

*COUNTY OF MORRIS*  
*REPORT OF AUDIT*  
*2020*

*NISIVOCCIA LLP*  
*CERTIFIED PUBLIC ACCOUNTANTS*

County of Morris

Report of Audit

2020

## COUNTY OF MORRIS

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**COUNTY OF MORRIS**

**PART I  
INDEPENDENT AUDITORS' REPORT AND  
FINANCIAL STATEMENTS AND  
SUPPLEMENTARY SCHEDULES  
YEARS ENDED DECEMBER 31, 2020 AND 2019**



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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, 2020 and 2019, 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, 2020 and 2019, 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, 2020 and 2019, 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  
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**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 10, 2021 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  
May 10, 2021

NISIVOCCIA, LLP

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

**COUNTY OF MORRIS**

**2020**

**CURRENT FUND**

COUNTY OF MORRIS

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A

CURRENT FUND  
BALANCE SHEET - REGULATORY BASIS

ASSETS	Ref.	December 31,		LIABILITIES, RESERVES AND FUND BALANCE	Ref.	December 31,	
		2020	2019			2020	2019
<b>General Fund:</b>							
Cash and Cash Equivalents		\$ 136,195,521	\$ 110,980,569	Appropriation Reserves	A-3, A-7	\$ 42,388,456	\$ 32,756,774
Investments			5,000,000	Reserve for Encumbrances	A-3, A-8	12,370,180	9,744,115
				Accounts Payable	A-3, A-7	3,352,109	2,786,646
				Contracts Payable	A-8	20,313,746	15,822,034
				Due to Boonton/Dover - Tower Rental	A-4	57,580	54,222
				Reserve for Sale of County Assets		1,324,768	1,324,768
				Reserve for Litigation		176,678	6,678
	A-4	<u>136,195,521</u>	<u>115,980,569</u>			<u>79,983,517</u>	<u>62,495,237</u>
Receivables and Other Assets with Full Reserves:				Reserves for Receivables and Other Assets	A	6,953,938	3,799,759
Added and Omitted Taxes Receivable	A-5	557,683	729,453				
Revenue Accounts Receivable	A-6	2,653,006	705,256				
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>3,206,249</u>	<u>1,828,050</u>				
	A	<u>6,953,938</u>	<u>3,799,759</u>	Fund Balance	A-1	56,212,004	53,485,332
		<u>143,149,459</u>	<u>119,780,328</u>			<u>143,149,459</u>	<u>119,780,328</u>
<b>Grant Fund:</b>							
Cash and Cash Equivalents	A-10	6,539,842	1,516,996	Due to General Fund	A	3,206,249	1,828,050
Federal and State Grants Receivable	A-11	63,476,807	44,487,588	Reserve for Encumbrances	A-12	12,336,538	13,166,112
				Appropriated Reserves	A-12	54,473,862	31,010,422
		<u>70,016,649</u>	<u>46,004,584</u>			<u>70,016,649</u>	<u>46,004,584</u>
		<u>\$ 213,166,108</u>	<u>\$ 165,784,912</u>			<u>\$ 213,166,108</u>	<u>\$ 165,784,912</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**

		<b>Year Ended December 31,</b>	
	<b>Ref.</b>	<b>2020</b>	<b>2019</b>
<b>REVENUE AND OTHER INCOME REALIZED:</b>			
Fund Balance Utilized	A-2	\$ 27,143,797	\$ 25,343,797
Miscellaneous Revenue Anticipated	A-2	109,162,654	76,012,005
Receipts from Current Taxes	A-2	244,853,027	243,350,332
Non-Budgeted Revenue	A-2	11,409,944	8,110,830
		<u>392,569,422</u>	<u>352,816,964</u>
Other Credits to Income:			
Unexpended Balances of			
Appropriation Reserves	A-7	18,233,480	15,141,064
Interfunds Returned	A-4	2,328,050	1,890,933
		<u>20,561,530</u>	<u>16,932,000</u>
<b>TOTAL INCOME</b>		<u>413,130,952</u>	<u>369,848,961</u>
<b>EXPENDITURES:</b>			
Budgeted Appropriations:			
Operations	A-3	311,409,577	274,023,491
Capital Improvements	A-3	2,830,000	2,305,000
Debt Service	A-3	42,346,116	41,803,264
Deferred Charges and Statutory			
Expenditures	A-3	22,968,541	23,853,530
Refund Prior Year Revenues			83,496
Interfunds Advanced	A-4	3,706,249	2,328,050
		<u>383,260,483</u>	<u>344,396,831</u>
<b>TOTAL EXPENDITURES</b>		<u>383,260,483</u>	<u>344,396,831</u>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>		<b>29,870,469</b>	<b>25,452,130</b>
<b>FUND BALANCE:</b>			
Balance, Beginning of Year	A	<u>53,485,332</u>	<u>53,376,999</u>
		83,355,801	78,829,129
Less: Utilized as Anticipated Revenue	A-2	<u>27,143,797</u>	<u>25,343,797</u>
Balance, End of Year	A	<u>\$ 56,212,004</u>	<u>\$ 53,485,332</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, 2020

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A-2  
Sheet 1

	Ref.	Anticipated			Realized	Excess or (Deficit)
		Budgeted	Budget Amendments	Amended		
FUND BALANCE UTILIZED	A-1	\$ 27,143,797	\$	\$ 27,143,797	\$ 27,143,797	\$
MISCELLANEOUS REVENUES:						
Local Revenue:						
County Clerk	A-6	9,303,481		9,303,481	10,433,394	1,129,913
Surrogate	A-6	333,642		333,642	302,826	(30,816)
Sheriff	A-6	657,446		657,446	421,587	(235,859)
Emergency Dispatching	A-6	4,090,000		4,090,000	3,718,267	(371,733)
Emergency Management Services	A-6	320,000		320,000	731,918	411,918
Shared Medical Examiner	A-6	500,000		500,000	578,118	78,118
Rental of County Owned Property	A-6	1,381,760		1,381,760	1,583,440	201,680
Management Information Systems Services	A-6	10,000		10,000	16,172	6,172
Book Fines - Library	A-6	22,000		22,000	7,252	(14,748)
Fees for Morris County Public Safety Training Academy	A-6	471,000		471,000	422,965	(48,035)
Human Services - Youth Center/Shelter	A-6	1,100,000		1,100,000	1,271,834	171,834
Local Health Services	A-6	250,000		250,000	503,161	253,161
Housing of Federal, State and other Counties Inmates	A-6	1,220,000		1,220,000	2,571,445	1,351,445
Public Works	A-6	510,000		510,000	387,263	(122,737)
Increased Fees as a result of Chapter 370:						
County Clerk	A-6	1,096,519		1,096,519	425,455	(671,064)
Surrogate	A-6	256,358		256,358	227,119	(29,239)
Sheriff	A-6	642,554		642,554	235,885	(406,669)
Subtotal Local Revenues		22,164,760		22,164,760	23,838,101	1,673,341
State Aid:						
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-6	2,600,179		2,600,179	2,600,179	
Social Services - State and Federal Share	A-6	10,740,000		10,740,000	10,512,898	(227,102)
Vo-Tech State Aid Debt Service	A-6	134,618		134,618	134,618	
Subtotal State Aid		13,474,797		13,474,797	13,247,695	(227,102)
State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities:						
Supplemental Social Security Income	A-6	617,054		617,054	617,054	
Board of County Patients in State and Other Institutions	A-6	36,000		36,000	78,690	42,690
Subtotal State Assumption of Costs		653,054		653,054	695,744	42,690

COUNTY OF MORRIS

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A-2  
Sheet 2

CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2020

	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	\$ 1,338,924	\$ 4,038,134	\$ 4,185,769	\$ 147,635
New Jersey Department of the Treasury:						
NJ Governor's Council on Alcoholism and Drug Abuse	A-6		53,507	53,507	53,507	
New Jersey Department of Community Affairs:						
LIHEAP - CWA	A-6		7,065	7,065	7,065	
Universal Service Fund - CWA Administration	A-6		4,710	4,710	4,710	
New Jersey Department of Children and Families:						
ALPN - HSAC/YIP/Transportation	A-6		37,801	37,801	37,801	
New Jersey Department of Human Services:						
Chapter 51 - Alcoholism and Drug Abuse	A-6		1,048,448	1,048,448	1,048,448	
REACH Program, F1PZN	A-6		473,074	473,074	473,074	
Social Services for the Homeless, H1PZN	A-6	445,807		445,807	445,807	
COVID-19 (CRF) -OT A	A-6		183,000	183,000	183,000	
PASP (ALPN)	A-6		44,166	44,166	44,166	
SAPT - MAT	A-6		145,785	145,785	145,785	
U.S. Department of Health and Human Services:						
Bio-Terrorism and Public Health Emergency Grant	A-6		3,709,224	3,709,224	3,709,224	
U.S. Department of Housing and Urban Development:						
Continuum of Care Planning Grant	A-6		51,648	51,648	51,648	
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	
Law Enforcement Officers Training and Equipment Fund	A-6		28,526	28,526	28,526	
Insurance Fraud Reimbursement Program	A-6		250,000	250,000	250,000	
NJACCHO - COVID-19	A-6		68,653	68,653	68,653	
State / Community Partnership Program	A-6		552,162	552,162	552,162	
COVID-19 (CRF) -LPS	A-6		4,176,880	4,176,880	4,176,880	
Local Government Emergency Fund -CARES LPS	A-6		3,197,873	3,197,873	3,197,873	
U.S. Department of Justice:						
Victim Assistance Program	A-6		299,686	299,686	299,686	
SART/SANE Program	A-6		82,129	82,129	82,129	
State Criminal Alien Assistance Program (SCAAP)	A-6		309,679	309,679	309,679	
U.S. Department of Homeland Security:						
Homeland Security	A-6		322,677	322,677	322,677	
UASI (Urban Areas Security Initiative)	A-6		2,949,426	2,949,426	2,949,426	
Presidential Residence Protection Assistance Grant	A-6		42,879	42,879	42,879	
New Jersey Department of Environmental Protection:						
CEHA Grant	A-6		192,200	192,200	192,200	
New Jersey Department of Labor and Workforce Development:						
Work First New Jersey	A-6		615,562	615,562	615,562	
Workforce Development	A-6		3,074,456	3,074,456	3,074,456	
New Jersey Department of Military and Veteran Affairs:						
MAPS (Veterans Transportation)	A-6		7,500	7,500	7,500	
New Jersey Transit Corporation						
MAPS (Senior Citizens and Disabled Residents)	A-6		896,708	896,708	896,708	
CARES Act Section 5311	A-6		642,552	642,552	642,552	
Non-Urbanized Area Formula Program (Section 5311)	A-6		398,157	398,157	398,157	

COUNTY OF MORRIS

CURRENT FUND  
STATEMENT OF REVENUE - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2020

	Ref.	Anticipated			Realized	Excess or (Deficit)
		Budgeted	Budget Amendments	Amended		
Public and Private Revenues Offset with Appropriations:						
New Jersey Transit Corporation (continued)						
NYS&W Bicycle & Pedestrian Path	A-6	\$	\$ 19,194,597	\$ 19,194,597	\$ 19,194,597	\$
Enhanced Mobility for Seniors and Persons with Disabilities Program (Section 5310)	A-6		175,000	175,000	175,000	
U.S. Election Assistance Commission						
Planning and Operationalizing Safe and Secure Election Administration 2020	A-6		369,931	369,931	369,931	
COVID-19 CARES Act Grant Program	A-6		1,054,537	1,054,537	1,054,537	
General Election 2020 Grant Program	A-6		1,355,109	1,355,109	1,355,109	
U.S. Department of Transportation:						
Annual Transportation Program - County Aid	A-6		8,075,083	8,075,083	8,075,083	
Subregional Support Program	A-6		15,000	15,000	15,000	
Bridge No. 1401-015 East Blackwell Street	A-6		513,536	513,536	513,536	
Bridge No. 1400-490 Dickson's Mill Road	A-6		1,000,000	1,000,000	1,000,000	
Dover & Rockaway Runaround Track	A-6		737,550	737,550	737,550	
Northern New Jersey Safe Communities Grant	A-6		99,994	99,994	99,994	
Russia Road Bridge No. 1400-948 Reconstruction	A-6		800,000	800,000	800,000	
High Bridge Branch Resurfacing	A-6	116,078	25,414	141,492	141,492	
Landing Road Bridge Replacement	A-6	569,623	4,908,846	5,478,469	5,478,469	
New Jersey Department of State:						
County History Partnership Program	A-6	37,022		37,022	37,022	
Other Miscellaneous Programs:						
Sheriff / Private Donations	A-6		46,787	46,787	46,787	
Project Lifesaver Program / Private Contribution	A-6		3,800	3,800	3,800	
Subtotal Public and Private Revenues		<u>3,867,740</u>	<u>63,699,816</u>	<u>67,567,556</u>	<u>67,715,191</u>	<u>147,635</u>
Other Special Items:						
Pension Reimbursements	A-6	1,499,655		1,499,655	1,499,655	
Capital Fund Balance	A-6	605,750		605,750	605,750	
School Board Elections	A-6	10,000		10,000	34,727	24,727
Motor Vehicle Fines - Dedicated Fund	A-6	400,000		400,000	391,332	(8,668)
Weights & Measures - Dedicated Fund	A-6	1,202,050		1,202,050	1,134,459	(67,591)
Subtotal Other Special Items		<u>3,717,455</u>		<u>3,717,455</u>	<u>3,665,923</u>	<u>(51,532)</u>
TOTAL MISCELLANEOUS REVENUES	A-1,A-6	43,877,806	63,699,816	107,577,622	109,162,654	1,585,032
AMOUNT TO BE RAISED BY TAXATION - County Purpose Tax	A-1,A-4	<u>244,853,027</u>		<u>244,853,027</u>	<u>244,853,027</u>	
TOTAL GENERAL REVENUES		<u>\$ 315,874,630</u>	<u>\$ 63,699,816</u>	<u>\$ 379,574,446</u>	<u>\$ 381,159,478</u>	<u>\$ 1,585,032</u>
NON-BUDGET REVENUES:						
Miscellaneous Revenues Not Anticipated	A-1,A-4				11,409,944	
					<u>\$ 392,569,422</u>	
ANALYSIS OF NON-BUDGET REVENUE - MISCELLANEOUS REVENUE NOT ANTICIPATED:						
Added and Omitted Taxes	A-5				\$ 1,133,123	
Bail Forfeiture					13,000	
Excise Tax					417,442	
Interest Income					2,424,253	
Prior Year Appropriation Refund					849,361	
Other Items of Miscellaneous Revenue					6,572,765	
					<u>\$ 11,409,944</u>	

**COUNTY OF MORRIS**

**CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2020**

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
GENERAL GOVERNMENT						
County Administrator						
Salaries and Wages	\$ 1,249,955	\$ 1,249,955	\$ 1,192,093	\$	\$ 57,862	\$
Other Expenses	1,020,112	1,020,112	247,247	200,120	572,745	
Personnel						
Salaries and Wages	483,555	483,555	418,222		65,333	
Other Expenses	467,260	467,260	152,932	241,518	72,810	
Board of Chosen Freeholders						
Salaries and Wages	285,550	290,550	282,402		8,148	
Other Expenses	180,800	180,800	133,715	535	46,550	
County Clerk						
Salaries and Wages	1,860,090	1,860,090	1,629,591		230,499	
Other Expenses	333,000	333,000	235,791	18,352	78,857	
Elections						
Salaries and Wages	1,173,830	1,423,830	1,099,374		324,456	
Other Expenses	2,430,000	2,430,000	1,074,718	3,593	1,351,689	
Department of Finance						
Salaries and Wages	2,043,505	2,043,505	1,660,012		383,493	
Other Expenses	688,363	688,363	268,745	78,862	340,756	
Annual Audit	157,602	157,602		129,261	28,341	
Information Technology Division						
Salaries and Wages	2,558,110	2,558,110	2,229,273		328,837	
Other Expenses	2,455,025	2,455,025	2,267,158	73,886	113,981	
Board of Taxation						
Salaries and Wages	235,935	235,935	224,023		11,912	
Other Expenses	53,200	53,200	40,407	1,168	11,625	
County Counsel						
Salaries and Wages	293,645	293,645	292,923		722	
Other Expenses	692,200	692,200	400,363		291,837	
County Surrogate						
Salaries and Wages	939,845	939,845	885,895		53,950	
Other Expenses	67,604	87,604	65,218	9,315	13,071	

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, 2020**

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
GENERAL GOVERNMENT (continued)						
Engineering						
Salaries and Wages	\$ 1,724,815	\$ 1,724,815	\$ 1,515,792	\$ 23,522	\$ 209,023	\$
Other Expenses	261,800	261,800	83,999		154,279	
Economic Development						
Salaries and Wages	1,184,065	1,184,065	1,009,563		174,502	
Other Expenses	771,890	771,890	609,003		162,887	
Heritage Commission						
Salaries and Wages	129,800	129,800	123,441		6,359	
Other Expenses	24,960	24,960	5,072	13,353	6,535	
TOTAL GENERAL GOVERNMENT	23,766,516	24,041,516	18,146,972	793,485	5,101,059	
CODE ENFORCEMENT & ADMINISTRATION						
Weights & Measures						
Salaries and Wages	795,950	795,950	760,198		35,752	
Other Expenses	406,100	406,100	312,758	2,963	90,379	
TOTAL CODE ENFORCEMENT & ADMINISTRATION	1,202,050	1,202,050	1,072,956	2,963	126,131	
INSURANCE						
Liability Insurance	2,806,121	2,916,121	2,806,121		110,000	
Workers Compensation Insurance	1,826,442	1,826,442	1,798,194		28,248	
Group Insurance for Employees	50,229,950	49,404,950	34,777,892	45,600	14,581,458	
Health Benefits Waiver	401,634	401,634	354,329		47,305	
TOTAL INSURANCE	55,264,147	54,549,147	39,736,536	45,600	14,767,011	
PUBLIC SAFETY						
Emergency Management						
Salaries and Wages	9,186,699	9,221,699	7,563,801		1,657,898	
Other Expenses	2,011,315	2,211,315	1,591,216	522,383	97,716	
Medical Examiner						
Salaries and Wages	1,246,265	1,246,265	1,017,229		229,036	
Other Expenses	316,450	366,450	299,230	35,535	31,685	
Sheriff's Office						
Salaries and Wages	10,056,815	10,056,815	9,328,989		727,826	
Other Expenses	880,295	945,295	371,731	507,281	66,283	

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, 2020

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
PUBLIC SAFETY (continued)						
Prosecutor's Office						
Salaries and Wages	\$ 14,261,855	\$ 14,261,855	\$ 13,274,980	\$ 1,710	\$ 985,165	\$
Other Expenses	1,016,275	1,016,275	502,791	461,618	51,866	
Jail						
Salaries and Wages	17,799,830	17,799,830	16,786,670		1,013,160	
Other Expenses	2,233,050	2,233,050	1,434,230	676,015	122,805	
Youth Center						
Salaries and Wages	2,279,625	2,279,625	1,798,156		481,469	
Other Expenses	290,050	290,050	86,071	83,706	120,273	
<b>TOTAL PUBLIC SAFETY</b>	<b>61,578,524</b>	<b>61,928,524</b>	<b>54,055,094</b>	<b>2,288,248</b>	<b>5,585,182</b>	
PUBLIC WORKS						
Road Repairs						
Salaries and Wages	3,300,805	3,300,805	2,607,320		693,485	
Other Expenses	3,963,250	3,963,250	715,470	1,546,756	1,701,024	
Bridges & Culverts						
Salaries and Wages	1,092,675	1,092,675	872,955		219,720	
Other Expenses	88,110	88,110	45,396	14,601	28,113	
Shade Tree Commission						
Salaries and Wages	688,580	688,580	477,113		211,467	
Other Expenses	662,625	662,625	15,470	400,000	247,155	
Buildings & Grounds						
Salaries and Wages	3,173,865	3,173,865	2,729,683		444,182	
Other Expenses	3,001,700	3,101,700	2,363,841	535,446	202,413	
Motor Service Center						
Salaries and Wages	1,857,960	1,857,960	1,395,616		462,344	
Other Expenses	1,135,450	1,135,450	703,338	221,001	211,111	

**COUNTY OF MORRIS**

**CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2020**

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
PUBLIC WORKS (continued)						
Mosquito Control						
Salaries and Wages	\$ 1,284,765	\$ 1,284,765	\$ 1,069,348	\$	\$ 215,417	\$
Other Expenses	226,350	226,350	167,511	6,345	52,494	
TOTAL PUBLIC WORKS	20,476,135	20,576,135	13,163,061	2,724,149	4,688,925	
HEALTH AND WELFARE						
Department of Health Management						
Salaries and Wages	999,687	1,109,687	983,823		125,864	
Other Expenses	254,070	604,070	153,102	421,567	29,401	
Department of Human Services Planning						
Salaries and Wages	2,172,880	2,172,880	1,573,901		598,979	
Other Expenses	691,493	691,493	333,995	236,687	120,811	
Office on Aging						
Salaries and Wages	1,029,130	1,030,105	834,087		196,018	
Other Expenses	82,000	290,923	101,070	4,729	185,124	
Grants in Aid	3,814,736	3,814,736	2,564,859	1,191,315	58,562	
Seniors, Disabled & Veterans						
Salaries and Wages	148,835	148,835	112,380		36,455	
Other Expenses	363,500	363,500	66,689	278,396	18,415	
Morristown Memorial Hospital - SCS	89,144	89,144	66,849	22,295		
County Board of Social Services						
Salaries and Wages	8,829,140	8,829,140	7,649,873		1,179,267	
Other Expenses	8,529,190	8,529,190	6,008,440	498,053	2,022,697	
Maintenance of Patients in State Institutions						
For Mental Diseases						
Local Share	3,165,907	3,165,907	3,165,907			
County Psych Patients in County Hospitals	700,000	700,000	56,320		643,680	

**COUNTY OF MORRIS**

**CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2020**

	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	\$ 1,113,628	\$ 161,800	\$ 630,572	\$
Assistance for SSI Recipients	617,054	617,054	617,054			
Assistance Dep Child: Local Share	52,454	52,454	52,454			
County Adjuster						
Salaries & Wages	176,470	176,470	157,679		18,791	
Other Expenses	15,045	15,045	7,187	1,524	6,334	
Dental Clinic (R.S. 44:.5)	5,000	5,000			5,000	
TOTAL HEALTH & WELFARE	33,641,735	34,311,633	25,619,297	2,816,366	5,875,970	
PARKS & RECREATION						
Park Commission (R.S. 40:37-95)	13,675,000	13,675,000	13,675,000			
TOTAL PARKS & RECREATION	13,675,000	13,675,000	13,675,000			
EDUCATIONAL						
County Library Services						
Salaries & Wages	3,038,445	3,018,445	2,133,808		884,637	
Other Expenses	766,411	766,411	418,635	67,483	280,293	
Office of County Superintendent of Schools						
Salaries & Wages	188,780	188,780	175,783		12,997	
Other Expenses	12,950	12,950	6,550		6,400	
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, 2020**

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
EDUCATIONAL (continued)						
County Extension Service						
Salaries & Wages	\$ 319,440	\$ 319,440	\$ 159,969	\$	\$ 159,471	\$
Other Expenses	81,600	81,600	61,795	2,428	17,377	
Reimbursement for Residents Attending Out of County Two Year College (N.J.S. 18A:64A-23)	90,000	90,000	52,891		37,109	
Vocational Schools	6,248,095	6,248,095	6,248,095			
Morris County Public Safety Training Academy						
Salaries & Wages	885,863	920,863	842,580		78,283	
Other Expenses	206,176	206,176	158,115	35,461	12,600	
<b>TOTAL EDUCATIONAL</b>	<b>23,667,760</b>	<b>23,682,760</b>	<b>22,088,221</b>	<b>105,372</b>	<b>1,489,167</b>	
OTHER COMMON OPERATING FUNCTIONS						
Salary Adjustment	967,581	482,581			482,581	
<b>TOTAL OTHER COMMON OPERATING FUNCTIONS</b>	<b>967,581</b>	<b>482,581</b>			<b>482,581</b>	
UTILITY EXPENSES & BULK PURCHASES						
Utilities	5,849,177	5,849,177	4,555,995	494,985	798,197	
<b>TOTAL UTILITY EXPENSES &amp; BULK PURCHASES</b>	<b>5,849,177</b>	<b>5,849,177</b>	<b>4,555,995</b>	<b>494,985</b>	<b>798,197</b>	
<b>SUBTOTAL OPERATIONS</b>	<b>240,088,625</b>	<b>240,298,523</b>	<b>192,113,132</b>	<b>9,271,168</b>	<b>38,914,223</b>	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES						
New Jersey Department of Health & Senior Services						
Title III Nutrition Program						
Salaries & Wages	1,623,855	1,668,930	1,350,822		318,108	
Other Expenses	3,100,000	3,873,953	1,830,448	854,644	1,188,861	
Area Plan Grant - Title IIIB, IIIC1, and IIIC2	960,987	1,270,985	759,333	511,652		
New Jersey Department of the Treasury						
NJ Governor's Council on Alcoholism and Drug Abuse	50,000	103,507	103,507			

**COUNTY OF MORRIS**

**CURRENT FUND  
STATEMENT OF EXPENDITURES - REGULATORY BASIS  
YEAR ENDED DECEMBER 31, 2020**

	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	\$	\$ 7,065	\$ 7,065	\$	\$	\$
Universal Service Fund - CWA Administration		4,710	4,710			
New Jersey Department of Children and Families						
ALPN - HSAC/YIP/Transportation		37,801	37,801			
New Jersey Department of Human Services						
Chapter 51 - Alcoholism and Drug Abuse	12,764	1,061,212	1,061,212			
REACH Program, F1PZN		473,074	473,074			
Social Services for the Homeless, H1PZN	445,807	445,807	445,807			
PASP (ALPN)		44,166	44,166			
COVID -19 (CRF) -OTA		183,000	183,000			
SAPT - MAT		145,785	145,785			
New Jersey Department of Health:						
NJACCHO - COVID-19		68,653	68,653			
U.S. Department of Health and Human Services						
Bio Terrorism and Public Health Emergency Grant		3,709,224	3,709,224			
U.S. Department of Housing and Urban Development						
Continuum of Care Planning Grant		51,648	51,648			
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			
Law Enforcement Officers Training and Equipment Fund		28,526	28,526			
Insurance Fraud Reimbursement Program		250,000	250,000			
State / Community Partnership Program		552,162	552,162			
COVID-19 (CRF) - LPS		4,176,880	4,176,880			
Local Government Emergency Fund - CARES LPS		3,197,873	3,197,873			
U.S. Department of Justice						
Victim Assistance Program		299,686	299,686			
SART/SANE Program		82,129	82,129			
State Criminal Alien Assistance Program (SCAAP)		309,679	309,679			
U.S. Department of Homeland Security						
UASI (Urban Areas Security Initiative)		2,949,426	2,949,426			
Homeland Security		322,677	322,677			
Presidential Residence Protection Assistance Grant		42,879	42,879			
New Jersey Department of Environmental Protection						
CEHA Grant		192,200	192,200			
New Jersey Department of Labor and Workforce Development						
Work First New Jersey		615,562	615,562			
Workforce Development		3,074,456	3,074,456			
New Jersey Department of Military and Veteran Affairs						
MAPS (Veterans Transportation)		7,500	7,500			

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, 2020**

	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	\$ 1,571,708	\$ 1,571,708	\$	\$	\$
CARES Act Section 5311		642,552	642,552			
Non-Urbanized Area Formula Program (Section 5311)		398,157	398,157			
Enhanced Mobility for Seniors and Persons with Disabilities Program (Section 5310)		175,000	175,000			
U.S. Election Assistance Commission						
Planning and Operationalizing Safe and Secure Election Administration 2020		369,931	369,931			
COVID-19 CARES Act Grant Program		1,054,537	1,054,537			
General Election 2020 Grant Program		1,355,109	1,355,109			
U.S. Department of Transportation						
Bridge No. 1401-015 East Blackwell Street		513,536	513,536			
Annual Transportation Program - County Aid		8,075,083	8,075,083			
Subregional Support Program		15,000	15,000			
Bridge No. 1400-490 Dickson's Mill Road		1,000,000	1,000,000			
Dover & Rockaway Runaround Track		737,550	737,550			
Russia Road Bridge No. 1400-948 Reconstruction		800,000	800,000			
Landing Road Bridge Replacement	569,623	5,478,469	5,478,469			
High Bridge Branch Resurfacing	116,078	141,492	141,492			
NYS&W Bicycle & Pedestrian Path		19,194,597	19,194,597			
Northern New Jersey Safe Communities Grant		99,994	99,994			
New Jersey Department of State						
County History Partnership Program	37,022	37,022	37,022			
Other Miscellaneous Grants						
Sheriff-Private Donations		46,787	46,787			
Project Lifesaver Program / Private Contribution		3,800	3,800			
TOTAL PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUES	7,591,136	71,081,054	68,207,789	1,366,296	1,506,969	
TOTAL OPERATIONS	247,679,761	311,379,577	260,320,921	10,637,464	40,421,192	
CONTINGENT	30,000	30,000	5,240		24,760	
TOTAL OPERATIONS INCLUDING CONTINGENT	247,709,761	311,409,577	260,326,161	10,637,464	40,445,952	
CAPITAL IMPROVEMENTS						
Capital Improvement Fund	2,830,000	2,830,000	2,830,000			
TOTAL CAPITAL IMPROVEMENTS	2,830,000	2,830,000	2,830,000			

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, 2020

	Appropriations		Expended			Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	Reserved	
DEBT SERVICE						
Payment of Bond Principal						
Park Bonds	\$ 1,442,000	\$ 1,442,000	\$ 1,442,000		\$	\$
County College	4,974,000	4,974,000	4,974,000			
Other Bonds	25,330,000	25,330,000	25,330,000			
Solar	3,292,255	3,292,255	3,272,051			(20,204)
Interest on Bonds						
Park Bonds	263,822	263,822	263,821			(1)
County College	950,770	950,770	950,769			(1)
Other Bonds	4,806,762	4,806,762	4,806,762			
Capital Lease Obligation						
Principal	655,000	655,000	655,000			
Interest	527,119	527,119	527,119			
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	42,366,328	42,366,328	42,346,116			(20,212)
DEFERRED CHARGES & STATUTORY EXPENDITURES						
Contribution to:						
Public Employees Retirement System	9,066,672	9,066,672	9,066,672			
Social Security System	7,050,344	7,050,344	5,142,970		1,907,374	
Defined Contribution Retirement Plan	100,000	100,000	74,694		25,306	
Detective Pension Fund	50,000	50,000	40,176		9,824	
Police & Firemen's Retirement System	6,201,525	6,201,525	6,201,525			
Unemployment Insurance	500,000	500,000	500,000			
TOTAL DEFERRED CHARGES & STATUTORY EXPENDITURES	22,968,541	22,968,541	21,026,037		1,942,504	
TOTAL GENERAL APPROPRIATIONS	\$ 315,874,630	\$ 379,574,446	\$ 326,528,314	\$ 10,637,464	\$ 42,388,456	\$ (20,212)
					A	
Budget as Adopted	A-2	\$ 315,874,630				
Amendments per N.J.S.A. 40A:4-87	A-2	63,699,816				
	A-2	\$ 379,574,446				
Cash Disbursed	A-4		\$ 323,176,205			
Accounts Payable	A		3,352,109			
			\$ 326,528,314			

