

COUNTY OF MORRIS

REPORT OF AUDIT

2021

*NISIVOCCIA LLP
CERTIFIED PUBLIC ACCOUNTANTS*

County of Morris

Report of Audit

2021

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, 2021 AND 2020



Mount Arlington, NJ
Newton, NJ
Bridgewater, NJ
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Independent Auditors' Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements – *regulatory basis* - of the various funds and account group of the County of Morris (the "County") as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements, as listed in the table of contents.

Unmodified Opinions on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of each fund and account group of the County as of December 31, 2021 and 2020, and the results of operations and changes in fund balance, where applicable, of such funds and account group, thereof for the years then ended in accordance with the accounting practices prescribed or permitted, as described in Note 1, by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division").

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the accompanying financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund and account group of the County as of December 31, 2021 and 2020, or the changes in financial position where applicable, thereof for the years then ended.

Basis for Opinions

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

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

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

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

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

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

Auditor’s Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County’s ability to continue as a going concern for a reasonable period of time.

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

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

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 Township's financial statements. The supplementary data schedules listed in the table of contents and the schedules of expenditures of federal and state awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") and New Jersey's OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the various fund and account group financial statements. The information has been subjected to the auditing procedures applied in the audit of the various fund and account group financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the various fund and account group financial statements or to the various fund and account group financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary data schedules and the schedules of expenditures of federal and state awards are fairly stated, in all material respects, in relation to the various fund and account group financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 9, 2022 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 9, 2022

NISIVOCCIA LLP

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

COUNTY OF MORRIS

2021

CURRENT FUND

COUNTY OF MORRIS

**CURRENT FUND
BALANCE SHEET - REGULATORY BASIS**

ASSETS	Ref.	2021	December 31, 2020	LIABILITIES, RESERVES AND FUND BALANCE	Ref.	2021	December 31, 2020
General Fund:							
Cash and Cash Equivalents		\$ 133,686,112.17	\$ 136,195,521.27				
				General Fund:			
				Appropriation Reserves	A-3, A-7	\$ 35,090,319.91	\$ 42,388,456.46
				Reserve for Encumbrances	A-3	10,248,479.86	12,370,180.87
				Accounts Payable	A-3, A-7	3,871,645.54	3,352,108.67
				Contracts Payable	A-8	21,923,003.16	20,313,746.37
				Due to Boonton/Dover - Tower Rental	A-4	55,793.90	57,579.03
				Reserve for Sale of County Assets		1,324,767.84	1,324,767.84
				Reserve for Litigation		3,245,678.30	176,678.30
						75,759,688.51	79,983,517.54
Receivables and Other Assets with Full Reserves:				Reserves for Receivables and Other Assets	A	6,368,340.19	6,953,937.34
Added and Omitted Taxes Receivable	A-5	608,669.58	557,682.79				
Revenue Accounts Receivable	A-6	1,983,974.00	2,653,006.04				
Revolving Fund - Prosecutor		37,000.00	37,000.00				
Due from Regular Trust Fund	A-4,B	500,000.00	500,000.00				
Due from Grant Fund	A	3,238,696.61	3,206,248.51				
				Fund Balance	A-1	57,926,423.66	56,212,003.73
						140,054,452.36	143,149,458.61
Grant Fund:							
Cash and Cash Equivalents	A-10	48,204,800.88	6,559,842.13				
Federal and State Grants Receivable	A-11	65,888,167.55	63,476,806.76				
				Grant Fund:			
				Due to General Fund	A	3,238,696.61	3,206,248.51
				Reserve for Encumbrances	A-12	13,243,534.76	12,336,558.02
				Appropriated Reserves	A-12	97,610,437.16	54,473,862.36
				Unappropriated Reserves	A-13	300.00	
						114,092,968.53	70,016,648.89
						\$ 254,147,420.89	\$ 213,166,107.50

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

COUNTY OF MORRIS

CURRENT FUND

STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCE - REGULATORY BASIS

Ref.	Year Ended December 31,	
	2021	2020
REVENUE AND OTHER INCOME REALIZED:		
Fund Balance Utilized	A-2	\$ 28,243,797.00
Miscellaneous Revenue Anticipated	A-2	145,667,470.07
Receipts from Current Taxes	A-2	247,308,746.48
Non-Budgeted Revenue	A-2	<u>4,723,388.55</u>
		<u>425,943,402.10</u>
		<u>392,569,421.71</u>
Other Credits to Income:		
Unexpended Balances of		
Appropriation Reserves	A-7	18,521,599.12
Interfunds Returned	A-4	<u>3,706,248.51</u>
		<u>448,171,249.73</u>
		<u>413,130,951.02</u>
EXPENDITURES:		
Budgeted Appropriations:		
Operations	A-3	345,827,488.09
Capital Improvements	A-3	2,305,000.00
Debt Service	A-3	41,534,847.10
Deferred Charges and Statutory		
Expenditures	A-3	24,807,001.00
Interfunds Advanced	A-4	<u>3,738,696.61</u>
		<u>418,213,032.80</u>
		<u>383,260,482.59</u>
EXCESS OF REVENUE OVER EXPENDITURES		
		29,958,216.93
		29,870,468.43
FUND BALANCE:		
Balance, Beginning of Year	A	<u>56,212,003.73</u>
		<u>53,485,332.30</u>
		86,170,220.66
		83,355,800.73
Less: Utilized as Anticipated Revenue	A-2	<u>28,243,797.00</u>
		<u>27,143,797.00</u>
Balance, End of Year	A	<u>\$ 57,926,423.66</u>
		<u>\$ 56,212,003.73</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, 2021

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A-2
Sheet 1

	Ref.	Anticipated			Realized	Excess or (Deficit)
		Budgeted	Budget Amendments	Amended		
FUND BALANCE UTILIZED	A-1	\$ 28,243,797.00	\$	\$ 28,243,797.00	\$ 28,243,797.00	\$
MISCELLANEOUS REVENUES:						
Local Revenue:						
County Clerk	A-6	8,988,164.00		8,988,164.00	13,846,294.01	4,858,130.01
Surrogate	A-6	360,381.00		360,381.00	357,294.46	(3,086.54)
Sheriff	A-6	664,115.00		664,115.00	226,317.84	(437,797.16)
Emergency Dispatching	A-6	4,090,000.00		4,090,000.00	4,753,517.32	663,517.32
Emergency Management Services	A-6	320,000.00		320,000.00	835,542.21	515,542.21
Shared Medical Examiner	A-6	525,000.00		525,000.00	591,998.00	66,998.00
Renta of County Owned Property	A-6	1,381,760.00		1,381,760.00	692,243.38	(689,516.62)
Management Information Systems Services	A-6	10,000.00		10,000.00	9,743.19	(256.81)
Book Fines - Library	A-6	15,000.00		15,000.00	7,341.86	(7,658.14)
Fees for Morris County Public Safety Training Academy	A-6	471,000.00		471,000.00	594,310.33	123,310.33
Human Services - Youth Center/Shelter	A-6	1,100,000.00		1,100,000.00	1,369,760.79	269,760.79
Local Health Services	A-6	350,000.00		350,000.00	552,112.43	202,112.43
Housing of Federal, State and other Counties Inmates	A-6	1,600,000.00		1,600,000.00	2,909,478.68	1,309,478.68
Public Works	A-6	500,000.00		500,000.00	505,767.57	5,767.57
Increased Fees as a result of Chapter 370:						
County Clerk	A-6	1,411,836.00		1,411,836.00	1,582,526.50	170,690.50
Surrogate	A-6	227,119.00		227,119.00	267,970.84	40,851.84
Sheriff	A-6	235,885.00		235,885.00	122,231.16	(113,653.84)
Subtotal Local Revenues		\$ 22,250,260.00		\$ 22,250,260.00	\$ 29,224,450.57	\$ 6,974,190.57
State Aid:						
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-6	2,536,953.12		2,536,953.12	2,519,786.84	(17,166.28)
Social Services - State and Federal Share	A-6	10,750,000.00		10,750,000.00	11,200,474.44	450,474.44
Vo-Tech State Aid Debt Service	A-6	205,026.00		205,026.00	205,026.00	
Subtotal State Aid		\$ 13,491,979.12		\$ 13,491,979.12	\$ 13,925,287.28	\$ 433,308.16
State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities:						
Supplemental Social Security Income	A-6	629,882.00		629,882.00	629,882.00	
Board of County Patients in State and Other Institutions	A-6	60,000.00		60,000.00	82,057.78	22,057.78
Subtotal State Assumption of Costs		\$ 689,882.00		\$ 689,882.00	\$ 711,939.78	\$ 22,057.78

COUNTY OF MORRIS
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

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A-2
Sheet 2

Ref.	Anticipated Budget			Realized	Excess or (Deficit)
	Budgeted	Amendments	Amended		
Public and Private Revenues Offset with Appropriations					
New Jersey Department of Health and Senior Services Area Plan Grant - Title IIIB, III-C1, and III-C2	A-6 \$ 2,699,210.00	\$ 405,958.00 18,746.00	\$ 3,105,168.00 18,746.00	\$ 2,950,502.03 18,746.00	\$ (154,665.97)
Childhood Lead Exposure Prevention	A-6 160,522.00	214,029.00	374,551.00	374,551.00	
New Jersey Department of the Treasury:					
NJ Governor's Council on Alcoholism and Drug Abuse	A-6 14,677,248.30 47,767,562.50	14,677,248.30 47,767,562.50	14,677,248.30 47,767,562.50	14,677,248.30 47,767,562.50	
U.S. Department of Treasury:					
Emergency Rental Assistance	A-6 6,175.00 4,117.00	6,175.00 4,117.00	6,175.00 4,117.00	6,175.00 4,117.00	
American Rescue Plan - Local Fiscal Recovery	A-6 4,117.00	851,082.00	894,082.00	894,082.00	
New Jersey Department of Community Affairs:					
LIEAP - CWA	A-6 3,675,411.00	3,675,411.00	3,675,411.00	3,675,411.00	
Universal Service Fund - CWA Administration	A-6 450,000.00	450,000.00	450,000.00	450,000.00	
New Jersey Department of Labor and Workforce Development:					
Work First New Jersey	A-6 5,000.00	719,995.00	719,995.00	719,995.00	
U.S. Department of Health and Human Services:					
COVID-19 Vaccination Supplemental Funding	A-6 138,095.19	138,095.19	138,095.19	138,095.19	
Bio-Terrorism and Public Health Emergency Grant	A-6 473,074.00	473,074.00	473,074.00	473,074.00	
NACCHO Grant (National Association of County and City Health)	A-6 540,890.00	540,890.00	540,890.00	540,890.00	
Operation Helping Hand Grant Program	A-6 151,505.00	151,505.00	1,020,517.00	1,020,517.00	
New Jersey Department of Human Services:					
REACH+Program, F-1PZN	A-6 51,501.00	51,501.00	51,501.00	51,501.00	
Social Services for the Homeless, H1PZN	A-6 249,918.00	249,918.00	249,918.00	249,918.00	
Chapter 51 - Alcoholism and Drug Abuse	A-6				
PASP (ALPN)	A-6				
SAPT - MAT	A-6				
New Jersey Department of Children and Families					
ALPN - HSACYIP/Transportation	A-6 95,511.00	95,511.00	95,511.00	95,511.00	
U.S. Department of Housing and Urban Development	A-6 56,627.00	56,627.00	56,627.00	56,627.00	
Continuum of Care Planning Grant	A-6 497,662.00	497,662.00	497,662.00	497,662.00	
New Jersey Department of Law and Public Safety					
State / Community Partnership Program	A-6 6,037.50	6,037.50	6,037.50	6,037.50	
Juvenile Detention Alternatives Initiative (JDAI)	A-6 86,575.00	86,575.00	86,575.00	86,575.00	
Drug Recognition Expert Call Out and Assistance Program	A-6 358,688.00	358,688.00	358,688.00	358,688.00	
Body Worn Camera Program	A-6 20,888.02	20,888.02	20,888.02	20,888.02	
Body Armor Replacement	A-6 250,000.00	250,000.00	250,000.00	250,000.00	
Insurance Fraud Reimbursement Program	A-6 19,930.00	19,930.00	19,930.00	19,930.00	
Law Enforcement Officers Training and Equipment Fund	A-6 150,000.00	150,000.00	150,000.00	150,000.00	
Hope One Program	A-6				
U.S. Department of Justice:					
Victim Assistance Program	A-6 309,410.00 82,131.00	309,410.00 82,131.00	309,410.00 82,131.00	309,410.00 82,131.00	
SART/SANE Program	A-6				
U.S. Department of Homeland Security					
Homeland Security	A-6 289,111.71 3,282,290.00 30,959.73	289,111.71 3,282,290.00 30,959.73	289,111.71 3,282,290.00 30,959.73	289,111.71 3,282,290.00 30,959.73	
UASI (Urban Areas Security Initiative)	A-6 3,341,566.00 18,200.00	3,341,566.00 18,200.00	3,341,566.00 18,200.00	3,341,566.00 18,200.00	
Emergency Food & Shelter	A-6				
Presidential Residence Protection Assistance Grant	A-6				
New Jersey Department of Military and Veteran Affairs:					
MAPS (Veterans Transportation)	A-6 22,500.00	22,500.00	22,500.00	22,500.00	
New Jersey Transit Corporation	A-6 20,000.00	20,000.00	20,000.00	20,000.00	
MAPS Transportation Network Co.	A-6 1,096,419.00	1,096,419.00	1,096,419.00	1,096,419.00	
MAPS (Senior Citizens and Disabled Residents	A-6 404,567.00	404,567.00	404,567.00	404,567.00	
CARES Act Section 5311					

COUNTY OF MORRIS
CURRENT FUND
STATEMENT OF REVENUE - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

	Ref.	Anticipated			Realized	Excess or (Deficit)
		Budgeted	Amendments	Amended		
Public and Private Revenues Offset with Appropriations:						
New Jersey Transit Corporation (continued)	A-6	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 0
Enhanced Mobility for Seniors and Persons with Disabilities Program (Section 5310)	A-6	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
U.S. Department of Transportation:						
Subregional Support Program	A-6	7,940,860.00	7,940,860.00	7,940,860.00	7,940,860.00	7,940,860.00
Annual Transportation Program - County Aid	A-6	580,000.00	580,000.00	580,000.00	580,000.00	580,000.00
Telemark Road Bridge No. 1400-380	A-6	211,500.00	211,500.00	211,500.00	211,500.00	211,500.00
Roxiticus Road Bridge No. 1400-639	A-6	934,549.00	934,549.00	934,549.00	934,549.00	934,549.00
Richards Avenue Bridge No. 1401-023	A-6	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00
Interval Road Bridge No. 1400-368	A-6	1,820,494.80	1,820,494.80	1,820,494.80	1,820,494.80	1,820,494.80
Dover & Rockaway Realignment Project Design	A-6	792,503.00	792,503.00	792,503.00	792,503.00	792,503.00
Columbia Turnpike Bridge over Black Brook	A-6	261,700.00	261,700.00	261,700.00	261,700.00	261,700.00
Berkshire Valley Road Highway Rail Grade Crossing/ RHC-06/2(300)/ZS40	A-6	194,820.00	194,820.00	194,820.00	194,820.00	194,820.00
New Jersey Department of Environmental Protection:						
CEHA Grant	A-6	47,022.00	47,022.00	47,022.00	47,022.00	47,022.00
New Jersey Department of State:						
County History Partnership Program	A-6	3,634,800.00	3,634,800.00	3,634,800.00	3,634,800.00	3,634,800.00
2021 Early Voting Personal Protective Equipment	A-6	38,546.26	38,546.26	38,546.26	38,546.26	38,546.26
2021 Early Voting Personal Protective Equipment	A-6	109,122.10	109,122.10	109,122.10	109,122.10	109,122.10
New Jersey Department of Education:						
CARES Act Elementary and Secondary School Emergency Relief Fund I	A-6	5,000.00	20,000.00	5,000.00	5,000.00	5,000.00
CARES Act Elementary and Secondary School Emergency Relief Fund II	A-6			20,000.00	20,000.00	20,000.00
Other Miscellaneous Programs:						
Sheriff / Private Donations	A-6	1,910.00	1,910.00	1,910.00	1,910.00	1,910.00
Project Lifesaver Program / Private Contribution	A-6	5,200.00	5,200.00	5,200.00	5,200.00	5,200.00
Subtotal Public and Private Revenues	A-6	94,621,753.09	94,621,753.09	98,641,861.11	98,641,861.11	(154,665.97)
Other Special Items:						
Pension Reimbursements	A-6	1,663,408.38	1,663,408.38	1,663,408.38	1,663,408.38	1,663,408.38
Capital Fund Balance	A-6	605,750.00	605,750.00	605,750.00	605,750.00	605,750.00
School Board Elections	A-6	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Motor Vehicle Fines - Dedicated Fund	A-6	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
Weights & Measures - Dedicated Fund	A-6	1,236,920.00	1,236,920.00	1,236,920.00	1,236,920.00	1,236,920.00
Subtotal Other Special Items	A-6	4,016,078.38	4,016,078.38	4,016,078.38	4,016,078.38	(187,481.08)
TOTAL MISCELLANEOUS REVENUES	A-1,A-6	44,468,307.52	94,621,753.09	139,090,060.61	145,667,470.07	6,577,409.46
AMOUNT TO BE RAISED BY TAXATION - County Purpose Tax	A-1,A-4	247,308,746.48		247,308,746.48		247,308,746.48
TOTAL GENERAL REVENUES:						
NON-BUDGET REVENUES:						
Miscellaneous Revenues Not Anticipated	A-1,A-4	\$ 320,020,851.00	\$ 94,621,753.09	\$ 414,642,604.09	\$ 421,220,013.55	\$ 6,577,409.46
ANALYSIS OF NON-BUDGET REVENUE - MISCELLANEOUS	Ref.	A-3	A-3	A-3	4,723,388.55	
REVENUE NOT ANTICIPATED:						
Added and Omitted Taxes	A-5					
Interest Income						
Title IV-D Sheriff						
Prior Year Appropriation Refund						
Other Items of Miscellaneous Revenue						
						2,010,738.34
						2,010,738.34
						4,723,388.55

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, 2021**

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Sheet 1

	Appropriations		Expenditures		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Encumbered	
GENERAL GOVERNMENT					
County Administrator	\$ 1,383,625.00	\$ 1,383,625.00	\$ 1,259,644.99	\$ 241,576.05	\$ 123,980.01
Salaries and Wages	663,730.00	663,730.00	309,487.46		112,666.49
Other Expenses					
Personnel	480,880.00	480,880.00	461,396.40		19,483.60
Salaries and Wages	516,010.00	516,010.00	157,932.93		132,362.17
Other Expenses					
Board of Chosen Freeholders	291,450.00	292,450.00	287,372.58		5,077.42
Salaries and Wages	183,500.00	183,500.00	114,443.55		66,274.79
Other Expenses					
County Clerk	1,834,075.00	1,834,075.00	1,725,610.68		107,554.32
Salaries and Wages	341,500.00	341,500.00	256,708.78		45,522.14
Other Expenses					
Elections	1,251,355.00	1,432,355.00	1,228,071.62		204,283.38
Salaries and Wages	2,455,000.00	2,705,000.00	2,446,523.50		182,862.20
Other Expenses					
Department of Finance	2,089,935.00	2,023,935.00	1,661,890.36		362,044.64
Salaries and Wages	686,302.00	686,302.00	305,869.49		345,712.73
Other Expenses					
Annual Audit	159,966.00	159,966.00			159,966.00
Information Technology Division					
Salaries and Wages					
Other Expenses					
Board of Taxation	2,626,465.00	2,581,465.00	2,378,451.99		203,013.01
Salaries and Wages	2,455,025.00	2,455,025.00	2,121,936.06		196,280.75
Other Expenses					
County Counsel	255,360.00	255,360.00	221,991.93		33,368.07
Salaries and Wages	53,200.00	53,200.00	29,328.24		23,168.23
Other Expenses					
County Surrogate	299,520.00	299,520.00	298,781.75		738.25
Salaries and Wages	704,700.00	704,700.00	408,555.44		262,029.93
Other Expenses					
	944,670.00	944,670.00	924,464.98		20,205.02
	67,605.00	67,605.00	58,792.60		8,282.40

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, 2021**

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Sheet 2

	Appropriations		Expenditures		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Encumbered	
GENERAL GOVERNMENT (continued)					
Engineering Salaries and Wages	\$ 1,705,660.00	\$ 1,705,660.00	\$ 1,518,330.47	\$ 6,998.50	\$ 187,329.53
Other Expenses	261,800.00	261,800.00	73,034.91		181,766.59
Economic Development Salaries and Wages	1,156,235.00	1,106,235.00	971,795.37		134,439.63
Other Expenses	701,140.00	701,140.00	653,888.65	1,778.44	45,472.91
Heritage Commission Salaries and Wages	131,910.00	131,910.00	94,642.54		37,267.46
Other Expenses	23,185.00	23,185.00	7,469.15	9,519.47	6,196.38
TOTAL GENERAL GOVERNMENT	23,723,803.00	23,994,803.00	19,976,416.42	811,038.53	3,207,348.05
CODE ENFORCEMENT & ADMINISTRATION					
Weights & Measures Salaries and Wages	830,820.00	830,820.00	625,659.97		205,160.03
Other Expenses	406,100.00	406,100.00	334,995.87		68,375.07
TOTAL CODE ENFORCEMENT & ADMINISTRATION	1,236,920.00	1,236,920.00	960,655.84	2,729.06	273,535.10
INSURANCE					
Liability Insurance	3,634,692.00	3,744,692.00	3,634,692.00		110,000.00
Workers Compensation Insurance	2,201,235.00	2,201,235.00	2,170,281.41		30,953.59
Group Insurance for Employees	50,229,950.00	49,869,950.00	38,163,399.38		11,680,718.19
Health Benefits Waiver	405,650.00	405,650.00	339,811.00		65,839.00
TOTAL INSURANCE	56,471,527.00	56,221,527.00	44,308,183.79	25,832.43	11,887,510.78
PUBLIC SAFETY					
Emergency Management Salaries and Wages	9,545,329.00	9,350,329.00	8,319,806.37		1,030,522.63
Other Expenses	2,253,257.00	2,623,257.00	1,961,085.19		186,080.72
Medical Examiner Salaries and Wages	1,306,700.00	1,306,700.00	1,101,427.45		205,272.55
Other Expenses	326,450.00	326,450.00	255,760.50	58,258.87	12,430.63
Sheriff's Office Salaries and Wages	10,392,050.00	10,077,050.00	9,092,175.74		984,874.26
Other Expenses	807,875.00	1,122,875.00	378,347.60	507,552.85	235,974.55

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

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Sheet 2

COUNTY OF MORRIS
**CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021**

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Sheet 3

	Appropriations		Expenditures		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Encumbered	
PUBLIC SAFETY (continued)					
Prosecutor's Office	\$ 14,605,465.00	\$ 14,605,465.00	\$ 13,758,187.11	\$ 80.20	\$ 847,197.69
Salaries and Wages	936,036.98	936,036.98	623,658.81		35,311.95
Other Expenses					
Jail	17,958,480.00	17,958,480.00	16,827,723.50		1,130,756.50
Salaries and Wages	2,249,700.00	2,249,700.00	1,804,683.73		114,092.12
Other Expenses					
Youth Center	2,318,115.00	2,318,115.00	1,852,760.31		465,354.69
Salaries and Wages	260,650.00	260,650.00	112,853.85		65,495.45
Other Expenses					
TOTAL PUBLIC SAFETY	62,960,107.98	63,135,107.98	56,089,470.16	1,732,274.08	5,313,363.74
 PUBLIC WORKS					
Road Repairs	3,274,250.00	3,274,250.00	2,759,835.61		514,414.39
Salaries and Wages	3,963,250.00	3,963,250.00	3,041,503.16		577,896.08
Other Expenses					
Bridges & Culverts	1,086,185.00	1,086,185.00	958,440.22		127,744.78
Salaries and Wages	88,110.00	88,110.00	53,433.92		30,926.19
Other Expenses					
Shade Tree Commission	634,910.00	634,910.00	561,570.12		73,339.38
Salaries and Wages	662,625.00	662,625.00	15,120.77		17,033.20
Other Expenses					
Buildings & Grounds	3,239,465.00	3,239,465.00	2,959,718.63		279,746.37
Salaries and Wages	3,035,700.00	3,035,700.00	2,536,168.90		155,529.23
Other Expenses					
Motor Service Center	1,825,730.00	1,825,730.00	1,480,434.05		345,295.95
Salaries and Wages	1,175,450.00	1,175,450.00	736,099.23		253,370.89
Other Expenses					

Sheet 3

COUNTY OF MORRIS
**CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021**

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Sheet 4

	Appropriations		Expenditures		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Encumbered	
PUBLIC WORKS (continued)					
Mosquito Control					
Salaries and Wages	\$ 1,299,990.00	\$ 1,299,990.00	\$ 1,198,174.73	\$ 34,465.18	\$ 101,815.27
Other Expenses	226,350.00	226,350.00	182,514.04		9,370.78
TOTAL PUBLIC WORKS	20,512,015.00	20,512,015.00	16,483,013.38	1,542,518.61	2,486,483.01
HEALTH AND WELFARE					
Department of Health Management					
Salaries and Wages	1,237,245.00	1,352,245.00	1,258,983.02	910.91	92,351.07
Other Expenses	254,070.00	254,070.00	188,568.39	52,475.20	13,026.41
Department of Human Services Planning					
Salaries and Wages	2,222,010.00	2,172,010.00	1,661,373.08	192,035.85	510,636.92
Other Expenses	663,099.00	663,099.00	253,597.40		217,465.75
Office on Aging					
Salaries and Wages	1,073,475.00	1,073,475.00	870,543.05		202,931.95
Other Expenses	82,000.00	82,000.00	20,752.38		59,538.02
Grants in Aid					
Seniors, Disabled & Veterans					
Salaries and Wages	152,415.00	152,415.00	95,491.75		56,923.25
Other Expenses	363,500.00	363,500.00	8,822.14		62,236.24
Morristown Memorial Hospital - SCS					
County Board of Social Services					
Salaries and Wages	89,144.00	89,144.00	66,849.00		22,295.00
Other Expenses					
Maintenance of Patients in State Institutions					
For Mental Diseases					
Local Share					
County Psych Patients in County Hospitals					

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

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Sheet 4

COUNTY OF MORRIS

**CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021**

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Sheet 5

	Appropriations		Expenditures		Unexpended Balance Canceled
	Budget	Budget After Modification	Paid or Charged	Encumbered	
HEALTH AND WELFARE (continued)					
Morris View Nursing Home					
Salaries & Wages	\$ 1,906,000.00	\$ 1,906,000.00	\$ 870,897.91	\$ 315,245.85	\$ 719,856.24
Other Expenses	629,882.00	629,882.00	629,882.00		
Assistance for SSI Recipients	53,074.00	53,074.00	53,074.00		
Assistance Dep Child: Local Share					
County Adjuster					
Salaries & Wages	185,280.00	185,280.00	148,265.30		37,014.70
Other Expenses	15,300.00	15,300.00	2,979.13		12,320.87
Dental Clinic (R.S. 44:5)	5,000.00	5,000.00			5,000.00
TOTAL HEALTH & WELFARE	34,770,794.00	34,835,794.00	25,353,917.34	2,729,884.04	6,751,982.62
PARKS & RECREATION	13,375,000.00	13,375,000.00	13,375,000.00		
Park Commission (R.S. 40:37-95)					
TOTAL PARKS & RECREATION	13,375,000.00	13,375,000.00	13,375,000.00		
EDUCATIONAL					
County Library Services					
Salaries & Wages	2,862,590.00	2,712,590.00	2,355,312.10		357,277.90
Other Expenses	766,411.00	766,411.00	576,637.95		114,456.66
Office of County Superintendent of Schools					
Salaries & Wages	191,670.00	191,670.00	189,590.53		2,079.47
Other Expenses	12,950.00	12,950.00	8,212.38		2,125.48
County College	11,855,000.00	11,855,000.00	11,437,423.41		417,576.59

COUNTY OF MORRIS

**CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021**

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Sheet 6

	Appropriations		Expenditures		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Encumbered	
EDUCATIONAL (continued)					
County Extension Service	\$ 327,520.00	\$ 327,520.00	\$ 171,452.75	\$ 635.31	\$ 156,067.25
Salaries & Wages	81,600.00	81,600.00	61,093.83		19,870.86
Other Expenses					
Reimbursement for Residents Attending Out of County	90,000.00	90,000.00	58,248.96		31,751.04
Two Year College (N.J.S. 18A:64A-23)					
Vocational Schools	6,248,095.00	6,248,095.00	6,248,095.00		
Morris County Public Safety Training Academy					
Salaries & Wages	895,293.00	990,293.00	962,710.99		27,582.01
Other Expenses	206,176.00	231,176.00	150,900.02		10,765.30
TOTAL EDUCATIONAL	23,537,305.00	23,567,305.00	22,219,677.92	148,074.52	1,139,552.56
OTHER COMMON OPERATING FUNCTIONS					
Salary Adjustment	769,352.00	588,352.00			588,352.00
TOTAL OTHER COMMON OPERATING FUNCTIONS	769,352.00	588,352.00			588,352.00
UTILITY EXPENSES & BULK PURCHASES					
Utilities	5,939,839.00	5,939,839.00	4,701,832.17	132,974.30	1,105,032.53
TOTAL UTILITY EXPENSES & BULK PURCHASES	5,939,839.00	5,939,839.00	4,701,832.17	132,974.30	1,105,032.53
SUBTOTAL OPERATIONS	243,296,662.98	243,346,662.98	203,468,167.02	7,125,335.57	32,753,160.39
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES					
New Jersey Department of Health & Senior Services					
Title III Nutrition Program	1,674,975.00	1,674,975.00	1,404,983.26		269,991.74
Salaries & Wages	3,100,000.00	3,311,050.00	1,675,111.36		625,769.45
Other Expenses	960,987.00	1,155,895.00	789,380.00		
Area Plan Grant - Title IIIB, IIC1, and IIC2		18,746.00	18,746.00		
Childhood Lead Exposure Prevention					
New Jersey Department of the Treasury					
NJ Governor's Council on Alcoholism and Drug Abuse					
U.S. Department of Treasury					
Emergency Rental Assistance					
American Rescue Plan - Local Fiscal Recovery					

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

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Sheet 6

COUNTY OF MORRIS
CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021

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Sheet 7

	Appropriations			Expended			Unexpended Balance Canceled
	Budget		Budget After Modification	Paid or Charged	Encumbered	Reserved	
	Budget	Appropriations					
PUBLIC AND PRIVATE PROGRAMS OFFSET							\$
BY REVENUES (continued)							\$
New Jersey Department of Community Affairs	\$	\$	6,175.00	\$	6,175.00	\$	\$
LIHEAP - CWA			4,117.00		4,117.00		
Universal Service Fund - CWA Administration							
New Jersey Department of Labor and Workforce Development	43,000.00		894,082.00				
Work First New Jersey			3,675,411.00				
U.S. Department of Health and Human Services							
COVID-19 Vaccination Supplemental Funding			450,000.00				
Bio Terrorism and Public Health Emergency Grant			719,995.00				
NACCHO Grant (National Association of County and City Health)	5,000.00		5,000.00				
Operation Helping Hand Grant Program			138,095.19				
New Jersey Department of Human Services							
REACH Program, FIPZN			473,074.00				
Social Services for the Homeless, H1PZN			540,890.00				
Chapter 51 - Alcoholism and Drug Abuse	881,776.00		1,033,281.00				
PASP (ALPN)	34,448.00		85,949.00				
SAPT - MAT			249,918.00				
New Jersey Department of Children and Families							
ALPN - HSAC/YIP/Transportation			95,511.00				
U.S. Department of Housing and Urban Development							
Continuum of Care Planning Grant			56,627.00				
New Jersey Department of Law & Public Safety							
State / Community Partnership Program	497,662.00						
Juvenile Detention Alternatives Initiative (JDAI)	6,037.50						
Drug Recognition Expert Call Out and Assistance Program	86,575.00						
Body Worn Camera Program	358,688.00						
Body Armor Replacement Program	20,888.02						
Insurance Fraud Reimbursement Program	250,000.00						
Law Enforcement Officers Training and Equipment Fund	19,930.00						
Hope One Program	150,000.00						
U.S. Department of Justice							
Victim Assistance Program	309,410.00						
SARTISANE Program	82,131.00						
U.S. Department of Homeland Security							
Homeland Security			289,111.71				
UASI (Urban Areas Security Initiative)	59,276.00		3,341,566.00				
Emergency Food & Shelter	8,200.00		18,200.00				
Presidential Residence Protection Assistance Grant			30,959.73				
New Jersey Department of Military and Veteran Affairs							
MAPS (Veterans Transportation)	22,500.00						

