

REPORT OF AUDIT
COUNTY OF PASSAIC
STATE OF NEW JERSEY
DECEMBER 31, 2022

COUNTY OF PASSAIC, N.J.

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COUNTY OF PASSAIC
STATE OF NEW JERSEY

PART I
REPORT OF AUDIT ON FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2022



WIELKOTZ & COMPANY LLC

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

The Honorable Board of County Commissioners
County of Passaic
Paterson, New Jersey

Report on the Financial Statements

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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, 2022 and 2021, 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 the statement of expenditures – regulatory basis of the various funds for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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 accompanying financial statements referred to above do not present fairly the financial position of each fund of the County of Passaic as of December 31, 2022 and 2021, or changes in financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

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

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division") and Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County of Passaic, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit.



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

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.

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, 2022 and 2021, the regulatory basis statement of operations and changes in fund balance for the years then ended and the regulatory basis statements of revenues and expenditures for the year ended December 31, 2022 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County of Passaic's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements. We did not audit the financial statements of the Community Development Grant Fund as of December 31, 2022 and 2021 which represents 5.6 percent and 5.8 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.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

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

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

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 Regulation 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 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), and 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 27, 2023 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. Wielkotz, C.P.A.
Registered Municipal Accountant
No. 413


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

July 27, 2023



COUNTY OF PASSAIC

Comparative Balance Sheet-Regulatory Basis

Current Fund

December 31, 2022 and 2021

	<u>Ref.</u>	<u>2022</u>	<u>2021</u>
<u>Assets</u>			
Current Fund:			
Cash	A-4	\$ 32,114,265	48,842,801
Investments	A-4	153,132,248	123,372,260
Change Fund	A-5	675	675
Cash - Fiscal Agent for Health Benefits			1,537,427
		<u>185,247,188</u>	<u>173,753,163</u>
Receivables and Other Assets with Full Reserves:			
Interfund Receivable	A-8		44,665
Revenue Accounts Receivable	A-7	1,275,508	901,018
		<u>1,275,508</u>	<u>945,683</u>
		<u>186,522,696</u>	<u>174,698,846</u>
Federal and State Grant Fund:			
Grants Receivable	A-15	146,740,121	134,381,062
Due from Current Fund	A-18	38,902,375	47,691,851
		<u>185,642,496</u>	<u>182,072,913</u>
Total Assets		<u>\$ 372,165,192</u>	<u>356,771,759</u>

COUNTY OF PASSAIC

Comparative Balance Sheet-Regulatory Basis

Current Fund

December 31, 2022 and 2021

	<u>Ref.</u>	<u>2022</u>	<u>2021</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Current Fund:			
Appropriation Reserves	A-3/A-9	\$ 19,425,050	14,796,082
Accounts Payable	A-10	2,803,367	1,966,975
Encumbrances Payable	A-11	16,604,013	10,450,905
Prepaid Revenues	A-12	29,722	53,082
Interfunds Accounts Payable	A-8	38,902,375	47,691,851
Due to Private Industry Council			212
Miscellaneous Reserves	A-13	9,207,635	9,980,024
		<u>86,972,162</u>	<u>84,939,131</u>
Reserve for Receivables	Contra	1,275,508	945,683
Fund Balance	A-1	<u>98,275,026</u>	<u>88,814,032</u>
		<u>186,522,696</u>	<u>174,698,846</u>
Federal and State Grant Fund:			
Commitments Payable	A-14	34,775,225	43,554,295
Reserve for State and Federal Grants - Appropriated	A-16	96,984,671	106,823,835
Reserve for State and Federal Grants - Unappropriated	A-17	53,882,600	31,694,783
		<u>185,642,496</u>	<u>182,072,913</u>
Total Liabilities, Reserves and Fund Balance		<u>\$ 372,165,192</u>	<u>356,771,759</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, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Revenues and Other Income:		
Fund Balance Utilized	\$ 19,000,000	19,000,000
Miscellaneous Revenue Anticipated	169,906,461	258,646,162
Receipts from Current Taxes	347,570,636	347,570,666
Non-Budget Revenue	1,979,657	3,555,833
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	9,569,359	9,804,182
Rounding		3
Adjustment of Accounts Payable	2,029	
Cancellation of Accounts Payable		114,989
Cancellation of Appropriated Grants	83,656	80,167,916
	<u>548,111,798</u>	<u>718,859,751</u>
Total Revenues and Other Income		
Expenditures:		
Budget and Emergency Appropriations:		
Operations:		
Salaries and Wages	144,466,140	143,355,500
Other Expenses	263,819,181	364,157,083
Capital Improvement Fund		3,250,000
Acquisition of Various Equipment	2,647,480	
Debt Service	54,007,926	52,059,016
Deferred Charges and Statutory Expenditures	53,130,136	52,841,623
Grant Receivables Canceled	83,656	80,167,916
Refunds	1,496,285	119,580
	<u>519,650,804</u>	<u>695,950,718</u>
Total Expenditures		
Statutory Excess to Surplus	28,460,994	22,909,033
Fund Balance, January 1,	<u>88,814,032</u>	<u>84,904,999</u>
	117,275,026	107,814,032
Decreased by:		
Fund Balance Utilized as Budget Revenue	<u>19,000,000</u>	<u>19,000,000</u>
Fund Balance, December 31,	<u>\$ 98,275,026</u>	<u>88,814,032</u>

See accompanying notes to the financial statements.

