

REPORT OF AUDIT
COUNTY OF PASSAIC
STATE OF NEW JERSEY
DECEMBER 31, 2019

COUNTY OF PASSAIC, N.J.

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**COUNTY OF PASSAIC
STATE OF NEW JERSEY**

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PART I

REPORT OF AUDIT ON FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2019



WIELKOTZ & COMPANY LLC

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

The Honorable Board of Chosen Freeholders
County of Passaic
Paterson, New Jersey

Report on the Financial Statements

We have audited the accompanying balance sheets - regulatory basis of the various funds and account group of the County of Passaic in the State of New Jersey, as of December 31, 2019 and 2018, the related statement of operations and changes in fund balance - regulatory basis for the years then ended, and the related statement of revenues - regulatory basis and statement of expenditures - regulatory basis of the various funds for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State 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 misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Community Development Grant Fund as of December 31, 2019 and 2018 which represents 6.2 percent and 8.2 percent, respectively, of the assets of the Trust Fund for the years then ended. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Community Development Grant Fund, is based solely upon the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

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 of Passaic on the basis of the financial reporting provisions prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of New Jersey.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above, present fairly, in all material respects, the regulatory basis balance sheets and account group as of December 31, 2019 and 2018, the regulatory basis statements of operations for the years then ended and the regulatory basis statements of revenues and expenditures for the year ended December 31, 2019 in accordance with the basis of financial reporting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey as described in Note 1.

Other Matters

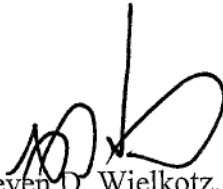
Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Passaic's basic financial statements. The supplementary information listed in the table of contents and schedule of expenditures of federal 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 the schedule of expenditures of state financial assistance as required by NJ OMB 15-08 and the letter of comments and recommendations section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplemental information listed in the table of contents and the schedule of expenditures of federal 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), the schedule of expenditures of state financial assistance as required by NJ OMB 15-08 are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information listed in the table of contents, schedule of expenditures of federal 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 the schedule of expenditures of state financial assistance as required by NJ OMB 15-08 are fairly stated, in all material respects, in relation to the basic 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 July 24, 2020 on our consideration of the County of Passaic's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Passaic's internal control over financial reporting and compliance.



Steven D. Wielkocz, C.P.A.
Registered Municipal Accountant
No. CR00413



WIELKOTZ & COMPANY, LLC
Certified Public Accountants
Pompton Lakes, New Jersey

July 24, 2020

COUNTY OF PASSAIC

Comparative Balance Sheet-Regulatory Basis

Current Fund

December 31, 2019 and 2018

	<u>Ref.</u>	<u>2019</u>	<u>2018</u>
<u>Assets</u>			
Current Fund:			
Cash	A-4	\$ 103,880,268	111,676,845
Investments	A-4	14,421,955	14,088,457
Change Fund	A-5	675	675
Cash - Fiscal Agent for Health Benefits		<u>3,531,708</u>	<u>3,531,708</u>
		<u>121,834,606</u>	<u>129,297,685</u>
Receivables and Other Assets with Full Reserves:			
Revenue Accounts Receivable	A-7	<u>533,790</u>	<u>726,191</u>
		<u>533,790</u>	<u>726,191</u>
		<u>122,368,396</u>	<u>130,023,876</u>
Federal and State Grant Fund:			
Grants Receivable	A-15	82,825,859	72,119,299
Due from Current Fund	A-18	<u>1,442,486</u>	<u>7,999,977</u>
		<u>84,268,345</u>	<u>80,119,276</u>
Total Assets		<u>\$ 206,636,741</u>	<u>210,143,152</u>

COUNTY OF PASSAIC
Comparative Balance Sheet-Regulatory Basis

Current Fund

December 31, 2019 and 2018

	<u>Ref.</u>	<u>2019</u>	<u>2018</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Current Fund:			
Appropriation Reserves	A-3/A-9	\$ 29,483,560	43,779,758
Accounts Payable	A-10	1,544,057	2,398,744
Encumbrances Payable	A-11	8,712,526	6,653,844
Prepaid Revenues	A-12	61,989	49,172
Interfunds Accounts Payable	A-8	1,442,486	8,057,224
Miscellaneous Reserves	A-13	3,078,924	1,931,758
		<u>44,323,542</u>	<u>62,870,500</u>
Reserve for Receivables	Contra	533,790	726,191
Fund Balance	A-1	<u>77,511,064</u>	<u>66,427,185</u>
		<u>122,368,396</u>	<u>130,023,876</u>
Federal and State Grant Fund:			
Commitments Payable	A-14	12,489,026	11,819,676
Reserve for State and Federal Grants - Appropriated	A-16	71,770,096	68,281,223
Reserve for State and Federal Grants - Unappropriated	A-17	9,223	18,378
		<u>84,268,345</u>	<u>80,119,276</u>
Total Liabilities, Reserves and Fund Balance		<u>\$ 206,636,741</u>	<u>210,143,152</u>

See accompanying notes to financial statements.

COUNTY OF PASSAIC

Comparative Statement of Operations and Changes in Fund Balance-Regulatory Basis

Current Fund

Years Ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Revenues and Other Income:		
Fund Balance Utilized	\$ 19,000,000	19,000,000
Miscellaneous Revenue Anticipated	123,347,131	129,055,704
Receipts from Current Taxes	347,570,633	347,570,634
Non-Budget Revenue	2,909,153	2,347,275
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	12,050,209	11,867,015
Prior Year Interfunds Returned	84,021	1,665,856
Cancellation of Accounts Payable		
Cancellation of Appropriated Grants	8,305,172	
Total Revenues and Other Income	<u>513,266,319</u>	<u>511,506,484</u>
Expenditures:		
Budget and Emergency Appropriations:		
Operations:		
Salaries and Wages	141,933,483	138,861,334
Other Expenses	228,114,094	240,027,912
Capital Improvement Fund	2,000,000	700,000
Debt Service	54,534,188	47,790,799
Deferred Charges and Statutory Expenditures	50,200,560	48,614,489
Grant Receivables Canceled	6,312,165	
Refunds	87,950	141,011
Total Expenditures	<u>483,182,440</u>	<u>476,135,545</u>
Statutory Excess to Surplus	30,083,879	35,370,939
Fund Balance, January 1,	<u>66,427,185</u>	<u>50,056,246</u>
	96,511,064	85,427,185
Decreased by:		
Fund Balance Utilized as Budget Revenue	<u>19,000,000</u>	<u>19,000,000</u>
Fund Balance, December 31,	<u>\$ 77,511,064</u>	<u>66,427,185</u>

See accompanying notes to the financial statements.

COUNTY OF PASSAIC
Statement of Revenues-Regulatory Basis

Current Fund

Year Ended December 31, 2019

	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Surplus Anticipated	\$ 19,000,000	19,000,000	
Miscellaneous Revenues:			
County Clerk	900,000	1,329,142	429,142
Register	2,900,000	4,008,909	1,108,909
Surrogate	300,000	333,945	33,945
Sheriff	2,000,000	2,485,244	485,244
Interest on Investments and Deposits	1,000,000	3,975,773	2,975,773
Road Opening Permits	300,000	734,844	434,844
Rental Income	268,000	392,805	124,805
State Aid - County College Bonds (N.J.S.A. 18A:64-22.6)			
Division of Youth and Family Services			
Supplemental Security Income	1,324,788	1,015,062	(309,726)
Casino Revenue	798,582	798,582	
Area Plan Grant - Aging Area Nutrition	1,289,258	1,289,258	
Aging Administration 2019	1,392,792	1,392,792	
C.S.B.G. Non-Discretionary 2019	311,936	311,936	
Family Court Services	278,149	278,149	
State Community Partnership	500,656	500,656	
Victim Witness Advocacy	41,450	41,450	
Insurance Fraud	250,000	250,000	
Alcohol/Drug Abuse Grant	765,272	765,272	
NJUCF Stewardship-Resiliency Planning 2018	10,000	10,000	
Juvenile Detention Alternatives	120,000	120,000	
Homeland Security (SHSP-Local Share)	330,858	330,858	
Division of Child Behavioral Health Services	48,970	48,970	
Social Services for the Homeless 2019	1,045,020	1,045,020	
Child Advocacy Development Grants - Cap	372,054	372,054	
Substance Use Navigator 2017			
Substance Use Navigator 2018	100,000	100,000	
Human Services 19BERN	175,373	175,373	
Summer Youth Employment Pilot Program	150,000	150,000	
Emergency Management Grant	55,000	55,000	
PC Summer Concert Series 2019	3,400	3,400	
PC Summer Concert Series 2020	3,718	3,718	
Insurance Fraud			
Area Plan Grant - Aging Area Nutrition	727,631	727,631	
Aging Administration 2019	514,113	514,113	
U Drive U Text U Pay	40,000	40,000	
LEOTEF	36,749	36,749	
Green Acres 2019	50,000	50,000	
Preakness Gero-Psych Program	338,210	338,210	

COUNTY OF PASSAIC
Statement of Revenues-Regulatory Basis

Current Fund

Year Ended December 31, 2019

	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Hazard Mitigation Grant	55,000	55,000	
Hazard Mitigation Grant	126,000	126,000	
Municipal Alliance Program	512,024	512,024	
Sexual Assault Nurse Examiner (SART/FNE)	93,112	93,112	
2019 State Health Insurance Program (SHIP) Grant	32,000	32,000	
STOP Violence Against Women Act	58,881	58,881	
TRANSPORTATION & TIP	404,914	404,914	
Operation Helping Hand	100,000	100,000	
CSBG NON-DISCRETIONARY 2019	-4,282	-4,282	
PHLP LINGS 2019 (old BT grant)	526,569	526,569	
Intensive Case Management	858,300	858,300	
Subregional Transportation Planning 2020	132,048	132,048	
Workforce Innovation Opportunity Act Adult	1,971,506	1,971,506	
Workforce Innovation Opportunity Act Dislocated Worker	1,314,588	1,314,588	
Workforce Innovation Opportunity Act Youth	2,136,988	2,136,988	
Temporary Assistance for Needy Families	4,748,174	4,748,174	
General Assistance/Supplemental Nutrition Assistance Program	2,296,439	2,296,439	
Workforce Learning Link Program	209,000	209,000	
LIHEAP Assistance 2019	869,491	869,491	
Heating Improvement 2018	50,000	50,000	
Heating Improvement 2019	287,776	287,776	
LIHEAP Weatherization 2018	386,005	386,005	
DOE Weatherization 2020	432,031	432,031	
LIHEAP Weatherization Flood Wavier 2019	447,461	447,461	
Right to Know2020	15,213	15,213	
Body Armor Replacement P.C.S.D 2018	51,368	51,368	
Universal Service Fund 2019	486,574	486,574	
Community Development Block Grant (CDBG)	860,233	860,233	
Pedestrian Safety Grant	50,000	50,000	
Driver Sober or Get Pulled Over 2019	5,500	5,500	
Plan Conformance Amended Grant 2019	75,000	75,000	
HUD - Scattered Sites	308,540	308,540	
PC Housing First PILOT 2019	1,270,027	1,270,027	
PC Housing First Bonus	91,807	91,807	
Passaic County Film Festival	2,600	2,600	
UASI Local Share	285,000	285,000	
Victim Witness Advocacy	538,171	538,171	
Victim Witness Advocacy	545,769	545,769	
CoC Planning Grant 2019	124,114	124,114	
PC Housing First 2009	708,838	708,838	
Clean Communities Entitlement	87,246	87,246	
Recycling Enhancement Act 2016	544,616	544,616	
Recycling Enhancement Act 2017	537,450	537,450	
Recycling Enhancement Act 2018	530,284	530,284	
Senior Farmers Market Nutrition Program 2019	1,000	1,000	
2020 Complete Count Commission/Passaic County Counts	254,540	254,540	
Body Armor P.C.P.O 2018	7,234	7,234	
County Aid - Resurfacing 2019	7,547,724	7,547,724	
Morris Canal Greenway Pompton Feeder	3,000,000	3,000,000	
NJDOT Local Bridge Fund	3,071,969	3,071,969	
Humanities Action Grant			
Added and Omitted Taxes	900,000	932,988	32,988

COUNTY OF PASSAIC

Statement of Revenues-Regulatory Basis

Current Fund

Year Ended December 31, 2019

	<u>Budget</u>	<u>Realized</u>	Excess or (Deficit)
Board of Inmates at County - State	50,000	56,730	6,730
Title IV Dparnt Locator Program	1,100,000	707,627	(392,373)
Fringe Benefits	12,000,000	13,246,372	1,246,372
Indirect Costs - Grants	1,500,000	2,184,817	684,817
Preakness Hospital - Medicaid Reimbursements'	28,500,000	32,070,911	3,570,911
Maintenance in Lieu of Rent - Martin Luther King - Social Services	65,000	132,788	67,788
STNJ Type I Debt : School Buildings	1,400,000	2,026,731	626,731
State School Building Aid (Chapter 12)	2,000,000	2,224,173	224,173
Park Fees	2,000,000	52,302	(1,947,698)
Parks Dept - Lessons		7,140	7,140
Parks Dept - Pro Shop Sales		76,092	76,092
Parks Dept - Golf		2,267,749	2,267,749
Site Plan Fees	84,000	87,253	3,253
Radio Tower Rental	32,000	62,860	30,860
Rental Revenue - Quarry	850,000	853,000	3,000
Reserve for Payment of Bonds	750,000	750,000	
Due from OSTF - D.C. Unfunded	700,000	700,000	
City of Passaic - Information Technology	6,000	6,000	
Wanaque BOE - Information Technology	6,000	6,000	
Borough of Woodland Park - Public Health Services	67,993	67,993	
Borough of Woodland Park - Information Technology	5,000	5,000	
PCIA Interlocal Tourism Marketing Agreement	100,000	100,000	
Wanaque - Public Health	65,000	65,000	
County Clerk P.L. 2001 C370	107,435	107,435	
Register P.L. 2001 C370	1,167,907	1,167,907	
Surrogate P.L. 2001 C370	110,000	110,000	
Sheriff P.L. 2001 C370	202,506	202,506	
	<u>111,555,662</u>	<u>123,347,131</u>	<u>11,791,469</u>
Total Miscellaneous Revenues			
Amount to be Raised by Taxation - County			
Purpose Tax	<u>347,570,634</u>	<u>347,570,633</u>	<u>(1)</u>
Total Budget Revenues	<u>\$ 478,126,296</u>	<u>489,917,764</u>	<u>11,791,468</u>
Nonbudget Revenue		<u>2,909,153</u>	
		<u>\$ 492,826,917</u>	

COUNTY OF PASSAIC
Statement of Revenues-Regulatory Basis
Current Fund
Year Ended December 31, 2019

Miscellaneous Revenue Not Anticipated:		
Election Reimbursements	\$	274,091
State of New Jersey		184,578
Sale of Equipment		81,107
Bid Spec Fees		2,180
Duplication of Records		1,741
Vending Machine Commissions		21,376
Prior Year Fringe Benefits		567,833
SLAP Fees		44,246
PILOT County Share		188,330
ID Bureau		9,900
P/R Deduction Fees		5,953
Department of Cultural Affairs		24,957
Construction Board of Appeals		2,250
Bail Bond Fees & Forfeitures		27,685
Consumers Affairs		3,449
Refunds		1,143
Clifton-Hamilton Van Wagoner Museum		43,151
Pompton Lakes Boro Hi-Speed Internet		2,500
West Milford Health Services Agreement		28,750
Other Miscellaneous		<u>1,393,933</u>
	\$	<u>2,909,153</u>

See accompanying notes to the financial statements.

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2019

	<u>Budget</u>	<u>Budget after Modification and Transfer</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
OPERATIONS:					
Administration Executive					
Board of Freeholders					
Salaries and Wages	360,000	360,000	340,358	19,642	
Other Expenses	75,000	75,000	48,215	26,785	
Contribution to Public Access Libraries	70,000	70,000	70,000		
County Administrator					
Salaries and Wages	540,000	568,000	541,332	26,668	
Other Expenses	340,000	440,000	436,345	3,655	
Finance Section					
Finance Department					
Salaries and Wages	1,266,395	1,266,395	1,252,889	13,506	
Other Expenses	390,200	415,200	369,884	45,316	
Audit	109,140	109,140	109,140		
Payroll Processing-Other Expenses	250,000	250,000	231,512	18,488	
Insurance Division					
Legal Department					
County Counsel					
Salaries and Wages	1,261,246	1,237,246	1,134,136	103,110	
Other Expenses	76,400	76,400	53,562	22,838	
Other Expenses Ethics	10,000	10,000		10,000	
County Adjuster					
Salaries and Wages	235,000	235,000	199,729	35,271	
Other Expenses	85,500	135,500	78,608	56,892	
Clerk of the Board					
Salaries and Wages	406,055	406,055	382,772	23,283	
Other Expenses	31,075	31,075	10,477	20,598	
Personnel					

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2019

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
Salaries and Wages	500,362	510,362	499,449	10,913	
Other Expenses	74,993	74,993	36,335	38,658	
State and National Association of County Officials	11,600	11,600	11,598	2	
County Clerk					
Salaries and Wages	837,833	837,833	651,068	186,765	
Other Expenses	20,308	20,308	14,056	6,252	
Other Expenses - Elections	300,000	300,000	298,247	1,753	
County Register					
Salaries and Wages	1,273,912	1,273,912	1,153,277	120,635	
Other Expense	137,432	137,432	110,985	26,447	
Prosecutor's Office					
Salaries and Wages	19,040,207	19,040,207	17,785,894	1,254,313	
Salaries and Wages-Spec.					
Other Expenses	718,000	718,000	676,613	41,387	
Countywide Police Radio	85,000	85,000	59,218	25,782	
Purchasing Department					
Salaries and Wages	858,608	838,608	602,456	236,152	
Other Expenses	34,675	54,675	34,609	20,066	
Other Expenses-Bulk Purchasing	86,550	86,550	11,137	75,413	
MIS Department (Finance Department)					
Other Expenses	1,014,086	1,214,086	1,213,805	281	
Building and Grounds					
Salaries and Wages	6,540,000	6,420,000	5,981,820	438,180	
Other Expenses	4,115,000	4,310,000	4,148,329	161,671	
Other Expenses-Parking	380,000	380,000	377,400	2,600	
Postage	204,000	254,000	218,376	35,624	
Other Expenses-Preakness Health Center	145,000	170,000	154,892	15,108	
Other Expenses-Welfare Board	64,000	64,000	40,184	23,816	

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2019

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
Photostat	36,202	36,202	14,123	22,079	
Other Expenses					
Surrogate					
Salaries and Wages	1,101,113	1,099,113	1,088,523	10,590	
Other Expenses	62,100	64,100	62,622	1,478	
Insurances: Group Hospitalization, Medical					
Surgical, Major Med. for Employees	57,000,000	55,000,000	48,141,298	6,858,702	
Group Life Insurance for Employee	40,000	40,000	24,000	16,000	
Surety Bond Premium	6,000	6,000	4,810	1,190	
Worker's Compensation	2,500,000	2,500,000	2,499,685	315	
Liability Insurance	3,500,000	3,500,000	3,500,000		
Other Insurance	500,000	500,000	463,361	36,639	
Drug Plan	20,000,000	18,999,500	14,435,679	4,563,821	
Dental Plan	875,000	875,000	597,874	277,126	
REGULATION					
Sheriff's Office					
Salaries and Wages	10,989,764	11,089,764	10,756,100	333,664	
Other Expenses	291,770	291,770	276,558	15,212	
Weights and Measures					
Salaries and Wages	310,850	310,850	246,712	64,138	
Other Expenses	9,000	9,000	5,982	3,018	
Board of Taxation					
Salaries and Wages	363,441	363,441	363,355	86	
Office Expenses	15,900	15,900	15,169	731	
Medical Examiner					
Other Expenses-Contractual State of NJ	1,700,000	1,950,000	1,700,000	250,000	
Indigent Burials	50,000	50,000	14,410	35,590	

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2019

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
Board of Elections					
Salaries and Wages	767,344	767,344	766,614	730	
Other Expenses	152,400	152,400	110,975	41,425	
Superintendent of Elections					
Salaries and Wages	1,678,151	1,678,151	1,556,877	121,274	
Other Expenses	407,687	407,687	362,333	45,354	
Elections-County Clerk					
County Emergency Management					
Salaries and Wages	213,155	213,155	155,155	58,000	
Other Expenses	18,000	18,000	13,543	4,457	
Planning Board (NJS 40:273)					
Salaries and Wages	468,307	468,307	401,930	66,377	
Other Expenses	50,900	50,900	79,535	(28,635)	
Economic Development					
Salaries and Wages					
Other Expenses	3,600	3,600		3,600	
Construction Board of Appeals					
ROADS & BRIDGES DEPT.					
Roads and Bridges Dept.					
Salaries and Wages-Roads	1,163,000	1,163,000	1,162,446	554	
Salaries and Wages-Mosquito	714,064	714,064	683,244	30,820	
Other Expenses-Roads	1,858,400	1,858,400	1,814,362	44,038	
Other Expenses-Mosquito	67,942	67,942	53,770	14,172	
Engineering					
Salaries and Wages	1,115,550	1,115,550	984,043	131,507	
Other Expenses	18,100	18,100	17,953	147	

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2019

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
CORRECTIONAL AND PENAL					
Jail and Workhouse					
Salaries and Wages - Jail	38,837,508	38,502,508	36,301,662	2,200,846	
Salaries and Wages - Patrol	14,325,065	14,225,065	12,531,545	1,693,520	
Other Expenses	4,006,709	4,006,709	3,203,216	803,493	
Other Expenses-Medical Expenses	5,009,708	5,344,708	5,182,246	162,462	
Other Expenses-Re-Entry Program	230,000	230,000	165,731	64,269	
HEALTH AND WELFARE					
Crippled Children	182,250	182,250	108,000	74,250	
Mental Health Board (30:9A-3)					
Salaries and Wages	283,211	289,211	288,313	898	
Mental Health Program (40:5-29)					
Contractual	703,300	703,300	566,940	136,360	
Aid to Bergen-Passaic Unit for the Mentally Retarded (NJS 40:23-8.11)					
Alcohol and Drugs					
Addiction Program Contractual-Salaries and Wages	27,287	27,287	26,209	1,078	
Addiction Program Contractual-Other Expenses	165,213	165,213	151,357	13,856	
Maintenance of Patients in State Institutions:					
Mentally Diseased and Mentally Retarded	4,820,000	4,820,000	4,427,464	392,536	
Welfare Board-Administration	12,062,602	12,062,602	9,350,000	2,712,602	
Administration-Fringe Benefits	5,700,000	5,700,000	5,700,000		
Supplement Security Income	1,324,788	1,324,788	1,324,788		
Aid to Dependent Children (NJS 44:10-1 ST Seq New Jersey Bureau of Children's Services	543,871	543,871	525,000	18,871	

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2019

	<u>Budget</u>	<u>Budget after Modification and Transfer</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
Department of Youth Services					
Salaries and Wages	241,108	241,108	223,678	17,430	
Other Expenses-Shared Services Essex County	22,357	22,357	16,969	5,388	
Other Expenses-Education	683,489	683,489	651,524	31,965	
Other Expenses-Shelter Beds	265,000	265,000	265,000		
Other Expenses-Medical	695,857	695,857	695,857		
Other Expenses	2,054,527	2,354,527	2,336,476	18,051	
Preakness Hospital					
Salaries and Wages	30,477,364	29,627,364	28,027,573	1,599,791	
Other Expenses	7,713,890	7,963,890	7,423,333	540,357	
Camp Hope (40:23-6. 1 to 16)					
Salaries and Wages	443,483	129,483	129,375	108	
Other Expenses	53,923	53,923	47,068	6,855	
Div. of Senior Services, Disabilities, & Vets Affairs, Etc.					
Salaries and Wages	110,194	110,194	110,194		
Other Expenses	13,599	13,599	13,593	6	
Adult Day Care - OOA Salaries and Wages	22,879	22,879	(6,837)	29,716	
Adult Day Care - OOA Other Expenses	10,500	10,500	10,064	436	
County Health Dept. Chapter 329 PL 1975					
Salaries and Wages	541,600	541,600	506,359	35,241	
Other Expenses	23,799	23,799	23,683	116	
EDUCATIONAL					
Office of County Superintendent of Schools					
Salaries and Wages	503,804	502,804	479,627	23,177	
Other Expenses	17,699	18,699	17,667	1,032	
Passaic County Vocational School					
County Extension Services	7,044,585	7,044,585	7,044,585		
Salaries and Wages	63,599	64,099	63,755	344	
Other Expenses	149,442	149,442	111,445	37,997	
Passaic County Community College					
Reimbursement for Residents Attending Out of County Two Year College (NJS18.A:64A-23)	14,550,000	14,550,000	14,550,000		
	175,000	175,000	113,812	61,188	

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2019

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
RECREATIONAL					
Park and Recreational Department					
Salaries and Wages-Parks	2,692,000	2,781,000	2,541,948	239,052	
Salaries and Wages-Golf Course	1,251,413	1,301,413	1,206,553	94,860	
Other Expenses-Parks	353,630	528,630	502,867	25,763	
Other Expenses-Golf Course	447,142	447,142	438,732	8,410	
Passaic County Historical Society (NJS 40:32-6)					
Cultural and Historical Affairs	269,000	269,000	264,127	4,873	
Salaries and Wages	56,700	56,700	56,202	498	
Other Expenses	25,000	25,000	25,000		
Contract Services					
PCIA Interlocal Tourism Marketing					
Salaries and Wages	67,000	65,000	30,702	34,298	
Other Expenses	33,000	35,000	34,702	298	
UNCLASSIFIED					
Passaic County Volunteer Fire Academy					
Equipment, Office, Car, Other	75,000	75,000	50,161	24,839	
Sick Leave Payment	300,000	375,000	343,411	31,589	
Matching Funds for Grants	250,000	250,000	64,042	185,958	
Aid to Children Care Coordination Committee (4C'S) (NJS 40:23)					
Aid to Women's Haven NJS 30:14-11					
Aid to D.I.A.L.(40:23-811)					
Para-Transit					
Salaries and Wages	81,600	81,600	71,400	10,200	
Other Expenses - Vehicle Maint	50,000	50,000	10,875	39,125	
Police Academy					
Salaries and Wages	626,000	626,000	620,638	5,362	
Other Expenses	96,958	96,958	50,321	46,637	
Aid to Health & Welfare Councils (NJS 40:23-8.28)					
Salaries and Wage Adjustment	315,250	315,250	180,000	135,250	
	174,511	174,511		174,511	

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2019

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
Utilities (40A:4-45 4H)					
Gasoline	1,050,000	1,100,000	917,473	182,527	
Telephone and Telegraph	800,000	800,000	695,367	104,633	
Natural Gas & Electric	5,250,000	5,250,000	4,829,061	420,939	
Street Lighting	475,000	475,000	427,450	47,550	
Heating Oil	50,000	50,000	14,901	35,099	
Water	925,000	1,225,000	1,165,235	59,765	
Garbage	350,000	350,000	296,618	53,382	
Debt Service Fees	50,000	50,000	26,383	23,617	
Aid to Housing First	90,000	90,000		90,000	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES					
County Match	1,900,000	1,900,000	1,900,000		
Aging Area Plan					
Aging Area Nutrition	1,077,313	1,077,313	1,077,313		
Casino Revenue Grant	250,000	250,000	250,000		
Insurance Fraud	765,272	765,272	765,272		
Alcohol/Drug Abuse Grant	120,000	120,000	120,000		
Juvenile Detention Alternatives Innocations Funding	87,246	87,246	87,246		
Clean Communities Entitlement	330,858	330,858	330,858		
Homeland Security	41,450	41,450	41,450		
Prosecutors Training Program	91,807	91,807	91,807		
PC Housing First Bonus	1,270,027	1,270,027	1,270,027		
PC Housing First					
HUD Housing First NJ 0242-804	708,838	708,838	708,838		
HUD Housing First NJ 0329-808	308,540	308,540	308,540		
HUD - HF NJ0585-1800	124,114	124,114	124,114		
Drive Sober or Get Pulled Over	5,500	5,500	5,500		
Division of Child Behavioral Health Services	48,970	48,970	48,970		
Social Services for the Homeless	1,045,020	1,045,020	1,045,020		
Summer Youth Employment Pilot Program	150,000	150,000	150,000		
Substance Use Navigator 2019	100,000	100,000	100,000		
Pre-Disaster Mitigation Competitive Grant	126,000	126,000	126,000		
NJUCF Stewardship - Resiliency Planning	7,500	7,500	7,500		
NJUCF Stewardship - Resiliency Planning	10,000	10,000	10,000		
U Drive U Text U Pay	40,000	40,000	40,000		
Preakness Gero-Psych Program	338,210	338,210	338,210		

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2019

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
County Aid - Resurfacing 2019	7,547,724	7,547,724	7,547,724		
Transportation and TIP	404,914	404,914	404,914		
Child Advocacy Development Grants - Capital	372,054	372,054	372,054		
Municipal Alliance Program	512,024	512,024	512,024		
Sexual Assault Nurse Examiner (SART/FNE)	93,112	93,112	93,112		
2018 State Health Insurance Program (SHIP) Grant	32,000	32,000	32,000		
Body Armor PCPO	7,234	7,234	7,234		
Body Armor PCSD	51,368	51,368	51,368		
Recycling Enhancement Act Entitlement	544,616	544,616	544,616		
Recycling Enhancement Act Entitlement	537,450	537,450	537,450		
Recycling Enhancement Act Entitlement	530,284	530,284	530,284		
19BERN/Passaic HSAC-SEC	175,373	175,373	175,373		
CSBG NON-DISCRETIONARY 2019	311,936	311,936	311,936		
PHLP LINCS 2020	526,569	526,569	526,569		
Subregional Transportation Program (STP) Grant	132,048	132,048	132,048		
Morris Canal Greenway Pompton Feeder	3,000,000	3,000,000	3,000,000		
Workforce Innovation Opportunity Act Adult	1,971,506	1,971,506	1,971,506		
Workforce Innovation Opportunity Act Dislocated Worker	1,314,588	1,314,588	1,314,588		
Workforce Innovation Opportunity Act Youth	2,136,988	2,136,988	2,136,988		
Temporary Assistance for Needy Families	4,748,174	4,748,174	4,748,174		
General Assistance/Supplemental Nutrition Assistance Program	2,296,439	2,296,439	2,296,439		
Workforce Learning Link Program	209,000	209,000	209,000		
WIC/Senior Farmers Market Nutrition Program Mini 2018	1,000	1,000	1,000		
NJDOT Local Bridge Fund	3,071,969	3,071,969	3,071,969		
Heating Improvement 2018	50,000	50,000	50,000		
Heating Improvement 2019	287,776	287,776	287,776		
LJHEAP Weatherization 2018	300,000	300,000	300,000		
LJHEAP Weatherization 2018	86,005	86,005	86,005		
LJHEAP Weatherization Flood Waiver	48,083	48,083	48,083		
LJHEAP Weatherization Flood Waiver	129,494	129,494	129,494		
LJHEAP Weatherization Flood Waiver	269,884	269,884	269,884		
DOE Weatherization 2019	432,031	432,031	432,031		
Right to Know (2020-RTK-LOA)	15,213	15,213	15,213		
LEOTF	36,749	36,749	36,749		
LJHEAP Assistance 2019	869,491	869,491	869,491		
Intensive Care Management	678,300	678,300	678,300		
Intensive Care Management	180,000	180,000	180,000		

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2019

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
Universal Service Fund 2019	486,574	486,574	486,574		
Community Development Block Grant (CDBG)	860,233	860,233	860,233		
CDBG Non Discretionary	(4,282)	(4,282)	(4,282)		
Pedestrian Safety Grant	50,000	50,000	50,000		
Plan Conformance Amended Grant	75,000	75,000	75,000		
FY 2016 STOP Violence Against Women Act - DV Advocate	58,881	58,881	58,881		
PCCHC Arts Re-Grant	3,400	3,400	3,400		
PCCHC Arts Re-Grant	3,718	3,718	3,718		
Passaic County Film Festival	2,600	2,600	2,600		
UASI Local Share	285,000	285,000	285,000		
Passaic County Counts	254,540	254,540	254,540		
Victim Witness Advocacy	538,171	538,171	538,171		
Victim Witness Advocacy VOCA	545,769	545,769	545,769		
Court House Exterior Restoration	50,000	50,000	50,000		
Operation Helping Hand	100,000	100,000	100,000		
Casino Revenue	798,582	798,582	798,582		
Area Plan Grant-Aging Area Nutrition	1,289,258	1,289,258	1,289,258		
Area Plan Grant	1,392,792	1,392,792	1,392,792		
Family Court Services	278,149	278,149	278,149		
Emergency Management Agency Assistance	55,000	55,000	55,000		
Emergency Management Grant	55,000	55,000	55,000		
State Community Partnership	500,656	500,656	500,656		
Aging Area Nutrition	727,631	727,631	727,631		
Aging Area Plan Grant	514,113	514,113	514,113		
Total Operation (item 8(A))	372,077,577	369,997,577	341,062,234	28,935,343	
Contingent	50,000	50,000	15,225	34,775	
Total Operation Including Contingent	372,127,577	370,047,577	341,077,459	28,970,118	
Detail:					
Salaries and Wages	143,342,983	141,933,483	132,450,411	9,483,072	
Other Expenses (Including Contingent)	228,784,594	228,114,094	208,627,048	19,487,046	

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2019

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
Capital Improvement					
Capital Improvement Fund	500,000	500,000	500,000		
Acquisition of Various Equipment	1,500,000	1,500,000	1,500,000		
Total Capital Improvements	2,000,000	2,000,000	2,000,000		
County Debt Service					
Payment of Bond Principal					
County College Bonds	3,640,000	4,220,000	4,220,000		
State Aid- County College Bonds (N.J.S. 18A:64A-22.6)	1,755,000	1,860,000	1,860,000		
Vocational School Bonds	2,465,000	2,575,000	2,575,000		
Other Bonds	21,635,609	20,521,374	20,047,483		473,891
Payment of Bond Anticipation Notes Interest on Bonds	1,000,000	3,000,000	2,757,202		242,798
County College Bonds	442,000	654,878	654,878		
State Aid- County College Bonds (N.J.S. 18A:64A-22.6)	267,000	320,999	320,999		
Vocational School Bonds	1,446,000	1,498,358	1,498,358		
Other Bonds	6,600,000	6,600,000	6,275,043		324,957
Interest on Notes	3,000,000	3,000,000	2,775,843		224,157
Passaic County Utilities Authority					
Contract Services	50,000	50,000	31,962		18,038
PCUA Debt Services	4,076,000	4,076,000	4,075,991		9
PCIA Loans					
Prosecutors Building	442,000	448,021	448,021		
Preakness Healthcare Center	5,450,000	5,443,979	5,423,410		20,569
Nike	1,560,000	1,560,000	1,520,456		39,544
Green Trust Loan	49,550	49,550	49,542		8
Total County Debt Service	53,878,159	55,878,159	54,534,188		1,343,971

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2019

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
Deferred Charges and Statutory Expenditures					
Deferred Charges - Capital	1,259,000	1,259,000	1,259,000		
Due From OSTF - Court House Renovation	200,000	200,000	200,000		
Due From OSTF - Passaic River Front Park Project	500,000	500,000	500,000		
Statutory Charges:					
Contribution to PERS	16,902,736	16,902,736	16,902,736		
Social Security System (O.A.S.I.)	13,000,000	13,000,000	12,803,814	196,186	
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	500,000	500,000	201,961	298,039	
Police and Fire Retirement System	16,158,824	16,158,824	16,158,822	2	
County Pension Fund	1,500,000	1,580,000	1,579,783	217	
Defined Benefit Pension	100,000	100,000	81,002	18,998	
Total Deferred Charges & Statutory Expenditures	50,120,560	50,200,560	49,687,118	513,442	
Total General Appropriations	\$ 478,126,296	478,126,296	447,298,765	29,483,560	1,343,971

Adopted Budget 435,421,216
 Added by N.J.S.A. 40A:4-87 42,705,080

\$ 478,126,296

Cash \$ 388,033,206
 Reserve for Encumbrances 8,712,526
 Interfunds 1,759,000
 Grants Appropriated 48,794,033

\$ 447,298,765

See accompanying notes to financial statements.

COUNTY OF PASSAIC

Comparative Balance Sheet-Regulatory Basis

Trust Funds

December 31, 2019 and 2018

<u>Assets</u>	<u>Ref.</u>	<u>2019</u>	<u>2018</u>
Other Trust Fund:			
Cash	B-1	\$ 42,389,861	37,224,507
Accounts Receivable - PCSD Off Duty	B-4	<u>83,207</u>	<u>7,441</u>
		<u>42,473,068</u>	<u>37,231,948</u>
Confiscated Trust Fund:			
Cash	B-1	<u>2,014,647</u>	<u>2,484,771</u>
		<u>2,014,647</u>	<u>2,484,771</u>
Self Insurance Fund:			
Cash	B-1	<u>52,089,343</u>	<u>31,493,860</u>
		<u>52,089,343</u>	<u>31,493,860</u>
Community Development Grant Fund:			
Cash	B-1	<u>6,370,315</u>	<u>6,332,611</u>
		<u>6,370,315</u>	<u>6,332,611</u>
Total Assets		<u>\$ 102,947,373</u>	<u>77,543,190</u>

COUNTY OF PASSAIC

Comparative Balance Sheet-Regulatory Basis

Trust Funds

December 31, 2019 and 2018

	<u>Ref.</u>	<u>2019</u>	<u>2018</u>
<u>Liabilities, Reserves & Fund Balance</u>			
Other Trust Fund:			
Various Trust Deposits	B-2	\$ 818,823	886,722
Reserve for Dedicated Revenues	B-3	29,962,532	24,562,664
Reserve for Open Space Expenditures	B-5	<u>11,691,713</u>	<u>11,782,562</u>
		<u>42,473,068</u>	<u>37,231,948</u>
Confiscated Trust Fund:			
Reserve for Confiscated Trust Fund	B-6	<u>2,014,647</u>	<u>2,484,771</u>
		<u>2,014,647</u>	<u>2,484,771</u>
Self Insurance Fund:			
Reserve for Workmen's Compensation	B-7	9,616,289	4,135,509
Reserve for Health Benefits	B-8	25,067,153	22,005,719
Reserve for Liability Insurance	B-9	<u>17,405,901</u>	<u>5,352,632</u>
		<u>52,089,343</u>	<u>31,493,860</u>
Community Development Grant Fund:			
Reserve for:			
Housing Voucher Program	B-10	6,367,191	6,332,611
Section 8	B-11	<u>3,124</u>	<u> </u>
		<u>6,370,315</u>	<u>6,332,611</u>
 Total Liabilities, Reserves and Fund Balance		 <u>\$ 102,947,373</u>	 <u>77,543,190</u>

See accompanying notes to financial statements.

COUNTY OF PASSAIC
Comparative Balance Sheet-Regulatory Basis
General Capital Fund
December 31, 2019 and 2018

<u>Assets</u>	<u>Ref.</u>	<u>2019</u>	<u>2018</u>
Cash	C-2/C-3	\$ 53,471,770	69,304,016
Grants Receivable	C-4	38,756,682	51,381,804
Due from PCIA (Nike Base - DPW Building Project)	C-12	10,058,177	
Deferred Charges to Future Taxation:			
Funded	C-5	354,198,655	337,564,559
Unfunded	C-6	<u>105,801,659</u>	<u>127,541,379</u>
 Total Assets		 <u>\$ 562,286,943</u>	 <u>585,791,758</u>
 <u>Liabilities, Reserves and Fund Balance</u>			
General Serial Bonds	C-16	\$ 271,942,000	251,251,000
Green Trust Loans Payable	C-17	96,655	143,559
Bond Anticipation Notes	C-15	44,980,000	90,725,000
Capital Leases Payable	C-18	82,160,000	86,170,000
Improvement Authorizations:			
Funded	C-7	25,391,088	35,003,869
Unfunded	C-7	43,070,582	42,461,191
Commitments Payable	C-8	56,979,099	39,312,130
Capital Improvement Fund	C-9	82,470	58,666
Reserve for Payment of Bonds and Notes	C-10	13,268,057	16,061,593
Reserve for Capital Acquisition	C-13	11,055,323	11,055,323
Reserve for Grants Receivable	C-14	5,892,083	6,843,904
Fund Balance	C-1	<u>7,369,586</u>	<u>6,705,523</u>
 Total Liabilities		 <u>\$ 562,286,943</u>	 <u>585,791,758</u>

Footnote: There were Bonds and Notes Authorized But Not Issued on December 31, 2019 and 2018 of \$60,821,659 and \$36,816,379, respectively.