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

COUNTY OF MORRIS

**CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021**

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Sheet 8

	Appropriations		Expenditures		Unexpended Balance Cancelled	
	Budget	Budget After Modification	Paid or Charged	Encumbered		
PUBLIC AND PRIVATE PROGRAMS OFFSET						
BY REVENUES (continued)						
New Jersey Transit Corporation	\$ 675,000.00	\$ 1,771,419.00	\$ 20,000.00	\$ 1,771,419.00	\$ 404,567.00	
MAPS Transportation Network Co.					100,000.00	
MAPS (Senior Citizen and Disabled Residents)					100,000.00	
CARES Act Section 5311						
Disabilities Program (Section 5310)						
U.S. Department of Transportation						
Subregional Support Program						
Annual Transportation Program - County Aid						
Telemark Road Bridge No. 1400-880						
Roxiticus Road Bridge No. 1400-639						
Richards Avenue Bridge No. 1401-023						
Intervale Road Bridge No. 1400-368						
Dover & Rockaway Realignment Project Design						
Columbia Turnpike Bridge over Black Brook						
Berkshire Valley Road Highway Rail Grade Crossing/RHC-0642(300)ZS40						
New Jersey Department of Environmental Protection						
CEHA Grant						
New Jersey Department of State						
County History Partnership Program						
2021 Early Voting Election						
2021 Early Voting Personal Protective Equipment						
2021 HAVA Primary Election						
New Jersey Department of Education						
CARES Act Elementary and Secondary School Emergency Relief Fund	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
CARES Act Elementary and Secondary School Emergency Relief Fund II					20,000.00	
Other Miscellaneous Grants						
Sheriff-Private Donations						
Project Lifesaver Program / Private Contribution						
TOTAL PUBLIC & PRIVATE PROGRAMS OFFSET						
BY REVENUES						
TOTAL OPERATIONS	251,125,735.00	345,797,488.09	303,637,934.75	8,502,019.76	33,657,533.58	
CONTINGENT	30,000.00	30,000.00			30,000.00	
TOTAL OPERATIONS INCLUDING CONTINGENT						
CAPITAL IMPROVEMENTS	251,155,735.00	345,827,488.09	303,637,934.75	8,502,019.76	33,687,533.58	
Capital Improvement Fund						
TOTAL CAPITAL IMPROVEMENTS	2,305,000.00	2,305,000.00	2,305,000.00	2,305,000.00		

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

COUNTY OF MORRIS

**CURRENT FUND
STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2021**

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Sheet 9

	Appropriations		Expenditures		Unexpended Balance Cancelled
	Budget	Budget After Modification	Paid or Charged	Encumbered	
DEBT SERVICE					
Payment of Bond Principal					
Park Bonds	\$ 1,701,000.00	\$ 1,701,000.00	\$ 1,701,000.00	\$ 1,701,000.00	\$
County College	5,200,000.00	5,200,000.00	5,200,000.00	5,200,000.00	
Other Bonds	24,675,000.00	24,675,000.00	24,675,000.00	24,675,000.00	
Solar	3,182,255.00	3,182,255.00	3,182,255.00	3,182,255.00	
Interest on Bonds					
Park Bonds	254,521.00	254,521.00	254,520.67	254,520.67	(0.33)
County College	813,780.00	813,780.00	779,444.65	779,444.65	(34,335.35)
Other Bonds	4,576,890.00	4,576,890.00	4,576,889.04	4,576,889.04	(0.96)
Capital Lease Obligation					
Principal	670,000.00	670,000.00	670,000.00	670,000.00	
Interest	505,069.00	505,069.00	371,143.77	371,143.77	(133,925.23)
Green Acres Trust Loan Program					
Principal and Interest	22,915.00	22,915.00	22,911.98	22,911.98	(3.02)
State of NJ DEP Loan Payments	101,685.00	101,685.00	101,681.99	101,681.99	(3.01)
TOTAL DEBT SERVICE	41,703,115.00	41,703,115.00	41,534,847.10	41,534,847.10	(168,267.90)
DEFERRED CHARGES & STATUTORY EXPENDITURES					
Contribution to:					
Public Employees Retirement System	9,924,871.00	9,924,871.00	9,924,871.00	9,924,871.00	
Social Security System	7,050,344.00	7,000,344.00	5,647,394.77	5,647,394.77	1,352,949.23
Defined Contribution Retirement Plan	100,000.00	100,000.00	77,610.30	77,610.30	22,389.70
Detective Pension Fund	50,000.00	50,000.00	22,552.60	22,552.60	27,447.40
Police & Firemen's Retirement System	7,131,786.00	7,131,786.00	7,131,786.00	7,131,786.00	
Unemployment Insurance	600,000.00	600,000.00	600,000.00	600,000.00	
TOTAL DEFERRED CHARGES & STATUTORY EXPENDITURES	24,857,001.00	24,807,001.00	23,404,214.67	23,404,214.67	1,402,786.33
TOTAL GENERAL APPROPRIATIONS	\$ 320,020,851.00	\$ 414,642,604.09	\$ 370,881,966.52	\$ 8,502,019.76	\$ 35,090,319.91
Budget as Adopted	A-2	\$ 320,020,851.00			
Amendments per N.J.S.A. 40A:4-87	A-2	\$ 94,621,753.09			
	A-2	\$ 414,642,604.09			
Cash Disbursed	A-4				\$ 367,010,350.98
Accounts Payable	A				\$ 3,871,645.54
					\$ 370,881,966.52

A

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

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Sheet 9

COUNTY OF MORRIS

2021

TRUST FUND

COUNTY OF MORRIS

**TRUST FUND
BALANCE SHEET - REGULATORY BASIS**

ASSETS	Dec 31,		LIABILITIES AND RESERVES	
	Ref.	2021	Ref.	2021
REGULAR FUND:				
Cash & Cash Equivalents		\$ 9,306,342.02		\$ 8,791,668.75
	B-1	9,306,342.02		8,791,668.75
Federal Grant Funds Receivable	B-5	11,753,255.94		7,533,989.67
Local Home Trust Funds Receivable	B-6	4,922,854.99		1,554,127.32
		<u>25,982,452.95</u>		<u>17,879,785.74</u>
DEDICATED FUND:				
Cash & Cash Equivalents		95,096,677.43		98,630,252.27
	B-2	95,096,677.43		98,630,252.27
Added and Omitted Taxes Receivable	B-11	16,360.82		18,181.69
		<u>95,113,038.26</u>		<u>98,648,433.96</u>
REVOLVING FUND:				
Cash & Cash Equivalents	B-3	7,849,371.17		6,729,854.78
ROAD OPENING DEPOSITS:	B-4	2,875,652.95		2,813,665.71
Cash & Cash Equivalents		<u>\$131,820,515.32</u>		<u>\$126,071,739.70</u>
REGULAR FUND:				
Reserve for Trust Funds	B-1	3,055,378.22		\$ 2,689,180.92
Due to Local Government Units	B-1	5,741,012.80		5,627,651.23
Community Development:	A	500,000.00		500,000.00
Block Grant Appropriations	B-7	4,977,950.07		1,077,304.41
Local Home Trust Appropriations	B-9	4,223,976.45		962,685.57
Contracts Payable:	B-8	5,013,031.18		4,149,004.86
Community Development Block Grant	B-8	1,772,225.69		2,282,517.00
Emergency Shelter Grant	B-10	698,878.54		591,441.75
Local Home Trust		<u>25,982,452.95</u>		<u>17,879,785.74</u>
DEDICATED FUND:	B-2	94,696,677.43		98,230,252.27
Reserve for Dedicated Funds	B-11	16,360.82		18,181.69
Reserve for Added and Omitted Taxes	B-2,C	400,000.00		400,000.00
Due to General Capital Fund		<u>95,113,038.25</u>		<u>98,648,433.96</u>
REVOLVING FUND:				
Reserve for Revolving Fund	B-3	7,849,371.17		6,729,854.78
ROAD OPENING DEPOSITS:	B-4	2,875,652.95		2,813,665.71
Reserve for Road Opening Deposits		<u>\$131,820,515.32</u>		<u>\$126,071,739.70</u>

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

COUNTY OF MORRIS

2021

CAPITAL FUND

COUNTY OF MORRIS

**CAPITAL FUND
BALANCE SHEET - REGULATORY BASIS**

ASSETS	Ref.	December 31,		LIABILITIES, RESERVES AND FUND BALANCES		Ref.	December 31,	
		2021	2020	2021	2020		2021	2020
GENERAL CAPITAL:								
Cash and Cash Equivalents		\$ 84,030,957.66	\$ 66,048,667.41					
	C-2,C-3	84,030,957.66	66,048,667.41					
Deferred Charges to Future Taxation:								
Funded	C-5	206,046,034.97	192,011,930.88					
Unfunded	C-6	34,719,163.37	61,957,122.40					
Due From:								
Dedicated Trust Fund	B,C-3	400,000.00	400,000.00					
		<u>325,196,156.00</u>	<u>320,417,720.69</u>					
PARK CAPITAL:								
Cash and Cash Equivalents		3,214,360.65	3,102,384.21					
	C-2,C-4	3,214,360.65	3,102,384.21					
Deferred Charges to Future Taxation:								
Funded	C-5	7,872,342.56	8,360,691.87					
		<u>11,086,703.21</u>	<u>11,463,076.08</u>					
		<u>\$ 336,282,859.21</u>	<u>\$ 331,880,796.77</u>					
PARK CAPITAL:								
Serial Bonds								
Green Acres Loan Payable - State of New Jersey								
Improvement Authorizations:								
Funded								
Fund Balance								
	C-13	7,861,000.00	8,327,000.00					
	C-14	11,342.56	33,691.87					
	C-10	2,992,876.25	2,884,722.59					
	C-1	<u>221,484.40</u>	<u>217,661.62</u>					
		<u>11,086,703.21</u>	<u>11,463,076.08</u>					
		<u>\$ 336,282,859.21</u>	<u>\$ 331,880,796.77</u>					

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

COUNTY OF MORRIS

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

	Ref.	General Capital	Park Capital
BALANCE, DECEMBER 31, 2020	C,C-3,C-4	\$ 8,500,176.02	\$ 217,661.62
Increased by:			
Premium on Sale of Bonds	C-2	2,260,900.00	
Cancellation of Improvement			
Authorizations	C-9,C-10	17,930.36	3,822.78
MUA Capital Repayments:			
Other	C-2	66,405.40	
		<u>2,345,235.76</u>	<u>3,822.78</u>
		10,845,411.78	221,484.40
Decreased by:			
Premium on Sale of Bonds:			
State of New Jersey - Chapter 12	C-2,C-3	243,847.69	
Anticipated as Revenue in Current Fund Budget	C-2	605,750.00	
Appropriated to Finance Ordinance Amendment	C-9	178,000.00	
		<u>1,027,597.69</u>	<u></u>
BALANCE, DECEMBER 31, 2021	C,C-3,C-4	<u>\$ 9,817,814.09</u>	<u>\$ 221,484.40</u>

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

COUNTY OF MORRIS

2021

GENERAL FIXED ASSETS ACCOUNT GROUP

COUNTY OF MORRIS

GENERAL FIXED ASSETS ACCOUNT GROUP
BALANCE SHEET - REGULATORY BASIS

ASSETS	December 31, 2021	December 31, 2020
Land	\$ 20,513,620.00	\$ 20,513,620.00
Buildings and Building Improvements	77,979,131.00	77,979,131.00
Machinery, Vehicles and Equipment	55,445,197.00	56,286,115.00
	<u>\$ 153,937,948.00</u>	<u>\$ 154,778,866.00</u>
RESERVES		
Investment in General Fixed Assets	<u>\$ 153,937,948.00</u>	<u>\$ 154,778,866.00</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, 2021 AND 2020

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, 2021 AND 2020 (Continued)

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

1. Reporting Entity (Cont'd)

Office of the Morris County Sheriff Administration and Records Building PO Box 900 Morristown, NJ 07963-0900	Office of the Morris County Surrogate Administration and Records Building PO Box 900 Morristown, NJ 07963-0900
Morris County Improvement Authority Administration and Records Building PO Box 900 Morristown, NJ 07963-0900	Morris County Housing Authority Morris Mews, 99 Ketch Road Morris Township, NJ 07960

2. Description of Funds

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

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

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

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

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

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

3. Basis of Accounting

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

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

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020 (Continued)

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

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

Expenditures -- unexpended or uncommitted appropriations, at December 31, are reported as expenditures through the establishment of appropriation reserves unless cancelled by the governing body. GAAP requires expenditures in the Current Fund to be recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which would be recognized when due. Expenditures, if any, in excess of appropriations, appropriation reserves, or ordinances, become deferred charges which must be raised by future taxes.

Appropriation Reserves -- are available until lapsed at the close of the succeeding year to meet specific claims, commitments or contracts incurred during the preceding year. Lapsed appropriation reserves are recorded as additions to income. Appropriation reserves are not established under GAAP.

Compensated Absences -- expenditures relating to obligations for unused vested accumulated vacation and sick pay are not recorded until paid. GAAP requires that the amount that would normally be liquidated with expendable available financial resources be recorded as an expenditure in the Current Fund and the remaining obligations be recorded as a long-term obligation.

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

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

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

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, 2021 AND 2020 (Continued)

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

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

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

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

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

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

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

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

Budget/Budgetary Control – Annual appropriated budgets are usually prepared in the first quarter for the Current operating and Open Space Trust Funds. The budgets are submitted to the governing body and the Division of Local Government Services. Budgets are prepared using the cash basis of accounting. The legal level of budgetary control is established at the line item accounts within each fund. Line item accounts are defined as the lowest (most specific) level of detail as established pursuant to the flexible chart of accounts referenced in N.J.S.A. 40A. All budget amendments/transfers must be approved by the County during the year.

4. ***Basic Financial Statements*** - The GASB Codification also defines the financial statements of a governmental unit to be presented in the basic financial statements to be in accordance with GAAP. The County presents the financial statements listed in the table of contents which are required by the Division and which differ from the financial statements required by GAAP.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020 (Continued)

B. CASH AND CASH EQUIVALENTS AND INVESTMENTS

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

Investments are stated at cost. 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, 2021 AND 2020 (Continued)

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

Investments (Cont'd):

- (2) Government money market mutual funds;
- (3) Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other external factor;
- (4) Bonds or other obligations of the local unit or bonds or other obligations of school districts of which the local unit is a part or within which the school district is located;
- (5) Bonds or other obligations, having a maturity date not more than 397 days from the date of purchase, issued by New Jersey school districts, municipalities, counties, and entities subject to the "Local Authorities Fiscal Control Law" P.L. 1983, c. 313 (C.40A:5A-1 et seq.) Other bonds or obligations having a maturity date not more than 397 days from the date of purchase may be approved by the Division of Local Government Services in the Department of Community Affairs for investment by local units; approved by the Division of Local Government Services in the Department of Community Affairs for investment by local units;
- (6) Local government investment pools;
- (7) Deposits with the State of New Jersey Cash Management Fund established pursuant to section 1 of P.L. 1977, c.281 (C.52:18A-90.4); or
- (8) Agreements for the repurchase of fully collateralized securities if:
 - (a) the underlying securities are permitted investments pursuant to paragraphs (1) and (3) of this subsection a. or are bonds or other obligations, having a maturity date not more than 397 days from the date of purchase, issued by New Jersey school districts, municipalities, counties, and entities subject to the "Local Authorities Fiscal Control Law", P.L. 1983 c.313 (C.40A:5A-1 et seq.);
 - (b) the custody of collateral is transferred to a third party;
 - (c) the maturity of the agreement is not more than 30 days;
 - (d) the underlying securities are purchased through a public depository as defined in section 1 of P.L. 1970, c.236 (C.17:9-41); and
 - (e) a master repurchase agreement providing for the custody and security of collateral is executed.

As of December 31, 2021, cash and cash equivalents of the County consisted of deposits in savings accounts, demand deposits and certificates of deposit. The carrying amount of the County's cash and cash equivalents was \$384,264,275 at December 31, 2021.

The total of the bank balances of the County's cash and cash equivalents on deposit at December 31, 2021 was \$386,836,528.

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

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020 (Continued)

C. FUND BALANCE APPROPRIATED

\$28,243,797 of the \$57,926,424 fund balance of the Current Fund at December 31, 2021 has been appropriated as an item of revenue in the introduced 2022 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, 2021, 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,		
	2021	2020	2019
Issued:			
County Improvement Authority Debt			
Debt Guaranteed by the County	\$ 138,690,000	\$ 173,440,000	\$ 133,960,000
General (Including County College and Vocational School):			
Bonds and Loans	191,556,035	177,396,931	177,378,272
Guaranteed Pooled Program:			
Lease Revenue Bonds	14,490,000	14,615,000	15,270,000
Park Commission:			
Bonds and Loans	7,872,343	8,360,692	8,243,601
Total Issued	<u>352,608,378</u>	<u>373,812,623</u>	<u>334,851,873</u>
Authorized but not Issued:			
General:			
Bonds and Notes	34,719,163	61,957,123	28,945,136
Total Authorized but not Issued	<u>34,719,163</u>	<u>61,957,123</u>	<u>28,945,136</u>
Less:			
Capital Projects for County College (N.J.S.A. 18A:64A-22.1 to N.J.S.A. 18A:64A-22.8)	13,607,499	11,427,500	13,617,000
Bonds Authorized by Another Public Body to be Guaranteed by the County	138,690,000	173,440,000	133,960,000
	<u>\$ 235,030,042</u>	<u>\$ 250,902,246</u>	<u>\$ 216,220,009</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020 (Continued)

E. COUNTY DEBT (Cont'd)

County debt is summarized as follows:

The County statutory net debt at December 31, 2021 was .240%. This percentage, which is calculated in accordance with the required method for the Annual Debt Statement purposes, is based on the following:

	Gross Debt	Deductions	Net Debt
General Debt	\$ 387,327,541	\$ 152,297,499	\$ 235,030,042

Based on the equalized valuation basis per N.J.S.A. 40A:2-2, of \$97,826,024,623, the County's remaining borrowing power under N.J.S.A. 40A:2-6 as of December 31, 2021, is as follows:

2% of Equalized Valuation of Real Property	\$ 1,956,520,492
Net Debt	<u>235,030,042</u>
Remaining Borrowing Power	<u>\$ 1,721,490,450</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

	Balance 12/31/20	Additions	Retirements	Balance 12/31/21
Serial Bonds:				
General Capital Fund	\$ 176,238,000	\$ 47,328,000	\$ 33,090,000	\$ 190,476,000
Park Capital Fund	8,327,000	1,235,000	1,701,000	7,861,000
MCIA Guaranteed Pooled Program:				
Lease Revenue Bonds	14,615,000	13,960,000	14,085,000	14,490,000
Loans Payable:				
General Capital Fund				
NJ DEP Loan	1,158,931		78,896	1,080,035
Park Capital Fund				
Green Trust Loans	33,692		22,349	11,343
Total	<u>\$ 200,372,623</u>	<u>\$ 62,523,000</u>	<u>\$ 48,977,245</u>	<u>\$ 213,918,378</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020 (Continued)

E. COUNTY DEBT (Cont'd)

Summary of County Debt Outstanding - Prior 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>

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, 2021 AND 2020 (Continued)

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 May 13, 2020 for the purpose of refunding \$15,475,000 of these bonds of which \$17,615,000 were issued on July 16, 2020.

On 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, 2021, a balance of \$28,141,535 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, 2021 AND 2020 (Continued)

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. The County adopted a guaranty ordinance on May 26, 2021 for the purpose of refunding \$13,710,000 of these bonds of which \$13,995,000 were issued on July 28, 2021.

On August 30, 2011, the Morris County Improvement Authority issued \$16,490,000 of 2011 County of Morris Guaranteed Loan Program Bonds, of which the County’s share of the liability was \$4,700,000. The County adopted a guaranty ordinance on June 8, 2011, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County. The County adopted a guaranty ordinance on October 14, 2020 for the purpose of refunding \$7,130,000 of these bonds of which \$7,395,000 were issued on February 16, 2021, of which the County’s share of the liability was \$3,490,000.

On June 28, 2012, the Morris County Improvement Authority issued \$28,515,000 of County of Morris Guaranteed Pooled Program Bonds, of which the County’s share of the liability was \$23,365,000. The County adopted a guaranty ordinance on May 9, 2012, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County. The County adopted a guaranty ordinance on October 14, 2020 for the purpose of refunding \$15,835,000 of these bonds of which \$16,520,000 were issued on February 16, 2021, of which the County’s share of the liability was \$13,815,000.

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

On 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.

On February 16, 2021, the Morris County Improvement Authority issued \$8,930,000 of County of Morris Guaranteed Pooled Program Bonds, Series 2021A (Rockaway Borough Project). The County adopted a guaranty ordinance on October 14, 2020, whereby the payment of principal and interest on the entire bond issuance is secured by a full unconditional irrevocable guarantee by the County.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020 (Continued)

E. COUNTY DEBT (Cont'd)

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

On May 26, 2021, the Morris County Improvement Authority issued \$5,200,000 of County of Morris Guaranteed Governmental Loan Revenue Bonds, Series 2021 (Whippany Firehouse Project). The County adopted a guaranty ordinance on September 11, 2019, whereby the payment of principal and interest on the entire note issuance is secured by a full unconditional irrevocable guarantee by the County.

As a result of these guarantees, the County is contingently liable should the local governmental units fail to meet their obligations to the Morris County Improvement Authority. In certain situations, in which the local government unit is a school district, the State of New Jersey may also be contingently liable for a portion of the debt. In these situations, the County's guaranty would be in a subordinate position behind the school district and the State of New Jersey. The balance of the guaranty ordinances at December 31, 2021 was \$138,690,000.

ANALYSIS OF DEBT ISSUED AND OUTSTANDING AT DECEMBER 31, 2021

General Capital Fund

<u>General Improvement Serial Bonds</u>		
<u>Final Maturity</u>	<u>Rate</u>	
9/15/2022	5.000%	\$ 1,980,000
5/1/2024	4.000-5.000%	12,455,000
11/15/2024	3.000%	4,383,000
12/15/2024	2.000-2.125%	5,356,000
2/1/2025	2.000-4.000%	2,660,000
1/15/2026	3.000%	18,393,000
10/15/2026	2.000-4.000%	13,629,000
1/15/2028	3.000-4.000%	17,160,000
2/1/2030	3.000-4.000%	20,535,000
2/1/2032	2.000-3.000%	27,200,000
2/1/2033	0.500-2.000%	37,043,000
<u>General Improvement Serial Bonds Outstanding</u>		<u>\$ 160,794,000</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020 (Continued)

E. COUNTY DEBT (Cont'd)

County College Bonds (*)

<u>Final Maturity</u>	<u>Rate</u>	
2/1/2022	2.125%	\$ 595,000
5/1/2022	4.000%	1,050,000
12/15/2022	2.000%	75,000
1/15/2024	3.000-5.000%	1,090,000
5/1/2024	4.000-5.000%	510,000
11/15/2024	3.000%	477,000
1/15/2025	2.000-3.000%	3,015,000
1/15/2026	3.000%	2,200,000
10/15/2026	2.000-4.000%	1,250,000
1/15/2027	3.000-4.000%	2,405,000
2/1/2027	0.293-1.233%	3,345,000
2/1/2028	3.000-4.000%	5,215,000
2/1/2029	2.000-3.000%	1,515,000
2/1/2032	0.500-2.000%	6,940,000
		<u>\$ 29,682,000</u>

* - Includes County College Bonds (Ch. 12)

2012 Lease Revenue Bonds - MCIA

<u>Final Maturity</u>	<u>Rate</u>	
2/1/2022	3.000%	\$ 530,000
2012 Lease Revenue Bonds Outstanding		<u>\$ 530,000</u>

2021 Lease Revenue Refunding Bonds - MCIA

<u>Final Maturity</u>	<u>Rate</u>	
2/1/2022	0.293%	\$ 320,000
2/1/2023	0.403%	855,000
2/1/2024	0.571%	850,000
2/1/2025	0.809%	860,000
2/1/2026	0.919%	865,000
2/1/2027	1.233%	870,000
2/1/2028	1.473%	890,000
2/1/2029	1.664%	900,000
2/1/2030	1.764%	910,000
2/1/2031	1.854%	925,000
2/1/2032	1.994%	940,000
2/1/2033	2.104%	970,000
2/1/2034	2.204%	990,000
2/1/2035	2.314%	1,005,000
2/1/2036	2.444%	1,030,000
2/1/2037	2.544%	780,000
2021 Lease Revenue Refunding Bonds Outstanding		<u>\$ 13,960,000</u>
Total Lease Revenue Bonds Outstanding		<u>\$ 14,490,000</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020 (Continued)

E. COUNTY DEBT (Cont'd)

General Capital NJ DEP Loans

<u>Final Maturity</u>	<u>Rate</u>	
8/13/2033	2.000%	\$ 1,080,035
Total General Capital Fund Bonded Debt and Loans Issued & Outstanding		\$ 206,046,035

Park Capital Fund

Park Serial Bonds

<u>Final Maturity</u>	<u>Rate</u>	
12/15/2022	2.000%	\$ 265,000
5/1/2024	4.000-5.000%	955,000
1/15/2025	3.000%	810,000
1/15/2026	3.000-4.000%	1,105,000
2/1/2026	3.000-4.000%	1,275,000
10/15/2026	2.000-4.000%	871,000
2/1/2026	2.000-3.000%	1,345,000
2/1/2027	0.500-2.000%	1,235,000
		\$ 7,861,000

Park Capital Green Acres Loans

<u>Final Maturity</u>	<u>Rate</u>	
1/24/2022	2.000%	\$ 11,343
Total Park Capital Bonded Debt and Loans Issued and Outstanding		\$ 7,872,343
Total Bonded Debt and Loans Issued and Outstanding		\$ 213,918,378

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>
2022	\$ 31,960,000	\$ 5,430,953	\$ 37,390,953
2023	29,555,000	4,319,681	33,874,681
2024	28,046,000	3,363,492	31,409,492
2025	24,521,000	2,496,667	27,017,667
2026	21,800,000	1,822,344	23,622,344
2027-2031	51,995,000	3,583,056	55,578,056
2032-2033	10,460,000	176,600	10,636,600
	<u>\$ 198,337,000</u>	<u>\$ 21,192,793</u>	<u>\$ 219,529,793</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020 (Continued)

E. COUNTY DEBT (Cont'd)

MORRIS COUNTY IMPROVEMENT AUTHORITY LEASES REVENUE BONDS PAYABLE

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

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

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

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

Year	Principal	Interest	Total Debt Service
2022	\$ 850,000	\$ 232,884	\$ 1,082,884
2023	855,000	222,742	1,077,742
2024	850,000	218,592	1,068,592
2025	860,000	212,687	1,072,687
2026	865,000	205,233	1,070,233
2027-2031	4,495,000	842,045	5,337,045
2032-2036	4,935,000	388,424	5,323,424
2037	780,000	9,922	789,922
	\$ 14,490,000	\$ 2,332,529	\$ 16,822,529

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020 (Continued)

E. COUNTY DEBT (Cont'd)

BOND ANTICIPATION NOTES

Under the Local Bond Law, the County may issue bond anticipation notes to temporarily finance capital projects. The notes are full faith and credit obligations of the County. Bond anticipation notes must be paid-off within ten years and five months or retired by the issuance of bonds. There were no Bond Anticipation Notes outstanding as of December 31, 2021.

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, 2021, 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	\$	11,343
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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 2022 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, 2021 is \$1,080,035. The County has appropriated \$101,685 in its 2022 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, 2021 AND 2020 (Continued)

G. PENSION PLANS (Cont'd)

1. Public Employees' Retirement System (PERS)

Plan Description

The State of New Jersey, Public Employees' Retirement System (PERS) is a cost-sharing multiple-employer defined benefit pension plan administered by the State of New Jersey, Division of Pensions and Benefits (the Division). For additional information about the PERS, please refer to the Division's annual financial statements which can be found at <https://www.state.nj.us/treasury/pensions/annual-reports.shtml>.

Benefits Provided

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

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

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to Tiers 1 and 2 members upon reaching age 60 and to Tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to Tier 4 members upon reaching age 62 and to Tier 5 members upon reaching age 65. Early retirement benefits are available to Tiers 1 and 2 members before reaching age 60, 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, 2021 AND 2020 (Continued)

G. PENSION PLANS (Cont'd)

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

Contributions (Cont'd)

The actuaries will determine the unfunded liability of those retirement systems, by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability will be paid by the employer in level annual payments over a period of 15 years, beginning with the payments due in the fiscal year ended June 30, 2012 and will be adjusted by the rate of return on the actuarial value of assets. County contributions to PERS amounted to \$9,924,871 for 2021.

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

Special Funding Situation

Under N.J.S.A. 43:15A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed which legally obligated the State if certain circumstances occurred. The legislation, which legally obligates the State, is as follows: Chapter 366, P.L. 2001. The amounts contributed on behalf of the local participating employers under this legislation are considered to be a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan (except for employer specified financed amounts), there is no net pension liability or deferred outflows or inflows to report in the financial statements of the local participating employers related to this legislation. 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.

Pension Liabilities and Pension Expense

At June 30, 2020, the County's liability was \$147,948,802 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, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019 which was rolled forward to June 30, 2020. 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, 2020, the County's proportion was .907%, which was a decrease of 0.019% from its proportion measured as of June 30, 2019. The County has rolled forward the net pension liability with no adjustments. The State of New Jersey Public Employees' Retirement System (PERS)' valuation cycle is July 1 instead of December 31. The roll forward methodology puts them a year in arrears in terms of valuation. The Division of Local Government Services, Department of Community Affairs, State of New Jersey is permitting municipalities and counties to include the June 30, 2020 pension information in the Notes to the Financial Statements as the June 30, 2021 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 \$6,320,241 as of June 30, 2020. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019 which was rolled forward to June 30, 2020. 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, 2020, the State's proportion was 4.929%, which was a decrease of 0.071% from its proportion measured as of June 30, 2019.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020 (Continued)

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, 2021, the County recognized \$9,924,871 in actual pension expense. During the fiscal year ended June 30, 2020, the State of New Jersey's expense related to the County for the PERS' special funding situation was \$542,151.

County's Proportionate Share of the Net Pension Liability	\$ 147,948,802
State's Proportionate Share of the Net Pension Liability Associated with the County	<u>6,320,241</u>
Total Net Pension Liability	<u>\$ 154,269,043</u>

Actuarial Assumptions

The collective total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019 which was rolled forward to June 30, 2020. 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-2020.

The actuarial assumptions used in the July 1, 2019 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, 2021 AND 2020 (Continued)

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, 2020) 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, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Equity	27.00%	7.71%
Non-U.S. Developed Markets Equity	13.50%	8.57%
Emerging Markets Equity	5.50%	10.23%
Private Equity	13.00%	11.42%
Real Assets	3.00%	9.73%
Real Estate	8.00%	9.56%
High Yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment Grade Credit	8.00%	2.67%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk Mitigation Strategies	3.00%	3.40%

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020 (Continued)

G. PENSION PLANS (Cont'd)

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

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based upon 78% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

Sensitivity of the 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, 2020 calculated using the discount rate as disclosed above, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

June 30, 2020			
	At 1% Decrease (6.00%)	Current Discount Rate (7.00%)	At 1% Increase (8.00%)
County's proportionate share of the NPL	\$ 186,242,860	\$ 147,948,802	\$ 115,455,247

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 annual financial statements 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, 2021 AND 2020 Continued)

G. PENSION PLANS (Cont'd)

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

Benefits Provided

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

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

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

Contributions

The contribution policy for PFRS is set by N.J.S.A. 43:16A and requires contributions by active members and contributing employers. 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, 2021 AND 2020 (Continued)

G. PENSION PLANS (Cont'd)

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

Special Funding Situation (Cont'd)

However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability that is associated with the local participating employer.

County contributions to PFRS amounted to \$7,131,786 for the year ended December 31, 2021. During the fiscal year ended June 30, 2020, the State of New Jersey contributed \$985,076 to the PFRS for normal pension benefits on behalf of the County, which is less than the contractually required contribution of \$1,450,806.

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

Pension Liabilities and Pension Expense

At June 30, 2020, the County's liability for its proportionate share of the net pension liability was \$82,487,008. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019 which was rolled forward to June 30, 2020. 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, 2020, the County's proportion was 0.638%, which was an increase of 0.024% from its proportion measured as of June 30, 2019. The County has rolled forward the net pension liability as of June 30, 2020 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, 2020 pension information in the Notes to the Financial Statements as the June 30, 2021 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 \$12,801,607 as of June 30, 2020. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019 which was rolled forward to June 30, 2020. 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, 2020, the State's proportion was 0.638%, which was an increase of 0.024% from its proportion measured as of June 30, 2019 which is the same proportion as the County's.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020 (Continued)

G. PENSION PLANS (Cont'd)

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

Pension Liabilities and Pension Expense (Cont'd)

County's Proportionate Share of the Net Pension Liability	\$ 82,487,008
State's Proportionate Share of the Net Pension Liability Associated with the County	<u>12,801,607</u>
Total Net Pension Liability	<u><u>\$ 95,288,615</u></u>

For the year ended December 31, 2021, the County recognized total pension expense of \$7,131,786.