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



**COUNTY OF MORRIS**

**2020**

**TRUST FUND**

**COUNTY OF MORRIS**

**TRUST FUND  
BALANCE SHEET - REGULATORY BASIS**

ASSETS				LIABILITIES AND RESERVES			
	Ref.	December 31,			Ref.	December 31,	
		2020	2019			2020	2019
REGULAR FUND:				REGULAR FUND:			
Cash & Cash Equivalents		\$ 8,791,669	\$ 7,138,601	Reserve for Trust Funds	B-1	\$ 2,689,181	\$ 2,835,361
				Due to Local Government Units	B-1	5,627,651	3,797,240
	B-1	8,791,669	7,138,601	Due to Current Fund	A	500,000	500,000
				Community Development:			
Federal Grant Funds Receivable	B-5	7,533,989	3,816,915	Block Grant Appropriations	B-7	1,077,305	1,034,299
Local Home Trust Funds Receivable	B-6	1,554,128	2,048,300	Local Home Trust Appropriations	B-9	962,686	1,063,931
				Contracts Payable:			
				Community Development Block Grant	B-8	4,149,004	2,532,626
				Emergency Shelter Grant	B-8	2,282,517	255,990
				Local Home Trust	B-10	591,442	984,369
		<u>17,879,786</u>	<u>13,003,816</u>			<u>17,879,786</u>	<u>13,003,816</u>
DEDICATED FUND:				DEDICATED FUND:			
Cash & Cash Equivalents		98,630,252	92,572,772	Reserve for Dedicated Funds	B-2	98,230,252	92,172,772
				Reserve for Added and Omitted Taxes	B-11	18,182	23,005
	B-2	98,630,252	92,572,772	Due to General Capital Fund	B-2,C	400,000	400,000
Added and Omitted Taxes Receivable	B-11	18,182	23,005				
		<u>98,648,434</u>	<u>92,595,777</u>			<u>98,648,434</u>	<u>92,595,777</u>
REVOLVING FUND:				REVOLVING FUND:			
Cash & Cash Equivalents	B-3	6,729,855	6,139,264	Reserve for Revolving Fund	B-3	6,729,855	6,139,264
ROAD OPENING DEPOSITS:				ROAD OPENING DEPOSITS:			
Cash & Cash Equivalents	B-4	2,813,665	3,028,404	Reserve for Road Opening Deposits	B-4	2,813,665	3,028,404
		<u>\$ 126,071,740</u>	<u>\$ 114,767,261</u>			<u>\$ 126,071,740</u>	<u>\$ 114,767,261</u>

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

**COUNTY OF MORRIS**

**2020**

**CAPITAL FUND**



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

	Ref.	<u>General Capital</u>	<u>Park Capital</u>
BALANCE, DECEMBER 31, 2019	C,C-3,C-4	\$ 7,305,270	\$ 217,662
Increased by:			
Premium on Sale of Bonds and Notes	C-2	1,917,660	
Cancellation of Improvement Authorizations	C-9	34,541	
MUA Capital Repayments:			
Other	C-2	66,405	
Other Miscellaneous Items	C-2	2,700	
		<u>2,021,306</u>	
		9,326,576	217,662
Decreased by:			
Anticipated as Revenue in Current Fund Budget	C-2	605,750	
Funded by Ordinance Amendment	C-9	220,650	
		<u>826,400</u>	
BALANCE, DECEMBER 31, 2020	C,C-3,C-4	<u>\$ 8,500,176</u>	<u>\$ 217,662</u>

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

**COUNTY OF MORRIS**

**2020**

**GENERAL FIXED ASSETS ACCOUNT GROUP**

COUNTY OF MORRIS

GENERAL FIXED ASSETS ACCOUNT GROUP  
BALANCE SHEET - REGULATORY BASIS

	December 31, 2020	December 31, 2019
<b>ASSETS</b>		
Land	\$ 20,513,620	\$ 20,513,620
Buildings and Building Improvements	77,979,131	77,979,131
Machinery, Vehicles and Equipment	56,286,115	54,665,504
	<u>\$ 154,778,866</u>	<u>\$ 153,158,255</u>
<b>RESERVES</b>		
Investment in General Fixed Assets	<u>\$ 154,778,866</u>	<u>\$ 153,158,255</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, 2020 AND 2019**

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**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, 2020 AND 2019 (Continued)**

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**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, 2020 AND 2019 (Continued)**

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**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.

*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, 2020 AND 2019 (Continued)**

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**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, 2020 AND 2019 (Continued)**

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**B. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

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

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

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

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

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

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

Deposits:

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

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

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

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

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, 2020 AND 2019 (Continued)**

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**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, 2020, cash and cash equivalents of the County consisted of deposits in savings accounts, demand deposits and certificates of deposit. During 2020, the County's investments consisted of certificates of deposit. The carrying amount of the County's cash and cash equivalents was \$328,851,856 at December 31, 2020.

The total of the bank balances of the County's cash and cash equivalents on deposit at December 31, 2020 was \$332,533,198.

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.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 (Continued)**

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**C. FUND BALANCE APPROPRIATED**

\$28,243,797 of the \$56,212,004 fund balance of the Current Fund at December 31, 2020 has been appropriated as an item of revenue in the adopted 2021 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, 2020, 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,		
	2020	2019	2018
Issued:			
County Improvement Authority Debt			
Debt Guaranteed by the County	\$ 173,440,000	\$ 133,960,000	\$ 138,740,000
General (Including County College and Vocational School):			
Bonds and Loans	177,396,931	177,378,272	175,718,089
Guaranteed Pooled Program:			
Lease Revenue Bonds	14,615,000	15,270,000	15,910,000
Capital Lease Payable			245,006
Park Commission:			
Bonds and Loans	8,360,692	8,243,601	8,399,078
Total Issued	373,812,623	334,851,873	339,012,173
Authorized but not Issued:			
General:			
Bonds and Notes	61,957,123	28,945,136	28,632,526
Total Authorized but not Issued	61,957,123	28,945,136	28,632,526
Less:			
Capital Projects for County College (N.J.S.A. 18A:64A-22.1 to N.J.S.A. 18A:64A-22.8)	11,427,500	13,617,000	12,257,000
Bonds Authorized by Another Public Body to be Guaranteed by the County	173,440,000	133,960,000	138,740,000
	<u>\$ 250,902,246</u>	<u>\$ 216,220,009</u>	<u>\$ 216,647,699</u>

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 (Continued)**

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

County debt is summarized as follows:

The County statutory net debt at December 31, 2020 was .261%. 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>\$ 435,769,746</u>	<u>\$ 184,867,500</u>	<u>\$ 250,902,246</u>

Based on the equalized valuation basis per N.J.S.A. 40A:2-2, of \$96,164,200,620, the County's remaining borrowing power under N.J.S.A. 40A:2-6 as of December 31, 2020, is as follows:

2% of Equalized Valuation of Real Property	\$ 1,923,284,012
Net Debt	<u>250,902,246</u>
Remaining Borrowing Power	<u>\$ 1,672,381,766</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 12/31/19</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance 12/31/20</u>
Serial Bonds:				
General Capital Fund	\$ 176,142,000	\$ 30,400,000	\$ 30,304,000	\$ 176,238,000
Park Capital Fund	8,188,000	1,581,000	1,442,000	8,327,000
MCIA Guaranteed Pooled Program:				
Lease Revenue Bonds	15,270,000		655,000	14,615,000
Loans Payable:				
General Capital Fund				
NJ DEP Loan	1,236,272		77,341	1,158,931
Park Capital Fund				
Green Trust Loans	55,601		21,909	33,692
Total	<u>\$ 200,891,873</u>	<u>\$ 31,981,000</u>	<u>\$ 32,500,250</u>	<u>\$ 200,372,623</u>

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 (Continued)**

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

Summary of County Debt Outstanding - Prior Year

	Balance 12/31/18	Additions	Retirements	Balance 12/31/19
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
Captial 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>

**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.



**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 (Continued)**

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

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

On March 18, 2004, the Morris County Improvement Authority issued \$43,092,000 of County of Morris Guaranteed School District Revenue Bonds. The County adopted a guaranty ordinance on February 11, 2004, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County. The County adopted a guaranty ordinance on February 8, 2012 for the purpose of refunding \$30,507,000 of these bonds of which \$28,230,000 were issued on March 28, 2012. The County adopted a guaranty ordinance on April 22, 2020 for the purpose of refunding \$15,475,000 of these bonds of which \$17,615,000 were issued on July 16, 2020.

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, 2020, a balance of \$27,284,568.64 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.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 (Continued)**

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

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

On December 8, 2011, the Morris County Improvement Authority issued \$33,100,000 of 2011 County of Morris Guaranteed Renewable Energy Program Lease Revenue Series 2011A Bonds. The County adopted a guaranty ordinance on May 11, 2011, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County. In addition, on May 15, 2012, a \$1,200,000 note was issued (Series 2011B - County of Morris Guaranteed Renewable Energy Program Lease Revenue Note) maturing on January 15, 2013 at an interest rate of 1.062%. The purpose of which was to deposit in a capitalized interest account sufficient dollars to pay the interest on the Series 2011A Bonds on June 15, 2012 and December 15, 2012. The \$1,200,000 note had been extended several times during 2014 and 2015. The note was retired on the final maturity date of May 15, 2016 at an interest rate of 1.03%. The bonds were issued to (i) finance a portion of the costs of the Renewable Energy Projects for each of the Series 2011 Local Units, (ii) reimburse certain Renewable Energy Program development costs paid by the County and the Authority, (iii) pay certain fees and costs incurred by or for Sunlight General Morris Solar, LLC (the "Company") in connection with the Renewable Energy Program, and (iv) pay the various costs of issuing the Series 2011A Bonds.

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.

On March 11, 2020, the Morris County Improvement Authority issued \$12,480,000 of 2020 County of Morris Guaranteed Governmental Loan Revenue Bond, Series 2020 (Rockaway Borough Board of Education Project). The County adopted a guaranty ordinance on January 22, 2020, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County.

On August 3, 2020, the Morris County Improvement Authority issued \$5,885,000 of 2020 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, 2020 was \$173,440,000.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 (Continued)**

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

**ANALYSIS OF DEBT ISSUED AND OUTSTANDING AT DECEMBER 31, 2020**

**General Capital Fund**

<u>Final Maturity</u>	<u>General Improvement Serial Bonds</u> <u>Rate</u>	
2/15/2021	5.000%	\$ 295,000
9/15/2022	5.000%	4,180,000
5/1/2024	4.000-5.000%	19,195,000
11/15/2024	3.000-4.000%	6,033,000
12/15/2024	2.000-2.125%	6,921,000
2/1/2025	2.000-4.000%	3,500,000
1/15/2026	2.000-3.000%	21,793,000
10/15/2026	2.000-4.000%	16,499,000
1/15/2028	2.000-4.000%	18,975,000
2/1/2030	3.000-4.000%	22,335,000
2/1/2032	1.000-3.000%	28,700,000
General Improvement Serial Bonds Outstanding		<u>\$ 148,426,000</u>

**2011 Lease Revenue Bonds - MCIA**

<u>Final Maturity</u>	<u>Rate</u>	
8/15/2021	4.500%	\$ 155,000
8/15/2022	4.500%	165,000
8/15/2023	5.000%	170,000
8/15/2024	5.000%	180,000
8/15/2025	3.000%	190,000
8/15/2026	3.000%	195,000
8/15/2027	5.000%	200,000
8/15/2028	5.000%	210,000
8/15/2029	5.000%	220,000
8/15/2030	4.375%	230,000
8/15/2031	4.375%	240,000
8/15/2032	4.375%	250,000
8/15/2033	4.375%	265,000
8/15/2034	4.375%	275,000
8/15/2035	4.375%	285,000
8/15/2036	4.375%	300,000
2011 Lease Revenue Bonds Outstanding		<u>\$ 3,530,000</u>

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 (Continued)**

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

**2012 Lease Revenue Bonds - MCIA**

<u>Final Maturity</u>	<u>Rate</u>	
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>\$ 11,085,000</u>
Total Lease Revenue Bonds Outstanding		<u>\$ 14,615,000</u>

**County College Bonds (\*)**

<u>Final Maturity</u>	<u>Rate</u>	
2/15/2021	5.000%	\$ 220,000
6/15/2021	3.000%	100,000
5/1/2022	4.000%	2,005,000
12/15/2022	2.000%	150,000
1/15/2024	3.000-5.000%	1,450,000
5/1/2024	4.000-5.000%	645,000
11/15/2024	3.000-4.000%	642,000
1/15/2025	2.000-3.000%	3,765,000
1/15/2026	2.000-3.000%	2,600,000
10/15/2026	2.000-4.000%	1,410,000
1/15/2027	2.000-4.000%	2,775,000
2/1/2027	2.000-3.000%	4,390,000
2/1/2028	3.000-4.000%	5,960,000
2/1/2029	1.000-3.000%	1,700,000
		<u>\$ 27,812,000</u>

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

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 (Continued)**

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

**General Capital NJ DEP Loans**

<u>Final Maturity</u>	<u>Rate</u>	
8/13/2033	2.000%	\$ 1,158,931
Total General Capital Fund Bonded Debt and Loans Issued & Outstanding		<u>\$ 192,011,931</u>

**Park Capital Fund**

**Park Serial Bonds**

<u>Final Maturity</u>	<u>Rate</u>	
12/15/2022	2.000%	\$ 555,000
5/1/2024	4.000-5.000%	1,290,000
1/15/2025	2.000-3.000%	1,010,000
1/15/2026	2.000-4.000%	1,320,000
2/1/2026	3.000-4.000%	1,530,000
10/15/2026	2.000-4.000%	1,041,000
2/1/2026	1.000-3.000%	1,581,000
		<u>\$ 8,327,000</u>

**Park Capital Green Acres Loans**

<u>Final Maturity</u>	<u>Rate</u>	
1/24/2022	2.000%	\$ 33,692
Total Park Capital Bonded Debt and Loans Issued and Outstanding		<u>\$ 8,360,692</u>
Total Bonded Debt and Loans Issued and Outstanding		<u>\$ 200,372,623</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>
2021	\$ 31,576,000	\$ 5,645,187	\$ 37,221,187
2022	29,515,000	4,562,696	34,077,696
2023	27,110,000	3,547,930	30,657,930
2024	25,611,000	2,626,361	28,237,361
2025	20,373,000	1,810,461	22,183,461
2026-2030	45,280,000	2,845,425	48,125,425
2031-2032	5,100,000	101,000	5,201,000
	<u>\$ 184,565,000</u>	<u>\$ 21,139,060</u>	<u>\$ 205,704,060</u>

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 (Continued)**

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**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>
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	760,000	407,994	1,167,994
2026-2030	4,170,000	1,653,631	5,823,631
2031-2035	4,945,000	853,066	5,798,066
2036-2037	1,925,000	71,984	1,996,984
	<u>\$ 14,615,000</u>	<u>\$ 4,866,900</u>	<u>\$ 19,481,900</u>

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 (Continued)**

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**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, 2020.

**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, 2020, 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	\$	33,692
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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 2021 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, 2020 is \$1,158,931. The County has appropriated \$101,685 in its 2021 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, 2020 AND 2019 (Continued)**

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**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 <https://www.state.nj.us/treasury/pensions/annual-reports.shtml>.

Benefits Provided

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

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

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

Contributions

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

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



**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 (Continued)**

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

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

Contributions (Cont'd)

The actuaries will determine the unfunded liability of those retirement systems, by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability will be paid by the employer in level annual payments over a period of 15 years, beginning with the payments due in the fiscal year ended June 30, 2012 and will be adjusted by the rate of return on the actuarial value of assets. County contributions to PERS amounted to \$9,066,672 for 2020.

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

Special Funding Situation

A special funding situation exists for certain Local employers of the Public Employees' Retirement System. The State of New Jersey, as a nonemployer, is required to pay the additional costs incurred by Local employers under Chapter 366, P.L. 2001. This legislation established the Prosecutors Part of the PERS which provides enhanced retirement benefits for Prosecutors enrolled in the PERS. The State is liable for the increased pension costs to a County or Municipality that resulted from the enrollment of Prosecutors in the Prosecutors Part. The June 30, 2019 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 ending June 30, 2019, is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2019. The pension expense is deemed to be a State administrative expense due to the special funding situation.

Pension Liabilities and Pension Expense

At June 30, 2019, the County's liability was \$166,900,476 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, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018 which was rolled forward to June 30, 2019. 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, 2019, the County's proportion was .920%, which was a decrease of 0.105% from its proportion measured as of June 30, 2018. The County has rolled forward the net pension liability with no adjustments. The State of New Jersey Public Employees' Retirement System (PERS)' valuation cycle is July 1 instead of December 31. The roll forward methodology puts them a year in arrears in terms of valuation. The Division of Local Government Services, Department of Community Affairs, State of New Jersey is permitting municipalities to include the June 30, 2019 pension information in the Notes to the Financial Statements as the June 30, 2020 pension information has not been released as of the date of this audit.

Additionally, the State's proportionate share of the net pension liability attributable to the County is \$6,267,530 as of June 30, 2019. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018 which was rolled forward to June 30, 2019. 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, 2019, the State's proportion was 5.000%, which was an increase of 5.000% from its proportion measured as of June 30, 2018.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 (Continued)**

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

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

Pension Liabilities and Pension Expense (Cont'd)

For the year ended December 31, 2020, the County recognized \$9,066,672 in actual pension expense. During the fiscal year ended June 30, 2019, the State of New Jersey's expense related to the County for the PERS' special funding situation was \$6,608,991.

County's Proportionate Share of the Net Pension Liability	\$ 166,900,476
State's Proportionate Share of the Net Pension Liability Associated with the County	<u>6,267,530</u>
Total Net Pension Liability	<u><u>\$ 173,168,006</u></u>

Actuarial Assumptions

The collective total pension liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018 which was rolled forward to June 30, 2018. This actuarial valuation used the following actuarial assumptions:

Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	
Through 2026	2.00 – 6.00% based on years of service
Thereafter	3.00 – 7.00% based on years of service
Investment Rate of Return	7.00%

Pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2019.

The actuarial assumptions used in the July 1, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 (Continued)**

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

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

Long Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2019) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment and Division of Pensions and Benefits, the Board of Trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2019 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Risk Mitigation Strategies	3.00%	4.67%
Cash Equivalents	5.00%	2.00%
U.S. Treasuries	5.00%	2.68%
Investment Grade Credit	10.00%	4.25%
High Yield	2.00%	5.37%
Private Credit	6.00%	7.92%
Real Assets	2.50%	9.31%
Real Estate	7.50%	8.33%
US Equity	28.00%	8.26%
Non-U.S. Developed Markets Equity	12.50%	9.00%
Emerging Markets Equity	6.50%	11.37%
Private Equity	12.00%	10.85%

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 (Continued)**

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**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 6.28% as of June 30, 2019. 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 3.50% as of June 30, 2019 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 based on 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2057. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2057, 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, 2019 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, 2019		
	At 1% Decrease (5.28%)	Current Discount Rate (6.28%)	At 1% Increase (7.28%)
County's proportionate share of the NPL	\$ 210,822,387	\$ 166,900,476	\$ 129,889,993

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 <https://www.state.nj.us/treasury/pensions/annual-reports.shtml>.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 Continued**

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

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

Benefits Provided

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

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

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

Contributions

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

Special Funding Situation

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

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 (Continued)**

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**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, 2019 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 ending June 30, 2019, is the actuarially determined contribution amount that the State owes for the fiscal year ending June 30, 2019. The pension expense is deemed to be a State administrative expense due to the special funding situation.

County contributions to PFRS amounted to \$6,201,525 for the year ended December 31, 2020. During the fiscal year ended June 30, 2019, the State of New Jersey contributed \$799,369 to the PFRS for normal pension benefits on behalf of the County, which is less than the contractually required contribution of \$1,378,468.

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

Pension Liabilities and Pension Expense

At June 30, 2019, the County's liability for its proportionate share of the net pension liability was \$75,133,495. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018 which was rolled forward to June 30, 2019. 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, 2019, the County's proportion was 0.614%, which was a decrease of 0.009% from its proportion measured as of June 30, 2018. The County has rolled forward the net pension liability as of June 30, 2019 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, 2019 pension information in the Notes to the Financial Statements as the June 30, 2020 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 \$11,863,721 as of June 30, 2019. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018 which was rolled forward to June 30, 2019. 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, 2019, the State's proportion was 0.614%, which was a decrease of 0.009% from its proportion measured as of June 30, 2018 which is the same proportion as the County's.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 (Continued)**

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**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	\$ 75,133,495
State's Proportionate Share of the Net Pension Liability Associated with the County	<u>11,863,721</u>
Total Net Pension Liability	<u><u>\$ 86,997,216</u></u>

For the year ended December 31, 2020, the County recognized total pension expense of \$6,201,525.

Actuarial Assumptions

The collective total pension liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018 which was rolled forward to June 30, 2019. This actuarial valuation used the following actuarial assumptions:

Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	
Through all future years	3.25 – 15.25% based on years of service
Investment Rate of Return	7.00%

Pre-retirement mortality rates were based on the Pub-2010 Safety Employee mortality table with a 105.6% adjustment for males and 102.5% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 Safety Retiree Below-Median Income Weighted mortality table with a 96.7% adjustment for males and 96.0% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. For beneficiaries (contingent annuitants), the Pub-2010 General Retiree Below-Median Income Weighted mortality table was used, unadjusted, and with future improvement from the base year of 2010 on a generational basis. Disability rates were based on the Pub-2010 Safety Disabled Retiree mortality table with a 152.0% adjustment for males and 109.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2019.

The actuarial assumptions used in the July 1, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2013 to June 30, 2018.

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, 2019) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 (Continued)**

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

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

Long Term Expected Rate of Return (Cont'd)

Best estimates of arithmetic rates of return for each major asset class included in PFRS's target asset allocation as of June 30, 2019 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	3.00%	4.67%
Cash Equivalents	5.00%	2.00%
U.S. Treasuries	5.00%	2.68%
Investment Grade Credit	10.00%	4.25%
High Yield	2.00%	5.37%
Private Credit	6.00%	7.92%
Real Assets	2.50%	9.31%
Real Estate	7.50%	8.33%
US Equity	28.00%	8.26%
Non-U.S. Developed Markets Equity	12.50%	9.00%
Emerging Markets Equity	6.50%	11.37%
Private Equity	12.00%	10.85%

Discount Rate – PFRS

The discount rate used to measure the total pension liability was 6.85% as of June 30, 2019. 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 3.50% as of June 30, 2019 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 based on 70% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for local employers. 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 2076. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2076, 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 collective net pension liability (including the State's proportionate share of the net pension liability attributable to the County) as of June 30, 2019, calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage-point higher than the current rate:



**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 (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, 2019		
	At 1% Decrease (5.85%)	Current Discount Rate (6.85%)	At 1% Increase (7.85%)
County's proportionate share of the NPL and the State's proportionate share of the Net Pension Liability associated with the County	\$ 117,588,534	\$ 86,997,216	\$ 61,678,493

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 \$74,694 for the year ended December 31, 2020. Employee contributions to DCRP amounted to \$110,396 for the year ended December 31, 2020.

**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, 2020 AND 2019 (Continued)**

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**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, 2020. The County estimates that such liability would be approximately \$11,522,614. The amount is partially reserved in a Reserve for Accumulated Absences, as part of the Dedicated Funds in the amount of \$5,227,904 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 2020 County Budget did not include a separate appropriation for accrued benefits; however, there were accrued benefits paid in 2020 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,	
	2020	2019
Trust Fund - Reserved for Dedicated Funds	\$ 14,977,092	\$ 11,484,345
General Capital Fund - Improvement Authorizations	44,432,865	25,439,024
Park Capital Fund - Improvement Authorizations	894,140	742,244

Accounts payable in the Current Fund of \$3,352,109 represents salary and wage payments and related employers' social security paid after December 31, 2020, which was for services performed prior to year end.

Contracts payable of \$20,313,746 in the Current Fund represents \$12,002,741 reserved for the cost of the run off with Cigna; and \$8,311,005 of unsettled labor and other contracts. Contracts payable of \$7,022,963 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, 2020 AND 2019 (Continued)**

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**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, 2020 was not completed as of the date of this report. Summarized, selected financial information for the years ended December 31, 2019 and 2018 for the Fund is as follows:

	2019	2018
Total Assets	\$ 10,558,634	\$ 11,357,228
Net Position	\$ 6,924,983	\$ 7,136,110
Total Operating Revenue	\$ 3,467,405	\$ 3,390,160
Total Operating Expenses	\$ 3,855,007	\$ 3,416,128
Non Operating Revenue	\$ 176,475	\$ 74,082
Change in Net Position	\$ (211,127)	\$ 48,114
Members Dividends	\$ -0-	\$ -0-

Financial statements for the Fund are available at the offices of the Morris County Treasurer:

County of Morris  
Administration & Records Building  
4th Floor, CN 900  
Morristown, NJ 07963

Health Benefits Insurance

The County currently maintains medical health care insurance with Cigna through a fully insured arrangement. Prescription is also fully insured. As of December 31, 2020, the County has \$12,002,741 in contracts payable and a 2020 appropriation reserve amount of \$14,581,458 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, 2020 and 2019, 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, 2020 AND 2019 (Continued)**

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**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:

	2020	2019
Paid Claims	\$ 1,780,349	\$ 1,829,541
Loss Reserves	5,907,386	6,041,185
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
2018	\$ 900,000	\$ 303,633	\$	\$ 997,540	\$ 4,130,585
2019	600,000	305,062	59,349	234,337	4,860,659
2020	500,000	432,568	45,060	293,992	5,544,295

**K. POST RETIREMENT BENEFITS OTHER THAN PENSIONS (OPEB)**

1. State Health Benefit Local Government Retired Employees Plan

General Information about the OPEB Plan

Plan Description

The State Health Benefit Local Government Retired Employees Plan (the Plan) is a cost-sharing multiple-employer defined benefit other postemployment benefit (OPEB) plan with a special funding situation. It covers employees of local government employers that have adopted a resolution to participate in the Plan. For additional information about the Plan, please refer to the State of New Jersey (the State), Division of Pensions and Benefits' (the Division) 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, 2020 AND 2019 (Continued)**

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

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

General Information about the OPEB Plan (Cont'd)

Benefits Provided

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

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

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

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

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 (Continued)**

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

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

General Information about the OPEB Plan (Cont'd)

Benefits Provided (Cont'd)

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

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

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

Contributions

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

Special Funding Situation

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

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

Since the local participating employers do not contribute under this legislation directly to the plan, there is no net OPEB liability, deferred outflows of resources, or deferred inflows of resources to report in the financial statements of the local participating employers related to this legislation. However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net OPEB liability that is associated with the local participating employer.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 (Continued)**

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

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

General Information about the OPEB Plan (Cont'd)

Allocation Methodology

GASB Statement No. 75 requires participating employers in the Plan to recognize their proportionate share of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB (benefit) expense. The special funding situation's and nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB (benefit) 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 (benefit) 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, 2018 through June 30, 2019. Employer and nonemployer allocation percentages have been rounded for presentation purposes; therefore, amounts presented in the schedule of OPEB amounts by employer and nonemployer may result in immaterial differences.

OPEB Expense

The total OPEB liability as of June 30, 2020 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, 2019 was determined by an actuarial valuation as of June 30, 2018, which was rolled forward to June 30, 2019.

At June 30, 2019, the County had a liability of \$363,441 for its proportionate share of the net OPEB liability. At June 30, 2019, the County's proportion was .002683% which was a decrease of .0021% from its proportion measured as of June 30, 2018. Additionally, the State's proportionate share of the net OPEB liability attributable to the County at June 30, 2019 was \$48,932,947. At June 30, 2019, the State's proportion related to the County was .885549%. This is the percentage of the total State Share of the net OPEB liability of the Plan.

For the year ended June 30, 2019 the County's OPEB benefit as determined by the State of New Jersey Division of Pensions and Benefits was \$16,523.

Additionally, during the year ended June 30, 2019, the State of New Jersey's OPEB expense related to the County was \$648,619.

The County's actual post retirement payments in 2020 for 3 retired employees were \$21,863.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 (Continued)**

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**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*:	
Public Employees' Retirement System (PERS)	
Initial fiscal year applied	
Through 2026	2.00% to 6.00%
Thereafter	3.00% to 7.00%
Police and Firemen's Retirement System (PFRS)	
All Future Years	3.25% to 15.25%

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

Mortality:	
PERS	Pub-2010 General classification headcount weighted mortality with fully generational mortality improvement projections from the central year using Scale MP-2019
PFRS	Pub-2010 Safety classification headcount weighted mortality with fully generational mortality improvement projections from the central year using Scale MP-2019

Actuarial assumptions used in the July 1, 2018 valuation were based on the results of the PFRS and PERS experience studies prepared for July 1, 2013 to June 30, 2018 and July 1, 2014 to June 30, 2018, respectively.

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

Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend is initially 5.7% and decreases to a 4.5% long-term trend rate after eight years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rates for fiscal year 2020 are reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.5% and decreases to a 4.5% long-term trend rate after eight years.



**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 (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, 2019 was 3.50%. The discount rate for June 30, 2018 was 3.87%. This represents the municipal bond return rate as chosen by the State. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

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

The following presents the collective net OPEB liability of the County as of June 30, 2019, 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, 2019		
	At 1% Decrease (2.50%)	At Discount Rate (3.50%)	At 1% Increase (4.50%)
Net OPEB Liability Attributable to the County	\$ 420,230	\$ 363,441	\$ 317,292

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, 2019, 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, 2019		
	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Net OPEB Liability Attributable to the County	\$ 306,699	\$ 363,441	\$ 435,824

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 (Continued)**

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**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 plans with CIGNA. There are two plans offered to retirees: a PPO plan and an HMO plan. Effective January 1, 2020, prescription drug benefits changed to fully insured coverage with Cigna. There is a 3-tier co-pay of \$1/\$20/\$35 for retail and \$2/\$40/\$70 for mail-order. Medical benefits coordinate with Medicare. Medicare is primary and the County plan is secondary for retirees eligible for Medicare. Medicare eligible retirees and dependents are required to enroll in Medicare Part B. The County reimburses eligible Medicare retirees and spouses for the full cost of the Medicare Part B premium.

Contributions

The County's portion of postretirement benefits is funded on a pay-as-you-go basis from the Current Fund operating budget. During 2020 and 2019, the County had approximately 1,426 and 1,290 employees who met eligibility requirements and recognized expenses of approximately \$29,703,358 and \$16,845,942 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, 2020 AND 2019 (Continued)**

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**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, 2020, there were a total of 2,485 active employees and retirees, reflecting the sum of 1,284 active employees and 1,201 retirees and surviving spouses.

