217,436.39	
Other Expenses	82,000.00	82,000.00	42,623.99	55.45	39,320.56	
Grants in Aid	3,814,736.00	3,814,736.00	2,872,037.90	942,698.10		
Seniors, Disabled & Veterans						
Salaries and Wages	194,325.00	204,325.00	203,085.11		1,239.89	
Other Expenses	363,500.00	363,500.00	196,412.86	106,388.00	60,699.14	
Morristown Memorial Hospital - SCS	89,144.00	89,144.00	66,849.00	22,295.00		
County Board of Social Services						
Salaries and Wages	10,246,855.00	10,246,855.00	8,825,563.85		1,421,291.15	
Other Expenses	8,327,450.00	8,327,450.00	6,348,658.28	798,021.03	1,180,770.69	
Maintenance of Patients in State Institutions						
For Mental Diseases						
Local Share	3,797,679.00	3,797,679.00	3,797,679.00			
County Psych Patients in County Hospitals	700,000.00	700,000.00	43,360.26		656,639.74	

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

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Sheet 4

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2023

	Appropriations		Expended			Unexpended
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	Balance Canceled
HEALTH AND WELFARE (continued)						
Grant in Aid (continued)						
Morris View Nursing Home						
Other Expenses	$ 1,906,000.00	$ 1,906,000.00	$ 1,312,792.11	$ 563,559.28	$ 29,648.61	$
Assistance for SSI Recipients	786,197.00	786,197.00	786,197.00			
Assistance Dep Child: Local Share	36,387.00	36,387.00	36,387.00			
County Adjuster						
Salaries & Wages	221,015.00	221,015.00	155,585.85		65,429.15	
Other Expenses	15,850.00	15,850.00	3,928.45		11,921.55	
Dental Clinic (R.S. 44:.5)	5,000.00	5,000.00			5,000.00	
TOTAL HEALTH & WELFARE	36,708,574.00	36,718,574.00	28,407,620.01	2,538,469.08	5,772,484.91	
PARKS & RECREATION						
Park Commission (R.S. 40:37-95)	8,861,162.00	8,897,074.00	8,897,074.00			
TOTAL PARKS & RECREATION	8,861,162.00	8,897,074.00	8,897,074.00			
EDUCATIONAL						
County Library Services						
Salaries & Wages	2,913,180.00	2,913,180.00	2,550,828.52		362,351.48	
Other Expenses	740,000.00	740,000.00	642,882.77	17,645.14	79,472.09	
Office of County Superintendent of Schools						
Salaries & Wages	214,820.00	214,820.00	154,617.22		60,202.78	
Other Expenses	12,950.00	12,950.00	7,992.27	1,736.44	3,221.29	
County College	12,105,000.00	12,105,000.00	12,105,000.00			

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, 2023

	Appropriations		Expended			Unexpended
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	Balance Canceled
EDUCATIONAL (continued)						
County Extension Service						
Salaries & Wages	$ 337,240.00	$ 337,240.00	$ 198,577.09	$	$ 138,662.91	$
Other Expenses	81,600.00	81,600.00	70,151.05	538.76	10,910.19	
Reimbursement for Residents Attending Out of County						
Two Year College (N.J.S. 18A:64A-23)	90,000.00	90,000.00	31,419.23		58,580.77	
Vocational Schools	6,398,095.00	6,398,095.00	6,398,095.00			
Morris County Public Safety Training Academy						
Salaries & Wages	1,088,470.00	1,088,470.00	870,017.34		218,452.66	
Other Expenses	211,749.00	211,749.00	163,814.53	36,290.50	11,643.97	
TOTAL EDUCATIONAL	24,193,104.00	24,193,104.00	23,193,395.02	56,210.84	943,498.14	
OTHER COMMON OPERATING FUNCTIONS						
Salary Adjustment	402,434.00	402,434.00			402,434.00	
TOTAL OTHER COMMON OPERATING FUNCTIONS	402,434.00	402,434.00			402,434.00	
UTILITY EXPENSES & BULK PURCHASES						
Utilities	6,652,264.00	6,652,264.00	6,024,339.26	186,210.15	441,714.59	
TOTAL UTILITY EXPENSES & BULK PURCHASES	6,652,264.00	6,652,264.00	6,024,339.26	186,210.15	441,714.59	
SUBTOTAL OPERATIONS	264,792,394.67	265,252,394.67	218,109,449.93	7,239,478.74	39,903,466.00	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES						
New Jersey Department of Health & Senior Services						
Title III Nutrition Program						
Salaries & Wages	1,830,870.00	1,820,870.00	1,456,951.94		363,918.06	
Other Expenses	3,100,000.00	3,100,000.00	1,707,933.46	1,030,752.74	361,313.80	
Area Plan Grant - Title IIIB, IIIC1, and IIIC2	961,097.00	1,103,734.00	750,537.00	353,197.00		
Childhood Lead Exposure Prevention		58,496.00	58,496.00			
New Jersey Department of the Treasury						
NJ Governor's Council on Alcoholism and Drug Abuse	50,000.00	572,640.00	572,640.00			
U.S. Department of Treasury						
SNAP Admin Funding (ARPA)		156,989.00	156,989.00			
American Rescue Plan - Automated License Plate Reader (ALPR) Initiative		372,000.00	372,000.00			

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, 2023

	Appropriations		Expended			Unexpended
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	Balance Canceled
PUBLIC AND PRIVATE PROGRAMS OFFSET						
BY REVENUES (continued)						
New Jersey Department of Community Affairs						
LIHEAP - CWA	$	$ 5,057.00	$ 5,057.00	$	$	$
Universal Service Fund - CWA Administration		3,371.00	3,371.00			
New Jersey Department of Labor and Workforce Development						
Work First New Jersey		1,385,074.00	1,385,074.00			
Workforce Innovation Opportunity Act		3,892,372.00	3,892,372.00			
Smart Steps Program		1,605.00	1,605.00			
U.S Department of Health and Human Services						
Seniors Farmers Market Nutrition Program		13,096.00	13,096.00			
NJACCHO Enhancing Local Public Health Infrastructure Grant (ELC)		1,503,736.00	1,503,736.00			
NACCHO MRC Grant	25,000.00	25,000.00	25,000.00			
Public Health Infrastructure, Laboratories and Emergency Preparedness (PHILEP)		429,957.00	429,957.00			
Public Health Overdose Fatality Review Teams		150,000.00	150,000.00			
Operation Helping Hand Grant Program		105,263.15	105,263.15			
COVID-19 Vaccination Supplemental Funding		90,000.00	90,000.00			
County Health Infrastructure Program		1,130,352.00	1,130,352.00			
New Jersey Department of Human Services						
REACH Program, F1PZN		473,074.00	473,074.00			
Social Services for the Homeless, H1PZN		889,780.00	889,780.00			
Chapter 51 - Alcoholism and Drug Abuse	12,764.00	1,048,829.00	1,048,829.00			
National Opioid Settlement	295,450.86	794,783.62	794,783.62			
PASP (ALPN)	17,224.00	58,858.00	41,634.00		17,224.00	
Detection & Mitigation of COVID-19 in Confinement Facilities		67,282.00	67,282.00			
SAPT - MAT		249,918.00	249,918.00			
New Jersey Department of Children and Families						
ALPN - HSAC/YIP/Transportation		37,801.00	37,801.00			
U.S. Department of Housing and Urban Development						
Continuum of Care Planning Grant	61,133.00	81,133.00	81,133.00			
New Jersey Department of Law & Public Safety						
NJ Juvenile Justice Commission	497,662.00	1,172,896.00	1,172,896.00			
Juvenile Detention Alternatives Initiative (JDAI)		26,804.00	26,804.00			
Drug Recognition Expert Call Out and Assistance Program		93,325.00	93,325.00			
State Facilities Education Act (SFEA)		54,000.00	54,000.00			
Body Armor Replacement Program	19,263.86	19,263.86	19,263.86			
Insurance Fraud Reimbursement Program		250,000.00	250,000.00			
Law Enforcement Officers Training and Equipment Fund		8,617.00	8,617.00			
Safe Communities		99,986.00	99,986.00			
Public Safety Answering Point (PSAP Upgrades and Consolidation)		152,787.81	152,787.81			
New Jersey Department of Corrections:						
County Reentry Coordinators (CRC) Program		200,000.00	200,000.00			
U.S. Department of Law & Public Safety						
Multi-Jurisdictional Narcotics Task Force		294,936.00	294,936.00			

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, 2023

	Appropriations		Expended			Unexpended
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	Balance Canceled
PUBLIC AND PRIVATE PROGRAMS OFFSET						
BY REVENUES (continued)						
U.S. Department of Justice						
Victim Assistance Program	$	$ 319,141.00	$ 319,141.00	$	$	$
SART/SANE Program		169,400.00	169,400.00			
State Criminal Alien Assistance Program (SCAAP)		525,471.00	525,471.00			
U.S. Department of Homeland Security						
UASI (Urban Areas Security Initiative)		306,923.20	306,923.20			
Emergency Food & Shelter		18,000.00	18,000.00			
Building Resilient Infrastructure and Communities Grant Program		172,500.00	172,500.00			
New Jersey Department of Military and Veteran Affairs						
MAPS (Veterans Transportation)		15,000.00	15,000.00			
New Jersey Transit Corporation						
MAPS (Senior Citizen and Disabled Residents)	675,000.00	2,173,872.00	2,173,872.00			
Non-Urbanized Area Formula Program (Section 5311)		403,790.00	403,790.00			
Enhanced Mobility for Seniors and Persons with						
Disabilities Program (Section 5310)		125,000.00	125,000.00			
U.S. Department of Transportation						
Subregional Support Program		145,583.00	145,583.00			
Annual Transportation Program - County Aid		7,891,024.00	7,891,024.00			
Martin Luther King Ave Bridge	860,000.00	860,000.00	860,000.00			
Center Grove Road	1,063,448.00	1,063,448.00	1,063,448.00			
Jefferson Bridge No. 14M1403 on Three Rivers		1,300,000.00	1,300,000.00			
New Jersey Department of Environmental Protection						
Stormwater Management Plan		42,500.00	42,500.00			
Stormwater Utilities in NJ		80,300.00	80,300.00			
CEHA Grant	26,500.00	216,433.00	216,433.00			
New Jersey Department of State						
County History Partnership Program		51,000.00	51,000.00			
Back to Basics Election Training		1,575.00	1,575.00			
Early Voting Election		601,801.95	601,801.95			
Vote by Mail		37,239.68	37,239.68			
Primary General Election		1,795.00	1,795.00			
Other Miscellaneous Grants						
Sheriff-Private Donations		3,000.00	3,000.00			
Project Lifesaver Program / Private Contribution		5,300.00	5,300.00			
TOTAL PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUES	9,495,412.72	38,523,783.27	36,397,377.67	1,383,949.74	742,455.86	
TOTAL OPERATIONS	274,287,807.39	303,776,177.94	254,506,827.60	8,623,428.48	40,645,921.86	
CONTINGENT	30,000.00	30,000.00	3,341.40		26,658.60	
TOTAL OPERATIONS INCLUDING CONTINGENT	274,317,807.39	303,806,177.94	254,510,169.00	8,623,428.48	40,672,580.46	

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

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Sheet 8

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2023

	Appropriations		Expended			Unexpended
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	Balance Canceled
DEBT SERVICE						
Payment of Bond Principal						
Park Bonds	$ 1,640,000.00	$ 1,640,000.00	$ 1,640,000.00	$	$	$
County College	6,219,000.00	6,219,000.00	6,219,000.00			
Other Bonds	23,395,000.00	23,395,000.00	23,395,000.00			
Solar	3,182,255.00	3,182,255.00	3,182,255.00			
Interest on Bonds						
Park Bonds	168,715.00	168,715.00	168,715.00			
County College	762,145.00	762,145.00	762,144.11			(0.89)
Other Bonds	3,581,797.00	3,581,797.00	3,581,796.26			(0.74)
Capital Lease Obligation						
Principal	855,000.00	855,000.00	855,000.00			
Interest	222,742.00	222,742.00	222,741.89			(0.11)
State of NJ DEP Loan Payments	101,685.00	101,685.00	101,681.99			(3.01)
TOTAL DEBT SERVICE	40,128,339.00	40,128,339.00	40,128,334.25			(4.75)
DEFERRED CHARGES & STATUTORY EXPENDITURES						
Contribution to:						
Public Employees Retirement System	11,178,830.00	11,178,830.00	11,178,830.00			
Social Security System	7,603,723.00	7,153,723.00	5,656,876.15		1,496,846.85	
Defined Contribution Retirement Plan	100,000.00	100,000.00	58,387.11		41,612.89	
Police & Firemen's Retirement System	9,540,041.00	9,540,041.00	9,540,041.00			
Unemployment Insurance	650,000.00	650,000.00	650,000.00			
TOTAL DEFERRED CHARGES & STATUTORY EXPENDITURES	29,072,594.00	28,622,594.00	27,084,134.26		1,538,459.74	
TOTAL GENERAL APPROPRIATIONS	$ 343,518,740.39	$ 372,557,110.94	$ 321,722,637.51	$ 8,623,428.48	$ 42,211,040.20	$ (4.75)
					A	

Budget as Adopted	A-2	$ 343,518,740.39	
Amendments per N.J.S.A. 40A:4-87	A-2	29,038,370.55	
	A-2	$ 372,557,110.94	
Cash Disbursed	A-4		$ 317,316,527.47
Accounts Payable	A		4,406,110.04
			$ 321,722,637.51

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

COUNTY OF MORRIS

2023

TRUST FUND

COUNTY OF MORRIS

TRUST FUND
BALANCE SHEET - REGULATORY BASIS

ASSETS

	Ref.	Dec 31, 2023	Dec 31, 2022 (Restated)
REGULAR FUND:			
Cash & Cash Equivalents		$ 7,628,232.65	$ 9,460,679.42
Investments		2,466,000.00	
	B-1	10,094,232.65	9,460,679.42
Federal Grant Funds Receivable	B-6	9,519,412.61	10,955,172.77
Local Home Trust Funds Receivable	B-7	5,953,476.38	5,351,962.30
		25,567,121.64	25,767,814.49
DEDICATED FUND:			
Cash & Cash Equivalents		68,139,588.71	68,785,277.46
Investments		32,000,000.00	29,080,000.00
	B-2	100,139,588.71	97,865,277.46
Added and Omitted Taxes Receivable	B-12	29,159.37	16,964.81
		100,168,748.08	97,882,242.27
REVOLVING FUND:			
Cash & Cash Equivalents		4,256,881.04	8,780,502.15
Investments		5,000,000.00	
	B-3	9,256,881.04	8,780,502.15
ROAD OPENING DEPOSITS:			
Cash & Cash Equivalents		778,713.55	1,377,328.82
Investments		1,900,000.00	1,735,505.08
	B-4	2,678,713.55	3,112,833.90
SHERIFF SPECIAL LAW ENFORCEMENT FUND:			
Cash & Cash Equivalents	B-5	127,026.83	107,006.04
		$137,798,491.14	$135,650,398.85

LIABILITIES AND RESERVES

	Ref.	Dec 31, 2023	Dec 31, 2022 (Restated)
REGULAR FUND:			
Reserve for Trust Funds	B-1	$ 3,712,601.82	$ 3,152,685.92
Due to Local Government Units	B-1	6,174,630.83	5,799,771.36
Due to Current Fund	A	500,000.00	500,000.00
Community Development:			
Block Grant Appropriations	B-8	3,318,055.12	4,538,207.18
Local Home Trust Appropriations	B-10	4,456,756.38	4,735,636.80
Contracts Payable:			
Community Development Block Grant	B-9	5,627,701.32	5,781,497.70
Emergency Shelter Grant	B-9	193,656.17	643,690.03
Local Home Trust	B-11	1,583,720.00	616,325.50
		25,567,121.64	25,767,814.49
DEDICATED FUND:			
Reserve for Dedicated Funds	B-2	99,739,588.71	97,465,277.46
Reserve for Added and Omitted Taxes	B-12	29,159.37	16,964.81
Due to General Capital Fund	B-2,C	400,000.00	400,000.00
		100,168,748.08	97,882,242.27
REVOLVING FUND:			
Reserve for Revolving Fund	B-3	9,256,881.04	8,780,502.15
	B-3	9,256,881.04	8,780,502.15
ROAD OPENING DEPOSITS:			
Reserve for Road Opening Deposits	B-4	2,678,713.55	3,112,833.90
	B-4	2,678,713.55	3,112,833.90
SHERIFF SPECIAL LAW ENFORCEMENT FUND:			
Reserve for Sheriff Special Law Enforcement Fund	B-5	127,026.83	107,006.04
		$137,798,491.14	$135,650,398.85

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

COUNTY OF MORRIS

2023

CAPITAL FUND

COUNTY OF MORRIS

CAPITAL FUND
BALANCE SHEET - REGULATORY BASIS

ASSETS

	Ref.	December 31, 2023	December 31, 2022
GENERAL CAPITAL:			
Cash and Cash Equivalents		$ 45,746,973.18	$ 62,087,633.68
	C-2,C-3	45,746,973.18	62,087,633.68
Due From:			
Dedicated Trust Fund	B,C-3	400,000.00	400,000.00
Deferred Charges to Future Taxation:			
Funded	C-5	170,785,453.89	180,269,553.27
Unfunded	C-6	160,947,984.72	79,328,409.36
		377,880,411.79	322,085,596.31
PARK CAPITAL:			
Cash and Cash Equivalents		1,119,905.19	1,966,970.44
	C-2,C-4	1,119,905.19	1,966,970.44
Deferred Charges to Future Taxation:			
Funded	C-5	4,758,000.00	5,971,000.00
Unfunded	C-7	3,037,000.00	1,662,000.00
		8,914,905.19	9,599,970.44
		$ 386,795,316.98	$ 331,685,566.75

LIABILITIES, RESERVES AND FUND BALANCES

	Ref.	December 31, 2023	December 31, 2022
GENERAL CAPITAL:			
Serial Bonds	C-12	$ 157,083,000.00	$ 165,630,000.00
Guaranteed Pooled Program:			
Lease Revenue Bonds	C-20	12,785,000.00	13,640,000.00
NJ DEP Loan Payable	C-15	917,453.89	999,553.27
Improvement Authorizations:			
Funded	C-9	39,753,461.88	42,923,010.49
Unfunded	C-9	140,056,159.49	66,808,866.37
Capital Improvement Fund	C-8	13,429,325.71	19,557,173.51
Reserve for Countywide Communications System	C-3	1,775,270.29	2,054,185.29
Reserve for Preliminary Expenses - Facilities Assessment	C-3	25,109.00	25,109.00
Reserve for Developer's Agreement	C-3	500,000.00	500,000.00
Reserve for Road and Bridge Improvements	C-3	2,346,000.00	1,846,000.00
Reserve for Railroad Maintenance	C-3	296,432.71	271,832.71
Reserve to Pay Debt Service	C-3	126,179.57	121,952.57
Reserve for Arbitrage	C-3	1,261,424.01	
Fund Balance	C-1	7,525,595.24	7,707,913.10
		377,880,411.79	322,085,596.31
PARK CAPITAL:			
Serial Bonds	C-13	4,758,000.00	5,971,000.00
Improvement Authorizations:			
Funded	C-10	1,756,025.02	2,158,232.32
Unfunded	C-10	2,399,481.46	1,249,253.72
Fund Balance	C-1	1,398.71	221,484.40
		8,914,905.19	9,599,970.44
		$ 386,795,316.98	$ 331,685,566.75

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

COUNTY OF MORRIS

CAPITAL FUND
STATEMENT OF FUND BALANCE - REGULATORY BASIS

	Ref.	General Capital	Park Capital
BALANCE, DECEMBER 31, 2022	C,C-3,C-4	$ 7,707,913.10	$ 221,484.40
Increased by:			
Reimbursement of Funds:			
State Share of Cost	C-2	189,153.15	
Premium on Sale of Bonds	C-2	1,002,555.62	
Cancellation of Improvement Authorizations	C-9,C-10	68,996.15	1,398.71
MUA Capital Repayments:			
Other	C-2	66,405.04	
Other Miscellaneous Items	C-2	270.00	
		1,327,379.96	1,398.71
		9,035,293.06	222,883.11
Decreased by:			
Premium on Sale of Bonds:			
State of New Jersey - Chapter 12	C-2,C-3	59,697.82	
Appropriated to Finance Ordinance Amendment	C-9	1,450,000.00	221,484.40
		1,509,697.82	221,484.40
BALANCE, DECEMBER 31, 2023	C,C-3,C-4	$ 7,525,595.24	$ 1,398.71

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

COUNTY OF MORRIS

2023

GENERAL FIXED ASSETS ACCOUNT GROUP

COUNTY OF MORRIS D

GENERAL FIXED ASSETS ACCOUNT GROUP
BALANCE SHEET - REGULATORY BASIS

ASSETS	**December 31, 2023**	**December 31, 2022**
Land	$ 20,513,620.00	$ 20,513,620.00
Buildings and Building Improvements	77,979,131.00	77,979,131.00
Machinery, Vehicles and Equipment	56,361,674.77	53,356,655.07
	$ 154,854,425.77	$ 151,849,406.07
RESERVES		
Investment in General Fixed Assets	$ 154,854,425.77	$ 151,849,406.07

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

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 and Surrogate, 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

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

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

2. ***Description of Funds***

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

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

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

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

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

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

3. ***Basis of Accounting***

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

Property Taxes and Other Revenues -- property taxes and other revenues are recognized on a cash basis. Receivables for added and omitted property taxes, interfunds, grants, charges for services provided, and the County's share of collections from constitutional offices are susceptible to accrual and are recorded with offsetting reserves on the balance sheet of the County's Current Fund. Grant revenue is realized in the Capital Funds when improvements are authorized. GAAP requires such revenue to be recognized in the accounting period when it becomes susceptible to accrual, reduced by an allowance for doubtful accounts.

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

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

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 liability.

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.

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 financed purchases agreements.

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.

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.

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

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

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

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

Had the County's financial statements been prepared under accounting principles generally accepted in the United States of America, encumbrances would not be considered as expenditures; appropriation reserves would not be recorded; revenue susceptible to accrual would have been reflected without offsetting reserves; federal and state grants and assistance would be recognized when earned, not when awarded and inventories would not be reflected as expenditures at the time of purchase; investments would be stated at fair value, lease assets and payable as well as the related expense would be recorded for leases for which the County is a lessee, lease receivables and deferred lease resources as well as the related revenue would be recorded for leases for which the County is a lessor, a financed purchases payable would be recorded for financed purchases agreements under which the County acquires and owns a fixed asset and the County's net pension liability and Net OPEB 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.

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 below.

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.

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;

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

Investments (Cont'd):

(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, issued by New Jersey school districts, municipalities, counties, and entities subject to the "Local Authorities Fiscal Control Law" P.L. 1983, c. 313 (C.40A:5A-1 et seq.) Other bonds or obligations having a maturity date not more than 397 days from the date of purchase may be approved by the Division of Local Government Services in the Department of Community Affairs for investment by local units; 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) of this subsection a. or are bonds or other obligations, having a maturity date not more than 397 days from the date of purchase, issued by New Jersey school districts, municipalities, counties, and entities subject to the "Local Authorities Fiscal Control Law", P.L. 1983 c.313 (C.40A:5A-1 et seq.);

   (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, 2023, cash and cash equivalents and investments of the County consisted of deposits in savings accounts, demand deposits and certificates of deposit. The carrying amount of the County's cash and cash equivalents and investments was $390,062,372 at December 31, 2023.

The total of the bank balances of the County's cash and cash equivalents and investments on deposit at December 31, 2023 was $394,973,787.

As of December 31, 2022, cash and cash equivalents and investments of the County consisted of deposits in savings accounts, demand deposits and certificates of deposit. The carrying amount of the County's cash and cash equivalents and investments was $403,340,807 at December 31, 2022.

C. FUND BALANCE APPROPRIATED

$30,211,156 of the $63,196,049 fund balance of the Current Fund at December 31, 2023 has been appropriated as an item of revenue in the introduced 2024 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, 2023, 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,		
	2023	2022	2021
Issued:			
County Improvement Authority Debt			
Debt Guaranteed by the County	$ 94,840,000	$ 126,105,000	$ 138,690,000
General (Including County College			
and Vocational School):			
Bonds and Loans	158,000,454	166,629,553	191,556,035
Guaranteed Pooled Program:			
Lease Revenue Bonds	12,785,000	13,640,000	14,490,000
Park Commission:			
Bonds and Loans	4,758,000	5,971,000	7,872,343
Total Issued	270,383,454	312,345,553	352,608,378
Authorized but not Issued:			
General:			
Bonds and Notes	163,984,985	80,990,409	34,719,163
Total Authorized but not Issued	163,984,985	80,990,409	34,719,163
Less:			
Capital Projects for County College			
(N.J.S.A. 18A:64A-22.1 to N.J.S.A.			
18A:64A-22.8)	13,103,017	13,843,008	13,607,499
Bonds Authorized by Another Public			
Body to be Guaranteed by the County	94,840,000	126,105,000	138,690,000
	$ 326,425,422	$ 253,387,954	$ 235,030,042

E. COUNTY DEBT (Cont'd)

County debt is summarized as follows:

The County statutory net debt at December 31, 2023 was .303%. This percentage, which is calculated in accordance with the required method for the Annual Debt Statement purposes, is based on the following:

	Gross Debt	Deductions	Net Debt
General Debt	$ 434,368,439	$ 107,943,017	$ 326,425,422

Based on the equalized valuation basis per N.J.S.A. 40A:2-2, of $107,571,737,743, the County's remaining borrowing power under N.J.S.A. 40A:2-6 as of December 31, 2023, is as follows:

2% of Equalized Valuation of Real Property	$ 2,151,434,755
Net Debt	326,425,422
Remaining Borrowing Power	$ 1,825,009,333

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

Summary of County Debt Outstanding - Current Year

	Balance 12/31/22	Additions	Retirements	Balance 12/31/23
Serial Bonds:				
General Capital Fund	$ 165,630,000	$ 21,067,000	$ 29,614,000	$ 157,083,000
Park Capital Fund	5,971,000	427,000	1,640,000	4,758,000
MCIA Guaranteed Pooled Program:				
Lease Revenue Bonds	13,640,000		855,000	12,785,000
Loans Payable:				
General Capital Fund				
NJ DEP Loan	999,553		82,099	917,454
Total	$ 186,240,553	$ 21,494,000	$ 32,191,099	$ 175,543,454

E. COUNTY DEBT (Cont'd)

Summary of County Debt Outstanding - Prior Year

	Balance 12/31/21	Additions	Retirements	Balance 12/31/22
Serial Bonds:				
General Capital Fund	$ 190,476,000	$ 5,224,000	$ 30,070,000	$ 165,630,000
Park Capital Fund	7,861,000		1,890,000	5,971,000
MCIA Guaranteed Pooled Program:				
Lease Revenue Bonds	14,490,000		850,000	13,640,000
Loans Payable:				
General Capital Fund				
NJ DEP Loan	1,080,035		80,482	999,553
Park Capital Fund				
Green Trust Loans	11,343		11,343	
Total	$ 213,918,378	$ 5,224,000	$ 32,901,825	$ 186,240,553

GUARANTEED DEBT – MORRIS COUNTY IMPROVEMENT AUTHORITY

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

On 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. The County adopted a guaranty ordinance on May 13, 2020 for the purpose of refunding $15,475,000 of these bonds of which $17,615,000 were issued on July 16, 2020.

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, 2023, a balance of $28,524,147 is available for future leases.

E. COUNTY DEBT (Cont'd)

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

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. The County adopted a guaranty ordinance on September 25, 2019 for the purpose of refunding $8,640,000 of these bonds of which $8,220,000 were issued on December 4, 2019.

On December 8, 2011, the Morris County Improvement Authority issued $33,100,000 of 2011 County of Morris Guaranteed Renewable Energy Program Lease Revenue 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. The County adopted a guaranty ordinance on May 26, 2021 for the purpose of refunding $13,710,000 of these bonds of which $13,995,000 were issued on July 28, 2021.

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. The County adopted a guaranty ordinance on October 14, 2020 for the purpose of refunding $7,130,000 of these bonds of which $7,395,000 were issued on February 16, 2021, of which the County's share of the liability was $3,490,000.

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. The County adopted a guaranty ordinance on October 14, 2020 for the purpose of refunding $15,835,000 of these bonds of which $16,520,000 were issued on February 16, 2021, of which the County's share of the liability was $13,815,000.

On March 11, 2020, the Morris County Improvement Authority issued $10,935,000 of County of Morris Guaranteed Governmental Loan Revenue Bonds, Series 2020 (Rockaway Borough Board of Education Project). The County adopted a guaranty ordinance on January 22, 2020, 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 16, 2021, the Morris County Improvement Authority issued $8,930,000 of County of Morris Guaranteed Pooled Program Bonds, Series 2021A (Rockaway Borough Project). The County adopted a guaranty ordinance on October 14, 2020, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County.

On May 26, 2021, the Morris County Improvement Authority issued $5,200,000 of County of Morris Guaranteed Governmental Loan Revenue Bonds, Series 2021 (Whippany Firehouse Project). The County adopted a guaranty ordinance on September 11, 2019, whereby the payment of principal and interest on the entire note 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, 2023 was $94,840,000.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022 (Continued)

E. COUNTY DEBT (Cont'd)

ANALYSIS OF DEBT ISSUED AND OUTSTANDING AT DECEMBER 31, 2023

General Capital Fund

General Improvement Serial Bonds

Final Maturity	Rate	
5/1/2024	5.000%	$ 2,720,000
11/15/2024	3.000%	1,443,000
12/15/2024	2.125%	1,856,000
2/1/2025	2.000-2.125%	1,015,000
1/15/2026	3.000%	11,893,000
10/15/2026	2.000-4.000%	8,069,000
1/15/2028	3.000-4.000%	11,790,000
2/1/2030	3.000-4.000%	16,435,000
2/1/2031	4.000%	17,085,000
2/1/2032	2.000-3.000%	24,200,000
2/1/2033	2.000%	33,443,000
General Improvement Serial Bonds Outstanding		$ 129,949,000

County College Bonds (*)

Final Maturity	Rate	
1/15/2024	3.000%	$ 365,000
5/1/2024	5.000%	190,000
11/15/2024	3.000%	147,000
1/15/2025	2.000-3.000%	1,500,000
1/15/2026	3.000%	1,370,000
10/15/2026	2.000-4.000%	750,000
1/15/2027	3.000-4.000%	1,655,000
2/1/2027	0.571-4.000%	6,165,000
2/1/2028	3.000-4.000%	7,707,000
2/1/2029	2.000-3.000%	1,145,000
2/1/2032	2.000%	6,140,000
		$ 27,134,000

* - Includes County College Bonds (Ch. 12)

E. COUNTY DEBT (Cont'd)

2021 Lease Revenue Refunding Bonds - MCIA

Final Maturity	Rate	
2/1/2024	0.571%	$ 850,000
2/1/2025	0.809%	860,000
2/1/2026	0.919%	865,000
2/1/2027	1.233%	870,000
2/1/2028	1.473%	890,000
2/1/2029	1.664%	900,000
2/1/2030	1.764%	910,000
2/1/2031	1.854%	925,000
2/1/2032	1.994%	940,000
2/1/2033	2.104%	970,000
2/1/2034	2.204%	990,000
2/1/2035	2.314%	1,005,000
2/1/2036	2.444%	1,030,000
2/1/2037	2.544%	780,000
2021 Lease Revenue Refunding Bonds Outstanding		$ 12,785,000

General Capital NJ DEP Loans

Final Maturity	Rate	
8/13/2033	2.000%	$ 917,454
Total General Capital Fund Bonded Debt and Loans Issued & Outstanding		$ 170,785,454

Park Capital Fund

Park Serial Bonds

Final Maturity	Rate	
5/1/2024	5.000%	$ 280,000
1/15/2025	3.000%	410,000
2/1/2025	4.000%	427,000
1/15/2026	3.000-4.000%	675,000
2/1/2026	3.000-4.000%	1,595,000
10/15/2026	2.000-4.000%	531,000
2/1/2027	2.000%	840,000
		$ 4,758,000
Total Bonded Debt and Loans Issued and Outstanding		$ 175,543,454

E. COUNTY DEBT (Cont'd)

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

Year	Principal	Interest	Total Debt Service
2024	$ 31,876,000	$ 4,364,075	$ 36,240,075
2025	28,190,000	3,270,847	31,460,847
2026	25,345,000	2,452,244	27,797,244
2027	19,835,000	1,730,380	21,565,380
2028	14,780,000	1,210,675	15,990,675
2029-2033	41,815,000	1,914,300	43,729,300
	$ 161,841,000	$ 14,942,521	$ 176,783,521

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.

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.

During 2021, the Morris County Improvement Authority refunded the 2011 and 2012 lease bonds. Principal payments on the 2021 refunding bonds total $13,960,000 and principal payments commenced on February 1, 2022.

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

Year	Principal	Interest	Total Debt Service
2024	$ 850,000	$ 218,592	$ 1,068,592
2025	860,000	212,687	1,072,687
2026	865,000	205,233	1,070,233
2027	870,000	195,895	1,065,895
2028	890,000	183,977	1,073,977
2029-2033	4,645,000	682,341	5,327,341
2034-2037	3,805,000	178,178	3,983,178
	$ 12,785,000	$ 1,876,903	$ 14,661,903

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, 2023.

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, 2023, the County has no borrowed funds.

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 final payment on the Green Acres Trust Loan was made in 2022.

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, 2023 is $917,454. The County has appropriated $101,685 in its 2024 introduced budget to fund loan principal and interest payments for the project.

G. PENSION PLANS

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

G. PENSION PLANS (Cont'd)

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 annual financial statements which can be found at https://www.state.nj.us/treasury/pensions/annual-reports.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. The following represents the membership tiers for PERS:

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

Service retirement benefits of $1/55^{th}$ of final average salary for each year of service credit is available to Tiers 1 and 2 members upon reaching age 60 and to Tier 3 members upon reaching age 62. Service retirement benefits of $1/60^{th}$ 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, Tiers 3 and 4 with 25 years or more of service credit before age 62, and Tier 5 with 30 years or more 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

The contribution policy for PERS is set by N.J.S.A. 43:15A and requires contributions by active members and contributing members. State legislation has modified the amount that is contributed by the State. The State's pension contribution is based on an actuarially determined amount, which includes the employer portion of the normal cost and an amortization of the unfunded accrued liability. Funding for noncontributory group insurance benefits is based on actual claims paid.

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.

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 $11,178,830 for 2023. During the fiscal year ended June 30, 2022, the State of New Jersey contributed $281,480 to the PERS for normal pension benefits on behalf of the County.

The employee contribution rate was 7.50% effective July 1, 2018.

Special Funding Situation

A special funding situation exists for certain local employers of the PERS. The State of New Jersey, as a nonemployer, is required to pay the additional costs incurred by local employers under Chapter 366, P.L. 2001 and Chapter 133, P.L. 2001. The Chapter 366, P.L. 2001 legislation established the Prosecutors Part of the PERS which provides enhanced retirement benefits for prosecutors enrolled in the PERS. The State is liable for the increased pension costs to a County that resulted from the enrollment of prosecutors in the Prosecutors Part. The June 30, 2022 State special funding situation net liability amount of $127.8 million 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 special funding situation for Chapter 133, P.L. 2001 is due to the State paying the additional normal cost related to benefit improvements from Chapter 133. Previously, this additional normal cost was paid from the Benefit Enhancement Fund (BEF). As of June 30, 2022, there is no net pension liability associated with this special funding situation and there was no accumulated difference between the annual additional normal cost under the special funding situation and the actual State contribution through the valuation date. The State special funding situation for the fiscal year ending June 30, 2022, is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2022. The pension expense is deemed to be a State administrative expense due to the special funding situation.

Pension Liabilities and Pension Expense

At June 30, 2022, the County's liability was $133,780,737 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, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021 which was rolled forward to June 30, 2022. 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, 2022, the County's proportion was .886%, which was an increase of 0.013% from its proportion measured as of June 30, 2021. The County has rolled forward the net pension liability 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 and counties to include the June 30, 2022 pension information in the Notes to the Financial Statements as the June 30, 2023 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 $6,089,365 as of June 30, 2022. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021 which was rolled forward to June 30, 2022. 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

G. PENSION PLANS (Cont'd)

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

Pension Liabilities and Pension Expense (Cont'd)

the projected contributions of all participating members, actuarially determined. At June 30, 2022, the State's proportion was 4.764%, which was an increase of 0.025% from its proportion measured as of June 30, 2021.

For the year ended December 31, 2023, the County recognized $11,178,830 in actual pension expense. During the fiscal year ended June 30, 2022, the State of New Jersey's expense related to the County for the PERS' special funding situation was $883,922.

County's Proportionate Share of the Net Pension Liability	$ 133,780,737
State's Proportionate Share of the Net Pension Liability Associated with the County	6,089,365
Total Net Pension Liability	$ 139,870,102

Actuarial Assumptions

The collective total pension liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of July 1, 2021 which was rolled forward to June 30, 2022. This actuarial valuation used the following actuarial assumptions:

Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	2.75% - 6.55% based on years of service
Investment Rate of Return	7.00%

Pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2021.