Actuarial Assumptions

The collective total pension liability for the June 30, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019 which was rolled forward to June 30, 2020. 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. For healthy annuitants, 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, 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-2020.

The actuarial assumptions used in the July 1, 2019 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, 2020) 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, 2021 AND 2020 (Continued)

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, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Equity	27.00%	7.71%
Non-U.S. Developed Markets Equity	13.50%	8.57%
Emerging Markets Equity	5.50%	10.23%
Private Equity	13.00%	11.42%
Real Assets	3.00%	9.73%
Real Estate	8.00%	9.56%
High Yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment Grade Credit	8.00%	2.67%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk Mitigation Strategies	3.00%	3.40%

Discount Rate – PFRS

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based upon 78% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

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

The following presents the collective net pension liability (including the State's proportionate share of the net pension liability attributable to the County) as of June 30, 2020, 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, 2021 AND 2020 (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, 2020		
	At 1% Decrease (6.00%)	Current Discount Rate (7.00%)	At 1% Increase (8.00%)
County's proportionate share of the NPL and the State's proportionate share of the Net Pension Liability associated with the County	\$ 126,714,246	\$ 95,288,615	\$ 69,187,229

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 \$77,610 for the year ended December 31, 2021. Employee contributions to DCRP amounted to \$111,129 for the year ended December 31, 2021.

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, 2021 AND 2020 (Continued)

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

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

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

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

The County of Morris has computed the amount of the contingent liability for the unused or accrued vacation and sick time as of December 31, 2021. The County estimates that such liability would be approximately \$12,177,628. The amount is partially reserved in a Reserve for Accumulated Absences, as part of the Dedicated Funds in the amount of \$7,227,904 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 2021 County Budget did not include a separate appropriation for accrued benefits; however, there were accrued benefits paid in 2021 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,	
	2021	2020
Trust Fund - Reserved for Dedicated Funds	\$ 15,961,028	\$ 14,977,092
General Capital Fund - Improvement Authorizations	26,341,409	44,432,865
Park Capital Fund - Improvement Authorizations	1,196,751	894,140

Accounts payable in the Current Fund of \$3,871,646 represents salary and wage payments and related employers' social security paid after December 31, 2021, which was for services performed prior to year end.

Contracts payable of \$21,923,003 in the Current Fund represents \$14,002,741 reserved for the cost of the run off with Cigna; and \$7,920,262 of unsettled labor and other contracts. Contracts payable of \$7,484,135 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, 2021 AND 2020 (Continued)

J. RISK MANAGEMENT (Cont'd)

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

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

The Morris County Insurance Fund's audit as of December 31, 2021 was not completed as of the date of this report. Summarized, selected financial information for the years ended December 31, 2020 and 2019 for the Fund is as follows:

	<u>2020</u>	<u>2019</u>
Total Assets	\$ 10,116,536	\$ 10,558,634
Net Position	\$ 5,135,181	\$ 6,924,983
Total Operating Revenue	\$ 3,625,494	\$ 3,467,405
Total Operating Expenses	\$ 5,471,525	\$ 3,855,007
Non Operating Revenue	\$ 56,229	\$ 176,475
Change in Net Position	\$ (1,789,802)	\$ (211,127)
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, 2021, the County has \$14,002,741 in contracts payable and a 2021 appropriation reserve amount of \$11,680,718 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, 2021 and 2020, 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, 2021 AND 2020 (Continued)

J. RISK MANAGEMENT (Cont'd)

Workers' Compensation Insurance (Cont'd)

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

	2021	2020
Paid Claims	\$ 2,137,425	\$ 1,780,349
Loss Reserves	5,340,534	5,907,386
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
2019	\$ 600,000	\$ 305,062	\$ 59,349	\$ 234,337	\$ 4,860,659
2020	500,000	432,568	45,060	293,992	5,544,295
2021	600,000	586,561	4,760	424,791	6,310,825

K. POST RETIREMENT BENEFITS OTHER THAN PENSIONS (OPEB)

1. State Health Benefit Local Government Retired Employees Plan

General Information about the OPEB Plan

Plan Description

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

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020 (Continued)

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

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

General Information about the OPEB Plan (Cont'd)

Benefits Provided

The Plan provides medical and prescription drug 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, 2021 AND 2020 (Continued)

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

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

General Information about the OPEB Plan (Cont'd)

Benefits Provided (Cont'd)

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

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

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

Contributions

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

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, 2021 AND 2020 (Continued)

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

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

General Information about the OPEB Plan (Cont'd)

Allocation Methodology

GASB Statement No. 75 requires participating employers in the Plan to recognize their proportionate share of the collective net OPEB liability, collective deferred outflows of resources, collective deferred inflows of resources, and collective OPEB expense (benefit). The special funding situation's and nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense (benefit) are based on separately calculated total OPEB liabilities. The nonspecial funding situation's net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense (benefit) are further allocated to employers based on the ratio of the plan members of an individual employer to the total members of the Plan's nonspecial funding situation during the measurement period July 1, 2019 through June 30, 2020. Employer and nonemployer allocation percentages have been rounded for presentation purposes; therefore, amounts presented in the schedule of OPEB amounts by employer and nonemployer may result in immaterial differences.

OPEB Expense

The County has rolled forward the net OPEB liability as of June 30, 2020 with no adjustments. The Division of Local Government Services, Department of Community Affairs, State of New Jersey, is permitting municipalities and counties to include the June 30, 2020 OPEB information in the Notes to the Financial Statements as the June 30, 2021 information has not been released as of the date of this report.

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

At June 30, 2020, the County had a liability of \$516,683 for its proportionate share of the net OPEB liability. At June 30, 2020, the County's proportion was .002879% which was an increase of .0002% from its proportion measured as of June 30, 2019. Additionally, the State's proportionate share of the net OPEB liability attributable to the County at June 30, 2020 was \$63,630,205. At June 30, 2020, the State's proportion related to the County was 1.164897%. This is the percentage of the total State Share of the net OPEB liability of the Plan.

For the year ended June 30, 2020 the County's OPEB benefit as determined by the State of New Jersey Division of Pensions and Benefits was \$3,496.

Additionally, during the year ended June 30, 2020, the State of New Jersey's OPEB benefit related to the County was \$3,167,527.

The County's actual post retirement payments in 2021 for 3 retired employees were \$21,897.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020 (Continued)

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

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

General Information about the OPEB Plan (Cont'd)

Actuarial Assumptions and Other Inputs

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

Inflation Rate	2.50%
Salary Increases*:	
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-2020
PFRS	Pub-2010 Safety classification headcount weighted mortality with fully generational mortality improvement projections from the central year using Scale MP-2020

Actuarial assumptions used in the June 30, 2019 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 5.6% and decreases to a 4.5% long-term trend rate after seven years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rates for fiscal year 2021 through 2022 are reflected. The rates used for 2023 and 2024 are 21.83% and 18.53%, respectively, trending to 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.0% and decreases to a 4.5% long-term trend rate after seven years.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020 (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, 2020 was 2.21%. The discount rate for June 30, 2019 was 3.50%. 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, 2020, 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, 2020		
	At 1% Decrease (1.21%)	At Discount Rate (2.21%)	At 1% Increase (3.21%)
Net OPEB Liability Attributable to the County	\$ 610,828	\$ 516,683	\$ 442,158

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, 2020, 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, 2020		
	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Net OPEB Liability Attributable to the County	\$ 427,556	\$ 516,683	\$ 633,396

COUNTY OF MORRIS

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2021 AND 2020 (Continued)

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

2. General Information about the County's OPEB Plan

Plan Description and Benefits Provided

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

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

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

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

Medical benefits are provided thru fully insured 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 2021 and 2020, the County had approximately 1,267 and 1,426 employees who met eligibility requirements and recognized expenses of approximately \$27,746,311 and \$29,703,358 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, 2021 AND 2020 (Continued)

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

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

Contributions (Cont'd)

Pension Range	Retirees Share of Benefit Related Costs	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- \$84,999.99	34.00%	28.00%	
\$85,000- \$94,999.99	34.00%	30.00%	
\$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 \$1,153,979,827 was measured as of December 31, 2021 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	2.15% at December 31, 2020 2.05% at December 31, 2021
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, 2021 AND 2020 (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) Headcount-Weighted Healthy Employee Male/Female Mortality Projected with Scale MP-2021.

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

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

PERS:

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

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

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

	Total OPEB Liability
<u>Changes in the Total OPEB Liability</u>	
Balance at January 1, 2021	\$ 1,104,783,320
Changes for Year:	
Service Cost	24,403,263
Interest Cost	23,986,099
Benefit Payments	(27,108,175)
Actuarial Assumption Changes	27,915,320
Net Changes	<u>49,196,507</u>
Balance at December 31, 2021	<u>\$ 1,153,979,827</u>

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020 (Continued)

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

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

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

The following presents the total OPEB liability of the County as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage lower (1.05 percent) or 1 percentage higher (3.05 percent) than the current discount rate:

	December 31, 2021		
	1% Decrease (1.05%)	Discount Rate (2.05%)	1% Increase (3.05%)
Total OPEB Liability	\$ 1,388,109,716	\$ 1,153,979,827	\$ 952,106,263

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, 2021		
	1% Decrease	Valuation Healthcare Trend Rates	1% Increase
Total OPEB Liability	\$ 942,234,306	\$ 1,153,979,827	\$ 1,434,614,059

OPEB Expense

For the year ended December 31, 2021, the County's OPEB expense was \$70,612,958 as determined by the actuarial valuation.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020 (Continued)

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

<u>Year</u>	<u>State Equalized Valuation of Real Property (1)</u>	<u>Assessed Valuation of Real Property</u>	<u>Net Valuation Taxable of Real and Personal Property</u>	<u>Equalized Valuation of Real and Personal Property</u>	<u>Tax Rate per \$1,000</u>
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
2021	100,338,669,895	88,179,254,288	88,212,050,239	97,605,814,520	2.54

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

* Revised as per Tax Court

County Tax Calendar

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

M. RELATED PARTY TRANSACTIONS

During the years ended December 31, 2021 and 2020, the County of Morris provided financial support for current operations to the following component units:

	<u>December 31,</u>	
	<u>2021</u>	<u>2020</u>
Morris County School of Technology	\$ 6,248,095	\$ 6,248,095
County College of Morris	11,855,000	11,830,000
Morris County Park Commission	13,375,000	13,675,000
	<u>\$ 31,478,095</u>	<u>\$ 31,753,095</u>

These funds are raised through the County's tax levy and disbursed to the county vocational school, the county college and the Park Commission for their operations. There are no amounts due to, or due from, these three entities at December 31, 2021.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020 (Continued)

N. CONTINGENT LIABILITIES

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

The 2011A Bonds were refunded in July 2021 by \$13,995,000 Lease Revenue Refunding Bonds, Series 2021 (Federally Taxable). A prior dispute has been settled in connection with the solar improvements funded by the MCIA's \$33,100,000 original par amount of County of Morris Guaranteed Renewable Energy Program Lease Revenue Bonds, Series 2011A (Federally Taxable) ("A Bonds"), and the \$1,200,000 original par amount of the County of Morris Guaranteed Renewable Energy Program Lease Revenue Note, Series 2011B (Federally Taxable) ("B Note"), both issued December 8, 2011 which was paid off by the County of Morris 2016 budget. The prior dispute was between the MCIA, the developer, and the contractor of the solar improvements. The A Bonds and the hereinafter defined 2019 Refunding Bonds are guaranteed by Morris County. Both the A Bonds and the County of Morris Guaranteed Renewable Energy Program Lease Revenue Refunding Bonds, Series 2019 (the "2019 Bonds", refunded "2009 Bonds") are in part reliant on revenues from the sale of SREC's generated by the program. Any deficiency in SREC revenues that result in a debt service insufficiency are also ultimately guaranteed by the County of Morris.

During 2021, the County refunded the 2011A Bonds. It is anticipated that there may be a shortfall in revenues to cover the \$2,617,252 June 15, 2022 debt service payment in connection with the 2021 Refunding Bonds, and the County intends to satisfy any such shortfall in accordance with the County guaranty. It is anticipated that there will be sufficient revenues to cover the \$49,162 December 15, 2022 debt service payment in connection with the 2021 Refunding Bonds. During 2019, the County refunded the 2009 Bonds and took over as administrator of the project. In connection with these Bonds, it is anticipated there may be a shortfall in revenues available to cover the \$1,489,875 August 15, 2022 and \$101,000 February 15, 2023 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 2022 budget to cover the total of any shortfall that occurs during 2022 and through February 15, 2023.

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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020 (Continued)

O. INTERFUND RECEIVABLES AND PAYABLES

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$ 3,738,697	\$
Grant Fund		3,238,697
General Capital Fund	400,000	
Regular Trust Fund		500,000
Dedicated Trust Fund		400,000
	<u>\$ 4,138,697</u>	<u>\$ 4,138,697</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 Commissioners review the tax rate annually and may set the tax anywhere from \$.00 to \$.05. The levies for 2021 and 2020 were set at 0.625 and 0.750 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 2021, the Trust Fund was divided among the following programs:

- $\frac{1}{4}$ cent per \$100 of valuation to the Morris County Park Commission for Capital Improvements under the Park Improvement Trust
- $\frac{1}{4}$ cent per \$100 of valuation to the Historic Preservation Program

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

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

In 2021, the Morris County Open Space Trust Fund approved 4 projects to municipalities and/or non-profit organizations in 4 towns totaling \$1,300,000. Also in 2021, the Flood Mitigation Program approved 4 projects in 1 town totaling \$857,940. Additionally, the Morris County Historic Preservation Trust Fund approved 27 projects to municipalities and non-profit organizations in 17 towns totaling \$2,650,000.

As of 2021, the Morris County Agriculture Development Board has approved 142 projects preserving 8,222 acres of farmland since the inception of the Morris County Farmland Preservation Program in 1987, and the Flood Mitigation Program has approved 153 projects totaling \$9,503,792 since its inception in 2012.

As of 2021, the Morris County Trails Program approved 39 grants totaling \$4,251,026 in 26 municipalities since its inception in 2016.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020 (Continued)

P. OPEN SPACE TRUST FUND (Cont'd)

As of December 31, 2021, the balance in the Reserve for Open Space Trust Fund was approximately \$59.84 million of which approximately \$15.74 million has been encumbered for approved Historic Preservation Trust Fund projects.

In 2020, the Trust Fund was divided among the following programs:

- $\frac{1}{4}$ cent per \$100 of valuation to the Morris County Park Commission for Capital Improvements under the Park Improvement Trust
- $\frac{1}{4}$ 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 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.

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.

COUNTY OF MORRIS
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2021 AND 2020 (Continued)

S. FIXED ASSETS

	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>
	Balance December 31, 2020	Additions	Adjustments/ Deletions	Balance December 31, 2021
Land	\$ 20,513,620	\$	\$	\$ 20,513,620
Building and Building Improvements	77,979,131			77,979,131
Machinery, Vehicles and Equipment	56,286,115	1,557,672	2,398,590	55,445,197
	<u>\$ 154,778,866</u>	<u>\$ 1,557,672</u>	<u>\$ 2,398,590</u>	<u>\$ 153,937,948</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 \$946,485 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 2021. The entities (including nonprofit organizations and redevelopers) under these agreements pay the municipalities an annual service charge or payment in lieu of taxes. Under a certain number of these agreements, the municipalities remit 5% of the annual service charges to the County.

SUPPLEMENTAL SCHEDULES

**COUNTY OF MORRIS
ROSTER OF OFFICIALS**

The following officials were in office during 2021:

Name	Title	Term Expires
Stephen H. Shaw	Director	December 2021
Deborah Smith	Deputy Director	December 2021
Kathryn A. DeFillippo	Commissioner	December 2022
Thomas J. Mastrangelo	Commissioner	December 2022
John Krickus	Commissioner	December 2021
Douglas R. Cabana	Commissioner	December 2022
Tayfun Selen	Commissioner	December 2023

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

2021

CURRENT FUND

COUNTY OF MORRIS

CURRENT FUND
SCHEDULE OF CASH - TREASURER

	Ref.	
BALANCE, DECEMBER 31, 2020	A	\$ 136,195,521.27
Increased by Receipts:		
County Taxes	A-2	\$ 247,308,746.48
Reserve for Litigation		2,650,000.00
Revenue Accounts Receivable	A-6	145,667,470.07
Miscellaneous Revenue Not Anticipated	A-2	4,723,388.55
Due to State of New Jersey	A-9	64,393,110.83
Due to Boonton / Dover - Tower Rental	A	55,793.90
Interfund Returned:		
Due from Grant Fund	A-1, A-10	3,206,248.51
Due from Regular Trust Fund:		
Local Home Trust Fund	A-1	250,000.00
Community Development Block Grant	A-1	250,000.00
		468,504,758.34
		604,700,279.61
Decreased by Disbursements:		
Budget Expenditures	A-3	367,010,350.98
Appropriation Reserves	A-7	32,268,026.54
Reserve for Litigation		530,000.00
Interfund Advanced:		
Due from Grant Fund	A-1, A-10	3,238,696.61
Local Home Trust Fund	A-1	250,000.00
Community Development Block Grant	A-1	250,000.00
Due to State of New Jersey	A-9	64,393,110.83
Due to Boonton / Dover - Tower Rental	A	57,579.03
Contracts Payable	A-8	3,016,403.45
		471,014,167.44
BALANCE, DECEMBER 31, 2021	A	\$ 133,686,112.17

COUNTY OF MORRIS

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

	Ref.
BALANCE, DECEMBER 31, 2020	A \$ 557,682.79
Increased by:	
Levy - Year 2021	1,123,146.03
	1,680,828.82
Decreased by:	
Collections	A-2 1,072,159.24
BALANCE, DECEMBER 31, 2021	A \$ 608,669.58

COUNTY OF MORRIS

CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

		Balance, December 31, 2020	Charges	Realized	Balance, December 31, 2021
Local Revenues:					
County Clerk	A-2	\$ 1,661,777.73	\$ 14,937,124.84	\$ 15,428,820.51	\$ 1,170,082.06
Surrogate	A-2	77,558.84	595,883.30	625,265.30	48,176.84
Sheriff	A-2		407,810.51	348,549.00	59,261.51
Emergency Dispatching	A-2	649,119.42	4,405,321.56	4,753,517.32	300,923.66
Emergency Management Services	A-2		835,542.21	835,542.21	
Shared Medical Examiner	A-2		591,998.00	591,998.00	
Rental of County Owned Property	A-2	206,275.05	837,434.55	692,243.38	351,466.22
Management Information Systems Services	A-2		9,743.19	9,743.19	
Book Fines - Library	A-2		7,341.86	7,341.86	
Fees for Morris County Public Safety Training Academy	A-2	29,970.00	573,580.33	594,310.33	9,240.00
Human Services - Youth Center/Shelter	A-2	27,450.00	1,370,980.79	1,369,760.79	28,670.00
Local Health Services	A-2	855.00	567,211.14	552,112.43	15,953.71
Housing of Federal, State and other Counties Inmates	A-2		2,909,478.68	2,909,478.68	
Public Works	A-2		505,967.57	505,767.57	200.00
Subtotal Local Revenues		2,653,006.04	28,555,418.53	29,224,450.57	1,983,974.00
State Aid:					
State Aid - County College Bonds (N.J.S.A. 18A:64A-22.6)	A-2		2,519,786.84	2,519,786.84	
Social Services - State & Federal Share	A-2		11,200,474.44	11,200,474.44	
Vo-Tech State Aid Debt Service	A-2		205,026.00	205,026.00	
Subtotal State Aid		13,925,287.28	13,925,287.28	13,925,287.28	13,925,287.28
State Assumption of Costs of County Social and Welfare Services and Psychiatric Facilities:					
Supplemental Social Security Income	A-2		629,882.00	629,882.00	
Board of County Patients in State and Other Institutions	A-2		82,057.78	82,057.78	
Subtotal State Assumption of Costs		711,939.78	711,939.78	711,939.78	711,939.78
Public and Private Revenues Offset with Appropriations					
New Jersey Department of Health and Senior Services:					
Area Plan Grant - Title IIIB, IIC1, and IIC2	A-2		2,950,502.03	2,950,502.03	
Childhood Lead Exposure Prevention	A-2		18,746.00	18,746.00	
New Jersey Department of the Treasury:					
NJ Governor's Council on Alcoholism and Drug Abuse	A-2		374,551.00	374,551.00	
U.S. Department of Treasury:					
Emergency Rental Assistance	A-2		14,677,248.30	14,677,248.30	
American Rescue Plan - Local Fiscal Recovery	A-2		47,767,562.50	47,767,562.50	
New Jersey Department of Community Affairs:					
LIHEAP - CWA	A-2		6,175.00	6,175.00	
Universal Service Fund - CWA Administration	A-2		4,117.00	4,117.00	
New Jersey Department of Labor and Workforce Development:					
Work First New Jersey	A-2		894,082.00	894,082.00	
Workforce Innovation Opportunity Act	A-2		3,675,411.00	3,675,411.00	
U.S. Department of Health and Human Services:					
COVID-19 Vaccination Supplemental Funding	A-2		450,000.00	450,000.00	
Bio-Terrorism and Public Health Emergency Grant	A-2		719,995.00	719,995.00	
NACCHO Grant (National Association of County and City Health)	A-2		5,000.00	5,000.00	
Operation Helping Hand Grant Program	A-2		138,095.19	138,095.19	
New Jersey Department of Human Services:					
REACH Program, F1PZN	A-2		473,074.00	473,074.00	
Social Services for the Homeless, H1PZN	A-2		540,890.00	540,890.00	
Chapter 51 - Alcoholism and Drug Abuse	A-2		1,020,517.00	1,020,517.00	
PASP (ALPN)	A-2		51,501.00	51,501.00	
SAPT - MAT	A-2		249,918.00	249,918.00	
New Jersey Department of Children and Families:					
ALPN - HSAC/YIP/Transportation	A-2		95,511.00	95,511.00	
U.S. Department of Housing and Urban Development:					
Continuum of Care Planning Grant	A-2		56,627.00	56,627.00	

COUNTY OF MORRIS

CURRENT FUND
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	Ref.	Balance, December 31, 2020	Charges	Realized	Balance, December 31, 2021
Public and Private Revenues Offset with Appropriations (continued):					
New Jersey Department of Law and Public Safety:					
State / Community Partnership Program	A-2	\$ 497,662.00	\$ 497,662.00	\$ 497,662.00	\$ 0
Juvenile Detention Alternatives Initiative (JDAI)	A-2	6,037.50		6,037.50	
Drug Recognition Expert Call Out and Assistance Program	A-2	86,575.00		86,575.00	
Body Worn Camera Program	A-2	358,688.00		358,688.00	
Body Armor Replacement	A-2	20,888.02		20,888.02	
Insurance Fraud Reimbursement Program	A-2	250,000.00		250,000.00	
Law Enforcement Officers Training and Equipment Fund	A-2	19,930.00		19,930.00	
Hope One Program	A-2	150,000.00		150,000.00	
U.S. Department of Justice:					
Victim Assistance Project	A-2	309,410.00		309,410.00	
SART/SANE Program	A-2	82,131.00		82,131.00	
U.S. Department of Homeland Security:					
Homeland Security	A-2	289,111.71		289,111.71	
UASI (Urban Areas Security Initiative)	A-2	3,341,566.00		3,341,566.00	
Emergency Food & Shelter	A-2	18,200.00		18,200.00	
Presidential Residence Protection Assistance Grant	A-2	30,959.73		30,959.73	
New Jersey Department of Military and Veteran Affairs:					
MAPS (Veterans Transportation)	A-2	22,500.00		22,500.00	
New Jersey Transit Corporation:					
MAPS Transportation Network Co.	A-2	20,000.00		20,000.00	
MAPS (Senior Citizens and Disabled Residents)	A-2	1,096,419.00		1,096,419.00	
CARES Act Section 5311	A-2	404,567.00		404,567.00	
Enhanced Mobility for Seniors and Persons with Disabilities Program (Section 5310)	A-2	100,000.00		100,000.00	
U.S. Department of Transportation:					
Subregional Support Program	A-2	15,000.00		15,000.00	
Annual Transportation Program	A-2	7,940,860.00		7,940,860.00	
Telemark Road Bridge No. 1400-880	A-2	580,000.00		580,000.00	
Roxiticus Road Bridge No. 1400-639	A-2	211,500.00		211,500.00	
Richards Avenue Bridge No. 1401-023	A-2	934,549.00		934,549.00	
Interval Road Bridge No. 1400-368	A-2	600,000.00		600,000.00	
Dover & Rockaway Realignment Project Design	A-2	1,820,494.80		1,820,494.80	
Columbia Turnpike Bridge over Black Brook	A-2	792,503.00		792,503.00	
Berkshire Valley Road Highway Rail Grade Crossing/RHC-0642(300)ZS40	A-2	261,700.00		261,700.00	
New Jersey Department of Environmental Protection:					
CEHA Grant	A-2	194,820.00		194,820.00	
New Jersey Department of State:					
County History Partnership Program	A-2	47,022.00		47,022.00	
2021 Early Voting Election	A-2	3,634,800.00		3,634,800.00	
2021 Early Voting Personal Protective Equipment	A-2	38,546.26		38,546.26	
2021 HAVA Primary Election	A-2	109,122.10		109,122.10	
New Jersey Department of Education:					
CARES Act Elementary and Secondary School Emergency Relief Fund	A-2	5,000.00		5,000.00	
CARES Act Elementary and Secondary School Emergency Relief Fund II	A-2	20,000.00		20,000.00	
Other Miscellaneous Programs:					
Sheriff / Private Donations	A-2	1,910.00		1,910.00	
Project Lifesaver Program / Private Contribution	A-2	5,200.00		5,200.00	
Subtotal Public & Private Revenues		98,487,195.14		98,487,195.14	
Other Special Items:					
Pension Reimbursements	A-2	1,663,408.38		1,663,408.38	
Capital Fund Balance	A-2	605,750.00		605,750.00	
Weights & Measures - Dedicated Fund	A-2	1,049,438.92		1,049,438.92	
Subtotal Other Special Items		3,318,597.30		3,318,597.30	
TOTAL MISCELLANEOUS REVENUES		\$ 2,653,006.04	\$ 144,998,438.03	\$ 145,667,470.07	\$ 1,983,974.00

Ref.

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COUNTY OF MORRIS

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Sheet 1

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2021

	Balance December 31, 2020	Balance After Transfers	Paid or Charged	Balance Lapsed
GENERAL GOVERNMENT:				
Administrative & Executive				
County Administrator				
Salaries and Wages	\$ 102,996.05	\$ 102,996.05	\$ 45,612.15	\$ 57,383.90
Other Expenses	772,864.71	672,864.71	360,091.62	312,773.09
Personnel				
Salaries and Wages	80,274.68	80,274.68	25,526.58	54,748.10
Other Expenses	314,328.23	314,328.23	188,777.58	125,550.65
Board of Chosen Freeholders				
Salaries and Wages	17,925.92	17,925.92	9,777.53	8,148.39
Other Expenses	47,084.77	47,084.77	3,073.30	44,011.47
County Clerk				
Salaries and Wages	283,249.51	283,249.51	278,914.46	4,335.05
Other Expenses	97,208.75	97,208.75	22,868.65	74,340.10
Elections				
Salaries and Wages	356,265.83	306,265.83	170,702.27	135,563.56
Other Expenses	1,355,282.49	905,282.49	28,319.47	876,963.02
Department of Finance				
Salaries and Wages	436,627.18	201,627.18	121,247.16	80,380.02
Other Expenses	419,617.90	269,617.90	50,795.89	218,822.01
Annual Audit	157,602.00	157,602.00	148,223.00	9,379.00
Information Technology Division				
Salaries and Wages	404,045.95	404,045.95	403,169.10	876.85
Other Expenses	187,867.03	187,867.03	4,180.77	183,686.26
Board of Taxation				
Salaries and Wages	19,917.46	20,917.46	10,674.37	10,243.09
Other Expenses	12,792.86	11,792.86	2,534.14	9,258.72
County Counsel				
Salaries and Wages	10,784.47	10,784.47	10,062.18	722.29
Other Expenses	291,836.63	1,041,836.63	1,041,789.35	47.28
County Surrogate				
Salaries and Wages	82,174.41	82,174.41	65,972.54	16,201.87
Other Expenses	22,385.64	22,385.64	20,254.35	2,131.29
Engineering				
Salaries and Wages	257,130.38	257,130.38	134,647.02	122,483.36
Other Expenses	177,800.81	170,070.81	37,689.11	132,381.70
Economic Development				
Salaries and Wages	205,650.23	205,650.23	62,749.23	142,901.00
Other Expenses	162,886.68	162,886.68	152,173.28	10,713.40
Heritage Commission				
Salaries and Wages	10,433.94	10,433.94	8,307.75	2,126.19
Other Expenses	19,888.19	19,888.19	13,393.74	6,494.45
TOTAL GENERAL GOVERNMENT	6,306,922.70	6,064,192.70	3,421,526.59	2,642,666.11
CODE ENFORCEMENT AND ADMINISTRATION:				
Weights & Measures				
Salaries and Wages	58,213.13	58,213.13	44,574.32	13,638.81
Other Expenses	95,060.34	95,060.34	26,827.76	68,232.58
TOTAL CODE ENFORCEMENT AND ADMINISTRATION	153,273.47	153,273.47	71,402.08	81,871.39

COUNTY OF MORRIS

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Sheet 2

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2021

	Balance December 31, 2020	Balance After Transfers	Paid or Charged	Balance Lapsed
INSURANCE:				
Liability Insurance	\$ 110,000.00	\$ 110,000.00	\$ 110,000.00	\$
Workers' Compensation Insurance	28,247.99	28,247.99	28,247.99	
Group Insurance for Employees	14,627,058.19	11,727,058.19	9,001,667.77	2,725,390.42
Health Benefits Waiver	47,304.72	47,304.72		47,304.72
TOTAL INSURANCE	14,812,610.90	11,912,610.90	9,139,915.76	2,772,695.14
PUBLIC SAFETY:				
Emergency Management				
Salaries and Wages	1,926,347.01	1,656,347.01	1,543,533.33	112,813.68
Other Expenses	620,099.06	565,740.65	502,469.23	63,271.42
Medical Examiner				
Salaries and Wages	266,237.86	266,237.86	64,510.55	201,727.31
Other Expenses	67,219.97	77,219.97	54,798.26	22,421.71
Sheriff's Office				
Salaries and Wages	1,047,527.96	1,047,527.96	476,231.01	571,296.95
Other Expenses	573,563.58	547,836.13	507,701.23	40,134.90
Prosecutor's Office				
Salaries and Wages	1,488,587.17	618,587.17	551,875.47	66,711.70
Other Expenses	513,484.30	533,484.30	512,375.74	21,108.56
Jail				
Salaries and Wages	1,607,003.40	632,003.40	593,843.25	38,160.15
Other Expenses	798,819.88	768,659.61	407,617.17	361,042.44
Youth Center				
Salaries and Wages	543,141.70	393,141.70	158,458.42	234,683.28
Other Expenses	203,978.66	203,978.66	25,501.82	178,476.84
TOTAL PUBLIC SAFETY	9,656,010.55	7,310,764.42	5,398,915.48	1,911,848.94
PUBLIC WORKS:				
Road Repairs				
Salaries and Wages	798,868.09	398,868.09	246,311.76	152,556.33
Other Expenses	3,247,780.58	1,647,780.58	702,718.05	945,062.53
Bridges and Culverts				
Salaries and Wages	253,654.08	253,654.08	69,432.04	184,222.04
Other Expenses	42,714.44	42,714.44	16,304.94	26,409.50
Shade Tree Commission				
Salaries and Wages	228,814.25	228,814.25	(9,554.24)	238,368.49
Other Expenses	647,154.83	492,822.81	194,279.01	298,543.80
Buildings & Grounds				
Salaries and Wages	557,592.81	557,592.81	290,492.12	267,100.69
Other Expenses	737,858.79	737,858.79	338,284.34	399,574.45
Motor Service Center				
Salaries and Wages	513,407.46	513,407.46	116,445.97	396,961.49
Other Expenses	432,112.23	432,112.23	280,029.09	152,083.14
Mosquito Control				
Salaries and Wages	250,080.09	250,080.09	249,767.69	312.40
Other Expenses	58,839.09	58,839.09	58,137.33	701.76
TOTAL PUBLIC WORKS	7,768,876.74	5,614,544.72	2,552,648.10	3,061,896.62
HEALTH AND WELFARE:				
Department of Health Management				
Salaries and Wages	174,365.97	174,365.97	95,607.27	78,758.70
Other Expenses	450,968.19	101,949.69	34,130.70	67,818.99
Department of Human Services Planning				
Salaries and Wages	659,953.51	659,953.51	407,309.42	252,644.09
Other Expenses	357,497.91	332,497.91	162,753.37	169,744.54

