

COUNTY OF MORRIS
REPORT OF AUDIT
2019

NISIVOCCIA
CERTIFIED PUBLIC ACCOUNTANTS

County of Morris

Report of Audit

2019

COUNTY OF MORRIS

TABLE OF CONTENTS

	Exhibit	Page
PART I – Independent Auditors' Report, Financial Statements and Supplementary Schedules		
Independent Auditors' Report		1-3
Financial Statements:		
Current Fund:		
Balance Sheet	A	4
Statement of:		
Operations and Changes in Fund Balance	A-1	5
Revenue	A-2	6-8
Expenditures	A-3	9-17
Trust Fund:		
Balance Sheet	B	18
Capital Fund:		
Balance Sheet	C	19
Statement of Fund Balance	C-1	20
General Fixed Assets Account Group:		
Balance Sheet	D	21
Notes to Financial Statements		22-64
Supplementary Schedules:		
Roster of Officials		65
Current Fund:		
Schedule of:		
Cash and Investments - Treasurer	A-4	66
Added and Omitted Taxes Receivable	A-5	67
Revenue Accounts Receivable	A-6	68-69
Appropriation Reserves	A-7	70-73
Contracts Payable	A-8	74
Due to State of New Jersey	A-9	75
Cash and Investments - Federal and State Grant Fund	A-10	76
Grants Receivable - Federal and State Grant Fund	A-11	77-78
Appropriated Reserves - Federal and State Grant Fund	A-12	79-81
Unappropriated Reserves – Federal and State Grant Fund	A-13	82
Trust Fund:		
Schedule of:		
Cash and Investments - Regular Fund	B-1	83
Cash and Investments - Dedicated Fund	B-2	84

COUNTY OF MORRIS

TABLE OF CONTENTS (Continued)

	Exhibit	Page
PART I – Independent Auditor’s Report, Financial Statements and Supplementary Schedules (Cont’d)		
Trust Fund:		
Schedule of:		
Cash and Investments - Revolving Fund	B-3	85
Cash and Investments - Road Opening Deposit Fund	B-4	86
Federal Grant Funds Receivable	B-5	87
Federal Grant Funds Receivable - Local Home Trust	B-6	88
Unexpended Balances of Federal Grant Appropriations	B-7	89
Contracts Payable - Community Development Block Grant	B-8	90
Unexpended Balances of Local Home Trust Appropriations	B-9	91
Contracts Payable - Local Home Trust	B-10	92
Open Space Added and Omitted Taxes Receivable	B-11	93
Capital Fund:		
Schedule of:		
Capital Cash and Investments	C-2	94
Analysis of Cash and Investments:		
General Capital Fund	C-3	95-99
Park Capital Fund	C-4	100
Deferred Charges to Future Taxation:		
Funded	C-5	101
Unfunded:		
General Capital Fund	C-6	102-103
Park Capital Fund	C-7	104
Capital Improvement Fund	C-8	105
Improvement Authorizations:		
General Capital Fund	C-9	106-109
Park Capital Fund	C-10	110
Bond Anticipation Notes:		
General Capital Fund (Not Applicable)	C-11	111
Serial Bonds:		
General Capital Fund	C-12	112-115
Park Capital Fund	C-13	116
Green Acres Loan Payable - State of New Jersey (Park Capital Fund)	C-14	117
NJDEP Loan Payable – State of New Jersey (General Capital Fund)	C-15	118
Due from State of New Jersey - Green Acres Fund Grants (Park Capital Fund)		
(Not Applicable)	C-16	119
Federal/State Aid Receivable (General Capital Fund)	C-17	120
Bonds and Notes Authorized but not Issued:		
General Capital Fund	C-18	121-122
Park Capital Fund	C-19	123
Lease Revenue Bonds:		
General Capital Fund	C-20	124
Capital Lease Payable:		
General Capital Fund	C-21	125

COUNTY OF MORRIS

TABLE OF CONTENTS (Continued)

	Exhibit	Page
PART II – Single Audit		
Schedule of Expenditures of Federal Awards		126-129
Schedule of Expenditures of State Awards		130-132
Notes to the Schedules of Expenditures of Federal and State Awards		133
Independent Auditors’ Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		134-135
Independent Auditors’ Report on Compliance for Each Major Federal and State Program and Report on Internal Control Over Compliance		136-137
Schedule of Findings and Questioned Costs		138-139
Summary Schedule of Prior Audit Findings		140
PART III – Comments and Recommendations		
Comments and Recommendations		141-143
Summary of Recommendations		144

COUNTY OF MORRIS

PART 1

**INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS AND
SUPPLEMENTARY SCHEDULES
YEARS ENDED DECEMBER 31, 2019 AND 2018**



200 Valley Road, Suite 300
Mt. Arlington, NJ 07856
973.298.8500

11 Lawrence Road
Newton, NJ 07860
973.383.6699

nisivoccia.com

Independent Member
BKR International

Independent Auditors' Report

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

Report on the Financial Statements

We have audited the financial statements – *regulatory basis* - of the various funds of the County of Morris (the "County") as of and for the years ended December 31, 2019 and 2018, and the related notes to the financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statements referred to above do not present fairly in accordance with accounting principles generally accepted in the United States of America the financial position of each fund and account group of the County as of December 31, 2019 and 2018, or the changes in financial position where applicable, thereof for the years then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the various funds and account group of the County as of as of December 31, 2019 and 2018, and the results of operations and changes in fund balance, where applicable, of such funds, thereof for the years then ended on the basis of accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting and the budget laws of New Jersey, as described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements of the various funds 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.

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 1, 2020 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 1, 2020

NISIVOCCIA

Francis Jones of Nisivoccia LLP
Francis Jones
Certified Public Accountant
Registered Municipal Accountant No. 442

COUNTY OF MORRIS

2019

CURRENT FUND

COUNTY OF MORRIS

- 4 -
A

CURRENT FUND
BALANCE SHEET - REGULATORY BASIS

ASSETS	Ref.	December 31,		LIABILITIES, RESERVES AND FUND BALANCE	Ref.	December 31,	
		2019	2018			2019	2018
General Fund:				General Fund:			
Cash and Cash Equivalents		\$ 110,980,569	\$ 101,918,747	Appropriation Reserves	A-3, A-7	\$ 32,756,774	\$ 23,320,809
Investments		5,000,000	5,000,000	Reserve for Encumbrances	A-3, A-8	9,744,115	10,046,912
				Accounts Payable	A-3, A-7	2,786,646	2,260,161
				Contracts Payable	A-8	15,822,034	17,861,223
				Due to Boonton/Dover - Tower Rental	A-4	54,222	52,643
				Reserve for Sale of County Assets	A-4	1,324,768	
				Reserve for Litigation	A-4	6,678	
	A-4	<u>115,980,569</u>	<u>106,918,747</u>			<u>62,495,237</u>	<u>53,541,748</u>
Receivables and Other Assets with Full Reserves:				Reserves for Receivables and Other Assets	A	3,799,759	3,541,176
Added and Omitted Taxes Receivable	A-5	729,453	665,714				
Revenue Accounts Receivable	A-6	705,256	947,529				
Revolving Fund - Prosecutor		37,000	37,000				
Due from Regular Trust Fund	A-4,B	500,000	500,000				
Due from Grant Fund	A	<u>1,828,050</u>	<u>1,390,933</u>				
	A	<u>3,799,759</u>	<u>3,541,176</u>	Fund Balance	A-1	53,485,332	53,376,999
		<u>119,780,328</u>	<u>110,459,923</u>			<u>119,780,328</u>	<u>110,459,923</u>
Grant Fund:				Grant Fund:			
Cash and Cash Equivalents	A-10	1,516,996	912,345	Due to General Fund	A	1,828,050	1,390,933
Federal and State Grants Receivable	A-11	44,487,588	43,372,881	Reserve for Encumbrances	A-12	13,166,112	10,411,070
				Appropriated Reserves	A-12	<u>31,010,422</u>	<u>32,483,223</u>
		<u>46,004,584</u>	<u>44,285,226</u>			<u>46,004,584</u>	<u>44,285,226</u>
		<u>\$ 165,784,912</u>	<u>\$ 154,745,149</u>			<u>\$ 165,784,912</u>	<u>\$ 154,745,149</u>

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

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

		Year Ended December 31,	
	Ref.	2019	2018
REVENUE AND OTHER INCOME REALIZED:			
Fund Balance Utilized	A-2	\$ 25,343,797	\$ 25,343,797
Miscellaneous Revenue Anticipated	A-2	76,012,005	83,111,987
Receipts from Current Taxes	A-2	243,350,332	237,310,812
Non-Budgeted Revenue	A-2	8,110,830	5,907,974
		<u>352,816,964</u>	<u>351,674,570</u>
Other Credits to Income:			
Unexpended Balances of			
Appropriation Reserves	A-7	15,141,064	15,383,417
Interfunds Returned	A-4	1,890,933	1,600,000
		<u>16,032,000</u>	<u>16,983,417</u>
TOTAL INCOME		<u>369,848,961</u>	<u>368,657,987</u>
EXPENDITURES:			
Budgeted Appropriations:			
Operations	A-3	274,023,491	272,620,905
Capital Improvements	A-3	2,305,000	2,624,500
Debt Service	A-3	41,803,264	41,330,970
Deferred Charges and Statutory			
Expenditures	A-3	23,853,530	24,203,494
Refund Prior Year Revenues	A-4	83,496	3,052
Interfunds Advanced	A-4	2,328,050	1,890,933
		<u>344,396,831</u>	<u>342,673,854</u>
TOTAL EXPENDITURES		<u>344,396,831</u>	<u>342,673,854</u>
EXCESS OF REVENUE OVER EXPENDITURES		25,452,130	25,984,133
FUND BALANCE:			
Balance, Beginning of Year	A	<u>53,376,999</u>	<u>52,736,663</u>
		78,829,129	78,720,796
Less: Utilized as Anticipated Revenue	A-2	<u>25,343,797</u>	<u>25,343,797</u>
Balance, End of Year	A	<u>\$ 53,485,332</u>	<u>\$ 53,376,999</u>

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, 2019**

- 6 -
A-2
Sheet 1

Ref.	Anticipated			Realized	Excess or (Deficit)
	Budgeted	Budget Amendments	Amended		
FUND BALANCE UTILIZED	A-1	\$ 25,343,797	\$ 25,343,797	\$ 25,343,797	\$
MISCELLANEOUS REVENUES:					
Local Revenue:					
County Clerk	A-6	9,354,144	9,354,144	9,697,595	343,451
Surrogate	A-6	327,379	327,379	341,811	14,432
Sheriff	A-6	562,326	562,326	1,132,305	569,979
Emergency Dispatching	A-6	3,990,000	3,990,000	3,997,724	7,724
Emergency Management Services	A-6	220,000	220,000	532,988	312,988
Shared Medical Examiner	A-6	500,000	500,000	530,551	30,551
Rental of County Owned Property	A-6	375,000	375,000	365,982	(9,018)
Management Information Systems Services	A-6	10,000	10,000	14,139	4,139
Book Fines - Library	A-6	27,000	27,000	23,169	(3,831)
Fees for Morris County Public Safety Training Academy	A-6	471,000	471,000	620,691	149,691
Human Services - Youth Center/Shelter	A-6	1,100,000	1,100,000	1,449,185	349,185
Local Health Services	A-6	250,000	250,000	552,936	302,936
Housing of Federal, State and other Counties Inmates	A-6	20,000	20,000	1,001,854	981,854
Public Works	A-6	510,000	510,000	538,278	28,278
Increased Fees as a result of Chapter 370:					
County Clerk	A-6	1,045,856	1,045,856	1,096,520	50,664
Surrogate	A-6	272,621	272,621	256,358	(16,263)
Sheriff	A-6	937,674	937,674	642,554	(295,120)
Morris View Lease	A-6	1,031,760	1,031,760	1,733,640	701,880
Subtotal Local Revenues		21,004,760	21,004,760	24,528,280	3,523,520
State Aid:					
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-6	2,343,655	2,343,655	2,343,655	
Social Services - State and Federal Share	A-6	10,661,645	10,661,645	9,580,549	(1,081,096)
Vo-Tech State Aid Debt Service	A-6	255,704	255,704	255,704	
Subtotal State Aid		13,261,004	13,261,004	12,179,908	(1,081,096)
State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities:					
Social and Welfare Services (c.66, P.L. 1990):					
Supplemental Social Security Income	A-6	553,109	553,109	553,109	
Psychiatric Facilities (c.73, P.L. 1990):					
Board of County Patients in State and Other Institutions	A-6	36,000	36,000	75,454	39,454
Rutgers Univ Behavioral Health Care	A-6	6,343	6,343		(6,343)
Subtotal State Assumption of Costs		595,452	595,452	628,563	33,111

COUNTY OF MORRIS

**CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019**

Ref.	Anticipated			Realized	Excess or (Deficit)
	Budgeted	Budget Amendments	Amended		
Public and Private Revenues Offset with Appropriations:					
New Jersey Department of Health and Senior Services:					
Area Plan Grant - Title IIIB, IIIC1, and IIIC2	A-6	\$ 2,699,210	\$ 34,959	\$ 2,734,169	\$ 3,004,124
New Jersey Department of the Treasury:					
NJ Governor's Council on Alcoholism and Drug Abuse	A-6		473,890	473,890	473,890
New Jersey Department of Community Affairs:					
LIHEAP - CWA	A-6		6,986	6,986	6,986
2019 Universal Service Fund - CWA Administration	A-6		4,467	4,467	4,467
New Jersey Department of Children and Families:					
ALPN - HSAC/YIP/Transportation	A-6		171,113	171,113	171,113
New Jersey Department of Human Services:					
Chapter 51 - Alcoholism and Drug Abuse	A-6	870,141	870,141	870,141	870,141
REACH Program, F1PZN	A-6		473,074	473,074	473,074
Social Services for the Homeless, H1PZN	A-6		555,110	555,110	555,110
PASP (ALPN)	A-6		44,166	44,166	44,166
Hope One Program	A-6		150,000	150,000	150,000
U.S. Department of Health and Human Services:					
Bio-Terrorism and Public Health Emergency Grant	A-6	77,570	413,741	491,311	491,311
U.S. Department of Housing and Urban Development:					
Continuum of Care Planning Grant	A-6		51,882	51,882	51,882
New Jersey Department of Law and Public Safety:					
Drug Recognition Expert Call Out and Assistance Program	A-6		86,575	86,575	86,575
County Driving While Intoxicated Grant	A-6		33,000	33,000	33,000
Body Armor Replacement	A-6		59,190	59,190	59,190
Law Enforcement Officers Training and Equipment Fund	A-6		20,503	20,503	20,503
Insurance Fraud Reimbursement Program	A-6		250,000	250,000	250,000
State / Community Partnership Program	A-6		497,662	497,662	497,662
Comprehensive Opioid Abuse Site-based Program	A-6	332,658	332,658	332,658	332,658
New Jersey Chapter International Association of Arson Investigators					
Morris County Juvenile Firesetters Program	A-6		1,000	1,000	1,000
U.S. Department of Justice:					
Victim Assistance Program	A-6		510,991	510,991	510,991
SART/SANE Program	A-6		82,895	82,895	82,895
State Criminal Alien Assistance Program (SCAAP)	A-6	218,179	247,547	465,726	465,726
U.S. Department of Homeland Security:					
Emergency Food & Shelter	A-6		1,256	1,256	1,256
Pre-Disaster Mitigation Competitive Grant	A-6		126,000	126,000	126,000
Homeland Security	A-6		347,322	347,322	347,322
UASI (Urban Areas Security Initiative)	A-6		3,468,379	3,468,379	3,468,379
Presidential Residence Protection Assistance Grant	A-6		55,938	55,938	55,938
New Jersey Department of Environmental Protection:					
CEHA Grant	A-6		175,075	175,075	175,075
New Jersey Department of Labor and Workforce Development:					
Work First New Jersey	A-6		1,691,096	1,691,096	1,691,096
Workforce Development	A-6		3,390,437	3,390,437	3,390,437
Smart Steps Program	A-6		2,408	2,408	2,408
New Jersey Department of Military and Veteran Affairs:					
MAPS (Veterans Transportation)	A-6		15,000	15,000	15,000
New Jersey Transit Corporation					
MAPS (Senior Citizens and Disabled Residents)	A-6		900,480	900,480	900,480
Non-Urbanized Area Formula Program (Section 5311)	A-6		358,634	358,634	358,634

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, 2019

	Ref.	Anticipated			Realized	Excess or (Deficit)
		Budgeted	Budget Amendments	Amended		
Public and Private Revenues Offset with Appropriations:						
U.S. Election Assistance Commission						
Help America Vote Act - VVPAT Grant Program	A-6	\$	\$ 40,790	\$ 40,790	\$ 40,790	\$
U.S. Department of Transportation:						
Annual Transportation Program - County Aid	A-6		7,953,564	7,953,564	7,953,564	
Subregional Support Program	A-6	15,000	15,000	30,000	30,000	
Bi-County Bridge No. 1400521 Passaic Street (CR 647)	A-6		1,295,261	1,295,261	1,295,261	
Bridge No. 1400132 Carey Avenue (CR 511)	A-6		785,553	785,553	785,553	
Highway Rail Grade Crossing/RHC-0613(300)H210	A-6		244,775	244,775	244,775	
Highway Rail Grade Crossing/RHC-0619(300)H210	A-6		244,775	244,775	244,775	
Northern New Jersey Safe Communities Grant	A-6		99,950	99,950	99,950	
Schooleys Mt Road Bridge, Township of Washington	A-6		800,250	800,250	800,250	
Russia Road Bridge No. 1400948 Reconstruction	A-6		235,000	235,000	235,000	
High Bridge Branch Resurfacing	A-6	1,941,984		1,941,984	1,941,984	
New Jersey Department of State:						
County History Partnership Program	A-6		43,520	43,520	43,520	
Complete Count Commission County Grant Program	A-6		100,774	100,774	100,774	
Other Miscellaneous Programs:						
Sheriff / Private Donations	A-6		74,718	74,718	74,718	
Project Lifesaver Program / Private Contribution	A-6		5,050	5,050	5,050	
Subtotal Public and Private Revenues		<u>6,154,742</u>	<u>26,639,756</u>	<u>32,794,498</u>	<u>33,064,453</u>	<u>269,955</u>
Other Special Items:						
Pension Reimbursements	A-6	1,493,585		1,493,585	1,493,585	
Capital Fund Balance	A-6	461,000		461,000	461,000	
School Board Elections	A-6	10,000		10,000	56,987	46,987
Motor Vehicle Fines - Dedicated Fund	A-6	2,500,000		2,500,000	2,542,209	42,209
Weights & Measures - Dedicated Fund	A-6	1,170,865		1,170,865	1,055,874	(114,991)
Subtotal Other Special Items		<u>5,635,450</u>		<u>5,635,450</u>	<u>5,610,801</u>	<u>(24,649)</u>
TOTAL MISCELLANEOUS REVENUES	A-1,A-6	46,651,408	26,639,756	73,291,164	76,012,005	2,720,841
AMOUNT TO BE RAISED BY TAXATION - County Purpose Tax	A-1,A-4	<u>243,350,332</u>		<u>243,350,332</u>	<u>243,350,332</u>	
TOTAL GENERAL REVENUES		<u>\$ 315,345,537</u>	<u>\$ 26,639,756</u>	<u>\$ 341,985,293</u>	<u>\$ 344,706,134</u>	<u>\$ 2,720,841</u>
NON-BUDGET REVENUES:						
Miscellaneous Revenues Not Anticipated	A-1,A-4				8,110,830	
					<u>\$ 352,816,964</u>	
	Ref.	A-3	A-3	A-3		
ANALYSIS OF NON-BUDGET REVENUE - MISCELLANEOUS						
REVENUE NOT ANTICIPATED:						
Added and Omitted Taxes	A-5				\$ 983,648	
Bail Forfeiture					1,250	
Excise Tax					229,106	
Interest Income					4,279,439	
Title IV-D Sheriff					65,447	
Prior Year Appropriation Refund					646,311	
Other Items of Miscellaneous Revenue					1,905,629	
					<u>\$ 8,110,830</u>	

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

COUNTY OF MORRIS

**CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019**

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
GENERAL GOVERNMENT						
County Administrator						
Salaries and Wages	\$ 1,229,905	\$ 1,229,905	\$ 1,038,496		\$ 191,409	\$
Other Expenses	820,912	820,912	423,184	287,697	110,031	
Personnel						
Salaries and Wages	477,720	477,720	403,614		74,106	
Other Expenses	463,810	463,810	174,923	40,352	248,535	
Board of Chosen Freeholders						
Salaries and Wages	353,060	353,060	282,515		70,545	
Other Expenses	149,514	149,514	123,163	2,100	24,251	
County Clerk						
Salaries and Wages	1,823,785	1,823,785	1,674,774		149,011	
Other Expenses	340,800	340,800	263,317	19,306	58,177	
Elections						
Salaries and Wages	1,142,575	1,142,575	1,075,835		66,740	
Other Expenses	2,083,300	2,083,300	1,704,340	124,586	254,374	
Department of Finance						
Salaries and Wages	2,013,125	2,013,125	1,817,474		195,651	
Other Expenses	684,166	684,166	335,382	30,526	318,258	
Annual Audit	154,512	154,512		126,727	27,785	
Information Technology Division						
Salaries and Wages	2,518,370	2,518,370	2,241,206		277,164	
Other Expenses	2,664,445	2,664,445	1,861,043	313,020	490,382	
Board of Taxation						
Salaries and Wages	226,865	226,865	222,327		4,538	
Other Expenses	53,200	53,200	34,391	8,666	10,143	
County Counsel						
Salaries and Wages	279,655	289,655	284,407		5,248	
Other Expenses	682,500	672,500	445,408		227,092	
County Surrogate						
Salaries and Wages	922,895	922,895	880,832		42,063	
Other Expenses	67,604	87,604	51,734	9,878	25,992	

COUNTY OF MORRIS

**CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019**

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
GENERAL GOVERNMENT (continued)						
Engineering						
Salaries and Wages	\$ 1,728,985	\$ 1,728,985	\$ 1,551,621	\$	\$ 177,364	\$
Other Expenses	261,800	261,800	91,910	1,735	168,155	
Economic Development						
Salaries and Wages	1,214,875	1,214,875	1,113,664		101,211	
Other Expenses	622,798	622,798	581,514	82	41,202	
Heritage Commission						
Salaries and Wages	131,310	131,310	107,410		23,900	
Other Expenses	24,960	24,960	14,937	2,066	7,957	
TOTAL GENERAL GOVERNMENT	23,137,446	23,157,446	18,799,421	966,741	3,391,284	
CODE ENFORCEMENT & ADMINISTRATION						
Weights & Measures						
Salaries and Wages	764,765	764,765	736,562		28,203	
Other Expenses	406,100	406,100	326,602	8,150	71,348	
TOTAL CODE ENFORCEMENT & ADMINISTRATION	1,170,865	1,170,865	1,063,164	8,150	99,551	
INSURANCE						
Liability Insurance	2,731,018	2,856,018	2,731,018		125,000	
Workers Compensation Insurance	1,790,629	1,790,629	1,765,852		24,777	
Group Insurance for Employees	50,229,950	49,584,950	35,903,555	31,825	13,649,570	
Health Benefits Waiver	397,657	397,657	373,953		23,704	
TOTAL INSURANCE	55,149,254	54,629,254	40,774,378	31,825	13,823,051	
PUBLIC SAFETY						
Emergency Management						
Salaries and Wages	8,530,964	8,530,964	7,680,243		850,721	
Other Expenses	1,952,965	2,102,965	1,712,391	329,794	60,780	
Medical Examiner						
Salaries and Wages	1,012,410	1,012,410	920,737		91,673	
Other Expenses	295,700	295,700	225,136	11,700	58,864	
Sheriff's Office						
Salaries and Wages	9,749,520	9,749,520	9,374,789		374,731	
Other Expenses	863,035	913,035	459,807	400,904	52,324	

COUNTY OF MORRIS

**CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019**

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
PUBLIC SAFETY (continued)						
Prosecutor's Office						
Salaries and Wages	\$ 13,982,211	\$ 13,982,211	\$ 13,343,188	\$ 657	\$ 638,366	\$
Other Expenses	997,953	997,953	749,756	100,438	147,759	
Jail						
Salaries and Wages	17,324,635	17,324,635	16,723,934		600,701	
Other Expenses	2,189,350	2,189,350	1,492,982	585,191	111,177	
Youth Center						
Salaries and Wages	2,177,850	2,177,850	1,912,622		265,228	
Other Expenses	290,050	290,050	142,912	66,940	80,198	
TOTAL PUBLIC SAFETY	59,366,643	59,566,643	54,738,497	1,495,624	3,332,522	
PUBLIC WORKS						
Road Repairs						
Salaries and Wages	3,310,325	3,310,325	2,753,642		556,683	
Other Expenses	3,938,250	3,938,250	2,760,724	577,738	599,788	
Bridges & Culverts						
Salaries and Wages	1,077,565	1,077,565	945,914		131,651	
Other Expenses	88,110	88,110	60,898	15,236	11,976	
Shade Tree Commission						
Salaries and Wages	696,135	696,135	618,333		77,802	
Other Expenses	662,625	662,625	168,550	353,713	140,362	
Buildings & Grounds						
Salaries and Wages	3,165,620	3,165,620	2,831,093		334,527	
Other Expenses	2,902,500	3,102,500	2,606,853	403,506	92,141	
Motor Service Center						
Salaries and Wages	1,829,240	1,829,240	1,573,445		255,795	
Other Expenses	1,135,450	1,135,450	919,323	23,613	192,514	

COUNTY OF MORRIS

**CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019**

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
PUBLIC WORKS (continued)						
Mosquito Control						
Salaries and Wages	\$ 1,230,730	\$ 1,230,730	\$ 1,109,727	\$	\$ 121,003	\$
Other Expenses	221,730	221,730	200,793	8,962	11,975	
TOTAL PUBLIC WORKS	20,258,280	20,458,280	16,549,295	1,382,768	2,526,217	
HEALTH AND WELFARE						
Department of Health Management						
Salaries and Wages	1,013,424	1,013,424	732,148		281,276	
Other Expenses	254,070	254,070	202,875	38,884	12,311	
Department of Human Services Planning						
Salaries and Wages	2,160,757	2,160,757	1,771,991		388,766	
Other Expenses	691,493	691,493	307,782	123,655	260,056	
Office on Aging						
Salaries and Wages	1,026,020	1,016,020	810,514		205,506	
Other Expenses	82,000	92,000	50,254	1,198	40,548	
Grants in Aid	3,814,736	3,814,736	2,900,428	914,308		
Seniors, Disabled & Veterans						
Salaries and Wages	94,335	94,335	88,244		6,091	
Other Expenses	363,500	363,500	189,550	106,849	67,101	
Morristown Memorial Hospital - SCS	89,144	89,144	66,849	22,295		
County Board of Social Services						
Salaries and Wages	8,571,918	8,571,918	7,448,951		1,122,967	
Other Expenses	8,529,190	8,529,190	5,825,412	746,075	1,957,703	
Maintenance of Patients in State Institutions						
For Mental Diseases						
Local Share	3,927,331	3,927,331	3,927,331			
County Psych Patients in County Hospitals	700,000	700,000	51,603		648,397	

COUNTY OF MORRIS

**CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019**

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
HEALTH AND WELFARE (continued)						
Morris View Nursing Home						
Other Expenses	\$ 1,906,000	\$ 1,906,000	\$ 1,268,023	\$ 220,313	\$ 417,664	\$
Rutgers Univ Behavioral Health Care	9,061	9,061	2,718		6,343	
Assistance for SSI Recipients	553,109	553,109	553,109			
Assistance Dep Child: Local Share	34,920	34,920	34,920			
County Adjuster						
Salaries & Wages	170,485	170,485	138,260		32,225	
Other Expenses	14,750	14,750	12,457	1,521	772	
Dental Clinic (R.S. 44:5)	5,000	5,000			5,000	
TOTAL HEALTH & WELFARE	34,011,243	34,011,243	26,383,419	2,175,098	5,452,726	
PARKS & RECREATION						
Park Commission (R.S. 40:37-95)	13,975,000	13,975,000	13,975,000			
TOTAL PARKS & RECREATION	13,975,000	13,975,000	13,975,000			
EDUCATIONAL						
County Library Services						
Salaries & Wages	3,073,690	3,073,690	2,716,634		357,056	
Other Expenses	761,601	761,601	629,172	85,811	46,618	
Office of County Superintendent of Schools						
Salaries & Wages	184,765	184,765	175,677		9,088	
Other Expenses	12,950	12,950	10,255	826	1,869	
County College	11,830,000	11,830,000	11,830,000			

COUNTY OF MORRIS

**CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019**

	Appropriations		Paid or Charged	Expended		Unexpended Balance Canceled
	Budget	Budget After Modification		Encumbered	Reserved	
EDUCATIONAL (continued)						
County Extension Service						
Salaries & Wages	\$ 286,655	\$ 286,655	\$ 257,238	\$	\$ 29,417	\$
Other Expenses	81,600	81,600	75,648	390	5,562	
Reimbursement for Residents Attending Out of County Two Year College (N.J.S. 18A:64A-23)	90,000	90,000	60,192		29,808	
Vocational Schools	6,248,095	6,248,095	6,248,095			
Morris County Public Safety Training Academy						
Salaries & Wages	836,730	986,730	925,519		61,211	
Other Expenses	206,176	306,176	134,299	136,310	35,567	
TOTAL EDUCATIONAL	23,612,262	23,862,262	23,062,729	223,337	576,196	
OTHER COMMON OPERATING FUNCTIONS						
Salary Adjustment	881,524	881,524			881,524	
TOTAL OTHER COMMON OPERATING FUNCTIONS	881,524	881,524			881,524	
UTILITY EXPENSES & BULK PURCHASES						
Utilities	5,748,577	5,748,577	4,747,786	303,419	697,372	
TOTAL UTILITY EXPENSES & BULK PURCHASES	5,748,577	5,748,577	4,747,786	303,419	697,372	
SUBTOTAL OPERATIONS	237,311,094	237,461,094	200,093,689	6,586,962	30,780,443	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES						
New Jersey Department of Health & Senior Services						
Title III Nutrition Program						
Salaries & Wages	1,603,910	1,603,910	1,395,684		208,226	
Other Expenses	3,100,000	3,100,000	1,620,855	1,059,691	419,454	
Area Plan Grant - Title IIIB, IIIC1, and IIIC2	960,987	995,946	667,772	318,767	9,407	
Childhood Lead Exposure Prevention	18,746	37,492	37,492			
New Jersey Department of the Treasury						
NJ Governor's Council on Alcoholism and Drug Abuse	50,000	523,890	523,890			

COUNTY OF MORRIS

**CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019**

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET						
BY REVENUES (continued)						
New Jersey Department of Community Affairs						
LIHEAP - CWA	\$	\$ 6,986	\$ 6,986		\$	\$
Universal Service Fund - CWA Administration		4,467	4,467			
New Jersey Department of Children and Families						
ALPN - HSAC/YIP/Transportation	34,448	205,561	205,561			
New Jersey Department of Human Services						
Chapter 51 - Alcoholism and Drug Abuse	882,905	882,905	882,905			
REACH Program, F1PZN		473,074	473,074			
Social Services for the Homeless, H1PZN		555,110	555,110			
PASP (ALPN)		44,166	44,166			
Hope One Program		150,000	150,000			
U.S. Department of Health and Human Services						
Bio Terrorism and Public Health Emergency Grant		294,995	294,995			
U.S. Department of Housing and Urban Development						
Continuum of Care Planning Grant		51,882	51,882			
New Jersey Department of Law & Public Safety						
Drug Recognition Expert Call Out and Assistance Program		86,575	86,575			
County Driving While Intoxicated Grant		33,000	33,000			
Body Armor Replacement Program		59,190	59,190			
Law Enforcement Officers Training and Equipment Fund		20,503	20,503			
Insurance Fraud Reimbursement Program		250,000	250,000			
State / Community Partnership Program		497,662	497,662			
Operation Helping Hand Grant Program	58,824	158,824	158,824			
New Jersey Chapter International Association of Arson Investigators						
Morris County Juvenile Firesetters Program		1,000	1,000			
U.S. Department of Justice						
Victim Assistance Program		510,991	510,991			
SART/SANE Program		82,895	82,895			
State Criminal Alien Assistance Program (SCAAP)	218,179	465,726	465,726			
Comprehensive Opioid Abuse Site-based Program	332,658	332,658	332,658			
U.S. Department of Homeland Security						
Emergency Food & Shelter		1,256	1,256			
Pre-Disaster Mitigation Competitive Grant		126,000	126,000			
Homeland Security		347,322	347,322			
UASI (Urban Areas Security Initiative)		3,468,379	3,468,379			
Presidential Residence Protection Assistance Grant		55,938	55,938			
New Jersey Department of Environmental Protection						
CEHA Grant		175,075	175,075			
New Jersey Department of Labor and Workforce Development						
Work First New Jersey		1,691,096	1,691,096			
Workforce Development		3,390,437	3,390,437			
Smart Steps Program		2,408	2,408			
New Jersey Department of Military and Veteran Affairs						
MAPS (Veterans Transportation)		15,000	15,000			

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

COUNTY OF MORRIS

**CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019**

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (continued)						
New Jersey Transit Corporation						
MAPS (Senior Citizen and Disabled Residents)	\$ 675,000	\$ 1,575,480	\$ 1,575,480		\$	\$
Non-Urbanized Area Formula Program (Section 5311)		358,634	358,634			
U.S. Election Assistance Commission						
Help America Vote Act - VVPAT Grant Program		40,790	40,790			
U.S. Department of Transportation						
Annual Transportation Program - County Aid		7,953,564	7,953,564			
Subregional Support Program	15,000	30,000	30,000			
Bi-County Bridge No. 1400521 Passaic Street (CR 647)		1,295,261	1,295,261			
Bridge No. 1400132 Carey Avenue (CR 511)		785,553	785,553			
Highway Rail Grade Crossing/RHC-0613(300)H210		244,775	244,775			
Highway Rail Grade Crossing/RHC-0619(300)H210		244,775	244,775			
Schooleys Mt Road Bridge, Township of Washington		800,250	800,250			
Russia Road Bridge No. 1400948 Reconstruction		235,000	235,000			
High Bridge Branch Resurfacing	1,941,984	1,941,984	1,941,984			
Northern New Jersey Safe Communities Grant		99,950	99,950			
New Jersey Department of State						
County History Partnership Program		43,520	43,520			
Complete Count Commission County Grant Program		100,774	100,774			
Other Miscellaneous Grants						
Sheriff-Private Donations		74,718	74,718			
Project Lifesaver Program / Private Contribution		5,050	5,050			
TOTAL PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUES	9,892,641	36,532,397	34,516,852	1,378,458	637,087	
TOTAL OPERATIONS	247,203,735	273,993,491	234,610,541	7,965,420	31,417,530	
CONTINGENT	30,000	30,000	1,487		28,513	
TOTAL OPERATIONS INCLUDING CONTINGENT	A-1 247,233,735	274,023,491	234,612,028	7,965,420	31,446,043	
CAPITAL IMPROVEMENTS						
Capital Improvement Fund	2,305,000	2,305,000	2,305,000			
TOTAL CAPITAL IMPROVEMENTS	A-1 2,305,000	2,305,000	2,305,000			