Total OPEB Liability

The County's OPEB liability of \$1,104,783,320 was measured as of December 31, 2020 and was determined by an actuarial valuation as of January 1, 2020.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the January 1, 2020 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	2.75% at December 31, 2019
	2.15% at December 31, 2020
Salary Increases	3.00% per year
Inflation Assumption	2.00% per year

The selected discount rate was based on the Bond Buyer 20 Bond GO Index as of the valuation 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, 2020 AND 2019 (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	2020	5.50%	4.50%	6.75%	5.00%
Ultimate Trend	2026 & Later	4.50%	4.50%	4.50%	5.00%
Grading per Year		0.10% to 0.20%	None	0.25% to 0.50%	None

\* - The ultimate trends for Pre 65 Medical and Prescription Drug are reached in 2026.

Mortality rates were based on the following:

PFRS:

Pre-Retirement: PUB-2010 (S&H) Headcount-Weighted Healthy Employee Male/Female Mortality Projected with Scale MP-2020.

Post-Retirement: PUB-2010 (G) Headcount-Weighted Healthy Annuitant Male/Female Mortality Projected with Scale MP-2020.

Disabled: PUB-2010 (S&H) Headcount-Weighted Disabled Retiree Male/Female Mortality Projected with Scale MP-2020.

PERS:

Pre-Retirement: PUB-2010 (G) Headcount-Weighted Healthy Employee Male/Female Mortality Projected with Scale MP-2020.

Post-Retirement: PUB-2010 (G) Headcount-Weighted Healthy Annuitant Male/Female Mortality Projected with Scale MP-2020.

Disabled: PUB-2010 (G) Headcount-Weighted Disabled Retiree Male/Female Mortality Projected with Scale MP-2020.

<u>Changes in the Total OPEB Liability</u>	<u>Total OPEB Liability</u>
Balance at January 1, 2020	\$ 1,031,589,464
Changes for Year:	
Service Cost	20,048,713
Interest Cost	28,567,923
Benefit Payments	(25,609,222)
Actuarial Assumption Changes	48,416,994
Actuarial Demographic Loss	1,769,448
Net Changes	73,193,856
Balance at December 31, 2020	\$ 1,104,783,320

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 (Continued)**

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**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 (1.15 percent) or 1 percentage higher (3.15 percent) than the current discount rate:

	December 31, 2020		
	1%	Discount Rate	1%
	Decrease (1.15%)	(2.15%)	Increase (3.15%)
Total OPEB Liability	\$ 1,329,726,794	\$ 1,104,783,320	\$ 930,314,925

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, 2020		
	1%	Valuation Healthcare Trend Rates	1%
	Decrease		Increase
Total OPEB Liability	\$ 910,069,892	\$ 1,104,783,320	\$ 1,361,646,867

OPEB Expense

For the year ended December 31, 2020, the County's OPEB expense was \$63,861,402 as determined by the actuarial valuation.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 (Continued)**

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**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>
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
2020	96,921,521,724	87,744,672,115	87,778,850,678	96,974,806,796	2.53

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

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 (Continued)**

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**M. RELATED PARTY TRANSACTIONS**

During the years ended December 31, 2020 and 2019, the County of Morris provided financial support for current operations to the following component units:

	December 31,	
	2020	2019
Morris County School of Technology	\$ 6,248,095	\$ 6,248,095
County College of Morris	11,830,000	11,830,000
Morris County Park Commission	13,675,000	13,975,000
	<u>\$ 31,753,095</u>	<u>\$ 32,053,095</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, 2020.

**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 \$2,648,486 June 15, 2021 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 \$322,528 December 15, 2021 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 \$1,521,750 August 15, 2021 and \$134,875 February 15, 2022 debt service payments. The County intends to satisfy the potential shortfall in accordance with the County guaranty and has provided \$3,182,255 in the 2021 budget to cover the total of any shortfall that occurs during 2021 and through February 15, 2022.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 (Continued)**

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**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	\$ 3,706,249	\$
Grant Fund		3,206,249
General Capital Fund	400,000	
Regular Trust Fund		500,000
Dedicated Trust Fund		400,000
	<u>\$ 4,106,249</u>	<u>\$ 4,106,249</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 2020 and 2019 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 2020, 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, 2020 AND 2019 (Continued)**

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

In 2020, the Morris County Open Space Trust Fund approved 6 projects to municipalities and/or non-profit organizations in 6 towns totaling \$1,497,825. Also in 2020, the Flood Mitigation Program approved 3 projects in 2 towns totaling \$665,375. Additionally, the Morris County Historic Preservation Trust Fund approved 28 projects to municipalities and non-profit organizations in 18 towns totaling \$4,370,000.

As of 2020, the Morris County Agriculture Development Board has approved 138 projects preserving 8,072 acres of farmland since the inception of the Morris County Farmland Preservation Program in 1987, and the Flood Mitigation Program has approved 148 projects totaling \$8,911,740 since its inception in 2012.

As of 2020, the Morris County Trails Program approved 34 grants totaling \$3,484,082 in 21 municipalities since its inception in 2016.

As of December 31, 2020, the balance in the Reserve for Open Space Trust Fund was approximately \$66.82 million of which approximately \$14.78 million has been encumbered for approved Historic Preservation Trust Fund projects.

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

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.

**COUNTY OF MORRIS**  
**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2020 AND 2019 (Continued)**

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**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, 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>
	Balance December 31, 2019	Additions	Adjustments/ Deletions	Balance December 31, 2020
Land	\$ 20,513,620	\$	\$	\$ 20,513,620
Building and Building Improvements	77,979,131			77,979,131
Machinery, Vehicles and Equipment	54,665,504	4,433,505	2,812,894	56,286,115
	<u>\$ 153,158,255</u>	<u>\$ 4,433,505</u>	<u>\$ 2,812,894</u>	<u>\$ 154,778,866</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 \$799,000 under agreements entered into by several municipalities in the County, however, because the County property tax levy is guaranteed to be paid in full by the municipalities, the County collected its full tax levy in 2020. 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, 2020 AND 2019 (Continued)**

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**U. SUBSEQUENT EVENT**

The COVID-19 outbreak in the United States and specifically in New Jersey continues to have an impact on the County's operations and finances. Public access to the county offices continues to be restricted. Though the impact on the County's finances 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 2020:

<b>Name</b>	<b>Title</b>	<b>Term Expires</b>
Deborah Smith	Director	December 2021
Stephen H. Shaw	Deputy Director	December 2021
Kathryn A. DeFillippo	Freeholder	December 2022
Thomas J. Mastrangelo	Freeholder	December 2022
John Krickus	Freeholder	December 2021
Douglas R. Cabana	Freeholder	December 2022
Tayfun Selen	Freeholder	December 2020

**Other Officials:**

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

**COUNTY OF MORRIS**

**2020**

**CURRENT FUND**

**COUNTY OF MORRIS**

**CURRENT FUND**

**SCHEDULE OF CASH AND INVESTMENTS - TREASURER**

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	Ref.		
BALANCE, DECEMBER 31, 2019	A		\$ 115,980,569
Increased by Receipts:			
County Taxes	A-2	\$ 244,853,027	
Reserve for Litigation		170,000	
Revenue Accounts Receivable	A-6	109,162,654	
Miscellaneous Revenue Not Anticipated	A-2	11,409,944	
Due to State of New Jersey	A-9	46,680,950	
Due to Boonton / Dover - Tower Rental	A	57,580	
Contracts Payable	A-8	3,000,000	
Interfund Returned:			
Due from Grant Fund	A-1, A-10	1,828,050	
Due from Regular Trust Fund:			
Local Home Trust Fund	A-1	250,000	
Community Development Block Grant	A-1	250,000	417,662,205
			<u>533,642,774</u>
Decreased by Disbursements:			
Budget Expenditures	A-3	323,176,205	
Appropriation Reserves	A-7	22,785,774	
Interfund Advanced:			
Due from Grant Fund	A-1, A-10	3,206,249	
Due from Regular Trust Fund:			
Local Home Trust Fund	A-1	250,000	
Community Development Block Grant	A-1	250,000	
Due to State of New Jersey	A-9	46,680,950	
Due to Boonton / Dover - Tower Rental	A	54,222	
Contracts Payable	A-8	1,043,853	397,447,253
			<u>397,447,253</u>
BALANCE, DECEMBER 31, 2020	A		<u>\$ 136,195,521</u>

**COUNTY OF MORRIS**

**CURRENT FUND**

**SCHEDULE OF ADDED AND OMITTED TAXES RECEIVABLE**

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	Ref.	
BALANCE, DECEMBER 31, 2019	A	\$ 729,453
Increased by:		
Levy - Year 2020		<u>961,353</u>
		1,690,806
Decreased by:		
Collections	A-2	<u>1,133,123</u>
BALANCE, DECEMBER 31, 2020	A	<u><u>\$ 557,683</u></u>



COUNTY OF MORRIS

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

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A-6

Sheet 1

	Ref.	Balance, December 31, 2019	Charges	Realized	Balance, December 31, 2020
<b>Local Revenues:</b>					
County Clerk	A-2	\$ 670,434	\$ 11,850,193	\$ 10,858,849	\$ 1,661,778
Surrogate	A-2		607,504	529,945	77,559
Sheriff	A-2		657,472	657,472	
Emergency Dispatching	A-2		4,367,386	3,718,267	649,119
Emergency Management Services	A-2		731,918	731,918	
Shared Medical Examiner	A-2		578,118	578,118	
Rental of County Owned Property	A-2	10,342	1,779,373	1,583,440	206,275
Management Information Systems Services	A-2		16,172	16,172	
Book Fines - Library	A-2		7,252	7,252	
Fees for Morris County Public Safety Training Academy	A-2	19,230	433,705	422,965	29,970
Human Services - Youth Center/Shelter	A-2	5,250	1,294,034	1,271,834	27,450
Local Health Services	A-2		504,016	503,161	855
Housing of Federal, State and other Counties Inmates	A-2		2,571,445	2,571,445	
Public Works	A-2		387,263	387,263	
<b>Subtotal Local Revenues</b>		<b>705,256</b>	<b>25,785,851</b>	<b>23,838,101</b>	<b>2,653,006</b>
<b>State Aid:</b>					
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-2		2,600,179	2,600,179	
Social Services - State & Federal Share	A-2		10,512,898	10,512,898	
Vo-Tech State Aid Debt Service	A-2		134,618	134,618	
<b>Subtotal State Aid</b>			<b>13,247,695</b>	<b>13,247,695</b>	
<b>State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities:</b>					
Social and Welfare Services (c.66. P.L. 1990):					
Supplemental Social Security Income	A-2		617,054	617,054	
Psychiatric Facilities (c.73, P.L. 1990):					
Board of County Patients in State and Other Institutions	A-2		78,690	78,690	
<b>Subtotal State Assumption of Costs</b>			<b>695,744</b>	<b>695,744</b>	
<b>Public and Private Revenues Offset with Appropriations:</b>					
New Jersey Department of Health and Senior Services:					
Area Plan Grant - Title IIIB, IIIC1, and IIIC2	A-2		4,185,769	4,185,769	
New Jersey Department of the Treasury:					
NJ Governor's Council on Alcoholism and Drug Abuse	A-2		53,507	53,507	
New Jersey Department of Community Affairs:					
LIHEAP - CWA	A-2		7,065	7,065	
Universal Service Fund - CWA Administration	A-2		4,710	4,710	
New Jersey Department of Children and Families:					
ALPN - HSAC/YIP/Transportation	A-2		37,801	37,801	
New Jersey Department of Human Services:					
Chapter 51 - Alcoholism and Drug Abuse	A-2		1,048,448	1,048,448	
COVID -19 (CRF) - OTA	A-2		183,000	183,000	
REACH Program, F1PZN	A-2		473,074	473,074	
Social Services for the Homeless, H1PZN	A-2		445,807	445,807	
PASP (ALPN)	A-2		44,166	44,166	
SAPT - MAT	A-2		145,785	145,785	
U.S. Department of Health and Human Services:					
Bio-Terrorism and Public Health Emergency Grant	A-2		3,709,224	3,709,224	
U.S. Department of Housing and Urban Development:					
Continuum of Care Planning Grant	A-2		51,648	51,648	

COUNTY OF MORRIS

CURRENT FUND  
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

Ref.	Balance, December 31, 2019	Charges	Realized	Balance, December 31, 2020
<b>Public and Private Revenues Offset with Appropriations: (continued):</b>				
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	
Law Enforcement Officers Training and Equipment Fund	A-2	28,526	28,526	
Insurance Fraud Reimbursement Program	A-2	250,000	250,000	
NJACCHO - COVID-19	A-2	68,653	68,653	
COVID - 19 (CRF) - LPS	A-2	4,176,880	4,176,880	
Local Government Emergency Fund - CARES LPS	A-2	3,197,873	3,197,873	
State / Community Partnership Program	A-2	552,162	552,162	
U.S. Department of Justice:				
Victim Assistance Project	A-2	299,686	299,686	
SART/SANE Program	A-2	82,129	82,129	
State Criminal Alien Assistance Program (SCAAP)	A-2	309,679	309,679	
U.S. Department of Homeland Security:				
Homeland Security	A-2	322,677	322,677	
UASI (Urban Areas Security Initiative)	A-2	2,949,426	2,949,426	
Presidential Residence Protection Assistance Grant	A-2	42,879	42,879	
New Jersey Department of Environmental Protection:				
CEHA Grant	A-2	192,200	192,200	
New Jersey Department of Labor and Workforce Development:				
Work First New Jersey	A-2	615,562	615,562	
U.S. Department of Labor:				
Workforce Innovation Opportunity Act	A-2	3,074,456	3,074,456	
New Jersey Department of Military and Veteran Affairs:				
MAPS (Veterans Transportation)	A-2	7,500	7,500	
New Jersey Transit Corporation:				
MAPS (Senior Citizens and Disabled Residents)	A-2	896,708	896,708	
CARES Act Section 5311	A-2	642,552	642,552	
Non-Urbanized Area Formula Program (Section 5311)	A-2	398,157	398,157	
Enhanced Mobility for Seniors and Persons with Disabilities Program (Section 5310)	A-2	175,000	175,000	
U.S. Election Assistance Commission				
Planning and Operationalizing Safe and Secure Election Administration 2020	A-2	369,931	369,931	
COVID-19 CARES Act Grant Program	A-2	1,054,537	1,054,537	
General Election 2020 Grant Program	A-2	1,355,109	1,355,109	
U.S. Department of Transportation:				
Annual Transportation Program	A-2	8,075,083	8,075,083	
Subregional Support Program	A-2	15,000	15,000	
Bridge No. 1401-015 East Blackwell Street	A-2	513,536	513,536	
Bridge No. 1400-490 Dickson's Mill Road	A-2	1,000,000	1,000,000	
Dover & Rockaway Runaround Track	A-2	737,550	737,550	
High Bridge Branch Resurfacing	A-2	141,492	141,492	
Landing Road Bridge Replacement	A-2	5,478,469	5,478,469	
NYS&W Bicycle & Pedestrian Path	A-2	19,194,597	19,194,597	
Russia Road Bridge No. 1400-948 Reconstruction	A-2	800,000	800,000	
Northern New Jersey Safe Communities Grant	A-2	99,994	99,994	
New Jersey Department of State:				
County History Partnership Program	A-2	37,022	37,022	
Other Miscellaneous Programs:				
Sheriff / Private Donations	A-2	46,787	46,787	
Project Lifesaver Program / Private Contribution	A-2	3,800	3,800	
<b>Subtotal Public &amp; Private Revenues</b>		<b>67,715,191</b>	<b>67,715,191</b>	
<b>Other Special Items:</b>				
Pension Reimbursements	A-2	1,499,655	1,499,655	
Capital Fund Balance	A-2	605,750	605,750	
School Board Elections	A-2	34,727	34,727	
Motor Vehicle Fines - Dedicated Fund	A-2	391,332	391,332	
Weights & Measures - Dedicated Fund	A-2	1,134,459	1,134,459	
<b>Subtotal Other Special Items</b>		<b>3,665,923</b>	<b>3,665,923</b>	
<b>TOTAL MISCELLANEOUS REVENUES</b>		<b>\$ 705,256</b>	<b>\$ 109,162,654</b>	<b>\$ 2,653,006</b>
<b>Ref.</b>	<b>A</b>		<b>A-2, A-4</b>	<b>A</b>

COUNTY OF MORRIS

CURRENT FUND  
SCHEDULE OF APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2020

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Sheet 1

	Balance December 31, 2019	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Administrative & Executive				
County Administrator				
Salaries and Wages	\$ 220,934	\$ 200,934	\$ 200,161	\$ 773
Other Expenses	397,728	397,728	312,331	85,397.00
Personnel				
Salaries and Wages	84,312	84,312	10,206	74,106.00
Other Expenses	288,887	308,887	202,130	106,757.00
Board of Chosen Freeholders				
Salaries and Wages	78,011	72,011	7,466	64,545.00
Other Expenses	26,351	32,351	3,494	28,857.00
County Clerk				
Salaries and Wages	192,391	112,391	43,380	69,011
Other Expenses	77,483	157,483	25,874	131,609
Elections				
Salaries and Wages	90,645	75,645	(249)	75,894
Other Expenses	378,960	393,960	148,469	245,491
Department of Finance				
Salaries and Wages	240,851	195,851	70,532	125,319
Other Expenses	348,784	393,784	74,233	319,551
Annual Audit	154,512	154,512	129,020	25,492
Information Technology Division				
Salaries and Wages	344,863	244,863	67,699	177,164
Other Expenses	803,402	668,594	345,520	323,074
Board of Taxation				
Salaries and Wages	10,360	10,360	5,822	4,538
Other Expenses	18,809	9,809	9,578	231
County Counsel				
Salaries and Wages	12,950	12,950	7,702	5,248
Other Expenses	227,092	227,092	227,090	2
County Surrogate				
Salaries and Wages	65,609	50,609	23,546	27,063
Other Expenses	35,870	50,870	14,334	36,536
Engineering				
Salaries and Wages	219,149	219,149	216,410	2,739
Other Expenses	169,890	319,890	316,504	3,386
Economic Development				
Salaries and Wages	130,105	110,105	28,894	81,211
Other Expenses	41,284	61,284	1,390	59,894
Heritage Commission				
Salaries and Wages	27,133	22,133	3,233	18,900
Other Expenses	10,023	15,023	3,036	11,987
TOTAL GENERAL GOVERNMENT	4,696,388	4,602,580	2,497,805	2,104,775
CODE ENFORCEMENT AND ADMINISTRATION:				
Weights & Measures				
Salaries and Wages	47,527	47,527	33,390	14,137
Other Expenses	80,976	80,976	19,693	61,283
TOTAL CODE ENFORCEMENT AND ADMINISTRATION	128,503	128,503	53,083	75,420

COUNTY OF MORRIS

CURRENT FUND  
SCHEDULE OF APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2020

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Sheet 2

	Balance December 31, 2019	Balance After Transfers	Paid or Charged	Balance Lapsed
INSURANCE:				
Liability Insurance	\$ 125,000	\$ 125,000	\$ 57,996	\$ 67,004
Workers' Compensation Insurance	24,777	24,777		24,777
Group Insurance for Employees	13,681,395	11,121,395	6,444,463	4,676,932
Health Benefits Waiver	23,704	23,704		23,704
TOTAL INSURANCE	13,854,876	11,294,876	6,502,459	4,792,417
PUBLIC SAFETY:				
Emergency Management				
Salaries and Wages	1,090,059	895,059	239,338	655,721
Other Expenses	390,574	684,625	623,123	61,502
Medical Examiner				
Salaries and Wages	118,262	93,262	26,589	66,673
Other Expenses	70,564	95,564	60,716	34,848
Sheriff's Office				
Salaries and Wages	626,561	501,561	210,982	290,579
Other Expenses	453,228	461,526	420,390	41,136
Prosecutor's Office				
Salaries and Wages	1,019,802	1,019,802	652,860	366,942
Other Expenses	248,197	314,521	202,030	112,491
Jail				
Salaries and Wages	1,161,184	986,184	826,140	160,044
Other Expenses	696,368	718,170	643,646	74,524
Youth Center				
Salaries and Wages	321,269	296,269	56,041	240,228
Other Expenses	147,138	172,138	23,385	148,753
TOTAL PUBLIC SAFETY	6,343,206	6,238,681	3,985,240	2,253,441
PUBLIC WORKS:				
Road Repairs				
Salaries and Wages	635,066	635,066	634,168	898
Other Expenses	1,177,526	1,377,526	1,377,402	124
Bridges and Culverts				
Salaries and Wages	158,735	158,735	158,084	651
Other Expenses	27,212	157,212	155,656	1,556
Shade Tree Commission				
Salaries and Wages	94,030	134,030	133,228	802
Other Expenses	494,075	594,075	593,941	134
Buildings & Grounds				
Salaries and Wages	407,973	407,973	407,446	527
Other Expenses	495,647	851,922	851,605	317
Motor Service Center				
Salaries and Wages	292,876	292,876	292,081	795
Other Expenses	216,127	326,127	324,601	1,526
Mosquito Control				
Salaries and Wages	147,137	147,137	147,134	3
Other Expenses	20,937	140,937	140,184	753
TOTAL PUBLIC WORKS	4,167,341	5,223,616	5,215,530	8,086
HEALTH AND WELFARE:				
Department of Health Management				
Salaries and Wages	306,308	271,308	23,721	247,587
Other Expenses	51,195	86,195	34,142	52,053
Department of Human Services Planning				
Salaries and Wages	438,782	408,782	51,468	357,314
Other Expenses	383,711	413,711	69,243	344,468

COUNTY OF MORRIS

CURRENT FUND  
SCHEDULE OF APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2020

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Sheet 3

	Balance December 31, 2019	Balance After Transfers	Paid or Charged	Balance Lapsed
HEALTH AND WELFARE (Continued):				
Office on Aging				
Salaries and Wages	\$ 227,431	\$ 197,431	\$ 22,425	\$ 175,006
Other Expenses	41,746	71,746	18,564	53,182
Senior, Disability and Veteran Services				
Salaries and Wages	8,458	8,458	2,367	6,091
Other Expenses	173,950	173,950	67,329	106,621
Grants in Aid	914,308	914,308	815,753	98,555
Morristown Memorial Hospital - SCS	22,295	22,295	22,295	
County Board of Social Services				
Salaries and Wages	1,318,374	1,318,374	464,148	854,226
Other Expenses	2,718,727	2,663,565	889,079	1,774,486
County Psych Patients in County Hospitals				
Other Expenses	648,397	648,397	51,153	597,244
Morris View Nursing Home				
Other Expenses	637,977	637,977	190,329	447,648
Aid to Mental Health Centers				
Rutgers Univ. Behavioral Health Care	6,343	6,343		6,343
County Adjuster				
Salaries and Wages	36,155	26,155	3,930	22,225
Other Expenses	2,293	10,799	101	10,698
Dental Clinic	5,000	5,000		5,000
TOTAL HEALTH AND WELFARE	7,941,450	7,884,794	2,726,047	5,158,747
EDUCATIONAL:				
County Library Services				
Salaries and Wages	441,800	361,800	84,744	277,056
Other Expenses	132,429	182,429	94,604	87,825
Office of County Superintendent of Schools				
Salaries and Wages	13,513	12,513	4,426	8,087
Other Expenses	2,695	3,695	2,092	1,603
County Extension Services				
Salaries and Wages	33,359	28,359	13,505	14,854
Other Expenses	5,952	10,952	547	10,405
County College				
Reimbursement for Residents attending out of County 2 year Colleges (N.J.S. 18A:64A-23)	29,808	29,808	14,672	15,136
Morris County Public Safety				
Training Academy				
Salaries and Wages	76,579	66,579	15,368	51,211
Other Expenses	171,877	177,487	149,523	27,964
TOTAL EDUCATIONAL	908,012	873,622	379,481	494,141
OTHER COMMON OPERATING FUNCTIONS:				
Salary Adjustment	881,524			
TOTAL OTHER COMMON OPERATING FUNCTIONS	881,524			
UTILITY EXPENSES & BULK PURCHASES				
Utilities	1,000,791	1,700,791	832,677	868,114
TOTAL UTILITY EXPENSES & BULK PURCHASES	1,000,791	1,700,791	832,677	868,114

COUNTY OF MORRIS

CURRENT FUND  
SCHEDULE OF APPROPRIATION RESERVES  
YEAR ENDED DECEMBER 31, 2020

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Sheet 4

	Balance December 31, 2019	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	\$ 258,584	\$ 258,584	\$ 50,358	\$ 208,226
Other Expenses	1,479,145	1,479,145	152,597	1,326,548
Area Plan Grant	328,174	308,216	228,741	79,475
TOTAL PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUE	2,065,903	2,045,945	431,696	1,614,249
TOTAL OPERATIONS	41,987,994	39,993,408	22,624,018	17,369,390
Contingent	28,513	28,513	1,606	26,907
TOTAL OPERATIONS INCLUDING CONTINGENT	42,016,507	40,021,921	22,625,624	17,396,297
DEFERRED CHARGES & STATUTORY EXPENDITURES:				
Contribution to:				
Social Security System	1,435,184	940,184	160,150	780,034
Detective Pension Fund System of New Jersey	22,064	22,064		22,064
Defined Contribution Retirement Plan	35,085	35,085		35,085
TOTAL DEFERRED CHARGES & STATUTORY EXPENDITURES	1,492,333	997,333	160,150	837,183
TOTAL GENERAL APPROPRIATIONS	\$ 43,508,840	\$ 41,019,254	\$ 22,785,774	\$ 18,233,480
Ref.			A-4	A-1
Appropriation Reserves	A	\$ 32,756,774		
Reserve for Encumbrances		7,965,420		
Accounts Payable	A	2,786,646		
		43,508,840		
Less: Transferred to Contracts Payable	A-8	2,489,586		
		\$ 41,019,254		

**COUNTY OF MORRIS**

**CURRENT FUND  
SCHEDULE OF CONTRACTS PAYABLE**

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	Ref.		
BALANCE, DECEMBER 31, 2019	A	\$ 15,822,034	
Reserve for Encumbrances		<u>133,543</u>	
BALANCE, DECEMBER 31, 2019			15,955,577
Increased by:			
Cash Receipt	A-4	3,000,000	
2020 Contracts	A-7	<u>2,489,586</u>	
			5,489,586
			21,445,163
Decreased by:			
Cash Disbursements	A-4	\$ 1,043,853	
Reserve for Encumbrances		<u>87,564</u>	
			<u>1,131,417</u>
BALANCE, DECEMBER 31, 2020	A	<u>\$ 20,313,746</u>	

**COUNTY OF MORRIS**

**CURRENT FUND**

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

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	Ref.	
BALANCE, DECEMBER 31, 2019	A	\$
Increased by Receipts:		
Realty Transfer Fees	A-4	<u>46,680,950</u>
		46,680,950
Decreased by:		
Realty Transfer Fees Disbursements	A-4	<u>46,680,950</u>
BALANCE, DECEMBER 31, 2020	A	<u><u>\$</u></u>



COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF CASH AND INVESTMENTS

	Ref.		
BALANCE, DECEMBER 31, 2019	A	\$	1,516,996
Increased by Receipts:			
Grant Funds Receivable	A-11	\$	43,772,284
Interfund Advanced - Due to General Fund	A-4		3,206,249
Program Income	A-12		9,139
			<u>46,987,672</u>
			48,504,668
Decreased by Disbursements:			
Appropriated Reserves Expenditures	A-12		40,034,538
Returned Overpayment:			
Returned to State of New Jersey - ALPN_HSAC/YIP	A-11		1,932
Sheriff's Donations	A-11		86,505
Interfund Returned - Due to General Fund	A-4		1,828,050
Cancellation - Transferred to General Fund	A-11		13,801
			<u>41,964,826</u>
BALANCE, DECEMBER 31, 2020	A	\$	<u><u>6,539,842</u></u>

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2019	Budget Revenue	Received	Cancelled/ Transfer	Transferred to/(from)	Returned Overpayment	Balance Dec 31, 2020
<b>Department of Treasury:</b> NJ Governor's Council on Alcoholism and Drug Abuse	\$ 933,866	\$ 103,507	\$ 404,715	\$ 180,076	\$ 13,801	\$	\$ 466,383
<b>Department of Community Affairs:</b> LIHEAP-CWA Administration Universal Service Fund-CWA Administration Local Government Emergency Fund (Coronavirus Relief Funds)		7,065 4,710 3,197,873	7,065 4,710 2,297,873				900,000
<b>Department of Labor and Workforce Development:</b> Work First New Jersey Workforce Investment Act Smart STEPS Program	2,157,915 3,825,049 4,816	615,562 3,074,456	897,353 3,043,160	734,734 195,105 2,408			1,141,390 3,661,240 2,408
<b>Department of Health and Senior Services:</b> Public Health Infrastructure, Laboratories and Emergency Preparedness (PHILEP) Childhood Lead Exposure Helping Hand Grant Local Public Health Overdose Fatality Review Teams 2021 COVID-19 Enhancing Laboratory Capacity (ELC) Grant	242,779 18,746 50,000	625,995 5,696 62,500 100,000 2,915,033	242,001 24,441 112,500	778			625,995 1 100,000
<b>Department of Human Services:</b> REACH Program Social Services for the Homeless Chapter 51 - Alcoholism and Drug Abuse PASP (ALPN) NJACCHO (New Jersey Association of County and City Health) Area Plan Grant Substance Abuse Prevention Treatment Block Coronavirus Aid, Relief and Economic Security COVID-19 (Coronavirus Relief Funds)	146,724 347,620 391,659 16,222	473,074 445,807 1,061,212 44,166 68,653 60,699 145,785 183,000	439,255 358,257 633,661 40,486 59,064 41,962 145,785		81,178 34,959		180,543 435,170 738,032 3,680 9,589 183,000
<b>Department of Children and Families:</b> ALPN-HSAC/YIP	61,098	37,801	98,899			1,932	1,932
<b>Department of Law and Public Safety:</b> NJ Juvenile Justice Commission Juvenile Detention Alternatives Initiative (JDAI) County Driving While Intoxicated Grant Drug Recognition Expert Call Out and Assistance Program County Office of Victim Witness Advocacy Sexual Assault Response Team/Forensic Nurse Examiner Body Armor Replacement Insurance Fraud Reimbursement Program Law Enforcement Officers Training and Equipment Fund Comprehensive Opioid Abuse Site-based Program - HOPE ONE Project Hope One Program	497,662 33,000 134,159 288,364 27,523 196,701 204,402 150,000	497,662 54,500 33,000 86,575 299,686 82,129 250,000 28,526	499,650 6,163 26,980 361,208 68,784 27,523 93,137 28,526 105,053	24,432 26,837 107,179 13,345 184,437			471,242 54,500 33,000 86,575 226,842 169,127 99,349 150,000
<b>U.S. Department of Homeland Security:</b> Homeland Security Grant Urban Areas Security Initiative (UASI) Pre-Disaster Mitigation Competitive Presidential Residence Protection Assistance Coronavirus Aid, Relief and Economic Security COVID-19 (Coronavirus Relief Funds) Coronavirus Aid, Relief and Economic Security COVID-19	673,673 6,338,154 126,000	322,677 2,949,426 42,879 3,819,380 357,500	267,933 1,838,133 44,100 3,819,380 357,500	1 11,273			728,416 7,438,174 81,900
<b>New Jersey Department of Military and Veteran Affairs:</b> MAPS - Veterans	8,750	7,500	12,500				3,750
<b>Department of Transportation:</b> Safe Communities Construction MAPS (Senior Citizens and Disabled Residents) MAPS - Reappropriation	99,950 350,375	99,994 1,577,316 1,581,415	69,814 1,281,711	30,136 307,719 1,581,415			99,994 338,261