COUNTY OF MORRIS

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Sheet 3

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2021

	Balance December 31, 2020	Balance After Transfers	Paid or Charged	Balance Lapsed
HEALTH AND WELFARE (Continued):				
Office on Aging				
Salaries and Wages	\$ 225,781.95	\$ 225,781.95	\$ 69,815.38	\$ 155,966.57
Other Expenses	189,853.16	169,499.88	69,589.27	99,910.61
Senior, Disability and Veteran Services				
Salaries and Wages	39,092.01	39,092.01	3,854.76	35,237.25
Other Expenses	296,810.84	296,810.84	14,522.44	282,288.40
Grants in Aid	1,249,877.36	1,249,877.36	888,214.97	361,662.39
Morristown Memorial Hospital - SCS	22,295.00	22,295.00	22,295.00	
County Board of Social Services				
Salaries and Wages	1,414,754.62	1,166,914.62	235,745.43	931,169.19
Other Expenses	2,538,765.16	2,520,183.16	215,498.23	2,304,684.93
County Psych Patients in County Hospitals				
Other Expenses	643,679.71	638,046.75	9,425.82	628,620.93
Morris View Nursing Home				
Other Expenses	792,372.18	592,372.18	206,171.64	386,200.54
County Adjuster				
Salaries and Wages	24,075.02	24,075.02	12,021.38	12,053.64
Other Expenses	7,857.86	7,857.86	282.12	7,575.74
Dental Clinic	5,000.00	5,000.00		5,000.00
TOTAL HEALTH AND WELFARE	9,093,000.45	8,226,573.71	2,447,237.20	5,779,336.51
EDUCATIONAL:				
County Library Services				
Salaries and Wages	943,999.99	443,999.99	397,027.59	46,972.40
Other Expenses	347,775.67	222,775.67	92,178.95	130,596.72
Office of County Superintendent of Schools				
Salaries and Wages	18,586.67	18,586.67	17,394.84	1,191.83
Other Expenses	6,400.46	6,400.46	1,387.03	5,013.43
County Extension Services				
Salaries and Wages	164,121.96	164,121.96	7,975.11	156,146.85
Other Expenses	19,804.85	19,804.85	2,842.26	16,962.59
County College				
Contribution	0.04	0.04		0.04
Reimbursement for Residents attending out of County 2 year Colleges (N.J.S. 18A:64A-23)	37,109.47	37,109.47	16,113.67	20,995.80
Morris County Public Safety				
Training Academy				
Salaries and Wages	122,431.00	122,431.00	64,604.84	57,826.16
Other Expenses	48,060.84	48,060.84	46,863.98	1,196.86
TOTAL EDUCATIONAL	1,708,290.95	1,083,290.95	646,388.27	436,902.68
OTHER COMMON OPERATING FUNCTIONS:				
Salary Adjustment	482,581.00	2,581.00		2,581.00
TOTAL OTHER COMMON OPERATING FUNCTIONS	482,581.00	2,581.00		2,581.00
UTILITY EXPENSES & BULK PURCHASES				
Utilities	1,293,182.10	193,182.10	139,739.29	53,442.81
TOTAL UTILITY EXPENSES & BULK PURCHASES	1,293,182.10	193,182.10	139,739.29	53,442.81

COUNTY OF MORRIS

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Sheet 4

CURRENT FUND
SCHEDULE OF APPROPRIATION RESERVES
YEAR ENDED DECEMBER 31, 2021

	Balance December 31, 2020	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	\$ 361,035.68	\$ 286,035.68	\$ 190,187.94	\$ 95,847.74
Other Expenses	2,043,505.65	1,023,736.54	319,879.97	703,856.57
Area Plan Grant	511,652.00	436,752.00	397,275.00	39,477.00
TOTAL PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUE	<u>2,916,193.33</u>	<u>1,746,524.22</u>	<u>907,342.91</u>	<u>839,181.31</u>
TOTAL OPERATIONS	54,190,942.19	42,307,538.19	24,725,115.68	17,582,422.51
Contingent	24,759.74	24,759.74	379.62	24,380.12
TOTAL OPERATIONS INCLUDING CONTINGENT	<u>54,215,701.93</u>	<u>42,332,297.93</u>	<u>24,725,495.30</u>	<u>17,606,802.63</u>
CAPITAL IMPROVEMENTS				
Capital Improvement Fund		8,150,000.00	8,150,000.00	
TOTAL CAPITAL IMPROVEMENTS	<u>8,150,000.00</u>	<u>8,150,000.00</u>		
DEFERRED CHARGES & STATUTORY EXPENDITURES:				
Contribution to:				
Police and Fire Retirement System		44,000.00	43,466.28	533.72
Social Security System	2,125,853.75	1,175,853.75	296,720.77	879,132.98
Detective Pension Fund System of New Jersey	11,167.70	11,167.70	1,344.19	9,823.51
Defined Contribution Retirement Plan	25,306.28	25,306.28		25,306.28
TOTAL DEFERRED CHARGES & STATUTORY EXPENDITURES	<u>2,162,327.73</u>	<u>1,256,327.73</u>	<u>341,531.24</u>	<u>914,796.49</u>
TOTAL GENERAL APPROPRIATIONS	<u>\$ 56,378,029.66</u>	<u>\$ 51,738,625.66</u>	<u>\$ 33,217,026.54</u>	<u>\$ 18,521,599.12</u>
	Ref.			A-1
Appropriation Reserves	A	\$ 42,388,456.46		
Reserve for Encumbrances		10,637,464.53		
Accounts Payable	A	3,352,108.67		
		56,378,029.66		
Less: Transferred to Contracts Payable	A-8	4,639,404.00		
		<u>\$ 51,738,625.66</u>		
Cash Disbursed	A-4		\$ 32,268,026.54	
Reserve for Litigation			949,000.00	
			<u>\$ 33,217,026.54</u>	

COUNTY OF MORRIS

**CURRENT FUND
SCHEDULE OF CONTRACTS PAYABLE**

	Ref.	
BALANCE, DECEMBER 31, 2020	A	\$ 20,313,746.37
Reserve for Encumbrances		87,564.34
BALANCE, DECEMBER 31, 2020		<hr/> <hr/> 20,401,310.71
Increased by:		
2021 Contracts	A-7	<hr/> 4,639,404.00
		25,040,714.71
Decreased by:		
Cash Disbursements	A-4	\$ 3,016,403.45
Reserve for Encumbrances		<hr/> 101,308.10
		<hr/> <hr/> 3,117,711.55
BALANCE, DECEMBER 31, 2021	A	<hr/> <hr/> \$ 21,923,003.16

COUNTY OF MORRIS

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

	Ref.	
BALANCE, DECEMBER 31, 2020	A	\$
Increased by Receipts:		
Realty Transfer Fees	A-4	<u>64,393,110.83</u>
		64,393,110.83
Decreased by:		
Realty Transfer Fees Disbursements	A-4	<u>64,393,110.83</u>
BALANCE, DECEMBER 31, 2021	A	<u>\$</u>

COUNTY OF MORRIS

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

	Ref.	
BALANCE, DECEMBER 31, 2020	A	\$ 6,539,842.13
Increased by Receipts:		
Grant Funds Receivable	A-11	\$ 92,425,508.56
Unappropriated Reserves	A-13	300.00
Interfund Advanced - Due to General Fund	A-4	3,238,696.61
Program Income	A-12	<u>10,007.00</u>
		95,674,512.17
		102,214,354.30
Decreased by Disbursements:		
Appropriated Reserves Expenditures	A-12	50,738,854.74
Returned Overpayment:		
Returned to State of New Jersey - ALPN-HSAC/YIP	A-11	745.00
Returned to State of New Jersey - PASP	A-11	4,719.00
Returned to State of New Jersey - Dover & Rockaway Repair	A-11	6,490.80
Returned to State of New Jersey - SCP Family Court	A-11	29,382.00
Returned to State of New Jersey - CARES COVID-19	A-11	6,282.17
Returned to State of New Jersey - CARES COVID-19 (ELC)	A-11	10,754.28
Returned to State of New Jersey - LGEF CARES Act (CRF)	A-11	6,072.73
Interfund Returned - Due to General Fund	A-4	3,206,248.51
Cancellation - Transferred to General Fund	A-11	<u>4.19</u>
		54,009,553.42
BALANCE, DECEMBER 31, 2021	A	<u>\$ 48,204,800.88</u>

**FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE**

	Balance Dec 31, 2020	Budget Revenue	Received	Cancelled/ Transfer	Transferred to/(from)	Returned Overpayment	Dec 31, 2021	Balance Dec 31, 2021
Department of Treasury:								
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 466,383.02	\$ 424,551.00	\$ 207,267.54	\$ 319,115.48	\$	\$	\$	\$ 364,551.00
U.S. Department of Treasury:								
Emergency Rental Assistance	14,677,248.30	14,677,248.30						
ARP Local Fiscal Recovery	47,767,562.50	47,767,562.50						
Department of Community Affairs:								
LIHEAP-CWA Administration	6,175.00	6,175.00						
Universal Service Fund-CWA Administration	4,117.00	4,117.00						
Local Government Emergency Fund (Coronavirus Relief Funds)	900,000.00	900,000.00						
Department of Labor and Workforce Development:								
Work First New Jersey	1,141,390.00	894,082.00	545,956.00	638,563.44	0.44			
Workforce Investment Act	3,661,240.00	3,675,411.00	2,516,620.00	80,996.29	0.29			
Smart STEPS Program	2,408.00			2,408.00				
Department of Health:								
COVID-19 Vaccination Supplemental Funding	450,000.00	719,995.00	534,416.00	91,579.67	0.67			
Public Health Infrastructure, Laboratories and Emergency Preparedness (PHILEP)	625,995.00	5,000.00	5,000.00					
NJACCHO MRC Grant (COVID CARES)	0.66	18,746.00	18,623.33	123.33				
Childhood Lead Exposure		138,095.19	47,619.00					
Helping Hand Grant			63,132.00					
Local Public Health Overdose Fatality Review Teams 2021	100,000.00							
COVID-19 Enhancing Laboratory Capacity (ELC) Grant								
Department of Human Services:								
REACH Program	180,543.00	473,074.00	334,563.00	51,356.26	0.26			
Social Services for the Homeless	435,170.00	540,890.00	90,842.00					
Chapter 51 - Alcoholism and Drug Abuse	738,032.00	1,033,281.00	918,519.00					
PASP (ALPN)	3,680.50	51,501.00	55,181.50					
NJACCHO (New Jersey Association of County and City Health)	9,589.61		9,568.94	0.67				
Area Plan Grant - FFFF, CRRSA, ADRC/NWD, VAC5			194,908.00					
Substance Abuse Prevention Treatment Block		249,918.00	145,789.00					
Coronavirus Aid, Relief and Economic Security COVID-19 (Coronavirus Relief Funds)	183,000.00		166,627.24					
Department of Children and Families:								
ALPN-HSAC/YIP	1,932.00	121,347.00	94,815.00	745.00				
Department of Law and Public Safety:								
NJ Juvenile Justice Commission	471,242.00	497,662.00	408,903.00	91,721.00				
Juvenile Detention Alternatives Initiative (JDAI)	54,500.00	6,037.50	42,510.00	11,990.00				
County Driving While Intoxicated Grant	33,000.00		3,003.49	29,996.48	(0.03)			
Drug Recognition Expert Call Out and Assistance Program	86,575.00		34,446.26	52,128.74				
County Office of Victim Witness Advocacy	226,842.48	309,410.00	281,722.93	12,540.36				
Sexual Assault Response Team/Forensic Nurse Examiner		82,131.00	29,000.00					
Body Worn Camera Program		358,688.00						
Body Armor Replacement		20,888.02	20,888.02					

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE

	Balance Dec 31, 2020	Budget Revenue	Received	Cancelled/ Transfer	Transferred to/(from)	Returned Overpayment	Dec 31, 2021	Balance
Department of Law and Public Safety (cont'd):								
Insurance Fraud Reimbursement Program	\$ 169,126.48	\$ 250,000.00	\$ 27,902.96	\$ 141,223.52	\$	\$	\$ 250,000.00	
Law Enforcement Officers Training and Equipment Fund		19,930.00						
Comprehensive Opioid AbuseSite-based Program - Hope One Project	99,349.22							99,349.22
Hope One Program	150,000.00	150,000.00						35.00
U.S. Department of Homeland Security:								
Homeland Security Grant	728,415.76	289,111.71	334,360.12	300.00				682,867.35
Urban Areas Security Initiative (USA)	7,438,173.25	3,341,566.00	1,363,498.20	122,742.09				9,293,498.96
Emergency Food and Shelter - QOTA		18,200.00	18,200.00					
Pre-Disaster Mitigation Competitive				47,067.02				
Residential Residence Protection Assistance	81,900.00	30,959.73	30,959.73					34,832.98
Coronavirus Aid, Relief and Economic Security CCOV/ID-19								
New Jersey Department of Military and Veteran Affairs:								
MAPS - Veterans	3,750.00	22,500.00	15,000.00					11,250.00
Department of Transportation:								
MAPS Transportation Network Co		40,000.00	20,000.00					20,000.00
Safe Communities Construction	99,994.00		99,982.84					11.16
MAPS (Senior Citizens and Disabled Residents)	338,261.48	1,771,419.00	1,289,151.10	254,855.00				565,674.38
MAPS - Reappropriation		1,548,482.20		1,548,482.20				
Non-Urbanized Area Formula Program (Section 5311)	349,339.38	539,422.00	418,190.62					470,570.76
Coronavirus Aid, Relief, and Economic Security (CARES) Act - Section 5311	328,159.01		319,388.44					8,760.57
Enhanced Mobility for Seniors and Persons with Disabilities (Section 5310)	112,500.00	200,000.00	170,831.00					141,669.00
NYS&W Rail Line Bicycle and Pedestrian Path	21,916,044.02		7,793.32					21,908,250.70
Subregional Transportation Planning Supplemental Support Program	15,000.00	15,000.00	6,486.00	8,514.00				15,000.00
County Aid Program - Annual Transportation Program	3,197,032.80	7,940,860.00	8,265,484.52					2,872,408.28
Waterloo Road Bridge 1401-038	15,960.78							15,960.78
Openaki Road Bridge STP-C00S(690)	33,209.72							354.65
South Salem Street & Franklin Road Intersection (CR 655)	42,836.78							42,836.78
FY2017 Ridgedale Avenue Bridge Rehabilitation	8,449.25							8,449.25
East Blackwell Street Bridge CR513	332,500.00		332,500.00					
Palmer Road Bridge over Mill Brook	970,000.00		727,500.00					242,500.00
Dover and Rockaway Railroad Repair Project		279,007.06						285,497.86
Landing Road Bridge Replacement	1,290,080.05							633,530.18
Landing Road Bridge (Right of Way)	4,908,846.00							4,762,423.65
Union Schoolhouse Rd STP-C00S (337)	106,092.49							106,092.49
White Bridge Road Bridge No. 1400-567	1,265,078.00							1,265,078.00
East Avenue Bi-County Bridge 1401-195	600,000.00							600,000.00
Watertown Road Bridge over Musconetcong River	2,926,319.00							871,532.55
High Bridge Branch Resurfacing Project	236,003.66							236,003.66
Schooley's Mountain Road Bridge, Township of Washington	791,146.00							42,352.84
Main St Highway Rail Grade Crossing/RHC-0613(300)H210	244,775.00							862.30

COUNTY OF MORRIS

**FEDERAL AND STATE GRANT FUND
SCHEDULE OF GRANTS RECEIVABLE**

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Sheet 3

	Balance Dec 31, 2020	Budget Revenue	Received	Cancelled/ Transfer	Transferred to/(from)	Returned Overpayment	Dec 31, 2021	Balance
Department of Transportation (Cont'd):								
North St. Highway Rail Grade Crossing/RHC-0619(300)H210	\$ 244,775.00	\$ 785,553.00	\$ 243,912.70	\$	\$	\$	\$	\$ 862.30
Carey Avenue (CR 511) Bridge No. 1400-132	1,295,261.00		624,214.50					\$ 785,553.00
Passaic Street (CR 647) Bi-County Bridge No. 1400-521			506,763.38					671,046.50
E. Blackwell Street Bridge I 1401-015								6,772.62
Dickson's Mill Road Bridge 1400-490	1,000,000.00							1,000,000.00
Russia Road Bridge No. 1400-948	258,750.00		258,750.00					
Telemark Rd Bridge 1400-880		580,000.00						580,000.00
Roxiticus Rd Bridge 1400-639		211,500.00						211,500.00
Richards Rd Bridge 1401-023		934,549.00						934,549.00
Intervale Rd Bridge 1400-368		600,000.00						600,000.00
Dover and Rockaway Realign		1,820,494.80						1,820,494.80
Columbia Turnpike Bridge CR510		792,503.00						792,503.00
Berkshire Valley Road		261,700.00						261,700.00
Dover & Rockaway Runaround Track	737,550.00		29,581.10					707,968.90
Department of Environmental Protection:								
County Environmental Health Act Grant (CEHA)	187,200.00	194,820.00	186,440.00		760.00			194,820.00
Department of State:								
County History Partnership Program	5,553.30	47,022.00	45,522.00					7,053.30
DOS 2020 Complete Count Commission County Grant	25,193.00		3,953.00		21,242.56			2.56
2021 Early Voting Personal Protective Equipment		3,634,800.00	2,500,000.00					1,134,800.00
2021 HAVA Primary Election		38,546.26	38,546.26					
		109,122.10	109,122.10					
U.S. Department of Housing and Urban Development:								
Continuum of Care Planning Grant	24,563.00	56,627.00	24,029.00		534.00			56,627.00
Department of Education:								
CARES Act Elementary and Secondary School Emergency Relief Fund (ESSER)		25,000.00						25,000.00
Other Programs:								
Sheriff Donations	1,910.00		1,910.00					
Project Lifesaver Program/Private Contribution	5,200.00		5,200.00					
	\$ 63,476,806.76	\$ 98,598,538.31	\$ 92,425,508.56	\$ 3,526,119.03	\$ 4.19	\$ 64,445,98	\$ 65,888,167.65	
Ref.	A	A-12		A-12		A-10	A-10	A
Analysis of Funding:								
Local Funding	\$ 770,710.00							
State Funding	11,894,833.26							
Federal Funding	79,759,965.30							
	\$ 92,425,508.56							
Analysis of Received:								
Cash Receipts	\$ 92,425,508.56							
Cancellation - Transferred to General Fund								
A-2,A-10								
	\$ 4.19							

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

	Balance Dec 31, 2020	Transferred from 2021 Budget	Expended	Cancelled/ Transfer	Balance Dec 31, 2021
Department of Treasury:					
NJ Governor's Council on Alcoholism and Drug Abuse	\$ 510,816.27	\$ 424,551.00	\$ 540,844.61	\$ 319,115.48	\$ 75,407.18
U.S. Department of Treasury:					
Emergency Rental Assistance		14,677,248.30	14,677,248.30		
APR Local Fiscal Recovery		47,767,562.50	1,851,266.90		45,916,295.60
Department of Community Affairs:					
LIHEAP-CWA Administration		6,175.00	6,175.00		
Universal Service Fund-CWA Administration		4,117.00	4,117.00		
Local Government Emergency Fund (Coronavirus Relief Funds)		3,013,869.77	3,013,869.77		6,072.73
Department of Labor and Workforce Development:					
Work First New Jersey	1,118,938.44	894,082.00	646,117.29	638,563.44	728,339.71
Workforce Investment Act	3,623,519.84	3,675,411.00	4,285,326.09	80,996.29	2,932,608.46
Smart STEPS Program	2,408.00			2,408.00	
Department of Health:					
COVID-19 Vaccination Supplemental Funding	466,305.23	450,000.00	128,721.89	609,902.36	91,579.67
Public Health Infrastructure, Laboratories and Emergency Preparedness (PHILEP)		719,995.00		4,722.48	321,278.11
NACCHO MRC Grant (COVID CARES)		5,000.00		24,318.33	484,818.20
Childhood Lead Exposure	5,695.66	18,746.00		67,309.41	277.52
Helping Hand Grant	20,005.73	138,095.19		100,000.00	90,791.51
Local Public Health Overdose Fatality Review Teams 2021	100,000.00			2,747,630.72	10,754.28
COVID-19 Enhancing Laboratory Capacity (ELC) Grant	2,758,385.00				
Department of Human Services:					
REACH Program	104,809.31	473,074.00	412,007.16	51,356.26	114,519.89
Social Services for the Homeless	334,228.77	540,890.00	751,257.29		123,861.48
Direct Care Workers - Older Americans Act	3,611.96				3,611.96
Chapter 51 - Alcoholism and Drug Abuse	504,491.73	1,033,281.00	1,326,969.26		210,803.47
Direct Care Workers - Chapter 51	5,000.27				5,000.27
PASP (ALPN)	1,448.00	51,501.00	48,230.00	4,719.00	9,117.78
NACCHO Grant (National Association of County and City Health)	9,158.58		40.80		
NJACCHO (New Jersey Association of County and City Health)	294.15		293.48	0.67	
Area Plan Grant	60,699.00	194,908.00	8,833.18		246,773.82
Substance Abuse Prevention Treatment Block	114,086.56	249,918.00	65,790.72		298,213.84
Coronavirus Aid, Relief and Economic Security COVID-19 (Coronavirus Relief Funds)	16,372.76				16,372.76
Department of Children and Families:					
ALPN-HSAC/YIP	5,859.00	121,347.00	80,898.00	745.00	45,363.00

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

	Balance Dec 31, 2020	Transferred from 2021 Budget	Expended	Cancelled/ Transfer	Balance Dec 31, 2021
Department of Law and Public Safety:					
NJ Juvenile Justice Commission	\$ 329,429.00	\$ 497,662.00	\$ 732,655.00	\$ 91,721.00	\$ 2,715.00
Juvenile Detention Alternatives Initiative (JDAI)	22,214.00	6,037.50	16,261.50	11,990.00	524.84
Direct Care Workers - State Community Partnership Grant	524.84				
County Driving While Intoxicated Grant	33,000.00				
Drug Recognition Expert Call Out and Assistance Program	86,575.00	86,575.00	3,003.52	29,996.48	86,575.00
Citizens Corp/CERT Initiative	1,992.87		34,446.26	52,128.74	1,992.87
HMEP Grant	4,202.00				4,202.00
County Office of Victim Witness Advocacy	130,589.75	309,410.00	289,650.58	12,540.36	137,808.81
Terrorism Program	313.08				313.08
Sexual Assault Response Team/Forensic Nurse Examiner		82,131.00	56,663.34		25,467.66
Body Camera Program		358,688.00	98,221.93		260,466.07
Body Armor Replacement		20,888.02	37,646.06		7,961.36
Insurance Fraud Reimbursement Program		250,000.00	96,284.99		181,617.97
Law Enforcement Officers Training and Equipment Fund		19,930.00	10,076.10		62,576.32
Comprehensive Opioid Abuse Site-based Program - Hope One Project		45,112.41	43,057.58		2,054.83
Hope One Program		150,000.00	149,965.03		34.97
Morris County Juvenile Fireetter Program	173.28				173.28
U.S. Department of Homeland Security:					
Homeland Security Grant	677,321.64	289,111.71	518,864.61	300.00	447,268.74
Urban Areas Security Initiative (UASI)	7,292,554.74	3,341,566.00	4,513,218.50	122,742.09	5,998,160.15
Emergency Food and Shelter - QOTA		18,200.00	18,200.00		
Pre-Disaster Mitigation Competitive	12,953.79		12,953.79		
Residential Residence Protection Assistance					
Coronavirus Aid, Relief and Economic Security COVID-19	232,625.88	30,959.73	30,959.73	226,343.71	6,282.17
New Jersey Department of Military and Veteran Affairs:					
MAPS - Veterans	1,250.00	22,500.00	15,000.00		8,750.00
Department of Transportation:					
Safe Communities Construction	99,994.00		99,982.84		11.16
MAPS Transportation Networking Co		40,000.00	40,000.00		
MAPS (Senior Citizens and Disabled Residents)	1,820,118.02	1,771,419.00	1,367,420.46	254,855.00	1,969,261.56
MAPS - Reappropriation		1,548,432.20		1,548,482.20	
Non-Urbanized Area Formula Program (Section 5311)		539,422.00	607,383.17	397,824.67	
Coronavirus Aid, Relief, and Economic Security (CARES) Act - Section 5311	465,785.84	80,831.58	74,272.90	6,558.68	
Enhanced Mobility for Seniors and Persons with Disabilities (Section 5310)	200,000.00	200,000.00	200,000.00	200,000.00	

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

Department of Transportation (cont'd):

NYS&W Rail Line Bicycle and Pedestrian Path
Subregional Transportation Planning Supplemental Support Program
County Aid Program - Annual Transportation Program
Waterloo Road Bridge 1401-038
Openaki Road Bridge STP-C005(690)
South Salem Street & Franklin Road Intersection (CR 655)
FY2017 Ridgedale Avenue Bridge Rehabilitation
Palmer Road Bridge over Mill Brook
Dover and Rockaway Railroad Repair Project
Landing Road Bridge Replacement
Landing Road Bridge (Right of Way)
Union Schoolhouse Rd STP-C005 (337)
White Bridge Road Bridge No. 1400-567
East Avenue Bi-County Bridge 1401-195
Waterloo Road Bridge over Musconetcong River
High Bridge Branch Resurfacing Project
Schooleys Mountain Road Bridge, Township of Washington
Main St Highway Rail Grade Crossing/RHC-0613(300)H210
North St Highway Rail Grade Crossing/RHC-0619(300)H210
Carey Avenue (CR 511) Bridge No. 1400-132
Passaic Street (CR 647) Bi-County Bridge No. 1400-521
E. Blackwell Street Bridge 1401-015
Dickson's Mill Road Bridge 1400-490
Russia Road Bridge No. 1400-948
Telemark Rd Bridge 1400-880
Roxiticus Rd Bridge 1400-639
Richards Rd Bridge 1401-023
Interval Rd Bridge 1400-368
Dover and Rockaway Realign
Columbia Turnpike Bridge CR510
Berkshire Valley Road
Dover & Rockaway Runaround Track

Department of Justice:
State Criminal Alien Assistance Program (SCAAP)

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF APPROPRIATED RESERVES

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A-12
Sheet 4

	Balance Dec 31, 2020	Transferred from 2021 Budget		Expended	Cancelled/ Transfer	Balance Dec 31, 2021
Department of Environmental Protection:						
Stormwater Management	\$ 5,793.19	\$ 194,820.00	\$ 189,060.00	\$ 760.00	\$	\$ 5,793.19
County Environmental Health Act Grant (CEHA)						5,000.00
Department of State:						
County History Partnership Program	36,791.53	47,022.00	47,022.00			
DOS 2020 Complete Count Commission County Grant		3,634,800.00	15,548.97	21,242.56		33,465.36
2021 Early Voting Election		38,546.26	3,601,334.64			
2021 Early Voting Personal Protective Equipment		109,122.10	38,546.26			
2021 HAVA Primary Election			109,122.10			
U.S. Department of Housing and Urban Development:						
Continuum of Care Planning Grant	24,563.00	56,627.00	62,364.00			18,292.00
Department of Education:						
CARES Act Elementary and Secondary School Emergency Relief Fund (ESSER)		25,000.00	5,000.00			20,000.00
Other Programs:						
Larry Berger Donation	1,053.85					1,053.85
Office of Temporary Assistance (OTA) - Donation	1,463.74					1,463.74
Hospital Database Project	312.50					312.50
Sheriff Donations	35,604.49		1,910.00			37,514.49
Youth Shelter	62.46					62.46
Project Lifesaver Program/Private Contribution	41,641.79	5,200.00	4,279.89			42,561.90
County Office of Victim Witness Advocacy Restitution	1,249.97					1,249.97
	<u>\$ 66,810,400.38</u>	<u>\$ 98,298,538.31</u>	<u>\$ 63,972,382.50</u>	<u>\$ 3,526,119.03</u>	<u>A-11</u>	<u>\$ 97,610,437.16</u>
	<u>A</u>	<u>A-11</u>			<u>A</u>	
Ref.						
Analysis of Funding:						
Local Funding		\$ 2,574,047.20				
State Funding		13,916,123.51				
Federal Funding		81,808,367.60				
		<u>\$ 98,298,538.31</u>				
Ref.						
Analysis of Balance December 31, 2020 and 2021 Expenditures:						
Cash Disbursements	A-10	\$ 50,738,854.74				
Appropriated Reserves	A	\$ 54,473,862.36				
Encumbrances	A	12,336,538.02	A			13,243,534.76
Program Income			A-10			(10,007.00)
		<u>\$ 66,810,400.38</u>				<u>\$ 63,972,382.50</u>

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A-12
Sheet 4

COUNTY OF MORRIS

FEDERAL AND STATE GRANT FUND
SCHEDULE OF UNAPPROPRIATED RESERVES

	Balance Dec 31, 2020	Grant Funds Received	Balance Dec 31, 2021
Other Programs:			
Project Lifesaver Program	\$	\$ 300.00	\$ 300.00
	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>
Ref.	A	A-10	A

COUNTY OF MORRIS

2021

TRUST FUND

COUNTY OF MORRIS

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

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B-1

			Community Development Block Grant	Local Home Trust Fund	Local Government Investment Program	Workers Compensation	Other Trust
BALANCE, DECEMBER 31, 2020	Ref.	Total					
	B	\$ 8,791,668.75	\$ 224,836.60	\$ 250,000.00	\$ 5,627,651.23	\$ 2,530,139.87	\$ 159,041.05
Increased by Receipts:							
Federal Grant Funds Received	B-5,B-6	3,011,849.06	2,456,457.73	555,391.33			
Program Income/Returned Funds	B-7	28,431.00	28,431.00				
Interest Earned on Investments					14,361.57	1,986.99	110.09
Other Receipts		16,458.65			125,000.00	3,000,288.99	66,200.00
		3,191,488.99					
		6,248,227.70	2,484,888.73	555,391.33	139,361.57	3,002,275.98	66,310.09
		15,039,896.45	2,709,725.33	805,391.33	5,767,012.80	5,532,415.85	225,351.14
Decreased by:							
Disbursements							
	5,733,554.43	2,449,774.33	555,391.33		26,000.00	2,686,312.26	16,076.51
	5,733,554.43	2,449,774.33	555,391.33		26,000.00	2,686,312.26	16,076.51
BALANCE, DECEMBER 31, 2021	B	\$ 9,306,342.02	\$ 259,951.00	\$ 250,000.00	\$ 5,741,012.80	\$ 2,846,103.59	\$ 209,274.63
Reserve for Trust Funds							
Due to Local Government Units	B	\$ 3,055,378.22					
Community Development Block Grant	B	5,741,012.80					
Community Development Block Grant - Due to Current Fund			9,951.00				
Local Home Trust Fund - Due to Current Fund			250,000.00				
			250,000.00				
			\$ 9,306,342.02				
						\$ 209,274.63	

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COUNTY OF MORRIS

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

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			Weights and Measures Fund	Other Dedicated Funds	Open Space Tax
		Ref.	Total	Motor Vehicle Fine Fund	
BALANCE, DECEMBER 31, 2020	B	\$ 98,630,252.27	\$ 3,587,739.09	\$ 6,363,265.22	\$ 21,858,826.42
Increased by Receipts:					
Fines		2,523,685.65	1,211,018.49	1,312,667.16	
Current Year Taxes		6,100,363.40			6,100,363.40
Added & Omitted Taxes		32,097.38			32,097.38
Interest Earned on Investments		73,843.65			73,843.65
Other Receipts		2,983,831.97			2,983,831.97
		<u>11,713,822.05</u>	<u>1,211,018.49</u>	<u>1,312,667.16</u>	<u>6,201,175.87</u>
Decreased by Disbursements					
		110,344,074.32	4,798,757.58	7,675,932.38	24,847,786.95
		15,247,396.89		1,265,003.49	799,940.40
		<u>95,096,677.43</u>	<u>4,798,757.58</u>	<u>6,410,928.89</u>	<u>24,047,846.55</u>
BALANCE, DECEMBER 31, 2021	B	\$ 95,096,677.43			\$ 59,839,144.41
Analysis of Balance:					
Reserve for Dedicated Funds	B	\$ 94,696,677.43	\$ 4,398,757.58	\$ 6,410,928.89	\$ 24,047,846.55
Due to General Capital Fund	B	400,000.00	400,000.00		
		<u>\$ 95,096,677.43</u>	<u>\$ 4,798,757.58</u>	<u>\$ 6,410,928.89</u>	<u>\$ 24,047,846.55</u>
Analysis of Balance:					
Board of Taxation					\$ 1,581,438.09
Accumulated Absences					7,227,903.96
Storm Recovery Trust					12,730,522.59
County Clerk					969,100.16
Environmental Quality					945,224.82
Other Dedicated Funds					593,656.93
					<u>\$ 24,047,846.55</u>