COUNTY OF MORRIS

CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019

	Appropriations		Expended		Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered Reserved	
DEBT SERVICE					
Payment of Bond Principal					
Park Bonds	\$ 1,921,000	\$ 1,921,000	\$ 1,921,000	\$	\$
County College	4,570,000	4,570,000	4,570,000		
Other Bonds	24,429,000	24,429,000	24,429,000		
Solar	3,402,255	3,402,255	3,402,255		
Interest on Bonds					
Park Bonds	253,460	253,460	253,460		
County College	857,595	857,595	857,594		(1)
Other Bonds	4,805,807	4,805,807	4,805,807		
Capital Lease Obligation					
Principal	885,006	885,006	885,006		
Interest	554,549	554,549	554,548		(1)
Green Acres Trust Loan Program					
Principal and Interest	22,915	22,915	22,912		(3)
State of NJ DEP Loan Payments	101,685	101,685	101,682		(3)
TOTAL DEBT SERVICE	A-1 41,803,272	41,803,272	41,803,264		(8)
DEFERRED CHARGES & STATUTORY EXPENDITURES					
Contribution to:					
Public Employees Retirement System	10,244,069	10,244,069	10,244,069		
Social Security System	6,912,102	6,762,102	5,508,520		1,253,582
Defined Contribution Retirement Plan	100,000	100,000	64,915		35,085
Detective Pension Fund	60,000	60,000	37,936		22,064
Police & Firemen's Retirement System	6,087,359	6,087,359	6,087,359		
Unemployment Insurance	600,000	600,000	600,000		
TOTAL DEFERRED CHARGES & STATUTORY EXPENDITURES	A-1 24,003,530	23,853,530	22,542,799	1,310,731	
TOTAL GENERAL APPROPRIATIONS	\$ 315,345,537	\$ 341,985,293	\$ 301,263,091	\$ 7,965,420	\$ 32,756,774
					\$ (8)
				A	
Budget as Adopted	A-2	\$ 315,345,537			
Amendments per N.J.S.A. 40A:4-87	A-2	26,639,756			
	A-2	<u>\$ 341,985,293</u>			
Cash Disbursed	A-4		\$ 298,476,445		
Accounts Payable	A		2,786,646		
			<u>\$ 301,263,091</u>		

COUNTY OF MORRIS

2019

TRUST FUND

COUNTY OF MORRIS

**TRUST FUND
BALANCE SHEET - REGULATORY BASIS**

ASSETS				LIABILITIES AND RESERVES			
	Ref.	December 31,			Ref.	December 31,	
		2019	2018			2019	2018
REGULAR FUND:				REGULAR FUND:			
Cash & Cash Equivalents		\$ 7,138,601	\$ 7,095,404	Reserve for Trust Funds	B-1	\$ 2,835,361	\$ 2,504,133
				Due to Local Government Units	B-1	3,797,240	4,051,844
	B-1	7,138,601	7,095,404	Due to Current Fund	A,B-1	500,000	500,000
Federal Grant Funds Receivable	B-5	3,816,915	3,473,362	Community Development:			
Local Home Trust Funds Receivable	B-6	2,048,300	1,628,917	Block Grant Appropriations	B-7	1,034,299	1,095,030
				Local Home Trust Appropriations	B-9	1,063,931	1,032,911
				Contracts Payable:			
				Community Development Block Grant	B-8	2,532,626	2,172,690
				Emergency Shelter Grant	B-8	255,990	205,642
				Local Home Trust	B-10	984,369	635,433
		<u>13,003,816</u>	<u>12,197,683</u>			<u>13,003,816</u>	<u>12,197,683</u>
DEDICATED FUND:				DEDICATED FUND:			
Cash & Cash Equivalents		92,572,772	88,297,156	Reserve for Dedicated Funds	B-2	92,172,772	87,897,156
				Reserve for Added and Omitted Taxes	B-11	23,005	24,254
	B-2	92,572,772	88,297,156	Due to General Capital Fund	B-2,C	400,000	400,000
Added and Omitted Taxes Receivable	B-11	23,005	24,254				
		<u>92,595,777</u>	<u>88,321,410</u>			<u>92,595,777</u>	<u>88,321,410</u>
REVOLVING FUND:				REVOLVING FUND:			
Cash & Cash Equivalents	B-3	6,139,264	5,434,753	Reserve for Revolving Fund	B-3	6,139,264	5,434,753
ROAD OPENING DEPOSITS:				ROAD OPENING DEPOSITS:			
Cash & Cash Equivalents	B-4	3,028,404	3,203,934	Reserve for Road Opening Deposits	B-4	3,028,404	3,203,934
		<u>\$ 114,767,261</u>	<u>\$ 109,157,780</u>			<u>\$ 114,767,261</u>	<u>\$ 109,157,780</u>

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

COUNTY OF MORRIS

2019

CAPITAL FUND

COUNTY OF MORRIS

**CAPITAL FUND
BALANCE SHEET - REGULATORY BASIS**

ASSETS				LIABILITIES, RESERVES AND FUND BALANCES			
	Ref.	December 31, 2019	2018		Ref.	December 31, 2019	2018
GENERAL CAPITAL:				GENERAL CAPITAL:			
Cash and Cash Equivalents		\$ 69,370,633	\$ 59,900,968	Serial Bonds	C-12	\$ 176,142,000	\$ 174,406,000
	C-2,C-3	69,370,633	59,900,968	Guaranteed Pooled Program:			
				Lease Revenue Bonds	C-20	15,270,000	15,910,000
				Capital Lease Payable	C-21		245,006
Federal/State Grants Receivable	C-17		1,214,597	NJ DEP Loan Payable	C-15	1,236,272	1,312,089
Deferred Charges to Future				Improvement Authorizations:			
Taxation:				Funded	C-9	59,852,723	52,778,554
Funded	C-5	192,648,272	191,873,095	Unfunded	C-9	25,885,588	27,514,882
Unfunded	C-6	28,945,136	28,632,526	Capital Improvement Fund	C-8	4,897,325	4,541,087
				Reserve for Countywide Communications System	C-3	695,658	610,047
Due From:				Reserve for Preliminary Expenses - Facilities Assessment	C-3	25,109	25,109
Dedicated Trust Fund	B,C-3	400,000	400,000	Reserve to Pay Debt Service	C-3	54,096	110,065
		<u>291,364,041</u>	<u>282,021,186</u>	Fund Balance	C-1	7,305,270	4,568,347
						<u>291,364,041</u>	<u>282,021,186</u>
PARK CAPITAL:				PARK CAPITAL:			
Cash and Cash Equivalents		2,538,291	2,346,026	Serial Bonds	C-13	8,188,000	8,322,000
	C-2,C-4	2,538,291	2,346,026	Green Acres Loan Payable -			
				State of New Jersey	C-14	55,601	77,078
Deferred Charges to Future Taxation:				Improvement Authorizations:			
Funded	C-5	8,243,601	8,399,078	Funded	C-10	2,320,629	2,128,364
		<u>10,781,892</u>	<u>10,745,104</u>	Fund Balance	C-1	217,662	217,662
						<u>10,781,892</u>	<u>10,745,104</u>
		<u>\$ 302,145,933</u>	<u>\$ 292,766,290</u>			<u>\$ 302,145,933</u>	<u>\$ 292,766,290</u>

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

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

	Ref.	<u>General Capital</u>	<u>Park Capital</u>
BALANCE, DECEMBER 31, 2018	C,C-3,C-4	\$ 4,568,347	\$ 217,662
Increased by:			
Reimbursement of Funds:			
County/Municipality Share of Cost	C-2	216,880	
Premium on Sale of Bonds and Notes	C-2	2,738,985	
Cancellation of Improvement			
Authorizations	C-9	786,440	
MUA Capital Repayments:			
Other	C-2	66,406	
		<u>3,808,711</u>	
		8,377,058	217,662
Decreased by:			
Premium on Sale of Bonds and Notes:			
State of New Jersey - Chapter 12	C-2,C-3	282,135	
Anticipated as Revenue in Current Fund Budget	C-2	461,000	
Funded by Ordinance Amendment	C-6	328,653	
		<u>1,071,788</u>	
BALANCE, DECEMBER 31, 2019	C,C-3,C-4	<u>\$ 7,305,270</u>	<u>\$ 217,662</u>

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

COUNTY OF MORRIS

2019

GENERAL FIXED ASSETS ACCOUNT GROUP

COUNTY OF MORRIS

GENERAL FIXED ASSETS ACCOUNT GROUP
BALANCE SHEET - REGULATORY BASIS

ASSETS	December 31,	
	2019	2018
Land	\$ 20,513,620	\$ 20,513,616
Buildings and Building Improvements	77,979,131	79,123,904
Machinery, Vehicles and Equipment	54,665,504	52,121,694
	<u>\$ 153,158,255</u>	<u>\$ 151,759,214</u>
RESERVES		
Investment in General Fixed Assets	<u>\$ 153,158,255</u>	<u>\$ 151,759,214</u>

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

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018

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

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

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

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

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

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

Morris 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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

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 obligation.

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

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

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

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

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

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

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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

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

3. Basis of Accounting (Cont'd)

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

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

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

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

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

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

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

B. CASH AND CASH EQUIVALENTS AND INVESTMENTS

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

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

GASB requires disclosure of the level of custodial credit risk assumed by the County in its cash, cash equivalents and investments, if those items are uninsured or unregistered. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned.

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

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

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

Deposits:

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

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

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

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

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;

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

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, 2019, cash and cash equivalents and investments of the County consisted of deposits in savings accounts, demand deposits and certificates of deposit. During 2019, the County's investments consisted of certificates of deposit. The carrying amount of the County's cash and cash equivalents and investments was \$298,285,530 at December 31, 2019.

The total of the bank balances of the County's cash and cash equivalents and investments on deposit at December 31, 2019 was \$306,071,762.

As of December 31, 2018, cash and cash equivalents and investments of the County consisted of deposits in savings accounts, demand deposits and certificates of deposit. During 2018, the County's investments consisted of certificates of deposit. The carrying amount of the County's cash and cash equivalents and investments was \$274,109,331 at December 31, 2018.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

C. FUND BALANCE APPROPRIATED

\$27,143,797 of the \$53,485,332 fund balance of the Current Fund at December 31, 2019 has been appropriated as an item of revenue in the adopted 2020 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, 2019, 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,		
	2019	2018	2017
Issued:			
County Improvement Authority Debt			
Debt Guaranteed by the County	\$ 133,960,000	\$ 138,740,000	\$ 149,080,000
General (Including County College and Vocational School):			
Bonds and Loans	177,378,272	175,718,089	179,084,413
Guaranteed Pooled Program:			
Lease Revenue Bonds	15,270,000	15,910,000	16,535,000
Capital Lease Payable		245,006	484,940
Park Commission:			
Bonds and Loans	8,243,601	8,399,078	8,563,132
Total Issued	<u>334,851,873</u>	<u>339,012,173</u>	<u>353,747,485</u>
Authorized but not Issued:			
General:			
Bonds and Notes	28,945,136	28,632,526	25,037,036
Total Authorized but not Issued	<u>28,945,136</u>	<u>28,632,526</u>	<u>25,037,036</u>
Less:			
Capital Projects for County College (N.J.S.A. 18A:64A-22.1 to N.J.S.A. 18A:64A-22.8)	13,617,000	12,257,000	12,517,000
Bonds Authorized by Another Public Body to be Guaranteed by the County	133,960,000	138,740,000	149,080,000
	<u>\$ 216,220,009</u>	<u>\$ 216,647,699</u>	<u>\$ 217,187,521</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

E. COUNTY DEBT (Cont'd)

County debt is summarized as follows:

The County statutory net debt at December 31, 2019 was .227%. This percentage, which is calculated in accordance with the required method for the Annual Debt Statement purposes, is based on the following:

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
General Debt	<u>\$ 363,797,009</u>	<u>\$ 147,577,000</u>	<u>\$ 216,220,009</u>

Based on the equalized valuation basis per N.J.S.A. 40A:2-2, of \$95,230,114,198, the County's remaining borrowing power under N.J.S.A. 40A:2-6 as of December 31, 2019, is as follows:

2% of Equalized Valuation of Real Property	\$ 1,904,602,284
Net Debt	<u>216,220,009</u>
Remaining Borrowing Power	<u>\$ 1,688,382,275</u>

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

Summary of County Debt Outstanding - Current Year

	<u>Balance 12/31/18</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/19</u>
Serial Bonds:				
General Capital Fund	\$ 174,406,000	\$ 30,735,000	\$ 28,999,000	\$ 176,142,000
Park Capital Fund	8,322,000	1,787,000	1,921,000	8,188,000
MCIA Guaranteed Pooled Program:				
Lease Revenue Bonds	15,910,000		640,000	15,270,000
Capital Lease Payable	245,006		245,006	
Loans Payable:				
General Capital Fund				
NJ DEP Loan	1,312,089		75,817	1,236,272
Park Capital Fund				
Green Trust Loans	77,078		21,477	55,601
Total	<u>\$ 200,272,173</u>	<u>\$ 32,522,000</u>	<u>\$ 31,902,300</u>	<u>\$ 200,891,873</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

E. COUNTY DEBT (Cont'd)

Summary of County Debt Outstanding - Prior Year

	Balance 12/31/17	Additions	Retirements	Balance 12/31/18
Serial Bonds:				
General Capital Fund	\$ 177,698,000	\$ 25,165,000	\$ 28,457,000	\$ 174,406,000
Park Capital Fund	8,465,000	1,715,000	1,858,000	8,322,000
MCIA Guaranteed Pooled Program:				
Lease Revenue Bonds	16,535,000		625,000	15,910,000
Captial Lease Payable	484,940		239,934	245,006
Loans Payable:				
General Capital Fund				
NJ DEP Loan	1,386,413		74,324	1,312,089
Park Capital Fund				
Green Trust Loans	98,132		21,054	77,078
Total	<u>\$ 204,667,485</u>	<u>\$ 26,880,000</u>	<u>\$ 31,275,312</u>	<u>\$ 200,272,173</u>

GUARANTEED DEBT – MORRIS COUNTY IMPROVEMENT AUTHORITY

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

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

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

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

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

E. COUNTY DEBT (Cont'd)

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

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

On August 4, 2004, the Morris County Improvement Authority established a Capital Lease Program, whereby the repayment of the lease is secured by a full unconditional irrevocable guarantee by the County up to a maximum of \$10,000,000. On June 12, 2006 this amount was increased to \$20,000,000 and it was increased an additional \$10,000,000 on June 27, 2007. This authorization to lend up to \$30,000,000 is on a revolving basis. As of December 31, 2019, a balance of \$27,413,925.16 is available for future leases.

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

On February 25, 2009, the Morris County Improvement Authority issued \$20,930,000 of 2009 County of Morris Guaranteed Pooled Program Bonds. The County adopted a guaranty ordinance on December 10, 2008, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County. The County adopted a guaranty ordinance on April 27, 2016 for the purpose of refunding \$16,575,000 of these bonds of which \$15,535,000 were issued on August 18, 2016.

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

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

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

E. COUNTY DEBT (Cont'd)

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

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.

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

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

On December 20, 2019, the Morris County Improvement Authority issued \$5,500,000 of 2019 County of Morris Guaranteed Loan Project Notes. 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, 2019 was \$133,960,000.

ANALYSIS OF DEBT ISSUED AND OUTSTANDING AT DECEMBER 31, 2019

General Capital Fund

<u>General Improvement Serial Bonds</u>		
<u>Final Maturity</u>	<u>Rate</u>	
6/15/2020	4.000%	\$ 200,000
2/15/2021	5.000%	1,495,000
9/15/2022	5.000%	6,380,000
5/1/2024	4.000-5.000%	27,400,000
11/15/2024	3.000-4.000%	7,683,000
12/15/2024	2.000-2.125%	8,751,000
2/1/2025	2.000-4.000%	4,355,000
1/15/2026	2.000-3.000%	24,883,000
10/15/2026	2.000-4.000%	19,454,000
1/15/2028	2.000-4.000%	20,420,000
2/1/2030	3.000-4.000%	24,035,000
General Improvement Serial Bonds Outstanding		<u>\$ 145,056,000</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

E. COUNTY DEBT (Cont'd)

<u>2011 Lease Revenue Bonds - MCIA</u>			
<u>Final Maturity</u>	<u>Rate</u>		
8/15/2020	4.500%	\$	150,000
8/15/2021	4.500%		155,000
8/15/2022	4.500%		165,000
8/15/2023	5.000%		170,000
8/15/2024	5.000%		180,000
8/15/2025	3.000%		190,000
8/15/2026	3.000%		195,000
8/15/2027	5.000%		200,000
8/15/2028	5.000%		210,000
8/15/2029	5.000%		220,000
8/15/2030	4.375%		230,000
8/15/2031	4.375%		240,000
8/15/2032	4.375%		250,000
8/15/2033	4.375%		265,000
8/15/2034	4.375%		275,000
8/15/2035	4.375%		285,000
8/15/2036	4.375%		300,000
2011 Lease Revenue Bonds Outstanding		<u>\$</u>	<u>3,680,000</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

E. COUNTY DEBT (Cont'd)

2012 Lease Revenue Bonds - MCIA

<u>Final Maturity</u>	<u>Rate</u>	
2/1/2020	3.000%	\$ 505,000
2/1/2021	3.000%	515,000
2/1/2022	3.000%	530,000
2/1/2023	3.000%	545,000
2/1/2024	3.000%	555,000
2/1/2025	3.000%	570,000
2/1/2026	3.000%	585,000
2/1/2027	3.000%	605,000
2/1/2028	3.000%	625,000
2/1/2029	3.125%	640,000
2/1/2030	3.125%	660,000
2/1/2031	3.250%	680,000
2/1/2032	3.250%	700,000
2/1/2033	3.375%	725,000
2/1/2034	3.500%	750,000
2/1/2035	3.500%	775,000
2/1/2036	3.500%	800,000
2/1/2037	3.625%	825,000
2012 Lease Revenue Bonds Outstanding		<u>\$ 11,590,000</u>
Total Lease Revenue Bonds Outstanding		<u>\$ 15,270,000</u>

County College Bonds (*)

<u>Final Maturity</u>	<u>Rate</u>	
2/15/2021	5.000%	\$ 440,000
6/15/2021	3.000-4.000%	284,000
5/1/2022	4.000%	2,960,000
12/15/2022	2.000%	225,000
1/15/2024	3.000-5.000%	1,800,000
5/1/2024	4.000-5.000%	775,000
11/15/2024	3.000-4.000%	837,000
1/15/2025	2.000-3.000%	4,530,000
1/15/2026	2.000-3.000%	3,000,000
10/15/2026	2.000-4.000%	1,535,000
1/15/2027	2.000-4.000%	3,040,000
2/1/2027	2.000-3.000%	4,960,000
2/1/2028	3.000-4.000%	6,700,000
		<u>\$ 31,086,000</u>

* - Includes County College Bonds (Ch. 12)

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

E. COUNTY DEBT (Cont'd)

General Capital NJ DEP Loans

<u>Final Maturity</u>	<u>Rate</u>	
8/13/2033	2.000%	\$ 1,236,272
Total General Capital Fund Bonded Debt and Loans Issued & Outstanding		<u>\$ 192,648,272</u>

Park Capital Fund

Park Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	
12/15/2022	2.000%	\$ 845,000
5/1/2024	4.000-5.000%	1,620,000
1/15/2025	2.000-3.000%	1,210,000
1/15/2026	2.000-4.000%	1,515,000
2/1/2026	3.000-4.000%	1,787,000
10/15/2026	2.000-4.000%	1,211,000
		<u>\$ 8,188,000</u>

Park Capital Green Acres Loans

<u>Final Maturity</u>	<u>Rate</u>	
1/24/2022	2.000%	\$ 55,601
Total Park Capital Bonded Debt and Loans Issued and Outstanding		<u>\$ 8,243,601</u>
Total Bonded Debt and Loans Issued and Outstanding		<u>\$ 200,891,873</u>

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2020	\$ 31,746,000	\$ 6,021,352	\$ 37,767,352
2021	29,655,000	4,846,418	34,501,418
2022	27,575,000	3,853,196	31,428,196
2023	25,165,000	2,877,280	28,042,280
2024	22,556,000	2,020,986	24,576,986
2025-2029	45,448,000	2,828,436	48,276,436
2030	2,185,000	32,775	2,217,775
	<u>\$ 184,330,000</u>	<u>\$ 22,480,443</u>	<u>\$ 206,810,443</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

E. COUNTY DEBT (Cont'd)

MORRIS COUNTY IMPROVEMENT AUTHORITY LEASES REVENUE BONDS PAYABLE

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

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

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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2020	\$ 655,000	\$ 527,119	\$ 1,182,119
2021	670,000	505,069	1,175,069
2022	695,000	482,419	1,177,419
2023	715,000	458,869	1,173,869
2024	735,000	433,868	1,168,868
2025-2029	4,040,000	1,789,994	5,829,994
2030-2034	4,775,000	1,027,634	5,802,634
2035-2037	2,985,000	169,047	3,154,047
	<u>\$ 15,270,000</u>	<u>\$ 5,394,019</u>	<u>\$ 20,664,019</u>

MORRIS COUNTY IMPROVEMENT AUTHORITY CAPITAL LEASE PAYABLE

On March 26, 2014, the County entered into a leasing agreement with the Morris County Improvement Authority in the amount of \$1,175,823, which was completely liquidated as of December 31, 2019. The lease was to fund the purchase and installation of a Voice Over Internet Protocol (VOIP) system. Principal payments to the Improvement Authority commenced on March 15, 2015 and were completed as of December 31, 2019.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

E. COUNTY DEBT (Cont'd)

BOND ANTICIPATION NOTES

Under the Local Bond Law, the County may issue bond anticipation notes to temporarily finance capital projects. The notes are full faith and credit obligations of the County. Bond anticipation notes must be paid-off within ten years and five months or retired by the issuance of bonds. There were no Bond Anticipation Notes outstanding as of December 31, 2019.

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, 2019, the County has borrowed funds under one project. The loan balance for the project as of the end of the year is as follows:

Patriots Path/Schooley's Mountain	\$	55,601
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Payments of principal and interest on the loans are required to be made once the funds earmarked for a specific project have been completely drawn down. Payments are to commence nine months after the final drawdown date and are to continue on a semi-annual basis over a period of 10 to 20 years. Interest, on the loans, is at the rate of 2% annually on the outstanding balance. The County has appropriated \$22,915 in its 2020 introduced budget to fund principal and interest payments for the above project.

In June 2010, the County was awarded a Loan from the New Jersey Dam Restoration and Inland Water Project Loan in the amount of \$1,635,201. These funds are being utilized to fund the rehabilitation of the Saffin Pond Dam. Payments commenced in February 2014 and are to continue on a semi-annual basis over a period of 20 years. Interest, on the loan, is at the rate of 2% annually on the outstanding balance. The loan balance as of December 31, 2019 is \$1,236,272. The County has appropriated \$101,685 in its 2020 introduced budget to fund loan payments for the project.

G. PENSION PLANS

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

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

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 Comprehensive Annual Financial Report (CAFR) which can be found at www.state.nj.us/treasury/pensions/financial-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, except for medical benefits, which vest after 25 years of service or under the disability provisions of PERS. The following represents the membership tiers for PERS:

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

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

Contributions

The contribution policy for PERS is set by N.J.S.A. 43:15A and requires contributions by active members and contributing members.

The local employers' contribution amounts are based on an actuarially determined rate which includes the normal cost and unfunded accrued liability. Chapter 19, P.L. 2009 provided an option for local employers of PERS to contribute 50% of the normal and accrued liability contribution amounts certified for payments due in State fiscal year 2009. Such employers were credited with the full payment and any such amounts will not be included in their unfunded liability.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

G. PENSION PLANS (Cont'd)

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

Contributions (Cont'd)

The actuaries determined the unfunded liability of the System, by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability is being paid by the employer in level annual payments over a period of 15 years, which began with the payments due in the fiscal year ended June 30, 2012 and are adjusted by the rate of return on the actuarial value of assets. County contributions to PERS amounted to \$10,244,069 for 2019.

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

Pension Liabilities and Pension Expense

At June 30, 2018, the County's liability was \$201,769,598 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, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017 which was rolled forward to June 30, 2018. 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, 2018, the County's proportion was 1.025%, which was a decrease of 0.024% from its proportion measured as of June 30, 2017. The County has rolled forward the net pension liability to December 31, 2018 with no adjustments. The State of New Jersey Public Employees' Retirement System (PERS)' valuation cycle is July 1 instead of December 31. The roll forward methodology puts them a year in arrears in terms of valuation. The Division of Local Government Services, Department of Community Affairs, State of New Jersey is permitting municipalities to include the June 30, 2018 pension information in the Notes to the Financial Statements as the June 30, 2019 pension information has not been released as of the date of this audit.

For the year ended December 31, 2019, the County recognized \$10,244,069 in actual pension expense.

Actuarial Assumptions

The total pension liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of July 1, 2017 which was rolled forward to June 30, 2018. This actuarial valuation used the following actuarial assumptions:

Inflation Rate	2.25%
Salary Increases:	
Through 2026	1.65 – 4.15% based on age
Thereafter	2.65 – 5.15% based on age
Investment Rate of Return	7.00%

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

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

G. PENSION PLANS (Cont'd)

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

Actuarial Assumptions (Cont'd)

In addition, the tables for service retirements and beneficiaries of former members provide for future improvements in mortality from 2012 to 2013 using Projection Scale AA and using a generational approach based on the Conduent 2014 projection scale thereafter. Disability retirement rates used to value disabled retirees were based on the RP-2000 Disabled Mortality Table (set back 3 years for males and set forward one year for females).

The actuarial assumptions used in the July 1, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

Long Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2018) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the Board of Trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2018 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Risk Management Strategies	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
High Yield	2.50%	6.82%
Global Diversified Credit	5.00%	7.10%
Credit Oriented Hedge Funds	1.00%	6.60%
Debt Related Private Equity	2.00%	10.63%
Debt Related Real Estate	1.00%	6.61%
Private Real Asset	2.50%	11.83%
Equity Related Real Estate	6.25%	9.23%
U.S. Equity	30.00%	8.19%
Non-U.S. Developed Markets Equity	11.50%	9.00%
Emerging Markets Equity	6.50%	11.64%
Buyouts/Venture Capital	8.25%	13.08%

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

G. PENSION PLANS (Cont'd)

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

Discount Rate

The discount rate used to measure the total pension liability was 5.66% as of June 30, 2018. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.87% as of June 30, 2018 based on the Bond Buyer Go 20 Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based upon the contribution rate in the most recent fiscal year. The local employers contributed 100% of their actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through June 30, 2046. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through June 30, 2046, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

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

The following presents the County's proportionate share of the collective net pension liability as of June 30, 2018 calculated using the discount rate as disclosed below, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	June 30, 2018		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	(4.66%)	(5.66%)	(6.66%)
County's proportionate share of the			
Net Pension Liability	\$ 253,702,021	\$ 201,769,598	\$ 158,201,616

Pension Plan Fiduciary Net Position

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

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

Plan Description

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

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 Continued

G. PENSION PLANS (Cont'd)

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

Benefits Provided

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

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

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

Contributions

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

Special Funding Situation

Under N.J.S.A. 43:16A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed which legally obligated the State if certain circumstances occurred. The legislation, which legally obligates the State, is as follows: Chapter 8, P.L. 2000, Chapter 318, P.L. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.L. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The amounts contributed on behalf of the local participating employers under this legislation is considered to be a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan (except for employer specified 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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

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. The June 30, 2018 State special funding situation net pension liability amount is the accumulated difference between the annual actuarially determined State obligation under the special funding situation and the actual State contribution through the valuation date. The State special funding situation pension expense for the fiscal year ended June 30, 2018 is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2018. The pension expense is deemed to be a State administrative expense due to the special funding situation.

County contributions to PFRS amounted to \$6,087,359 for the year ended December 31, 2019. During the fiscal year ended June 30, 2018, the State of New Jersey contributed \$677,802 to the PFRS for normal pension benefits on behalf of the County, which is less than the contractually required contribution of \$1,355,606.

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

Pension Liabilities and Pension Expense

At June 30, 2018, the County's liability for its proportionate share of the net pension liability was \$84,255,335. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017 which was rolled forward to June 30, 2018. 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, 2018, the County's proportion was 0.623%, which was a decrease of 0.010% from its proportion measured as of June 30, 2017. The County has rolled forward the net pension liability as of June 30, 2018 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, 2018 pension information in the Notes to the Financial Statements as the June 30, 2019 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 \$11,444,693 as of June 30, 2018. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017 which was rolled forward to June 30, 2018. 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, 2018, the State's proportion was 0.623%, which was a decrease of 0.010% from its proportion measured as of June 30, 2017 which is the same proportion as the County's. The County has rolled forward the net pension liability as of June 30, 2018 with no adjustments. The State of New Jersey Police and Firemen's Retirement System (PFRS)' valuation cycle is July 1 instead of December 31. The roll forward methodology puts them a year in arrears in terms of valuation.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

G. PENSION PLANS (Cont'd)

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

Pension Liabilities and Pension Expense (Cont'd)

County's Proportionate Share of the Net Pension Liability	\$ 84,255,335
State's Proportionate Share of the Net Pension Liability Associated with the County	<u>11,444,693</u>
Total Net Pension Liability	<u><u>\$ 95,700,028</u></u>

For the year ended December 31, 2019, the County recognized total pension expense of \$6,087,359.

Actuarial Assumptions

The total pension liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of July 1, 2017 which was rolled forward to June 30, 2018. This actuarial valuation used the following actuarial assumptions:

Inflation Rate	2.25%
Salary Increases:	
Through 2026	2.10% - 8.98% based on age
Thereafter	3.10% - 9.98% based on age
Investment Rate of Return	7.00%

Pre-retirement mortality rates were based on the RP-2000 Combine Health Mortality tables projected on a generational basis from the base year of 2000 to 2013 using Projection Scale BB and the Conduent modified 2014 projection scale thereafter. For preretirement accidental mortality, a custom table with representative rates was used and there is no mortality improvement assumed. Post-retirement mortality rates for male service retirements are based on the RP-2000 Combined Healthy Mortality Tables projected on a generational basis using Projection Scale AA from base year of 2012 to 2013 and the Conduent modified 2014 projection scale thereafter. Post-retirement mortality rates for female service retirements and beneficiaries were based on the RP-2000 Combined Healthy Mortality Tables projected on a generational basis from the base year of 2000 to 2013 using Projection Scale BB and the Conduent modified 2014 projection scales thereafter. Disability retirement rates were based on a custom table with representative rates and no mortality improvement assumed.

The actuarial assumptions used in the July 1, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2010 to June 30, 2013.

Long Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on pension plan investments (7.00% at June 30, 2018) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the Board of Trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PFRS's target asset allocation as of June 30, 2018 are summarized in the following table:

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

G. PENSION PLANS (Cont'd)

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

Long Term Expected Rate of Return (Cont'd)

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Management Strategies	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
High Yield	2.50%	6.82%
Global Diversified Credit	5.00%	7.10%
Credit Oriented Hedge Funds	1.00%	6.60%
Debt Related Private Equity	2.00%	10.63%
Debt Related Real Estate	1.00%	6.61%
Private Real Asset	2.50%	11.83%
Equity Related Real Estate	6.25%	9.23%
U.S. Equity	30.00%	8.19%
Non-U.S. Developed Markets Equity	11.50%	9.00%
Emerging Markets Equity	6.50%	11.64%
Buyouts/Venture Capital	8.25%	13.08%

Discount Rate – PFRS

The discount rate used to measure the total pension liability was 6.51% as of June 30, 2018. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.87% as of June 30, 2018 based on the Bond Buyer Go 20 Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be made based on the contribution rate in the most recent fiscal year. The State employer contributed 50% of the actuarially determined contributions and the local employers contributed 100% of their actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through June 30, 2062. Therefore, the long-term expected rate of return on pension plan investments was applied to projected benefit payments through June 30, 2062, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

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

The following presents the total net pension liability (including the State's proportionate share of the net pension liability attributable to the County) as of June 30, 2018 calculated using the discount rate as disclosed above, as well as what the collective net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

G. PENSION PLANS (Cont'd)

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

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

	June 30, 2018		
	1%	Current	1%
	Decrease	Discount Rate	Increase
	(5.51%)	(6.51%)	(7.51%)
County's proportionate share of the NPL and the State's proportionate share of the Net Pension Liability associated with the County	\$ 128,082,612	\$ 95,700,028	\$ 68,990,295

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 \$64,915 for the year ended December 31, 2019. Employee contributions to DCRP amounted to \$107,451 for the year ended December 31, 2019.

H. ACCRUED SICK AND VACATION BENEFITS

The County permits employees to accumulate sick days, which may be taken as required or paid upon retirement. All vacation leave should be used in the year earned, but an employee may accumulate 18 months vacation entitlement. Written approval by the Department/Division Director is needed to allow an employee more than 18 months vacation leave to be used in a subsequent year. Any County employee who retires pursuant to the requirements of his or her retirement program is entitled to the following benefits:

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

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

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

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

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

The County of Morris has computed the amount of the contingent liability for the unused or accrued vacation and sick time as of December 31, 2019. The County estimates that such liability would be approximately \$10,388,750. The amount is partially reserved in a Reserve for Accumulated Absences, as part of the Dedicated Funds in the amount of \$5,028,904 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 2019 County Budget did not include a separate appropriation for accrued benefits; however, there were accrued benefits paid in 2019 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,	
	2019	2018
Trust Fund - Reserved for Dedicated Funds	\$ 11,484,345	\$ 12,125,250
General Capital Fund - Improvement Authorizations	25,439,024	16,286,813
Park Capital Fund - Improvement Authorizations	742,244	612,842

Accounts payable in the Current Fund of \$2,786,646 represents salary and wage payments and related employers' social security paid after December 31, 2019, which was for services performed prior to year end.

Contracts payable of \$15,822,034 in the Current Fund represents \$9,002,740 reserved for the cost of the run off with Cigna; and \$6,819,294 of unsettled labor and other contracts. Contracts payable of \$3,772,985 in the Regular Trust Fund represents awards to various subrecipients for the Community Development Block Grant, Emergency Shelter and Local Home projects.

J. RISK MANAGEMENT

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

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

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

J. RISK MANAGEMENT (Cont'd)

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

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

The Morris County Insurance Fund's audit as of December 31, 2019 was not completed as of the date of this report. Summarized, selected financial information for the years ended December 31, 2018 and 2017 for the Fund is as follows:

	2018	2017 (restated)
Total Assets	\$ 11,357,228	\$ 10,981,513
Net Position	\$ 7,136,110	\$ 7,087,996
Total Operating Revenue	\$ 3,390,160	\$ 3,301,430
Total Operating Expenses	\$ 3,416,128	\$ 3,106,211
Non Operating Revenue	\$ 74,082	\$ 7,955
Increase in Net Position	\$ 48,114	\$ 203,174
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 minimum premium arrangement. Prescription is maintained through self-insurance. The County advances funds to Cigna to pay medical and prescription claims for County employees. As of December 31, 2019, the County has \$9,002,741 in contracts payable and a 2019 appropriation reserve amount of \$13,649,570 to pay any run-off reserves.