COUNTY OF PASSAIC

Statement of Revenues-Regulatory Basis

Current Fund

Year Ended December 31, 2022

	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Surplus Anticipated	\$ 19,000,000	19,000,000	
Miscellaneous Revenues:			
County Clerk	1,200,000	2,071,244	871,244
Register	4,000,000	5,696,907	1,696,907
Surrogate	300,000	353,478	53,478
Sheriff	250,000	1,132,524	882,524
-Interest on Investments and Deposits	1,200,000	4,093,168	2,893,168
Road Opening Permits	500,000	1,278,177	778,177
Rental Income	350,000	332,581	(17,419)
State Aid - County College Bonds (N.J.S.A. 18A:64-22.6)	1,925,000	2,155,455	230,455
Supplemental Social Security Income	1,582,711	1,263,448	(319,263)
Aging Area Plan Grant	3,166,035	3,166,035	
Aging Area Nutrition	3,226,364	3,226,364	
Casino Revenue	959,671	959,671	
NJ Promise 2.0 Youth and Family Voice	10,000	10,000	
Juvenile Detention Alternatives Initiative	240,000	240,000	
It Pays to Plug In: NJ's Electric Vehicle Charging Grant	16,000	16,000	
Child Advocacy Development Grants	172,440	172,440	
State Body Armor Replacement Fund	3,151	3,151	
Passaic County Film Festival	3,500	3,500	
UASI - Local Share	307,000	307,000	
Preakness Gero-Psych Program	338,210	338,210	
Radon Awareness Program	2,000	2,000	
CSBG Non-Discretionary	423,321	423,321	
Intensive Case Management	967,700	967,700	
State Community Partnership	500,656	500,656	
Family Court Services	278,149	278,149	
Transportation	809,828	809,828	
Personal Assistance Services Program	71,460	71,460	
Code Blue Support Funding	290,000	290,000	
Social Services for the Homeless	2,050,000	2,050,000	
Alcohol/Drug Abuse Grant	980,188	980,188	
Subregional Support Program	15,000	15,000	
Jail MAT Initiative	1,000,000	1,000,000	
CEHA Grant	185,539	185,539	
Single Family Home Remediation	171,112	171,112	
Child Behavioral Health Services	48,970	48,970	
Hope One Mobile Recovery Unit Service Agreement	69,092	69,092	
LIHEAP Weatherization	286,158	286,158	
Restorative and Transformative Justice for Youths & Communities	1,932,000	1,932,000	
PSE&G Electric Vehicle Charging Program	30,000	30,000	
HUD-HF NJ0664	139,547	139,547	
HUD Housing First NJ0242	664,102	664,102	
Emergency Rental Assistance	109,819	109,819	
Heating Improvement Program (HIP)	572,607	572,607	
NACCHO MRC RISE Award	75,000	75,000	
Universal Service Fund	470,527	470,527	
Sustained Enforcement	180,000	180,000	
WIOA Adult 22/23	1,775,183	1,775,183	
WIOA Youth 22/23	1,908,119	1,908,119	
WIOA Dislocated Worker 22/23	1,586,185	1,586,185	
Workforce Learning Link Program	95,000	95,000	
Workforce Development and Economic Opportunity Data Reporting and Analysis	25,942	25,942	
Temporary Assistance for Needy Families 22/23	4,355,920	4,355,920	

COUNTY OF PASSAIC
Statement of Revenues-Regulatory Basis
Current Fund
Year Ended December 31, 2022

	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
General Assistance/Supplemental Nutrition Assistance Program 22/23	2,252,504	2,252,504	
Department of Energy - Weatherization 2022	862,959	862,959	
Municipal Alliance 2022	242,095	242,095	
Right to Know Program (2022-RTK-LOA)	15,213	15,213	
Clean Communities Entitlement	86,751	86,751	
American Rescue Plan	3,000,000	3,000,000	
Homeland Security (SHSP - Local Share)	290,658	290,658	
Primary Election Early Voting Grant	73,200	73,200	
Senior Farmers Market Nutrition Program	1,050	1,050	
State Health Insurance Program (SHIP)	35,000	35,000	
CARES Act Provider Relief Fund	1,457,554	1,457,554	
CSBG ND COVID 19 CARES Act	5,821	5,821	
CSBG Non-Discretionary	9,084	9,084	
PCSO Obstacle Course/LE Day	16,500	16,500	
Summer Expansion Program	26,065	26,065	
LEAD - Safe Home Remediation	85,556	85,556	
Communication Access Services Grant	75,000	75,000	
Community Development Block Grant (CDBG)	906,791	906,791	
Victim Witness Advocacy VOCA	528,025	528,025	
Insurance Fraud	250,000	250,000	
COVID-19 Vaccination Supplemental	450,000	450,000	
Body Armor PCSD	20,944	20,944	
County Gang, Gun, & Narcotic Task Force Grant	204,577	204,577	
Pedestrian Safety Grant	70,000	70,000	
Tools and Technology Grant	16,772	16,772	
Operation Helping Hand Grant	123,810	123,810	
Dundee Island Park Phase II Improvements	2,300,000	2,300,000	
Law Enforcement Officers Training & Equipment Fund	15,165	15,165	
DMHAS Youth Leadership Grant	68,880	68,880	
23 BERN	160,808	160,808	
HUD-HF NJ0329-111	273,740	273,740	
HF PILOT NJ0364-107	1,175,735	1,175,735	
HOUSING FIRST BONUS NJ0365-107	73,469	73,469	
Emergency Management Agency Assistance	55,000	55,000	
County Aid - Road Resurfacing 2022	7,488,692	7,488,692	
Recycling Enhancement Act Entitlement	575,100	575,100	
2022 Local Bridge Fund Program Grant	2,932,169	2,932,169	
Pecknan River Crossing Project	773,328	773,328	
Passaic County Arts Center - Arts Programming	9,500	9,500	
Collections Assessment for Preservation Program	7,600	7,600	
Lambert Castle Carriage House Restoration	3,600,000	3,600,000	
Lambert Castle Historic Landscape	500,000	500,000	
Co-Operative Marketing Grant	18,500	18,500	
LHHEAP Assistance 2022	850,823	850,823	