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

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Ref.	Total	Unemployment Insurance Fund	Payroll Withholding Taxes	Stamp Meter Fund
BALANCE, DECEMBER 31, 2020	B \$ 6,729,854.78	\$ 5,544,295.23	\$ 1,185,559.55	\$ _____
Increased by Receipts:				
Budget Appropriation	830,000.00	600,000.00		230,000.00
Interest Earned on Investments	4,760.22	4,760.22		
Payroll Taxes - Employees' and County's Share	57,500,867.11	586,560.35	56,914,306.76	
	58,335,627.33	1,191,320.57	56,914,306.76	230,000.00
	65,065,482.11	6,735,615.80	58,099,866.31	230,000.00
	57,216,110.94	424,790.59	56,561,320.35	230,000.00
Decreased by Disbursements				
BALANCE, DECEMBER 31, 2021	B \$ 7,849,371.17	\$ 6,310,825.21	\$ 1,538,545.96	\$ _____

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COUNTY OF MORRIS

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

	Ref.	Total	Road Opening Deposit Fund	Road Opening Savings Fund
BALANCE, DECEMBER 31, 2020	B	\$2,813,665.71	\$2,491,578.33	\$ 322,087.38
Increased by Receipts:				
Road Opening Deposits		529,769.00	529,769.00	
Interest Earned on Investments		677.28	484.82	192.46
		<u>530,446.28</u>	<u>530,253.82</u>	<u>192.46</u>
		<u>3,344,111.99</u>	<u>3,021,832.15</u>	<u>322,279.84</u>
Decreased by Disbursements:				
Refunded or Applied to Road Repairs		467,974.22	400,753.21	67,221.01
Interest on Deposits:				
Transferred to Current Fund		484.82	484.82	
		<u>468,459.04</u>	<u>401,238.03</u>	<u>67,221.01</u>
BALANCE, DECEMBER 31, 2021	B	<u>\$2,875,652.95</u>	<u>\$2,620,594.12</u>	<u>\$ 255,058.83</u>

COUNTY OF MORRIS
TRUST FUND
SCHEDULE OF FEDERAL GRANT FUNDS RECEIVABLE

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	Ref.	Total	Community Development Block Grant				2019	2020	2021	Emergency Shelter Grant
			2016	2017	2018	2019				
BALANCE, DECEMBER 31, 2020										
Increased by:										
Grant - 2021 CV Program	B-7	4,526,390.00								
Grant - 2021 Program	B-7	2,149,334.00								
Decreased by Receipts:										
Federal Grant Funds Received	B-1	2,456,457.73								
BALANCE, DECEMBER 31, 2021	B	\$ 11,753,255.94								
BALANCE, DECEMBER 31, 2021										
Analysis of Balance:										
CDBG Program Funds		\$ 1,398,377.66								
CDBG CV Program Funds		5,633,481.50								
2020 CDBG Program Balance		\$ 7,031,859.16								
Analysis of Balance:										
ESG Program Funds		\$ 95,501.62								
ESG CV Program Funds		1,507,947.07								
2020 ESG Program Balance		\$ 1,603,448.69								

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COUNTY OF MORRIS

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

	Ref.	Total	2017	2018	2019	2020	2021
BALANCE, DECEMBER 31, 2020	B	\$ 1,554,127.32	\$ 30,971.00	\$ 300,711.57	\$ 403,536.75	\$ 818,908.00	\$
Increased by:							
Federal Grant Funds Awarded	B-9	848,575.00					848,575.00
Federal ARP Grant Funds Awarded	B-9	3,075,544.00					3,075,544.00
Decreased by:							
Federal Grant Funds Received	B-1	555,391.33	30,971.00	77,421.47	389,521.48	57,477.38	
BALANCE, DECEMBER 31, 2021	B	\$ 4,922,854.99	\$	\$ 223,290.10	\$ 14,015.27	\$ 761,430.62	\$ 3,924,119.00

Analysis of Balance:

Local Home Trust Funds	\$ 848,575.00
Local Home Trust/ARP Funds	\$ 3,075,544.00
2021 Local Home Trust Balance	\$ 3,924,119.00

COUNTY OF MORRIS

**TRUST FUND
SCHEDULE OF UNEXPENDED BALANCES OF FEDERAL GRANT APPROPRIATIONS**

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Ref.	TOTAL	Community Development Block Grant			Emergency Shelter Grant	
		2016	2017	2018		
BALANCE, DECEMBER 31, 2020						
	\$ 1,077,304.41	\$ 45,961.65	\$ 213,107.24	\$ 37,665.00	\$ 144,556.43	\$ 625,703.09
Increased by:						
Grant - 2021 CV Program Year	4,526,390.00				4,526,390.00	4,526,390.00
Grant - 2021 Program Year	2,149,334.00				2,149,334.00	2,149,334.00
Program Income	28,431.00				28,431.00	28,431.00
	6,704,155.00				6,704,155.00	6,704,155.00
	7,781,459.41	45,961.65	213,107.24	37,665.00	144,556.43	5,157,873.09
Decreased by:						
Cash Disbursements	649,921.34	45,961.65	208,890.62	37,665.00	50,427.35	243,944.32
Contracts Payable - CV Funds	927,471.00					927,471.00
Contracts Payable	1,226,117.00					1,226,117.00
	2,803,509.34	45,961.65	208,890.62	37,665.00	50,427.35	1,171,415.32
	B	\$ 4,977,950.07	\$ 4,216.62	\$ 94,129.08	\$ 3,986,457.77	\$ 893,146.60
BALANCE, DECEMBER 31, 2021						

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COUNTY OF MORRIS

TRUST FUND
SCHEDULE OF CONTRACTS PAYABLE - FEDERAL GRANTS

	Ref.	CDBG	Emergency Shelter
BALANCE, DECEMBER 31, 2020	B	\$ 4,149,004.86	\$ 2,282,517.00
Increased by:			
2021 Contracts - CV Funds	B-7	927,471.00	
2021 Contracts	B-7	<u>1,047,029.00</u>	<u>179,088.00</u>
		<u>6,123,504.86</u>	<u>2,461,605.00</u>
Decreased by:			
Cash Disbursements		<u>1,110,473.68</u>	<u>689,379.31</u>
		<u>1,110,473.68</u>	<u>689,379.31</u>
BALANCE, DECEMBER 31, 2021	B	<u>\$ 5,013,031.18</u>	<u>\$ 1,772,225.69</u>
Analysis of Balance:			
Program Funds		\$ 2,928,468.68	\$ 264,278.62
CV Program Funds		<u>2,084,562.50</u>	<u>1,507,947.07</u>
Program Balance		<u>\$ 5,013,031.18</u>	<u>\$ 1,772,225.69</u>

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

	Ref.	Total	2018	2019	2020	2021
BALANCE, DECEMBER 31, 2020	B	\$ 962,685.57	\$ 230,679.57	\$ 66,290.00	\$ 665,716.00	\$
Increased by:						
Federal Grant Funds Awarded	B-6	848,575.00				848,575.00
Federal ARP Grant Funds Awarded	B-6	3,075,544.00				3,075,544.00
		<u>3,924,119.00</u>				<u>3,924,119.00</u>
Decreased by:						
Cash Disbursements	B-10	65,282.20	7,389.47	57,892.73	275,807.00	173,718.00
Contracts Payable		<u>597,545.92</u>	<u>148,020.92</u>			
BALANCE, DECEMBER 31, 2021	B	<u>\$ 4,223,976.45</u>	<u>\$ 75,269.18</u>	<u>\$ 8,397.27</u>	<u>\$ 389,909.00</u>	<u>\$ 3,750,401.00</u>

COUNTY OF MORRIS

TRUST FUND
SCHEDULE OF CONTRACTS PAYABLE - LOCAL HOME TRUST

	Ref.
BALANCE, DECEMBER 31, 2020	B \$ 591,441.75
Increased by:	
2021 Contracts	B-9 597,545.92
	1,188,987.67
Decreased by:	
Cash Disbursements	490,109.13
	490,109.13
BALANCE, DECEMBER 31, 2021	B \$ <u>698,878.54</u>

COUNTY OF MORRIS

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

	Ref.
BALANCE, DECEMBER 31, 2020	B \$ 18,181.69
Increased by:	
Levy Added and Omitted - Year 2021	<u>30,276.51</u>
	<u>48,458.20</u>
Decreased by:	
Collections	B-2 <u>32,097.38</u>
BALANCE, DECEMBER 31, 2021	B \$ <u>16,360.82</u>

COUNTY OF MORRIS

2021

CAPITAL FUND

COUNTY OF MORRIS

**CAPITAL FUND
SCHEDULE OF CASH AND INVESTMENTS**

	Ref.	General Capital	Park Capital
BALANCE, DECEMBER 31, 2020	C	\$ 66,048,667.41	\$3,102,384.21
Increased by Receipts:			
Serial Bonds	C-12,C-13	47,328,000.00	1,235,000.00
Premium on Bond Sales	C-1	2,260,900.00	
Interest on Investments	C-3	267,618.70	
Capital Improvement Fund:			
Budgeted Appropriation	C-3,C-8	10,455,000.00	
MUA Capital Repayments:			
Other	C-1	66,405.40	
Reimbursement of Funds:			
County/Municipality Share of Cost - Unfunded Bonds	C-6	140,722.00	
Down Payment - Park Ordinances	C-8		63,000.00
Reserve to Pay Debt Service - Morris County Vo-Tech	C-3	68,441.00	
Reserve for Countywide Communications System	C-3	549,185.00	
		<u>61,136,272.10</u>	<u>1,298,000.00</u>
		<u>127,184,939.51</u>	<u>4,400,384.21</u>
Decreased by Disbursements:			
Improvement Authorizations	C-9,C-10	38,553,769.46	1,186,023.56
Down Payment - Park Ordinances	C-8	63,000.00	
Interest Income Transferred to:			
Current Fund	C-3	267,618.70	
Fund Balance Anticipated as Revenue in			
Current Fund Budget	C-1	605,750.00	
Premium on Sale of Bonds:			
State of New Jersey - Chapter 12	C-1,C-3	243,847.69	
Reserve to Pay Debt Service	C-3	74,996.00	
Refunding of 2012 County College Bonds	C-9	3,345,000.00	
		<u>43,153,981.85</u>	<u>1,186,023.56</u>
BALANCE, DECEMBER 31, 2021	C	<u>\$ 84,030,957.66</u>	<u>\$3,214,360.65</u>

COUNTY OF MORRIS
GENERAL CAPITAL FUND
ANALYSIS OF CASH

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Ref.	Balances (Deficit) December 2020	Receipts			Disbursements			Transfers To	Balances (Deficit) December 31, 2021
		Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous			
		\$	\$	\$	\$	\$			
Fund Balance	\$ 8,500,176.02	\$ 10,455,000.00	\$ 2,327,305.40	\$ 605,750.00	\$ 421,847.69	\$ 17,930.36		\$ 9,814,09	
Capital Improvement Fund	4,555,960.54	10,455,000.00	267,618.70	63,000.00	969,277.03	267,618.70		13,975,633.51	
Due to Current Fund	(400,000.00)							(400,000.00)	
Due from Dedicated Trust Fund	79,562.57							73,107.57	
Reserve to Pay Debt Service	1,080,204.30							1,629,389.30	
Reserve for Countywide Communications System	25,109.00							25,109.00	
Reserve for Preliminary Expenses - Facilities Assessment									
Due to State of New Jersey - Chapter 12									
C-1									
C-8									
C-2									
C-C-2									
C-C-2									
C-C-2									
C-C-2									
C-C-2									
243,847.69									
243,847.69									
Ord. # Improvement Authorizations									
663 Roads & Bridges	11,788.46								
793 Various Public Works Projects	994.50								
818 Various Bridge Improvements	3,709.58								
862 County Bridge Design & Construction Project Various County Bridges	7,022.56								
908 County Bridge Design & Construction Projects	49,898.38								
942 Road Resurfacing, Reconstruction & Improvement to County Roads	986.40								
975 County Bridge Design & Construction Projects	4,000.00								
982 Facilities - Graystone Park	62,888.39								
027 Bridge Design and Construction Projects at Various County Locations	25,315.01								
087 Abatement & Demolition of Facilities on the Greystone Park Property	551.77								
089 Design, Construction, Culvert Installation & Repair of County Bridges	429.81								
113 Analysis of Dam Conditions, Preparation of Operation Manuals, Dam Rehab	144.70								
129 Improvements to Historic Speedwell Village	883.34								
137 Bridge Design and Construction at Various County Locations	62,182.81								
138 Replacement of Wood Structures at Various County Facilities	43,074.53								
141 Design and Install of County Roadway Drainage Improvements at Various Locations	4,126.66								
143 Acq. of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	10,105.75								
146 Renovations of the Existing Central Ave Complex Building at Greystone Park	13,807.06								
158 Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	33,471.60								
159 Improvements to Historical Speedwell Village	499.25								
165 Roadway Design & Construction Projects	951,559.46								
181 Replacement and/or Upgrade of Fire Detection/Sprinkler Systems Various County Facilities	1,079.46								
184 Bridge Design & Construction Projects at Various County Locations	807.75								
202 Roadway Resurfacing, Construction & Improvements	6,500.00								
213 Renovation of the Old Burn Building & Tower at the Public Safety Training Academy	7,956.72								
225 Bridge Design, Renovation & Construction Projects at Various County Locations	6,361.06								
234 Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehabilitation	2,516.00								
235 Upgrades to Fire & Sprinkler Systems at Various County Facilities	15,066.00								
236 Program Costs Relating to the Energy Savings Improvement Program to be Operated Through the Morris County Improvement Authority	26,000.00								
257 Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	233,863.94								
259 Renovation of the Central Ave Complex to House St. Clare Behavioral Health and the Nonprofit Mail on the Former Greystone Property	105,912.11								
263 County Participation in the Morris County Improvement Authority County Guaranteed Leasing Program for the Purpose of Purchasing a Cisco System IP Telephony (VoIP) System (VoIP)	38.87								
269 Bridge Design & Construction at Various County Locations	(400.00)								
270 Roadway Design & Construction Projects	(199,176.54)								
279 Purchase of Digital in Car Video Equipment for the Sheriff's Department	38,270.38								
291 Various County Roadway Drainage Projects for the 9-1-1 Sentinel Patrol System	3,770.00								
298 For County-Wide Radio System for the 9-1-1 Sentinel Patrol System	24,342.93								
303 Design & Construct of Storage Facil for Emergency Response & Other Vehicles - Sheriff's Office	280,829.60								
306 Renovations to the Residents' Tub & Shower Areas at Morris View Healthcare Center	223,384.60								
308 Purchase of a Medical Records System for Morris View Healthcare Ctr by Information Technology	61,361.08								
318 Replacement of Chairs for Safety Reasons at the Office of Temporary Assistance	3,818.37								
319 Purchase of Electric Truck Mounted Sprayers for the Mosquito Commission	4,425.12								
320 Installation of the Turf Fields Construction Phase I at Central Park - Department of Public Works	4,000.76								
323 Bridge Design & Construction of Various Bridges Throughout Morris County	74,293.19								
325 Renovation & Upgrade of the Fire Extinguisher Pops - Department of Law & Public Safety	266,431.32								
329 Funding for the Design, Building & Rehabilitation of Various County Roadways	219,665.69								
331 Purchase of a One Call/One Click System for Paratransit Vehicles & Roadways	61,861.08								
334 Electronic Scanner & Computer Sys for Counting of Absentee Ballots - MC Board of Elections	3,818.37								
339 Purchase of Autony Equipment, Stations Cars - Department of Law & Public Safety	425.12								
345 Various Capital Projects and Purchases at the Morris View Healthcare Center	4,000.76								
346 Purchase of Simulators for Training Purposes in the Department of Law and Public Safety	62,46								
351 Elevator Upgrades at Various Buildings at the County	95,326.78								
354 Provision of Electric and Emergency Power for VoIP System	5,457.16								
	60,190.65								

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Sheet 1

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COUNTY OF MORRIS
GENERAL CAPITAL FUND
ANALYSIS OF CASH

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Ord. #	Description	Balances (Deficit) December 31, 2020		Receipts		Disbursements		Transfers		Balances (Deficit) December 31, 2021	
		Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	\$	\$	
489	Equipment and Vehicle Replacement/Upgrade for the Department of Public Works Motor Service Center	\$ 125,431.91	\$ 1,317,445.71	\$ 110,000.00	\$ 42,421.91	\$ 619,510.92			\$ 193,010.00	\$ 697,934.79	
490	Exterior Equipment and Building Improvements by the Department of Public Works Buildings & Grounds Division	100,238.43								100,238.43	
491	Security Camera Replacement/Upgrade for Sheriff's Office	10,103.81								10,103.81	
492	Replacement of (3) Three Heating Boilers for the Sheriff's Bureau of Corrections	268,460.24								255,199.12	
493	Security System Upgrade and Control Center Re-Design for the Sheriff's Bureau of Corrections	1,963,915.93								(60,287.18)	
494	Repair/Replace/Upgrade Building Equipment by the Department of Public Works Buildings and Grounds Division	1,289,580.38								930,880.90	
495	Interior Building Improvements by the Department of Public Works Buildings and Grounds Division	1,120,180.82								(84,388.38)	
496	Various Computers and Electronic Systems for all County Offices by the Office of Information Technology	(1,098,147.12)								180,173.91	
498	Bridge Design & Replacement Projects for the Department of Planning & Public Works	180,173.91								94,361.53	
499	Environmental Clean Up at Various County Facilities for the Department of Planning & Public Works	950,957.53								200,155.45	
500	Construction of a New Jury Assembly Room by the Department of Planning & Public Works	200,155.45								27,766.08	
503	Fire Sprinkler Upgrades for Various Facilities by Risk Management	305,097.68								3,300.00	
504	Installation & Replacement of Fire Alarm System by Risk Management	1,085.00								27,331.50	
510	Replacement of (2) Two All Terrain Vehicles with Sprayers for the Mosquito Division of Public Works	1,085.00								17,369.37	
510	New & Replacement Radio Equipment by the Sheriff's Office for Sprayers for the Morris View Facility by the Dept. of Law & Public Safety	11,369.37								61,000.00	
512	Installation of (8) Eight Separate Inmate Outdoor Holding Areas by the Sheriff's Office Department of Corrections	14,000.00								14,564.50	
513	Upgrade and Replace Various Library Furniture Throughout the Morris County Library	14,664.50								176,000.00	
514	Protective Storage Unit to Store Public Safety Equipment at the OEM Under the Dept. of Law & Public Safety	176,000.00								21,430.00	
515	Fire Training Tower Renovation at the Public Safety Training Academy Under the Dept. of Law & Public Safety	24,730.00								2,622.76	
516	Facility Upgrades for the Public Safety Training Academy Under the Dept. of Law & Public Safety	2,622.76								348,592.74	
517	Purchase of (2) Two Ambulances & Replacement of a Call Box System for the Morris View Facility by the Dept. of Law & Public Safety	348,592.74								1,995,700.00	
518	Design and Oversight for County Courthouse Project, Phase II Under the Department of Planning & Public Works	1,778,760.46								1,778,760.46	
521	Technology & Equipment to Address Redundancy Issues by the Office of Information & Technology	20,465.25								5,100.30	
522	Purchase of Equipment for the Public Safety Training Academy Under the Dept. of Law & Public Safety	5,100.30								190,855.96	
524	Road Resurfacing and Paving of Various County Roads by the Department of Public Works	344,120.99								31,408.72	
525	Construction for the Rehab of the Central Business Building to Accommodate the Head Start Program by the Department of Public Work Buildings & Grounds Division	(111,590.28)								(31,000.00)	
526	Replacement of HVAC Units & Chillers by the Department of Planning & Public Works	1,160,990.45								172,554.38	
527	Vehicle & Equipment Replacement by the Department of Planning & Public Works	13,933.36								2,934.96	
528	Road Resurfacing and Paving of Various County Roads by the Department of Public Works	599,269.80								19,745.02	
529	Exterior Projects and Replacement of (1) One Railcar Truck by the Buildings & Grounds Division	1,429,794.42								167,286.13	
530	Rehabilitation/Improvement to Intersections, Railroad Bridges, Crossings & Traffic Signals by the Dept. of Public Works Engineering Division	591,202.90								887,649.47	
531	Bridge, Drainage, Design and Construction Projects by the Department of Public Works Engineering Division	2,892,385.76								1,402,535.70	
532	Equipment Upgrades for the Public Safety Training Academy	91,747.87								51,128.61	
533	Replacement and Upgrades of Various Computers and Equipment by the Office of Information Technology	206,285.47								351,168.74	
534	Various College Complex Projects for the County College of Morris	381,221.35								313,228.50	
535	Replacement of All System Equipment and Radios for the Law & Public Safety Communications Center	6,866,107.53								6,866,096.61	
536	Replacement of Response Vehicles & Security Camera Replacement/Upgrade Equipment for the Sheriff's Office	41,327.47								58,088.61	
537	Replacement of Correctional Facility Control System, Guns/Holsters, Dishwasher, (4) Four Washing Machines/Dryers & Immate Transportation Van, for the County Correctional Facility	87,366.13								34,379.35	
538	Various Building Projects at the Morris County Vocational School	831,178.88								199,168.09	
539	Design and Construction for New Jury Room, Grand Jury Hearing Rooms by the Buildings & Grounds Division	100,142.10								100,142.10	
540	Design for Repair of the Footer of the Wharton Road Department Building by the Buildings & Grounds Division	100,142.10								100,142.10	
541	Update System Used to Manage Patron Printing Payments & Replacement of LED Sign at the Morris County Library	38,344.00								39,344.00	
542	Purchase of a 100' One Hundred Task Chairs & for Offices and Cubicles in the Prosecutor's Office	35,453.00								33,290.00	
543	Purchase of a 34' Ton Hydraulic Winch/Fuel Truck & a Trailer for the Dept. of Public Works Mosquito Control Division	21,014.77								21,014.77	
544	Design Work for a New Pole Barn for the Sheriff's Office and Department of Law and Public Safety	100,000.00								100,000.00	
545	Purchase of Licenses, Tablets & Mounts for MAPS Vehicles to Run Mobile Programs for the Human Services Dept.	26,092.63								26,092.63	
546	Replacement of Electrical Systems Supplies, Fire Alarm, Management at Various Facilities by Risk Management	(12,561.17)								152,576.64	
547	Purchase of (1) One Emergency Response Vehicle and Equipment for the Department of Law & Public Safety	225,192.85								225,169.66	
548	Replacement of Specialty Response Vehicle for the K9 Unit including Equipment for the Sheriff's Office	56,000.00								56,000.00	
553	Purchase of (2) Two Vans and (1) One Pick Up Truck for the Public Works Buildings & Grounds Division	90,000.00								80,038.71	
554	Road Paving of County Roadways by the Department of Public Works Engineering Division	(50,106.48)								38,372.76	
555	Intersection Upgrades at Various County Locations by the Department of Public Works Engineering Division	(249,982.41)								88,672.38	
556	Railroad Rehabilitation and Improvement Projects by the Department of Public Works Engineering Division	44,353.46								(128,430.6)	
557	Replacement and Upgrade of Equipment and Vehicles for the Sheriff's Office Bureau of Law Enforcement	27,720.99								131,640.11	
558	Replacement of the NICE Phone Recording System for the Sheriff's Office Correctional Facility	29,562.68								29,562.68	
559	Replacement of (4) Four HVAC Rooftop Units & (3) Three Hot Water Boilers/Tanks for the County Correctional Facility	501,347.01								310,205.64	
560	Bridge Design, Rehabilitation & Drainage Improvement Projects by the Dept. of Public Works Engineering Division	1,862,23.77								2,518,002.22	
561	Replacement of (2) Two Single Axle Dump Trucks, Standard Cab with Plow & Spreader & (1) One Mason Dump Truck by the Dept. of Public Works Motor Service Center	447,252.11								447,252.11	
562	Interior Building Improvements by the Department of Public Works Buildings & Grounds Division	1,279,168.84								89,282.11	
563	Replacement of the Correctional Facility's Salsipydor Bit-Fold Door for the Sheriff's Office Correctional Facility	84,020.00								57,330.00	
564	Computer & Network Upgrades & Equipment for All County Departments by the Office of Information Technology	78,359.10								988,989.49	
565	Environmental Cleanup Costs at Various County Facilities by the Dept. of Public Works Engineering Division	49,369.49								496,269.49	
566	Design of Storage Building for Law & Public Safety Vehicles/Equipment by the Dept. of Public Works Engineering Div.	78,979.30								78,971.21	
567	Replacement of Courthouse Chiller, Hot Water Heater Piping & HVAC Repairs at Various Locations by the Dept. of Public Works Buildings & Grounds Division	396,288.71								56,097.88	
568	Exterior Projects and Building Improvements by the Department of Public Works Buildings & Grounds Division	1,285,513.14								1,571,396.01	

COUNTY OF MORRIS
GENERAL CAPITAL FUND
ANALYSIS OF CASH

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Sheet 4

Ord. #	Description	Balances (Deficit) December 31, 2020		Receipts		Disbursements		Transfers		Balances/ (Deficit) December 31, 2021	
		Budget Appropriation	Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To	\$	\$	
569	Repair of the Structure at the Footing Surrounding the Wharton Road Dept. Building by the Dept. of Public Works Buildings & Grounds Division	\$ 400,332.82	\$	\$ 301,000.00	\$ 41.10	\$	\$	\$	\$ 400,291.72		
570	Morris New Mechanical Upgrades by the Department of Public Works Buildings and Grounds Division	299,060.76		5,225,000.00	39.84				600,020.92		
571	Replacement of System Equipment, Radios & Acquisition of New/Replacement Radio Equipment for the Law & Public Safety Communications Center	5,225,074.76							74.76		
572	Replacement and Upgrade of Equipment for the Public Safety Training Academy	217,164.50							47,018.90		
573	Replacement of Hazmat Emergency Response Vehicle & Equipment for the Office of Health Management	58,000.00									
574	Upgrade of (10) Ten Workstations for the Nutrition Program Under the Department of Human Services	40,000.00									
575	Replacement of (1) One Hot Shot Vehicle for the Nutrition Program Under the Department of Human Services	30,000.00									
576	Replacement of (1) One Long Reach Excavator for the Department of Public Works Mosquito Control Division	37,191.26									
577	Replacement of Furniture Within Various Areas of the Prosecutor's Office	32,650.00									
578	Renovations for a New Jury Assembly Room & Grand Jury Hearing Room Due to Criminal Justice Reform by the Department of Public Works Buildings & Grounds Division	496,116.39									
579	Department of Public Works Buildings for the Morris County Library	125,200.14									
580	Replacement of Vehicles Evaluated to be in Poor Condition for the Human Services Department MAPS Division	120,220.96									
581	Rehabilitation of the Mount Arlington Water Tank by the Morris County Municipal Utility Authority	248,403.39									
582	Replacement and Upgrades of Fire Alarm Systems Within Various County Facilities by the Dept. of Risk Management	431,460.74									
583	Replacement & Installation of Plumbing Fixtures for Fire Suppression Systems Within Various County Facilities by the Dept. of Risk Management	393,391.11									
584	Building Improvements and Upgrades to Various Buildings at the Morris County School of Technology	396,306.53									
585	Facility and Equipment Upgrades at the County College of Morris	1,700,000.00									
586	Facility and Equipment Upgrades for the Public Safety Training Academy Under the Dept of Law & Public Safety	83,700.00									
587	Infrastructure Upgrades for the Department of Law & Public Safety	811,700.00									
588	Replacement of HVAC Rooftop Units for the County Correctional Facility	16,239,000.00									
589	Replacement and Upgrade of Equipment and Vehicles for the Sheriff's Office	22,250.00									
590	Replacement of Vehicles and Equipment by the Department of Public Works Motor Service Center	32,081.00									
592	Interior Building Improvements by the Department of Public Works Building and Grounds Division	41,700.00									
593	Morris View Mechanical Upgrades by the Department of Public Works Buildings and Grounds Division	40,700.00									
594	Repair/Replace HVAC Controls, Hot Water Heat Piping, etc by the Dept. of Public Works Building & Grounds Division	33,700.00									
595	Exterior Projects and Building Improvements by the Department of Public Works Building and Grounds Division	74,700.00									
596	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 202A	10,700.00									
601	Building Expansion and Renovations at the County College of Morris	215,000.00									
602	Replacement of Up to (2) Two Vehicles for the Division of Community Assistance and Resources - County Nutrition Program Under the Department of Human Services	3,345,000.00									
603	Replacement of an Ambulatory Transport Vehicle for the Division of Community Assistance and Resources - Morris Area Paratransit Systems (MAPS) Under the Department of Human Services	99,000.00									
604	Computer, Network, Server & Equipment Upgrades for County Departments by the Office of Information Technology	261,000.00									
605	Replacement & Upgrades to Fire Alarm Systems Within Various County Facilities by the Div. of Risk Management	300.00									
606	Replacement & Upgrades to Sprinkler Systems Within Various County Facilities by the Div. of Risk Management	300.00									
607	Office Renovations for the Morris County Surrogate's Office	96,000.00									
608	Acquisition of a New Software Program and Updates for the Morris County Surrogate's Office	96,000.00									
609	Annual Road Resurfacing Program, Intersection Improvements, and Railroad Rehabilitation and Improvements by the Department of Public Works Engineering Division	3,300,000.00									
611	Bridge, Drainage Design and Construction Projects at Various Locations by the Department of Public Works Engineering Division	2,200,000.00									
612	Improvements to Roads, Walkways and Parking Lots, Building Modifications at the County Collage of Morris	5,240,000.00									
613	Purchase of (1) One Ambulance and Associated Equipment for the OEM EMS Program Under the Department of Law & Public Safety	215,000.00									
614	Rehabilitation of the Mount Arlington Water Tank by the Morris County Municipal Utility Authority (MUA)	239,000.00									
615	Vehicle Replacements for the Department of Public Works Building and Grounds Division	162,000.00									
616	BioTechnology Lab Project Reconstruction and Upgrades in Building 4 at the Morris County Vocational School	125,000.00									
		\$ 66,048,667.41	\$ 10,455,000.00	\$ 47,328,000.00	\$ 3,353,272.10	\$ 41,898,768.46	\$ 1,255,212.39	\$ 1,409,055.08	\$ 84,030,957.66		
	Ref.	C	C-2	C-6,C-18	C-9					C	

COUNTY OF MORRIS
PARK CAPITAL FUND
ANALYSIS OF CASH

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Ord. #	Improvement Authorizations	Balance/ December 31, 2020		Receipts		Disbursements		Balance/ (Deficit) December 31, 2021	
		Ref.		Serial Bonds	Miscellaneous	Improvement Authorizations	Miscellaneous	From	To
		C-1	\$ 217,661.62	\$	\$ 63,000.00	\$	\$ 63,000.00	\$ 3,822.78	\$ 221,484.40
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209	Improvements of Morris County Park Commission Facilities		300.00					300.00	
215	Various Capital Projects Under the Jurisdiction of Morris County Park Commission		1,792.74					1,792.74	
217	Various Paving Projects for the Morris County Park Commission		4,422.50					4,422.50	
219	Paving Projects at Various Locations at the MC Park Commission		4,720.00					4,720.00	
220	Various Paving Projects at Morris County Park Commission		4,451.08					4,451.08	
221	Purchase & Upgrades of Various Vehicles & Equipment		1,730.04					1,730.04	
222	Renovation Costs of Pavilion at Lee's Park Marina		149,700.00					149,700.00	
223	Morris County Park Commission - Renovation of Pavilion at Lee's Park Marina		323,444.03					323,444.03	
224	Morris County Park Commission - Paving Projects for Various Locations		23,526.31					23,526.31	
225	Morris County Park Commission - Replacement of Vehicles and Equipment		3,224.68					3,224.68	
226	Replacement of Vehicles and Equipment for the Morris County Park Commission		11,012.14					11,012.14	
228	Final Phase of Renovation of Lee's Park Pavilion for the Morris County Park Commission		324,000.00					324,000.00	
229	Replacement of Vehicles and Equipment for the Morris County Park Commission		44,761.52					44,761.52	
230	Paving of Roads, Parking Lots, Walkways, etc. for the Morris County Park Commission		83,217.66					83,217.66	
231	Replacement of Vehicles and Equipment at the Morris County Park Commission		207,303.90					207,303.90	
232	Renovation of Lee's Park Pavilion at Lee's Park Marina		325,000.00					325,000.00	
234	Paving Projects at Various Park System Locations by the Morris County Park Commission		343,955.75					343,955.75	
235	Replacement of Vehicles and Equipment by the Morris County Park Commission		1,028,160.24					1,028,160.24	
236	Annual Paving Projects at Various Locations by the Morris County Park Commission		286,000.00					286,000.00	
237	Vehicle and Equipment Replacements for the Morris County Park Commission		949,000.00					949,000.00	
			153,934.55					153,934.55	
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		Ref.		\$ 3,102,384.21	\$ 1,235,000.00	\$ 63,000.00	\$ 1,186,023.56	\$ 66,822.78	\$ 3,214,360.65
			C	C-7, C-19					
								C-10	