Workers' Compensation Insurance

The County is currently self-insured for workers' compensation risks. The County's workers' compensation claim activity is reported in the Trust Funds of the County. The County has not recorded specific case reserves nor has it recorded a reserve for incurred but not reported claims ("IBNR"). The County's actuary has estimated loss reserves at a 90% confidence level, discounted at 2.0% for the years ending December 31, 2019 and 2018, respectively. The County also has purchased excess workers' compensation coverage with a self insured retention of \$500,000. Because the cash basis of accounting is followed for Trust Funds, the County has not recorded these estimated liabilities.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

J. RISK MANAGEMENT (Cont'd)

Workers' Compensation Insurance (Cont'd)

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

	2019	2018
Paid Claims	\$ 1,829,541	\$ 1,552,015
Loss Reserves	6,041,185	6,134,589
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
2017	\$ 1,000,000	\$ 346,737	\$	\$ 364,569	\$ 3,924,492
2018	900,000	303,633		997,540	4,130,585
2019	600,000	305,062	59,349	234,337	4,860,659

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. The plan meets the definition of an equivalent arrangement as defined in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for the Postemployment Benefits Other Than Pensions*; therefore, assets are accumulated to pay associated benefits. For additional information about the Plan, please refer to the State of New Jersey (the State), Division of Pensions and Benefits' (the Division) Comprehensive Annual Financial Report (CAFR), which can be found at <https://www.state.nj.us/treasury/pensions/financial-reports.shtml>.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

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 coverage 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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

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 inflows of resources, and collective OPEB expense. The special funding situation's and nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense 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 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, 2017 through June 30, 2018. Employer and nonemployer allocation percentages were rounded for presentation purposes; therefore, amounts presented in the schedule of OPEB amounts by employer and nonemployer may result in immaterial differences.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The total OPEB liability as of June 30, 2019 was not available from the State of New Jersey Division of Pensions and Benefits as of the date of this report. The total OPEB liability as of June 30, 2018 was determined by an actuarial valuation as of June 30, 2017, which was rolled forward to June 30, 2018.

At June 30, 2018, the County had a liability of \$453,862 for its proportionate share of the net OPEB liability. At June 30, 2018, the County's proportion was .002897% which was an increase of .0038% from its proportion measured as of June 30, 2017. Additionally, the State's proportionate share of the net OPEB liability attributable to the County at June 30, 2018 was \$57,073,975. At June 30, 2018, the State's proportion related to the County was .918497%. This is the percentage of the total State Share of the net OPEB liability of the Plan.

For the year ended June 30, 2018 the County's OPEB expense as determined by the State of New Jersey Division of Pensions and Benefits was \$10,592.

Additionally, during the year ended June 30, 2018, the State of New Jersey's OPEB expense related to the County was \$1,727,696.

The County's actual post retirement payments in 2019 for 3 retiree employees were \$20,683.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

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.

Inflation Rate	2.50%
Salary Increases*:	
Through 2026	1.65% - 8.98%
Thereafter	2.65% to 9.98%

* - Salary increases are based on the defined benefit plan that the member is enrolled in and his or her age.

Preretirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Employee male/Female Mortality Table with fully generational mortality improvement projections from the central year using the MP-2017 scale. Postretirement mortality rates were based on the RP-2006 Headcount-Weighted Health Annuitant Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale. Disability mortality was based on the RP-2006 Headcount-Weighted Disabled Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale.

Certain actuarial assumptions used in the June 30, 2017 valuation were based on the results of the pension plans' experience studies for which the members are eligible for coverage under this Plan – the Police and Firemen Retirement System (PFRS) and the Public Employees' Retirement System (PERS). The PFRS and PERS experience studies were prepared for the periods July 1, 2010 to June 30, 2013 and July 1, 2011 – June 30, 2014, respectively.

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

Health Care Trend Assumptions

For pre-Medicare preferred provider organization (PPO) and health maintenance organization (HMO) medical benefits, the trend rate is initially is 5.8% and decreases to a 5.0% long term trend rate after eight years. For self-insured post 65 PPO and HMO medical benefits, the trend rate is 4.5%. For prescription drug benefits, the initial trend rate is 8.0% decreasing to a 5.0% long term rate after seven years. The Medicare Advantage trend rate is 4.5% and will continue in all future years.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

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, 2018 was 3.87%. This represents the municipal bond 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 net OPEB Liability of the County as of June 30, 2018, 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, 2018		
	At 1% Decrease (2.87%)	At Discount Rate (3.87%)	At 1% Increase (4.87%)
Net OPEB Liability Attributable to the County	\$ 532,500	\$ 453,862	\$ 391,048

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, 2018, 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, 2018		
	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Net OPEB Liability Attributable to the County	\$ 378,594	\$ 453,862	\$ 551,270

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

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 thru fully-insured, minimum premium plans with CIGNA. There are two plans offered to retirees: a PPO plan and an HMO plan. Prescription benefits are provided through a fully-insured, minimum premium plan with CIGNA. Effective January 1, 2018, prescription drug coverage changed to self-funded. There is a 3-tier co-pay of \$1/\$20/\$35 for retail and \$2/\$40/\$70 for mail-order. Medicare benefits coordinate with Medicare primary and the County plan secondary for retirees eligible for Medicare. Medicare eligible retirees and dependents are required to enroll in Medicare Part B. The County reimburses Medicare eligible 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 2019 and 2018, the County had approximately 1,290 and 1,212 employees who met eligibility requirements and recognized expenses of approximately \$16,845,942 and \$15,866,535 respectively.

Any employee who retires after satisfying the eligibility requirements who had less than 20 years of NJ State Retirement System service as of June 28, 2011, shall be required to contribute toward the cost of postretirement healthcare. The retiree contributions are based on a percentage of the postretirement healthcare cost. The contribution percentages vary based on coverage tier and pension amounts, based on the below table:

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

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

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

Contributions (Cont'd)

Retirees Share of Benefit Related Costs		
Pension Range	Single	Member/Spouse
less than \$20,000	4.50%	3.50%
\$20,000- \$24,999.99	5.50%	3.50%
\$25,000- \$29,999.99	7.50%	4.50%
\$30,000- \$34,999.99	10.00%	6.00%
\$35,000- \$39,999.99	11.00%	7.00%
\$40,000- \$44,999.99	12.00%	8.00%
\$45,000- \$49,999.99	14.00%	10.00%
\$50,000- \$54,999.99	20.00%	15.00%
\$55,000- \$59,999.99	23.00%	17.00%
\$60,000- \$64,999.99	27.00%	21.00%
\$65,000- \$69,999.99	29.00%	23.00%
\$70,000- \$74,999.99	32.00%	26.00%
\$75,000- \$79,999.99	33.00%	27.00%
\$80,000- \$94,999.99	34.00%	28.00%
\$95,000- \$99,999.99	35.00%	30.00%
\$100,000 and over	35.00%	35.00%

Employees Covered by Benefit Terms

As of January 1, 2018, there were a total of 2,506 active employees and retirees, reflecting the sum of 1,309 active employees and 1,197 retirees and surviving spouses.

Total OPEB Liability

The County's OPEB liability of \$1,031,589,464 was measured as of December 31, 2019 and was determined by an actuarial valuation as of January 1, 2018.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the January 1, 2018 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	4.25% at December 31, 2018
	2.75% at December 31, 2019
Salary Increases	3.00% per year
Inflation Assumption	2.50% per year

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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

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)

Health Care Trend Rates	Year	Pre 65* Medical	Post 65 Medical	Prescription Drug*	Medicare Part B
Year 1 Trend	2019	5.65%	4.50%	9.25%	5.00%
Ultimate Trend	2023 & Later	5.00%	4.50%	5.00%	5.00%
Grading per Year		0.10%	None	0.50%	None

* - The ultimate trend for Pre 65 Medical is reached in 2023 and the ultimate trend for Prescription drug is reached in 2022.

Mortality rates were based on the following:

Pre-Retirement: U.S. Public Pension Plan Mortality (2010) Headcount-Weighted Healthy Employee Male/Female Mortality Projected with Scale MP-2019.

Post-Retirement: U.S. Public Pension Plan Mortality (2010) Headcount-Weighted Healthy Annuitant Male/Female Mortality Projected with Scale MP-2019.

Disabled: U.S. Public Pension Plan Mortality (2010) Headcount-Weighted Disabled Employee Male/Female Mortality Projected with Scale MP-2019.

<u>Changes in the Total OPEB Liability</u>	<u>Total OPEB Liability</u>
Balance at January 1, 2019	\$ 841,945,280
Changes for Year:	
Service Cost	17,201,249
Interest Cost	35,986,878
Benefit Payments	(24,792,921)
Actuarial Assumption Changes	161,167,800
Actuarial Demographic Gain	81,178
Net Changes	189,644,184
Balance at December 31, 2019	\$ 1,031,589,464

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

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

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

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 (1.75 percent) or 1 percentage higher (3.75 percent) than the current discount rate:

	December 31, 2019		
	1%	Discount Rate	1%
	Decrease (1.75%)	(2.75%)	Increase (3.75%)
Total OPEB Liability	\$ 1,244,093,657	\$ 1,031,589,464	\$ 867,913,691

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, 2019		
	1%	Valuation Healthcare	1%
	Decrease	Trend Rates	Increase
Total OPEB Liability	\$ 843,415,481	\$ 1,031,589,464	\$ 1,281,575,891

OPEB Expense

For the year ended December 31, 2019, the County's OPEB expense was \$55,886,282 as determined by the actuarial valuation.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

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

<u>Year</u>	<u>State Equalized Valuation of Real Property (1)</u>	<u>Assessed Valuation of Real Property</u>	<u>Net Valuation Taxable of Real and Personal Property</u>	<u>Equalized Valuation of Real and Personal Property</u>	<u>Tax Rate per \$1,000</u>
2015*	90,939,499,128	79,157,656,319	79,191,497,500	90,711,159,054	2.41
2016	92,508,395,488	82,133,879,912	82,168,381,134	91,741,656,968	2.47
2017*	94,119,262,459	84,360,342,250	84,395,813,691	93,227,169,471	2.51
2018	95,353,197,886	85,132,224,280	85,165,747,677	94,755,062,034	2.51
2019	96,217,882,250	87,099,022,775	87,132,854,490	96,090,769,477	2.54

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

* Revised as per Tax Court

County Tax Calendar

County taxes are billed approximately two months prior to the respective due dates to the municipalities in the County. The first three quarterly billings are based on an estimate of the current year's levy based on the prior year's taxes. These three quarterly billings are due February 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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

M. RELATED PARTY TRANSACTIONS

During the years ended December 31, 2019 and 2018, the County of Morris provided financial support for current operations to the following component units:

	December 31,	
	2019	2018
Morris County School of Technology	\$ 6,248,095	\$ 6,248,095
County College of Morris	11,830,000	11,830,000
Morris County Park Commission	13,975,000	13,675,000
	<u>\$ 32,053,095</u>	<u>\$ 31,753,095</u>

These funds are raised through the County's tax levy and disbursed to the county vocational school, the county college and the Park Commission for their operations. There are no amounts due to, or due from, these three entities at December 31, 2019.

N. CONTINGENT LIABILITIES

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

A prior dispute has been settled in connection with the solar improvements funded by the MCIA's \$33,100,000 original par amount of County of Morris Guaranteed Renewable Energy Program Lease Revenue Bonds, Series 2011A (Federally Taxable) ("A Bonds"), and the \$1,200,000 original par amount of the County of Morris Guaranteed Renewable Energy Program Lease Revenue Note, Series 2011B (Federally Taxable) ("B Note"), both issued December 8, 2011 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 \$2,689,445 June 15, 2020 debt service payment in connection with the A Bonds, and the County intends to satisfy any such shortfall in accordance with the County guaranty. It is anticipated that there will be sufficient revenues to cover the \$363,487 December 15, 2020 debt service payment in connection with the A 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 \$1,675,500 August 15, 2020 and \$168,750 February 15, 2021 debt service payments. The County intends to satisfy the potential shortfall in accordance with the County guaranty and has provided \$3,292,255 in the 2020 budget to cover the total of any short that occurs during 2020 and through February 15, 2021.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

N. CONTINGENT LIABILITIES (Cont'd)

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 for the potential payout of the recoupment.

O. INTERFUND RECEIVABLES AND PAYABLES

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 2,328,050	\$
Grant Fund		1,828,050
General Capital Fund	400,000	
Regular Trust Fund		500,000
Dedicated Trust Fund		400,000
	<u>\$ 2,728,050</u>	<u>\$ 2,728,050</u>

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

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

P. OPEN SPACE TRUST FUND

On December 22, 1992, the Morris County Open Space and Farmland Preservation Trust Fund was created. Collection of funds for the Trust Fund commenced on July 1, 1993 with a tax equal to one-half cent per \$100 of total county equalized real property valuation. The County Freeholders review the tax rate annually and may set the tax anywhere from \$.00 to \$.05. The levies for 2019 and 2018 were set at 0.750 and 0.875 cents, respectively. In 2012, the Flood Mitigation Program was created as a special sub-program of Open Space for the buyout of flood-prone residential properties.

In 2019, 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:

33% to the Morris County Park Commission

40% to municipal and/or qualified charitable conservancy for open space preservation projects

27% to the Morris County Trails Program

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

P. OPEN SPACE TRUST FUND (Cont'd)

In 2019, the Morris County Open Space Trust Fund approved 6 projects to municipalities and/or non-profit organizations in 6 towns totaling \$1,963,150. Also in 2019, the Flood Mitigation Program approved 5 projects in 1 town totaling \$678,750. Additionally, the Morris County Historic Preservation Trust Fund approved 29 projects to municipalities and non-profit organizations in 18 towns totaling \$2,851,699.

As of 2019, the Morris County Agriculture Development Board has approved 136 projects preserving 8,026 acres of farmland since the inception of the Morris County Farmland Preservation Program in 1987, and the Flood Mitigation Program has approved 145 projects totaling \$8,442,990 since its inception in 2012.

As of 2019, the Morris County Trails Program approved 31 grants totaling \$2,865,024 in 21 municipalities since its inception in 2016.

As of December 31, 2019, the balance in the Reserve for Open Space Trust Fund was approximately \$66.59 million of which approximately \$11.25 million has been encumbered for approved Historic Preservation Trust Fund projects.

In 2018, the Trust Fund was divided among the following programs:

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

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

23% to the Morris County Park Commission

56% to municipal and/or qualified charitable conservancy for open space preservation projects

21% to the Morris County Trails Program

In 2018, the Morris County Open Space Trust Fund approved 5 projects to municipalities and/or non-profit organizations in 5 towns totaling \$1,930,000. Also in 2018, the Flood Mitigation Program approved 8 projects in 1 town totaling \$1,343,710. Additionally, the Morris County Historic Preservation Trust Fund approved 21 projects to municipalities and non-profit organizations in 16 towns totaling \$2,152,141.

As of 2018, the Morris County Agriculture Development Board has approved 136 projects preserving 8,026 acres of farmland since the inception of the Morris County Farmland Preservation Program in 1987, and the Flood Mitigation Program has approved 140 projects totaling \$8,371,643 since its inception in 2012.

As of 2018, the Morris County Trails Program approved 25 grants totaling \$2,037,611 in 18 municipalities since its inception in 2016.

As of December 31, 2018, the balance in the Reserve for Open Space Trust Fund was approximately \$65.79 million of which approximately \$11.85 million has been encumbered for approved Historic Preservation Trust Fund projects.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

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, 2017	Additions	Adjustments/ Deletions	Balance December 31, 2018
Land	\$ 20,513,616	\$	\$	\$ 20,513,616
Building and Building Improvements	79,123,904			79,123,904
Machinery, Vehicles and Equipment	48,879,197	4,684,383	1,441,886	52,121,694
	<u>\$ 148,516,717</u>	<u>\$ 4,684,383</u>	<u>\$ 1,441,886</u>	<u>\$ 151,759,214</u>
	Balance December 31, 2018	Additions	Adjustments/ Deletions	Balance December 31, 2019
Land	\$ 20,513,616	\$	\$ (4)	\$ 20,513,620
Building and Building Improvements	79,123,904		1,144,773	77,979,131
Machinery, Vehicles and Equipment	52,121,694	4,706,798	2,162,988	54,665,504
	<u>\$ 151,759,214</u>	<u>\$ 4,706,798</u>	<u>\$ 3,307,757</u>	<u>\$ 153,158,255</u>

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 \$784,000 under agreements entered 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 2019. 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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018 (Continued)

U. SUBSEQUENT EVENT

The COVID-19 outbreak in the United States and specifically in New Jersey has caused disruption of the County's normal financial operations with the county offices being closed to the public and minimal staff working on site. Though the impact on the County's operations cannot be reasonably estimated at this date, it is likely that there could be a timing impact on levy collections while other revenues could possibly be adversely impacted in the Current Fund.

SUPPLEMENTAL SCHEDULES

**COUNTY OF MORRIS
ROSTER OF OFFICIALS**

The following officials were in office during 2019:

Name	Title	Term Expires
Douglas R. Cabana	Director	December 2019
Heather Darling	Deputy Director	December 2020
Kathryn A. DeFillippo	Freeholder	December 2019
Thomas J. Mastrangelo	Freeholder	December 2019
John Krickus	Freeholder	December 2021
Deborah Smith	Freeholder	December 2021
Stephen H. Shaw	Freeholder	December 2021

Other Officials:

Debra Lynch	Clerk of the Board
John Bonanni	County Administrator
John Napolitano	County Counsel
Joseph A. Kovalcik, Jr. (res. 11/6/19)	Director of Finance and County Treasurer
Beti Bauer (eff. 11/6/19)	Director of Finance and Chief Financial Officer

COUNTY OF MORRIS

2019

CURRENT FUND

COUNTY OF MORRIS

**CURRENT FUND
SCHEDULE OF CASH AND INVESTMENTS - TREASURER**

	Ref.		
BALANCE, DECEMBER 31, 2018	A		\$ 106,918,747
Increased by Receipts:			
County Taxes	A-2	\$ 243,350,332	
Reserve for Litigation	A	6,678	
Revenue Accounts Receivable	A-6	76,012,005	
Miscellaneous Revenue Not Anticipated	A-2	8,110,830	
Due to State of New Jersey	A-9	47,174,680	
Due to Boonton / Dover - Tower Rental	A	54,222	
Reserve for Sale of County Assets	A	1,324,768	
Interfund Returned:			
Due from Grant Fund	A-1, A-10	1,390,933	
Due from Regular Trust Fund:			
Local Home Trust Fund	A-1, B-1	250,000	
Community Development Block Grant	A-1, B-1	250,000	377,924,448
			<u>484,843,195</u>
Decreased by Disbursements:			
Budget Expenditures	A-3	298,476,445	
Appropriation Reserves	A-7	14,551,791	
Interfund Advanced:			
Due from Grant Fund	A-1, A-10	1,828,050	
Due from Regular Trust Fund:			
Local Home Trust Fund	A-1, B-1	250,000	
Community Development Block Grant	A-1, B-1	250,000	
Due to State of New Jersey	A-9	47,174,680	
Refund of Prior Year Revenue	A-1	83,496	
Due to Boonton / Dover - Tower Rental	A	52,643	
Contracts Payable	A-8	6,195,521	368,862,626
			<u>368,862,626</u>
BALANCE, DECEMBER 31, 2019	A		<u>\$ 115,980,569</u>

COUNTY OF MORRIS

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

	Ref.	
BALANCE, DECEMBER 31, 2018	A	\$ 665,714
Increased by:		
Levy - Year 2019		<u>1,047,387</u>
		1,713,101
Decreased by:		
Collections	A-2	<u>983,648</u>
BALANCE, DECEMBER 31, 2019	A	<u><u>\$ 729,453</u></u>

COUNTY OF MORRIS

CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Ref.	Balance, December 31, 2018	Charges	Realized	Balance, December 31, 2019
Local Revenues:					
County Clerk	A-2	\$ 698,129	\$ 10,766,420	\$ 10,794,115	\$ 670,434
Surrogate	A-2	12,719	585,450	598,169	
Sheriff	A-2		1,774,859	1,774,859	
Emergency Dispatching	A-2		3,997,724	3,997,724	
Emergency Management Services	A-2		532,988	532,988	
Shared Medical Examiner	A-2		530,551	530,551	
Rental of County Owned Property	A-2	8,621	367,703	365,982	10,342
Management Information Systems Services	A-2		14,139	14,139	
Book Fines - Library	A-2		23,169	23,169	
Fees for Morris County Public Safety Training Academy	A-2	12,378	627,543	620,691	19,230
Human Services - Youth Center/Shelter	A-2	13,446	1,440,989	1,449,185	5,250
Local Health Services	A-2	51,293	501,643	552,936	
Housing of Federal, State and other Counties Inmates	A-2	87	1,001,767	1,001,854	
Public Works	A-2		538,278	538,278	
Morris View Lease	A-2	147,986	1,585,654	1,733,640	
Subtotal Local Revenues		944,659	24,288,877	24,528,280	705,256
State Aid:					
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-2		2,343,655	2,343,655	
Social Services - State & Federal Share	A-2		9,580,549	9,580,549	
NJ Ease Phase II	A-2	2,870	(2,870)		
Vo-Tech State Aid Debt Service	A-2		255,704	255,704	
Subtotal State Aid		2,870	12,177,038	12,179,908	
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		553,109	553,109	
Psychiatric Facilities (c.73, P.L. 1990):					
Board of County Patients in State and Other Institutions	A-2		75,454	75,454	
Subtotal State Assumption of Costs			628,563	628,563	
Public and Private Revenues Offset with Appropriations:					
New Jersey Department of Health and Senior Services:					
Area Plan Grant - Title IIIB, IIIC1, and IIIC2	A-2		3,004,124	3,004,124	
New Jersey Department of the Treasury:					
NJ Governor's Council on Alcoholism and Drug Abuse	A-2		473,890	473,890	
New Jersey Department of Community Affairs:					
LIHEAP - CWA	A-2		6,986	6,986	
2019 Universal Service Fund - CWA Administration	A-2		4,467	4,467	
New Jersey Department of Children and Families:					
ALPN - HSAC/YIP/Transportation	A-2		171,113	171,113	
New Jersey Department of Human Services:					
Chapter 51 - Alcoholism and Drug Abuse	A-2		870,141	870,141	
REACH Program, F1PZN	A-2		473,074	473,074	
Social Services for the Homeless, H1PZN	A-2		555,110	555,110	
PASP (ALPN)	A-2		44,166	44,166	
Hope One Program	A-2		150,000	150,000	
U.S. Department of Health and Human Services:					
Bio-Terrorism and Public Health Emergency Grant	A-2		491,311	491,311	
U.S. Department of Housing and Urban Development:					
Continuum of Care Planning Grant	A-2		51,882	51,882	

COUNTY OF MORRIS

CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

Ref.	Balance, December 31, 2018	Charges	Realized	Balance, December 31, 2019
Public and Private Revenues Offset with Appropriations: (continued):				
New Jersey Department of Law and Public Safety:				
Drug Recognition Expert Call Out and Assistance Program	A-2	\$ 86,575	\$ 86,575	\$
County Driving While Intoxicated Grant	A-2	33,000	33,000	
Body Armor Replacement	A-2	59,190	59,190	
Law Enforcement Officers Training and Equipment Fund	A-2	20,503	20,503	
Insurance Fraud Reimbursement Program	A-2	250,000	250,000	
Comprehensive Opioid Abuse Site-based Program	A-2	332,658	332,658	
State / Community Partnership Program	A-2	497,662	497,662	
New Jersey Chapter International Association of Arson Investigators				
Morris County Juvenile Firesetters Program	A-2	1,000	1,000	
U.S. Department of Justice:				
Victim Assistance Project	A-2	510,991	510,991	
SART/SANE Program	A-2	82,895	82,895	
State Criminal Alien Assistance Program (SCAAP)	A-2	465,726	465,726	
U.S. Department of Homeland Security:				
Emergency Food & Shelter	A-2	1,256	1,256	
Pre-Disaster Mitigation Competitive Grant	A-2	126,000	126,000	
Homeland Security	A-2	347,322	347,322	
UASI (Urban Areas Security Initiative)	A-2	3,468,379	3,468,379	
Presidential Residence Protection Assistance Grant	A-2	55,938	55,938	
New Jersey Department of Environmental Protection:				
CEHA Grant	A-2	175,075	175,075	
New Jersey Department of Labor and Workforce Development:				
Work First New Jersey	A-2	1,691,096	1,691,096	
Workforce Development	A-2	3,390,437	3,390,437	
Smart Steps Program	A-2	2,408	2,408	
New Jersey Department of Military and Veteran Affairs:				
MAPS (Veterans Transportation)	A-2	15,000	15,000	
New Jersey Transit Corporation:				
MAPS (Senior Citizens and Disabled Residents)	A-2	900,480	900,480	
Non-Urbanized Area Formula Program (Section 5311)	A-2	358,634	358,634	
U.S. Election Assistance Commission				
Help America Vote Act - VVPAT Grant Program	A-2	40,790	40,790	
U.S. Department of Transportation:				
Annual Transportation Program	A-2	7,953,564	7,953,564	
Subregional Support Program	A-2	30,000	30,000	
Bi-County Bridge No. 1400521 Passaic Street (CR 647)	A-2	1,295,261	1,295,261	
Bridge No. 1400132 Carey Avenue (CR 511)	A-2	785,553	785,553	
Highway Rail Grade Crossing/RHC-0613(300)H210	A-2	244,775	244,775	
Highway Rail Grade Crossing/RHC-0619(300)H210	A-2	244,775	244,775	
High Bridge Branch Resurfacing	A-2	1,941,984	1,941,984	
Schooleys Mt Road Bridge, Township of Washington	A-2	800,250	800,250	
Russia Road Bridge No. 1400948 Reconstruction	A-2	235,000	235,000	
Northern New Jersey Safe Communities Grant	A-2	99,950	99,950	
New Jersey Department of State:				
County History Partnership Program	A-2	43,520	43,520	
Complete Count Commission County Grant Program	A-2	100,774	100,774	
Other Miscellaneous Programs:				
Sheriff / Private Donations	A-2	74,718	74,718	
Project Lifesaver Program / Private Contribution	A-2	5,050	5,050	
Subtotal Public & Private Revenues		33,064,453	33,064,453	
Other Special Items:				
Pension Reimbursements	A-2	1,493,585	1,493,585	
Capital Fund Balance	A-2	461,000	461,000	
School Board Elections	A-2	56,987	56,987	
Interest Income - Social Services	A-2	1,146	1,146	
Motor Vehicle Fines - Dedicated Fund	A-2	2,542,209	2,542,209	
Weights & Measures - Dedicated Fund	A-2	1,055,874	1,055,874	
Subtotal Other Special Items		5,610,801	5,610,801	
TOTAL MISCELLANEOUS REVENUES		\$ 947,529	\$ 76,012,005	\$ 705,256
Ref.	A		A-2, A-4	A

COUNTY OF MORRIS

- 70 -

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2019

A-7
Sheet 1

	Balance December 31, 2018	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Administrative & Executive				
County Administrator				
Salaries and Wages	\$ 186,704	\$ 166,704	\$ 126,354	\$ 40,350
Other Expenses	480,318	480,318	360,825	119,493
Personnel				
Salaries and Wages	39,341	39,341	7,927	31,414
Other Expenses	227,844	254,844	115,740	139,104
Board of Chosen Freeholders				
Salaries and Wages	16,719	16,719	6,617	10,102
Other Expenses	31,206	31,206	6,007	25,199
County Clerk				
Salaries and Wages	195,463	115,463	37,695	77,768
Other Expenses	71,122	151,122	24,343	126,779
Elections				
Salaries and Wages	59,309	44,309	19,497	24,812
Other Expenses	206,813	222,813	46,799	176,014
Department of Finance				
Salaries and Wages	149,830	119,830	87,580	32,250
Other Expenses	156,405	191,405	120,210	71,195
Annual Audit	151,482	151,482	129,760	21,722
Information Technology Division				
Salaries and Wages	157,097	107,097	69,695	37,402
Other Expenses	743,264	614,764	347,490	267,274
Board of Taxation				
Salaries and Wages	14,106	14,106	4,893	9,213
Other Expenses	12,048	11,521	489	11,032
County Counsel				
Salaries and Wages	42,077	42,077	6,066	36,011
Other Expenses	288,120	288,120	82,788	205,332
County Surrogate				
Salaries and Wages	27,584	27,584	25,825	1,759
Other Expenses	60,007	60,007	16,289	43,718
Engineering				
Salaries and Wages	140,034	140,034	139,824	210
Other Expenses	211,866	211,866	211,282	584
Economic Development				
Salaries and Wages	106,596	81,596	80,984	612
Other Expenses	94,376	94,376	62,746	31,630
Heritage Commission				
Salaries and Wages	6,575	6,575	2,202	4,373
Other Expenses	10,145	10,145	1,994	8,151
TOTAL GENERAL GOVERNMENT	3,886,451	3,695,424	2,141,921	1,553,503
CODE ENFORCEMENT AND ADMINISTRATION:				
Weights & Measures				
Salaries and Wages	95,963	85,963	16,402	69,561
Other Expenses	65,827	75,827	16,757	59,070
TOTAL CODE ENFORCEMENT AND ADMINISTRATION	161,790	161,790	33,159	128,631

COUNTY OF MORRIS

- 71 -

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2019

A-7
Sheet 2

	Balance December 31, 2018	Balance After Transfers	Paid or Charged	Balance Lapsed
INSURANCE:				
Workers' Compensation Insurance	\$ 25,229	\$ 25,229	\$	\$ 25,229
Group Insurance for Employees	7,551,816	5,551,816	1,214,313	4,337,503
Health Benefits Waiver	7,673	7,673		7,673
TOTAL INSURANCE	7,584,718	5,584,718	1,214,313	4,370,405
PUBLIC SAFETY:				
Emergency Management				
Salaries and Wages	580,775	370,775	336,200	34,575
Other Expenses	602,944	778,566	564,570	213,996
Medical Examiner				
Salaries and Wages	113,439	83,439	21,011	62,428
Other Expenses	69,361	99,361	60,483	38,878
Sheriff's Office				
Salaries and Wages	558,632	498,632	489,515	9,117
Other Expenses	612,987	672,987	511,820	161,167
Prosecutor's Office				
Salaries and Wages	386,443	346,443	210,294	136,149
Other Expenses	435,767	498,857	469,268	29,589
Jail				
Salaries and Wages	864,652	684,652	638,820	45,832
Other Expenses	450,798	495,247	485,268	9,979
Youth Center				
Salaries and Wages	247,317	247,317	48,425	198,892
Other Expenses	202,824	202,824	24,004	178,820
TOTAL PUBLIC SAFETY	5,125,939	4,979,100	3,859,678	1,119,422
PUBLIC WORKS:				
Road Repairs				
Salaries and Wages	470,045	370,045	369,747	298
Other Expenses	570,435	760,435	559,850	200,585
Bridges and Culverts				
Salaries and Wages	169,870	129,870	129,374	496
Other Expenses	30,401	70,401	69,913	488
Shade Tree Commission				
Salaries and Wages	96,685	96,685	96,355	330
Other Expenses	644,498	544,498	544,424	74
Buildings & Grounds				
Salaries and Wages	430,278	370,278	370,070	208
Other Expenses	589,460	649,460	649,179	281
Motor Service Center				
Salaries and Wages	264,015	209,015	208,612	403
Other Expenses	145,105	200,105	199,714	391
Mosquito Control				
Salaries and Wages	108,742	89,742	89,024	718
Other Expenses	15,102	34,102	34,071	31
TOTAL PUBLIC WORKS	3,534,636	3,524,636	3,320,333	204,303
HEALTH AND WELFARE:				
Department of Health Management				
Salaries and Wages	92,482	57,482	1,686	55,796
Other Expenses	79,302	114,302	76,978	37,324
Department of Human Services Planning				
Salaries and Wages	498,178	60,178	46,418	13,760
Other Expenses	473,014	503,014	165,048	337,966

COUNTY OF MORRIS

- 72 -
A-7
Sheet 3

**CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2019**

	Balance December 31, 2018	Balance After Transfers	Paid or Charged	Balance Lapsed
HEALTH AND WELFARE (Continued):				
Office on Aging				
Salaries and Wages	\$ 224,546	\$ 144,546	\$ 118,828	\$ 25,718
Other Expenses	38,352	68,352	20,260	48,092
Senior, Disability and Veteran Services				
Salaries and Wages	12,484	12,484	2,029	10,455
Other Expenses	217,388	217,388	61,796	155,592
Grants in Aid	615,408	615,408	549,620	65,788
Morristown Memorial Hospital - SCS	22,295	22,295	22,295	
County Board of Social Services				
Salaries and Wages	1,349,542	1,189,542	158,434	1,031,108
Other Expenses	2,216,199	2,216,199	410,613	1,805,586
County Psych Patients in County Hospitals				
Other Expenses	471,246	471,246	29,673	441,573
Morris View Nursing Home				
Other Expenses	924,572	749,572	567,291	182,281
County Adjuster				
Salaries and Wages	36,043	26,043	11,537	14,506
Other Expenses	2,515	12,515	1,465	11,050
Dental Clinic	4,875	4,875		4,875
TOTAL HEALTH AND WELFARE	7,278,441	6,485,441	2,243,971	4,241,470
EDUCATIONAL:				
County Library Services				
Salaries and Wages	306,599	86,599	66,941	19,658
Other Expenses	85,807	135,807	84,149	51,658
Office of County Superintendent of Schools				
Salaries and Wages	9,948	8,948	3,735	5,213
Other Expenses	1,725	2,725	1,309	1,416
County Extension Services				
Salaries and Wages	83,032	53,032	52,160	872
Other Expenses	3,036	33,036	3,001	30,035
Reimbursement for Residents attending out of				
County 2 year Colleges (N.J.S. 18A:64A-23)	34,295	34,295	13,711	20,584
Aid to Museums	3,000	3,000		3,000
Morris County Public Safety				
Training Academy				
Salaries and Wages	26,331	26,331	12,464	13,867
Other Expenses	46,055	69,555	50,950	18,605
TOTAL EDUCATIONAL	599,828	453,328	288,420	164,908
OTHER COMMON OPERATING FUNCTIONS:				
Salary Adjustment	617,820	617,820	617,677	143
TOTAL OTHER COMMON OPERATING FUNCTIONS	617,820	617,820	617,677	143
UTILITY EXPENSES & BULK PURCHASES				
Utilities	578,981	883,981	164,893	719,088
TOTAL UTILITY EXPENSES & BULK PURCHASES	578,981	883,981	164,893	719,088