COUNTY OF MORRIS  
FEDERAL AND STATE GRANT FUND  
SCHEDULE OF GRANTS RECEIVABLE

Department of Transportation (Cont'd):						
	Balance Dec 31, 2019	Budget Revenue	Received	Cancelled/ Transfer	Transferred to/(from)	Returned Overpayment
Non-Urbanized Area Formula Program, (Section 5311)	\$ 90,051	\$ 530,876	\$ 249,155	\$ 22,432	\$	\$
Coronavirus Aid, Relief, and Economic Security (CARES) Act - Section 5311		642,552	314,393			349,340
Enhanced Mobility for Seniors and Persons with Disabilities (Section 5310)	12,500	350,000	250,000			328,159
NYS&W Rail Line Bicycle and Pedestrian Path	8,192,746	19,194,597	5,471,298			112,500
Subregional Transportation Planning Supplemental Support Program	15,000	15,000		15,000		21,916,044
County Aid Program - Annual Transportation Program	3,621,305	8,075,083	8,499,355			15,000
Waterloo Road Bridge 1401-038	63,228		47,267			3,197,033
Openaki Road Bridge STP-C00S(690)	36,532		3,322			15,961
South Salem Street & Franklin Road Intersection (CR 655)	42,836					33,210
FY2017 Ridgedale Avenue Bridge Rehabilitation	8,449					42,836
East Blackwell Street Bridge CR513	1,330,000		997,500			8,449
Mill Road Bridge 1400-808	250,000		250,000			332,500
Palmer Road Bridge over Mill Brook	970,000					970,000
Dover and Rockaway Railroad Repair Project	279,007					279,007
Landing Road Bridge Replacement	1,029,878	569,623	309,420			1,290,081
Landing Road Bridge (Right of Way)		4,908,846				4,908,846
ARRA-Road Resurfacing, Rail Grade Crossing, Bridges, Traffic Signal Improv. Projects	606,093					106,093
Bridge No.1400-567 White Bridge Road	1,265,078		500,000			1,265,078
Bi-County Bridge 1401-195 East Avenue	600,000					600,000
Rehabilitation of Bridge 1400-166 over Crane Road	50,000		50,000			
Waterloo Road Bridge over Musconcong River	2,926,319					2,926,319
High Bridge Branch Resurfacing Project	1,941,984	141,491	1,847,472			236,003
Schooleys Mountain Road Bridge, Township of Washington	800,250		9,104			791,146
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	513,536	235,000			513,536
Bridge 1401-015 E. Blackwell Street	1,000,000	1,000,000				1,000,000
Bridge 1400-490 Dickson's Mill Road	800,000	800,000	541,250			258,750
Russia Road Bridge No.1400-948	819,500	819,500	81,950			737,550
Dover & Rockaway Runaround Track						
Department of Justice:		309,679	309,679			
State Criminal Alien Assistance Program (SCAAP)	69,506			361		187,200
Department of Environmental Protection:						
County Environmental Health Act Grant (CEHA)		192,200	74,145			
Department of State:						
County History Partnership Program		37,022	31,469			5,553
DOS 2020 Complete Count Commission County Grant	100,774		75,581			25,193
2018 HAVA-WPAT Grant	40,789		40,789			
HAVA Coronavirus Aid, Relief and Economic Security (CARES) Act Grant Program		1,054,537	1,054,537			
HAVA General Election 2020 Grant Program		1,355,109	1,355,109			
U.S. Department of Housing and Urban Development:						
Continuum of Care Planning Grant	14,692	51,648	41,777			24,563
Other Programs:						
Sheriff Donations		46,787	46,787	86,505		86,505
Project Lifesaver Program/Private Contribution		3,800	3,800			
Center for Tech and Civic Life		369,931	369,931			
	\$ 44,487,588	\$ 66,304,576	\$ 43,777,284	\$ 3,640,311	\$ 13,801	\$ 63,476,807
	A	A-12		A-12	A-10	A
Ref.						
Analysis of Funding:						
Local Funding		\$	1,245,847			
State Funding			9,332,329			
Federal Funding			33,199,108			
			\$ 43,777,284			
Analysis of Received:						
Cash Receipts		Ref.	\$	43,772,284		
Donated Goods/Supplies		A-10		5,000		
		A-12	\$	43,777,284		
		A-2-A-10				
Cancellation - Transferred to General Fund					13,801	13,801

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

	Balance Dec 31, 2019	Transferred from 2020 Budget	Expended	Cancelled/ Transfer	Balance Dec 31, 2020
<b>Department of Treasury:</b>					
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 753,289	\$ 103,507	\$ 578,409	\$ 180,076	\$ 98,311
<b>Department of Community Affairs:</b>					
LIHEAP-CWA Administration		7,065	7,065		
Universal Service Fund-CWA Administration		4,710	4,710		
Local Government Emergency Fund (Coronavirus Relief Funds)		3,197,873	2,297,192		900,681
<b>Department of Labor and Workforce Development:</b>					
Work First New Jersey	2,137,134	615,562	899,024	734,734	1,118,938
Workforce Investment Act	3,773,061	3,074,456	4,288,086	195,105	2,364,326
Smart STEPS Program	4,816			2,408	2,408
<b>Department of Health:</b>					
Public Health Infrastructure, Laboratories and Emergency Preparedness (PHILEP)	169,240	625,995	330,895	778	463,562
Childhood Lead Exposure	18,322	5,696	18,322		5,696
Helping Hand Grant	104,476	62,500	166,971		5
Local Public Health Overdose Fatality Review Teams 2021		100,000			100,000
COVID-19 Enhancing Laboratory Capacity (ELC) Grant		2,915,033	372,353		2,542,680
<b>Department of Human Services</b>					
REACH Program	82,696	473,074	450,961		104,809
Social Services for the Homeless	241,654	445,807	640,941		46,520
Direct Care Workers - Older Americans Act	3,612				3,612
Chapter 51 - Alcoholism and Drug Abuse	179,168	1,061,212	1,129,976	81,178	29,226
Direct Care Workers - Chapter 51	5,000				5,000
PASP (ALPN)		44,166	42,718		1,448
NACCHO Grant (National Association of County and City Health)	14,069	68,653	4,951		9,118
NJACCHO (New Jersey Association of County and City Health)		60,699	68,623		30
Area Plan Grant	34,959			34,959	60,699
Substance Abuse Prevention Treatment Block		145,785	31,698		114,087
Coronavirus Aid, Relief and Economic Security COVID-19 (Coronavirus Relief Funds)		183,000	166,627		16,373
<b>Department of Children and Families:</b>					
ALPN-HSAC/YIP	85,812	37,801	117,954		5,659
<b>Department of Law and Public Safety:</b>					
NJ Juvenile Justice Commission	208,960	497,662	678,875	24,432	3,315
Juvenile Detention Alternatives Initiative (JDAl)		54,500	51,904		2,596
Direct Care Workers - State Community Partnership Grant	525				525
County Driving While Intoxicated Grant	33,000	33,000	7,963	26,837	31,200
Drug Recognition Expert Call Out and Assistance Program	134,159	86,575	26,980	107,179	86,575
Citizens Corp/CERT Initiative	1,993				1,993
HMEP Grant	4,202				4,202
County Office of Victim Witness Advocacy	114,229	299,686	283,325		130,590

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

	Balance Dec 31, 2019	Transferred from 2020 Budget	Expended	Cancelled/ Transfer	Balance Dec 31, 2020
<b>Department of Law and Public Safety (Cont'd):</b>					
Terrorism Program	\$ 313	\$ 82,129	\$ 68,784	\$ 13,345	\$ 313
Sexual Assault Response Team/Forensic Nurse Examiner	53,156		36,943		16,213
Body Armor Replacement	196,701	250,000	93,137	184,437	169,127
Insurance Fraud Reimbursement Program	63,856	28,526	39,941		52,441
Law Enforcement Officers Training and Equipment Fund	188,249		187,797		452
Comprehensive Opioid Abuse Site-based Program - Hope One Project	150,000		150,000		
Hope One Program	276		102		174
Morris County Juvenile Firesetter Program					
<b>U.S. Department of Homeland Security:</b>					
Homeland Security Grant	605,044	322,677	373,895	1	553,825
Urban Areas Security Initiative (UASI)	5,989,132	2,949,426	3,060,422	11,273	5,866,863
Emergency Food and Shelter - OOTA	1,256		1,256		
Pre-Disaster Mitigation Competitive	101,808		101,808		
Presidential Residence Protection Assistance		42,879	42,879		
Coronavirus Aid, Relief and Economic Security COVID-19 (Coronavirus Relief Funds)		3,819,380	3,819,380		99
Coronavirus Aid, Relief and Economic Security COVID-19		357,500	357,401		
<b>New Jersey Department of Military and Veteran Affairs:</b>					
MAPS - Veterans	8,750	7,500	15,000		1,250
<b>Department of Transportation:</b>					
Safe Communities Construction	99,950	99,994	69,814	30,136	99,994
MAPS (Senior Citizens and Disabled Residents)	1,671,795	1,577,316	1,181,017	307,719	1,760,375
MAPS - Reappropriation		1,581,415		1,581,415	
Non-Urbanized Area Formula Program (Section 5311)	35,192	530,876	77,850	22,432	465,786
Coronavirus Aid, Relief, and Economic Security (CARES) Act - Section 5311		642,552	561,720		80,832
Enhanced Mobility for Seniors and Persons with Disabilities (Section 5310)		350,000	150,000		200,000
NYS&W Rail Line Bicycle and Pedestrian Path	6,992,641	19,194,597	4,563,797	1	21,623,440
Subregional Transportation Planning Supplemental Support Program	15,000	15,000		15,000	15,000
County Aid Program - Annual Transportation Program	5,131,326	8,075,083	11,691,010		1,515,399
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
FY2017 Ridgedale Avenue Bridge Rehabilitation	8,449				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	887,883	569,623	1,457,505	1	4,896,709
Landing Road Bridge (Right of Way)		4,908,846	12,137		106,093
ARRA-Road Resurfacing, Rail Grade Crossing, Bridges, Traffic Signal Improv. Projects	106,093				1,265,078
Bridge No.1400-567 White Bridge Road	1,265,078				600,000
Bi-County Bridge 1401-195 East Avenue	600,000				

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND  
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2019	Transferred from 2020 Budget	Expended	Cancelled/ Transfer	Balance Dec 31, 2020
<b>Department of Transportation (Cont'd):</b>					
Waterloo Road Bridge over Musconetcong River	\$ 2,926,319	\$	2,897,310	\$	\$ 29,009
High Bridge Branch Resurfacing Project	211,894	141,491	117,381		236,004
Schooleys Mountain Road Bridge, Township of Washington	793,522		761,245		32,277
Highway Rail Grade Crossing/RHC-0613(300)H210	244,775		213,075		31,700
Highway Rail Grade Crossing/RHC-0619(300)H210	244,775		213,075		31,700
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		
Bridge 1401-015 E. Blackwell Street		513,536	513,536		
Bridge 1400-490 Dickson's Mill Road		1,000,000			1,000,000
Russia Road Bridge No.1400-948		800,000	800,000		
Dover & Rockaway Runaround Track		819,500			819,500
<b>Department of Justice:</b>					
State Criminal Alien Assistance Program (SCAAP)	1,239,010	309,679	321,769		1,226,920
<b>Department of Environmental Protection:</b>					
Stormwater Management	5,793				5,793
County Environmental Health Act Grant (CEHA)	361	192,200	192,200	361	
<b>Department of State:</b>					
County History Partnership Program	2,912		39,934		
DOS 2020 Complete Count Commission County Grant	100,774	37,022	63,983		36,791
2018 HAVA-VVPAT Grant	40,789		40,789		
HAVA Coronavirus Aid, Relief and Economic Security (CARES) Act Grant Program		1,054,537	1,054,537		
HAVA General Election 2020 Grant Program		1,355,109	1,355,109		
<b>U.S. Department of Housing and Urban Development:</b>					
Continuum of Care Planning Grant	12,971	51,648	62,556		2,063
<b>Other Programs:</b>					
Larry Berger Donation	1,054				1,054
Office of Temporary Assistance (OTA) - Donation	1,464				1,464
Hospital Database Project	312				312
Sheriff Donations	75,323	46,787		86,505	35,605
Archival Preservation	158		158		
Youth Shelter	62				62
Project Lifesaver Program/Private Contribution	39,760	3,800	1,918		41,642
County Office of Victim Witness Advocacy Restitution	1,250				1,250
Center for Tech and Civic Life		369,931	369,931		
	<u>\$ 44,176,534</u>	<u>\$ 66,304,576</u>	<u>\$ 52,366,937</u>	<u>\$ 3,640,311</u>	<u>\$ 54,473,862</u>
	A	A-11		A-11	A
<b>Ref.</b>					
<b>Analysis of Funding:</b>					
Local Funding	\$	3,136,769			
State Funding		13,214,591			
Federal Funding		49,953,216			
	<u>\$ 66,304,576</u>	<u>\$ 66,304,576</u>			
<b>Analysis of Balance December 31, 2019 and 2020 Expenditures:</b>					
Cash Disbursements	<b>Ref.</b>				
Appropriated Reserves	A	\$	40,034,538		
Encumbrances	A		12,336,538		
Program Income			(9,139)		
Donated Goods/Supplies			5,000		
	<u>\$ 44,176,534</u>		<u>\$ 52,366,937</u>		

**COUNTY OF MORRIS**

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

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**NOT APPLICABLE**

**COUNTY OF MORRIS**

**2020**

**TRUST FUND**



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# COUNTY OF MORRIS

## TRUST FUND

### SCHEDULE OF CASH AND INVESTMENTS - DEDICATED FUND

	Ref.	Total	Motor Vehicle Fine Fund	Weights and Measures Fund	Special Deposits	Other Dedicated Funds	Open Space Tax
BALANCE, DECEMBER 31, 2019	B	\$ 92,572,772	\$ 2,755,239	\$ 7,100,051	\$ 2,391	\$ 16,124,665	\$ 66,590,426
Increased by Receipts:							
Fines		1,874,651					
Current Year Taxes		8,147,954	1,223,832	650,819			8,147,954
Added & Omitted Taxes	B-11	35,185					35,185
Interest Earned on Investments		473,751					473,751
Other Receipts		6,706,323				6,706,323	
		17,237,864	1,223,832	650,819		6,706,323	8,656,890
		109,810,636	3,979,071	7,750,870	2,391	22,830,988	75,247,316
Decreased by Disbursements		11,180,384	391,332	1,387,605	2,391	972,161	8,426,895
BALANCE, DECEMBER 31, 2020	B	\$ 98,630,252	\$ 3,587,739	\$ 6,363,265	\$	\$ 21,858,827	\$ 66,820,421
Analysis of Balance:							
Reserve for Dedicated Funds	B	\$ 98,230,252	\$ 3,187,739	\$ 6,363,265	\$	\$ 21,858,827	\$ 66,820,421
Due to General Capital Fund	B	400,000	400,000				
		\$ 98,630,252	\$ 3,587,739	\$ 6,363,265	\$	\$ 21,858,827	\$ 66,820,421

#### Analysis of Balance:

Board of Taxation	\$ 1,549,330
Accumulated Absences	5,227,904
Storm Recovery Trust	13,147,753
County Clerk	907,220
Environmental Quality	796,827
Other Dedicated Funds	229,793

\$ 21,858,827

# 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, 2019	B	\$ 6,139,264	\$ 4,860,659	\$ 1,278,605	\$
Increased by Receipts:					
Budget Appropriation		695,000	500,000		195,000
Interest Earned on Investments		45,060	45,060		
Payroll Taxes -					
Employees' and County's Share		53,316,814	432,568	52,884,246	
		<u>54,056,874</u>	<u>977,628</u>	<u>52,884,246</u>	<u>195,000</u>
		60,196,138	5,838,287	54,162,851	195,000
Decreased by Disbursements					
		<u>53,466,283</u>	<u>293,992</u>	<u>52,977,291</u>	<u>195,000</u>
BALANCE, DECEMBER 31, 2020	B	\$ 6,729,855	\$ 5,544,295	\$ 1,185,560	\$

**COUNTY OF MORRIS**

**TRUST FUND**

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

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	Ref.	Total	Road Opening Deposit Fund	Road Opening Savings Fund
BALANCE, DECEMBER 31, 2019	B	<u>\$ 3,028,404</u>	<u>\$ 2,687,441</u>	<u>\$ 340,963</u>
Increased by Receipts:				
Road Opening Deposits		507,992	455,387	52,605
Interest Earned on Investments		<u>8,608</u>	<u>6,283</u>	<u>2,325</u>
		<u>516,600</u>	<u>461,670</u>	<u>54,930</u>
		<u>3,545,004</u>	<u>3,149,111</u>	<u>395,893</u>
Decreased by Disbursements:				
Refunded or Applied to Road Repairs		725,056	651,250	73,806
Interest on Deposits:				
Transferred to Current Fund		<u>6,283</u>	<u>6,283</u>	
		<u>731,339</u>	<u>657,533</u>	<u>73,806</u>
BALANCE, DECEMBER 31, 2020	B	<u><u>\$ 2,813,665</u></u>	<u><u>\$ 2,491,578</u></u>	<u><u>\$ 322,087</u></u>

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B-5

**TRUST FUND**

Analysis of Balance:	
CDBG Program Funds	\$ 1,955,894
CDBG CV Program Funds	1,164,194
2020 CDBG Program Balance	<u>\$ 3,120,088</u>
Analysis of Balance:	
ESG Program Funds	\$ 170,311
ESG CV Program Funds	2,080,638
2020 ESG Program Balance	<u>\$ 2,250,949</u>

**COUNTY OF MORRIS**

**TRUST FUND**

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

	<b>Ref.</b>	<b>Total</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
BALANCE, DECEMBER 31, 2019	B	\$ 2,048,300	\$ 273,290	\$ 309,710	\$ 702,400	\$ 762,900	\$
Increased by:							
Federal Grant Funds Awarded	B-9	818,908					818,908
		2,867,208	273,290	309,710	702,400	762,900	818,908
Decreased by:							
Federal Grant Funds Received	B-1	1,313,080	273,290	278,739	401,688	359,363	
BALANCE, DECEMBER 31, 2020	B	\$ 1,554,128	\$	\$ 30,971	\$ 300,712	\$ 403,537	\$ 818,908

COUNTY OF MORRIS

TRUST FUND

SCHEDULE OF UNEXPENDED BALANCES OF FEDERAL GRANT APPROPRIATIONS

Ref.	TOTAL	Community Development Block Grant				Emergency Shelter Grant
		2016	2017	2018	2019	2020
BALANCE, DECEMBER 31, 2019	\$ 1,034,299	\$ 169,281	\$ 227,006	\$ 176,069	\$ 461,943	\$
Increased by:						
Grant - 2020 CV Program Year	3,244,832					1,164,194
Grant - 2020 Program Year	2,149,032					1,978,721
Program Income	28,997				25,283	3,714
De-Obligated	2,031		2,031			
	5,424,892		2,031		25,283	
						2,250,949
	6,459,191	169,281	229,037	176,069	487,226	3,146,629
						2,250,949
Decreased by:						
Cash Disbursements	535,217		3,536	39,083	342,670	26,609
Contracts Payable - CV Funds	3,244,832	123,319				1,164,194
Contracts Payable	1,601,837		12,394	99,321		1,330,122
						2,080,638
	5,381,886	123,319	15,930	138,404	342,670	160,000
						2,240,638
BALANCE, DECEMBER 31, 2020	\$ 1,077,305	\$ 45,962	\$ 213,107	\$ 37,665	\$ 144,556	\$ 10,311

**COUNTY OF MORRIS**

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

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	<b>Ref.</b>	<b>CDBG</b>	<b>Emergency Shelter</b>
		<hr/>	<hr/>
BALANCE, DECEMBER 31, 2019	B	\$ 2,532,626	\$ 255,990
Increased by:			
2020 Contracts - CV Funds	B-7	1,164,194	2,080,638
2020 Contracts	B-7	1,441,837	160,000
		<hr/>	<hr/>
		5,138,657	2,496,628
		<hr/>	<hr/>
Decreased by:			
Cash Disbursements		987,622	214,111
De-Obligated	B-7	2,031	
		<hr/>	<hr/>
		989,653	214,111
		<hr/>	<hr/>
BALANCE, DECEMBER 31, 2020	B	<u>\$ 4,149,004</u>	<u>\$ 2,282,517</u>
Analysis of Balance:			
Program Funds		\$ 2,984,810	\$ 201,879
CV Program Funds		1,164,194	2,080,638
Program Balance		<u>\$ 4,149,004</u>	<u>\$ 2,282,517</u>



# COUNTY OF MORRIS

## TRUST FUND

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

	Ref.	Total	2016	2018	2019	2020
BALANCE, DECEMBER 31, 2019	B	\$ 1,063,931	\$ 273,290	\$ 537,351	\$ 253,290	\$
Increased by:						
Federal Grant Funds Awarded	B-6	818,908				818,908
		818,908				818,908
		1,882,839	273,290	537,351	253,290	818,908
Decreased by:						
Cash Disbursements		43,929		43,929		
Contracts Payable	B-10	876,224	273,290	262,742	187,000	153,192
		920,153	273,290	306,671	187,000	153,192
BALANCE, DECEMBER 31, 2020	B	\$ 962,686	\$	\$ 230,680	\$ 66,290	\$ 665,716

**COUNTY OF MORRIS**

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

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	Ref.	
BALANCE, DECEMBER 31, 2019	B	\$ 984,369
Increased by:		
2020 Contracts	B-9	<u>876,224</u>
		1,860,593
Decreased by:		
Cash Disbursements		<u>1,269,151</u>
		1,269,151
BALANCE, DECEMBER 31, 2020	B	<u><u>\$ 591,442</u></u>

COUNTY OF MORRIS

TRUST FUND  
SCHEDULE OF OPEN SPACE ADDED AND OMITTED TAXES RECEIVABLE

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	Ref.		
BALANCE, DECEMBER 31, 2019	B	\$	23,005
Increased by:			
Levy Added and Omitted - Year 2020			<u>30,362</u>
			53,367
Decreased by:			
Collections	B-2		<u>35,185</u>
BALANCE, DECEMBER 31, 2020	B	\$	<u><u>18,182</u></u>

**COUNTY OF MORRIS**

**2020**

**CAPITAL FUND**

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

	<b>Ref.</b>	<b>General Capital</b>	<b>Park Capital</b>
BALANCE, DECEMBER 31, 2019	C	<u>\$ 69,370,633</u>	<u>\$ 2,538,291</u>
Increased by Receipts:			
Serial Bonds	C-12,C-13	30,400,000	1,581,000
Premium on Bond Sales	C-1	1,917,660	
Interest on Investments	C-3,C-4	805,470	6,764
Capital Improvement Fund:			
Budgeted Appropriation	C-3,C-8	2,830,000	
MUA Capital Repayments:			
Other	C-1	66,405	
Down Payment - Park Ordinances	C-8		81,000
Reserve to Pay Debt Service - Morris County Vo-Tech	C-3	74,996	
Reserve for Countywide Communications System	C-3	384,546	
Fund Balance:			
Other Miscellaneous Items	C-1	<u>2,700</u>	
		<u>36,481,777</u>	<u>1,668,764</u>
		<u>105,852,410</u>	<u>4,207,055</u>
Decreased by Disbursements:			
Improvement Authorizations	C-9,C-10	38,262,094	1,097,906
Down Payment - Park Ordinances	C-8	81,000	
Interest Income Transferred to:			
Park Commission	C-4		6,764
Current Fund	C-3	805,470	
Fund Balance Anticipated as Revenue in			
Current Fund Budget	C-1	605,750	
Reserve to Pay Debt Service	C-3	49,429	
		<u>39,803,743</u>	<u>1,104,670</u>
BALANCE, DECEMBER 31, 2020	C	<u><u>\$ 66,048,667</u></u>	<u><u>\$ 3,102,385</u></u>

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
ANALYSIS OF CASH AND INVESTMENTS

Ord. #	Improvement Authorizations	Ref.	Balance/ (Deficit) December 31, 2019		Receipts		Disbursements		Transfers		Balance/ (Deficit) December 31, 2020
			Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To		
Fund Balance			\$ 7,305,270	\$		\$ 1,986,765	\$	605,750	\$	220,650	\$ 8,500,176
Capital Improvement Fund		C-1	4,897,325					81,000		3,090,364	4,595,961
Due to Current Fund		C-8									
Due from Dedicated Trust Fund		C-2	(400,000)					805,470			(400,000)
Reserve to Pay Debt Service		C	54,096								79,663
Reserve for Countywide Communications System		C.C-2	695,658					74,996			1,080,204
Reserve for Preliminary Expenses - Facilities Assessment		C.C-2	25,109					384,546			25,109

COUNTY OF MORRIS  
GENERAL CAPITAL FUND  
ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2019		Budget Appropriation		Receipts		Disbursements		Transfers		Balance/ (Deficit) December 31, 2020	
		\$		\$		Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To		
323	Bridge Design & Construction of Various Bridges Throughout Morris County	\$	831,944	\$				\$	469,986	\$		\$	361,958
325	Renovation & Upgrade of the Fire Extinguisher Props - Department of Law & Public Safety		17,630						17,051				579
329	Funding for the Design, Building & Rehabilitation of Various County Roadways		11,256						10,161				1,095
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		144,261						124,889				19,372
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		9,597						9,597				
339	Purchase of Autopsy Equipment, Stations & Carts - Department of Law & Public Safety		11,459						10,616				843
345	Various Capital Projects and Purchases at the Morris View Healthcare Center		24,380						15,655				8,725
346	Purchase of Simulators for Training Purposes in the Department of Law and Public Safety		373										373
348	Replacing Various Roofs at Facilities Throughout the County under Public Works		517,975						517,975				
349	Various Exterior Building Repairs and Replacements Throughout the County		(23,000)			23,000							
351	Elevator Upgrades at Various Buildings at the County		5,457										5,457
354	Provision of Electric and Emergency Power for VOIP System		82,438						9,985				72,453
355	Purchase of Fire Sprinkler Systems for the Courthouse		1,179,263						2,500				1,179,263
356	Design and Construction for Various Roads Throughout the County		444						168,297				(2,056)
357	Replacement and Upgrades to Various Morris County Bridges		780,957						12,069				612,660
358	Replacement and Upgrades to Culverts and Drainage Facilities		12,069										
359	Purchase of Upgrades and Replacement of Security Camera Equipment for MC Sheriff		75							75			
362	Security Improvements as Required by the Sheriff for the Protection of the Courts		67,649						38,895				28,754
363	Paving and Resurfacing Projects for Various Roadways - Department of Planning & Public Works		12,411						9,561				2,850
365	Purchase of an Argo All Terrain Vehicle with Trailer - Department of Planning and Public Works		23,677						22,677				1,000
367	New Carpeting for the County Clerk's Office		(4,931)			5,000			48				21
374	Law & Public Safety - Purchase of Target Retrieval Systems		2,027						774				1,253
379	Sheriff/Jail - Purchase of Automated Fingerprint Identification System		4,298										4,298
382	Planning & Public Works - Resurfacing of County Roadways, Morris View Parking Lot, Roadway Construction, Railroad Repairs & Construction		385,189						171,124				214,065
383	Planning & Public Works - Interior Building Improvements		113,847						110,607				3,240
384	Planning & Public Works - Improvements to Greystone/CAC		237,769						100,991				136,778
385	Planning & Public Works - Replacement, Repairs & Upgrades to HVAC Systems in County Buildings		57,311						57,311				
386	Sheriff - Construction & Equipment Needed for Completion of Pole Barn at the Public Safety Complex		349,700										349,700
387	Planning & Public Works - Various Bridge Replacements Including But Not Limited to Morris County		567,939						274,261				293,678
390	Planning & Public Works - Replacement of Sprinkler Heads		45,740										45,740
395	Sheriff - Security Camera Upgrade		2,399						2,361				38
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
399	Planning & Public Works - Relocate Back-up 911 Communication Equipment		20,436						2,250				
400	Planning & Public Works - Hanover DPW Garage Contamination Final Clean-up & Sampling		82,810							18,186			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		211,001						137,037				73,964
406	Human Services - Replacement Chairs & Desks for Community & Behavioral Health Services Conference Room		241										241
416	Planning & Public Works - Buildings & Grounds - Exterior Building Projects		838,151						468,450				369,701
417	Planning & Public Works - Environmental Clean Up at Greystone and Hanover Garage		498,977						77,648				421,329
418	Planning & Public Works - Bridge/Drainage Design and Reconstruction/Replacement		912,211						326,503				585,708
419	Planning & Public Works - Railroad and Road Construction/Resurfacing		(810,454)			1,250,000			384,165				55,381
420	Planning & Public Works - Buildings & Grounds - Interior Building Improvements		227,710			140,000			257,323				110,387
421	Planning & Public Works - Buildings & Grounds - Construction, Upgrades & Equipment Necessary for Criminal Justice Reform		218,769			26,000			244,229				540
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		32,364						32,352				12
426	Law & Public Safety - Acquisition of a Refrigerator and Various Equipment for the Morgue		18,603						8,883				9,720
429	Morris County Library - Security Cameras for Internal Use at the Library		39,573										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		72,749						46,974				25,775
435	Surrogate's Office - Purchase of New Surrogate Application System		(6,164)			6,000			11,554				(11,718)
438	Sheriff's Office - Security Camera Replacement/Upgrade		117,612						77,907				39,705
441	Prosecutor's Office - Furniture Replacement for the SEU Building		910							580			910
442	Mosquito Division - Replacement of Two (2) Mounted Ultra Low Volume Sprayers		580										
443	Morris View Healthcare Center - Various Improvements & Equipment		(115,713)			223,000			122,462				(15,175)
444	Law & Public Safety - Purchase of a Rave Smart 9-1-1 System		6,500			2,000					269		6,500
445	Morris View Healthcare Center - Cooling Tower Replacement		(2,269)										36,700
446	Finance - Payroll and Finance System Replacement and/or Upgrades		35,700										35,700
448	Law & Public Safety - Purchase of Emergency Response Vehicles and Related Equipment		1,311										1,311
450	Various Upgrades & Equipment for the Sheriff's Office		97,646			41,000			13,766				124,880
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		(62,503)			324,000			2,167,299				(1,905,802)