See accompanying notes to the financial statements.

COUNTY OF PASSAIC

Statement of Changes in Fund Balance-Regulatory Basis

General Capital Fund

For the Years Ended December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Balance - January 1,	\$ 6,705,523	6,023,853
Increased by:		
Premium on Bond/Note Sales	1,280,063	1,255,063
Reserves Cancelled		3,634,976
Improvement Authorizations Cancelled	<u>580,000</u>	<u>102,607</u>
	<u>1,860,063</u>	<u>4,992,646</u>
	8,565,586	11,016,499
Decreased by:		
Premium on Bond/Note Sales	96,000	96,000
Schedule of Receivables-Cancel Grant Balances		3,634,976
Improvement Authorizations - Ordinance 2019-05	1,100,000	
Improvement Authorizations - Ordinance 2018-05		<u>580,000</u>
	<u>1,196,000</u>	<u>4,310,976</u>
Balance - December 31,	<u>\$ 7,369,586</u>	<u>6,705,523</u>

See accompanying notes to the financial statements.

COUNTY OF PASSAIC

Comparative Statement of General Fixed Assets-Regulatory Basis

December 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
<u>General Fixed Assets:</u>		
Land	\$ 326,382,551	327,098,799
Buildings	302,503,909	297,477,145
Equipment	69,951,685	68,100,494
Construction in Progress	<u>64,827,299</u>	<u>10,566,448</u>
	<u>\$ 763,665,444</u>	<u>703,242,886</u>
Investment in Fixed Assets	<u>\$ 763,665,444</u>	<u>703,242,886</u>

See accompanying notes to financial statements.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB Codification establishes seven fund types and two account groups 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 financial statements of the County of Passaic have been prepared in conformity with accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Such principles and 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 group which differ from the fund structure required by GAAP.

A. Reporting Entity

The County of Passaic (the "County") was organized under an act of the New Jersey Legislative on February 7, 1837 and operates under an elected Freeholder form of County government. The County's major operations include the County judiciary system; law enforcement, recreation, road and bridge maintenance and construction, the County correctional and penal system, health and welfare, education and general administrative services.

GASB has issued Statement No. 14 which requires the financial reporting entity to include both the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will be by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government.

However, the counties in the State of New Jersey do not prepare financial statements in accordance with GAAP and thus do not comply with all of the GASB pronouncements. The financial statements contained herein include only those boards, bodies, officers or commissions as required by NJS 40A:5-5. Accordingly, the County does not include the operations of the autonomous agencies including the Passaic County Utilities Authority, Passaic County Community College, Vocational-Technical High School, Employees Retirement System, Welfare Board and the Private Industry Council of Passaic County which are considered component units under GAAP. Complete financial statements of the above components can be obtained by contacting the Treasurer of the respective entity.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

B. Measurement Focus, Basis of Accounting and Basis of Presentation

The County uses funds, as required by the Division, to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial administration by segregating transactions related to certain County functions or activities. An account group, on the other hand, is designed to provide accountability for certain assets and liabilities that are not recorded in those funds.

The County has the following funds and account group:

Current Fund - This fund is used to account for the resources and expenditures for governmental operations of a general nature, including Federal and State grants for operations.

Trust Funds - Trust funds are used to account for assets held by the government in a trustee capacity. Funds held by the County as an agent for individual, private organizations or other governments are recorded in the Trust Funds.

Other Trust Fund - This fund is established to account for the assets and resources which are also held by the County as a trustee or agent for individuals, private organizations, other governments and/or other funds. These funds include dedicated fees/proceeds collected, developer deposits and deposited funds with the County as collateral.

Confiscated Trust Fund - This fund is created to account for assets seized by local and county law enforcement agencies. Any seized assets forfeited are allocated to the respective agencies or returned upon the conclusion of each legal case filed.

Self-Insurance Fund - This fund is used to account for expenditures for Worker's Compensation and General Liability insurance claims and premiums.

Community Development Grant Fund - This fund is used to account for grant proceeds and related expenditures for Housing and Urban Development Grant Entitlements.

General Capital Fund - This fund is used to account for the receipts and disbursements of funds used for the acquisition or improvement of general capital facilities, other than those acquired in the Current Fund.

General Fixed Assets Account Group - To account for all fixed assets of the County. The County's infrastructure is not reported in the group.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

B. Measurement Focus, Basis of Accounting and Basis of Presentation, (continued)

Basis of Accounting

A modified accrual basis of accounting is followed by the County of Passaic. Under this method of accounting revenues are recognized when received and expenditures are recorded, when incurred. The accounting principles and practices prescribed for counties by the Division differ in certain respects from accounting principles generally accepted in the United States of America (GAAP) applicable to local government units.

Property Tax Revenues - Real property taxes are assessed to each municipality within the County, based upon a County wide assessment at true equalized value. Taxes are payable in four quarterly installments on February 15, May 15, August 15 and November 15. The amounts of the first and second installments are determined as one-quarter of the total tax levied against the municipality for the preceding year. The installment due the third and fourth quarters is determined by taking the full tax as levied for the current year against the municipality, less the amount previously charged as the first and second installments, the remainder being divided equally. If unpaid on these dates, the amount due becomes delinquent and subject to interest at 6% per annum. In accordance with the accounting principles prescribed by the State of New Jersey, taxes receivable are realized as revenue when collected. Since delinquent taxes are fully reserved, no provision has been made to estimate that portion of the taxes receivable that are uncollectible. GAAP requires property tax revenues to be recognized in the account period when they become subsequent to accrual, reduced by an allowance for doubtful accounts.

Miscellaneous Revenues - miscellaneous revenues are recognized on a cash basis. Receivables for the miscellaneous items that are susceptible to accrual are recorded with offsetting reserves on the balance sheet of the County's Current Fund. GAAP requires such revenues to be recognized in the accounting period when they become susceptible to accrual.

Grant Revenues - Federal and State grants, entitlements or shared revenues received for purposes normally financed through the Current Fund are recognized when anticipated in the County's budget. GAAP requires such revenues to be recognized in the accounting period when they become susceptible to accrual.

Budgets and Budgetary Accounting - An annual budget is required to be adopted and integrated into the accounting system to provide budgetary control over revenues and expenditures. Budget amounts presented in the accompanying financial statements represent amounts adopted by the County and approved by the State Division of Local Government Services per N.J.S.A. 40A:4 et seq.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

B. Measurement Focus, Basis of Accounting and Basis of Presentation, (continued)

The County is not required to adopt budgets for the following funds:

Trust Funds
General Capital Fund

The governing body shall introduce and approve the annual budget not later than January 26, of the fiscal year. The budget shall be adopted not later than February 25, and prior to adoption must be certified by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. The Director of the Division of Local Government Services, with the approval of the Local Finance Board may extend the introduction and approval and adoption dates of the County budget. The budget is prepared by fund, function, activity and line item (salary or other expense) and includes information on the previous year. The legal level of control for appropriations is exercised at the individual line item level for all operating budgets adopted. Emergency appropriations, those made after the adoption of the budget and determination of the tax rate, may be authorized by the governing body of the County. During the last two months of the fiscal year, the governing body may, by a 2/3 vote, amend the budget through line item transfers. Management has no authority to amend the budget without the approval of the Government Body. Expenditures may not legally exceed budgeted appropriations at the line item level. During the years ended December 31, 2019 and 2018, the Governing Body approved additional revenues and appropriations of \$42,705,080 and \$44,248,878, respectively, in accordance with N.J.S.A. 40A:4-87. In addition, several budget transfers were approved by the governing body in 2019 and 2018.

Expenditures - Are recorded on the "budgetary" basis of accounting. Generally expenditures are recorded when an amount is encumbered for goods or services through the issuance of a purchase order in conjunction with an encumbrance accounting system. Outstanding encumbrances at December 31, are reported as a cash liability in the financial statements. Unexpended or uncommitted appropriations, at December 31, are reported as expenditures through the establishment of appropriation reserves unless canceled by the governing body. GAAP requires expenditures 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 should be recognized when due.

Encumbrances - Contractual orders outstanding at December 31, are reported as expenditures through the establishment of an encumbrance payable. Encumbrances do not constitute expenditures under GAAP.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

B. Measurement Focus, Basis of Accounting and Basis of Presentation, (continued)

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 does not exist 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 operating funds and the remaining obligations be recorded as a long-term obligation.

Self-Insurance Contributions - Payments to self-insurance funds are charged to current budget appropriations. GAAP requires payments to be accounted for as an operating transfer and not as an expenditure.

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

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

Cash and Investments - Cash includes amounts in demand deposits as well as short-term investments with a maturity date within one year of the date acquired by the government. Investments are stated at cost which approximates fair value and are limited by N.J.S.A. 40A:5-15.1 to bonds or obligations of, or guaranteed by, the Federal Government and bonds or other obligations of Federal or local units having a maturity date not more than twelve months from the date of purchase.

Incurred But Not Reported (IBNR) Reserves - The County has not created a reserve for any potential unreported losses which have taken place but in which the County has not received notices or report of losses. Additionally, the County has not recorded a liability for those claims filed, but which have not been paid. GAAP requires the establishment of reserves for such potential claims.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

B. Measurement Focus, Basis of Accounting and Basis of Presentation, (continued)

Deferred Charges to Future Taxation Funded and Unfunded - Upon the authorization of capital projects, the County establishes deferred charges for the costs of the capital projects to be raised by future taxation. Funded deferred charges relate to permanent debt issued, whereas unfunded deferred charges relate to temporary or nonfunding of the authorized cost of capital projects. According to N.J.S.A. 40A:2-4, the County may levy taxes on all taxable property within the local unit to repay the debt. Annually, the County raises the debt requirements for that particular year in the current budget. As the funds are raised by taxation, the deferred charges are reduced.

General Fixed Assets - The County of Passaic has developed a fixed assets accounting and reporting system, as promulgated by the Division of Local Government Services, which differs in certain respects from generally accepted accounting principles.

Fixed assets used in governmental operations (general fixed assets) are accounted for in the General Fixed Assets Account Group. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, such as roads, bridges, curbs and gutters, streets and sidewalks and drainage systems are not capitalized.

Fixed assets purchased after December 31, 1989 are stated at cost.

Fixed assets purchased prior to December 31, 1989 are stated as follows:

Land	Assessed Value
Buildings	Fair Market Value (Replacement Cost at Time of Acquisition or construction Completion)
Equipment	
Acquired Prior to 12/31/85	Replacement Cost
Acquired After 12/31/85	Actual Cost Where Available or Estimated Replacement
Construction Work in Progress	Actual Cost

No depreciation has been provided for in the financial statements.

GAAP requires that fixed assets be capitalized at historical or estimated historical cost if actual historical cost is not available.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

B. Measurement Focus, Basis of Accounting and Basis of Presentation, (continued)

The County did not perform an update of its fixed assets inventory for the year ended December 31, 2019.

Use of Estimates - The preparation of financial statements requires management of the County to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Comparative Data - Comparative data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations. However, comparative data has not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

Impact of Recently Issued Accounting Principles

Recently Issued and Adopted Accounting Pronouncements

For the year ended December 31, 2018, the County adopted Government Accounting Standards Board GASB Statement No. 75, Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions. This Statement applies to government employers who provided OPEB plans to their employees and basically parallels GASB Statement 68 and replaces GASB Statement 45. The Statement is effective for periods beginning after June 15, 2017. As a result of adopting this Statement, the County was required to measure and disclose liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to their post-employment benefits other than pensions. As a result of the regulatory basis of accounting previously described in Note 1, the implementation of this Statement only required financial statement disclosure. There exists no impact on the financial statements of the County.

For the year ended December 31, 2019, the County adopted GASB Statement No. 88, Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placement. The objective of this Statement is to improve consistency in the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements, and to provide financial statement users with additional essential information about debt.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (continued)

C. Basic Financial Statements

The GASB Codification also defines the financial statements of a governmental unit to be presented in the general purpose 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. In addition, the Division requires the financial statements listed in the table of contents to be referenced to the supplementary schedules. This practice differs from GAAP.

NOTE 2. CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The County's policy is based on New Jersey Statutes requiring cash be deposited only in New Jersey based banking institutions that participate in New Jersey Governmental Depository Protection Act (GUDPA) or in qualified investments established in New Jersey Statutes 40A:5-15.1(a) that are treated as cash equivalents. As of December 31, 2019 and 2018, \$-0- of the County's bank balance of \$284,713,701 and \$281,133,056, respectively, were exposed to custodial credit risk.

Investments

Investment Rate Risk

The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, New Jersey Statutes 40A:5-15.1(a) limits the length of time for most investments to 397 days.

Credit Risk

New Jersey Statutes 40A:5-15.1(a) limits municipal investments to those specified in the Statutes. The type of allowance investments are Bonds of the United States of America, bonds or other obligations of the towns or bonds or other obligations of the local unit or units within which the town is located: obligations of federal agencies not exceeding 397 days; government money market mutual funds; the State of New Jersey Cash Management Plan; local government investment pools; or repurchase of fully collateralized securities.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 2. CASH, CASH EQUIVALENTS AND INVESTMENTS, (continued)

Concentration of Credit Risk

The County places no limit on the amount the County may invest in any one issuer.

NOTE 3. COUNTY DEBT

Long-term debt as of December 31, 2019 and 2018 consisted of the following:

	<u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u>	<u>Amounts Due</u>
<u>2019</u>	<u>Dec. 31, 2018</u>			<u>Dec. 31, 2019</u>	<u>Within</u>
					<u>One Year</u>
Bonds Payable - General					
Obligation Debt	\$251,251,000	\$49,390,000	\$28,699,000	\$271,942,000	\$28,717,000
Capital Leases	86,170,000		4,010,000	82,160,000	4,010,000
Other Liabilities:					
Compensated Absences	18,254,044			18,254,044	
New Jersey:					
Green Trust Loans	143,559		46,904	96,655	47,846
Deferred Pension	<u>6,749,098</u>		<u>762,327</u>	<u>5,986,771</u>	<u>824,502</u>
	<u>\$362,567,701</u>	<u>\$49,390,000</u>	<u>\$33,518,231</u>	<u>\$378,439,470</u>	<u>\$33,599,348</u>
<u>2018</u>	<u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u>	<u>Amounts Due</u>
	<u>Dec. 31, 2017</u>			<u>Dec. 31, 2018</u>	<u>Within</u>
					<u>One Year</u>
Bonds Payable - General					
Obligation Debt	\$252,479,000	\$25,200,000	\$26,428,000	\$251,251,000	\$28,699,000
Capital Leases	74,710,000	14,530,000	3,070,000	86,170,000	4,010,000
Other Liabilities:					
Compensated Absences	18,168,727	3,640,596	3,555,279	18,254,044	
New Jersey:					
Green Trust Loans	189,538		45,979	143,559	46,904
Deferred Pension	<u>7,394,546</u>		<u>645,448</u>	<u>6,749,098</u>	<u>625,642</u>
	<u>\$352,941,811</u>	<u>\$43,370,596</u>	<u>\$33,744,706</u>	<u>\$362,567,701</u>	<u>\$33,381,546</u>

The Local Bond Law governs the issuance of bonds and notes to finance general capital expenditures. All bonds are retired in serial installments within the statutory period of usefulness. Bonds issued by the County are general obligation bonds, backed by the full faith and credit of the County. Bond anticipation notes, which are issued to temporarily finance capital projects, must be paid off within ten years and five months or retired by the issuance of bonds.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 3. COUNTY DEBT, (continued)

The County's debt is summarized as follows:

	<u>2019</u>	<u>2018</u>
Issued		
General		
Bonds, Notes and Loans	\$317,018,655	\$342,119,559
Bonds Authorized by Another Public Body		
Guaranteed by the County	<u>117,208,521</u>	<u>119,419,394</u>
Total Issued	<u>434,227,176</u>	<u>461,538,953</u>
Authorized But Not Issued		
General		
Bonds, Notes and Loans	<u>60,821,659</u>	<u>36,816,379</u>
Total Issued and Authorized But Not Issued	<u>495,048,835</u>	<u>498,355,332</u>
Less: Funds Temporarily Held to Pay Bonds and Notes	13,268,057	16,061,593
Receivables from Other Public Authorities	11,325,000	4,775,000
Additional Borrowing for County College	11,911,000	
Refunding Bonds	15,130,000	17,785,000
Bonds Authorized by Another Public Body		
Guaranteed by the County	<u>117,208,521</u>	<u>119,419,394</u>
Total Deductions	<u>168,842,578</u>	<u>158,040,987</u>
Net Debt	<u>\$326,206,257</u>	<u>\$340,314,345</u>

The summarized statement of debt condition which follows is extracted from the County's Annual Debt Statement, indicates a statutory net debt of .703% and .705% at December 31, 2019 and 2018, respectively.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
<u>2019</u>			
General debt	<u>\$495,048,835</u>	<u>\$168,842,578</u>	<u>\$326,206,257</u>
<u>2018</u>			
General debt	<u>\$498,355,332</u>	<u>\$158,040,987</u>	<u>\$340,314,345</u>

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 3. COUNTY DEBT, (continued)

The County's remaining borrowing power under N.J.S. 40A:2-6, as amended, at December 31 2019 and 2018 was as follows:

	<u>2019</u>	<u>2018</u>
2% of equalized valuation basis (county)	\$1,000,141,393	\$965,062,665
Net debt	<u>326,206,257</u>	<u>340,314,345</u>
Remaining Borrowing Power	<u>\$673,935,136</u>	<u>\$624,748,320</u>

The County's long-term debt consisted of the following at December 31, 2019 and 2018:

Paid by Current Fund:

General Obligation Bonds

	<u>2019</u>	<u>2018</u>
\$30,765,000, 1998 Bonds, due in annual installments of \$1,600,000 to \$2,500,000 through Sept. 1, 2020, interest at various rates from 5.88% to 6.77%	\$2,500,000	\$4,900,000
\$665,000, 1998 Bonds, due in annual installments of \$220,000 to \$225,000 through Sept. 2018-2020, interest at 6.77%	225,000	445,000
\$6,560,000 2003 Bonds, due in annual installments of \$25,000 to \$880,000 through Feb. 15, 2021, interest at various rates from 2.00% to 5.75%	105,000	140,000
\$5,950,000, 2007 Bonds, due in annual installments of \$525,000 to \$625,000 through Nov. 15, 2019, interest at various rates from 3.625% to 4.00%		625,000
\$5,950,000, 2007 Bonds, due in annual installments of \$525,000 to \$625,000 through Nov. 15, 2019, interest at various rates from 3.625% to 4.00%		625,000
\$19,671,000, 2010 Bonds, due in annual installments of \$350,000 to \$2,796,000 through Apr. 1, 2024, interest at various rates from 2.00% to 4.00%	12,196,000	13,946,000

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

	<u>2019</u>	<u>2018</u>
NOTE 3. COUNTY DEBT, (continued)		
\$945,000, 2010 Bonds, due in annual installments of \$100,000 to \$130,000 through Apr. 1, 2019, interest at various rates from 2.00% to 3.50%	\$	\$100,000
\$2,130,000, 2010 Bonds, due in annual installments of \$180,000 to \$240,000 through Apr. 1, 2021, interest at various rates from 2.00% to 4.00%	420,000	650,000
\$4,389,000, 2010 Bonds, due in annual installments of \$200,000 to \$374,000 through July 31, 2027, interest at various rates from 1.660% to 6.540%	2,493,000	2,737,000
\$1,177,000, 2010 Bonds, due in annual installments of \$95,000 to \$152,000 through Aug. 1, 2021, interest at various rates from 2.00% to 3.00%	277,000	397,000
\$1,176,000, 2010 Bonds, due in annual installments of \$95,000 to \$151,000 through Aug. 1, 2021, interest at various rates from 2.00% to 3.00%	276,000	396,000
\$26,415,000, 2011 Bonds, due in annual installments of \$735,000 to \$4,480,000 through May 1, 2020, interest at various rates from 2.00% to 5.00%		735,000
\$11,695,000, 2012 Refunding Bonds, due in annual installments of \$1,705,000 to \$2,225,000 through February 1, 2019, interest at various rates from 3.00% to 4.00%		2,225,000
\$23,155,000, 2012 Bonds, due in annual installments of \$1,025,000 to \$2,050,000 through Apr. 1, 2026, interest at various rates from 2.00% to 3.00%	14,105,000	15,655,000
\$13,570,000, 2012 Bonds, due in annual installments of \$1,000,000 to \$1,570,000 through Apr. 1, 2022, interest at various rates from 2.00% to 3.00%	4,970,000	6,570,000
\$4,250,000, 2012 Series A College Bonds, due in annual installments of \$375,000 to \$495,000 through June 1, 2022, interest at various rates from 1.50% to 3.00%	1,430,000	1,875,000

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

	<u>2019</u>	<u>2018</u>
NOTE 3. <u>COUNTY DEBT, (continued)</u>		
\$4,250,000, 2012 Series B College Bonds, due in annual installments of \$375,000 to \$495,000 through June 1, 2022, interest at various rates from 1.50% to 3.00%	\$1,430,000	\$1,875,000
\$10,200,000, 2012 Refunding Bonds, due in annual installments of \$550,000 to \$2,895,000 through Aug. 15, 2021, interest at various rates from 1.50% to 4.00%	1,125,000	1,705,000
\$17,650,000, 2013 Refunding Bonds, due in annual installments of \$1,265,000 to \$2,595,000 through Feb. 1, 2026, interest at various rates from 1.25% to 3.00%	13,400,000	14,855,000
\$2,875,000, 2014 Series A College Bonds, due in annual installments of \$175,000 to \$235,000 through June 15, 2028, interest at various rates from 2.00% to 5.00%	1,950,000	2,145,000
\$2,875,000 2014 Series B College Bonds, due in annual installments of \$175,000 to \$235,000 through June 15, 2028, interest at various rates from 2.00% to 5.00%	1,950,000	2,145,000
\$22,201,000, 2014 Bonds, due in annual installments of \$965,000 to \$1,921,000 through December 1, 2029, interest at various rates from 2.00% to 4.00%	17,376,000	18,341,000
\$979,000, 2014 Vocational School Bonds, due in annual installments of \$40,000 to \$80,000 through December 1, 2029, interest at various rates from 2.00% to 4.00%	779,000	819,000
\$2,500,000, 2014 Series A College Bonds, due in annual installments of \$325,000 to \$650,000 through December 1, 2019, interest at various rates from 2.00% to 3.00%		650,000

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

	<u>2019</u>	<u>2018</u>
NOTE 3. COUNTY DEBT, (continued)		
\$3,940,000, 2014 Series B College Bonds, due in annual installments of \$275,000 to \$515,000 through December 1, 2024, interest at various rates from 2.50% to 3.00%	\$2,315,000	\$2,690,000
\$36,570,000, 2015 General Obligation Refunding Bonds, due in annual installments of \$2,735,000 to \$4,050,000 through February 1, 2028, interest at various rates from 3.00% to 5.00%	31,025,000	33,835,000
\$815,000, 2015 County Vocational School Refunding Bonds, due in annual installments of \$380,000 to \$435,000 through February 1, 2019, interest at various rates from 4.00% to 5.00%		435,000
\$2,305,000, 2015 County College Refunding Bonds, due in annual installments of \$745,000 to \$790,000 through February 1, 2020, interest at various rates from 4.00% to 5.00%	790,000	1,560,000
\$1,600,000, 2015 County College Bonds, Series 2015A, due in annual installments of \$105,000 to \$200,000 through July 1, 2025, interest at various rates from 2.00% to 4.00%	1,125,000	1,255,000
\$1,600,000, 2015 County College Bonds, Series 2015B, due in annual installments of \$105,000 to \$200,000 through July 1, 2025, interest at various rates from 2.00% to 4.00%	1,125,000	1,255,000
\$11,600,000, 2015 General Improvement Bonds, due in annual installments of \$710,000 to \$1,400,000 through December 1, 2028, interest at various rates from 1.50% to 4.00%	8,620,000	9,405,000
\$2,000,000, 2015 County Vocational School Bonds, due in annual installments of \$100,000 to \$200,000 through December 1, 2027, interest at various rates from 1.50% to 4.00%	1,600,000	1,700,000

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

	<u>2019</u>	<u>2018</u>
NOTE 3. <u>COUNTY DEBT, (continued)</u>		
\$1,500,000, 2016 County College Bonds, Series 2016A, due in annual installments of \$105,000 to \$210,000 through July 1, 2026, interest at various rates from 1.00% to 2.00%	\$1,155,000	\$1,280,000
\$1,500,000, 2016 County College Bonds, Series 2016B, due in annual installments of \$105,000 to \$210,000 through July 1, 2016, interest at various rates from 1.00% to 2.00%	1,155,000	1,280,000
\$24,025,000, 2016 General Obligation Bonds, due in annual installments of \$1,030,000 to \$2,100,000 through December 1, 2031, interest at various rates from 2.00% to 5.00%	20,765,000	21,855,000
\$8,150,000, 2016 County Vocational School Bonds, due in annual installments of \$350,000 to \$700,000 through December 1, 2031, interest at various rates from 2.00% to 5.00%	6,975,000	7,400,000
\$2,500,000, 2016 County College Bonds, due in annual installments of \$210,000 to \$335,000 through December 1, 2025, interest at various rates from 2.00% to 5.00%	1,835,000	2,070,000
\$1,500,000, 2017 County College Bonds, Series 2017A, due in annual installments of \$105,000 to \$210,000 through July 1, 2027, interest at various rates from 2.00% to 3.00%	1,280,000	1,395,000
\$1,500,000, 2017 County College Bonds, Series 2017B, due in annual installments of \$105,000 to \$210,000 through July 1, 2027, interest at various rates from 2.00% to 3.00%	1,280,000	1,395,000
\$7,385,000, 2017 General Obligation Bonds, due in annual installments of \$405,000 to \$660,000 through December 1, 2031, interest at various rates from 2.00% to 4.00%	6,555,000	6,980,000

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

	<u>2019</u>	<u>2018</u>
NOTE 3. <u>COUNTY DEBT, (continued)</u>		
\$36,000,000, 2017 County Vocational School Bonds, due in annual installments of \$1,245,000 to \$2,385,000 through December 1, 2037, interest at various rates from 2.00% to 4.00%	\$33,460,000	\$34,755,000
\$1,015,000, 2017 County Vocational School Bonds, due in annual installments of \$65,000 to \$120,000 through December 1, 2037, interest at various rates from 2.00% to 4.00%	880,000	950,000
\$1,600,000, 2018 County College School Bonds, due in annual installments of \$105,000 to \$210,000 through June 1, 2028, interest at various rates from 3.00% to 4.00%	1,495,000	1,600,000
\$1,600,000, 2018 County College School Bonds, due in annual installments of \$105,000 to \$210,000 through June 1, 2028, interest at various rates from 3.00% to 4.00%	1,495,000	1,600,000
\$15,557,000, 2018 General Obligation Bonds, due in annual installments of \$800,000 to \$1,357,000 through December 1, 2033, interest at various rates from 2.00% to 4.00%	14,757,000	15,557,000
\$1,600,000, 2018 County Vocational School Bonds, due in annual installments of \$110,000 to \$205,000 through December 1, 2028, interest at various rates from 2.00% to 4.00%	1,490,000	1,600,000
\$4,843,000, 2018 County College School Bonds, due in annual installments of \$275,000 to \$533,000 through December 1, 2031, interest at various rates from 2.00% to 4.00%	4,368,000	4,843,000
\$3,200,000, 2019 County College School Bonds, Series 2019A, due in annual installments of \$170,000 to \$300,000 through May 1, 2033, interest at various rates from 2.00% to 4.00%	3,200,000	

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

	<u>2019</u>	<u>2018</u>
NOTE 3. <u>COUNTY DEBT, (continued)</u>		
\$3,200,000, 2019 County College School Bonds, Series 2019A, due in annual installments of \$170,000 to \$300,000 through May 1, 2033, interest at various rates from 2.00% to 4.00%	\$3,200,000	\$
\$23,520,000, General Improvement Bonds, Series 2019A, due in annual installments of \$1,300,000 to \$1,675,000 through December 1, 2035, interest at various	23,520,000	
\$2,935,000, County Vocational School Bonds, Series 2019B, due in annual installments of \$160,000 to \$255,000 through December 1, 2033, interest at various rates from 1.00% to 4.00%	2,935,000	
\$4,235,000, County College Bonds, Series 2019C, due in annual installments of \$525,000 to \$560,000 through December 1, 2027, interest at various rates from 1.00% to 4.00%	4,235,000	
\$12,300,000, Energy Savings Improvement Bonds, Series 2019D, due in annual installments of \$600,000 to \$1,100,000 through December 1, 2034, interest at various rates from 1.00% to 4.00%	<u>12,300,000</u>	<u> </u>
	<u>\$271,942,000</u>	<u>\$251,251,000</u>

Intergovernmental Loans Payable

The County has entered into a loan agreement with New Jersey Department of Environmental Protection for the financing relating to the Acquisition of Sterling Forest.

	<u>2019</u>	<u>2018</u>
\$564,657 Loan, due in semi-annual installments of \$19,124 to \$24,526 through August 28, 2021, interest at 2.0%	<u>\$96,665</u>	<u>\$143,559</u>

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 3. COUNTY DEBT, (continued)

The County's principal and interest for long-term debt issued and outstanding at December 31, 2019 is as follows:

Calendar Year	Bonds		Loans		Total
	Principal	Interest	Principal	Interest	
2020	\$28,717,000	\$9,035,401	\$47,847	\$1,695	\$37,801,943
2021	26,073,000	7,993,136	48,808	733	34,115,677
2022	25,800,000	7,124,678			32,924,678
2023	24,505,000	6,307,867			30,812,867
2024	25,448,000	5,450,955			30,898,955
2025-2029	94,607,000	14,898,117			109,505,117
2030-2034	37,977,000	3,861,668			41,838,668
2035-2037	<u>8,815,000</u>	<u>445,150</u>			<u>9,260,150</u>
	<u>\$271,942,000</u>	<u>\$55,116,972</u>	<u>\$96,655</u>	<u>\$2,428</u>	<u>\$327,158,055</u>

NOTE 4. BOND ANTICIPATION NOTES

The County issues bond anticipation notes to temporarily fund various capital projects prior to the issuance of serial bonds. The term of the notes cannot exceed one year but the notes may be renewed from time to time for a period not exceeding one year. Generally, such notes must be paid no later than the first day of the fifth month following the close of the tenth fiscal year following the date of the original notes. The State of New Jersey also prescribes that on or before the third anniversary date of the original note a payment of an amount at least equal to the first legally payable installment of the bonds in anticipation of which such notes were issued be paid or retired. A second and third legal installment must be paid if the notes are to be renewed beyond the fourth and fifth anniversary date of the original issuance.

On December 31, 2019 and 2018, the County had \$44,980,000 and \$90,725,000, respectively, in outstanding General Capital bond anticipation notes.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 4. BOND ANTICIPATION NOTES, (continued)

The following activity related to bond anticipation notes occurred during the calendar years ended December 31, 2019 and 2018:

<u>2019</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Oppenheimer & Co.	\$24,730,000	\$	\$24,730,000	\$0
Morgan Stanley & Co., LLC	65,995,000		65,995,000	0
Cede & Co.		<u>44,980,000</u>		<u>44,980,000</u>
	<u>\$90,725,000</u>	<u>\$44,980,000</u>	<u>\$90,725,000</u>	<u>\$44,980,000</u>
<u>2018</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Oppenheimer & Co.	\$54,045,000	\$	\$54,045,000	\$0
Jefferies LLC	24,730,000		24,730,000	0
Oppenheimer & Co.		24,730,000		24,730,000
Morgan Stanley & Co., LLC		<u>65,995,000</u>		<u>65,995,000</u>
	<u>\$78,775,000</u>	<u>\$90,725,000</u>	<u>\$78,775,000</u>	<u>\$90,725,000</u>

NOTE 5. CAPITAL LEASES PAYABLE

In 2012, the County entered into a \$57,425,000 refunding capital lease agreement for the Preakness Healthcare Center capital lease to take advantage of debt savings. In 2015, the County entered into a \$19,550,000 refunding capital lease agreement for the Preakness Healthcare Center capital lease and a \$3,510,000 refunding capital lease agreement for the Prosecutor's Office to take advantage of debt savings. In 2018, the County entered into a \$14,530,000 capital lease for the Department of Public Works for building improvements. Annual debt service requirements for these capital leases are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$4,010,000	\$3,185,088	\$7,195,088
2021	4,180,000	3,013,182	7,193,182
2022	4,365,000	2,819,057	7,184,057
2023	4,550,000	2,642,175	7,192,175
2024	4,745,000	2,436,544	7,181,544
2025-2029	25,230,000	8,904,967	34,134,967
2030-2034	28,465,000	3,848,844	32,313,844
2035-2036	<u>6,615,000</u>	<u>170,701</u>	<u>6,785,701</u>
	<u>\$82,160,000</u>	<u>\$27,020,558</u>	<u>\$109,180,558</u>

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 6. FIXED ASSETS

The following is a summary of the General Fixed Assets Account Group as of December 31, 2019 and 2018.

<u>2019</u>	<u>Balance</u> <u>Dec. 31, 2018</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>Dec. 31, 2019</u>
Land	\$327,098,799	\$956,939	\$1,673,187	\$326,382,551
Buildings and Building Improvements	297,477,145	5,799,086	772,322	302,503,909
Machinery and Equipment	68,100,494	3,127,797	1,276,606	69,951,685
Construction in Progress	<u>10,566,448</u>	<u>54,260,851</u>		<u>64,827,299</u>
	<u>\$703,242,886</u>	<u>\$64,144,673</u>	<u>\$3,722,115</u>	<u>\$763,665,444</u>

<u>2018</u>	<u>Balance</u> <u>Dec. 31, 2017</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>Dec. 31, 2018</u>
Land	\$326,979,707	\$119,092	\$	\$327,098,799
Buildings and Building Improvements	284,270,305	13,303,507	96,667	297,477,145
Machinery and Equipment	66,181,106	3,695,596	1,776,208	68,100,494
Construction in Progress	<u>10,416,448</u>	<u>150,000</u>		<u>10,566,448</u>
	<u>\$687,847,566</u>	<u>\$17,268,195</u>	<u>\$1,872,875</u>	<u>\$703,242,886</u>

NOTE 7. INTERFUND BALANCES AND ACTIVITIES

Balance due to/from other funds at December 31, 2019 consist of the following:

<u>\$1,442,485</u>	Due to the Federal and State Grant Fund from the Current Fund for grants receivable.
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NOTE 8. FUND BALANCES APPROPRIATED

Fund balances at December 31, which were appropriated and included as anticipated revenue in their own respective funds for the succeeding years were as follows:

	<u>2020</u>	<u>2019</u>
Current Fund	<u>\$19,000,000</u>	<u>\$19,000,000</u>

NOTE 9. ACCUMULATED VACATION AND SICK PAY (UNAUDITED)

Under the existing policies of the county, certain employees are allowed to accumulate (with certain restrictions) unused vacation and sick pay over the life of their working careers and to redeem such unused leave time in cash upon retirement or by extended absence immediately preceding retirement.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 9. ACCUMULATED VACATION AND SICK PAY (UNAUDITED), (continued)

The maximum sick leave benefits an employee is entitled to at retirement is \$12,000, except for law enforcement who are extended to \$15,000. Employees are entitled to carryover one year vacation time (with certain exceptions).

It is estimated that the current cost of such unpaid compensation, which was not audited by us would approximate \$17,713,208 and \$18,254,044 at December 31, 2019 and 2018, respectively. These amounts which are considered material to the financial statements, are not reported either as an expenditure or liability. The County has accumulated reserves to offset annual costs of \$1,645,217 and \$999,488 at December 31, 2019 and 2018, respectively.

NOTE 10. EMPLOYEE RETIREMENT SYSTEM

Description of Plans:

County employees participate in one of the two contributory, defined benefit public employee retirement systems: the State of New Jersey Public Employees' 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).

Public Employees' Retirement System (PERS)

Plan Description

The State of New Jersey Public Employees' Retirement System (PERS) is a cost-sharing multiple-employer defined benefit pension plan administered by the State of New Jersey, Division of Pensions and Benefits (the "Division"). For additional information about the PERS, please refer to the Division's Comprehensive Annual Financial Report (CAFR) which can be found at www.state.nj.us/treasury/pensions/annrpts.shtml.

Benefits Provided

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

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 10. EMPLOYEE RETIREMENT SYSTEM, (continued)

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

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

Police and Firemens' Retirement System (PFRS)

Plan Description

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

Benefits Provided

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

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 10. EMPLOYEE RETIREMENT SYSTEM, (continued)

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

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

Defined Contribution Retirement Program

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 expanded under the provisions of Chapter 89, P.L. 2008. Employee contributions for DCRP are matched by a 3% employer contribution.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 10. EMPLOYEE RETIREMENT SYSTEM, (continued)

Contribution Requirements

The contribution policy is set by laws of the State of New Jersey and, in most retirement systems, contributions are required by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. The pension funds provide for employee contributions based on 5.5% for PERS. This amount will increase to 6.5% plus an additional 1% phased in over 7 years beginning 2012 and 8.5% for PFRS, which increased to 10% in October 2011, of the employee's annual compensation, as defined by law. Employers are required to contribute at an actuarially determined rate in all Funds. The actuarially determined employer contribution includes funding for cost-of-living adjustments and noncontributory death benefits in the PERS and PFRS. In the PERS and PFRS, the employer contribution includes funding for post-retirement medical premiums.

The County's contribution to the various plans, equal to the required contributions for each year, were as follows:

<u>Year</u>	<u>PERS</u>	<u>PFRS</u>	<u>DCRP</u>
2019	\$16,902,736	\$16,158,822	\$81,002
2018	16,003,353	14,385,998	63,532
2017	15,014,142	13,760,327	54,667

Statement No's 68 and 71 require a state or local government employer to recognize a net pension liability measured as of a date (the measurement date) no earlier than the end of its prior fiscal year. However, since the financial statements are prepared on another comprehensive basis of accounting, the net pension liability of the various pension systems is not recorded in the financial statements and is only required to be disclosed in the notes to the financial statements. The following pension information is as of June 30, 2016 which is the latest information available. This information is eighteen months prior to December 31, 2019. GASB Statement No. 68 requires that the information be no more than twelve months prior to the employer's fiscal year end.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 10. EMPLOYEE RETIREMENT SYSTEM, (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Public Employees Retirement System (PERS)

At December 31, 2019, the County had a liability of \$188,590,110 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. 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 governmental entities, actuarially determined. At June 30, 2019, the County's proportion was 1.0466481037 percent, which was an increase/(decrease) of (0.0167357763) percent from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the County recognized pension expense of \$7,741,677. At December 31, 2019, deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$3,384,946	\$833,108
Changes of assumptions	18,831,415	65,459,030
Net difference between projected and actual earnings on pension plan investments		2,976,968
Changes in proportion and differences between the County's contributions and proportionate share of contributions	<u>2,686,121</u>	<u>4,159,006</u>
Total	<u>\$24,902,482</u>	<u>\$73,428,112</u>

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 10. EMPLOYEE RETIREMENT SYSTEM, (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, (continued)

Public Employees Retirement System (PERS), (continued)

Amounts reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date (June 30, 2019) will be recognized as a reduction of the net pension liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions (excluding changes in proportion) will be recognized in pension expense as follows:

Year ended June 30:	
2020	\$(5,445,662)
2021	(17,665,498)
2022	(15,774,260)
2023	(7,406,828)
2024	(760,538)

Changes in Proportion

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 5.21, 5.63, 5.48, 5.57, 5.72 and 6.44 years for 2019, 2018, 2017, 2016, 2015 and 2014 amounts, respectively.