COUNTY OF MORRIS

- 73 -
A-7
Sheet 4

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2018	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	\$ 213,572	\$ 113,572	\$ 35,424	\$ 78,148
Other Expenses	1,447,989	1,447,989	170,771	1,277,218
Area Plan Grant	300,968	283,189	257,286	25,903
Department of Human Services:				
ALPN	175,586	175,586	131,005	44,581
TOTAL PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUE	2,138,115	2,020,336	594,486	1,425,850
TOTAL OPERATIONS	31,506,719	28,406,574	14,478,851	13,927,723
Contingent	30,000	30,000		30,000
TOTAL OPERATIONS INCLUDING CONTINGENT	31,536,719	28,436,574	14,478,851	13,957,723
DEFERRED CHARGES & STATUTORY EXPENDITURES:				
Contribution to:				
Public Employees' Retirement System	364,000			
Police and Fire Retirement System	542,000			
Social Security System	1,282,600	1,182,600	72,044	1,110,556
Detective Pension Fund System of New Jersey	36,168	36,168	896	35,272
Defined Contribution Retirement Plan	37,513	37,513		37,513
TOTAL DEFERRED CHARGES & STATUTORY EXPENDITURES	2,262,281	1,256,281	72,940	1,183,341
TOTAL GENERAL APPROPRIATIONS	\$ 33,799,000	\$ 29,692,855	\$ 14,551,791	\$ 15,141,064
Ref.			A-4	A-1
Appropriation Reserves	A	\$ 23,320,809		
Reserve for Encumbrances		8,218,030		
Accounts Payable	A	2,260,161		
		33,799,000		
Less: Transferred to Contracts Payable	A-8	4,106,145		
		\$ 29,692,855		

COUNTY OF MORRIS

**CURRENT FUND
SCHEDULE OF CONTRACTS PAYABLE**

	Ref.		
BALANCE, DECEMBER 31, 2018	A	\$	17,861,223
Reserve for Encumbrances			<u>183,730</u>
BALANCE, DECEMBER 31, 2018			18,044,953
Increased by:			
2019 Contracts	A-7		<u>4,106,145</u>
			22,151,098
Decreased by:			
Cash Disbursements	A-4	\$	6,195,521
Reserve for Encumbrances			<u>133,543</u>
			<u>6,329,064</u>
BALANCE, DECEMBER 31, 2019	A	\$	<u><u>15,822,034</u></u>

COUNTY OF MORRIS

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

	Ref.	
BALANCE, DECEMBER 31, 2018	A	\$
Increased by Receipts:		
Realty Transfer Fees	A-4	<u>47,174,680</u>
		47,174,680
Decreased by:		
Realty Transfer Fees Disbursements	A-4	<u>47,174,680</u>
BALANCE, DECEMBER 31, 2019	A	<u><u>\$</u></u>

COUNTY OF MORRIS

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

	Ref.		
BALANCE, DECEMBER 31, 2018	A	\$	912,345
Increased by Receipts:			
Grant Funds Receivable	A-11	\$	27,540,858
Interfund Advanced - Due to General Fund	A-4		1,828,050
Program Income	A-12		<u>22,667</u>
			<u>29,391,575</u>
			30,303,920
Decreased by Disbursements:			
Appropriated Reserves Expenditures	A-12		27,361,746
Returned Overpayment:			
Returned to State of New Jersey - ALPN_HSAC/YIP	A-11		48
Returned to State of New Jersey - REACH	A-11		11,667
Interfund Returned - Due to General Fund	A-4		1,390,933
Cancellation - Transferred to General Fund	A-11		6,530
Cancellation - Transferred to CLETA	A-11		<u>16,000</u>
			<u>28,786,924</u>
BALANCE, DECEMBER 31, 2019	A	\$	<u><u>1,516,996</u></u>

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2018	Budget Revenue	Received	Cancelled/ Transfer	Transferred to/(from)	Returned Overpayment	Balance Dec 31, 2019
Department of Treasury:							
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 835,186	\$ 523,890	\$ 425,210	\$ 6,528	\$ 6,528	\$	\$ 933,866
Department of Community Affairs:							
LIHEAP-CWA Administration		6,986	6,986				
Universal Service Fund-CWA Administration		4,467	4,467				
Department of Labor and Workforce Development:							
Work First New Jersey	2,205,153	1,691,096	933,811	804,523			2,157,915
Workforce Investment Act	4,285,425	3,390,437	3,565,601	285,212			3,825,049
Smart STEPS Program	7,223	2,408		4,815			4,816
Department of Health and Senior Services:							
Public Health Infrastructure, Laboratories and Emergency Preparedness (PHILEP)	238,622	294,995	289,876	962			242,779
Childhood Lead Exposure		37,492	18,733	13			18,746
Helping Hand Grant		158,824	108,824				50,000
Department of Human Services:							
REACH Program	85,908	473,074	394,299	29,626		11,667	146,724
Social Services for the Homeless	264,500	555,110	465,025	6,965			347,620
Chapter 51 - Alcoholism and Drug Abuse	423,361	882,905	863,173	51,434			391,659
PASP (ALPN)		44,166	44,166				
Area Plan Grant		34,959	18,737				16,222
Department of Children and Families:							
ALPN-HSAC/YIP		205,561	144,463	50	2	48	61,098
Department of Law and Public Safety:							
NJ Juvenile Justice Commission	497,662	497,662	463,432	34,230			497,662
Multi-Jurisdictional Narcotics Task Force	9,652		9,652				
County Driving While Intoxicated Grant	16,787	33,000		16,787			33,000
Drug Recognition Expert Call Out and Assistance Program	130,674	86,575	55,140	27,950			134,159
County Office of Victim Witness Advocacy		510,991	222,600	27			288,364
County Office of Victim Witness Advocacy Supplemental	64,000			80,000	16,000		
Violence Against Women Act - Domestic Violence Advocate	19,034		19,034				
Sexual Assault Response Team/Forensic Nurse Examiner		82,895	77,725	5,170			
Body Armor Replacement		59,190	31,667				27,523
Insurance Fraud Reimbursement Program	217,870	250,000	65,309	205,860			196,701
Law Enforcement Officers Training and Equipment Fund		20,503	20,503				
Megan's Law and Local Law Enforcement	500		497	3			
Comprehensive Opioid AbuseSite-based Program - HOPE ONE Project		332,658	128,256				204,402
Hope One Program		150,000					150,000
Morris County Juvenile Firesetter Program		1,000	1,000				
U.S. Department of Homeland Security:							
Homeland Security Grant	729,657	347,322	403,306				673,673
Urban Areas Security Initiative (UASI)	5,900,394	3,468,379	2,990,842	39,777			6,338,154
Emergency Food and Shelter - OOTA	592	1,256	1,848				
Pre-Disaster Mitigation Competitive		126,000					126,000
Presidential Residence Protection Assistance		55,938	55,938				
New Jersey Department of Military and Veteran Affairs:							
MAPS - Veterans	10,000	15,000	16,250				8,750
Department of Transportation:							
Safe Communities Construction	99,888	99,950	99,888				99,950
MAPS (Senior Citizens and Disabled Residents)	395,773	1,575,480	1,504,202	116,676			350,375
MAPS - Reappropriation		1,342,680		1,342,680			
Non-Urbanized Area Formula Program (Section 5311)	106,940	478,178	483,594	11,473			90,051
Enhanced Mobility for Seniors and Persons with Disabilities (Section 5310)	118,499		81,251	24,748			12,500

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2018	Budget Revenue	Received	Cancelled/ Transfer	Transferred to/(from)	Returned Overpayment	Balance Dec 31, 2019
Department of Transportation (Cont'd):							
NYS&W Rail Line Bicycle and Pedestrian Path	\$ 8,410,089	\$	\$ 217,343	\$	\$	\$	\$ 8,192,746
Subregional Transportation Planning Supplemental Support Program		30,000	13,306	1,694			15,000
County Aid Program - Annual Transportation Program	5,252,213	7,953,564	9,584,472				3,621,305
Waterloo Road Bridge 1401-038	98,951		35,723				63,228
Openaki Road Bridge STP-C00S(690)	50,787		14,255				36,532
FY2013 Flanders-Drakestown Road Bridge	650,000		646,230	3,770			
FY2013 Ridgedale Avenue Bridge Rehabilitation	75,000		75,000				
FY2017 Ridgedale Avenue Bridge Rehabilitation	225,000		216,551				8,449
East Blackwell Street Bridge CR513	1,330,000						1,330,000
Mill Road Bridge 1400-808	1,000,000		750,000				250,000
Palmer Road Bridge over Mill Brook	970,000						970,000
Dover and Rockaway Railroad Repair Project	875,952		596,945				279,007
Landing Road Bridge Replacement	1,244,701		214,823				1,029,878
ARRA-Road Resurfacing, Rail Grade Crossing, Bridges, Traffic Signal Improv. Projects	1,310,518		101,700	602,725			606,093
Bridge No.1400-567 White Bridge Road	1,265,078						1,265,078
Bi-County Bridge 1401-195 East Avenue	600,000						600,000
Rehabilitation of Bridge 1400-166 over Crane Road	200,000		150,000				50,000
Railroad-Highway Grade Crossing at SH 46, Borough of Roxbury	133,200		133,200				
Waterloo Road Bridge over Musconetcong River	2,926,319						2,926,319
High Bridge Branch Resurfacing Project		1,941,984					1,941,984
Schooleys Mountain Road Bridge, Township of Washington		800,250					800,250
Highway Rail Grade Crossing/RHC-0613(300)H210		244,775					244,775
Highway Rail Grade Crossing/RHC-0619(300)H210		244,775					244,775
Bridge No. 1400-132 Carey Avenue (CR 511)		785,553					785,553
Bi-County Bridge No.1400-521 Passaic Street (CR 647)		1,295,261					1,295,261
Russia Road Bridge No.1400-948 Reconstruction		235,000					235,000
Department of Justice:							
State Criminal Alien Assistance Program (SCAAP)		465,726	465,726				
Department of Environmental Protection:							
County Environmental Health Act Grant (CEHA)	29,630	175,075	135,134	65			69,506
Department of State:							
County History Partnership Program	6,528	43,520	50,048				
DOS 2020 Complete Count Commission County Grant		100,774					100,774
2018 HAVA-VVPAT Grant		40,789					40,789
U.S. Department of Housing and Urban Development:							
Continuum of Care Planning Grant	12,779	51,882	49,969				14,692
Other Programs:							
Sheriff Donations		74,718	74,718				
Project Lifesaver Program/Private Contribution		5,050	5,050				
	<u>\$ 43,372,881</u>	<u>\$ 32,329,723</u>	<u>\$ 27,545,498</u>	<u>\$ 3,703,763</u>	<u>\$ 22,530</u>	<u>\$ 11,715</u>	<u>\$ 44,487,588</u>
Ref.	A	A-12		A-12	A-10	A-10	A
Analysis of Funding:							
Local Funding			\$ 851,980				
State Funding			7,585,256				
Federal Funding			19,108,262				
			<u>\$ 27,545,498</u>				
Analysis of Received:		Ref.					
Cash Receipts		A-10	\$ 27,540,858				
Donated Goods/Supplies		A-12	4,640				
			<u>\$ 27,545,498</u>				
Cancellation - Transferred to General Fund		A-2,A-10			\$ 6,530		
Cancellation - Transferred to CLETA					16,000		
					<u>\$ 22,530</u>		

COUNTY OF MORRIS

**FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES**

- 79 -
A-12
Sheet 1

	Balance Dec 31, 2018	Transferred from 2019 Budget	Expended	Cancelled/ Transfer	Balance Dec 31, 2019
Department of Treasury:					
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 626,394	\$ 523,890	\$ 1,023,041	\$ 6,528	\$ 120,715
Department of Community Affairs:					
LIHEAP-CWA Administration		6,986	6,986		
Universal Service Fund-CWA Administration		4,467	4,467		
Department of Labor and Workforce Development:					
Work First New Jersey	2,183,192	1,691,096	950,355	804,523	2,119,410
Workforce Investment Act	4,234,051	3,390,437	5,090,029	285,212	2,249,247
Smart STEPS Program	7,223	2,408		4,815	4,816
Department of Health:					
Public Health Infrastructure, Laboratories and Emergency Preparedness (PHILEP)	165,882	294,995	291,646	962	168,269
Childhood Lead Exposure		37,492	19,157	13	18,322
Helping Hand Grant		158,824	58,804		100,020
Department of Human Services					
REACH Program	68,175	473,074	428,927	29,626	82,696
Social Services for the Homeless	206,825	555,110	745,600	6,965	9,370
Direct Care Workers - Older Americans Act	3,612				3,612
Chapter 51 - Alcoholism and Drug Abuse	170,297	882,905	987,325	51,434	14,443
Direct Care Workers - Chapter 51	5,000				5,000
PASP (ALPN)		44,166	44,166		
NACCHO Grant (National Association of County and City Health)	14,069		41		14,028
Area Plan Grant		34,959			34,959
Department of Children and Families:					
ALPN-HSAC/YIP	50	205,561	119,749	50	85,812
Department of Law and Public Safety:					
NJ Juvenile Justice Commission	192,309	497,662	652,458	34,230	3,283
Direct Care Workers - State Community Partnership Grant	525				525
County Driving While Intoxicated Grant	16,787	33,000		16,787	33,000
Drug Recognition Expert Call Out and Assistance Program	130,674	86,575	55,140	27,950	134,159
Citizens Corp/CERT Initiative	1,993				1,993
HMEP Grant	4,202				4,202
County Office of Victim Witness Advocacy		510,991	396,735	27	114,229
County Office of Victim Witness Advocacy Supplemental	80,000			80,000	
Violence Against Women Act - Domestic Violence Advocate	9,918		9,918		
Terrorism Program	313				313
Sexual Assault Response Team/Forensic Nurse Examiner		82,895	77,725	5,170	

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2018	Transferred from 2019 Budget	Expended	Cancelled/ Transfer	Balance Dec 31, 2019
Department of Law and Public Safety (Cont'd):					
Body Armor Replacement	\$ 10,493	\$ 59,190	\$ 36,583	\$	\$ 33,100
Insurance Fraud Reimbursement Program	217,871	250,000	65,310	205,860	196,701
Law Enforcement Officers Training and Equipment Fund	68,266	20,503	29,727		59,042
Megan's Law and Local Law Enforcement	3			3	
Comprehensive Opioid Abuse Site-based Program - Hope One Project		332,658	282,998		49,660
Hope One Program		150,000	146,870		3,130
Morris County Juvenile Firesetter Program		1,000	724		276
U.S. Department of Homeland Security:					
Homeland Security Grant	497,379	347,322	259,657		585,044
Urban Areas Security Initiative (UASI)	5,750,395	3,468,379	4,426,821	39,777	4,752,176
Emergency Food and Shelter - OOTA	1,184	1,256	1,184		1,256
Pre-Disaster Mitigation Competitive		126,000	121,556		4,444
Presidential Residence Protection Assistance		55,938	55,938		
New Jersey Department of Military and Veteran Affairs:					
MAPS - Veterans	8,750	15,000	15,000		8,750
Department of Transportation:					
Safe Communities Construction	99,888	99,950	99,888		99,950
MAPS (Senior Citizens and Disabled Residents)	1,422,126	1,575,480	1,242,455	116,676	1,638,475
MAPS - Reappropriation		1,342,680		1,342,680	
Non-Urbanized Area Formula Program (Section 5311)	22,842	478,178	454,355	11,473	35,192
Enhanced Mobility for Seniors and Persons with Disabilities (Section 5310)	174,748		150,000	24,748	
NYS&W Rail Line Bicycle and Pedestrian Path	8,012,705		1,020,064		6,992,641
Subregional Transportation Planning Supplemental Support Program		30,000	13,306	1,694	15,000
County Aid Program - Annual Transportation Program	7,017,355	7,953,564	11,263,772		3,707,147
Waterloo Road Bridge 1401-038	15,961				15,961
Openaki Road Bridge STP-C00S(690)	3,313		3,313		
South Salem Street & Franklin Road Intersection (CR 655)	42,837				42,837
FY2013 Flanders-Drakestown Road Bridge	3,770			3,770	
FY2017 Ridgedale Avenue Bridge Rehabilitation	21,551		13,102		8,449
East Blackwell Street Bridge CR513	1,330,000		1,330,000		
Mill Road Bridge 1400-808	1,000,000		1,000,000		
Palmer Road Bridge over Mill Brook	970,000				970,000
Dover and Rockaway Railroad Repair Project	279,007				279,007
Landing Road Bridge Replacement	1,078,416		1,078,416		
ARRA-Road Resurfacing, Rail Grade Crossing, Bridges, Traffic Signal Improv. Projects	708,818			602,725	106,093
Bridge No.1400-567 White Bridge Road	1,265,078				1,265,078
Bi-County Bridge 1401-195 East Avenue	600,000				600,000
Rehabilitation of Bridge 1400-166 over Crane Road	200,000		200,000		
Railroad-Highway Grade Crossing at SH 46, Borough of Roxbury	133,200		133,200		
Waterloo Road Bridge over Musconetcong River	2,926,319		2,897,309		29,010
High Bridge Branch Resurfacing Project		1,941,984	1,941,984		
Schooleys Mountain Road Bridge, Township of Washington		800,250	784,260		15,990

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2018	Transferred from 2019 Budget	Expended	Cancelled/ Transfer	Balance Dec 31, 2019
Department of Transportation (Cont'd):					
Highway Rail Grade Crossing/RHC-0613(300)H210	\$	\$ 244,775	\$	\$	\$ 244,775
Highway Rail Grade Crossing/RHC-0619(300)H210		244,775			244,775
Bridge No. 1400-132 Carey Avenue (CR 511)		785,553			785,553
Bi-County Bridge No.1400-521 Passaic Street (CR 647)		1,295,261			1,295,261
Russia Road Bridge No.1400-948 Reconstruction		235,000			235,000
Department of Justice:					
State Criminal Alien Assistance Program (SCAAP)	823,429	465,726	160,211		1,128,944
Department of Environmental Protection:					
Stormwater Management	5,793				5,793
County Environmental Health Act Grant (CEHA)	65	175,075	174,714	65	361
Department of State:					
County History Partnership Program	7,624	43,520	51,144		
DOS 2020 Complete Count Commission County Grant		100,774			100,774
2018 HAVA-VVPAT Grant		40,789	40,789		
U.S. Department of Housing and Urban Development:					
Continuum of Care Planning Grant	12,779	51,882	51,690		12,971
Other Programs:					
Larry Berger Donation	1,054				1,054
Office of Temporary Assistance (OTA) - Donation	1,464				1,464
Hospital Database Project	312				312
Sheriff Donations	826	74,718	221		75,323
Archival Preservation	158				158
Youth Shelter	62				62
Project Lifesaver Program/Private Contribution	35,711	5,050	1,001		39,760
County Office of Victim Witness Advocacy Restitution	1,250				1,250
	<u>\$ 42,894,293</u>	<u>\$ 32,329,723</u>	<u>\$ 40,509,831</u>	<u>\$ 3,703,763</u>	<u>\$ 31,010,422</u>
Ref.	A	A-11		A-11	A
Analysis of Funding:					
Local Funding		\$ 2,310,384			
State Funding		10,663,431			
Federal Funding		19,355,908			
		<u>\$ 32,329,723</u>			
Analysis of Balance December 31, 2019 and 2018 Expenditures:					
Cash Disbursements		Ref.			
Appropriated Reserves	A \$ 32,483,223	A-10	\$ 27,361,746		
Encumbrances	A 10,411,070	A	13,166,112		
Program Income		A-10	(22,667)		
Donated Goods/Supplies		A-11	4,640		
	<u>\$ 42,894,293</u>		<u>\$ 40,509,831</u>		

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND

SCHEDULE OF UNAPPROPRIATED RESERVES

NOT APPLICABLE

COUNTY OF MORRIS

2019

TRUST FUND

SCHEDULE OF CASH AND INVESTMENTS - REGULAR FUND

	Ref.	Total	Community Development Block Grant	Local Home Trust Fund	Local Government Investment Program	Workers Compensation	Other Trust
BALANCE, DECEMBER 31, 2018	B	\$ 7,095,404	\$ 250,000	\$ 289,427	\$ 4,051,844	\$ 2,073,828	\$ 430,305
Increased by Receipts:							
Federal Grant Funds Received	B-5,B-6	2,102,245	1,758,728	343,517			
Program Income/Returned Funds	B-7,B-9	88,203	88,203				
Interest Earned on Investments		116,139			71,396	34,562	10,181
Other Receipts		2,787,098			200,000	2,509,469	77,629
		<u>5,093,685</u>	<u>1,846,931</u>	<u>343,517</u>	<u>271,396</u>	<u>2,544,031</u>	<u>87,810</u>
		12,189,089	2,096,931	632,944	4,323,240	4,617,859	518,115
Decreased by:							
Disbursements		<u>5,050,488</u>	<u>1,840,931</u>	<u>382,944</u>	<u>526,000</u>	<u>2,286,888</u>	<u>13,725</u>
		<u>5,050,488</u>	<u>1,840,931</u>	<u>382,944</u>	<u>526,000</u>	<u>2,286,888</u>	<u>13,725</u>
BALANCE, DECEMBER 31, 2019	B	<u>\$ 7,138,601</u>	<u>\$ 256,000</u>	<u>\$ 250,000</u>	<u>\$ 3,797,240</u>	<u>\$ 2,330,971</u>	<u>\$ 504,390</u>
Reserve for Trust Funds	B	\$ 2,835,361					
Due to Local Government Units	B	3,797,240					
Community Development Block Grant - Due to Current Fund	B	250,000					
Local Home Trust Fund - Due to Current Fund	B	250,000			Railroad Surcharge Fund		\$ 504,390
Community Development Block Grant - Program Income		<u>6,000</u>					
		<u>\$ 7,138,601</u>					<u>\$ 504,390</u>

	Ref.	Total	Motor Vehicle Fine Fund	Weights and Measures Fund	Special Deposits	Other Dedicated Funds	Open Space Tax
BALANCE, DECEMBER 31, 2018	B	\$ 88,297,156	\$ 2,899,011	\$ 6,899,039	\$ 2,391	\$ 12,710,993	\$ 65,785,722
Increased by Receipts:							
Fines		3,871,090	2,398,437	1,472,653			
Current Year Taxes		7,206,808					7,206,808
Added & Omitted Taxes	B-11	34,644					34,644
Interest Earned on Investments		1,435,578					1,435,578
Other Receipts		4,130,150				4,130,150	
		<u>16,678,270</u>	<u>2,398,437</u>	<u>1,472,653</u>		<u>4,130,150</u>	<u>8,677,030</u>
		104,975,426	5,297,448	8,371,692	2,391	16,841,143	74,462,752
Decreased by Disbursements		<u>12,402,654</u>	<u>2,542,209</u>	<u>1,271,641</u>		<u>716,478</u>	<u>7,872,326</u>
BALANCE, DECEMBER 31, 2019	B	<u><u>\$ 92,572,772</u></u>	<u><u>\$ 2,755,239</u></u>	<u><u>\$ 7,100,051</u></u>	<u><u>\$ 2,391</u></u>	<u><u>\$ 16,124,665</u></u>	<u><u>\$ 66,590,426</u></u>
Analysis of Balance:							
Reserve for Dedicated Funds	B	\$ 92,172,772	\$ 2,355,239	\$ 7,100,051	\$ 2,391	\$ 16,124,665	\$ 66,590,426
Due to General Capital Fund	B	<u>400,000</u>	<u>400,000</u>				
		<u><u>\$ 92,572,772</u></u>	<u><u>\$ 2,755,239</u></u>	<u><u>\$ 7,100,051</u></u>	<u><u>\$ 2,391</u></u>	<u><u>\$ 16,124,665</u></u>	<u><u>\$ 66,590,426</u></u>
				Analysis of Balance:			
				Board of Taxation		\$ 1,455,394	
				Accumulated Absences		5,028,904	
				Storm Recovery Trust		7,887,444	
				County Clerk		841,059	
				Environmental Quality		681,043	
						<u>230,821</u>	
				Other Dedicated Funds			
						<u>\$ 16,124,665</u>	

COUNTY OF MORRIS

**TRUST FUND
SCHEDULE OF CASH AND INVESTMENTS - REVOLVING FUND**

	Ref.	Total	Unemployment Insurance Fund	Payroll Withholding Taxes	Stamp Meter Fund
BALANCE, DECEMBER 31, 2018	B	\$ 5,434,753	\$ 4,130,585	\$ 1,304,168	\$
Increased by Receipts:					
Budget Appropriation		905,000	600,000		305,000
Interest Earned on Investments		59,349	59,349		
Payroll Taxes - Employees' and County's Share		53,473,611	305,062	53,168,549	
		54,437,960	964,411	53,168,549	305,000
		59,872,713	5,094,996	54,472,717	305,000
Decreased by Disbursements		53,733,449	234,337	53,194,112	305,000
BALANCE, DECEMBER 31, 2019	B	\$ 6,139,264	\$ 4,860,659	\$ 1,278,605	\$

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF CASH AND INVESTMENTS - ROAD OPENING DEPOSIT FUND

	Ref.	<u>Total</u>	<u>Road Opening Deposit Fund</u>	<u>Road Opening Savings Fund</u>
BALANCE, DECEMBER 31, 2018	B	<u>\$ 3,203,934</u>	<u>\$ 2,895,693</u>	<u>\$ 308,241</u>
Increased by Receipts:				
Road Opening Deposits		518,903	492,579	26,324
Interest Earned on Investments		<u>34,439</u>	<u>27,321</u>	<u>7,118</u>
		<u>553,342</u>	<u>519,900</u>	<u>33,442</u>
		<u>3,757,276</u>	<u>3,415,593</u>	<u>341,683</u>
Decreased by Disbursements:				
Refunded or Applied to Road Repairs		701,550	700,830	720
Interest on Deposits:				
Transferred to Current Fund		<u>27,322</u>	<u>27,322</u>	
		<u>728,872</u>	<u>728,152</u>	<u>720</u>
BALANCE, DECEMBER 31, 2019	B	<u><u>\$ 3,028,404</u></u>	<u><u>\$ 2,687,441</u></u>	<u><u>\$ 340,963</u></u>

COUNTY OF MORRIS

TRUST FUND
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

	Ref.	Total	Community Development Block Grant					Emergency Shelter Grant		
			2015	2016	2017	2018	2019	2017	2018	2019
BALANCE, DECEMBER 31, 2018	B	\$ 3,473,362	\$ 78,033	\$ 362,517	\$ 980,288	\$ 1,846,882	\$	\$ 46,382	\$ 159,260	\$
Increased by:										
Grant - 2019 Program	B-7	2,102,281					1,938,271			164,010
		5,575,643	78,033	362,517	980,288	1,846,882	1,938,271	46,382	159,260	164,010
Decreased by Receipts:										
Federal Grant Funds Received	B-1	1,758,728	78,033	193,236	531,059	798,627	44,111	46,382	67,280	
BALANCE, DECEMBER 31, 2019	B	<u>\$ 3,816,915</u>	<u>\$</u>	<u>\$ 169,281</u>	<u>\$ 449,229</u>	<u>\$ 1,048,255</u>	<u>\$ 1,894,160</u>	<u>\$</u>	<u>\$ 91,980</u>	<u>\$ 164,010</u>

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE - LOCAL HOME TRUST

	Ref.	<u>Total</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
BALANCE, DECEMBER 31, 2018	B	\$ 1,628,917	\$ 15,072	\$ 16,366	\$ 300,290	\$ 451,859	\$ 845,330	\$
Increased by:								
Federal Grant Funds Awarded	B-9	<u>762,900</u>						<u>762,900</u>
		2,391,817	15,072	16,366	300,290	451,859	845,330	762,900
Decreased by:								
Federal Grant Funds Received	B-1	<u>343,517</u>	<u>15,072</u>	<u>16,366</u>	<u>27,000</u>	<u>142,149</u>	<u>142,930</u>	
BALANCE, DECEMBER 31, 2019	B	<u>\$ 2,048,300</u>	<u>\$</u>	<u>\$</u>	<u>\$ 273,290</u>	<u>\$ 309,710</u>	<u>\$ 702,400</u>	<u>\$ 762,900</u>

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF UNEXPENDED BALANCES OF FEDERAL GRANT APPROPRIATIONS

	Ref.	TOTAL	Community Development Block Grant					Emergency Shelter Grant
			2015	2016	2017	2018	2019	
BALANCE, DECEMBER 31, 2018	B	\$ 1,095,030	\$ 78,033	\$ 292,517	\$ 267,832	\$ 456,648	\$	\$
Increased by:								
Grant - 2019 Program Year	B-5	2,102,281					1,938,271	164,010
Program Income	B-1	88,203				29,067	59,136	
De-Obligated	B-8	25,600			25,600			
		<u>2,216,084</u>			<u>25,600</u>	<u>29,067</u>	<u>1,997,407</u>	<u>164,010</u>
		<u>3,311,114</u>	<u>78,033</u>	<u>292,517</u>	<u>293,432</u>	<u>485,715</u>	<u>1,997,407</u>	<u>164,010</u>
Decreased by:								
Cash Disbursements		642,138	78,033	123,236	33,976	309,646	97,247	
Contracts Payable	B-8	1,634,677			32,450		1,438,217	164,010
		<u>2,276,815</u>	<u>78,033</u>	<u>123,236</u>	<u>66,426</u>	<u>309,646</u>	<u>1,535,464</u>	<u>164,010</u>
BALANCE, DECEMBER 31, 2019	B	<u>\$ 1,034,299</u>	<u>\$</u>	<u>\$ 169,281</u>	<u>\$ 227,006</u>	<u>\$ 176,069</u>	<u>\$ 461,943</u>	<u>\$</u>

COUNTY OF MORRIS

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

	Ref.	CDBG	Emergency Shelter
BALANCE, DECEMBER 31, 2018	B	\$ 2,172,690	\$ 205,642
Increased by:			
2019 Contracts	B-7	<u>1,470,667</u>	<u>164,010</u>
		<u>3,643,357</u>	<u>369,652</u>
Decreased by:			
Cash Disbursements		1,085,131	113,662
De-Obligated	B-7	<u>25,600</u>	<u> </u>
		<u>1,110,731</u>	<u>113,662</u>
BALANCE, DECEMBER 31, 2019	B	<u><u>\$ 2,532,626</u></u>	<u><u>\$ 255,990</u></u>

COUNTY OF MORRIS

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

	Ref.	Total	2016	2017	2018	2019
BALANCE, DECEMBER 31, 2018	B	\$ 1,032,911	\$ 273,290	\$ 67,483	\$ 692,138	\$
Increased by:						
Federal Grant Funds Awarded	B-6	762,900				762,900
De-Obligated	B-10	39,427			39,427	
		802,327			39,427	762,900
		1,835,238	273,290	67,483	731,565	762,900
Decreased by:						
Cash Disbursements		51,270		28,056	23,214	
Contracts Payable	B-10	720,037		39,427	171,000	509,610
		771,307		67,483	194,214	509,610
BALANCE, DECEMBER 31, 2019	B	\$ 1,063,931	\$ 273,290	\$	\$ 537,351	\$ 253,290

COUNTY OF MORRIS

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

	Ref.	
BALANCE, DECEMBER 31, 2018	B	\$ 635,433
Increased by:		
2019 Contracts	B-9	<u>720,037</u>
		1,355,470
Decreased by:		
Cash Disbursements		331,674
De-Obligated	B-9	<u>39,427</u>
		371,101
BALANCE, DECEMBER 31, 2019	B	<u><u>\$ 984,369</u></u>

COUNTY OF MORRIS

TRUST FUND
SCHEDULE OF OPEN SPACE ADDED AND OMITTED TAXES RECEIVABLE

	Ref.		
BALANCE, DECEMBER 31, 2018	B	\$	24,254
Increased by:			
Levy Added and Omitted - Year 2019			<u>33,395</u>
			57,649
Decreased by:			
Collections	B-2		<u>34,644</u>
BALANCE, DECEMBER 31, 2019	B	\$	<u><u>23,005</u></u>

COUNTY OF MORRIS

2019

CAPITAL FUND

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

	Ref.	General Capital	Park Capital
BALANCE, DECEMBER 31, 2018	C	<u>\$ 59,900,968</u>	<u>\$ 2,346,026</u>
Increased by Receipts:			
Serial Bonds	C-12,C-13	30,735,000	1,787,000
Premium on Bond Sales	C-1	2,738,985	
Interest on Investments	C-3,C-4	988,380	25,985
Capital Improvement Fund:			
Budgeted Appropriation	C-3,C-8	2,305,000	
MUA Capital Repayments:			
Other	C-1	66,406	
Reimbursement of Funds:			
State Share of Cost - Unfunded	C-6	346,508	
County/Municipality Share of Cost - Funded Bonds	C-1	216,880	
Federal/State Grants Receivable	C-17	214,597	
Down Payment - Park Ordinances	C-8		91,000
Reserve to Pay Debt Service - Morris County Vo-Tech	C-3	49,429	
Reserve for Countywide Communications System	C-3	<u>454,800</u>	
		<u>38,115,985</u>	<u>1,903,985</u>
		<u>98,016,953</u>	<u>4,250,011</u>
Decreased by Disbursements:			
Improvement Authorizations	C-9,C-10	26,718,407	1,685,735
Down Payment - Park Ordinances	C-8	91,000	
Interest Income Transferred to:			
Park Commission	C-4		25,985
Current Fund	C-3	988,380	
Fund Balance Anticipated as Revenue in			
Current Fund Budget	C-1	461,000	
Premium on Sale of Bonds and Notes:			
State of New Jersey - Chapter 12	C-1,C-3	282,135	
Reserve to Pay Debt Service	C-3	105,398	
		<u>28,646,320</u>	<u>1,711,720</u>
BALANCE, DECEMBER 31, 2019	C	<u><u>\$ 69,370,633</u></u>	<u><u>\$ 2,538,291</u></u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