## ANALYSIS OF CASH AND INVESTMENTS

Ord. #		Balance/ (Deficit) December 31, 2019	Receipts			Disbursements			Balance/ (Deficit) December 31, 2020
			Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous		
								Transfers	
		\$	\$	\$	\$	\$	From	To	
455	Bridge Design & Replacement Projects for the Department of Planning & Public Works	1,117,113				1,195,641			\$ (78,528)
456	Environmental Investigation & Clean Up at Various County Facilities by the Dept. of Planning & Public Works	198,206							198,206
457	Replacement of Transportation Vehicles at Correctional Facility	1,000							1,000
458	Replacement, Repairs and Upgrades at Various Facilities by Buildings & Grounds	179,905				268,786			(88,881)
459	Fire Sprinkler Upgrades for Various Facilities by Risk Management Under Employee Resources	300,168							300,168
460	Upgrade of Fire Alarm System at Morris View Healthcare Center by Risk Management	127,244							127,244
461	Renovation of Tax Court Chambers & Other Upgrades by Buildings & Grounds	205,963				99,168			106,795
462	Upgrades by the Office of Information Technology	185				185			
463	Equipment & Vehicle Replacement & Upgrade for Shade Tree and Motor Service Center	546,221				546,221			
464	Interior Building Upgrades by Buildings & Grounds	1,101,506				75,419			1,026,087
465	Replacement of Four (4) MAPS Paratransit Vehicles for the Department of Human Services	588				149,858			588
466	Exterior Building Upgrades & Vehicle/Equipment Replacement by Buildings & Grounds	386,959							217,101
467	A Full Body Security Screening System at the Correctional Facility Under the Sheriff's Office	228							228
468	Purchase of Furniture & Equipment for Public Safety Training Academy	132							132
470	Building Improvements and Upgrades at the County College of Morris	88,959				60,528			28,431
471	New & Replacement Equipment for the Communications Center Under the Dept. of Law & Public Safety	14,440				9,199			5,241
472	Replacement of Portable and Car Radios for the Morris County Prosecutor's Office	99,000							99,000
473	Purchase of Body Armor for the Morris County Prosecutor's Office	13,000				13,000			13,000
474	Security Camera Replacement and Programs at Correctional Facility Under the Sheriff's Office	46,000							46,000
475	Purchase of Equipment Necessary for Programs at the Morris County Library	1,032				1,395			1,032
479	Upgrade Equipment of Fire Alarm Systems at Various County Locations by Risk Management	12,558							11,163
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				586			1,526
482	Replace Equipment & Fixtures for Renovation of Two (2) Tub/Shower Rooms at Morris View Healthcare Center	299,161				(1,105)			299,161
486	Vehicle Replacement for Various Sheriff's Office Divisions	16,309							17,414
487	Railroad, Road Construction, Road Resurfacing, Including Design by the Department of Public Works	(1,691,181)	1,790,000			1,215,646			(1,116,827)
488	Upgrades to Existing Sheriff's Buildings, by the Department of Public Works Buildings and Grounds Division	64,128	4,000			68,128			125,432
489	Equipment and Vehicle Replacement/Upgrade for the Department of Public Works Motor Service Center	167,186	73,000			114,754			1,317,446
490	Exterior Equipment and Building Improvements by the Department of Public Works Buildings & Grounds Division	1,337,109				19,663			100,238
491	Security Camera Replacement/Upgrade for Sheriff's Office	100,238							10,104
492	Replacement of (3) Three Heating Boilers for the Sheriff's Bureau of Corrections	130,104				120,000			268,460
493	Security System Upgrade and Control Center Re-Design for the Sheriff's Bureau of Corrections	28,985				525			1,963,916
494	Repair/Replace/Upgrade Building Equipment by the Department of Public Works Buildings and Grounds Division	1,967,760				3,844			1,289,581
495	Interior Building Improvements by the Department of Public Works Buildings and Grounds Division	1,299,351				9,770			(120,181)
496	Various Computers and Electronic Systems for all County Offices by the Office of Information Technology	(44,303)	126,000			201,878			
497	Trunk and Radio System Upgrade for Law & Public Safety	1,440,000				1,440,000			(1,099,147)
498	Bridge Design & Replacement Projects for the Department of Planning & Public Works	331,194	785,000			2,215,341			180,174
499	Environmental Clean Up at Various County Facilities for the Department of Planning & Public Works	180,174							950,958
500	Construction of a New Jury Assembly Room by Buildings & Grounds	975,667				24,709			
501	Building Improvements and Upgrades at the County College of Morris	1,263,578				1,263,578			
502	Building Improvements and Upgrades at the Morris County School of Technology	449,629	198,000			647,629			
503	Fire Sprinkler Upgrades for Various Facilities by Risk Management	200,155							200,155
504	Installation & Replacement of Fire Alarm System by Risk Management	359,644				54,546			305,098
507	Replacement of the Video System and CD-DVD Creator and Duplicator by the Sheriff's Office	7,174				7,174			
508	Final Phase of a Three Year Program to Replace (105) Sheriff's Office Portable Radios by the Sheriff's Office	2,215				2,215			
509	Replacement of Video Recording & Camera Equipment for the Juvenile Detention Center Under Human Services	43,000				43,000			1,085
510	Replacement of (2) Two All Terrain Vehicles with Sprayers for the Mosquito Division of Public Works	1,085							17,369
511	New & Replacement Radio Equipment by the Communication Center Under the Dept. of Law & Public Safety	17,369							61,000
512	Installation of (8) Eight Separate Inmate Outdoor Holding Areas by the Sheriff's Office Department of Corrections	61,000							14,564
513	Upgrade and Replace Various Library Furniture Throughout the Morris County Library	14,564							176,000
514	Protective Storage Unit to Store Public Safety Equipment at the OEM Under the Dept of Law & Public Safety	176,000							
515	Fire Training Tower Renovation at the Public Safety Training Academy Under the Dept of Law & Public Safety	24,730							24,730
516	Facility Upgrades for the Public Safety Training Academy Under the Dept of Law & Public Safety	2,623							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	382,632				34,039			348,593
518	Design and Oversight for County Courthouse Project, Phase I Under the Department of Planning & Public Works	119,700							1,999,700
519	Design and Oversight for County Courthouse Project, Phase II Under the Department of Planning & Public Works	2,500,000	1,880,000			721,239			1,778,761
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	321,926				321,926			
521	Technology & Equipment to Address Redundancy Issues by the Office of Information & Technology	236,541				216,076			20,465
522	Purchase of Equipment for the Public Safety Training Academy Under the Dept. of Law & Public Safety	5,100							5,100
524	Road Resurfacing and Paving of Various County Roads by the Department of Public Works	941,619				597,498			344,121
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	1,050,944				1,162,534			(111,590)
526	Replacement of HVAC Units & Chillers by the Department of Public Works Buildings & Grounds Division	1,224,415				63,525			1,160,890
527	Vehicle & Equipment Replacement by the Department of Public Works Motor Service Center	686,475				652,542			13,933
528	Interior Building Upgrades by the Department of Public Works Buildings & Grounds Division	599,270							599,270
529	Exterior Projects and Replacement of (1) One Bucket Truck by the Buildings & Grounds Division	1,525,834				96,039			1,429,795



## COUNTY OF MORRIS

Ord. #	Balance/ (Deficit) December 31, 2019	Budget Appropriation	Receipts		Disbursements		Balance/ (Deficit) December 31, 2020
			Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	
530	\$ 2,942,393	\$	\$	\$	\$ 2,351,190	\$	\$ 591,203
531	Rehabilitation/Improvement to Intersections, Railroad Bridges, Crossings & Traffic Signals by the Dept. of Public Works Engineering Division	2,893,931			41,845		2,852,086
532	Bridge, Drainage Design and Construction Projects by the Department of Public Works Engineering Division	277,444			185,696		91,748
533	Equipment Upgrades for the Public Safety Training Academy	950,028			743,733		206,295
534	Replacement and Upgrades of Various Computers and Equipment by the Office of Information Technology	6,660,763			6,279,542		381,221
535	Various College Complex Projects for the County College of Morris	5,321,634		1,546,000	1,526		6,866,108
536	Replacement of All System Equipment and Radios for the Law & Public Safety Communications Center	267,450			225,823		41,627
537	Replacement of Response Vehicles and Security Camera Replacement/Upgrade Equipment for the Sheriff's Office	417,375			330,009		87,366
538	Replacement of Correctional Facility Control System, Gunshot Detectors, Dishwasher, (4) Four Washing Machines/Dryers, & Inmate Transportation Van, for the County Correctional Facility	596,701		1,600,000	1,365,522		831,179
539	Various Building Projects at the Morris County Vocational School	100,142					100,142
540	Design and Construction for New Jury Assembly & Grand Jury Hearing Rooms by the Buildings & Grounds Division	100,142					100,142
541	Design for Repair of the Footing of the Wharton Road Department Building by the Buildings & Grounds Division	71,000			31,656		39,344
542	Update System Used to Manage Patron Printing/Payments & Replacement of LED Sign at the Morris County Library	75,359			39,906		35,453
543	Replacement of (100) One Hundred Task Chairs for Offices and Cubicles in the Prosecutor's Office	21,015					21,015
544	Purchase of a 34' Ton Hydraulic Winch/Fuel Truck & a Trailer for the Dept. of Public Works Mosquito Control Division	100,000			53,907		100,000
545	Design Work for a New Pole Barn for the Sheriff's Office and Department of Law and Public Safety	80,000			257,261		26,083
546	Purchase of Licenses, Tablets & Mounts for MAPS Vehicles to Run Mobile Programs for the Human Services Dept.	24,700		220,000			(12,581)
547	Replacement of Electrical Systems Supporting Fire Alarm Management at Various Facilities by Risk Management	10,700		215,000	507		225,193
551	Purchase of (1) One Emergency Response Vehicle and Equipment for the Department of Law & Public Safety				54,700		54,700
552	Purchase new FARO Focus 150 Equipment Used for Crime Scene and Motor Vehicle Mapping for the Sheriff's Office						56,000
553	Replacement of Specialty Response Vehicle for the K9 Unit including Equipment for the Sheriff's Office						90,000
554	Purchase of (2) Two Vans and (1) One Pick Up Truck for the Department of Public Works Buildings & Grounds Division			450,000	1,000,542		(500,106)
555	Road Paving of County Roadways by the Department of Public Works Engineering Division			1,350,000	1,746,992		50,436
556	Intersection Upgrades at Various County Locations by the Department of Public Works Engineering Division			548,000	52,000		(249,992)
557	Railroad Rehabilitation and Improvement Projects by the Department of Public Works Engineering Division			585,000	338,109		447,553
558	Replacement and Upgrade of Equipment and Vehicles for the Sheriff's Office Bureau of Law Enforcement			91,000	66,437		277,206
559	Replacement of the NICE Phone Recording System for the Sheriff's Office Correctional Facility			453,000	4,653		29,563
560	Replacement of (4) Four HVAC Rooftop Units & (3) Three Hot Water Boilers/Tanks for the County Correctional Facility			1,724,000	137,376		501,347
561	Bridge Design, Rehabilitation and Drainage Improvement Projects by the Department of Public Works Engineering Division			905,000	503,748		1,862,624
562	Replacement of (2) Two Single Axel Dump Trucks, Standard Cab with Plow & Spreader & (1) One Mason Dump Truck by the Dept. of Public Motor Service Center						447,252
563	Interior Building Improvements by the Department of Public Works Buildings & Grounds Division			1,200,000	11,831		91,000
564	Replacement of the Correctional Facility's Sallyport Bi-Fold Door for the Sheriff's Office Correctional Facility			5,980			84,020
565	Computer and Network Upgrades and Equipment for All County Departments by the Office of Information Technology			719,000	993		783,959
566	Environmental Cleanup Costs at Various County Facilities by the Dept. of Public Works Engineering Division			373,000	357,000		143,000
567	Design of Storage Building for Law & Public Safety Vehicles/Equipment by the Dept. of Public Works Engineering Division			75,000	1,021		496,269
568	Replacement of Courthouse Chiller, Hot Water Heater Piping & HVAC Repairs at Various Locations by the Dept. of Public Works Buildings & Grounds Division			355,000	3,711		396,289
569	Exterior Projects and Building Improvements by the Department of Public Works Buildings & Grounds Division			1,182,000	14,487		1,285,513
570	Repair of the Structure at the Footing Surrounding the Wharton Road Dept. Building by the Dept. of Public Works Buildings & Grounds Division			381,000	667		400,333
571	Morris View Mechanical Upgrades by the Department of Public Works Buildings and Grounds Division			271,000	939		299,061
572	Replacement of System Equipment, Radios & Acquisition of New/Replacement Radio Equipment for the Law & Public Safety Communications Center			4,977,000	925		5,225,075
573	Replacement and Upgrade of Equipment for the Public Safety Training Academy			238,000	32,836		12,000
574	Replacement of HazMat Emergency Response Vehicle & Equipment for the Office of Health Management						58,000
575	Upgrade of (10) Ten Workstations to Provide Better Office Space Efficiency for Rutgers Extension Services						40,000
576	Replacement of (1) One Hot Shot Vehicle for the Nutrition Program Under the Department of Human Services						30,000
577	Replacement of (1) One Long Reach Excavator for the Department of Public Works Mosquito Control Division				22,809		60,000
578	Replacement of Furniture Within Various Areas of the Prosecutor's Office						37,191
579	Renovations for a New Jury Assembly Room & Grand Jury Hearing Room Due to Criminal Justice Reform by the Dept. of Public Works Buildings & Grounds Division			477,000	4,884		32,650
580	Replacement of Existing Desks for the Morris County Library			120,000			24,000
581	Replacement of Vehicles Evaluated to be in Poor Condition for the Human Services Department MAPS Division			115,000	800		6,000
582	Rehabilitation of the Mount Arlington Water Tank by the Morris County Municipal Utility Authority			239,000	779		120,221
583	Replacement and Upgrades to Fire Alarm Systems Within Various County Facilities by the Dept. of Risk Management			166,539	2,597		248,403
584	Replacement & Installation of Plumbing Fixtures for Fire Suppression Systems Within Various County Facilities by the Dept. of Risk Management			360,000	3,109		431,461
585	Building Improvements and Upgrades to Various Buildings at the Morris County School of Technology			375,000	3,903		393,891
586	Building Modifications at the County College of Morris			1,700,000			396,307
587	Facility and Equipment Upgrades for the Public Safety Training Academy Under the Dept of Law & Public Safety				300		1,700,000
588	Infrastructure Upgrades for the Department of Law & Public Safety				300		83,700
589	Replacement of HVAC Rooftop Units for the County Correctional Facility				54,250		812,000
590	Replacement and Upgrade of Equipment and Vehicles for the Sheriff's Office				300		32,000
591	Repair of the Structure at the Footings Surrounding the Wharton Road Dept. Building by the Dept. of Public Works Buildings & Grounds Division				300		(22,250)
592	Interior Building Improvements by the Department of Public Works Building and Grounds Division				300		32,081
593						4,700	42,000
594							5,000
595							41,700
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COUNTY OF MORRIS

PARK CAPITAL FUND  
ANALYSIS OF CASH AND INVESTMENTS

Ord. #	Ref.	Balance/ (Deficit) December 31, 2019	Receipts		Disbursements	Transfers		Balance/ (Deficit) December 31, 2020
			Serial Bonds	Miscellaneous	Improvement Authorizations	From	To	
	C-1	\$ 217,662	\$	\$	\$	\$	\$	\$ 217,662
	C-8			81,000		81,000		
	C-2			6,764				
								6,764
209		300						300
215		1,793						1,793
217		5,742			1,320			4,422
219		4,720						4,720
220		7,751			3,300			4,451
221		1,730						1,730
222		149,700						149,700
223		323,444						323,444
224		48,097			24,571			23,526
225		3,224						3,224
226		11,013						11,013
228		324,000						324,000
229		116,020			71,258			44,762
230		253,803			170,585			83,218
231		532,625			325,321			207,304
232		325,000						325,000
233		211,667			211,667			
234			381,000		57,044		20,000	343,956
235			1,200,000		232,840		61,000	1,028,160
		\$ 2,538,291	\$ 1,581,000	\$ 87,764	\$ 1,097,906	\$ 81,000	\$ 81,000	\$ 3,102,385

Ref. C C-7, C-19 C-10 C

COUNTY OF MORRIS

CAPITAL FUND  
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

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	Ref.	General Capital	Park Capital
BALANCE, DECEMBER 31, 2019	C	\$ 192,648,272	\$ 8,243,601
Increased by:			
Serial Bonds Issued	C-12,C-13	30,400,000	1,581,000
		<u>223,048,272</u>	<u>9,824,601</u>
Decreased by:			
Serial Bonds Retired	C-12,C-13	30,304,000	1,442,000
Guaranteed Pooled Program Lease Revenue Bonds Retired	C-20	655,000	
Repayment under Green Acres Loan Program	C-14		21,909
Repayment under 2003 Dam Restoration Loan	C-15	<u>77,341</u>	
		<u>31,036,341</u>	<u>1,463,909</u>
BALANCE, DECEMBER 31, 2020	C	<u>\$ 192,011,931</u>	<u>\$ 8,360,692</u>

COUNTY OF MORRIS

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

Improvement Description	Ord. No.	Balance, December 31, 2019	Debt Authorized	Authorizations Canceled	Bonds Issued	Funded by Various Sources	Balance, December 31, 2020	Analysis of Balance December 31, 2020	
								Expended	Unexpended Improvement Authorizations
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	158	\$ 937,000	\$	\$	\$	\$	\$ 937,000	\$	\$ 937,000
Roadway Design & Construction Projects	165	771					771		771
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	24,000					24,000		24,000
Bridge Design & Construction Projects at Various County Locations	184	126,633			126,000	633			
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
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257	933,774					933,774		933,774
Renovation of the Central Ave Complex to House St. Clares Behavioral Health and the Nonprofit Mail on the Former Greystone Property	259	4,000					4,000	400	3,600
County Participation in the Morris County Improvement Authority 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		5,532		468	60,000		60,000
Bridge Design & Construction at Various County Locations	269	60,000					1,000		1,000
Funding for the Design, Building & Rehabilitation of Various County Roadways	329	1,000					35,000		35,000
Purchase Electronic Scanner and Computer System for the Counting of Absentee Ballots by and for the Morris County Board of Elections	334	35,000							
Various Capital Projects and Purchases at the Morris View Healthcare Center	345	6,317					6,317		6,317
Various Exterior Building Repairs and Replacements Throughout the County	349	23,000			23,000				
Design and Construction for Various Roads Throughout the County	356	2,115					2,115	2,056	59
Purchase of Upgrades and Replacement of Security Camera Equipment for MC Sheriff	359	1,000		1,000					
New Carpeting for the County Clerk's Office	367	10,000			5,000		5,000		5,000
Planning & Public Works - Railroad and Road Construction/Resurfacing	419	1,400,000			1,250,000		150,000		150,000
Planning & Public Works - Buildings & Grounds - Interior Building Improvements	420	242,000			140,000		102,000		102,000
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			6,000		32,000	11,718	20,282
Morris View Healthcare Center - Various Improvements & Equipment	443	238,175			223,000		15,175	15,175	
Finance - Payroll and Finance System Replacement and/or Upgrades	446	8,000		5,731	2,000	269			
Various Upgrades & Equipment for the Sheriff's Office	450	41,000			41,000		714,000		714,000
Roadway Resurfacing, Intersection Reconstruction & Railroad Projects for the Dept. of Planning & Public Works	454	2,796,000			324,000		2,472,000	1,905,802	566,198
Bridge Design & Replacement Projects for the Department of Planning & Public Works	455	1,095,000					1,016,472	78,528	1,016,472
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	88,881	40,119
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	462	80,000			1,790,000		80,000		80,000
Railroad, Road Construction, Road Resurfacing, Including Design by the Department of Public Works	487	3,000,000			4,000		1,210,000	1,116,827	93,173
Upgrades to Existing Sheriff's Buildings, by the Department of Public Works Buildings and Grounds Division	488	4,000			73,000		110,000		110,000
Exterior Equipment and Vehicle Replacement/Upgrade for the Department of Public Works Motor Service Center	489	183,000					300,000		300,000
Repair/Replace/Upgrade Building Equipment by the Department of Public Works Buildings and Grounds Division	494	160,000					160,000		160,000
Interior Building Improvements by the Department of Public Works Buildings and Grounds Division	495	198,000					198,000		198,000
Various Computers and Electronic Systems for all County Offices by the Office of Information Technology	496	261,000			126,000		135,000	120,181	14,819
Bridge Design & Replacement Projects for the Department of Planning & Public Works	498	4,141,000			785,000		3,356,853	1,099,147	2,256,853
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	70,000			198,000		70,000		70,000
Building Improvements and Upgrades at the Morris County School of Technology	502	198,000					300,000		300,000
Fire Sprinkler Upgrades for Various Facilities by Risk Management	503	300,000			1,880,000		500,000		500,000
Design and Oversight for County Courthouse Project, Phase I Under the Department of Planning & Public Works	518	2,380,000					143,000	111,590	31,410
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	143,000							
Replacement of HVAC Units & Chillers by the Department of Public Works Buildings & Grounds Division	526	376,000					376,000		376,000
Interior Building Upgrades by the Department of Public Works Buildings & Grounds Division	528	141,000					141,000		141,000
Exterior Projects and Replacement of (1) One Bucket Truck by the Buildings & Grounds Division	529	636,000					636,000		636,000
Rehabilitation/Improvement to Intersections, Railroad Bridges, Crossings & Traffic Signals by the Dept. of Public Works Engineering Division	530	553,000					553,000		553,000
Bridge, Drainage Design and Construction Projects by the Department of Public Works Engineering Division	531	1,464,000					1,464,000		1,464,000
Replacement and Upgrades of Various Computers and Equipment by the Office of Information Technology	533	522,000					522,000		522,000
Replacement of All System Equipment and Radios for the Law & Public Safety Communications Center	535	1,546,000			1,546,000				
Replacement of Response Vehicles and Security Camera Replacement/Upgrade Equipment for the Sheriff's Office	536	120,000					120,000		120,000

**SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED**

Ord. No.	Improvement Description	Balance, December 31, 2019	Debt Authorized	Authorizations Canceled	Bonds Issued	Funded by Various Sources	Balance, December 31, 2020	Analysis of Balance December 31, 2020		
		\$	\$	\$	\$	\$	\$	\$	Unexpended Improvements	
										Expenditures
538	Various Building Projects at the Morris County Vocational School Replacement of Electrical Systems Supporting Fire Alarm Management Purchase of (1) One Emergency Response Vehicle and Equipment for the Department of Law & Public Safety Road Paving of County Roadways by the Department of Public Works Engineering Division Intersection Upgrades at Various County Locations by the Department of Public Works Engineering Division Railroad Rehabilitation and Improvement Projects by the Department of Public Works Engineering Division Replacement of the NICE Phone Rooftop System for the Sheriff's Office Bureau of Law Enforcement Replacement of (4) Four HVAC Rooftop Units & (3) Three Hot Water Boilers/Tanks for the County Correctional Facility Design of Storage Building for Law & Public Safety by the Dept. of Public Works Engineering Division Replacement of Courthouse Chiller, Hot Water Heater Piping & HVAC Repairs at Various Locations by the Dept. of Public Works Buildings & Grounds Division Exterior Projects and Building Improvements by the Department of Public Works Buildings & Grounds Division Repair of the Structure at the Footing Surrounding the Wharton Road Dept. Building by the Dept. of Public Works Buildings & Grounds Division Morris View Mechanical Upgrades by the Department of Public Works Buildings and Grounds Division Replacement of System Equipment, Radios & Acquisition of New/Replacement Radio Equipment for the Law & Public Safety Communications Center Replacement and Upgrade of Equipment for the Public Safety Training Academy Renovations for a New Jury Assembly Room & Grand Jury Hearing Room Due to Criminal Justice Reform by the Dept. of Public Works Buildings & Grounds Division Replacement of Existing Desks for the Morris County Library Replacement of Vehicles Evaluated to be in Poor Condition for the Human Services Department MAPS Division Rehabilitation of the Mount Arlington Water Tank by the Morris County Municipal Utility Authority Replacement and Upgrades to Fire Alarm Systems Within Various County Facilities by the Dept. of Risk Management Replacement & Installation of Plumbing Fixtures for Fire Suppression Systems Within Various County Facilities by the Dept. of Risk Management Building Improvements and Upgrades at the Morris County School of Technology Building Modifications at the County College of Morris Facility and Equipment Upgrades for the Public Safety Training Academy Under the Dept of Law & Public Safety Infrastructure Upgrades for the Department of Law & Public Safety Replacement of HVAC Rooftop Units for the County Correctional Facility Replacement and Upgrade of Equipment and Vehicles for the Sheriff's Office Replacement of Vehicles and Equipment by the Department of Public Works Motor Service Center Repair of the Structure at the Footings Surrounding the Wharton Road Dept. Building by the Dept. of Public Works Buildings & Grounds Division Exterior Building Improvements by the Department of Public Works Building and Grounds Division Morris View Mechanical Upgrades by the Department of Public Works Buildings and Grounds Division Repair/Replace HVAC Controls, Hot Water Heat Piping, etc by the Dept. of Public Works Building & Grounds Division Exterior Projects and Building Improvements by the Department of Public Works Building and Grounds Division Purchase of (1) One Emergency Response Vehicle and Equipment for the Department of Law & Public Safety Refunding Bond Ordinance Providing for the Refunding of the County's General Obligation Bond, Series 2012A Building Expansion and Renovations at the County College of Morris	\$ 1,828,000	\$	\$	\$ 1,600,000	\$	\$ 228,000	\$	\$ 228,000	
546		486,000			220,000		266,000	12,561	253,439	
547		215,000				215,000				
554				997,000		450,000		547,000	500,106	48,894
555				2,824,000		1,350,000		1,574,000	249,992	491,000
556				1,039,000		548,000		491,000		
557				585,000		585,000				
558				91,000		91,000				
559				1,053,000		453,000		600,000		600,000
560				5,500,000		1,724,000		3,776,000		3,776,000
561				905,000		905,000				
562				1,800,000		1,200,000		600,000		600,000
564				1,304,000		719,000		585,000		585,000
565				2,859,000		357,000		2,501,000		2,501,000
566				96,000		75,000		21,000		21,000
567				881,000		355,000		526,000		526,000
568				2,353,000		1,182,000		1,171,000		1,171,000
569				381,000		381,000				
570			572,000		271,000		301,000		301,000	
571			4,977,000		4,977,000					
572			238,000		238,000					
578			477,000		477,000					
579			120,000		120,000					
580			115,000		115,000					
581			239,000		239,000					
582			948,000		550,000		398,000		398,000	
583			731,000		360,000		371,000		371,000	
584			491,000		375,000		116,000		116,000	
585			3,400,000		1,700,000		1,700,000		1,700,000	
586			1,674,000		1,674,000		1,674,000		1,674,000	
587			16,239,000		16,239,000		16,239,000		16,239,000	
588			639,000		639,000		639,000	22,250	616,750	
589			639,000	64,380			574,620		574,620	
590			837,000	198,000			639,000		639,000	
591			96,000	96,000						
592			810,000				810,000		810,000	
593			667,000				667,000		667,000	
594			667,000				667,000		667,000	
595			1,486,000				1,486,000		1,486,000	
596			215,000				215,000		215,000	
599			3,400,000				3,400,000		3,400,000	
601			1,340,000				1,340,000		1,340,000	
		\$ 28,945,136	\$ 63,784,000	\$ 370,643	\$ 30,400,000	\$ 1,370	\$ 61,957,123	\$ 5,534,391	\$ 56,422,732	
		C	C-9, C-18	C-9, C-18	C-3, C-12, C-18	C-3	C		C-9	
Ref.										
Reimbursement of Funds:										
Appropriated by Ordinance Amendment- Capital Improvement Fund										

Reimbursement of Funds:  
Appropriated by Ordinance Amendment- Capital Improvement Fund

**COUNTY OF MORRIS**

**PARK CAPITAL FUND**

**SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED**

Improvement Description	Ord. No.	Balance, December 31, 2019	Debt Authorized	Bonds Issued	Balance, December 31, 2020	Analysis of Balance, December 31, 2020	
						Expended	Unexpended Improvement Authorizations
Paving Projects at Various Park System Locations by the Morris County Park Commission	234	\$	\$ 381,000	\$ 381,000	\$	\$	\$
Replacement of Vehicles and Equipment by the Morris County Park Commission	235		1,200,000	1,200,000			
		<u>\$</u>	<u>\$ 1,581,000</u>	<u>\$ 1,581,000</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<b>Ref.</b>		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, 2019	C,C-3	\$ 4,897,325	\$
Increased by:			
Budget Appropriation	C-2	2,830,000	
Transfer from General Capital Fund	C-2,C-4		81,000
		<u>2,830,000</u>	<u>81,000</u>
		<u>7,727,325</u>	<u>81,000</u>
Decreased by:			
Appropriated to Finance			
Improvement Authorizations	C-9,C-10	3,088,994	81,000
Funded by Ordinance Amendment	C-6	1,370	
Transfer to Park Capital	C-2	81,000	
		<u>3,171,364</u>	<u>81,000</u>
BALANCE, DECEMBER 31, 2020	C,C-3	<u>\$ 4,555,961</u>	<u>\$</u>