Additional Information

Local Group Collective balances net of nonemployer (State of New Jersey) balances at June 30, 2019 and June 30, 2018 are as follows:

	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Collective deferred outflows of resources	\$3,149,522,616	\$4,684,852,302
Collective deferred inflows of resources	7,645,087,574	7,646,736,226
Collective net-pension liability	18,018,482,972	19,689,501,539
County's Proportion	1.0466481037%	1.063383880%

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 10. EMPLOYEE RETIREMENT SYSTEM, (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, (continued)

Public Employees Retirement System (PERS), (continued)

Actuarial Assumptions

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

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 Percent

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

Mortality Rates

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 based on Scale MP-2019.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 10. EMPLOYEE RETIREMENT SYSTEM, (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, (continued)

Public Employees Retirement System (PERS), (continued)

Long-Term Rate of Return

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	3.00%	4.67%
Cash equivalents	5.00%	2.00%
U.S. Treasuries	5.00%	2.68%
Investment grade credit	10.00%	4.25%
High yield	2.00%	5.37%
Private credit	6.00%	7.92%
Real assets	2.50%	9.31%
Real estate	7.50%	8.33%
U.S. equity	28.00%	8.26%
Non-U.S. developed markets equity	12.50%	9.00%
Emerging markets equity	6.50%	11.37%
Private equity	12.00%	10.85%

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 10. EMPLOYEE RETIREMENT SYSTEM, (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, (continued)

Public Employees Retirement System (PERS), (continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.28% as of June 30, 2019. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.50% as of June 30, 2019 based on the Bond Buyer GO 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the contribution rate in the most recent fiscal year. The State employer contributed 70% of the actuarially determined contributions and the local employers contributed 100% of their actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2057. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2057 and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Sensitivity of the Collective Net Pension Liability to Changes in the Discount Rate

The following presents the collective net pension liability of the participating employers as of June 30, 2019 calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1 - percentage point lower or 1 - percentage-point higher than the current rate:

	June 30, 2019		
	1% Decrease <u>5.28%</u>	At Current Discount Rate <u>6.28%</u>	1% Increase <u>7.28%</u>
County's proportionate share of the pension liability	\$22,918,608,260	\$18,143,832,135	\$14,120,406,763

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 10. EMPLOYEE RETIREMENT SYSTEM, (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, (continued)

Public Employees Retirement System (PERS), (continued)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Financial Report for the State of New Jersey Public Employees Retirement System (PERS). The financial report may be accessed at www.state.nj.us/treasury/pensions.

Police and Firemen's Retirement System (PFRS)

At December 31, 2019, the County had a liability of \$202,132,165 for its proportionate share of the PFRS net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. 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 governmental entities, actuarially determined. At June 30, 2019, the County's proportion was 1.5476997332 percent, which was an increase/(decrease) of 0.0218502273 percent from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the County recognized pension expense of \$16,978,795. At December 31, 2019, deferred outflows of resources and deferred inflows of resources related to PFRS from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference in actual and expected experience	\$1,706,255	\$1,279,736
Changes of assumptions	6,926,149	65,327,264
Net difference between projected and actual earnings on pension plan investments		2,738,825
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>9,859,435</u>	<u>9,061,671</u>
Total	<u>\$18,491,839</u>	<u>\$78,407,496</u>

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 10. EMPLOYEE RETIREMENT SYSTEM, (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, (continued)

Police and Firemen's Retirement System (PFRS), (continued)

Amounts reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date (June 30, 2019) will be recognized as a reduction of the net pension liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions (excluding changes in proportion) will be recognized in pension expense as follows:

Year ended June 30:	
2020	(\$9,929,657)
2021	(20,843,930)
2022	(14,761,869)
2023	(7,276,598)
2024	(4,078,478)

Changes in Proportion

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 5.92, 5.73, 5.59, 5.58, 5.53 and 6.17 years for 2019, 2018, 2017, 2016, 2015 and 2014 amounts, respectively.

Additional Information

Local Group Collective balances net of nonemployer (State of New Jersey) balances at June 30, 2019 and June 30, 2018 are as follows:

	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Collective deferred outflows of resources	\$1,198,936,924	\$1,988,215,695
Collective deferred inflows of resources	4,874,748,912	4,286,994,294
Collective net pension liability	12,237,818,793	13,531,648,591
County's Proportion	1.5476997332%	1.5258495059%

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 10. EMPLOYEE RETIREMENT SYSTEM, (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, (continued)

Police and Firemen's Retirement System (PFRS), (continued)

Actuarial Assumptions

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

Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	
Through all Future Years	3.25-15.25% (based on years of service)
Investment Rate of Return	7.00%

Mortality Rates

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

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

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 10. EMPLOYEE RETIREMENT SYSTEM, (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, (continued)

Police and Firemen's Retirement System (PFRS), (continued)

Long-Term Rate of Return

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	3.00%	4.67%
Cash equivalents	5.00%	2.00%
U.S. Treasuries	5.00%	2.68%
Investment grade credit	10.00%	4.25%
High yield	2.00%	5.37%
Private credit	6.00%	7.92%
Real assets	2.50%	9.31%
Real estate	7.50%	8.33%
U.S. equity	28.00%	8.26%
Non-U.S. developed markets equity	12.50%	9.00%
Emerging markets equity	6.50%	11.37%
Private equity	12.00%	10.85%

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 10. EMPLOYEE RETIREMENT SYSTEM, (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, (continued)

Police and Firemen's Retirement System (PFRS), (continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.85% as of June 30, 2019. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00%, and a municipal bond rate of 3.50% as of June 30, 2019 based on the Bond Buyer GO 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the non-employer contributing entity will be made based on the contribution rate in the most recent fiscal year. The State employer contributed 70% of the actuarially determined contributions and the local employers contributed 100% of their actuarially determined contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through June 30, 2076. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through June 30, 2076, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Sensitivity of the Collective Net Pension Liability to Changes in the Discount Rate

The following presents the collective net pension liability of the participating employers as of June 30, 2019 calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1 - percentage point lower or 1 - percentage-point higher than the current rate:

	June 30, 2019		
	1% Decrease <u>5.85%</u>	At Current Discount Rate <u>6.85%</u>	1% Increase <u>7.85%</u>
County's proportionate share of the pension liability	\$296,429,971	\$219,312,049	\$155,485,857

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 10. EMPLOYEE RETIREMENT SYSTEM, (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions, (continued)

Police and Firemen's Retirement System (PFRS), (continued)

Special Funding Situation - PFRS

Under N.J.S.A. 43:16A-15, the County is responsible for their own PFRS contributions based on actuarially determined amounts, except where legislation was passed which legally obligated the State to make contributions 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 County by the State 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. Accordingly, the County's proportionate share percentage of the net pension liability, deferred outflows and inflows determined under GASB Statement No. 68 is zero percent and the State's proportionate share is 100% for PFRS under this legislation.

At December 31, 2019 and 2018, the State proportionate share of the net pension liability attributable to the County for the PFRS special funding situation is \$29,907,360 and \$28,045,888, respectively. For the years ended December 31, 2019 and 2018, the pension system has determined the State's proportionate share of the pension expense attributable to the County for the PFRS special funding situation is \$3,474,991 and \$3,321,991, respectively, which is more than the actual contributions the State made on behalf of the County of \$2,015,136 and \$1,660,994, respectively. The State's proportionate share attributable to the County was developed based on actual contributions made to PFRS allocated to employers based upon covered payroll. These on-behalf contributions have not been reported on the County's financial statements.

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Financial Report for the State of New Jersey Police and Firemen's Retirement System (PFRS). The financial report may be accessed at www.state.nj.us/treasury/pensions.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 10. EMPLOYEE RETIREMENT SYSTEM, (continued)

County's Employee's Retirement System (Est. 1949)

The System's designated purpose is to provide retirement allowances and other benefits to its members. The County of Passaic Employees' Retirement System was established on January 1, 1949 under Chapter 310, P.L. 1948 until 1966 when it became subject to Chapter 210, P.L. 1966. The Plan is a defined benefit plan covering employees of the County employed by the County prior to July 1, 1967. The System's Board of Commissioners is responsible for its organization and administration.

The following information is provided by the County with the actuarially determined contribution amount and liabilities using the same funding method as required by GASB Statements 67 and 68.

Benefits under the Employees' Retirement System of the County of Passaic are outlined in Article IB of Chapter 10 of Title 43, "Employees of Counties of 300,000 to 325,000 Inhabitants", and include provisions of 1974 Assembly, No. 1484, 1978 Assembly, No. 225, 1981 Assembly, No. 274 and 1994 Assembly, No. 764. We have not been provided with any other legislation and assume that there has been none.

Eligibility:	All persons employed by the County prior to July 1, 1966 were eligible to become members of this System. The System was closed to persons employed on or after July 1, 1966.
Salary:	<p>Salary, used in determining the amount of a benefit under the System, means the average annual salary or compensation earned by a member during the final three years of service as a county employee.</p> <p>An exception is that, for members who were transferred from certain prior retirement systems and for members who elect to receive a non-contributory veteran pension, Salary means the total annual salary received during the final year of service as a county employees.</p>
Age & Service Retirement:	<p>A member who has attained age 55 and completed 20 years of service or who has completed 35 years of service regardless of age is entitled to retire and receive a pension equal to 50% of Salary.</p> <p>In addition, a member who has attained age 55 and completed 25 years of service is entitled to an additional 1% of Salary for each year of service over 25 years up to age 70.</p> <p>A retiring veteran may elect to withdraw 100% of his or her total employee contributions without interest and receive, in lieu of the above pension, a non-contributory pension equal to 50% of Salary.</p>

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 10. EMPLOYEE RETIREMENT SYSTEM, (continued)

Disability Retirement:

A member who become permanently and totally disabled will be entitled to retire and receive a pension equal to 2.5% of Salary multiplied by number of years of his or her service up to a maximum of 20 years.

However, if the disability is the result of injury, accident or sickness arising out of and in the course of employment, the pension will be equal to 50% of Salary regardless of the amount of service.

For members who were transferred from certain prior retirement systems, the pension is equal to 50% of Salary regardless of the reason for the disability.

Death In Service:

Upon the death of an employee member, an annual survivorship benefit is payable to the surviving Widower or Widow, as long as he or she remains unmarried, or any minor children up to age 18, as the case may be.

The survivorship benefit is equal to 2.5% of Salary multiplied by the number of years of service, not to exceed 25% of the member's final compensation at the time of death, except for a \$2,500 minimum annual benefit.

For members who were members of certain prior retirement systems, the annual survivorship benefit is equal to 50% of Salary regardless of the cause of death.

Death After Retirement:

Upon the death of a member after age and service or disability retirement, 50% of the retired member's pension will be continued to the surviving Widower or Widow, as long as he or she remains unmarried, or any minor children up to age 18, as the case may be.

For members who were members of certain prior retirement systems, the annual survivorship benefit is equal to 50% of the member's final compensation at the time of retirement.

However, in no event will such pension payable at death exceed 25% of the member's final compensation at the time of retirement, except for a \$2,500 minimum annual benefit.

There is no pension payable pursuant to the death of a member who elects a non-contributory pension.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 10. EMPLOYEE RETIREMENT SYSTEM, (continued)

Widow or Widower:	A surviving Widower or Widow will qualify for a death benefit if he or she was married to the employee prior to the employee's retirement. Also, he or she must have married the employee before the employee attained age 50, unless the employee continues in the employment of the County as an active member of the System for at least five years after such marriage.
Termination:	<p>If a member's employment is terminated after having completed at least 20 years of service, and before he is age 55, he may elect to receive 100% of his total employee contributions without interest, or a deferred pension commencing at age 55 equal to 50% of Salary times the ratio of his service divided by the service he would have accrued at age 55.</p> <p>Alternatively, he may elect to receive a pension to commence immediately equal to 50% of Salary reduced on an actuarial equivalent basis for commencement prior to age 55.</p> <p>If such a member dies after his pension has become payable, the same survivorship benefit is payable as is payable for a member who dies after age and service or disability retirement.</p>
Member Contributions:	Each employee member is required to contribute 6% of Salary.
County Contributions:	The County is required to contribute 10% of its employees' Salaries, plus an additional 1% in each succeeding fiscal year (accumulatively) after 1966 until the Actuary of the Retirement System certifies to the County that the County's contributions, together with the contributions of the members and all earnings, are sufficient to meet the liabilities of the Retirement System on a fully funded reserve basis.
Pension Increase:	Pension payments to most retired employees and beneficiaries are adjusted each year by a percentage equal to 60% of the change in the Consumer Price Index.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 10. EMPLOYEE RETIREMENT SYSTEM, (continued)

Pension payments to retired employees who are receiving a general non-contributory pension are adjusted by 50% of the change in the Consumer Price Index.

Pension payments to retired employees who elect a non-contributory veterans pension are not entitled to an annual adjustment.

Actuarial Assumptions: **Interest Rate:** 5.00% *(Pre and post-retirement)*

As the plan assets are very limited, a very significant portion of the plan liabilities are an obligation of the County. The interest rate reflects the average cost to the County for obtaining funding over the past 20 years. The 20-year GO bond rate was used as the basis for the cost of funds.

Mortality: RP2000 gender specific table
projected to the valuation year
using scale AA *(post-retirement only)*

The Society of Actuaries are developing a new mortality table for governmental employees. Until such time as the mortality table for governmental employees is released, the RP-2000 shall be used as it represents the most up-to-date pending this release.

Salary Scale: 2.50%

The salary scale assumption is insignificant as more than 94% of the liabilities belong to the retirees.

Cost of Living: 2.00%

According to Department of Treasury statistics, the nominal rates of return for treasuries after adjusting for real yields range from 1.31% for 5-year treasuries to 1.73% for 30-year treasuries. After applying professional judgment, the COLA assumption was set at 2.00%.

Load for Ancillary Benefits: None

COUNTY OF PASSAIC, N.J.
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(continued)

NOTE 10. EMPLOYEE RETIREMENT SYSTEM, (continued)

The valuation results are summarized below:

Number of Plan Members:		
Actives		\$ 1
Retired Members & Beneficiaries		<u>51</u>
Total		<u><u>52</u></u>
Present Value of Benefits:		
Active Members	\$895,609	
Retired Members	<u>11,378,050</u>	
Total		\$12,273,659
Plan Assets		<u>751,868</u>
		<u><u>(\$11,521,791)</u></u>
Excess (deficiency) of assets over liabilities		

Annual pension payments to retirees totaled \$1,597,221. The average payment was \$31,318. The additional potential payment to the one active member was \$101,710. Pension payments are increased annually (after the first three years of retirement). The rate of increase is provided by the State Retirement Bureau. We have assumed an annual increase of 2.00% in our valuation. The aggregate total of future pension payments will decrease as a result of the death of any retirees or beneficiaries currently in pay status. The average age of the pensioners was 86.

Based on current and projected annual payments, it is recommended that the fund maintain at least \$1.728 million in liquid assets for the next five years.

The valuation was based on an assumed rate of return of 5.00%. The mortality assumption was not changed from the RP2000 Gender specific table to account for mortality improvements. In our opinion, these assumptions are reasonable for valuation purposes.

If the assumed rate of return was 4.00%, the plan liabilities would be \$13,002,944, making the deficit (\$12,251,076). On the other hand, if the assumed rate of return was 6.00%, the liabilities would be \$11,617,775, and the deficit would be (\$10,865,907).

COUNTY OF PASSAIC, N.J.
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(continued)

NOTE 11. SELF-INSURANCE WORKMEN'S COMPENSATION PLAN

The County has established a workmens compensation plan for its employees. The County funds the entire cost of the plan. Claims are paid directly by the plan. The County also budgets funds in each year's budget to meet current claims. The County has created a loss reserve for claims incurred and claims not reported which were unpaid at December 31, 2019 and 2018. These reserve amounts are \$9,616,289 for 2019 and \$4,135,509 for 2018. Exhibit B-7 summarizes the 2019 transactions of the plan.

NOTE 12. SELF-INSURANCE LIABILITY PLAN

The County has established a liability trust reserve for the purpose of funding payments that may arise from any general, auto or other liability claims against the County on a self-insured basis. The County funds the entire cost of the plan. The County has created a loss reserve for claims incurred and claims not reported which were unpaid at December 31, 2019 and 2018. These reserve amounts are \$17,405,901 for 2019 and \$5,352,632 for 2018. Exhibit B-9 summarizes the 2019 transactions of the plan.

NOTE 13. SELF-INSURANCE HEALTH BENEFITS PLAN

The County has established a Health Benefits plan for its employees. The County funds the entire cost of the plan. Claims are paid directly by the plan up to a maximum of \$350,000 per employee per year, with any excess benefit being reimbursed through a Re-Insurance Agreement with Sun Life Assurance Company for an unlimited amount per employee per year. The County has created a loss reserve for claims incurred and claims not reported which were unpaid at December 31, 2019 and 2018. These reserve amounts are \$25,067,153 for 2019 and \$22,005,719 for 2018.

NOTE 14. CLAIMS AND JUDGEMENTS

The County participates in a number of federal and state programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the County may be required to reimburse the grantor government. As of December 31, 2019 and 2018, significant amounts of grant expenditure have not been audited by the various grantor agencies but the County believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the County.

COUNTY OF PASSAIC, N.J.
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NOTE 15. RELATED PARTY TRANSACTIONS

In March 1987, the County of Passaic organized the Passaic County Utilities Authority (the "Authority"). The purpose of the Authority is to implement the County's Solid Waste Management Plan. The following is a synopsis of the County's related party transactions with the Authority.

a. Overlapping Debt/Contingent Liability

The Authority has issued several series of bonds over the years since 1987 pursuant to a resolution of the authority adopted on August 12, 1987 and entitled, "*The Passaic County Utilities Authority General Bond Resolution Authorizing the Issuance of Solid Waste Disposal Revenue Bonds*", as amended and supplemented as necessary in connection with each bond issuance (collectively, the "Landfill Resolution").

- \$33,015,000 aggregate principal amount of Solid Waste Disposal Revenue Bonds, Refunding Series 2012 (the "2012 Refunding Bonds") outstanding in the amount of \$27,000,000 consisting of \$13,850,000 aggregate principal amount of Solid Waste Disposal Revenue Bonds, Refunding Series 2012A and \$13,150,000 aggregate principal amount of Solid Waste Disposal Revenue Bonds, Refunding Series 2012B (Federally Taxable)
- \$14,930,000 in aggregate principal amount of its Solid Waste Disposal Revenue Bonds, Refunding Series 2018 outstanding in the amount of \$14,930,000.
- \$8,270,000 in aggregate principal amount of its Solid Waste Disposal Revenue Bonds, Refunding Series 2014B - Taxable outstanding in the amount of \$7,020,000.

NOTE 16. LITIGATION

General Litigation

In the opinion of Matthew P. Jordan, Esq., Acting County Counsel, there is no litigation of any nature now pending or threatened restraining or enjoining the issuance or the delivery of the Obligations or the levy or the collection of any taxes to pay the interest on or the principal of the Obligations, or in any manner questioning the levy or the collection of taxes, or affecting the validity of the Obligations or the levy or the collection of taxes. Neither the authority or the proceedings for the issuance of the Obligations nor the title of any of the present officers of the County to their respective offices is being contested. Neither the corporate existence or boundaries of the County is being contested; no authority or proceedings for the issuance of the Obligations has or have been repealed, revoked or rescinded; and all actions or proceedings in regard to the issuance of the Obligations taken by governing body subsequent to the adoption of the Open Public Meetings Act of New Jersey have been in compliance with said Act.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
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(continued)

NOTE 16. LITIGATION, (continued)

LITIGATION AFFECTING THE PASSAIC COUNTY UTILITIES AUTHORITY

A discussion of certain pending litigation that could have an adverse impact on the financial condition of the Authority is set forth below and has been provided by McManimon, Scotland & Baumann, LLC, General Counsel to the Authority.

1. **In the Matter of the Petition of the Passaic County Utilities Authority for a Ruling Regarding the Continuing Obligation of Pen Pac, Inc. to Provide Transfer Station Services and for the Establishment of Rates for Such Transfer Station Services**, DEP Docket No. SR92101003J and OAL Docket No. 00788-93N

PenPac, Inc. v. Passaic County Utilities Authority, Docket No. PAS-L-2040-05 (Superior Court of New Jersey, Law Division — Passaic County) (Appellate Docket No. A-3861-06T3) (Certification Denied, New Jersey Supreme Court Docket No. 62,832); and,

PenPac, Inc. v. Passaic County Utilities Authority, Docket No. PAS-L-2615-08 (Superior Court of New Jersey, Law Division — Passaic County).

Determination of Underrecovery

From December 12, 1992 to approximately November 11, 1997, PenPac, Inc. (“PenPac”) provided solid waste transfer station services to the Authority pursuant to an interim rate, which was subject to eventual adjustment to account for over recovery by the Authority, or under recovery by PenPac. A Verified Petition in the administrative matter, which is the first case captioned above, was filed by the Authority on or about October 12, 1992 with DEP to establish the rates in question. Essentially, the Authority claimed that it was entitled to an over recovery in excess of \$5,000,000 from PenPac. PenPac in turn claimed that it was entitled to an under recovery in excess of \$20,000,000 (inclusive of interest) from the Authority. The administrative proceedings sought to establish a final rate for the transfer services in question for the years 1993, 1994, 1995 and 1996.

COUNTY OF PASSAIC, N.J.
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(continued)

NOTE 16. LITIGATION, (continued)

Hearings before an administrative law judge commenced in November, 1996 and concluded at the end of May, 1997. On April 12, 1999, the administrative law judge hearing the matter issued her Initial Decision, awarding approximately \$8,000,000 to PenPac as an under recovery for services rendered. The Initial Decision was a recommended decision, which was submitted to the Commissioner of the DEP for consideration and the issuance of a Final Decision.

On July 5, 2000, the Commissioner of the DEP issued his Summary Order memorializing the decision of the DEP. The Summary Order reduced the award to PenPac from the recommended award of \$8,000,000 to \$3,238,792. The Summary Order further provided that there would be no further rate proceedings for years after 1996. The Summary Order did not include a full list of findings of fact and conclusions of law, which were set forth in the Commissioner's Final Decision. The Final Decision was appealed to the Appellate Division of the Superior Court by the Authority.

The Appellate Division entered a decision affirming the DEP Commissioner's Summary Order awarding PenPac \$3,238,792, plus interest in the amount of \$256,313. The Appellate Division also remanded the matter to the DEP for a determination of rate underrecovery for that portion of calendar year 1997 during which PenPac provided transfer station services, and for a determination of the overall rate of interest on the entire award¹. Certification of that decision was sought to the New Jersey Supreme Court, and ultimately denied.

Entry of August 2005 Judgment and Post-Collection Efforts (1st of 2 PenPac Judgments)

PenPac thereafter filed a Complaint in Superior Court, captioned PenPac, Inc. v. Passaic County Utilities Authority, Docket No. PAS-1-2040-05 (Superior Court of New Jersey, Law Division - Passaic County, the second case listed above), seeking to have the administrative

¹ On remand, the NJDEP determined that PenPac was entitled to an additional \$1.3 million of underrecovery for services rendered for portions of calendar year 1997, as well as for interest on the overall award (the "Remand Award"). The Remand Award was reduced to judgment on March 5, 2009 in the third matter listed above, PenPac, Inc. v. Passaic County Utilities Authority, Docket No. PAS-L-2615-08 (Superior Court of New Jersey, Law Division - Passaic County). Post-judgment efforts are ongoing, primarily and directly, against the County of Passaic at this time, discussed *infra*. Nonetheless, the unsatisfied portion of both judgments remain obligations of the Authority, despite its financial condition and regardless of collection efforts against the County.

² As well as since the entry of the Remand Award in 2009 constituting the Second Judgment against the Authority.

COUNTY OF PASSAIC, N.J.
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(continued)

NOTE 16. LITIGATION, (continued)

underrecovery decision, as affirmed by the Appellate Division, reduced to a judgment in the Superior Court. On August 15, 2005, the Passaic County Superior Court entered a judgment against the Authority in the amount of the Commissioner's Decision, as affirmed, plus interest (total judgment amount of \$3,495,105).

Since the entry of the August 15, 2005 judgment in PenPac's favor², PenPac has engaged in various efforts to enforce the judgment and collect upon it from the Authority (and, as of 2012, against the County of Passaic as well - see *infra*). As a result of the Authority's financial condition, including the amount of outstanding debt, its inability to generate operating revenues in the wake of the judicial rulings in Atlantic Coast Demolition & Recycling, Inc. v. Atlantic County Bd. Of Chosen Freeholders, 112 F.3d 652 (3d Cir. 1997), amended, 135 F.3d 891 (3d Cir. 1998) (the "Atlantic Coast" decisions) and its obligations to the Authority's bondholders, the Authority has consistently taken the position that its limited monetary assets are pledged to the bondholders and should be applied to reduce debt service. Therefore, the Authority has maintained that PenPac's judgment for underrecovery may not be satisfied out of the Authority's monetary assets. The Authority has argued consistently in State court that State law clearly provides that the assets of a county or municipal utilities authority are exempt from levy and execution, and are otherwise pledged to its bondholders in either event. They are not available to satisfy unsecured judgment creditors. Stated simply, the Authority has argued that its assets are pledged to the superior priority of the bondholders, and are not subject to seizure by an unsecured judgment creditor such as PenPac.

Nonetheless, PenPac, as part of its collection efforts, in the Fall of 2006 made an application to the Superior Court for mandamus relief to compel the Authority to pay the judgment from its available monetary assets, or to otherwise provide for payment. The Authority resisted that application, and opposed it for the reasons set forth in the previous paragraph, focusing largely on the pledge of monetary assets first and foremost to the Authority's bondholders. The Court granted the relief sought by PenPac as a threshold matter, and thereafter held a plenary hearing on January 3-4, 2007 to establish the extent of the Authority's known assets, and the degree to which they are pledged to bondholders as argued by the Authority, or otherwise were potentially available to pay PenPac's 2005 Judgment. The Authority argued that PenPac was precluded from levying against the assets of the Authority, or otherwise obtaining an order to compel payment of the August, 2005 judgment from those assets. After the January, 2007 hearing, during which evidence and testimony were taken with respect to the Authority's assets and financial condition, the Court reserved decision.

COUNTY OF PASSAIC, N.J.
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(continued)

NOTE 16. LITIGATION, (continued)

March 12, 2007 Order Directing Turnover and Assignment of Assets to PenPac

On March 2, 2007, the Court issued a written opinion, which ordered the implementation of mandamus relief by way of ordering the Authority to 1) turnover \$701,230.41 in Bank of New York accounts to PenPac; 2) to turnover \$1,702,220.84 in Bank of America accounts to PenPac; and 3) to assign all future income derived from the Passaic Investors mortgage receivable, held by the Authority, to PenPac. That decision was memorialized by Order entered on March 12, 2007. The March 12, 2007 Order effectively transferred all of the Authority's known monetary assets to PenPac, excepting only certain Bank of New York accounts associated with the Authority's active and outstanding 1999 and 2004 Series Bonds (as well as any account associated with an active bond issue, such as the 2008 Bonds), which the trial court found were validly pledged to the bondholders and thus not subject to turnover. The rest of the assets were found to be free and available to satisfy PenPac's Judgment.

The Authority authorized appeal of this decision first to the Superior Court Appellate Division (which affirmed), and then to the New Jersey Supreme Court. The New Jersey Supreme Court refused to grant Certification to hear the case, rendering the trial court's March 2007 determination final as of September 5, 2008. At that point, the stay of the trial court's decision was dissolved.

Compliance with the March 12, 2007 Order of the Trial Court: Turnover of Assets and Assignment of Mortgage Receivable Income

As a result of the finality of the March 12, 2007 Mandamus Order by exhaustion of available appellate review, the Authority adopted a resolution at a special meeting held on September 25, 2008 to comply with the terms of that Order, and; 1) turned over \$701,230.41 in bondholder restricted Bank of New York accounts to PenPac; 2) turned over \$1,702,220.84 in allegedly unrestricted Bank of America accounts to PenPac; and, 3) assigned all future income derived from the Passaic Investors mortgage receivable, held by the Authority, to PenPac³.

³ That Mortgage has now been paid and amortized in full.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
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(continued)

NOTE 16. LITIGATION, (continued)

Future of PenPac Litigation - Collection Efforts directly against County of Passaic

As noted above, the Remand Award was also reduced to judgment in the amount of approximately \$1.3 million on March 5, 2009 in the third matter listed above, **PenPac, Inc. v. Passaic County Utilities Authority**, Docket No. PAS-L-2615-08 (Superior Court of New Jersey, Law Division — Passaic County). PenPac, is still owed payment by the Authority with respect to the balance due on the 2005 judgment, and the entire 2009 Remand Award judgment. What is outstanding does not include post-judgment interest, which accrues pursuant to the New Jersey Rules of Court.

In 2010, PenPac undertook limited, additional post-judgment discovery against the Authority. However, no additional assets were discovered or found (as expected in the light of the 2008 turnover of assets), and no additional post-judgment activity has been taken against the Authority since. None is imminently anticipated.

In 2011, PenPac brought a direct legal action against the County of Passaic to collect on these Judgments. Since the Authority has no available assets, PenPac's collection efforts naturally turned to the County of Passaic - as had been long anticipated. PenPac's lawsuit had asserted various legal theories under which it maintained the County is responsible for the Judgments - contractual debts of the Authority - despite the absence of direct contractual privity with the County. Among them was a theory that the Authority should be dissolved by *de facto* merger with the County of Passaic, and all of its debts assumed by the County - including the PenPac Judgments. That suit was captioned **PenPac, Inc. v. County of Passaic**, Docket No. PAS-L-2635-11, and was brought in the Superior Court in Passaic County. The County had retained outside, separate counsel to defend against that action.

After discovery, in August of 2012 both the County and PenPac moved for summary judgment. The parties fully briefed the issues in the case - including notably, the inability of the courts to independently dissolve a county utilities authority subject to State oversight, which has outstanding debt. Oral argument was heard in that case on October 23, 2012, on both summary judgment motions. On October 25, 2012, Judge Chiocca in Passaic County dismissed all Counts of PenPac's action against the County for the reasons delivered in an oral opinion.

PenPac then appealed that dismissal to the Appellate Division of the Superior Court. After a full briefing of the issues by both Parties, the Appellate Division, by written decision issued on December 27, 2013, affirmed the trial court's dismissal of the action against the County in its entirety. The Appellate Division found that there was no indication that the County had assumed the PenPac Judgments as a matter of law.

COUNTY OF PASSAIC, N.J.
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(continued)

NOTE 16. LITIGATION, (continued)

On or about January 28, 2014, PenPac petitioned the New Jersey Supreme Court for a grant of certification to review the December 27, 2013 decision of the Appellate Division. That application remains pending at this time.

2. Plaintiff v. Passaic County Sheriff's Department

In this matter, the plaintiff was arrested by the Passaic County Sheriff's Department's warrant squad for an outstanding child support debts.

During the arrest, the plaintiff became combative, and additional criminal charges were filed against him. Plaintiff contested those criminal charges, which were dismissed in a Municipal Court. The plaintiff has instituted litigation, and has made a monetary demand for settlement.

3. Plaintiff v. Passaic Sheriff's Office, et al.

This claim is centered around claims of employment discrimination, whistleblowing and retaliation. The plaintiff has a workers' compensation claim and is seeking total disability and has refused to return to her position of employment. With this lawsuit, she is seeking significant lost wages (20 years, ages 45 to 65), compensatory damages, punitive damages and legal fees. The case is early in discovery and was assigned to our office on December 21, 2018.

4. Plaintiff v. Passaic Sheriff's Office

This is a case involving a Pro Se defendant, who alleges he was injured/attacked at the Passaic County Jail (PCJ). This individual is very litigious and violent. He was at the PCJ, due to a NJ/DOC transfer Order. This case is in the middle of discovery. However, J.S. Mag. Judge Wetre, has recommended that this matter be settled. In addition, please note that we intend to file a Motion for Summary Judgment - once discovery is concluded and the Court gives us permission to file the same.

5. Plaintiff vs. County of Passaic, PCSD

This is a motor vehicle accident, which occurred when our client/insured side-swiped the plaintiff's vehicle at a merge on her right side. Defendant has admitted liability. Although, the incident and property damage appeared minor in nature - the plaintiff submitted herself for two lower back surgeries. Discovery is ongoing and arbitration is tentatively scheduled for August 18, 2020.

COUNTY OF PASSAIC, N.J.
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(continued)

NOTE 16. LITIGATION, (continued)

6. Plaintiff v. County of Passaic

Plaintiff contends that he was traveling on a motorcycle when he swerved to avoid potholes causing him to lose control of his motorcycle, enter the opposite lane of travel, and striking a minivan.

Current Litigation Status

Matter involves an appeal from a \$2,366,000 Judgment entered on March 27, 2020 (which represents a reduction of the jury's verdict of \$2,645,000). The case involves injuries sustained by plaintiff when traveling on a motorcycle on a county road in Passaic County on April 14, 2016 when he allegedly swerved to avoid potholes, causing him to enter the opposite lane of travel and strike an oncoming minivan. We have reviewed the extensive pleadings and documents in this case and are coordinating with Passaic County's trial counsel in our preparation of the appeal. A Notice of Appeal was filed on behalf of the County on May 8, 2020 and the transcripts for over a dozen days of trial have been ordered. Plaintiffs have not filed a cross-appeal. We expect to receive the trial transcripts in early June and will have 45 days thereafter to file our initial Brief and Appendix.

**7. Plaintiff v. County of Passaic and Dewberry Engineers
Superior Court of New Jersey, Passaic County**

Plaintiff filed a complaint against the County of Passaic ("County") and Dewberry Engineers ("Dewberry"), in the Superior Court of New Jersey, Passaic County, on January 30, 2017.

The claims in the Complaint arising from the County's bid for the replacement of West Brook Road Bridge over Wanaque Reservoir. Defendant Dewberry served as engineer for this project. In response to the County's bid documents, which contained the New Jersey Department of Transportation 2007 Standard Specifications for Road and Bridge Construction along with Supplemental Specifications, Plaintiff NRC bid for the project. The County and NRC entered into a contract on July 23, 2013, whereby NRC could serve as general contractor. During the course of the project, Plaintiff NRS claimed that they had to engage in extra work related to additional costs it incurred related to the treatment of concrete in the drilled shaft foundations as Mass Concrete, in the amount of \$135,023.86, including overhead and profit. The County rejected this claim based upon its contention that NRC had been informed from the bid documents prior to the contract of the requirement of thermal curing treatment for the Mass Concrete.

COUNTY OF PASSAIC, N.J.
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NOTE 16. LITIGATION, (continued)

Plaintiff also claimed it was subjected to differing site conditions in the rock foundation for the project, which it alleged as materially different than what the project plans depicted. According to Plaintiff, the Project Specifications and Plans provided insufficient information for NRC to anticipate the underwater conditions and that no bidder could have anticipated such conditions. Plaintiff claimed it had to incur additional costs associated with redesigns to address the alleged differing site conditions, and sought recovery of such costs from the County.

The contract between the County and NRC required, as a condition precedent to litigation that NRC and the County participate in non-binding arbitration on NRC's claims. The County and NRC participated in non-binding arbitration before the Hon. Peter E. Doyne (J.S.C. Ret.). On August 9, 2016, Judge Doyne rendered a decision in favor of the County and denied NRC's claim for additional monies relating to the handling of mass concrete in the construction of bridge support columns, finding that all work concerning mass concrete and thermal curing was set forth in the bid documents, construction plans and specifications. On November 30, 2016, Judge Doyne rendered a decision in favor of the County on NRC's claim of differing site conditions, finding that under the bid documents and contract, NRC had the responsibility to investigate subsurface conditions, not the County (Type I claim). As to NRC's claim that the rock formation was an unusual condition that materially differed from those ordinarily encountered or which could not have been reasonably anticipated pre-bid (Type II claim), Judge Doyne determined that based on competing expert reports and the record, he could not determine whether NRC had shown such a claim.

Based upon the aforementioned factual background, Plaintiff thereafter filed its Complaint against the County and Dewberry alleging breach of contract (County only, Count I), unjust enrichment (County only, Count II), *Quantum Meruit* (County only, Count III), and misrepresentation (Dewberry only, Count IV). Plaintiff claims that as a result of the County's and Dewberry's alleged actions, it has sustained damages in excess of three (3) million dollars.

The depositions of NRC's corporate designees have been taken on all topics with one deposition date remaining for the corporate designee on damages related to NRC's Differing Site Condition claims. That deposition is scheduled for February 14, 2019. Twelve other depositions have been conducted, and four additional depositions remain to be taken in February and March, 2019. Presently, there is a fact discovery end date of March 22, 2019. The parties will be filing a joint motion to extend fact discovery for a limited period of time to allow the parties to proceed to mediation with a retired judge on NRC's claims. Mediation is anticipated for late April or early May 2019. If mediation is not successful in resolving the matter, the case will proceed to the expert discovery phase. During this time, the County of Passaic intends to file a Motion for Summary Judgment on the issues of Mass Concrete and Differing Site Condition Type I.

COUNTY OF PASSAIC, N.J.
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(continued)

NOTE 16. LITIGATION, (continued)

Based on Judge Doyne's prior non-binding arbitration decision and the discovery conducted to date on this issue, the County is in a strong-position with regard to NRC's claim on Mass Concrete. Similarly, as to the Differing Site Condition Type I claim, Judge Doyne found it lacked any substantial basis, and discovery to date has given no reason to believe any additional merit or countenance should be given to this claim.

NRC's Differing Site Condition Type II claim is not as straightforward and will likely be dependent upon the credibility of the parties' experts. While there are a number of legal issues which could be useful in handling this argument, including the limitations of the contract and the transfer of risk to the contractor, if NRC can prove the conditions encountered were anomalous, they would be entitled to recovery as a matter of law. There will be multiple experts in the case which will require expert reports and depositions.

Trial was originally scheduled for January 13, 2020. In anticipation of this trial date, the parties filed a total of eleven Motions *In Limine*, nine of which are pending the Court's resolution. The January 13, 2020 trial date was adjourned to March 9, 2020, then adjourned again to a date to be set by the Court. At present, there is no trial date in this matter. If this matter does not settle, trial will proceed on the issues of (1) NRC's Mass Concrete Claim; (2) NRC's Differing Site Conditions – Type 1; (3) NRC's Differing Site Conditions – Type 2; and (4) Liquidated Damages.

8. Plaintiff v. Passaic Sheriff's Office

Plaintiff filed her Complaint on or about September 5, 2019. The matter arises out of an alleged altercation between Plaintiff and her ex-boyfriend, Defendant. According to the Complaint, on or about January 3, 2018, Plaintiff left her residence with the intent to go shopping. Plaintiff was intercepted by her ex-boyfriend, Defendant, who entered her vehicle while it was stopped at the intersection of North Ninth Street and Belmont Avenue. Within Plaintiff's vehicle, Defendant brandished a .380 caliber Cobra Denali and informed Plaintiff that she "had to die because she didn't want to be with [him] any longer." According to the Complaint, Plaintiff drove her vehicle across oncoming traffic and then stopped her vehicle, blocking the flow of traffic. Defendant shot Plaintiff multiple times and "pistol whipped" her in the face. The First Count of Plaintiff's Complaint alleges a claim of state law negligence/gross negligence against Defendant. The Second Count alleges Defendant Sheriff's Officer was negligent in his duties as a law enforcement officer. Plaintiff's Third Count alleges vicarious liability against Defendant, Passaic County Sheriff's Department and Plaintiff's Fourth Count alleges vicarious liability against Defendant, County of Passaic.

COUNTY OF PASSAIC, N.J.
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NOTE 16. LITIGATION, (continued)

The discovery end date is presently September 28, 2020. Currently written discovery demands have been exchanged and Plaintiff's preliminary discovery responses have been received. Depositions have not yet been scheduled. In light of the COVID-19 pandemic, it is anticipated additional time for discovery will be required.

There remains a possibility of a favorable outcome for the Passaic County Defendants in the case, by way of a motion for summary judgment, based on available immunities in this matter. If the motion for summary judgment, which would be filed at the conclusion of all discovery, is unsuccessful there is certainly the potential for significant exposure at time of trial, which includes the possibility of punitive damages.

9. Plaintiff v. County of Passaic and Preakness Health Care Center

1. Plaintiff v. County of Passaic and Preakness Health Care Center
 - a. Complaint and jury demand filed in Superior Court in Passaic County,
 - b. The Plaintiff, individually, as Administrator and Administrator *ad Prosequendum*, alleges medical malpractice, wrongful death and negligence arising from the death of his mother as the result of a perforated bowl while a resident of the Preakness Health Care Center,
 - c. The Plaintiff has made a demand of seven hundred fifty thousands dollars (\$750,000.00),
 - d. There are presently no identified insurance policies that would cover the claims made by the Plaintiff,
 - e. The Plaintiff are seeking monetary damages.
2. The case is in the discovery phase which runs through February 26, 2021,
3. On behalf of the County of Passaic, we have denied all of the Plaintiffs' allegations and are defending the case vigorously,
4. As discovery is ongoing through February 2021, it is premature to make an evaluation as to the likelihood of an unfavorable outcome. However, a review of medical malpractice cases over the past two decades indicate that defendants like the County of Passaic win between fifty and eighty percent (50% to 80%) of such cases.