Ord. #	Ref.	Balance/ (Deficit) December 31, 2018	Receipts				Disbursements		Transfers		Balance/ (Deficit) December 31, 2019
			Budget Appropriation	Serial Bonds	Reductions to Unfunded	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
	Fund Balance	C-1	\$ 4,568,347		\$	\$ 2,740,136	\$	\$ 461,000	\$ 328,653	\$ 786,440	\$ 7,305,270
	Capital Improvement Fund	C-8	4,541,087	2,305,000				91,000	1,873,428	15,666	4,897,325
	Federal/State Grants Receivable	C-17	(1,214,597)			214,597				1,000,000	
	Due to Current Fund	C-2				988,380		988,380			
	Due from Dedicated Trust Fund	C	(400,000)								(400,000)
	Reserve to Pay Debt Service	C,C-2	110,065			49,429		105,398			54,096
	Reserve for Countywide Communications System	C,C-2	610,047			454,800			369,189		695,658
	Reserve for Preliminary Expenses - Facilities Assessment	C,C-2	25,109								25,109
	Due to State of New Jersey - Chapter 12	C-1,C-2				282,135		282,135			
<hr/>											
663	Roads & Bridges		23,369				9,703				13,666
793	Various Public Works Projects		42,595				32,456				10,139
818	Various Bridge Improvements		15,711								15,711
861	Road Resurface & Recon. Projects Various County Roads		150				150				
862	Bridge Design & Construction Project Various County Bridges		20,061				3,300				16,761
908	County Bridge Design & Construction Projects		83,811				20,970				62,841
942	Road Resurfacing, Reconstruction & Improvement to County Roads		4,675								4,675
975	County Bridge Design & Construction Projects		218,233				4,842				213,391
982	Facilities - Greystone Park		25,315								25,315
027	Bridge Design and Construction Projects at Various County Locations		4,704								4,704
029	Acq of Various Properties in the Twp of Washington		615,002						615,002		
030	Design & Construction of Training Facility - Firefighters & Police Academy		4,546						4,546		
063	Acq & Install of the Final Phase of the MC Integrated Justice Information Sys		(4,392)							4,392	
087	Abatement & Demolition of Facilities on the Greystone Park Property		45,284								45,284
089	Design, Construction, Culvert Installation & Repair of County Bridges		1,707				679				1,028
106	Completion of Detailed Plans & Specifications for the County Facilities		20,794						20,794		
113	Analysis of Dam Conditions, Preparation of Operation Manuals, Dam Rehab		67,791				3,405				64,386
129	Improvements to Historic Speedwell Village		43,075								43,075
137	Bridge Design and Construction at Various County Locations		17,512				3,267				14,245
138	Replacement of Wood Structures at Various County Facilities		43,730				9,594				34,136
141	Design and Install of County Roadway Drainage Improvements at Various Locations		61,648				1,738				59,910
143	Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site		33,472								33,472
146	Renovations of the Existing Central Ave Complex Building at Greystone Park		105,622				90,348				15,274
158	Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab		972,279	41,000			50,513				962,766
159	Improvements to Historical Speedwell Village		16	8,000			6,937				1,079
163	Development of Preliminary Feasibility Study & Design for Construction of New Wing on the Existing Office of Emergency Management & Communications Center		61,967						61,967		
165	Roadway Design & Construction Projects		140,549								140,549
172	Roof Replacement at Various County Facilities		(250)	1,000			6				744
175	Acquisition of Specialized Training Equipment for the Public Safety Training Academy		132						132		
181	Replacement and/or Upgrade of Fire Detection/Sprinkler Systems Various County Facilities		9,787	9,000			52				18,735
184	Bridge Design & Construction Projects at Various County Locations		68,051				167,036				(98,985)
202	Roadway Resurfacing, Construction & Improvements		176,876				166,096				10,780
213	Renovation of the Old Burn Building & Tower at the Public Safety Training Academy		6,990				4,475				2,515
225	Bridge Design, Renovation & Construction Projects at Various County Locations		48,370				25,624				22,746
234	Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehabilitation		26,000								26,000
235	Upgrades to Fire & Sprinkler Systems at Various County Facilities		246,063				8,649				237,414
236	Program Costs Relating to the Energy Savings Improvement Program to be Operated Through the Morris County Improvement Authority		105,912								105,912
240	Construction of the Utility Relocation and Site Demolition Work Associated with the Construction of the Morris County Public Safety Training Academy Expansion		11,000								11,000
247	Update & Improve the Hanover Garage Hazardous Waste Storage Pad/Facility		166						166		
249	County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority		(328,653)							328,653	
254	Acquisition of Video Camera & Alarm Systems for Radio Transmission Sites		99,250				99,250				
257	Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements		(2,944)	3,000			17				39
259	Renovation of the Central Ave Complex to House St. Clares Behavioral Health and the Nonprofit Mail on the Former Greystone Property		19,350	4,000			23,750				(400)
263	County Participation in the Morris County Improvement Authority County Guaranteed Leasing Program for the Purpose of Purchasing a Cisco System IP Telephony (IPT) System (VOIP)		(199,177)								(199,177)
264	Design & Construction of the Central Avenue Fields at Central Park of Morris County		80,936						80,936		
268	Various Health & Life Safety Upgrades at Morris View Healthcare Center		(460)				8				(468)
269	Bridge Design & Construction at Various County Locations		344,368				160,172				184,196

Ord. #		Balance/ (Deficit) December 31, 2018	Receipts				Disbursements			Balance/ (Deficit) December 31, 2019	
			Budget Appropriation	Serial Bonds	Reductions to Unfunded	Miscellaneous	Improvement Authorizations	Miscellaneous	Transfers		
									From		To
270	Roadway Design & Construction Projects	\$ 47,294	\$	\$	\$	\$	\$	\$	\$	\$ 47,294	
274	Window Replacement at Various Buildings Throughout the County	174,600								174,600	
279	Purchase of Digital In Car Video Equipment for the Sheriff's Department	58,496								58,496	
291	Various County Roadway Drainage Projects as per Public Works/Engineering	188,844								74,686	
292	Restoration of Masonry, Brick Facades & Concrete Sidewalks/Curbs-Various Locations	3,760									
294	Replacement of Lighting, Ceilings, Furniture, Wood Structures, Fencing/Gates-Various Locations	10,340									
298	For County-Wide Radio System for the 9-1-1 Sentinel Patriot System	1,109,383							369,189	666,214	
303	Design & Construct of Storage Facility for Emergency Response & Other Vehicles - Sheriff's Office	247,985								223,885	
304	Various Capital Projects - Sheriff's Office	(58,994)		59,000			5		1		
305	Purchase of a Special Response Vehicle for the Sheriff's Office, Bureau of Law Enforcement	238					238				
306	Renovations to the Residents' Tub & Shower Areas at Morris View Healthcare Center	62,057					196			61,861	
308	Purchase of a Medical Records System for Morris View Healthcare Ctr by Information Technology	3,819								3,819	
312	Replacement of Pedestrian & Overhead Doors at Various County Facilities - Buildings & Grounds	915					915				
314	Repairs, Replacements, Upgrades & Restoration of Various Equip & Fixtures - Bldgs & Grounds	4,878					4,878				
316	Emerg Generator for Office of Temporary Assist & Sheriff Evidence Trailers - Bldgs & Grounds	4,222								4,222	
318	Replacement of Chairs for Safety Reasons at the Office of Temporary Assistance	425								425	
319	Purchase of Electric Truck Mounted Sprayers for the Mosquito Commission	8,599								8,599	
320	Installation of the Turf Fields/Construction Phase II at Central Park - Department of Public Works	583,355								583,355	
321	Various Capital Projects at Morris View Healthcare Center	67,144					1,508			65,636	
323	Bridge Design & Construction of Various Bridges Throughout Morris County	1,350,077					518,133			831,944	
325	Renovation & Upgrade of the Fire Extinguisher Props - Department of Law & Public Safety	17,630								17,630	
326	Purchase of One Four Ton Asphalt Hot Patch Dump Trailer for the Roads Department	25,000					25,000				
329	Funding for the Design, Building & Rehabilitation of Various County Roadways	29,058					17,802			11,256	
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	147,262					3,001			144,261	
334	Electronic Scanner & Computer Sys for Counting of Absentee Ballots - MC Board of Elections	3,619								3,619	
335	Demolition Design, Demolition & Feasibility Design Related to the Ann Street Parking Garage	61,270		27,000			78,673			9,597	
339	Purchase of Autopsy Equipment, Stations & Carts - Department of Law & Public Safety	11,459								11,459	
341	To Replace Motors, Fans & Pumps for Various County Facilities - Dept. of Planning & Public Works	15,000					15,000				
345	Various Capital Projects and Purchases at the Morris View Healthcare Center	(11,303)		16,000	19,683					24,380	
346	Purchase of Simulators for Training Purposes in the Department of Law and Public Safety	12,373					12,000			373	
347	Purchases for the Purpose of Replacements/Repairs by Public Works - Various County Facilities	96						96			
348	Replacing Various Roofs at Facilities Throughout the County under Public Works	598,383					80,408			517,975	
349	Various Exterior Building Repairs and Replacements Throughout the County	(5,857)		6,000			23,143			(23,000)	
350	Security Upgrades at the Office of Temporary Assistance to Ensure Safety	250						250			
351	Elevator Upgrades at Various Buildings at the County	1,457		4,000						5,457	
354	Provision of Electric and Emergency Power for VOIP System	24,153		64,000			5,715			82,438	
355	Purchase of Fire Sprinkler Systems for the Courthouse	1,179,263								1,179,263	
356	Design and Construction for Various Roads Throughout the County	444								444	
357	Replacement and Upgrades to Various Morris County Bridges	808,194					27,237			780,957	
358	Replacement and Upgrades to Culverts and Drainage Facilities	38,291					26,222			12,069	
359	Purchase of Upgrades and Replacement of Security Camera Equipment for MC Sheriff	(9,925)		10,000						75	
362	Security Improvements as Required by the Sheriff for the Protection of the Courts	70,994		2,000			5,345			67,649	
363	Paving and Resurfacing Projects for Various Roadways - Department of Planning & Public Works	12,411					10,834			12,411	
365	Purchase of an Argo All Terrain Vehicle with Trailer - Department of Planning and Public Works	23,677								23,677	
367	New Carpeting for the County Clerk's Office	4,049					8,980				

Ord. #		Balance/ (Deficit) December 31, 2018	Receipts				Disbursements		Transfers		Balance/ (Deficit) December 31, 2019
			Budget Appropriation	Serial Bonds	Reductions to Unfunded	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
395	Sheriff - Security Camera Upgrade	\$ 50,066	\$	\$	\$	\$	\$ 47,667	\$	\$	\$	2,399
396	Sheriff - Replacement of Twelve Vehicles Including but not Limited to Equipment for Vehicle Upgrades						(14,025)				14,025
397	Board of Elections - Purchase of an Electronic Scanner & Computer System/Voting Machine	209,700									209,700
398	Office of ITD - Computer & Network Upgrades	215,332					215,332				
399	Planning & Public Works - Relocate Back-up 911 Communication Equipment	20,436									20,436
400	Planning & Public Works - Hanover DPW Garage Contamination Final Clean-up & Sampling	82,810									82,810
401	Planning & Public Works - Upgrade to the Interior & Exterior of Ruth Davis Drive Home	20,443									20,443
403	Morris View - Long Term Health Center Improvements	258,422					47,421				211,001
406	Human Services - Replacement Chairs & Desks for Community & Behavioral Health Services Conference Room	241									241
412	Repairs for the County College for Water Penetration	444					444				
416	Planning & Public Works - Buildings & Grounds - Exterior Building Projects	980,576					142,425				838,151
417	Planning & Public Works - Environmental Clean Up at Greystone and Hanover Garage	511,302					12,325				498,977
418	Planning & Public Works - Bridge/Drainage Design and Reconstruction/Replacement	2,499,829					1,587,618				912,211
419	Planning & Public Works - Railroad and Road Construction/Resurfacing	1,229,130		527,000			2,566,584				(810,454)
420	Planning & Public Works - Buildings & Grounds - Interior Building Improvements	1,227,683					999,973				227,710
421	Planning & Public Works - Buildings & Grounds - Construction, Upgrades & Equipment Necessary for Criminal Justice Reform	429,282					210,513				218,769
422	Planning & Public Works - Equipment and Vehicle Replacement(s) and Upgrades for Divisions of Roads, Bridges, Shade Tree and Motor Service Center	10,593									10,593
423	Corrections - Shower and Kitchen Floor Upgrade Including but not Limited to Parts and Labor	766,036					733,672				32,364
424	County College of Morris - Building Improvements and Upgrades	50,731					50,731				
426	Law & Public Safety - Acquisition of a Refrigerator and Various Equipment for the Morgue	19,310					707				18,603
427	Law & Public Safety - Replacement of Personal Protective Equipment for Fire Instructors	2							2		
428	Law & Public Safety - New & Replacement Radio System Equipment	1,000					1,000				
429	Morris County Library - Security Cameras for Internal Use at the Library	39,013					(560)				39,573
430	Planning & Public Works - Buildings & Grounds - Upgrade to Interior of Ruth Davis Drive Building	149,985									149,985
431	Planning & Public Works - Buildings & Grounds - Replace/Repair/Upgrade HVAC Systems	171,720					98,971				72,749
432	Office of Information Technology - Computer and Network Upgrades and Equipment	7,355					7,355				
435	Surrogate's Office - Purchase of New Surrogate Application System	3,350					9,514				(6,164)
438	Sheriff's Office - Security Camera Replacement/Upgrade	120,000					2,388				117,612
441	Prosecutor's Office - Furniture Replacement for the SEU Building	6,590					5,680				910
442	Mosquito Division - Replacement of Two (2) Mounted Ultra Low Volume Sprayers	580									580
443	Morris View Healthcare Center - Various Improvements & Equipment	(442,538)			326,825						(115,713)
444	Law & Public Safety - Purchase of a Rave Smart 9-1-1 System	6,500									6,500
445	Morris View Healthcare Center - Cooling Tower Replacement	181					2,450				(2,269)
446	Finance - Payroll and Finance System Replacement and/or Upgrades	35,700									35,700
447	Sheriff's Office - Vehicle Replacement	(6,000)		6,000							
448	Law & Public Safety - Purchase of Emergency Response Vehicles and Related Equipment	1,311									1,311
449	Vehicle Replacement for the Sheriff's Office	(46,661)		47,000			305		34		
450	Various Upgrades & Equipment for the Sheriff's Office	108,406					10,760				97,646
451	Replacement of a Surveillance Vehicle for the Morris County Prosecutor's Office	32							32		
452	Purchase of an Emergency Support Vehicle & Equipment for the Department of Law & Public Safety	700									700
454	Roadway Resurfacing, Intersection Reconstruction & Railroad Projects - Dept. of Planning & Public Works	1,918,439					1,980,942				(62,503)
455	Bridge Design & Replacement Projects for the Department of Planning & Public Works	1,298,408					181,295				1,117,113

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2018	Receipts				Disbursements		Transfers		Balance/ (Deficit) December 31, 2019
			Budget Appropriation	Serial Bonds	Reductions to Unfunded	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
475	Purchase of Equipment Necessary for Programs at the Morris County Library	\$ 1,032	\$	\$	\$	\$	\$	\$	\$	\$	1,032
477	Equipment for Archiving & Window Blinds & Floor Tiles for the Heritage Commission	1,651							1,651		
479	Upgrade Equipment of Fire Alarm Systems at Various County Locations by Risk Management	41,678					29,120				12,558
480	Replacement of One (1) Van Used for Mail Delivery for the Finance Office	26,806									26,806
481	Replacement of Kitchen Cabinets and Equipment at the Juvenile Detention Center	2,112									2,112
482	Replace Equipment & Fixtures for Renovation of Two (2) Tub/Shower Rooms at Morris View Healthcare Center	299,161									299,161
483	Building Improvements and Upgrades at the Morris County School of Technology	385							385		
486	Vehicle Replacement for Various Sheriff's Office Divisions	16,445					136				16,309
487	Railroad, Road Construction, Road Resurfacing, Including Design by the Department of Public Works	140,200		719,000			2,550,381				(1,691,181)
488	Upgrades to Existing Sheriff's Buildings, by the Department of Public Works Buildings and Grounds Division	205,627		121,000			262,499				64,128
489	Equipment and Vehicle Replacement/Upgrade for the Department of Public Works Motor Service Center	1,234,147					1,066,961				167,186
490	Exterior Equipment and Building Improvements by the Department of Public Works Buildings & Grounds Division	1,491,101					153,992				1,337,109
491	Security Camera Replacement/Upgrade for Sheriff's Office	100,238									100,238
492	Replacement of (3) Three Heating Boilers for the Sheriff's Bureau of Corrections	130,104									130,104
493	Security System Upgrade and Control Center Re-Design for the Sheriff's Bureau of Corrections	269,510					525				268,985
494	Repair/Replace/Upgrade Building Equipment by the Department of Public Works Buildings and Grounds Division	1,787,202		212,000			31,442				1,967,760
495	Interior Building Improvements by the Department of Public Works Buildings and Grounds Division	1,263,560		36,000			209				1,299,351
496	Various Computers and Electronic Systems for all County Offices by the Office of Information Technology	569,452		200,000			813,755				(44,303)
497	Trunk and Radio System Upgrade for Law & Public Safety	1,491,006					51,006				1,440,000
498	Bridge Design & Replacement Projects for the Department of Planning & Public Works	1,220,700		279,000			168,506		1,000,000		331,194
499	Environmental Clean Up at Various County Facilities for the Department of Planning & Public Works	180,174									180,174
500	Construction of a New Jury Assembly Room by Buildings & Grounds	299,004		700,000			23,337				975,667
501	Building Improvements and Upgrades at the County College of Morris	3,274,138					2,010,560				1,263,578
502	Building Improvements and Upgrades at the Morris County School of Technology	686,162					236,533				449,629
503	Fire Sprinkler Upgrades for Various Facilities by Risk Management	200,155									200,155
504	Installation & Replacement of Fire Alarm System by Risk Management	230,054		200,000			70,410				359,644
505	Replacement of Vehicles for the Nutrition Program Under the Department of Human Services	176,000					175,985		15		
506	Replacement of (3) Vehicles for MAPS Under the Department of Human Services	10,631					10,631				
507	Replacement of the Mideo System and CD-DVD Creator and Duplicator by the Sheriff's Office	141,000					133,826				7,174
508	Final Phase of a Three Year Program to Replace (105) Sheriff's Office Portable Radios by the Sheriff's Office	19,400					17,185				2,215
509	Replacement of Video Recording & Camera Equipment for the Juvenile Detention Center Under Human Services	43,000									43,000
510	Replacement of (2) Two All Terrain Vehicles with Sprayers for the Mosquito Division of Public Works	10,620					9,535				1,085
511	New & Replacement Radio Equipment by the Communication Center Under the Dept of Law & Public Safety	76,000					58,631				17,369
512	Installation of (8) Eight Separate Inmate Outdoor Holding Areas by the Sheriff's Office Department of Corrections	61,000									61,000
513	Upgrade and Replace Various Library Furniture Throughout the Morris County Library	81,000					66,436				14,564
514	Protective Storage Unit to Store Public Safety Equipment at the OEM Under the Dept of Law & Public Safety	176,000									176,000
515	Fire Training Tower Renovation at the Public Safety Training Academy Under the Dept of Law & Public Safety	71,950					47,220				24,730
516	Facility Upgrades for the Public Safety Training Academy Under the Dept of Law & Public Safety	34,665					32,042				2,623
517	Purchase of (2) Two Ambulances & Replacement of a Call Bell System for the Morris View Facility by the Dept of Law & Public Safety	900,000					517,368				382,632
518	Design and Oversight for County Courthouse Project, Phase I Under the Department of Planning & Public Works	120,000					300				119,700
519	Design and Oversight for County Courthouse Project, Phase II Under the Department of Planning & Public Works	2,500,000									2,500,000
520	Purchase of a Crew Cab Single Axel Dump Truck with Plow/Spreaders & a Single Axel Dump Truck with Plow/Spreaders Including Equipment Needed to Outfit Trucks for the Motor Service Center			353,000			49,074			18,000	321,926
521	Technology & Equipment to Address Redundancy Issues by the Office of Information & Technology			644,000			440,359			32,900	236,541
522	Purchase of Equipment for the Public Safety Training Academy Under the Dept. of Law & Public Safety			86,000			85,900			5,000	5,100
524	Road Resurfacing and Paving of Various County Roads by the Department of Public Works			997,000			105,817			50,436	941,619
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			1,000,000			7,056			58,000	1,050,944
526	Replacement of HVAC Units & Chillers by the Department of Public Works Buildings & Grounds Division			1,220,000			75,585			80,000	1,224,415
527	Vehicle & Equipment Replacement by the Department of Public Works Motor Service Center			1,136,000			526,525			57,000	666,475
528	Interior Building Upgrades by the Department of Public Works Buildings & Grounds Division			564,000			730			36,000	599,270
529	Exterior Projects and Replacement of (1) One Bucket Truck by the Buildings & Grounds Division			1,493,000			74,166			107,000	1,525,834
530	Rehabilitation/Improvement to Intersections, Railroad Bridges, Crossings & Traffic Signals by the Dept. of Public Works Engineering Division			2,800,000			26,077			168,470	2,942,393
531	Bridge, Drainage Design and Construction Projects by the Department of Public Works Engineering Division			2,700,000			15,991			209,922	2,893,931
532	Equipment Upgrades for the Public Safety Training Academy			327,000			66,556			17,000	277,444
533	Replacement and Upgrades of Various Computers and Equipment by the Office of Information Technology			900,000			25,552			75,580	950,028
534	Various College Complex Projects for the County College of Morris			6,700,000			39,237				6,660,763
535	Replacement of All System Equipment and Radios for the Law & Public Safety Communications Center			5,000,000			8,366			330,000	5,321,634
536	Replacement of Response Vehicles and Security Camera Replacement/Upgrade Equipment for the Sheriff's Office			249,000			989			19,439	267,450
537	Replacement of Correctional Facility Control System, Guns/Holsters, Dishwasher, (4) Four Washing Machines/Dryers, & Inmate Transportation Van, for the County Correctional Facility			400,000			2,625			20,000	417,375
538	Various Building Projects at the Morris County Vocational School			673,000			202,739			126,440	596,701
539	Design and Construction for New Jury Assembly & Grand Jury Hearing Rooms by the Buildings & Grounds Division			96,000			858			5,000	100,142

COUNTY OF MORRIS

GENERAL CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2018	Receipts				Disbursements		Transfers		Balance/ (Deficit) December 31, 2019
			Budget Appropriation	Serial Bonds	Reductions to Unfunded	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
540	Design for Repair of the Footing of the Wharton Road Department Building by the Buildings & Grounds Division	\$	\$	\$ 96,000	\$	\$	\$ 858	\$	\$	\$ 5,000	\$ 100,142
541	Update System Used to Manage Patron Printing/Payments & Replacement of LED Sign at the Morris County Library									71,000	71,000
542	Replacement of (100) One Hundred Task Chairs for Offices and Cubicles in the Prosecutor's Office									75,359	75,359
543	Purchase of a 3/4 Ton Hydraulic Winch/Fuel Truck & a Trailer for the Dept. of Public Works Mosquito Control Division						63,985			85,000	21,015
544	Design Work for a New Pole Barn for the Sheriff's Office and Department of Law and Public Safety									100,000	100,000
545	Purchase of Licenses, Tablets & Mounts for MAPS Vehicles to Run Mobile Programs for the Human Services Dept.									80,000	80,000
546	Replacement of Electrical Systems Supporting Fire Alarm Management at Various Facilities by Risk Management						300			25,000	24,700
547	Purchase of (1) One Emergency Response Vehicle and Equipment for the Department of Law & Public Safety						300			11,000	10,700
		<u>\$ 59,900,968</u>	<u>\$ 2,305,000</u>	<u>\$ 30,735,000</u>	<u>\$ 346,508</u>	<u>\$ 4,729,477</u>	<u>\$ 26,718,407</u>	<u>\$ 1,927,913</u>	<u>\$ 4,373,376</u>	<u>\$ 4,373,376</u>	<u>\$ 69,370,633</u>
Ref.		C	C-2	C-6,C-18	C-6,C-18		C-9				C

* Ordinance #518 was introduced on 11/19/18, adopted on 12/12/18, effective on 1/3/19

COUNTY OF MORRIS

PARK CAPITAL FUND
ANALYSIS OF CASH AND INVESTMENTS

	Ref.	Balance/ (Deficit) December 31, 2018	Receipts		Disbursements		Transfers		Balance/ (Deficit) December 31, 2019
			Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	
Fund Balance	C-1	\$ 217,662	\$	\$	\$	\$	\$ 91,000	\$	\$ 217,662
Capital Improvement Fund	C-8			91,000					
Due to Park Operating Fund	C-2			25,985		25,985			
Ord. #									
209 Improvements of Morris County Park Commission Facilities		300							300
215 Various Capital Projects Under the Jurisdiction of Morris County Park Commission		1,793							1,793
217 Various Paving Projects for the Morris County Park Commission		7,280			1,538				5,742
219 Paving Projects at Various Location at the MC Park Commission		116,570			111,850				4,720
220 Various Paving Projects at Morris County Park Commission		37,828			30,077				7,751
221 Purchase & Upgrades of Various Vehicles & Equipment		2,318			588				1,730
222 Renovation Costs of Pavilion at Lee's Park Marina		149,700							149,700
223 Morris County Park Commission - Renovation of Pavilion at Lee's Park Marina		323,444							323,444
224 Morris County Park Commission - Paving Projects for Various Locations		48,155			58				48,097
225 Morris County Park Commission - Replacement of Vehicles and Equipment		38,751			35,527				3,224
226 Replacement of Vehicles and Equipment for the Morris County Park Commission		46,831			35,818				11,013
227 Various Paving Projects for the Morris County Park Commission		67,982			67,982				
228 Final Phase of Renovation of Lee's Park Pavilion for the Morris County Park Commission		324,000							324,000
229 Replacement of Vehicles and Equipment for the Morris County Park Commission		566,427			450,407				116,020
230 Paving of Roads, Parking Lots, Walkways, etc. for the Morris County Park Commission		396,985			143,182				253,803
231 Replacement of Vehicles and Equipment at the Morris County Park Commission			1,191,000		718,375			60,000	532,625
232 Renovation of Lee's Park Pavilion at Lee's Park Marina			310,000		1,000			16,000	325,000
233 Paving Projects Within Various Park Systems for the Morris County Park Commission			286,000		89,333			15,000	211,667
		<u>\$ 2,346,026</u>	<u>\$ 1,787,000</u>	<u>\$ 116,985</u>	<u>\$ 1,685,735</u>	<u>\$ 25,985</u>	<u>\$ 91,000</u>	<u>\$ 91,000</u>	<u>\$ 2,538,291</u>
Ref.	C		C-7, C-19		C-10				C

COUNTY OF MORRIS

CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

	Ref.	General Capital	Park Capital
BALANCE, DECEMBER 31, 2018	C	\$ 191,873,095	\$ 8,399,078
Increased by:			
Serial Bonds Issued	C-12,C-13	30,735,000	1,787,000
		<u>222,608,095</u>	<u>10,186,078</u>
Decreased by:			
Serial Bonds Retired	C-12,C-13	28,999,000	1,921,000
Guaranteed Pooled Program Lease Revenue Bonds Retired	C-20	640,000	
Guaranteed Leasing Program Capital Lease Retired	C-21	245,006	
Repayment under Green Acres Loan Program	C-14		21,477
Repayment under 2003 Dam Restoration Loan	C-15	<u>75,817</u>	
		<u>29,959,823</u>	<u>1,942,477</u>
BALANCE, DECEMBER 31, 2019	C	<u>\$ 192,648,272</u>	<u>\$ 8,243,601</u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

*102 -
C-6
Sheet 1

Improvement Description	Ord. No.	Balance, December 31, 2018	Debt Authorized	Authorizations Canceled	Bonds Issued	Funded by Various Sources	Balance, December 31, 2019	Analysis of Balance December 31, 2019	
								Expended	Unexpended Improvement Authorizations
Acq & Install of the Final Phase of the MC Integrated Justice Information System	063	\$ 4,392	\$	\$	\$	\$ 4,392	\$	\$	
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	158	978,000			41,000		937,000		937,000
Improvements to Historical Speedwell Village	159	8,000			8,000				
Roadway Design & Construction Projects	165	771					771		771
Roof Replacement at Various County Facilities	172	1,000			1,000				
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	33,000			9,000		24,000		24,000
Bridge Design & Construction Projects at Various County Locations	184	126,633					126,633	98,985	27,648
Bridge Design, Renovation & Construction Projects at Various County Locations	225	174					174		174
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	23,000					23,000		23,000
County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority	249	4,065,000		3,736,347		328,653			
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257	936,774			3,000		933,774		933,774
Renovation of the Central Ave Complex to House St. Clares Behavioral Health and the Nonprofit Mall on the Former Greystone Property	259	8,000			4,000		4,000	400	3,600
County Participation in the Morris County Improvement Authority County Guaranteed Leasing Program for the Purpose of Purchasing a Cisco System IP Telephony (IPT) System (VOIP)	263	199,177					199,177	199,177	
Various Health & Life Safety Upgrades at Morris View Healthcare Center	268	6,000					6,000	468	5,532
Bridge Design & Construction at Various County Locations	269	60,000					60,000		60,000
Various Capital Projects for the Sheriff's Office, Bureau of Law Enforcement	304	59,000			59,000				
Funding for the Design, Building & Rehabilitation of Various County Roadways	329	1,000					1,000		1,000
Purchase Electronic Scanner and Computer System for the Counting of Absentee Ballots by and for the Morris County Board of Elections	334	35,000					35,000		35,000
Demolition Design, Demolition & Feasibility Design Related to the Ann Street Parking Garage	335	27,000			27,000				
Various Capital Projects and Purchases at the Morris View Healthcare Center	345	42,000			16,000	19,683	6,317		6,317
Various Exterior Building Repairs and Replacements Throughout the County	349	29,000			6,000		23,000	23,000	
Elevator Upgrades at Various Buildings at the County	351	4,000			4,000				
Provision of Electric and Emergency Power for VOIP System - Department of Planning & Public Works	354	64,000			64,000				
Design and Construction for Various Roads Throughout the County	356	2,115					2,115		2,115
Purchase of Upgrades and Replacement of Security Camera Equipment for MC Sheriff	359	11,000			10,000		1,000		1,000
Security Improvements as Required by the Sheriff for the Protection of the Courts	362	2,000			2,000				
New Carpeting for the County Clerk's Office	367	10,000					10,000	4,931	5,069
Heritage Commission - Purchase Equipment Including but Not Limited to Rolling Files for New Location	377	490				490			
Planning & Public Works - Railroad and Road Construction/Resurfacing	419	1,927,000			527,000		1,400,000	810,454	589,546
Planning & Public Works - Buildings & Grounds - Interior Building Improvements	420	242,000					242,000		242,000
Planning & Public Works - Buildings & Grounds - Construction, Upgrades & Equipment Necessary for Criminal Justice Reform	421	26,000					26,000		26,000
Surrogate's Office - Purchase of New Surrogate Application System	435	38,000					38,000	6,164	31,836
Morris View Healthcare Center - Various Improvements & Equipment	443	565,000				326,825	238,175	115,713	122,462
Morris View Healthcare Center - Cooling Tower Replacement	445	8,000					8,000	2,269	5,731
Finance - Payroll and Finance System Replacement and/or Upgrades	446	714,000					714,000		714,000
Sheriff's Office - Vehicle Replacement	447	6,000			6,000				
Vehicle Replacement for the Sheriff's Office	449	47,000			47,000				
Various Upgrades & Equipment for the Sheriff's Office	450	41,000					41,000		41,000
Roadway Resurfacing, Intersection Reconstruction & Railroad Projects for the Dept. of Planning & Public Works	454	2,796,000					2,796,000	62,503	2,733,497
Bridge Design & Replacement Projects for the Department of Planning & Public Works	455	1,095,000					1,095,000		1,095,000
Environmental Investigation & Clean Up at Various County Facilities by the Dept. of Planning & Public Works	456	300,000					300,000		300,000
Replacement, Repairs and Upgrades at Various Facilities by Buildings & Grounds	458	129,000					129,000		129,000
Fire Sprinkler Upgrades for Various Facilities by Risk Management Under Employee Resources	459	200,000					200,000		200,000
Replacement of Equipment & Fixtures for Renovation of Two (2) Tub/Shower Rooms at Morris View Healthcare Center	482	80,000					80,000		80,000
Railroad, Road Construction, Road Resurfacing, Including Design by the Department of Public Works	487	3,719,000			719,000		3,000,000	1,691,181	1,308,819
Upgrades to Existing Sheriff's Buildings, by the Department of Public Works Buildings and Grounds Division	488	125,000			121,000		4,000		4,000
Equipment and Vehicle Replacement/Upgrade for the Department of Public Works Motor Service Center	489	183,000					183,000		183,000
Exterior Equipment and Building Improvements by the Department of Public Works Buildings & Grounds Division	490	300,000					300,000		300,000
Repair/Replace/Upgrade Building Equipment by the Department of Public Works Buildings and Grounds Division	494	372,000			212,000		160,000		160,000

COUNTY OF MORRIS

*103 -
C-6
Sheet 2

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Improvement Description	Ord. No.	Balance, December 31, 2018	Debt Authorized	Authorizations Canceled	Bonds Issued	Funded by Various Sources	Balance, December 31, 2019	Analysis of Balance December 31, 2019	
								Expended	Unexpended Improvement Authorizations
Interior Building Improvements by the Department of Public Works Buildings and Grounds Division	495	\$ 234,000	\$	\$	\$ 36,000	\$	\$ 198,000	\$	\$ 198,000
Various Computers and Electronic Systems for all County Offices by the Office of Information Technology	496	461,000			200,000		261,000	44,303	216,697
Bridge Design & Replacement Projects for the Department of Planning & Public Works	498	4,420,000			279,000		4,141,000		4,141,000
Environmental Clean Up at Various County Facilities for the Department of Planning & Public Works	499	20,000					20,000		20,000
Construction of a New Jury Assembly Room by Buildings & Grounds	500	770,000			700,000		70,000		70,000
Building Improvements and Upgrades at the Morris County School of Technology	502	198,000					198,000		198,000
Fire Sprinkler Upgrades for Various Facilities by Risk Management	503	300,000					300,000		300,000
Installation & Replacement of Fire Alarm System by Risk Management	504	200,000			200,000				
Design and Oversight for County Courthouse Project, Phase I Under the Department of Planning & Public Works	518	2,380,000					2,380,000		2,380,000
Purchase of a Crew Cab Single Axel Dump Truck with Plow/Spreaders & a Single Axel Dump Truck with Plow/Spreaders Including Equipment Needed to Outfit Trucks for the Motor Service Center	520		353,000		353,000				
Technology & Equipment to Address Redundancy Issues by the Office of Information & Technology	521		644,000		644,000				
Purchase of Equipment for the Public Safety Training Academy Under the Dept. of Law & Public Safety	522		86,000		86,000				
Road Resurfacing and Paving of Various County Roads by the Department of Public Works	524		997,000		997,000				
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		1,143,000		1,000,000		143,000		143,000
Replacement of HVAC Units & Chillers by the Department of Public Works Buildings & Grounds Division	526		1,596,000		1,220,000		376,000		376,000
Vehicle & Equipment Replacement by the Department of Public Works Motor Service Center	527		1,136,000		1,136,000				
Interior Building Upgrades by the Department of Public Works Buildings & Grounds Division	528		705,000		564,000		141,000		141,000
Exterior Projects and Replacement of (1) One Bucket Truck by the Buildings & Grounds Division	529		2,129,000		1,493,000		636,000		636,000
Rehabilitation/Improvement to Intersections, Railroad Bridges, Crossings & Traffic Signals by the Dept. of Public Works Engineering Division	530		3,353,000		2,800,000		553,000		553,000
Bridge, Drainage Design and Construction Projects by the Department of Public Works Engineering Division	531		4,164,000		2,700,000		1,464,000		1,464,000
Equipment Upgrades for the Public Safety Training Academy	532		327,000		327,000				
Replacement and Upgrades of Various Computers and Equipment by the Office of Information Technology	533		1,422,000		900,000		522,000		522,000
Various College Complex Projects for the County College of Morris	534		6,700,000		6,700,000				
Replacement of All System Equipment and Radios for the Law & Public Safety Communications Center	535		6,546,000		5,000,000		1,546,000		1,546,000
Replacement of Response Vehicles and Security Camera Replacement/Upgrade Equipment for the Sheriff's Office	536		369,000		249,000		120,000		120,000
Replacement of Correctional Facility Control System, Guns/Holsters, Dishwasher, (4) Four Washing Machines/Dryers, & Inmate Transportation Van, for the County Correctional Facility	537		400,000		400,000				
Various Building Projects at the Morris County Vocational School	538		2,501,000		673,000		1,828,000		1,828,000
Design and Construction for New Jury Assembly & Grand Jury Hearing Rooms by the Buildings & Grounds Division	539		96,000		96,000				
Design for Repair of the Footing of the Wharton Road Department Building by the Buildings & Grounds Division	540		96,000		96,000				
Replacement of Electrical Systems Supporting Fire Alarm Management at Various Facilities by Risk Management	546		486,000				486,000		486,000
Purchase of (1) One Emergency Response Vehicle and Equipment for the Department of Law & Public Safety	547		215,000				215,000		215,000
		<u>\$ 28,632,526</u>	<u>\$ 35,464,000</u>	<u>\$ 3,736,347</u>	<u>\$ 30,735,000</u>	<u>\$ 680,043</u>	<u>\$ 28,945,136</u>	<u>\$ 3,059,548</u>	<u>\$ 25,885,588</u>
Ref.		C	C-9, C-18	C-9, C-18	C-3, C-12, C-18	C-2, C-3	C		C-9