COUNTY OF MORRIS  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Improvement Description	Resolution or Ordinance			Balance, December 31, 2019		Balance, December 31, 2020				
	No.	Date	Appropriation	Funded	Unfunded	Authorized	Expended	Canceled	Funded	Unfunded
Roads & Bridges	663	4/10/96	\$ 11,560,000	\$ 13,666	\$	\$	\$	\$	11,788	\$
Various Public Works Projects	793	5/10/00	11,000,000	10,139					9,144	995
Various Bridge Improvements	818	3/28/01	8,000,000	15,711					12,002	3,709
Bridge Design & Construction Project - Various County Bridges	862	4/24/02	8,672,000	16,761					9,738	7,023
County Bridge Design & Construction Projects	908	4/23/03	5,050,000	62,841					11,956	50,885
Road Resurfacing, Reconstruction & Improvement to County Roads	942	4/14/04	5,500,000	4,675					4,675	4,675
County Bridge Design & Construction Projects	975	10/27/04	4,000,000	213,391					79,521	133,870
Abatement, Rehabilitation, Demolition, & Construction - Greystone Park	982	2/9/05	1,000,000	25,315					25,315	25,315
Bridge Design & Construction Projects at Various County Locations	027	3/8/06	7,155,000	4,704					4,152	552
Abatement & Demolition of Facilities on the Greystone Park Property	087	5/9/07	2,000,000	45,284					24,580	20,704
Design, Construction, Culvert Installation & Repair of County Bridges	089	5/23/07	4,000,000	1,028					1,028	1,028
Analysis of Existing Dam Conditions, Preparation of Operation Manuals, Dam Rehab	113	4/23/08	3,000,000	64,386					62,183	62,183
Improvements to Historic Speedwell Village	129	6/9/08	480,000	43,075					43,075	43,075
Bridge Design and Construction at Various County Locations	137	8/13/08	4,675,000	14,245					10,118	4,127
Replacement of Wood Structures at Various County Facilities	138	8/13/08	75,000	34,136					10,106	10,106
Design and Install of County Roadway Drainage Improvements at Various Locations	141	10/22/08	1,000,000	59,910					13,807	13,807
Acq of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	143	10/22/08	145,000	33,472					46,103	46,103
Renovations of the Existing Central Ave Complex Building at Greystone Park	146	12/10/08	1,350,000	15,274					33,472	33,472
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	962,766		937,000			499	937,000
Improvements to Historical Speedwell Village	159	5/27/09	335,000	1,079					1,079	
Roadway Design & Construction Projects	165	6/8/09	7,945,000	140,549		771			140,512	37
Roof Replacement at Various County Facilities	172	6/24/09	500,000	744					744	
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	7/22/09	400,000	18,735		24,000			18,735	24,000
Bridge Design & Construction Projects at Various County Locations	184	8/26/09	3,905,000	27,648					19,691	7,957
Roadway Resurfacing, Construction & Improvements	202	4/26/10	7,825,000	10,780					6,612	6,612
Renovation of the Old Burn Building & Tower at the Public Safety Training Academy	213	5/26/10	282,500	2,515					2,515	2,515
Bridge Design, Renovation & Construction Projects at Various County Locations	225	7/28/10	5,930,000	22,746		174			15,066	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	237,414		23,000			3,550	233,864
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		
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257	10/12/11	2,000,000	39		933,774			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	3,600						3,600
Various Health & Life Safety Upgrades at Morris View Healthcare Center	268	4/11/12	585,000		5,532			5,532		
Bridge Design & Construction at Various County Locations	269	4/25/12	4,275,000	184,196					76,682	107,514
Roadway Design & Construction Projects	270	4/25/12	1,222,000	47,294		60,000			12,606	
Window Replacement at Various Buildings Throughout the County	274	5/9/12	200,000	174,600					34,688	
Purchase of Digital In Car Video Equipment for the Sheriff's Department	279	5/9/12	100,000	58,496					174,600	
Various County Roadway Drainage Projects as per Public Works/Engineering	291	6/13/12	500,000	74,686					31,405	58,496
For County-Wide Radio System for the 9-1-1 Sentinel Patriot System	298	10/10/12	1,769,189	666,214					43,281	
Design & Construction of Storage Facility for Emergency Response & Other Vehicles for the Sheriff's Office	303	4/24/13	250,000	223,885					280,630	
Renovations to the Residents' Tub & Shower Areas at Morris View Healthcare Center	306	4/24/13	600,000	61,861					223,385	
Purchase of a Medical Records System for Morris View Healthcare Center by Information Technology	308	4/24/13	225,870	3,819					61,861	
Emergency Generator for Office of Temporary Assistance & Sheriff Evidence Trailers - Bldgs & Grounds	316	5/6/13	141,000	4,222					3,819	
Replacement of Chairs for Safety Reasons at the Office of Temporary Assistance	318	5/22/13	41,000	425					4,222	
Purchase of Electric Truck Mounted Sprayers for the Mosquito Commission	319	5/22/13	31,000	8,599					425	
Installation of the Turf Fields/Construction Phase II at Central Park - Department of Public Works	320	5/22/13	3,200,000	583,355					4,001	
Various Capital Projects at Morris View Healthcare Center	321	5/22/13	396,500	65,636					74,355	
Bridge Design & Construction of Various Bridges Throughout Morris County	323	6/12/13	3,738,250	831,944					65,636	
Renovation & Upgrade of the Fire Extinguisher Props - Department of Law & Public Safety	325	6/26/13	58,600	17,630					469,986	361,958
Funding for the Design, Building & Rehabilitation of Various County Roadways	329	7/10/13	1,414,800	11,256		1,000			17,051	579
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	144,261					10,161	1,000
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			124,889	
Demolition Design, Demolition & Feasibility Design Related to the Ann Street Parking Garage	335	12/11/13	1,800,000	9,597					3,619	35,000
Purchase of Autopsy Equipment, Stations & Carts - Department of Law & Public Safety	339	5/14/14	71,000	11,459					9,597	
Various Capital Projects and Purchases at the Morris View Healthcare Center	345	5/14/14	869,500	24,360		6,317			10,616	843
Purchase of Simulators for Training Purposes in the Department of Law and Public Safety	346	5/14/14	390,000	373					15,655	6,317
Replacing Various Roofs at Facilities Throughout the County under Public Works	348	5/14/14	2,000,000	517,975					373	
Elevator Upgrades at Various Buildings at the County	351	5/14/14	300,000	5,457					517,975	
Provision of Electric and Emergency Power for VOIP System	354	5/14/14	300,000	82,438					9,985	5,457

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Resolution or Ordinance			Balance, December 31, 2019		Authorized	Expended	Canceled	Balance, December 31, 2020	
No.	Date	Appropriation	Funded	Unfunded				Funded	Unfunded
355	5/14/14	\$ 1,200,000	\$ 1,179,263	\$ 2,115	\$	\$ 2,500		\$ 1,179,263	\$ 59
356	5/14/14	2,190,700	444			168,297		612,660	
357	5/28/14	1,665,000	780,957			12,069			
358	5/28/14	400,000	12,069						
359	5/28/14	121,000	75	1,000			1,075		
362	5/28/14	1,195,000	67,649			38,895		28,754	
363	5/28/14	2,600,000	12,411			2,850		2,850	
365	7/23/14	56,000	23,677			22,677		1,000	
367	7/23/14	116,000		5,069		48		21	5,000
374	3/11/15	231,700	2,027			774		1,253	
379	3/11/15	44,000	4,298					4,298	
382	3/25/15	8,638,000	385,189			171,124		214,065	
383	3/25/15	1,350,000	113,847			110,607		3,240	
384	3/25/15	1,402,000	237,769			100,991		136,778	
385	3/25/15	575,000	57,311			57,311			
386	3/25/15	350,000	349,700			349,700		349,700	
387	3/25/15	2,886,000	567,939			274,261		293,678	
390	3/25/15	50,000	45,740					45,740	
395	5/27/15	150,000	2,399			2,361		38	
396	5/27/15	486,000	14,025			14,025			
397	5/27/15	210,000	209,700					209,700	
399	6/24/15	200,000	20,436			2,250	18,186		
400	6/24/15	101,000	82,810					82,810	
401	6/24/15	100,000	20,443					20,443	
403	6/24/15	966,500	211,001			137,037		73,964	
406	6/24/15	12,000	241					241	
416	4/27/16	1,347,000	838,151			468,450		369,701	
417	4/27/16	551,000	498,977			77,648		421,329	
418	4/27/16	6,605,000	912,211			326,503		585,708	
419	4/27/16	11,503,000	242,000	589,546		55,381		150,000	
420	4/27/16	2,912,000	227,710	242,000		257,323		110,387	102,000
421	4/27/16	1,000,000	218,769	26,000		244,229		540	
422	4/27/16	1,424,099	10,593			10,593			
423	4/27/16	600,000	32,364			32,352		12	
426	5/11/16	41,000	18,603			8,883		9,720	
429	5/11/16	75,000	39,573					39,573	
430	5/11/16	151,000	149,985					149,985	
431	5/11/16	177,000	72,749			46,974		25,775	
435	5/25/16	201,000		31,836					20,282
438	5/25/16	120,000	117,612			11,554		39,705	
441	5/25/16	35,800	910			77,907		910	
442	5/25/16	7,000	580				580		
443	6/22/16	808,000		122,462		122,462			
444	7/27/16	35,000	6,500					6,500	
445	7/27/16	380,000		5,731			5,731		
446	7/27/16	750,000	35,700	714,000				35,700	714,000
448	9/14/16	225,000	1,311					1,311	
450	2/22/17	431,000	97,646	41,000		13,766		124,880	
452	2/22/17	226,000	700					700	
454	2/22/17	8,030,000	2,733,497			2,167,299		566,198	
455	2/22/17	2,400,000	1,095,000			1,195,641		1,016,472	
456	2/22/17	500,000	198,206	300,000				300,000	
457	4/12/17	43,000	1,000					1,000	
458	4/12/17	775,000	179,905	129,000		268,786		40,119	
459	4/12/17	501,000	300,168	200,000				300,168	
460	4/12/17	451,000	127,244					127,244	
461	4/12/17	850,000	205,963					99,168	
462	4/12/17	1,460,202	185					185	
463	4/12/17	2,166,000	546,221			546,221		546,221	
464	4/12/17	1,347,000	1,101,506			75,419			
465	4/12/17	223,000	588					588	
466	4/12/17	995,000	366,959			149,858		217,101	
467	4/12/17	206,000	228					228	

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

Resolution or Ordinance				Balance, 2019		Canceled	Expended	Authorized	Expended	Balance, 2020	
No.	Date	Appropriation	Funded	Unfunded	Funded					Unfunded	
468	4/12/17	\$ 310,000	\$	132	\$	132	\$			\$	\$
470	4/12/17	3,600,000	88,959			28,431				28,431	
471	4/26/17	76,000	14,440			5,241				5,241	
472	4/26/17	99,000	99,000			99,000				99,000	
473	4/26/17	13,000	13,000			13,000				13,000	
474	4/26/17	46,000	46,000			46,000				46,000	
475	4/26/17	26,878	1,032			1,032				1,032	
479	4/26/17	60,200	12,558			11,163				11,163	
480	4/26/17	49,996	26,806			26,806				26,806	
481	4/26/17	51,000	2,112			586				586	
482	4/26/17	380,000	299,161	80,000						80,000	
486	4/11/18	281,000	16,309			(1,105)				17,414	
487	4/11/18	11,859,000		1,308,819		1,215,646				93,173	
488	4/11/18	426,000	64,128	4,000		68,128					
489	4/11/18	1,873,000	167,186	183,000		114,754				125,432	
490	4/11/18	1,801,000	1,337,109	300,000		19,663				110,000	
491	4/25/18	101,000	100,238							300,000	
492	4/25/18	131,000	130,104							100,238	
493	4/25/18	281,000	268,985							10,104	
494	4/25/18	2,171,000	1,967,760	160,000		3,844				268,460	
495	4/25/18	1,506,000	1,299,351	198,000		9,770				1,963,916	
496	4/25/18	2,374,750	216,697			201,878				1,289,581	
497	4/25/18	1,501,000	1,440,000			14,819				14,819	
498	5/7/18	5,641,000	331,194	4,141,000		2,215,341				2,256,853	
499	5/7/18	201,000	180,174	20,000						180,174	
500	5/7/18	1,071,000	975,667	70,000		24,709				20,000	
501	5/7/18	3,300,000	1,263,578			1,263,578				950,958	
502	5/7/18	1,048,000	449,629	198,000		647,629					
503	5/7/18	501,000	200,155	300,000						200,155	
504	5/7/18	431,000	359,644			54,546				305,098	
507	6/13/18	41,000	7,174			7,174					
508	6/13/18	121,000	2,215			2,215					
509	6/27/18	43,000	43,000			43,000				1,085	
510	6/27/18	31,000	1,085							17,369	
511	6/27/18	76,000	17,369			61,000				61,000	
512	6/27/18	61,000	61,000			14,564				14,564	
513	7/25/18	81,000	14,564			176,000				176,000	
514	7/25/18	176,000	176,000			24,730				24,730	
515	7/25/18	86,300	24,730			2,623				2,623	
516	7/25/18	76,000	2,623			34,039				348,593	
517	9/12/18	900,000	382,632								
518	12/12/18	2,500,000	119,700	2,380,000						1,999,700	500,000
519	12/12/18	2,500,000	2,500,000			721,239				1,778,761	
520	2/13/19	371,000	321,926			321,926					
521	2/13/19	676,900	236,541			216,076				20,465	
522	2/13/19	91,000	5,100			5,100				5,100	
524	2/27/19	1,047,436	941,619			597,498				344,121	
525	2/27/19	1,201,000	1,050,944	143,000		1,162,534					31,410
526	4/24/19	1,676,000	1,224,415	376,000		63,525				1,160,890	376,000
527	4/24/19	1,193,000	666,475			652,542				13,953	
528	4/24/19	741,000	599,270	141,000		599,270				599,270	141,000
529	4/24/19	2,236,000	1,525,834	636,000		96,039				636,000	
530	4/24/19	3,521,470	2,942,393	553,000		2,351,190				591,203	553,000
531	4/24/19	4,373,922	2,893,931	1,464,000		41,845				2,852,086	1,464,000
532	4/24/19	344,000	277,444			185,696				91,748	
533	4/24/19	1,497,580	950,028	522,000		743,733				206,295	522,000
534	4/24/19	6,700,000	6,660,763			6,279,542				381,221	
535	5/6/19	6,876,000	5,321,634	1,546,000		1,526				6,866,108	
536	5/6/19	388,439	267,450	120,000		225,823				87,366	120,000
537	5/6/19	420,000	417,375			330,009					
538	5/6/19	2,627,440	596,701	1,828,000		1,365,522				831,179	228,000
539	5/6/19	101,000	100,142			100,142				100,142	
540	5/6/19	101,000	100,142			100,142				100,142	
541	5/22/19	71,000	71,000			31,656				39,344	

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

No.	Date	Improvement Description	Resolution or Ordinance		Balance, December 31, 2019		Authorized	Expended	Canceled	Balance, December 31, 2020	
			Appropriation	Funded	Unfunded	Funded				Unfunded	
542	5/22/19	Replacement of (100) One Hundred Task Chairs for Offices and Cubicles in the Prosecutor's Office	\$ 75,359	\$	\$ 75,359	\$	\$	\$ 39,906	\$	\$ 35,453	\$
543	5/22/19	Purchase of a 3/4 Ton Hydraulic Winch/Fuel Truck & a Trailer for the Dept. of Public Works Mosquito Control Division	85,000		21,015					21,015	
544	5/22/19	Design Work for a New Pole Barn for the Sheriff's Office and Department of Law and Public Safety	100,000		100,000					100,000	
545	5/22/19	Purchase of Licenses, Tablets & Mounts for MAPS Vehicles to Run Mobile Programs for the Human Services Dept.	80,000		80,000			53,907		26,093	
546	5/22/19	Replacement of Electrical Systems Supporting Fire Alarm Management at Various Facilities by Risk Management	511,000		486,000			257,261		253,439	
547	8/28/19	Purchase of (1) One Emergency Response Vehicle and Equipment for the Department of Law & Public Safety	226,000		215,000			507		225,193	
551	2/10/20	Purchase new F400 Focus 150 Equipment Used for Crime Scene and Motor Vehicle Mapping for the Sheriff's Office	54,700				54,700	54,700			
552	2/10/20	Purchase of Specialty Response Vehicle for the K9 Unit Including Equipment for the Sheriff's Office	56,000				56,000	56,000			
553	2/10/20	Purchase of (2) Two Vans and (1) One a Pick Up Truck for the Department of Public Works Buildings & Grounds Division	90,000				90,000	90,000			
554	2/10/20	Road Paving of County Roadways by the Department of Public Works Engineering Division	1,047,436				1,047,436	1,000,542		46,894	
555	2/10/20	Intersection Upgrades at Various County Locations by the Department of Public Works Engineering Division	3,071,000				3,071,000	1,746,992		1,324,008	
556	2/10/20	Railroad Rehabilitation and Improvement Projects by the Department of Public Works Engineering Division	1,091,000				1,091,000	182,447		447,553	
557	2/26/20	Replacement of Equipment and Vehicles for the Sheriff's Office Bureau of Law Enforcement	615,315				615,315	338,109		277,206	
558	2/26/20	Replacement of the NICE Phone Recording System for the Sheriff's Office Correctional Facility	96,000				96,000	66,437		29,563	
559	2/26/20	Replacement of (4) Four HVAC Rooftop Units & (3) Three Hot Water Boilers/Tanks for the County Correctional Facility	1,106,000				1,106,000	4,653		501,347	600,000
560	2/26/20	Bridge Design, Rehabilitation and Drainage Improvement Projects by the Department of Public Works Engineering Division	5,776,000				5,776,000	137,376		1,862,624	3,776,000
561	2/26/20	Replacement of (2) Two Single Axel Dump Trucks, Standard Cab with Plow & Spreader & (1) One Mason Dump Truck by the Dept. of Public Works Motor Service Center	951,000				951,000	503,748		447,252	
562	2/26/20	Interior Building Improvements by the Department of Public Works Buildings & Grounds Division	1,891,000				1,891,000	11,831		1,279,169	600,000
563	2/26/20	Replacement of the Correctional Facility's Sallyport Bi-Fold Door for the Sheriff's Office Correctional Facility	90,000				90,000	5,980		84,020	
564	3/11/20	Computer and Network Upgrades and Equipment for All County Departments by the Office of Information Technology	1,369,952				1,369,952	993		763,959	585,000
565	3/11/20	Environmental Cleanup Costs at Various County Facilities by the Dept. of Public Works Engineering Division	3,001,000				3,001,000	3,731		496,269	2,501,000
566	3/11/20	Design of Storage Building for Law & Public Safety Vehicles/Equipment by the Dept. of Public Works Engineering Division	101,000				101,000	1,021		78,979	21,000
567	3/11/20	Replacement of Courthouse Chiller, Hot Water Heater Piping & HVAC Repairs at Various Locations by the Dept. of Public Works Buildings & Grounds Division	926,000				926,000	3,711		396,289	526,000
568	3/11/20	Exterior Projects and Building Improvements by the Department of Public Works Buildings & Grounds Division	2,471,000				2,471,000	14,487		1,285,513	1,171,000
569	3/11/20	Repair of the Structure at the Footing Surrounding the Wharton Road Dept. Building by the Dept. of Public Works Buildings & Grounds Division	401,000				401,000	667		400,333	
570	3/11/20	Morris View Mechanical Upgrades by the Department of Public Works Buildings and Grounds Division	601,000				601,000	939		299,061	301,000
571	3/11/20	Replacement of System Equipment, Radios & Acquisition of New/Replacement Radio Equipment for the Law & Public Safety Communications Center	5,226,000				5,226,000	925		5,225,075	
572	3/11/20	Replacement and Upgrade of Equipment for the Public Safety Training Academy	250,000				250,000	32,836		217,164	
573	3/11/20	Upgrade of HazMat Emergency Response Vehicle & Equipment for the Office of Health Management	58,000				58,000	58,000		58,000	
574	3/11/20	Replacement of (10) Ten Workstations to Provide Better Office Space Efficiency for Rutgers Extension Services	40,000				40,000	40,000		40,000	
575	3/25/20	Upgrade of (1) One Hot Shot Vehicle for the Nutrition Program Under the Department of Human Services	30,000				30,000	30,000		30,000	
576	3/25/20	Replacement of (1) One Long Reach Excavator for the Department of Public Works Mosquito Control Division	60,000				60,000	60,000		37,191	
577	3/25/20	Replacement of Furniture Within Various Areas of the Prosecutor's Office	32,650				32,650	32,650		32,650	
578	3/25/20	Renovations for a New Jury Assembly Room & Grand Jury Hearing Room Due to Criminal Justice Reform by the Dept. of Public Works Buildings & Grounds Division	501,000				501,000	4,884		496,116	
579	3/25/20	Replacement of Existing Desks for the Morris County Library	126,000				126,000	800		125,200	
580	3/25/20	Replacement of Vehicles Evaluated to be in Poor Condition for the Human Services Department MAPS Division	121,000				121,000	779		120,221	
581	3/25/20	Rehabilitation of the Mount Arlington Water Tank by the Morris County Municipal Utility Authority	251,000				251,000	2,597		248,403	
582	3/25/20	Replacement and Upgrades to Fire Alarm Systems Within Various County Facilities by the Dept. of Risk Management	996,000				996,000	166,539		431,461	398,000
583	3/25/20	Replacement & Installation of Plumbing Fixtures for Fire Suppression Systems Within Various County Facilities by the Dept. of Risk Management	768,000				768,000	3,109		393,891	371,000
584	3/25/20	Building Improvements and Upgrades to Various Buildings at the Morris County School of Technology	516,210				516,210	3,903		396,307	116,000
585	3/25/20	Building Modifications at the County College of Morris	3,400,000				3,400,000			1,700,000	1,700,000
586	4/6/20	Facility and Equipment Upgrades for the Public Safety Training Academy Under the Dept of Law & Public Safety	1,758,000				1,758,000	300		83,700	1,674,000
587	4/6/20	Infrastructure Upgrades for the Department of Law & Public Safety	17,051,000				17,051,000	300		811,700	16,239,000
588	4/6/20	Replacement of HVAC Rooftop Units for the County Correctional Facility	671,000				671,000	54,250		616,750	
589	4/6/20	Replacement and Upgrade of Equipment and Vehicles for the Sheriff's Office	671,381				671,381	300	64,380	32,081	574,620
590	4/6/20	Replacement of Vehicles and Equipment by the Department of Public Works Motor Service Center	879,000				879,000	300	198,000	41,700	639,000
591	4/6/20	Repair of the Structure at the Footings Surrounding the Wharton Road Dept. Building by the Dept. of Public Works Buildings & Grounds Division	101,000				101,000	300	100,700		
592	4/6/20	Interior Building Improvements by the Department of Public Works Building and Grounds Division	851,000				851,000	300		40,700	810,000
593	4/6/20	Morris View Mechanical Upgrades by the Department of Public Works Buildings and Grounds Division	701,000				701,000	300		33,700	667,000
594	4/6/20	Repair/Replace HVAC Controls, Hot Water Heat Piping, etc by the Dept. of Public Works Building & Grounds Division	701,000				701,000	300		33,700	667,000
595	4/6/20	Exterior Projects and Building Improvements by the Department of Public Works Building and Grounds Division	1,561,000				1,561,000	300		74,700	1,486,000
596	4/22/20	Purchase of (1) One Emergency Response Vehicle and Equipment for the Department of Law & Public Safety	226,000				226,000	300		10,700	215,000
599	11/23/20	Refunding Bond Ordinance Providing for the Refunding of the County's General Obligation Bond, Series 2012A	3,400,000				3,400,000			3,400,000	
601	12/9/20	Building Expansion and Renovations at the County College of Morris	1,340,000				1,340,000			1,340,000	
			C	\$ 59,852,723	\$ 25,885,588	\$ 67,093,644	\$ 38,262,094	\$ 405,184	\$ 57,741,945	\$ 56,422,732	C, C-6
Ref.			C		C	C-2, C-3		C		C, C-6	
Capital Fund Balance			C-1		\$ 220,650			\$ 34,541			
Capital Improvement Fund			C-8		3,088,994					370,643	
Deferred Charges to Future Taxation - Unfunded			C-6, C-18		63,784,000					\$ 405,184	
					\$ 67,093,644						

**COUNTY OF MORRIS  
PARK CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS**

[illegible]

**COUNTY OF MORRIS**

**GENERAL CAPITAL FUND  
SCHEDULE OF BOND ANTICIPATION NOTES  
YEAR ENDED DECEMBER 31, 2020**

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NOT APPLICABLE

**COUNTY OF MORRIS**  
**GENERAL CAPITAL FUND**  
**SCHEDULE OF SERIAL BONDS**

-113 -  
C-12  
Sheet 1

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Rate of Interest	Balance December 31,		Balance December 31, 2020
			Date	Amount		2019	Increase	
						\$	\$	\$
General Improvement Bonds 2010*	7/29/2010	\$ 10,895,000	2/15/2021	\$ 295,000	5.000%	1,495,000		295,000
General Improvement Bonds 2011*	9/22/2011	20,780,000	9/15/2021	2,200,000	5.000%	6,380,000	2,200,000	4,180,000
			9/15/2022	1,980,000	5.000%			
General Improvement Refunding 2012*	11/08/2012	28,919,000	2/01/2021	840,000	4.000%	4,355,000	855,000	3,500,000
			2/01/2022	830,000	4.000%			
			2/01/2023	815,000	4.000%			
			2/01/2024	790,000	2.000%			
General Improvement Bonds 2012*	12/17/2012	19,356,000	2/01/2025	225,000	2.125%	8,751,000	1,830,000	6,921,000
			12/15/2021	1,565,000	2.000%			
			12/15/2022	1,465,000	2.000%			
			12/15/2023	2,035,000	2.000%			
General Improvement Bonds 2013	6/20/2013	1,318,000	12/15/2024	1,856,000	2.125%	200,000	200,000	
General Improvement Bonds 2013B*	11/15/2013	16,226,000	11/15/2021	1,650,000	4.000%	7,683,000	1,650,000	6,033,000
			11/15/2022-2023	1,470,000	3.000%			
General Improvement Refunding 2015	12/30/2015	19,455,000	11/15/2024	1,443,000	3.000%	6,930,000	3,045,000	3,885,000
			5/01/2021	1,510,000	4.000%			
			5/01/2022	1,665,000	4.000%			
			5/01/2023	360,000	5.000%			
General Improvement Bonds 2015A	12/30/2015	32,555,000	5/01/2024	350,000	5.000%	20,470,000	5,160,000	15,310,000
			5/01/2021	5,230,000	4.000%			
			5/01/2022	3,235,000	4.000%			
			5/01/2023	4,475,000	5.000%			
General Improvement Bonds 2016A*	10/25/2016	25,449,000	5/01/2024	2,370,000	5.000%	19,454,000	2,955,000	16,499,000
			10/15/2021	2,870,000	4.000%			
			10/15/2022	2,680,000	4.000%			
			10/15/2023	2,880,000	4.000%			
General Improvement Bonds 2017	7/18/2017	29,783,000	10/15/2024	2,329,000	4.000%	24,883,000	3,090,000	21,793,000
			10/15/2025	3,170,000	2.000%			
			10/15/2026	2,570,000	2.000%			
			1/15/2021	3,400,000	2.000%			
			1/15/2022	3,400,000	3.000%			
			1/15/2023	3,100,000	3.000%			
			1/15/2024	3,500,000	3.000%			
			1/15/2025	4,193,000	3.000%			
			1/15/2026	4,200,000	3.000%			

**COUNTY OF MORRIS**  
**GENERAL CAPITAL FUND**  
**SCHEDULE OF SERIAL BONDS**

-114 -  
C-12  
Sheet 2

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2020		Rate of Interest	Balance December 31, 2019		Increase	Decrease	Balance December 31, 2020
			Date	Amount		\$	%			
General Improvement Bonds 2018	7/1/2018	\$ 21,865,000	1/15/2021	\$ 1,815,000	2.000%	\$ 20,420,000		\$		\$ 18,975,000
			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	2/1/2021	1,800,000	3.000%	24,035,000			1,700,000	22,335,000
			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%					
								28,700,000		28,700,000
County College Bonds 2010*	7/2/2020	28,700,000	2/1/2021	1,500,000	1.000%					
			2/1/2022-2023	1,500,000	2.000%					
			2/1/2024-2025	2,600,000	3.000%					
			2/1/2026-2027	3,000,000	3.000%					
			2/1/2028	2,700,000	2.000%					
County College Bonds 2012B*	6/28/2012	8,500,000	2/1/2029-2031	2,600,000	2.000%					
			2/1/2032	2,500,000	2.000%					
			7/29/2010	2,135,000	5.000%	440,000			220,000	220,000
County College Bonds 2012*	12/17/2012	750,000	2/1/2021	580,000	2.000%					
			2/1/2022	595,000	2.125%					
			2/1/2023	610,000	2.375%					
			2/1/2024	625,000	3.000%					
			2/1/2025	640,000	3.000%					
County College Bonds 2013	6/20/2013	1,409,000	2/1/2026	660,000	3.000%					
			2/1/2027	680,000	3.000%					
			12/15/2021-2022	75,000	2.000%	225,000			75,000	150,000
County College Bonds 2012*	6/20/2013	1,409,000	6/15/2021	100,000	3.000%	284,000			184,000	100,000



**COUNTY OF MORRIS**  
**GENERAL CAPITAL FUND**  
**SCHEDULE OF SERIAL BONDS**

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2020		Rate of Interest	Balance December 31, 2019	Increase	Decrease	Balance December 31, 2020
			Date	Amount					
County College Bonds 2013B*	11/15/2013	\$ 1,797,000	11/15/2021 11/15/2022-2023 11/15/2024	\$ 165,000 165,000 147,000	4.000% 3.000% 3.000%	\$ 837,000	\$	\$ 195,000	\$ 642,000
County College Bonds 2014*	6/19/2014	4,250,000	1/15/2021 1/15/2022 1/15/2023 1/15/2024-2025	385,000 385,000 400,000 385,000	2.000% 3.000% 3.000% 3.000%	2,340,000		400,000	1,940,000
County College Bonds 2015	7/16/2015	3,200,000	1/15/2021-2022 1/15/2023 1/15/2024	360,000 365,000 365,000	5.000% 5.000% 3.000%	1,800,000		350,000	1,450,000
County College Refunding 2015	12/30/2015	4,865,000	5/01/2021 5/01/2022	955,000 1,050,000	4.000% 4.000%	2,960,000		955,000	2,005,000
County College Bonds 2015A	12/30/2015	1,195,000	5/01/2021-2022 5/01/2023 5/01/2024	135,000 185,000 190,000	4.000% 5.000% 5.000%	775,000		130,000	645,000
County College Bonds 2016	7/14/2016	3,100,000	1/15/2021-2025	365,000	2.000%	2,190,000		365,000	1,825,000
County College Bonds 2016A*	10/25/2016	1,910,000	10/15/2021 10/15/2022-2024 10/15/2025-2026	160,000 250,000 250,000	4.000% 4.000% 2.000%	1,535,000		125,000	1,410,000
County College Bonds 2017	7/18/2017	600,000	1/15/2021 1/15/2022-2025 1/15/2026	70,000 70,000 60,000	2.000% 3.000% 3.000%	480,000		70,000	410,000
County College Bonds 2017 (c.12)	7/18/2017	3,000,000	1/15/2021 1/15/2022 1/15/2023 1/15/2024 1/15/2025-2026	330,000 330,000 360,000 370,000 400,000	2.000% 3.000% 3.000% 3.000% 3.000%	2,520,000		330,000	2,190,000
County College Bonds 2018	7/11/2018	3,300,000	1/15/2021 1/15/2022-2024 1/15/2025 1/15/2026-2027	370,000 375,000 480,000 400,000	2.000% 3.000% 4.000% 4.000%	3,040,000		265,000	2,775,000