Workers' Compensation Cases

At this time, the County is defending various workers' compensation matters that are open and active for the County of Passaic.

COUNTY OF PASSAIC, N.J.
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NOTE 17. ARBITRAGE REBATE

The County sometimes temporarily reinvests the proceeds of its tax-exempt debt in higher yielding taxable investments which is referred to as arbitrage by the federal tax code. In certain situations, the County is permitted to keep the extra earnings that result from arbitrage. Otherwise, any excess earnings resulting from arbitrage must be rebated to the federal government. Federal law requires that arbitrage be calculated and rebated at the end of each five-year period that tax-exempt debt is outstanding.

NOTE 18. RISK MANAGEMENT

The County is exposed to various risks of loss related to general liability, automobile coverage, damage and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has obtained insurance coverage to guard against these events which will provide minimum exposure to the County should they occur. During the 2019 calendar year, the County did not incur claims in excess of their coverage and the amount of coverage did not significantly decrease.

NOTE 19. POST RETIREMENT BENEFITS

Plan Description and Basis of Valuation

This valuation has been conducted as of December 31, 2018 based upon census, plan design and cost information provided by the County. Those who retired prior to 2014 receive Medicare B premium reimbursements. Those hired on or after January 1, 2015 receive EPO benefits in retirement. Census includes 1,424 retirees currently receiving retiree benefits and 1,662 active participants of whom 215 are eligible to retire as of the valuation date. The average age of the active population is 46 and the average age of the retired population is 67.

Actuarial assumptions were selected with the intention of satisfying the requirements of New Jersey Local Finance Notice 2007-15 in addition to Statement of Government Accounting Standard Number 75.

Demographic assumptions were selected based on those used in by the State Division of Pensions and Benefits in calculating pension benefits taken from the July 1, 2017 report from Conduent. While some assumptions were simplified to reflect the smaller population, and to simplify the valuation process, the valuation results reasonably conform to the requirements of LFN 2007-15.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 19. POST RETIREMENT BENEFITS, (continued)

Health care (economic) assumptions were selected based on those used by the State Health Benefits Program in calculating SHBP number OPEB requirements taken from the July 1, 2017 GASB 75 report from Aon Consultants.

Key Actuarial Assumptions

<i>Mortality</i>	<i>RP 2000 Combined Health Male Mortality Rates Set Forward Three Years</i>
<i>Turnover</i>	<i>NJ State Pensions Ultimate Withdrawal Rates - prior to benefits eligibility</i>
<i>Assumed Retirement Age</i>	<i>Based on first eligibility after the completion of 25 years of service</i>
<i>Full Attribution Period</i>	<i>Service to Assumed Retirement Age</i>
<i>Annual Discount Rate</i>	<i>4.10% Based on the Bond Buyer 20 Index December 31, 2018</i>
<i>CPI Increase</i>	<i>2.5%</i>
<i>Rate of Salary Increase</i>	<i>2.5%</i>
<i>Medical Travel</i>	<i>Medical: 5.8% in 2018, reducing by 0.1% per annum, leveling at 5% per annum in 2026 Drug: 10.0% in 2018, reducing by 0.5% per annum to 2022 and 1.0% per annum thereafter, leveling at 5% per annum in 2026 Dental: 3.5% per annum</i>
<i>Medical Cost Aging Factor</i>	<i>NJ SHBP Medical Morbidity Rates</i>

- Attribution period – The attribution period begins with the date of hire and ends with full benefits eligibility date.
- Per capita cost methods – The valuation reflects per capita net premium costs based on actual 2018 medical, prescription drug and dental premiums and the plan option selected. Active employees are assumed to “opt-in” in the plan at retirement. The age specific cost was derived based on per person costs at the average age of the active population (46) and scaled to each age based on the medical cost aging factors. At age 65, Medicare becomes the primary payor of medical benefits and consequentially, per capita plan costs are offset by Medicare payments. Thus, post 65 costs were decreased using the assumption that Medicare picks up 66.7% of medical costs.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 19. POST RETIREMENT BENEFITS, (continued)

- Retiree contributions – NJ Chapter 78 requires that certain future retirees contribute toward the cost of their benefits. Specifically, those who had retired prior to passage of Chapter 78 and those employees that had more than 25 years of service on the date of passage are grandfathered. All others are subject to the contribution rates in effect when they retire, but not less than 1.5% of their annual retirement allowance from the Public Employees Retirement System. For purposes of this valuation and for conservatism, we have assumed that future retiree contributions percentage rates will not increase. Thus, we assumed that a future retiree will contribute his/her current employee contribution as reported by the County increased annually by the rate of medical trend. 2018 employer contributions for retiree benefits as reported by the County are \$46.411 million.
- Actuarial valuation method – Entry Age Normal Funding Method based on a level percentage of salary. 2018 salaries were reported as \$146.100 million.

Results of Valuation

- *Total OPEB Liability*

The Total OPEB Liability (“TOL”) is the actuarial accrued liability. As of December 31, 2018, it is \$1,566,960,567 based upon a discount rate of 4.10% per annum and the plan provisions in effect on December 31, 2018. This liability is broken out as follows:

(1) Actives	\$ 468,769,136
(2) Retirees	\$1,098,191,431
(3) Total	\$1,566,960,567

- *Net OPEB Liability*

The Net OPEB Liability (“NOL”) as of December 31, 2018 is \$1,566,960,567 based upon a discount rate of 4.10% annum and the plan provisions in effect on December 31, 2018. There are no plan assets to offset the liability. This liability is broken out as follows:

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 19. POST RETIREMENT BENEFITS, (continued)

(1) TOL	\$1,566,960,567
(2) Fiduciary Net Position (Assets)	\$ 0
(3) NOL	\$1,566,960,567

- *Adjustment from Net OPEB Obligation to Net OPEB Liability*

On December 31, 2018, there is a one time adjustment of \$1,354,786,344 due to the change in accounting standards from GASB 45 to GASB 75.

- *Total OPEB Expense*

The Total OPEB Expense ("TOE") is the measure of annual cost based on the actuarial funding method utilized. It is comprised of the "Service Cost" (aka "normal cost") which is the portion of future liabilities attributable to the measurement year, plus interest on the NOL during the year. As of the measurement date, the plan had no assets to offset any portion of the NOL.

The TOE as of December 31, 2018 is \$82,407,044 based upon a discount rate of 4.10% per annum and the plan provisions in effect on December 31, 2018.

- *Impact of 1% Change in Discount Rate*

Actuarial measurements are sensitive to changes in actuarial assumptions and where actual experience differs from assumptions. If the discount rate were to increase by 1% per annum, the TOL as of December 31, 2018 would decrease to \$1,407,989,476 and if it were to decrease by 1%, the TOL would increase to \$1,761,524,753.

- *Impact of 1% Change in Trend Rate*

Actuarial measurements are sensitive to changes in actuarial assumptions and where actual experience differs from assumptions. If medical trend were to increase by 1% per annum, the TOL as of December 31, 2018 would increase to \$1,740,830,139 and if it were to decrease by 1%, the TOL would decrease to \$1,424,121,005.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 19. POST RETIREMENT BENEFITS, (continued)

Net OPEB Liability as of 12/31/2018

Net OPEB Liability as of January 1, 2018	\$1,530,964,236
Service Cost	19,778,031
Interest on Total OPEB Liability - over measurement period	62,629,013
Benefit Payments	-46,410,713
Benefit Changes (if any)	0
Experience Changes	0
Assumption Changes	0
Investment Gain or Loss	0
Projected Investment Income	0
Employee Contributions	0
Administrative Expense	0
Other Changes	0
Net OPEB Liability December 31, 2018	\$1,566,960,567

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 19. POST RETIREMENT BENEFITS, (continued)

Total OPEB Expense Calculation as of 12/31/2018

Service Cost	\$19,778,031
Interest on Total OPEB Liability - over measurement period	62,629,013
Benefit Changes (if any)	0
Recognition of Experience Changes Over Future Service	0
Recognition of Assumption Changes	0
Recognition of Investment Gain or Loss	0
Projected Investment Income	0
Employee Contributions	0
Administrative Expense	0
Other Changes	0
Total OPEB Expense recognized	\$82,407,044

Interest on Total OPEB Liability

	Amount (a)	Time Period* (b)	Interest* (c)	Calculation (a)x(b)x(c)
Beginning of Year Total OPEB Liability	\$1,530,964,236	1.0	0.041	\$62,769,534
Service Cost (positive number)	19,778,031	1.0	0.041	810,899
Benefit Payments (negative number)	46,410,713	0.5	0.041	951,420
Employee Refunds (if any) (negative number)	0	0.5	0.041	0
Interest on Total OPEB Liability				\$62,629,013

*A half year is used because benefits and employee refunds occur throughout the year.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2019 AND 2018
(continued)

NOTE 19. POST RETIREMENT BENEFITS, (continued)

Adjustment from Net OPEB Obligation to Net OPEB Liability

Net OPEB Obligation (NOO Under GASB 45) as of December 31, 2017	\$176,177,892
Net OPEB Liability (NOL Under GASB 75) as of January 1, 2018	1,530,964,236
Adjustment	\$1,354,786,344

NOTE 20. SUBSEQUENT EVENTS

On March 9, 2020 Governor Phil Murphy signed Executive Order No. 103 that declared a State of Emergency and Public Health Emergency across all 21 counties in New Jersey in response to address the novel coronavirus (COVID-19) outbreak. At the time of this report, the overall effects of the COVID-19 pandemic are unknown. In efforts to reduce the spread of the virus, many companies and organizations have either reduced staff or closed down, thus creating a potential financial dilemma among many of the ratepayers of the County of Passaic. The County has identified several risks as a result of this pandemic, including a possible delay in collection of revenues and cash flow shortages as the result of these delayed collection. The County will continue to monitor the situation closely.

The County has evaluated subsequent events through July 24, 2020, the date which the financial statements were available to be issued and no other items were noted for disclosure.

SUPPLEMENTARY DATA

COUNTY OF PASSAIC

Supplementary Data

Officials in Office and Surety Bonds

The following officials were in office during the period under audit.

<u>Name</u>	<u>Title</u>	<u>Type of bond</u>
John W. Bartlett	Freeholder - Director	(A)
Cassandra Lazzara	Freeholder Deputy Director	(A)
Pasquale Lepore	Freeholder	(A)
Terry Duffy	Freeholder	(A)
Bruce James	Freeholder	(A)
Theodore Best	Freeholder	(A)
Assad Akhter	Freeholder	(A)
Louis E. Imhof III	Clerk of the Board	(B)
Anthony DeNova III	County Administrator	
Matthew P. Jordan	County Counsel	(B)
Richard Cahill	Finance Director	
Richard H. Berdnik	Sheriff	
Honorable Bernice Toledo	Surrogate	
Danielle Ireland-Imhof	County Clerk	(B)

(A) Passaic County Self-Insurance Fund.

(B) All County employees were covered under a Public Employees Dishonesty Blanket Bond.

COUNTY OF PASSAIC

Supplementary Data

Comparative Statement of Operations and Changes in Fund Balance - Current Fund

	<u>Year 2019</u>		<u>Year 2018</u>	
<u>REVENUE AND OTHER INCOME REALIZED</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Fund Balance Utilized	\$ 19,000,000	3.70 %	\$ 19,000,000	3.71 %
Miscellaneous - From Other Than				
Tax Levies	146,695,687	28.58	144,935,850	28.34
Collection of Current Tax Levy	<u>347,570,633</u>	<u>67.72</u>	<u>347,570,634</u>	<u>67.95</u>
Total Income	<u>513,266,320</u>	<u>100.00 %</u>	<u>511,506,484</u>	<u>100.00 %</u>
 <u>EXPENDITURES</u>				
Budget	476,782,325	98.68	475,994,534	99.97
Other	<u>6,400,115</u>	<u>1.32</u>	<u>141,011</u>	<u>0.03</u>
Total Expenditures	<u>483,182,440</u>	<u>100.00 %</u>	<u>476,135,545</u>	<u>100.00 %</u>
 Fund Balance, January 1	<u>16,370,939</u>		<u>0</u>	
	46,454,819		35,370,939	
 Utilized as Budget Revenue	<u>19,000,000</u>		<u>19,000,000</u>	
 Fund Balance, December 31	<u>\$ 27,454,819</u>		<u>\$ 16,370,939</u>	

Valuation of Real Property, Personal Property, Net Valuation Taxable and County Tax Rate Base

		<u>County Tax Base</u>				
		<u>Assessed Valuation of Real Property</u>	<u>Assessed Valuation of Personal Property</u>	<u>Net Valuation Taxable</u>	<u>Equalized Valuation of Real and Personal Property</u>	<u>Tax Rate Per \$100.00</u>
2019	\$	35,655,322,800	39,903,963	35,695,226,763	51,976,069,657	0.6868
2018		35,236,616,300	41,167,235	35,277,783,535	47,753,773,929	0.7387
2017		34,522,068,108	43,627,615	34,565,695,723	47,208,882,135	0.7322
2016		34,617,289,618	43,757,319	34,661,046,937	47,060,736,325	0.7365
2015		32,786,310,200	34,040,195	32,820,350,395	46,282,627,448	0.7091

Comparison of Tax Levies and Collections Currently

A study of this tabulation could indicate a possible trend in future tax levies. A decrease in the percentage of current collection could be an indication of a probable increase in future tax levies.

<u>Year.</u>		<u>Tax Levy</u>	<u>Currently</u>	
			<u>Cash Collections</u>	<u>Percentage of Collection</u>
2019	\$	347,570,633	347,570,633	100.00%
2018		347,570,634	347,570,634	100.00%
2017		341,186,222	341,186,221	100.00%
2016		341,186,223	341,186,223	100.00%
2015		335,617,867	335,617,867	100.00%

Comparative Schedule of Fund Balance

	<u>Year</u>		<u>Dec. 31</u>	<u>Utilized in budget of succeeding year</u>
Current Fund	2019	\$	77,511,064	19,000,000
	2018		66,427,185	19,000,000
	2017		50,056,246	19,000,000
	2016		45,016,252	18,000,000
	2015		34,364,188	18,000,000

COUNTY OF PASSAIC

Schedule of Cash and Investments

Current Fund

Year Ended December 31, 2019

	<u>Checking</u>	<u>Investments</u>
Balance, December 31, 2018	\$ 111,676,845	14,088,457
Increased by Receipts:		
2019 Tax Levy	347,570,633	
Federal and State Grants Receivable	34,824,163	
Revenue Accounts Receivable	72,466,276	
Non-Budget Revenues	2,909,153	
Petty Cash	15,550	
Schedule of Interfunds	73,823,008	
Prepaid Revenues	111,161	
Miscellaneous Reserves	149,324	
Unappropriated Reserves for Grants	9,223	
Interest Earned on Investments		333,498
	<u>531,878,491</u>	<u>333,498</u>
	643,555,336	14,421,955
Decreased by Disbursements:		
2019 Budget Appropriation	388,033,206	
2018 Appropriation Reserves	36,477,375	
Schedule of Interfunds	73,552,434	
Accounts Payable	2,044,722	
Federal & State Grant Commitments Payable	11,819,676	
Reserve for Federal & State Grants Appropriated	27,559,817	
Petty Cash	15,550	
Miscellaneous Reserves	84,338	
Refunds	87,950	
	<u>539,675,068</u>	
Balance, December 31, 2019	\$ <u>103,880,268</u>	<u>14,421,955</u>

COUNTY OF PASSAIC
Schedule of Cash - Change Fund
Current Fund
Year Ended December 31, 2019

<u>Office</u>	Balance December 31, <u>2018</u>	Balance December 31, <u>2019</u>
County Courts	\$ <u>675</u>	<u>675</u>

Schedule of Cash - Petty Cash
Current Fund
Year Ended December 31, 2019

<u>Office</u>	Received From <u>Treasurer</u>	Returned To <u>Treasurer</u>
Finance	200	200
Road	100	100
Preakness Hospital	250	250
Prosecutor	<u>15,000</u>	<u>15,000</u>
	<u>15,550</u>	<u>15,550</u>

COUNTY OF PASSAIC

Schedule of Revenue Accounts Receivable

Current Fund

Year Ended December 31, 2019

	Balance, December 31, <u>2018</u>	Accrued <u>2019</u>	<u>Collected</u>	Balance, December 31, <u>2019</u>
Miscellaneous Revenues:				
County Clerk	\$	1,329,142	1,329,142	
Clerk - Registry Division		4,008,909	4,008,909	
Surrogate		333,945	333,945	
Sheriff		2,485,244	2,485,244	
Interest on Investments and Deposits		3,975,773	3,975,773	
Road Opening Permits		734,844	734,844	
Rental Income		392,805	392,805	
State Aid - College County Bonds		2,224,173	2,224,173	
Welfare - Supplemental Security Income		1,015,062	1,015,062	
Added and Omitted Taxes	726,191	740,587	932,988	533,790
Board of Inmates at County - State		56,730	56,730	
Title IV D Parent Locator Program		707,627	707,627	
Fringe Benefits		13,246,372	13,246,372	
Indirect Costs - Grants		2,184,816	2,184,816	
Preakness Hospital-Medicaid Reimbursements		32,070,911	32,070,911	
Maintenance in Lieu of Rent-Martin Luther King-Soc Serv.		132,789	132,789	
State School Building Aid (Chapter 12)		2,026,731	2,026,731	
Park Fees		2,403,283	2,403,283	
Site Plan Fees		87,253	87,253	
Radio Tower Rental		62,860	62,860	
Rental Revenue - Quarry		853,000	853,000	
Reserve for Payment of Bonds		750,000	750,000	
Due from OSTF - Courthouse Renovations		200,000	200,000	
Due from OSTF - Passaic River Front Park Project		500,000	500,000	
City of Passaic - Information Technology		6,000	6,000	
Wanaque Board of Educaiton - Information Technology		6,000	6,000	
Wanaque - Public Health Services		65,000	65,000	
Borough of Woodland Park - Information Technology		5,000	5,000	
Borough of Woodland Park - Public Health Services		67,993	67,993	
PCIA Tourism		100,000	100,000	
County Clerk P.L. 2001 C370		107,435	107,435	
Register P.L. 2001 C370		1,167,907	1,167,907	
Surrogate P.L. 2001 C370		110,000	110,000	
Sheriff P.L. 2001 C370		202,506	202,506	
	\$ 726,191	74,360,697	74,553,098	533,790
		Cash	\$ 72,466,276	
		Interfunds	2,086,822	
			\$ 74,553,098	

COUNTY OF PASSAIC

Schedule of Interfunds

Current Fund

Year Ended December 31, 2019

	Balance, December 31, <u>2018</u>	<u>Increased</u>	<u>Decreased</u>	Balance, December 31, <u>2019</u>
Federal and State Grant Fund	\$ (7,999,977)	47,703,042	41,145,551	(1,442,486)
Health Insurance Trust Fund		2,000,000	2,000,000	
Worker's Comp Trust Fund		6,001,155	6,001,155	
Liability Trust Fund		10,838,154	10,838,154	
General Capital Fund		56,471,132	56,471,132	
Payroll Agency Account	<u>(57,247)</u>	<u>328,814</u>	<u>271,567</u>	
	<u>(8,057,224)</u>	<u>123,342,297</u>	<u>116,727,559</u>	<u>(1,442,486)</u>
Due from	(8,057,224)	123,342,297	116,727,559	(1,442,486)
Due (to)				
	<u>\$ (8,057,224)</u>	<u>123,342,297</u>	<u>116,727,559</u>	<u>(1,442,486)</u>
Cash Receipts			73,823,008	
Cash Disbursements		73,552,434		
Interest Earnings		1,336,821		
Budgeted Revenue		750,000		
Federal and State Grants		47,703,042	41,145,551	
Budget Appropriations			<u>1,759,000</u>	
		<u>\$ 123,342,297</u>	<u>116,727,559</u>	

COUNTY OF PASSAIC
Schedule of Appropriation Reserves

Current Fund

Year Ended December 31, 2019

	Balance, Dec. 31, 2018	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Salaries and Wages:				
Board of Freeholders	\$ 19,270	19,270		19,270
County Administrator	87,127	22,127		22,127
Finance Department	56,538	24,538		24,538
County Counsel	51,085	51,085		51,085
County Adjuster	37,503	37,503		37,503
Clerk of the Board	36,320	36,320		36,320
Personnel	57,865	57,865		57,865
County Clerk	302,024	302,025		302,025
County Register	107,455	107,455		107,455
Prosecutor's Office	1,511,892	455,892	9,181	446,711
Purchasing Department	88,458	88,458		88,458
Buildings and Grounds	202,078	202,078	308	201,770
Surrogate	86,371	76,121		76,121
Sheriff's Office	756,531	756,531	533,489	223,042
Weights and Measures	101,526	101,526		101,526
Board of Taxation	42,981	42,981		42,981
Board of Elections	3,002	3,002	3,000	2
Superintendent of Elections				
County Emergency Management	47,547	47,547		47,547
Planning Board (NJS 40:273)	17,643	17,343	497	16,846
Economic Development	57	57		57
Roads and Bridges Department:				
Roads	179,270	179,270	179,270	
Mosquito	42,480	42,480		42,480
Engineering	10,238	10,238		10,238
Jail and Workhouse:				
Jail	202,472	202,472		202,472
Patrol	1,519,535	1,369,535	1,000,000	369,535
Mental Health Board (30:9A-3)	2,274	2,274	(19,709)	21,983
Addiction Program Contractual	467	467		467
Department of Youth Services	25,338	25,338		25,338
Preakness Hospital	328,470	328,470	(192,890)	521,360
Camp Hope (40:23-6 1 to 16)	40,765	40,765		40,765
Div. of Senior Services, Disabilities, & Vets Affaris, Etc.	82,977	82,977	7,500	75,477
County Health Dept. Chapter 329 PL 1975	21,525	21,525	(1,528)	23,053
Office of County Superintendent of Schools	9,520	9,520		9,520
County Extensive Services	48	48		48
Park and Recreational Department:				
Parks	145,374	145,374		145,374
Golf Course	81,856	81,856		81,856
Cultural and Historical Affairs	1,126	1,126		1,126
PCIA Interlocal Tourism Marketing	35,987	35,987		35,987
Sick Leave Payout	45,729	45,729	45,729	
Para-Transit	39,562	39,562		39,562
Police Academy	59,017	59,017	(120)	59,137
Salary and Wage Adjustment	82,180	82,180	82,180	
Other Expenses:				
Board of Freeholders	18,333	33,723	17,176	16,547
County Administrator	67,829	120,820	97,363	23,457
Finance Department:				
Other Expenses	112,430	127,971	69,758	58,213
Postage				
Audit	107,000	107,000	107,000	
Payroll Processing	23,629	62,935	43,925	19,010
Insurance Division	948	948		948
MIS Department (Finance Department)	1,115	80,205	62,718	17,487
County Counsel:				
Other Expenses	11,878	22,652	10,471	12,181
Ethics	10,000	10,000		10,000
County Adjuster	38,350	41,456	33,285	8,171
Clerk of the Board	11,924	12,418	5,465	6,953

COUNTY OF PASSAIC
Schedule of Appropriation Reserves

Current Fund

Year Ended December 31, 2019

	Balance, Dec. 31, <u>2018</u>	Balance after Transfers and <u>Encumbrances</u>	Paid or <u>Charged</u>	Balance <u>Lapsed</u>
State and National Association of County Officials	11,373	11,373		11,373
Personnel	49,851	59,001	13,653	45,348
County Clerk:				
Other Expenses	4,705	8,808	2,421	6,387
Elections	2,536	16,728	10,153	6,575
County Register	57,684	67,269	25,908	41,361
Photostat	914	11,737	7,038	4,699
Prosecutors Office	93,158	226,970	139,917	87,053
Countywide Police Radio	10,394	33,693	21,295	12,398
Purchasing Department:				
Other Expenses	15,021	19,598	1,024	18,574
Bulk Purchasing	54,637	98,141	16,388	81,753
Building and Grounds:				
Other Expenses	146,804	400,569	303,230	97,339
Parking	7,580	7,580	175	7,405
Postage	658	7,732	5,138	2,594
Preakness Health Center	11,406	29,571	5,920	23,651
Welfare Board	26,590	28,922	14,463	14,459
Surrogate	8,745	31,142	31,001	141
Insurances: Group Hospitalization, Medical:				
Surgical, Major Medical for Employees	12,164,481	5,296,074	4,423,294	872,780
Group Life Insurance for Employees	24,000	24,000		24,000
Surety Bond Premium	1,369	1,369		1,369
Worker's Compensation	2,501,155.00	6,001,155	6,001,155	
Liability Insurance	7,338,154.00	10,838,155	10,838,154	1
Other Insurance	102,134	109,584	7,450	102,134
Drug Plan	6,298,717	2,298,716	1,447,342	851,374
Dental Plan	783,742	785,020	767,997	17,023
Sheriff's Office	106,395	167,116	72,539	94,577
Weights and Measures	1,161	2,920	1,461	1,459
Board of Taxation	334	2,934	2,562	372
Medical Examiner:				
Other Expenses - Contractual State of NJ		788,917	788,372	545
Indigent Burials	25,977	25,977		25,977
Board of Elections	15,075	83,314	65,118	18,196
Superintendent of Elections	37,683	166,595	59,458	107,137
County Emergency Management	1,395	5,025	2,853	2,172
Planning Board (NJS 40:273)	113	17,535	17,046	489
Economic Development	9	871	863	8
Construction Board of Appeals	3,600	3,600	1,300	2,300
Roads and Bridges Department:				
Roads	167,700	1,571,654	1,571,654	
Mosquito	831	7,338	5,981	1,357
Engineering	242	4,034	1,289	2,745
Jail and Workhouse:				
Other Expenses	194,873	1,377,365	1,276,640	100,725
Medical	192,436	936,905	911,359	25,546
Re-Entry Program	51,764	66,773	14,939	51,834
Health & Human Services - Disabled Children		27,000	27,000	
Mental Health Program	703,300	703,300	263,500	439,800
Addiction Program Contractual	5,279	32,774	24,495	8,279
Maintenance of Patients in State Institutions:				
Mentally Diseased and Mentally Retarded	479,801			
Welfare Board Administration	1,512,663	1,512,664		1,512,664
Aid to Developmentally Disabled		27,000	27,000	
Maintenance of Patients		2,394,801	2,394,372	429
Supplemental Security Income	19,999	20,000		20,000
Aid to Dependent Children (NJS 44:10-1 ST Seq)	105,516	215,515		215,515
New Jersey Bureau of Children's Services	114,684	114,684		114,684

COUNTY OF PASSAIC

Schedule of Appropriation Reserves

Current Fund

Year Ended December 31, 2019

	Balance, Dec. 31, <u>2018</u>	Balance after Transfers and <u>Encumbrances</u>	<u>Paid or Charged</u>	Balance <u>Lapsed</u>
Department of Youth Services:				
Shared Services Essex County	558	189,296	29,190	160,106
Education	99,770			
Shelter Beds	10,000			
Medical	1,434			
Other Expenses	2,719			
Preakness Hospital	332,215	1,180,013	707,258	472,755
Camp Hope (40:23-6. 1 to 16)	6,474	17,090	12,374	4,716
Div. of Senior Services, Disabilities, & Vets Affaris, Etc.	2,353	3,368	2,563	805
County Health Dept. Ch 329 PL 1975	174	2,304	2,131	173
Office of County Superintendent of Schools	4,746	9,657	4,456	5,201
County Extensive Services	53,052	54,509	35,909	18,600
Reimbursement for Residents Attending Out of County Two Year College (NJS18:A:64A-23)	54,928	57,583	27,385	30,198
Parks and Recreational Department:				
Parks	4,649	92,214	53,205	39,009
Golf Course	15,546	40,853	13,338	27,515
Cultural and Historical Affairs	41	1,931	1,865	66
PCIA Interlocal Tourism Marketing	19,396	32,159	30,803	1,356
Equipment, Office, Car, Other	42,317	42,317		42,317
Matching Funds for Grants	138,188	138,188	(10,800)	148,988
Para-Transit	6,760	9,292	2,693	6,599
Aid to Child Care Committee		10,636	10,636	
Aid to Women's Haven NJSA 30:14-11		15,750	15,750	
Aid to D.L.A.L. (40:23-811)		11,998	11,998	
Police Academy	43,342	50,861	14,115	36,746
Aid to Health & Welfare Councils (NJS 40-23-8.28)	169,750	259,091	51,841	207,250
Utilities:				
Gasoline	82,400	217,188	108,964	108,224
Telephone and Telegraph	103,225	156,823	86,090	70,733
Natural Gas & Electric	924,673	1,803,121	489,395	1,313,726
Street Lighting	64,069	101,090	58,533	42,557
Heating Oil	25,828	32,254	8,592	23,662
Water	21,977	145,258	128,742	16,516
Garbage	81,500	115,593	32,614	82,979
Debt Service Fees	28	1,778	1,778	
Aid to Housing First	90,000	90,000	90,000	
Acquisition of Various Equipment		37,718	37,718	
Statutory Charges:				
Social Security System (O.A.S.I.)	306,709	306,709	10,238	296,471
Unemployment Compensation	398,367	1,398,367	1,398,367	
County Pension Fund	174,805	1,174,805	1,174,805	
Statutory FICA Match - PCBSS				
Defined Benefit Program	36,468	36,468	3,750	32,718
Contingent	31,740	31,740	30,112	1,628
	<u>\$ 43,779,758</u>	<u>50,433,602</u>	<u>38,383,393</u>	<u>12,050,209</u>

Appropriation Reserves \$ 43,779,758
Reserve for Encumbrances 6,653,844

\$ 50,433,602

Transfer to Accounts Payable \$ 1,190,035
Reserve for Salary and Wage Adjustment 1,082,180
Budget Reimbursements (366,197)
Cash Disbursements 36,477,375

\$ 38,383,393

COUNTY OF PASSAIC
Schedule of Accounts Payable
Current Fund
Year Ended December 31, 2019

Balance, December 31, 2018	\$ 2,398,744
Increased by:	
Transfers from Appropriation Reserves	<u>1,190,035</u>
	3,588,779
Decreased by:	
Payments	<u>2,044,722</u>
Balance, December 31, 2019	\$ <u><u>1,544,057</u></u>

COUNTY OF PASSAIC
Schedule of Encumbrances Payable

Current Fund

Year Ended December 31, 2019

	<u>Total</u>	<u>Budget Appropriations</u>	<u>Reserve for Federal and State Grant Funds</u>
Balance, December 31, 2018	\$ 6,653,844	6,653,844	<u> </u>
Increased by:			
Charges to 2019 Budget Appropriations	8,712,526	8,712,526	
Charges to Reserve for Federal and State Grants Appropriated	<u>12,489,026</u>	<u> </u>	<u>12,489,026</u>
	<u>21,201,552</u>	<u>8,712,526</u>	<u>12,489,026</u>
	27,855,396	15,366,370	12,489,026
Decreased by:			
Encumbrances Transferred to Appropriation Reserves	6,653,844	6,653,844	
Encumbrances Transferred to Federal and State Grant Fund	<u>12,489,026</u>	<u> </u>	<u>12,489,026</u>
	<u>19,142,870</u>	<u>6,653,844</u>	<u>12,489,026</u>
Balance, December 31, 2019	\$ <u>8,712,526</u>	<u>8,712,526</u>	<u> </u>

COUNTY OF PASSAIC
Schedule of Prepaid Revenues
Current Fund
Year Ended December 31, 2019

Balance, December 31, 2018	\$	49,172
Increased by:		
Cash Deposits		<u>111,161</u>
Decreased by:		
Applied		<u>49,172</u>
Balance, December 31, 2019	\$	<u><u>61,989</u></u>

COUNTY OF PASSAIC

Schedule of Miscellaneous Reserves

Current Fund

Year Ended December 31, 2019

	Balance, December 31, <u>2018</u>	<u>Increases</u>	<u>Decreases</u>	Balance, Dec. 31, <u>2019</u>
Office on Aging - Deferred Revenue	\$ 786,775	101,774	84,338	804,211
Salary and Wage Adjustment	1,091,924	1,082,180		2,174,104
NJ DOT Advance Funds Interest	<u>53,059</u>	<u>47,550</u>		<u>100,609</u>
	<u>\$ 1,931,758</u>	<u>1,231,504</u>	<u>84,338</u>	<u>3,078,924</u>
 Cash		\$ 149,324	84,338	
Transfer from Appropriation Reserves		<u>1,082,180</u>		
		<u>\$ 1,231,504</u>	<u>84,338</u>	

COUNTY OF PASSAIC
Schedule of Encumbrances Payable
Federal and State Grant Fund
Year Ended December 31, 2019

Balance, December 31, 2018	\$ 11,819,676
Increased by:	
Transfer from Current Fund - Encumbrances Payable	<u>12,489,026</u>
	24,308,702
Decreased by:	
Payments	<u>11,819,676</u>
Balance, December 31, 2019	\$ <u><u>12,489,026</u></u>

COUNTY OF PASSAIC
Schedule of Federal and State Grants Receivable
Federal and State Grant Fund
Year Ended December 31, 2019

<u>Grant</u>	Balance, December 31, <u>2018</u>	2019 Budget Revenue <u>Realized</u>	Revenue Realized by <u>40A:4-87</u>	<u>Received</u>	Canceled/ <u>Adjusted</u>	Balance, December 31, <u>2019</u>
USF 2018	\$					
USF 2019	468,809			468,809		
USF 2020			486,574			486,574
Weatherization LIHEAP 2017						
Weatherization LIHEAP 2018	170,380		386,005	125,622		430,763
LIHEAP Assistance 2018			869,491	869,491		
LIHEAP Assistance 2019				80,941		
Heating Improvement (HIP) 2017	80,941		50,000	255,674		
Heating Improvement (HIP) 2018	205,674		287,776			287,776
Heating Improvement (HIP) 2019				275,632		
Weatherization DOE 2019	275,632					
Weatherization DOE 2020			432,031	13,898		418,133
LIHEAP Weatherization Flood Waiver 2019			447,461	66,280		381,181
Preakness Gero-Psych Program 2018	84,553					84,553
Preakness Gero-Psych Program 2019			338,210			338,210
WIOA Adult 16/17	133,737				133,737	
WIOA Adult 17/18	1,210,859			624,333		586,526
WIOA Adult 18/19	1,613,021			404,331		1,208,690
WIOA Adult 19/20			1,971,506			1,971,506
WIOA Youth 17/18	355,949			355,949		
WIOA Youth 18/19	1,589,399			1,585,441		3,958
WIOA Youth 19/20			2,136,988	545,783		1,591,205
WIOA Dislocated Worker 16/17	34,383				34,383	
WIOA Dislocated Worker 17/18	1,100,566			944,303		156,263
WIOA Dislocated Worker 18/19	1,254,439			475,448		778,991
WIOA Dislocated Worker 19/20			1,314,588			1,314,588
Workforce Learning Link Program 17/18						
Workforce Learning Link Program 18/19	198,203			198,203		
Workforce Learning Link Program 19/20			209,000	65,432		143,568
TANF 16/17						
TANF 17/18	551,027				551,027	
TANF 18/19	3,764,381			2,573,069		1,191,312
TANF 19/20			4,748,174	1,079,031		3,669,143
GA/SNAP 16/17						
GA/SNAP 17/18	9,606				9,606	
GA/SNAP 18/19	1,680,496			1,527,856		152,640
GA/SNAP 19/20			2,296,439	494,042		1,802,397
SNAP 2017	30,924				30,924	
Workfirst-Abated 1997	89,402				89,402	
SmartSteps 17/18						4,815
SmartSteps 18/19	4,815					28,253
Summer Youth Employment Pilot Program			150,000	121,747		
Alcohol/Drug Abuse Grant FY16	45,165				45,165	
Alcohol/Drug Abuse Grant FY17	5,403				5,403	
Alcohol/Drug Abuse Grant FY18	639,408			623,149		16,259
Alcohol/Drug Abuse Grant FY19		765,272				765,272
Municipal Alliance 2016	41,184				41,184	
Municipal Alliance 2017	428,115			391,556		36,559
Municipal Alliance 2018	512,024			122,676		389,348
Municipal Alliance 2019			512,024			512,024
L.E.O.T.E.F 2017				36,749		
L.E.O.T.E.F 2018			526,569	117,185		409,384
PHLP LINCS Agencies 2020	15				15	
PHLP LINCS Agencies 2017	14,617					14,617
PHLP LINCS Agencies 2018	412,056			410,110		1,946
PHLP LINCS Agencies 2019	41,860			41,860		
CEHA Grant 2018	174,980			174,980		
CEHA Grant 2019	11,410			11,410		
Right to Know Program			15,213	3,803		11,410
Right to Know Program						

COUNTY OF PASSAIC

Schedule of Federal and State Grants Receivable

Federal and State Grant Fund

Year Ended December 31, 2019

<u>Grant</u>	Balance, December 31, <u>2018</u>	2019 Budget Revenue <u>Realized</u>	Revenue Realized by <u>40A:4-87</u>	<u>Received</u>	Canceled/ <u>Adjusted</u>	Balance, December 31, <u>2019</u>
Clean Communities Grant 2018			87,246	87,246		
Clean Communities Grant 2019			544,616	544,616		
Recycling Enhancement Act 2016			537,450	537,450		
Recycling Enhancement Act 2017			530,284	530,284		
Recycling Enhancement Act 2018						
Radon Awareness Program 2017						
Radon Awareness Program 2018	2,000			1,998		2
Mosquito ID & Control 2016	405				405	
Passaic County Film Festival 2018						
Passaic County Film Festival 2019	2,400			2,400		
Passaic County Film Festival 2020			2,600			2,600
NJEDA Innovation Planning Challenge	100,000			100,000		
CDBG-DR PROGRAM	679,494			542,648		136,846
PC Summer Concert Series						
PC Summer Concert Series						
PC Summer Concert Series			3,400	2,550		850
PC Summer Concert Series			3,718			3,718
Dey Mansion	100,000					100,000
NJHT Monument Restoration	5,400			5,400		
Lambert Castle	50,000					50,000
Green Acres 2006	434,373				434,373	
Green Acres 2011	1,125,000				1,125,000	
Green Acres 2012	660,000				660,000	
Green Acres 2019			50,000			50,000
NJ Historic Communities						
Humanities Grant	1,700					1,700
PC Youth Glof Program						
NJUCF Stewardship-Resiliency Planning 2018		17,500		7,500		10,000
Aging Area Nutrition FY17						
Aging Area Nutrition FY18	54,392			50,000		4,392
Aging Area Nutrition FY19		4,582,050	1,241,744	5,820,864		2,930
Casino Revenue 2018	318,709			318,709		
Casino Revenue 2019		1,875,895		1,559,368		316,527
Senior Farmers Market Nutrition Prgm 2017						
Senior Farmers Market Nutrition Prgm 2018						
Senior Farmers Market Nutrition Prgm 2019			1,000	1,000		
2018 State Health Ins. Program	16,000			16,000		
2019 State Health Ins. Program			32,000	8,000		24,000
2013 FTA Section 5310	3,432					3,432
2014 FTA Section 5310	125,000			115,077		9,923
2015 FTA Section 5310	120,000			119,031		969
State Community Partnership 2016	518				518	
State Community Partnership 2017	34,314					34,314
State Community Partnership 2018	371,790			240,846		130,944
State Community Partnership 2019		500,656		224,656		276,000
Social Services for the Homeless	13,042				13,042	
Social Services for the Homeless	97,580					97,580
Social Services for the Homeless	1,639,418			546,086		1,093,332
Social Services for the Homeless			1,045,020	449,071		595,949
Human Services 13Bern	2,949				2,949	
Human Services 17Bern	5,034					5,034
Human Services 19Bern			175,373	175,373		
Substance User Navigator						
Substance User Navigator	100,004		100,000	100,004		100,000
Dis. Of Child Behavioral Hlth Serv. 2018						
Dis. Of Child Behavioral Hlth Serv. 2019			48,970	48,970		
Transportation & TIP	265,538				265,538	
Transportation & TIP	21,091				21,091	
Transportation & TIP	99,911					99,911
Transportation & TIP	171,009			100,287		70,722
Transportation & TIP			404,914			404,914