COUNTY OF PASSAIC

Statement of Revenues-Regulatory Basis

Current Fund

Year Ended December 31, 2022

	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
LIHEAP ARP Arrearage Assistance 2022	212,706	212,706	
Overdose Fatality Review Teams	175,000	175,000	
PC Hazard Tree Inventory Project	13,500	13,500	
National Prescription Opiate Litigation	448,086	448,086	
Overdose Data to Action - OHH Grant Program	50,000	50,000	
Childhood Lead Grant	525,567	525,567	
Violence Against Women's Act	47,502	47,502	
Urban Area Security Initiative	290,000	290,000	
Added and Omitted Taxes	600,000	1,052,678	452,678
Board of Inmates at County - State		292,096	292,096
Title IV D Parent Locator Program	800,000	1,403,299	603,299
Fringe Benefits	11,000,000	11,415,470	415,470
Indirect Costs - Grants	1,600,000	1,715,181	115,181
Preakness Hospital - Medicaid Reimbursements	26,000,000	33,909,932	7,909,932
American Rescue Plan - Lost Revenue	23,501,855	23,501,855	
Maintenance in Lieu of Rent - Martin Luther King - Social Services	100,000	168,926	68,926
State School Building Aid (Chapter 12)	1,500,000	1,769,341	269,341
Park Fees	2,750,000	3,354,343	604,343
Site Plan Fees	60,000	98,354	38,354
Radio Tower Rental	32,000	121,733	89,733
Borough of Haledon - Health Services	67,500	67,626	126
City of Clifton - Hamilton House Operation	45,000	45,000	
Borough of Pompton Lakes - Information Technology	6,000	6,000	
Township of West Milford - Public Health Services	119,500	90,333	(29,167)
Passaic County One Stop - Storage Rental	1,200	1,368	168
Rental Revenue - Quarry	850,000	853,000	3,000
Reserve for Payment of Bonds	2,750,000	2,750,000	
Due from Open Space Trust Fund - Lambert Castle Project	500,000	500,000	
Due from Open Space Trust Fund - Court House Renovation	450,000	450,000	
City of Passaic - Information Technology	12,625	10,969	(1,656)
Wanaque Board of Education - Information Technology	6,000	6,000	
Borough of Woodland Park - Public Health Services	71,000	72,155	1,155
Borough of Woodland Park - Information Technology	7,340	7,340	
Borough of Wanaque - Public Health Services	68,500	85,885	17,385
Township of Wayne - Management of Historic Sites	52,000	52,000	
County Hospital PILOT Program	1,882,450	1,882,453	3
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	
Total Miscellaneous Revenues	<u>151,986,823</u>	<u>169,906,461</u>	<u>17,919,638</u>
Amount to be Raised by Taxation - County Purpose Tax	<u>347,570,634</u>	<u>347,570,636</u>	<u>2</u>
Total Budget Revenues	<u>\$ 518,557,457</u>	<u>536,477,097</u>	<u>17,919,640</u>
Nonbudget Revenue		<u>1,979,657</u>	
		<u>\$ 538,456,754</u>	

COUNTY OF PASSAIC
Statement of Revenues-Regulatory Basis
Current Fund
Year Ended December 31, 2022

Miscellaneous Revenue Not Anticipated:	
Election Reimbursements	\$ 351,100
State of New Jersey	13,600
Sale of Equipment	157,884
Duplication of Records	1,461
Vending Machine Commissions	11,891
Prior Year Fringe Benefits	104,420
SLAP Fees	14,352
PILOT County Share	196,945
ID Bureau	9,845
P/R Deduction Fees	4,178
Event Revenue	41,474
Construction Board of Appeals	1,700
Bail Processing Fees	831
Consumer Affairs	2,331
Refunds	9,584
Access Secure/Access Corrections Commissioners	5,821
2022 County Constitutional Officer S&W Reimbursement	118,762
United Paterson Scrap Metal	13,250
Keefe Commissioners	35,735
Off-Duty Administrative Fees	166,845
Police Academy Registration & Fees	170,060
Restitution	1,516
Rental Assistance Program - DHS Emergency Housing Vouchers	22,500
PCTI Sheriff School Resource Officers Reimbursement	267,124
Right of Way - Lincoln of Wayne	10,000
Preakness Grooming/Residents Fees	17,011
Reimbursement S&W PY VOCA Grant 7/1 - 6/30/19	112,644
Reimbursement S&W PY SSP Grant 7/1 - 9/30/21	4,200
Reimbursement S&W PY RTK Grant 7/1 - 12/31/21	7,606
Unclaimed Property	58,653
PY Federal Tax Return Refund	25,686
PY State Tax Appeal Refund	9,280
PY Forfeited Funds - Parks Security Deposits	2,335
Other Miscellaenous	9,033
	<u>\$ 1,979,657</u>

See accompanying notes to the financial statements.