**COUNTY OF MORRIS**  
**GENERAL CAPITAL FUND**  
**SCHEDULE OF SERIAL BONDS**

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2020		Rate of Interest	Balance December 31, 2019	Increase	Decrease	Balance December 31, 2020
			Date	Amount					
County College Bonds 2019*	6/27/2019	\$ 6,700,000	2/1/2021-2022	\$ 745,000	3.000%	\$ 6,700,000	\$	\$ 740,000	\$ 5,960,000
			2/1/2023-2026	745,000	4.000%				
			2/1/2027-2028	745,000	3.000%				
County College Bonds 2020*	7/2/2020	1,700,000	2/1/2021	185,000	1.000%		1,700,000		1,700,000
			2/1/2022-2023	185,000	2.000%				
			2/1/2024-2027	185,000	3.000%				
			2/1/2028	185,000	2.000%				
			2/1/2029	220,000	2.000%				
						\$ 176,142,000	\$ 30,400,000	\$ 30,304,000	\$ 176,238,000
					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, 2020		Rate of Interest	Balance December 31, 2019	Increase	Decrease	Balance December 31, 2020
			Date	Amount					
Park Bonds 2012*	12/17/2012	\$ 2,875,000	12/15/2021 12/15/2022	\$ 290,000 265,000	2.000% 2.000%	\$ 845,000	\$	\$ 290,000	\$ 555,000
Park Bonds 2015A	12/30/2015	2,250,000	5/01/2021-2022 5/01/2023 5/01/2024	335,000 340,000 280,000	4.000% 5.000% 5.000%	1,620,000		330,000	1,290,000
Park Bonds 2016A*	10/25/2016	1,641,000	10/15/2021-2023 10/15/2024 10/15/2025-2026	170,000 171,000 180,000	4.000% 4.000% 2.000%	1,211,000		170,000	1,041,000
Park Bonds 2017	7/18/2017	1,560,000	1/15/2021 1/15/2022-2024 1/15/2025	200,000 200,000 210,000	2.000% 3.000% 3.000%	1,210,000		200,000	1,010,000
Park Bonds 2018	7/11/2018	1,715,000	1/15/2021 1/15/2022-2024 1/15/2025-2026	215,000 215,000 230,000	2.000% 3.000% 4.000%	1,515,000		195,000	1,320,000
Park Bonds 2019*	6/27/2019	1,787,000	2/1/2021-2022 2/1/2023-2026	255,000 255,000	3.000% 4.000%	1,787,000		257,000	1,530,000
Park Bonds 2020*	7/2/2020	1,581,000	2/1/2021 2/1/2022 2/1/2023 2/1/2024 2/1/2025 2/1/2026	236,000 255,000 260,000 270,000 275,000 285,000	1.000% 2.000% 2.000% 3.000% 3.000% 3.000%		1,581,000		1,581,000
Ref.						\$ 8,188,000	\$ 1,581,000	\$ 1,442,000	\$ 8,327,000
						C	C-2,C-5,C-7	C-5	C

\* Callable Bonds

**COUNTY OF MORRIS**

**PARK CAPITAL FUND**

**GREEN ACRES LOAN PAYABLE - STATE OF NEW JERSEY**

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	Ref.	
BALANCE, DECEMBER 31, 2019	C	\$ 55,601
Decreased by:		
Loan Repayments - Patriot's Path / Schooley's Mountain	C-5	<u>21,909</u>
BALANCE, DECEMBER 31, 2020	C	<u><u>\$ 33,692</u></u>

**COUNTY OF MORRIS**

**GENERAL CAPITAL FUND**

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

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BALANCE, DECEMBER 31, 2019	C	\$ 1,236,272
Decreased by:		
Loan Repayments - 2003 Dam Restoration Loan - Saffin Pond	C-5	<u>77,341</u>
BALANCE, DECEMBER 31, 2020	C	<u><u>\$ 1,158,931</u></u>

**COUNTY OF MORRIS**

**PARK CAPITAL FUND  
SCHEDULE OF DUE FROM STATE OF NEW JERSEY - GREEN ACRES FUND GRANTS  
YEAR ENDED DECEMBER 31, 2020**

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NOT APPLICABLE

**COUNTY OF MORRIS**

**GENERAL CAPITAL FUND  
SCHEDULE OF FEDERAL/STATE AID RECEIVABLE  
YEAR ENDED DECEMBER 31, 2020**

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NOT APPLICABLE

COUNTY OF MORRIS

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

Ordinance Number	Balance, December 31, 2019	Authorized 2020	Bonds Issued	Authorizations Canceled	Utilization of Capital Fund Balance/Contributions	Balance, December 31, 2020
158	\$ 937,000	\$	\$	\$	\$	\$ 937,000
165	771					771
181	24,000					24,000
184	126,633		126,000		633	
225	174					174
235	23,000					23,000
257	933,774					933,774
259	4,000					4,000
263	199,177					199,177
268	6,000			5,532	468	60,000
269	60,000					1,000
329	1,000					35,000
334	35,000					6,317
345	6,317					2,115
349	23,000		23,000			5,000
356	2,115					1,250,000
359	1,000			1,000		140,000
367	10,000		5,000			26,000
419	1,400,000					6,000
420	242,000					223,000
421	26,000					2,000
435	38,000					714,000
443	238,175					2,472,000
445	8,000			5,731		1,095,000
446	714,000					300,000
450	41,000		41,000			129,000
454	2,796,000		324,000			200,000
455	1,095,000					80,000
456	300,000					1,790,000
458	129,000					4,000
459	200,000					73,000
482	80,000					110,000
487	3,000,000		1,790,000			300,000
488	4,000		4,000			160,000
489	183,000		73,000			198,000
490	300,000					135,000
494	160,000					3,356,000
495	198,000					20,000
496	261,000		126,000			70,000
498	4,141,000		785,000			300,000
499	20,000					500,000
500	70,000		198,000			2,360,000
502	198,000					143,000
503	300,000		1,880,000			376,000
518	2,360,000					141,000
525	143,000					636,000
526	376,000					553,000
528	141,000					
529	636,000					
530	553,000					

Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab Roadway Design & Construction Projects

Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities

Bridge Design & Construction Projects at Various County Locations

Bridge Design, Renovation & Construction Projects at Various County Locations

Upgrades to Fire & Sprinkler Systems at Various County Facilities

Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements

Renovation of the Central Ave Complex to House St. Clares Behavioral Health and the Nonprofit

Mall on the Former Greystone Property

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)

Various Health & Life Safety Upgrades at Morris View Healthcare Center

Bridge Design & Construction at Various County Locations

Funding for the Design, Building & Rehabilitation of Various County Roadways

Purchase Electronic Scanner and Computer System for the Counting of Absentee Ballots by and for the Morris County Board of Elections

Various Capital Projects and Purchases at the Morris View Healthcare Center

Various Exterior Building Repairs and Replacements Throughout the County

Design and Construction for Various Roads Throughout the County

Purchase of Upgrades and Replacement of Security Camera Equipment for MC Sheriff

New Carpeting for the County Clerk's Office

Planning & Public Works - Railroad and Road Construction/Resurfacing

Planning & Public Works - Buildings & Grounds - Interior Building Improvements

Planning & Public Works - Buildings & Grounds - Construction, Upgrades & Equipment Necessary for Criminal Justice Reform

Surrogate's Office - Purchase of New Surrogate Application System

Morris View Healthcare Center - Various Improvements & Equipment

Morris View Healthcare Center - Cooling Tower Replacement

Finance - Payroll and Finance System Replacement and/or Upgrades

Various Upgrades & Equipment for the Sheriff's Office

Roadway Resurfacing, Intersection Reconstruction & Railroad Projects for the Dept. of Planning & Public Works

Bridge Design & Replacement Projects for the Department of Planning & Public Works

Environmental Investigation & Clean Up at Various County Facilities by the Dept. of Planning & Public Works

Replacement, Repairs and Upgrades at Various Facilities by Buildings & Grounds

Fire Sprinkler Upgrades for Various Facilities by Risk Management Under Employee Resources

Replacement of Equipment & Fixtures for Renovation of two (2) Tub/Shower Rooms at Morris View Healthcare Center

Railroad, Road Construction, Road Resurfacing, Including Design by the Department of Public Works

Upgrades to Existing Sheriff's Buildings, by the Department of Public Works Buildings and Grounds Division

Equipment and Vehicle Replacement/Upgrade for the Department of Public Works Motor Service Center

Exterior Equipment and Building Improvements by the Department of Public Works Buildings & Grounds Division

Repair/Replace/Upgrade Building Equipment by the Department of Public Works Buildings & Grounds Division

Interior Building Improvements by the Department of Public Works Buildings & Grounds Division

Various Computers and Electronic Systems for all County Offices by the Office of Information Technology

Bridge Design & Replacement Projects for the Department of Planning & Public Works

Environmental Clean Up at Various County Facilities for the Department of Planning & Public Works

Construction of a New Jury Assembly Room by Buildings & Grounds

Building Improvements and Upgrades at the Morris County School of Technology

Fire Sprinkler Upgrades for Various Facilities by Risk Management

Design and Oversight for County Courthouse Project, Phase I Under the Department of Planning & Public Works

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

Replacement of HVAC Units & Chillers by the Department of Public Works Buildings & Grounds Division

Interior Building Upgrades by the Department of Public Works Buildings & Grounds Division

Exterior Projects and Replacement of (1) One Bucket Truck by the Buildings & Grounds Division

Rehabilitation/Improvement to Intersections, Railroad Bridges, Crossings & Traffic Signals by the Dept. of Public Works Engineering Division



## GENERAL CAPITAL FUND

Ordinance Number	Balance, December 31, 2019	Authorized 2020	Bonds Issued	Authorizations Cancelled	Utilization of Capital Fund Balance/ Contributions	Balance, December 31, 2020
	\$	\$	\$	\$	\$	\$
531	1,464,000					1,464,000
533	522,000					522,000
535	1,546,000		1,546,000			
536	120,000					120,000
538	1,828,000		1,600,000			228,000
546	486,000		220,000			266,000
547	215,000		215,000			
554		997,000	450,000			547,000
555		2,924,000	1,350,000			1,574,000
556		1,039,000	548,000			491,000
557		585,000	585,000			
558		91,000	91,000			
559		1,053,000	453,000			600,000
560		5,500,000	1,724,000			3,776,000
561		905,000	905,000			
562		1,800,000	1,200,000			600,000
564		1,304,000	719,000			585,000
565		2,858,000	357,000			2,501,000
566		96,000	75,000			21,000
567		891,000	355,000			526,000
568		2,353,000	1,182,000			1,171,000
569		381,000	381,000			
570		572,000	271,000			301,000
571		4,977,000	4,977,000			
572		238,000	238,000			
578		477,000	477,000			
579		120,000	120,000			
580		115,000	115,000			
581		239,000	239,000			
582		948,000	550,000			398,000
583		731,000	360,000			371,000
584		491,000	375,000			116,000
585		3,400,000	1,700,000			1,700,000
586		1,674,000				1,674,000
587		16,239,000				16,239,000
588		639,000				639,000
589		639,000		64,380		574,620
590		837,000		198,000		639,000
591		96,000		96,000		
592		810,000				810,000
593		667,000				667,000
594		667,000				667,000
595		1,486,000				1,486,000
596		215,000				215,000
599		3,400,000				3,400,000
601		1,340,000				1,340,000

Ref.

\$ 28,945,136	\$ 63,784,000	\$ 30,400,000	\$ 370,643	\$ 1,370	\$ 61,957,123
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**COUNTY OF MORRIS**

**PARK CAPITAL FUND**

**SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED**

	Ordinance Number	Balance, December 31, 2019	Authorized in 2020	Bonds Issued	Balance, December 31, 2020
Paving Projects at Various Park System Locations by the Morris County Park Commission	234	\$	\$ 381,000	\$ 381,000	\$
Replacement of Vehicles and Equipment by the Morris County Park Commission	235		1,200,000	1,200,000	.
		\$	\$ 1,581,000	\$ 1,581,000	\$
Ref.			C-7, C-10	C-7	

**COUNTY OF MORRIS**  
**GENERAL CAPITAL FUND**  
**SCHEDULE OF LEASE REVENUE BONDS**

SCHEDULE OF LEASE REVENUE BONDS										
General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2020		Rate of Interest	Balance December 31, 2019	Increase	Refunding	Decrease	Balance December 31, 2020
			Date	Amount						
Guaranteed Pooled Program Lease Revenue Bonds 2011*	8/30/2011	\$ 4,700,000	8/15/2021	\$ 155,000	4.500%	\$ 3,680,000	\$		\$	\$ 3,530,000
			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	2/01/2021	515,000	3.000%	11,590,000			505,000	11,085,000
			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%					
Ref.						\$ 15,270,000	\$		\$ 655,000	\$ 14,615,000
						C			C-5	C

Ref.

\* Callable Bonds

COUNTY OF MORRIS

GENERAL CAPITAL FUND  
SCHEDULE OF CAPITAL LEASE PAYABLE

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NOT APPLICABLE

**COUNTY OF MORRIS**

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**PART II**

COUNTY OF MORRIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2020

Federal CFDA #	Federal Grantor/Pass Through Grantor/Program/Cluster Title	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:									
14.218	Community Development Block Grant/Entitlement Grants	N/A	B-20-JC-340105	7/1/20-9/1/27	\$ 1,978,721	\$ 22,895	\$ 22,895	\$ 22,822	\$ 343,950
14.218	Community Development Block Grant/Entitlement Grants	N/A	B-19-JC-340105	7/1/19-9/1/26	1,938,271	699,448	655,337	640,337	515,768
14.218	Community Development Block Grant/Entitlement Grants	N/A	B-18-JC-340105	7/1/18-9/1/25	1,932,888	1,439,485	1,451,325	554,852	127,903
14.218	Community Development Block Grant/Entitlement Grants	N/A	B-17-JC-340105	7/1/17-9/1/24	1,769,115	1,451,325	131,439	131,439	
14.218	Community Development Block Grant/Entitlement Grants	N/A	B-16-JC-340105	7/1/16-9/1/23	1,748,848	1,702,886	123,320	123,320	
14.218	Community Development Block Grant Program Income	N/A	B-20-JC-340105	7/1/20-9/1/27	3,714	3,714	3,714	3,714	
14.218	Community Development Block Grant Program Income	N/A	B-19-JC-340105	7/1/19-9/1/26	84,419	84,419	31,283	25,283	
	Total CDBG - Entitlement Grants Cluster				9,485,976	5,404,172	1,522,840	1,507,767	387,621
14.267	Morris Continuum of Care Planning Grant	N/A	NJ055L2F091800	2/1/20-1/31/21	51,648	27,085	27,085	27,085	
14.267	Morris Continuum of Care Planning Grant	N/A	NJ055L2F091700	2/1/19-1/31/20	51,882	51,882	12,971	14,692	
14.231	Emergency Shelter Program	N/A	E-19-JC-340105	7/1/19-7/12/21	164,010	122,131	122,131	112,036	122,131
14.231	Emergency Shelter Program	N/A	S-18-JC-340019	8/1/18-9/22/20	189,260	189,260	91,980	91,980	56,980
14.239	Home Investment Partnerships Program	N/A	M19-DC-34-0226	7/1/21/9-9/1/27	762,900	359,363	359,363	359,363	359,363
14.239	Home Investment Partnerships Program	N/A	M18-DC-34-0226	8/22/18-9/1/26	845,330	544,618	401,688	401,688	357,759
14.239	Home Investment Partnerships Program	N/A	M17-DC-34-0226	9/22/17-9/1/25	602,832	571,861	278,739	278,739	278,739
14.239	Home Investment Partnerships Program	N/A	M16-DC-34-0226	7/22/16-9/1/24	603,869	603,869	273,290	273,290	273,290
	Total U.S. Department of Housing and Urban Development				12,697,707	7,844,241	3,090,087	3,060,640	2,435,883
<u>U.S. Department of Justice:</u>									
16.575	Pass Through New Jersey Department of Law and Public Safety	FY20-100-066-1020-142	2019-V2-GX-0051; V-14-19	7/1/20-6/30/21	299,686	169,096	169,096	72,844	
16.575	County Office of Victim Witness Advocacy	FY18-100-066-1020-142	2017-VA-GX-0058; V-14-17	7/1/19-9/31/20	288,364	288,364	114,229	288,364	
16.575	Sexual Assault Response Team/Forensic Nurse Examiner Program	FY18-100-066-1020-142	2017-VA-GX-0055; VS-38b-17	10/1/19-9/30/20	68,784	68,784	68,784	68,784	
16.606	State Criminal Alien Assistance Program (SCAAP)	N/A	2020-AP-BX-0643	7/1/19-6/30/20	309,679	309,679	309,679	309,679	
16.606	State Criminal Alien Assistance Program (SCAAP)	N/A	20XX-AP-BX-XXXX	7/1/05-6/30/15	3,739,039	2,800,675	300,534 *	105,053	
16.638	HOPE ONE Project	N/A	2018-AR-BX-K108	10/1/18-9/30/20	332,658	287,546	143,137		
	Total U.S. Department of Justice				5,038,210	3,614,465	795,780	844,724	
<u>U.S. Department of Labor:</u>									
Pass Through New Jersey Department of Labor and Workforce Development:									
WIOA Cluster:									
17.258	WIA/WIOA Adult Program	N/A	N/A	7/1/20-6/30/21	829,055	23,757	23,757	9,428	
17.258	WIA/WIOA Adult Program	N/A	N/A	7/1/19-6/30/21	958,426	919,463	832,567	836,774	
17.258	WIA/WIOA Adult Program	N/A	N/A	7/1/18-6/30/20	915,087	915,087	87,581	91,005	
17.259	WIA/WIOA Youth Activities	N/A	N/A	4/1/20-6/30/21	848,670	8,140	8,140	8,140	8,140
17.259	WIA/WIOA Youth Activities	N/A	N/A	4/1/19-6/30/21	998,888	553,268	454,300	464,343	237,956
17.259	WIA/WIOA Youth Activities	N/A	N/A	4/1/18-6/30/20	930,940	849,944	197,634	206,395	52,483
17.278	WIA/WIOA Dislocated Worker Formula Grants	N/A	N/A	7/1/20-6/30/21	1,396,731	95,261	95,261	74,815	
17.278	WIA/WIOA Dislocated Worker Formula Grants	N/A	N/A	7/1/19-6/30/21	1,433,123	1,322,481	1,169,422	1,190,657	
17.278	WIA/WIOA Dislocated Worker Formula Grants	N/A	N/A	7/1/18-6/30/20	1,472,046	1,472,046	160,231	161,603	
	Total WIOA Cluster				9,782,966	6,159,447	3,028,893	3,043,160	298,579
	Total U.S. Department of Labor				9,782,966	6,159,447	3,028,893	3,043,160	298,579

\* 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.

COUNTY OF MORRIS  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2020

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 Homeland Security:</u>								
Pass Through New Jersey Department of Law and Public Safety:								
97.067	1005-100-066-1005-006-YYYY-6110	EMW-2020-SS-00042-S01	9/1/20-8/31/23	\$ 322,677	\$ 36,094	\$ 36,094	\$	\$
97.067	1005-100-066-1005-006-YYYY-6110	EMW-2019-SS-00022-S01	9/1/19-8/31/22	347,322	194,749	159,619	194,749	
97.067	1005-100-066-1005-006-YYYY-6110	EMW-2018-SS-00025-S01	9/1/18-8/31/21	350,212	112,047	17,047	15,547	
97.067	1005-100-066-1005-006-YYYY-6110	EMW-2017-SS-00043-S01	9/1/17-8/31/20	368,939	368,939	37,639	57,638	
97.067	N/A	EMW-2019-SS-00022-S01	9/1/19-8/31/22	3,433,349	643,200	643,200	643,200	
97.067	N/A	EMW-2018-SS-00025-S01	9/1/18-8/31/21	3,396,379	1,891,066	565,770	669,445	
97.067	N/A	EMW-2017-SS-00043-S01	9/1/17-8/31/20	1,830,093	1,780,176	425,760	925,486	
				10,048,971	5,026,271	1,885,129	2,106,067	
97.134	N/A	EMW-2019-GR-00040-S01	10/1/18-9/30/19	42,879 *	42,879 *	42,879 *	42,879	
				42,879	42,879	42,879	42,879	
97.047	N/A	PDMC-PL-02-NJ-2017-005	8/14/17-3/22/21	126,000	113,046	88,854	44,100	
				126,000	113,046	88,854	44,100	
97.036	N/A	FEMA 4488-DR-NJ	1/20/20-9/30/21	944,972	944,972	944,972	785,076	
97.036	N/A	FEMA 4368-DR-NJ	3/6/18-3/7/18	785,076	785,076	785,076	785,076	
				1,730,048	1,730,048	1,730,048	785,076	
97.024	N/A	N/A	10/1/18-3/31/20	1,256	1,256	1,256		
				1,256	1,256	1,256		
				11,949,154	6,913,500	3,748,166	2,978,122	
Total U.S. Department of Homeland Security								
<u>U.S. Department of Transportation:</u>								
Highway Safety Cluster:								
20.600	FED-2020-Morris County-00265	CP-20-08-01-03	10/1/19-9/30/20	69,814	69,814	69,814	69,814	69,814
				69,814	69,814	69,814	69,814	69,814
20.616	FED-2020-Morris County-00213	AL-20-45-01-01	10/1/19-9/30/20	26,980	26,980	26,980	26,980	15,538
20.616	FED-2020-Morris County-00123	AL-20-45-04-06	10/1/19-9/30/20	6,163	6,163	6,163	6,163	3,025
				33,143	33,143	33,143	33,143	18,563
				102,957	102,957	102,957	102,957	88,377
Total Highway Safety Cluster								
Highway Planning and Construction Cluster:								
20.205	2020-480-078-6320-AN4-6010	FY20 County Aid Program	1/9/20-1/9/23	8,075,083	4,881,106	4,881,106	6,547,558	
20.205	19-480-078-6320-ANM-6010	FY19 County Aid Program	3/28/19-3/28/22	7,963,564	6,732,459	3,430,500	1,951,797	
20.205	18-480-078-6320-AMZ-6010	FY18 County Aid Program	3/13/18-3/13/21	7,953,564	7,953,564	290,100		
20.205	17-480-078-6320-AMN-6010	FY17 County Aid Program	4/14/17-4/14/20	3,940,600	3,940,600	13,913		
20.205	16-480-078-6320-AMD-6010	FY16 County Aid Program	4/19/16-4/18/19	3,988,500	3,988,500	175,709		
20.205	N/A	STP-C00S(690), 2014-DT-BLA1-05	9/9/14-9/9/16	335,502	332,190		3,322	
20.205	N/A	HPP-0517(301); 2018-DT-BLA1-03	9/24/18-12/31/20	800,250	785,117	748,389	9,104	
20.205	N/A	RHC-0613 (300)H210	6/15/18-1/31/21	244,775	207,750	207,750		
20.205	N/A	RHC-0619 (300)H210	6/15/18-1/31/21	244,775	207,750	207,750		

\* 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, 2020

Federal CFDA #	Federal Grantor/Pass Through Grantor/Program/Cluster Title	Pass-Through Entity ID#	Grant#	Grant Period	Grant Awards	Cumulative		Program Disbursements	Cash Received	Provided to Subrecipients
						Program Disbursements				
U.S. Department of Transportation (Cont'd):										
20.205	Highway Planning and Construction Cluster (Cont'd): Pass Through New Jersey Transportation Planning Authority FY 2021 Subregional Transportation Planning FY 2020 Subregional Transportation Planning	N/A	N/A	7/1/20-6/30/21 7/1/19-6/30/20	\$ 130,583 130,583	\$ 66,960 130,583	\$ 66,960 65,250	\$ 97,916	\$	\$
20.205	Pass Through New Jersey Transportation Planning Authority NYS&W Rail Line Bicycle/Pedestrian Path NYS&W Rail Line Bicycle/Pedestrian Path Total Highway Planning and Construction Cluster	6300-480-078-6300-FBS-TCAP-7310 6300-480-078-6300-FBS-TCAP-7310	2018-DT-BLA1-FEP-02 L230-B00S(277), 2009-DT-BLA1-11	6/29/18-6/29/22 9/16/09-6/30/19	7,950,000 2,827,661 44,575,440	5,521,157 2,827,661 37,545,397	4,563,797 2,827,661 14,851,224	5,194,038 277,260 14,080,995		
Transit Services Programs Cluster:										
20.513	Pass Through New Jersey Transit: Enhanced Mobility for Seniors and Persons with Disabilities Program (Section 5310) Enhanced Mobility for Seniors and Persons with Disabilities Program (Section 5310) Total Transit Services Programs Cluster	N/A	NJ-2018-019-00, FY2016 NJ-2017-016-00, FY2015	11/19-12/31/20 11/18-12/31/19	75,000 75,000 150,000	75,000 75,000 150,000	75,000 75,000 75,000	62,500 12,500 75,000		
Pass Through New Jersey Transit:										
20.509	COVID 19 - Non-Urbanized Area Formula Program (MAPS Section 5311) CARES Act Non-Urbanized Area Formula Program (MAPS Section 5311) Non-Urbanized Area Formula Program (MAPS Section 5311) Total U.S.Department of Transportation	N/A	N/A	3/1/20-7/31/21 1/1/20-12/31/20 1/1/18-12/31/19	642,552 285,438 227,873 1,135,863	561,720 32,545 227,873 822,138	561,720 32,545 6,380 600,645	561,720 32,545 48,817 395,755	314,393 32,545 48,817 395,755	88,377
U.S. Department of Health and Human Services:										
93.568	Pass Through New Jersey Department of Community Affairs 2020 Morris County LIHEAP CWA Administrator	2020-100-022-9050-182-FFFF-CTYA-6120	2020-05139-0168-00	10/1/19-9/30/20	7,065	7,065	7,065	7,065		
Pass Through New Jersey Department of Health										
93.069	Public Health Infrastructure, Laboratories and Emergency Preparedness Public Health Infrastructure, Laboratories and Emergency Preparedness	21-100-046-4EOX-360-100-2-6120 20-100-046-4EOX-360-100-2-6120	PHLP-21-LNC010 PHLP-20-LNC010	7/1/20-6/30/21 7/1/19-6/30/20	625,995 294,217	159,690 294,217	159,690 168,462	242,001		
93.008	National Association of County and City Health Officials (NACCHO) National Association of County and City Health Officials (NACCHO)	N/A N/A	MRC-13-0228 1 MRCSG061001-01	1/5/13-7/31/13 6/21/07-7/31/13	4,000 35,000	1,841 35,000	1,841 3,069	1,841 3,069		
93.323	Epidemiology and Laboratory Capacity Grant	N/A	1 NU50CK000525-0100	8/1/19-6/30/21	2,915,033	156,648	156,648	2,915,033		
93.354	Pass Through New Jersey Department of Law and Public Safety FY19 Operation Helping Hand FY18 Operation Helping Hand	20-100-066-1000-203 19-100-066-1000-191	1 NU17CE924966-01-00 1 NU90TP921971-01-00	9/1/19-8/31/20 9/1/18-8/31/19	62,500 58,824 4,002,634	58,837 58,824 772,122	58,837 4,476 560,088	62,500 3,226,599		
Pass Through New Jersey Department of Human Services										
Area Plan Grant:										
Aging Cluster:										
93.044	Title III B Title III B COVID 19 - CARES Title III E Title III C-1 Title III C-1 COVID 19 - Families First Coronavirus Response Act C2 Title III C-2 Title III C-2 COVID 19 - CARES Title III C; Nutrition Services Incentive Program Nutrition Services Incentive Program Total Aging Cluster	20-100-054-7530-056-6110-20B 19-100-054-7530-056-6110-19B 20-100-054-7530-122-6110-20B 20-100-054-7530-066-6110-20C1 19-100-054-7530-066-6110-19C1 20-100-054-7530-118/9-6110-20C1/2 19-100-054-7530-111-6110-20C2 20-100-054-7530-126-6110-20C2 20-100-054-7530-039-6110-20P 19-100-054-7530-039-6110-19P	20-91-AAA 19-91-AAA 20-91-AAA 20-91-AAA 19-91-AAA 20-91-AAA 19-91-AAA 20-91-AAA 20-91-AAA 19-91-AAA	11/1/20-12/31/20 1/1/19-12/31/19 4/1/20-9/30/21 1/1/20-12/31/20 1/1/19-12/31/19 3/1/20-9/30/21 1/1/20-12/31/20 1/1/19-12/31/19 4/1/20-9/30/21 1/1/20-12/31/20 1/1/19-12/31/19	433,267 380,743 232,344 355,350 461,714 301,969 580,607 475,580 574,510 272,959 280,793 4,349,636	235,268 380,743 28,999 204,256 461,714 301,969 580,607 475,580 496,049 272,959 280,793 2,315,627	235,268 195,706 28,999 204,256 1,321 301,969 580,607 1,325 574,510 272,959 21,168 2,775,564	433,267 544 232,344 355,350 1,321 301,969 580,607 1,325 574,510 272,959 21,168 2,775,564	192,282 107,551 8,370	308,203