COUNTY OF PASSAIC

Schedule of Federal and State Grants Receivable

Federal and State Grant Fund

Year Ended December 31, 2019

<u>Grant</u>	Balance, December 31, 2018	2019 Budget Revenue <u>Realized</u>	Revenue Realized by 40A:4-87	<u>Received</u>	Canceled/ <u>Adjusted</u>	Balance, December 31, 2019
Passaic County Housing First	92,851				92,851	
Passaic County Housing First	831,066				831,066	
Passaic County Housing First	731,784					731,784
HUD-EVA'S Project	308,345					308,345
Collaborative II	380,413				380,413	
Passaic County Housing First	248,288.00					248,288
New Passaic County Housing First	38,728					38,728
HUD-St. Paul's	117,949				117,949	
HUD-St. Joseph	186,660				186,660	
Paterson Park Apartments	420,361					420,361
C.S.B.G NON-DISCETIONARY 2017						695
C.S.B.G NON-DISCETIONARY 2018	234,857			234,162		296,824
C.S.B.G NON-DISCETIONARY 2019		311,936	(4,282)	10,830		
Juvenile Accountability Block Grant 2014	3,601				3,601	
Intensive Case Management			858,300	452,658		405,642
Juvenile Detention Alternative Innovations	17,377					17,377
Juvenile Detention Alternative Innovations	86,278			57,664		28,614
Juvenile Detention Alternative Innovations		120,000				120,000
Birch Street Apartments	238,479					238,479
Family Court Services 2015						9,619
Family Court Services 2017	9,619					76,789
Family Court Services 2018	174,571			97,782		233,199
Family Court Services 2019		278,149		44,950		
JARC 12/13	109,585				109,585	
JARC 2014	35,564				35,564	
JARC NJ 3SFY2017	63,123					63,123
JARC 5	200,000			155,193		44,807
Plan Conformance	70,000					70,000
Pat Transit Facility Pedestrian Safety'	71,250			64,290		6,960
Transfer of Development Rights	50,000			49,965		35
Great Falls Circulation Study	7,047					7,047
PC Green Infrastructure - NJIT	1,943					1,943
SSP Bus Rapid Transit	252,000			25,577		226,423
Subregional Transportation Planning	457				457	
Subregional Transportation Planning	1,541				1,541	
Subregional Transportation Planning	1,602					1,602
Subregional Transportation Planning	1,400					1,400
Subregional Transportation Planning	132,048			131,536		512
Subregional Transportation Planning			165,060	33,012		132,048
Community Development Block Grant	46,808			46,808		
Community Development Block Grant	7,435			7,435		
Community Development Block Grant	11,847			11,847		
Community Development Block Grant	41,065			41,065		
Community Development Block Grant	242,923			178,619		64,304
Community Development Block Grant	134,607			81,562		53,045
Community Development Block Grant	546,045			158,221		387,824
Community Development Block Grant	848,708			200,505		648,203
Community Development Block Grant	14,305			13,638		667
Community Development Block Grant			860,233	1,942		858,291
Plan Conformance Amended Grant 2019			75,000			75,000
Emergency Management Agency Assistance 2017			55,000	55,000		
Emergency Management Agency Assistance 2018			55,000	55,000		
Hazard Mitigation Grant	40,959				40,959	
Hazard Mitigation Grant			126,000			126,000
UASI - Local Share	133,535				133,535	
UASI - Local Share	89				89	
UASI - Local Share	173,630			173,176		454
UASI - Local Share	300,000			104,040		195,960
UASI - Local Share	375,000					375,000
UASI - Local Share			285,000			285,000
County EOC Generator Project	100,223					100,223
Victim Witness Advocacy	4,019					4,019

COUNTY OF PASSAIC
Schedule of Federal and State Grants Receivable

Federal and State Grant Fund

Year Ended December 31, 2019

Grant	Balance, December 31, 2018	2019 Budget Revenue Realized	Revenue Realized by 40A:4-87	Received	Canceled/ Adjusted	Balance, December 31, 2019
Victim Witness Advocacy		41,450		36,504		4,946
Sexual Assault Nurse Examiner SART/FNE	23,550				23,550	
Sexual Assault Nurse Examiner SART/FNE	24,219				24,219	
Sexual Assault Nurse Examiner SART/FNE	39,574				31,102	8,472
Sexual Assault Nurse Examiner SART/FNE			93,112	75,564		17,548
Victim Witness Advocacy			538,171	510,119		28,052
Victim Witness Advocacy			545,769			545,769
Victim Witness Advocacy	461				461	
Insurance Fraud						
Insurance Fraud	33,212			33,212		
Insurance Fraud		250,000		183,665		66,335
Body Armor P.C.P.O 2018			7,234	7,234		
Child Advocacy Development Grants - Cap			372,054	372,054		
Stop Violence Against Women Act			58,881	56,663		2,218
Victim Witness Advocacy	7,597					7,597
Operation Helping Hands 2019			100,000			100,000
Homeland Security Grant FY15	1				1	
Homeland Security Grant	120,048			119,897		151
Homeland Security (SHSP-Local Share)	303,355			228,118		75,237
Homeland Security (SHSP-Local Share)		330,858		39,752		291,106
Body Armor Replacement P.C.S.D 2018			51,368	51,368		
Pedestrian Safety Grant	1,071					1,071
Pedestrian Safety Grant	50,000			47,960		2,040
Pedestrian Safety Grant			50,000			50,000
Medical Assisted Treatment Grant 18-02				(107,065)	107,065	
Drive Sober or Get Pulled Over			5,500	4,400		1,100
U Drive U Text U Pay 2018	262					262
U Drive U Text U Pay 2019			40,000	39,985		15
FEMA Generator Grant	438,908					438,908
REN Eva's Village Apartmets	46,906				46,906	
Eva's Villiage Homeless Housing	51,913				51,913	
Eva's Villiage Homeless Housing	36,981				36,981	
Eva's Villiage Homeless Housing	29,868					29,868
Eva's Villiage Homeless Housing	63,066					63,066
Eva's Villiage Homeless Housing	118,815					118,815
Eva's Villiage Homeless Housing	143,712			45,622		98,090
HUD - Scattered Sites	4,667				4,667	
HUD - Scattered Sites			308,540			308,540
HUD - St. Joe's CDC	10,600				10,600	
St. Joe's CDC	9,151				9,151	
St. Joe's CDC	3,434				3,434	
St. Joe's CDC	6,387					6,387
HUD - St. Paul's CDC	47,736				47,736	
St. Paul's CDC	4,667				4,667	
St. Paul's CDC	12,508				12,508	
St. Paul's CDC	3,723					3,723
NJ-511-PC Housing First	217,643				217,643	
PC Housing First 2011	127,171					127,171
PC Housing First 2011	384,770					384,770
PC Housing First PILOT 2018	847,927			480,907		367,020
PC Housing First PILOT 2019			1,270,027			1,270,027
PC Housing First Bonus	119,283					119,283
PC Housing First Bonus 2011	20,065					20,065
PC Housing First Bonus 2011	78,729					78,729
PC Housing First Bonus 2011	65,230			27,144		38,086
PC Housing First Bonus			91,807			91,807
Housing First PILOT Project	7,741				7,741	
Housing First PILOT 2007	40,436				40,436	
Housing First PILOT	66,228					66,228
Housing First PILOT	225,897					225,897
Housing First 2008	110,400					110,400

COUNTY OF PASSAIC
 Schedule of Federal and State Grants Receivable
 Federal and State Grant Fund
 Year Ended December 31, 2019

<u>Grant</u>	Balance, December 31, 2018	2019 Budget Revenue <u>Realized</u>	Revenue Realized by <u>40A:4-87</u>	<u>Received</u>	Canceled/ <u>Adjusted</u>	Balance, December 31, 2019
Housing First 2008	85,008					85,008
Housing First 2008	102,517					102,517
CoC Planning Grant 2014	119,137			50,700		68,437
CoC Planning Grant 2016	8,977					8,977
CoC Planning Grant 2017	59,280					59,280
CoC Planning Grant 2018	119,137			36,150		82,987
CoC Planning Grant 2019			155,144	31,030		124,114
PC Housing First 2009	8,815					8,815
PC Housing First 2009	121,225					121,225
PC Housing First 2009	400,029			253,648		146,381
PC Housing First 2009			708,838			708,838
PC Housing First Collaborative II 2009	123,925					123,925
Passaic County Counts 2019			254,540			254,540
County Aid - Road Resurfacing 2016	54,908			54,908		
County Aid - Road Resurfacing 2018	2,572,870			1,710,929		861,941
County Aid - Road Resurfacing 2019			7,547,724			7,547,724
2016 Warwick Turnpike	160,000			160,000		
2016 Fairfield Road Bridge	284,490			284,490		
2016-17 Local Safety Prog - Center Rumble	233,352				233,352	
2016-17 Local Safety Prog - High Friction	3,319,662					3,319,662
Fairlawn Avenue Bridge	12,943,374					12,943,374
2015 Spruce Street Bridge	3,200,000					3,200,000
Morris Canal Greenway Browertown Rd	741,000					741,000
Garret Mountain Improvements						
Peckman River Crossing Project	700,000					700,000
Weasel Brook Park Improvements, Phase II	600,000					600,000
LSP Allwood Rd/Clifton Ave	2,663,400					2,663,400
LSP Market Street	3,560,400					3,560,400
Spruce Street Gateway	1,200,000					1,200,000
LBFN Scour	550,000			162,501		387,499
Kingsland Ave	2,245,960					2,245,960
Morris Canal Greenway Pompton Feeder			3,000,000			3,000,000
2019 NJDOT Local Bridge Fund			3,071,969			3,071,969
	<u>\$ 72,119,299</u>	<u>9,073,766</u>	<u>42,769,122</u>	<u>34,824,163</u>	<u>6,312,165</u>	<u>82,825,859</u>
Grant	\$ 6,088,953	42,705,080				
Match	2,984,813	64,042				
	<u>\$ 9,073,766</u>	<u>42,769,122</u>				

COUNTY OF PASSAIC

Schedule of Appropriated Reserves for Grants

Federal and State Grant Fund

Year Ended December 31, 2019

Grant	Balance, Dec. 31, 2018	Transferred From 2019 Budget Appropriations		Cash Match	Expended	Adjusted/ Canceled	Balance, Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
USF 2017	\$				(355)		355
USF 2018	13.00					(13)	
USF 2019	278,141.00				278,141		
USF 2020			486,574		193,353		293,221
Weatherization LIHEAP 2018	122,035.00		386,005		508,040		
LIHEAP Assistance 2018							
LIHEAP Assistance 2019			869,491		869,491		
Heating Improvement (HIP) 2017	54,157.00				54,157.0		
Heating Improvement (HIP) 2018	101,125.00		50,000.0		151,125.0		
Heating Improvement (HIP) 2019			287,776.0		79,438.0		208,338.0
Weatherization DOE 2019	226,347.00				226,347		
Weatherization DOE 2020			432,031		120,084		311,947
LIHEAP Weatherization Flood Waiver 2019			447,461		146,731		300,730
Preakness Gero-Psych Program 2018	338,210.00				338,210		
Preakness Gero-Psych Program 2019			338,210		338,210		
WIOA Adult 16/17	133,737.00					(133,737)	
WIOA Adult 17/18	1,105,755.00				519,229		586,526
WIOA Adult 18/19	1,610,444.00				542,030		1,068,414
WIOA Adult 19/20			1,971,506				1,971,506
WIOA Youth 17/18	315,404.00				315,404		
WIOA Youth 18/19	1,515,303.00				1,504,292		11,011
WIOA Youth 19/20			2,136,988		674,832		1,462,156
WIOA Dislocated Worker 16/17	34,383.00				733,980	(34,383)	156,263
WIOA Dislocated Worker 17/18	890,243.00				763,823		590,214
WIOA Dislocated Worker 18/19	1,354,037.00						1,314,588
WIOA Dislocated Worker 19/20			1,314,588				3
Workforce Learning Link Program 17/18	3.00						4,783
Workforce Learning Link Program 18/19	188,767.00				183,984		129,185
Workforce Learning Link Program 19/20			209,000		79,815		
WFNJ TANF 17/18	573,324.00				22,297	(551,027)	
WFNJ TANF 18/19	3,523,995.00				2,341,732		1,182,263
WFNJ TANF 19/20			4,748,174		1,361,897		3,386,277
WFNJ GA/SNAP 17/18	1,178.00				(8,428)	(9,606)	
WFNJ GA/SNAP 18/19	1,535,209.00				1,387,891		147,318
WFNJ GA/SNAP 19/20			2,296,439		595,513		1,700,926
SNAP 2017	30,922.00				(2)	(30,924)	
SmartSteps 18/19	4,815.00						4,815
Summer Youth Employment Pilot Program			150,000		121,933		28,067
Alcohol/Drug Abuse Grant FY16'	45,548.00					(45,548)	
Alcohol/Drug Abuse Grant FY17'	5,404.00					(5,404)	
Alcohol/Drug Abuse Grant FY18'	5,883.00				(10,185)		16,068
Alcohol/Drug Abuse Grant FY19'			765,272		685,778		79,494
Municipal Alliance 2016	41,183.00					(41,183)	
Municipal Alliance 2017	36,499.00						36,499
Municipal Alliance 2018	53,227.00				9,379		43,848
Municipal Alliance 2019			512,024		447,101		64,923
L.E.O.T.E.F 2014	30,840.00				30,840		
L.E.O.T.E.F 2015	24,386.00				15,004		9,382
L.E.O.T.E.F 2016	45,033.00						45,033
L.E.O.T.E.F 2017	36,396.00						36,396
L.E.O.T.E.F 2018			36,749				36,749
PHLP LINC'S 2020			526,569		191,216		335,353
Community Svc. Block Grant PHLP LINC'S 2017	17.00					(17)	
Community Svc. Block Grant PHLP LINC'S 2018	14,616.00						14,616
Community Svc. Block Grant PHLP LINC'S 2019	294,913.00				292,819		2,094
CEHA Gant 2018					168,980		
CEHA Gant 2019	168,980.00				650		2,440
MRC Cap Bldg Non-Competitive 2015	3,090.00						
Right to Know 2019							15,213
Right to Know 2020			15,213				4,965
MRC Challenge Award 2016	4,965.00						13,000
MRC Challenge Award 2017	13,000.00						
MRC Competitive Award	108.00				108		
Clean Communities 2015	406.00						406
Clean Communities 2016	0.00						0
Clean Communities 2017	15,790.00				15,626		164
Clean Communities 2018	23,612.00				5,378		18,234
Clean Communities 2019			87,246				87,246

COUNTY OF PASSAIC
 Schedule of Appropriated Reserves for Grants
 Federal and State Grant Fund
 Year Ended December 31, 2019

Grant	Balance, Dec. 31, 2018	Transferred From 2019 Budget Appropriations		Cash Match	Expended	Adjusted/ Canceled	Balance, Dec. 31, 2019
		Budget	Appropriation By 40A-4-87				
Recycling Enhancement Act 2011							
Recycling Enhancement Act 2012							
Recycling Enhancement Act 2013							
Recycling Enhancement Act 2014					(23)		23
Recycling Enhancement Act 2015							
Recycling Enhancement Act 2016			544,616		544,616		
Recycling Enhancement Act 2017			537,450		13,413		524,037
Recycling Enhancement Act 2018			530,284				530,284
Radon Awareness Program 2018	2.00						2
Mosquito ID & Control 2016	405.00					(405)	
Passaic County Film Festival 2018							
Passaic County Film Festival 2019	2,400.00				2,400		
Passaic County Film Festival 2020			2,600				2,600
NJEDA Innovation Planning Challenge 2019	100,000.00				100,000		
CDBG-DR Program 2013	8,607.00						8,607
PC Summer Concert Series 2017	500.00						500
PC Summer Concert Series 2018							
PC Summer Concert Series 2019			3,400		3,399		1
PC Summer Concert Series 2020			3,718				3,718
Dey Mansion Garden Restoration 2016							
NJHT Monument Restoration 2018							
Lambert Castle Preservation 2019	50,000.00				50,000		
Green Acres 2006	415,773.00				(150)	(415,923)	
Green Acres 2011	1,125,000.00					(1,125,000)	
Green Acres 2012	660,000.00					(660,000)	
Green Acres 2019			50,000				50,000
NJ Historic Comm. HC-PRO-2019-035	10,500.00				8,757		1,743
Humanities Action Grant 2019	8,588.00				8,338		250
PC Youth Golf Program 2014	57,463.00				4,928		52,535
NJUCF Stewardship-Resiliency Planning 2018		10,000		7,500	17,500		
Aging Area Nutrition FY 2015	925,475.00					(925,475)	
Aging Area Nutrition FY 2016	964,653.00					(964,653)	
Aging Area Nutrition FY 2017	866,920.00						866,920
Aging Area Nutrition FY 2018	1,747,941.00				785,350		962,591
Aging Area Nutrition FY 2019		1,289,258	727,631	1,500,000	2,111,993		1,404,896
Aging Administration 2016	37,924.00					(37,924)	
Aging Administration 2017	367,711.00						367,711
Aging Administration 2018	911,790.00				477,007		434,783
Aging Administration 2019		1,392,792	514,113	400,000	1,271,365		1,035,540
Casino Revenue 2016	124,334.00				(44)	(124,378)	
Casino Revenue 2017	138,343.00						138,343
Casino Revenue 2018	74,948.00				(61,996)		136,944
Casino Revenue 2019		798,582		1,077,313	1,594,789		281,106
Senior Farmers Market Nutrition Program 2019			1,000		1,000		
Senior Farmers Market Nutrition Program 2018							
State Health Insurance Program 2018	16,000.00				16,000		16,000
State Health Insurance Program 2019			32,000		16,000		3,359
2013 FTA Section 5310	3,359.00						19,846
2014 FTA Section 5310	49,795.00				29,949		300
2015 FTA Section 5310	120,000.00				119,700		
State Community Partnership 2015	8,000.00				8,000		
State Community Partnership 2016	23,559.00					(23,559)	
State Community Partnership 2017	45,379.00				(7,667)		53,046
State Community Partnership 2018	85,792.00				4,476		81,316
State Community Partnership 2019		500,656			483,458		17,198
Social Services for the Homeless 2015	12,796.00					(12,796)	
Social Services for the Homeless 2016	27,978.00					(27,978)	
Social Services for the Homeless 2017	24,113.00				(1)		24,114
Social Services for the Homeless 2018	15,985.00				9,280		6,705
Social Services for the Homeless 2019			1,045,020		1,010,453		34,567
Human Services 13BERN	35,619.00					(35,619)	
Human Services 15BERN	66,644.00					(66,644)	
Human Services 17BERN	99,916.00				293		99,623
Human Services 19BERN			175,373		147,908		27,465
Substance User Navigator 2017	106,475.00						106,475
Substance User Navigator 2018	121,233.00		100,000		150,872		70,361
Div. Of Child Behavioral Hlth Serv. 2016	14,730.00					(14,730)	
Div. Of Child Behavioral Hlth Serv. 2017	25,834.00						25,834
Div. Of Child Behavioral Hlth Serv. 2018							
Div. Of Child Behavioral Hlth Serv. 2019			48,970		47,536		1,434

COUNTY OF PASSAIC

Schedule of Appropriated Reserves for Grants

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Year Ended December 31, 2019

Grant	Balance, Dec. 31, 2018	Transferred From 2019 Budget Appropriations		Cash Match	Expended	Adjusted/ Canceled	Balance, Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
Transportation and TIP 2014	131,208.00					(131,208)	
Transportation and TIP 2015	25,993.00					(25,993)	
Transportation and TIP 2016	16,667.00				(70,078)		86,745
Transportation and TIP 2018	16,827.00				(224)		17,051
Transportation and TIP 2019			404,914		356,469		48,445
Passaic County Housing First 2013	68,215.00					(68,215)	
Passaic County Housing First 2014	597,459.00					(597,459)	
Passaic County Housing First 2017	731,781.00						731,781
HUD-EVA'S Project 2018	295,056.00						295,056
Collaborative II	285,358.00					(285,358)	
Passaic County Housing First Collaborative III	239,443.00				(165)		239,608
New Passaic County Housing First	22,819.00				(1)		22,820
HUD-St. Paul's	121,825.00					(121,825)	
HUD-St. Joseph	186,660.00					(186,660)	
HUD-Paterson Park Apartments	246,005.00						246,005
C.S.B.G. Non-Discretionary 2015	2,418.00					(2,418)	
C.S.B.G. Non-Discretionary 2016	1.00					(1)	
C.S.B.G. Non-Discretionary 2017	4,383.00						4,383
C.S.B.G. Non-Discretionary 2018	86,479.00				80,161		6,318
C.S.B.G. Non-Discretionary 2019		311,936	(4,282)		128,863		178,791
J.A.L.B.G. 2014	678.00					(678)	
Intensive Case Management			858,300		688,725		169,575
Juvenile Detention Alternative Innovation 2016	1,219.00					(1,219)	
Juvenile Detention Alternative Innovation 2017					(8,259)		8,259
Juvenile Detention Alternative Innovation 2018							5,816
Juvenile Detention Alternative Innovation 2019		120,000			114,184		238,479
Birch Street Apartments	238,479.00						238,479
Human Services 16 BERN PASP	215.00					(215)	
Family Court Services 2015	18,497.00					(18,497)	
Family Court Services 2016	1,773.00					(1,773)	
Family Court Services 2017	9,619.00				(1)		9,620
Family Court Services 2018	39,320.00				(15,742)		55,062
Family Court Services 2019		278,149			277,080		1,069
JARC 12/13	1.00					(1)	
JARC 2014	89,949.00					(89,949)	
JARC NJ 3SFY2017					(9,233)		9,233
JARC 2019					0		(0)
NJ Highlands - Plan Conformance	70,000.00						70,000
Pat Transit Facility Pedestrian Safety	7,435.00						7,435
Transfer of Development Rights	15,009.00						15,009
Great Falls Circulation Study	8,598.00						8,598
PC Green Infrastructure - NJIT	1,753.00						1,753
SSP - Bus Rapid Transit Market Study	314,218.00				270,603		43,615
Subregional Transportation Planning 2015	1,616.00					(1,616)	
Subregional Transportation Planning 2016	1,785.00					(1,785)	
Subregional Transportation Planning 2017	2,057.00						2,057
Subregional Transportation Planning 2018	1,530.00						1,530
Subregional Transportation Planning 2019	154,275.00				144,536		9,739
Subregional Transportation Planning 2020			132,048	33,012	38,686		126,374
Community Development Block Grant 2010							559
Community Development Block Grant 2012	3,450.00				2,891		
Community Development Block Grant 2013							
Community Development Block Grant 2014	40,468.00				40,468		
Community Development Block Grant 2015	48,828.00				21,929		26,899
Community Development Block Grant 2016	19,764.00				(33,438)		53,202
Community Development Block Grant 2017	92,663.00				12,010		80,653
Community Development Block Grant 2018	131,029.00				128,875		2,154
Community Development Block Grant 2019			860,233		80,603		779,630
Plan Conformance Amended Grant 2019			75,000				75,000
Emergency Management Agency Assistance 2017			55,000		55,000		
Hazard Mitigation Grant	40,959.00					(40,959)	
Hazard Mitigation Grant			55,000		55,000		
Emergency Management Agency Assistance 2018			126,000		125,988		12
UASI - Local Share 2014	187,772.00					(187,772)	
UASI - Local Share 2015	64.00					(64)	
UASI - Local Share 2016	122,874.00				122,820		54
UASI - Local Share 2017	300,000.00				112,395		187,605
UASI - Local Share 2018	375,000.00				90,000		285,000
UASI - Local Share 2019			285,000				285,000
County EOC Generator Project	28,453.00				14,673		13,780
Victim Witness Advocacy	73,872.00				(1,456)		75,328
Victim Witness Advocacy		41,450			36,497		4,953

COUNTY OF PASSAIC

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Grant	Balance, Dec. 31, 2018	Transferred From 2019 Budget Appropriations		Cash Match	Expended	Adjusted/ Canceled	Balance, Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
Sexual Assault Nurse Examiner SAST/SANE 2016	23,551.00					(23,551)	
Sexual Assault Nurse Examiner SAST/SANE 2017	33,947.00				9,729	(24,218)	
Sexual Assault Nurse Examiner SAST/SANE 2018	49,339.00				9,691	(31,102)	8,546
Sexual Assault Nurse Examiner SAST/SANE 2019			93,112		75,563		17,549
Victim Witness Advocacy			538,171		510,119		28,052
Victim Witness Advocacy			545,769		260		545,509
Victim Witness Advocacy	462.00					(462)	
Insurance Fraud 2018							
Insurance Fraud 2019		250,000			247,111		2,889
Body Armor P.C.P.O 2015	9.00				9		
Body Armor P.C.P.O 2016	658.00				657		1
Body Armor P.C.P.O 2017	6,606.00				6,606		
Body Armor P.C.P.O 2018			7,234		5,871		1,363
Child Advocacy Center Competitive Grant	218.00						218
Child Advocacy Development Grants - Cap			372,054		259,236		112,818
STOP Violence Against Women Act			58,881				58,881
Victim Witness Advocacy	122,292.00				(3)		122,295
Multi Jurisdictional NARC Task Force 2014	50,045.00					(50,045)	
Operation Helping Hands			100,000		55,145		44,855
Homeland Security Grant FY 15							
Homeland Security Grant FY 16	101,397.00				82,958		18,439
Homeland Security (SESP-Local Share)	181,863.00				107,526		74,337
Homeland Security (SHSP-Local Share)		330,858			146,807		184,051
Child Advocacy Center Upgrades Grant	32.00						32
Body Armor Replacement P.C.S.D 2013							
Body Armor Replacement P.C.S.D 2014							
Body Armor Replacement P.C.S.D 2015							
Body Armor Replacement P.C.S.D 2016							
Body Armor Replacement P.C.S.D 2017							
Body Armor Replacement P.C.S.D 2018			51,368		51,368		
Click It or Ticket 2018	5,500.00				5,500		
Pedestrian Safety Grant 2017	15,000.00				13,929		1,071
Pedestrian Safety Grant 2018	50,000.00						50,000
Pedestrian Safety Grant 2019			50,000				50,000
Medical Assisted Treatment	180,339.00				73,274	(107,065)	
Drive Sober or Get Pulled Over 2019			5,500				5,500
U drive U Text U Pay 2017							
U drive U Text U Pay 2018	40,000.00				39,738		262
U drive U Text U Pay 2019			40,000				40,000
FEMA Generator Grant	438,908.00				438,908		
REN Eva's Village Apartments	47,510.00					(47,510)	
Eva's Village Homeless Housing 2014	1,957.00				(14,398)	(16,355)	
Eva's Village Homeless Housing 2015	66,377.00					(66,377)	
Eva's Village Homeless Housing 2016	27,608.00						27,608
Eva's Village Homeless Housing 2017	93,481.00				(20,544)		114,025
Eva's Village Homeless Housing 2018	7,647.00				(27,512)		35,159
Eva's Village Homeless Housing 2019	92,084.00				(132,946)		225,030
HUD - Scatterd Sites	2,723.00					(2,723)	
HUD - Scatterd Sites			308,540		215,805		92,735
HUD - St. Joe's CDC 2014	9,025.00					(9,025)	
HUD - St. Joe's CDC 2015	14,487.00					(14,487)	
HUD - St. Joe's CDC 2016	29,274.00					(29,274)	
HUD - St. Joe's CDC 2017	7,616.00						7,616
HUD - St. Paul's CDC	44,522.00					(44,522)	
HUD - St. Paul's CDC	12,603.00					(12,603)	
HUD - St. Paul's CDC	28,585.00					(28,585)	
HUD - St. Paul's CDC	11,873.00				(1,619)		13,492
NJ-511-PC Housing First	323,555.00					(323,555.00)	
PC Housing First 2011	174,998.00				(19,125)		194,123
PC Housing First 2011	187,921.00				(3,727)		191,648
PC Housing First PILOT 2018	436,675.00				210,045		226,630
PC Housing First PILOT 2019			1,270,027		381,565		888,462
PC Housing First Bonus	200,766.00						200,766
PC Housing First Bonus 2011	58,748.00				(214)		58,962
PC Housing First Bonus 2011	19,221.00				(2,084)		21,305
PC Housing First Bonus	46,540.00				25,978		20,562
PC Housing First Bonus			91,807		44,797		47,010
Housing First PILOT Project	19,643.00					(19,643)	
Housing First PILOT Project 2007	104,723.00					(104,723)	
Housing First PILOT	209,674.00						209,674
Housing First PILOT	165,277.00				(75)		165,352

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Grant	Balance, Dec. 31, 2018	Transferred From 2019 Budget Appropriations		Cash Match	Expended	Adjusted/ Canceled	Balance, Dec. 31, 2019
		Budget	Appropriation By 40A:4-87				
Housing First 2008	196,488.00						196,488
Housing First 2008	78,916.00				(5,907)		84,823
Housing First 2008	141,897.00				(1,322)		143,219
CoC Planning Grant 2014	117,232.00						117,232
CoC Planning Grant 2015	27,313.00					(27,313)	
CoC Planning Grant 2016	7,371.00						7,371
CoC Planning Grant 2017	30,703.00				1,388		29,315
CoC Planning Grant 2018	119,137.00				29,722		89,415
CoC Planning Grant 2019			124,114	31,030	18,094		137,050
PC Housing First 2009	6,439.00				(92)		6,531
PC Housing First 2009	94,962.00				(39,399)		134,361
PC Housing First 2009	334,483.00				298,300		36,183
PC Housing First 2009			708,838		261,747		447,091
Passaic County Housing First - 2009 Collaborative II	137,592.00				(56,914)		194,506
2020 Complete Count Commission/Passaic County Count			254,540				254,540
County Aid - Road Resurfacing 2016	54,908.00				51,653		3,255
County Aid - Road Resurfacing 2017							
County Aid - Road Resurfacing 2018	1,623,346.00				922,238		701,108
County Aid - Road Resurfacing 2019			7,547,724		4,633,642		2,914,082
2016-17 Local Safety Prog - Center Rumble	271,443.00					(271,443)	
2016-17 Local Safety Prog - High Friction	2,707,208.00				1,865,100		842,108
Fairlawn Avenue Bridge	13,300,000.00						13,300,000
2015 Spruce Street Bridge	3,200,000.00						3,200,000
Morris Canal Greenway Browertown Rd	741,000.00						741,000
Garret Mountain Improvements							
Peckman River Crossing Project	700,000.00						700,000
Weasel Brook Park Improvements, Phase II	600,000.00				599,999		1
LSP - Allwood Rd/Clifton Ave	2,663,400.00						2,663,400
2017-18 Local Safety Prog - Market Street	3,560,400.00						3,560,400
2018 TAP Spruce Street Gateway Phase I	1,200,000.00						1,200,000
2011 LBFN- Scour Countermeasures	550,000.00				550,000		
Kingsland Avenue Bridge	2,245,960.00						2,245,960
Morris Canal Greenway Pompton Feeder			3,000,000				3,000,000
2019 NJDOT Local Bridge Fund			3,071,969				3,071,969
	<u>\$ 68,281,223.00</u>	<u>6,088,953.00</u>	<u>42,705,080.00</u>	<u>3,048,855.00</u>	<u>40,048,843.00</u>	<u>(8,305,172.00)</u>	<u>71,770,096.00</u>
					Cash Disbursed	\$ 27,559,817.00	
					Encumbrances Payable	<u>12,489,026.00</u>	
						<u>\$ 40,048,843.00</u>	

COUNTY OF PASSAIC

Schedule of Unappropriated Reserves for Grants

Federal and State Grant Fund

Year Ended December 31, 2019

<u>Grant</u>	Balance, Dec. 31, 2018	Transferred To 2019 Budget Appropriations	Appropriation By 40A:4-87	Cash Received	Budget Offset	Balance, Dec. 31, 2019
		<u>Budget</u>				
Drunk Driving Enforcement Fund	\$ 18,378				(18,378)	
N.J. Historical Commission				9,223		9,223
	<u>\$ 18,378</u>			<u>9,223</u>	<u>(18,378)</u>	<u>9,223</u>

COUNTY OF PASSAIC

Schedule of Interfunds

Federal and State Grants Fund

Year Ended December 31, 2019

	Balance, December 31, <u>2018</u>	<u>Increased</u>	<u>Decreased</u>	Balance, December 31, <u>2019</u>
Current Fund	\$ 7,999,977	41,145,551	47,703,042	1,442,486
	<u>7,999,977</u>	<u>41,145,551</u>	<u>47,703,042</u>	<u>1,442,486</u>
Due from	7,999,977	41,145,551	47,703,042	1,442,486
Due (to)	<u>7,999,977</u>	<u>41,145,551</u>	<u>47,703,042</u>	<u>1,442,486</u>
		Cancellation of Grant Receivable \$ 6,312,165		
		Cancellation of Appropriated Grants	8,305,172	
		Grants Revenue 34,824,163		
		Grant Expenditures	39,379,492	
		Unappropriated Grants <u>9,223</u>	<u>18,378</u>	
		\$ <u>41,145,551</u>	<u>47,703,042</u>	

COUNTY OF PASSAIC

Schedule of Cash

Trust Funds

Year Ended December 31, 2019

	Other Trust Fund	Confiscated Trust Fund	Self- Insurance Trust Fund	Community Development Trust Fund
Balance - December 31, 2018	\$ 37,224,507	2,484,771	31,493,860	6,332,611
Increase by Receipts:				
Various Trust Deposits	166,648			
Interest	231,094	86,192	835,087	82,334
Reserve for Dedicated Trusts	12,392,212			
Outside Duty Accounts Receivable	9,528,902			
Reserve for Open Space Trust	5,028,708			
Interfunds			18,839,309	
Receipts from Confiscated Funds		2,615,095		
Reserve for Workmen's Compensation			2,794,881	
Reserve for Health Benefits			868,780	
Reserve for Liability Insurance			3,114,718	
Prior Year Void Checks			4,370	
Housing Voucher Program				3,124
				9,925,943
Total Receipts	27,347,564	2,701,287	26,457,145	10,011,401
	64,572,071	5,186,058	57,951,005	16,344,012
Decreased by Disbursements:				
Various Trust Deposits	234,547			
Reserve for Dedicated Revenues	16,597,012			
Open Space Trust Expenditures	5,350,651			
Adjudicated Confiscations		3,171,411		
Reserve for Workmen's Compensation			3,450,608	
Reserve for Health Benefits			270,924	
Reserve for Liability Insurance			2,140,130	
Housing Voucher Program				9,973,697
Total Disbursements	22,182,210	3,171,411	5,861,662	9,973,697
Balance - December 31, 2019	\$ 42,389,861	2,014,647	52,089,343	6,370,315

COUNTY OF PASSAIC

Schedule of Various Trust Deposits

Year Ended December 31, 2019

Balance - December 31, 2018	\$	886,722
Increased by:		
Cash Deposits		<u>166,648</u>
		1,053,370
Decreased by:		
Payments		<u>234,547</u>
Balance - December 31, 2019	\$	<u><u>818,823</u></u>

COUNTY OF PASSAIC

Schedule of Reserve for Dedicated Trusts

Year Ended December 31, 2019

	Balance December 31, <u>2018</u>	<u>Increased</u>	<u>Decreased</u>	Balance December 31, <u>2019</u>
Homelessness Trust Fund	\$ 446,370	122,981	89,938	479,413
Homelessness Code Blue		22,058		22,058
Off-Duty Police Escrow	72,997	4,785,150	4,650,670	207,477
Off-Duty Police Outside Employment	112,992	3,787,413	3,711,648	188,757
Off-Duty Police Vehicle Fee	280,547	662,826	214,000	729,373
Off-Duty Police PBA Admin Fee	58,344	356,859	351,443	63,760
Unutilized Escrow to be Refunded	15	12,420	12,420	15
Register of Deeds	1,745,578	132,474	60,770	1,817,282
Weights and Measure Fines	1,268,208	131,483	141,909	1,257,782
Tax Appeal Fees	947,837	88	77,626	870,299
County Clerk	561,784	32,878		594,662
County Sheriff	86,365	39,920	50,532	75,753
Surrogate	100,770	31,134	25,208	106,696
Forensic Lab Fees	301,831	7,671		309,502
Parks - Fines	332	416		748
Human Services	8,838			8,838
Parks - Lambert Castle	44,680	25,000	42,225	27,455
Passaic County Corr. Enh. Dist.	939,855	170,203	11,347	1,098,711
502 Pat-Ham Tpk Sidewalks	20,000			20,000
County Retirement Plan	577,063	1,183,707	12,450	1,748,320
Accumulated Absences	999,488	645,729		1,645,217
Snow Removal	877,784	1,298,343	2,003	2,174,124
Unemployment Comp. Ins.	588,015	1,747,445	1,080,790	1,254,670
Motor Vehicle Fines	2,064,968	2,858,177	3,070,500	1,852,645
Sheriff's Confiscated Funds - Local	600,012	89,703	13,980	675,735
Sheriff's Confiscated Funds - Treasury	9,077	314	2,079	7,312
Sheriff's Confiscated Funds - Justice	1,792,643	2,024,741	502,686	3,314,698
Municipal Confiscated Funds - Local	2,055,518	870,504	209,358	2,716,664
Municipal Confiscated Funds - Federal	1,342,956	16,147	1,359,103	0
Prosecutor's Confiscated Funds - Local	5,088,877	584,665	714,259	4,959,283
Prosecutor's Trust Auto Theft	35,195	1,146		36,341
Prosecutor's Environmental Trust	31,575			31,575
PCSD Environmental Trust	16,462			16,462
Prosecutor's Confiscated Funds - Treasury	196,857	25,571		222,428
Prosecutor's Confiscated Funds - Justice	1,014,222	270,187	128,438	1,155,971
Para Transit	274,609	59,527	61,630	272,506
	<u>\$ 24,562,664</u>	<u>21,996,880</u>	<u>16,597,012</u>	<u>29,962,532</u>
		Cash \$ 12,392,212	16,597,012	
		Accounts Receivable 9,604,668		
		<u>\$ 21,996,880</u>	<u>16,597,012</u>	

COUNTY OF PASSAIC

Schedule of Accounts Receivable - PCSD Off Duty

Year Ended December 31, 2019

Balance - December 31, 2018	\$	7,441
Increased by:		
Billings		<u>9,604,668</u>
		9,612,109
Decreased by:		
Dedicated Reserves Receipts		<u>9,528,902</u>
Balance - December 31, 2019	\$	<u><u>83,207</u></u>

COUNTY OF PASSAIC

Schedule of Reserve for Open Space Trust Expenditures

Year Ended December 31, 2019

	Balance December 31, 2018	Increased	Decreased	Reallocated	Balance December 31, 2019
Reserve for Unallocated General Funds	2,696,325	2,629,901		(2,631,200)	2,695,026
Reserve for Unallocated Municipal/Non-Profit Funds	2,538,272	2,629,901		(2,516,714)	2,651,459
Reserve for Budgeted Projects	6,547,965		5,350,651	5,147,914	6,345,228
	\$ 11,782,562	5,259,802	5,350,651		11,691,713
		Levy \$ 5,015,136			
		Added and Omitted Payments 13,572	5,350,651		
		Interest on Investments 231,094			
		\$ 5,259,802	5,350,651		

COUNTY OF PASSAIC

Schedule of Reserve for Confiscated Trust Fund

Year Ended December 31, 2019

	Balance December 31, <u>2018</u>	<u>Increased</u>	<u>Decreased</u>	Balance December 31, <u>2019</u>
Reserve for Interest - Prosecutor	\$ 129,067	86,192	110,000	105,259
Reserve for All Confiscated Funds	2,313,373	1,161,222	1,595,212	1,879,383
Adjudicated to Distribute	<u>42,331</u>	<u>1,453,873</u>	<u>1,466,199</u>	<u>30,005</u>
	<u>\$ 2,484,771</u>	<u>2,701,287</u>	<u>3,171,411</u>	<u>2,014,647</u>

COUNTY OF PASSAIC

Schedule of Reserve for Workmen's Compensation

Year Ended December 31, 2019

Balance - December 31, 2018		\$ 4,135,509
Increased by:		
Miscellaneous Contributions and Reimbursements	\$ 2,794,881	
Transfer from Appropriation Reserves	6,001,155	
Prior Year Void Checks	4,370	
Interest Income	<u>130,982</u>	
		<u>8,931,388</u>
		13,066,897
Decreased by:		
Payment of Claims		<u>3,450,608</u>
Balance - December 31, 2019		\$ <u><u>9,616,289</u></u>