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

G. PENSION PLANS (Cont'd)

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

Long Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2022) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment 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 rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2022 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Equity	27.00%	8.12%
Non-U.S. Developed Markets Equity	13.50%	8.38%
Emerging Markets Equity	5.50%	10.33%
Private Equity	13.00%	11.80%
Real Estate	8.00%	11.19%
Real Assets	3.00%	7.60%
High Yield	4.00%	4.95%
Private Credit	8.00%	8.10%
Investment Grade Credit	7.00%	3.38%
Cash Equivalents	4.00%	1.75%
U.S. Treasuries	4.00%	1.75%
Risk Mitigation Strategies	3.00%	4.91%

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 7.00% as of June 30, 2022. 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 based upon 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments in determining the total pension liability.

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

The following presents the County's proportionate share of the collective net pension liability as of June 30, 2022 calculated using the discount rate as disclosed above, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

June 30, 2022	At 1% Decrease (6.00%)	Current Discount Rate (7.00%)	At 1% Increase (8.00%)
County's proportionate share of the NPL	$ 171,869,059	$ 133,780,737	$ 101,366,042

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 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 PFRS, please refer to the Division's annual financial statements which can be found at https://www.state.nj.us/treasury/ pensions/annual-reports.shtml.

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. PFRS provides retirement as well as death and disability benefits. All benefits vest after ten years of service, except disability benefits, which vest after four years of service. The following represents the membership tiers for PFRS:

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

Service retirement benefits are available at age 55 and are generally determined to be 2% of final compensation for each year of creditable service 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 employers. State legislation has modified the amount that is contributed by the State. The State's contribution amount is based on an actuarially determined rate, which includes the normal costs and unfunded accrued liability. For fiscal year 2022, the State contributed an amount more than the actuarially determined amount. 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 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.

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 that 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. Since the local participating employers do not contribute under this legislation directly to the plan (except for employer specific financed 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.

G. PENSION PLANS (Cont'd)

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

Special Funding Situation (Cont'd)

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 $9,540,041 for the year ended December 31, 2023. During the fiscal year ended June 30, 2022, the State of New Jersey contributed $1,860,331 to the PFRS for normal pension benefits on behalf of the County, which is more than the contractually required contribution of $1,724,027.

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

Pension Liabilities and Pension Expense

At June 30, 2022, the County's liability for its proportionate share of the net pension liability was $83,963,268. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021 which was rolled forward to June 30, 2022. 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, 2022, the County's proportion was 0.734%, which was an increase of 0.009% from its proportion measured as of June 30, 2021. The County has rolled forward the net pension liability as of June 30, 2022 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, 2022 pension information in the Notes to the Financial Statements as the June 30, 2023 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 $14,943,000 as of June 30, 2022. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021 which was rolled forward to June 30, 2022. 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, 2022, the State's proportion was 0.734%, which was an increase of 0.009% from its proportion measured as of June 30, 2021 which is the same proportion as the County's.

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	$	83,963,268
State's Proportionate Share of the Net Pension Liability Associated with the County		14,943,000
Total Net Pension Liability	$	98,906,268

For the year ended December 31, 2023, the County recognized total pension expense of $9,540,041.

Actuarial Assumptions

The collective total pension liability for the June 30, 2022 measurement date was determined by an actuarial valuation as of July 1, 2021 which was rolled forward to June 30, 2022. This actuarial valuation used the following actuarial assumptions:

Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	
Through all future years	3.25 – 16.25% based on years of service
Thereafter	Not Applicable
Investment Rate of Return	7.00%

Employee mortality rates were based on the PubS-2010 amount-weighted mortality table with a 105.6% adjustment for males and 102.5% adjustment for females. For healthy annuitants, mortality rates were based on the PubS-2010 amount-weighted mortality table with a 96.7% adjustment for males and 96.0% adjustment for females. Disability rates were based on the PubS-2010 amount-weighted mortality table with a 152.0% adjustment for males and 109.3% adjustment for females. Mortality improvement is based on Scale MP-2021.

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

Long Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2022) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment 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.

G. PENSION PLANS (Cont'd)

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

Long Term Expected Rate of Return (Cont'd)

Best estimates of arithmetic rates of return for each major asset class included in PFRS's target asset allocation as of June 30, 2022 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Equity	27.00%	8.12%
Non-U.S. Developed Markets Equity	13.50%	8.38%
Emerging Markets Equity	5.50%	10.33%
Private Equity	13.00%	11.80%
Real Estate	8.00%	11.19%
Real Assets	3.00%	7.60%
High Yield	4.00%	4.95%
Private Credit	8.00%	8.10%
Investment Grade Credit	7.00%	3.38%
Cash Equivalents	4.00%	1.75%
U.S. Treasuries	4.00%	1.75%
Risk Mitigation Strategies	3.00%	4.91%

Discount Rate – PFRS

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2022. 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 based upon 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine 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 collective net pension liability (including the State's proportionate share of the net pension liability attributable to the County) as of June 30, 2022, calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current rate:

G. PENSION PLANS (Cont'd)

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

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

June 30, 2022

	At 1% Decrease (6.00%)	Current Discount Rate (7.00%)	At 1% Increase (8.00%)
County's proportionate share of the NPL and the State's proportionate share of the Net Pension Liability associated with the County	$ 135,710,080	$ 98,906,268	$ 68,266,913

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 $58,387 for the year ended December 31, 2023. Employee contributions to DCRP amounted to $93,378 for the year ended December 31, 2023.

H. ACCRUED SICK AND VACATION BENEFITS

The County permits employees to accumulate sick and vacation days, which sick time may be taken as required or paid upon retirement and vacation may be taken as time off or paid at a later date at the current rate. Any County employee who retires pursuant to the requirements of his or her retirement program is entitled to the following benefits:

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 - 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, 2023. The County estimates that such liability would be approximately $12,034,371. The amount is partially reserved in a Reserve for Accumulated Absences, as part of the Dedicated Funds in the amount of $7,867,957 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 2023 County Budget did not include a separate appropriation for accrued benefits; however, there were accrued benefits paid in 2023 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, 2023	December 31, 2022
Trust Fund - Reserved for Dedicated Funds	$ 15,682,475	$ 16,250,422
General Capital Fund - Improvement Authorizations	24,962,828	30,068,195
Park Capital Fund - Improvement Authorizations	2,878,731	1,143,109

Accounts payable in the Current Fund of $4,406,110 represents salary and wage payments and related employers' social security paid after December 31, 2023, which was for services performed prior to year end.

Contracts payable of $23,478,595 in the Current Fund represents $14,384,061 reserved for the cost of the run off with Cigna; and $9,094,534 of unsettled labor and other contracts. Contracts payable of $7,405,077 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.

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, 2023 was not completed as of the date of this report. Summarized, selected financial information for the years ended December 31, 2022 and 2021 for the Fund is as follows:

	2022	2021
Total Assets	$ 12,162,608	$ 9,885,790
Net Position	$ 8,200,761	$ 5,896,360
Total Operating Revenue	$ 4,972,506	$ 4,342,183
Total Operating Expenses	$ 3,840,273	$ 3,841,285
Non Operating Revenue	$ 1,172,168	$ 260,281
Change in Net Position	$ 2,304,401	$ 761,179
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 health care insurance with Cigna through a fully insured arrangement. Prescription is also fully insured. As of December 31, 2023, the County has $14,384,061 in contracts payable and a 2023 appropriation reserve amount of $17,377,195 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 3.0% for the year ending December 31, 2023 and 2% for the year ending December 31, 2022, 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.

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:

	2023	2022
Paid Claims	$ 2,757,198	$ 2,375,492
Loss Reserves	6,035,916	6,923,947
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	Interest Earned	Amount Reimbursed	Ending Balance
2021	$ 600,000	$ 586,561	$ 4,760	$ 424,791	$ 6,310,825
2022	600,000	450,604	56,070	442,259	6,975,240
2023	650,000	363,819	474,646	474,405	7,989,300

K. POST RETIREMENT BENEFITS OTHER THAN PENSIONS (OPEB)

1. State Health Benefit Local Government Retired Employees Plan

General Information about the OPEB Plan

Plan Description

The State Health Benefit Local Government Retired Employees Plan (the Plan) is a cost-sharing multiple-employer defined benefit other postemployment benefit (OPEB) plan with a special funding situation. It covers employees of local government employers that have adopted a resolution to participate in the Plan. For additional information about the Plan, please refer to the State of New Jersey (the State), Division of Pensions and Benefits' (the Division) annual financial statements, which can be found at https://www.state.nj.us/treasury/pensions/financial-reports.shtml.

K. POST RETIREMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Cont'd)

1. State Health Benefit Local Government Retired Employees Plan (Cont'd)

General Information about the OPEB Plan (Cont'd)

Benefits Provided

The Plan provides medical and prescription drug to retirees and their covered dependents of the participating employers. Under the provisions of Chapter 88, P.L 1974 and Chapter 48, P.L. 1999, local government employers electing to provide postretirement medical coverage to their employees must file a resolution with the Division. Under Chapter 88, local employers elect to provide benefit coverage based on the eligibility rules and regulations promulgated by the State Health Benefits Commission. Chapter 48 allows local employers to establish their own age and service eligibility for employer paid health benefits coverage for retired employees. Under Chapter 48, the employer may assume the cost of postretirement medical coverage for employees and their dependents who: 1) retired on a disability pension; or 2) retired with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer; or 3) retired and reached the age of 65 with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer; or 4) retired and reached age 62 with at least 15 years of service with the employer. Further, the law provides that the employer paid obligations for retiree coverage may be determined by means of a collective negotiations agreement.

In accordance with Chapter 330, P.L. 1997, which is codified in N.J.S.A 52:14-17.32i, the State provides medical and prescription coverage to local police officers and firefighters, who retire with 25 years of service or on a disability from an employer who does not provide postretirement medical coverage. Local employers were required to file a resolution with the Division in order for their employees to qualify for State-paid retiree health benefits coverage under Chapter 330. The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L.1989.

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

1. Retire after 25 or more years of service with a New Jersey State Retirement System and with at least 15 years of service with the County;

2. Retire after attainment of age 62 with at least 15 or more years of service with the County, for employees hired on or before November 1, 2012 (or later for certain collective bargaining agreements); or

3. Retire under a disability retirement from the New Jersey State Retirement System.

K. POST RETIREMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Cont'd)

1. State Health Benefit Local Government Retired Employees Plan (Cont'd)

General Information about the OPEB Plan (Cont'd)

Benefits Provided (Cont'd)

Benefits are provided to the retiree and, if the retiree was hired prior to a certain date, the spouse as well depending on the employee's union affiliation or whether the employee is not affiliated with a union. If the spouse is covered, benefits continue to the surviving spouse after the death of the retiree.

Certain employees hired after certain dates are not eligible for postretirement healthcare benefits. This depends on the union the employee is affiliated with or whether the employee is not affiliated with a union.

A small number of County retirees receive their post retirements benefits under this plan while the majority of the retirees receive post retirement benefits under the County's OPEB plan.

Contributions

Pursuant to Chapter 78, P.L, 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

Special Funding Situation

Under Chapter 330, P.L. 1997, the State shall pay the premium or periodic charges for the qualified local police and firefighter retirees and dependents equal to 80 percent of the premium or periodic charge for the category of coverage elected by the qualified retiree under the State managed care plan or a health maintenance organization participating in the program providing the lowest premium or periodic charge. The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L. 1989.

Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No. 75 and the State is treated as a nonemployer contributing entity. For New Jersey local governments who report under the regulatory basis of accounting, the net OPEB liability and related deferred inflows are not recorded in the financial statements and there is only note disclosure of this information.

Since the local participating employers do not contribute under this legislation directly to the plan, there is no net OPEB liability, deferred outflows of resources, or deferred inflows of resources 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 OPEB liability that is associated with the local participating employer.

K. POST RETIREMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Cont'd)

1. State Health Benefit Local Government Retired Employees Plan (Cont'd)

General Information about the OPEB Plan (Cont'd)

Allocation Methodology

GASB Statement No. 75 requires participating employers in the Plan to recognize their proportionate share of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense (benefit). The special funding situation's and nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense (benefit) are based on separately calculated total OPEB liabilities. The nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense (benefit) are further allocated to employers based on the ratio of the plan members of an individual employer to the total members of the Plan's nonspecial funding situation during the measurement period July 1, 2021 through June 30, 2022. Employer and nonemployer allocation percentages have been rounded for presentation purposes; therefore, amounts presented in the schedule of OPEB amounts by employer and nonemployer may result in immaterial differences.

OPEB Expense

The County has rolled forward the net OPEB liability as of June 30, 2022 with no adjustments. The Division of Local Government Services, Department of Community Affairs, State of New Jersey, is permitting municipalities and counties to include the June 30, 2022 OPEB information in the Notes to the Financial Statements as the June 30, 2023 information has not been released as of the date of this report.

The total OPEB liability as of June 30, 2022 was determined by an actuarial valuation as of July 1, 2021, which was rolled forward to June 30, 2022.

At June 30, 2022, the County had a liability of $455,903 for its proportionate share of the net OPEB liability. At June 30, 2022, the County's proportion was .002823% which was a decrease of .00002% from its proportion measured as of June 30, 2021. Additionally, the State's proportionate share of the net OPEB liability attributable to the County at June 30, 2022 was $59,513,630. At June 30, 2022, the State's proportion related to the County was 1.763989%. This is the percentage of the total State Share of the net OPEB liability of the Plan.

For the year ended June 30, 2022 the County's OPEB benefit as determined by the State of New Jersey Division of Pensions and Benefits was $4,899.

Additionally, during the year ended June 30, 2022, the State of New Jersey's OPEB benefit related to the County was $9,761,486.

The County's actual post retirement payments in 2023 for 3 retired employees were $26,890.

K. POST RETIREMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Cont'd)

1. State Health Benefit Local Government Retired Employees Plan (Cont'd)

General Information about the OPEB Plan (Cont'd)

Actuarial Assumptions and Other Inputs

The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

Salary Increases*:	
Public Employees' Retirement System (PERS)	
Rate for all future years	2.75% to 6.55% based on years of service
Police and Firemen's Retirement System (PFRS)	
Rate for all future years	3.25% to 16.25% based on years of service

* Salary increases are based on years of service within the respective plan.

Mortality:	
PERS	Pub-2010 General classification headcount weighted mortality with fully generational mortality improvement projections from the central year using Scale MP-2021
PFRS	Pub-2010 Safety classification headcount weighted mortality with fully generational mortality improvement projections from the central year using Scale MP-2021

Actuarial assumptions used in the July 1, 2021 valuation were based on the results of the PFRS and PERS experience studies prepared for July 1, 2018 to June 30, 2021.

100% of active members are considered to participate in the Plan upon retirement.

Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend rate is 6.25% for fiscal year 2023 and decreases to a 4.50% long term trend rate in 2030. For PPO post 65 medical benefits, the trend rate is -1.89% in fiscal year 2023 and increases to a 4.50% trend rate starting with fiscal year 2033 and later. For HMO Post 65 medical benefits, the trend rate is -1.99% in fiscal year 2023 and increases to a 4.50% trend rate starting with fiscal year 2033 and later. For prescription drug benefits, the trend rate is 8.00% for fiscal year 2023 and decreases to a 4.50% trend rate in 2030 and later.

K. POST RETIREMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Cont'd)

1. State Health Benefit Local Government Retired Employees Plan (Cont'd)

General Information about the OPEB Plan (Cont'd)

Discount Rate

The discount rate for June 30, 2022 was 3.54%. The discount rate for June 30, 2021 was 2.16%. This represents the municipal bond return rate as chosen by the State. The source is 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. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

Sensitivity of the Net OPEB Liability Attributable to the County to Changes in the Discount Rate

The following presents the collective net OPEB liability of the County as of June 30, 2022, calculated using the discount rate as disclosed in this note, as well as what the net OPEB Liability of the County would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current rate:

June 30, 2022	At 1% Decrease (2.54%)	Current Discount Rate (3.54%)	At 1% Increase (4.54%)
Net OPEB Liability Attributable to the County	$ 528,483	$ 455,903	$ 397,505

Sensitivity of the Net OPEB Liability Attributable to the County to Changes in the Healthcare Trend Rate

The following presents the net OPEB liability of the County as of June 30, 2022, calculated using the healthcare trend rate as disclosed in this note, as well as what the net OPEB Liability of the County would be if it were calculated using a healthcare trend rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

June 30, 2022	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Net OPEB Liability Attributable to the County	$ 386,756	$ 455,903	$ 544,461

K. POST RETIREMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Cont'd)

2. General Information about the County's OPEB Plan

Plan Description and Benefits Provided

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

1. Retire after 25 or more years of service with a New Jersey State Retirement System and with at least 15 years of service with the County;
2. Retire after attainment of age 62 with at least 15 or more years of service with the County, for employees hired on or before November 1, 2012 (or later for certain collective bargaining agreements); or
3. Retire under a disability retirement from the New Jersey State Retirement System.

Benefits are provided to the retiree and, if the retiree was hired prior to a certain date, the spouse as well depending on the employee's union affiliation or whether the employee is not affiliated with a union. If the spouse is covered, benefits continue to the surviving spouse after the death of the retiree.

Certain employees hired after certain dates are not eligible for postretirement healthcare benefits. This depends on the union the employee is affiliated with or whether the employee is not affiliated with a union.

Medical benefits are provided through fully insured plans with CIGNA. There are two plans offered to retirees: a PPO plan and an HMO plan. Prescription drug benefits are provided through fully insured coverage with Cigna. There is a 3-tier co-pay of $1/$20/$35 for retail and$2/$40/$70 for mail-order. Medical benefits coordinate with Medicare. Medicare is primary and the County plan is secondary for retirees eligible for Medicare. Medicare eligible retirees and dependents are required to enroll in Medicare Part B. The County reimburses eligible Medicare retirees and spouses for the full cost of the Medicare Part B premium.

Contributions

The County's portion of postretirement benefits is funded on a pay-as-you-go basis from the Current Fund operating budget. During 2023 and 2022, the County had approximately 1,509 and 1,479 employees who met eligibility requirements and recognized expenses of approximately $31,196,659 and $30,138,069 respectively.

Employees Covered by Benefit Terms

As of January 1, 2022, there were a total of 2,415 active employees and retirees, reflecting the sum of 1,132 active employees and 1,283 retirees and surviving spouses.

Total OPEB Liability

The County's OPEB liability of $955,258,942 was measured as of December 31, 2023 and was determined by an actuarial valuation as of January 1, 2022.

K. POST RETIREMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Cont'd)

2. General Information about the County's OPEB Plan (Cont'd)

Actuarial Assumptions and Other Inputs

The total OPEB liability in the January 1, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate	3.65% at December 31, 2022
	3.26% at December 31, 2023
Salary Increases	3.50% per annum
Inflation Assumption	2.50% per annum

The selected discount rate was based on the Bond Buyer 20 Bond GO Index as of the measurement date, which represents the average of certain general obligation municipal bonds maturing in 20 years and having an average rating equivalent of Moody's Aa2 and Standard & Poor's AA.

Health Care Trend Rates	Year	Pre 65 Medical	Post 65 Medical	Prescription Drug	Medicare Part B
Year 1 Trend	2022	5.40%	4.50%	6.40%	5.00%
Ultimate Trend	2027 & Later	4.50%	4.50%	4.50%	5.00%
Grading per Year		0.10% to 0.20%	None	0.30% to 0.50%	None

Mortality rates were based on the following:

PFRS:

Pre-Retirement: PUB-2010 (S) Headcount-Weighted Healthy Employee Male/Female Mortality Projected with Scale MP-2021.

Post-Retirement: PUB-2010 (G) Headcount-Weighted Healthy Annuitant Male/Female Mortality Projected with Scale MP-2021.

Disabled: PUB-2010 (S) Headcount-Weighted Disabled Retiree Male/Female Mortality Projected with Scale MP-2021.

PERS:

Pre-Retirement: PUB-2010 (G) Headcount-Weighted Healthy Employee Male/Female Mortality Projected with Scale MP-2021.

Post-Retirement: PUB-2010 (G) Headcount-Weighted Healthy Annuitant Male/Female Mortality Projected with Scale MP-2021.

Disabled: PUB-2010 (G) Headcount-Weighted Disabled Retiree Male/Female Mortality Projected with Scale MP-2021.

K. POST RETIREMENT BENEFITS OTHER THAN PENSIONS (OPEB) (Cont'd)

2. General Information about the County's OPEB Plan (Cont'd)

Actuarial Assumptions and Other Inputs (Cont'd)

Changes in the Total OPEB Liability	Total OPEB Liability
Balance at January 1, 2023	$ 880,837,108
Changes for Year:	
Service Cost	14,376,921
Interest Cost	32,145,575
Benefit Payments	(29,026,666)
Actuarial Assumption Changes	56,926,004
Net Changes	74,421,834
Balance at December 31, 2023	$ 955,258,942

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the County as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage lower (2.26 percent) or 1 percentage higher (4.26 percent) than the current discount rate:

	December 31, 2023		
	1% Decrease (2.26%)	Discount Rate (3.26%)	1% Increase (4.26%)
Total OPEB Liability	$ 1,127,628,625	$ 955,258,942	$ 819,053,156

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the County as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage lower or 1 percentage higher than the valuation healthcare cost trend rates:

	December 31, 2023		
	1% Decrease	Valuation Healthcare Trend Rates	1% Increase
Total OPEB Liability	$ 795,209,138	$ 955,258,942	$ 1,162,858,253

OPEB Expense

For the year ended December 31, 2023, the County's OPEB expense was $39,338,854 as determined by the actuarial valuation.

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
2019	$ 96,217,882,250	$ 87,099,022,775	$ 87,132,854,490	$ 96,090,769,477	$ 2.54
2020	96,921,521,724	87,744,672,115	87,778,850,678	96,974,806,796	2.53
2021	100,338,669,895	88,179,254,288	88,212,050,239	97,605,814,520	2.54
2022	106,640,527,243	89,450,070,688	89,482,413,805	101,012,308,075	2.51
2023	115,736,016,092	92,938,919,526	92,972,239,328	107,587,113,864	2.48

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

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, 2023 and 2022, the County of Morris provided financial support for current operations to the following component units:

	December 31, 2023	December 31, 2022
Morris County School of Technology	$ 6,398,095	$ 6,323,095
County College of Morris	12,105,000	11,855,000
Morris County Park Commission	8,897,074	8,861,162
	$ 27,400,169	$ 27,039,257

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, 2023.

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.

The 2011A Bonds were refunded in July 2021 by $13,995,000 Lease Revenue Refunding Bonds, Series 2021 (Federally Taxable). 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 which was paid off by the County of Morris 2016 budget. The prior dispute was between the MCIA, the developer, and the contractor of the solar improvements. The A Bonds and the hereinafter defined 2019 Refunding Bonds are guaranteed by Morris County. Both the A Bonds and the County of Morris Guaranteed Renewable Energy Program Lease Revenue Refunding Bonds, Series 2019 (the “2019 Bonds”, refunded “2009 Bonds”) are in part reliant on revenues from the sale of SREC's generated by the program. Any deficiency in SREC revenues that result in a debt service insufficiency are also ultimately guaranteed by the County of Morris.

It is anticipated that there may be a shortfall in revenues to cover the $2,413,393 June 15, 2024 debt service payment in connection with the 2021 Refunding 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 $35,418 December 15, 2024 debt service payment in connection with the 2021 Refunding Bonds. During 2019, the County refunded the 2009 Bonds and took over as administrator of the project. In connection with these Bonds, it is anticipated there may be a shortfall in revenues available to cover the $1,417,250 August 15, 2024 and $33,500 February 15, 2025 debt service payments. The County intends to satisfy the potential shortfall in accordance with the County guaranty and has provided $3,182,255 in the 2024 budget to cover the total of any shortfall that occurs during 2024 and through February 15, 2025.

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 recorded a Reserve for Litigation of $4,655,678 for the potential payout of the recoupment.

O. INTERFUND RECEIVABLES AND PAYABLES

Fund	Interfund Receivable	Interfund Payable
General Fund	$ 3,839,519	$
Grant Fund		3,339,519
General Capital Fund	400,000	
Regular Trust Fund		500,000
Dedicated Trust Fund		400,000
	$ 4,239,519	$ 4,239,519

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

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

P. OPEN SPACE TRUST FUND

On December 22, 1992, the Morris County Open Space and Farmland Preservation Trust Fund was created. Collection of funds for the Trust Fund commenced on July 1, 1993 with a tax equal to one-half cent per $100 of total county equalized real property valuation. The County Commissioners review the tax rate annually and may set the tax anywhere from $.00 to $.05. The levies for 2023 and 2022 were set at 0.625 and 0.625 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 2023, 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:

100% to municipal and/or qualified charitable conservancy for open space preservation projects

In 2023, the Morris County Open Space Trust Fund approved 1 project to municipalities and/or non-profit organizations in 1 town totaling $5,000.000. Also in 2023, the Flood Mitigation Program approved 2 projects in 2 towns totaling $665,625. Additionally, the Morris County Historic Preservation Trust Fund approved 23 projects to municipalities and non-profit organizations in 15 towns totaling $3,600,000.

As of 2023, the Morris County Agriculture Development Board has approved 142 projects preserving 8,247 acres of farmland since the inception of the Morris County Farmland Preservation Program in 1987, and the Flood Mitigation Program has approved 157 projects totaling $13,018,562 since its inception in 2012.

As of 2023, the Morris County Trails Program approved 54 grants totaling $4,684,620 in 28 municipalities since its inception in 2016.

P. OPEN SPACE TRUST FUND (Cont'd)

As of December 31, 2023, the balance in the Reserve for Open Space Trust Fund was approximately $61.62 million of which approximately $15.25 million has been encumbered for approved Historic Preservation Trust Fund projects.

In 2022, 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:

100% to municipal and/or qualified charitable conservancy for open space preservation projects

In 2022, the Morris County Open Space Trust Fund approved 5 projects to municipalities and/or non-profit organizations in 5 towns totaling $2,130,000. Also in 2022, the Flood Mitigation Program approved 2 projects in 1 town totaling $331,235. Additionally, the Morris County Historic Preservation Trust Fund approved 30 projects to municipalities and non-profit organizations in 21 towns totaling $2,650,000.

As of 2022, the Morris County Agriculture Development Board has approved 142 projects preserving 8,247 acres of farmland since the inception of the Morris County Farmland Preservation Program in 1987, and the Flood Mitigation Program has approved 155 projects totaling $9,986,698 since its inception in 2012.

As of 2022, the Morris County Trails Program approved 48 grants totaling $4,779,291 in 27 municipalities since its inception in 2016.

As of December 31, 2022, the balance in the Reserve for Open Space Trust Fund was approximately $60.84 million of which approximately $15.69 million has 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

	Balance December 31, 2021	Additions	Adjustments/ Deletions	Balance December 31, 2022
Land	$ 20,513,620	$	$	$ 20,513,620
Building and Building Improvements	77,979,131			77,979,131
Machinery, Vehicles and Equipment	55,445,197	5,109,676	7,198,218	53,356,655
	$ 153,937,948	$ 5,109,676	$ 7,198,218	$ 151,849,406

	Balance December 31, 2022	Additions	Adjustments/ Deletions	Balance December 31, 2023
Land	$ 20,513,620	$	$	$ 20,513,620
Building and Building Improvements	77,979,131			77,979,131
Machinery, Vehicles and Equipment	53,356,655	4,894,905	1,889,885	56,361,675
	$ 151,849,406	$ 4,894,905	$ 1,889,885	$ 154,854,426

T. TAX ABATEMENT

Governmental Accounting Standards Board (GASB) 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 potentially reduced by approximately $1,108,342 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 its full tax levy in 2023. 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.

U. LEASES

The County entered into a lease agreement on June 28, 2017 for the Morris View Healthcare Center for a term of 15 years. The lessee has the right to extend the lease for an additional four year term and renew the lease for an additional three sequential ten year terms. The rent in the first year of the term was $197,283 per month (or $2,367,396 annually) which increases 2% annually and during any of the three sequential ten year optional renewal terms, the rent shall increase by 2% annually in each subsequent even numbered year of the term. The total lease payments received in 2023 were $2,613,796.44.

The County entered into 2 lease agreements for the lease of office space for the County's Probation Offices located in Dover. Both lease terms are for 10 years. The commencement date was September 1, 2017 and the expiration date is August 31, 2027 for both leases. Both leases have monthly lease payments and the lease payments are increased annually based on a per square foot increase on average approximately $.15/square foot. The total rent for the first year of the leases was approximately $138,000. The total lease payments for 2023 were approximately $151,000.

V. PRIOR PERIOD ADJUSTMENT

The prior period balance for the Trust Fund – Sheriff Special Law Enforcement Fund was restated to include the fund in the County's financial statements. The ending balances as of December 31, 2022 were restated as follows:

	Balance Dec. 31, 2022 as Previously Reported	Retroactive Adjustments	Balance Dec. 31, 2022 (Restated)
Sheriff Special Law Enforcement Fund:			
Cash & Cash Equivalents	$ -0-	$ 107,006.04	$ 107,006.04
Reserve for Sheriff Special Law Enforcement Fund	-0-	107,006.04	107,006.04

SUPPLEMENTAL SCHEDULES

COUNTY OF MORRIS
ROSTER OF OFFICIALS

The following officials were in office during 2023:

Name	Title	Term Expires
John Krickus	Director	December 2024
Christine Myers	Deputy Director	December 2025
Stephen H. Shaw	Commissioner	December 2024
Thomas J. Mastrangelo	Commissioner	December 2025
Tayfun Selen	Commissioner	December 2023
Douglas R. Cabana	Commissioner	December 2025
Deborah Smith	Commissioner	December 2024

Other Officials:

Debra Lynch	Clerk of the Board
Deena Leary	County Administrator
John Napolitano	County Counsel
Beti Bauer	Director of Finance and Chief Financial Officer

COUNTY OF MORRIS

2023

CURRENT FUND

COUNTY OF MORRIS

CURRENT FUND
SCHEDULE OF CASH AND INVESTMENTS - TREASURER

	Ref.		
BALANCE, DECEMBER 31, 2022	A		$ 136,952,928.47
Increased by Receipts:			
County Taxes	A-2	$ 266,711,676.06	
Reserve for Litigation	A	400,000.00	
Revenue Accounts Receivable	A-6	81,370,496.60	
Miscellaneous Revenue Not Anticipated	A-2	11,670,705.25	
Due to State of New Jersey	A-9	52,849,539.53	
Due to Boonton / Dover - Tower Rental	A	61,027.31	
Interfund Returned:			
Due from Grant Fund	A-1, A-10	3,241,808.04	
Due from Regular Trust Fund:			
Local Home Trust Fund	A-1	250,000.00	
Community Development Block Grant	A-1	250,000.00	416,805,252.79
			553,758,181.26
Decreased by Disbursements:			
Budget Expenditures	A-3	317,316,527.47	
Appropriation Reserves	A-7	28,499,741.34	
Interfund Advanced:			
Due from Grant Fund	A-1, A-10	3,339,519.02	
Due from Regular Trust Fund:			
Local Home Trust Fund	A-1	50,000.00	
Community Development Block Grant	A-1	450,000.00	
Due to State of New Jersey	A-9	52,849,539.53	
Due to Boonton / Dover - Tower Rental	A	59,249.84	
Contracts Payable	A-8	1,087,765.42	403,652,342.62
BALANCE, DECEMBER 31, 2023	A		$ 150,105,838.64

COUNTY OF MORRIS

CURRENT FUND
SCHEDULE OF ADDED AND OMITTED TAXES RECEIVABLE

	Ref.		
BALANCE, DECEMBER 31, 2022	A	$	641,587.37
Increased by:			
Levy - Year 2023			1,615,765.51
			2,257,352.88
Decreased by:			
Collections	A-2		1,176,012.26
BALANCE, DECEMBER 31, 2023	A	$	1,081,340.62

COUNTY OF MORRIS

CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Ref.	Balance, December 31, 2022	Charges	Realized	Balance, December 31, 2023
Local Revenues:					
County Clerk	A-2	$ 974,509.54	$ 9,752,968.57	$ 10,084,877.44	$ 642,600.67
Surrogate	A-2	50,615.98	585,356.46	599,962.45	36,009.99
Sheriff	A-2		1,078,396.60	1,078,396.60	
Emergency Dispatching	A-2	300,923.66	4,424,252.15	4,210,115.68	515,060.13
Emergency Management Services	A-2		1,109,258.32	1,109,258.32	
Shared Medical Examiner	A-2		611,832.51	611,832.51	
Rental of County Owned Property	A-2	5,362.77	3,398,493.28	3,398,288.28	5,567.77
Management Information Systems Services	A-2		15,946.18	15,946.18	
Book Fines - Library	A-2		14,323.99	14,323.99	
Fees for Morris County Public Safety Training Academy	A-2	20,805.65	410,838.45	412,174.10	19,470.00
Human Services - Youth Center/Shelter	A-2	15,500.00	1,403,942.50	1,404,412.50	15,030.00
Local Health Services	A-2		392,774.90	386,500.90	6,274.00
Housing of Federal, State and other Counties Inmates	A-2	380,831.04	2,538,119.57	2,594,642.56	324,308.05
Public Works	A-2	800.00	701,281.76	701,481.76	600.00
Subtotal Local Revenues		1,749,348.64	26,437,785.24	26,622,213.27	1,564,920.61
State Aid:					
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-2		3,081,250.80	3,081,250.80	
Social Services - State & Federal Share	A-2		11,483,967.73	11,483,967.73	
Vo-Tech State Aid Debt Service	A-2		266,934.00	266,934.00	
Subtotal State Aid			14,832,152.53	14,832,152.53	
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		786,197.00	786,197.00	
Board of County Patients in State and Other Institutions	A-2		84,903.10	84,903.10	
Subtotal State Assumption of Costs			871,100.10	871,100.10	
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		4,144,386.86	4,144,386.86	
Childhood Lead Exposure Prevention	A-2		58,496.00	58,496.00	
New Jersey Department of the Treasury:					
NJ Governor's Council on Alcoholism and Drug Abuse	A-2		522,640.00	522,640.00	
U.S. Department of Treasury:					
SNAP Admin Funding (ARPA)	A-2		156,989.00	156,989.00	
American Rescue Plan - Automated License Plate Reader (ALPR) Initiative	A-2		372,000.00	372,000.00	
New Jersey Department of Community Affairs:					
LIHEAP - CWA	A-2		5,057.00	5,057.00	
Universal Service Fund - CWA Administration	A-2		3,371.00	3,371.00	
New Jersey Department of Labor and Workforce Development:					
Work First New Jersey	A-2		1,385,074.00	1,385,074.00	
Workforce Innovation Opportunity Act	A-2		3,892,372.00	3,892,372.00	
Smart Steps Program	A-2		1,605.00	1,605.00	
U.S. Department of Health and Human Services:					
Seniors Farmers Market Nutrition Program	A-2		13,096.00	13,096.00	
NJACCHO Enhancing Local Public Health Infrastructure Grant (ELC)	A-2		1,503,736.00	1,503,736.00	
NACCHO MRC Grant	A-2		25,000.00	25,000.00	
Public Health Infrastructure, Laboratories and Emergency Preparedness (PHILEP)	A-2		429,957.00	429,957.00	
Public Health Overdose Fatality Review Teams	A-2		150,000.00	150,000.00	
Operation Helping Hand Grant Program	A-2		105,263.15	105,263.15	
COVID-19 Vaccination Supplemental Funding	A-2		90,000.00	90,000.00	
County Health Infrastructure Program	A-2		1,130,352.00	1,130,352.00	
New Jersey Department of Human Services:					
REACH Program, F1PZN	A-2		473,074.00	473,074.00	
Social Services for the Homeless, H1PZN	A-2		889,780.00	889,780.00	
Chapter 51 - Alcoholism and Drug Abuse	A-2		1,036,065.00	1,036,065.00	
National Opioid Settlement	A-2		794,783.62	794,783.62	
PASP (ALPN)	A-2		41,634.00	41,634.00	
Detection & Mitigation of COVID-19 in Confinement Facilities	A-2		67,282.00	67,282.00	
SAPT - MAT	A-2		249,918.00	249,918.00	
New Jersey Department of Children and Families:					
ALPN - HSAC/YIP/Transportation	A-2		37,801.00	37,801.00	
U.S. Department of Housing and Urban Development:					
Continuum of Care Planning Grant	A-2		81,133.00	81,133.00	

CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Ref.	Balance, December 31, 2022	Charges	Realized	Balance, December 31, 2023
Public and Private Revenues Offset with Appropriations: (continued):					
New Jersey Department of Law and Public Safety:					
NJ Juvenile Justice Commission	A-2	$	$ 1,172,896.00	$ 1,172,896.00	$
Juvenile Detention Alternatives Initiative (JDAI)	A-2		26,804.00	26,804.00	
Drug Recognition Expert Call Out and Assistance Program	A-2		93,325.00	93,325.00	
State Facilities Education Act (SFEA)	A-2		54,000.00	54,000.00	
Body Armor Replacement	A-2		19,263.86	19,263.86	
Insurance Fraud Reimbursement Program	A-2		250,000.00	250,000.00	
Law Enforcement Officers Training and Equipment Fund	A-2		8,617.00	8,617.00	
Safe Communities	A-2		99,986.00	99,986.00	
Public Safety Answering Point (PSAP Upgrades and Consolidation)	A-2		152,787.81	152,787.81	
New Jersey Department of Corrections:					
County Reentry Coordinators (CRC) Program	A-2		200,000.00	200,000.00	
U.S. Department of Law and Public Safety:					
Multi-Jurisdictional Narcotics Task Force	A-2		294,936.00	294,936.00	
U.S. Department of Justice:					
Victim Assistance Project	A-2		319,141.00	319,141.00	
SART/SANE Program	A-2		169,400.00	169,400.00	
State Criminal Alien Assistance Program (SCAAP)	A-2		525,471.00	525,471.00	
U.S. Department of Homeland Security:					
UASI (Urban Areas Security Initiative)	A-2		306,923.20	306,923.20	
Emergency Food & Shelter	A-2		18,000.00	18,000.00	
Building Resilient Infrastructure and Communities Grant Program	A-2		172,500.00	172,500.00	
New Jersey Department of Military and Veteran Affairs:					
MAPS (Veterans Transportation)	A-2		15,000.00	15,000.00	
New Jersey Transit Corporation:					
MAPS (Senior Citizens and Disabled Residents)	A-2		1,498,872.00	1,498,872.00	
Non-Urbanized Area Formula Program (Section 5311)	A-2		403,790.00	403,790.00	
Enhanced Mobility for Seniors and Persons with Disabilities Program (Section 5310)	A-2		125,000.00	125,000.00	
U.S. Department of Transportation:					
Subregional Support Program	A-2		145,583.00	145,583.00	
Annual Transportation Program	A-2		7,891,024.00	7,891,024.00	
Martin Luther King Ave Bridge	A-2		860,000.00	860,000.00	
Center Grove Road	A-2		1,063,448.00	1,063,448.00	
Jefferson Bridge No. 14M1403 on Three Rivers	A-2		1,300,000.00	1,300,000.00	
New Jersey Department of Environmental Protection:					
Stormwater Management Plan	A-2		42,500.00	42,500.00	
Stormwater Utilities in NJ	A-2		80,300.00	80,300.00	
CEHA Grant	A-2		216,433.00	216,433.00	
New Jersey Department of State:					
County History Partnership Program	A-2		51,000.00	51,000.00	
Back to Basics Election Training	A-2		1,575.00	1,575.00	
Early Voting Election	A-2		601,801.95	601,801.95	
Vote by Mail	A-2		37,239.68	37,239.68	
Primary General Election Day	A-2		1,795.00	1,795.00	
Other Miscellaneous Programs:					
Sheriff / Private Donations	A-2		3,000.00	3,000.00	
Project Lifesaver Program / Private Contribution	A-2		5,300.00	5,300.00	
Subtotal Public & Private Revenues			35,888,578.13	35,888,578.13	
Other Special Items:					
Public Employee Retirement System	A-2		1,769,608.79	1,769,608.79	
School Board Elections	A-2		204,533.88	204,533.88	
Motor Vehicle Fines - Dedicated Fund	A-2		170,090.92	170,090.92	
Weights & Measures - Dedicated Fund	A-2		1,012,218.98	1,012,218.98	
Subtotal Other Special Items			3,156,452.57	3,156,452.57	
TOTAL MISCELLANEOUS REVENUES		$ 1,749,348.64	$ 81,186,068.57	$ 81,370,496.60	$ 1,564,920.61
Ref.		A		A-2, A-4	A

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2023

	Balance December 31, 2022	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Administrative & Executive				
County Administrator				
Salaries and Wages	$ 188,702.73	$ 98,702.73	$ 42,016.48	$ 56,686.25
Other Expenses	453,962.59	433,962.59	361,580.11	72,382.48
Personnel				
Salaries and Wages	18,093.58	38,093.58	18,372.86	19,720.72
Other Expenses	285,085.37	278,085.37	155,793.83	122,291.54
Board of Chosen Freeholders				
Salaries and Wages	15,979.92	15,979.92	11,412.99	4,566.93
Other Expenses	53,129.60	53,129.60	9,744.94	43,384.66
County Clerk				
Salaries and Wages	189,418.65	159,418.65	58,254.78	101,163.87
Other Expenses	42,237.64	42,237.64	41,620.73	616.91
Elections				
Salaries and Wages	155,345.77	155,345.77	(483.48)	155,829.25
Other Expenses	768,157.76	766,157.76	141,239.40	624,918.36
Department of Finance				
Salaries and Wages	369,491.92	174,491.92	71,393.94	103,097.98
Other Expenses	366,786.79	166,786.79	68,204.22	98,582.57
Annual Audit	162,365.00	162,365.00	145,970.00	16,395.00
Information Technology Division				
Salaries and Wages	282,477.30	222,477.30	187,579.22	34,898.08
Other Expenses	586,235.38	486,235.38	473,441.44	12,793.94
Board of Taxation				
Salaries and Wages	96,749.75	31,749.75	7,047.98	24,701.77
Other Expenses	11,567.42	11,567.42	3,269.62	8,297.80
County Counsel				
Salaries and Wages	13,370.66	13,370.66	12,285.20	1,085.46
Other Expenses	215,920.32	745,920.32	484,057.05	261,863.27
County Surrogate				
Salaries and Wages	72,380.51	72,380.51	36,321.69	36,058.82
Other Expenses	10,708.08	15,708.08	13,984.46	1,723.62
Engineering				
Salaries and Wages	285,865.77	185,865.77	172,905.99	12,959.78
Other Expenses	194,802.87	94,802.87	22,631.11	72,171.76
Economic Development				
Salaries and Wages	151,091.29	141,091.29	41,750.05	99,341.24
Other Expenses	39,212.60	39,212.60	2,655.39	36,557.21
Heritage Commission				
Salaries and Wages	3,836.81	6,836.81	3,686.10	3,150.71
Other Expenses	11,722.15	11,722.15	6,550.80	5,171.35
TOTAL GENERAL GOVERNMENT	5,044,698.23	4,623,698.23	2,593,286.90	2,030,411.33
CODE ENFORCEMENT AND ADMINISTRATION:				
Weights & Measures				
Salaries and Wages	125,134.01	115,134.01	20,181.42	94,952.59
Other Expenses	106,158.27	103,158.27	35,144.14	68,014.13
TOTAL CODE ENFORCEMENT AND ADMINISTRATION	231,292.28	218,292.28	55,325.56	162,966.72

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2023

	Balance December 31, 2022	Balance After Transfers	Paid or Charged	Balance Lapsed
INSURANCE:				
Liability Insurance	$	$ 580,000.00	$ 578,416.58	$ 1,583.42
Workers' Compensation Insurance	31,959.03	876,959.03	876,000.00	959.03
Group Insurance for Employees	12,310,474.89	9,694,711.39	5,444,436.75	4,250,274.64
Health Benefits Waiver	93,703.77	48,703.77		48,703.77
TOTAL INSURANCE	12,436,137.69	11,200,374.19	6,898,853.33	4,301,520.86
PUBLIC SAFETY:				
Emergency Management				
Salaries and Wages	1,421,031.78	771,031.78	759,699.19	11,332.59
Other Expenses	629,572.05	729,572.05	651,549.55	78,022.50
Medical Examiner				
Salaries and Wages	222,730.28	172,730.28	46,267.70	126,462.58
Other Expenses	22,953.48	72,953.48	62,291.79	10,661.69
Sheriff's Office				
Salaries and Wages	1,401,249.40	1,201,249.40	991,131.14	210,118.26
Other Expenses	644,900.78	634,769.20	554,452.74	80,316.46
Prosecutor's Office				
Salaries and Wages	1,664,974.22	1,279,974.22	1,191,332.61	88,641.61
Other Expenses	158,828.17	243,378.17	234,111.91	9,266.26
Jail				
Salaries and Wages	940,945.93	665,945.93	659,756.24	6,189.69
Other Expenses	874,372.53	1,076,069.06	841,204.10	234,864.96
Youth Center				
Salaries and Wages	404,786.41	229,786.41	173,000.70	56,785.71
Other Expenses	132,497.19	132,497.19	43,605.40	88,891.79
TOTAL PUBLIC SAFETY	8,518,842.22	7,209,957.17	6,208,403.07	1,001,554.10
PUBLIC WORKS:				
Road Repairs				
Salaries and Wages	521,051.13	291,051.13	241,133.02	49,918.11
Other Expenses	1,252,671.85	1,152,671.85	875,431.86	277,239.99
Bridges and Culverts				
Salaries and Wages	304,374.52	304,374.52	221,273.43	83,101.09
Other Expenses	34,525.02	34,525.02	12,155.86	22,369.16
Shade Tree Commission				
Salaries and Wages	145,806.40	135,806.40	85,497.60	50,308.80
Other Expenses	644,892.43	644,892.43	589,336.46	55,555.97
Buildings & Grounds				
Salaries and Wages	273,480.54	273,480.54	218,395.10	55,085.44
Other Expenses	512,542.70	512,542.70	501,302.84	11,239.86
Motor Service Center				
Salaries and Wages	285,990.01	65,990.01	56,592.21	9,397.80
Other Expenses	258,482.64	258,482.64	209,515.96	48,966.68
Mosquito Control				
Salaries and Wages	155,798.04	155,798.04	43,638.51	112,159.53
Other Expenses	44,692.34	44,692.34	2,799.67	41,892.67
TOTAL PUBLIC WORKS	4,434,307.62	3,874,307.62	3,057,072.52	817,235.10
HEALTH AND WELFARE:				
Department of Health Management				
Salaries and Wages	568,351.48	8,351.48	3,668.82	4,682.66
Other Expenses	56,347.35	48,847.35	36,180.72	12,666.63
Department of Human Services Planning				
Salaries and Wages	650,770.76	160,770.76	19,831.95	140,938.81
Other Expenses	349,649.98	299,649.98	185,410.35	114,239.63

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2023

	Balance December 31, 2022	Balance After Transfers	Paid or Charged	Balance Lapsed
HEALTH AND WELFARE (Continued):				
Office on Aging				
Salaries and Wages	$ 223,895.86	$ 163,895.86	$ 36,823.66	$ 127,072.20
Other Expenses	60,037.04	60,037.04	28,438.10	31,598.94
Senior, Disability and Veteran Services				
Salaries and Wages	10,940.32	12,940.32	6,852.27	6,088.05
Other Expenses	246,529.30	244,529.30	60,876.12	183,653.18
Grants in Aid	1,250,206.41	1,250,206.41	917,900.41	332,306.00
Morristown Memorial Hospital - SCS	22,295.00	22,295.00	22,295.00	
County Board of Social Services				
Salaries and Wages	1,915,372.32	1,915,372.32	789,282.97	1,126,089.35
Other Expenses	2,849,963.09	2,849,963.09	791,130.38	2,058,832.71
Mental Diseases: Local Share	198,737.00			
County Psych Patients in County Hospitals				
Other Expenses	658,647.41	113,647.41	84,301.71	29,345.70
Morris View Nursing Home				
Other Expenses	825,918.94	709,918.94	206,771.33	503,147.61
County Adjuster				
Salaries and Wages	80,682.20	50,682.20	3,623.90	47,058.30
Other Expenses	12,399.70	12,399.70	374.15	12,025.55
Dental Clinic	5,000.00	1,000.00		1,000.00
TOTAL HEALTH AND WELFARE	9,985,744.16	7,924,507.16	3,193,761.84	4,730,745.32
EDUCATIONAL:				
County Library Services				
Salaries and Wages	222,848.89	222,848.89	99,350.77	123,498.12
Other Expenses	114,428.20	114,428.20	81,983.09	32,445.11
Office of County Superintendent of Schools				
Salaries and Wages	50,146.63	50,146.63	7,362.23	42,784.40
Other Expenses	3,405.75	3,405.75	818.24	2,587.51
County Extension Services				
Salaries and Wages	201,578.10	161,578.10	89,792.24	71,785.86
Other Expenses	16,414.77	16,414.77	5,731.50	10,683.27
County College				
Reimbursement for Residents attending out of County 2 year Colleges (N.J.S. 18A:64A-23)	39,127.67	39,127.67	11,356.28	27,771.39
Morris County Public Safety Training Academy				
Salaries and Wages	109,631.63	75,631.63	25,124.96	50,506.67
Other Expenses	43,911.58	43,911.58	40,426.04	3,485.54
TOTAL EDUCATIONAL	801,493.22	727,493.22	361,945.35	365,547.87
OTHER COMMON OPERATING FUNCTIONS:				
Salary Adjustment	884,739.00	9,739.00		9,739.00
TOTAL OTHER COMMON OPERATING FUNCTIONS	884,739.00	9,739.00		9,739.00
UTILITY EXPENSES & BULK PURCHASES				
Utilities	949,166.93	905,516.93	282,332.31	623,184.62
TOTAL UTILITY EXPENSES & BULK PURCHASES	949,166.93	905,516.93	282,332.31	623,184.62

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2023

	Balance December 31, 2022	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	$ 332,897.83	$ 212,897.83	$ 57,424.61	$ 155,473.22
Other Expenses	1,153,456.52	969,843.52	199,018.75	770,824.77
Area Plan Grant	213,263.00	185,625.00	180,237.00	5,388.00
TOTAL PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUE	1,699,617.35	1,368,366.35	436,680.36	931,685.99
TOTAL OPERATIONS	44,986,038.70	38,062,252.15	23,087,661.24	14,974,590.91
Contingent	23,324.68	23,324.68	1,176.06	22,148.62
TOTAL OPERATIONS INCLUDING CONTINGENT	45,009,363.38	38,085,576.83	23,088,837.30	14,996,739.53
CAPITAL IMPROVEMENTS				
Capital Improvement Fund		5,160,000.00	5,160,000.00	
TOTAL CAPITAL IMPROVEMENTS		5,160,000.00	5,160,000.00	
DEFERRED CHARGES & STATUTORY EXPENDITURES:				
Contribution to:				
Public Employees' Retirement System		59,000.00	57,639.90	1,360.10
Police and Fire Retirement System				
Social Security System	1,148,133.31	593,133.31	193,264.14	399,869.17
Defined Contribution Retirement Plan	29,674.00	4,674.00		4,674.00
TOTAL DEFERRED CHARGES & STATUTORY EXPENDITURES	1,177,807.31	656,807.31	250,904.04	405,903.27
TOTAL GENERAL APPROPRIATIONS	$ 46,187,170.69	$ 43,902,384.14	$ 28,499,741.34	$ 15,402,642.80
Ref.			A-4	A-1

	Ref.	
Appropriation Reserves	A	$ 33,619,005.20
Reserve for Encumbrances		8,606,694.85
Accounts Payable	A	3,961,470.64
		46,187,170.69
Less: Transferred to Contracts Payable	A-8	2,284,786.55
		$ 43,902,384.14

COUNTY OF MORRIS

CURRENT FUND
SCHEDULE OF CONTRACTS PAYABLE

	Ref.		
BALANCE, DECEMBER 31, 2022	A		$ 22,414,796.69
Reserve for Encumbrances			370,767.59
BALANCE, DECEMBER 31, 2022			22,785,564.28
Increased by:			
2023 Contracts	A-7		2,284,786.55
			2,284,786.55
			25,070,350.83
Decreased by:			
Cash Disbursements	A-4	$ 1,087,765.42	
Reserve for Encumbrances		503,990.24	
			1,591,755.66
BALANCE, DECEMBER 31, 2023	A		$ 23,478,595.17

COUNTY OF MORRIS

CURRENT FUND
SCHEDULE OF DUE TO STATE OF NEW JERSEY

	Ref.	
BALANCE, DECEMBER 31, 2022	A	$
Increased by Receipts:		
Realty Transfer Fees	A-4	52,849,539.53
		52,849,539.53
Decreased by:		
Realty Transfer Fees Disbursements	A-4	52,849,539.53
BALANCE, DECEMBER 31, 2023	A	$

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF CASH AND INVESTMENTS

	Ref.		
BALANCE, DECEMBER 31, 2022	A		$ 83,113,981.02
Increased by Receipts:			
Grant Funds Receivable	A-11	$ 27,266,043.64	
Unappropriated Reserves	A-13	3,803,293.52	
Interfund Advanced - Due to General Fund	A-4	3,339,519.02	
Refunds	A-12	23,046.79	
Program Income	A-12	5,232.30	
			34,437,135.27
			117,551,116.29
Decreased by Disbursements:			
Appropriated Reserves Expenditures	A-12	43,304,113.08	
Returned Overpayment:			
Returned to FEMA - Presidential Residence Protection Assistance	A-11	23,023.79	
Returned to State of New Jersey - LGEF CARES Act (CRF)	A-11	277.15	
Returned to US Dept. Justice - Hope One Project	A-11	2,055.22	
Returned to State of New Jersey - SAPT MAT	A-11	71,099.41	
Returned to State of New Jersey - Social Services for Homeless	A-11	5,174.00	
Returned to State of New Jersey - Chapter 51	A-11	70,355.00	
Interfund Returned - Due to General Fund	A-4	3,241,808.04	
Cancellation - Transferred to General Fund	A-11	39,998.11	
			46,757,903.80
BALANCE, December 31, 2023	A		$ 70,793,212.49

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2022	Budget Revenue	Received	Transferred Unappropriated Reserves	Cancelled/ Transfer	Transferred to/(from)	Returned Overpayment	Balance Dec 31, 2023
Department of Treasury:								
NJ Governor's Council on Alcoholism and Drug Abuse	$ 199,029.00	$ 478,058.00	$ 199,679.98	$	$ 104,348.41	$ 39,999.39	$	$ 413,058.00
DMHAS Youth Leader		94,582.00						94,582.00
U.S. Department of Treasury:								
Local Assistance and Tribal Consistency Funds (LATCF)	50,000.00		50,000.00					
SNAP Admin Funding (ARPA)		156,989.00	156,989.00					
ARPA - Automated License Plate Reader Initiative		372,000.00						372,000.00
Department of Community Affairs:								
LIHEAP-CWA Administration		5,057.00	5,057.00					
Universal Service Fund-CWA Administration		3,371.00	3,371.00					
Local Government Emergency Fund - CARES Act (CRF)					277.15		277.15	
Department of Labor and Workforce Development:								
Work First New Jersey	975,096.00	1,385,074.00	828,798.00		125,883.63	(0.37)		1,405,488.00
Workforce Innovation Opportunity Act	5,500,971.00	3,892,372.00	3,550,718.00		737,223.33	(0.67)		5,105,401.00
Smart Steps Program		1,605.00						1,605.00
Department of Health and Senior Services:								
COVID-19 Vaccination Supplemental Funding	487,237.00	90,000.00	336,504.00					240,733.00
Public Health Infrastructure, Laboratories and Emergency Preparedness (PHILEP)	746,804.00	429,957.00	715,402.00		31,402.32	0.32		429,957.00
NJACCHO Enhancing Local Public Health Infrastructure Grant (ELC)		1,503,736.00	731,007.98					772,728.02
NACCHO MRC Grant		25,000.00	25,000.00					
Childhood Lead Exposure	18,775.95	58,496.00	18,746.00					58,525.95
Helping Hand Grant	213,684.19	105,263.15	287,368.40					31,578.94
Seniors Farmers' Market Nutrition Program		13,096.00	13,096.00					
Local Public Health Overdose Fatality Review Teams		150,000.00	75,000.00					75,000.00
County Health Infrastructure Program		1,130,352.00						1,130,352.00
National Environmental Health Act FDA		26,500.00						26,500.00
Department of Human Services:								
National Opioid Settlement		794,783.62	794,783.62					
REACH Program	220,794.00	473,074.00	305,736.00		98,874.83	(1.17)		289,256.00
Social Services for the Homeless, H1PZN	890,037.00	889,780.00	808,683.00		439,082.46	(0.54)	5,174.00	537,225.00
Chapter 51 - Alcoholism and Drug Abuse	940,746.00	1,048,829.00	831,981.00		573,847.05	0.05	70,355.00	654,102.00
PASP (ALPN)	22,103.50	41,634.00	42,920.50					20,817.00
Area Plan Grant - FFP, CRRSA, ADRC/NWD, VAC5	1,726,714.00	142,637.00	329,818.00					1,539,533.00
Substance Abuse Prevention Treatment Block	124,956.00	249,918.00	270,745.00		71,099.41		71,099.41	104,129.00
Department of Children and Families:								
ALPN - HSAC/YIP/Transportation	26,532.00	37,801.00	64,333.00					
Department of Law and Public Safety:								
NJ Juvenile Justice Commission		1,172,896.00	472,814.00		24,849.00	1.00		675,234.00
Juvenile Detention Alternatives Initiative (JDAI)	26,804.00	26,804.00	3,350.00		23,454.52	0.52		26,804.00
Multi-Jurisdictional Narcotics Task Force	55,239.00	294,936.00	150,124.00					200,051.00
County Driving While Intoxicated Grant	42,000.00		9,000.36					32,999.64
Drug Recognition Expert Call Out and Assistance Program	99,825.00	93,325.00	42,858.95					150,291.05
Body Worn Camera Program	228,256.00		228,256.00					
Body Armor Replacement		19,263.86		19,263.86				
Insurance Fraud Reimbursement Program	250,000.00	250,000.00	103,645.07		146,354.93			250,000.00

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COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2022	Budget Revenue	Received	Transferred Unappropriated Reserves	Cancelled/ Transfer	Transferred to/(from)	Returned Overpayment	Balance Dec 31, 2023
Department of Law and Public Safety (cont'd):								
Law Enforcement Officers Training and Equipment Fund	$	$ 8,617.00	$ 8,617.00	$	$	$	$	$
Comprehensive Opioid Abuse Site-based Program - Hope One Project	99,349.22		99,349.22		2,054.83	(0.39)	2,055.22	
Hope One Program	35.00				34.97	(0.03)		
State Facilities Education Act	40,500.00	54,000.00	94,500.00					
U.S. Department of Homeland Security:								
Homeland Security Grant	609,195.80		233,865.55		365.71			374,964.54
Urban Areas Security Initiative (UASI)	8,737,182.71	306,923.20	3,163,048.96		172,746.97			5,708,309.98
Emergency Food and Shelter - OOTA	57,500.00	18,000.00	66,500.00					9,000.00
Presidential Residence Protection Assistance					23,023.79		23,023.79	
Building Resilient Infrastructure and Communities Grant Program		172,500.00						172,500.00
New Jersey Department of Military and Veteran Affairs:								
MAPS - Veterans	10,000.00	15,000.00	10,000.00					15,000.00
Department of Transportation:								
Safe Communities Construction	99,994.00	99,986.00	99,694.00		300.00			99,986.00
MAPS Transportation Network Co	20,000.00		6,395.29					13,604.71
MAPS (Senior Citizens and Disabled Residents)	990,477.26	2,173,872.00	878,730.56		134,596.00			2,151,022.70
MAPS - Reappropriation		1,701,448.89			1,701,448.89			
Non-Urbanized Area Formula Program (Section 5311)	13,195.31	538,386.00	324,035.29					227,546.02
Coronavirus Aid, Relief, and Economic Security (CARES) Act - Section 5311	6,157.35		3,825.01		2,332.34			
Enhanced Mobility for Seniors and Persons with Disabilities (Section 5310)	33,332.00	125,000.00	33,332.00					125,000.00
NYS&W Rail Line Bicycle and Pedestrian Path	21,633,399.01							21,633,399.01
Openaki Road Bridge STP-C00S(690)	354.65							354.65
Palmer Road Bridge over Mill Brook	242,500.00		242,500.00					
Union Schoolhouse Rd STP-C00S (337)	106,092.49							106,092.49
White Bridge Road Bridge No.1400-567	1,265,078.00							1,265,078.00
East Avenue Bi-County Bridge 1401-195	600,000.00							600,000.00
Waterloo Road Bridge over Musconetcong River	871,532.55		716,958.55		154,574.00			
Carey Avenue (CR 511) Bridge No.1400-132	785,553.00							785,553.00
Passaic Street (CR 647) Bi-County Bridge No.1400-521	671,046.50							671,046.50
Dickson's Mill Road Bridge 1400-490	1,000,000.00							1,000,000.00
Telemark Rd Bridge 1400-880	580,000.00							580,000.00
Roxiticus Rd Bridge 1400-639	211,500.00		129,292.50					82,207.50
Richards Rd Bridge 1401-023	934,549.00		525,571.50					408,977.50
Intervale Rd Bridge1400-368	600,000.00							600,000.00
Jefferson Bridge No. 14M1403 on Three Rivers		1,300,000.00						1,300,000.00
Dover and Rockaway Realign	1,820,494.80							1,820,494.80
Columbia Turnpike Bridge CR510	792,503.00		406,535.61					385,967.39
Berkshire Valley Road	261,700.00							261,700.00
Dover & Rockaway Runaround Track	707,968.90							707,968.90
Center Grove & Quaker CR670		1,063,448.00						1,063,448.00
Martin Luther King Avenue Bridge		860,000.00						860,000.00

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2022	Budget Revenue	Received	Transferred Unappropriated Reserves	Cancelled/ Transfer	Transferred to/(from)	Returned Overpayment	Balance Dec 31, 2023
U.S. Department of Transportation (cont'd):								
Subregional Transportation Planning Supplemental Support Program	$ 122,704.84	$ 145,583.00	$ 139,775.54	$	$ 20,779.82	$	$	$ 107,732.48
County Aid Program - Annual Transportation Program	3,979,937.01	7,891,024.00	5,812,699.43					6,058,261.58
Landing Road Bridge Replacement	983,078.25		569,336.47					413,741.78
Landing Road Bridge (Right of Way)	1,484,719.32							1,484,719.32
U.S. Department of Justice:								
County Office of Victim Witness Advocacy	229,789.88	319,141.00	309,353.36		4,500.00			235,077.52
Sexual Assault Response Team/Forensic Nurse Examiner	23,767.28	169,400.00	124,986.66		68,180.62			
Megan's Law and Local Law Enforcement	22.84							22.84
State Criminal Alien Assistance Program (SCAAP)		525,471.00	525,471.00					
Department of Environmental Protection:								
County Environmental Health Act Grant (CEHA)	184,881.43	189,933.00	188,077.84		388.43			186,348.16
Department of State:								
County History Partnership Program	7,350.00	51,000.00	50,700.00					7,650.00
General Early Voting Election		482,079.59	482,079.59					
Primary Early Voting Election		121,517.36	121,517.36					
Back to Basics Election Training		1,575.00	1,575.00					
2022 Vote by Mail		37,239.68	37,239.68					
2018 HAVA-Online Board Worker Training	50,000.00		50,000.00					
U.S. Department of Housing and Urban Development:								
Continuum of Care Planning Grant	113,349.00	81,133.00	7,000.00					187,482.00
NJ Highlands Water Protection and Planning Council:								
Plan Conformance Grant Program - Lake Management		80,300.00	28,600.00					51,700.00
Plan Conformance Grant Program - Stormwater Management		42,500.00						42,500.00
NJ Department of Corrections:								
Detection & Mitigation of COVID-19 in Confinement Facilities		67,282.00	67,282.00					
County Reentry Coordinators Program (CRCP)		200,000.00	94,609.84					105,390.16
NJ Office of Information Technology:								
Public Safety Answering Point (PSAP) Upgrades and Consolidation		152,787.81	152,787.81					
Other Programs:								
Sheriff Donations		3,000.00	3,000.00					
Project Lifesaver Program/Private Contribution		5,300.00	5,000.00	300.00				
	$ 63,826,394.04	$ 34,460,637.16	$ 27,269,628.48	$ 19,563.86	$ 4,662,023.41	$ 39,998.11	$ 171,984.57	$ 66,547,798.13
Ref.	A	A-12		A-13	A-12	A-10	A-10	A
Analysis of Funding:								
Local Funding			$ 745,764.00					
State Funding			8,569,770.11					
Federal Funding			17,954,094.37					
			$ 27,269,628.48					
Analysis of Received:		**Ref.**						
Cash Receipts		A-10	$ 27,266,043.64					
Donated Goods/Supplies		A-12	3,584.84					
			$ 27,269,628.48					
Cancellation - Transferred to General Fund		A-2,A-10				$ 39,998.11		
						$ 39,998.11		

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COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2022	Transferred from 2023 Budget	Expended	Cancelled/ Transfer	Balance Dec 31, 2023
Department of Treasury:					
NJ Governor's Council on Alcoholism and Drug Abuse	$ 154,875.38	$ 478,058.00	$ 298,744.61	$ 104,348.41	$ 229,840.36
DMHAS Youth Leader		94,582.00	39,000.00		55,582.00
U.S. Department of Treasury:					
Local Assistance and Tribal Consistency Funds (LATCF)	100,000.00		93,538.93		6,461.07
SNAP Admin Funding (ARPA)		156,989.00	156,989.00		
ARP Local Fiscal Recovery	81,920,944.31		31,530,280.17		50,390,664.14
ARPA - Automated License Plate Reader Initiative		372,000.00			372,000.00
Department of Community Affairs:					
LIHEAP-CWA Administration		5,057.00	5,057.00		
Universal Service Fund-CWA Administration		3,371.00	3,371.00		
Local Government Emergency Fund (Coronavirus Relief Funds)			(277.15)	277.15	
Department of Labor and Workforce Development:					
Work First New Jersey	901,561.20	1,385,074.00	746,106.45	125,883.63	1,414,645.12
Workforce Innovation Opportunity Act	5,342,676.03	3,892,372.00	5,592,077.51	737,223.33	2,905,747.19
Smart Steps Program		1,605.00			1,605.00
Department of Health and Senior Services:					
COVID-19 Vaccination Supplemental Funding	279,411.84	90,000.00	229,910.89		139,500.95
Public Health Infrastructure, Laboratories and Emergency Preparedness (PHILEP)	511,000.41	429,957.00	649,074.14	31,402.32	260,480.95
NJACCHO Enhancing Local Public Health Infrastructure Grant (ELC)		1,503,736.00	895,883.22		607,852.78
NACCHO MRC Grant	1,270.18	25,000.00	24,234.46		2,035.72
Childhood Lead Exposure	14,590.27	58,496.00	15,956.00		57,130.27
Helping Hand Grant	237,031.05	105,263.15	227,917.29		114,376.91
Seniors Farmers' Market Nutrition Program		13,096.00	13,096.00		
Local Public Health Overdose Fatality Review Teams		150,000.00	92,246.00		57,754.00
County Health Infrastructure Program		1,130,352.00			1,130,352.00
National Environmental Health Act FDA		26,500.00	3,398.69		23,101.31
Department of Human Services:					
National Opioid Settlement	484,463.43	794,783.62	400,000.00		879,247.05
REACH Program	140,203.39	473,074.00	415,400.74	98,874.83	99,001.82
Social Services for the Homeless, H1PZN	503,746.64	889,780.00	509,554.18	439,082.46	444,890.00
Direct Care Workers - Older Americans Act	3,611.96				3,611.96
Chapter 51 - Alcoholism and Drug Abuse	680,413.05	1,048,829.00	1,155,395.00	573,847.05	
Direct Care Workers - Chapter 51	5,000.27				5,000.27
PASP (ALPN)	23,085.00	41,634.00	31,394.00		33,325.00
NACCHO Grant (National Association of County and City Health)	9,158.58		4,381.85		4,776.73
Area Plan Grant (CRRSA, ADRC/NWD, VAC5, FFP)	1,890,019.30	142,637.00	1,012,358.74		1,020,297.56
Substance Abuse Prevention Treatment Block	501,272.09	249,918.00	21,723.61	71,099.41	658,367.07
NJ SNAP Pandemic Funds	136,047.09		136,047.09		
Department of Children and Families:					
ALPN - HSAC/YIP/Transportation	40,449.00	37,801.00	78,250.00		

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COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2022	Transferred from 2023 Budget	Expended	Cancelled/ Transfer	Balance Dec 31, 2023
Department of Law and Public Safety:					
NJ Juvenile Justice Commission	$	$ 1,172,896.00	$ 1,112,269.00	$ 24,849.00	$ 35,778.00
Juvenile Detention Alternatives Initiative (JDAI)	26,804.00	26,804.00	28,877.48	23,454.52	1,276.00
Direct Care Workers - State Community Partnership Grant	524.84				524.84
Multi-Jurisdictional Narcotics Task Force	1,643.54	294,936.00	258,649.88		37,929.66
County Driving While Intoxicated Grant	39,201.70		6,202.07		32,999.63
Drug Recognition Expert Call Out and Assistance Program	99,825.00	93,325.00	42,899.90		150,250.10
Body Worn Camera Program	14,314.01		14,314.01		
Body Armor Replacement	8,131.80	19,263.86	25,628.10		1,767.56
Insurance Fraud Reimbursement Program	175,308.21	250,000.00	52,742.23	146,354.93	226,211.05
Law Enforcement Officers Training and Equipment Fund	66,969.87	8,617.00	11,473.37		64,113.50
Comprehensive Opioid Abuse Site-based Program - Hope One Project	2,054.83			2,054.83	
Hope One Program	34.97			34.97	
Morris County Juvenile Firesetter Program	173.28				173.28
State Facilities Education Act	10,823.85	54,000.00	33,104.94		31,718.91
U.S. Department of Homeland Security:					
Homeland Security Grant	551,514.67		310,011.50	365.71	241,137.46
Urban Areas Security Initiative (UASI)	8,078,889.52	306,923.20	3,675,303.11	172,746.97	4,537,762.64
Emergency Food and Shelter - OOTA	43,573.00	18,000.00	45,746.00		15,827.00
Presidential Residence Protection Assistance			(23,023.79)	23,023.79	
Building Resilient Infrastructure and Communities Grant Program		172,500.00	74,231.25		98,268.75
New Jersey Department of Military and Veteran Affairs:					
MAPS - Veterans	8,750.00	15,000.00	13,750.00		10,000.00
Department of Transportation:					
Safe Communities Construction	99,994.00	99,986.00	99,694.00	300.00	99,986.00
MAPS Transportation Networking Co	32,202.05		32,202.05		
MAPS (Senior Citizens and Disabled Residents)	2,427,363.24	2,173,872.00	1,203,985.71	134,596.00	3,262,653.53
MAPS - Reappropriation		1,701,448.89		1,701,448.89	
Non-Urbanized Area Formula Program (Section 5311)		538,386.00	538,386.00		
Coronavirus Aid, Relief, and Economic Security (CARES) Act - Section 5311	2,332.34			2,332.34	
Enhanced Mobility for Seniors and Persons with Disabilities (Section 5310)		125,000.00	125,000.00		
NYS&W Rail Line Bicycle and Pedestrian Path	19,632,878.87		16,763,183.06		2,869,695.81
Openaki Road Bridge STP-C00S(690)	354.65		354.65		

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2022	Transferred from 2023 Budget	Expended	Cancelled/ Transfer	Balance Dec 31, 2023
Department of Transportation (cont'd):					
Palmer Road Bridge over Mill Brook	$ 44,057.55	$	$ 44,057.55	$	$
Union Schoolhouse Rd STP-C00S (337)	106,092.49				106,092.49
White Bridge Road Bridge No.1400-567	1,265,078.00				1,265,078.00
East Avenue Bi-County Bridge 1401-195	600,000.00				600,000.00
Waterloo Road Bridge over Musconetcong River	154,574.00			154,574.00	
Carey Avenue (CR 511) Bridge No.1400-132	785,553.00				785,553.00
Passaic Street (CR 647) Bi-County Bridge No.1400-521	1,295,261.00				1,295,261.00
Dickson's Mill Road Bridge 1400-490	1,000,000.00				1,000,000.00
Telemark Rd Bridge 1400-880	580,000.00				580,000.00
Roxiticus Rd Bridge 1400-639	211,500.00		172,390.00		39,110.00
Richards Rd Bridge 1401-023	934,549.00		674,362.00		260,187.00
Intervale Rd Bridge 1400-368	600,000.00				600,000.00
Jefferson Bridge No. 14M1403 on Three Rivers		1,300,000.00			1,300,000.00
Dover and Rockaway Realign	2,013,494.67		2,013,494.67		
Columbia Turnpike Bridge CR510	532,638.85		532,638.27		0.58
Berkshire Valley Road	224,431.34		199,024.82		25,406.52
Dover & Rockaway Runaround Track	741,290.42		741,290.42		
Center Grove & Quaker CR670		1,063,448.00	1,063,448.00		
Martin Luther King Avenue Bridge		860,000.00	860,000.00		
U.S. Department of Transportation:					
Subregional Transportation Planning Supplemental Support Program	122,704.84	145,583.00	139,775.54	20,779.82	107,732.48
County Aid Program - Annual Transportation Program	4,621,773.96	7,891,024.00	7,409,226.06		5,103,571.90
Landing Road Bridge Replacement	509,117.17		509,116.33		0.84
Landing Road Bridge (Right of Way)	12,706.61		12,376.07		330.54
U.S. Department of Justice:					
County Office of Victim Witness Advocacy	146,054.74	319,141.00	301,019.42	4,500.00	159,676.32
Sexual Assault Response Team/Forensic Nurse Examiner	23,733.37	169,400.00	124,952.75	68,180.62	
Megan's Law and Local Law Enforcement	22.84				22.84
State Criminal Alien Assistance Program (SCAAP)	1,744,205.24	525,471.00	252,151.27		2,017,524.97
Department of Environmental Protection:					
Stormwater Management	5,793.19				5,793.19
County Environmental Health Act Grant (CEHA)	388.43	189,933.00	188,884.84	388.43	1,048.16
Department of State:					
County History Partnership Program	9,800.00	51,000.00	60,800.00		
General Early Voting Election		482,079.59	482,079.59		
Primary Early Voting Election		121,517.36	121,517.36		
Back to Basics Election Training		1,575.00	1,575.00		
2022 Vote by Mail		37,239.68	37,239.68		