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2022

	<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	410,000	410,000	393,077	16,923	
Salaries and Wages	75,000	75,000	40,671	34,329	
Other Expenses	100,000	100,000	100,000		
Contribution to Public Access Libraries					
County Administrator					
Salaries and Wages	530,000	530,000	530,000		
Other Expenses	460,000	460,000	353,585	106,415	
Finance Section					
Finance Department					
Salaries and Wages	1,414,000	1,441,000	1,412,477	28,523	
Other Expenses	420,720	435,720	424,574	11,146	
Audit	117,500	117,500	117,500		
Payroll Processing-Other Expenses	255,000	255,000	211,500	43,500	
Legal Department					
County Counsel					
Salaries and Wages	1,121,500	1,176,500	1,161,705	14,795	
Other Expenses	77,000	77,000	46,998	30,002	
Other Expenses Ethics	5,000	5,000	91	4,909	
County Adjuster					
Salaries and Wages	258,000	278,000	270,178	7,822	
Other Expenses	165,000	215,000	114,661	100,339	
Clerk of the Board					
Salaries and Wages	435,000	435,000	402,553	32,447	
Other Expenses	31,000	31,000	19,108	11,892	

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2022

	<u>Budget</u>	<u>Budget after Modification and Transfer</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
State and National Association of County Officials	15,084	15,084	15,083	1	
Clerk of the Board - Postage Division	200,000	200,000	180,000	20,000	
Personnel					
Salaries and Wages	700,000	700,000	460,240	239,760	
Other Expenses	186,000	186,000	148,021	37,979	
County Clerk					
Salaries and Wages	780,000	790,000	776,021	13,979	
Other Expenses	20,000	20,000	14,130	5,870	
Other Expenses - Elections	453,000	693,000	587,097	105,903	
County Register					
Salaries and Wages	1,415,500	1,415,500	1,229,333	186,167	
Other Expense	137,500	137,500	125,225	12,275	
Photostat					
Other Expenses	37,000	37,000	27,570	9,430	
Prosecutor's Office					
Salaries and Wages	18,775,000	18,545,000	16,701,837	1,843,163	
Other Expenses	700,000	930,000	902,695	27,305	
Countywide Police Radio - Other Expenses	85,000	85,000	54,435	30,565	
Purchasing Department					
Salaries and Wages	708,000	708,000	567,498	140,502	
Other Expenses	50,000	50,000	37,052	12,948	
MIS Department (Finance Department)					
Other Expenses	1,700,116	1,700,116	1,700,116		
Building and Grounds					
Salaries and Wages	6,420,000	6,420,000	5,850,967	569,033	
Other Expenses	3,780,156	3,880,156	3,822,779	57,377	
Other Expenses-Parking	386,500	386,500	244,200	142,300	
Other Expenses-Welfare Board	602,500	602,500	427,567	174,933	
Other Expenses-Preakness Health Center Surrogate	152,500	152,500	145,441	7,059	
Salaries and Wages	1,210,000	1,210,000	1,080,159	129,841	
Other Expenses	100,000	100,000	91,612	8,388	

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2022

	<u>Budget</u>	<u>Budget after Modification and Transfer</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
Insurances: Group Hospitalization, Medical					
Surgical, Major Med. for Employees	48,000,000	48,000,000	47,363,201	636,799	
Group Life Insurance for Employee	40,000	40,000	20,000	20,000	
Surety Bond Premium	5,000	5,000	3,994	1,006	
Worker's Compensation	3,500,000	3,500,000	3,500,000		
Other Insurance	575,000	615,000	614,829	171	
Liability Insurance	4,500,000	4,500,000	4,500,000		
Drug Plan	15,000,000	15,000,000	11,738,399	3,261,601	
Dental Plan	875,000	875,000	564,720	310,280	
REGULATION					
Sheriff's Office					
Salaries and Wages	12,275,000	15,175,000	14,781,256	393,744	
Other Expenses	302,000	302,000	221,662	80,338	
Sheriff's Patrol - Salaries and Wages	16,380,301	20,680,301	20,445,845	234,456	
Weights and Measures					
Salaries and Wages	350,350	350,350	333,300	17,050	
Other Expenses	9,000	9,000	7,967	1,033	
Board of Taxation					
Salaries and Wages	392,326	393,326	392,472	854	
Office Expenses	15,900	15,900	15,896	4	
Medical Examiner					
Other Expenses-Contractual State of NJ	1,900,000	1,900,000	1,900,000		
Indigent Burials	50,000	90,000	51,196	38,804	
Board of Elections					
Salaries and Wages	1,222,800	1,572,800	1,458,100	114,700	
Other Expenses	187,200	187,200	177,341	9,859	
Superintendent of Elections					
Salaries and Wages	1,950,000	1,950,000	1,881,866	68,134	
Other Expenses	840,000	840,000	502,592	337,408	

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2022

	<u>Budget</u>	<u>Budget after Modification and Transfer</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
County Emergency Management					
Salaries and Wages	125,509	125,509	122,428	3,081	
Other Expenses	23,000	23,000	15,613	7,387	
Planning Board (NJS 40:273)					
Salaries and Wages	415,193	525,193	506,471	18,722	
Other Expenses	57,000	57,000	41,661	15,339	
Construction Board of Appeals	3,200	3,200	1,350	1,850	
CORRECTIONAL & PENAL					
Jail and Workhouse					
Salaries and Wages - Jail	35,500,000	27,550,000	26,491,799	1,058,201	
Other Expenses	3,000,000	3,550,000	2,967,812	582,188	
Other Expenses-Re-Entry Program	246,452	246,452	90,128	156,324	
Other Expenses-Housing of Inmates	25,000,000	25,000,000	25,000,000		
Other Expenses-Medical Expenses	3,500,000	3,950,000	3,829,095	120,905	
ROADS & BRIDGES DEPT.					
Roads and Bridges Dept.					
Salaries and Wages-Roads	3,200,000	3,200,000	3,175,672	24,328	
Other Expenses-Roads	1,900,000	1,900,000	1,869,633	30,367	
Engineering					
Salaries and Wages	1,189,000	1,189,000	1,037,900	151,100	
Other Expenses	18,100	18,100	17,651	449	
HEALTH & HUMAN SERVICES					
Disabled Children - Contract Services					
Mental Health Board (30:9A-3)	182,250	182,250	182,062	188	
Salaries and Wages	448,695	448,695	236,974	211,721	
Mental Health Program (40:5-29)					
Other Expenses - Contract Services	703,300	703,300	703,049	251	
Alcohol & Drug Addiction Programs					
Salaries and Wages	26,408	26,408	24,322	2,086	
Other Expenses - Contract Services	169,651	169,651	139,926	29,725	