Ref.	
Reimbursement of Funds:	
State Share of Cost	C-2 \$ 346,508
Appropriated by Ordinance Amendment- Capital Fund Balance	C-2 328,653
Appropriated by Ordinance Amendment- Capital Improvement Fund	C-8 4,882
	<u>\$ 680,043</u>

COUNTY OF MORRIS

- 104 -
C-7

PARK CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

Improvement Description	Ord. No.	Balance, December 31, 2018	Debt Authorized	Bonds Issued	December 31, 2019	Analysis of Balance, December 31, 2019	
						Expended	Unexpended Improvement Authorizations
Replacement of Vehicles and Equipment at the Morris County Park Commission	231	\$	\$ 1,191,000	\$ 1,191,000	\$	\$	\$
Renovation of Lee's Park Pavilion at Lee's Park Marina	232		310,000	310,000			
Paving Projects Within Various Park Systems for the Morris County Park Commission	233		286,000	286,000			
			Balance				
		<u>\$</u>	<u>\$ 1,787,000</u>	<u>\$ 1,787,000</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
Ref.		C	C-10, C-19	C-13, C-19	C		C-10

COUNTY OF MORRIS

**CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

		<u>General Capital</u>	<u>Park Capital</u>
BALANCE, DECEMBER 31, 2018	C,C-3	<u>\$ 4,541,087</u>	<u>\$</u>
Increased by:			
Budget Appropriation	C-2	2,305,000	
Transfer from General Capital Fund	C-2,C-4		91,000
Improvement Authorizations Canceled	C-9	<u>15,666</u>	
		<u>2,320,666</u>	<u>91,000</u>
		<u>6,861,753</u>	<u>91,000</u>
Decreased by:			
Appropriated to Finance			
Improvement Authorizations	C-9,C-10	1,868,546	91,000
Funded by Ordinance Amendment	C-6	4,882	
Transfer to Park Capital	C-2	<u>91,000</u>	
		<u>1,964,428</u>	<u>91,000</u>
BALANCE, DECEMBER 31, 2019	C,C-3	<u><u>\$ 4,897,325</u></u>	<u><u>\$</u></u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance,					Balance,	
	No.	Date	Appro- priation	December 31, 2018		Authorized	Expended	Canceled	December 31, 2019	
				Funded	Unfunded				Funded	Unfunded
Roads & Bridges	663	4/10/96	\$ 11,560,000	\$ 23,369	\$	\$	\$ 9,703	\$	13,666	\$
Various Public Works Projects	793	5/10/00	11,000,000	42,595			32,456		10,139	
Various Bridge Improvements	818	3/28/01	8,000,000	15,711					15,711	
Road Resurface & Recon. Project - Various County Roads	861	4/24/02	6,424,000	150			150			
Bridge Design & Construction Project - Various County Bridges	862	4/24/02	8,672,000	20,061			3,300		16,761	
County Bridge Design & Construction Projects	908	4/23/03	5,050,000	83,811			20,970		62,841	
Road Resurfacing, Reconstruction & Improvement to County Roads	942	4/14/04	5,500,000	4,675					4,675	
County Bridge Design & Construction Projects	975	10/27/04	4,000,000	218,233			4,842		213,391	
Abatement, Rehabilitation, Demolition, & Construction - Greystone Park	982	2/9/05	1,000,000	25,315					25,315	
Bridge Design & Construction Projects at Various County Locations	027	3/8/06	7,155,000	4,704					4,704	
Acq of Various Properties in the Twp of Washington	029	4/11/06	1,000,000	615,002				615,002		
Design & Construction of Training Facility - Firefighters & Police Academy	030	4/11/06	1,100,000	4,546				4,546		
Abatement & Demolition of Facilities on the Greystone Park Property	087	5/9/07	2,000,000	45,284					45,284	
Design, Construction, Culvert Installation & Repair of County Bridges	089	5/23/07	4,000,000	1,707			679		1,028	
Completion of Detailed Plans and Specifications for the County Facilities	106	11/7/07	600,000	20,794				20,794		
Analysis of Existing Dam Conditions, Preparation of Operation Manuals, Dam Rehab	113	4/23/08	3,000,000	67,791			3,405		64,386	
Improvements to Historic Speedwell Village	129	6/9/08	480,000	43,075					43,075	
Bridge Design and Construction at Various County Locations	137	8/13/08	4,675,000	17,512			3,267		14,245	
Replacement of Wood Structures at Various County Facilities	138	8/13/08	75,000	43,730			9,594		34,136	
Design and Install of County Roadway Drainage Improvements at Various Locations	141	10/22/08	1,000,000	61,648			1,738		59,910	
Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	143	10/22/08	145,000	33,472					33,472	
Renovations of the Existing Central Ave Complex Building at Greystone Park	146	12/10/08	1,350,000	105,622			90,348		15,274	
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	972,279	978,000		50,513		962,766	937,000
Improvements to Historical Speedwell Village	159	5/27/09	335,000	16	8,000		6,937		1,079	
Development of a Preliminary Feasibility Study & Design for Construction of a New Wing on the Existing Office of Emergency Management & Communications Center	163	6/8/09	1,500,000	61,967				61,967		
Roadway Design & Construction Projects	165	6/8/09	7,945,000	140,549	771				140,549	771
Roof Replacement at Various County Facilities	172	6/24/09	500,000		750		6		744	
Acquisition of Specialized Training Equipment for the Public Safety Training Academy	175	7/8/09	37,000	132				132		
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	7/22/09	400,000	9,787	33,000		52		18,735	24,000
Bridge Design & Construction Projects at Various County Locations	184	8/26/09	3,905,000	68,051	126,633		167,036			27,648
Roadway Resurfacing, Construction & Improvements	202	4/26/10	7,825,000	176,876			166,096		10,780	
Renovation of the Old Burn Building & Tower at the Public Safety Training Academy	213	5/26/10	282,500	6,990			4,475		2,515	
Bridge Design, Renovation & Construction Projects at Various County Locations	225	7/28/10	5,930,000	48,370	174		25,624		22,746	174
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehabilitation	234	10/27/10	2,500,000	26,000					26,000	
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	10/27/10	600,000	246,063	23,000		8,649		237,414	23,000
Program Costs Relating to the Energy Savings Improvement Program to be Operated Through the Morris County Improvement Authority	236	1/26/11	150,000	105,912					105,912	
Construction of the Utility Relocation and Site Demolition Work Associated with the Construction of the Morris County Public Safety Training Academy Expansion	240	3/9/11	3,000,000	11,000					11,000	
Update & Improve the Hanover Garage Hazardous Waste Storage Pad/Facility	247	5/25/11	49,000	166				166		
County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority	249	6/8/11	24,000,000		3,736,347			3,736,347		
Acquisition of Video Camera & Alarm Systems for Radio Transmission Sites	254	8/10/11	100,000	99,250			99,250			
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257	10/12/11	2,000,000		933,830		17		39	933,774
Renovation of the Central Ave Complex to House St. Clares Behavioral Health and the Nonprofit Mall on the Former Greystone Property	259	11/9/11	5,000,000	19,350	8,000		23,750			3,600
Design & Construction of the Central Avenue Fields at Central Park of Morris County	264	4/11/12	3,500,000	80,936				80,936		
Various Health & Life Safety Upgrades at Morris View Healthcare Center	268	4/11/12	585,000		5,540		8			5,532
Bridge Design & Construction at Various County Locations	269	4/25/12	4,275,000	344,368	60,000		160,172		184,196	60,000
Roadway Design & Construction Projects	270	4/25/12	1,222,000	47,294					47,294	
Window Replacement at Various Buildings Throughout the County	274	5/9/12	200,000	174,600					174,600	
Purchase of Digital In Car Video Equipment for the Sheriff's Department	279	5/9/12	100,000	58,496					58,496	
Various County Roadway Drainage Projects as per Public Works/Engineering	291	6/13/12	500,000	188,844			114,158		74,686	
Restoration of Masonry, Brick Facades & Concrete Sidewalks/Curbs-Variou Locations	292	6/13/12	100,000	3,760			3,760			
Replacement of Lighting, Ceilings, Furniture, Wood Structures, Fencing/Gates-Variou Locations	294	6/27/12	125,000	10,340			10,340			
For County-Wide Radio System for the 9-1-1 Sentinel Patriot System	298	10/10/12	1,769,189	1,109,383		369,189	812,358		666,214	
Design & Construction of Storage Facility for Emergency Response & Other Vehicles for the Sheriff's Office	303	4/24/13	250,000	247,985			24,100		223,885	
Various Capital Projects - Sheriff's Office	304	4/24/13	395,000		6		5	1		
Purchase of a Special Response Vehicle for the Sheriff's Office, Bureau of Law Enforcement	305	4/24/13	125,000	238			238			
Renovations to the Residents' Tub & Shower Areas at Morris View Healthcare Center	306	4/24/13	600,000	62,057			196		61,861	
Purchase of a Medical Records System for Morris View Healthcare Center by Information Technology	308	4/24/13	225,870	3,819					3,819	
Replacement of Pedestrian and Overhead Doors at Various County Facilities - Buildings & Grounds		5/6/13	25,000	915			915			

COUNTY OF MORRIS

*107 -
C-9
Sheet 2

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance,		Authorized	Expended	Canceled	Balance,	
	No.	Date	Appro- priation	December 31, 2018					December 31, 2019	
				Funded	Unfunded				Funded	Unfunded
Repairs, Replacements, Upgrades & Restoration of Various Equipment & Fixtures - Buildings & Grounds	314	5/6/13	\$ 2,220,000	\$ 4,878	\$	\$ 4,878	\$	\$	\$	
Emergency Generator for Office of Temporary Assistance & Sheriff Evidence Trailers - Bldgs & Grounds	316	5/6/13	141,000	4,222					4,222	
Replacement of Chairs for Safety Reasons at the Office of Temporary Assistance	318	5/22/13	41,000	425					425	
Purchase of Electric Truck Mounted Sprayers for the Mosquito Commission	319	5/22/13	31,000	8,599					8,599	
Installation of the Turf Fields/Construction Phase II at Central Park - Department of Public Works	320	5/22/13	3,200,000	583,355					583,355	
Various Capital Projects at Morris View Healthcare Center	321	5/22/13	396,500	67,144		1,508			65,636	
Bridge Design & Construction of Various Bridges Throughout Morris County	323	6/12/13	3,738,250	1,350,077		518,133			831,944	
Renovation & Upgrade of the Fire Extinguisher Props - Department of Law & Public Safety	325	6/26/13	58,600	17,630					17,630	
Purchase of One Four Ton Asphalt Hot Patch Dump Trailer for the Roads Department	326	6/26/13	25,000	25,000		25,000				
Funding for the Design, Building & Rehabilitation of Various County Roadways	329	7/10/13	1,414,800	29,058	1,000	17,802			1,000	
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	147,262		3,001				
Purchase Electronic Scanner & Computer System for the Counting of Absentee Ballots - MC Board of Elections	334	8/28/13	201,000	3,619	35,000				35,000	
Demolition Design, Demolition & Feasibility Design Related to the Ann Street Parking Garage	335	12/11/13	1,800,000	61,270	27,000					
Purchase of Autopsy Equipment, Stations & Carts - Department of Law & Public Safety	339	5/14/14	71,000	11,459						
To Replace Motors, Fans and Pumps for Various County Facilities - Department of Planning & Public Works	341	5/14/14	50,000	15,000						
Various Capital Projects and Purchases at the Morris View Healthcare Center	345	5/14/14	869,500		30,697					
Purchase of Simulators for Training Purposes in the Department of Law and Public Safety	346	5/14/14	390,000	12,373						
Purchases for the Purpose of Replacements or Repairs by Public Works at Various County Facilities	347	5/14/14	810,000	96						
Replacing Various Roofs at Facilities Throughout the County under Public Works	348	5/14/14	2,000,000	598,383						
Various Exterior Building Repairs and Replacements Throughout the County	349	5/14/14	346,000		23,143					
Security Upgrades at the Office of Temporary Assistance to Ensure Safety	350	5/14/14	100,000	250						
Elevator Upgrades at Various Buildings at the County	351	5/14/14	300,000	1,457	4,000					
Provision of Electric and Emergency Power for VOIP System	354	5/14/14	300,000	24,153	64,000					
Purchase of Fire Sprinkler Systems for the Courthouse	355	5/14/14	1,200,000	1,179,263						
Design and Construction for Various Roads Throughout the County	356	5/14/14	2,190,700	444	2,115					
Replacement and Upgrades to Various Morris County Bridges	357	5/28/14	1,665,000	808,194						
Replacement and Upgrades to Culverts and Drainage Facilities	358	5/28/14	400,000	38,291						
Purchase of Upgrades and Replacement of Security Camera Equipment for MC Sheriff	359	5/28/14	121,000		1,075					
Security Improvements as Required by the Sheriff for the Protection of the Courts	362	5/28/14	1,195,000	70,994	2,000					
Paving and Resurfacing Projects for Various Roadways - Department of Planning & Public Works	363	5/28/14	2,600,000	23,245						
Purchase of an Argo All Terrain Vehicle with Trailer - Department of Planning and Public Works	365	7/23/14	56,000	23,677						
New Carpeting for the County Clerk's Office	367	7/23/14	116,000	4,049	10,000					
Law & Public Safety - Purchase of Vehicle for Medical Examiner & Equipment for Upgrades to Existing Vehicle	373	3/11/15	76,000	3,634						
Law & Public Safety - Purchase of Target Retrieval Systems	374	3/11/15	231,700	11,725						
Surveillance Cameras for the Morris County Library	375	3/11/15	71,000	560						
Law & Public Safety - Purchase Replacement Gas Sensors in the Life Safety Complex	376	3/11/15	103,000	1,032						
Sheriff/Jail - Purchase of Automated Fingerprint Identification System	379	3/11/15	44,000	4,298						
Sheriff/Jail - Purchase of Two (2) X-Ray Scanners	380	3/11/15	54,000	1,583						
Finance - Purchase Furniture and Lateral Files for Purchasing Division	381	3/11/15	6,800	431						
Planning & Public Works - Resurfacing of County Roadways, Morris View Parking Lot, Roadway Construction, Railroad Repairs & Construction	382	3/25/15	8,638,000	825,937						
Planning & Public Works - Interior Building Improvements	383	3/25/15	1,350,000	271,973						
Planning & Public Works - Improvements to Greystone/CAC	384	3/25/15	1,402,000	283,666						
Planning & Public Works - Replacement, Repairs & Upgrades to HVAC Systems in Various County Buildings	385	3/25/15	575,000	151,242						
Sheriff - Construction & Equipment Needed for Completion of Pole Barn at the Public Safety Complex	386	3/25/15	350,000	349,700						
Planning & Public Works - Various Bridge Replacements Including But Not Limited to Morris County	387	3/25/15	2,886,000	1,162,034						
Planning & Public Works - Replacement of Sprinkler Heads	390	3/25/15	50,000	50,000						
Planning & Public Works - Replace Four (4) Outside Stem and Yolk Valves	392	3/25/15	11,000	11,000						
Sheriff - Security Camera Upgrade	395	5/27/15	150,000	50,066						
Sheriff - Replacement of Twelve Vehicles Including but not Limited to Equipment for Vehicle Upgrades	396	5/27/15	486,000							
Board of Elections/Superintendent of Elections - Purchase of an Electronic Scanner & Computer System/Voting Machine	397	5/27/15	210,000	209,700						
Office of ITD - Computer & Network Upgrades	398	5/27/15	2,272,216	215,332						
Planning & Public Works - Relocate Back-up 911 Communication Equipment	399	6/24/15	200,000	20,436						
Planning & Public Works - Hanover DPW Garage Contamination Final Clean-up & Sampling	400	6/24/15	101,000	82,810						
Planning & Public Works - Upgrade to the Interior & Exterior of Ruth Davis Drive Home	401	6/24/15	100,000	20,443						
Morris View - Long Term Health Center Improvements	403	6/24/15	966,500	258,422						
Human Services - Replacement Chairs & Desks for Community & Behavioral Health Services Conference Room	406	6/24/15	12,000	241						
Repairs for the County College for Water Penetration	412	8/26/15	250,000	444						
Planning & Public Works - Buildings & Grounds - Exterior Building Projects	416	4/27/16	1,347,000	980,576						
Planning & Public Works - Environmental Clean Up at Greystone and Hanover Garage	417	4/27/16	551,000	511,302						
Planning & Public Works - Bridge/Drainage Design and Reconstruction/Replacement	418	4/27/16	6,605,000	2,499,829						
Planning & Public Works - Railroad and Road Construction/Resurfacing	419	4/27/16	11,503,000	1,229,130	1,927,000					
Planning & Public Works - Buildings & Grounds - Interior Building Improvements	420	4/27/16	2,912,000	1,227,683	242,000					

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

*108 -
C-9
Sheet 3

Improvement Description	Resolution or Ordinance			Balance,		Authorized	Expended	Canceled	Balance,	
	No.	Date	Appro- piation	December 31, 2018					December 31, 2019	
				Funded	Unfunded				Funded	Unfunded
Planning & Public Works - Buildings & Grounds - Construction, Upgrades & Equipment Necessary for Criminal Justice Reform	421	4/27/16	\$ 1,000,000	\$ 429,282	\$ 26,000	\$	\$ 210,513	\$	218,769	26,000
Planning & Public Works - E quipment and Vehicle Replacement(s) and Upgrades for Divisions of Roads, Bridges, Shade Tree and Motor Service Center	422	4/27/16	1,424,099	10,593					10,593	
Corrections - Shower and Kitchen Floor Upgrade Including but not Limited to Parts and Labor	423	4/27/16	600,000	766,036			733,672		32,364	
County College of Morris - Building Improvements and Upgrades	424	4/27/16	3,100,000	50,731			50,731			
Law & Public Safety - Acquisition of a Refrigerator and Various Equipment for the Morgue	426	5/11/16	41,000	19,310			707		18,603	
Law & Public Safety - Replacement of Personal Protective Equipment for Fire Instructors	427	5/11/16	91,500	2				2		
Law & Public Safety - New & Replacement Radio System Equipment	428	5/11/16	76,000	1,000			1,000			
Morris County Library - Security Cameras for Internal Use at the Library	429	5/11/16	75,000	39,013			(560)		39,573	
Planning & Public Works - Buildings & Grounds - U pgrade to Interior of Ruth Davis Drive Building	430	5/11/16	151,000	149,985					149,985	
Planning & Public Works - Buildings & Grounds - Replace/Repair/Upgrade HVAC Systems at Various Buildings	431	5/11/16	177,000	171,720			98,971		72,749	
Office of Information Technology - Computer and Network Upgrades and Equipment	432	5/11/16	1,124,550	7,355			7,355			
Surrogate's Office - Purchase of New Surrogate Application System	435	5/25/16	201,000	3,350	38,000		9,514			31,836
Sheriff's Office - Security Camera Replacement/Upgrade	438	5/25/16	120,000	120,000			2,388		117,612	
Prosecutor's Office - Furniture Replacement for the SEU Building	441	5/25/16	35,800	6,590			5,680		910	
Planning & Public Works - Mosquito Division - Replacement of Two Mounted Ultra Low Volume Sprayers	442	5/25/16	7,000	580					580	
Morris View Healthcare Center - Various Improvements & Equipment	443	6/22/16	808,000		122,462					122,462
Law & Public Safety - Purchase of a Rave Smart 9-1-1 System	444	7/27/16	35,000	6,500					6,500	
Morris View Healthcare Center - Cooling Tower Replacement	445	7/27/16	380,000	181	8,000		2,450			5,731
Finance - Payroll and Finance System Replacement and/or Upgrades	446	7/27/16	750,000	35,700	714,000				35,700	714,000
Law & Public Safety - Purchase of Emergency Response Vehicles and Related Equipment	448	9/14/16	225,000	1,311					1,311	
Vehicle Replacement for the Sheriff's Office	449	2/22/17	343,000		339		305	34		
Various Upgrades & Equipment for the Sheriff's Office	450	2/22/17	431,000	108,406	41,000		10,760		97,646	41,000
Replacement of a Surveillance Vehicle for the Morris County Prosecutor's Office	451	2/22/17	146,880	32				32		
Purchase of an Emergency Support Vehicle & Equipment for the Department of Law & Public Safety	452	2/22/17	226,000	700					700	
Roadway Resurfacing, Intersection Reconstruction & Railroad Projects for the Dept. of Planning & Public Works	454	2/22/17	8,030,000	1,918,439	2,796,000		1,980,942			2,733,497
Bridge Design & Replacement Projects for the Department of Planning & Public Works	455	2/22/17	2,400,000	1,298,408	1,095,000		181,295		1,117,113	1,095,000
Environmental Investigation & Clean Up at Various County Facilities by the Dept. of Planning & Public Works	456	2/22/17	500,000	198,206	300,000				198,206	300,000
Replacement of Transportation Vehicles at Correctional Facility	457	4/12/17	43,000	1,000					1,000	
Replacement, Repairs and Upgrades at Various Facilities by Buildings & Grounds	458	4/12/17	775,000	578,291	129,000		398,386		179,905	129,000
Fire Sprinkler Upgrades for Various Facilities by Risk Management Under Employee Resources	459	4/12/17	501,000	300,168	200,000				300,168	200,000
Upgrade of Fire Alarm System at Morris View Healthcare Center by Risk Management	460	4/12/17	451,000	127,244					127,244	
Renovation of Tax Court Chambers & Other Upgrades by Buildings & Grounds	461	4/12/17	850,000	812,678			606,715		205,963	
Upgrades by the Office of Information Technology	462	4/12/17	1,460,202	186,038			185,853		185	
Equipment & Vehicle Replacement & Upgrade for Shade Tree and Motor Service Center	463	4/12/17	2,166,000	889,836			343,615		546,221	
Interior Building Upgrades by Buildings & Grounds	464	4/12/17	1,347,000	1,170,405			68,899		1,101,506	
Replacement of Four (4) MAPS Paratransit Vehicles for the Department of Human Services	465	4/12/17	223,000	12,439			11,851		588	
Exterior Building Upgrades & Vehicle/Equipment Replacement by Buildings & Grounds	466	4/12/17	995,000	668,911			301,952		366,959	
A Full Body Security Screening System at the Correctional Facility Under the Sheriff's Office	467	4/12/17	206,000	42,283			42,055		228	
Purchase of Furniture & Equipment for Public Safety Training Academy	468	4/12/17	310,000	6,407			6,275		132	
Building Improvements and Upgrades at the County College of Morris	470	4/12/17	3,600,000	1,477,845			1,388,886		88,959	
New & Replacement Equipment for the Communications Center Under the Dept. of Law & Public Safety	471	4/26/17	76,000	46,813			32,373		14,440	
Replacement of Portable and Car Radios for the Morris County Prosecutor's Office	472	4/26/17	99,000	99,000					99,000	
Purchase of Body Armor for the Morris County Prosecutor's Office	473	4/26/17	13,000	13,000					13,000	
Security Camera Replacement and Upgrades at Correctional Facility Under the Sheriff's Office	474	4/26/17	46,000	46,000					46,000	
Purchase of Equipment Necessary for Programs at the Morris County Library	475	4/26/17	26,878	1,032					1,032	
Equipment for Archiving & Window Blinds & Floor Tiles for the Heritage Commission	477	4/26/17	49,996	1,651				1,651		
Upgrade Equipment of Fire Alarm Systems at Various County Locations by Risk Management	479	4/26/17	60,200	41,678			29,120		12,558	
Replacement of One Van Used for Mail Delivery for the Finance Office	480	4/26/17	49,996	26,806					26,806	
Replacement of Kitchen Cabinets and Equipment at the Juvenile Detention Center	481	4/26/17	51,000	2,112					2,112	
Replacement of Equipment & Fixtures for Renovation of Two (2) Tub/Shower Rooms at Morris View Healthcare Center	482	4/26/17	380,000	299,161	80,000				299,161	80,000
Building Improvements and Upgrades at the Morris County School of Technology	483	4/26/17	116,000	385				385		
Vehicle Replacement for Various Sheriff's Office Divisions	486	4/11/18	281,000	16,445			136		16,309	
Railroad, Road Construction, Road Resurfacing, Including Design by the Department of Public Works	487	4/11/18	11,859,000	140,200	3,719,000		2,550,381			1,308,819
Upgrades to Existing Sheriff's Buildings, by the Department of Public Works Buildings and Grounds Division	488	4/11/18	426,000	205,627	125,000		262,499		64,128	4,000
Equipment and Vehicle Replacement/Upgrade for the Department of Public Works Motor Service Center	489	4/11/18	1,873,000	1,234,147	183,000		1,066,961		167,186	183,000
Exterior Equipment and Building Improvements by the Department of Public Works Buildings & Grounds Division	490	4/11/18	1,801,000	1,491,101	300,000		153,992		1,337,109	300,000
Security Camera Replacement/Upgrade for Sheriff's Office	491	4/25/18	101,000	100,238					100,238	
Replacement of (3) Three Heating Boilers for the Sheriff's Bureau of Corrections	492	4/25/18	131,000	130,104					130,104	
Security System Upgrade and Control Center Re-Design for the Sheriff's Bureau of Corrections	493	4/25/18	281,000	269,510			525		268,985	
Repair/Replace/Upgrade Building Equipment by the Department of Public Works Buildings and Grounds Division	494	4/25/18	2,171,000	1,787,202	372,000		31,442		1,967,760	160,000
Interior Building Improvements by the Department of Public Works Buildings and Grounds Division	495	4/25/18	1,506,000	1,263,560	234,000		209		1,299,351	198,000
Various Computers and Electronic Systems for all County Offices by the Office of Information Technology	496	4/25/18	2,374,750	569,452	461,000		813,755			216,697
Trunk and Radio System Upgrade for Law & Public Safety	497	4/25/18	1,501,000	1,491,006			51,006		1,440,000	
Bridge Design & Replacement Projects for the Department of Planning & Public Works	498	5/7/18	5,641,000	1,220,700	4,420,000		168,506	1,000,000	331,194	4,141,000
Environmental Clean Up at Various County Facilities for the Department of Planning & Public Works	499	5/7/18	201,000	180,174	20,000				180,174	20,000

COUNTY OF MORRIS

*109 -
C-9
Sheet 4

GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance,		Authorized	Expended	Canceled	Balance,	
	No.	Date	Appro- priation	December 31, 2018					December 31, 2019	
				Funded	Unfunded				Funded	Unfunded
Construction of a New Jury Assembly Room by Buildings & Grounds	500	5/7/18	\$ 1,071,000	\$ 299,004	\$ 770,000	\$	\$ 23,337	\$	\$ 975,667	\$ 70,000
Building Improvements and Upgrades at the County College of Morris	501	5/7/18	3,300,000	3,274,138			2,010,560		1,263,578	
Building Improvements and Upgrades at the Morris County School of Technology	502	5/7/18	1,048,000	686,162	198,000		236,533		449,629	198,000
Fire Sprinkler Upgrades for Various Facilities by Risk Management	503	5/7/18	501,000	200,155	300,000				200,155	300,000
Installation & Replacement of Fire Alarm System by Risk Management	504	5/7/18	431,000	230,054	200,000		70,410		359,644	
Replacement of Vehicles for the Nutrition Program Under the Department of Human Services	505	6/13/18	176,000	176,000			175,985	15		
Replacement of (3) Vehicles for MAPS Under the Department of Human Services	506	6/13/18	151,000	10,631			10,631			
Replacement of the Mideo System and CD-DVD Creator and Duplicator by the Sheriff's Office	507	6/13/18	141,000	141,000			133,826		7,174	
Final Phase of a Three Year Program to Replace (105) Sheriff's Office Portable Radios by the Sheriff's Office	508	6/13/18	121,000	19,400			17,185		2,215	
Replacement of Video Recording & Camera Equipment for the Juvenile Detention Center Under Human Services	509	6/27/18	43,000	43,000					43,000	
Replacement of (2) Two All Terrain Vehicles with Sprayers for the Mosquito Division of Public Works	510	6/27/18	31,000	10,620			9,535		1,085	
New & Replacement Radio Equipment by the Communication Center Under the Dept of Law & Public Safety	511	6/27/18	76,000	76,000			58,631		17,369	
Installation of (8) Eight Separate Inmate Outdoor Holding Areas by the Sheriff's Office Department of Corrections	512	6/27/18	61,000	61,000					61,000	
Upgrade and Replace Various Library Furniture Throughout the Morris County Library	513	7/25/18	81,000	81,000			66,436		14,564	
Protective Storage Unit to Store Public Safety Equipment at the OEM Under the Dept of Law & Public Safety	514	7/25/18	176,000	176,000					176,000	
Fire Training Tower Renovation at the Public Safety Training Academy Under the Dept. of Law & Public Safety	515	7/25/18	86,300	71,950			47,220		24,730	
Facility Upgrades for the Public Safety Training Academy Under the Dept of Law & Public Safety	516	7/25/18	76,000	34,665			32,042		2,623	
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	900,000			517,368		382,632	
Design and Oversight for County Courthouse Project, Phase I Under the Department of Planning & Public Works	518	12/12/18	2,500,000	120,000	2,380,000		300		119,700	2,380,000
Design and Oversight for County Courthouse Project, Phase II Under the Department of Planning & Public Works	519	12/12/18	2,500,000	2,500,000					2,500,000	
Purchase of a Crew Cab Single Axel Dump Truck with Plow/Spreader & a Single Axel Dump Truck with Plow/Spreader	520	2/13/19	371,000			371,000	49,074		321,926	
Including Equipment Needed to Outfit Trucks for the Motor Service Center										
Technology & Equipment to Address Redundancy Issues by the Office of Information & Technology	521	2/13/19	676,900			676,900	440,359		236,541	
Purchase of Equipment for the Public Safety Training Academy Under the Dept. of Law & Public Safety	522	2/13/19	91,000			91,000	85,900		5,100	
Road Resurfacing and Paving of Various County Roads by the Department of Public Works	524	2/27/19	1,047,436			1,047,436	105,817		941,619	
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	2/27/19	1,201,000			1,201,000	7,056		1,050,944	143,000
Replacement of HVAC Units & Chillers by the Department of Public Works Buildings & Grounds Division	526	4/24/19	1,676,000			1,676,000	75,585		1,224,415	376,000
Vehicle & Equipment Replacement by the Department of Public Works Motor Service Center	527	4/24/19	1,193,000			1,193,000	526,525		666,475	
Interior Building Upgrades by the Department of Public Works Buildings & Grounds Division	528	4/24/19	741,000			741,000	730		599,270	141,000
Exterior Projects and Replacement of (1) One Bucket Truck by the Buildings & Grounds Division	529	4/24/19	2,236,000			2,236,000	74,166		1,525,834	636,000
Rehabilitation/Improvement to Intersections, Railroad Bridges, Crossings & Traffic Signals by the Dept. of Public Works Engineering Division	530	4/24/19	3,521,470			3,521,470	26,077		2,942,393	553,000
Bridge, Drainage Design and Construction Projects by the Department of Public Works Engineering Division	531	4/24/19	4,373,922			4,373,922	15,991		2,893,931	1,464,000
Equipment Upgrades for the Public Safety Training Academy	532	4/24/19	344,000			344,000	66,556		277,444	
Replacement and Upgrades of Various Computers and Equipment by the Office of Information Technology	533	4/24/19	1,497,580			1,497,580	25,552		950,028	522,000
Various College Complex Projects for the County College of Morris	534	4/24/19	6,700,000			6,700,000	39,237		6,660,763	
Replacement of All System Equipment and Radios for the Law & Public Safety Communications Center	535	5/6/19	6,876,000			6,876,000	8,366		5,321,634	1,546,000
Replacement of Response Vehicles and Security Camera Replacement/Upgrade Equipment for the Sheriff's Office	536	5/6/19	388,439			388,439	989		267,450	120,000
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			420,000	2,625		417,375	
Various Building Projects at the Morris County Vocational School	538	5/6/19	2,627,440			2,627,440	202,739		596,701	1,828,000
Design and Construction for New Jury Assembly & Grand Jury Hearing Rooms by the Buildings & Grounds Division	539	5/6/19	101,000			101,000	858		100,142	
Design for Repair of the Footing of the Wharton Road Department Building by the Buildings & Grounds Division	540	5/6/19	101,000			101,000	858		100,142	
Update System Used to Manage Patron Printing/Payments & Replacement of LED Sign at the Morris County Library	541	5/22/19	71,000			71,000			71,000	
Replacement of (100) One Hundred Task Chairs for Offices and Cubicles in the Prosecutor's Office	542	5/22/19	75,359			75,359			75,359	
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			85,000	63,985		21,015	
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			100,000			100,000	
Purchase of Licenses, Tablets & Mounts for MAPS Vehicles to Run Mobile Programs for the Human Services Dept.	545	5/22/19	80,000			80,000			80,000	
Replacement of Electrical Systems Supporting Fire Alarm Management at Various Facilities by Risk Management	546	5/22/19	511,000			511,000	300		24,700	486,000
Purchase of (1) One Emergency Response Vehicle and Equipment for the Department of Law & Public Safety	547	8/28/19	226,000			226,000	300		10,700	215,000
				\$ 52,778,554	\$ 27,514,882	\$ 37,701,735	\$ 26,718,407	\$ 5,538,453	\$ 59,852,723	\$ 25,885,588