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Sheet 3

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2022	Transferred from 2023 Budget	Expended	Cancelled/ Transfer	Balance Dec 31, 2023
U.S. Department of Housing and Urban Development:					
Continuum of Care Planning Grant	$ 44,693.00	$ 81,133.00	$ 100,313.00	$	$ 25,513.00
NJ Highlands Water Protection and Planning Council:					
Plan Conformance Grant Program - Lake Management		80,300.00	33,654.50		46,645.50
Plan Conformance Grant Program - Stormwater Management		42,500.00	28,000.00		14,500.00
NJ Department of Corrections:					
Detection & Mitigation of COVID-19 in Confinement Facilities		67,282.00			67,282.00
County Reentry Coordinators Program (CRCP)		200,000.00	122,590.58		77,409.42
Department of Education:					
CARES Act Elementary and Secondary School Emergency Relief Fund (ESSER)	45,218.68		36,913.31		8,305.37
NJ Office of Information Technology:					
Public Safety Answering Point (PSAP) Upgrades and Consolidation		152,787.81			152,787.81
Other Programs:					
Hope One Donations	15,683.00		13,758.10		1,924.90
Community Development Donation	445.00				445.00
Office of Temporary Assistance (OTA) - Donations	1,463.74				1,463.74
Sheriff Donations	37,964.49	3,000.00	24,368.93		16,595.56
Youth Shelter	62.46				62.46
Project Lifesaver Program/Private Contribution	42,909.40	5,300.00	4,795.13		43,414.27
County Office of Victim Witness Advocacy Restitution	1,249.97				1,249.97
	$ 143,679,003.16	$ 34,460,637.16	$ 85,131,907.13	$ 4,662,023.41	$ 88,345,709.78
Ref.	A	A-11		A-11	A

<u>Analysis of Funding:</u>	
Local Funding	$ 2,410,811.50
State Funding	12,202,085.46
Federal Funding	19,847,740.20
	$ 34,460,637.16

<u>Analysis of Balance December 31, 2022 and 2023 Expenditures:</u>	**Ref.**		**Ref.**	
Cash Disbursements			A-10	$ 43,304,113.08
Refunds			A-10	(23,046.79)
Appropriated Reserves	A	$ 98,562,659.61		
Encumbrances	A	45,116,343.55	A	41,852,488.30
Program Income			A-10	(5,232.30)
Donated Goods/Supplies			A-11	3,584.84
		$ 143,679,003.16		$ 85,131,907.13

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COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF UNAPPROPRIATED RESERVES

	Balance Dec 31, 2022	Grant Funds Received	Transferred to 2023 Budget	Balance Dec 31, 2023
Other Programs :				
Project Lifesaver Program	$ 300.00	$	$ 300.00	$
ARPA Interest Earned		3,741,054.51		3,741,054.51
Department of Children and Families:				
ALPN-HSAC		39,739.00		39,739.00
Department of Law and Public Safety:				
Body Armor Replacement Program - Prosecutor	4,421.36	5,171.13	4,421.36	5,171.13
Body Armor Replacement Program - Sheriff	14,842.50	17,328.88	14,842.50	17,328.88
	$ 19,563.86	$ 3,803,293.52	$ 19,563.86	$ 3,803,293.52
Ref.	A	A-10	A-11	A

COUNTY OF MORRIS

2023

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
BALANCE, DECEMBER 31, 2022	B	$ 9,460,679.42	$ 258,222.14	$ 250,000.00	$ 5,799,771.36	$ 3,152,685.92
Increased by Receipts:						
Federal Grant Funds Received	B-6,B-7	4,531,540.08	4,099,734.16	431,805.92		
Program Income/Returned Funds	B-8,B-10	121,667.00	34,667.00	87,000.00		
Interfund - Due to Current Fund	A,B	500,000.00	450,000.00	50,000.00		
Interest Earned on Investments		395,341.44			274,859.47	120,481.97
Other Receipts		3,769,509.00			150,000.00	3,619,509.00
		9,318,057.52	4,584,401.16	568,805.92	424,859.47	3,739,990.97
		18,778,736.94	4,842,623.30	818,805.92	6,224,630.83	6,892,676.89
Decreased by:						
Disbursements		8,184,504.29	4,522,623.30	431,805.92	50,000.00	3,180,075.07
Interfund - Returned		500,000.00	250,000.00	250,000.00		
BALANCE, DECEMBER 31, 2023	B	$10,094,232.65	$ 70,000.00	$ 137,000.00	$ 6,174,630.83	$ 3,712,601.82

	Ref.	
Reserve for Trust Funds	B	$ 3,712,601.82
Due to Local Government Units	B	6,174,630.83
Community Development Block Grant - Due from State of NJ		(380,000.00)
Community Development Block Grant - Due to Current Fund		450,000.00
Local Home Trust Fund - Program Income		87,000.00
Local Home Trust Fund - Due to Current Fund		50,000.00
		$10,094,232.65

COUNTY OF MORRIS

TRUST FUND
SCHEDULE OF CASH AND INVESTMENTS - DEDICATED FUND

	Ref.	Total	Motor Vehicle Fine Fund	Weights and Measures Fund	Other Dedicated Funds	Open Space Tax
BALANCE, DECEMBER 31, 2022	B	$ 97,865,277.46	$ 6,105,793.34	$ 6,559,138.97	$ 24,360,273.83	$ 60,840,071.32
Increased by Receipts:						
Fines		2,936,224.24	1,589,566.24	1,346,658.00		
Current Year Taxes		6,724,194.62				6,724,194.62
Added & Omitted Taxes	B-12	31,223.89				31,223.89
Interest Earned on Investments		4,554,698.52			1,730,047.35	2,824,651.17
Other Receipts		319,208.38			294,475.25	24,733.13
		14,565,549.65	1,589,566.24	1,346,658.00	2,024,522.60	9,604,802.81
		112,430,827.11	7,695,359.58	7,905,796.97	26,384,796.43	70,444,874.13
Decreased by Disbursements		12,291,238.40	170,090.92	1,620,681.45	1,674,749.96	8,825,716.07
BALANCE, DECEMBER 31, 2023	B	$ 100,139,588.71	$ 7,525,268.66	$ 6,285,115.52	$ 24,710,046.47	$ 61,619,158.06
Analysis of Balance:						
Reserve for Dedicated Funds	B	$ 99,739,588.71	$ 7,125,268.66	$ 6,285,115.52	$ 24,710,046.47	$ 61,619,158.06
Due to General Capital Fund	B	400,000.00	400,000.00			
		$ 100,139,588.71	$ 7,525,268.66	$ 6,285,115.52	$ 24,710,046.47	$ 61,619,158.06

Analysis of Balance:	
Board of Taxation	$ 1,606,016.50
Accumulated Absences	7,867,956.94
Storm Recovery Trust	12,586,694.86
County Clerk	1,173,780.05
Environmental Quality	744,004.58
Other Dedicated Funds	731,593.54
	$ 24,710,046.47

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, 2022	B	$ 8,780,502.15	$ 6,975,240.31	$ 1,805,261.84	$
Increased by Receipts:					
Budget Appropriation		875,000.00	650,000.00		225,000.00
Interest Earned on Investments		474,645.83	474,645.83		
Payroll Taxes -					
Employee and County Share		61,597,876.81	363,819.06	61,234,057.75	
		62,947,522.64	1,488,464.89	61,234,057.75	225,000.00
		71,728,024.79	8,463,705.20	63,039,319.59	225,000.00
Decreased by Disbursements		62,471,143.75	474,404.93	61,771,738.82	225,000.00
BALANCE, DECEMBER 31, 2023	B	$ 9,256,881.04	$ 7,989,300.27	$ 1,267,580.77	$

COUNTY OF MORRIS

TRUST FUND
SCHEDULE OF CASH AND INVESTMENTS - ROAD OPENING DEPOSIT FUND

	Ref.	Total	Road Opening Deposit Fund	Road Opening Savings Fund
BALANCE, DECEMBER 31, 2022	B	$3,112,833.90	$2,859,761.61	$ 253,072.29
Increased by Receipts:				
Road Opening Deposits		290,996.50	261,631.50	29,365.00
Interest Earned on Investments		142,142.14	129,262.51	12,879.63
		433,138.64	390,894.01	42,244.63
		3,545,972.54	3,250,655.62	295,316.92
Decreased by Disbursements:				
Refunded or Applied to Road Repairs		737,996.48	731,422.66	6,573.82
Interest on Deposits:				
Transferred to Current Fund		129,262.51	129,262.51	
		867,258.99	860,685.17	6,573.82
BALANCE, DECEMBER 31, 2023	B	$2,678,713.55	$2,389,970.45	$ 288,743.10

COUNTY OF MORRIS

TRUST FUND
SCHEDULE OF CASH AND INVESTMENTS - SHERIFF SPECIAL LAW ENFORCEMENT FUND

	Ref.	Sheriff Special Law Enforcement Fund
BALANCE, DECEMBER 31, 2022 (Restated)	B	$ 107,006.04
Increased by Receipts:		
Apportionment of Funds		14,404.31
Interest Earned on Investments		5,616.48
		20,020.79
		127,026.83
Decreased by Disbursements:		-
BALANCE, DECEMBER 31, 2023	B	$ 127,026.83

COUNTY OF MORRIS

TRUST FUND
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

			Community Development Block Grant							Emergency Shelter Grant			
	Ref.	Total	2017	2018	2019	2020	2021	2022	2023	2020	2021	2022	2023
BALANCE, DECEMBER 31, 2022	B	$ 10,955,172.77	$ 40,888.64	$ 204,348.49	$ 395,866.56	$ 6,461,679.33	$ 1,120,432.72	$ 1,921,781.00	$	$ 545,894.33	$ 97,795.70	$ 166,486.00	$
Increased by:													
Grant - 2023 CV Program	B-8	588,533.00				588,533.00							
Grant - 2023 Program	B-8	2,075,441.00							1,906,537.00				168,904.00
		13,619,146.77	40,888.64	204,348.49	395,866.56	7,050,212.33	1,120,432.72	1,921,781.00	1,906,537.00	545,894.33	97,795.70	166,486.00	168,904.00
Decreased by Receipts:													
Federal Grant Funds Received	B-1	4,099,734.16	40,888.64	198,897.01	174,986.56	1,531,092.08	414,144.61	933,982.47	32,986.57	545,894.33	97,795.06	129,066.83	
BALANCE, DECEMBER 31, 2023	B	$ 9,519,412.61	$	$ 5,451.48	$ 220,880.00	$ 5,519,120.25	$ 706,288.11	$ 987,798.53	$ 1,873,550.43	$	$ 0.64	$ 37,419.17	$ 168,904.00

Analysis of Balance:	
CDBG Program Funds	$ 664,873.65
CDBG CV Program Funds	4,854,246.60
2020 CDBG Program Balance	$ 5,519,120.25

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COUNTY OF MORRIS

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

	Ref.	Total	2018	2020	2021	2022	2023
BALANCE, DECEMBER 31, 2022	B	$ 5,351,962.30	$ 175,269.18	$ 330,605.12	$ 3,882,254.00	$ 963,834.00	$
Increased by:							
Federal Grant Funds Awarded	B-10	1,033,320.00					1,033,320.00
		6,385,282.30	175,269.18	330,605.12	3,882,254.00	963,834.00	1,033,320.00
Decreased by:							
Federal Grant Funds Received	B-1	431,805.92		12,427.50	419,153.42	225.00	
BALANCE, DECEMBER 31, 2023	B	$ 5,953,476.38	$ 175,269.18	$ 318,177.62	$ 3,463,100.58	$ 963,609.00	$ 1,033,320.00

Analysis of Balance:	
Local Home Trust Funds	$ 486,418.82
Local Home Trust ARP Funds	2,976,681.76
2021 Local Home Trust Balance	$ 3,463,100.58

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COUNTY OF MORRIS

TRUST FUND
SCHEDULE OF UNEXPENDED BALANCES OF FEDERAL GRANT APPROPRIATIONS

			Community Development Block Grant						Emergency Shelter Grant
	Ref.	TOTAL	2018	2019	2020	2021	2022	2023	
BALANCE, DECEMBER 31, 2022	B	$ 4,538,207.18	$	$ 74,269.01	$ 2,207,537.22	$ 159,911.81	$ 1,930,003.14	$	$ 166,486.00
Increased by:									
Grant - 2023 CV Program Year	B-6	588,533.00			588,533.00				
Grant - 2023 Program Year	B-6	2,075,441.00						1,906,537.00	168,904.00
Program Income	B-1	34,667.00					20,267.00	14,400.00	
De-Obligated	B-9	5,307.64	5,307.00						0.64
		2,703,948.64	5,307.00		588,533.00		20,267.00	1,920,937.00	168,904.64
		7,242,155.82	5,307.00	74,269.01	2,796,070.22	159,911.81	1,950,270.14	1,920,937.00	335,390.64
Decreased by:									
Cash Disbursements		423,051.45		3,436.56	20,375.00	36,545.44	315,307.88	47,386.57	
Contracts Payable - CV Funds	B-9	559,107.00			559,107.00				
Contracts Payable	B-9	2,941,942.25		67,999.90	275,798.68	23,760.94	1,356,984.73	894,675.00	322,723.00
		3,924,100.70		71,436.46	855,280.68	60,306.38	1,672,292.61	942,061.57	322,723.00
BALANCE, DECEMBER 31, 2023	B	$ 3,318,055.12	$ 5,307.00	$ 2,832.55	$ 1,940,789.54	$ 99,605.43	$ 277,977.53	$ 978,875.43	$ 12,667.64

Analysis of Balance:	
Program Funds	$ 36,352.09
CV Program Funds	1,904,437.45
Program Balance	$ 1,940,789.54

COUNTY OF MORRIS

TRUST FUND
SCHEDULE OF CONTRACTS PAYABLE - FEDERAL GRANTS

	Ref.	CDBG	Emergency Shelter
BALANCE, DECEMBER 31, 2022	B	$ 5,781,497.70	$ 643,690.03
Increased by:			
2023 Contracts - CV Funds	B-8	559,107.00	
2023 Contracts	B-8	2,619,219.25	322,723.00
		8,959,823.95	966,413.03
Decreased by:			
Cash Disbursements		3,326,815.63	772,756.22
De-Obligated	B-8	5,307.00	0.64
		3,332,122.63	772,756.86
BALANCE, DECEMBER 31, 2023	B	$ 5,627,701.32	$ 193,656.17

	CDBG	Emergency Shelter
Analysis of Balance:		
Program Funds	$ 3,057,892.17	$ 193,656.17
CV Program Funds	2,569,809.15	
Program Balance	$ 5,627,701.32	$ 193,656.17

COUNTY OF MORRIS

TRUST FUND
SCHEDULE OF UNEXPENDED BALANCES OF LOCAL HOME TRUST APPROPRIATIONS

	Ref.	Total	2018	2020	2021	2022	2023
BALANCE, DECEMBER 31, 2022	B	$ 4,735,636.80	$ 75,269.18	$ 330,222.62	$ 3,366,311.00	$ 963,834.00	$
Increased by:							
Federal Grant Funds Awarded	B-7	1,033,320.00					1,033,320.00
Program Income	B-1	87,000.00				37,000.00	50,000.00
		1,120,320.00				37,000.00	1,083,320.00
		5,855,956.80	75,269.18	330,222.62	3,366,311.00	1,000,834.00	1,083,320.00
Decreased by:							
Cash Disbursements		112,162.42		12,045.00	99,892.42	225.00	
Contracts Payable	B-11	1,287,038.00	75,269.18	318,164.00	122,713.00	607,173.82	163,718.00
		1,399,200.42	75,269.18	330,209.00	222,605.42	607,398.82	163,718.00
BALANCE, DECEMBER 31, 2023	B	$ 4,456,756.38	$	$ 13.62	$ 3,143,705.58	$ 393,435.18	$ 919,602.00

Analysis of Balance:	
Program Funds	$ 167,023.82
ARP Program Funds	2,976,681.76
Program Balance	$ 3,143,705.58

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COUNTY OF MORRIS

TRUST FUND
SCHEDULE OF CONTRACTS PAYABLE - LOCAL HOME TRUST

	Ref.		
BALANCE, DECEMBER 31, 2022	B	$	616,325.50
Increased by:			
2023 Contracts	B-10		1,287,038.00
			1,903,363.50
Decreased by:			
Cash Disbursements			319,643.50
			319,643.50
BALANCE, DECEMBER 31, 2023	B	$	1,583,720.00

COUNTY OF MORRIS

2023

CAPITAL FUND

COUNTY OF MORRIS

CAPITAL FUND
SCHEDULE OF CASH AND INVESTMENTS

	Ref.	General Capital	Park Capital
BALANCE, DECEMBER 31, 2022	C	$ 62,087,633.68	$ 1,966,970.44
Increased by Receipts:			
Serial Bonds	C-12,C-13	21,067,000.00	427,000.00
Premium on Bond Sales	C-1	1,002,555.62	
Interest on Investments	C-3,C-4	1,261,424.01	59,525.11
Capital Improvement Fund:			
Budgeted Appropriation	C-3,C-8	5,160,000.00	
MUA Capital Repayments:			
Other	C-1	66,405.04	
Reimbursement of Funds:			
State Share of Cost	C-1	189,153.15	
Down Payment - Park Ordinances	C-8		92,000.00
Reserve to Pay Debt Service - Morris County Vo-Tech	C-3	121,513.00	
Reserve for Countywide Communications System	C-3	685,000.00	
Reserve for Road and Bridge Improvements	C-3	500,000.00	
Reserve for Railroad Maintenance	C-3	74,600.00	
Fund Balance:			
Other Miscellaneous Items	C-1	270.00	
		30,127,920.82	578,525.11
		92,215,554.50	2,545,495.55
Decreased by Disbursements:			
Improvement Authorizations	C-9,C-10	46,199,597.50	1,366,065.25
Down Payment - Park Ordinances	C-8	92,000.00	
Interest Income Transferred to:			
Park Commission	C-4		59,525.11
Premium on Sale of Bonds:			
State of New Jersey - Chapter 12	C-1,C-3	59,697.82	
Reserve to Pay Debt Service	C-3	117,286.00	
		46,468,581.32	1,425,590.36
BALANCE, DECEMBER 31, 2023	C	$ 45,746,973.18	$ 1,119,905.19

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH

Ord. #		Ref.	Balance/ (Deficit) December 31, 2022	Receipts: Budget Appropriation	Receipts: Serial Bonds	Receipts: Miscellaneous	Disbursements: Improvement Authorizations	Disbursements: Miscellaneous	Transfers: From	Transfers: To	Balance/ (Deficit) December 31, 2023
	Fund Balance	C-1	$ 7,707,913.10	$	$	$ 1,258,383.81	$	$	$ 1,509,697.82	$ 68,996.15	$ 7,525,595.24
	Capital Improvement Fund	C-8	19,557,173.51	5,160,000.00				92,000.00	11,195,847.80		13,429,325.71
	Due to Current Fund	C-2				1,261,424.01			1,261,424.01		
	Due from Dedicated Trust Fund	C	(400,000.00)								(400,000.00)
	Reserve to Pay Debt Service	C,C-2	121,952.57			121,513.00		117,286.00			126,179.57
	Reserve for Countywide Communications System	C,C-2	2,054,185.29			685,000.00			963,915.00		1,775,270.29
	Reserve for Preliminary Expenses - Facilities Assessment	C,C-2	25,109.00								25,109.00
	Reserve for Road and Bridge Improvements	C,C-2	1,846,000.00			500,000.00					2,346,000.00
	Reserve for Railroad Maintenance	C,C-2	271,832.71			74,600.00			50,000.00		296,432.71
	Reserve for Arbitrage	C,C-2								1,261,424.01	1,261,424.01
	Reserve for Developer's Agreement	C,C-2	500,000.00								500,000.00
	Due to State of New Jersey - Chapter 12	C-1,C-2						59,697.82		59,697.82	
Ord. #	Improvement Authorizations										
862	Bridge Design & Construction Project Various County Bridges		3,269.06								3,269.06
908	County Bridge Design & Construction Projects		49,449.08				24,028.42				25,420.66
975	County Bridge Design & Construction Projects		47,235.83				37,222.83				10,013.00
982	Facilities - Greystone Park		25,315.01								25,315.01
087	Abatement & Demolition of Facilities on the Greystone Park Property		20,704.40						20,704.40		
113	Analysis of Dam Conditions, Preparation of Operation Manuals, Dam Rehab		62,182.81				4,480.00				57,702.81
129	Improvements to Historic Speedwell Village		43,074.53								43,074.53
137	Bridge Design and Construction at Various County Locations		2,353.17								2,353.17
141	Design and Install of County Roadway Drainage Improvements at Various Locations		8,067.06				8,067.06				
143	Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site		33,471.60				33,211.00				260.60
158	Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab		921,871.48				44,649.00				877,222.48
181	Replacement and/or Upgrade of Fire Detection/Sprinkler Systems Various County Facilities		12,234.38								12,234.38
202	Roadway Resurfacing, Construction & Improvements		251.21						251.21		
213	Renovation of the Old Burn Building & Tower at the Public Safety Training Academy		2,515.00				2,515.00				
225	Bridge Design, Renovation & Construction Projects at Various County Locations		7,429.52								7,429.52
234	Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehabilitation		26,000.00								26,000.00
235	Upgrades to Fire & Sprinkler Systems at Various County Facilities		(13,607.56)		13,000.00		425.00				(1,032.56)
236	Program Costs Relating to the Energy Savings Improvement Program to be Operated Through the Morris County Improvement Authority		105,912.11								105,912.11
257	Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements		38.87								38.87
269	Bridge Design & Construction at Various County Locations		9,706.75				5,532.70				4,174.05
270	Roadway Design & Construction Projects		8,836.52				8,800.00				36.52
298	For County-Wide Radio System for the 9-1-1 Sentinel Patriot System		41,611.11				12,433.04				29,178.07
303	Design & Construct of Storage Facil for Emergency Response & Other Vehicles - Sheriff's Office		223,384.60								223,384.60
308	Purchase of a Medical Records System for Morris View Healthcare Ctr by Information Technology		3,818.37						3,818.37		
319	Purchase of Electric Truck Mounted Sprayers for the Mosquito Commission		377.72						377.72		
329	Funding for the Design, Building & Rehabilitation of Various County Roadways		(1,000.00)		1,000.00						
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		19,071.51				5,265.00				13,806.51
334	Electronic Scanner & Computer Sys for Counting of Absentee Ballots - MC Board of Elections		3,618.62				38,618.58				(34,999.96)
345	Various Capital Projects and Purchases at the Morris View Healthcare Center		8,725.90						8,725.90		
355	Purchase of Fire Sprinkler Systems for the Courthouse		1,179,263.26								1,179,263.26
357	Replacement and Upgrades to Various Morris County Bridges		194,901.64				66,833.60				128,068.04
367	New Carpeting for the County Clerk's Office		20.41						20.41		
382	Planning & Public Works - Resurfacing of County Roadways, Morris View Parking Lot, Roadway Construction, Railroad Repairs & Construction		12,638.66				5,382.96				7,255.70
386	Sheriff - Construction & Equipment Needed for Completion of Pole Barn at the Public Safety Complex		349,700.00								349,700.00
387	Planning & Public Works - Various Bridge Replacements Including But Not Limited to Morris County		181,670.32				40,831.25				140,839.07
390	Planning & Public Works - Replacement of Sprinkler Heads		45,740.00								45,740.00
397	Board of Elections - Purchase of an Electronic Scanner & Computer System/Voting Machine		147,600.96				146,858.96				742.00
403	Morris View - Long Term Health Center Improvements		10,552.08						10,552.08		
417	Planning & Public Works - Environmental Clean Up at Greystone and Hanover Garage		363,718.95				285,086.11				78,632.84
418	Planning & Public Works - Bridge/Drainage Design and Reconstruction/Replacement		257,330.79				13,889.93				243,440.86
419	Planning & Public Works - Railroad and Road Construction/Resurfacing		(30,023.00)		35,000.00		5,367.00				(390.00)
420	Planning & Public Works - Buildings & Grounds - Interior Building Improvements		(79,000.00)		79,000.00						
426	Law & Public Safety - Acquisition of a Refrigerator and Various Equipment for the Morgue		9,720.22				9,720.22				
435	Surrogate's Office - Purchase of New Surrogate Application System		176.72						176.72		
441	Prosecutor's Office - Furniture Replacement for the SEU Building		910.39				910.39				
444	Law & Public Safety - Purchase of a Rave Smart 9-1-1 System		6,500.00						6,500.00		
446	Finance - Payroll and Finance System Replacement and/or Upgrades		35,700.00								35,700.00
450	Various Upgrades & Equipment for the Sheriff's Office		53,563.59				41,878.00				11,685.59
454	Roadway Resurfacing, Intersection Reconstruction & Railroad Projects - Dept. of Planning & Public Works		(433,699.38)		468,000.00		38,300.62				(4,000.00)

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Sheet 1

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH

Ord. #		Balance/ (Deficit) December 31, 2022	Receipts: Budget Appropriation	Receipts: Serial Bonds	Receipts: Miscellaneous	Disbursements: Improvement Authorizations	Disbursements: Miscellaneous	Transfers: From	Transfers: To	Balance/ (Deficit) December 31, 2023
455	Bridge Design & Replacement Projects for the Department of Planning & Public Works	$ (246,751.96)	$	$ 249,000.00	$	$ 66,973.43	$	$	$	$ (64,725.39)
456	Environmental Investigation & Clean Up at Various County Facilities by the Dept. of Planning & Public Works	298,321.04				86,075.55				212,245.49
458	Replacement, Repairs and Upgrades at Various Facilities by Buildings & Grounds	(10,000.00)		10,000.00						
459	Fire Sprinkler Upgrades for Various Facilities by Risk Management Under Employee Resources	300,168.33								300,168.33
460	Upgrade of Fire Alarm System at Morris View Healthcare Center by Risk Management	89,228.45				60,950.00				28,278.45
461	Renovation of Tax Court Chambers & Other Upgrades by Buildings & Grounds	38,445.29								38,445.29
464	Interior Building Upgrades by Buildings & Grounds	75,833.25				75,833.25				
472	Replacement of Portable and Car Radios for the Morris County Prosecutor's Office	99,000.00								99,000.00
473	Purchase of Body Armor for the Morris County Prosecutor's Office	13,000.00						13,000.00		
474	Security Camera Replacement and Upgrades at Correctional Facility Under the Sheriff's Office	46,000.00								46,000.00
480	Replacement of One (1) Van Used for Mail Delivery for the Finance Office	26,805.92								26,805.92
482	Replace Equipment & Fixtures for Renovation of Two (2) Tub/Shower Rooms at Morris View Healthcare Center	293,698.32								293,698.32
486	Vehicle Replacement for Various Sheriff's Office Divisions	17,414.72				17,414.72				
487	Railroad, Road Construction, Road Resurfacing, Including Design by the Department of Public Works	(68,286.61)		68,000.00		4,713.39				(5,000.00)
489	Equipment and Vehicle Replacement/Upgrade for the Department of Public Works Motor Service Center	96,062.05				95,362.04		700.01		
490	Exterior Equipment and Building Improvements by the Department of Public Works Buildings & Grounds Division	216,087.87		135,000.00		505,693.87				(154,606.00)
491	Security Camera Replacement/Upgrade for Sheriff's Office	100,238.43								100,238.43
493	Security System Upgrade and Control Center Re-Design for the Sheriff's Bureau of Corrections	255,199.12								255,199.12
494	Repair/Replace/Upgrade Building Equipment by the Department of Public Works Buildings & Grounds Division	(159,999.99)		159,000.00					999.99	
495	Interior Building Improvements by the Department of Public Works Buildings and Grounds Division	93,947.75		177,000.00		291,947.74				(20,999.99)
498	Bridge Design & Replacement Projects for the Department of Planning & Public Works	(1,121,962.55)		1,232,000.00		244,901.25				(134,863.80)
499	Environmental Clean Up at Various County Facilities for the Department of Planning & Public Works	180,000.00				200,000.00				(20,000.00)
500	Construction of a New Jury Assembly Room by Buildings & Grounds	944,361.53								944,361.53
503	Fire Sprinkler Upgrades for Various Facilities by Risk Management	191,255.12								191,255.12
504	Installation & Replacement of Fire Alarm System by Risk Management	22,329.06				18,683.00				3,646.06
512	Installation of (8) Eight Separate Inmate Outdoor Holding Areas by the Sheriff's Office Department of Corrections	61,000.00								61,000.00
513	Upgrade and Replace Various Library Furniture Throughout the Morris County Library	2,849.00				2,718.52		130.48		
514	Protective Storage Unit to Store Public Safety Equipment at the OEM Under the Dept of Law & Public Safety	176,000.00								176,000.00
515	Fire Training Tower Renovation at the Public Safety Training Academy Under the Dept of Law & Public Safety	21,430.00				21,241.26				188.74
517	Purchase of (2) Two Ambulances & Replacement of a Call Bell System for the Morris View Facility by the Dept of Law & Public Safety	1,593.00								1,593.00
518	Design and Oversight for County Courthouse Project, Phase I Under the Department of Planning & Public Works	1,999,700.00				2,499,700.00				(500,000.00)
519	Design and Oversight for County Courthouse Project, Phase II Under the Department of Planning & Public Works	1,542,341.58				1,068,306.46				474,035.12
522	Purchase of Equipment for the Public Safety Training Academy Under the Dept. of Law & Public Safety	2,090.30						2,090.30		
524	Road Resurfacing and Paving of Various County Roads by the Department of Public Works	8,560.93				1,500.00				7,060.93
525	Construction for the Rehab of the Central Ave Complex Building to Accommodate the Head Start Program by the Department of Public Work Buildings & Grounds Division	(31,000.00)		31,000.00						
526	Replacement of HVAC Units & Chillers by the Department of Public Works Buildings & Grounds Division	69,565.00				404,467.00				(334,902.00)
527	Vehicle & Equipment Replacement by the Department of Public Works Motor Service Center	10,998.40				10,998.40				
528	Interior Building Upgrades by the Department of Public Works Buildings & Grounds Division	419,626.73				407,779.73				11,847.00
529	Exterior Projects and Replacement of (1) One Bucket Truck by the Buildings & Grounds Division	371,495.00		336,000.00		998,573.51				(291,078.51)
530	Rehabilitation/Improvement to Intersections, Railroad Bridges, Crossings & Traffic Signals by the Dept. of Public Works Engineering Division	(535,061.02)		530,000.00		17,938.98				(23,000.00)
531	Bridge, Drainage Design and Construction Projects by the Department of Public Works Engineering Division	(443,785.42)		935,000.00		898,331.51				(407,116.93)
532	Equipment Upgrades for the Public Safety Training Academy	35,505.76				35,337.17				168.59
533	Replacement and Upgrades of Various Computers and Equipment by the Office of Information Technology	(494,463.86)		522,000.00		27,536.14				
534	Various College Complex Projects for the County College of Morris	67,992.85				67,992.85				
536	Replacement of Response Vehicles & Security Camera Replacement/Upgrade Equipment for the Sheriff's Office	(10,461.14)		11,000.00		0.07				538.79
537	Replacement of Correctional Facility Control System, Guns/Holsters, Dishwasher, (4) Four Washing Machines/Dryers, & Inmate Transportation Van, for the County Correctional Facility	52,986.78								52,986.78
538	Various Building Projects at the Morris County Vocational School	171,777.79				300.00				171,477.79
539	Design and Construction for New Jury Assembly & Grand Jury Hearing Rooms by the Buildings & Grounds Division	100,142.10								100,142.10
540	Design for Repair of the Footing of the Wharton Road Department Building by the Buildings & Grounds Division	99,842.10				15,431.90				84,410.20
541	Update System Used to Manage Patron Printing/Payments & Replacement of LED Sign at the Morris County Library	39,344.00				14,338.00				25,006.00
542	Replacement of (100) One Hundred Task Chairs for Offices and Cubicles in the Prosecutor's Office	14,402.51				14,402.51				
543	Purchase of a 3/4 Ton Hydraulic Winch/Fuel Truck & a Trailer for the Dept. of Public Works Mosquito Control Division	21,014.77								21,014.77
544	Design Work for a New Pole Barn for the Sheriff's Office and Department of Law and Public Safety	100,000.00								100,000.00
545	Purchase of Licenses, Tablets & Mounts for MAPS Vehicles to Run Mobile Programs for the Human Services Dept.	26,092.63								26,092.63
546	Replacement of Electrical Systems Supporting Fire Alarm Management at Various Facilities by Risk Management	11,870.70		2,000.00		25,673.57				(11,802.87)
547	Purchase of (1) One Emergency Response Vehicle and Equipment for the Department of Law & Public Safety	787.41				35.39				752.02
554	Road Paving of County Roadways by the Department of Public Works Engineering Division	250.09		5,000.00		4,312.42				937.67
555	Intersection Upgrades at Various County Locations by the Department of Public Works Engineering Division	(224,169.96)		90,000.00						(134,169.96)
556	Railroad Rehabilitation and Improvement Projects by the Department of Public Works Engineering Division	(236,200.62)		242,000.00		227,440.13				(221,640.75)
557	Replacement and Upgrade of Equipment and Vehicles for the Sheriff's Office Bureau of Law Enforcement	131,640.11				33,035.53				98,604.58
559	Replacement of (4) Four HVAC Rooftop Units & (3) Three Hot Water Boilers/Tanks for the County Correctional Facility	84,717.61		598,000.00		44,450.63				638,266.98
560	Bridge Design, Rehabilitation & Drainage Improvement Projects by the Dept. of Public Works Engineering Division	221,803.93		892,000.00		2,547,138.21				(1,433,334.28)
562	Interior Building Improvements by the Department of Public Works Buildings & Grounds Division	743,554.64				948,826.94				(205,272.30)
563	Replacement of the Correctional Facility's Sallyport Bi-Fold Door for the Sheriff's Office Correctional Facility	4,020.00								4,020.00