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C

COUNTY OF MORRIS

CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

	Ref.	General Capital	Park Capital
BALANCE, DECEMBER 31, 2020	C	\$ 192,011,930.88	\$ 8,360,691.87
Increased by:			
Serial Bonds Issued	C-12,C-13	43,983,000.00	1,235,000.00
Guaranteed Leasing Program Lease Revenue Refunding Bonds	C-20	13,960,000.00	
Guaranteed Pooled Program Refunding Bonds	C-12	3,345,000.00	
		253,299,930.88	9,595,691.87
Decreased by:			
Serial Bonds Retired	C-12,C-13	29,875,000.00	1,701,000.00
Guaranteed Pooled Program Lease Revenue Bonds Retired	C-20	670,000.00	
Defeased 2012 College Bonds	C-12	3,215,000.00	
Defeased 2011 Guaranteed Pooled Program Lease Revenue Bonds	C-20	3,375,000.00	
Defeased 2012 Guaranteed Pooled Program Lease Revenue Bonds	C-20	10,040,000.00	
Repayment under Green Acres Loan Program	C-14		22,349.31
Repayment under 2003 Dam Restoration Loan	C-15	78,895.91	
		47,253,895.91	1,723,349.31
BALANCE, DECEMBER 31, 2021	C	<u>\$ 206,046,034.97</u>	<u>\$ 7,872,342.56</u>

COUNTY OF MORRIS

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

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Sheet 1

Improvement Description	Ord. No.	Balance, December 31, 2020	Debt Authorized	Authorizations Canceled	Bonds Issued	Funded by Various Sources	Analysis of Balance December 31, 2021	
							Expended	Unexpended Authorizations
Analysis of Existing Dam Conditions, Determination of Dam Classifications, Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	158	\$ 937,000.00	\$			\$ 771.18	\$ 937,000.00	\$ 937,000.00
Roadway Design & Construction Projects	165	771.18	24,000.00			24,000.00	174.49	24,000.00
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	181	24,000.00	174.49			23,000.00	93,774.27	23,000.00
Bridge Design, Renovation & Construction Projects at Various County Locations	225	23,000.00	93,774.27			93,774.27		93,774.27
Upgrades to Fire & Sprinkler Systems at Various County Facilities	235							
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	257							
Renovation of the Central Ave Complex to House St. Clares Behavioral Health and the Nonprofit	259	4,000.00						
Mall on the Former Greystone Property	263	189,176.54				199,176.54		
County Participation in the Morris County Improvement Authority County Guaranteed Leasing Program for the Purpose of Purchasing a Cisco System IP Telephone (IPT) System (VGP)	269	60,000.00				60,000.00		60,000.00
Bridge Design & Construction at Various County Locations	329	1,000.00				1,000.00		1,000.00
Funding for the Design, Building & Rehabilitation of Various County Roadways	334	35,000.00				35,000.00		35,000.00
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	345	6,316.61				6,316.61		6,316.61
Design and Construction for Various Roads Throughout the County	356	2,114.62				2,000.00	114.62	5,000.00
New Carpeting for the County Clerk's Office	367	5,000.00				110,000.00	40,000.00	40,000.00
Planning & Public Works - Railroad and Road Construction/Resurfacing	419	150,000.00				23,000.00	79,000.00	4,602.42
Planning & Public Works - Buildings & Grounds - Interior Building Improvements	420	102,000.00				12,000.00	20,000.00	20,000.00
Surrogate's Office - Purchase of New Surrogate Application System	435	32,000.00				15,000.00	174.69	
Morris View Healthcare Center - Various Improvements & Equipment	443	15,174.69						
Finance - Payroll and Finance System Replacement and/or Upgrades	446	714,000.00				2,000,000.00	714,000.00	714,000.00
Roadway Resurfacing, Intersector Reconstruction & Railroad Projects for the Dept of Planning & Public Works	454	2,472,000.00				682,000.00	472,000.00	265,909.97
Bridge Design & Replacement Projects for the Department of Planning & Public Works	455	1,095,000.00				101,000.00	199,000.00	199,000.00
Environmental Investigation & Clean Up at Various County Facilities by the Dept. of Planning & Public Works	456	300,000.00				119,000.00	10,000.00	3,309.70
Replacements and Upgrades at Various Facilities by Buildings and Grounds	458	123,000.00				200,000.00	200,000.00	200,000.00
Fire Sprinkler Upgrades for Various Facilities by Risk Management Under Employee Resources	459	200,000.00				80,000.00	80,000.00	80,000.00
Railroad, Road Construction, Road Resurfacing, Including Design by the Department of Public Works	487	1,210,000.00				1,137,000.00	73,000.00	10,183.65
Equipment and Vehicle Replacement/Upgrade, Including Design by the Department of Public Works Motor Service Center	489	110,000.00				110,000.00		
Exterior Equipment and Building Improvements by the Department of Public Works Motor Service Center	490	300,000.00				300,000.00	160,000.00	60,287.18
Repair/Replace/Upgrade Building Equipment by the Department of Public Works Motor Service Center	494	160,000.00				160,000.00	98,712.82	
Interior Building Improvements by the Department of Public Works Motor Service Center	495	198,000.00				198,000.00	198,000.00	
Various Computers and Electronic Systems for all County Offices by the Office of Information Technology	496	135,000.00				1,877,000.00	1,479,000.00	637,611.70
Bridge Design & Replacement Projects for the Department of Planning & Public Works	498	3,356,000.00				112,000.00	20,000.00	20,000.00
Environmental Clean Up at Various County Facilities for the Department of Planning & Public Works	499	20,000.00				70,000.00	300,000.00	70,000.00
Construction of a New Jury Assembly Room by Buildings & Grounds	500	300,000.00				500,000.00	500,000.00	500,000.00
Fire Sprinkler Upgrades for Various Facilities by Risk Management	503	500,000.00						
Design and Oversight for County Courthouse Project, Phase I Under the Department of Planning & Public Works	518	143,000.00						
Construction for the Rehab of the Central Ave Complex Building to Accommodate the Head Start Program by the Department of Public Works Motor Service Center	525							
Replacement of Public Works Buildings & Grounds Division								
Interior Building Upgrades by the Department of Public Works Buildings & Grounds Division	526	376,000.00				141,000.00	141,000.00	376,000.00
Exterior Projects and Replacement of (1) One Bucket Truck by the Buildings & Grounds Division	528	141,000.00				636,000.00	636,000.00	
Rehabilitation/Improvement to Intersections, Railroad Bridges, Crossings & Traffic Signals by the Dept. of Public Works Motor Service Center	529	636,000.00				553,000.00	553,000.00	296,446.57
Engineering Division	530	553,000.00						256,553.43
Bridge, Drainage Design and Construction Projects by the Department of Public Works Engineering Division	531	1,464,000.00				6,000.00	144,874.27	
Replacement of Various Computers and Equipment by the Office of Information Technology	533	522,000.00				522,000.00	522,000.00	10,461.14
Replacement of Response Vehicles and Security Camera Replacement/Upgrade Equipment for the Sheriff's Office	536	120,000.00				114,000.00	228,000.00	
Various Building Projects at the Morris County Vocational School	538	228,000.00				180,000.00	86,000.00	
Replacement of Electrical Systems Supporting Fire Alarm Management at Various Facilities by Risk Management	546	266,000.00				540,000.00	86,000.00	
Road Paving of County Roadways by the Department of Public Works Engineering Division	554	547,000.00				1,209,000.00	140,772.00	
Intersection Upgrades at Various County Locations by the Department of Public Works Engineering Division	555	1,574,000.00						
Railroad Rehabilitation and Improvement Project by the Department of Public Works Engineering Division	556	491,000.00						
Replacement of (4) Four HVAC Rooftop Units & (3) Three Hot Water Boiler/Tanks for the County Correctional Facility	559	600,000.00				600,000.00	600,000.00	
Bridge Design, Rehabilitation & Drainage Improvement Projects by the Department of Public Works Engineering Division	560	3,776,000.00				1,000,000.00	2,776,000.00	
Replacement of the Correctional Facility's Saliport Bi-Fold Door for the Sheriff's Office Correctional Facility	562	600,000.00				600,000.00	600,000.00	
Computer and Network Upgrades and Equipment for All County Departments by the Office of Information Technology	564	585,000.00				215,000.00	370,000.00	
Environmental Cleanup Costs at Various County Facilities by the Dept. of Public Works Engineering Division	565	2,501,000.00				2,501,000.00	2,501,000.00	
Design of Storage Building for Law & Public Safety by the Dept. of Public Works Engineering Division		21,000.00						21,000.00

COUNTY OF MORRIS

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

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Sheet 2

	Improvement Description	Analysis of Balance December 31, 2021					
		Ord. No.	Balance, December 31, 2020	Debt Authorized	Authorizations Cancelled	Bonds Issued	Funded by Various Sources
Replacement of Courthouse Chiller, Hot Water Heater Piping & HVAC Repairs at Various Locations by the Dept. of Public Works Buildings & Grounds Division	567	\$ 526,000.00	\$	\$	\$ 200,000.00	\$ 326,000.00	\$ 326,000.00
Exterior Projects and Building Improvements by the Department of Public Works Buildings & Grounds Division	568	1,171,000.00			600,000.00	571,000.00	571,000.00
Morris View Mechanical Upgrades by the Department of Public Works Buildings and Grounds Division	570	301,000.00			301,000.00		198,000.00
Replacement and Upgrades to Fire Alarm Systems Within Various County Facilities by the Dept. of Risk Management	582	398,000.00			200,000.00		198,000.00
Replacement & Installation of Plumbing Fixtures for Fire Suppression Systems Within Various County Facilities by the Dept. of Risk Management	583	371,000.00				371,000.00	371,000.00
Building Improvements and Upgrades to Various Buildings at the Morris County School of Technology	584	116,000.00			88,000.00		28,000.00
Facility and Equipment Upgrades for the Morris County College of Morris	585	1,700,000.00			1,700,000.00		
Facility and Equipment Upgrades for the Public Safety Training Academy Under the Dept of Law & Public Safety	586	1,674,000.00			1,674,000.00		
Infrastructure Upgrades for the Department of Law & Public Safety	587	16,393,000.00			16,239,000.00		
Replacement of HVAC Rootop Units for the County Correctional Facility	588	639,000.00			220,000.00		
Replacement and Upgrade of Equipment and Vehicles for the Sheriff's Office	589	574,620.00			467,000.00	617,000.00	442,777
Replacement of Vehicles and Equipment by the Department of Public Works Motor Service Center	590	639,000.00			639,000.00		107,620.00
Interior Building Improvements by the Department of Public Works Building and Grounds Division	592	810,000.00				1,505,000.00	1,505,000.00
Morris View Mechanical Upgrades by the Department of Public Works Buildings and Grounds Division	593	667,000.00				667,000.00	667,000.00
Repair/Replace HVAC Controls, Hot Water Heat Piping, etc. by the Dept. of Public Works Building & Grounds Division	594	667,000.00				1,190,000.00	1,190,000.00
Exterior Projects and Building Improvements by the Department of Public Works Building and Grounds Division	595	1,486,000.00			2,766,000.00		4,252,000.00
Purchase of (1) One Emergency Response Vehicle and Equipment for the Department of Law & Public Safety	596	245,000.00				215,000.00	
Refunding Bond Ordinance Providing for the Refunding of the County's General Obligation Bond, Series 2012A	599	3,400,000.00				3,345,000.00	1,340,000.00
Building Expansion and Renovations at the County College of Morris	601	1,340,000.00					300.00
Replacement of an Ambulatory Transport Vehicle for the Division of Community Assistance and Resources - Morris Area Paratransit Systems (MAPS) Under the Department of Human Services	603						1,339,700.00
Computer, Network, Server and Equipment Upgrades for All County Departments by the Office of Information Technology	604						
Replacement and Upgrades to the Fire Alarm Systems Within Various County Facilities by the Division of Risk Management	605						
Replacement and Upgrades to the Sprinkler Systems Within Various County Facilities by the Division of Risk Management	606						
Office Renovations for the Morris County Surrogate's Office	607						
Acquisition of a New Software Program and Updates for the Morris County Surrogate's Office	608						
Annual Road Resurfacing Program, Intersection Improvements, and Railroad Rehabilitation and Improvements by the Department of Public Works Engineering Division	610						
Bridge Drainage Design and Construction Projects at Various Locations by the Department of Public Works Engineering Division	611						
Improvements to Roads, Walkways and Parking Lots, Building Modifications at the County College of Morris	612						
Purchase of (1) One Ambulance and Associated Equipment for the OEM EMS Program Under the Department of Law & Public Safety	613						
Rehabilitation of the Mount Arlington Water Tank by the Morris County Municipal Utility Authority (MUA)	614						
Vehicle Replacements for the Department of Public Works Building and Grounds Division	615						
Biotechnology Lab Project Reconstruction and Upgrades in Building 4 at the Morris County Vocational School	616						
\$ 61,957,122.40	\$ 20,486,000.00	\$ 55,000.00	\$ 47,328,000.00	\$ 340,959.03	\$ 347,191,633.37	\$ 1,983,625.10	\$ 32,735,538.27
	C	C-9, C-18	C-9, C-18	C-3, C-12, C-18	C	C	C-9
Reimbusement of Funds:							
Municipality Share of Cost							
Appropriated by Ordinance Amendment- Capital Improvement Fund							
Ref.							

COUNTY OF MORRIS

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

Improvement Description	Ord. No.	Balance, December 31, 2020	Debt Authorized	Bonds Issued	Balance, December 31, 2021	Analysis of Balance, December 31, 2021	
						Expended	Unexpended Improvement Authorizations
Annual Paving Projects at Various Locations by the Morris County Park Commission	236	\$ 286,000.00	\$ 286,000.00	\$ 286,000.00	\$ 0	\$ 0	\$ 0
Vehicle and Equipment Replacements for the Morris County Park Commission	237	\$ 949,900.00	\$ 949,900.00	\$ 949,900.00	\$ 0	\$ 0	\$ 0
		\$ 1,235,900.00	\$ 1,235,900.00	\$ 1,235,900.00	\$ 0	\$ 0	\$ 0
Ref.		C	C-10, C-19	C-13, C-19	C		C-10

COUNTY OF MORRIS

CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

		General Capital	Park Capital
BALANCE, DECMBER 31, 2020	C,C-3	<u>\$ 4,555,960.54</u>	<u>\$</u>
Increased by:			
Budget Appropriation	C-2	2,305,000.00	
Budget Appropriation from 2020 Reserves		8,150,000.00	
Transfer from General Capital Fund	C-2,C-4		63,000.00
		<u>10,455,000.00</u>	<u>63,000.00</u>
		<u>15,010,960.54</u>	<u>63,000.00</u>
Decreased by:			
Appropriated to Finance			
Improvement Authorizations	C-9,C-10	769,040.00	63,000.00
Funded by Ordinance Amendment	C-6	200,237.03	
Transfer to Park Capital	C-2	63,000.00	
		<u>1,032,277.03</u>	<u>63,000.00</u>
BALANCE, DECEMBER 31, 2021	C,C-3	<u>\$ 13,978,683.51</u>	<u>\$</u>

COUNTY OF MORRIS
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

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C-9
Sheet 1

Improvement Description	Resolution or Ordinance						Balance, December 31, 2020						Balance, December 31, 2021	
	No.	Date	Appropriation	Funded	Untimed	Authorized	Expended	Canceled	Funded	Untimed	December 31, 2021			
Roads & Bridges	663	4/10/96	\$ 11,560,000.00	\$ 11,788,46	\$ 994,50	\$ 10,388,46	\$ 994,50	\$ 1,450,00	\$ 1,450,00	\$ 1,450,00	\$ 1,450,00	\$ 1,450,00	\$ 1,450,00	\$ 1,450,00
Various Public Works Projects	793	5/10/00	\$ 11,000,000.00	\$ 3,709,58										
Various Bridge Improvements	818	3/28/01	\$ 8,000,000.00	\$ 8,672,00	\$ 7,022,56	\$ 986,40	\$ 4,000,00	\$ 4,000,00	\$ 4,000,00	\$ 4,000,00	\$ 4,000,00	\$ 4,000,00	\$ 4,000,00	\$ 4,000,00
Bridge Design & Construction Project - Various County Bridges	862	4/24/02	\$ 5,050,000.00	\$ 5,084,78										
County Bridge Design & Construction Project	908	4/23/03	\$ 5,500,000.00	\$ 4,874,27										
County Bridge Design & Construction Projects	942	4/14/04	\$ 4,000,000.00	\$ 133,870,22										
Abatement, Rehabilitation, Demolition, & Construction - Greystone Park	975	10/27/04	\$ 1,000,000.00	\$ 25,315,01										
Bridge Design & Construction Projects at Various County Locations	982	2/9/05	\$ 7,155,000.00	\$ 55,177										
Abatement & Demolition of Facilities on the Greystone Park Property	027	3/18/06	\$ 2,000,000.00	\$ 20,704,40										
Design, Construction, Culvert Installation & Repair of County Bridges	087	5/23/07	\$ 4,000,000.00	\$ 1,028,04										
Analysis of Existing Dam Conditions. Preparation of Operation Manuals, Dam Rehab	089	5/23/08	\$ 3,000,000.00	\$ 62,182,81										
Improvements to Historic Speedwell Village	113	4/23/08	\$ 480,000.00	\$ 43,074,53										
Bridge Design and Construction at Various County Locations	129	6/9/08	\$ 4,675,000.00	\$ 4,266,66										
Replacement of Wood Structures at Various County Facilities	137	8/13/08	\$ 75,000.00	\$ 10,105,75										
Design and Install of County Roadway Drainage Improvements at Various Locations	138	8/13/08	\$ 1,000,000.00	\$ 13,907,06										
Design of a Pre-Fabricated Concrete Equipment Shelter for the Randolph Tower Site	141	10/22/08	\$ 145,000.00	\$ 33,171,60										
Renovations of the Existing Central Ave Complex Building at Greystone Park	143	10/22/08	\$ 1,380,000.00	\$ 299,25										
Analysis of Existing Dam Conditions. Determination of Dam Classifications. Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehab	146	12/10/08	\$ 3,500,000.00	\$ 951,569,46	\$ 937,000.00									
Improvements to Historical Speedwell Village	158	5/27/09	\$ 335,000.00	\$ 1,079,46										
Roadway Design & Construction Projects	159	5/27/09	\$ 7,945,000.00	\$ 771,18										
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	165	6/8/09	\$ 490,000.00	\$ 36,57										
Bridge Design & Construction Projects at Various County Locations	181	7/22/09	\$ 3,905,000.00	\$ 18,324,38										
Roadway Resurfacing, Construction & Improvements	184	8/26/09	\$ 7,825,000.00	\$ 7,956,72										
Renovation of the Old Burn Building & Tower at the Public Safety Training Academy	202	4/28/10	\$ 282,500.00	\$ 6,612,27										
Bridge Design, Renovation & Construction Projects at Various County Locations	213	5/28/10	\$ 5,930,000.00	\$ 2,515,00										
Analysis on Existing Dam Conditions. Determination of Dam Classifications. Preparation of Operation & Maintenance Manuals, Emergency Action Plans & Dam Rehabilitation	225	7/28/10	\$ 2,500,000.00	\$ 15,066,00										
Upgrades to Fire & Sprinkler Systems at Various County Facilities	234	10/27/10	\$ 600,000.00	\$ 26,000.00										
Program Costs Relating to the Energy Savings Improvement Program to be Operated Through the Morris County Improvement Authority	235	10/27/11	\$ 233,863,94	\$ 23,000.00										
Hurricane Irene Storm Ordnance - Bridge, Road & Facility Improvements	236	1/26/11	\$ 150,000.00	\$ 105,912,11										
Renovation of the Central Ave Complex to House St. Clares Behavioral Health and the Nonprofit Mail on the Former Greystone Property	257	10/12/11	\$ 2,000,000.00	\$ 38,67										
Bridge Design & Construction at Various County Locations	259	11/11/11	\$ 5,000,000.00	\$ 933,774,27										
Roadway Design & Construction Projects	269	4/25/12	\$ 4,275,000.00	\$ 107,513,51										
Purchase of Digital In Car / Video Equipment for the Sheriff's Department	270	4/25/12	\$ 1,222,000.00	\$ 60,000.00										
Various County Roadway Drainage Projects as per Public Works/Engineering	279	5/9/12	\$ 100,000.00	\$ 58,995,87										
For Design & Construction of Storage Facility for Emergency Response & Other Vehicles for the Sheriff's Office	281	6/13/12	\$ 500,000.00	\$ 43,981,26										
Renovations to the Residents Tub & Shower Areas at Morris View Healthcare Center	303	4/24/13	\$ 250,000.00	\$ 223,384,03										
Purchase of a Medical Records System for Morris View Healthcare Center by Information Technology	306	4/24/13	\$ 600,000.00	\$ 61,861,08										
Replacement of Chairs for Safety Reasons at the Office of Temporary Assistance	318	5/22/13	\$ 41,000.00	\$ 425,12										
Purchase of Electric Truck Mounted Sprayers for the Mosquito Commission	319	5/22/13	\$ 31,000.00	\$ 4,000,76										
Installation of the Turf Fields Construction Phase I at Central Park - Department of Public Works	320	5/22/13	\$ 3,200,000.00	\$ 74,395,66										
Bridge Design & Construction of Various Bridges throughout Morris County	323	6/12/13	\$ 3,758,250.00	\$ 36,195,80										
Renovation & Upgrade of the Fire Extinguisher Pumps - Department of Law & Public Safety	325	6/28/13	\$ 58,600.00	\$ 578,83										
Funding for the Design, Building & Rehabilitation of Various County Roadways	329	7/10/13	\$ 1,414,800.00	\$ 1,094,50	\$ 1,000,00									
Purchase of a One Call/One Click System for Parastasi Vehicles & Purchase of a Replacement Nutrition Vendor Radio System - Division of Aging Disabilities & Veterans	331	7/24/13	\$ 148,000.00	\$ 19,371,51										
Purchase of Electronic Scanner & Computer System for the Counting of Absentee Ballots - MC Board of Elections	334	8/28/13	\$ 201,000.00	\$ 3,618,62	\$ 35,000.00									
Various Capital Projects and Purchases at the Morris View Healthcare Center	339	5/14/14	\$ 71,000.00	\$ 843,39										
Purchase of Simulators for Training Purposes in the Department of Law and Public Safety	345	5/14/14	\$ 869,500.00	\$ 8,316,61										
Elevator Upgrades at Various Buildings at the County	346	5/14/14	\$ 390,000.00	\$ 373,41										
351	5/14/14	\$ 300,000.00	\$ 5,457,16											
354	5/14/14	\$ 300,000.00	\$ 60,190,65											
355	5/14/14	\$ 1,200,000.00	\$ 1,179,263,26	\$ 59,33										
356	5/14/14	\$ 2,180,700.00												
357	5/14/14	\$ 1,665,000.00	\$ 612,660,16											
358	5/14/14	\$ 400,000.00	\$ 28,754,02											
362	5/14/14	\$ 1,195,000.00	\$ 1,175,00											
363	5/14/14	\$ 2,680,000.00	\$ 2,650,00											
365	7/23/14	\$ 56,000.00	\$ 1,000,00											
367	7/23/14	\$ 116,000.00	\$ 20,56											
374	3/11/15	\$ 231,700.00	\$ 5,000.00											
379	3/11/15	\$ 44,000.00	\$ 1,253,00											
			\$ 4,297,97											

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Sheet 1

COUNTY OF MORRIS
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

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C-9
Sheet 4

	No.	Date	Resolution or Ordinance Appro- priation	December 31, 2020	Balance, December 31, 2021
	No.	Date	Appro- priation	Funded	Unfunded
Improvement Description					
Upgrade of (10) Ten Workstations to Provide Better Office Space Efficiency for Rutgers Extension Services	574	3/11/20	\$ 40,000.00	\$ 40,000.00	\$ 39,660.63
Replacement of (1) One Hot Shot Vehicle for the Nutrition Program Under the Department of Human Services	575	3/28/20	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
Replacement of (1) One Long Reach Excavator for the Department of Public Works Mosquito Control Division	576	3/28/20	\$ 60,000.00	\$ 37,191.26	\$ 37,191.26
Replacement of Furniture Within Various Areas of the Prosecutor's Office	577	3/28/20	\$ 32,650.00	\$ 32,650.00	\$ 1,412.58
Renovations for a New Jury Assembly Room & Grand Jury Hearing Room Due to Criminal Justice Reform by the Dept. of Public Works Buildings & Grounds Division	578	3/28/20	\$ 501,000.00	\$ 496,116.39	\$ 496,084.93
Replacement of Existing Desks for the Morris County Library	579	3/25/20	\$ 126,000.00	\$ 125,200.14	\$ 125,200.14
Replacement of Vehicles Evaluated to be in Poor Condition for the Human Services Department MAPS Division	580	3/25/20	\$ 121,000.00	\$ 120,220.96	\$ 120,210.60
Rehabilitation of the Mount Arlington Water Tank by the Morris County Municipal Utility Authority	581	3/25/20	\$ 251,000.00	\$ 248,403.39	\$ 248,377.61
Replacement & Installation of Plumbing Fixtures for Fire Suppression Systems Within Various County Facilities by the Dept. of Risk Management	582	3/25/20	\$ 996,000.00	\$ 431,960.74	\$ 586,267.05
Building Improvements and Upgrades to Various Buildings at the Morris County School of Technology	583	3/25/20	\$ 768,000.00	\$ 393,891.11	\$ 371,867.78
Facility and Equipment Upgrades for the Public Safety Training Academy Under the Dept of Law & Public Safety	584	3/25/20	\$ 516,210.00	\$ 396,306.53	\$ 90,642.65
Building Modifications at the County College of Morris	585	4/6/20	\$ 3,400,000.00	\$ 1,700,000.00	\$ 3,400,000.00
Facility and Equipment Upgrades for the Public Safety Training Academy Under the Dept of Law & Public Safety	587	4/6/20	\$ 17,051,000.00	\$ 81,170.00	\$ 17,000,000.00
Infrastructure Upgrades for the Department of Law & Public Safety	588	4/6/20	\$ 671,000.00	\$ 616,700.00	\$ 8,270,723.45
Replacement of HVAC Rootop Units for the County Correctional Facility	589	4/6/20	\$ 671,381.00	\$ 32,081.00	\$ 671,587.23
Replacement and Upgrade of Equipment and Vehicles for the Sheriff's Office	590	4/6/20	\$ 879,000.00	\$ 41,700.00	\$ 107,620.00
Interior Building Improvements by the Department of Public Works Motor Service Center	592	4/6/20	\$ 1,581,000.00	\$ 40,700.00	\$ 577,583.80
Morris View Mechanical Upgrades by the Department of Public Works Buildings and Grounds Division	593	4/6/20	\$ 701,000.00	\$ 610,000.00	\$ 75,400.00
MorrisView Mechanical HVAC Controls, Hot Water Heating, Piping, etc. by the Dept. of Public Works Building and Grounds Division	594	4/6/20	\$ 1,251,000.00	\$ 33,700.00	\$ 667,000.00
Exterior Projects and Building Improvements by the Department of Public Works Building and Grounds Division	595	4/6/20	\$ 4,466,000.00	\$ 74,700.00	\$ 667,000.00
Purchase of (1) One Emergency Response Vehicle and Equipment for the Department of Law & Public Safety	596	4/22/20	\$ 226,000.00	\$ 10,700.00	\$ 2,905,000.00
Refunding Bond Ordinance Providing for the Refunding of the County's General Obligation Bond, Series 2012A	599	11/23/20	\$ 3,400,000.00	\$ 3,400,000.00	\$ 3,345,000.00
Building Expansion and Renovations at the County College of Morris	601	12/9/20	\$ 1,340,000.00	\$ 1,340,000.00	\$ 55,000.00
Replacement of Up to (2) Two Vehicles for the Division of Community Assistance and Resources - County Nutrition Program Under the Department of Human Services	602	2/24/21	\$ 80,000.00	\$ 80,000.00	\$ 24,452.00
Replacement of an Ambulatory Transport Vehicle for the Division of Community Assistance and Resources - Morris Area Paratransit System (MAPS) Under the Department of Human Services	603	2/24/21	\$ 104,000.00	\$ 104,000.00	\$ 819.01
Computer Network, Server, and Equipment Upgrades for All County Departments by the Office of Information Technology	604	2/24/21	\$ 802,900.00	\$ 802,900.00	\$ 892.06
Replacement and Upgrades to the Fire Alarm Systems Within Various County Facilities by the Division of Risk Management	605	2/24/21	\$ 381,000.00	\$ 381,000.00	\$ 299,007.94
Replacement and Upgrades to the Sprinkler Systems Within Various County Facilities by the Division of Risk Management	606	2/24/21	\$ 576,000.00	\$ 576,000.00	\$ 362,000.00
Office Renovations for the Morris County Surrogate's Office	607	2/24/21	\$ 101,000.00	\$ 101,000.00	\$ 27,700.00
Acquisition of a New Software Program and Upgrades for the Morris County Surrogate's Office	608	2/24/21	\$ 101,000.00	\$ 101,000.00	\$ 100,196.72
Replacement and Upgrade of Equipment for the Public Safety Training Academy	609	3/10/21	\$ 98,000.00	\$ 98,000.00	\$ 98,000.00
Annual Road Resurfacing Program, Intersection Improvements, and Railroad Rehabilitation and Improvements by the Department of Public Works Engineering Division	610	3/10/21	\$ 4,035,140.00	\$ 4,035,140.00	\$ 2,373,312.90
Bridge, Drainage Design and Construction Projects at Various Locations by the Department of Public Works Engineering Division	611	3/10/21	\$ 4,936,000.00	\$ 4,936,000.00	\$ 2,520,000.00
Improvements to Roads, Walkways and Parking Lots, Building Modifications at the County College of Morris	612	3/10/21	\$ 5,240,000.00	\$ 5,240,000.00	\$ 5,173,603.44
Purchase of (1) One Ambulance and Associated Equipment for the OEM EMS Program Under the Department of Law & Public Safety	613	3/10/21	\$ 226,000.00	\$ 226,000.00	\$ 225,045.97
Rehabilitation of the Mount Arlington Water Tank by the Morris County Municipal Utility Authority (MUA)	614	3/10/21	\$ 251,000.00	\$ 251,000.00	\$ 248,605.71
Vehicle Replacements for the Department of Public Works Building and Grounds Division	615	3/24/21	\$ 171,000.00	\$ 171,000.00	\$ 170,207.19
Biotechnology Lab Project Reconstruction and Upgrades in Building 4 at the Morris County Vocational School	616	4/28/21	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00
			<u>\$ 57,741,945.46</u>	<u>\$ 56,227,731.92</u>	<u>\$ 60,890,479.29</u>
			<u>\$ 21,433,040.00</u>	<u>\$ 41,808,789.46</u>	<u>\$ 32,795,538.27</u>
Ref.			<u>C</u>	<u>C</u>	<u>C</u>
Capital Fund Balance			Ref.	C-2,C-3	C-2,C-3
Capital Improvement Fund			C-1	\$ 178,000.00	\$ 178,000.00
Deferred Charges to Future Taxation - Unfunded			C-8	\$ 789,040.00	\$ 789,040.00
			C-6,C-18	<u>\$ 21,433,040.00</u>	<u>\$ 60,890,479.46</u>
Improvement Authorization Disbursements			C-2	\$ 38,553,789.46	\$ 38,553,789.46
Refunding Disbursements			C-2	<u>\$ 3,345,000.00</u>	<u>\$ 3,345,000.00</u>
				<u><u>\$ 41,808,789.46</u></u>	<u><u>\$ 41,808,789.46</u></u>

COUNTY OF MORRIS
PARK CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

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C-10

Improvement Description	Resolution or Ordinance		Balance, December 31, 2020		Authorized	Expended	Cancelled	Balance, December 31, 2021	
	No.	Date	Appropriation	Funded				Funded	Unfunded
Improvements of MC Park Commission Facilities	209	5/27/09	\$ 1,400,000.00	\$ 300.00	\$ 1,792.74	\$ 300.00	\$ 1,792.74		
Various Capital Projects Under the Jurisdiction of Morris County Park Commission	215	6/13/12	1,300,000.00		4,422.74			4,422.50	
Various Paving Projects for the Morris County Park Commission	217	4/24/13	406,509.00					4,172.00	
Paving Projects at Various Locations at the MC Park Commission	219	6/25/14	300,000.00		4,172.00				4,451.08
Various Paving Projects at the MC Park Commission	220	6/24/15	300,000.00		4,451.08				
Purchase & Upgrades of Various Vehicles & Equipment	221	6/24/15	750,000.00		1,730.04				
Renovation Costs of Pavilion at Lee's Park Marina	222	6/24/15	150,000.00		149,700.00				
Morris County Park Commission - Renovation of Pavilion at Lee's Park Marina	223	5/11/16	325,000.00		323,444.03				
Morris County Park Commission - Paving Projects for Various Locations	224	5/11/16	400,000.00		23,526.31			1,550.00	
Morris County Park Commission - Replacement of Vehicles and Equipment	225	5/11/16	1,000,000.00		3,224.68			2,439.40	
Replacement of Vehicles and Equipment for the Morris County Park Commission	226	2/22/17	1,015,000.00		11,012.14				7,848.66
Final Phase of Renovation of Lee's Park Pavilion for the Morris County Park Commission	228	2/22/17	325,000.00		324,000.00				
Replacement of Vehicles and Equipment for the Morris County Park Commission	229	4/25/18	1,401,000.00		44,761.52				38,653.28
Paving of Roads, Parking Lots, Walkways, etc. for the Morris County Park Commission	230	5/7/18	401,000.00		83,217.66				83,217.66
Replacement of Vehicles and Equipment for the Morris County Park Commission	231	5/6/19	1,251,000.00		207,303.90				140,527.43
Renovation of Lee's Park Pavilion at Lee's Park Marina	232	5/6/19	326,000.00		325,000.00				325,000.00
Paving Projects at Various Park System Locations by the Morris County Park Commission	234	3/11/20	401,000.00		343,955.75				166,646.04
Replacement of Vehicles and Equipment by the Morris County Park Commission	235	3/11/20	1,261,000.00		1,028,160.24				269,554.27
Annual Paving Projects at Various Locations by the Morris County Park Commission	236	3/24/21	301,000.00		301,000.00				284,824.24
Vehicle and Equipment Replacements for the Morris County Park Commission	237	3/24/21	997,000.00		997,000.00				843,065.47
			\$ 2,884,722.59					\$ 2,992,876.25	
			C	C				C	
									C, C-7

Ref.