Ref.	C	C	C-2,C-3	C	C,C-6
Capital Fund Balance		Ref. C-1	\$	\$ 786,440	
Capital Improvement Fund		C-8	1,868,546	15,666	
Deferred Charges to Future Taxation - Unfunded		C-6,C-18	35,464,000	3,736,347	
Federal/State Grants Receivable		C-17		1,000,000	
Reserve for Radio System		C-3	369,189		
			\$ 37,701,735	\$ 5,538,453	

* Ordinance #298 was amended on 11/25/19 to increase Appropriation by \$369,189

COUNTY OF MORRIS

PARK CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance,			Balance,		
	No.	Date	Appro- priation	December 31, 2018		Authorized	Expended	December 31, 2019	
				Funded	Unfunded			Funded	Unfunded
Improvements of MC Park Commission Facilities	209	5/27/09	\$ 1,400,000	\$ 300	\$	\$	\$ 300	\$	
Various Capital Projects Under the Jurisdiction of Morris County Park Commission	215	6/13/12	1,300,000	1,793			1,793		
Various Paving Projects for the Morris County Park Commission	217	4/24/13	406,509	7,280		1,538	5,742		
Paving Projects at Various Locations at the MC Park Commission	219	6/25/14	300,000	116,570		111,850	4,720		
Various Paving Projects at Morris County Park Commission	220	6/24/15	300,000	37,828		30,077	7,751		
Purchase & Upgrades of Various Vehicles & Equipment	221	6/24/15	750,000	2,318		588	1,730		
Renovation Costs of Pavilion at Lee's Park Marina	222	6/24/15	150,000	149,700			149,700		
Morris County Park Commission - Renovation of Pavilion at Lee's Park Marina	223	5/11/16	325,000	323,444			323,444		
Morris County Park Commission - Paving Projects for Various Locations	224	5/11/16	400,000	48,155		58	48,097		
Morris County Park Commission - Replacement of Vehicles and Equipment	225	5/11/16	1,000,000	38,751		35,527	3,224		
Replacement of Vehicles and Equipment for the Morris County Park Commission	226	2/22/17	1,015,000	46,831		35,818	11,013		
Various Paving Projects for the Morris County Park Commission	227	2/22/17	300,000	67,982		67,982			
Final Phase of Renovation of Lee's Park Pavilion for the Morris County Park Commission	228	2/22/17	325,000	324,000			324,000		
Replacement of Vehicles and Equipment for the Morris County Park Commission	229	4/25/18	1,401,000	566,427		450,407	116,020		
Paving of Roads, Parking Lots, Walkways, etc. for the Morris County Park Commission	230	5/7/18	401,000	396,985		143,182	253,803		
Replacement of Vehicles and Equipment at the Morris County Park Commission	231	5/6/19	1,251,000		1,251,000	718,375	532,625		
Renovation of Lee's Park Pavilion at Lee's Park Marina	232	5/6/19	326,000		326,000	1,000	325,000		
Paving Projects Within Various Park Systems for the Morris County Park Commission	233	5/6/19	301,000		301,000	89,333	211,667		

COUNTY OF MORRIS

**GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES
YEAR ENDED DECEMBER 31, 2019**

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, 2019		Rate of Interest	Balance December 31, 2018	Increase	Decrease	Balance December 31, 2019
			Date	Amount					
General Improvement Bonds 2010*	7/29/2010	\$ 10,895,000	2/15/2020 2/15/2021	\$ 1,200,000 295,000	5.000% 5.000%	\$ 2,695,000	\$	\$ 1,200,000	\$ 1,495,000
General Improvement Bonds 2011*	9/22/2011	20,780,000	9/15/2020-2021 9/15/2022	2,200,000 1,980,000	5.000% 5.000%	8,580,000		2,200,000	6,380,000
General Improvement Refunding 2012*	11/08/2012	28,919,000	2/01/2020 2/01/2021 2/01/2022 2/01/2023 2/01/2024 2/01/2025	855,000 840,000 830,000 815,000 790,000 225,000	4.000% 4.000% 4.000% 4.000% 2.000% 2.125%	5,225,000		870,000	4,355,000
General Improvement Bonds 2012*	12/17/2012	19,356,000	12/15/2020 12/15/2021 12/15/2022 12/15/2023 12/15/2024	1,830,000 1,565,000 1,465,000 2,035,000 1,856,000	2.000% 2.000% 2.000% 2.000% 2.125%	10,201,000		1,450,000	8,751,000
General Improvement Bonds 2013	6/20/2013	1,318,000	6/15/2020	200,000	4.000%	389,000		189,000	200,000
General Improvement Bonds 2013B*	11/15/2013	16,226,000	11/15/2020-2021 11/15/2022-2023 11/15/2024	1,650,000 1,470,000 1,443,000	4.000% 3.000% 3.000%	9,333,000		1,650,000	7,683,000
General Improvement Refunding 2014	6/18/2014	3,245,000				735,000		735,000	
General Improvement Refunding 2015	12/30/2015	19,455,000	5/01/2020 5/01/2021 5/01/2022 5/01/2023 5/01/2024	3,045,000 1,510,000 1,665,000 360,000 350,000	4.000% 4.000% 4.000% 5.000% 5.000%	11,565,000		4,635,000	6,930,000
General Improvement Bonds 2015A	12/30/2015	32,555,000	5/01/2020 5/01/2021 5/01/2022 5/01/2023 5/01/2024	5,160,000 5,230,000 3,235,000 4,475,000 2,370,000	4.000% 4.000% 4.000% 5.000% 5.000%	25,320,000		4,850,000	20,470,000
General Improvement Bonds 2016A*	10/25/2016	25,449,000	10/15/2020 10/15/2021 10/15/2022 10/15/2023 10/15/2024 10/15/2025 10/15/2026	2,955,000 2,870,000 2,680,000 2,880,000 2,329,000 3,170,000 2,570,000	4.000% 4.000% 4.000% 4.000% 4.000% 2.000% 2.000%	21,959,000		2,505,000	19,454,000

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2019		Rate of Interest	Balance December 31, 2018	Increase	Decrease	Balance December 31, 2019
			Date	Amount					
General Improvement Bonds 2017	7/18/2017	\$ 29,783,000	1/15/2020	\$ 3,090,000	3.000%	\$ 27,583,000	\$	\$ 2,700,000	\$ 24,883,000
			1/15/2021	3,400,000	2.000%				
			1/15/2022	3,400,000	3.000%				
			1/15/2023	3,100,000	3.000%				
			1/15/2024	3,500,000	3.000%				
			1/15/2025	4,193,000	3.000%				
			1/15/2026	4,200,000	3.000%				
General Improvement Bonds 2018	7/11/2018	21,865,000	1/15/2020	1,445,000	2.000%	21,865,000		1,445,000	20,420,000
			1/15/2021	1,815,000	2.000%				
			1/15/2022	2,610,000	3.000%				
			1/15/2023	2,760,000	3.000%				
			1/15/2024	2,610,000	3.000%				
			1/15/2025	2,890,000	4.000%				
			1/15/2026	1,865,000	4.000%				
			1/15/2027	2,225,000	4.000%				
			1/15/2028	2,200,000	4.000%				
General Improvement Bonds 2019*	6/27/2019	24,035,000	2/1/2020	1,700,000	3.000%		24,035,000		24,035,000
			2/1/2021	1,800,000	3.000%				
			2/1/2022	1,900,000	3.000%				
			2/1/2023	2,200,000	4.000%				
			2/1/2024	2,300,000	4.000%				
			2/1/2025	2,625,000	4.000%				
			2/1/2026	2,300,000	4.000%				
			2/1/2027	2,740,000	3.000%				
			2/1/2028	1,900,000	3.000%				
			2/1/2029	2,385,000	3.000%				
			2/1/2030	2,185,000	3.000%				
County College Bonds 2010*	7/29/2010	2,135,000	2/15/2020-2021	220,000	5.000%	660,000		220,000	440,000
County College Bonds 2012B*	6/28/2012	8,500,000	2/01/2020	570,000	2.000%	5,515,000		555,000	4,960,000
			2/01/2021	580,000	2.000%				
			2/01/2022	595,000	2.125%				
			2/01/2023	610,000	2.375%				
			2/01/2024	625,000	3.000%				
			2/01/2025	640,000	3.000%				
			2/01/2026	660,000	3.000%				
			2/01/2027	680,000	3.000%				
County College Bonds 2012*	12/17/2012	750,000	12/15/2020-2022	75,000	2.000%	300,000		75,000	225,000
County College Bonds 2013	6/20/2013	1,409,000	6/15/2020	184,000	4.000%	469,000		185,000	284,000
			6/15/2021	100,000	3.000%				

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2019		Rate of Interest	Balance December 31, 2018	Increase	Decrease	Balance December 31, 2019
			Date	Amount					
County College Bonds 2013B*	11/15/2013	\$ 1,797,000	11/15/2020 11/15/2021 11/15/2022-2023 11/15/2024	\$ 195,000 165,000 165,000 147,000	4.000% 4.000% 3.000% 3.000%	\$ 1,032,000	\$	\$ 195,000	\$ 837,000
County College Refunding 2014	6/18/2014	2,040,000				430,000		430,000	
County College Bonds 2014*	6/19/2014	4,250,000	1/15/2020 1/15/2021 1/15/2022 1/15/2023 1/15/2024-2025	400,000 385,000 385,000 400,000 385,000	2.000% 2.000% 3.000% 3.000% 3.000%	2,725,000		385,000	2,340,000
County College Bonds 2015	7/16/2015	3,200,000	1/15/2020 1/15/2021-2022 1/15/2023 1/15/2024	350,000 360,000 365,000 365,000	5.000% 5.000% 5.000% 3.000%	2,150,000		350,000	1,800,000
County College Refunding 2015	12/30/2015	4,865,000	5/01/2020-2021 5/01/2022	955,000 1,050,000	4.000% 4.000%	3,910,000		950,000	2,960,000
County College Bonds 2015A	12/30/2015	1,195,000	5/01/2020 5/01/2021-2022 5/01/2023 5/01/2024	130,000 135,000 185,000 190,000	4.000% 4.000% 5.000% 5.000%	900,000		125,000	775,000
County College Bonds 2016	7/14/2016	3,100,000	1/15/2020-2025	365,000	2.000%	2,555,000		365,000	2,190,000
County College Bonds 2016A*	10/25/2016	1,910,000	10/15/2020 10/15/2021 10/15/2022-2024 10/15/2025-2026	125,000 160,000 250,000 250,000	4.000% 4.000% 4.000% 2.000%	1,660,000		125,000	1,535,000
County College Bonds 2017	7/18/2017	600,000	1/15/2020 1/15/2021 1/15/2022-2025 1/15/2026	70,000 70,000 70,000 60,000	3.000% 2.000% 3.000% 3.000%	550,000		70,000	480,000
County College Bonds 2017 (c.12)	7/18/2017	3,000,000	1/15/2020 1/15/2021 1/15/2022 1/15/2023 1/15/2024 1/15/2025-2026	330,000 330,000 330,000 360,000 370,000 400,000	3.000% 2.000% 3.000% 3.000% 3.000% 3.000%	2,800,000		280,000	2,520,000

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2019		Rate of Interest	Balance December 31, 2018	Increase	Decrease	Balance December 31, 2019
			Date	Amount					
County College Bonds 2018	7/11/2018	\$ 3,300,000	1/15/2020	\$ 265,000	2.000%	\$ 3,300,000	\$	\$ 260,000	\$ 3,040,000
			1/15/2021	370,000	2.000%				
			1/15/2022-2024	375,000	3.000%				
			1/15/2025	480,000	4.000%				
			1/15/2026-2027	400,000	4.000%				
County College Bonds 2019*	6/27/2019	6,700,000	2/1/2020	740,000	3.000%		6,700,000		6,700,000
			2/1/2021-2022	745,000	3.000%				
			2/1/2023-2026	745,000	4.000%				
			2/1/2027-2028	745,000	3.000%				
						<u>\$ 174,406,000</u>	<u>\$ 30,735,000</u>	<u>\$ 28,999,000</u>	<u>\$ 176,142,000</u>
Ref.						C	C-2,C-5,C-6	C-5	C

* Callable Bonds

COUNTY OF MORRIS

PARK CAPITAL FUND
SCHEDULE OF SERIAL BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2019		Rate of Interest	Balance December 31, 2018	Increase	Decrease	Balance December 31, 2019
			Date	Amount					
Park Bonds 2010	7/29/2010	\$ 2,050,000		\$	%	\$ 300,000	\$	\$ 300,000	\$
Park Bonds 2011	9/22/2011	1,495,000				200,000		200,000	
Park Bonds 2012*	12/17/2012	2,875,000	12/15/2020-2021 12/15/2022	290,000 265,000	2.000% 2.000%	1,135,000		290,000	845,000
Park Bonds 2013	6/20/2013	1,097,000				151,000		151,000	
Park Bonds 2015 Refunding	12/30/2015	770,000				255,000		255,000	
Park Bonds 2015A	12/30/2015	2,250,000	5/01/2020 5/01/2021-2022 5/01/2023 5/01/2024	330,000 335,000 340,000 280,000	4.000% 4.000% 5.000% 5.000%	1,775,000		155,000	1,620,000
Park Bonds 2016A*	10/25/2016	1,641,000	10/15/2020-2023 10/15/2024 10/15/2025-2026	170,000 171,000 180,000	4.000% 4.000% 2.000%	1,381,000		170,000	1,211,000
Park Bonds 2017	7/18/2017	1,560,000	1/15/2020 1/15/2021 1/15/2022-2024 1/15/2025	200,000 200,000 200,000 210,000	3.000% 2.000% 3.000% 3.000%	1,410,000		200,000	1,210,000
Park Bonds 2018	7/11/2018	1,715,000	1/15/2020 1/15/2021 1/15/2022-2024 1/15/2025-2026	195,000 215,000 215,000 230,000	2.000% 2.000% 3.000% 4.000%	1,715,000		200,000	1,515,000
Park Bonds 2019*	6/27/2019	1,787,000	2/1/2020 2/1/2021-2022 2/1/2023-2026	257,000 255,000 255,000	3.000% 3.000% 4.000%		1,787,000		1,787,000
						<u>\$</u>	<u>\$ 1,787,000</u>	<u>\$ 1,921,000</u>	<u>\$ 8,188,000</u>
Ref.						C	C-2,C-5,C-7	C-5	C
						8,322,000			

* Callable Bonds

COUNTY OF MORRIS

PARK CAPITAL FUND

GREEN ACRES LOAN PAYABLE - STATE OF NEW JERSEY

	Ref.	
BALANCE, DECEMBER 31, 2018	C	\$ 77,078
Decreased by:		
Loan Repayments - Patriot's Path / Schooley's Mountain	C-5	<u>21,477</u>
BALANCE, DECEMBER 31, 2019	C	<u><u>\$ 55,601</u></u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND

NJDEP LOAN PAYABLE - STATE OF NEW JERSEY

BALANCE, DECEMBER 31, 2018	C	\$ 1,312,089
Decreased by:		
Loan Repayments - 2003 Dam Restoration Loan - Saffin Pond	C-5	<u>75,817</u>
BALANCE, DECEMBER 31, 2019	C	<u><u>\$ 1,236,272</u></u>

COUNTY OF MORRIS

PARK CAPITAL FUND

SCHEDULE OF DUE FROM STATE OF NEW JERSEY - GREEN ACRES FUND GRANTS

YEAR ENDED DECEMBER 31, 2019

NOT APPLICABLE

COUNTY OF MORRIS

**GENERAL CAPITAL FUND
SCHEDULE OF FEDERAL/STATE AID RECEIVABLE
YEAR ENDED DECEMBER 31, 2019**

	Ref.		
BALANCE, DECEMBER 31, 2018	C,C-3	\$	1,214,597
Decreased By:			
Cash Receipts:			
Prior Year Receivable:			
Federal Emergency Management Agency Grant	C-2	\$	214,597
Cancellations:			
Cancellations of Balances	C-9	<u>1,000,000</u>	
		\$	<u>1,214,597</u>
BALANCE, DECEMBER 31, 2019	C,C-3	\$	<u><u> </u></u>

COUNTY OF MORRIS

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

	Ordinance r	Balance, December 31, 2018	Authorized 2019	Bonds Issued	Authori- zations Canceled	Utilization of Capital Fund Balance/ Contributions	Balance, December 31, 2019
Acq & Install of the Final Phase of the MC Integrated Justice Information System	063	\$ 4,392	\$	\$	\$	\$ 4,392	\$
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	158	978,000		41,000			937,000
Improvements to Historical Speedwell Village	159	8,000		8,000			
Roadway Design & Construction Projects	165	771					771
Roof Replacement at Various County Facilities	172	1,000		1,000			
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	33,000		9,000			24,000
Bridge Design & Construction Projects at Various County Locations	184	126,633					126,633
Bridge Design, Renovation & Construction Projects at Various County Locations	225	174					174
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235	23,000					23,000
County Guaranteed Pooled Program Lease Revenue Bonds 2011 - Improvement Authority	249	4,065,000			3,736,347	328,653	
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257	936,774		3,000			933,774
Renovation of the Central Ave Complex to House St. Clares Behavioral Health and the Nonprofit Mall on the Former Greystone Property	259	8,000		4,000			4,000
County Participation in the Morris County Improvement Authority County Guaranteed Leasing Program for the Purpose of Purchasing a Cisco System IP Telephony (IPT) System (VOIP)	263	199,177					199,177
Various Health & Life Safety Upgrades at Morris View Healthcare Center	268	6,000					6,000
Bridge Design & Construction at Various County Locations	269	60,000					60,000
Various Capital Projects for the Sheriff's Office, Bureau of Law Enforcement	304	59,000		59,000			
Funding for the Design, Building & Rehabilitation of Various County Roadways	329	1,000					1,000
Purchase Electronic Scanner and Computer System for the Counting of Absentee Ballots by and for the Morris County Board of Elections	334	35,000					35,000
Demolition Design, Demolition & Feasibility Design Related to the Ann Street Parking Garage	335	27,000		27,000			
Various Capital Projects and Purchases at the Morris View Healthcare Center	345	42,000		16,000		19,683	6,317
Various Exterior Building Repairs and Replacements Throughout the County	349	29,000		6,000			23,000
Elevator Upgrades at Various Buildings at the County	351	4,000		4,000			
Provision of Electric and Emergency Power for VOIP System - Department of Planning & Public Works	354	64,000		64,000			
Design and Construction for Various Roads Throughout the County	356	2,115					2,115
Purchase of Upgrades and Replacement of Security Camera Equipment for MC Sheriff	359	11,000		10,000			1,000
Security Improvements as Required by the Sheriff for the Protection of the Courts	362	2,000		2,000			
New Carpeting for the County Clerk's Office	367	10,000					10,000
Heritage Commission - Purchase Equipment Including but Not Limited to Rolling Files for New Location	377	490				490	
Planning & Public Works - Railroad and Road Construction/Resurfacing	419	1,927,000		527,000			1,400,000
Planning & Public Works - Buildings & Grounds - Interior Building Improvements	420	242,000					242,000
Planning & Public Works - Buildings & Grounds - Construction, Upgrades & Equipment Necessary for Criminal Justice Reform	421	26,000					26,000
Surrogate's Office - Purchase of New Surrogate Application System	435	38,000					38,000
Morris View Healthcare Center - Various Improvements & Equipment	443	565,000				326,825	238,175
Morris View Healthcare Center - Cooling Tower Replacement	445	8,000					8,000
Finance - Payroll and Finance System Replacement and/or Upgrades	446	714,000					714,000
Sheriff's Office - Vehicle Replacement	447	6,000		6,000			
Vehicle Replacement for the Sheriff's Office	449	47,000		47,000			
Various Upgrades & Equipment for the Sheriff's Office	450	41,000					41,000
Roadway Resurfacing, Intersection Reconstruction & Railroad Projects for the Dept. of Planning & Public Works	454	2,796,000					2,796,000
Bridge Design & Replacement Projects for the Department of Planning & Public Works	455	1,095,000					1,095,000
Environmental Investigation & Clean Up at Various County Facilities by the Dept. of Planning & Public Works	456	300,000					300,000
Replacement, Repairs and Upgrades at Various Facilities by Buildings & Grounds	458	129,000					129,000
Fire Sprinkler Upgrades for Various Facilities by Risk Management Under Employee Resources	459	200,000					200,000
Replacement of Equipment & Fixtures for Renovation of two (2) Tub/Shower Rooms at Morris View Healthcare Center	482	80,000					80,000
Railroad, Road Construction, Road Resurfacing, Including Design by the Department of Public Works	487	3,719,000		719,000			3,000,000
Upgrades to Existing Sheriff's Buildings, by the Department of Public Works Buildings and Grounds Division	488	125,000		121,000			4,000
Equipment and Vehicle Replacement/Upgrade for the Department of Public Works Motor Service Center	489	183,000					183,000
Exterior Equipment and Building Improvements by the Department of Public Works Buildings & Grounds Division	490	300,000					300,000
Repair/Replace/Upgrade Building Equipment by the Department of Public Works Buildings and Grounds Division	494	372,000		212,000			160,000
Interior Building Improvements by the Department of Public Works Buildings and Grounds Division	495	234,000		36,000			198,000
Various Computers and Electronic Systems for all County Offices by the Office of Information Technology	496	461,000		200,000			261,000
Bridge Design & Replacement Projects for the Department of Planning & Public Works	498	4,420,000		279,000			4,141,000
Environmental Clean Up at Various County Facilities for the Department of Planning & Public Works	499	20,000					20,000
Construction of a New Jury Assembly Room by Buildings & Grounds	500	770,000		700,000			70,000

COUNTY OF MORRIS

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

	Ordinance	Balance, December 31, 2018	Authorized 2019	Bonds Issued	Authori- zations Canceled	Utilization of Capital Fund Balance/ Contributions	Balance, December 31, 2019
Building Improvements and Upgrades at the Morris County School of Technology	502	\$ 198,000	\$	\$	\$	\$	\$ 198,000
Fire Sprinkler Upgrades for Various Facilities by Risk Management	503	300,000					300,000
Installation & Replacement of Fire Alarm System by Risk Management	504	200,000		200,000			
Design and Oversight for County Courthouse Project, Phase I Under the Department of Planning & Public Works	518 *	2,380,000					2,380,000
Purchase of a Crew Cab Single Axel Dump Truck with Plow/Spreader & a Single Axel Dump Truck with Plow/Spreader Including Equipment Needed to Outfit Trucks for the Motor Service Center	520		353,000	353,000			
Technology & Equipment to Address Redundancy Issues by the Office of Information & Technology	521		644,000	644,000			
Purchase of Equipment for the Public Safety Training Academy Under the Dept. of Law & Public Safety	522		86,000	86,000			
Road Resurfacing and Paving of Various County Roads by the Department of Public Works	524		997,000	997,000			
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		1,143,000	1,000,000			143,000
Replacement of HVAC Units & Chillers by the Department of Public Works Buildings & Grounds Division	526		1,596,000	1,220,000			376,000
Vehicle & Equipment Replacement by the Department of Public Works Motor Service Center	527		1,136,000	1,136,000			
Interior Building Upgrades by the Department of Public Works Buildings & Grounds Division	528		705,000	564,000			141,000
Exterior Projects and Replacement of (1) One Bucket Truck by the Buildings & Grounds Division	529		2,129,000	1,493,000			636,000
Rehabilitation/Improvement to Intersections, Railroad Bridges, Crossings & Traffic Signals by the Dept. of Public Works	530		3,353,000	2,800,000			553,000
Engineering Division							
Bridge, Drainage Design and Construction Projects by the Department of Public Works Engineering Division	531		4,164,000	2,700,000			1,464,000
Equipment Upgrades for the Public Safety Training Academy	532		327,000	327,000			
Replacement and Upgrades of Various Computers and Equipment by the Office of Information Technology	533		1,422,000	900,000			522,000
Various College Complex Projects for the County College of Morris	534		6,700,000	6,700,000			
Replacement of All System Equipment and Radios for the Law & Public Safety Communications Center	535		6,546,000	5,000,000			1,546,000
Replacement of Response Vehicles and Security Camera Replacement/Upgrade Equipment for the Sheriff's Office	536		369,000	249,000			120,000
Replacement of Correctional Facility Control System, Guns/Holsters, Dishwasher, (4) Four Washing Machines/Dryers, & Inmate Transportation Van, for the County Correctional Facility	537		400,000	400,000			
Various Building Projects at the Morris County Vocational School	538		2,501,000	673,000			1,828,000
Design and Construction for New Jury Assembly & Grand Jury Hearing Rooms by the Buildings & Grounds Division	539		96,000	96,000			
Design for Repair of the Footing of the Wharton Road Department Building by the Buildings & Grounds Division	540		96,000	96,000			
Replacement of Electrical Systems Supporting Fire Alarm Management at Various Facilities by Risk Management	546		486,000				486,000
Purchase of (1) One Emergency Response Vehicle and Equipment for the Department of Law & Public Safety	547		215,000				215,000
		<u>\$</u>	<u>\$ 35,464,000</u>	<u>\$ 30,735,000</u>	<u>\$ 3,736,347</u>	<u>\$ 680,043</u>	<u>\$ 28,945,136</u>
Ref.	28,632,526		C-6,C-9	C-3,C-6	C-6,C-9	C-3,C-6	

*Ordinance# 518 Introduced on 11/19/18, Adopted on 12/12/18, Effective on 1/3/19

COUNTY OF MORRIS

PARK CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

	Ordinance Number	Balance, December 31, 2018	Authorized in 2019	Bonds Issued	Balance, December 31, 2019
Replacement of Vehicles and Equipment at the Morris County Park Commission	231	\$	\$ 1,191,000	\$ 1,191,000	\$
Renovation of Lee's Park Pavilion at Lee's Park Marina	232		310,000	310,000	
Paving Projects Within Various Park Systems for the Morris County Park Commission	233		286,000	286,000	
		<u>\$</u>	<u>\$ 1,787,000</u>	<u>\$ 1,787,000</u>	<u>\$</u>

Ref.

C-7,C-10

C-7

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF LEASE REVENUE BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2019		Rate of Interest	Balance December 31, 2018	Increase	Refunding	Decrease	Balance December 31, 2019	
			Date	Amount							
Guaranteed Pooled Program Lease Revenue Bonds 2011*	8/30/2011	\$ 4,700,000	8/15/2020	\$ 150,000	4.500%	\$ 3,825,000	\$	\$	\$ 145,000	\$ 3,680,000	
			8/15/2021	155,000	4.500%						
			8/15/2022	165,000	4.500%						
			8/15/2023	170,000	5.000%						
			8/15/2024	180,000	5.000%						
			8/15/2025	190,000	3.000%						
			8/15/2026	195,000	3.000%						
			8/15/2027	200,000	5.000%						
			8/15/2028	210,000	5.000%						
			8/15/2029	220,000	5.000%						
			8/15/2030	230,000	4.375%						
			8/15/2031	240,000	4.375%						
			8/15/2032	250,000	4.375%						
			8/15/2033	265,000	4.375%						
			8/15/2034	275,000	4.375%						
			8/15/2035	285,000	4.375%						
			8/15/2036	300,000	4.375%						
Guaranteed Pooled Program Lease Revenue Bonds 2012A*	6/28/2012	14,865,000	2/01/2020	505,000	3.000%	12,085,000			495,000	11,590,000	
			2/01/2021	515,000	3.000%						
			2/01/2022	530,000	3.000%						
			2/01/2023	545,000	3.000%						
			2/01/2024	555,000	3.000%						
			2/01/2025	570,000	3.000%						
			2/01/2026	585,000	3.000%						
			2/01/2027	605,000	3.000%						
			2/01/2028	625,000	3.000%						
			2/01/2029	640,000	3.125%						
			2/01/2030	660,000	3.125%						
			2/01/2031	680,000	3.250%						
			2/01/2032	700,000	3.250%						
			2/01/2033	725,000	3.375%						
			2/01/2034	750,000	3.500%						
			2/01/2035	775,000	3.500%						
			2/01/2036	800,000	3.500%						
			2/01/2037	825,000	3.625%						
						<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 640,000</u>	<u>\$ 15,270,000</u>	
Ref.	C					C-5					C

* Callable Bonds

COUNTY OF MORRIS

GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL LEASE PAYABLE

General	Date of Original Issue	Amount of Original Issue	Maturities of Capital Lease Outstanding December 31, 2019		Rate of Interest	Balance December 31, 2018	Increase	Decrease	Balance December 31, 2019
			Date	Amount					
County Guaranteed Leasing Program - VOIP	3/26/2014	\$ 1,175,823		\$		\$ 245,006	\$	\$ 245,006	\$
						<u>\$</u>	<u>\$</u>	<u>\$ 245,006</u>	<u>\$</u>
						C		C-5	C

245,006

COUNTY OF MORRIS

PART II

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2019

Federal Grantor/Pass Through Grantor/Program/Cluster Title	Federal CFDA #	Pass-Through Entity ID#	Grant#	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received	Provided to Subrecipients
<u>U.S. Department of Housing and Urban Development:</u>									
CDBG - Entitlement Grants Cluster:									
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-19-UC-340105	7/1/19-9/1/26	\$ 1,938,271	\$ 44,111	\$ 44,111	\$ 44,111	
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-18-UC-340105	7/1/18-9/1/25	1,932,888	884,633	798,627	798,627	\$ 518,048
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-17-UC-340105	7/1/17-9/1/24	1,769,115	1,319,886	531,059	531,059	497,083
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-16-UC-340105	7/1/16-9/1/23	1,748,848	1,579,566	193,235	193,235	70,000
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-15-UC-340105	7/1/15-9/1/22	1,704,496	1,704,496	78,033	78,033	
Community Development Block Grant Program Income	14.218	N/A	B-19-UC-340105	7/1/19-9/1/26	59,136	53,136	53,136	59,136	
Community Development Block Grant Program Income	14.218	N/A	B-18-UC-340105	7/1/18-9/1/25	85,170	85,170	29,067	29,067	
Total CDBG - Entitlement Grants Cluster					9,237,924	5,670,998	1,727,268	1,733,268	1,085,131
Morris Continuum of Care Planning Grant	14.231	N/A	NJ0523L2F091600	1/15/18-1/14/19	51,114	51,114	12,779	12,779	
Morris Continuum of Care Planning Grant	14.267	N/A	NJ0554L2F091700	2/1/19-1/31/20	51,882	38,911	38,911	37,190	
Emergency Shelter Program	14.231	N/A	S-18-UC-340019	8/1/18-9/22/20	159,260	67,280	67,280	67,280	67,280
Emergency Shelter Program	14.231	N/A	S-17-UC-340019	8/1/17-9/22/19	157,444	157,444	46,382	46,382	11,382
Home Investment Partnership Program	14.239	N/A	M18-DC-34-0226	8/22/18-9/1/26	845,330	142,930	142,930	142,930	119,716
Home Investment Partnership Program	14.239	N/A	M17-DC-34-0226	9/22/17-9/1/25	602,832	293,122	142,149	142,149	114,093
Home Investment Partnership Program	14.239	N/A	M16-DC-34-0226	7/22/16-9/1/24	603,869	330,579	27,000	27,000	27,000
Home Investment Partnership Program	14.239	N/A	M15-DC-34-0226	9/23/15-9/1/23	589,936	589,936	16,366	16,366	16,366
Home Investment Partnership Program	14.239	N/A	M14-DC-34-0226	7/1/14-6/30/19	880,170	880,170	15,072	15,072	15,072
Home Investment Partnership Program Recaptured Funds	14.239	N/A	M17-DC-34-0226	9/22/17-9/1/25	39,427	39,427	39,427		39,427
Total U.S. Department of Housing and Urban Development					13,219,188	8,261,911	2,275,564	2,240,416	1,495,467
<u>U.S. Department of Justice:</u>									
JAG Program:									
Pass Through New Jersey Department of Law and Public Safety Megan's Law and Local Law Enforcement Assistance	16.738	16-100-066-1020-364	2016-DJ-BX-0318; JAG 1-14-16	9/1/17-8/31/18	7,042	7,042		497	
Multi-Jurisdictional County Gang, Gun, and Narcotics Task Force	16.738	16-100-066-1020-364	2016-DJ-BX-0318; JAG1-14TF-16	7/1/17-6/30/18	52,460	52,460		9,652	
Total Justice Assistance Grant Program					59,502	59,502		10,149	
Pass Through New Jersey Department of Law and Public Safety Violence Against Women Formula Grant	16.588	FY16-100-066-1020-246	2016-WF-AX-0009; VAWA-55-16	7/1/18-6/30/19	19,034	19,034	9,918	19,034	
County Office of Victim Witness Advocacy	16.575	FY18-100-066-1020-142	2017-VA-GX-0058; V-14-17	7/1/19-8/31/20	288,364	174,135	174,135		
County Office of Victim Witness Advocacy	16.575	FY17-100-066-1020-142	2016-VA-GX-0072; V-17-16	7/1/18-8/31/19	222,600	222,600	222,600	222,600	
Sexual Assault Response Team/Forensic Nurse Examiner Program	16.575	FY18-100-066-1020-142	2017-VA-GX-0058; VS-38-17	10/1/18-9/30/19	77,725	77,725	77,725	77,725	
State Criminal Alien Assistance Program (SCAAP)	16.606	N/A	20XX-AP-BX-XXXX	7/1/05-6/30/15	3,739,039	2,500,141	50,145 *	465,726	
HOPE ONE Project	16.838	N/A	2018-AR-BX-K108	10/1/18-9/30/20	332,658	144,409	144,409	128,256	
Total U.S. Department of Justice					4,738,922	3,197,546	678,932	923,490	
<u>U.S. Department of Labor:</u>									
Pass Through New Jersey Department of Labor and Workforce Development:									
WIOA Cluster:									
WIA/WIOA Adult Program	17.258	N/A	N/A	7/1/19-6/30/21	958,426	86,896	86,896	82,689	
WIA/WIOA Adult Program	17.258	N/A	N/A	7/1/18-6/30/20	915,087	827,506	816,567	813,143	
WIA/WIOA Adult Program	17.258	N/A	N/A	7/1/17-6/30/19	965,457	965,457	161,818	170,309	