COUNTY OF PASSAIC
Schedule of Reserve for Health Benefit Funds
Year Ended December 31, 2019

Balance - December 31, 2018		\$ 22,005,719
Increased by:		
Interest Income	\$ 463,578	
Transfer from Appropriation Reserves	2,000,000	
Unexpended Medical/RX Funds	<u>868,780</u>	
		<u>3,332,358</u>
		25,338,077
Decreased by:		
Claims Paid		<u>270,924</u>
Balance - December 31, 2019		<u>\$ 25,067,153</u>

Schedule of Reserve for Liability Insurance
Year Ended December 31, 2019

Balance - December 31, 2018		\$ 5,352,632
Increased by:		
Miscellaneous Contributions and Reimbursements	\$ 3,114,718	
Transfer from Appropriation Reserves	10,838,154	
Interest Income	<u>240,527</u>	
		<u>14,193,399</u>
		19,546,031
Decreased by:		
Payment of Claims		<u>2,140,130</u>
Balance - December 31, 2019		<u>\$ 17,405,901</u>

COUNTY OF PASSAIC
Reserve for Housing Voucher Program
Year Ended December 31, 2019

Balance - December 31, 2018		\$ 6,332,611
Increased by:		
Grant Revenues	\$ 9,870,827	
Other Income	55,116	
Interest Income	<u>82,334</u>	
		<u>10,008,277</u>
		16,340,888
Decreased by:		
Expenditures		<u>9,973,697</u>
Balance - December 31, 2019		<u>\$ 6,367,191</u>

COUNTY OF PASSAIC
Reserve for Housing Voucher Program
Year Ended December 31, 2019

Balance - December 31, 2018	\$	
Increased by:		
Grant Revenues		<u>3,124</u>
		3,124
Balance - December 31, 2019	\$	<u><u>3,124</u></u>

COUNTY OF PASSAIC

Schedule of Interfunds

Trust Funds

Year Ended December 31, 2019

	Balance December 31, <u>2018</u>	<u>Increased</u>	<u>Decreased</u>	Balance December 31, <u>2019</u>
Due from/(to) Current Fund:				
Self Insurance Trust Fund:				
Worker's Compensation	\$	6,001,155	6,001,155	
Health Benefits Fund		2,000,000	2,000,000	
Liability Insurance		<u>10,838,154</u>	<u>10,838,154</u>	
Total Due from/(to) Current Fund		<u>18,839,309</u>	<u>18,839,309</u>	
	\$	<u>18,839,309</u>	<u>18,839,309</u>	
Cash Receipts		\$	18,839,309	
Transfer from Appropriation Reserves		<u>18,839,309</u>		
		\$	<u>18,839,309</u>	

COUNTY OF PASSAIC

Schedule of Cash

General Capital Fund

Year Ended December 31, 2019

Balance - December 31, 2018		\$	69,304,016
Increased by Receipts:			
Schedule of Interfunds	\$	8,892,669	
Bond Sale		6,400,000	
Accounts Receivable - PCIA		4,471,823	
DOT Aid		450,000	
Interest Earnings		1,308,007	
Fund Balance		<u>1,280,063</u>	
			<u>22,802,562</u>
			92,106,578
Decreased by Disbursements:			
Schedule of Interfunds		38,538,808	
Fund Balance		<u>96,000</u>	
			<u>38,634,808</u>
Balance - December 31, 2019		\$	<u><u>53,471,770</u></u>

COUNTY OF PASSAIC

Analysis of Cash

General Capital Fund

Year Ended December 31, 2019

Fund Balance	\$ 7,369,586
Grants Receivable	(38,756,682)
Due from PCIA (Nike Base - DPW Building Project)	(10,058,177)
Commitments payable	56,979,099
Capital Improvement Fund	82,470
Reserve for Payment of Bonds and Notes	13,268,057
Reserve for Capital Acquisition	11,055,323
Reserve for Grants Receivable	5,892,083

Improvement Authorizations:

Ordinance

<u>Number</u>	<u>Improvement Description</u>	
07-06	Various Capital Improvements	495,580
08-03	Various Capital Improvements	198,511
09-06	Building & Grounds Improvements	522,291
10-08	Various Capital Improvement Funds	67,422
11-03	Various Capital Improvements	(1,205,751)
12-05	Improvement of the Passaic County Technical School	6,419
12-06	Various Capital Improvements	9,000
12-07	Various Capital Improvements	2,526,499
13-05	Various Bridge/Drain/Road Impvts.	(2,906,545)
13-07	Various Capital Improvements	155,597
13-08	Improvement of the Passaic County Vocational School District	92,627
13-10	Various Capital Improvements	379,698
14-04	Improvement of the Passaic County Vocational School District	507,909
14-07	Improvement of the Passaic County Vocational School District	172,130
15-03	PCTI Improvements	969,355
15-06	Renovations to Courthouse Complex - Historic Preservation Trust	(1,575,000)

COUNTY OF PASSAIC

Analysis of Cash

General Capital Fund

Year Ended December 31, 2019

15-07/16-06	Various Capital Improvements	4,917,890
16-02	PCCC Improvements - Chp. 12	2,943,309
16-04	Various Capital Improvements	3,068,776
16-05	PCTI Building & Grounds Improvements	154,133
16-09	PCTI-STEM Academy	546,019
17-01	RiverFront Park Imp	(2,000,000)
17-02	PCCC Improvements	2,943,380
17-03	PCCC Capital Improvements	(2,052,375)
17-04	Various Capital Improvements	(1,022,936)
17-07	Garret Mountain Reservation Improvements	70,663
18-01	Improvements to PCCC	3,139,917
18-02	Improvements to PCCC	(140,197)
18-03	Various Capital Improvements	(8,572,005)
18-04	DPW Building Project (Nike Base)	717,998
18-08	ESIP Refunding	465,177
19-02	Various Improvements	(6,912,647)
19-04	PCCC Improvements Chapter 12	6,330,044
19-05	Camera Surveillance System	377,123
19-09	Lambert Castle & Carriage House Improvements	<u>2,250,000</u>
		<u>\$ 53,471,770</u>

COUNTY OF PASSAIC

Schedule of Receivables

General Capital Fund

Year Ended December 31, 2019

Grantor	Project	Ord. No.	Balance Dec. 31, 2018	Awarded in 2019	Decreased	Balance Dec. 31, 2019
State Grants:						
N.J. Department of Transportation	Fairlawn Avenue Bridge	10-08	97,289		27,927	69,362
N.J. Department of Transportation	Two Bridges Road/West Belt	10-08	512,864		324,847	188,017
N.J. Department of Transportation	West Brook Road/Wanaque Reservoir, PC 491	10-08	300,000			300,000
N.J. Department of Transportation	Eighth Street Bridge Rehabilitation	10-08	292,114			292,114
DOT Future Needs	Bridge Replacement, Rehab, Repairs	11-03	1,000,000	1,000,000		-
N.J. Department of Transportation	West Brook Road/Wanaque Reservoir, PC 491	12-07	3,281,921		550,128	2,731,793
N.J. Department of Transportation	Two Bridges Road/West Belt	12-07	3,252,082		91,792	3,160,290
N.J. Green Acres	Parks & Recreation Improvements	13-07	309,900		309,900	-
N.J. Department of Transportation	Various Road Improvements	15-07	35,671,312		11,650,741	24,020,571
N.J. Dept. of Environment Protection	Haledon Avenue(Green Street) Improvements	15-07	289,322		277,555	11,767
N.J. Dept. of Environment Protection	Construction of Riverfront Park	17-01	5,000,000			5,000,000
N.J. Dept. of Environment Protection	Various Improvements to Garrett Mountain Reservation	17-07	1,375,000		642,232	732,768
N.J. Historic Preservation Fund	Lambert Castle and Carriage House Restoration Project	19-09	-	2,250,000		2,250,000
			51,381,804	2,250,000	14,875,122	38,756,682
			\$ 51,381,804	2,250,000	14,875,122	38,756,682
				Interfunds \$	14,875,122	
					\$	14,875,122

COUNTY OF PASSAIC

Schedule of Deferred Charges to Future
Taxation - Funded

General Capital Fund

Year Ended December 31, 2019

Balance - December 31, 2018		\$ 337,564,559
Increased by:		
Serial Bonds Issued	\$ 6,400,000	
Capital Leases Issued	<u>42,990,000</u>	
		<u>49,390,000</u>
		386,954,559
Decreased by:		
2019 Budget Appropriations to Pay Bonds	\$ 28,699,000	
2019 Budget Appropriations to Pay Loans	46,904	
2019 Budget Appropriations to Pay Capital Leases	<u>4,010,000</u>	
		<u>32,755,904</u>
Balance - December 31, 2019		<u>\$ 354,198,655</u>

COUNTY OF PASSAIC

Schedule of Deferred Charges to Future Taxation - Unfunded

General Capital Fund

Year Ended December 31, 2019

Ordinance Number	Improvement Description	Balance Dec. 31, 2018	2019 Authorizations	Reduced	Assessment Confirmed	Balance Dec. 31, 2019	Analysis of Balance - Dec. 31, 2019		
							Financed by Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorization
15-07/16-06	Various Capital Improvements	8,930,000				8,930,000	8,930,000		
16-03	PCCC Improvements	2,476,632				2,476,632	2,476,632		
16-04	Various Capital Improvements	9,412,643		3,838,583		5,574,060	5,574,060		
16-05	PCTI Improvements	979,308				979,308	979,308		
16-08	Acquisition of Office Condominium	2,500,000		2,500,000					
16-11	9-1-1 Emergency System	1,045,000				1,045,000	1,045,000		
17-01	RiverFront Park Imp	3,000,000		1,000,000		2,000,000		2,000,000	
17-03	PCCC Capital Improvements	2,052,375				2,052,375		2,052,375	
17-04	Various Capital Improvements	8,429,160		450,000		7,979,160		1,022,936	3,956,224
18-02	Improvements to PCCC	1,714,790				1,714,790		140,197	1,574,593
18-03	Various Capital Improvements	9,500,000				9,500,000		8,572,005	927,995
18-04	DPW Building Project (Nike Base)	2,470,000				2,470,000			2,470,000
18-08	ESIP Refunding	12,300,000		12,300,000					
19-02	Various Capital Improvements		9,523,804			9,523,804		6,912,647	2,611,157
19-03	Improvement of Passaic County Community College		1,888,035			1,888,035			1,888,035
19-04	Improv. to Facilities of Passaic County Community College		6,400,000	6,400,000					
19-08	Refunding Bond Ord		10,750,000			10,750,000			10,750,000
19-09	Lambert Castle & Carriage House Restoration		7,750,000			7,750,000			7,750,000
		\$ 127,541,379	36,311,839	58,051,559		105,801,659	44,980,000	26,387,456	34,434,203

Bonds Issued - General Improvements Bonds	23,520,000
Bonds Issued - County Vocational School Bonds	2,935,000
Bonds Issued - Energy Savings Improvement Bonds	12,300,000
Bonds Issued - County College Bonds	4,235,000
Bond Sale - County College Bonds	6,400,000
Budget-Open Space Trust Fund	700,000
Open Space Trust Fund	500,000
Budget Appropriations - Bond Anticipation Notes	2,757,202
Budget Appropriations - Deferred Charges Unfunded	1,259,000
DOT Aid Applied - Warwick Turnpike Bridge Ord. #17-04	450,000
Reserve for Payment of Debt Applied	2,995,357
	\$ 58,051,559

COUNTY OF PASSAIC

Schedule of Deferred Charges to Future Taxation - Unfunded

General Capital Fund

Year Ended December 31, 2019

Improvement Authorizations Unfunded		\$ 43,070,582
Less: Unexpended Proceeds of Bond Anticipation Notes Issued		
<u>Ordinance No.</u>		
07-06	\$ 495,580	
15-07/16-06	4,917,890	
16-04	3,068,776	
16-05	<u>154,133</u>	
		<u>8,636,379</u>
		<u>\$ 34,434,203</u>

COUNTY OF PASSAIC

Schedule of Improvement Authorizations

General Capital Fund

Year Ended December 31, 2019

Ordinance Number	Improvement Description	Ordinance Amount	Balance Dec. 31, 2018		2019 Authorizations		Cancelled	Paid or Charged	Balance Dec. 31, 2019	
			Funded	Unfunded	Funded	Unfunded			Funded	Unfunded
	General Improvements:	\$	\$							
07-06	Equipment Preakness Hospital	2,500,000	37,000				37,000			
08-03	Various Capital Improvements	10,800,000	198,511	607,564			111,984			495,580
09-04	Various Park & Recreation Improvements	7,400,000	17,244				17,244			
09-06	Building & Grounds Improvements	3,000,000	776,121				253,830			
10-04	County Park Improvements	4,730,000	1,380				1,380			
10-06	Various Capital Improvements	16,304,250	8,909				8,909			
10-08	Various Capital Improvement Funds	27,920,000	303,653				236,231			
11-03	Improvement of the Passaic County Technical Institute	1,958,616	633,329	2,565,833			1,839,140			1,360,022
12-05	Various Capital Improvements	12,428,000	8,419	758,616			2,000			758,616
12-06	Various Capital Improvements	28,853,000		2,526,499			(9,000)			
12-07	Various Capital Improvements	6,700,000		2,532,770			2,145,209			387,561
13-05	Various Bridge/Drain/Road Impvts.	3,100,000		15,876			(139,721)			
13-07	Various Capital Improvements	951,308		95,127			2,500			
13-08	Improvement of the Passaic County Voc School District	8,500,000		601,300			221,602			
13-10	Various Capital Improvements	1,958,616		517,447			507,909			
14-04	Improvement of the Passaic County Technical Institute	8,155,622	240,005				67,875			
14-07	Improvement of the Passaic County Technical Institute	979,308		976,358			7,003			
15-03	PCTI Improvements	3,200,000	2,114,484				2,114,484			
15-05	PCCC Chapter 12	51,324,505	12,286,620	8,930,000			16,298,730			4,917,890
16-02	PCCC Improvements - Chp. 12	3,000,000	2,943,309							
16-04	Various Capital Improvements	32,295,800		4,188,719			1,119,943			
16-05	PCTI Building & Grounds Improvements	979,308		158,433			4,300			
16-09	PCTI-STEM Academy	30,000,000	2,473,416				1,927,397			
17-01	Riverfront Park Imp	10,000,000	6,232,575	3,000,000			9,232,575			
17-02	PCCC Improvements	3,000,000	2,943,380							
17-03	PCCC Capital Improvements	2,052,375								
17-04	Various Capital Improvements	8,872,800		1,700,694			1,700,694			
17-07	Garret Mountain Reservation Improvements	2,750,000	65,597	5,955,154			1,998,930			3,956,224

COUNTY OF PASSAIC

Schedule of Improvement Authorizations

General Capital Fund

Year Ended December 31, 2019

Ordinance Number	Improvement Description	Ordinance Amount	Balance Dec. 31, 2018		2019 Authorizations	Adjustments	Cancelled	Paid or Charged	Balance Dec. 31, 2019	
			Funded	Unfunded					Funded	Unfunded
18-01	Improvements to PCCC	3,200,000	3,139,917				139,597	3,139,917	1,574,593	
18-02	Improvements to PCCC	1,714,790		1,714,190			4,166,909		927,995	
18-03	Various Capital Improvements	10,000,000		5,094,904			11,342,002	717,998	2,470,000	
18-04	DPW Building Project (Nike Base)	17,000,000			14,530,000					
18-05	Acquisition of Victoria Square Property	580,000	580,000			580,000				
18-08	ESIP Refunding	12,300,000		521,707			56,530	465,177	2,611,157	
19-02	Various Improvements	10,000,000			10,000,000		7,388,843		1,888,035	
19-03	PCCC Improvements	1,888,035			1,888,035					
19-04	PCCC Improvements Chapter 12	6,400,000			6,400,000		69,956	6,330,044		
19-05	Camera Surveillance System	1,100,000			1,100,000		722,877	377,123		
19-08	Refunding Bond Ordinance	10,750,000			10,750,000			2,250,000	10,750,000	
19-09	Lambert Castle & Carriage House Improvements	10,000,000			10,000,000				7,750,000	
			\$ 35,003,869	42,461,191	40,138,035	14,530,000	63,091,425	25,391,088	43,070,582	

Capital Improvement Fund \$ 476,196
 Capital Fund Balance 1,100,000
 Obligations Authorized but not issued 36,311,839
 Grant Receivable 2,250,000
 \$ 40,138,035

Interfunds \$ 6,112,326
 Commitments Payable 56,979,099
 \$ 63,091,425

COUNTY OF PASSAIC
Schedule of Commitments Payable
General Capital Fund
Year Ended December 31, 2019

Balance - December 31, 2018	\$	39,312,130
Increased by:		
Charges to Improvement Authorizations		<u>56,979,099</u>
		96,291,229
Decreased by:		
Schedule of Interfunds		<u>39,312,130</u>
Balance - December 31, 2019	\$	<u><u>56,979,099</u></u>

Schedule of Capital Improvement Fund
General Capital Fund
Year Ended December 31, 2019

Balance - December 31, 2018	\$	<u>58,666</u>
Increased by:		
2019 Budget Appropriations		<u>500,000</u>
		558,666
Decreased by:		
Appropriated to Finance Improvement Authorizations		<u>476,196</u>
Balance - December 31, 2019	\$	<u><u>82,470</u></u>

COUNTY OF PASSAIC

Schedule of Reserve for Payment of Bonds and Notes

General Capital Fund

Year Ended December 31, 2019

	<u>Ordinance</u>	<u>Balance Dec. 31, 2018</u>	<u>Increased</u>	<u>Decreased</u>	<u>Balance Dec. 31, 2019</u>
Reserve for Payment of Bonds:					
Bridge, Road, & Traffic Safety	09-05	\$ 1,017,631		750,000	267,631
Various Capital Improvements	10-08	664,633			664,633
Total Reserve for Payment of Bonds		<u>1,682,264</u>		<u>750,000</u>	<u>932,264</u>
Reserve for Payment of Bond Anticipation Notes:					
Various Capital Improvements	08-03	1,739,381			1,739,381
Various Capital Improvements	12-06	495,244			495,244
Various Capital Improvements	13-10	1,075,125		994,324	80,801
Various Capital Improvements-PH Tpk/Valley Rd	12-07	11,069,579	641,920	2,001,032	9,710,467
Various Capital Improvements	13-07		309,900		309,900
Total Reserve for Payment of Bond Anticipation Notes		<u>14,379,329</u>	<u>951,820</u>	<u>2,995,356</u>	<u>12,335,793</u>
Total Reserve for Payment of Bonds and Notes		<u>\$ 16,061,593</u>	<u>951,820</u>	<u>3,745,356</u>	<u>13,268,057</u>
				Applied to Deferred Charges - Unfunded \$ 2,995,357	
				Budget 750,000	
			Transfer from Reserve for Grants Receivable 951,820		
				<u>\$ 951,820</u>	<u>3,745,357</u>

COUNTY OF PASSAIC

Schedule of Interfunds

General Capital Fund

Year Ended December 31, 2019

	Balance, December 31, <u>2018</u>	<u>Increased</u>	<u>Decreased</u>	Balance, December 31, <u>2019</u>
Current Fund	\$ _____	56,484,210	56,484,210	_____
	<u>_____</u>	<u>56,484,210</u>	<u>56,484,210</u>	<u>_____</u>
Due from				
Due (to)	_____	56,484,210	56,484,210	_____
	\$ <u>_____</u>	<u>56,484,210</u>	<u>56,484,210</u>	<u>_____</u>
Receipts	\$		8,892,669	
Improvement Authorizations			6,112,326	
Commitments Payable			39,312,130	
Fund Balance			96,000	
Grants Receivable		14,875,122		
Warwick Turnpike Bridge - Ordinance 2017-04		450,000		
Capital Improvement Fund		500,000		
Deferred Charges Unfunded-Budget		1,259,000		
Reimbursement for Expenditures		861,280		
Budget Revenue			750,000	
Interest Earned			1,308,007	
Miscellaneous			13,078	
Disbursements		<u>38,538,808</u>		
	\$	<u>56,484,210</u>	<u>56,484,210</u>	

COUNTY OF PASSAIC
Schedule of Accounts Receivable - PCIA (Nike Base - DPW Building Project)
General Capital Fund
Year Ended December 31, 2019

Increased by:		
Reestablished Improvement Authorization - Ord. 18-04	\$	14,530,000
Decreased by:		
Cash Receipts		4,471,823
Balance - December 31, 2019	\$	10,058,177

Schedule of Reserve Capital Acquisition
General Capital Fund
Year Ended December 31, 2019

Balance - December 31, 2018		\$ 11,055,323
Balance - December 31, 2019	\$	11,055,323

COUNTY OF PASSAIC

Schedule of Reserve for Grants Receivable

General Capital Fund

Year Ended December 31, 2019

Balance - December 31, 2018	\$ 6,843,903
Decreased by:	
Transferred to Reserve for Payment of Debt Service	<u>951,820</u>
Balance - December 31, 2019	<u>\$ 5,892,083</u>
<u>Analysis of Balance:</u>	
Ordinance 12-07	<u>\$ 5,892,083</u>
	<u>5,892,083</u>

COUNTY OF PASSAIC

Schedule of Bond Anticipation Notes Payable

General Capital Fund

Year Ended December 31, 2019

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance		Balance Dec. 31, 2019
						Dec. 31, 2018	Increased/Decreased	
08-02	Various Capital Improvements	12/12/16	12/5/19	12/3/20	2.00%	1,696,000	1,696,000	1,696,000
12-04	Improvement of Passaic County Community College	12/12/16	12/5/19	12/3/20	2.00%	2,338,508	2,338,508	2,338,508
12-07	Various Capital Improvements	12/12/16	12/5/19	12/3/20	2.00%	5,000,000	5,000,000	5,000,000
13-07	Various Capital Improvements	12/12/16	12/5/19	12/3/20	2.00%	1,172,000	1,172,000	1,172,000
14-04	Various Capital Improvements PCTI	12/12/16	12/5/19	12/3/20	2.00%	1,958,616	1,958,616	1,958,616
14-08	Various Capital Improvements	12/12/16	12/5/19	12/3/20	2.00%	9,315,000	9,315,000	9,315,000
15-03	Various Capital Improvements PCTI	12/12/16	12/5/19	12/3/20	2.00%	979,308	979,308	979,308
15-04	Improvement of Passaic County Community College	12/12/16	12/5/19	12/3/20	2.00%	1,896,985	1,896,985	1,896,985
16-04	Various Capital Improvements	12/12/16	12/5/19	12/3/20	2.00%	3,834,798	3,834,798	3,834,798
16-08	Acquire Office Condominium	12/12/16	12/5/19	12/3/20	2.00%	2,500,000	2,500,000	2,500,000
07-06	Various Capital Improvements	12/5/18	12/5/19	12/3/20	2.00%	995,000	995,000	995,000
15-07	Various Capital Improvements	12/5/18	12/5/19	12/3/20	2.00%	8,930,000	8,930,000	8,930,000
16-03	Improvement of Passaic County Community College	12/5/18	12/5/19	12/3/20	2.00%	2,476,632	2,476,632	2,476,632
16-04	Various Capital Improvements	12/5/18	12/5/19	12/3/20	2.00%	5,577,845	5,577,845	5,577,845
16-05	Various Capital Improvements PCTI	12/5/18	12/5/19	12/3/20	2.00%	979,308	979,308	979,308
16-10	911 Emergency System	12/5/18	12/5/19	12/3/20	2.00%	1,045,000	1,045,000	1,045,000
17-04	Various Capital Improvements	12/5/18	12/5/19	12/3/20	2.00%	3,000,000	3,000,000	3,000,000
18-08	ESIP	12/5/18	12/5/19	12/3/20	2.00%	12,300,000	12,300,000	12,300,000
14-06	Self Insurance Funding	12/11/12	12/5/19	12/3/20	2.00%	24,730,000	24,730,000	21,980,000
						\$ 90,725,000	44,980,000	90,725,000
							44,980,000	44,980,000
							42,987,798	42,987,798
							2,757,202	2,757,202
							\$ 44,980,000	90,725,000

Renewed
Serial Bonds
Budget - BAN Proceeds

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2019		Interest Rate	Balance December 31, 2018	Increased	Decreased	Balance December 31, 2019
			Year	Amount					
General Obligation Refunding Bonds of 1998 (Term Bonds) - Series B	09/01/98	30,700,000	2020	2,500,000	6.770%	4,900,000		2,400,000	2,500,000
					\$				
General Obligation Refunding Bonds of 1998 (Term Bonds) - Series A	09/01/98	665,000	2020	225,000	6.770%	445,000		220,000	225,000
Pension Refunding Bonds, Series 2003	02/15/03	6,560,000	2020	45,000	5.750%	140,000		35,000	105,000
			2021	60,000	5.750%				
County College Bonds (A)	11/01/07	5,950,000				625,000		625,000	
County College Bonds (B)	11/01/07	5,950,000				625,000		625,000	
General Obligation Bonds	04/01/10	19,671,000	2020	2,000,000	4.000%	13,946,000		1,750,000	12,196,000
			2021	2,250,000	4.000%				
			2022	2,500,000	4.000%				
			2023	2,650,000	4.000%				
			2024	2,796,000	4.000%				
Vocational School Bonds	04/01/10	945,000				100,000		100,000	

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2019	Interest Rate	Balance December 31, 2018	Increased	Decreased	Balance December 31, 2019	
									Year
County College Bonds	04/01/10	2,130,000	2020	4.000%	650,000		230,000	420,000	
			2021	180,000					4.000%
Recovery Zone Economic Development Bonds	07/28/10	4,389,000	2020	5.110%	2,737,000		244,000	2,493,000	
			2021	270,000					5.610%
			2022	285,000					5.610%
			2023	300,000					5.610%
			2024	317,000					5.610%
			2025	336,000					5.610%
			2026	354,000					6.540%
2027	374,000	6.540%							
County College Bonds	08/01/10	1,177,000	2020	3.000%	397,000		120,000	277,000	
			2021	152,000					3.000%

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2019		Interest Rate	Balance December 31, 2018	Increased	Decreased	Balance December 31, 2019
			Year	Amount					
County College Bonds	08/01/10	1,176,000	2020	125,000	3.000%	396,000		120,000	276,000
			2021	151,000	3.000%				
General Obligation Refunding Bonds	05/01/11	26,415,000				735,000		735,000	
General Obligation Refunding Bonds	02/01/12	11,695,000				2,225,000		2,225,000	
General Obligation Bonds	04/01/12	23,155,000	2020	1,805,000	3.000%	15,655,000			14,105,000
			2021	2,050,000	3.000%				
			2022	2,050,000	3.000%				
			2023	2,050,000	3.000%				
			2024	2,050,000	3.000%				
			2025	2,050,000	3.000%				
2026	2,050,000	3.000%							

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding	Interest Rate	Balance December 31, 2018	Increased	Decreased	Balance December 31, 2019
General Obligation Bonds - Taxable Bonds	04/01/12	13,570,000	2020	3.000%	6,570,000			4,970,000
			2021	3.000%				
			2022	3.000%				
College Bond - Series 2012A	06/01/12	4,250,000	2020	3.000%	1,875,000		445,000	1,430,000
			2021	3.000%				
			2022	3.000%				
College Bond - Series 2012B	06/01/12	4,250,000	2020	3.000%	1,875,000		445,000	1,430,000
			2021	3.000%				
			2022	3.000%				
General Obligation Refunding Bonds	08/15/12	10,200,000	2020	4.000%	1,705,000		580,000	1,125,000
			2021	4.000%				
General Obligation Refunding Bonds	05/15/13	17,650,000	2020	4.000%	14,855,000		1,455,000	13,400,000
			2021	4.000%				
			2022	4.000%				
			2023	4.000%				
			2024	4.000%				
			2025	4.000%				
2026	5.000%							

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2019		Interest Rate	Balance December 31, 2018	Increased	Decreased	Balance December 31, 2019
			Year	Amount					
College Bond - Series 2014A	06/15/14	2,875,000	2020	200,000	5.000%	2,145,000		195,000	1,950,000
			2021	205,000	5.000%				
			2022	210,000	5.000%				
			2023	215,000	5.000%				
			2024	220,000	4.000%				
			2025	225,000	3.000%				
			2026	230,000	3.000%				
			2027	235,000	3.000%				
			2028	210,000	3.000%				
			College Bond - Series 2012B	06/15/14	2,875,000				
2021	205,000	5.000%							
2022	210,000	5.000%							
2023	215,000	5.000%							
2024	220,000	4.000%							
2025	225,000	3.000%							
2026	230,000	3.000%							
2027	235,000	3.000%							
2028	210,000	3.000%							
General Improvement Bonds, Series 2014A	12/04/14	22,201,000				2020	1,590,000	4.000%	18,341,000
			2021	1,625,000	4.000%				
			2022	1,645,000	2.000%				
			2023	1,670,000	2.250%				
			2024	1,695,000	2.250%				
			2025	1,720,000	2.500%				
			2026	1,770,000	3.000%				
			2027	1,820,000	3.000%				
			2028	1,920,000	3.000%				
			2029	1,921,000	3.000%				

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2019		Interest Rate	Balance December 31, 2018	Increased	Decreased	Balance December 31, 2019
			Year	Amount					
County Vocational School Bonds, Series 2014A	12/04/14	979,000	2020	65,000	4.000%	819,000		40,000	779,000
			2021	75,000	4.000%				
			2022	80,000	2.000%				
			2023	80,000	2.250%				
			2024	80,000	2.250%				
			2025	80,000	2.250%				
			2026	80,000	2.500%				
			2027	80,000	3.000%				
			2028	80,000	3.000%				
2029	79,000	3.000%							
						650,000			
County College Bonds, Series 2014A	12/04/14	2,500,000							650,000
General Obligation Bonds, Series 2014B	12/04/14	3,940,000	2020	410,000	2.500%	2,690,000		375,000	2,315,000
			2021	430,000	2.500%				
			2022	460,000	2.700%				
			2023	500,000	2.870%				
			2024	515,000	3.000%				

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2019		Interest Rate	Balance December 31, 2018	Increased	Decreased	Balance December 31, 2019
			Year	Amount					
General Obligation Refunding Bonds	02/01/15	36,570,000	2020	2,910,000	5.000%	33,835,000			31,025,000
			2021	3,025,000	5.000%				
			2022	3,140,000	5.000%				
			2023	3,250,000	5.000%				
			2024	3,465,000	5.000%				
			2025	3,585,000	5.000%				
			2026	3,705,000	5.000%				
			2027	3,895,000	5.000%				
2028	4,050,000	3.000%							
County Vocational School Refunding Bonds	02/01/15	815,000				435,000			
County College Refunding Bonds	02/01/15	2,305,000	2020	790,000	5.000%	1,560,000		770,000	790,000
County College Bonds, Series 2015A	07/01/15	1,600,000	2020	160,000	3.000%	1,255,000			1,125,000
			2021	180,000	4.000%				
			2022	190,000	2.000%				
			2023	195,000	2.125%				
			2024	200,000	2.375%				
2025	200,000	3.000%							

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2019		Interest Rate	Balance December 31, 2018	Increased	Decreased	Balance December 31, 2019
			Year	Amount					
County College Bonds, Series 2015B	07/01/15	1,600,000	2020	160,000	3.000%	1,255,000		130,000	1,125,000
			2021	180,000	4.000%				
			2022	190,000	2.000%				
			2023	195,000	2.125%				
			2024	200,000	2.375%				
2025	200,000	3.000%							
General Improvement Bonds	12/14/15	11,600,000	2020	710,000	3.000%	9,405,000		785,000	8,620,000
			2021	725,000	4.000%				
			2022	750,000	4.000%				
			2023	775,000	2.000%				
			2024	900,000	2.000%				
			2025	950,000	2.125%				
			2026	1,060,000	2.250%				
			2027	1,350,000	2.375%				
2028	1,400,000	2.500%							

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2019		Interest Rate	Balance December 31, 2018	Increased	Decreased	Balance December 31, 2019
			Year	Amount					
County Vocational School Bonds	12/14/15	2,000,000	2020	200,000	3.000%	1,700,000		100,000	1,600,000
			2021	200,000	4.000%				
			2022	200,000	4.000%				
			2023	200,000	2.000%				
			2024	200,000	2.000%				
			2025	200,000	2.125%				
			2026	200,000	2.250%				
2027	200,000	2.375%							
County College Bonds, Series 2015A	07/01/16	1,500,000	2020	130,000	2.000%	1,280,000		125,000	1,155,000
			2021	140,000	2.000%				
			2022	150,000	2.000%				
			2023	160,000	2.000%				
			2024	165,000	2.000%				
			2025	200,000	2.000%				
2026	210,000	2.000%							

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2019		Interest Rate	Balance December 31, 2018	Increased	Decreased	Balance December 31, 2019
			Year	Amount					
County College Bonds, Series 2015B	07/01/16	1,500,000	2020	130,000	2.000%	1,280,000		125,000	1,155,000
			2021	140,000	2.000%				
			2022	150,000	2.000%				
			2023	160,000	2.000%				
			2024	165,000	2.000%				
			2025	200,000	2.000%				
			2026	210,000	2.000%				
General Improvement Bonds	12/01/16	24,025,000	2020	1,100,000	3.000%	21,855,000		1,090,000	20,765,000
			2021	1,150,000	3.000%				
			2022	1,200,000	4.000%				
			2023	1,650,000	4.000%				
			2024	1,600,000	5.000%				
			2025	1,790,000	5.000%				
			2026	2,100,000	3.125%				
			2027	2,050,000	3.250%				
			2028	2,025,000	3.500%				
			2029	2,000,000	4.000%				
			2030	2,050,000	4.000%				
			2031	2,050,000	4.000%				

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance December 31, 2018	Increased	Decreased	Balance December 31, 2019
			Year	Amount					
County Vocational School Bonds	12/01/16	8,150,000	2020	450,000	3.000%	7,400,000		425,000	6,975,000
			2021	475,000	3.000%				
			2022	500,000	4.000%				
			2023	525,000	4.000%				
			2024	550,000	5.000%				
			2025	575,000	5.000%				
			2026	600,000	3.125%				
			2027	625,000	3.250%				
			2028	625,000	3.500%				
			2029	650,000	4.000%				
			2030	700,000	4.000%				
			2031	700,000	4.000%				
County College Bonds	12/01/16	2,500,000	2020	250,000	3.000%	2,070,000		235,000	1,835,000
			2021	275,000	3.000%				
			2022	300,000	4.000%				
			2023	325,000	4.000%				
			2024	350,000	5.000%				
2025	335,000	5.000%							
County College Bonds, Series A	07/01/17	1,500,000	2020	125,000	2.000%	1,395,000		115,000	1,280,000
			2021	130,000	2.000%				
			2022	140,000	3.000%				
			2023	150,000	3.000%				
			2024	160,000	3.000%				
			2025	165,000	3.000%				
			2026	200,000	3.000%				
2027	210,000	3.000%							

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2019		Interest Rate	Balance December 31, 2018	Increased	Decreased	Balance December 31, 2019						
			Year	Amount											
County College Bonds, Series B	07/01/17	1,500,000	2020	125,000	2.000%	1,395,000		115,000	1,280,000						
			2021	130,000	2.000%										
			2022	140,000	3.000%										
			2023	150,000	3.000%										
			2024	160,000	3.000%										
			2025	165,000	3.000%										
			2026	200,000	3.000%										
			2027	210,000	3.000%										
			General Improvement Bonds												
			General Improvement Bonds	12/01/17	7,385,000					2020	440,000	2.000%	6,980,000		425,000
2021	450,000	2.000%													
2022	470,000	3.000%													
2023	490,000	3.000%													
2024	515,000	3.000%													
2025	545,000	4.000%													
2026	555,000	4.000%													
2027	575,000	4.000%													
2028	595,000	3.000%													
2029	615,000	3.000%													
2030	645,000	3.000%													
2031	660,000	3.000%													

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2019		Interest Rate	Balance December 31, 2018	Increased	Decreased	Balance December 31, 2019
			Year	Amount					
County Vocational School Bonds	12/01/17	36,000,000	2020	1,345,000	2.000%	34,755,000			33,460,000
			2021	1,395,000	2.000%				
			2022	1,445,000	3.000%				
			2023	1,495,000	3.000%				
			2024	1,555,000	3.000%				
			2025	1,600,000	4.000%				
			2026	1,695,000	4.000%				
			2027	1,755,000	4.000%				
			2028	1,820,000	3.000%				
			2029	1,895,000	3.000%				
			2030	1,945,000	3.000%				
			2031	1,995,000	3.000%				
			2032	2,090,000	3.000%				
			2033	2,095,000	3.000%				
			2034	2,195,000	3.000%				
			2035	2,385,000	3.000%				
			2036	2,370,000	3.000%				
		2037	2,385,000	3.000%					

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2019		Interest Rate	Balance December 31, 2018	Increased	Decreased	Balance December 31, 2019
			Year	Amount					
County Vocational School Bonds	12/01/17	1,015,000	2020	75,000	2.000%	950,000		70,000	880,000
			2021	80,000	2.000%				
			2022	85,000	3.000%				
			2023	90,000	3.000%				
			2024	95,000	3.000%				
			2025	100,000	4.000%				
			2026	115,000	4.000%				
			2027	120,000	4.000%				
			2028	120,000	3.000%				
County College Bonds, Series 2018A	06/27/18	1,600,000	2020	115,000	3.000%	1,600,000		105,000	1,495,000
			2021	125,000	3.000%				
			2022	130,000	3.000%				
			2023	160,000	4.000%				
			2024	175,000	3.000%				
			2025	190,000	3.000%				
			2026	190,000	4.000%				
			2027	200,000	4.000%				
			2028	210,000	4.000%				
County College Bonds, Series 2018B	06/27/18	1,600,000	2020	115,000	3.000%	1,600,000		105,000	1,495,000
			2021	125,000	3.000%				
			2022	130,000	3.000%				
			2023	160,000	4.000%				
			2024	175,000	3.000%				
			2025	190,000	3.000%				
			2026	190,000	4.000%				
			2027	200,000	4.000%				
			2028	210,000	4.000%				

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance December 31, 2018	Increased	Decreased	Balance December 31, 2019
			Year	Amount					
General Improvement Bonds, Series 2018A	12/01/18	15,557,000	2020	820,000	2.250%	15,557,000		800,000	14,757,000
			2021	840,000	2.500%				
			2022	860,000	2.750%				
			2023	880,000	4.000%				
			2024	900,000	4.000%				
			2025	925,000	4.000%				
			2026	950,000	4.000%				
			2027	975,000	4.000%				
			2028	1,200,000	3.000%				
			2029	1,225,000	3.000%				
			2030	1,250,000	3.125%				
			2031	1,275,000	3.250%				
			2032	1,300,000	3.375%				
2033	1,357,000	3.500%							
						1,600,000	110,000		1,490,000
County Vocational School Bonds, Series 2018B	12/01/18	1,600,000	2020	125,000	2.250%	1,600,000			
			2021	140,000	2.500%				
			2022	150,000	2.750%				
			2023	155,000	4.000%				
			2024	165,000	4.000%				
			2025	175,000	4.000%				
			2026	185,000	4.000%				
			2027	190,000	4.000%				
2028	205,000	3.000%							

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance December 31, 2018	Increased	Decreased	Balance December 31, 2019
			Year	Amount					
County College Bonds, Series 2018C	12/01/18	4,843,000	2020	285,000	2.250%	4,843,000			4,368,000
			2021	295,000	2.500%				
			2022	305,000	2.750%				
			2023	320,000	4.000%				
			2024	340,000	4.000%				
			2025	360,000	4.000%				
			2026	380,000	4.000%				
			2027	400,000	4.000%				
			2028	425,000	3.000%				
			2029	450,000	3.000%				
			2030	475,000	3.125%				
			2031	533,000	3.250%				
County College Bonds, Series 2019A	05/01/19	3,200,000	2020	170,000	2.375%		3,200,000		3,200,000
			2021	175,000	4.000%				
			2022	180,000	4.000%				
			2023	185,000	4.000%				
			2024	195,000	4.000%				
			2025	205,000	4.000%				
			2026	215,000	2.000%				
			2027	225,000	2.125%				
			2028	240,000	2.250%				
			2029	255,000	2.375%				
			2030	270,000	2.500%				
			2031	285,000	3.000%				
			2032	300,000	3.000%				
2033	300,000	3.000%							
County College Bonds, Series 2019B	05/01/19	3,200,000	2020	170,000	2.375%		3,200,000		3,200,000
			2021	175,000	4.000%				
			2022	180,000	4.000%				
			2023	185,000	4.000%				
			2024	195,000	4.000%				
			2025	205,000	4.000%				
			2026	215,000	2.000%				
			2027	225,000	2.125%				