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Sheet 2

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH

Ord. #		Balance/ (Deficit) December 31, 2022	Receipts: Budget Appropriation	Receipts: Serial Bonds	Receipts: Miscellaneous	Disbursements: Improvement Authorizations	Disbursements: Miscellaneous	Transfers: From	Transfers: To	Balance/ (Deficit) December 31, 2023
564	Computer & Network Upgrades & Equipment for All County Departments by the Office of Information Technology	$ 50,654.62	$	$ 165,000.00	$	$ 420,573.13	$	$	$	$ (204,918.51)
565	Environmental Cleanup Costs at Various County Facilities by the Dept. of Public Works Engineering Division	496,269.49				15,599.07				480,670.42
566	Design of Storage Building for Law & Public Safety Vehicles/Equipment by the Dept. of Public Works Engineering Div.	78,971.21								78,971.21
567	Replacement of Courthouse Chiller, Hot Water Heater Piping & HVAC Repairs at Various Locations by the Dept. of Public Works Buildings & Grounds Division	418,101.75				246,807.57				171,294.18
568	Exterior Projects and Building Improvements by the Department of Public Works Buildings & Grounds Division	861,516.71				892,628.10				(31,111.39)
569	Repair of the Structure at the Footing Surrounding the Wharton Road Dept. Building by the Dept. of Public Works Buildings & Grounds Division	400,291.72				291.72				400,000.00
570	Morris View Mechanical Upgrades by the Department of Public Works Buildings and Grounds Division	600,000.00				324,445.00				275,555.00
572	Replacement and Upgrade of Equipment for the Public Safety Training Academy	39,809.15				39,030.09				779.06
576	Replacement of (1) One Long Reach Excavator for the Department of Public Works Mosquito Control Division	37,191.26								37,191.26
578	Renovations for a New Jury Assembly Room & Grand Jury Hearing Room Due to Criminal Justice Reform by the Department of Public Works Buildings & Grounds Division	496,064.93								496,064.93
579	Replacement of Existing Desks for the Morris County Library	31,022.05				850.00				30,172.05
580	Replacement of Vehicles Evaluated to be in Poor Condition for the Human Services Department MAPS Division	120,210.60				120,000.00		210.60		
581	Rehabilitation of the Mount Arlington Water Tank by the Morris County Municipal Utility Authority	73,377.61				73,377.61				
582	Replacement and Upgrades to Fire Alarm Systems Within Various County Facilities by the Dept. of Risk Management	522,304.05				408,226.84				114,077.21
583	Replacement & Installation of Plumbing Fixtures for Fire Suppression Systems Within Various County Facilities by the Dept. of Risk Management	270,336.57								270,336.57
584	Building Improvements and Upgrades to Various Buildings at the Morris County School of Technology	37,530.88				41,591.52				(4,060.64)
585	Building Modifications at the County College of Morris	3,289,150.00				2,560,953.75				728,196.25
586	Facility and Equipment Upgrades for the Public Safety Training Academy Under the Dept of Law & Public Safety	1,432,651.20				1,255,342.00				177,309.20
587	Infrastructure Upgrades for the Department of Law & Public Safety	4,681,403.89				1,195,828.72				3,485,575.17
588	Replacement of HVAC Rooftop Units for the County Correctional Facility	(442.77)		615,000.00		6,446.74				608,110.49
589	Replacement and Upgrade of Equipment and Vehicles for the Sheriff's Office	103,945.12				35,412.00				68,533.12
590	Replacement of Vehicles and Equipment by the Department of Public Works Motor Service Center	418,203.34				418,134.70				68.64
592	Interior Building Improvements by the Department of Public Works Building and Grounds Division	75,400.00				361,768.33				(286,368.33)
593	Morris View Mechanical Upgrades by the Department of Public Works Buildings and Grounds Division	19,870.31				18,160.24				1,710.07
594	Repair/Replace HVAC Controls, Hot Water Heat Piping, etc by the Dept. of Public Works Building & Grounds Div.	40,447.51		25,000.00		693,843.15				(628,395.64)
595	Exterior Projects and Building Improvements by the Department of Public Works Building and Grounds Division	213,400.00				125,075.61				88,324.39
596	Purchase of (1) One Emergency Response Vehicle and Equipment for the Department of Law & Public Safety	78,690.71				78,644.69				46.02
601	Building Expansion and Renovations at the County College of Morris	(5,335.82)		50,000.00		96,256.08				(51,591.90)
602	Replacement of Up to (2) Two Vehicles for the Division of Community Assistance and Resources - County Nutrition Program Under the Department of Human Services	1,556.96						1,556.96		
603	Replacement of an Ambulatory Transport Vehicle for the Division of Community Assistance and Resources - Morris Area Paratransit Systems (MAPS) Under the Department of Human Services	103,180.99				103,000.00		180.99		
604	Computer, Network, Server & Equipment Upgrades for County Departments by the Office of Information Technology	(223,133.24)		371,000.00		151,998.04				(4,131.28)
605	Replacement & Upgrades to Fire Alarm Systems Within Various County Facilities by the Div. of Risk Management	(44,468.25)		282,000.00		244,393.78				(6,862.03)
606	Replacement & Upgrades to Sprinkler Systems Within Various County Facilities by the Div. of Risk Management	27,700.00								27,700.00
607	Office Renovations for the Morris County Surrogate's Office	100,196.72								100,196.72
608	Acquisition of a New Software Program and Updates for the Morris County Surrogate's Office	100,196.72								100,196.72
609	Replacement and Upgrade of Equipment for the Public Safety Training Academy	88,617.02				4,854.66				83,762.36
610	Annual Road Resurfacing Program, Intersection Improvements, and Railroad Rehabilitation and Improvements by the Department of Public Works Engineering Division	408,928.64		200,000.00		726,253.44				(117,324.80)
611	Bridge, Drainage Design and Construction Projects at Various Locations by the Department of Public Works Engineering Division	2,206,312.94				1,298,140.43				908,172.51
612	Improvements to Roads, Walkways and Parking Lots, Building Modifications at the County College of Morris	3,857,804.84				632,836.25				3,224,968.59
613	Purchase of (1) One Ambulance and Associated Equipment for the OEM EMS Program Under the Department of Law & Public Safety	225,045.97				78,122.03				146,923.94
614	Rehabilitation of the Mount Arlington Water Tank by the Morris County Municipal Utility Authority (MUA)	73,605.71				73,605.71				
615	Vehicle Replacements for the Department of Public Works Building and Grounds Division	135,200.18				126,571.00				8,629.18
616	Biotechnology Lab Project Reconstruction and Upgrades in Building 4 at the Morris County Vocational School	(119,000.00)		119,000.00						
618	Construction of a Career Training Center at the County College of Morris for the Morris County School of Technology in and by the County of Morris	(1,259,957.59)				3,228,919.10				(4,488,876.69)
619	Annual Road Resurfacing Program, Intersection and Roadway Improvements, and Railroad Rehabilitation and Improvement by the Department of Public Works Engineering and Transportation Division	(1,782,091.53)		2,291,000.00		3,930,256.72				(3,421,348.25)
620	Environmental Cleanup Work by the Department of Public Works Engineering and Transportation Division	9,700.00								9,700.00
621	Replacements of Vehicles and Equipment by the Public Works Motor Service Center	50,700.00		189,000.00		602,703.50				(363,003.50)
622	Computer, Network, Servers, Security Cameras, and Equipment Upgrades by the Dept. of Information Technology	90,445.00		263,000.00		1,192,397.59				(838,952.59)
623	Vehicle Replacement for the Division of Community Assistance and Resources - Morris Area Paratransit Systems (MAPS) Under the Dept. of Human Services	150,000.00				31,932.00				118,068.00
624	Replacement of Up to Two (2) Vehicles for the Division of Community Assistance and Resources - County Nutrition Program Under the Department of Human Services	50,000.00								50,000.00
625	Replacement of Various Vehicles for Health Management Under the Department of Law & Public Safety	82,305.00				80,112.00				2,193.00
626	Replacement and Upgrade of Equipment for the Public Safety Academy Under the Dept. of Law & Public Safety	50,000.00								50,000.00
627	Bridge and Drainage Design and Construction Projects at Various Locations by the Department of Public Works Engineering and Transportation Division	195,033.98				2,860,692.48				(2,665,658.50)
628	Replacement and Upgrade of Voting Machines and Equipment for the Morris County Board of Elections	(4,286,660.00)		4,395,000.00		172,655.10				(64,315.10)

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Sheet 3

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH

Ord. #		Balance/ (Deficit) December 31, 2022	Receipts: Budget Appropriation	Receipts: Serial Bonds	Receipts: Miscellaneous	Disbursements: Improvement Authorizations	Disbursements: Miscellaneous	Transfers: From	Transfers: To	Balance/ (Deficit) December 31, 2023
629	Replacement and Purchase of Various Equipment and Vehicles for the County Prosecutor's Office	$ (22,144.93)	$	$ 213,000.00	$	$ 229,226.95	$	$	$	$ (38,371.88)
630	Vehicle and Equipment Replacement for the Mosquito Control Division Under the Department of Public Works	208,407.21				81,098.50				127,308.71
631	Resurfacing and Striping of the Recreation Area at the Juvenile Detention Center Under the Dept. of Human Services	30,000.00								30,000.00
632	Replacement and Upgrades to the Fire Alarm Systems Within Various County Facilities by the Division of Risk Management	(73,105.01)		73,000.00		765.23				(870.24)
633	Replacement and Upgrades to the Sprinkler Systems Within Various County Facilities by the Division of Risk Management	26,700.00								26,700.00
634	Replacement and Purchase of Various Equipment and Vehicles for the Sheriff's Office	(68,738.91)		216,000.00		270,781.53				(123,520.44)
635	Repairs to the Schuyler Place and Ann Street Parking Garage by the Dept of Public Works	31,700.00				82,810.00				(51,110.00)
636	Building Expansion and Modernization to Accommodate New and Existing Programs for the County College of Morris	5,180,231.75				1,491,799.84				3,688,431.91
637	Upgrades and Improvements to the Building 4 Science Rooms for the Morris County School of Technology	(494,991.87)		498,000.00		3,809.94			801.81	
638	Exterior Projects and Building Improvements by the Department of Public Works Buildings & Grounds Division					30,445.00			20,000.00	(10,445.00)
639	Repair and/or Replacement of HVAC Equipment by the Department of Public Works Buildings & Grounds Division					40,901.55			25,000.00	(15,901.55)
640	Interior Building Projects by the Department of Public Works Buildings & Grounds Division					48,605.92			40,000.00	(8,605.92)
641	Replacements of Vehicles & Equipment by the Public Works Motor Service Center					37,688.00			72,000.00	34,312.00
642	Bridge & Drainage Design & Construction Projects at Various Locations by the Department of Public Works Division of Engineering and Transportation					1,554.82			352,000.00	350,445.18
643	Annual Road Resurfacing Program, Intersection and Roadway Improvements, and Railroad Rehabilitation/Improvements by the Public Works Division of Engineering and Transportation					3,259,262.15			509,140.00	(2,750,122.15)
644	Vehicle Replacements for the Public Works Buildings & Grounds Division								88,000.00	88,000.00
645	Building Modifications for the County College of Morris			3,982,000.00		1,600,241.84				2,381,758.16
646	Computers, Network, Servers, Systems and Equipment Upgrades by the Department of Information Technology					67,590.40			80,606.00	13,015.60
647	Replacement and Purchase of Various Equipment and Vehicles for the Sheriff's Office			300,000.00		469,090.17			36,300.00	(132,790.17)
648	Replacement and Upgrades to the Fire Alarm Systems Within Various County Facilities by the Division of Risk Management					628,233.43			48,000.00	(580,233.43)
649	Replacement and Upgrades to the Sprinkler Systems Within Various County Facilities by the Division of Risk Management					300.00			10,000.00	9,700.00
650	Replacement and Maintenance to Railroad Systems Throughout the County by the Department of Public Works Division of Engineering and Transportation								50,000.00	50,000.00
651	Replacement and Upgrade of Equipment for the Public Safety Academy Under the Department of Law & Public Safety								50,000.00	50,000.00
652	Ongoing Radio Upgrades with the Purchase of New Radios and Upgrades to Existing Radios for the Department of Law & Public Safety Communications Center								75,000.00	75,000.00
653	Purchase and Technological Modification for a New Navigating Hope Van for the Department of Human Services								275,000.00	275,000.00
654	Creation of a Veterans' Office and Interview Room by the Department of Human Services Division of Community Assistance and Resources								20,000.00	20,000.00
655	County Courthouse Design and Construction Expenses by the Department of Public Works Division of Engineering								942,000.00	942,000.00
656	Renovations of a Building at County College of Morris to be a Back Up 9-1-1 Center by the Department of Public Safety								963,915.00	963,915.00
657	Design and Construction of a New Courthouse Building by the Department of Public Works Division of Engineering								10,001,000.00	10,001,000.00
		$ 62,087,633.68	$ 5,160,000.00	$ 21,067,000.00	$ 3,900,920.82	$ 46,199,597.50	$ 268,983.82	$ 15,049,880.78	$ 15,049,880.78	$ 45,746,973.18
	Ref.	C	C-2	C-6,C-18		C-9				C

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Sheet 4

COUNTY OF MORRIS

PARK CAPITAL FUND
ANALYSIS OF CASH

Ord. #		Ref.	Balance/ (Deficit) December 31, 2022	Receipts Serial Bonds	Receipts Miscellaneous	Disbursements Improvement Authorizations	Disbursements Miscellaneous	Transfers From	Transfers To	Balance/ (Deficit) December 31, 2023
	Fund Balance	C-1	$ 221,484.40	$	$	$	$	$ 221,484.40	$ 1,398.71	$ 1,398.71
	Capital Improvement Fund	C-8			92,000.00			92,000.00		
	Due to Park Operating Fund	C-2			59,525.11		59,525.11			
Ord. #	Improvement Authorizations									
217	Various Paving Projects for the Morris County Park Commission		4,422.50			4,422.50				
219	Paving Projects at Various Location at the MC Park Commission		4,720.00			4,720.00				
220	Various Paving Projects at Morris County Park Commission		4,171.08			4,171.08				
222	Renovation Costs of Pavilion at Lee's Park Marina		149,700.00							149,700.00
223	Morris County Park Commission - Renovation of Pavilion at Lee's Park Marina		323,444.03							323,444.03
224	Morris County Park Commission - Paving Projects for Various Locations		14,655.03			9,548.98				5,106.05
225	Morris County Park Commission - Replacement of Vehicles and Equipment		785.28					785.28		
228	Final Phase of Renovation of Lee's Park Pavilion for the Morris County Park Commission		324,000.00							324,000.00
229	Replacement of Vehicles and Equipment for the Morris County Park Commission		613.43					613.43		
230	Paving of Roads, Parking Lots, Walkways, etc. for the Morris County Park Commission		81,467.66			76,628.22				4,839.44
231	Replacement of Vehicles and Equipment at the Morris County Park Commission		113,893.23			136.00				113,757.23
232	Renovation of Lee's Park Pavilion at Lee's Park Marina		325,000.00							325,000.00
234	Paving Projects at Various Park System Locations by the Morris County Park Commission		8,246.55			1,000.86				7,245.69
235	Replacement of Vehicles and Equipment by the Morris County Park Commission		205,203.79			188,193.94				17,009.85
236	Annual Paving Projects at Various Locations by the Morris County Park Commission		198,697.91			188,898.09				9,799.82
237	Vehicle and Equipment Replacements for the Morris County Park Commission		399,211.83			102,113.64				297,098.19
238	Annual Paving Projects at Various Locations by the Morris County Park Commission		(266,806.18)	271,000.00		155,703.82				(151,510.00)
239	Vehicle and Equipment Replacements for the Morris County Park Commission		(145,940.10)	156,000.00		320,595.38				(310,535.48)
240	Annual Paving Projects at Various Locations by the Morris County Park Commission					195,473.06			20,000.00	(175,473.06)
241	Vehicle and Equipment Replacements for the Morris County Park Commission					70,769.55			72,000.00	1,230.45
242	Resurfacing/Improvements of Park System Roadways by the Morris County Park Commission					43,690.13			221,484.40	177,794.27
			$ 1,966,970.44	$ 427,000.00	$ 151,525.11	$ 1,366,065.25	$ 59,525.11	$ 314,883.11	$ 314,883.11	$ 1,119,905.19
		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, 2022	C	$ 180,269,553.27	$ 5,971,000.00
Increased by:			
Serial Bonds Issued	C-12,C-13	21,067,000.00	427,000.00
		201,336,553.27	6,398,000.00
Decreased by:			
Serial Bonds Retired	C-12,C-13	29,614,000.00	1,640,000.00
Guaranteed Pooled Program Lease Revenue Bonds Retired	C-20	855,000.00	
Repayment under 2003 Dam Restoration Loan	C-15	82,099.38	
		30,551,099.38	1,640,000.00
BALANCE, DECEMBER 31, 2023	C	$ 170,785,453.89	$ 4,758,000.00

COUNTY OF MORRIS

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

Improvement Description	Ord. No.	Balance, December 31, 2022	Debt Authorized	Authorizations Canceled	Bonds Issued	Funded by Various Sources	Balance, December 31, 2023	Analysis of Balance December 31, 2023: Expended	Analysis of Balance December 31, 2023: Unexpended Improvement Authorizations
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	158	$ 937,000.00	$	$	$	$	$ 937,000.00	$	$ 937,000.00
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	24,000.00					24,000.00		24,000.00
Bridge Design, Renovation & Construction Projects at Various County Locations	225	174.49					174.49		174.49
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	23,000.00			13,000.00		10,000.00	1,032.56	8,967.44
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257	933,774.27					933,774.27		933,774.27
Bridge Design & Construction at Various County Locations	269	60,000.00					60,000.00		60,000.00
Funding for the Design, Building & Rehabilitation of Various County Roadways	329	1,000.00			1,000.00				
Purchase Electronic Scanner and Computer System for the Counting of Absentee Ballots by and for the Morris County Board of Elections	334	35,000.00					35,000.00	34,999.96	0.04
Various Capital Projects and Purchases at the Morris View Healthcare Center	345	6,316.61		6,316.61			-		
New Carpeting for the County Clerk's Office	367	5,000.00		5,000.00					
Planning & Public Works - Railroad and Road Construction/Resurfacing	419	40,000.00			35,000.00		5,000.00	390.00	4,610.00
Planning & Public Works - Buildings & Grounds - Interior Building Improvements	420	79,000.00			79,000.00				
Surrogate's Office - Purchase of New Surrogate Application System	435	20,000.00		20,000.00					
Finance - Payroll and Finance System Replacement and/or Upgrades	446	714,000.00					714,000.00		714,000.00
Roadway Resurfacing, Intersection Reconstruction & Railroad Projects for the Dept. of Planning & Public Works	454	472,000.00			468,000.00		4,000.00	4,000.00	
Bridge Design & Replacement Projects for the Department of Planning & Public Works	455	413,000.00			249,000.00		164,000.00	64,725.39	99,274.61
Environmental Investigation & Clean Up at Various County Facilities by the Dept. of Planning & Public Works	456	199,000.00					199,000.00		199,000.00
Replacement, Repairs and Upgrades at Various Facilities by Buildings & Grounds	458	10,000.00			10,000.00				
Fire Sprinkler Upgrades for Various Facilities by Risk Management Under Employee Resources	459	200,000.00					200,000.00		200,000.00
Replacement of Equipment & Fixtures for Renovation of Two (2) Tub/Shower Rooms at Morris View Healthcare Center	482	80,000.00					80,000.00		80,000.00
Railroad, Road Construction, Road Resurfacing, Including Design by the Department of Public Works	487	73,000.00			68,000.00		5,000.00	5,000.00	
Exterior Equipment and Building Improvements by the Department of Public Works Buildings & Grounds Division	490	300,000.00			135,000.00		165,000.00	154,606.00	10,394.00
Repair/Replace/Upgrade Building Equipment by the Department of Public Works Buildings and Grounds Division	494	159,999.99			159,000.00	999.99			
Interior Building Improvements by the Department of Public Works Buildings and Grounds Division	495	198,000.00			177,000.00		21,000.00	20,999.99	0.01
Bridge Design & Replacement Projects for the Department of Planning & Public Works	498	1,479,000.00			1,232,000.00		247,000.00	134,863.80	112,136.20
Environmental Clean Up at Various County Facilities for the Department of Planning & Public Works	499	20,000.00					20,000.00	20,000.00	
Construction of a New Jury Assembly Room by Buildings & Grounds	500	70,000.00					70,000.00		70,000.00
Fire Sprinkler Upgrades for Various Facilities by Risk Management	503	300,000.00					300,000.00		300,000.00
Design and Oversight for County Courthouse Project, Phase I Under the Department of Planning & Public Works	518	500,000.00					500,000.00	500,000.00	
Construction for the Rehab of the Central Ave Complex Building to Accommodate the Head Start Program by the Department of Public Works Buildings & Grounds Division	525	31,000.00			31,000.00				
Replacement of HVAC Units & Chillers by the Department of Public Works Buildings & Grounds Division	526	376,000.00					376,000.00	334,902.00	41,098.00
Exterior Projects and Replacement of (1) One Bucket Truck by the Buildings & Grounds Division	529	636,000.00			336,000.00		300,000.00	291,078.51	8,921.49
Rehabilitation/Improvement to Intersections, Railroad Bridges, Crossings & Traffic Signals by the Dept. of Public Works Engineering Division	530	553,000.00			530,000.00		23,000.00	23,000.00	
Bridge, Drainage Design and Construction Projects by the Department of Public Works Engineering Division	531	1,464,000.00			935,000.00		529,000.00	407,116.93	121,883.07
Replacement and Upgrades of Various Computers and Equipment by the Office of Information Technology	533	522,000.00			522,000.00				
Replacement of Response Vehicles and Security Camera Replacement/Upgrade Equipment for the Sheriff's Office	536	114,000.00			11,000.00		103,000.00		103,000.00
Various Building Projects at the Morris County Vocational School	538	228,000.00					228,000.00		228,000.00
Replacement of Electrical Systems Supporting Fire Alarm Management at Various Facilities by Risk Management	546	86,000.00			2,000.00		84,000.00	11,802.87	72,197.13
Road Paving of County Roadways by the Department of Public Works Engineering Division	554	7,000.00			5,000.00		2,000.00		2,000.00
Intersection Upgrades at Various County Locations by the Department of Public Works Engineering Division	555	224,278.00		108.04	90,000.00		134,169.96	134,169.96	
Railroad Rehabilitation and Improvement Projects by the Department of Public Works Engineering Division	556	491,000.00			242,000.00		249,000.00	221,640.75	27,359.25
Replacement of (4) Four HVAC Rooftop Units & (3) Three Hot Water Boilers/Tanks for the County Correctional Facility	559	600,000.00			598,000.00		2,000.00		2,000.00
Bridge Design, Rehabilitation & Drainage Improvement Projects by the Department of Public Works Engineering Division	560	2,776,000.00			892,000.00		1,884,000.00	1,433,334.28	450,665.72
Replacement of the Correctional Facility's Sallyport Bi-Fold Door for the Sheriff's Office Correctional Facility	562	600,000.00					600,000.00	205,272.30	394,727.70
Computer and Network Upgrades and Equipment for All County Departments by the Office of Information Technology	564	370,000.00			165,000.00		205,000.00	204,918.51	81.49
Environmental Cleanup Costs at Various County Facilities by the Dept. of Public Works Engineering Division	565	2,501,000.00					2,501,000.00		2,501,000.00
Design of Storage Building for Law & Public Safety by the Dept. of Public Works Engineering Division	566	21,000.00					21,000.00		21,000.00
Replacement of Courthouse Chiller, Hot Water Heater Piping & HVAC Repairs at Various Locations by the Dept. of Public Works Buildings & Grounds Division	567	326,000.00					326,000.00		326,000.00
Exterior Projects and Building Improvements by the Department of Public Works Buildings & Grounds Division	568	571,000.00					571,000.00	31,111.39	539,888.61
Replacement and Upgrades to Fire Alarm Systems Within Various County Facilities by the Dept. of Risk Management	582	198,000.00					198,000.00		198,000.00
Replacement & Installation of Plumbing Fixtures for Fire Suppression Systems Within Various County Facilities by the Dept. of Risk Management	583	371,000.00					371,000.00		371,000.00
Building Improvements and Upgrades to Various Buildings at the Morris County School of Technology	584	28,000.00					28,000.00	4,060.64	23,939.36
Replacement of HVAC Rooftop Units for the County Correctional Facility	588	617,000.00			615,000.00		2,000.00		2,000.00
Replacement and Upgrade of Equipment and Vehicles for the Sheriff's Office	589	107,620.00					107,620.00		107,620.00
Interior Building Improvements by the Department of Public Works Building and Grounds Division	592	1,505,000.00					1,505,000.00	286,368.33	1,218,631.67
Morris View Mechanical Upgrades by the Department of Public Works Buildings and Grounds Division	593	667,000.00					667,000.00		667,000.00

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Sheet 1

COUNTY OF MORRIS

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

Improvement Description	Ord. No.	Balance, December 31, 2022	Debt Authorized	Authorizations Canceled	Bonds Issued	Funded by Various Sources	Balance, December 31, 2023	Analysis of Balance December 31, 2023: Expended	Analysis of Balance December 31, 2023: Unexpended Improvement Authorizations
Repair/Replace HVAC Controls, Hot Water Heat Piping, etc by the Dept. of Public Works Building & Grounds Division	594	$ 1,190,000.00	$	$	$ 25,000.00	$	$ 1,165,000.00	$ 628,395.64	$ 536,604.36
Exterior Projects and Building Improvements by the Department of Public Works Building and Grounds Division	595	4,252,000.00					4,252,000.00		4,252,000.00
Building Expansion and Renovations at the County College of Morris	601	1,340,000.00			50,000.00		1,290,000.00	51,591.90	1,238,408.10
Computer, Network, Server and Equipment Upgrades for All County Departments by the Office of Information Technology	604	503,000.00			371,000.00		132,000.00	4,131.28	127,868.72
Replacement and Upgrades to the Fire Alarm Systems Within Various County Facilities by the Division of Risk Management	605	362,000.00			282,000.00		80,000.00	6,862.03	73,137.97
Replacement and Upgrades to the Sprinkler Systems Within Various County Facilities by the Division of Risk Management	606	548,000.00					548,000.00		548,000.00
Annual Road Resurfacing Program, Intersection Improvements, and Railroad Rehabilitation and Improvements by the Department of Public Works Engineering Division	610	542,000.00			200,000.00		342,000.00	117,324.80	224,675.20
Bridge, Drainage Design and Construction Projects at Various Locations by the Department of Public Works Engineering Division	611	2,520,000.00					2,520,000.00		2,520,000.00
Biotechnology Lab Project Reconstruction and Upgrades in Building 4 at the Morris County Vocational School	616	119,000.00			119,000.00				
Construction of a Career Training Center at the County College of Morris for the Morris County School of Technology in and by the County of Morris	618	18,596,246.00					18,596,246.00	4,488,876.69	14,107,369.31
Annual Road Resurfacing Program, Intersection and Roadway Improvements, and Railroad Rehabilitation and Improvements by the Department of Public Works Engineering and Transportation Division	619	8,970,000.00			2,291,000.00		6,679,000.00	3,421,348.25	3,257,651.75
Environmental Cleanup Work by the Department of Public Works Engineering and Transportation Division	620	190,000.00					190,000.00		190,000.00
Replacements of Vehicles and Equipment by the Public Works Motor Service Center	621	1,020,000.00			189,000.00		831,000.00	363,003.50	467,996.50
Computer, Network, Servers, Security Cameras, and Equipment Upgrades by the Dept. of Information Technology	622	1,804,000.00			263,000.00		1,541,000.00	838,952.59	702,047.41
Bridge and Drainage Design and Construction Projects at Various Locations by the Department of Public Works Engineering and Transportation Division	627	6,357,000.00					6,357,000.00	2,665,658.50	3,691,341.50
Replacement and Upgrade of Voting Machines and Equipment for the Morris County Board of Elections	628	4,697,000.00			4,395,000.00		302,000.00	64,315.10	237,684.90
Replacement and Purchase of Various Equipment and Vehicles for the County Prosecutor's Office	629	360,000.00			213,000.00		147,000.00	38,371.88	108,628.12
Replacement and Upgrades to the Fire Alarm Systems Within Various County Facilities by the Division of Risk Management	632	457,000.00			73,000.00		384,000.00	870.24	383,129.76
Replacement and Upgrades to the Sprinkler Systems Within Various County Facilities by the Division of Risk Management	633	523,000.00					523,000.00		523,000.00
Replacement and Purchase of Various Equipment and Vehicles for the Sheriff's Office	634	510,000.00			216,000.00		294,000.00	123,520.44	170,479.56
Repairs to the Schuyler Place and Ann Street Parking Garage by the Dept of Public Works	635	625,000.00					625,000.00	51,110.00	573,890.00
Upgrades and Improvements to the Building 4 Science Rooms for the Morris County School of Technology	637	500,000.00		1,198.19	498,000.00	801.81			
Exterior Projects and Building Improvements by the Department of Public Works Buildings & Grounds Division	638		395,000.00				395,000.00	10,445.00	384,555.00
Repair and/or Replacement of HVAC Equipment by the Department of Public Works Buildings & Grounds Division	639		486,000.00				486,000.00	15,901.55	470,098.45
Interior Building Projects by the Department of Public Works Buildings & Grounds Division	640		791,000.00				791,000.00	8,605.92	782,394.08
Replacements of Vehicles & Equipment by the Public Works Motor Service Center	641		1,434,000.00				1,434,000.00		1,434,000.00
Bridge & Drainage Design & Construction Projects at Various Locations by the Department of Public Works Division of Engineering and Transportation	642		7,039,000.00				7,039,000.00		7,039,000.00
Annual Road Resurfacing Program, Intersection and Roadway Improvements, and Railroad Rehabilitation and Improvements by the Public Works Division of Engineering and Transportation	643		10,161,000.00				10,161,000.00	2,750,122.15	7,410,877.85
Building Modifications for the County College of Morris	645		3,982,000.00		3,982,000.00				
Computers, Network, Servers, Systems and Equipment Upgrades by the Department of Information Technology	646		1,586,000.00				1,586,000.00		1,586,000.00
Replacement and Purchase of Various Equipment and Vehicles for the Sheriff's Office	647		713,000.00		300,000.00		413,000.00	132,790.17	280,209.83
Replacement and Upgrades to the Fire Alarm Systems Within Various County Facilities by the Division of Risk Management	648		943,000.00				943,000.00	580,233.43	362,766.57
Replacement and Upgrades to the Sprinkler Systems Within Various County Facilities by the Division of Risk Management	649		191,000.00				191,000.00		191,000.00
Design and Construction of a New Courthouse Building by the Department of Public Works Division of Engineering	657		75,000,000.00				75,000,000.00		75,000,000.00
		$ 79,328,409.36	$ 102,721,000.00	$ 32,622.84	$ 21,067,000.00	$ 1,801.80	$ 160,947,984.72	$ 20,891,825.23	$ 140,056,159.49
Ref.		C	C-9, C-18	C-9, C-18	C-3, C-12, C-18		C		C-9

	Ref.	
Appropriated by Ordinance Amendment- Capital Improvement Fund	C-8	$ 1,801.80
		$ 1,801.80

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Sheet 2

COUNTY OF MORRIS

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

						Analysis of Balance, December 31, 2023	
Improvement Description	**Ord. No.**	**Balance, December 31, 2022**	**Debt Authorized**	**Bonds Issued**	**Balance, December 31, 2023**	**Expended**	**Unexpended Improvement Authorizations**
Annual Paving Projects at Various Locations by the Morris County Park Commission	238	$ 428,000.00	$	$271,000.00	$ 157,000.00	$ 151,510.00	$ 5,490.00
Vehicle and Equipment Replacements for the Morris County Park Commission	239	1,234,000.00		156,000.00	1,078,000.00	310,535.48	767,464.52
Annual Paving Projects at Various Locations by the Morris County Park Commission	240		381,000.00		381,000.00	175,473.06	205,526.94
Vehicle and Equipment Replacements for the Morris County Park Commission	241		1,421,000.00		1,421,000.00		1,421,000.00
		$ 1,662,000.00	$ 1,802,000.00	$427,000.00	$ 3,037,000.00	$ 637,518.54	$ 2,399,481.46
Ref.		C	C-10, C-19	C-13, C-19	C		C-10

COUNTY OF MORRIS

CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

		General Capital	Park Capital
BALANCE, DECEMBER 31, 2022	C,C-3	$ 19,557,173.51	$
Increased by:			
Budget Appropriation from 2022 Reserves	C-2	5,160,000.00	
Transfer from General Capital Fund	C-2,C-4		92,000.00
		5,160,000.00	92,000.00
		24,717,173.51	92,000.00
Decreased by:			
Appropriated to Finance Improvement Authorizations	C-9,C-10	11,194,046.00	92,000.00
Funded by Ordinance Amendment	C-6	1,801.80	
Transfer to Park Capital Fund	C-2	92,000.00	
		11,287,847.80	92,000.00
BALANCE, DECEMBER 31, 2023	C,C-3	$ 13,429,325.71	$

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

	Resolution or Ordinance			Balance, December 31, 2022					Balance, December 31, 2023	
Improvement Description	No.	Date	Appro-priation	Funded	Unfunded	Authorized	Expended	Canceled	Funded	Unfunded
Bridge Design & Construction Project - Various County Bridges	862	4/24/02	$ 8,672,000.00	$ 3,269.06	$	$	$	$	$ 3,269.06	$
County Bridge Design & Construction Projects	908	4/23/03	5,050,000.00	49,449.08			24,028.42		25,420.66	
County Bridge Design & Construction Projects	975	10/27/04	4,000,000.00	47,235.83			37,222.83		10,013.00	
Abatement, Rehabilitation, Demolition, & Construction - Greystone Park	982	2/9/05	1,000,000.00	25,315.01					25,315.01	
Abatement & Demolition of Facilities on the Greystone Park Property	087	5/9/07	2,000,000.00	20,704.40				20,704.40		
Analysis of Existing Dam Conditions, Preparation of Operation Manuals, Dam Rehab	113	4/23/08	3,000,000.00	62,182.81			4,480.00		57,702.81	
Improvements to Historic Speedwell Village	129	6/9/08	480,000.00	43,074.53					43,074.53	
Bridge Design and Construction at Various County Locations	137	8/13/08	4,675,000.00	2,353.17					2,353.17	
Design and Install of County Roadway Drainage Improvements at Various Locations	141	10/22/08	1,000,000.00	8,067.06			8,067.06			
Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	143	10/22/08	145,000.00	33,471.60			33,211.00		260.60	
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	158	5/27/09	3,500,000.00	921,871.48	937,000.00		44,649.00		877,222.48	937,000.00
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	7/22/09	400,000.00	12,234.38	24,000.00				12,234.38	24,000.00
Roadway Resurfacing, Construction & Improvements	202	4/26/10	7,825,000.00	251.21				251.21		
Renovation of the Old Burn Building & Tower at the Public Safety Training Academy	213	5/26/10	282,500.00	2,515.00			2,515.00			
Bridge Design, Renovation & Construction Projects at Various County Locations	225	7/28/10	5,930,000.00	7,429.52	174.49				7,429.52	174.49
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehabilitation	234	10/27/10	2,500,000.00	26,000.00					26,000.00	
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	10/27/10	600,000.00		9,392.44		425.00			8,967.44
Program Costs Relating to the Energy Savings Improvement Program to be Operated Through the Morris County Improvement Authority	236	1/26/11	150,000.00	105,912.11					105,912.11	
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257	10/12/11	2,000,000.00	38.87	933,774.27				38.87	933,774.27
Bridge Design & Construction at Various County Locations	269	4/25/12	4,275,000.00	9,706.75	60,000.00		5,532.70		4,174.05	60,000.00
Roadway Design & Construction Projects	270	4/25/12	1,222,000.00	8,836.52			8,800.00		36.52	
For County-Wide Radio System for the 9-1-1 Sentinel Patriot System	298	10/10/12	1,769,189.00	41,611.11			12,433.04		29,178.07	
Design & Construction of Storage Facility for Emergency Response & Other Vehicles for the Sheriff's Office	303	4/24/13	250,000.00	223,384.60					223,384.60	
Purchase of a Medical Records System for Morris View Healthcare Center by Information Technology	308	4/24/13	225,870.00	3,818.37				3,818.37		
Purchase of Electric Truck Mounted Sprayers for the Mosquito Commission	319	5/22/13	31,000.00	377.72				377.72		
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	148,000.00	19,071.51			5,265.00		13,806.51	
Purchase Electronic Scanner & Computer System for the Counting of Absentee Ballots - MC Board of Elections	334	8/28/13	201,000.00	3,618.62	35,000.00		38,618.58			0.04
Various Capital Projects and Purchases at the Morris View Healthcare Center	345	5/14/14	869,500.00	8,725.90	6,316.61			15,042.51		
Purchase of Fire Sprinkler Systems for the Courthouse	355	5/14/14	1,200,000.00	1,179,263.26					1,179,263.26	
Replacement and Upgrades to Various Morris County Bridges	357	5/28/14	1,665,000.00	194,901.64			66,833.60		128,068.04	
New Carpeting for the County Clerk's Office	367	7/23/14	116,000.00	20.41	5,000.00			5,020.41		
Planning & Public Works - Resurfacing of County Roadways, Morris View Parking Lot, Roadway Construction, Railroad Repairs & Construction	382	3/25/15	8,638,000.00	12,638.66			5,382.96		7,255.70	
Sheriff - Construction & Equipment Needed for Completion of Pole Barn at the Public Safety Complex	386	3/25/15	350,000.00	349,700.00					349,700.00	
Planning & Public Works - Various Bridge Replacements Including But Not Limited to Morris County	387	3/25/15	2,886,000.00	181,670.32			40,831.25		140,839.07	
Planning & Public Works - Replacement of Sprinkler Heads	390	3/25/15	50,000.00	45,740.00					45,740.00	
Board of Elections/Superintendent of Elections - Purchase of an Electronic Scanner & Computer System/Voting Machine	397	5/27/15	210,000.00	147,600.96			146,858.96		742.00	
Morris View - Long Term Health Center Improvements	403	6/24/15	966,500.00	10,552.08				10,552.08		
Planning & Public Works - Environmental Clean Up at Greystone and Hanover Garage	417	4/27/16	551,000.00	363,718.95			285,086.11		78,632.84	
Planning & Public Works - Bridge/Drainage Design and Reconstruction/Replacement	418	4/27/16	6,605,000.00	257,330.79			13,889.93		243,440.86	
Planning & Public Works - Railroad and Road Construction/Resurfacing	419	4/27/16	11,503,000.00		9,977.00		5,367.00			4,610.00
Law & Public Safety - Acquisition of a Refrigerator and Various Equipment for the Morgue	426	5/11/16	41,000.00	9,720.22			9,720.22			
Surrogate's Office - Purchase of New Surrogate Application System	435	5/25/16	201,000.00	176.72	20,000.00			20,176.72		
Prosecutor's Office - Furniture Replacement for the SEU Building	441	5/25/16	35,800.00	910.39			910.39			
Law & Public Safety - Purchase of a Rave Smart 9-1-1 System	444	7/27/16	35,000.00	6,500.00				6,500.00		
Finance - Payroll and Finance System Replacement and/or Upgrades	446	7/27/16	750,000.00	35,700.00	714,000.00				35,700.00	714,000.00
Various Upgrades & Equipment for the Sheriff's Office	450	2/22/17	431,000.00	53,563.59			41,878.00		11,685.59	
Roadway Resurfacing, Intersection Reconstruction & Railroad Projects for the Dept. of Planning & Public Works	454	2/22/17	8,030,000.00		38,300.62		38,300.62			
Bridge Design & Replacement Projects for the Department of Planning & Public Works	455	2/22/17	2,400,000.00		166,248.04		66,973.43			99,274.61
Environmental Investigation & Clean Up at Various County Facilities by the Dept. of Planning & Public Works	456	2/22/17	500,000.00	298,321.04	199,000.00		86,075.55		212,245.49	199,000.00
Fire Sprinkler Upgrades for Various Facilities by Risk Management Under Employee Resources	459	4/12/17	501,000.00	300,168.33	200,000.00				300,168.33	200,000.00
Upgrade of Fire Alarm System at Morris View Healthcare Center by Risk Management	460	4/12/17	451,000.00	89,228.45			60,950.00		28,278.45	
Renovation of Tax Court Chambers & Other Upgrades by Buildings & Grounds	461	4/12/17	850,000.00	38,445.29					38,445.29	
Interior Building Upgrades by Buildings & Grounds	464	4/12/17	1,347,000.00	75,833.25			75,833.25			
Replacement of Portable and Car Radios for the Morris County Prosecutor's Office	472	4/26/17	99,000.00	99,000.00					99,000.00	
Purchase of Body Armor for the Morris County Prosecutor's Office	473	4/26/17	13,000.00	13,000.00				13,000.00		
Security Camera Replacement and Upgrades at Correctional Facility Under the Sheriff's Office	474	4/26/17	46,000.00	46,000.00					46,000.00	
Replacement of One Van Used for Mail Delivery for the Finance Office	480	4/26/17	49,996.00	26,805.92					26,805.92	
Replacement of Equipment & Fixtures for Renovation of Two (2) Tub/Shower Rooms at Morris View Healthcare Center	482	4/26/17	380,000.00	293,698.32	80,000.00				293,698.32	80,000.00
Vehicle Replacement for Various Sheriff's Office Divisions	486	4/11/18	281,000.00	17,414.72			17,414.72			
Railroad, Road Construction, Road Resurfacing, Including Design by the Department of Public Works	487	4/11/18	11,859,000.00		4,713.39		4,713.39			
Equipment and Vehicle Replacement/Upgrade for the Department of Public Works Motor Service Center	489	4/11/18	1,873,000.00	96,062.05			95,362.04	700.01		
Exterior Equipment and Building Improvements by the Department of Public Works Buildings & Grounds Division	490	4/11/18	1,801,000.00	216,087.87	300,000.00		505,693.87			10,394.00
Security Camera Replacement/Upgrade for Sheriff's Office	491	4/25/18	101,000.00	100,238.43					100,238.43	
Security System Upgrade and Control Center Re-Design for the Sheriff's Bureau of Corrections	493	4/25/18	281,000.00	255,199.12					255,199.12	
Interior Building Improvements by the Department of Public Works Buildings and Grounds Division	495	4/25/18	1,506,000.00	93,947.75	198,000.00		291,947.74			0.01