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2022

	<u>Budget</u>	<u>Budget after Modification and Transfer</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
Maintenance of Patients in State Institutions					
Other Expenses	6,000,000	6,000,000	5,596,360	403,640	
Welfare Board Administration					
Other Expenses	11,552,666	11,552,666	11,552,665	1	
Administration-Fringe Benefits	5,700,000	5,700,000	5,700,000		
Supplement Security Income	1,582,711	1,582,711	1,582,711		
Aid to Dependent Children (NJS 44:10-1 ST Seq)	545,916	545,916	545,916		
Department of Youth Services					
Salaries and Wages	319,862	319,862	271,522	48,340	
Other Expenses	22,500	22,500	16,312	6,188	
Other Expenses-Shelter Beds	265,000	265,000	265,000		
Other Expenses-Contract Services	2,210,000	2,210,000	1,893,999	316,001	
Other Expenses-Education	560,720	560,720	560,720		
Other Expenses-Medical	625,180	625,180	625,180		
Preakness Hospital					
Salaries and Wages	30,500,000	27,421,999	25,981,298	1,440,701	
Other Expenses	8,200,000	9,000,000	7,880,334	1,119,666	
Div. of Senior Services, Disabilities, & Vets Affairs, Etc.					
Salaries and Wages	136,100	136,100	136,100		
Other Expenses	14,000	14,000	13,038	962	
Adult Day Care - OOA Salaries and Wages	23,400	23,400	1,009	22,391	
Adult Day Care - OOA Other Expenses	11,000	11,000	10,480	520	
County Health Dept. Chapter 329 PL 1975					
Salaries and Wages	661,000	911,000	676,160	234,840	
Other Expenses	24,000	24,000	1,633	22,367	
Mosquito Division					
Salaries and Wages	775,000	775,000	732,336	42,664	
Other Expenses	67,000	67,000	58,002	8,998	

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2022

	<u>Budget</u>	Budget after Modification and Transfer	Paid or Charged	<u>Reserved</u>	Unexpended Balance <u>Cancelled</u>
RECREATIONAL					
Parks & Recreation Department	4,055,445	4,055,445	3,641,495	413,950	
Salaries and Wages-Parks	1,603,000	1,603,000	1,235,691	367,309	
Salaries and Wages-Golf Course	800,000	800,000	779,723	20,277	
Other Expenses-Parks	447,000	447,000	428,116	18,884	
Other Expenses-Golf Course					
Cultural and Historical Affairs	675,000	675,000	633,294	41,706	
Salaries and Wages	81,875	86,875	86,269	606	
Other Expenses	25,000	25,000	25,000		
Passaic County Historical Society (NJS 40:32-6)					
EDUCATIONAL					
Office of County Superintendent of Schools	555,000	555,000	494,197	60,803	
Salaries and Wages	21,000	21,000	13,086	7,914	
Other Expenses	7,044,594	7,044,594	7,044,594		
Passaic County Vocational School					
County Extension Services	69,929	69,930	69,929	1	
Salaries and Wages	171,783	171,783	119,757	52,026	
Other Expenses	17,000,000	17,000,000	17,000,000		
Passaic County Community College					
Reimbursement for Residents Attending Out of County Two Year College (NJS18:A:64A-23)	175,000	175,000	90,818	84,182	

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2022

	<u>Budget</u>	<u>Budget after Modification and Transfer</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
UNCLASSIFIED					
Purchase of Expendable Equipment	450,000	450,000	204,935	245,065	
Matching Funds for Grants	150,000	150,000		150,000	
Aid to Health & Welfare Councils (NJS 40-23-8.28)	441,000	441,000	370,808	70,192	
Aid to Housing First	90,000	90,000	90,000		
Para-Transit					
Other Expenses - Vehicle Maintenance	50,000	50,000	9,610	40,390	
Police Academy					
Salaries and Wages	674,822	674,822	542,219	132,603	
Other Expenses	122,000	122,000	72,067	49,933	
Debt Service Fees	50,000	50,000	11,500	38,500	
UTILITIES (40A:4-45 4H)					
Gasoline	1,050,000	1,550,000	1,338,346	211,654	
Telephone & Telegraph	1,025,000	1,170,000	1,032,625	137,375	
Natural Gas & Electric	4,300,000	4,300,000	4,204,129	95,871	
Heating Oil	35,000	35,000		35,000	
Water	600,000	600,000	464,349	135,651	
Garbage	300,000	325,000	291,526	33,474	
Street Lighting	475,000	520,000	492,576	27,424	
Sewer	600,000	600,000	142,477	457,523	
PUBLIC & PRIVATE PROGRAMS OFFSET BY REVENUES					
County Match					
Aging Area Plan Grant 2022	400,000	400,000	400,000		
Aging Area Nutrition 2022	1,000,000	1,000,000	1,000,000		
Casino Revenue Grant	1,077,313	1,077,313	1,077,313		
Aging Area Plan Grant	3,166,035	3,166,035	3,166,035		
Aging Area Nutrition	3,226,364	3,226,364	3,226,364		
Casino Revenue	959,671	959,671	959,671		
NJ Promise 2.0 Youth and Family Voice	10,000	10,000	10,000		