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2019		Interest Rate	Balance December 31, 2018	Increased	Decreased	Balance December 31, 2019	
			Year	Amount						
General Improvements Bonds	12/01/19	23,520,000	2028	240,000	2.250%					
			2029	255,000	2.375%					
			2030	270,000	2.500%					
			2031	285,000	3.000%					
			2032	300,000	3.000%					
			2033	300,000	3.000%					
			2020	1,300,000	2.000%					
			2021	1,315,000	1.500%					
			2022	1,330,000	1.000%					
			2023	1,345,000	2.000%					
			2024	1,360,000	5.000%					
			2025	1,375,000	4.000%					
			2026	1,390,000	4.000%					
2027	1,405,000	4.000%								
2028	1,500,000	4.000%								
2029	1,525,000	4.000%								
2030	1,550,000	2.250%								
2031	1,575,000	2.250%								
2032	1,600,000	2.500%								
2033	1,625,000	2.500%								
2034	1,650,000	1.000%								
2035	1,675,000	1.000%								
							23,520,000		23,520,000	
County Vocational School Bonds	12/01/19	2,935,000	2020	160,000	2.000%					
			2021	170,000	1.500%					
			2022	180,000	1.000%					
			2023	190,000	2.000%					
			2024	200,000	4.000%					
			2025	205,000	4.000%					
			2026	210,000	4.000%					
			2027	215,000	4.000%					
			2028	220,000	4.000%					
			2029	225,000	3.000%					
			2030	230,000	2.250%					
2031	235,000	2.250%								
									2,935,000	2,935,000

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2019		Interest Rate	Balance December 31, 2018	Increased	Decreased	Balance December 31, 2019
			Year	Amount					
College Series B	12/01/19	4,235,000	2032	240,000	2.500%				
			2033	255,000	2.500%				
	12/01/19	4,235,000	2020	525,000	2.000%			4,235,000	4,235,000
			2021	525,000	1.500%				
			2022	525,000	1.000%				
			2023	525,000	2.000%				
			2024	525,000	4.000%				
2025	525,000	4.000%							
2026	525,000	4.000%							
2027	560,000	4.000%							
Energy Savings Improvement Bonds	12/01/19	12,300,000	2020	1,100,000	2.000%			12,300,000	12,300,000
			2021	810,000	1.500%				
	2022	835,000	1.000%						
	2023	875,000	2.000%						
	2024	915,000	4.000%						
	2025	600,000	4.000%						
	2026	630,000	4.000%						
	2027	670,000	4.000%						
	2028	715,000	4.000%						
	2029	750,000	3.000%						
	2030	795,000	2.250%						
	2031	835,000	2.250%						
	2032	875,000	2.500%						
	2033	920,000	2.500%						
2034	975,000	1.000%							
						\$ 251,251,000	49,390,000	28,699,000	271,942,000
						Bond Anticipation Notes		42,987,798	
						New Issues - Ord. 12-07		2,202	
						New Issues - College Bonds		6,400,000	
								\$ 49,390,000	

COUNTY OF PASSAIC

Schedule of New Jersey Green Trust Loans Payable

General Capital Fund

Year Ended December 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Loans Outstanding		Interest Rate	Balance December 31, 2018	Decreased	Balance December 31, 2019
			Date	Amount				
Lambert Castle Grounds Project	02/28/08	\$ 564,657	02/28/20	23,804	2.000%	143,559	46,904	96,655
			08/28/20	24,042	2.000%			
			02/28/21	24,283	2.000%			
			08/28/21	24,526	2.000%			
						\$ 143,559	46,904	96,655

COUNTY OF PASSAIC

Schedule of Capital Leases Payable

General Capital Fund

Year Ended December 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Capital Leases Outstanding		Interest Rate	Balance December 31, 2018	Increased	Decreased	Balance December 31, 2019
			Date	Amount					
Refunding -Preakness Healthcare Center Expansion	05/01/12	\$ 57,425,000	05/01/20	2,250,000	2.125%	50,770,000		2,190,000	48,580,000
			05/01/21	2,330,000	5.000%				
			05/01/22	1,530,000	2.500%				
			05/01/22	900,000	5.000%				
			05/01/23	2,010,000	2.625%				
			05/01/23	500,000	4.000%				
			05/01/24	2,610,000	5.000%				
			05/01/25	2,740,000	5.000%				
			05/01/26	2,885,000	5.000%				
			05/01/27	3,000,000	3.000%				
			05/01/28	3,090,000	3.000%				
			05/01/29	3,185,000	3.125%				
			05/01/30	3,290,000	3.125%				
			18,260,000	3.500%					

COUNTY OF PASSAIC

Schedule of Capital Leases Payable

General Capital Fund

Year Ended December 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Capital Leases Outstanding		Interest Rate	Balance December 31, 2018	Increased	Decreased	Balance December 31, 2019
			Date	Amount					
Refunding -Preakness Healthcare Center Expansion	05/20/15	\$ 19,550,000	05/01/20	725,000	5.000%	18,265,000		685,000	17,580,000
			05/01/21	760,000	5.000%				
			05/01/22	795,000	5.000%				
			05/01/23	840,000	5.000%				
			05/01/24	880,000	5.000%				
			05/01/25	925,000	5.000%				
			05/01/26	960,000	5.000%				
			05/01/27	990,000	3.000%				
			05/01/28	1,025,000	3.125%				
			05/01/29	1,060,000	3.250%				
			05/01/30	1,095,000	3.250%				
			05/01/31	1,140,000	3.750%				
			05/01/32	1,180,000	3.750%				
			05/01/33	1,230,000	3.750%				
			05/01/34	1,275,000	3.750%				
			05/01/35	1,325,000	3.750%				
		05/01/36	1,375,000	3.750%					

COUNTY OF PASSAIC

Schedule of Capital Leases Payable

General Capital Fund

Year Ended December 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Capital Leases Outstanding Dec. 31, 2019		Interest Rate	Balance December 31, 2018	Increased	Decreased	Balance December 31, 2019
			Date	Amount					
Refunding - Prosecutor Building	05/20/15	\$ 3,510,000	05/01/20	335,000	5.000%	2,605,000		320,000	2,285,000
			05/01/21	355,000	5.000%				
			05/01/22	370,000	5.000%				
			05/01/23	390,000	5.000%				
			05/01/24	405,000	5.000%				
			05/01/25	430,000	3.000%				
PCIA - DPW Project	07/18/18	\$ 14,530,000	05/01/20	700,000	5.000%	14,530,000		815,000	13,715,000
			05/01/21	735,000	5.000%				
			05/01/22	770,000	5.000%				
			05/01/23	810,000	5.000%				
			05/01/24	850,000	5.000%				
			05/01/25	895,000	5.000%				
			05/01/26	940,000	5.000%				
			05/01/27	985,000	5.000%				
			05/01/28	1,035,000	5.000%				
			05/01/29	1,085,000	5.000%				
			05/01/30	1,140,000	5.000%				
			05/01/31	1,195,000	5.000%				
			05/01/32	1,255,000	5.000%				
		05/01/33	1,320,000	5.000%					
						\$ 86,170,000		4,010,000	\$ 82,160,000

COUNTY OF PASSAIC

Schedule of Bonds and Notes Authorized But Not Issued

General Capital Fund

Year Ended December 31, 2019

Ordinance Number		Balance Dec. 31, 2018	Increased	Decreased	Balance Dec. 31, 2019
General Improvements:					
07-12	Acquisition of Various Equipment	\$ 46,850		46,850	
08-01	Various Building and Grounds Improvements	410,000		410,000	
09-09	Various Capital Improvements - PCTI	337,924		337,924	
10-07	Refunding Bonds - GI 2003, 32mil	95,561		95,561	
11-03	Various Capital Improvements	2,565,833		60	2,565,773
11-04	Various Capital Improvements	118,359		118,359	
12-05	Improvement of the Passaic County Technical Institute	758,616			758,616
12-06	Various Capital Improvements	113,938		113,938	
12-07	Various Capital Improvements	2,003,234		2,003,234	
13-05	Various Bridge/Drain/Road Impvts.	3,294,106			3,294,106
13-08	Improvement of the Passaic County Vocational School District	136,308		136,308	
13-10	Various Capital Improvements	994,325		994,325	
15-06	Trust	1,775,000		200,000	1,575,000
17-01	Construction of Riverfront Park	3,000,000		1,000,000	2,000,000
17-03	Improvements to PCCC	2,052,375			2,052,375
17-04	Various Capital Improvements	5,429,160		450,000	4,979,160
18-02	Improvements to PCCC	1,714,790.00			1,714,790
18-03	Various Capital Improvements	9,500,000.00			9,500,000
18-04	DPW Building Project (Nike Base)	2,470,000.00			2,470,000
19-02	Various Capital Improvements		9,523,804		9,523,804
19-03	Improvement of Passaic County Community College		1,888,035		1,888,035
19-04	Improv. to Facilities of Passaic County Community College		6,400,000	6,400,000	
19-08	Refunding Bond Ord		10,750,000		10,750,000
19-09	Lambert Castle & Carriage House Restoration		7,750,000		7,750,000
		<u>\$ 36,816,379</u>	<u>36,311,839</u>	<u>12,306,559</u>	<u>60,821,659</u>
			Refunding Authorized	10,750,000	
				25,561,839	
				<u>36,311,839</u>	
			Bonds Issued	6,400,000	
			BANS Sold	2,202	
			DOT Applied - Warwick Turnpike Bridge	450,000	
			Budget-OSTF	700,000	
			OSTF-Direct	500,000	
			Reserve for Payment of Debt Applied	2,995,357	
			Deferred Comp. - Unfunded - Budget Appropriation	1,259,000	
				<u>12,306,559</u>	

COUNTY OF PASSAIC
STATE OF NEW JERSEY

*** * * * ***

PART II

**LETTERS ON INTERNAL CONTROL AND ON
COMPLIANCE AND OTHER MATTERS**

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2019



WIELKOTZ & COMPANY LLC

CERTIFIED PUBLIC ACCOUNTANTS

STEVEN D. WIELKOTZ, CPA, RMA, PSA
MATTHEW B. WIELKOTZ, CPA, PSA
PAUL J. CUVA, CPA, RMA, PSA
JAMES J. CERULLO, CPA, RMA, PSA
THOMAS M. FERRY, CPA, RMA, PSA

HEADQUARTERS
401 WANAQUE AVENUE
POMPTON LAKES, NEW JERSEY 07442
(973)-835-7900

NEWTON OFFICE
100B MAIN STREET
NEWTON, NEW JERSEY 07860
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**INDEPENDENT AUDITOR'S 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**

The Honorable Board of Chosen Freeholders
County of Passaic
Paterson, New Jersey

We have audited, in accordance with auditing standards generally accepted in the United States of America; audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey; 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 County of Passaic in the State of New Jersey as of and for the year ended December 31, 2019 and the related notes to the financial statements, and have issued our report thereon dated July 24, 2020, which was adverse due to being presented in accordance with New Jersey regulatory basis of accounting.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements-regulatory basis, we considered the County of Passaic's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements-regulatory basis, but not for the purpose of expressing an opinion on the effectiveness of the County of Passaic' internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Passaic' 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity'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 internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

We did identify certain immaterial deficiencies in internal control that we have reported to management of the County of Passaic in the accompanying comments and recommendations section of this report.

Compliance and Other Matters

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

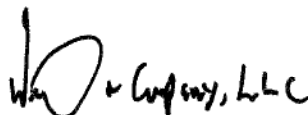
However, we noted certain immaterial instances of noncompliance that we have reported to the management of the County of Passaic in the accompanying comments and recommendations section of this report.

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 results of that testing, and not to provide an opinion on the effectiveness of the County of Passaic 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 of Passaic internal controls and compliance. Accordingly, this communication is not suitable for any other purpose.



Steven D. Wielkocz
Registered Municipal Accountant
No. 413



WIELKOTZ & COMPANY, LLC
Certified Public Accountants
Pompton Lakes, New Jersey

July 24, 2020



WIELKOTZ & COMPANY LLC

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL AND STATE PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE AS REQUIRED BY THE UNIFORM GUIDANCE
AND N.J. OMB CIRCULAR 15-08**

The Honorable Board of Chosen Freeholders
County of Passaic
Paterson, New Jersey

Report on Compliance for Each Major Federal and State Program

We have audited the County of Passaic in the State of New Jersey compliance with the types of compliance requirements described in the OMB Compliance Supplement and N.J. Office of Management and Budget (OMB) Circular 15-08 Compliance Supplement that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2019. The County of Passaic's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County of Passaic's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 N.J. OMB Circular 15-08. Those standards, the Uniform Guidance and N.J. OMB Circular 15-08 require that we plan and perform the



audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about the County of Passaic's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal and State Program

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and New Jersey OMB Circular 15-08 and which are described in the accompanying schedule of findings and questioned costs as items 2019-001 and 2019-002. Our opinion on each major federal and state program is not modified with respects to these matters.

The County of Passaic's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County of Passaic's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

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

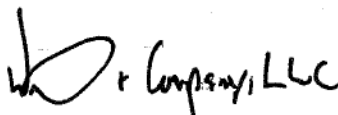
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a 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 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 the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance as described in the accompanying schedule of findings and questioned costs as items 2019-001 and 2019-002 that we consider to be significant deficiencies.

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 and N.J. OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.



Steven D. Wielkottz, C.P.A.
Registered Municipal Accountant
No. CR00413



WIELKOTZ & COMPANY, LLC
Certified Public Accountants
Pompton Lakes, New Jersey

July 24, 2020

COUNTY OF PASSAIC

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2019

Name of Federal Agency or Department	C.F.D.A. Number	F.A.I.N. Number	Passed Through Grantor's Number	Grant Period	Total Grant Award	Balance Dec. 31 2018	Cash Received	Expenditures	Adjustments/Cancellations	Deferred Revenues/(Accounts Receivable) at Dec. 31, 2019	MEMO	
											Cumulative Total Expenditures	1,000
Federal and State Grant Fund	10.576		10-147-WIC-L-0	2019	1,000	1,000	1,000	1,000			1,000	1,000
U.S. Department of Agriculture Farmer's Market Nutrition Program		DFHS19WMN006										
U.S. Department of Housing & Urban Development Community Development Block Grant	14.218	B09UC340112		2009	874,892	(14,305)	13,638			(667)	874,892	
Community Development Block Grant	14.218	B10UC340112		2010	946,150	(46,808)	46,808				946,150	
Community Development Block Grant	14.218	B12UC340112		2012	805,450	(3,985)	7,435	2,891		559	808,891	
Community Development Block Grant	14.218	B13UC340112		2013	902,187	33,200	11,847	42,453		2,594	899,393	
Community Development Block Grant	14.218	B14UC340112		2014	866,001	(597)	41,065	40,468			859,650	
Community Development Block Grant	14.218	B15UC340112		2015	822,008	767	178,619	166,791		12,595	745,109	
Community Development Block Grant	14.218	B16UC340112		2016	810,869	(14,843)	81,562	66,562		157	757,667	
Community Development Block Grant	14.218	B17UC340112		2017	788,241	(9,283)	158,221	191,109		(42,171)	442,587	
Community Development Block Grant	14.218	B18UC340112		2018	849,041	(7,860)	200,505	192,564		81	200,757	
Community Development Block Grant	14.218	B19UC340112		2019	860,233	1,942	1,942	2,129		(187)	2,129	
Community Development Block Grant - Disaster Recovery	14.218	B13UC340112		2013	11,854,865	(4,230)	542,648	538,419		(1)	11,718,021	
					1,284,290	(67,944)	1,284,290	1,243,386		(27,040)	18,251,446	
Passaic County Housing First	14.238			2011/16	221,400	(24,636)		24,636			153,186	
Passaic County Housing First	14.238			2013/18	1,107,720	(233,608)		233,608			510,261	
Passaic County Housing First	14.238			2009	1,411,200	(3)				(3)	679,419	
HUD - Eva's Project 36308	14.238		NI-39-CS-11-002	2010	471,360	(13,289)			95,055	(13,289)	176,304	
Passaic County Housing First - Collaborative II	14.238			2011/16	1,101,420	(95,055)				(8,680)	816,062	
Passaic County Housing First - Collaborative III	14.238			2011/16	369,480	(8,680)				(15,908)	129,872	
Passaic County Housing First-New	14.238			2012/17	235,260	(15,908)			(3,876)		212,440	
HUD - St. Paul's	14.238			2011	186,600	3,876					64,775	
HUD - St. Joseph	14.238			2011	186,600						560,755	
HUD - Paterson Park Apartments	14.238			2012	806,760	(174,356)		(52,530)		(174,356)	220,975	
Passaic County Housing First - 2009 Collaborative II	14.238			2016/17	362,951	18,051				70,581	220,975	
Passaic County Housing First - Bonus	14.238			2013	221,424	81,483				81,483	20,658	
Passaic County Housing First - Bonus	14.238			2016	78,729	38,897				38,897	19,767	
Passaic County Housing First - Bonus	14.238			2017	78,729	(57,424)				(57,424)	57,424	
Passaic County Housing First - Bonus	14.238			2018	84,633	(1,483)				(17,164)	63,711	
Passaic County Housing First - Bonus	14.238		N10365L2F11804	2019	91,807		27,144	42,825		(33,856)	33,856	
Passaic County Housing First PILOT Project	14.238			2014	327,953	11,902			(11,902)		308,310	
Passaic County Housing First PILOT 2007	14.238			2014/15	317,621	64,287			(64,287)	143,446	101,395	
Passaic County Housing First PILOT 2007	14.238			2015/16	311,069	143,446				(60,545)	61,519	
Passaic County Housing First - 2008	14.238			2017	329,213	(60,545)				86,088	167,880	
Passaic County Housing First - 2008	14.238			2015	258,007	86,088				40,702	124,172	
Passaic County Housing First - 2008	14.238			2015/16	252,703	(185)				40,702	74,729	
Passaic County Housing First - 2009	14.238			2016/17	267,391	40,702				(2,284)	460,122	
Passaic County Housing First - 2009	14.238			2016	81,260	(2,284)				13,135	624,559	
Passaic County Housing First - 2009	14.238			2017	614,482	(9,086)		(22,221)		(110,198)	139,645	
HUD Housing First N10247-804	14.238			2018	660,742	76,943	253,648	139,645		(139,645)	103,761	
HUD - Birch Street Apartments	14.238		N10242L2F11804	2019	708,838						74,314	
REN - Eva's Village Apartments	14.238			2011	342,240						104,598	
Eva's Village Homeless Housing Project	14.238			2013	121,824	604			(604)		50,518	
Eva's Village Homeless Housing Project	14.238			2014	120,953	(35,538)		35,538			86,888	
Eva's Village Homeless Housing Project	14.238			2015	116,895	29,396		(29,396)			152,707	
Eva's Village Homeless Housing Project	14.238			2015	114,495	(2,260)				(2,260)	83,656	
Eva's Village Homeless Housing Project	14.238			2016	266,732	38,668					61,592	
Eva's Village Homeless Housing Project	14.238			2017	118,815	(111,168)		(12,291)		(83,656)	44,387	
Eva's Village Homeless Housing Project	14.238			2018	287,084	143,372	45,622	61,592	1,944		160,136	
Scattered Sites Homeless Housing Project	14.238			2014	47,110	(1,944)					38,085	
HUD Housing First N10329-808	14.238		N10329L2F11808	2019	308,540	47,110		160,136	1,575		31,044	
HUD - St. Joe's CDC	14.238			2014	47,110	(1,575)			(5,336)			
St. Joe's CDC	14.238			2015	45,531	5,336						

COUNTY OF PASSAIC
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Name of Federal Agency or Department	C.F.D.A. Number	F.A.I.N. Number	Passed Through Grantor's Number	Grant Period	Total Grant Award	Balance Dec. 31 2018	Cash Received	Expenditures	Adjustments/ Cancellations	Deferred Revenues/ (Accounts Receivable) at Dec. 31, 2019	MEMO	
											Cumulative Total Expenditures	Total Expenditures
St. Joe's CDC	14.238			2015	44,595	25,840		(23,840)		1,229	15,321	
St. Joe's CDC	14.238			2016	47,187	1,229				39,145	3,214	
St. Joe's CDC	14.238			2014	47,736	(3,214)					32,928	
St. Paul's CDC	14.238			2015	45,531	7,936		(7,936)			16,010	
St. Paul's CDC	14.238			2015	44,595	16,077		(16,077)		9,769	33,695	
St. Paul's CDC	14.238			2016	47,187	9,769					866,942	
St. Paul's CDC	14.238			2013/18	1,192,487	105,912		(105,912)		66,952	210,386	
NJ-511-PC Housing First	14.238			2016	404,509	66,952				(193,122)	590,513	
Passaic County Housing First 2011	14.238			2017	1,095,487	(184,048)		9,074		(140,390)	950,985	
Passaic County Housing First 2011	14.238			2018	1,177,615	(25,260)		596,037		(174,484)	174,484	
Passaic County Housing First PILOT 2018	14.238			2019	1,270,027	(44,803)		174,484	124,424	(656,942)	9,942,003	
Passaic County Housing First PILOT 2019	14.238		NJ0364L2F11804	2019			807,321	1,543,884				
Continuum of Care Program	14.267			2014	119,137	(1,905)	50,700		(27,313)	48,795	1,905	
Continuum of Care Program	14.267			2015	32,741	27,313				(1,606)	5,428	
Continuum of Care Program	14.267			2016	35,907	(1,606)				(29,965)	81,680	
Continuum of Care Program	14.267			2017	110,995	(28,577)	1,388				27,817	
Continuum of Care Program	14.267			2018	119,137		36,150			8,333	18,094	
Continuum of Care Program	14.267			2019	155,144	(4,775)	117,880	47,299	(27,313)	12,936	163,460	
U.S. Department of Justice												
Passed Through the New Jersey Department of Law and Public Safety:												
Juvenile Accountability Block Grant	16.523			2013	26,639	(2,923)			2,923		28,921	
			066-1500-100-121			(2,923)					28,921	
Juvenile Detention Alternative Innovations	84.411			2016	123,633	1,219			(1,219)		122,414	
Juvenile Detention Alternative Innovations	84.411			2017	124,000	20				20	106,603	
Juvenile Detention Alternative Innovations	84.411			2018	124,000	(13,004)	57,664	27,860		16,800	50,726	
Juvenile Detention Alternative Innovations	84.411			2019	120,000			628		(628)		
			100-066-1500-237			(11,765)	57,664	28,488	(1,219)	16,192	279,743	
Sexual Assault Nurse Examiner SART/SANE Program	16.575	VS-46-14	066-1020-100-142	2016	109,729	1			(1)		86,178	
Sexual Assault Nurse Examiner SART/SANE Program	16.575		066-1020-100-142	2017	95,230	9,728	9,729		1		71,032	
Sexual Assault Nurse Examiner SART/SANE Program	16.575		066-1020-100-142	2018	117,312	9,765	9,691			74	77,664	
Sexual Assault Nurse Examiner SART/SANE Program	16.575	2017-VA-GX-0058	066-1020-100-142	2019	95,112		75,564			1	75,563	
Sexual Assault Nurse Examiner SART/SANE Program	16.575	2017-VA-GX-0058	066-1020-100-142	2019	545,769							
Victim Witness Advocacy	16.576		066-1020-100-246	2015	400,000	71,309			(1)	71,309	324,672	
Victim Witness Advocacy	16.582		066-1020-100-246	2016	352,758	1					352,296	
Victim Witness Advocacy	16.582		066-1020-100-246	2017	407,809	114,698				114,698	285,514	
Victim Witness Advocacy	16.582		066-1020-100-142	2019	538,171		510,119			7	510,119	
Prosecutor's Training Grant	16.588		100-066-1020-246	2019	41,450		36,504	36,497		56,663	36,497	
STOP Violence Against Women Act Formula Grant	16.588		100-066-1020-246	2019	58,881		678,850	641,599	(1)	242,752	1,819,535	
			066-1020-100-364		184,139	50,045			(50,045)		134,094	
				2014		50,045			(50,045)		134,094	
Multi Jurisdictional NARC Task Force 2014	16.738											
Passed Through the New Jersey Department of Juvenile Justice Commission:												
Juvenile Justice - Partnership	16.540			2015	474,568	8,000	8,000		(23,041)		474,568	
Juvenile Justice - Partnership	16.540		066-1500-100-007	2016	500,656	23,041				18,732	447,610	
Juvenile Justice - Partnership	16.540		066-1500-100-007	2017	500,656	(166,749)	240,846	72,081		2,016	367,696	
Juvenile Justice - Partnership	16.540		066-1500-100-007	2018	500,656		224,656	373,531		(148,875)	373,531	
Juvenile Justice - Partnership	16.540		066-1500-100-007	2019	500,656	(116,976)	465,502	453,612	(23,041)	(128,127)	2,140,202	

COUNTY OF PASSAIC

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2019

Name of Federal Agency or Department	C.F.D.A. Number	F.A.I.N. Number	Passed Through Grantor's Number	Grant Period	Total Grant Award	Balance Dec. 31 2018	Cash Received	Expenditures	Adjustments/ Cancellations	Deferred Revenue/ (Accounts Receivable) at Dec. 31, 2019	MEMO	
											Cumulative Total Expenditures	Cumulative Total Expenditures
U.S. Department of Labor												
Passed Through the New Jersey Department of Labor:												
Workforce Learning Link Program	17.258		062-4545-100-095	2017/18	333,000	3					3	332,997
Workforce Learning Link Program	17.258		062-4545-100-095	2018/19	259,000	(9,436)	198,203	183,984		4,783		254,216
Workforce Learning Link Program	17.258		062-4545-100-095	2019/20	209,000		65,432	79,815		(14,383)		79,814
WIA - Adult	17.258		062-4545-100-095	2016/17	1,671,380							1,357,643
WIA - Adult	17.258		062-4545-100-095	2017/18	1,654,646	(105,104)	624,333	519,229				519,229
WIA - Adult	17.258		062-4545-100-095	2018/19	1,615,456	(2,577)	404,331	542,030		(140,276)		5,012
WIA - Adult	17.258		062-4545-100-095	2019/20	1,971,506							1,878,579
WIA - Youth	17.259		062-4545-100-095	2017/18	1,878,579	(40,545)	355,949	315,404		7,053		1,771,056
WIA - Youth	17.259		062-4545-100-095	2018/19	1,782,067	(74,096)	1,585,441	1,504,292		(129,049)		674,832
WIA - Youth	17.259		062-4545-100-095	2019/20	2,136,988		545,783	674,832				1,657,606
WIA - Dislocated Worker	17.278		062-4545-100-105	2016/17	1,691,989		944,303	733,980				1,376,520
WIA - Dislocated Worker	17.278		062-4545-100-105	2017/18	1,532,764	(210,323)	475,448	763,823		(188,777)		780,300
WIA - Dislocated Worker	17.278		062-4545-100-105	2018/19	1,370,514	99,598						
WIA - Dislocated Worker	17.278		062-4545-100-105	2019/20	1,314,588	(342,480)	5,199,223	5,317,389		(669,646)		10,867,804
U.S. Department of Transportation												
Great Falls Circulation Study	20.205		N/A	2014	300,000	1,551				1,551		291,402
Green Infrastructure Plan	20.205		N/A	2017/18	300,000	(190)				(190)		298,247
Subregional Studies Program-Bus Rapid Transit	20.205		N/A	2019/20	315,000	62,218	25,577	154,029		(66,234)		782
						63,579	25,577	154,029		(64,873)		590,431

COUNTY OF PASSAIC
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Name of Federal Agency or Department	C.F.D.A. Number	F.A.I.N. Number	Passed Through Grantor's Number	Grant Period	Total Grant Award	Balance Dec. 31 2018	Cash Received	Expenditures	Adjustments/ Cancellations	Deferred Revenue/ (Accounts Receivable) at Dec. 31, 2019	MEMO	
											Expenditures	Cumulative Total Expenditures
Subregional Transportation Planning	20.505	N/A	N/A	FY14	123,019	1,159		(1,159)			121,403	
Subregional Transportation Planning	20.505	N/A	N/A	FY15	132,048	244		(244)			130,263	
Subregional Transportation Planning	20.505	N/A	N/A	FY16	132,048	455				455	129,991	
Subregional Transportation Planning	20.505	N/A	N/A	FY17	132,048	167				167	163,493	
Subregional Transportation Planning	20.505	N/A	N/A	FY18	165,060	22,227	131,536	144,536		9,227	155,321	
Subregional Transportation Planning	20.505	N/A	N/A	FY19	165,060	24,252	33,012	183,222	(1,403)	(5,674)	38,686	
							164,548			4,175	739,157	
FTA JARC	20.516	N/A	N/A	2012	109,585	(109,585)			109,585		109,585	
FTA JARC	20.516	N/A	N/A	2012/13	530,000	54,385			(54,385)		440,051	
FTA JARC NJ SFY 2017	20.516	N/A	N/A	2017	350,000	(53,890)				(53,890)	340,767	
NJ JARC 3 SFY2019	20.516	N/A	N/A	2018/19	200,000	(30,899)	155,193	120,170		4,124	151,069	
2013 FTA Section 5310	20.513	N/A	N/A	2014	180,867	(73)				(73)	177,508	
2014 FTA Section 5310	20.513	N/A	N/A	2017/18	125,000	(75,205)	115,077	29,949		9,923	105,154	
2015 FTA Section 5310	20.513	N/A	N/A	2018/19	120,000	(215,267)	119,031	119,700		(669)	119,700	
							389,301	269,819	55,200	(40,385)	1,443,834	
Drive Sober or Get Pulled Over	20.616	79A37519300004056NIC	N/A	2019	5,500		4,400			4,400		
							4,400			4,400		
Click it or Ticket	20.602			2018	5,500	5,500		5,500			5,500	
								5,500			5,500	
Pedestrian Safety Grant	20.616			2017	15,000	13,929		13,929			13,929	
Pedestrian Safety Grant	20.616			2018/19	50,000		47,960			47,960		
Pedestrian Safety Grant	20.616	69A3752030000		2019/20	50,000					47,960	13,929	
							47,960			47,960		
U.S. Department of Energy												
Passed Through the New Jersey Department of Community Affairs:												
Weatherization Assistance Program	81.042	DE-EE0007936	100-022-8050-160	2018/19	361,947	(37,720)	275,632	236,562		1,350	360,597	
Weatherization Assistance Program	81.042	DE-EE0007936	100-022-8050-160	2019/20	432,031	(37,720)	13,898	113,598		(99,700)	113,598	
							289,530	350,160		(98,350)	474,195	
LIHEAP Weatherization Flood Waiver 2019	93.568	G-1901NLIHEA	2019-05130-0470-00	2019	447,461	(45,348)	66,280	140,602		(74,322)	140,602	
Weatherization LIHEAP	93.568		100-022-8050-182	2018/19	619,424	(45,348)	125,622	509,091		(428,817)	617,521	
Weatherization LIHEAP Assistance	93.568		100-022-8050-182	2018	721,935	156		156			721,935	
Weatherization LIHEAP Assistance	93.568		100-022-8050-182	2019	869,491		869,491	868,919		572	868,919	
Heating Improvement (HIP)	93.568		100-022-8050-182	2017	1,050,488	(24,536)	80,941	56,403			1,050,488	
Heating Improvement (HIP)	93.568		100-022-8050-182	2018	410,135	(51,071)	255,674	204,603			410,135	
Heating Improvement (HIP)	93.568		100-022-8050-182	2019	287,776	(120,799)	1,398,008	1,852,600		(575,997)	72,830	
											3,882,430	

COUNTY OF PASSAIC
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Name of Federal Agency or Department	C.F.D.A. Number	F.A.I.N. Number	Passed Through Grantor's Number	Grant Period	Total Grant Award	Balance Dec. 31 2018	Cash Received	Expenditures	Adjustments/ Cancellations	Deferred Revenues/ (Accounts Receivable) at Dec. 31, 2019	MEMO	
											Total	Expenditures
U.S. Dept. of Health and Human Services Passed Through the New Jersey Department of Services: Prebness Geri-Psych Program	93.005		054-7700-100-029	2018	338,210	253,657	338,210			(84,553) *	338,210	338,210
Prebness Geri-Psych Program	93.005		054-7700-100-029	2019	432,031	253,657	676,420			(338,210) *	338,210	676,420
										(422,763) *		
MRC Competitive Award	93.008			2013	7,000	108				108 *	5,516	5,516
MRC Capacity Building Award	93.008			2015	3,500	3,090	650			2,440 *	650	650
MRC Challenge	93.008			2016	15,000	4,965				4,965 *	9,685	9,685
MRC Challenge	93.008			2017	13,000	13,000				13,000 *		
						21,163	650			20,513 *	15,851	15,851
Aging Area Nutrition Grant	93.044		046-4275-100-061	2015	1,593,556	925,475					668,081	668,081
Aging Area Nutrition Grant	93.044		046-4275-100-061	2016	1,840,529	964,653			(925,475)		875,876	875,876
Aging Area Nutrition Grant	93.044		046-4275-100-061	2017	3,473,607	866,920			(964,653)		2,606,687	2,606,687
Aging Area Nutrition Grant	93.044		046-4275-100-061	2018	3,534,209	1,845,565	830,266			1,065,299 *	2,464,518	2,464,518
Aging Area Nutrition Grant	93.044		046-4275-100-061	2019	3,516,889	3,513,959	2,018,938			1,495,021 *	2,018,940	2,018,940
Aging Administration	93.045		046-4275-100-228	2016	1,966,215	37,924			(37,924)		1,928,921	1,928,921
Aging Administration	93.045		046-4275-100-228	2017	2,239,627	367,711	545,712			367,711 *	1,871,916	1,871,916
Aging Administration	93.045		046-4275-100-228	2018	2,312,993	980,495	1,253,463			434,783 *	1,387,070	1,387,070
Aging Administration	93.045		046-4275-100-228	2019	2,306,905	5,988,743	4,648,379		(1,928,032)	1,053,442 *	1,253,463	1,253,463
						5,988,743	5,870,864			5,283,176 *	15,073,472	15,073,472
Community Services Block Grant (PHLP)	93.069		046-4230-100-361	2016	511,586	2			(2)		511,569	511,569
Community Services Block Grant (PHLP)	93.069		046-4230-100-361	2017	526,569	(1)				(1) *	511,953	511,953
Community Services Block Grant (PHLP)	93.069		046-4230-100-361	2018	526,569	(52,029)	357,933			148 *	524,475	524,475
Community Services Block Grant (PHLP)	93.069		046-4230-100-361	2019	526,569	526,569	188,368			(71,183) *	188,368	188,368
						(52,028)	546,301		(2)	(71,036) *	1,736,365	1,736,365
Human Services 13BERN	93.558		046-4275-100-371	2013	350,746	32,670			(32,670)		315,127	315,127
Human Services 13BERN	93.558		046-4275-100-371	2015	350,746	66,644			(66,644)		284,102	284,102
Human Services 17BERN	93.558		046-4275-100-371	2017	350,746	96,289	1,620			94,669 *	251,043	251,043
Human Services 19BERN	93.558		046-4275-100-371	2019	175,373	175,373	145,870			29,503 *	145,870	145,870
Human Services 16 BEREN PASP	93.558		054-7545-100-005	2016	48,997	215			(215)		48,782	48,782
Transportation & TIP	93.558		100-054-7550-308	2014	404,914	(134,330)			134,330		378,921	378,921
Transportation & TIP	93.558		100-054-7550-308	2015	404,914	4,902			(4,902)		(13,166)	(13,166)
Transportation & TIP	93.558		100-054-7550-308	2016	607,371	(13,166)				15,555 *	520,626	520,626
Transportation & TIP	93.558		100-054-7550-308	2018	404,914	(68,536)	16,196			15,555 *	318,637	318,637
Transportation & TIP	93.558		100-054-7550-308	2019	404,914	(15,312)	453,848		29,899	(290,162) *	290,162	290,162
						275,660	275,660			(163,601) *	2,826,976	2,826,976

COUNTY OF PASSAIC
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 2019

Name of Federal Agency or Department	C.F.D.A. Number	F.A.I.N. Number	Passed Through Grantor's Number	Grant Period	Total Grant Award	Balance Dec. 31 2018	Cash Received	Expenditures	Adjustments/ Cancellations	Deferred Revenue/ (Accounts Receivable) at Dec. 31, 2019	MEMO
											Cumulative Total Expenditures
Community Services Block Grant	93.569		022-8050-100-184	2015	301,386	2,418			(2,418)		298,968
	93.569		022-8050-100-184	2016	319,796	1			(1)		319,795
	93.569		022-8050-100-184	2017	230,881	4,383				4,383	296,723
	93.569		022-8050-100-184	2018	301,801	(5,204)	234,162	210,336		18,622	282,484
	93.569		022-8050-100-184	2019	307,654		10,830	58,224	(2,419)	(47,394)	58,224
						1,598	244,992	268,560		(24,389)	1,256,194
State Health Insurance Program (SHIP)	93.779	DOASI7SHF004	100-054-7530-055	2018	32,000		16,000	16,000		(8,000)	32,000
	93.779	DOASI7SHF004	100-054-7530-055	2019	32,000		8,000	16,000		(8,000)	16,000
							24,000	32,000		(8,000)	48,000
U.S. Department of Homeland Security	97.008			2014	886,396	54,237			(54,237)		698,624
	97.008			2015	698,396	(25)			25		628,332
	97.008			2016	657,500	(33,463)	173,176	139,713			657,046
	97.008			2017	300,000		104,040	14,040		90,000	14,040
	97.008			2018	375,000			90,000		(90,000)	90,000
	97.008			2019	285,000		277,216	243,753	(54,212)		2,088,042
						20,749					
Hazard Mitigation Grant	97.039			2014	187,500						146,541
	97.039			2015	100,223			86,443		(86,443)	86,443
	97.039			2019	438,908			12,599		(12,599)	12,599
							99,042		(99,042)	245,583	
Emergency Management Agency Assistance	97.042	FY17-EMPG-EMAA-1600	100-066-1200-726	2017	55,000		55,000	55,000			55,000
	97.042	FY18-EMPG-EMAA-1600	100-066-1200-726	2018	55,000		55,000	110,000			55,000
							110,000	110,000			110,000

COUNTY OF PASSAIC
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Name of Federal Agency or Department	C.F.D.A. Number	F.A.I.N. Number	Passed Through Grantor's Number	Grant Period	Total Grant Award	Balance Dec., 31 2018	Cash Received	Expenditures	Adjustments/ Cancellations	Deferred Revenue/ (Accounts Receivable) at Dec. 31, 2019	MEMO	
											Expenditures	Cumulative Total
Homeland Security Grant Program	97.077	EMW-2016-SS-00052-S01		2015	365,351	(1)	119,897	104,262	1	18,288 *	365,351	365,351
Homeland Security Grant Program	97.077	EMW-2017-SS-00043-S01		2016	353,237	2,633	228,118	134,257		13,223 *	334,799	334,799
Homeland Security Grant Program (SHSP-Local Share)	97.077	EMW-2017-SS-00043-S01		2017	345,473	(60,638)	39,752	96,047		(56,295) *	257,012	257,012
Homeland Security Grant Program (SHSP-Local Share)	97.077	EMW-2017-SS-00043-S01		2019	330,858	(57,986)	387,767	354,566	1	(24,784) *	96,047	96,047
Total Federal and State Grant Fund						5,557,939	18,648,848	19,539,441	(1,875,260)	2,792,086 *	75,910,096	75,910,096
Trust Funds												
U.S. Dept. of Housing & Urban Development:												
Section 8 Housing Choice Voucher Program	14.871			2019	9,705,837		9,869,110	9,869,110			9,869,110	9,869,110
Family Self-Sufficiency Program	14.896			2019	123,466		123,466	123,466			123,466	123,466
							9,992,576	9,992,576			9,992,576	9,992,576
US Department of Treasury												
Sheriff Federal Forfeiture	21.016			2019		9,077	314	2,079		7,312	50,954	50,954
Prosecutor Federal Forfeiture	21.016			2019		196,857	25,571			222,428	6,843	6,843
Total Department of Treasury						205,934	25,885	2,079		229,740	57,797	57,797
US Department of Justice												
Sheriff Federal Forfeiture	16.922			2019		1,792,642	2,024,741	502,686		3,314,697	1,198,523	1,198,523
Prosecutor Federal Forfeiture	16.922			2019		1,014,222	270,187	128,438		1,155,971	128,438	128,438
Total Department of Justice						2,806,864	2,294,928	631,124		4,470,668	1,326,961	1,326,961
Total Trust Funds						3,012,798	12,313,389	10,625,779		4,709,408	11,377,334	11,377,334
Total Federal Grant Programs						8,570,737	30,962,237	30,165,220	(1,875,260)	7,492,494	87,287,430	87,287,430