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance No.	Date	Appro- priation	Balance, December 31, 2022 Funded	Balance, December 31, 2022 Unfunded	Authorized	Expended	Canceled	Balance, December 31, 2023 Funded	Balance, December 31, 2023 Unfunded
Bridge Design & Replacement Projects for the Department of Planning & Public Works	498	5/7/18	$ 5,641,000.00	$	$ 357,037.45	$	$ 244,901.25	$	$	$ 112,136.20
Environmental Clean Up at Various County Facilities for the Department of Planning & Public Works	499	5/7/18	201,000.00	180,000.00	20,000.00		200,000.00			
Construction of a New Jury Assembly Room by Buildings & Grounds	500	5/7/18	1,071,000.00	944,361.53	70,000.00				944,361.53	70,000.00
Fire Sprinkler Upgrades for Various Facilities by Risk Management	503	5/7/18	501,000.00	191,255.12	300,000.00				191,255.12	300,000.00
Installation & Replacement of Fire Alarm System by Risk Management	504	5/7/18	431,000.00	22,329.06			18,683.00		3,646.06	
Installation of (8) Eight Separate Inmate Outdoor Holding Areas by the Sheriff's Office Department of Corrections	512	6/27/18	61,000.00	61,000.00					61,000.00	
Upgrade and Replace Various Library Furniture Throughout the Morris County Library	513	7/25/18	81,000.00	2,849.00			2,718.52	130.48		
Protective Storage Unit to Store Public Safety Equipment at the OEM Under the Dept. of Law & Public Safety	514	7/25/18	176,000.00	176,000.00					176,000.00	
Fire Training Tower Renovation at the Public Safety Training Academy Under the Dept. of Law & Public Safety	515	7/25/18	86,300.00	21,430.00			21,241.26		188.74	
Purchase of (2) Two Ambulances & Replacement of a Call Bell System for the Morris View Facility by the Dept. of Law & Public Safety	517	9/12/18	900,000.00	1,593.00					1,593.00	
Design and Oversight for County Courthouse Project, Phase I Under the Department of Planning & Public Works	518	12/12/18	2,500,000.00	1,999,700.00	500,000.00		2,499,700.00			
Design and Oversight for County Courthouse Project, Phase II Under the Department of Planning & Public Works	519	12/12/18	2,500,000.00	1,542,341.58			1,068,306.46		474,035.12	
Purchase of Equipment for the Public Safety Training Academy Under the Dept. of Law & Public Safety	522	2/13/19	91,000.00	2,090.30				2,090.30		
Road Resurfacing and Paving of Various County Roads by the Department of Public Works	524	2/27/19	1,047,436.00	8,560.93			1,500.00		7,060.93	
Replacement of HVAC Units & Chillers by the Department of Public Works Buildings & Grounds Division	526	4/24/19	1,676,000.00	69,565.00	376,000.00		404,467.00			41,098.00
Vehicle & Equipment Replacement by the Department of Public Works Motor Service Center	527	4/24/19	1,193,000.00	10,998.40			10,998.40			
Interior Building Upgrades by the Department of Public Works Buildings & Grounds Division	528	4/24/19	741,000.00	419,626.73			407,779.73		11,847.00	
Exterior Projects and Replacement of (1) One Bucket Truck by the Buildings & Grounds Division	529	4/24/19	2,236,000.00	371,495.00	636,000.00		998,573.51			8,921.49
Rehabilitation/Improvement to Intersections, Railroad Bridges, Crossings & Traffic Signals by the Dept. of Public Works Engineering Division	530	4/24/19	3,521,470.00		17,938.98		17,938.98			
Bridge, Drainage Design and Construction Projects by the Department of Public Works Engineering Division	531	4/24/19	4,373,922.00		1,020,214.58		898,331.51			121,883.07
Equipment Upgrades for the Public Safety Training Academy	532	4/24/19	344,000.00	35,505.76			35,337.17		168.59	
Replacement and Upgrades of Various Computers and Equipment by the Office of Information Technology	533	4/24/19	1,497,580.00		27,536.14		27,536.14			
Various College Complex Projects for the County College of Morris	534	4/24/19	6,700,000.00	67,992.85			67,992.85			
Replacement of Response Vehicles and Security Camera Replacement/Upgrade Equipment for the Sheriff's Office	536	5/6/19	388,439.00		103,538.86		0.07		538.79	103,000.00
Replacement of Correctional Facility Control System, Guns/Holsters, Dishwasher, (4) Four Washing Machines/Dryers, & Inmate Transportation Van, for the County Correctional Facility	537	5/6/19	420,000.00	52,986.78					52,986.78	
Various Building Projects at the Morris County Vocational School	538	5/6/19	2,627,440.00	171,777.79	228,000.00		300.00		171,477.79	228,000.00
Design and Construction for New Jury Assembly & Grand Jury Hearing Rooms by the Buildings & Grounds Division	539	5/6/19	101,000.00	100,142.10					100,142.10	
Design for Repair of the Footing of the Wharton Road Department Building by the Buildings & Grounds Division	540	5/6/19	101,000.00	99,842.10			15,431.90		84,410.20	
Update System Used to Manage Patron Printing/Payments & Replacement of LED Sign at the Morris County Library	541	5/22/19	71,000.00	39,344.00			14,338.00		25,006.00	
Replacement of (100) One Hundred Task Chairs for Offices and Cubicles in the Prosecutor's Office	542	5/22/19	75,359.00	14,402.51			14,402.51			
Purchase of a 3/4 Ton Hydraulic Winch/Fuel Truck & a Trailer for the Dept. of Public Works Mosquito Control Division	543	5/22/19	85,000.00	21,014.77					21,014.77	
Design Work for a New Pole Barn for the Sheriff's Office and Department of Law and Public Safety	544	5/22/19	100,000.00	100,000.00					100,000.00	
Purchase of Licenses, Tablets & Mounts for MAPS Vehicles to Run Mobile Programs for the Human Services Dept.	545	5/22/19	80,000.00	26,092.63					26,092.63	
Replacement of Electrical Systems Supporting Fire Alarm Management at Various Facilities by Risk Management	546	5/22/19	511,000.00	11,870.70	86,000.00		25,673.57			72,197.13
Purchase of (1) One Emergency Response Vehicle and Equipment for the Department of Law & Public Safety	547	8/28/19	226,000.00	787.41			35.39		752.02	
Road Paving of County Roadways by the Department of Public Works Engineering Division	554	2/10/20	1,047,436.00	250.09	7,000.00		4,312.42		937.67	2,000.00
Intersection Upgrades at Various County Locations by the Department of Public Works Engineering Division	555	2/10/20	3,071,000.00		108.04			108.04		
Railroad Rehabilitation and Improvement Projects by the Department of Public Works Engineering Division	556	2/10/20	1,091,000.00		254,799.38		227,440.13			27,359.25
Replacement and Upgrade of Equipment and Vehicles for the Sheriff's Office Bureau of Law Enforcement	557	2/26/20	615,315.00	131,640.11			33,035.53		98,604.58	
Replacement of (4) Four HVAC Rooftop Units & (3) Three Hot Water Boilers/Tanks for the County Correctional Facility	559	2/26/20	1,106,000.00	84,717.61	600,000.00		44,450.63		638,266.98	2,000.00
Bridge Design, Rehabilitation and Drainage Improvement Projects by the Department of Public Works Engineering Division	560	2/26/20	5,776,000.00	221,803.93	2,776,000.00		2,547,138.21			450,665.72
Interior Building Improvements by the Department of Public Works Buildings & Grounds Division	562	2/26/20	1,891,000.00	743,554.64	600,000.00		948,826.94			394,727.70
Replacement of the Correctional Facility's Sallyport Bi-Fold Door for the Sheriff's Office Correctional Facility	563	2/26/20	90,000.00	4,020.00					4,020.00	
Computer and Network Upgrades and Equipment for All County Departments by the Office of Information Technology	564	3/11/20	1,369,952.00	50,654.62	370,000.00		420,573.13			81.49
Environmental Cleanup Costs at Various County Facilities by the Dept. of Public Works Engineering Division	565	3/11/20	3,001,000.00	496,269.49	2,501,000.00		15,599.07		480,670.42	2,501,000.00
Design of Storage Building for Law & Public Safety Vehicles/Equipment by the Dept. of Public Works Engineering Division	566	3/11/20	101,000.00	78,971.21	21,000.00				78,971.21	21,000.00
Replacement of Courthouse Chiller, Hot Water Heater Piping & HVAC Repairs at Various Locations by the Dept. of Public Works Buildings & Grounds Division	567	3/11/20	926,000.00	418,101.75	326,000.00		246,807.57		171,294.18	326,000.00
Exterior Projects and Building Improvements by the Department of Public Works Buildings & Grounds Division	568	3/11/20	2,471,000.00	861,516.71	571,000.00		892,628.10			539,888.61
Repair of the Structure at the Footing Surrounding the Wharton Road Dept. Building by the Dept. of Public Works Buildings & Grounds Division	569	3/11/20	401,000.00	400,291.72			291.72		400,000.00	
Morris View Mechanical Upgrades by the Department of Public Works Buildings and Grounds Division	570	3/11/20	601,000.00	600,000.00			324,445.00		275,555.00	
Replacement and Upgrade of Equipment for the Public Safety Training Academy	572	3/11/20	250,000.00	39,809.15			39,030.09		779.06	
Replacement of (1) One Long Reach Excavator for the Department of Public Works Mosquito Control Division	576	3/25/20	60,000.00	37,191.26					37,191.26	
Renovations for a New Jury Assembly Room & Grand Jury Hearing Room Due to Criminal Justice Reform by the Dept. of Public Works Buildings & Grounds Division	578	3/25/20	501,000.00	496,064.93					496,064.93	
Replacement of Existing Desks for the Morris County Library	579	3/25/20	126,000.00	31,022.05			850.00		30,172.05	
Replacement of Vehicles Evaluated to be in Poor Condition for the Human Services Department MAPS Division	580	3/25/20	121,000.00	120,210.60			120,000.00	210.60		
Rehabilitation of the Mount Arlington Water Tank by the Morris County Municipal Utility Authority	581	3/25/20	251,000.00	73,377.61			73,377.61			
Replacement and Upgrades to Fire Alarm Systems Within Various County Facilities by the Dept. of Risk Management	582	3/25/20	996,000.00	522,304.05	198,000.00		408,226.84		114,077.21	198,000.00
Replacement & Installation of Plumbing Fixtures for Fire Suppression Systems Within Various County Facilities by the Dept. of Risk Management	583	3/25/20	768,000.00	270,336.57	371,000.00				270,336.57	371,000.00
Building Improvements and Upgrades to Various Buildings at the Morris County School of Technology	584	3/25/20	516,210.00	37,530.88	28,000.00		41,591.52			23,939.36
Building Modifications at the County College of Morris	585	3/25/20	3,400,000.00	3,289,150.00			2,560,953.75		728,196.25	
Facility and Equipment Upgrades for the Public Safety Training Academy Under the Dept of Law & Public Safety	586	4/6/20	1,758,000.00	1,432,651.20			1,255,342.00		177,309.20	
Infrastructure Upgrades for the Department of Law & Public Safety	587	4/6/20	17,051,000.00	4,681,403.89			1,195,828.72		3,485,575.17	
Replacement of HVAC Rooftop Units for the County Correctional Facility	588	4/6/20	671,000.00		616,557.23		6,446.74		608,110.49	2,000.00
Replacement and Upgrade of Equipment and Vehicles for the Sheriff's Office	589	4/6/20	671,381.00	103,945.12	107,620.00		35,412.00		68,533.12	107,620.00
Replacement of Vehicles and Equipment by the Department of Public Works Motor Service Center	590	4/6/20	879,000.00	418,203.34			418,134.70		68.64	

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Sheet 2

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance No.	Date	Appro- priation	Balance, December 31, 2022 Funded	Unfunded	Authorized	Expended	Canceled	Balance, December 31, 2023 Funded	Unfunded
Interior Building Improvements by the Department of Public Works Building and Grounds Division	592	4/6/20	$ 1,581,000.00	$ 75,400.00	$ 1,505,000.00	$	$ 361,768.33	$	$	$ 1,218,631.67
Morris View Mechanical Upgrades by the Department of Public Works Buildings and Grounds Division	593	4/6/20	701,000.00	19,870.31	667,000.00		18,160.24		1,710.07	667,000.00
Repair/Replace HVAC Controls, Hot Water Heat Piping, etc by the Dept. of Public Works Building & Grounds Division	594	4/6/20	1,251,000.00	40,447.51	1,190,000.00		693,843.15			536,604.36
Exterior Projects and Building Improvements by the Department of Public Works Building and Grounds Division	595	4/6/20	4,466,000.00	213,400.00	4,252,000.00		125,075.61		88,324.39	4,252,000.00
Purchase of (1) One Emergency Response Vehicle and Equipment for the Department of Law & Public Safety	596	4/22/20	226,000.00	78,690.71			78,644.69		46.02	
Building Expansion and Renovations at the County College of Morris	601	12/9/20	1,340,000.00		1,334,664.18		96,256.08			1,238,408.10
Replacement of Up to (2) Two Vehicles for the Division of Community Assistance and Resources - County Nutrition Program Under the Department of Human Services	602	2/24/21	80,000.00	1,556.96				1,556.96		
Replacement of an Ambulatory Transport Vehicle for the Division of Community Assistance and Resources - Morris Area Paratransit Systems (MAPS) Under the Department of Human Services	603	2/24/21	104,000.00	103,180.99			103,000.00	180.99		
Computer, Network, Server, and Equipment Upgrades for All County Departments by the Office of Information Technology	604	2/24/21	802,900.00		279,866.76		151,998.04			127,868.72
Replacement and Upgrades to the Fire Alarm Systems Within Various County Facilities by the Division of Risk Management	605	2/24/21	381,000.00		317,531.75		244,393.78			73,137.97
Replacement and Upgrades to the Sprinkler Systems Within Various County Facilities by the Division of Risk Management	606	2/24/21	576,000.00	27,700.00	548,000.00				27,700.00	548,000.00
Office Renovations for the Morris County Surrogate's Office	607	2/24/21	101,000.00	100,196.72					100,196.72	
Acquisition of a New Software Program and Updates for the Morris County Surrogate's Office	608	2/24/21	101,000.00	100,196.72					100,196.72	
Replacement and Upgrade of Equipment for the Public Safety Training Academy	609	3/10/21	98,000.00	88,617.02			4,854.66		83,762.36	
Annual Road Resurfacing Program, Intersection Improvements, and Railroad Rehabilitation and Improvements by the Department of Public Works Engineering Division	610	3/10/21	4,035,140.00	408,928.64	542,000.00		726,253.44			224,675.20
Bridge, Drainage Design and Construction Projects at Various Locations by the Department of Public Works Engineering Division	611	3/10/21	4,956,000.00	2,206,312.94	2,520,000.00		1,298,140.43		908,172.51	2,520,000.00
Improvements to Roads, Walkways and Parking Lots, Building Modifications at the County College of Morris	612	3/10/21	5,240,000.00	3,857,804.84			632,836.25		3,224,968.59	
Purchase of (1) One Ambulance and Associated Equipment for the OEM EMS Program Under the Department of Law & Public Safety	613	3/10/21	226,000.00	225,045.97			78,122.03		146,923.94	
Rehabilitation of the Mount Arlington Water Tank by the Morris County Municipal Utility Authority (MUA)	614	3/10/21	251,000.00	73,605.71			73,605.71			
Vehicle Replacements for the Department of Public Works Building and Grounds Division	615	3/24/21	171,000.00	135,200.18			126,571.00		8,629.18	
Construction of a Career Training Center at the County College of Morris for the Morris County School of Technology in and by the County of Morris	618	2/9/22	18,596,246.00		17,336,288.41		3,228,919.10			14,107,369.31
Annual Road Resurfacing Program, Intersection and Roadway Improvements, and Railroad Rehabilitation and Improvements by the Department of Public Works Engineering and Transportation Division	619	2/9/22	9,419,140.00		7,187,908.47		3,930,256.72			3,257,651.75
Environmental Cleanup Work by the Department of Public Works Engineering and Transportation Division	620	2/9/22	200,000.00	9,700.00	190,000.00				9,700.00	190,000.00
Replacements of Vehicles and Equipment by the Public Works Motor Service Center	621	2/9/22	1,071,000.00	50,700.00	1,020,000.00		602,703.50			467,996.50
Computer, Network, Servers, Security Cameras, and Equipment Upgrades by the Dept. of Information Technology	622	2/9/22	1,894,745.00	90,445.00	1,804,000.00		1,192,397.59			702,047.41
Vehicle Replacement for the Division of Community Assistance and Resources - Morris Area Paratransit Systems (MAPS) Under the Dept. of Human Services	623	2/23/22	150,000.00	150,000.00			31,932.00		118,068.00	
Replacement of Up to Two (2) Vehicles for the Division of Community Assistance and Resources - County Nutrition Program Under the Department of Human Services	624	2/23/22	50,000.00	50,000.00					50,000.00	
Replacement of Various Vehicles for Health Management Under the Department of Law & Public Safety	625	2/23/22	82,305.00	82,305.00			80,112.00		2,193.00	
Replacement and Upgrade of Equipment for the Public Safety Academy Under the Dept. of Law & Public Safety	626	2/23/22	50,000.00	50,000.00					50,000.00	
Bridge and Drainage Design and Construction Projects at Various Locations by the Department of Public Works Engineering and Transportation Division	627	2/23/22	6,675,000.00	195,033.98	6,357,000.00		2,860,692.48			3,691,341.50
Replacement and Upgrade of Voting Machines and Equipment for the Morris County Board of Elections	628	3/8/22	4,932,170.00		410,340.00		172,655.10			237,684.90
Replacement and Purchase of Various Equipment and Vehicles for the County Prosecutor's Office	629	2/23/22	378,375.00		337,855.07		229,226.95			108,628.12
Vehicle and Equipment Replacement for the Mosquito Control Division Under the Department of Public Works	630	4/13/22	283,500.00	208,407.21			81,098.50		127,308.71	
Resurfacing and Striping of the Recreation Area at the Juvenile Detention Center Under the Dept. of Human Services	631	4/13/22	30,000.00	30,000.00					30,000.00	
Replacement and Upgrades to the Fire Alarm Systems Within Various County Facilities by the Division of Risk Management	632	4/13/22	480,000.00		383,894.99		765.23			383,129.76
Replacement and Upgrades to the Sprinkler Systems Within Various County Facilities by the Division of Risk Management	633	4/13/22	550,000.00	26,700.00	523,000.00				26,700.00	523,000.00
Replacement and Purchase of Various Equipment and Vehicles for the Sheriff's Office	634	4/13/22	536,275.00		441,261.09		270,781.53			170,479.56
Repairs to the Schuyler Place and Ann Street Parking Garage by the Dept of Public Works	635	4/13/22	657,000.00	31,700.00	625,000.00		82,810.00			573,890.00
Building Expansion and Modernization to Accommodate New and Existing Programs for the County College of Morris	636	4/13/22	5,224,000.00	5,180,231.75			1,491,799.84		3,688,431.91	
Upgrades and Improvements to the Building 4 Science Rooms for the Morris County School of Technology	637	4/13/22	526,000.00		5,008.13		3,809.94	1,198.19		
Exterior Projects and Building Improvements by the Department of Public Works Buildings & Grounds Division	638	2/8/23	415,000.00			415,000.00	30,445.00			384,555.00
Repair and/or Replacement of HVAC Equipment by the Department of Public Works Buildings & Grounds Division	639	2/8/23	511,000.00			511,000.00	40,901.55			470,098.45
Interior Building Projects by the Department of Public Works Buildings & Grounds Division	640	2/8/23	831,000.00			831,000.00	48,605.92			782,394.08
Replacements of Vehicles & Equipment by the Public Works Motor Service Center	641	2/8/23	1,506,000.00			1,506,000.00	37,688.00		34,312.00	1,434,000.00
Bridge & Drainage Design & Construction Projects at Various Locations by the Department of Public Works Division of Engineering and Transportation	642	2/8/23	7,391,000.00			7,391,000.00	1,554.82		350,445.18	7,039,000.00
Annual Road Resurfacing Program, Intersection and Roadway Improvements, and Railroad Rehabilitation and Improvements by the Public Works Division of Engineering and Transportation	643	2/8/23	10,670,140.00			10,670,140.00	3,259,262.15			7,410,877.85
Vehicle Replacements for the Public Works Buildings & Grounds Division	644	2/22/23	88,000.00			88,000.00			88,000.00	
Building Modifications for the County College of Morris	645	2/22/23	3,982,000.00			3,982,000.00	1,600,241.84		2,381,758.16	
Computers, Network, Servers, Systems and Equipment Upgrades by the Department of Information Technology	646	2/22/23	1,666,606.00			1,666,606.00	67,590.40		13,015.60	1,586,000.00
Replacement and Purchase of Various Equipment and Vehicles for the Sheriff's Office	647	2/22/23	749,300.00			749,300.00	469,090.17			280,209.83
Replacement and Upgrades to the Fire Alarm Systems Within Various County Facilities by the Division of Risk Management	648	3/8/23	991,000.00			991,000.00	628,233.43			362,766.57
Replacement and Upgrades to the Sprinkler Systems Within Various County Facilities by the Division of Risk Management	649	3/8/23	201,000.00			201,000.00	300.00		9,700.00	191,000.00
Replacement and Maintenance to Railroad Systems Throughout the County by the Department of Public Works Division of Engineering and Transportation	650	3/22/23	50,000.00			50,000.00			50,000.00	
Replacement and Upgrade of Equipment for the Public Safety Academy Under the Department of Law & Public Safety	651	3/22/23	50,000.00			50,000.00			50,000.00	
Ongoing Radio Upgrades with the Purchase of New Radios and Upgrades to Existing Radios for the Department of Law & Public Safety Communications Center	652	3/22/23	75,000.00			75,000.00			75,000.00	
Purchase and Technological Modification for a New Navigating Hope Van for the Department of Human Services	653	3/22/23	275,000.00			275,000.00			275,000.00	
Creation of a Veterans' Office and Interview Room by the Department of Human Services Division of Community Assistance and Resources	654	3/22/23	20,000.00			20,000.00			20,000.00	

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance No.	Date	Appro-priation	Balance, December 31, 2022 Funded	Balance, December 31, 2022 Unfunded	Authorized	Expended	Canceled	Balance, December 31, 2023 Funded	Balance, December 31, 2023 Unfunded
County Courthouse Design and Construction Expenses by the Department of Public Works Division of Engineering	655	7/26/23	$ 942,000.00	$	$	$ 942,000.00	$	$	$ 942,000.00	$
Renovations of a Building at County College of Morris to be a Back Up 9-1-1 Center by the Department of Public Safety	656	8/9/23	963,915.00			963,915.00			963,915.00	
Design and Construction of a New Courthouse Building by the Department of Public Works Division of Engineering	657	11/20/23	85,001,000.00			85,001,000.00			10,001,000.00	75,000,000.00
				$ 42,923,010.49	$ 66,808,866.37	$ 116,378,961.00	$ 46,199,597.50	$ 101,618.99	$ 39,753,461.88	$ 140,056,159.49
	Ref.			C	C		C-2,C-3		C	C,C-6

	Ref.	Authorized	Canceled
Capital Fund Balance	C-1	$ 1,450,000.00	$ 68,996.15
Capital Improvement Fund	C-8	11,194,046.00	
Deferred Charges to Future Taxation - Unfunded	C-6,C-18	102,721,000.00	32,622.84
Reserve for Railroad Maintenance	C-3	50,000.00	
Reserve for County-Wide Communications System	C-3	963,915.00	
		$ 116,378,961.00	$ 101,618.99

COUNTY OF MORRIS

PARK CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance No.	Date	Appro-priation	Balance, December 31, 2022 Funded	Balance, December 31, 2022 Unfunded	Authorized	Expended	Canceled	Balance, December 31, 2023 Funded	Balance, December 31, 2023 Unfunded
Various Paving Projects for the Morris County Park Commission	217	4/24/13	$ 406,509.00	$ 4,422.50	$	$	$ 4,422.50	$	$	$
Paving Projects at Various Locations at the MC Park Commission	219	6/25/14	300,000.00	4,720.00			4,720.00			
Various Paving Projects at Morris County Park Commission	220	6/24/15	300,000.00	4,171.08			4,171.08			
Renovation Costs of Pavilion at Lee's Park Marina	222	6/24/15	150,000.00	149,700.00					149,700.00	
Morris County Park Commission - Renovation of Pavilion at Lee's Park Marina	223	5/11/16	325,000.00	323,444.03					323,444.03	
Morris County Park Commission - Paving Projects for Various Locations	224	5/11/16	400,000.00	14,655.03			9,548.98		5,106.05	
Morris County Park Commission - Replacement of Vehicles and Equipment	225	5/11/16	1,000,000.00	785.28				785.28		
Final Phase of Renovation of Lee's Park Pavilion for the Morris County Park Commission	228	2/22/17	325,000.00	324,000.00					324,000.00	
Replacement of Vehicles and Equipment for the Morris County Park Commission	229	4/25/18	1,401,000.00	613.43				613.43		
Paving of Roads, Parking Lots, Walkways, etc. for the Morris County Park Commission	230	5/7/18	401,000.00	81,467.66			76,628.22		4,839.44	
Replacement of Vehicles and Equipment at the Morris County Park Commission	231	5/6/19	1,251,000.00	113,893.23			136.00		113,757.23	
Renovation of Lee's Park Pavilion at Lee's Park Marina	232	5/6/19	326,000.00	325,000.00					325,000.00	
Paving Projects at Various Park System Locations by the Morris County Park Commission	234	3/11/20	401,000.00	8,246.55			1,000.86		7,245.69	
Replacement of Vehicles and Equipment by the Morris County Park Commission	235	3/11/20	1,261,000.00	205,203.79			188,193.94		17,009.85	
Annual Paving Projects at Various Locations by the Morris County Park Commission	236	3/24/21	301,000.00	198,697.91			188,898.09		9,799.82	
Vehicle and Equipment Replacements for the Morris County Park Commission	237	3/24/21	997,000.00	399,211.83			102,113.64		297,098.19	
Annual Paving Projects at Various Locations by the Morris County Park Commission	238	4/13/22	450,000.00		161,193.82		155,703.82			5,490.00
Vehicle and Equipment Replacements for the Morris County Park Commission	239	4/13/22	1,296,000.00		1,088,059.90		320,595.38			767,464.52
Annual Paving Projects at Various Locations by the Morris County Park Commission	240	2/22/23	401,000.00			401,000.00	195,473.06			205,526.94
Vehicle and Equipment Replacements for the Morris County Park Commission	241	2/22/23	1,493,000.00			1,493,000.00	70,769.55		1,230.45	1,421,000.00
Resurfacing/Improvements of Park System Roadways by the Morris County Park Commission	242	5/10/23	221,484.40			221,484.40	43,690.13		177,794.27	
				$ 2,158,232.32	$ 1,249,253.72	$ 2,115,484.40	$ 1,366,065.25	$ 1,398.71	$ 1,756,025.02	$ 2,399,481.46
Ref.				C	C		C-2,C-4	C-1	C	C,C-7

	Ref.	
Capital Fund Balance	C-1	$ 221,484.40
Capital Improvement Fund	C-8	92,000.00
Deferred Charges to Future Taxation - Unfunded	C-7,C-19	1,802,000.00
		$ 2,115,484.40

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES
YEAR ENDED DECEMBER 31, 2023

NOT APPLICABLE

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023 Date	Amount	Rate of Interest	Balance December 31, 2022	Increase	Decrease	Balance December 31, 2023
General Improvement Refunding 2012*	11/08/2012	$ 28,919,000.00	2/01/2024	$ 790,000.00	2.000%	$ 1,830,000.00	$	$ 815,000.00	$ 1,015,000.00
			2/01/2025	225,000.00	2.125%				
General Improvement Bonds 2012*	12/17/2012	19,356,000.00	12/15/2024	1,856,000.00	2.125%	3,891,000.00		2,035,000.00	1,856,000.00
General Improvement Bonds 2013B*	11/15/2013	16,226,000.00	11/15/2024	1,443,000.00	3.000%	2,913,000.00		1,470,000.00	1,443,000.00
General Improvement Refunding 2015	12/30/2015	19,455,000.00	5/01/2024	350,000.00	5.000%	710,000.00		360,000.00	350,000.00
General Improvement Bonds 2015A	12/30/2015	32,555,000.00	5/01/2024	2,370,000.00	5.000%	6,845,000.00		4,475,000.00	2,370,000.00
General Improvement Bonds 2016A*	10/25/2016	25,449,000.00	10/15/2024	2,329,000.00	4.000%	10,949,000.00		2,880,000.00	8,069,000.00
			10/15/2025	3,170,000.00	2.000%				
			10/15/2026	2,570,000.00	2.000%				
General Improvement Bonds 2017	7/18/2017	29,783,000.00	1/15/2024	3,500,000.00	3.000%	14,993,000.00		3,100,000.00	11,893,000.00
			1/15/2025	4,193,000.00	3.000%				
			1/15/2026	4,200,000.00	3.000%				
General Improvement Bonds 2018	7/11/2018	21,865,000.00	1/15/2024	2,610,000.00	3.000%	14,550,000.00		2,760,000.00	11,790,000.00
			1/15/2025	2,890,000.00	4.000%				
			1/15/2026	1,865,000.00	4.000%				
			1/15/2027	2,225,000.00	4.000%				
			1/15/2028	2,200,000.00	4.000%				
General Improvement Bonds 2019*	6/27/2019	24,035,000.00	2/01/2024	2,300,000.00	4.000%	18,635,000.00		2,200,000.00	16,435,000.00
			2/01/2025	2,625,000.00	4.000%				
			2/01/2026	2,300,000.00	4.000%				
			2/01/2027	2,740,000.00	3.000%				
			2/01/2028	1,900,000.00	3.000%				
			2/01/2029	2,385,000.00	3.000%				
			2/01/2030	2,185,000.00	3.000%				
General Improvement Bonds 2020*	7/02/2020	28,700,000.00	2/01/2024-2025	2,600,000.00	3.000%	25,700,000.00		1,500,000.00	24,200,000.00
			2/01/2026-2027	3,000,000.00	3.000%				
			2/01/2028	2,700,000.00	2.000%				
			2/01/2029-2031	2,600,000.00	2.000%				
			2/01/2032	2,500,000.00	2.000%				

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C-12
Sheet 1

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023 Date	Amount	Rate of Interest	Balance December 31, 2022	Increase	Decrease	Balance December 31, 2023
General Improvement Bonds 2021*	7/01/2021	$ 37,043,000.00	2/01/2024	$ 1,800,000.00	2.000%	$ 35,243,000.00	$	$ 1,800,000.00	$ 33,443,000.00
			2/01/2025	3,273,000.00	2.000%				
			2/01/2026	3,340,000.00	2.000%				
			2/01/2027	3,600,000.00	2.000%				
			2/01/2028	3,480,000.00	2.000%				
			2/01/2029	3,550,000.00	2.000%				
			2/01/2030-2033	3,600,000.00	2.000%				
General Improvement Bonds 2023	6/29/2023	17,085,000.00	2/01/2024	1,940,000.00	4.000%		17,085,000.00		17,085,000.00
			2/01/2025	1,900,000.00	4.000%				
			2/01/2026	1,800,000.00	4.000%				
			2/01/2027	3,600,000.00	4.000%				
			2/01/2028	2,000,000.00	4.000%				
			2/01/2029-2030	1,950,000.00	4.000%				
			2/01/2031	1,945,000.00	4.000%				
County College Bonds 2013B*	11/15/2013	1,797,000.00	11/15/2024	147,000.00	3.000%	312,000.00		165,000.00	147,000.00
County College Bonds 2014*	6/19/2014	4,250,000.00	1/15/2024-2025	385,000.00	3.000%	1,170,000.00		400,000.00	770,000.00
County College Bonds 2015	7/16/2015	3,200,000.00	1/15/2024	365,000.00	3.000%	730,000.00		365,000.00	365,000.00
County College Bonds 2015A	12/30/2015	1,195,000.00	5/01/2024	190,000.00	5.000%	375,000.00		185,000.00	190,000.00
County College Bonds 2016	7/14/2016	3,100,000.00	1/15/2024-2025	365,000.00	2.000%	1,095,000.00		365,000.00	730,000.00
County College Bonds 2016A*	10/25/2016	1,910,000.00	10/15/2024	250,000.00	4.000%	1,000,000.00		250,000.00	750,000.00
			10/15/2025-2026	250,000.00	2.000%				
County College Bonds 2017	7/18/2017	600,000.00	1/15/2024-2025	70,000.00	3.000%	270,000.00		70,000.00	200,000.00
			1/15/2026	60,000.00	3.000%				
County College Bonds 2017 (c.12)	7/18/2017	3,000,000.00	1/15/2024	370,000.00	3.000%	1,530,000.00		360,000.00	1,170,000.00
			1/15/2025-2026	400,000.00	3.000%				
County College Bonds 2018	7/11/2018	3,300,000.00	1/15/2024	375,000.00	3.000%	2,030,000.00		375,000.00	1,655,000.00
			1/15/2025	480,000.00	4.000%				
			1/15/2026-2027	400,000.00	4.000%				
County College Bonds 2019*	6/27/2019	6,700,000.00	2/01/2024-2026	745,000.00	4.000%	4,470,000.00		745,000.00	3,725,000.00
			2/01/2027-2028	745,000.00	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, 2023 Date	Amount	Rate of Interest	Balance December 31, 2022	Increase	Decrease	Balance December 31, 2023
County College	7/02/2020	$ 1,700,000.00	2/01/2024-2027	$ 185,000.00	3.000%	$ 1,330,000.00	$	$ 185,000.00	$ 1,145,000.00
Bonds 2020*			2/01/2028	185,000.00	2.000%				
			2/01/2029	220,000.00	2.000%				
County College	2/16/2021	3,345,000.00	2/01/2024	655,000.00	0.571%	3,295,000.00		655,000.00	2,640,000.00
Guaranteed Pooled			2/01/2025	655,000.00	0.809%				
Program Bonds 2021B			2/01/2026	660,000.00	0.919%				
			2/01/2027	670,000.00	1.233%				
County College	7/01/2021	6,940,000.00	2/01/2024	400,000.00	2.000%	6,540,000.00		400,000.00	6,140,000.00
Bonds 2021*			2/01/2025	650,000.00	2.000%				
			2/01/2026	665,000.00	2.000%				
			2/01/2027	800,000.00	2.000%				
			2/01/2028	695,000.00	2.000%				
			2/01/2029	705,000.00	2.000%				
			2/01/2030	725,000.00	2.000%				
			2/01/2031	740,000.00	2.000%				
			2/01/2032	760,000.00	2.000%				
County College	6/30/2022	5,224,000.00	2/01/2024	850,000.00	4.000%	5,224,000.00		1,699,000.00	3,525,000.00
Bonds 2022			2/01/2025	865,000.00	4.000%				
			2/01/2026	890,000.00	4.000%				
			2/01/2027	920,000.00	4.000%				
County College	6/29/2023	3,982,000.00	2/01/2024	827,000.00	4.000%		3,982,000.00		3,982,000.00
Bonds 2023			2/01/2025	690,000.00	4.000%				
			2/01/2026	855,000.00	4.000%				
			2/01/2027	735,000.00	4.000%				
			2/01/2028	875,000.00	4.000%				
						$ 165,630,000.00	$ 21,067,000.00	$ 29,614,000.00	$ 157,083,000.00
					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, 2023 Date	Maturities of Bonds Outstanding December 31, 2023 Amount	Rate of Interest	Balance December 31, 2022	Increase	Decrease	Balance December 31, 2023
Park Bonds 2015A	12/30/2015	$ 2,250,000.00	5/01/2024	$ 280,000.00	5.000%	$ 620,000.00	$	$ 340,000.00	$ 280,000.00
Park Bonds 2016A*	10/25/2016	1,641,000.00	10/15/2024	171,000.00	4.000%	701,000.00		170,000.00	531,000.00
			10/15/2025-2026	180,000.00	2.000%				
Park Bonds 2017	7/18/2017	1,560,000.00	1/15/2024	200,000.00	3.000%	610,000.00		200,000.00	410,000.00
			1/15/2025	210,000.00	3.000%				
Park Bonds 2018	7/11/2018	1,715,000.00	1/15/2024	215,000.00	3.000%	890,000.00		215,000.00	675,000.00
			1/15/2025-2026	230,000.00	4.000%				
Park Bonds 2019*	6/27/2019	1,787,000.00	2/01/2024-2026	255,000.00	4.000%	1,020,000.00		255,000.00	765,000.00
Park Bonds 2020*	7/02/2020	1,581,000.00	2/01/2024	270,000.00	3.000%	1,090,000.00		260,000.00	830,000.00
			2/01/2025	275,000.00	3.000%				
			2/01/2026	285,000.00	3.000%				
Park Bonds 2021*	7/01/2021	1,235,000.00	2/01/2024	205,000.00	2.000%	1,040,000.00		200,000.00	840,000.00
			2/01/2025-2026	210,000.00	2.000%				
			2/01/2027	215,000.00	2.000%				
Park Bonds 2023	6/29/2023	427,000.00	2/01/2024	213,000.00	4.000%		427,000.00		427,000.00
			2/01/2025	214,000.00	4.000%				
						$ 5,971,000.00	$ 427,000.00	$ 1,640,000.00	$ 4,758,000.00
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