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2022

	<u>Budget</u>	Budget after Modification and Transfer	<u>Paid or Charged</u>	<u>Reserved</u>	Unexpended Balance <u>Cancelled</u>
Juvenile Detention Alternatives Initiative	240,000	240,000	240,000		
It Pays to Plug In: NJ's Electric Vehicle Charging Grant	16,000	16,000	16,000		
Child Advocacy Development Grants	172,440	172,440	172,440		
State Body Armor Replacement Fund	3,151	3,151	3,151		
Passaic County Film Festival	3,500	3,500	3,500		
UASI - Local Share	307,000	307,000	307,000		
Preakness Gero-Psych Program	338,210	338,210	338,210		
Radon Awareness Program	2,000	2,000	2,000		
CSBG Non-Discretionary	423,321	423,321	423,321		
Intensive Case Management	967,700	967,700	967,700		
State Community Partnership	500,656	500,656	500,656		
Family Court Services	278,149	278,149	278,149		
Transportation	809,828	809,828	809,828		
Personal Assistance Services Program	71,460	71,460	71,460		
Code Blue Support Funding	290,000	290,000	290,000		
Social Services for the Homeless	2,050,000	2,050,000	2,050,000		
Alcohol/Drug Abuse Grant	980,188	980,188	980,188		
Subregional Support Program	15,000	15,000	15,000		
Jail MAT Initiative	1,000,000	1,000,000	1,000,000		
CEHA Grant	185,539	185,539	185,539		
Single Family Home Remediation	171,112	171,112	171,112		
Child Behavioral Health Services	48,970	48,970	48,970		
Hope One Mobile Recovery Unit Service Agreement	69,092	69,092	69,092		
LJHEAP Weatherization	286,158	286,158	286,158		
Restorative and Transformative Justice for Youths & Communities	1,932,000	1,932,000	1,932,000		
PSE&G Electric Vehicle Charging Program	30,000	30,000	30,000		
HUD-HF NJ0664	139,547	139,547	139,547		
HUD Housing First NJ0242	664,102	664,102	664,102		
Emergency Rental Assistance	109,819	109,819	109,819		
Heating Improvement Program (HIP)	572,607	572,607	572,607		
NACCHO MRC RISE Award	75,000	75,000	75,000		
Universal Service Fund	470,527	470,527	470,527		
Sustained Enforcement	180,000	180,000	180,000		
WIOA Adult 22/23	1,775,183	1,775,183	1,775,183		
WIOA Youth 22/23	1,908,119	1,908,119	1,908,119		

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2022

	<u>Budget</u>	Budget after Modification and Transfer	<u>Paid or Charged</u>	<u>Reserved</u>	Unexpended Balance <u>Cancelled</u>
WIOA Dislocated Worker 22/23	1,586,185	1,586,185	1,586,185		
Workforce Learning Link Program	95,000	95,000	95,000		
Workforce Development and Economic Opportunity Data Reporting and Analysis	25,942	25,942	25,942		
Temporary Assistance for Needy Families 22/23	4,355,920	4,355,920	4,355,920		
General Assistance/Supplemental Nutrition Assistance Program 22/23	2,252,504	2,252,504	2,252,504		
Department of Energy - Weatherization 2022	862,959	862,959	862,959		
Municipal Alliance 2022	242,095	242,095	242,095		
Right to Know Program (2022-RTK-LOA)	15,213	15,213	15,213		
Clean Communities Entitlement	86,751	86,751	86,751		
American Rescue Plan	3,000,000	3,000,000	3,000,000		
Homeland Security (SHSP - Local Share)	290,658	290,658	290,658		
Primary Election Early Voting Grant	73,200	73,200	73,200		
Senior Farmers Market Nutrition Program	1,050	1,050	1,050		
State Health Insurance Program (SHIP)	35,000	35,000	35,000		
CARES Act Provider Relief Fund	1,457,554	1,457,554	1,457,554		
CSBG ND COVID 19 CARES Act	5,821	5,821	5,821		
CSBG Non-Discretionary	9,084	9,084	9,084		
PCSO Obstacle Course/LE Day	16,500	16,500	16,500		
Summer Expansion Program	26,065	26,065	26,065		
LEAD - Safe Home Remediation	85,556	85,556	85,556		
Communication Access Services Grant	75,000	75,000	75,000		
Community Development Block Grant (CDBG)	906,791	906,791	906,791		
Victim Witness Advocacy VOCA	528,025	528,025	528,025		
Insurance Fraud	250,000	250,000	250,000		
COVID-19 Vaccination Supplemental	450,000	450,000	450,000		
Body Armor PCSD	20,944	20,944	20,944		
County Gang, Gun, & Narcotic Task Force Grant	204,577	204,577	204,577		
Pedestrian Safety Grant	70,000	70,000	70,000		
Tools and Technology Grant	16,772	16,772	16,772		
Operation Helping Hand Grant	123,810	123,810	123,810		
Dundee Island Park Phase II Improvements	2,300,000	2,300,000	2,300,000		
Law Enforcement Officers Training & Equipment Fund	15,165	15,165	15,165		
DMHAS Youth Leadership Grant	68,880	68,880	68,880		
23 BERN	160,808	160,808	160,808		