\* 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, 2020

Federal Grantor/Pass Through Grantor/Program/Cluster Title	Federal CFDA #	Pass-Through Entity ID#	Grant#	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received	Provided to Subrecipients
<b>U.S. Department of Health and Human Services (Cont'd):</b>									
<b>Pass Through New Jersey Department of Human Services (Cont'd)</b>									
<b>Area Plan Grant (Cont'd):</b>									
Title III D	93.043	20-100-064-7530-060-6110-20D	20-91-AAA	1/1/20-12/31/20	\$ 28,909	\$	\$	\$ 28,909	\$ 8,713
Title III D	93.043	19-100-064-7530-060-6110-19D	19-91-AAA	1/1/19-12/31/19	28,727	8,713	*	56	4,527
Title III D	93.043	18-100-064-7530-060-6110-18D	18-91-AAA	1/1/18-12/31/18	28,593	28,593			
Title III E	93.052	20-100-064-7530-062-6110-20E	20-91-AAA	1/1/20-12/31/20	220,002	119,439	119,439	220,002	85,425
Title III E	93.052	19-100-064-7530-062-6110-19E	19-91-AAA	1/1/19-12/31/19	218,338	218,338	76,594	2,998	68,878
COVID 19 - CARES Title III E	93.052	20-100-064-7530-124-6110-20E	20-91-AAA	4/1/20-9/30/21	120,628	6,071	6,071	120,628	2,400
COVID 19 - CARES Aging and Disability Resource Connection	93.048	20-100-064-7530-128-6110-20	20-91-AAA	7/1/20-9/30/21	48,774	15,916	15,916	48,774	
Total Area Plan Grant					5,043,807	4,116,007	2,550,887	3,196,631	475,146
<b>Medical Cluster:</b>									
<b>Medical Assistance Program:</b>									
Medicaid Match	93.778	20-100-064-7530-066-6110-MEDB	20-91-AAA	1/1/20-12/31/20	24,708	24,583	24,583	24,708	24,583
Medicaid Match	93.778	19-100-064-7530-066-6110-MEDB	19-91-AAA	1/1/19-12/31/19	23,097	23,097	125	82	125
Federal Financial Participation	93.778	N/A	DOAS19AAA004	1/1/19-12/31/20	60,699			41,962	
Total Medicaid Cluster					108,504	47,680	24,708	66,752	24,708
<b>New Jersey State Targeted Response to Opioid Crisis (Ch 51 Innovations)</b>									
	93.788	N/A	20-683-ADA-1	6/30/20-6/29/21	151,505	3,785	3,785	37,876	
					151,505	3,785	3,785	37,876	
<b>Social Services for the Homeless</b>									
	93.558	7550-100-054-7550-072-LLLL-6030	1801 NJTANF	1/1/19-12/31/20	117,616	100,438	47,399	36,845	20,678
<b>Work First New Jersey Program</b>									
	93.558	7550-100-054-7550-xxx-LLLL-6030	N/A	1/1/19-12/31/19	556,702	474,422	253,310	239,764	
					674,318	574,860	300,709	276,609	20,678
Total U.S. Department of Health and Human Services					9,980,768	5,514,454	3,440,177	6,804,467	523,532
<b>U.S. Federal Agency National Endowment for the Humanities:</b>									
<b>Archival Preservation Assessment</b>									
	45.149	N/A	PA-50344-04	1/1/04-6/30/05	4,363	4,363	158		
Total U.S. Federal Agency National Endowment for the Humanities					4,363	4,363	158		
<b>U.S. Environmental Protection Agency:</b>									
<b>Pass through New Jersey Department of Environmental Protection</b>									
County Environmental Health Act Grant	66.605	20-100-042-4840-094	N/A	7/1/19-6/30/20	11,400	11,400	11,400		
County Environmental Health Act Grant	66.605	19-100-042-4840-094	N/A	7/1/19-6/30/19	11,375	11,375		11,375	
Total U.S. Environmental Protection Agency					22,775	22,775	11,400	11,375	
<b>U.S. Election Assistance Commission:</b>									
<b>Pass through New Jersey Division of Elections</b>									
2018 Help America Vote Act (HAVA) - VWPAT Grant Program	90.404	N/A	N/A	3/23/18-3/22/23	40,790	40,790	40,790	40,790	
Total U.S. Election Assistance Commission					40,790	40,790	40,790	40,790	
<b>U.S. Department of Treasury:</b>									
<b>Pass Through New Jersey Department of Community Affairs</b>									
COVID 19 - Local Government Emergency Fund (LGEF)	21.019	20-100-022-8030-686	N/A	3/1/20-12/31/21	3,197,873	177,931	177,931	2,297,873	
COVID-19 Mitigation									
<b>Pass Through New Jersey Department of Human Services</b>									
COVID 19 - CARES Act Coronavirus Relief Fund	21.019	N/A	N/A	9/1/20-12/4/20	183,000	186,627	166,627		
<b>Pass Through New Jersey Division of Elections</b>									
COVID 19 - CARES Act Coronavirus Relief Fund - Primary Election	21.019	N/A	N/A	3/1/20-12/31/21	1,054,537	1,054,537	1,054,537	1,054,537	
COVID 19 - CARES Act Coronavirus Relief Fund - General Election	21.019	N/A	N/A	3/1/20-12/31/21	1,355,109	1,355,109	1,355,109	1,355,109	
<b>Pass Through New Jersey Office of Emergency Management</b>									
COVID 19 - CARES Act Coronavirus Relief Fund	21.019	N/A	N/A	3/9/20-12/31/21	357,500	124,874	124,874	357,500	
COVID 19 - CARES Act Coronavirus Relief Fund	21.019	N/A	N/A	3/9/20-12/31/21	3,819,380	3,819,380	3,819,380	3,819,380	
Total U.S. Department of Treasury					9,967,399	6,688,458	6,688,458	8,884,399	
TOTAL FEDERAL AWARDS					\$ 105,448,392	\$ 75,432,985	\$ 36,283,735	\$ 40,322,384	\$ 3,346,371

\* 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 STATE AWARDS  
YEAR ENDED DECEMBER 31, 2020

State Grantor/Pass-Through Grantor/Program	Grant ID#	State Account Number	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
<b><u>New Jersey Department of Treasury:</u></b>							
Governor's Council on Alcoholism and Drug Abuse	N/A	2000-100-082-C001-044-U999-6010	7/1/19-9/30/20	\$ 527,397	\$ 91,026	\$ 56,012	\$ 61,014
Governor's Council on Alcoholism and Drug Abuse	N/A	2000-100-082-C001-044-U999-6010	7/1/18-6/30/19	390,252	390,252	83,993	293,701
				917,649	481,278	140,005	354,715
<b><u>New Jersey Department of Law and Public Safety:</u></b>							
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJF-6120	12/31/19-12/31/24	27,523	4,683	4,683	27,523
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJF-6120	1/8/19-1/8/24	31,667	29,788	23,754	
Insurance Fraud Reimbursement Program	N/A	1020-100-066-1020-305-YCJF-6110	1/1/20-12/31/20	250,000	80,873	80,873	80,873
Insurance Fraud Reimbursement Program	N/A	1020-100-066-1020-306-YCJF-6110	1/1/19-12/31/19	65,563	65,563	12,264	12,264
Law Enforcement Officers Training and Equipment Fund	N/A	1020-100-066-1020-314-YCJF-6120	7/1/19-6/30/20	28,526			
Law Enforcement Officers Training and Equipment Fund	N/A	1020-100-066-1020-314-YCJF-6120	7/1/17-6/30/18	28,949	25,256	25,256	28,526
Law Enforcement Officers Training and Equipment Fund	N/A	1020-100-066-1020-314-YCJF-6120	7/1/16-6/30/17	26,358	26,358	14,404	
Operation Helping Hand Grant Program	OHH-14-2019	19-100-066-1000-200	9/1/19-8/31/20	100,000	83,657	83,657	50,000
NJ Juvenile Justice Commission/SFEA Funds	N/A	1500-100-066-1500-032-YSAC-6010	7/1/20-6/30/21	54,000	20,754	20,754	
NJ Juvenile Justice Commission/SFEA Funds	N/A	1500-100-066-1500-032-YSAC-6010	7/1/19-6/30/20	4,500	4,500	4,500	4,500
NJ Juvenile Justice Commission/SFEA Funds	N/A	1500-100-066-1500-032-YSAC-6010	7/1/18-6/30/19	36,000	36,000	12,317	
Juvenile Detention Alternatives Initiative (JDAI)	JDAI-20-JF-14	1500-100-066-1500-237-YSAC-6010	1/1/20-12/31/20	54,500	32,286	32,286	
NJ Juvenile Justice Commission	SCP-20-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/20-12/31/20	256,379	115,398	115,398	
NJ Juvenile Justice Commission	SCP-20-PM-14	1500-100-066-1500-021-YSAC-6010	1/1/20-12/31/20	55,550	52,835	52,835	26,420
NJ Juvenile Justice Commission	SCP-19-PS-14	1500-100-066-1500-007-YSAC-6010	1/1/19-12/31/19	252,991	252,991	96,654	252,991
NJ Juvenile Justice Commission	SCP-19-PM-14	1500-100-066-1500-021-YSAC-6010	1/1/19-12/31/19	54,191	54,191	1,017	54,191
NJ Juvenile Justice Commission	FC-19-14	1500-100-066-1500-021-YSAC-6010	1/1/19-12/31/19	166,047	166,047	86,856	166,047
				1,492,744	1,051,180	667,508	703,335
<b><u>New Jersey Department of Military and Veterans Affairs:</u></b>							
Pass Through New Jersey Transit:							
Morris Area Paratransit System - Veterans Transportation	N/A	N/A	7/1/19-12/31/20	22,500	21,250	15,000	12,500
				22,500	21,250	15,000	12,500
<b><u>New Jersey Department of Transportation:</u></b>							
Pass Through New Jersey Transit:							
SCDRTAP - MAPS (Paratransit)	N/A	N/A	1/1/20-12/31/20	900,528	749,999	749,999	583,633
SCDRTAP - MAPS (Paratransit)	N/A	N/A	1/1/19-12/31/19	900,480	879,113	28,265	325,189
Landing Rd Bridge Replacement	N/A	2019-DT-BLA1-FEP-02	12/5/19-12/5/22	4,908,846	12,136	12,136	
Waterloo Rd Bridge #1401-038 over Musconetcong	N/A	2018-DT-BLA1-FEP-01	6/29/18-6/29/22	2,926,319	2,057,411	2,057,411	
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	50,000
High Bridge Branch Resurfacing Project	18-35214: 6800347	N/A	12/12/18-12/12/20	2,083,476	1,847,472	117,382	1,847,472
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		47,267
Landing Rd Bridge Replacement	N/A	2017-DT-BLA1-FEP-01	6/20/17-12/31/20	2,023,900	733,820	167,426	309,420

\* 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

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SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2020

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>							
FY20 Russia Road, Bridge No. 1400-948, Jefferson Twp		20-480-078-6320-AN2-6010	4/6/20-4/6/22	\$ 800,000	\$ 767,866	\$ 767,866	\$ 541,250
FY2020 Local Bridges, Future Needs		20-480-078-6320-AN2-6010	4/6/20-4/6/22	513,536	357,425	357,425	
FY2020 East Blackwell Street, Bridge No. 1401-015, Dover Town		20-480-078-6320-AN2-6010					
FY19 Russia Road, Bridge No. 1400-948, Jefferson Twp		19-480-078-6320-ANT-6010	5/21/19-5/21/21	235,000	235,000	235,000	235,000
FY17 E Blackwell St Bridge 1401015		17-480-078-6320-AMK-6010	9/22/17-9/22/19	690,000	690,000	690,000	517,500
FY16 E Blackwell St Bridge CR513		16-480-078-6320-10-AL8-6010	6/23/16-6/23/18	640,000	640,000	640,000	480,000
FY15 Mill Road Bridge over Wamong Brook, Morris Twp #1400-808		15-480-078-6320-ALY-6010	12/22/15-9/31/19	1,000,000	1,000,000	1,000,000	250,000
FY14 Ridgedale Ave, Bridge No. 1400-121, Town of Morristown		14-480-078-6320-ALN-6010	12/19/14-12/19/16	1,000,000	1,000,000	1,000,000	250,000
FY12 Ridgedale Ave, Bridge No. 1400-121, Town of Morristown		12-480-078-6320-AK5-6010	12/14/12-12/18/16	1,000,000	1,000,000		250,000
				20,557,370	12,773,120	6,842,373	5,727,412
<u>New Jersey Department of Environmental Protection:</u>							
County Environmental Health Act Grant	EN020-023Y	20-495-042-4855-001/20-100-042-4855-075	7/1/19-6/30/20	180,800	180,800	180,800	5,000
County Environmental Health Act Grant	EN019-023Y	19-495-042-4855-001/19-100-042-4855-075	7/1/18-6/30/19	163,339	163,339		57,770
				344,139	344,139	180,800	62,770
<u>New Jersey Department of Human Services:</u>							
Medication Assisted Treatment	20-923-ADA-B3	N/A	12/1/19-6/30/20	145,785	31,698	31,698	145,785
Hope One Substance Abuse Initiative	N/A	N/A	12/10/19-12/31/20	150,000	150,000	150,000	
Social Services for the Homeless	SH19014	7550-100-054-7550-072-LLLL-6030	1/1/19-12/31/20	883,301	566,251	305,833	321,412
PASP	20ALPN	7570-491-054-7570-006-LLLL-6130	1/1/20-12/31/20	44,166	42,718	42,718	40,486
Work First New Jersey Program	TS19014	7550-100-054-7550-xxx-LLLL-6030	1/1/19-12/31/20	389,446	366,917	197,651	199,491
				1,612,698	1,157,584	727,900	707,174
<u>New Jersey Department of Children and Families:</u>							
ALPN/HSAC/YIP	19ALPN	N/A	1/1/19-12/31/20	208,914	203,255	100,730	96,967
				208,914	203,255	100,730	96,967
<u>New Jersey Department of Treasury:</u>							
Higher Education Administration:							
P.L. 1971, c.12 Debt Service	N/A	xx-100-082-2155-016	1/1/20-12/31/20	2,600,180	2,600,180	2,600,180	2,600,180
				2,600,180	2,600,180	2,600,180	2,600,180
<u>New Jersey Department of Education:</u>							
Debt Service - Type I (Vo-Tech)	N/A	495-034-5120-075	8/1/20-5/30/21	205,026	74,996	74,996	74,996
Debt Service - Type I (Vo-Tech)	N/A	495-034-5120-075	8/1/19-5/30/20	134,618	134,618	85,189	85,189
				339,644	209,614	160,185	160,185
<u>Department of Health and Senior Services:</u>							
Pass through NJACCHO:							
COVID-19 NJACCHO	N/A	N/A	1/20/20-2/21/21	63,038	62,743	62,743	53,448
Area Plan Grant	20-1389-AAA	0x-100-04x-41xx-xxx-J004-6110	1/1/20-12/31/20	825,458	789,419	789,419	675,458
Area Plan Grant	19-1389-AAA	0x-100-04x-41xx-xxx-J004-6110	1/1/19-12/31/19	810,729	810,729	47,471	4,927
							*
Alcoholism and Drug Abuse	20-536-ADA-0	7700-760-054-4219-162-LDAS-6110	1/1/20-12/31/20	896,943	540,171	540,171	272,540
Alcoholism and Drug Abuse	19-536-ADA-0	7700-760-054-4219-162-LDAS-6110	1/1/19-12/31/19	788,963	788,963	97,990	310,481
County Right to Know Program	EPID-21-RTK-08L	100-046-4771-105-J002-6110	7/1/20-9/30/20	3,557	3,557	3,557	3,557
County Right to Know Program	EPID-20-RTK-07L	100-046-4771-105-J002-6110	7/1/19-6/30/20	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	24,441	18,745	18,322	24,441
				3,427,952	3,029,150	1,567,084	1,355,969

\* 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, 2020

State Grantor/Pass-Through Grantor/Program	Grant ID#	State Account Number	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
<b>Department of State:</b>							
County History Partnership Program	HC-CHPP-2020-00017	20-100-074-2540-105-6110	1/1/20-12/31/20	\$ 37,022	\$ 37,022	\$ 37,022	\$ 31,469
County History Partnership Program	HC-CHPP-2019-00017	19-100-074-2540-105-6110	1/1/19-12/31/19	43,520	43,520	2,912 *	
DOS 2020 Complete Count Commission County Grant	DOS2020C3-CTY-005	20-100-074-2505-135-6130	11/1/19-6/30/20	100,774	63,982	63,982	75,581
				181,316	144,524	103,916	107,050
<b>Department of Community Affairs</b>							
2020 Universal Service Fund-CWA Administration	2020-05134-0189-00	2020-100-022-8050-B13-FCWA-6120	7/1/19-6/30/20	4,710	4,710	4,710	4,710
				4,710	4,710	4,710	4,710
<b>Department of Labor and Workforce Development:</b>							
Work First New Jersey Program TANF	N/A	100-062-4545-322-105410	7/1/20-6/30/21	244,167	48,606	48,606	39,990
Work First New Jersey Program TANF	N/A	100-062-4545-322-105410	7/1/19-6/30/20	1,015,161	402,975	311,307	316,529
Work First New Jersey Program TANF	N/A	100-062-4545-322-105410	7/1/18-6/30/19	346,164	346,164		1
				1,605,492	797,745	359,913	356,520
Work First New Jersey Program GA FS	N/A	100-062-4545-379-101790	7/1/20-6/30/21	344,395	63,581	63,581	49,745
Work First New Jersey Program GA FS	N/A	100-062-4545-322-105410	7/1/19-6/30/20	506,705	503,558	354,549	365,626
				851,100	567,139	418,130	415,371
Workforce Learning Link (WDP Supplemental)	N/A	767-062-4545-003-091140	7/1/20-6/30/21	23,000	23,000	23,000	23,000
Workforce Learning Link (WDP Supplemental)	N/A	767-062-4545-003-091140	7/1/19-6/30/20	146,000	146,000	97,982	102,463
				169,000	169,000	120,982	125,463
<b>TOTAL STATE AWARDS</b>				<b>\$ 34,335,408</b>	<b>\$ 23,553,868</b>	<b>\$ 14,009,416</b>	<b>\$ 12,790,321</b>

\* 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, 2020**

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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, 2020. 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 LOAN PAYABLE

At December 31, 2020, the County has \$33,692 of Green Acres Loan Payable outstanding which is recorded in the Park Capital Fund. The project which relates to the loan is complete and there were no current year receipts or expenditures on the loan.

E. NEW JERSEY DEPARTMENT OF ENVIRONMENTAL PROTECTION LOAN PAYABLE

At December 31, 2020, the County has \$1,158,931 of the NJDEP Loan Payable outstanding, which is recorded in the General Capital Fund. The project which relates to the loan is complete and there were no current year receipts or expenditures on the loan.



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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, 2020 and 2019, and the related notes to the financial statements and have issued our report thereon dated May 10, 2021. 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of the internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

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

Mount Arlington, New Jersey  
May 10, 2021

NISIVOCIA LLP

*Francis Jones of Nisivoccia LLP*

Francis Jones

Registered Municipal Accountant No. 442

Certified Public Accountant



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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, 2020. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The County of Morris's financial statements include a portion of the operations of the Office of Temporary Assistance, which received \$11,129,952 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, 2020. 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

***Basis for Qualified Opinion on the Home Investment Partnerships Major Federal Program***

As described in in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding eligibility, subrecipient monitoring and special tests and provisions for its CFDA 14.239 Home Investment Partnerships major federal program as described in Finding 2020-001. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

***Qualified Opinion on the Home Investment Partnerships Federal Program***

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, 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 the Home Investment Partnerships major federal program for the year ended December 31, 2020.

The County's response to the noncompliance finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

***Unmodified Opinion on Each Other 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 other major federal and state programs identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs for the year ended December 31, 2020.

***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.

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

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a certain deficiency in internal control over compliance, described in the accompanying Schedule of Findings and Questioned Costs as Finding 2020-001 that we consider to be a significant deficiency.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying *Schedule of Findings and Questioned Costs*. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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  
May 10, 2021

NISIVOCCIA LLP

*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, 2020

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.
- A significant deficiency in internal control over major federal and state programs was 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*. No material weaknesses are reported.
- The auditor's report on compliance for its major federal and state programs for the County expresses a qualified opinion on the County's compliance for the Home Investment Partnerships Federal Program and an unmodified opinion on each of the other major federal and state programs.
- Audit finding 2020-001 which is required to be reported in accordance with 2 CFR 200.516(a) of the Uniform Guidance is reported in this schedule.
- The threshold for distinguishing between Type A and B federal programs was \$1,088,512.
- The threshold for distinguishing between Type A and B state programs was \$750,000.
- The County was determined to be a "low-risk" auditee for federal and state programs.

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

- There were none.

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

<u>State:</u>	<u>State Account #</u>	<u>Program Disbursements</u>
Department of Health and Senior Services:		
Area Plan Grant (20-1389-AAA)	0x-100-04x-41xx-xxx-J004-6110	\$ 789,419
Area Plan Grant (19-1389-AAA)	0x-100-04x-41xx-xxx-J004-6110	47,471
New Jersey Department of Treasury:		
Higher Education Administration:		
P.L. 1971, c.12 Debt Service	xx-100-082-2155-016	2,600,180

COUNTY OF MORRIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2020  
(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 Treasury:		
COVID 19 - Coronavirus Relief Fund:		
Pass Through New Jersey Department of Community Affairs:		
Local Government Emergency Fund (LGEF) COVID-19 Mitigation	21.019	\$ 177,931
Pass Through New Jersey Department of Human Services:		
CARES Act Coronavirus Relief Fund	21.019	166,627
Pass Through New Jersey Division of Elections:		
CARES Act Coronavirus Relief Fund - Primary Election	21.019	1,054,537
CARES Act Coronavirus Relief Fund - General Election	21.019	1,355,109
Pass Through New Jersey Office of Emergency Management:		
CARES Act Coronavirus Relief Fund	21.019	124,874
CARES Act Coronavirus Relief Fund	21.019	3,819,380
U.S. Department of Health and Human Services:		
Aging Cluster:		
Area Plan Grant:		
Title III B (20-91-AAA)	93.044	235,268
Title III B (19-91-AAA)	93.044	195,706
COVID 19 - Title III B - CARES	93.044	28,999
Title III C-1 (20-91-AAA)	93.045	204,256
Title III C-1 (19-91-AAA)	93.045	1,321
Title III C-2 (20-91-AAA)	93.045	580,607
Title III C-2 (19-91-AAA)	93.045	1,325
COVID 19 - Title III C-2 - CARES	93.045	496,049
COVID 19 - Families First Coronavirus Response Act C2	93.045	301,969
Nutrition Services Incentive Program (20-91-AAA)	93.053	272,959
Nutrition Services Incentive Program (19-91-AAA)	93.053	1,168

COUNTY OF MORRIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2020  
(Continued)

Summary of Auditors' Results: (Cont'd)

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

<u>Federal:</u>	<u>CFDA #</u>	<u>Program Disbursements</u>
U.S. Department of Homeland Security:		
Pass Through New Jersey Department of Law and Public Safety:		
FY2020 State Homeland Security Grant Program	97.067	\$ 36,094
FY2019 State Homeland Security Grant Program	97.067	159,619
FY2018 State Homeland Security Grant Program	97.067	17,047
FY2017 State Homeland Security Grant Program	97.067	37,639
FY2019 Urban Areas Security Initiative Grant Program	97.067	643,200
FY2018 Urban Areas Security Initiative Grant Program	97.067	565,770
FY2017 Urban Areas Security Initiative Grant Program	97.067	425,760
Disaster Grants - Public Assistance (FEMA):		
COVID 19 - New Jersey Covid-19 Pandemic	97.036	944,972
Severe Winter Storm and Snowstorm	97.036	785,076
U.S. Department of Housing and Urban Development:		
Home Investment Partnerships Program	14.239	359,363
Home Investment Partnerships Program	14.239	401,688
Home Investment Partnerships Program	14.239	278,739
Home Investment Partnerships Program	14.239	273,290

Findings and Questioned Costs for State Awards:

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

Findings and Questioned Costs for Federal Awards:

Finding 2020-001: U.S. Department of Urban and Housing Development – Home Investment Partnerships Program – Significant Deficiency and Non-Compliance – Eligibility, Subrecipient Monitoring and Special Tests and Provisions

<u>Program Title</u>	<u>CFDA No.</u>	<u>Grant Period</u>	<u>Award Amount</u>	<u>Program Disbursements</u>	<u>Questioned Costs</u>
U.S. Department of Housing and Urban Development:					
Home Investment Partnerships Program	14.239	7/12/19-9/1/27	\$ 762,900	\$ 359,363	\$ -0-
Home Investment Partnerships Program	14.239	8/22/18-9/1/26	845,330	401,688	-0-
Home Investment Partnerships Program	14.239	9/22/17-9/1/25	602,832	278,739	-0-
Home Investment Partnerships Program	14.239	7/22/16-9/1/24	603,869	273,290	-0-

COUNTY OF MORRIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2020  
(Continued)

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

Finding 2020-001: U.S. Department of Urban and Housing Development – Home Investment Partnerships Program – Significant Deficiency and Non-Compliance – Eligibility, Subrecipient Monitoring and Special Tests and Provisions (Cont'd)

Criteria

The HOME Program has income targeting requirements. Only low-income or very low-income persons, as defined in 24 CFR section 92.2, can receive housing assistance (24 CFR section 92.1). Therefore, the participating jurisdiction must determine if each family is income eligible by determining the family's annual income, including all persons in the household, as provided for in 24 CFR section 92.203. Participating jurisdictions must maintain records for each family assisted (24 CFR section 92.508).

Also, participating jurisdictions are required to monitor its subrecipients so reasonable assurance is provided that the subrecipient used the subaward for authorized purposes in compliance with Federal statutes, regulations, and the terms and conditions of the subaward. Additionally, the participating jurisdictions are required to ensure that subrecipients expected to be audited as required by CFR part 200, subpart F, met this requirement (2 CFR section 200.331(f)). This verification may be performed as part of the required monitoring under 2 CFR section 200.331(d)(2) to ensure that the subrecipient takes timely and appropriate action on any deficiencies detected through audits.

During the period of affordability (i.e., the period for which the non-Federal entity must maintain subsidized housing) for HOME assisted rental housing, the participating jurisdiction must perform on-site inspections to determine compliance with property standards and verify the information submitted by the owners no less than three years for projects containing one to four units. The participating jurisdiction must perform on-site inspections of rental housing occupied by tenants receiving HOME-assisted tenant-based rental assistance to determine compliance with housing quality standards (24 CFR sections 92.209(i), 92.251(f), and 92.504(d)).

Condition:

The Morris County Office of Community Development did not review the eligibility determinations of the persons receiving housing assistance.

Also, the County did not monitor its subrecipients or obtain copies of subrecipient audit reports to ensure that the subrecipient took timely and appropriate action on any deficiencies detected in the audits.

Finally, the required on-site inspection of HOME assisted rental housing to determine compliance with property standards and verification of the information submitted by the owners no less than every three years for projects containing one to four units were not performed.

Cause:

Due to the COVID-19 pandemic and reduced staff levels in the Morris County Office of Community Development, the required review of eligibility determinations of persons receiving housing assistance, the monitoring of subrecipients including review of subrecipients' audit reports and the on-site inspections of HOME assisted rental housing were not performed.

COUNTY OF MORRIS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2020  
(Continued)

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

Finding 2020-001: U.S. Department of Urban and Housing Development – Home Investment Partnerships Program – Significant Deficiency and Non-Compliance – Eligibility, Subrecipient Monitoring and Special Tests and Provisions (Cont'd)

Effect or Potential Effect:

The Morris County Office of Community Development was not in compliance with the HOME Program requirements for required review of eligibility determinations of persons receiving housing assistance, the monitoring of subrecipients including review of subrecipients' audit reports and the on-site inspections of HOME assisted rental housing.

Recommendation:

It is recommended that adequate policies and procedures are implemented to ensure that the required review of eligibility determinations of persons receiving housing assistance, the monitoring of subrecipients including review of subrecipients' audit reports and the on-site inspections of HOME assisted rental housing are performed by the Morris County Office of Community Development.

Management's Response:

Adequate policies and procedures will be implemented to ensure that required review of eligibility determinations of persons receiving housing assistance, the monitoring of subrecipients including review of subrecipients' audit reports and the on-site inspections of HOME assisted rental housing are performed by the Morris County Office of Community Development in 2021.

COUNTY OF MORRIS  
SUMMARY OF PRIOR YEAR AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2020

There were no prior year findings.



**COUNTY OF MORRIS**

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**PART III**

COUNTY OF MORRIS  
COMMENTS AND RECOMMENDATIONS

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

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

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

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

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

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

Effective July 1, 2015 through June 30, 2020, the bid thresholds in accordance with N.J.S.A. 40A:11-3 are \$17,500 for a contracting unit without a qualified purchasing agent and \$40,000 for a contracting unit with a qualified purchasing agent. Effective July 1, 2020 and thereafter, the bid thresholds in accordance with N.J.S.A. 40A:11-3 are \$17,500 for a contracting unit without a qualified purchasing agent and \$44,000 for a contracting unit with a qualified purchasing agent.

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

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

COUNTY OF MORRIS  
COMMENTS AND RECOMMENDATIONS  
(Continued)

Contracts and Agreements Required to be Advertised for N.J.S.A. 40A:11-4 (Cont'd)

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

Capital Fund

Several ordinances have deficit cash balances at December 31, 2020. 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.

Grants Management

1. While the County has a fixed assets accounting and reporting system in place which includes identification of the grant funding source of fixed assets purchased with grant funds, the tag affixed to those fixed assets does not detail that same information. Consideration should be given to utilizing a fixed assets tag which identifies the grant funding source, where applicable. No formal recommendation is judged to be warranted.
2. While the County was able to ensure that purchase orders were processed and approved in an effective manner during the COVID 19 pandemic, consideration should be given to appointing a centralized grant coordinator that will be responsible to ensure all policies, procedures and requirements are applied and in compliance with regulations. This position would allow for greater oversight to ensure adequate and effective controls are in place in the event of a similar extraordinary circumstance in the future. No formal recommendation is judged to be warranted.

Single Audit

N.J. Department of Transportation Audit

The N.J. Department of Transportation Bureau of External Audit (NJDOT) conducted an audit of Railroad Billings regarding the Dover and Rockway Repair for the years ended December 31, 2017-2019 for NJDOT agreement 6826309. The audit report issued by NJDOT contained a qualified opinion on the railroad billings as well as significant deficiencies in internal control over financial reporting and two findings regarding lack of sufficient invoice support with vouchers and that a performance and payment bond had been overbilled in the amount of \$6,490.80. The County has reimbursed the overbilled amount to the NJDOT. In their response to the findings, the County requested that the granting agency (to which the reimbursement was submitted) be given guidance on the appropriate items that should be submitted for reimbursement by the Bureau of External Audit and that the NJDOT provide guidance and training in detail to grantees. As of the date of this report the County has not been provided the requested guidance and training and no further Railroad project grant awards have been received by the County. No formal recommendation is judged to be warranted at this time.

COUNTY OF MORRIS  
COMMENTS AND RECOMMENDATIONS  
(Continued)

Single Audit (Cont'd)

Home Investment Partnerships Program

The Morris County Office of Community Development did not review the eligibility determinations of the persons receiving housing assistance. Also, the County did not monitor its subrecipients or obtain copies of subrecipient audit reports to ensure that the subrecipient took timely and appropriate action on any deficiencies detected in the audits. Finally, the required on-site inspection of HOME assisted rental housing to determine compliance with property standards and verification of the information submitted by the owners no less than every three years for projects containing one to four units were not performed. It is recommended that adequate policies and procedures are implemented to ensure that the required review of eligibility determinations of persons receiving housing assistance, the monitoring of subrecipients including review of subrecipients' audit reports and the on-site inspections of HOME assisted rental housing are performed by the Morris County Office of Community Development.

Management's Response:

Adequate policies and procedures will be implemented to ensure that required review of eligibility determinations of persons receiving housing assistance, the monitoring of subrecipients including review of subrecipients' audit reports and the on-site inspections of HOME assisted rental housing are performed by the Morris County Office of Community Development in 2021.

Management Suggestions

Effect on Internal Controls due to COVID-19

With the increased ability for certain work functions to be done remotely and the increased use of electronic payments and processes, it is suggested that the County routinely reviews the internal controls in place especially with respect to security of passwords as well as access rights to accounting software and bank information including bank wire transfers and the timely back-up of records.

Sick and Vacation Leave

It is suggested that the County consult with its legal counsel to ensure that its negotiated labor contracts, individual employee agreements and employee policies, as applicable, are in accordance with New Jersey statutes regarding unused sick and vacation leave.

Status of Prior Year Recommendation

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 was resolved.

COUNTY OF MORRIS  
SUMMARY OF RECOMMENDATIONS

It is recommended that:

Single Audit:

Home Investment Partnerships Program

Adequate policies and procedures are implemented to ensure that the required review of eligibility determinations of persons receiving housing assistance, the monitoring of subrecipients including review of subrecipients' audit reports and the on-site inspections of HOME assisted rental housing are performed by the Morris County Office of Community Development.