NOT APPLICABLE

COUNTY OF MORRIS

GENERAL CAPITAL FUND
NJDEP LOAN PAYABLE - STATE OF NEW JERSEY

BALANCE, DECEMBER 31, 2022	C	$	999,553.27
Decreased by:			
Loan Repayments - 2003 Dam Restoration Loan - Saffin Pond	C-5		82,099.38
BALANCE, DECEMBER 31, 2023	C	$	917,453.89

COUNTY OF MORRIS

PARK CAPITAL FUND
SCHEDULE OF DUE FROM STATE OF NEW JERSEY - GREEN ACRES FUND GRANTS
YEAR ENDED DECEMBER 31, 2023

NOT APPLICABLE

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF FEDERAL/STATE AID RECEIVABLE
YEAR ENDED DECEMBER 31, 2023

NOT APPLICABLE

COUNTY OF MORRIS

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

	Ordinance Number	Balance, December 31, 2022	Authorized 2023	Bonds Issued	Authori-zations Canceled	Utilization of Capital Fund Balance/ CIF/ Contributions	Balance, December 31, 2023
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	158	$ 937,000.00	$	$	$	$	$ 937,000.00
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	24,000.00					24,000.00
Bridge Design, Renovation & Construction Projects at Various County Locations	225	174.49					174.49
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	23,000.00		13,000.00			10,000.00
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257	933,774.27					933,774.27
Bridge Design & Construction at Various County Locations	269	60,000.00					60,000.00
Funding for the Design, Building & Rehabilitation of Various County Roadways	329	1,000.00		1,000.00			
Purchase Electronic Scanner and Computer System for the Counting of Absentee Ballots by and for the Morris County Board of Elections	334	35,000.00					35,000.00
Various Capital Projects and Purchases at the Morris View Healthcare Center	345	6,316.61			6,316.61		
New Carpeting for the County Clerk's Office	367	5,000.00			5,000.00		
Planning & Public Works - Railroad and Road Construction/Resurfacing	419	40,000.00		35,000.00			5,000.00
Planning & Public Works - Buildings & Grounds - Interior Building Improvements	420	79,000.00		79,000.00			
Surrogate's Office - Purchase of New Surrogate Application System	435	20,000.00			20,000.00		
Finance - Payroll and Finance System Replacement and/or Upgrades	446	714,000.00					714,000.00
Roadway Resurfacing, Intersection Reconstruction & Railroad Projects for the Dept. of Planning & Public Works	454	472,000.00		468,000.00			4,000.00
Bridge Design & Replacement Projects for the Department of Planning & Public Works	455	413,000.00		249,000.00			164,000.00
Environmental Investigation & Clean Up at Various County Facilities by the Dept. of Planning & Public Works	456	199,000.00					199,000.00
Replacement, Repairs and Upgrades at Various Facilities by Buildings & Grounds	458	10,000.00		10,000.00			
Fire Sprinkler Upgrades for Various Facilities by Risk Management Under Employee Resources	459	200,000.00					200,000.00
Replacement of Equipment & Fixtures for Renovation of two (2) Tub/Shower Rooms at Morris View Healthcare Center	482	80,000.00					80,000.00
Railroad, Road Construction, Road Resurfacing, Including Design by the Department of Public Works	487	73,000.00		68,000.00			5,000.00
Exterior Equipment and Building Improvements by the Department of Public Works Buildings & Grounds Division	490	300,000.00		135,000.00			165,000.00
Repair/Replace/Upgrade Building Equipment by the Department of Public Works Buildings and Grounds Division	494	159,999.99		159,000.00		999.99	
Interior Building Improvements by the Department of Public Works Buildings and Grounds Division	495	198,000.00		177,000.00			21,000.00
Bridge Design & Replacement Projects for the Department of Planning & Public Works	498	1,479,000.00		1,232,000.00			247,000.00
Environmental Clean Up at Various County Facilities for the Department of Planning & Public Works	499	20,000.00					20,000.00
Construction of a New Jury Assembly Room by Buildings & Grounds	500	70,000.00					70,000.00
Fire Sprinkler Upgrades for Various Facilities by Risk Management	503	300,000.00					300,000.00
Design and Oversight for County Courthouse Project, Phase I Under the Department of Planning & Public Works	518	500,000.00					500,000.00
Construction for the Rehab of the Central Ave Complex Building to Accommodate the Head Start Program by the Department of Public Works Buildings & Grounds Division	525	31,000.00		31,000.00			
Replacement of HVAC Units & Chillers by the Department of Public Works Buildings & Grounds Division	526	376,000.00					376,000.00
Exterior Projects and Replacement of (1) One Bucket Truck by the Buildings & Grounds Division	529	636,000.00		336,000.00			300,000.00
Rehabilitation/Improvement to Intersections, Railroad Bridges, Crossings & Traffic Signals by the Dept. of Public Works Engineering Division	530	553,000.00		530,000.00			23,000.00
Bridge, Drainage Design and Construction Projects by the Department of Public Works Engineering Division	531	1,464,000.00		935,000.00			529,000.00
Replacement and Upgrades of Various Computers and Equipment by the Office of Information Technology	533	522,000.00		522,000.00			
Replacement of Response Vehicles and Security Camera Replacement/Upgrade Equipment for the Sheriff's Office	536	114,000.00		11,000.00			103,000.00
Various Building Projects at the Morris County Vocational School	538	228,000.00					228,000.00
Replacement of Electrical Systems Supporting Fire Alarm Management at Various Facilities by Risk Management	546	86,000.00		2,000.00			84,000.00
Road Paving of County Roadways by the Department of Public Works Engineering Division	554	7,000.00		5,000.00			2,000.00
Intersection Upgrades at Various County Locations by the Department of Public Works Engineering Division	555	224,278.00		90,000.00	108.04		134,169.96
Railroad Rehabilitation and Improvement Projects by the Department of Public Works Engineering Division	556	491,000.00		242,000.00			249,000.00
Replacement of (4) Four HVAC Rooftop Units & (3) Three Hot Water Boilers/Tanks for the County Correctional Facility	559	600,000.00		598,000.00			2,000.00
Bridge Design, Rehabilitation & Drainage Improvement Projects by the Department of Public Works Engineering Division	560	2,776,000.00		892,000.00			1,884,000.00
Replacement of the Correctional Facility's Sallyport Bi-Fold Door for the Sheriff's Office Correctional Facility	562	600,000.00					600,000.00
Computer and Network Upgrades and Equipment for All County Departments by the Office of Information Technology	564	370,000.00		165,000.00			205,000.00
Environmental Cleanup Costs at Various County Facilities by the Dept. of Public Works Engineering Division	565	2,501,000.00					2,501,000.00
Design of Storage Building for Law & Public Safety by the Dept. of Public Works Engineering Division	566	21,000.00					21,000.00
Replacement of Courthouse Chiller, Hot Water Heater Piping & HVAC Repairs at Various Locations by the Dept. of Public Works Buildings & Grounds Division	567	326,000.00					326,000.00
Exterior Projects and Building Improvements by the Department of Public Works Buildings & Grounds Division	568	571,000.00					571,000.00
Replacement and Upgrades to Fire Alarm Systems Within Various County Facilities by the Dept. of Risk Management	582	198,000.00					198,000.00
Replacement & Installation of Plumbing Fixtures for Fire Suppression Systems Within Various County Facilities by the Dept. of Risk Management	583	371,000.00					371,000.00
Building Improvements and Upgrades to Various Buildings at the Morris County School of Technology	584	28,000.00					28,000.00

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Sheet 1

COUNTY OF MORRIS

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

	Ordinance Number	Balance, December 31, 2022	Authorized 2023	Bonds Issued	Authori-zations Canceled	Utilization of Capital Fund Balance/ CIF/ Contributions	Balance, December 31, 2023
Replacement of HVAC Rooftop Units for the County Correctional Facility	588	$ 617,000.00	$	$ 615,000.00	$	$	$ 2,000.00
Replacement and Upgrade of Equipment and Vehicles for the Sheriff's Office	589	107,620.00					107,620.00
Interior Building Improvements by the Department of Public Works Building and Grounds Division	592	1,505,000.00					1,505,000.00
Morris View Mechanical Upgrades by the Department of Public Works Buildings and Grounds Division	593	667,000.00					667,000.00
Repair/Replace HVAC Controls, Hot Water Heat Piping, etc by the Dept. of Public Works Building & Grounds Division	594	1,190,000.00		25,000.00			1,165,000.00
Exterior Projects and Building Improvements by the Department of Public Works Building and Grounds Division	595	4,252,000.00					4,252,000.00
Building Expansion and Renovations at the County College of Morris	601	1,340,000.00		50,000.00			1,290,000.00
Computer, Network, Server and Equipment Upgrades for All County Departments by the Office of Information Technology	604	503,000.00		371,000.00			132,000.00
Replacement and Upgrades to the Fire Alarm Systems Within Various County Facilities by the Division of Risk Management	605	362,000.00		282,000.00			80,000.00
Replacement and Upgrades to the Sprinkler Systems Within Various County Facilities by the Division of Risk Management	606	548,000.00					548,000.00
Annual Road Resurfacing Program, Intersection Improvements, and Railroad Rehabilitation and Improvements by the Department of Public Works Engineering Division	610	542,000.00		200,000.00			342,000.00
Bridge, Drainage, Design and Construction Projects at Various Locations by the Department of Public Works Engineering Division	611	2,520,000.00					2,520,000.00
Biotechnology Lab Project Reconstruction and Upgrades in Building 4 at the Morris County Vocational School	616	119,000.00		119,000.00			
Construction of a Career Training Center at the County College of Morris for the Morris County School of Technology in and by the County of Morris	618	18,596,246.00					18,596,246.00
Annual Road Resurfacing Program, Intersection and Roadway Improvements, and Railroad Rehabilitation and Improvements by the Department of Public Works Engineering and Transportation Division	619	8,970,000.00		2,291,000.00			6,679,000.00
Environmental Cleanup Work by the Department of Public Works Engineering and Transportation Division	620	190,000.00					190,000.00
Replacements of Vehicles and Equipment by the Public Works Motor Service Center	621	1,020,000.00		189,000.00			831,000.00
Computer, Network, Servers, Security Cameras, and Equipment Upgrades by the Dept. of Information Technology	622	1,804,000.00		263,000.00			1,541,000.00
Bridge and Drainage Design and Construction Projects at Various Locations by the Department of Public Works Engineering and Transportation Division	627	6,357,000.00					6,357,000.00
Replacement and Upgrade of Voting Machines and Equipment for the Morris County Board of Elections	628	4,697,000.00		4,395,000.00			302,000.00
Replacement and Purchase of Various Equipment and Vehicles for the County Prosecutor's Office	629	360,000.00		213,000.00			147,000.00
Replacement and Upgrades to the Fire Alarm Systems Within Various County Facilities by the Division of Risk Management	632	457,000.00		73,000.00			384,000.00
Replacement and Upgrades to the Sprinkler Systems Within Various County Facilities by the Division of Risk Management	633	523,000.00					523,000.00
Replacement and Purchase of Various Equipment and Vehicles for the Sheriff's Office	634	510,000.00		216,000.00			294,000.00
Repairs to the Schuyler Place and Ann Street Parking Garage by the Dept of Public Works	635	625,000.00					625,000.00
Upgrades and Improvements to the Building 4 Science Rooms for the Morris County School of Technology	637	500,000.00		498,000.00	1,198.19	801.81	
Exterior Projects and Building Improvements by the Department of Public Works Buildings & Grounds Division	638		395,000.00				395,000.00
Repair and/or Replacement of HVAC Equipment by the Department of Public Works Buildings & Grounds Division	639		486,000.00				486,000.00
Interior Building Projects by the Department of Public Works Buildings & Grounds Division	640		791,000.00				791,000.00
Replacements of Vehicles & Equipment by the Department of Public Works Motor Service Center	641		1,434,000.00				1,434,000.00
Bridge & Drainage Design & Construction Projects at Various Locations by the Department of Public Works Division of Engineering and Transportation	642		7,039,000.00				7,039,000.00
Annual Road Resurfacing Program, Intersection and Roadway Improvements, and Railroad Rehabilitation and Improvements by the Public Works Division of Engineering and Transportation	643		10,161,000.00				10,161,000.00
Building Modifications for the County College of Morris	645		3,982,000.00	3,982,000.00			
Computers, Network, Servers, Systems and Equipment Upgrades by the Department of Information Technology	646		1,586,000.00				1,586,000.00
Replacement and Purchase of Various Equipment and Vehicles for the Sheriff's Office	647		713,000.00	300,000.00			413,000.00
Replacement and Upgrades to the Fire Alarm Systems Within Various County Facilities by the Division of Risk Management	648		943,000.00				943,000.00
Replacement and Upgrades to the Sprinkler Systems Within Various County Facilities by the Division of Risk Management	649		191,000.00				191,000.00
Design and Construction of a New Courthouse Building by the Department of Public Works Division of Engineering	657		75,000,000.00				75,000,000.00
		$ 79,328,409.36	$ 102,721,000.00	$ 21,067,000.00	$ 32,622.84	$ 1,801.80	$ 160,947,984.72
Ref.			C-6,C-9	C-3,C-6	C-6,C-9	C-3,C-6	

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Sheet 2

COUNTY OF MORRIS

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

	Ordinance Number	Balance, December 31, 2022	Authorized in 2023	Bonds Issued	Balance, December 31, 2023
Annual Paving Projects at Various Locations by the Morris County Park Commission	238	$ 428,000.00	$	$ 271,000.00	$ 157,000.00
Vehicle and Equipment Replacements for the Morris County Park Commission	239	1,234,000.00		156,000.00	1,078,000.00
Annual Paving Projects at Various Locations by the Morris County Park Commission	240		381,000.00		381,000.00
Vehicle and Equipment Replacements for the Morris County Park Commission	241		1,421,000.00		1,421,000.00
		$ 1,662,000.00	$ 1,802,000.00	$ 427,000.00	$ 3,037,000.00
Ref.			C-7,C-10	C-7	

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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, 2023 Date	Maturities of Bonds Outstanding December 31, 2023 Amount	Rate of Interest	Balance December 31, 2022	Decrease	Balance December 31, 2023
Guaranteed Pooled Program Lease Revenue Refunding Bonds 2021B	2/16/2021	$ 13,960,000.00	2/01/2024	$ 850,000.00	0.571%	$ 13,640,000.00	$ 855,000.00	$ 12,785,000.00
			2/01/2025	860,000.00	0.809%			
			2/01/2026	865,000.00	0.919%			
			2/01/2027	870,000.00	1.233%			
			2/01/2028	890,000.00	1.473%			
			2/01/2029	900,000.00	1.664%			
			2/01/2030	910,000.00	1.764%			
			2/01/2031	925,000.00	1.854%			
			2/01/2032	940,000.00	1.994%			
			2/01/2033	970,000.00	2.104%			
			2/01/2034	990,000.00	2.204%			
			2/01/2035	1,005,000.00	2.314%			
			2/01/2036	1,030,000.00	2.444%			
			2/01/2037	780,000.00	2.544%			
						$ 13,640,000.00	$ 855,000.00	$ 12,785,000.00
Ref.						C	C-5	C

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COUNTY OF MORRIS

PART II
SINGLE AUDIT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass Through Grantor/Program/Cluster Title	Assistance Listing #	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-23-UC-340105	7/1/23-9/1/30	$ 1,906,537.00	$ 32,986.57	$ 32,986.57	$ 32,986.57	$
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-22-UC-340105	7/1/22-9/1/29	1,921,781.00	933,982.47	933,982.47	933,982.47	647,163.73
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-21-UC-340105	7/1/21-9/1/28	1,980,557.00	1,274,268.89	414,144.61	414,144.61	377,599.17
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-20-UC-340105	7/1/20-9/1/27	1,978,721.00	1,313,847.35	336,339.00	336,339.00	316,339.00
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-19-UC-340105	7/1/19-9/1/26	1,938,271.00	1,717,391.00	174,986.56	174,986.56	171,550.00
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-18-UC-340105	7/1/18-9/1/25	1,932,888.00	1,927,436.52	198,897.01	198,897.01	198,897.01
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-17-UC-340105	7/1/17-9/1/24	1,769,115.00	1,769,115.00	40,888.64	40,888.64	40,888.64
Community Development Block Grant Program Income	14.218	N/A	B-23-UC-340105	7/1/23-9/1/30	14,400.00	14,400.00	14,400.00	14,400.00	
Community Development Block Grant Program Income	14.218	N/A	B-22-UC-340105	7/1/22-9/1/29	34,192.00	34,192.00	28,489.14	20,267.00	
COVID-19 - Community Development Block - Grant Coronavirus Funds	14.218	N/A	B-20-UC-340105	7/1/20-9/1/27	3,876,340.00	580,231.00	350,113.68	350,113.68	350,113.68
Total CDBG - Entitlement Grants Cluster					17,352,802.00	9,597,850.80	2,525,227.68	2,517,005.54	2,102,551.23
Pass Through New Jersey Department of Community Affairs									
Community Development Block Grant State's Program	14.228	N/A	N/A	1/21/20-12/31/23	1,412,409.00	604,639.40	604,639.40	604,639.40	604,264.40
Community Development Block Grant State's Program - Dover	14.228	N/A	N/A	1/21/20-12/31/23	990,368.00	620,000.00	620,000.00	240,000.00	620,000.00
					2,402,777.00	1,224,639.40	1,224,639.40	844,639.40	1,224,264.40
Morris Continuum of Care Planning Grant	14.267	N/A	NJ0583L2F091800	8/1/23-7/31/24	20,000.00			7,000.00	
Morris Continuum of Care Planning Grant	14.267	N/A	NJ0583L2F091800	1/1/23-12/31/23	61,133.00	48,633.00	48,633.00		
Morris Continuum of Care Planning Grant	14.267	N/A	NJ0583L2F091800	2/1/22-1/31/23	56,722.00	56,722.00	39,180.00		
					137,855.00	105,355.00	87,813.00	7,000.00	
Emergency Shelter Program	14.231	N/A	E-22-UC-340105	8/26/22-8/26/24	166,486.00	129,066.83	129,066.83	129,066.83	129,066.83
Emergency Shelter Program	14.231	N/A	E-21-UC-340105	7/1/21-7/27/23	168,777.00	168,776.36	97,795.06	97,795.06	65,502.49
Emergency Shelter Program - Coronavirus Funds	14.231	N/A	E-20-UW-340105	8/7/20-8/7/22	2,080,638.00	2,080,638.00	545,894.33	545,894.33	486,944.08
					2,415,901.00	2,378,481.19	772,756.22	772,756.22	681,513.40
Home Investment Partnerships Program	14.239	N/A	M22-DC-34-0226	8/26/22-9/1/30	963,834.00	225.00	225.00	225.00	
Home Investment Partnerships Program	14.239	N/A	M21-DC-34-0226	7/28/21-9/1/29	848,575.00	362,156.18	354,381.18	354,381.18	319,261.00
Home Investment Partnerships Program	14.239	N/A	M20-DC-34-0226	8/5/20-9/1/28	818,908.00	500,730.38	12,427.50	12,427.50	382.50
Home Investment Partnership Program Recaptured Funds	14.239	N/A	M22-DC-34-0226	8/26/22-9/1/30	37,000.00			37,000.00	
Home Investment Partnership Program Recaptured ARP Funds	14.239	N/A	M23-DC-34-0226	6/29/23-9/30/32	50,000.00			50,000.00	
COVID-19 - Home Investment Partnerships Program - ARP	14.239	N/A	M21-DP-34-0226	9/20/21-9/30/23	3,075,544.00	98,862.24	64,772.24	64,772.24	
					5,793,861.00	961,973.80	431,805.92	518,805.92	319,643.50
Total U.S. Department of Housing and Urban Development					28,103,196.00	14,268,300.19	5,042,242.22	4,660,207.08	4,327,972.53
U.S. Department of Justice:									
JAG Program:									
Pass Through New Jersey Department of Law and Public Safety									
Multi-Jurisdictional County Gang, Gun, and Narcotics Task Force	16.738	21-100-066-1020-364	ᵖBJA-21-GG-00282-JAGX; JAG1-14TF	7/1/22-6/30/23	65,687.00	65,668.47	65,668.47		
Multi-Jurisdictional County Gang, Gun, and Narcotics Task Force	16.738	20-100-066-1020-364	2020-DJ-BX-0067; JAG1-14TF-20	7/1/21-9/30/24	56,696.00	56,608.23	56,608.23		
Multi-Jurisdictional County Gang, Gun, and Narcotics Task Force	16.738	19-100-066-1020-364	2019-DJ-BX-0051; JAG1-14TF-19	7/1/20-8/31/23	77,668.00	6,947.64	6,947.64		
Multi-Jurisdictional County Gang, Gun, and Narcotics Task Force	16.738	18-100-066-1020-364	2018-DJ-BX-0257; JAG1-14TF-18	7/1/19-12/31/23	94,885.00	94,885.00	94,885.00	94,885.00	
Multi-Jurisdictional County Gang, Gun, and Narcotics Task Force	16.738	17-100-066-1020-364	2017-DJ-BX-0078; JAG1-14TF-17	7/1/18-11/30/22	55,239.00	55,239.00	1,643.54 *	55,239.00	
Total Justice Assistance Grant Program					350,175.00	279,348.34	225,752.88	150,124.00	
Pass Through New Jersey Department of Law and Public Safety									
County Office of Victim Witness Advocacy	16.575	FY22-100-066-1020-142	V-44-21	7/1/23-6/30/24	319,141.00	159,464.68	159,464.68	84,063.48	
County Office of Victim Witness Advocacy	16.575	FY22-100-066-1020-142	V-14-21	7/1/22-6/30/23	306,562.00	306,562.00	141,554.74	225,289.88	
Sexual Assault Response Team/Forensic Nurse Examiner Program	16.575	FY22-100-066-1020-142	VS-114-19	10/1/22-9/30/23	124,986.66	124,986.66	124,986.66	124,986.66	
Sexual Assault Response Team/Forensic Nurse Examiner Program	16.575	FY22-100-066-1020-142	VS-79-19	10/1/21-9/30/22	57,978.72	57,978.72	(33.91) *		
					808,668.38	648,992.06	425,972.17	434,340.02	
HOPE ONE Project	16.838	N/A	2018-AR-BX-K108	10/1/18-9/30/20	330,603.17	330,603.17		97,294.39	
State Criminal Alien Assistance Program (SCAAP)	16.606	N/A	15PBJA-23-RR-05784-SCAA	7/1/21-12/31/24	308,480.00			308,480.00	
State Criminal Alien Assistance Program (SCAAP)	16.606	N/A	15PBJA-22-RR-05441-SCAA	8/30/23-12/31/23	216,991.00			216,991.00	
					525,471.00			525,471.00	
Total U.S. Department of Justice					2,014,917.55	1,258,943.57	651,725.05	1,207,229.41	
U.S. Department of Labor:									
Pass Through New Jersey Department of Labor and Workforce Development:									
WIOA Cluster:									
WIOA On-the-Job-Training	17.278	N/A	N/A	7/1/21-6/30/22	150,000.00	17,935.92	11,887.84	11,888.00	
					150,000.00	17,935.92	11,887.84	11,888.00	
WIA/WIOA Adult Program	17.258	N/A	N/A	7/1/23-6/30/24	1,344,153.00	80,376.42	80,376.42	78,708.00	
WIA/WIOA Adult Program	17.258	N/A	N/A	7/1/22-6/30/24	1,104,121.00	925,753.85	764,694.47	772,656.00	
WIA/WIOA Adult Program	17.258	N/A	N/A	7/1/21-6/30/23	1,019,297.00	932,237.81	152,246.95	177,423.00	
					3,467,571.00	1,938,368.08	997,317.84	1,028,787.00	
WIA/WIOA Youth Activities	17.259	N/A	N/A	4/1/23-6/30/25	1,015,484.00	74,078.03	74,078.03	65,063.00	12,066.00
WIA/WIOA Youth Activities	17.259	N/A	N/A	4/1/22-6/30/24	1,132,384.00	670,671.80	534,305.94	556,305.00	273,794.93
WIA/WIOA Youth Activities	17.259	N/A	N/A	4/1/21-6/30/23	1,047,405.00	703,113.10	91,597.69	92,620.00	51,370.57
					3,195,273.00	1,447,862.93	699,981.66	713,988.00	337,231.50
WIA/WIOA Dislocated Worker Formula Grants	17.278	N/A	N/A	7/1/23-6/30/24	1,519,764.00	157,469.56	157,469.56	153,971.00	
WIA/WIOA Dislocated Worker Formula Grants	17.278	N/A	N/A	7/1/22-6/30/24	1,768,530.00	1,510,780.78	1,271,828.20	1,287,546.00	
WIA/WIOA Dislocated Worker Formula Grants	17.278	N/A	N/A	7/1/21-6/30/23	1,595,738.00	1,586,286.06	308,195.93	354,538.00	
					4,884,032.00	3,254,536.40	1,737,493.69	1,796,055.00	
Total WIOA Cluster					11,696,876.00	6,658,703.33	3,446,681.03	3,550,718.00	337,231.50
Total U.S.Department of Labor					11,696,876.00	6,658,703.33	3,446,681.03	3,550,718.00	337,231.50

* 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, 2023

Federal Grantor/Pass Through Grantor/Program/Cluster Title	Assistance Listing #	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:									
FY2022 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	EMW-2022-SS-00028-S01	9/1/22-7/31/25	$ 302,052.83	$ 142,113.99	$ 108,964.89	$ 81,500.00	$
FY2021 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	EMW-2021-SS-00016-S01	10/1/21-9/30/24	289,111.71	157,069.44	47,769.44	25,400.00	
FY2020 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	EMW-2020-SS-00042-S01	9/1/20-8/31/23	322,311.41	322,311.41	102,433.52	126,965.55	
FY2022 Urban Areas Security Initiative Grant Program	97.067	N/A	EMW-2022-SS-00028-S01	9/1/22-7/31/25	3,429,154.00	271,032.04	271,032.04	93,816.46	
FY2021 Urban Areas Security Initiative Grant Program	97.067	N/A	EMW-2021-SS-00016-S01	10/1/21-9/30/24	2,906,781.00	918,212.64	566,107.41	305,220.90	
FY2020 Urban Areas Security Initiative Grant Program	97.067	N/A	EMW-2020-SS-00042-S01	9/1/20-8/31/23	3,137,833.11	3,137,833.11	2,133,929.13	2,529,419.55	
FY2019 Urban Areas Security Initiative Grant Program	97.067	N/A	EMW-2019-SS-00022-S01	9/1/19-8/31/22	3,058,904.38	3,058,904.38	95,306.85 *	234,592.05	
Total Homeland Security and Urban Area Security Grants					13,446,148.44	8,007,477.01	3,325,543.28	3,396,914.51	
Disaster Grants - Public Assistance (FEMA):									
FY2020 Presidential Residence Protection Assistance Grant	97.134	N/A	EMW-2019-GR-00040-S01	10/1/19-9/30/20	21,535.77	21,535.77	(9,423.96) *	(9,423.96)	
FY2019 Presidential Residence Protection Assistance Grant	97.134	N/A	EMW-2019-GR-00040-S01	10/1/18-9/30/19	29,279.17	29,279.17 *	(13,599.83) *	(13,599.83) *	
					50,814.94	50,814.94	(23,023.79)	(23,023.79)	
Building Resilient Infrastructure and Communities Grant Program (BRIC)	97.047	N/A	EMN-2021-BR-058-0032	9/1/22-8/31/25	172,500.00	74,231.25	74,231.25		
					172,500.00	74,231.25	74,231.25	0.00	
COVID 19 - New Jersey Covid-19 Pandemic	97.036	N/A	FEMA 4488-DR-NJ	1/20/20-12/31/21	3,564,405.97	3,564,405.97	1,857,252.18 **	1,857,252.18	
					3,564,405.97	3,564,405.97	1,857,252.18	1,857,252.18	
Emergency Food and Shelter Program	97.024	N/A	N/A	11/1/21-12/31/23	18,000.00	2,173.00	2,173.00	9,000.00	
Emergency Food and Shelter Program	97.024	N/A	N/A	11/1/21-4/30/23	115,000.00	115,000.00	43,573.00	57,500.00	
					133,000.00	117,173.00	45,746.00	66,500.00	
Total U.S Department of Homeland Security					17,366,869.35	11,814,102.17	5,279,748.92	5,297,642.90	
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-2023-Morris County-00285	CP-23-08-01-05	10/1/22-9/30/23	99,694.00	99,694.00	99,694.00	99,694.00	99,694.00
					99,694.00	99,694.00	99,694.00	99,694.00	99,694.00
Drug Recognition Expert Call Out and Assistance Program	20.616	FED-2023-Morris County-00282	AL-23-45-01-03	10/1/22-9/30/23	99,825.00	42,899.90	42,899.90	42,858.95	18,725.00
County Driving While Intoxicated Grant	20.616	FED-2021-Morris County-00123	AL-21-45-04-01	10/1/22-9/30/23	42,000.00	9,000.37	6,202.07	9,000.36	3,850.00
					141,825.00	51,900.27	49,101.97	51,859.31	22,575.00
Total Highway Safety Cluster					241,519.00	151,594.27	148,795.97	151,553.31	122,269.00
Pass Through New Jersey Department of Transportation									
FY2023 County Aid Program - Annual Transportation Program	20.205	23-480-078-6320-APB-6010	FY23 County Aid Program	3/18/23-3/18/26	7,891,024.00	1,299,635.63	1,299,635.63	3,005,873.85	
FY2022 County Aid Program - Annual Transportation Program	20.205	22-480-078-6320-AOX-6010	FY22 County Aid Program	5/24/22-5/24/25	7,891,024.00	7,257,812.87	3,680,619.94	2,550,454.74	
FY2021 County Aid Program - Annual Transportation Program	20.205	21-480-078-6320-AOJ-6010	FY21 County Aid Program	4/15/21-4/15/24	7,940,860.00	7,940,860.00	307,942.89		
FY2020 County Aid Program - Annual Transportation Program	20.205	20-480-078-6320-AN4-6010	FY20 County Aid Program	1/9/20-1/9/23	8,075,083.00	8,075,083.00		129,531.10	
FY2019 County Aid Program - Annual Transportation Program	20.205	19-480-078-6320-ANM-6010	FY19 County Aid Program	3/28/19-3/28/22	7,953,564.00	7,953,564.00		126,839.74	
Martin Luther King Avenue Bridge	20.205	N/A	1329(301) PE; 2022-DT-BLA1-02	12/19/22-3/1/26	860,000.00	144,936.80	144,936.80		
Berkshire Valley Road/ RHC - 0642	20.205	N/A	RHC 0642 (300)ZS40	3/31/21-3/31/24	261,700.00	235,635.89	198,367.23		
Columbia Turnpike Bridge CR510	20.205	N/A	HPP-0517(301); 2018-DT-BLA1-03	10/15/21-1/26/24	792,503.00	698,184.61	438,320.46	406,535.61	
Pass Through New Jersey Transportation Planning Authority									
FY 2024 Subregional Support Program	20.205	N/A	N/A	7/1/23-6/30/24	15,000.00	2,387.97	2,387.97	2,387.97	
FY 2023 Subregional Support Program	20.205	N/A	N/A	7/1/22-6/30/23	4,936.93	4,936.93	3,981.43	3,981.43	
FY 2024 Subregional Transportation Planning	20.205	N/A	N/A	7/1/23-6/30/24	130,583.00	35,462.55	35,462.55	35,462.55	
FY 2023 Subregional Transportation Planning	20.205	N/A	N/A	7/1/22-6/30/23	130,583.00	130,583.00	97,943.59	97,943.59	
Pass Through New Jersey Transportation Planning Authority									
NYS&W Rail Line Bicycle/Pedestrian Path	20.205	6300-480-078-6300-FBS-TCAP-7310	2020-DT-BLA1-FEP-03	11/20/20-9/14/23	20,947,381.75	11,685,376.80	7,683,815.24		
NYS&W Rail Line Bicycle/Pedestrian Path	20.205	6300-480-078-6300-FBS-TCAP-7310	2018-DT-BLA1-FEP-02	6/29/18-6/29/22	7,950,000.00	5,293,146.55	30,205.23		
					70,844,242.68	50,757,606.60	13,923,618.96	6,359,010.58	
Transit Services Programs Cluster:									
Pass Through New Jersey Transit:									
Enhanced Mobility for Seniors and Persons with Disabilities Program (Section 5310)	20.513	N/A	NJ-2021-022-00, FY2019	1/1/23-12/31/23	125,000.00	125,000.00	125,000.00		
Enhanced Mobility for Seniors and Persons with Disabilities Program (Section 5310)	20.513	N/A	NJ-2020-024-00, FY2018	1/1/22-12/31/22	100,000.00	100,000.00		33,332.00	
Total Transit Services Programs Cluster					225,000.00	225,000.00	125,000.00	33,332.00	
Pass Through New Jersey Transit:									
COVID 19 - Non-Urbanized Area Formula Program (MAPS Section 5311) CARES Act	20.509	N/A	N/A	3/1/20-7/31/21	640,219.66	640,219.66	*	3,825.01	
Non-Urbanized Area Formula Program (MAPS Section 5311)	20.509	N/A	N/A	9/1/22-9/31/23	269,193.00	269,193.00	269,193.00 *	117,495.99	
Non-Urbanized Area Formula Program (MAPS Section 5311)	20.509	N/A	N/A	1/1/21-12/31/21	269,711.00	269,711.00	*	8,796.54	
					1,179,123.66	1,179,123.66	269,193.00	130,117.54	
Total U.S.Department of Transportation					72,489,885.34	52,313,324.53	14,466,607.93	6,674,013.43	122,269.00

* Liquidation of prior year accounts payable and/or encumbrance payable.
** Expended in a prior year
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, 2023