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2022

	<u>Budget</u>	<u>Budget after Modification and Transfer</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
HUD-HF NJ0329-111	273,740	273,740	273,740		
HF PLOT NJ0364-107	1,175,735	1,175,735	1,175,735		
HOUSING FIRST BONUS NJ0365-107	73,469	73,469	73,469		
Emergency Management Agency Assistance	55,000	55,000	55,000		
County Aid - Road Resurfacing 2022	7,488,692	7,488,692	7,488,692		
Recycling Enhancement Act Entitlement	575,100	575,100	575,100		
2022 Local Bridge Fund Program Grant	2,932,169	2,932,169	2,932,169		
Peckman River Crossing Project	773,328	773,328	773,328		
Passaic County Arts Center - Arts Programming	9,500	9,500	9,500		
Collections Assessment for Preservation Program	7,600	7,600	7,600		
Lambert Castle Carriage House Restoration	3,600,000	3,600,000	3,600,000		
Lambert Castle Historic Landscape	500,000	500,000	500,000		
Co-Operative Marketing Grant	18,500	18,500	18,500		
LIHEAP Assistance 2022	850,823	850,823	850,823		
LIHEAP ARP Arrearage Assistance 2022	212,706	212,706	212,706		
Overdose Fatality Review Teams	175,000	175,000	175,000		
PC Hazard Tree Inventory Project	13,500	13,500	13,500		
National Prescription Opiate Litigation	448,086	448,086	448,086		
Overdose Data to Action - OHH Grant Program	50,000	50,000	50,000		
Childhood Lead Grant	525,567	525,567	525,567		
Violence Against Women's Act	47,502	47,502	47,502		
Urban Area Security Initiative	290,000	290,000	290,000		
Total Operation (item 8(A))	<u>408,235,321</u>	<u>408,235,321</u>	<u>389,481,456</u>	<u>18,753,865</u>	

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2022

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
Contingent	50,000	50,000	45,074	4,926	
Total Operation Including Contingent	408,285,321	408,285,321	389,526,530	18,758,791	
Detail:					
Salaries and Wages	147,701,140	144,466,140	136,139,700	8,326,440	
Other Expenses (Including Contingent)	260,584,181	263,819,181	253,386,830	10,432,351	
Capital Improvement					
Acquisition of Various Equipment	2,707,000	2,707,000	2,647,480		59,520
Total Capital Improvements	2,707,000	2,707,000	2,647,480		59,520
County Debt Service					
Payment of Bond Principal					
County College Bonds	4,000,000	4,000,000	3,895,000		105,000
State Aid- County College Bonds (N.J.S. 18A:64A-22.6)	1,900,000	1,900,000	1,850,000		50,000
Vocational School Bonds	2,750,000	2,750,000	2,720,000		30,000
Other Bonds	22,000,000	22,000,000	21,930,000		70,000
Payment of Bond Anticipation Notes	3,400,000	3,400,000	3,400,000		
Interest on Bonds					
County College Bonds	725,000	725,000	717,062		7,938
State Aid- County College Bonds (N.J.S. 18A:64A-22.6)	300,000	323,275	304,902		18,373
Vocational School Bonds	1,500,000	1,476,725	1,427,370		49,355
Other Bonds	6,400,000	6,400,000	6,357,003		42,997
Interest on Notes	60,000	60,000	57,759		2,241
Passaic County Utilities Authority					
Contract Services	50,000	50,000	33,101		16,899
PCUA Debt Services	4,075,000	4,075,000	4,067,978		7,022
PCIA Loans					
Prosecutors Building	450,000	450,000	447,365		2,635
Preakness Healthcare Center	5,425,000	5,425,000	5,423,376		1,624
Nike	1,400,000	1,400,000	1,377,010		22,990
Total County Debt Service	54,435,000	54,435,000	54,007,926		427,074

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2022

	<u>Budget</u>	<u>Budget after Modification and Transfer</u>	<u>Paid or Charged</u>	<u>Reserved</u>	<u>Unexpended Balance Cancelled</u>
Deferred Charges and Statutory Expenditures					
Due From OSTF - Court House Renovation	450,000	450,000	450,000		
Due From OSTF - Lambert Castle/Carrriage House Restoration	500,000	500,000	500,000		
Statutory Charges:					
Contribution to PERS	18,079,254	18,079,254	18,072,839	6,415	
DCRP	100,000	100,000	67,453	32,547	
County Pension & Retirement Fund	1,350,000	1,350,000	1,349,618	382	
Social Security System (O.A.S.I.)	13,500,000	13,500,000	12,968,966	531,034	
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	350,000	350,000	254,119	95,881	
Police and Fire Retirement System	18,800,882	18,800,882	18,800,882		
Total Deferred Charges & Statutory Expenditures	<u>53,130,136</u>	<u>53,130,136</u>	<u>52,463,877</u>	<u>666,259</u>	
Total General Appropriations	<u>\$ 518,557,457</u>	<u>518,557,457</u>	<u>498,645,813</u>	<u>19,425,050</u>	<u>486,594</u>
	Adopted Budget	464,244,281			
	Added by N.J.S.A. 40A:4-87	<u>54,313,176</u>			
	\$	<u>518,557,457</u>			
		Cash \$	407,283,658		
		Reserve for Encumbrances	16,604,013		
		Transfer to Other Trust Fund Reserve	25,000		
		Transfer to Self Insurance Trust Fund Reserves	7,997,535		
		Grants Appropriated	<u>66,735,607</u>		
		\$	<u>498,645,813</u>		

See accompanying notes to financial statements.