Note: This schedule was subject to an audit in accordance with Uniform Guidance

COUNTY OF PASSAIC
Schedule of Expenditures of State Awards
For the Year Ended December 31, 2019

Program Description	State Program / Account No.	Grant Period	Total Grant Award	Balance Dec. 31 2018	Cash Received	Grant Expenditures	Adjustments/ Cancellations	Deferred Revenue/ (Accounts Receivable) at Dec. 31, 2019	MEMO	
									Total Expenditures	Cumulative Total Expenditures
State Programs										
Senior Citizen and Disabled Resident Transportation Assistance Program (Casino Revenue Fund)	100-067-3610-058	2016	1,885,387	124,378			(124,378)		1,761,009	
Assistance Program (Casino Revenue Fund)	100-067-3610-058	2017	1,829,538	138,343				138,343	1,691,195	
Assistance Program (Casino Revenue Fund)	100-067-3610-058	2018	1,841,561	66,598	318,709	248,363		136,944	1,704,617	
Assistance Program (Casino Revenue Fund)	100-067-3610-058	2019	1,875,895	329,319	1,559,568	1,279,136		280,232	1,279,136	
					1,878,077	1,527,499		555,519	6,435,957	
Paterson Transit Facility Pedestrian Safety Grant	15-480-078-6300-GS3-7310	2015	285,000	(47,428)	64,290	16,387		475	277,565	
					64,290	16,387		475	277,565	
New Jersey Department of State: 2020 Complete Count Commission/Passaic County Counts	N/A	2020	254,540							
New Jersey Department of Law and Public Safety: Operation Helping Hand	19-100-066-1000-200	2019	100,000			5,659		(5,659)	5,659	
NJ Historical Commission	8049-734-001	11-Jul	9,332		9,223			9,223		
					9,223	5,659		3,564	5,659	
New Jersey Department of Health and Senior Services: Social Services for the Homeless	100-054-7550-072	2015	1,045,019	12,796			(12,796)		1,032,223	
Social Services for the Homeless	100-054-7550-072	2016	1,045,019	14,936			(14,936)		1,017,041	
Social Services for the Homeless	100-054-7550-072	2017	2,614,978	(73,466)				(73,466)	2,560,864	
Social Services for the Homeless	100-054-7550-072	2018	2,069,900	(631,315)	546,086	439,702		(524,931)	1,501,499	
Social Services for the Homeless	100-054-7550-072	2019	1,045,020		449,071	508,350		(59,279)	508,350	
Social Services for the Homeless (Intensive Case Management)	100-054-7550-072	2019	858,300	(677,049)	452,658	473,153	(27,732)	(20,495)	473,153	
					1,447,815	1,421,205		(678,171)	7,093,130	
New Jersey Department of Juvenile Justice Commission: Family Court Services	100-066-1500-021	2015	278,149	18,497			(18,497)		259,652	
Family Court Services	100-066-1500-021	2016	278,149	1,773			(1,773)		276,376	
Family Court Services	100-066-1500-021	2017	278,149	1				1	268,529	
Family Court Services	100-066-1500-021	2018	278,149	(41,816)	97,782	72,298		(16,332)	390,208	
Family Court Services	100-066-1500-021	2019	278,149	(21,545)	44,950	145,946	(20,270)	(100,996)	145,946	
					142,732	218,244		(117,327)	1,340,711	
County Right to Know Program	100-046-4771-105	2018	15,213	(11,410)	11,410				15,213	
County Right to Know Program	100-046-4771-105	2019	15,213	(11,410)	3,803			3,803		
					15,213			3,803	15,213	
NJ Department of Community Affairs: Universal Service Fund	100-022-8050-B13	2017	441,168			(355)		355	440,191	
Universal Service Fund	100-022-8050-B13	2018	461,565	13			(13)		461,552	
Universal Service Fund	100-022-8050-B13	2019	468,809	(189,353)	468,809	279,456			468,809	
Universal Service Fund	100-022-8050-B13	2020	486,574			190,909		(190,909)	190,909	

COUNTY OF PASSAIC

Schedule of Expenditures of State Awards

For the Year Ended December 31, 2019

Program Description	State Program / Account No.	Grant Period	Total Grant Award	Balance Dec., 31 2018	Cash Received	Grant Expenditures	Adjustments/ Cancellations	Deferred Revenue/ (Accounts Receivable) at Dec. 31, 2019	MEMO	
									Expenditures	Total Expenditures
				(189,340)	468,809	470,010	(13)	(190,554)		1,561,461
NU Department of Environmental Protection:										
Recycling Enhancement Act	758-042-4960-2001	2013	423,500	1,688		1,688			*	423,500
Recycling Enhancement Act	758-042-4960-2001	2015	381,900	57,574		57,551		23	*	381,877
Recycling Enhancement Act	758-042-4960-2001	2016	544,616		544,616	506,054		38,562	*	508,786
Recycling Enhancement Act	758-042-4960-2001	2017	537,450		537,450	8,197		529,253	*	508,786
Recycling Enhancement Act	758-042-4960-2001	2018	530,284	59,262	530,284	573,490		530,284	*	508,786
					1,612,350	573,490		1,098,122	*	1,314,163

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State Program / Account No.	Grant Period	Total Grant Award	Balance Dec, 31 2018	Cash Received	Grant Expenditures	Adjustments/ Cancellations	Deferred Revenue/ (Accounts Receivable) at Dec. 31, 2019	MEMO Cumulative Total Expenditures
100-042-4820-4CBC	2018	2,000		1,998	1,998			1,998
				1,998	1,998			1,998
495-042-4835-009	2018	173,030	(41,860)	41,860				173,030
100-042-4801-463	2019	174,980	(6,000)	174,980	168,980			174,980
			(47,860)	216,840	168,980			348,010
100-054-7550-072	2016	27,325						26,920
								26,920
765-042-4900-005	2015	82,859	406				406	82,453
765-042-4900-005	2016	94,415						94,415
765-042-4900-005	2017	80,299	39,593		39,429		164	80,135
765-042-4900-005	2018	76,918	76,918		58,320		18,598	58,320
765-042-4900-005	2019	87,246		87,246			87,246	
			116,917	87,246	97,749		106,414	315,323
			(18,450)			18,450		205,950
1600-02-014	2017	750,000						
1600-02-014	2017	1,125,000						
1600-02-014	2017	750,000						90,000
1600-02-014	2019	50,000						
			(18,450)			18,450		295,950
			(100,000)				(100,000)	100,000
			(100,000)				(100,000)	100,000
N/A	2018	100,000						
Dey Mansion Garden Restoration Project								
100-082-2078-033	2015	50,000	(34,991)	49,965			14,974	34,991
100-082-2078-033	2009-16	70,000						
	2019	75,000						
			(34,991)	49,965			14,974	34,991
100-082-C01-044	2016	512,024	(1)					
100-082-C01-044	2017	512,024	(391,616)	391,556			(60)	475,525
100-082-C01-044	2018	512,024	(54,405)	1,226,676	413,771		(345,500)	468,176
100-082-C01-044	2019	512,024			38,509		(38,509)	38,509
			(446,022)	514,232	452,280		(384,069)	1,453,052
718-066-1020-001	2015	7,151	9					7,151
718-066-1020-001	2016	6,595	657					6,595
718-066-1020-001	2017	6,606	6,606		6,606			6,606
718-066-1020-001	2018	7,234		7,234			1,363	5,871
718-066-1020-001	2013	61,921	290		290			61,921
718-066-1020-001	2014	45,038	220		220			45,038
718-066-1020-001	2015	44,955	325		325			44,955
718-066-1020-001	2016	43,807	554		554			43,807
718-066-1020-001	2017	44,690	589		589			44,690
718-066-1020-001	2018	51,368		51,368			51,368	
			9,250	58,602	15,121		52,731	266,634

Program Description:
NJ Department of Environmental Protection, Cont...
Radon Awareness Program

C.E.H.A. - 2018
C.E.H.A. - 2019

Mosquito ID & Control Effects

Clean Communities
Clean Communities
Clean Communities
Clean Communities
Clean Communities

Green Acres 2006
Green Acres 2011
Green Acres 2012
Green Acres 2019

Dey Mansion Garden Restoration Project

New Jersey Highlands Council
Transfer of Development Rights Feasibility Grant
Plan Conformance
Plan Conformance Amended Grant 2019

Other State Agencies:
Municipal Alliance
Municipal Alliance
Municipal Alliance
Municipal Alliance

Body Armor Replacement Fund P.C.P.O.
Body Armor Replacement Fund P.C.P.O.
Body Armor Replacement Fund P.C.P.O.
Body Armor Replacement Fund P.C.P.O.
Body Armor Replacement Fund P.C.S.D.
Body Armor Replacement Fund P.C.S.D.
Body Armor Replacement Fund P.C.S.D.
Body Armor Replacement Fund P.C.S.D.
Body Armor Replacement Fund P.C.S.D.
Body Armor Replacement Fund P.C.S.D.

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Program Description	State Program / Account No.	Grant Period	Total Grant Award	Balance Dec. 31 2018	Cash Received	Grant Expenditures	Adjustments/ Cancellations	Deferred Revenue/ (Accounts Receivable) at Dec. 31, 2019	MEMO Cumulative Total Expenditures
U Drive U Text U Pay	DD-18-45-01-04	2018	40,000	39,738	39,985	39,738		39,985	39,738
U Drive U Text U Pay	DD-19-45-01-04	2019	40,000	39,738	39,985	39,738		39,985	39,738
Comprehensive Alcoholism & Drug Abuse Grant	100-046-4219-024	2016	737,782	383			(383)		691,690
Comprehensive Alcoholism & Drug Abuse Grant	100-046-4219-024	2017	746,406	1			(1)		741,002
Comprehensive Alcoholism & Drug Abuse Grant	100-046-4219-024	2018	756,147	(478,248)	623,149	145,092		(191)	740,079
Comprehensive Alcoholism & Drug Abuse Grant	100-046-4219-024	2019	765,272	(477,864)	623,149	613,891	(384)	(468,799)	468,799
								(468,990)	2,641,570
Work First NJ - TANF	7550-150-158010-64	FY17/18	4,093,976	22,297		22,297			3,542,949
Work First NJ - TANF	7550-150-158010-64	FY18/19	4,758,174	(240,386)	2,573,069	2,341,732		(9,049)	5,917,641
Work First NJ - TANF	7550-150-158010-64	FY19/20	4,748,174		1,079,031	1,361,897		(282,866)	2,440,928
Work First NJ - TANF	7550-150-158010-65	FY17/18	818,371	(8,428)		(8,428)			808,765
Work First NJ - GA/SNAP	7550-150-158010-65	FY18/19	2,302,439	(145,287)	1,527,856	1,387,891		(5,322)	2,155,121
Work First NJ - GA/SNAP	7550-150-158010-65	FY19/20	2,296,439	(2)	494,042	595,513		(101,471)	595,513
Work First NJ - SNAP	7550-150-158010-65	2017	828,640						797,716
Work First NJ - Smart Steps	7550-150-158010-66	FY18/19	4,815		121,747	121,933		(186)	121,933
Summer Youth Employment Pilot Program				(89,402)			89,402		
Work First - Abated 1997	7550-150-158010-67	1997	89,402	(461,208)	5,795,745	5,822,833	89,402	(398,894)	16,380,566
Child Behavioral Health Services	100-016-1620-014	2016	158,456	14,730			(14,730)		143,726
Child Behavioral Health Services	100-016-1620-014	2017	158,456	25,834				25,834	132,622
Child Behavioral Health Services	100-016-1620-014	2018	48,970						48,970
Child Behavioral Health Services	100-016-1620-014	2019	48,970		48,970	47,536		1,434	47,536
				40,564	48,970	47,536	(14,730)	27,268	372,854
Child Advocacy Center Competitive Grant	17-100-016-1610-131	2017	83,390	218				218	83,172
Child Advocacy Center Upgrades	17-100-016-1610-131	2017	132,591	752				752	131,839
Child Advocacy Development Grants - Cap	19-100-016-1610-133	2019	372,054		372,054	39,314		332,740	39,314
				970	372,054	39,314		333,710	254,322
Substance Use Navigator	162-007	2017	150,000	106,475				106,475	
Substance Use Navigator	162-007	2018	300,000	21,229	100,004	149,946		(28,713)	149,946
				127,704	100,004	149,946		77,762	149,946
Insurance Fraud Reimbursement Program	100-1020-066-102	2018	250,000	(33,212)	33,212	247,111		(63,446)	250,000
Insurance Fraud Reimbursement Program	100-1020-066-102	2019	250,000	(33,212)	216,877	247,111		(63,446)	247,111
									497,111
L.E.O.T.E.F.	1020-100-066-1020-314-TCJS-6120	2014	43,795	32,319		32,319		9,382	43,795
L.E.O.T.E.F.	1020-100-066-1020-314-TCJS-6120	2015	24,386	24,386		15,004		45,033	15,004
L.E.O.T.E.F.	1020-100-066-1020-314-TCJS-6120	2016	45,033	45,033				45,033	45,033
L.E.O.T.E.F.	1020-100-066-1020-314-TCJS-6120	2017	36,396	36,396				36,396	36,396
L.E.O.T.E.F.	1020-100-066-1020-314-TCJS-6120	2018	36,749	36,749				36,749	36,749
				138,134	36,749	47,323		127,560	58,799

COUNTY OF PASSAIC
Schedule of Expenditures of State Awards
For the Year Ended December 31, 2019

Program Description	State Program / Account No.	Grant Period	Total Grant Award	Balance Dec., 31 2018	Cash Received	Grant Expenditures	Adjustments/ Cancellations	Deferred Revenue/ (Accounts Receivable) at Dec. 31, 2019	MEMO	
									Total Expenditures	Cumulative Total Expenditures
NJEDA Innovation Planning Challenge Grant	N/A	2019	100,000	100,000	100,000	99,102		898	898	99,102
NJHT Monument Restoration Grant	N/A	2018	27,000	(5,400)	5,400	50,000		(50,000)		27,000
Lambert Castle Preservation Grant	N/A	19/20	50,000	(5,400)	5,400	50,000		(50,000)		77,000
NJ Historic Commission HC-PRO-2019-035	N/A	18/19	10,500	10,500		8,757		1,743		8,757
Humanities Action Grant	N/A	18/19	19,000	17,300		18,750		(1,450)		18,750
NJUCE Stewardship-Resiliency Planning 2018	N/A	18/19	17,500	17,300	7,500	18,750		7,500		18,750
Medical Assisted Treatment	7025-100-0256-7025-318-GPAO-6110	2018	200,000	182,475		75,410	(107,065)			92,935
Department of Transportation				182,475		75,410	(107,065)			92,935
Warwick Turnpike	N/A	2016	640,000	(160,000)	160,000					640,000
County Aid - Road Resurfacing	16-480-078-6320-AMN-8010	2016	54,908		54,908	51,653		3,255		51,653
County Aid - Road Resurfacing	17-480-078-6320-AMN-8010	2017	3,649,000	593,882		229,523		364,359		229,523
County Aid - Road Resurfacing	18-480-078-6320-AMN-8010	2018	7,747,724	3,243,182	1,710,929	3,928,744		1,025,367		3,928,744
County Aid - Road Resurfacing	19-480-078-6320-AMN-8010	2019	7,747,724			1,266,853		(1,266,853)		1,266,853
Fairfield Road Bridge	N/A	2016	1,000,000	(284,490)	284,490					1,000,000
Fairlawn Ave Bridge	N/A	2016	13,300,000	356,626				356,626		
Spruce Street Bridge	15-480-078-6320-ALN-6010	2015	3,200,000							
Morris Canal Greenway Browertown Road	N/A	2016	741,000							
Peckman River Crossing Project	N/A	2017	700,000							
Weasel Brook Park Improvements, Phase II	N/A	2017	600,000			368,224		(368,224)		368,224
Spruce Street Gateway	N/A	2018	1,200,000							
2011 LBPN - Sour Countermeasures	18-480-078-6320-AKW-6020	2018	550,000		162,500					162,500
Kingsland Avenue Bridge	N/A	2018	2,245,960							
Morris Canal Greenway Pompton Feeder	N/A	2019	3,000,000							
2019 NJDOT Local Bridge Fund	2019-480-078-6320-ANT-6010	2019	3,071,969	3,749,200	2,372,827	5,844,997		277,030		7,484,997
Total Federal and State Grant Fund				2,249,554	16,286,652	18,073,330	(186,719)	276,157		49,063,187

COUNTY OF PASSAIC
 Schedule of Expenditures of State Awards
 For the Year Ended December 31, 2019

Program Description	State Program / Account No.	Grant Period	Total Grant Award	Balance Dec. 31 2018	Cash Received	Grant Expenditures	Adjustments/ Cancellations	Deferred Revenue/ (Accounts Receivable) at Dec. 31, 2019	MEMO Cumulative Total Expenditures
General Capital Fund:									
State Department of Transportation:									
Fairlawn Avenue Bridge	6320-480-078-6320-496	10-08	600,000	(97,289)	27,927.00			(69,362)	600,000
Two Bridges Road/West Belt	6320-480-078-6320-496	10-08	1,686,900	1,174,036	324,847.00		(1,686,899)	(188,016)	1,686,900
West Brook Road/Wanaque Reservoir, PC 491	6320-480-078-6320-496	10-08	300,000	(234,071)			(65,929)	(300,000)	234,071
Eighth Street Bridge Rehabilitation	6320-480-078-6320-496	10-08	2,019,250	(292,114)				(292,114)	2,019,250
Bridge Replacement, Rehab, Repairs	6320-480-078-6320-496	11-03	1,000,000	(1,000,000)	1,000,000				1,000,000
West Brook Road/Wanaque Reservoir, PC 491	6320-480-078-6320-496	12-07	9,700,000	796,778	550,128	7,500	(673,453)	673,453	3,800,000
Two Bridges Road/West Belt	6320-480-078-6320-496	12-07	3,800,000	(1,458,288)	91,793	222,914	(412,300)	(1,786,295)	7,100,000
Various Road Improvements	6320-480-078-6320-496	14-08	7,100,000	222,914					7,100,000
Various Road Improvements	6320-480-078-6320-496	15-07	35,184,000	(7,259,314)	11,650,741.00	5,548,997	(3,760,319)	(4,917,889)	23,859,217
Haledon Avenue (Green Street) Improvements	6320-480-078-6320-496	15-07	329,365	(266,380)	277,535.00			11,175	328,245
Resurfacing Various Roads	6320-480-078-6320-496	15-07	4,110,800	319,545		319,208		337	3,831,497
Construction of Riverfront Park - Dumdee Island	6320-480-078-6320-496	17-01	5,000,000			2,520,995		(2,520,995)	2,520,995
Various Improvements to Garrett Mountain Reservation	6320-480-078-6320-497	17-07	1,375,000		642,231.97	150,910	(1,224,090)	(732,768)	1,375,000
Total General Capital Fund				(8,094,183)	14,565,223	8,770,524	(7,822,990)	(10,122,474)	48,355,175
Total State Programs				(5,844,629)	30,851,875	26,843,854	(8,009,709)	(9,846,317)	97,418,362
Local Programs:									
Federal and State Grant Fund									
County Aid									
Passaic County Film Festival - 2018	N/A	2018	2,200						2,200
Passaic County Film Festival - 2019	N/A	2019	2,400		2,400	2,400			2,400
Passaic County Film Festival - 2020	N/A	2020	2,600						
Passaic County Summer Concert Series 2017	N/A	2017	1,800	500				500	1,300
Passaic County Summer Concert Series 2018	N/A	2018	1,700						1,700
Passaic County Summer Concert Series 2019	N/A	2019	3,400		2,550			2,550	
Passaic County Summer Concert Series 2020	N/A	2020	3,718						
Passaic County Youth Golf Program	N/A	2014-15	111,000	57,463		4,928		52,535	53,537
Local Safety Program - Center Rumble Strips	N/A	2016	889,172	38,091			(38,091)		617,729
Local Safety Program - High Friction Surface Treatment	N/A	2016	5,461,713	78,046		1,759,394		(1,681,348)	3,823,399
Local Safety Program - Allwood Rd/Clifton Ave	N/A	2018	2,663,400						
Local Safety Program - Market Street	N/A	2018	3,560,400						
Total Federal and State Grant Fund				174,100	4,950	1,766,722	(38,091)	(1,625,763)	4,502,265

COUNTY OF PASSAIC
 Schedule of Expenditures of State Awards
 For the Year Ended December 31, 2019

Program Description	State Program/ Account No.	Grant Period	Total Grant Award	Balance Dec., 31 2018	Cash Received	Grant Expenditures	Adjustments/ Cancellations	Deferred Revenue/ (Accounts Receivable) at Dec. 31, 2019	MEMO Cumulative Total Expenditures
General Capital Fund									
Passaic County Open Space Trust	N/A	14-08	2,425,708	74,871		70,973		3,898 *	2,421,630
Various Park Improvements	N/A	14-08	2,000,000	514,535		476,742		37,793 *	1,962,207
Various Facility Improvements	N/A	15-07	350,000						349,765
Weasel Brook Park Improvements	N/A	16-04	4,110,800	271,543		262,980		8,563 *	4,110,799
County Aid - Upper and Lower County Road Resurfacing Programs	N/A	19-09	2,250,000						
Lambert Castle and Carriage House Restoration Project									
Total General Capital Fund				860,949		810,695		50,254 *	8,844,401
Total Local Programs				1,035,049	4,950	2,377,417	(38,091)	(1,575,509) *	13,346,666
Total State and Local Programs				\$ (4,809,580)	30,856,825	29,421,271	(8,047,800)	(11,421,826) *	110,765,028

Note: This schedule was subject to an audit in accordance with N.J. OMB 15-08

**COUNTY OF PASSAIC
NOTES TO THE SCHEDULES OF EXPENDITURES
OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 1. GENERAL

The accompanying schedules of expenditures of awards present the activity of all federal and state financial assistance programs of the County of Passaic. The County is defined in Note 1A to the County's financial statements. All federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies is included on the schedule of expenditures of awards.

NOTE 2. BASIS OF ACCOUNTING

The accompanying schedules of expenditures of awards are presented using the modified accrual basis of accounting as prescribed for counties by the Division of Local Government Services, Department of Community Affairs, State of New Jersey which differ in certain respects from accounting principles generally accepted in the United States of America (GAAP) applicable to local government units. This basis of accounting is described in Note 1(B) to the County's financial statements.

NOTE 3. RELATIONSHIP TO FINANCIAL STATEMENTS

Amounts reported in the accompanying schedules agree with amounts reported in the County's financial statements. Financial assistance awards are reported in the County's financial statements on a basis of accounting described above as follows:

	<u>Federal</u>	<u>State</u>	<u>Local</u>	<u>Total</u>
Federal and State Grant Fund	\$19,539,441	\$18,073,330	\$1,766,722	\$39,379,493
Trust Fund	10,625,779			10,625,779
Capital Fund		<u>8,770,524</u>	<u>810,695</u>	<u>9,581,219</u>
	<u>\$30,165,220</u>	<u>\$26,843,854</u>	<u>\$2,577,417</u>	<u>\$59,586,491</u>

NOTE 4. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules agree, in all material respect, with the amounts reported in the related federal and state financial reports. However, we noted certain differences which are reported in the accompanying schedule of Findings of Noncompliance and Questioned Costs.

NOTE 5. FEDERAL AND STATE LOANS OUTSTANDING

The County's federal and state loans outstanding at December 31, 2019, which are not required to be reported on the schedule of expenditures of federal and state awards, are as follows:

<u>Loan Program</u>	<u>Federal CFDA Number/ State Account Number</u>	<u>State</u>
Green Trust Loan Program	4800-533-851000-60	<u>\$96,655</u>

COUNTY OF PASSAIC
NOTES TO THE SCHEDULES OF EXPENDITURES
OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019
(continued)

NOTE 6. SUBRECIPIENT PROGRAMS

Certain Federal programs have various subrecipients but obtaining those amounts is not practical.

NOTE 7. INDIRECT COST RATE

The County of Passaic has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**COUNTY OF PASSAIC
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Adverse GAAP/unmodified regulatory

Internal control over financial reporting:

1. Material weakness(es) identified? yes X no
2. Were significant deficiencies identified that are not considered to be material weaknesses? yes X no

Noncompliance material to general-purpose financial statements noted? yes X no

Federal Awards Section

Dollar threshold used to determine type A programs: \$ 866,074

Auditee qualified as low-risk auditee? yes X no

Type of auditors' report on compliance for major programs: unmodified

Internal Control over compliance:

1. Material weakness(es) identified? yes X no
2. Were significant deficiencies identified that were not considered to be material weaknesses? X yes no

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) of the Uniform Guidance yes X no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
14.871 (A)	Section 8 Housing Choice Vouchers
17.258, 17.259, 17.278 (A)	WIA Cluster - Workforce Learning Adult, Youth Dislocated Worker
16.582 (B)	Victim Witness Advocacy
20.513, 20.516 (B)	Transit Services Program Cluster - FTA, JARC, FTA Section 5310

Note: (A) - Tested as Major Type A Program.
(B) - Tested as Major Type B Program.

COUNTY OF PASSAIC
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019
 (continued)

Section I - Summary of Auditor's Results
 (continued)

State Awards Section

Dollar threshold used to determine type A programs: \$ 786,753

Auditee qualified as low-risk auditee? _____ yes X no

Type of auditors' report on compliance for major programs: unmodified

Internal Control over compliance:

1. Material weakness(es) identified? _____ yes X no

2. Were significant deficiencies identified that were not considered to be material weaknesses? X yes _____ no

Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular 15-08, as amended? _____ yes X no

Identification of major programs:

<u>GMIS Number(s)</u>	<u>Name of State Program</u>
<u>6320-480-078-6320-496</u> (A)	<u>Department of Transportation</u>
<u>758-042-4960-2001</u> (A)	<u>Recycling Enhancement Act</u>
<u>100-082-C01-044</u> (B)	<u>Municipal Alliance</u>
<u>100-022-8050-B13</u> (B)	<u>Universal Service Fund</u>

Note: (A) - Tested as Major Type A Program.
 (B) - Tested as Major Type B Program.

COUNTY OF PASSAIC
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019
(continued)

Section II - Schedule of Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses and instances of noncompliance related to the basic financial statements that are required to be reported in accordance with Chapter 5.18 of General Auditing Standards.

None

**COUNTY OF PASSAIC
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

Section III – Federal Awards and State Financial Assistance Findings and Questioned Costs

FEDERAL AWARDS

Finding 2019-001

Information on the federal program:

Shelter Plus Care, CFDA # 14.238

Criteria or specific requirement:

Special Tests and Provision compliance requires the Housing assisted under the Shelter Plus Care Program must meet applicable housing quality standards. HUD required that the County obtain Housing Quality Inspections Yearly.

Condition:

The County's process in place to perform and collect on-site fiscal and programmatic information about their sub-recipients is not working properly as designed.

Questioned costs:

None.

Context:

The County does not perform a sufficient amount of the required on-site fiscal and programmatic procedures over their sub-recipients. There were 8 instances where an up to date Housing Quality Standards inspection were not in a participants file. There were 3 instances where there was no lease obtained for the 2019 year in the participants file.

Effect:

Failure to perform fiscal and programmatic procedures results in non-compliance with the specific program requirements in accordance with 24 CFR section 582.305 & 24 CFR section 882.803).

Cause:

The County does not have a system in place to ensure that the proper inspections and documentation is kept in accordance with Uniform Guidance and HUD Requirements .

Recommendation:

A process be developed and implemented to ensure proper documentation is collected and on-site fiscal and programmatic procedures are performed.

**COUNTY OF PASSAIC
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019
(continued)**

Section III – Federal Awards and State Financial Assistance Findings and Questioned Costs

Finding 2019-001 (continued)

Management's response:

Procedures are to be implemented to ensure proper on-site fiscal and programmatic procedures will take place in the future.

STATE AWARDS

Finding 2019-002

Information on the federal program:

Social Services for the Homeless Grant, State Account #100-054-7550-072

Criteria or specific requirement:

The County of Passaic Department of Human Services – Division of Family Development must have a valid agency provider contract signed by the Director of the Division of Family Development and by the authorized agency signatory, and must file the quarterly expenditure reports (Annex B, pages 1 and 2) per agency provider.

Condition:

The agency provider contracts and the quarterly expenditure reports (Annex B, pages 1 and 2) per agency were not made available for audit.

Questioned costs:

\$486,270.68

Context:

The County of Passaic Department of Human Service – Division of Family Development allocated grant funds to various agency providers and made payments on vouchers received from the agency providers in accordance with contracted agreements between the County Human Services Advisory Councils (HSAC) and the agency providers. The agency provider contract provides verification that a valid contract was formed between the County of Passaic Department of Human Services – Division of Family Development and the individual agency provider that outlines the provision of services to be provided and the funds to be allocated. The County of Passaic Department of Human Services – Division of Family Development was unable to provide the agency provider contracts and the quarterly expenditure reports (Annex B, pages 1 and 2) per agency.

COUNTY OF PASSAIC
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019
(continued)

Section III – Federal Awards and State Financial Assistance Findings and Questioned Costs

Finding 2019-002 (continued)

Effect:

By not maintaining appropriate documentation in accordance with the compliance requirements of the Federal OMB Compliance Supplement for Single Audits of State and Local Governments, the third party agreements for provision of services to the homeless are unable to be verified.

Cause:

The County of Passaic Department of Human Services – Division of Family Development did not maintain the agency provider contracts and the quarterly expenditure reports (Annex B, pages 1 and 2) per agency.

Recommendation:

The County of Passaic Department of Human Services – Division of Family Development should implement a process to ensure proper documentation is collected before the provision of services

Management's response:

The County of Passaic Department of Human Services – Division of Family Development will implement procedures to ensure the proper maintenance of required documentation.

COUNTY OF PASSAIC
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019
(continued)

This section identifies the status of prior-year findings related to the general purpose financial statements and federal and state awards that are required to be reported in accordance with CFR 200.516(a) the Uniform Guidance and New Jersey OMB's Circular 15-08, as amended.

STATUS OF PRIOR YEAR FINDINGS

None

**COUNTY OF PASSAIC
GENERAL COMMENTS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2019**

GENERAL COMMENTS

Contracts and Agreements

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 (C.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 (C.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(C.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:

- a. 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 therefor, except as is provided otherwise in this act of 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.

COUNTY OF PASSAIC
GENERAL COMMENTS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2019
(continued)

Effective July 1, 2010, the bid threshold, in accordance with N.J.S.A. 40A:11-3 and 40A:11-4 (as amended) is \$26,000 and with a qualified purchasing agent the threshold may be up to \$40,000. On June 28, 2016, the County increased the bid threshold to \$40,000 as allowed by law for having a qualified purchasing agent.

The governing body of the County 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 indicate that bids were requested by public advertising for the following items:

- 2020 Model International HV6136X4 LBS, GVW with Monroe DTS Multi-Purpose and Snow Plow (SB-19-009)
- Individual GPS Tracking Device for Autistic, Elderly, or Medical Need Citizens (SB-19-011)
- Rehabilitation of Little Pond Spillway in Township of Wayne, NJ (C-19-001)
- Frozen Food Supplies for County of Passaic Departments and Institutions (SB-19-003)
- Pick Up and Disposal of All Solid Waste Located at Passaic County Buildings and Institutions (SB-18-068)
- Hardware Supplies (SB-19-004)
- Goose Control Services for Passaic County Goffle Park, Weasel Brook Park, Preakness Valley Golf Course and Garrett Mountain (SB-19-012)
- Groceries and Canned Goods for County of Passaic Departments and Institutions (SB-19-006)
- Catalog Percent Discount Electrical Supplies and Equipment (SB-19-008)
- Construction and Geotechnical On-Call Testing Services 2019-2021 (SB-19-013)
- Porta John Portable Toilet Rental and Service for Passaic County Departments and Institutions (SB-19-015)
- Tree Removal, Trimming and Stump Grinding Services (SB-19-014)
- New Department of Public Works Facility (C-19-004)
- Scour Countermeasures Project at Various Locations in Passaic County (C-19-002)
- N. 8th Street and Planten Avenue Traffic Signal in Prospect Park (C-18-014)
- Repairs of Bridge Lighting of the Straight Street Bridge Over Passaic River (C-19-005)
- Two Ford F550 4x4 Mechanic Service Truck and Tommy Gate (SB-19-020)
- Six Wheel Single Engine Broom Street Sweeper with Cleated Belt Type (SB-19-021)
- Inspection and Monitoring of County Security Systems (SB-19-019)
- Milk Dairy Products and Prepared Salads for County of Passaic Departments and Institutions (SB-19-016)
- Crockery Culinary Kitchen Supplies and Equipment for County of Passaic Departments and Institutions (SB-19-007)
- Forward Looking Infrared Radar or Equal for Passaic County Preakness Healthcare Center (SB-19-010)
- Eight 2019 Harley Davidson FLHTP Electra Glide Police Motorcycles for Passaic County Sheriff's Department (SB-19-025)
- Passaic County Wayfinding System Phase II (C-19-011)
- Toyota 8FGCU25 Internal Combustion Lift Truck (SB-19-023)
- Replacement of Terrace Avenue Culvert Over Tributary to Molly Ann Brook (C-19-006)
- Passaic County Jail Generator Replacement Project (C-19-008)
- 2020 Chevrolet Colorado 12N53 Hot Shot Vehicles (SB-19-035)

COUNTY OF PASSAIC
GENERAL COMMENTS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2019
(continued)

Weasel Brook Park Improvements Phase II in City of Clifton, NJ (C-19-010)
Various Sloan Lavatory and Shower Parts for County of Passaic Sheriff's Department (SB-19-027)
Passaic County Boiler Replacements Project (C-19-013)
2019 County Aid Resurfacing Project (C-19-003)
Boiler Replacement at 380 Straight Street in Paterson, NJ (C-19-014)
Electrical Supplies for County of Passaic Departments and Institutions (SB-19-032)
Re-Bid for Pick Up and Disposal of All Solid Waste Located at Passaic County Buildings and Institutions (SB-19-030)
Linen Rental Distribution Services and Laundering of Resident Personal Clothing (SB-19-026)
Re-Bid Inspection and Monitoring of County Security Systems (SB-19-024)
Catalog Percent Discounts for Plumbing Supplies (SB-19-036)
Re-Bid Hardware Supplies for County of Passaic Departments and Institutions (SB-19-022)
Preakness Healthcare Center Medical Gas Services; Oxygen (SB-19-034)
Fertilizer Chemical Materials for Passaic County Golf Course (SB-19-028)
APC UPS Symmetra LX16000 Replacement System (SB-19-033)
Re-Bid Plumbing Catalog Percent Discount (SB-19-044)
Francisco Avenue Drainage System Debris Removal and Inspection (C-19-016)
Passaic County Employee Parking Garage Repairs in City of Paterson, NJ (C-19-015)
Re-Bid 2020 Chevrolet Colorado 12N53 Hot Shot Vehicles (SB-19-038)
2019 Subaru Forester 2.5i Premium or Newer (SB-19-037)
Paper Goods Bag Liners Food Service Supply and Related Products Bulk Purchase (SB-19-017)
Re-Bid Fertilizer Chemical Materials for Passaic County Golf Course (SB-19-047)
Goffle Brook Park Improvements - South Diamond Bridge Avenue (C-19-022)
Preakness Valley Golf Course - Replacement of Bridge No. 4 in Township of Wayne, NJ (C-19-018)
Printing Supplies and Services (SB-19-029)
2020 Chevrolet Tahoe CK15706 4WD 4dr Premier (SB-19-046)
2019 Ford F550 Minibus with 28 Ambulatory Seats (SB-19-043)
2019 Ford F550 Minibus with 23 Ambulatory Seats or 21 Ambulatory Seats with 2 Wheelchair Positions (SB-19-041)
Auto Body Shop Materials for County of Passaic Sheriff's Department (SB-19-031)
Re-Bid Paper Goods, Bag Liner, Food Services Supply and Related Products as Needed (SB-19-050)
Janitorial Supplies of County of Passaic Departments and Institutions (SB-19-040)
White and Dry Goods for County of Passaic Departments and Institutions (SB-19-018)
2020 Chevrolet Traverse AWD 4DR LS (SB-19-052)
2020 Chevrolet Traverse AWD 4DR 1LT (SB-19-051)
Snow Plowing Services for Passaic County Roads (SB-19-055)
Winter Products Including Bulk Rock Salt, Grits, Calcium Chloride, Magnesium Chloride (SB-19-053)
Preakness Healthcare Center Preventative Maintenance and Service of Dietary Food Service Equipment (SB-19-054)
Durable Medical Equipment, Physical Therapy Equipment, Parts and Supplies (SB-19-042)
2020 Chevrolet Silverado 3500 HD 4WD Double Cab 162 WB Pick Up (SB-19-060)
2020 Chevrolet Silverado 2500 HD 4WD Double Cab 149 WB Pick Up (SB-19-059)
2020 Chevrolet Silverado 3500 HD 4WD Double Cab 162 WB Pick Up (SB-19-058)
Restoration of Plantation House at Dey Mansion Washington's Headquarters (C-19-023)

COUNTY OF PASSAIC
GENERAL COMMENTS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2019
(continued)

Two Bridges Road over Pompton River and West Belt Extension (C-19-007)
Medical and Dental Supplies for County of Passaic Departments and Institutions (SB-19-039)
Bread Products for County of Passaic Departments and Institutions (SB-20-001)
Household Hazardous Waste Collection Days for Passaic County (SB-20-002)
APC UPS Symmetra LX16000 Replacement System (SB-19-067)
Re-Bid Durable Medical Equipment, Physical Therapy Equipment, Parts and Supplies (SB-19-063)
Elevator Modernization and Rehabilitation Project in County of Passaic (C-19-020)
Morris Canal Greenway Browertown Road Project (C-19-025)
Relocation of Sheriff's Department Motor Pool (C-19-019)
Exterior Building and Grounds, Window Cleaning Services, and Window Blind Cleaning Services (SB-19-048)

Resolutions were adopted authorizing the awarding of contracts and agreements for "Professional Services" N.J.S. 40A:11-5.

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 material or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear cut violation existed. No violations were disclosed.

Our examination of expenditures did not reveal any individual payments, contracts or agreements in excess of the statutory threshold "for the performance of any work or the furnishing or hiring of any materials or supplies," other than those where bids had been previously sought by public advertisement or where a resolution had been previously adopted under the provisions of N.J.S. 40A:11-6.

**COUNTY OF PASSAIC
COMMENTS AND RECOMMENDATIONS
DECEMBER 31, 2019**

COMMENTS

Preakness Hospital

1. There were five (5) instances where the check request form could not be located during the time of audit for the Good and Welfare account.

RECOMMENDATIONS

Preakness Hospital

1. Check request forms should be readily available during time of audit.


COUNTY OF PASSAIC
STATUS OF PRIOR YEAR AUDIT FINDINGS/RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2019

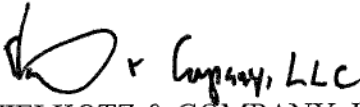
A review was performed on all prior year recommendations. Corrective action was taken on all prior year recommendations with the exception of those recommendations denoted with an asterisk (*).

The problems and weaknesses noted in our audit were not of such magnitude that they would affect our ability to express an opinion on the financial statements taken as a whole.

Should any questions arise as to our comments or recommendations, or should you desire assistance in implementing our recommendations, please do not hesitate to call us.

Very truly yours,


Steven D. Wielkocz, C.P.A.
Registered Municipal Accountant
No. CR00413


WIELKOTZ & COMPANY, LLC
Certified Public Accountants
Pompton Lakes, New Jersey

July 24, 2020