Federal Grantor/Pass Through Grantor/Program/Cluster Title	Assistance Listing #	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:									
Pass Through New Jersey Department of Community Affairs									
2023 Morris County LIHEAP CWA Administration	93.568	2023-100-022-8050-182-FFFF-CTYA-6130	2023-05139-0287-00	10/1/22-9/30/23	$ 5,057.00	$ 5,057.00	$ 5,057.00	$ 5,057.00	$
Pass Through New Jersey Department of Corrections									
Detection & Mitigation of COVID-19 in Confinement Facilities	93.323	N/A	N/A	8/1/21-7/31/24	67,282.00			67,282.00	
Pass through NJACCHO:									
ELC - Enhancing Local Public Health Infrastructure Grant	93.323	N/A	OLPH23PHI002	10/1/22-6/30/24	1,503,736.00	876,163.84	876,163.84	731,007.98	
Pass Through New Jersey Department of Health									
COVID-19 Vaccination Supplemental Funding	93.268	21-100-046-4E10-558	OLPH22VSF039	7/1/21-6/30/23	990,000.00	850,499.05	229,910.89	336,504.00	
Public Health Infrastructure, Laboratories and Emergency Preparedness	93.069	23-100-046-4EOX-360-J002-6120	PHLP-24-LNC011	7/1/23-6/30/24	429,957.00	169,476.05	169,476.05		
Public Health Infrastructure, Laboratories and Emergency Preparedness	93.069	22-100-046-4EOX-360-J002-6120	PHLP-23-LNC016	7/1/22-6/30/23	715,402.37	715,402.37	479,598.09	715,402.37	
National Association of County and City Health Officials (NACCHO) MRC Rise 2022	93.008	N/A	MRC RISE 22-0028	12/1/22-9/15/23	25,000.00	24,234.46	24,234.46	25,000.00	
National Association of County and City Health Officials (NACCHO)	93.008	N/A	MRC-14-0228	12/20/13-7/31/14	3,500.00	2,182.47	2,182.47 *		
National Association of County and City Health Officials (NACCHO)	93.008	N/A	MRC-13-0228	1/5/13-7/31/13	4,000.00	4,000.00	2,158.58 *		
National Environmental Health Association FDA Retail Flexible Funding Model Grant Program	93.103	N/A	G-BDEV1-202210-02781	1/1/23-12/14/23	26,500.00	3,398.69	3,398.69		
Pass Through New Jersey Department of Law and Public Safety									
FY22 Operation Helping Hand	93.354	22-100-066-1000-203	6 NU17CE924966-03-04	9/1/22-8/31/23	50,000.00			50,000.00	
FY21 Operation Helping Hand	93.354	22-100-066-1000-203	5 NU17CE924966-02-00	9/1/21-8/31/22	52,631.57	47,379.14	9,383.30 *	3,684.21	
					3,873,065.94	2,697,793.07	1,801,563.37	1,933,937.56	
Pass Through New Jersey Department of Human Services									
Area Plan Grant:									
Aging Cluster:									
Title III B	93.044	23-100-054-7530-058-6110-23B	23-91-AAA	1/1/23-12/31/23	410,290.00	156,369.00	156,369.00	192,981.00	94,346.00
Title III B	93.044	22-100-054-7530-058-6110-22B	22-91-AAA	1/1/22-12/31/22	377,149.00	377,149.00	148,891.00 *	139,052.00	124,655.00
COVID-19 - American Rescue Plan Act - Title III B Supportive Services	93.044	22-100-054-7530-056-6110-22B	22-91-AAA	7/1/22-9/30/24	567,521.00	118,134.00	118,134.00	118,134.00	118,134.00
Title III C-1	93.045	23-100-054-7530-056-6110-23C1	23-91-AAA	1/1/23-12/31/23	455,887.00	455,887.00	455,887.00	226,135.00	
Title III C-1	93.045	22-100-054-7530-056-6110-22C1	22-91-AAA	1/1/22-12/31/22	410,620.00	410,620.00		150,070.00	
COVID-19 - American Rescue Plan Act - Title III C-1 Congregate Meals	93.045	22-100-054-7530-137-6110-22C1	22-91-AAA	7/1/22-9/30/24	284,367.00	41,812.37	40,105.97	18,640.00	
Title III C-2	93.045	23-100-054-7530-111-6110-23C2	23-91-AAA	1/1/23-12/31/23	795,797.00	795,797.00	795,797.00	793,886.00	
Title III C-2	93.045	22-100-054-7530-111-6110-22C2	22-91-AAA	1/1/22-12/31/22	639,935.00	639,935.00		482,516.00	
COVID-19 - American Rescue Plan Act - Title III C-2 Home Delivered Meals	93.045	22-100-054-7530-138-6110-22C2	22-91-AAA	7/1/22-9/30/24	564,549.00	156,340.07	142,878.59	145,152.00	
Nutrition Services Incentive Program	93.053	23-100-054-7530-039-6110-23IP	23-91-AAA	1/1/23-12/31/23	170,182.00	170,182.00	170,182.00	115,138.00	
Nutrition Services Incentive Program	93.053	22-100-054-7530-039-6110-22IP	22-91-AAA	1/1/22-12/31/22	263,960.00	263,960.00		202,449.00	
Total Aging Cluster					4,940,257.00	3,586,185.44	2,028,244.56	2,584,153.00	337,135.00
Title III D	93.043	22-100-054-7530-060-6110-22D	22-91-AAA	1/1/22-12/31/22	30,264.00			10,417.00	
Title III D	93.043	20-100-054-7530-060-6110-20D	20-91-AAA	1/1/20-12/31/20	28,909.00	25,079.00	11,085.00 *		11,085.00
COVID-19 - American Rescue Plan Act - Title III D Preventative Health Services	93.043	22-100-054-7530-060-6110-22D	22-91-AAA	7/1/22-9/30/24	54,130.00			3,763.00	
					113,303.00	25,079.00	11,085.00	14,180.00	11,085.00
Title III E	93.052	23-100-054-7530-062-6110-23E	23-91-AAA	1/1/23-12/31/23	269,357.00	205,611.00	205,611.00	168,996.00	127,557.00
Title III E	93.052	22-100-054-7530-062-6110-22E	22-91-AAA	1/1/22-12/31/22	229,517.00	229,517.00	57,661.00 *	142,248.00	57,661.00
COVID-19 - American Rescue Plan Act - Title III E Family Caregiver	93.052	22-100-054-7530-062-6110-22E	22-91-AAA	7/1/22-9/30/24	182,525.00	43,793.00	43,793.00	43,793.00	43,793.00
					681,399.00	478,921.00	307,065.00	355,037.00	229,011.00
ADRC/NWD Covid-19 Vaccine Access Supplemental Funding	93.048	21-100-054-7530-135-6110-21	21-91-AAA	4/1/21-9/30/22	26,641.00	26,641.00	6,335.77 *		
					26,641.00	26,641.00	6,335.77		
COVID-19 - American Rescue Plan Act - Adult Protective Services	93.747	22-100-054-7530-143-6110-22	2101NJAPC6-01	1/1/23-9/30/24	136,145.00	3,721.34	3,721.34	336.00	
COVID-19 - Coronavirus Response and Relief Supplemental Appropriations (CRRSA)	93.747	21-100-054-7530-134-6110-21	2101NJAPC5-00	4/1/21-9/30/22	95,446.00	95,446.00	75,802.85 *		
Total Area Plan Grant					5,993,191.00	4,215,993.78	2,432,254.52	2,953,706.00	577,231.00
Medicaid Cluster:									
Medical Assistance Program:									
Medicaid Match	93.778	23-100-054-7530-066-6110-MEDB	23-91-AAA	1/1/23-12/31/23	23,171.00	23,171.00	23,171.00	23,170.00	23,171.00
Medicaid Match	93.778	22-100-054-7530-066-6110-MEDB	22-91-AAA	1/1/22-12/31/22	23,171.00	23,171.00	251.00 *	126.00	251.00
Total Medicaid Cluster					46,342.00	46,342.00	23,422.00	23,296.00	23,422.00
New Jersey State Targeted Response to Opioid Crisis (Ch 51 Innovations)	93.788	N/A	23-683-ADA-1	10/1/22-9/30/23	151,505.00	138,794.00	138,794.00	151,505.00	
New Jersey State Targeted Response to Opioid Crisis (Ch 51 Innovations)	93.788	N/A	20-683-ADA-1	6/30/20-9/30/22	232,655.00	232,655.00		(70,355.00)	
Local Public Health Overdose Fatality Review Teams 2024	93.136	24-100-046-4EOX-544-J002-6120	OLPH24OFR021	7/1/23-6/30/24	75,000.00	17,246.00	17,246.00		
Local Public Health Overdose Fatality Review Teams 2023	93.136	23-100-046-4EOX-544-J002-6120	OLPH23OFR022	10/1/22-6/30/23	75,000.00	75,000.00	75,000.00	75,000.00	
Social Services for the Homeless	93.558	7550-100-054-7550-072-LLLL-6030	1801 NJTANF	1/1/23-12/31/23	53,460.00	46,022.00	46,022.00	44,806.00	16,062.00
Social Services for the Homeless	93.558	7550-100-054-7550-072-LLLL-6030	1801 NJTANF	1/1/22-12/31/22	48,033.00	48,033.00	24,510.00 *	48,033.00	14,494.00
Social Services for the Homeless	93.558	7550-100-054-7550-072-LLLL-6030	1801 NJTANF	1/1/21-12/31/21	28,360.00	28,360.00		21,070.00	
Work First New Jersey Program	93.558	7550-100-054-7550-xxx-LLLL-6030	N/A	1/1/23-12/31/23	278,351.00	207,492.53	207,492.53	103,636.00	
Work First New Jersey Program	93.558	7550-100-054-7550-xxx-LLLL-6030	N/A	1/1/22-12/31/22	247,797.28	247,797.28	25,606.39 *	68,568.28	
					656,001.28	577,704.81	303,630.92	286,113.28	30,556.00
Total U.S. Department of Health and Human Services					11,102,760.22	8,001,528.66	4,791,910.81	5,353,202.84	631,209.00

* 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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass Through Grantor/Program/Cluster Title	Assistance Listing #	Pass-Through Entity ID#	Grant#	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received	Provided to Subrecipients
U.S. Environmental Protection Agency:									
Pass through New Jersey Department of Environmental Protection									
County Environmental Health Act Grant	66.605	23-100-042-4840-094	N/A	7/1/22-6/30/23	$ 9,849.00	$ 9,849.00	$ 9,849.00	$	$
County Environmental Health Act Grant	66.605	22-100-042-4840-094	N/A	7/1/21-6/30/22	9,350.00	9,350.00		9,350.00	
Total U.S. Environmental Protection Agency					19,199.00	19,199.00	9,849.00	9,350.00	
U.S. Department of Treasury:									
COVID-19 - Local Assistance and Tribal Consistency Fund	21.027	N/A	N/A	3/15/21-12/31/24	100,000.00	82,052.93	82,052.93	50,000.00	
COVID-19 - American Rescue Plan Act - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	N/A	3/3/21-12/31/24	95,535,125.00	24,801,268.56	11,187,087.87		1,753,997.53
Pass Through New Jersey Department of Community Affairs									
COVID 19 - Local Government Emergency Fund (LGEF)									
COVID-19 Mitigation	21.019	20-100-022-8030-686	N/A	3/1/20-12/31/21	3,191,523.12	3,191,523.12	(277.15) *	(277.15)	
Pass Through New Jersey Department of Human Services									
COVID-19 - SNAP American Rescue Plan Funding	10.561	N/A	1NJ460474	1/1/23-9/30/23	156,989.00	156,989.00	156,989.00	156,989.00	
Pass Through New Jersey Department of Health									
WIC - Seniors Farmers Market Nutrition Program	10.557	23-100-046-4220-474	231NJ704W1006	6/1/23-9/30/23	2,947.00	2,947.00	2,947.00	2,947.00	
Pass through New Jersey Department of Elections									
HAVA Election Security Grant - Rutgers Back to Basics Election Training	90.404	19-100-074-2525-020-6010	N/A	1/1/23-12/31/23	1,575.00	1,575.00	1,575.00	1,575.00	
2018 HAVA Election Security Grant - Online Board Workers Training	90.404	19-100-074-2525-020-6010	N/A	3/23/18-3/22/23	50,000.00	50,000.00		50,000.00	
Total U.S. Department of Treasury					99,038,159.12	28,286,355.61	11,430,374.65	261,233.85	1,753,997.53
U.S. Department of Education:									
Pass Through New Jersey Department of Education									
COVID 19 - CARES Act Elementary and Secondary School Emergency Relief Fund (ESSER II)	84.425D	21-100-066-1500-281	N/A	3/13/20-9/30/23	20,000.00	20,000.00	5,218.68		
COVID-19 - ARP - Elementary and Secondary School Emergency Relief Fund (ESSER III)	84.425U	21-100-066-1500-281	N/A	3/13/20-9/30/24	40,000.00	31,227.98	31,227.98		
Total U.S. Department of Education					60,000.00	51,227.98	36,446.66		
TOTAL FEDERAL AWARDS					$ 241,891,862.58	$ 122,671,685.04	$ 45,155,586.27	$ 27,013,597.51	$ 7,172,679.56

* 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, 2023

State Grantor/Pass-Through Grantor/Program	Grant ID#	State Account Number	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
New Jersey Department of Treasury:							
Governor's Council on Alcoholism and Drug Abuse	N/A	2000-100-082-C001-044-U999-6010	7/1/23-6/30/24	$ 214,029.00	$ 10,000.00	$ 10,000.00	$
Governor's Council on Alcoholism and Drug Abuse	N/A	2000-100-082-C001-044-U999-6010	7/1/22-6/30/23	214,029.00	65,742.12	65,742.12	15,000.00
Governor's Council on Alcoholism and Drug Abuse	N/A	2000-100-082-C001-044-U999-6010	7/1/21-6/30/22	149,679.98	149,679.98	526.97 *	134,679.98
Division of Mental Health and Addiction Services Youth Leadership Grant	N/A	2000-100-082-C001-044-U999-6010	7/1/22-3/31/23	47,291.00	10,100.00	10,100.00	
Pass Through New Jersey Highlands Water Protection and Planning Council:							
Plan Conformance Grant Program - Lake Management Plan	09-033-011-1400	100-082-2078-033	4/10/23-12/31/23	80,300.00	33,654.50	33,654.50	28,600.00
Plan Conformance Grant Program - Stormwater Management Plan	09-033-011-1400	100-082-2078-033	4/10/23-12/31/23	42,500.00	28,000.00	28,000.00	
Pass Through New Jersey Office of Information Technology:							
Public Safety Answering Point Upgrades and Consolidation	FY23-100-137-006	FY23-100-082-2034-137	7/1/22-6/30/23	152,787.81			152,787.81
				900,616.79	297,176.60	148,023.59	331,067.79
New Jersey Department of Law and Public Safety:							
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJF-6120	12/21/22-12/21/27	19,263.86	3,810.20	3,810.20	19,263.86
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJF-6120	12/21/21-12/21/26	14,173.28	14,173.28	3,150.86	
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJF-6120	12/23/20-12/23/25	20,888.02	20,888.02	4,980.94	
Body Worn Camera Program	21-BWC-287	BFY21-100-066-1020-495	1/1/21-12/31/25	195,648.00	195,648.00		195,648.00
Body Worn Camera Program	21-BWC-286	BFY21-100-066-1020-495	1/1/21-12/31/25	163,040.00	163,040.00	14,314.01	32,608.00
Insurance Fraud Reimbursement Program	N/A	1020-100-066-1020-305-YCJF-6110	1/1/23-12/31/23	250,000.00	23,788.95	23,788.95	
Insurance Fraud Reimbursement Program	N/A	1020-100-066-1020-305-YCJF-6110	1/1/22-12/31/22	103,645.07	103,645.07	28,953.28 *	103,645.07
Law Enforcement Officers Training and Equipment Fund	N/A	1020-100-066-1020-314-YCJF-6120	7/1/23-6/30/24	8,617.00			8,617.00
Law Enforcement Officers Training and Equipment Fund	N/A	1020-100-066-1020-314-YCJF-6120	7/1/19-6/30/20	28,526.00	14,765.50	11,473.37 *	
Operation Helping Hand Grant Program	OHH-14-2023	24-100-066-1000-215	9/1/23-8/30/24	105,263.15			73,684.21
Operation Helping Hand Grant Program	OHH-14-2022	23-100-066-1000-215	9/1/22-8/30/23	123,809.50	76,452.24	76,452.24	123,809.50
Operation Helping Hand Grant Program	OHH-14-2021	21-100-066-1000-215	9/1/21-8/30/22	90,476.19	89,601.19	39,514.50 *	36,190.48
NJ Juvenile Justice Commission/SFEA Funds	N/A	1500-100-066-1500-032-YSAC-6010	7/1/23-6/30/24	54,000.00	22,281.09	22,281.09	54,000.00
NJ Juvenile Justice Commission/SFEA Funds	N/A	1500-100-066-1500-032-YSAC-6010	7/1/22-6/30/23	40,500.00	40,500.00	10,823.85	40,500.00
Juvenile Detention Alternatives Initiative (JDAI)	JDAI-22-IF-14	1500-100-066-1500-237-YSAC-6010	1/1/22-12/31/22	3,349.48	3,349.48	3,349.48 *	3,349.48
NJ Juvenile Justice Commission	SCP-23-PM-14	1500-100-066-1500-007-YSAC-6010	1/1/23-12/31/23	90,000.00	87,280.00	87,280.00	
NJ Juvenile Justice Commission	FC-22-14	1500-100-066-1500-007-YSAC-6010	1/1/22-12/31/22	179,385.00	179,385.00	179,385.00 *	179,385.00
NJ Juvenile Justice Commission	SCP-22-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/22-12/31/22	240,093.00	240,093.00	240,093.00 *	240,093.00
NJ Juvenile Justice Commission	SCP-22-PM-14	1500-100-066-1500-007-YSAC-6010	1/1/22-12/31/22	53,335.00	53,335.00	53,335.00 *	53,335.00
				1,784,012.55	1,332,036.02	802,985.77	1,164,128.60
New Jersey Department of Military and Veterans Affairs:							
Pass Through New Jersey Transit:							
Morris Area Paratransit System - Veterans Transportation	N/A	N/A	7/1/23-6/30/24	15,000.00	5,000.00	5,000.00	
Morris Area Paratransit System - Veterans Transportation	N/A	N/A	7/1/22-6/30/23	15,000.00	15,000.00	8,750.00	10,000.00
				30,000.00	20,000.00	13,750.00	10,000.00
New Jersey Department of Transportation:							
Pass Through New Jersey Transit:							
SCDRTAP - MAPS (Paratransit)	N/A	N/A	1/1/23-12/31/23	1,670,169.39	555,150.61	555,150.61	
SCDRTAP - MAPS (Paratransit)	N/A	N/A	1/1/22-12/31/22	1,226,771.75	745,918.44	60,772.58 *	338,326.56
Non-Urbanized Area Formula Program (MAPS Section 5311)	N/A	N/A	9/1/22-9/30/23	134,597.00	134,597.00	134,597.00	58,747.99
Non-Urbanized Area Formula Program (MAPS Section 5311)	N/A	N/A	1/1/21-12/31/22	134,856.00	134,856.00		4,398.77
SCDRTAP with Transportation Networking Companies (SCDRTAP-TNC)	N/A	N/A	1/1/21-12/31/22	20,000.00	18,119.07	14,220.09 *	6,395.29
Landing Rd Bridge Replacement	N/A	2019-DT-BLA1-FEP-02	12/5/19-12/5/22	7,155,767.20	7,155,436.66	12,376.07 *	
Waterloo Rd Bridge #1401-038 over Musconetcong	N/A	2018-DT-BLA1-FEP-01	6/29/18-6/29/22	2,771,745.00	2,771,745.00		716,958.55
Landing Rd Bridge Replacement	N/A	2017-DT-BLA1-FEP-01	6/20/17-12/31/22	2,658,265.88	2,557,715.06	408,566.35 *	569,336.47

* 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, 2023

State Grantor/Pass-Through Grantor/Program	Grant ID#	State Account Number	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
New Jersey Department of Transportation (Cont'd):							
Dover & Rockaway Realign	RAIL-2021-Morris County-017	20-480-078-6320-AN2-6010	5/12/21-5/12/23	$ 1,820,494.80	$ 234,770.33	$ 225,493.00	$
Roxiticus Road Bridge #1400-639	FY2021 Local Bridges, Future Needs	2021-480-087-6320-AOM-6010	4/30/21-4/30/23	211,500.00	69,076.00	69,076.00	129,292.50
Richards Avenue Bridge #1401-023	FY2021 Local Bridges, Future Needs	2021-480-087-6320-AOM-6010	4/30/21-4/30/23	934,549.00	494,862.54	494,862.54	525,571.50
Dover and Rockaway Track	FY2019 Local Bridges, Future Needs	19-480-078-6320-ANT-6010	7/22/20-7/22/22	737,550.00	73,947.14	3,558.54	
Palmer Rd / Mill Brook	FY2016 Local Bridges, Future Needs	16-480-078-6320-10-AL8-6010	6/23/16-6/23/18	970,000.00	970,000.00	44,057.55 *	242,500.00
				20,446,266.02	15,916,193.85	2,022,730.33	2,591,527.63
New Jersey Department of Corrections:							
County Reentry Coordinators Program	N/A	N/A	7/1/23-6/30/24	100,000.00	27,980.74	27,980.74	
County Reentry Coordinators Program	N/A	N/A	7/1/22-6/30/23	100,000.00	94,609.84	94,609.84	94,609.84
				200,000.00	122,590.58	122,590.58	94,609.84
New Jersey Department of Environmental Protection:							
County Environmental Health Act Grant	CEHA-2023-MCDPH-00008	23-495-042-4855-001/23-100-042-4850-128	7/1/22-6/30/23	180,084.00	179,035.84	179,035.84	3,584.84
County Environmental Health Act Grant	CEHA-2022-MCDPH-00021	22-495-042-4855-001/22-100-042-4850-128	7/1/21-6/30/22	179,754.57	179,754.57		175,143.00
				359,838.57	358,790.41	179,035.84	178,727.84
New Jersey Department of Human Services:							
National Opioid Litigation Settlement	N/A	N/A	1/1/22-12/31/22	1,279,247.05			794,783.62
NJ SNAP Pandemic Funding	N/A	N/A	1/1/22-12/31/22	136,047.09	136,047.09	136,047.09 *	
Medication Assisted Treatment	23-923-ADA-B3	N/A	7/1/23-6/30/24	249,918.00			145,789.00
Medication Assisted Treatment	22-923-ADA-B3	N/A	7/1/22-6/30/23	249,918.00	31,619.07	21,723.61 *	124,956.00
Medication Assisted Treatment	20-923-ADA-B3	N/A	12/1/19-6/30/20	74,685.59	74,685.59		(71,099.41)
Social Services for the Homeless	SH23014	7550-100-054-7550-072-LLLL-6030	1/1/23-12/31/23	391,430.00	312,180.00	312,180.00	307,749.00
Social Services for the Homeless	SH22014	7550-100-054-7550-072-LLLL-6030	1/1/22-12/31/22	272,172.00	272,172.00	40,154.18 *	272,172.00
Social Services for the Homeless	SH21014	7550-100-054-7550-072-LLLL-6030	1/1/21-12/31/21	294,132.54	294,132.54		109,679.54
PASP	24ALPN	7570-491-054-7570-006-LLLL-6130	7/1/23-6/30/24	41,634.00	8,309.00	8,309.00	20,817.00
PASP	23ALPN	7570-491-054-7570-006-LLLL-6130	7/1/22-6/30/23	44,208.00	44,208.00	23,085.00	22,103.50
Work First New Jersey Program	TS23014	7550-100-054-7550-xxx-LLLL-6030	1/1/23-12/31/23	194,723.00	166,579.65	166,579.65	80,182.00
Work First New Jersey Program	TS22014	7550-100-054-7550-xxx-LLLL-6030	1/1/22-12/31/22	193,592.42	193,592.42	15,722.17 *	53,350.42
				3,421,707.69	1,533,525.36	723,800.70	1,860,482.67
New Jersey Department of Children and Families:							
ALPN/HSAC/YIP	23OIPR	N/A	7/1/22-6/30/23	37,801.00	37,801.00	37,801.00	37,801.00
ALPN/HSAC/YIP	23ALPN	N/A	7/1/22-6/30/23	63,674.00	63,674.00	31,837.00	26,532.00
				101,475.00	101,475.00	69,638.00	64,333.00
New Jersey Department of Treasury:							
Higher Education Administration:							
P.L. 1971, c.12 Debt Service	N/A	xx-100-082-2155-016	1/1/23-12/31/23	3,081,250.82	3,081,250.82	3,081,250.82	3,081,250.80
				3,081,250.82	3,081,250.82	3,081,250.82	3,081,250.80
New Jersey Department of Education:							
Debt Service - Type I (Vo-Tech)	N/A	495-034-5120-075	8/1/23-5/30/24	233,114.00	121,513.00	121,513.00	121,513.00
Debt Service - Type I (Vo-Tech)	N/A	495-034-5120-075	8/1/22-5/30/23	266,934.00	266,934.00	149,648.00	149,648.00
				500,048.00	388,447.00	271,161.00	271,161.00
Department of Health and Senior Services:							
Area Plan Grant	23-1389-AAA	0x-100-04x-41xx-xxx-J004-6110	1/1/23-12/31/23	894,725.00	843,058.00	843,058.00	841,808.00
Area Plan Grant	22-1389-AAA	0x-100-04x-41xx-xxx-J004-6110	1/1/22-12/31/22	886,732.00	886,732.00	51,437.00 *	289,583.00

* 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, 2023

State Grantor/Pass-Through Grantor/Program	Grant ID#	State Account Number	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
Department of Health and Senior Services (Cont'd):							
Alcoholism and Drug Abuse	23-536-ADA-0	7700-760-054-4219-162-LDAS-6110	1/1/23-12/31/23	$ 884,560.00	$ 593,575.00	$ 593,575.00	$ 230,458.00
Alcoholism and Drug Abuse	22-536-ADA-0	7700-760-054-4219-162-LDAS-6110	1/1/22-12/31/22	652,037.00	652,037.00	106,566.00 *	437,254.00
County Right to Know Program	EPID-24-RTK-08L	100-046-4771-105-J002-6110	7/1/23-6/30/24	14,823.00	7,411.50	7,411.50	3,705.75
County Right to Know Program	EPID-23-RTK-08L	100-046-4771-105-J002-6110	7/1/22-6/30/23	14,823.00	14,823.00	7,411.50	11,117.25
WIC - Seniors Farmers Market Nutrition Program ESL	DFHS23WMN014	23-100-046-4220-219	5/1/23-6/30/23	10,149.00	10,149.00	10,149.00	10,149.00
Pass through Warren County Health Department:							
Childhood Lead Exposure Prevention Grant	CLPH23CLP034	N/A	7/1/23-6/30/24	58,496.00	1,403.00	1,403.00	
Childhood Lead Exposure Prevention Grant	CLPH22CLP034	N/A	7/1/22-6/30/23	18,746.00	18,746.00	14,553.00	18,746.00
				3,435,091.00	3,027,934.50	1,635,564.00	1,842,821.00
Department of State:							
2023 Primary Election Early Voting	N/A	N/A	1/1/23-12/31/23	119,722.36	119,722.36	119,722.36	119,722.36
2022 Vote By Mail	N/A	N/A	1/1/22-12/31/23	37,239.68	37,239.68	37,239.68	37,239.68
2022 General Election Early Voting	N/A	N/A	7/16/22-2/15/23	482,079.59	482,079.59	482,079.59	482,079.59
2022 Primary and General Election Day Grant Program	N/A	N/A	1/1/22-12/31/22	1,795.00	1,795.00	1,795.00 *	1,795.00
County History Partnership Program	HC-CHPP-2023-00014	23-100-074-2540-105-6130	1/1/23-12/31/23	51,000.00	41,850.00	41,850.00	43,350.00
County History Partnership Program	HC-CHPP-2022-00013	22-100-074-2540-105-6110	1/1/22-12/31/22	49,000.00	49,000.00	9,800.00 *	7,350.00
				740,836.63	731,686.63	692,486.63	691,536.63
Department of Community Affairs							
2023 Universal Service Fund-CWA Administration	2023-05134-0306-00	2023-100-022-8050-B13-FCWA-6110	7/1/22-6/30/23	3,371.00	3,371.00	3,371.00	3,371.00
				3,371.00	3,371.00	3,371.00	3,371.00
Department of Labor and Workforce Development:							
Work First New Jersey Program TANF	N/A	100-062-4545-322-105410	7/1/23-6/30/24	277,489.00	16,734.24	16,734.24	13,492.00
Work First New Jersey Program TANF	N/A	100-062-4545-322-105410	7/1/22-6/30/23	330,889.00	160,100.20	114,312.66	121,400.00
Work First New Jersey Program TANF	N/A	100-062-4545-322-105410	7/1/21-12/31/22	233,956.64	233,956.64		19,581.64
				842,334.64	410,791.08	131,046.90	154,473.64
Work First New Jersey Program GA FS	N/A	100-062-4545-379-101790	7/1/23-6/30/24	423,585.00	105,334.79	105,334.79	94,443.00
Work First New Jersey Program GA FS	N/A	100-062-4545-379-101790	7/1/22-6/30/23	459,193.00	425,220.98	347,131.93	358,511.00
Work First New Jersey Program GA FS	N/A	100-062-4545-379-101790	7/1/21-12/31/22	459,193.00	378,085.84		31,742.00
				1,341,971.00	908,641.61	452,466.72	484,696.00
Workforce Learning Link (WDP Supplemental)	N/A	767-062-4545-003-091140	7/1/23-6/30/24	115,000.00	46,633.16	46,633.16	41,418.00
Workforce Learning Link (WDP Supplemental)	N/A	767-062-4545-003-091140	7/1/22-6/30/23	115,000.00	111,897.35	94,262.35	90,962.00
Workforce Learning Link (WDP Supplemental)	N/A	767-062-4545-003-091140	7/1/21-12/31/22	61,000.00	61,000.00		1,024.00
				291,000.00	219,530.51	140,895.51	133,404.00
Governor's Discretionary Opioid Funding - Pathways to Recovery	N/A	767-062-4545-003-091140	6/1/23-5/31/24	500,000.00	20,858.94	20,858.94	56,225.00
				500,000.00	20,858.94	20,858.94	56,225.00
TOTAL STATE AWARDS				$ 37,979,819.71	$ 28,474,299.91	$ 10,511,656.33	$ 13,013,816.44

* 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, 2023

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, 2023. The information in these schedules are presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”) and New Jersey's OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Because the schedules present only a selected portion of the operations of the County of Morris, they are not intended to and do not present the financial position, changes in fund balance or cash flows of the County of Morris.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the accompanying schedules of expenditures of federal and state awards are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts, if any, shown on the Schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through identifying numbers are presented where available. The County has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

C. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

D. NEW JERSEY DEPARTMENT OF ENVIRONMENTAL PROTECTION LOAN PAYABLE

At December 31, 2023, the County has $917,454 of the NJDEP Loan Payable outstanding, which is recorded in the General Capital Fund. The project which relates to the loan is complete and there were no current year receipts or expenditures on the loan.

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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 Commissioners
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, 2023 and 2022, and the related notes to the financial statements and have issued our report thereon dated April 19, 2024. 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.

Report on 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) as a basis for designing 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 or significant deficiencies may exist that were not identified.

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

Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Mount Arlington, New Jersey
April 19, 2024

NISIVOCCIA LLP

Francis Jones of Nisivoccia LLP

Francis Jones
Registered Municipal Accountant No. 442
Certified Public Accountant

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Report on Compliance For Each Major Federal and State Program; Report on Internal Control Over Compliance Required by the Uniform Guidance and New Jersey's OMB Circular 15-08

Independent Auditors' Report

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

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited the County of Morris's (the "County's") compliance with the types of compliance requirements identified as subject to audit 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, 2023. 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.

In our opinion, the County complied, in all material respects, with the 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, 2023.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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*. Our responsibilities under those standards, the Uniform Guidance and New Jersey's OMB Circular 15-08 are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

The Honorable Director and Members
of the Board of Commissioners
County of Morris
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Other Matter – Federal and State Expenditures Not Included in the Compliance Audit

The County's financial statements include a portion of the operations of the Office of Temporary Assistance, which expended $12,270,165 in federal and state awards which is not included in the County's schedules of expenditures of federal and state awards during the year ended December 31, 2023. Our compliance audit, described in the *Opinion on Each Major Federal and State Program* does 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 NJ OMB 15-08.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and NJOMB 15-08 will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and NJOMB 15-08, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

The Honorable Director and Members
of the Board of Commissioners
County of Morris
Page 3

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 New Jersey's OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.

April 19, 2024
Mount Arlington, New Jersey

NISIVOCCIA LLP

Francis Jones of Nisivoccia LLP

Francis Jones
Registered Municipal Accountant No. 442
Certified Public Accountant

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023

Summary of Auditors' Results:

- The Independent Auditors' Report expresses an unmodified 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.

- 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 Standard*s.

- No instances of noncompliance material to the financial statements of the County which would be required to be reported in accordance with *Government Auditing Standard*s, were disclosed during the audit.

- There were no significant deficiencies or material weaknesses 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's OMB Circular 15-08*.

- The auditor's report on compliance for its major federal and state programs for the County expresses an unmodified opinion on each of the major federal and state programs.

- The audit did not disclose any audit findings which are required to be reported in accordance with 2 CFR 200.516(a) of the Uniform Guidance or NJ OMB 15-08.

- The threshold for distinguishing between Type A and B federal programs was $1,354,668.

- The threshold for distinguishing between Type A and B state programs was $750,000.

- The County was determined to be a "low-risk" auditee for federal programs.

- The County was determined to be a "low-risk" auditee for state programs.

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

State:	State Account #	Program Disbursements
New Jersey Department of Health and Senior Services:		
Area Plan Grant (23-1389-AAA)	0x-100-04x-41xx-xxx-J004-6110	$ 843,058
Area Plan Grant (22-1389-AAA)	0x-100-04x-41xx-xxx-J004-6110	51,437
New Jersey Department of Treasury:		
Higher Education Administration:		
P.L. 1971, c.12 Debt Service	xx-100-082-2155-016	3,081,251

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023
(Continued)

Summary of Auditors' Results: (Cont'd)

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

Federal:	Assistance Listing #	Program Disbursements
U.S. Department of Treasury:		
COVID-19 - American Rescue Plan Act:		
Coronavirus State and Local Fiscal Recovery Funds	21.027	$ 11,187,088
Local Assistance and Tribal Consistency Fund	21.027	82,053
U.S. Department of Health and Human Services:		
Aging Cluster:		
Area Plan Grant:		
Title III B (23-91-AAA)	93.044	156,369
Title III B (22-91-AAA)	93.044	148,891
COVID-19 - American Rescue Plan Act - Title III B Supportive Services	93.044	118,134
Title III C-1 (23-91-AAA)	93.045	455,887
COVID-19 - American Rescue Plan Act - Title III C-1 Congregate Meals	93.045	40,106
Title III C-2 (23-91-AAA)	93.045	795,797
COVID-19 - American Rescue Plan Act - Title III C-2 Home Delivered Meals	93.045	142,879
Nutrition Services Incentive Program (23-91-AAA)	93.053	170,182
U.S. Department of Homeland Security:		
Pass Through New Jersey Department of Law and Public Safety:		
FY2022 State Homeland Security Grant Program	97.067	108,965
FY2021 State Homeland Security Grant Program	97.067	47,769
FY2020 State Homeland Security Grant Program	97.067	102,434
FY2022 Urban Areas Security Initiative Grant Program	97.067	271,032
FY2021 Urban Areas Security Initiative Grant Program	97.067	566,107
FY2020 Urban Areas Security Initiative Grant Program	97.067	2,133,929
FY2019 Urban Areas Security Initiative Grant Program	97.067	95,307
Disaster Grants - Public Assistance (FEMA):		
COVID 19 - New Jersey Covid-19 Pandemic	97.036	1,857,252

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2023
(Continued)

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

- There were none.

Findings and Questioned Costs for State Awards:

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

Findings and Questioned Costs for Federal Awards:

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

COUNTY OF MORRIS
SUMMARY OF PRIOR YEAR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2023

Status of Prior Year Findings

There were none.

COUNTY OF MORRIS

PART III
COMMENTS AND RECOMMENDATIONS

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, 2020 and thereafter, the bid thresholds in accordance with N.J.S.A. 40A:11-3 are $17,500 for a contracting unit without a qualified purchasing agent and $44,000 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 (Cont'd)

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, 2023. This situation arises when expenditures are made from an ordinance without the respective debt being issued. Management is aware of this situation and has made strides for improvement in the past year. 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.

Single Audit

Aging Cluster/Area Plan Grant

As part of our review of the Aging Cluster/Area Plan Grant, we visited three nutrition sites to perform a walkthrough of their cash procedures for collections of donations at the nutrition sites to ensure that the sites were following the County's Nutrition Cash Policy. At one site we noted that deposits were only made once a week and that the site manager made the deposit while the policy indicates that deposits are to be made within 48 hours of receipt and that the deposit is to be made by a driver assigned to that site. We also noted at another nutrition site that there were no envelopes available for donations. The cash policy indicates that the nutrition site managers are responsible for ensuring that all recipients of meals are given a donation envelope. We suggest that the County continue to reinforce that the County's Nutrition Cash Policy must be adhered to. No formal recommendation is judged to be warranted.

Governor's Council on Alcoholism and Drug Abuse

The State conducted an onsite monitoring review of the Governor's Council on Alcoholism and Drug Abuse grant for the fiscal year 2022 on June 22, 2023. There were certain findings included in the onsite review report for this grant. As the results of the fiscal year 2023 onsite review were not available as of the date of this report, we reviewed the status of the findings in the report. Our review indicated improvement in most of the findings. We noted that while the fourth quarter report was filed by the extended due date, the quarterly reports for the first three quarters of the fiscal year 2023 grant were not filed in a timely manner. However, as this was due to the fact that the grant was not approved for inclusion in the County's budget until after the adoption of the 2023 budget, no formal recommendation is judged to be warranted.

COUNTY OF MORRIS
COMMENTS AND RECOMMENDATIONS
(Continued)

Management Suggestions

Governmental Accounting Standards Board (GASB) Statements

GASB Statement No. 101, *Compensated Absences*, is effective for the year ended December 31, 2024. This statement requires that the liability for compensated absences to be calculated for 1 – leave that has not been used and 2 – leave that has been used not yet paid. The liability should be recognized for leave that has not been used if (a) – the leave is attributable to services already rendered, (b) the leave accumulates and (c) the leave is more likely than not to be used for time off or otherwise paid. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences. Leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in the liability for compensated absences. The statement directs that for leave that has not been used the calculation should generally use and employee's pay rate as of the date of financial statements.

COVID-19 Federal Funding

It is possible that the County will undergo some review of its COVID-19 funding by the federal or state government. We strongly suggest that the County ensures that these funds are utilized in accordance with the applicable federal and state requirements especially with respect to procurement. Additionally, we strongly suggest that the County ensures that these funds are separately accounted for in the County's accounting records and that any applicable County policies are current with respect to federal and state grant requirements.

Because of the nature of these funds, being new programs, generally of a significant dollar amount, and some of which may be expended over a period of years, they may be subject to federal or state audit several years from now. It is important that the grant files maintained by local governments be complete, self-explanatory, and fully document the program(s) undertaken as part of the funding.

The American Rescue Plan funding must be obligated by December 31, 2024 and the liquidation of the obligation must be completed by December 31, 2026.

Status of Prior Year Recommendation

There were no prior year recommendations.

COUNTY OF MORRIS
SUMMARY OF RECOMMENDATIONS
(Continued)

It is recommended that:

None.

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