Capital Improvement Fund
Deferred Charges to Future Taxation - Unfunded

Ref.			
C-8		\$ 63,000.00	
C-7,C-19		\$ 1,235,000.00	

Ref.			
C-8		\$ 63,000.00	
C-7,C-19		\$ 1,235,000.00	

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COUNTY OF MORRIS

**GENERAL CAPITAL FUND
SCHEDULE OF BOND ANTICIPATION NOTES
YEAR ENDED DECEMBER 31, 2021**

NOT APPLICABLE

COUNTY OF MORRIS
GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

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Sheet 1

General	Date of Issue	Amount of Original Issue	\$	Maturity of Bonds Outstanding December 31, 2021		Rate of Interest	\$	Balance December 31, 2020		\$	Decrease	Balance December 31, 2021
				Date	Amount			\$	295,000.00	\$	Increase	
General Improvement Bonds 2010*	7/29/2010	\$ 10,895,000.00	\$							\$		
General Improvement Bonds 2011*	9/22/2011	20,780,000.00		9/15/2022	1,980,000.00	5.000%			4,180,000.00			1,980,000.00
General Improvement Refunding 2012*	11/08/2012	28,919,000.00		2/01/2022	830,000.00	4.000%			3,500,000.00			840,000.00
				2/01/2023	815,000.00	4.000%			790,000.00			2,000%
				2/01/2024	790,000.00	2.000%			225,000.00			2,125%
General Improvement Bonds 2012*	12/17/2012	19,356,000.00		12/15/2022	1,465,000.00	2.000%			6,921,000.00			1,565,000.00
				12/15/2023	2,035,000.00	2.000%			1,856,000.00			2,125%
General Improvement Bonds 2013B*	11/15/2013	16,226,000.00		11/15/2022-2023	1,470,000.00	3.000%			6,033,000.00			1,650,000.00
				11/15/2024	1,443,000.00	3.000%						4,383,000.00
General Improvement Refunding 2015	12/30/2015	19,455,000.00		5/01/2022	1,665,000.00	4.000%			360,000.00			1,510,000.00
				5/01/2023	360,000.00	5.000%			350,000.00			3,885,000.00
General Improvement Bonds 2015A	12/30/2015	32,555,000.00		5/01/2022	3,235,000.00	4.000%			4,475,000.00			15,310,000.00
				5/01/2023	4,475,000.00	5.000%			2,370,000.00			5,230,000.00
General Improvement Bonds 2016A*	10/25/2016	25,449,000.00		10/15/2022	2,680,000.00	4.000%			16,499,000.00			2,870,000.00
				10/15/2023	2,880,000.00	4.000%			2,329,000.00			13,629,000.00
				10/15/2024	2,329,000.00	4.000%			3,170,000.00			2,000%
				10/15/2025	3,170,000.00	2.000%			2,570,000.00			2,000%
General Improvement Bonds 2017	7/18/2017	29,783,000.00		1/15/2022	3,400,000.00	3.000%			21,793,000.00			3,400,000.00
				1/15/2023	3,100,000.00	3.000%			3,500,000.00			4,000%
				1/15/2024	3,500,000.00	3.000%			4,193,000.00			3,000%
				1/15/2025	4,193,000.00	3.000%			4,200,000.00			3,000%
General Improvement Bonds 2018	7/11/2018	21,865,000.00		1/15/2022	2,610,000.00	3.000%			18,975,000.00			1,815,000.00
				1/15/2023	2,760,000.00	3.000%						17,160,000.00
				1/15/2024	2,610,000.00	3.000%						2,610,000.00
				1/15/2025	2,890,000.00	4.000%						2,890,000.00
				1/15/2026	1,865,000.00	4.000%						1,865,000.00
				1/15/2027	2,225,000.00	4.000%						2,225,000.00
				1/15/2028	2,200,000.00	4.000%						2,200,000.00

COUNTY OF MORRIS
GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

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Sheet 2

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2021			Rate of Interest	Balance December 31, 2020			Decrease	Balance December 31, 2021
			Date	Amount	Interest		\$	Increase	\$	Refunding	
General Improvement Bonds 2019*	6/27/2019	\$ 24,035,000.00	2/01/2022	\$ 1,900,000.00	3.000%	\$ 22,335,000.00	\$ 4,000%				\$ 20,535,000.00
			2/01/2023	\$ 2,200,000.00	4.000%						
			2/01/2024	\$ 2,300,000.00	4.000%						
			2/01/2025	\$ 2,625,000.00	4.000%						
			2/01/2026	\$ 2,300,000.00	4.000%						
			2/01/2027	\$ 2,740,000.00	3.000%						
			2/01/2028	\$ 1,900,000.00	3.000%						
			2/01/2029	\$ 2,385,000.00	3.000%						
			2/01/2030	\$ 2,185,000.00	3.000%						
General Improvement Bonds 2020*	7/2/2020	28,700,000.00	2/01/2022-2023	\$ 1,500,000.00	2.000%		\$ 28,700,000.00				1,500,000.00
			2/01/2024-2025	\$ 2,600,000.00	3.000%						
			2/01/2026-2027	\$ 3,000,000.00	3.000%						
			2/01/2028	\$ 2,700,000.00	2.000%						
			2/01/2029-2031	\$ 2,600,000.00	2.000%						
			2/01/2032	\$ 2,500,000.00	2.000%						
General Improvement Bonds 2021*	7/1/2021	37,043,000.00	2/01/2022	\$ 1,800,000.00	0.500%						37,043,000.00
			2/01/2023-2024	\$ 1,800,000.00	2.000%						
			2/01/2025	\$ 3,273,000.00	2.000%						
			2/01/2026	\$ 3,340,000.00	2.000%						
			2/01/2027	\$ 3,600,000.00	2.000%						
			2/01/2028	\$ 3,480,000.00	2.000%						
			2/01/2029	\$ 3,550,000.00	2.000%						
			2/01/2030-2033	\$ 3,600,000.00	2.000%						
County College Bonds 2010*	7/29/2010	2,135,000.00					\$ 220,000.00				220,000.00
County College Bonds 2012B*	6/28/2012	8,500,000.00	2/01/2022	\$ 595,000.00	2.125%		\$ 4,390,000.00				580,000.00
County College Bonds 2012*	12/17/2012	750,000.00	12/15/2022	\$ 75,000.00	2.000%		\$ 150,000.00				75,000.00
County College Bonds 2013	6/20/2013	1,409,000.00									100,000.00
County College Bonds 2013B*	11/15/2013	1,797,000.00	11/15/2022-2023	\$ 165,000.00	3.000%		\$ 642,000.00				165,000.00
			11/15/2024	\$ 147,000.00	3.000%						
County College Bonds 2014*	6/19/2014	4,250,000.00	1/15/2022	\$ 385,000.00	3.000%		\$ 1,940,000.00				385,000.00
			1/15/2023	\$ 400,000.00	3.000%						
			1/15/2024-2025	\$ 385,000.00	3.000%						

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C-12
Sheet 2

COUNTY OF MORRIS
GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

- 115 -
C-12
Sheet 3

General	Date of Issue	Amount of Original Issue		Maturities of Bonds Outstanding December 31, 2021		Rate of Interest	Balance December 31, 2020	Increase	\$ Refunding	\$ Decrease	Balance December 31, 2021
		Date	Amount	1/15/2022	\$ 360,000.00						
County College Bonds 2015	7/16/2015	\$ 3,200,000.00		1/15/2023	\$ 365,000.00	5.000%	\$ 1,450,000.00			\$ 360,000.00	\$ 1,050,000.00
County College Refunding 2015	12/30/2015	4,865,000.00		5/01/2022	1,050,000.00	4.000%		2,005,000.00			955,000.00
County College Bonds 2015A	12/30/2015	1,195,000.00		5/01/2022	135,000.00	4.000%					1,050,000.00
County College Bonds 2016	7/14/2016	3,100,000.00		5/01/2023	185,000.00	5.000%					510,000.00
County College Bonds 2016A*	10/25/2016	1,910,000.00		10/15/2022-2024	250,000.00	4.000%					160,000.00
County College Bonds 2017	7/18/2017	600,000.00		1/15/2022-2025	250,000.00	4.000%					1,250,000.00
County College Bonds 2017 (c.12)	7/18/2017	3,000,000.00		1/15/2026	70,000.00	3.000%					340,000.00
County College Bonds 2018	7/11/2018	3,300,000.00		1/15/2022	330,000.00	3.000%					330,000.00
County College Bonds 2019*	6/27/2019	6,700,000.00		1/15/2023	360,000.00	3.000%					1,860,000.00
County College Bonds 2020*	7/2/2020	1,700,000.00		1/15/2024	370,000.00	3.000%					
County College Guaranteed Pooled Program Bonds 2021B	2/16/2021	3,345,000.00		1/15/2025	480,000.00	4.000%					2,405,000.00
				1/15/2026-2027	400,000.00	4.000%					
				2/01/2022	745,000.00	3.000%					745,000.00
				2/01/2023	745,000.00	4.000%					5,215,000.00
				2/01/2027-2028	745,000.00	3.000%					
				2/01/2024-2023	185,000.00	2.000%					
				2/01/2024-2027	185,000.00	3.000%					
				2/01/2028	185,000.00	2.000%					
				2/01/2029	220,000.00	2.000%					
											3,345,000.00

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C-12
Sheet 3

COUNTY OF MORRIS
GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

- 116 -
 C-12
 Sheet 4

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2021		Rate of Interest	Balance December 31, 2020	Increase	Refunding	Decrease	Balance December 31, 2021
			Date	Amount						
County College Bonds 2021*	7/1/2021	\$ 6,940,000.00	2/01/2022	\$ 400,000.00	0.50%	\$ 6,940,000.00				\$ 6,940,000.00
			2/01/2023-2024	400,000.00	2.00%					
			2/01/2025	650,000.00	2.00%					
			2/01/2026	665,000.00	2.00%					
			2/01/2027	800,000.00	2.00%					
			2/01/2028	695,000.00	2.00%					
			2/01/2029	705,000.00	2.00%					
			2/01/2030	725,000.00	2.00%					
			2/01/2031	740,000.00	2.00%					
			2/01/2032	760,000.00	2.00%					
						\$ 176,238,000.00	\$ 47,328,000.00	\$ 3,215,000.00	\$ 29,875,000.00	\$ 190,476,000.00

* Callable Bonds

Serial Bonds Issued
 Refunding Bonds Issued

Ref.
C
C-5
C-5
\$ 47,328,000.00

C
C-2,C-5,C-6
C-5
C-5

\$ 43,983,000.00
\$ 3,345,000.00
\$ 47,328,000.00

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 C-12
 Sheet 4

COUNTY OF MORRIS
PARK CAPITAL FUND
SCHEDULE OF SERIAL BONDS

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C-13

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2021		Rate of Interest	Balance December 31, 2020	Increase	Decrease	Balance December 31, 2021
			Date	Amount					
Park Bonds 2012*	12/17/2012	\$ 2,875,000.00	12/15/2022	\$ 265,000.00	2.000%	\$ 555,000.00	\$	\$ 290,000.00	\$ 265,000.00
Park Bonds 2015A	12/30/2015	2,250,000.00	5/01/2022 5/01/2023 5/01/2024	335,000.00 340,000.00 280,000.00	4.000% 5.000% 5.000%	1,290,000.00	\$	335,000.00	955,000.00
Park Bonds 2016A*	10/25/2016	1,641,000.00	10/15/2022-2023 10/15/2024 10/15/2025-2026	170,000.00 171,000.00 180,000.00	4.000% 4.000% 2.000%	1,041,000.00	\$	170,000.00	871,000.00
Park Bonds 2017	7/18/2017	1,560,000.00	1/15/2022-2024 1/15/2025	200,000.00 210,000.00	3.000% 3.000%	1,010,000.00	\$	200,000.00	810,000.00
Park Bonds 2018	7/11/2018	1,715,000.00	1/15/2022-2024 1/15/2025-2026	215,000.00 230,000.00	3.000% 4.000%	1,320,000.00	\$	215,000.00	1,105,000.00
Park Bonds 2019*	6/27/2019	1,787,000.00	2/01/2022 2/01/2023-2026	255,000.00 255,000.00	3.000% 4.000%	1,530,000.00	\$	255,000.00	1,275,000.00
Park Bonds 2020*	7/2/2020	1,581,000.00	2/01/2022 2/01/2023 2/01/2024 2/01/2025 2/01/2026	255,000.00 260,000.00 270,000.00 275,000.00 285,000.00	2.000% 2.000% 3.000% 3.000% 3.000%	1,581,000.00	\$	236,000.00	1,345,000.00
Park Bonds 2021*	7/1/2021	1,235,000.00	2/01/2022 2/01/2023 2/01/2024 2/01/2025-2026 2/01/2027	195,000.00 200,000.00 205,000.00 210,000.00 215,000.00	0.500% 2.000% 2.000% 2.000% 2.000%	1,235,000.00	\$	1,235,000.00	1,235,000.00

Ref. C C-2,C-5,C-7 C-5 C C

* Callable Bonds

COUNTY OF MORRIS

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

	Ref.	
BALANCE, DECEMBER 31, 2020	C	\$ 33,691.87
Decreased by:		
Loan Repayments - Patriot's Path / Schooley's Mountain	C-5	<u>22,349.31</u>
BALANCE, DECEMBER 31, 2021	C	<u>\$ 11,342.56</u>

COUNTY OF MORRIS

**GENERAL CAPITAL FUND
NJDEP LOAN PAYABLE - STATE OF NEW JERSEY**

BALANCE, DECEMBER 31, 2020	C	\$ 1,158,930.88
Decreased by:		
Loan Repayments - 2003 Dam Restoration Loan - Saffin Pond	C-5	<u>78,895.91</u>
BALANCE, DECEMBER 31, 2021	C	<u>\$ 1,080,034.97</u>

COUNTY OF MORRIS

**PARK CAPITAL FUND
SCHEDULE OF DUE FROM STATE OF NEW JERSEY - GREEN ACRES FUND GRANTS
YEAR ENDED DECEMBER 31, 2021**

NOT APPLICABLE

COUNTY OF MORRIS

**GENERAL CAPITAL FUND
SCHEDULE OF FEDERAL/STATE AID RECEIVABLE
YEAR ENDED DECEMBER 31, 2021**

NOT APPLICABLE

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

	Ordinance Number	Balance, December 31, 2020	Authorized 2021	Bonds Issued	Authorizations Canceled	Utilization of Capital Fund Balance/ Contributions	Balance, December 31, 2021
Analysis of Existing Dam Conditions; Determination of Dam Classifications; Preparation Roadway Design & Construction Projects	158	\$ 937,000.00	\$	\$	\$	\$ 771.18	\$ 937,000.00
Replacement and/or Upgrade of Fire Detection & Sprinkler Systems in Various Facilities	165	771.18					
Bridge Design, Renovation & Construction Projects at Various County Locations	181	24,000.00					
Upgrades to Fire & Sprinkler Systems at Various County Facilities	225	174.49					
Hurricane Irene Storm Ordinance - Bridge, Road & Facility Improvements	235	23,000.00					
Renovation of the Central Ave Complex to House St. Clare's Behavioral Health and the Nonprofit Malti on the Former Greystone Property	257	933,774.27					
Municipality Participation in the Morris County Improvement Authority County Guaranteed Leasing Program for the Purpose of Purchasing a Cisco System IP Telephony (IPT) System (VoIP)	259	4,000.00					
Bridge Design & Construction at Various County Locations	263	199,176.54					
Funding for the Design, Building & Rehabilitation of Various County Roadways	269	60,000.00					
Purchase Electronic Scanner and Computer System for the Counting of Absentee Ballots by and for the Morris County Board of Elections	329	1,000.00					
Various Capital Projects and Purchases at the Morris View Healthcare Center	334	35,000.00					
Design and Construction for Various Roads Throughout the County	345	6,316.61					
New Carpeting for the County Clerk's Office	356	2,114.62					
Planning & Public Works - Railroad and Road Construction/Resurfacing	367	5,000.00					
Planning & Public Works - Buildings & Grounds - Interior Building Improvements for Criminal Justice Reform	419	150,000.00					
Surrogate's Office - Purchase of New Surrogate Application System	420	102,000.00					
Morris View Healthcare Center - Various Improvements & Equipment Finance - Payroll and Finance System Replacement and/or Upgrades	435	32,000.00					
Roadway Resurfacing, Intersection Reconstruction & Railroad Projects for the Dept. of Planning & Public Works	443	15,174.69					
Bridge Design & Replacement Projects for the Department of Planning & Public Works	446	714,000.00					
Environmental Investigation & Clean Up at Various County Facilities by the Dept. of Planning & Public Works	454	2,472,000.00					
Replacement Repairs and Upgrades at Various Facilities by Buildings & Grounds	455	1,095,000.00					
Fire Sprinkler Upgrades for Various Facilities by Risk Management Under Employee Resources	456	300,000.00					
Fire Sprinkler Upgrades for Various Facilities by Risk Management Under Employee Resources	458	129,000.00					
Replace/Replace Building Equipment by the Department of Public Works Buildings and Grounds Division	459	120,000.00					
Railroad, Road Construction, Road Resurfacing, Including Design by the Department of Public Works	482	80,000.00					
Equipment and Vehicle Replacement/Upgrade for the Department of Public Works Motor Service Center	487	1,210,000.00					
Exterior Equipment and Building Improvements by the Department of Public Works Buildings & Grounds Division	489	110,000.00					
Interior Building Improvements by the Department of Public Works Buildings and Grounds Division	490	300,000.00					
Various Computers and Electronic Systems for all County Offices by the Office of Information Technology	494	160,000.00					
Interior Building Upgrades for Various Facilities by the Department of Public Works Buildings and Grounds Division	495	198,000.00					
Bridge Design & Replacement Projects for the Department of Planning & Public Works	496	135,000.00					
Environmental Clean Up at Various County Facilities for the Department of Planning & Public Works	498	3,356,000.00					
Construction of a New Jury Assembly Room by Buildings & Grounds	499	20,000.00					
Fire Sprinkler Upgrades for County Courthouse Project, Phase I Under the Department of Planning & Public Works	500	70,000.00					
Design and Oversight for County Courthouse Project, Phase I Under the Department of Planning & Public Works	503	300,000.00					
Construction for the Rehab of the Central Ave Complex Building to Accommodate the Head Start Program by the Department of Public Works Buildings & Grounds Division	518	500,000.00					
Replacement of HVAC Units & Chillers by the Department of Public Works Buildings & Grounds Division	525	143,000.00					
Interior Building Upgrades by the Department of Public Works Buildings & Grounds Division	526	376,000.00					
Exterior Projects and Replacement of (1) One Bucket Truck by the Buildings & Grounds Division	528	141,000.00					
Rehabilitation/Improvement to Intersections, Railroad Bridges, Crossings & Traffic Signals by the Dept. of Public Works Engineering Division	529	636,000.00					
Engineering Division	530	553,000.00					
Bridge, Drainage Design and Construction Projects by the Department of Public Works Engineering Division	531	1,464,000.00					
Replacement and Upgrades of Various Computers and Equipment by the Office of Information Technology	533	522,000.00					
Replacement of Response Vehicles and Security Camera Replacement/Upgrade Equipment for the Sheriff's Office	536	120,000.00					
Various Building Projects at the Morris County Vocational School	538	228,000.00					
Replacement of Electrical Systems Supporting Fire Alarm Management at Various Facilities by Risk Management	546	266,000.00					
Road Paving of County Roadways by the Department of Public Works Engineering Division	554	547,000.00					
Intersection Upgrades at Various County Locations by the Department of Public Works Engineering Division	555	1,574,000.00					
Railroad Rehabilitation and Improvement Projects by the Department of Public Works Engineering Division	556	491,000.00					
Replacement of (4) Four HVAC Rooftop Units & (3) Three Hot Water Boilers/Tanks for the County Correctional Facility	559	600,000.00					
Bridge Design, Rehabilitation & Drainage Improvement Projects by the Department of Public Works Engineering Division	560	3,776,000.00					
Replacement of the Correctional Facility's Sallyport Bi-Fold Door for the Sheriff's Office Correctional Facility	562	600,000.00					

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

COUNTY OF MORRIS

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

	Ordinance Number	Balance, December 31, 2020	Authorized in 2021	Bonds Issued	Balance, December 31, 2021
Annual Paving Projects at Various Locations by the Morris County Park Commission	236	\$	\$ 286,000.00	\$ 286,000.00	\$
Vehicle and Equipment Replacements for the Morris County Park Commission	237		\$ 949,000.00	\$ 949,000.00	
			<u>\$ 1,235,000.00</u>	<u>\$ 1,235,000.00</u>	<u>\$</u>
Ref.			C-7,C-10	C-7	

COUNTY OF MORRIS
GENERAL CAPITAL FUND
SCHEDULE OF LEASE REVENUE BONDS

General	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Rate of Interest	Balance December 31, 2020	Increase	Refunding	Decrease	Balance December 31, 2021
			Date	Amount						
Guaranteed Pooled Program Lease Revenue Bonds 2011*	8/30/2011	\$ 4,700,000.00		\$		\$ 3,530,000.00	\$	\$ 3,375,000.00	\$ 155,000.00	\$
Guaranteed Pooled Program Lease Revenue Bonds 2012A*	6/28/2012	14,865,000.00	2/01/2022	530,000.00	3.000%	11,085,000.00		10,040,000.00	515,000.00	530,000.00
Guaranteed Pooled Program Lease Revenue Refunding Bonds 2021B	2/16/2021	13,960,000.00	2/01/2022	320,000.00	0.293%					13,960,000.00
			2/01/2023	855,000.00	0.403%					
			2/01/2024	850,000.00	0.571%					
			2/01/2025	860,000.00	0.809%					
			2/01/2026	865,000.00	0.919%					
			2/01/2027	870,000.00	1.233%					
			2/01/2028	890,000.00	1.473%					
			2/01/2029	900,000.00	1.664%					
			2/01/2030	910,000.00	1.764%					
			2/01/2031	925,000.00	1.854%					
			2/01/2032	940,000.00	1.994%					
			2/01/2033	970,000.00	2.104%					
			2/01/2034	990,000.00	2.204%					
			2/01/2035	1,005,000.00	2.314%					
			2/01/2036	1,030,000.00	2.444%					
			2/01/2037	780,000.00	2.544%					
						\$ 14,615,000.00	\$ 13,960,000.00	\$ 13,415,000.00	\$ 670,000.00	\$ 14,490,000.00
						<u>\$ 14,615,000.00</u>	<u>\$ 13,960,000.00</u>	<u>\$ 13,415,000.00</u>	<u>\$ 670,000.00</u>	<u>\$ 14,490,000.00</u>
						C	C-5	C-5	C-5	C

Ref.

* Callable Bonds

COUNTY OF MORRIS

**GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL LEASE PAYABLE**

NOT APPLICABLE

COUNTY OF MORRIS

PART II

COUNTY OF MORRIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2021

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Federal Assistance Listing #	Pass-Through Entity ID#	Grant#	Grant Period	Cumulative Program Disbursements		Program Disbursements	Cash Received	Provided to Subrecipients
				\$	\$			
U.S. Department of Housing and Urban Development:								
CBG - Entitlement Grants Cluster:								
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-21-UC-3-40105	7/1/21-9/1/28	\$ 1,980,557.00	\$ 50,332.40	\$ 50,332.40	\$ 319,283.61
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-20-UC-3-40105	7/1/20-9/1/27	1,978,724.00	557,447.53	557,516.33	535,251.67
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-19-UC-3-40105	7/1/19-9/1/26	1,938,274.00	565,677.02	600,560.90	248,855.90
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-18-UC-3-40105	7/1/18-9/1/25	1,932,988.00	1,725,241.41	286,500.80	208,891.62
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-17-UC-3-40105	7/1/17-9/1/24	1,789,115.00	1,660,215.51	45,961.65	45,961.65
Community Development Block Grant/Entitlement Grants	14.218	N/A	B-16-UC-3-40105	7/1/16-9/1/23	1,748,948.00	1,748,948.00		
Community Development Block Grant Program Income	14.218	N/A	B-21-UC-3-40105	7/1/21-9/1/28	22,654.00	12,700.00	22,651.00	
Community Development Block Grant Program Income	14.218	N/A	B-20-UC-3-40105	7/1/20-9/1/27	9,490.00	5,780.00	5,780.00	
Total CBG - Entitlement Grants Cluster	14.218	N/A	B-20-UC-3-40105	7/1/20-9/1/27	5,680,585.00	7,025.50	7,025.50	
COVID-19 - Community Development Block - Grant Coronavirus Funds						7,080,147.75	1,785,414.42	1,785,414.42
Morris Continuum of Care Planning Grant	14.267	N/A	NJ053L2F091800	2/1/21-1/31/21	56,627.00	38,335.00	38,335.00	24,029.00
Morris Continuum of Care Planning Grant	14.267	N/A	NJ053L2F091800	2/1/21-1/31/21	51,114.00			
Emergency Shelter Program	14.231	N/A	E-20-UC-3-40105	7/1/20-5/22	170,314.00	74,809.38	74,809.38	6,879.00
Emergency Shelter Program	14.231	N/A	E-19-UC-3-40105	7/1/19-7/1/21	164,016.00	41,879.00	51,974.00	
Emergency Shelter Program - Coronavirus Funds	14.231	N/A	E-20-UW-3-40105	8/7/20-5/7/22	2,089,636.00	572,690.93	572,690.93	571,453.43
Home Investment Partnerships Program	14.239	N/A	M20-D-C-3-42226	8/6/20-9/12/28	818,900.00	57,477.38	57,477.38	57,477.38
Home Investment Partnerships Program	14.239	N/A	M19-D-C-3-42226	7/1/19-9/1/27	762,900.00	389,521.48	389,521.48	331,628.75
Home Investment Partnerships Program	14.239	N/A	M18-D-C-3-42226	8/22/18-9/1/26	845,330.00	622,039.90	77,421.47	70,020.00
Total U.S. Department of Housing and Urban Development	14.239	N/A	M17-D-C-3-42226	9/22/17-9/1/25	602,833.00	602,833.00	30,971.00	30,971.00
U.S. Department of Justice:							3,064,399.06	2,246,622.12
Pass Through New Jersey Department of Law and Public Safety	16.575	FY20-100-066-1020-142	2019-V2-GX-0051-V-56-19	7/1/21-6/30/22	309,416.00	171,601.19	171,601.19	67,420.81
County Office of Victim Witness Advocacy	16.575	FY20-100-066-1020-142	2019-V2-GX-0051-V-56-19	7/1/20-5/30/21	287,144.64	237,145.64	237,145.64	214,302.12
Sexual Assault Response Team/Forensic Nurse Examiner Program	16.575	FY20-100-066-1020-142	2019-V2-GX-0051-VS-35-19	10/1/20-30/21	82,131.00	56,663.34	56,663.34	29,000.00
HOPE ONE Project	16.838	N/A	2018-AR-BX-K108	10/1/18-9/30/20	332,655.00	39,603.17	43,057.58	*
Total U.S. Department of Justice					1,011,346.64	86,013.34	399,371.50	310,722.93
U.S. Department of Labor:								
Pass Through New Jersey Department of Labor and Workforce Development:								
WIOA Cluster:								
WIOA Data Reporting	17.258	N/A	N/A	7/1/20-6/30/21	12,871.00	12,871.00	12,871.00	12,871.00
WIA/WIOA Adult Program	17.258	N/A	N/A	7/1/21-6/30/23	1,019,297.00	60,304.34	34,123.00	34,123.00
WIA/WIOA Adult Program	17.258	N/A	N/A	7/1/20-6/30/22	829,426.00	643,082.19	573,809.00	573,809.00
WIA/WIOA Adult Program	17.258	N/A	N/A	7/1/19-6/30/21	988,426.00	38,963.20	38,963.00	38,963.00
WIA/WIOA Youth Activities	17.259	N/A	N/A	4/1/21-6/30/23	1,047,400.00	23,684.02	23,684.02	11,302.00
WIA/WIOA Youth Activities	17.259	N/A	N/A	4/1/20-6/30/22	848,870.00	426,989.36	354,946.00	243,552.86
WIA/WIOA Youth Activities	17.259	N/A	N/A	4/1/19-6/30/21	988,388.00	773,722.63	220,457.52	56,681.75
WIA/WIOA Youth Activities	17.259	N/A	N/A	4/1/19-6/30/20	849,945.71	849,945.71	2,074,946.72	(0.29)
WIA/WIOA Dislocated Worker Formula Grants	17.278	N/A	N/A	7/1/21-6/30/23	1,595,730.00	193,295.27	193,295.27	116,574.00
WIA/WIOA Dislocated Worker Formula Grants	17.278	N/A	N/A	7/1/20-6/30/22	1,398,730.00	1,265,115.68	1,169,855.88	1,054,488.00
WIA/WIOA Dislocated Worker Formula Grants	17.278	N/A	N/A	7/1/19-6/30/21	1,433,120.00	1,433,120.00	110,642.00	110,642.00
Total WIOA Cluster					4,425,939.00	2,891,531.95	1,473,704.00	1,278,704.00
Total U.S. Department of Labor					10,990,247.71	6,640,568.20	2,888,255.04	2,516,619.71
					10,990,247.71	6,640,568.20	2,888,255.04	2,516,619.71

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

N/A Not Applicable/Available

Note: Negative amounts represent adjustments or credits made in the normal course of operations to amounts reported as expenditures in prior years.
See notes to schedules of expenditures of federal and state awards.