* 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, 2019

Federal Grantor/Pass Through Grantor/Program/Cluster Title	Federal CFDA #	Pass-Through Entity ID#	Grant#	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received	Provided to Subrecipients
U.S. Department of Labor (Cont'd):									
Pass Through New Jersey Department of Labor and Workforce Development (Cont'd):									
Workforce Investment Act Cluster (Cont'd):									
WIA/WIOA Youth Activities	17.259	N/A	N/A	4/1/19-6/30/21	\$ 998,888	\$ 98,968	\$ 98,968	\$ 85,979	\$ 29,660
WIA/WIOA Youth Activities	17.259	N/A	N/A	4/1/18-6/30/20	930,940	652,310	616,092	607,331	305,978
WIA/WIOA Youth Activities	17.259	N/A	N/A	4/1/17-6/30/19	1,060,499	865,394	221,385	237,855	53,783
WIA/WIOA Dislocated Worker Formula Grants	17.278	N/A	N/A	7/1/19-6/30/21	1,433,123	153,059	153,059	131,824	
WIA/WIOA Dislocated Worker Formula Grants	17.278	N/A	N/A	7/1/18-6/30/20	1,472,046	1,311,815	1,206,823	1,208,583	
WIA/WIOA Dislocated Worker Formula Grants	17.278	N/A	N/A	7/1/17-6/30/19	1,588,953	1,588,953	204,607	227,888	
Total WIOA Cluster					10,323,419	6,550,358	3,566,215	3,565,601	389,421
Total U.S.Department of Labor					10,323,419	6,550,358	3,566,215	3,565,601	389,421
U.S. Department of Homeland Security:									
Pass Through New Jersey Department of Law and Public Safety:									
FY2019 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	EMW-2019-SS-00022-S01	9/1/19-8/31/22	347,322	35,130	35,130		
FY2018 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	EMW-2018-SS-00028-S01	9/1/18-8/31/21	350,212	95,000	55,951	81,500	
FY2017 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	EMW-2017-SS-00043-S01	9/1/17-8/31/20	368,940	331,300	49,998	209,228	
FY2016 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	EMW-2016-SS-00052-S01	9/1/16-8/31/19	380,541	380,541	98,578	112,578	
FY2018 Urban Areas Security Initiative Grant Program	97.067	N/A	EMW-2018-SS-00028-S01	9/1/18-8/31/21	3,396,379	1,325,296	1,325,296	1,173,631	
FY2017 Urban Areas Security Initiative Grant Program	97.067	N/A	EMW-2017-SS-00043-S01	9/1/17-8/31/20	1,839,116	1,354,416	733,006	617,282	
FY2016 Urban Areas Security Initiative Grant Program	97.067	N/A	EMW-2016-SS-00052-S01	9/1/16-8/31/19	1,805,923	1,805,923	1,131,562	1,199,929	
FY2018 Presidential Residence Protection Assistance Grant	97.134	N/A	EMW-2018-GR-00063-S01	10/1/17-9/30/18	55,938	55,938	55,938	55,938	
Total Homeland Security and Urban Area Security Grants					8,544,371	5,383,544	3,485,459	3,450,086	
Disaster Grants - Public Assistance (FEMA):									
Pre Disaster Mitigation Grant	97.047		PDMC-PL-02-NJ-2017-005	8/14/17-3/22/21	126,000	24,192	24,192		
					126,000	24,192	24,192		
Hazard Mitigation Grant Program	97.039	N/A	FEMA 4086-0494	10/28/15-9/30/19	561,106	561,106	561,106	561,106	
					561,106	561,106	561,106	561,106	
Emergency Food and Shelter Program, Phase 36	97.024	N/A	N/A	10/1/18-3/31/20	1,256			1,256	
Emergency Food and Shelter Program, Phase 35	97.024	N/A	N/A	2/1/18-1/31/19	1,184	1,184	1,184	592	
					2,440	1,184	1,184	1,848	
Total U.S Department of Homeland Security					9,233,917	5,970,026	4,071,941	4,013,040	
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-2019-Morris County-00160	CP-19-08-01-01	10/1/18-9/30/19	99,888	99,888	99,888	99,888	99,888
					99,888	99,888	99,888	99,888	99,888
Drug Recognition Expert Call Out and Assistance Program	20.616	FED-2018-Morris County-00161	AL-19-45-01-03	10/1/18-9/30/19	102,725	55,141	55,141	55,141	41,773
					102,725	55,141	55,141	55,141	41,773
Total Highway Safety Cluster					202,613	155,029	155,029	155,029	141,661

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

** FEMA Funds were spent in 2016.

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, 2019

Federal Grantor/Pass Through Grantor/Program/Cluster Title	Federal CFDA #	Pass-Through Entity ID#	Grant#	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received	Provided to Subrecipients
<u>U.S. Department of Transportation (Cont'd):</u>									
Highway Planning and Construction Cluster:									
Pass Through New Jersey Department of Transportation									
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	\$ 3,301,959	\$ 3,301,959	\$ 4,332,259	
FY2018 County Aid Program - Annual Transportation Program	20.205	18-480-078-6320-AMZ-6010	FY18 County Aid Program	3/13/18-3/13/21	7,953,564	7,663,464	5,139,978	4,406,440	
FY2017 County Aid Program - Annual Transportation Program	20.205	17-480-078-6320-AMN-6010	FY17 County Aid Program	4/14/17-4/14/20	3,940,600	3,926,687	233,566		
FY2016 County Aid Program - Annual Transportation Program	20.205	16-480-078-6320-AMD-6010	FY16 County Aid Program	4/19/16-4/18/19	3,988,500	3,812,791	1,164,090	845,772	
Union School House Road Bridge over North Branch of the Raritan River	20.205	N/A	STP-C00S(337), 2012-DT-BLA1-10	9/11/12-9/11/15	1,245,046	1,235,875		101,700	
Openaki Rd Bridge #1400-779, Denville Township	20.205	N/A	STP-C00S(690), 2014-DT-BLA1-05	9/9/14-9/9/16	335,502	332,190		14,255	
Schooleys Mountain Road Bridge	20.205	N/A	HPP-0517(301); 2018-DT-BLA1-03	9/24/18-12/31/20	800,250	6,728	6,728		
Pass Through New Jersey Transportation Planning Authority									
FY 2020 Subregional Transportation Planning	20.205	N/A	N/A	7/1/19-6/30/20	130,583	65,333	65,333	32,667	
FY 2019 Subregional Transportation Planning	20.205	N/A	N/A	7/1/18-6/30/19	130,583	130,583	69,557	100,590	
FY 2019 Subregional Transportation Planning - STP Supplemental	20.205	N/A	PL-NJ-19-01	7/1/18-6/30/19	13,306	13,306	13,306	13,306	
Pass Through New Jersey Transportation Planning Authority									
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	957,360	957,360 *	34,515	
NYS&W Rail Line Bicycle/Pedestrian Path	20.205	6300-480-078-6300-FBS-TCAP-7310	L230-B00S(277), 2009-DT-BLA1-11	9/16/09-6/30/19	2,827,661	2,827,661	62,705 *	182,829	
Total Highway Planning and Construction Cluster					37,269,159	24,273,937	11,014,582	10,064,333	
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-2017-016-00, FY2015	1/1/18-12/31/19	75,000	75,000	75,000	62,500	
Enhanced Mobility for Seniors and Persons with Disabilities Program (Section 5310)	20.513	N/A	NJ-2016-017-00, FY2014	1/1/17-12/31/18	75,000	75,000		18,750	
Total Transit Services Programs Cluster					150,000	150,000	75,000	81,250	
Pass Through New Jersey Transit:									
Non-Urbanized Area Formula Program (MAPS Section 5311)	20.509	N/A	N/A	1/1/19-12/31/19	239,089	221,493	221,493	179,056	
Non-Urbanized Area Formula Program (MAPS Section 5311)	20.509	N/A	N/A	1/1/18-12/31/18	225,066	225,066	5,685 *	65,557	
					464,155	446,559	227,178	244,613	
Total U.S.Department of Transportation					38,085,927	25,025,525	11,471,789	10,545,225	141,661
<u>U.S. Department of Health and Human Services:</u>									
Pass Through New Jersey Department of Community Affairs									
2019 Morris County LIHEAP CWA Administration	93.568	2019-100-022-8050-182-FFFF-CTYA-6130	2019-05139-0404-00	10/1/18-9/30/19	6,986	6,986	6,986	6,986	
Pass Through New Jersey Department of Health									
Public Health Infrastructure, Laboratories and Emergency Preparedness	93.069	20-100-046-4EOX-360-J002-6120	PHLP-20-LNC010	7/1/19-6/30/20	294,995	125,755	125,755	52,216	
Public Health Infrastructure, Laboratories and Emergency Preparedness	93.069	19-100-046-4EOX-360-J002-6120	PHLP-19-LNC014	7/1/18-6/30/19	294,033	294,033	164,920	237,660	
Pass Through New Jersey Department of Law and Public Safety									
FY18 Operation Helping Hand	93.354	19-100-066-1000-191	1 NU9OTP921971-01-00	9/1/18-8/31/19	58,824	54,348	54,348	58,824	
					654,838	481,122	352,009	355,686	

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

N/A Not Applicable/Available

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2019

Federal Grantor/Pass Through Grantor/Program/Cluster Title	Federal CFDA #	Pass-Through Entity ID#	Grant#	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received	Provided to Subrecipients
U.S. Department of Health and Human Services (Cont'd):									
Pass Through New Jersey Department of Human Services									
Area Plan Grant:									
Aging Cluster:									
Title III B	93.044	19-100-054-7530-058-6110-19B	19-91-AAA	1/1/19-12/31/19	\$ 380,199	\$ 185,037	\$ 185,037	\$ 380,199	\$ 137,368
Title III B	93.044	18-100-054-7530-058-6110-18B	18-91-AAA	1/1/18-12/31/18	386,412	386,412	85,468 *	2,642	48,003
Title III C-1	93.045	19-100-054-7530-056-6110-19C1	19-91-AAA	1/1/19-12/31/19	460,393	460,393	460,393	460,393	
Title III C-1	93.045	18-100-054-7530-056-6110-18C1	18-91-AAA	1/1/18-12/31/18	451,706	451,706	1,266 *	1,266	
Title III C-2	93.045	19-100-054-7530-111-6110-19C2	19-91-AAA	1/1/19-12/31/19	474,255	474,255	474,255	474,255	
Title III C-2	93.045	18-100-054-7530-111-6110-18C2	18-91-AAA	1/1/18-12/31/18	459,642	459,642	860 *	860	
Nutrition Services Incentive Program	93.053	19-100-054-7530-039-6110-19IP	19-91-AAA	1/1/19-12/31/19	279,625	279,625	279,625	259,624	
Nutrition Services Incentive Program	93.053	18-100-054-7530-039-6110-18IP	18-91-AAA	1/1/18-12/31/18	279,940	279,940	191 *	191	
Total Aging Cluster					3,172,172	2,977,010	1,487,095	1,579,430	185,371
Title III D	93.043	19-100-054-7530-060-6110-19D	19-91-AAA	1/1/19-12/31/19	28,671			28,671	
Title III D	93.043	18-100-054-7530-060-6110-18D	18-91-AAA	1/1/18-12/31/18	28,593	24,066	24,066 *	51	19,438
Title III D	93.043	17-100-054-7530-060-6110-17D	17-91-AAA	1/1/17-12/31/17	24,416	24,416	4,124 *		4,124
Title III E	93.052	19-100-054-7530-062-6110-19E	19-91-AAA	1/1/19-12/31/19	215,440	141,744	141,744	215,440	121,514
Title III E	93.052	18-100-054-7530-062-6110-18E	18-91-AAA	1/1/18-12/31/18	218,039	218,039	86,033 *	3,615	78,322
Total Area Plan Grant					3,687,331	3,385,275	1,743,062	1,827,207	408,769
Medicaid Cluster:									
Medical Assistance Program:									
Medicaid Match	93.778	19-100-054-7530-066-6110-MEDB	19-91-AAA	1/1/19-12/31/19	23,015	22,972	22,972	23,015	11,012
Medicaid Match	93.778	18-100-054-7530-066-6110-MEDB	18-91-AAA	1/1/18-12/31/18	24,735	24,735	9,310 *		9,310
PPP	93.778	N/A	DOAS19AAA004	1/1/19-12/31/19	34,959			18,737	
Total Medicaid Cluster					82,709	47,707	32,282	41,752	20,322
TANF Cluster:									
Social Services for the Homeless	93.558	7550-100-054-7550-072-LLLL-6030	1801 NJTANF	1/1/19-12/31/19	64,166	53,039	53,039	16,944	23,472
Social Services for the Homeless	93.558	7550-100-054-7550-072-LLLL-6030	1801 NJTANF	1/1/18-12/31/18	83,472	83,472	44,700 *	48,446	30,000
Work First New Jersey Program	93.558	7550-100-054-7550-xxx-LLLL-6030	N/A	1/1/19-12/31/19	278,351	221,112	221,112	192,809	
Work First New Jersey Program	93.558	7550-100-054-7550-xxx-LLLL-6030	N/A	1/1/18-12/31/18	178,788	178,788	23,772 *	22,476	
Total TANF Cluster					604,777	536,411	342,623	280,675	53,472
Total U.S. Department of Health and Human Services					5,029,655	4,450,515	2,469,976	2,505,320	482,563
U.S. Environmental Protection Agency:									
Pass through New Jersey Department of Environmental Protection:									
County Environmental Health Act Grant	66.605	19-100-042-4840-094	N/A	7/1/18-6/30/19	11,375	11,375	11,375		
County Environmental Health Act Grant	66.605	18-100-042-4840-094	N/A	7/1/17-6/30/18	11,375	11,375		11,375	
Total U.S. Environmental Protection Agency					22,750	22,750	11,375	11,375	
TOTAL FEDERAL AWARDS					\$ 80,653,778	\$ 53,478,631	\$ 24,545,792	\$ 23,804,467	\$ 2,509,112

* 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, 2019

State Grantor/Pass-Through Grantor/Program	Grant ID#	State Account Number	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
<u>New Jersey Department of Treasury:</u>							
Governor's Council on Alcoholism and Drug Abuse	N/A	2000-100-082-C001-044-U999-6010	7/1/19-6/30/20	\$ 473,890	\$ 35,014	\$ 35,014	
Governor's Council on Alcoholism and Drug Abuse	N/A	2000-100-082-C001-044-U999-6010	7/1/18-6/30/19	473,890	306,259	271,841	\$ 96,551
Governor's Council on Alcoholism and Drug Abuse	N/A	2000-100-082-C001-044-U999-6010	7/1/17-6/30/18	473,890	391,253	52,450	278,659
				<u>1,421,670</u>	<u>732,526</u>	<u>359,305</u>	<u>375,210</u>
<u>New Jersey Department of Law and Public Safety:</u>							
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJF-6120	1/8/19-1/8/24	31,667	6,034	6,034	31,667
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJF-6120	10/3/17-10/2/22	28,076	28,076	6,365	
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJF-6120	10/27/16-10/26/21	14,794	14,794	4,128	
Insurance Fraud Reimbursement Program	N/A	1020-100-066-1020-305-YCJF-6110	1/1/19-12/31/19	250,000	53,299	53,299	53,299
Insurance Fraud Reimbursement Program	N/A	1020-100-066-1020-305-YCJF-6110	1/1/18-12/31/18	44,140	44,140	12,011	12,011
Law Enforcement Officers Training and Equipment Fund	N/A	1020-100-066-1020-314-YCJF-6120	7/1/17-6/30/18	20,503			20,503
Law Enforcement Officers Training and Equipment Fund	N/A	1020-100-066-1020-314-YCJF-6120	7/1/16-6/30/17	26,358	11,954	11,954	
Law Enforcement Officers Training and Equipment Fund	N/A	1020-100-066-1020-314-YCJF-6120	7/1/14-6/30/15	21,079	21,079	12,959 *	
Operation Helping Hand Grant Program	OHH-14-2019	19-100-066-1000-200	9/1/19-8/31/20	100,000			50,000
NJ Juvenile Justice Commission/SFEA Funds	N/A	1500-100-066-1500-032-YSAC-6010	7/1/18-6/30/19	36,000	23,683		36,000
NJ Juvenile Justice Commission	SCP-19-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/19-12/31/19	256,379	156,337	156,337	
NJ Juvenile Justice Commission	SCP-19-PM-14	1500-100-066-1500-007-YSAC-6010	1/1/19-12/31/19	55,550	53,174	53,174	
NJ Juvenile Justice Commission	FC-19-14	1500-100-066-1500-007-YSAC-6010	1/1/19-12/31/19	185,733	79,191	79,191	
NJ Juvenile Justice Commission	SCP-18-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/18-12/31/18	253,196	253,196	123,382	253,196
NJ Juvenile Justice Commission	SCP-18-PM-14	1500-100-066-1500-021-YSAC-6010	1/1/18-12/31/18	53,852	53,852	1,017	53,852
NJ Juvenile Justice Commission	FC-18-14	1500-100-066-1500-021-YSAC-6010	1/1/18-12/31/18	156,384	156,384	33,680	156,384
				<u>1,533,711</u>	<u>955,193</u>	<u>553,531</u>	<u>666,912</u>
<u>New Jersey Department of Military and Veterans Affairs:</u>							
Pass Through New Jersey Transit:							
Morris Area Paratransit System - Veterans Transportation	N/A	N/A	7/1/19-6/30/20	15,000	6,250	6,250	6,250
Morris Area Paratransit System - Veterans Transportation	N/A	N/A	7/1/18-6/30/19	15,000	15,000	8,750	10,000
				<u>30,000</u>	<u>21,250</u>	<u>15,000</u>	<u>16,250</u>
<u>New Jersey Department of Transportation:</u>							
Pass Through New Jersey Transit:							
MAPS (Paratransit)	N/A	N/A	1/1/19-12/31/19	904,300	850,848	850,848	553,924
MAPS (Paratransit)	N/A	N/A	1/1/18-12/31/18	1,080,163	1,080,163	18,466	391,954
Non-Urbanized Area Formula Program (MAPS Section 5311)	N/A	N/A	1/1/19-12/31/19	119,545	110,746	110,746	89,528
Non-Urbanized Area Formula Program (MAPS Section 5311)	N/A	N/A	1/1/18-12/31/18	112,533	112,533	2,842	32,778
Crane Road Bridge #1400-166	2018 LAIF	2018-480-078-6320-AMU-6010	2/13/18-2/14/20	200,000	200,000	200,000	150,000
High Bridge Branch Resurfacing Project	18-35214; 6800347	N/A	12/12/18-12/12/20	1,941,984	1,730,090	1,730,090	
Waterloo Rd Bridge #1401-038, Netcong and Stanhope	N/A	2014-DT-BLA-FEP-101	6/23/14-6/23/17	488,630	472,669		35,724
Landing Rd Bridge Replacement	N/A	2017-DT-BLA1-FEP-01	6/20/17-12/31/19	1,454,277	566,394	190,534	214,824

* 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, 2019

State Grantor/Pass-Through Grantor/Program	Grant ID#	State Account Number	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
<u>New Jersey Department of Transportation (Cont'd):</u>							
Highway Rail Grade Crossing: Dover & Rockaway Repair SH 46, Roxbury Twp, RE#2018-09	17-35174; 6826309 2015-MC-10; 2018-MC-10	N/A N/A	7/5/17-7/5/19 8/10/17-8/10/18	\$ 875,952 133,200	\$ 596,945 133,200	\$ 133,200	\$ 596,945 133,200
FY17 Ridgedale Ave, Bridge No. 1400-376, Hanover Twp	FY2017 Local Bridges, Future Needs	17-480-078-6320-AMK-6010	9/22/17-9/22/19	900,000	891,551	13,102	216,551
FY15 Mill Road Bridge over Watnong Brook, Morris Twp #1400-808	FY2015 Local Bridges, Future Needs	15-480-078-6320-ALY-6010	12/22/15-8/31/19	1,000,000			750,000
FY18 Flanders-Drakestown Rd, Bridge No. 1401-107, Mt Olive Twp	FY2018 Local Bridges, Future Needs	18-480-078-6320-10-AMV-6010	7/27/18-7/27/20	396,230	396,230		396,230
FY13 Flanders-Drakestown Rd, Bridge No. 1401-107, Mt Olive Twp	FY2013 Local Bridges, Future Needs	11-480-078-6320-AKV-6010	2/4/16-2/4/18	1,000,000	1,000,000		250,000
FY13 Ridgedale Ave, Bridge No. 1400-376, Hanover Twp	FY2013 Local Bridges, Future Needs	11-480-078-6320-AKV-6010	2/4/16-2/4/18	300,000	300,000		75,000
				<u>10,906,814</u>	<u>8,441,369</u>	<u>3,249,828</u>	<u>3,886,658</u>
<u>New Jersey Department of Environmental Protection:</u>							
County Environmental Health Act Grant	EN019-023Y	19-495-042-4855-001/19-100-042-4855-075	7/1/18-6/30/19	163,700	163,339	163,339	105,569
County Environmental Health Act Grant	EN018-023Y	18-495-042-4855-001	7/1/17-6/30/18	163,635	163,635		18,190
				<u>327,335</u>	<u>326,974</u>	<u>163,339</u>	<u>123,759</u>
<u>New Jersey Department of Human Services:</u>							
Social Services for the Homeless	SH19014	7550-100-054-7550-072-LLLL-6030	1/1/19-12/31/19	490,944	260,418	260,418	190,546
Social Services for the Homeless	SH18014	7550-100-054-7550-072-LLLL-6030	1/1/18-12/31/18	468,484	468,484	155,160	209,089
PASP	19ALPN	7570-491-054-7570-006-LLLL-6130	1/1/19-12/31/19	44,166	44,166	44,166	44,166
Work First New Jersey Program	TS19014	7550-100-054-7550-xxx-LLLL-6030	1/1/19-12/31/19	194,723	169,266	169,266	133,541
Work First New Jersey Program	TS18014	7550-100-054-7550-xxx-LLLL-6030	1/1/18-12/31/18	135,224	135,224	14,777	33,806
				<u>1,333,541</u>	<u>1,077,558</u>	<u>643,787</u>	<u>611,148</u>
<u>New Jersey Department of Children and Families:</u>							
ALPN/HSAC/YIP	19ALPN	N/A	1/1/19-12/31/20	171,113	102,525	102,525	110,015
ALPN/HSAC/YIP	17ALPN; 18ALPN	N/A	1/1/17-12/31/18	208,864	208,864		(50)
				<u>379,977</u>	<u>311,389</u>	<u>102,525</u>	<u>109,965</u>
<u>New Jersey Department of Treasury:</u>							
Higher Education Administration: P.L. 1971, c.12 Debt Service	N/A	xx-100-082-2155-016	1/1/19-12/31/19	2,343,655	2,343,655	2,343,655	2,343,655
				<u>2,343,655</u>	<u>2,343,655</u>	<u>2,343,655</u>	<u>2,343,655</u>
<u>New Jersey Department of Education:</u>							
Debt Service - Type I (Vo-Tech)	N/A	495-034-5120-075	8/1/19-5/30/20	134,618	49,429	49,429	49,429
Debt Service - Type I (Vo-Tech)	N/A	495-034-5120-075	8/1/18-5/30/19	255,704	255,704	150,306	150,306
				<u>390,322</u>	<u>305,133</u>	<u>199,735</u>	<u>199,735</u>
<u>Department of Health and Senior Services:</u>							
Area Plan Grant	19-1389-AAA	0x-100-04x-41xx-xxx-J004-6110	1/1/19-12/31/19	805,802	763,258	763,258	805,802
Area Plan Grant	18-1389-AAA	0x-100-04x-41xx-xxx-J004-6110	1/1/18-12/31/18	806,648	806,648	113,000	36,830
Alcoholism and Drug Abuse	19-536-ADA-0	7700-760-054-4219-162-LDAS-6110	1/1/19-12/31/19	870,141	690,973	690,973	478,482
Alcoholism and Drug Abuse	18-536-ADA-0	7700-760-054-4219-162-LDAS-6110	1/1/18-12/31/18	805,143	805,143	118,863	371,927
County Right to Know Program	EPID-20-RTK-07L	100-046-4771-105-J002-6110	7/1/19-6/30/20	14,823	7,412	7,412	3,706
County Right to Know Program	EPID-19-RTK-07L	100-046-4771-105-J002-6110	7/1/18-6/30/19	14,823	14,823	7,411	11,117
Pass through Warren County Health Department: Childhood Lead Exposure Prevention Grant	CLPH20CLP030	N/A	7/1/19-6/30/20	18,746	423	423	
Childhood Lead Exposure Prevention Grant	N/A	N/A	7/1/18-6/30/19	18,733	18,733	18,733	18,733
				<u>3,354,859</u>	<u>3,107,413</u>	<u>1,720,073</u>	<u>1,726,597</u>

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

N/A Not Applicable/Available

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

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

SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2019

State Grantor/Pass-Through Grantor/Program	Grant ID#	State Account Number	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
<u>Department of State:</u>							
County History Partnership Program	HC-CHPP-2019-00017	19-100-074-2540-105-6110	1/1/19-12/31/19	\$ 43,520	\$ 40,608	\$ 40,608	\$ 43,520
County History Partnership Program	HC-CHPP-2018-00007	18-100-074-2540-105-6130	1/1/18-12/31/18	43,520	43,520	7,624	6,528
				<u>87,040</u>	<u>84,128</u>	<u>48,232</u>	<u>50,048</u>
<u>Department of Community Affairs:</u>							
2019 Universal Service Fund-CWA Administration	2019-05134-0382-00	2019-100-022-8050-B13-FCWA-6130	7/1/18-6/30/19	4,467	4,467	4,467	4,467
				<u>4,467</u>	<u>4,467</u>	<u>4,467</u>	<u>4,467</u>
<u>Department of Labor and Workforce Development:</u>							
Work First New Jersey Program TANF	N/A	4545-780-062-4545-005-N729-6140	7/1/19-6/30/20	1,015,161	91,668	91,668	86,446
Work First New Jersey Program TANF	N/A	4545-780-062-4545-005-N729-6140	7/1/18-6/30/19	<u>1,007,161</u>	<u>346,164</u>	<u>198,074</u>	<u>206,546</u>
				<u>2,022,322</u>	<u>437,832</u>	<u>289,742</u>	<u>292,992</u>
Work First New Jersey Program GA FS	N/A	4545-780-062-4545-005-N729-6140	7/1/19-6/30/20	506,705	149,009	149,009	137,932
Work First New Jersey Program GA FS	N/A	4545-780-062-4545-005-N729-6140	7/1/18-6/30/19	<u>550,705</u>	<u>500,199</u>	<u>362,013</u>	<u>371,974</u>
				<u>1,057,410</u>	<u>649,208</u>	<u>511,022</u>	<u>509,906</u>
Workforce Learning Link (WDP Supplemental)	N/A	4545-767-062-4545-005-N729-6140	7/1/19-6/30/20	146,000	48,018	48,018	43,537
Workforce Learning Link (WDP Supplemental)	N/A	4545-767-062-4545-005-N729-6140	7/1/18-6/30/19	<u>137,000</u>	<u>137,000</u>	<u>83,849</u>	<u>87,375</u>
				<u>283,000</u>	<u>185,018</u>	<u>131,867</u>	<u>130,912</u>
TOTAL STATE AWARDS				<u>\$ 25,476,123</u>	<u>\$ 18,983,113</u>	<u>\$ 10,336,108</u>	<u>\$ 11,048,214</u>

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

N/A Not Applicable/Available

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

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

COUNTY OF MORRIS
NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
DECEMBER 31, 2019

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, 2019. The information in these schedules are presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”) and New Jersey's OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Because the schedules present only a selected portion of the operations of the County of Morris, they are not intended to and do not present the financial position, changes in fund balance or cash flows of the County of Morris.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

C. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

D. GREEN ACRES LOANS PAYABLE

At December 31, 2019, the County has \$55,601 of Green Acres Loan Payable outstanding which are recorded in the Park Capital Fund. The projects which relate to the loans are complete and there were no current year receipts or expenditures on any of the loans.

E. NEW JERSEY DEPARTMENT OF ENVIRONMENTAL PROTECTION LOAN PAYABLE

At December 31, 2019, the County has \$1,236,272 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.

200 Valley Road, Suite 300
Mt. Arlington, NJ 07856
973.298.8500

11 Lawrence Road
Newton, NJ 07860
973.383.6699

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Independent Member
BKR International



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

Independent Auditors' Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey ("the Division"), and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements - *regulatory basis* - of the various funds of the County of Morris (the "County") as of and for the years ended December 31, 2019 and 2018, and the related notes to the financial statements and have issued our report thereon dated April 1, 2020. 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.

Internal Control Over Financial Reporting

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

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

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

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

Compliance and Other Matters

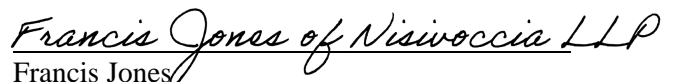
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect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

Purpose of this Report

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

Mount Arlington, New Jersey
April 1, 2020

NISIVOC CIA


Francis Jones

Registered Municipal Accountant No. 442
Certified Public Accountant



200 Valley Road, Suite 300
Mt. Arlington, NJ 07856
973.298.8500

11 Lawrence Road
Newton, NJ 07860
973.383.6699

nisivoccia.com

Independent Member
BKR International

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

Independent Auditors' Report

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

Report on Compliance for Each Major Federal and State Program

We have audited the County of Morris's (the "County's") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *New Jersey State Aid/ Grant Compliance Supplement* that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2019. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The County of Morris's financial statements include a portion of the operations of the Office of Temporary Assistance, which received \$9,580,549 in federal and state awards which is not included in the schedules of expenditures of federal and state awards for the year ended December 31, 2019. Our audit, described below, did not include the operations of the Office of Temporary Assistance because the component unit engaged auditors to perform an audit in accordance with the Uniform Guidance and New Jersey's OMB Circular 15-08.

Management's Responsibility

Management is responsible for compliance with the federal and state statutes, regulations, contracts and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and New Jersey's OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*. Those standards, the Uniform Guidance and New Jersey's OMB Circular 15-08 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

Opinion on Each Major and Federal and State Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2019.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and NJOMB 15-08, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance or NJOMB 15-08. Accordingly, this report is not suitable for any other purpose.

Mount Arlington, New Jersey
April 1, 2020

NISIVOCIA

Francis Jones of Nisivoccia LLP
Francis Jones

Registered Municipal Accountant #442
Certified Public Accountant

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2019

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 Standards*.
- No instances of noncompliance material to the financial statements of the County which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
- There were no material weaknesses or significant deficiencies in internal control over major federal and state programs disclosed during the audit as reported in the *Independent Auditors' Report on Compliance For Each Major Federal and State Program; Report on Internal Control Over Compliance Required by the Uniform Guidance and New Jersey OMB's Circular 15-08*.
- The auditor's report on compliance for its major federal and state programs for the County expresses an unmodified opinion on all major federal and state programs.
- The audit did not disclose any findings which are required to be reported in accordance with New Jersey's OMB Circular 15-08 or 2 CFR 200.516(a) of the Uniform Guidance.
- The threshold for distinguishing between Type A and B federal and state programs was \$750,000.
- The County was determined to be a "low-risk" auditee for federal and state programs.

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

- There were none.

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.

Findings and Questioned Costs for State Awards:

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

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2019
(Continued)

Summary of Auditors' Results:

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

<u>Federal:</u>	<u>CFDA #</u>	<u>Program Disbursements</u>
U.S. Department of Transportation:		
Highway Planning and Construction Cluster:		
Passed through New Jersey Department of Transportation:		
FY2019 County Aid Program - Annual Transportation Program	20.205	\$ 3,301,959
FY2018 County Aid Program - Annual Transportation Program	20.205	5,139,978
FY2017 County Aid Program - Annual Transportation Program	20.205	233,566
FY2016 County Aid Program - Annual Transportation Program	20.205	1,164,090
Schooleys Mountain Road Bridge	20.205	6,728
Passed through New Jersey Transportation Planning Authority:		
FY 2020 Subregional Transportation Planning	20.205	65,333
FY 2019 Subregional Transportation Planning	20.205	69,557
FY 2019 Subregional Transportation Planning - STP Supplemental	20.205	13,306
NYS&W Rail Line Bicycle/Pedestrian Path	20.205	957,360
NYS&W Rail Line Bicycle/Pedestrian Path	20.205	62,705

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

<u>State:</u>	<u>State Account #</u>	<u>Program Disbursements</u>
New Jersey Department of Transportation:		
(Pass Through New Jersey Transit):		
FY19 SCDRTAP - MAPS (Paratransit)	N/A	\$ 850,848
FY18 SCDRTAP - MAPS (Paratransit)	N/A	18,466
Crane Road Bridge #1400-166	2018-480-078-6320-AMU-6010	200,000
High Bridge Branch Resurfacing Project	N/A	1,730,090
Landing Road Bridge Replacement	2017-DT-BLA1-FEP-01	190,534
SH 46, Roxbury Twp., RE#2018-09	N/A	133,200
FY17 Ridgedale Ave, Bridge No. 1400-376, Hanover Twp.	17-480-078-6320-AMK-6010	13,102

COUNTY OF MORRIS
SUMMARY OF PRIOR YEAR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2019
(Continued)

Audit Report, dated April 18, 2019 for the period ended December 31, 2018, issued by Nisivoccia LLP

Finding 2018-001 (Repeat Finding 2017-002): New Jersey Department of Treasury– Governor's Council on Alcoholism and Drug Abuse – Non Compliance – Subrecipient Monitoring:

<u>Program Title</u>	<u>Grant Period</u>	<u>Award Amount</u>	<u>Program Disbursements</u>	<u>Questioned Costs</u>
Governor's Council on Alcoholism and Drug Abuse	7/1/17-6/30/18	\$ 473,890	\$ 39,998	\$ -0-
Governor's Council on Alcoholism and Drug Abuse	7/1/16-6/30/17	393,794	348,762	231.47

Condition:

Per prior year finding 2018-001- the Governor's Council on Alcoholism and Drug Abuse County Alliance Site Visit Report disclosed the following: 1) Completed evaluation Form 10 was not on file for 1 out of 3 Alliances tested.

Status:

Condition 2018-001 has been resolved. The County's Governor's Council on Alcoholism and Drug Abuse County Alliance Site Visit Report now includes completed evaluation Form 10 for all Alliances tested.

COUNTY OF MORRIS
COMMENTS AND RECOMMENDATIONS

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

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

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

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

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

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

Effective July 1, 2015 and thereafter, the bid thresholds in accordance with N.J.S.A. 40A:11-3 and 40A:11-4 (as amended) are \$17,500 for a contracting unit without a qualified purchasing agent and \$40,000 for a contracting unit with a qualified purchasing agent.

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

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

COUNTY OF MORRIS
COMMENTS AND RECOMMENDATIONS
(Continued)

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

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

Capital Fund

Several ordinances have deficit cash balances at December 31, 2019. 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.

Fixed Assets

During our testing of the County's fixed assets records, it was noted that certain fixed assets are being disposed of or moved throughout the County without proper notification to the County Treasurer's office. While considerable improvement was made, a continued effort be made to keep track of fixed assets.

It is recommended that the County continue to communicate its policy regarding the transfer and disposal of capital assets to all departments.

Management's Response:

The County will continue to communicate its policy regarding the transfer and disposal of capital assets to the various departments.

COUNTY OF MORRIS
COMMENTS AND RECOMMENDATIONS
(Continued)

Status of Prior Year Recommendations

The prior year recommendation regarding the County completing evaluation Form 10 and including it in the Governor's Council on Alcoholism and Drug Abuse County Alliance Site Visit Report has been resolved. The prior year recommendation regarding fixed assets records being disposed of or moved throughout the County without proper notification to the County Treasurer's office has not been fully corrected and is included in the current year recommendations.

COUNTY OF MORRIS
SUMMARY OF RECOMMENDATIONS

It is recommended that:

1. The County continue to communicate its policy regarding the transfer and disposal of capital assets to all departments.