COUNTY OF MORRIS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2021

Federal Assistance Listing #	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:								
FY2021 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	EINW-2021-SS-00016-S01	10/1/21-9/30/24	\$ 289,111.71	\$ 29,922.92	\$ 81,500.00	\$
FY2021 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	EINW-2020-SS-00042-S01	9/1/20-8/31/23	\$ 322,677.12	\$ 45,405.88		
FY2019 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	EINW-2019-SS-00022-S01	9/1/19-8/31/22	\$ 347,722.48	\$ 20,935.80	\$ 16,181.80	252,960.12
FY2018 State Homeland Security Grant Program	97.067	1005-100-066-1005-006-YYYY-6110	EINW-2020-SS-00028-S01	9/1/18-8/31/21	\$ 349,911.19	\$ 237,360.12		
FY2020 Urban Areas Security Initiative Grant Program	97.067	N/A	EINW-2020-SS-00042-S01	9/1/20-8/31/23	\$ 2,947,174.75	\$ 70,152.89	\$ 15,000.00	
FY2019 Urban Areas Security Initiative Grant Program	97.067	N/A	EINW-2019-SS-00022-S01	9/1/19-8/31/22	\$ 3,348,000.00	\$ 1,481,067.75	\$ 807,868.75	168,930.64
FY2018 Urban Areas Security Initiative Grant Program	97.067	N/A	EINW-2018-SS-00028-S01	9/1/18-8/31/21	\$ 3,807,965.00	\$ 2,888,832.15	\$ 1,045,860.76	133,344.80
Total Homeland Security and Urban Area Security Grants	97.067	N/A	EINW-2017-SS-00043-S01	9/1/17-8/31/20	\$ 1,815,891.23	\$ 35,715.00	\$ 1,639,565.32	
Disaster Grants - Public Assistance (FEMA):								
FY2020 Presidential Residential Protection Assistance Grant	97.134	N/A	EINW-2019-GR-00040-S01	10/1/19-8/30/20	\$ 30,959.73	\$ 30,959.73	* \$ 30,959.73	
Pre Disaster Mitigation Grant	97.047	N/A	PDNC-PL-02-NJ-2017-005	8/1/14/17-3/22/21	\$ 30,956.73	\$ 30,956.73	* \$ 30,956.73	
COVID-19 - New Jersey Covid-19 Pandemic	97.036	N/A		126,000.00	\$ 121,555.04	\$ 8,509.53	\$ 47,067.02	
Tropical Storm Isaias	97.036	N/A		126,000.00	\$ 121,555.04	\$ 8,509.53	\$ 47,067.02	
Hurricane Ida	97.036	N/A		126,000.00	\$ 121,555.04	\$ 8,509.53	\$ 47,067.02	
Emergency Food and Shelter Program	97.024	N/A	N/A	1/12/20-1/22/21	\$ 1,707,455.79	\$ 762,182.02	* \$ 1,707,455.79	
Emergency Food and Shelter Program	97.024	N/A	N/A	8/4/20-8/4/20	\$ 98,393.61	\$ 98,393.61	** \$ 98,393.61	
Total U.S. Department of Homeland Security				9/1/19-3/21	\$ 10,161.78	\$ 10,161.78		1,815,705.18
<u>U.S. Department of Transportation:</u>								
Highway Safety Cluster:								
Pass Through New Jersey Department of Law and Public Safety								
Northern New Jersey Safe Communities	20.600	FED-2020-Morris County-00286	CP-20-08-01-03	10/1/20-9/30/21	\$ 99,994.00	\$ 99,982.84	\$ 99,982.84	\$ 99,982.84
Drug Recognition Expert Call Out and Assistance Program	20.616	FED-2021-Morris County-00207	AL-21-45-01-09	10/1/20-9/30/21	\$ 34,448.26	\$ 34,446.26	\$ 34,446.26	21,000.00
County Driving While Intoxicated Grant	20.616	FED-2021-Morris County-00123	AL-21-45-04-01	10/1/20-9/30/21	\$ 30,005.52	\$ 30,005.52	\$ 30,005.52	
Total Highway Safety Cluster					\$ 37,447.78	\$ 37,447.78	\$ 37,447.78	22,800.00
Highway Planning and Construction Cluster:					\$ 137,432.62	\$ 137,432.62	\$ 137,432.62	122,702.84
Schoolhouse Mountain Road Bridge	20.205	N/A						
Highway Rail Grade Crossing:	20.205	N/A						
Main Street, Mt. Olive Twp., DTK# 84-2017CM	20.205	N/A						
North Road, Mt. Olive Twp., DTK# 85-2017CM	20.205	N/A						
Openakes Rd Bridge #1400-779, Denville Township	20.205	N/A						
Pass Through New Jersey Transportation Planning Authority								
FY2022 Subregional Support Program	20.205	N/A						
FY2020 County Aid Program - Annual Transportation Program	20.205	N/A						
FY2019 County Aid Program - Annual Transportation Program	20.205	N/A						
Openakes Rd Bridge #1400-779, Denville Township	20.205	N/A						
Pass Through New Jersey Transportation Planning Authority								
FY2022 Subregional Support Program	20.205	N/A						
FY2020 County Aid Program - Annual Transportation Program	20.205	N/A						
FY2019 County Aid Program - Annual Transportation Program	20.205	N/A						
Openakes Rd Bridge #1400-779, Denville Township	20.205	N/A						
Pass Through New Jersey Transportation Planning Authority								
NYSAW Rail Line Bicycle/Pedestrian Path Total Highway Planning and Construction Cluster	20.205	6300-400-078-5300-FBS-TCAP-7310	2018 DT-BLA4-FEP-02	6/29/18-6/29/22	\$ 7,950,000.00	\$ 5,521,232.02	\$ 11,576.23	\$ 7,793.32
See notes to schedules of expenditures of federal and state awards.					\$ 33,627,461.00	\$ 26,857,051.99	\$ 6,152,563.87	\$ 9,675,520.47

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

** Expended in a prior year

N/A Not Applicable/Available

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

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2021

U.S. Department or Transportation: (Cont'd)	Federal Assistance Listing #	Pass-Through Entity ID#	Grant #	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received	Provided to Subrecipients
Transit Services Programs Cluster:									
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									
Pass Through New Jersey Transit:									
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									
U.S. Department of Health and Human Services:									
Pass Through New Jersey Department of Community Affairs 2021 Morris County LHEAP CWA Administration									
Pass Through New Jersey Department of Health									
COVID-19 Vaccination Supplemental Funding									
Public Health Infrastructure, Laboratories and Emergency Preparedness									
Public Health Infrastructure, Laboratories and Emergency Preparedness									
National Association of County and City Health Officials (NACCHO)									
COVID-19 - Epidemiology and Laboratory Capacity Grant									
Pass Through New Jersey Department of Law and Public Safety									
FY20 Operation Helping Hand									
FY19 Operation Helping Hand									
Pass Through New Jersey Department of Human Services									
Area Plan Grant:									
Aging Cluster:									
VACS Covid-19 Grant									
Title III B:									
Title III C-B									
COVID-19 - CARES Title III B									
Title III C-C									
Title III C-2									
COVID-19 - CARES Title III C2									
COVID-19 - CARES Title III C2									
Nutrition Services Incentive Program									
Total Aging Cluster									
Title III D									
Title III D									
Title III E									
Title III E									
COVID-19 - CARES Title III E									
COVID-19 - CARES Aging and Disability Resource Connection									
ADRN/NWD Covid-19 Vaccine Access Supplemental Funding									
Coronavirus Response and Relief Supplemental Appropriations (CRSAs)									
Total Area Plan Grant									

* 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, 2021

Federal Grantor/Pass Through Grantor/Program/Cluster Title	Federal Assistance Listing #	Pass-Through Entity ID#	Grant#	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received	Provided to Subrecipients
U.S. Department of Health and Human Services (Cont'd)									
Pass Through New Jersey Department of Human Services									
Medical Cluster:									
Medicaid Assistance Program:									
Medicaid Match	93-778	21-100-054-7530-066-6110-MEDB	21-91-AAA	1/12/21-12/31/21	\$ 24,816.00	\$ 24,685.00	\$ 24,685.00	\$ 24,816.00	\$ 24,685.00
Medicaid Match	93-778	20-100-054-7530-066-6110-MEDB	20-91-AAA	1/12/21-12/31/20	\$ 24,760.00	\$ 24,760.00	\$ 24,760.00	\$ 24,760.00	\$ 125.00
Total Medicaid Cluster	93-778	N/A	DOAS19A/AAA004	1/11/19-12/31/21	\$ 72,938.00	\$ 67,009.00	\$ 67,009.00	\$ 11,982.00	\$ 24,810.00
New Jersey State Targeted Response to Opioid Crisis (Ch 51 Innovations)	93-788	N/A	20-683-ADA-1	6/30/20-6/29/21	303,016.00	37,249.00	33,464.00	113,623.00	
Local Public Health Overdose Fatality Review Teams 2021	93-136	21-100-046-4E0X-544-4002-6120	OJRH210/FR010	10/1/20-9/30/21	100,006.00	63,132.00	63,132.00	63,132.00	
Social Services for the Homeless	93-558	7550-100-054-7550-072-LLL-6030	1801NJTFNF	1/1/21-12/31/21	53,460.00	4,968.00	4,968.00	1,215.00	
Social Services for the Homeless	93-558	7550-100-054-7550-072-LLL-6030	1801NJTFNF	1/11/19-12/31/20	117,816.00	109,140.00	8,702.17	*	2,850.00
Work First New Jersey Program	93-558	7550-100-054-7550-xx-LLL-6030	N/A	1/12/21-12/31/21	278,351.00	212,720.12	212,720.12	115,104.00	
Work First New Jersey Program	93-558	7550-100-054-7550-xx-LLL-6030	N/A	1/11/19-12/31/20	505,246.31	505,246.31	505,246.31		
Total U.S. Department of Health and Human Services					934,777.31			189,499.31	\$ 2,850.00
U.S. Environmental Protection Agency:						10,527,946.36	8,426,235.14	6,333,121.67	2,776,455.36
Pass through New Jersey Department of Environmental Protection						7/1/20-6/30/21	14,110.00	14,110.00	
County Environmental Health Act Grant	66,605	21-100-042-4840-094	N/A	7/1/19-6/30/20	10,840.00	10,840.00	(760.00)	10,640.00	
County Environmental Health Act Grant	66,605	20-100-042-4840-094	N/A			24,756.00		13,350.00	10,640.00
Total U.S. Environmental Protection Agency									
U.S. Department of Treasury:									
COVID-19 Coronavirus Relief Fund - Coronavirus State and Local Fiscal Recovery Fund	21-027	N/A	N/A	3/3/21-12/31/2024	47,767,862.50	235,443.73	235,443.73	47,767,862.50	
COVID-19 - Emergency Rental Assistance Program	21-023	N/A	N/A	12/2/21-9/30/2022	14,677,248.30	14,677,248.30	14,677,248.30	14,677,248.30	
COVID-19 Coronavirus Relief Fund:									
Pass Through New Jersey Department of Community Affairs	21.019	20-100-022-3030-686	N/A	3/1/20-12/31/21	3,191,800.27	3,191,800.27	3,013,869.77	893,927.27	
COVID-19 - Local Government Emergency Fund (LGEF)									
COVID-19 Mitigation	21.019	N/A	N/A	9/1/20-12/4/20	166,627.24	166,627.24	166,627.24	166,627.24	
Pass Through New Jersey Department of Human Services									
COVID 19 - CARES Act Coronavirus Relief Fund	21.019	N/A	N/A	3/9/20-12/31/21	351,217.83	351,217.83	226,343.71	(6,282.17)	
Pass Through New Jersey Office of Emergency Management									
COVID 19 - CARES Act Coronavirus Relief Fund	21.019	N/A	N/A	4/7/21-6/15/21	109,122.10	109,122.10	109,122.10	109,122.10	
Pass Through New Jersey Division of Elections									
COVID-19 - Help America Vote Act (HAVA) - Primary Election	21.019	21-100-074-2505-145-6110	N/A	11/1/18-21-12/15/21	38,546.26	38,546.26	38,546.26	38,546.26	
COVID-19 - 2021 General Election Day and Early Voting PPE Grant Program	21.019	21-100-074-2525-304-6110	N/A		3,887,317.70	3,887,317.70	3,887,317.70	1,201,940.70	
Total COVID-19 Coronavirus Relief Fund					66,302,124.50	18,770,006.73	18,770,006.73		\$ 63,646,751.50
Total U.S. Department of Treasury									
U.S. Department of Education:									
Pass Through New Jersey Department of Education									
COVID 19 - CARES Act Elementary and Secondary School	84-425	20-100-066-1500-277	N/A	3/13/20-9/30/22	5,000.00	5,000.00	5,000.00	5,000.00	
Emergency Relief Fund (ESSER)	84-425	21-100-066-1500-281	N/A	3/13/20-9/30/23	20,000.00	25,000.00	5,000.00	20,000.00	
Total U.S. Department of Education									
TOTAL FEDERAL AWARDS					\$ 162,102,052.38	\$ 81,811,265.94	\$ 42,914,247.12	\$ 86,356,664.74	\$ 3,641,917.67

* 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, 2021**

State Grantor/Pass-Through Grantor/Program	Grant Id#	State Account Number	Grant Period	Grant Awards	Cumulative Program Disbursements		Program Disbursements	Cash Received
					\$	10,000.00	\$	10,000.00
New Jersey Department of Treasury:								
Governor's Council on Alcoholism and Drug Abuse	N/A	2000-100-002-C001-044-U999-6010	7/1/21-6/30/22	\$ 214,029.00				
Governor's Council on Alcoholism and Drug Abuse	N/A	2000-100-002-C001-044-U999-6010	10/1/20-6/30/21	160,522.52	208,281.52	90,921.58	117,255.64 *	10,000.00 147,267.54
Governor's Council on Alcoholism and Drug Abuse	N/A	2000-100-002-C001-044-U999-6010	7/1/19-6/30/20	582,832.52		582,832.52		220,177.22 157,267.54
New Jersey Department of Law and Public Safety:								
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJF-6120	12/23/20-12/23/25	20,888.02				
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJF-6120	12/3/19-12/3/24	27,523.31	22,037.17		17,354.02	
Body Armor Replacement Program	N/A	1020-718-066-1020-001-YCJF-6120	1/8/19-1/8/24	31,666.55	31,666.55		1,879.24	
Insurance Fraud Reimbursement Program	N/A	1020-100-066-1020-305-YCJF-6110	1/1/21-12/31/21	250,000.00	68,382.03		68,382.03	
Insurance Fraud Reimbursement Program	N/A	1020-100-066-1020-305-YCJF-6110	1/1/20-12/31/20	108,775.48	108,775.48		108,775.48	
Law Enforcement Officers Training and Equipment Fund	N/A	1020-100-066-1020-314-YCJF-6120	7/1/20-6/30/21	19,930.00				19,930.00
Law Enforcement Officers Training and Equipment Fund	N/A	1020-100-066-1020-314-YCJF-6120	7/1/18-6/30/19	20,503.00	311.48 *		311.48 *	
Law Enforcement Officers Training and Equipment Fund	N/A	1020-100-066-1020-314-YCJF-6120	7/1/17-6/30/18	28,949.00	28,949.00		28,949.00	
Operation Helping Hand Grant Program	OHH-14-2019	19-100-066-1000-200	9/1/19-6/31/20	100,000.00	99,705.62		99,705.62	
NJ Juvenile Justice Commission/SFEA Funds	N/A	1500-100-066-1600-032-Y SAC-6010	7/1/21-6/30/22	13,500.00				
NJ Juvenile Justice Commission/SFEA Funds	N/A	1500-100-066-1600-032-Y SAC-6010	7/1/20-6/30/21	54,000.00				
Juvenile Detention Alternatives Initiative (JDAI)	JDAI-20-JF-14	1500-100-066-1600-237-Y SAC-6010	1/1/20-12/31/20	42,510.00	42,510.00		42,510.00	
SCP-21-PM-14		1500-100-066-1600-032-Y SAC-6010	1/1/21-12/31/21	55,350.00	52,835.00		52,835.00	
FC-20-14		1500-100-066-1600-007-Y SAC-6010	1/1/20-12/31/20	156,351.00	156,351.00		156,351.00	
SCP-20-PS-14		1500-100-066-1600-007-Y SAC-6010	1/1/20-12/31/20	196,755.00	196,755.00		196,755.00	
SCP-20-PM-14		1500-100-066-1600-021-Y SAC-6010	1/1/20-12/31/20	52,835.00		52,835.00		
				1,179,737.36	928,614.33		928,614.33	
						483,085.27		483,085.27
								544,751.98
New Jersey Department of Military and Veterans Affairs:								
Pass Through New Jersey Transit:								
Morris Area Paratransit System - Veterans Transportation	N/A	N/A	7/1/21-6/30/22	15,000.00				
Morris Area Paratransit System - Veterans Transportation	N/A	N/A	7/1/19-6/30/21	30,000.00				
New Jersey Department of Transportation:								
Pass Through New Jersey Transit:								
SCORTAP - MAPS (Paratransit)	N/A	N/A	1/1/21-12/31/21	1,096,419.00				
SCORTAP - MAPS (Paratransit)	N/A	N/A	1/1/20-12/31/20	900,522.73	777,247.76		27,249.15 *	
Non-Urbanized Area Formula Program (MAPS Section 5311)	N/A	N/A	1/1/21-12/31/21				675,391.37	
Non-Urbanized Area Formula Program (MAPS Section 5311)	N/A	N/A	1/1/20-12/31/20				193,614.73	
Landing Rd Bridge Replacement	N/A	2019-DT-BLA1-FEP-02	12/5/19-12/5/22	4,908,846.00				
Waterloo Rd Bridge #140-1-038 over Musconetcong	N/A	2018-DT-BLA1-FEP-01	6/29/18-6/29/22	2,926,319.00				
Landing Rd Bridge Replacement	N/A	2017-DT-BLA1-FEP-01	6/20/17-12/31/20	2,023,899.64		1,390,369.46		
						656,549.87 *		656,549.87 *

* Liquidation of prior year accounts payable and/or encumbrance payable.
 N/A Not Applicable/Available

Note: Negative amounts represent adjustments or credits made in the normal course of operations to amounts reported as expenditures in prior years.
 See notes to schedules of expenditures of federal and state awards.

COUNTY OF MORRIS

SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2021

State Grantor/Pass-Through Grantor/Program	Grant ID#	State Account Number	Grant Period	Cumulative Program Disbursements		Cash Received
				Grant Awards	Program Disbursements	
New Jersey Department of Transportation (Cont'd):						
FY20 Russia Road, Bridge No. 1400-948, Jefferson Twp	20-480-078-6320-AN2-6010	4/6/20-4/6/22	\$ 800,000.00	\$ 800,000.00	\$ 32,134.44	\$ 258,760.00
FY2020 Local Bridges, Future Needs	20-480-078-6320-AN2-6010	4/6/20-4/6/22	\$ 513,536.00	506,763.38	149,338.03	506,763.38
FY2019 Local Bridges, Future Needs	19-480-078-6320-ANT-6010	5/21/19-5/21/21	1,295,261.00	737,550.00	37,697.38	624,214.50
FY2019 Local Bridges, Future Needs	19-480-078-6320-ANT-6010	7/22/20-7/22/22	875,952.00	590,454.14	(6,490.80)	29,581.10
N/A	17-35174, 6826309	7/5/17-7/5/19	690,000.00	640,000.00	640,000.00	160,000.00
FY2017 Local Bridges, Future Needs	17-480-078-6320-10-AI-8-6010	6/23/16-6/23/18	970,000.00	640,000.00	640,000.00	727,500.00
FY2016 Local Bridges, Future Needs	16-480-078-6320-10-AL-B-6010	6/23/16-6/23/18	15,645,886.37	13,604,048.78	6,882,174.24	6,294,028.17
New Jersey Department of Environmental Protection:						
County Environmental Health Act Grant	EN021-023Y	7/1/20-6/30/21	180,710.00	175,710.00	175,710.00	175,800.00
County Environmental Health Act Grant	EN020-023Y	7/1/19-6/30/20	180,800.00	361,510.00	356,510.00	175,800.00
New Jersey Department of Human Services:						
Medication Assisted Treatment	N/A	7/1/21-6/30/22	249,918.00	22,373.57	22,373.57	145,769.00
Medication Assisted Treatment	N/A	12/1/19-6/30/20	145,765.00	74,635.59	42,987.15 *	
Hope One Program	N/A	1/1/21-6/30/21	150,000.00	149,965.03	149,965.03	149,965.00
Hope One Substance Abuse Initiative	N/A	12/10/19-12/31/20	150,000.00	150,000.00		150,000.00
Social Services for the Homeless	SH21014	1/1/21-12/31/21	487,430.00	180,233.33	180,233.33	89,627.00
Social Services for the Homeless	SH19014	1/1/19-12/31/20	883,301.00	639,643.69	73,393.29 *	
PASP	7550-100-054-7550-072-LLLL-6030					
PASP	7550-491-054-7570-006-LLLL-6130					
21ALPN	7570-491-054-7570-006-LLLL-6130	1/1/21-12/31/21	46,782.00	46,782.00	46,782.00	46,782.00
20ALPN	7570-491-054-7570-006-LLLL-6130	1/1/20-12/31/20	44,166.00	44,166.00	1,448.00 *	3,680.50
TS21014	7550-100-054-7550-xxx-LLL-6030	1/1/21-12/31/21	194,723.00	145,833.99	145,833.99	90,272.00
TS19014	7550-100-054-7550-xxx-LLL-6030	1/1/19-12/31/20	389,445.43	389,445.43	22,528.34 *	56,413.43
21ALPN	N/A	1/1/21-6/30/22	95,511.00	63,674.00	63,674.00	68,979.00
19ALPN	N/A	1/1/19-12/31/20	208,169.00	203,255.00	1,343,126.63	1,343,126.63
208,169.00	303,680.00	266,929.00	63,674.00	68,979.00	68,979.00	68,234.00
New Jersey Department of Treasury:						
Higher Education Administration: P.L. 1971, c.12 Debt Service	xx-100-082-2155-016	1/1/21-12/31/21	2,519,786.84	2,519,786.84	2,519,786.84	2,519,786.84
New Jersey Department of Education: Debt Service - Type I (Mo-Tech) Debt Service - Type I (Mo-Tech)	495-034-5120-075 495-034-5120-075	8/1/21-5/30/22 8/1/20-5/30/21	136,953.00 205,026.00	68,441.00 205,026.00	130,030.00 198,467.00	68,441.00 130,030.00 198,471.00
New Jersey Department of Health and Senior Services:						
Pass through NJACCHO: COVID-19 NJACCHO	N/A	1/20/20-2/21/21	63,037.33	63,037.33	293.48	9,588.94
Area Plan Grant	21-1389-AAA	1/1/21-12/31/21	872,344.00	733,302.00	733,302.00	797,773.00
Area Plan Grant	20-1389-AAA	1/1/20-12/31/20	825,458.00	825,458.00	36,039.00 *	150,000.00

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

N/A Not Applicable/Avalable

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

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

COUNTY OF MORRIS

SCHEDULE OF EXPENDITURES OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2021

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	State Grantor/Pass-Through Grantor/Program	Grant ID#	State Account Number	Grant Period	Grant Awards	Cumulative Program Disbursements	Program Disbursements	Cash Received
Department of Health and Senior Services (Cont'd):								
Alcoholism and Drug Abuse	21-536-ADA-0	7700-760-054-4219-162-LDAS-6110	1/1/21-12/31/21	\$ 869,012.00	\$ 503,189.30	\$ 149,758.26 *	\$ 374,736.00	\$ 417,390.00
Alcoholism and Drug Abuse	20-538-ADA-0	7700-760-054-4219-162-LDAS-6110	1/1/20-12/31/20	\$ 896,943.00	\$ 639,929.53			
County Right to Know Program	EPID-22-RTK-08L	100-046-4771-05-J002-6110	7/1/21-6/30/22	\$ 14,823.00	\$ 7,411.50			3,705.75
County Right to Know Program	EPID-21-RTK-08L	100-046-4771-05-J002-6110	7/1/20-6/30/21	\$ 14,823.00	\$ 14,823.00			11,266.00
Pass through Warren County Health Department:								
Childhood Lead Exposure Prevention Grant	N/A	10/1/20-6/30/21		\$ 18,623.33	\$ 18,623.33			18,623.33
Childhood Lead Exposure Prevention Grant	N/A	7/1/19-6/30/20		\$ 24,440.84	\$ 24,440.84			5,895.00 *
Childhood Lead Exposure Prevention Grant	N/A			\$ 3,595,504.50	\$ 2,850,214.63			1,465,577.87
								1,753,093.02
Department of State:								
Early Voting 2021 Election	N/A	21-100-074-2525-027-6110	7/16/21-2/15/22	\$ 3,634,800.00	\$ 3,598,453.09			2,500,000.00
County History Partnership Program	HC-CHPP-2021-00006	21-100-074-2540-105-6110	1/1/21-12/31/21	\$ 47,022.00	\$ 43,824.45			39,988.70
County History Partnership Program	HC-CHPP-2020-00017	20-100-074-2540-105-6110	1/1/20-12/31/20	\$ 37,022.00	\$ 37,022.00			5,533.30
DOS 2020 Complete Count Commission County Grant	DOS2020C3-CITY-005	20-100-074-2505-135-6130	11/1/19-6/30/20	\$ 79,531.44	\$ 79,531.44			15,548.97 *
				\$ 3,798,375.44	\$ 3,758,830.98			3,950.44
								3,657,926.51
Department of Community Affairs:								
2021 Universal Service Fund-CWA Administration	2021-05134-0392-00	2021-100-022-8050-B13-FCWA-6130	7/1/20-6/30/21	\$ 4,117.00	\$ 4,117.00			4,117.00
				\$ 4,117.00	\$ 4,117.00			4,117.00
Department of Labor and Workforce Development:								
Work First New Jersey' Program TANF	N/A	100-062-4545-322-105410	7/1/21-6/30/22	\$ 330,889.00	\$ 41,076.82			29,708.00
Work First New Jersey' Program TANF	N/A	100-062-4545-322-105410	7/1/20-6/30/21	\$ 244,167.00	\$ 222,137.29			171,283.00
Work First New Jersey' Program TANF	N/A	100-062-4545-322-105410	7/1/19-6/30/20	\$ 402,974.56	\$ 402,974.56			(0.44)
Work First New Jersey' Program GA-FS	N/A	100-062-4545-379-101790	7/1/21-6/30/22	\$ 459,193.00	\$ 80,079.47			57,583.00
Work First New Jersey' Program GA-FS	N/A	100-062-4545-379-101790	7/1/20-6/30/21	\$ 344,395.00	\$ 331,473.44			244,332.00
Workforce Learning Link (WDP Supplemental)	N/A	767-062-4545-003-091140	7/1/21-6/30/22	\$ 61,000.00	\$ 23,943.63			34,971.80
Workforce Learning Link (WDP Supplemental)	N/A	767-062-4545-003-091140	7/1/20-6/30/21	\$ 66,000.00	\$ 89,943.63			66,943.63
				\$ 127,000.00	\$ 127,000.00			43,000.00
								43,000.00
TOTAL STATE AWARDS				\$ 36,632,577.02	\$ 27,980,785.70			\$ 15,588,496.48

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

N/A Not Applicable/Avaliable

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, 2021**

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, 2021. 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, 2021, the County has \$11,343 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, 2021, the County has \$1,080,035 of the NJDEP Loan Payable outstanding, which is recorded in the General Capital Fund. The project which relates to the loan is complete and there were no current year receipts or expenditures on the loan.



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

Independent Auditors' Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey ("the Division"), and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements - *regulatory basis* - of the various funds of the County of Morris (the "County") as of and for the years ended December 31, 2021 and 2020, and the related notes to the financial statements and have issued our report thereon dated May 9, 2022. These financial statements have been prepared in accordance with accounting practices prescribed or permitted by the Division to demonstrate compliance with the Division's regulatory basis of accounting, and the budget laws of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

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

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

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

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

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 9, 2022

NISIVOCCIA LLP

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

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

Independent Auditors' Report

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

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited the County of Morris's (the "County's") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2021. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and New Jersey's OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*. Our responsibilities under those standards, the Uniform Guidance and New Jersey's OMB Circular 15-08 are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

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

Other Matter – Federal and State Expenditures Not Included in the Compliance Audit

The County's financial statements include a portion of the operations of the Office of Temporary Assistance, which expended \$11,830,356 in federal and state awards which is not included in the County's schedules of expenditures of federal and state awards during the year ended December 31, 2021. Our compliance audit, described in the "*Basis for Opinion on Each Major Federal and State Program*" does not include the operations of the Office of Temporary Assistance because the component unit engaged auditors to perform an audit in accordance with the Uniform Guidance and NJ OMB 15-08.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and NJOMB 15-08, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

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

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified. Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

May 9, 2022
Mount Arlington, New Jersey

NISIVOCCIA LLP

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

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021

Summary of Auditors' Results:

- The Independent Auditors' Report expresses an unmodified opinion on the County's financial statements, prepared in accordance with accounting practices prescribed or permitted by the Division of Local Government Services, Department of Community Affairs, State of New Jersey to demonstrate compliance with the Division's regulatory basis of accounting and the budget laws of New Jersey.
- There were no material weaknesses or significant deficiencies disclosed during the audit of the financial statements as reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*.
- No instances of noncompliance material to the financial statements of the County which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
- There were no significant deficiencies or material weaknesses in internal control over major federal and state programs disclosed during the audit as reported in the *Independent Auditors' Report on Compliance For Each Major Federal and State Program; Report on Internal Control Over Compliance Required by the Uniform Guidance and New Jersey's OMB Circular 15-08*.
- The auditor's report on compliance for its major federal and state programs for the County expresses an unmodified opinion on each of the major federal and state programs.
- The audit did not disclose any audit findings which are required to be reported in accordance with 2 CFR 200.516(a) of the Uniform Guidance.
- The threshold for distinguishing between Type A and B federal programs was \$1,287,427.
- The threshold for distinguishing between Type A and B state programs was \$750,000.
- The County was determined to not be a "low-risk" auditee for federal programs.
- The County was determined to be a "low-risk" auditee for 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:

State:	State Account #	Program Disbursements
Department of Health and Senior Services:		
Early Voting 2021 Election	21-100-074-2525-027-6110	\$ 3,598,453
New Jersey Department of Treasury:		
Higher Education Administration:		
P.L. 1971, c.12 Debt Service	xx-100-082-2155-016	2,519,787

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021
(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:

<u>Federal:</u>	Assistance Listing #	Program Disbursements
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	\$ 3,013,870
Pass Through New Jersey Division of Elections:		
COVID-19 - 2021 Help America Vote Act (HAVA) -		
Primary Election	21.019	109,122
COVID-19 - 2021 General Election Day and Early Voting		
PPE Grant Program	21.019	38,546
Pass Through New Jersey Office of Emergency Management:		
COVID-19 - CARES Act Coronavirus Relief Fund	21.019	226,344
U.S. Department of Housing and Urban Development:		
Home Investment Partnerships Program	14.239	57,477
Home Investment Partnerships Program	14.239	389,522
Home Investment Partnerships Program	14.239	77,421
Home Investment Partnerships Program	14.239	30,971
CDBG - Entitlement Grants Cluster:		
Community Development Block Grant/Entitlement Grants	14.218	50,332
Community Development Block Grant/Entitlement Grants	14.218	557,448
Community Development Block Grant/Entitlement Grants	14.218	585,679
Community Development Block Grant/Entitlement Grants	14.218	286,501
Community Development Block Grant/Entitlement Grants	14.218	208,891
Community Development Block Grant/Entitlement Grants	14.218	45,962
Community Development Block Grant Program Income	14.218	12,700
Community Development Block Grant Program Income	14.218	5,780
Community Development Block - Grant Coronavirus Funds	14.218	7,103

COUNTY OF MORRIS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2021
(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>	Assistance Listing #	Program Disbursements
U.S. Department of Labor:		
WIOA Data Reporting	17.258	12,971
WIA/WIOA Adult Program	17.258	60,304
WIA/WIOA Adult Program	17.258	619,325
WIA/WIOA Adult Program	17.258	38,963
WIA/WIOA Youth Activities	17.259	23,684
WIA/WIOA Youth Activities	17.259	418,753
WIA/WIOA Youth Activities	17.259	220,458
WIA/WIOA Dislocated Worker Formula Grants	17.278	193,295
WIA/WIOA Dislocated Worker Formula Grants	17.278	1,169,859
WIA/WIOA Dislocated Worker Formula Grants	17.278	110,642
U.S. Department of Health and Human Services:		
Pass Through New Jersey Department of Health:		
COVID-19 - Epidemiology and Laboratory Capacity Grant	93.323	2,747,631
U.S. Department of Treasury:		
COVID-19 - Emergency Rental Assistance Program	21.023	14,677,248

Findings and Questioned Costs for State Awards:

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

Findings and Questioned Costs for Federal Awards:

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

COUNTY OF MORRIS
SUMMARY OF PRIOR YEAR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2021

Status of Prior Year Findings

The prior year finding 2020-001 regarding adequate policies and procedures being 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 has been resolved and is not included in the current year report.

COUNTY OF MORRIS

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, 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, 2021. This situation arises when expenditures are made from an ordinance without the respective debt being issued. Management is aware of this situation and has made strides for improvement in the past year. These ordinances are expected to be funded by grant funds or bonds once the projects are completed. No formal recommendation is judged to be necessary.

Single Audit

Community Development Block Grant (CDBG)

There was one instance where a subrecipient did not obtain certified payrolls for a project from the related vendor. It is recommended that the County ensures that subrecipients obtain certified payrolls from vendors for CDBG projects, where applicable.

Management's Response:

The County will ensure that subrecipients obtain certified payrolls from vendors for CDBG projects, where applicable.

Management Suggestions

Governmental Accounting Standards Board (GASB) Statements

GASB Statement No. 87, *Leases*, is effective for the year ended December 31, 2022. Previously leases were either categorized as capital leases or operating leases. This statement will likely affect most leases formerly classified as operating leases. There will be required disclosures for leases for which the County is either a lessee or a lessor although there will be no impact on the actual financial statements. It is likely that lease software or similar spreadsheets will need to be utilized to perform the various calculations necessary to implement this standard.

COVID-19 Federal Funding

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

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

COUNTY OF MORRIS
COMMENTS AND RECOMMENDATIONS
(Continued)

Status of Prior Year Recommendation

The prior year recommendation regarding adequate policies and procedures being 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 has been resolved and is not included in the current year report.

COUNTY OF MORRIS
SUMMARY OF RECOMMENDATIONS

It is recommended that:

Single Audit:

Community Development Block Grant (CDBG)

The County ensures that subrecipients obtain certified payrolls from vendors for CDBG projects, where applicable.