COUNTY OF PASSAIC

Comparative Balance Sheet-Regulatory Basis

Trust Funds

December 31, 2022 and 2021

	<u>Assets</u>	<u>Ref.</u>	<u>2022</u>	<u>2021</u>
Other Trust Fund:				
Cash		B-1	\$ <u>53,696,724</u>	<u>52,736,350</u>
			<u>53,696,724</u>	<u>52,736,350</u>
Confiscated Trust Fund:				
Cash		B-1	<u>1,837,636</u>	<u>2,335,538</u>
			<u>1,837,636</u>	<u>2,335,538</u>
Self Insurance Fund:				
Cash		B-1	<u>48,277,334</u>	<u>61,806,697</u>
			<u>48,277,334</u>	<u>61,806,697</u>
Community Development Grant Fund:				
Cash		B-1	<u>3,855,619</u>	<u>6,951,384</u>
			<u>3,855,619</u>	<u>6,951,384</u>
Total Assets			<u>\$ <u>107,667,313</u></u>	<u><u>123,829,969</u></u>

COUNTY OF PASSAIC

Comparative Balance Sheet-Regulatory Basis

Trust Funds

December 31, 2022 and 2021

<u>Liabilities, Reserves & Fund Balance</u>	<u>Ref.</u>	<u>2022</u>	<u>2021</u>
Other Trust Fund:			
Various Trust Deposits	B-2	\$ 1,439,431	1,470,191
Reserve for Dedicated Revenues	B-3	37,353,517	38,290,441
Reserve for Open Space Expenditures	B-4	14,903,776	12,931,053
Due to Current Fund	B-11		44,665
		<u>53,696,724</u>	<u>52,736,350</u>
Confiscated Trust Fund:			
Reserve for Confiscated Trust Fund	B-5	<u>1,837,636</u>	<u>2,335,538</u>
		<u>1,837,636</u>	<u>2,335,538</u>
Self Insurance Fund:			
Reserve for Workmen's Compensation	B-6	7,767,169	9,241,137
Reserve for Health Benefits	B-7	18,568,172	27,213,889
Reserve for Liability Insurance	B-8	<u>21,941,993</u>	<u>25,351,671</u>
		<u>48,277,334</u>	<u>61,806,697</u>
Community Development Grant Fund:			
Reserve for:			
Housing Voucher Program	B-9	3,780,227	6,878,395
Section 8	B-10	<u>75,392</u>	<u>72,989</u>
		<u>3,855,619</u>	<u>6,951,384</u>
 Total Liabilities, Reserves and Fund Balance		 <u>\$ 107,667,313</u>	 <u>123,829,969</u>

See accompanying notes to financial statements.

COUNTY OF PASSAIC
Comparative Balance Sheet-Regulatory Basis
General Capital Fund
December 31, 2022 and 2021

<u>Assets</u>	<u>Ref.</u>	<u>2022</u>	<u>2021</u>
Cash	C-2/C-3	\$ 70,080,045	104,201,429
Grants Receivable	C-4	45,479,180	46,410,345
Deferred Charges to Future Taxation:			
Funded	C-5	342,146,000	371,936,000
Unfunded	C-6	<u>57,113,996</u>	<u>52,714,847</u>
Total Assets		<u>\$ 514,819,221</u>	<u>575,262,621</u>
 <u>Liabilities, Reserves and Fund Balance</u>			
Bond Anticipation Notes	C-14	\$ 14,480,000	14,480,000
General Serial Bonds	C-15	272,541,000	297,966,000
Capital Leases Payable	C-16	69,605,000	73,970,000
Improvement Authorizations:			
Funded	C-7	91,624,223	44,956,661
Unfunded	C-7	27,563,688	75,666,886
Commitments Payable	C-8	16,735,523	26,692,811
Capital Improvement Fund	C-9	12,356,470	13,906,470
Reserve for Payment of Bonds and Notes	C-10	11,629,062	14,056,677
Reserve for Capital Acquisition	C-12		55,323
Reserve for Grants Receivable	C-13	4,055,187	4,356,952
Fund Balance	C-1	<u>8,709,068</u>	<u>9,154,841</u>
Total Liabilities		<u>\$ 514,819,221</u>	<u>575,262,621</u>

Footnote: There were Bonds and Notes Authorized But Not Issued on December 31, 2022 and 2021 of \$57,113,996 and \$38,234,847, 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, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Balance - January 1,	\$ 9,154,841	8,283,216
Increased by:		
Premium on Bond/Note Sales	38,337	1,271,525
Improvement Authorizations Cancelled	5,109,134	41,000
Capital Acquisitions Reserve Cancelled	<u>55,323</u>	<u> </u>
	<u>5,202,794</u>	<u>1,312,525</u>
	14,357,635	9,595,741
Decreased by:		
Cancellation of Receivables	629,400	
Premium on Ch. 12 Bond Sale - State of NJ	19,167	40,900
Improvement Authorizations - Ord. 2022-05	<u>5,000,000</u>	<u>400,000</u>
	<u>5,648,567</u>	<u>440,900</u>
Balance - December 31,	<u>\$ 8,709,068</u>	<u>9,154,841</u>

See accompanying notes to the financial statements.

COUNTY OF PASSAIC

Comparative Statement of General Fixed Assets-Regulatory Basis

December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<u>General Fixed Assets:</u>		
Land	\$ 329,742,821	328,943,853
Buildings and Building Improvements	343,371,017	341,062,686
Machinery and Equipment	96,442,568	86,966,689
Construction in Progress	<u>76,090,726</u>	<u>78,290,716</u>
	<u>\$ 845,647,132</u>	<u>835,263,944</u>
 Investment in Fixed Assets	 <u>\$ 845,647,132</u>	 <u>835,263,944</u>

See accompanying notes to financial statements.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021

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. On August 21, 2020, Senate Bill 855 changed the title from Freeholder to Commissioner. 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, 2022 AND 2021
(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, 2022 AND 2021
(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, 2022 AND 2021
(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, 2022 and 2021, the Governing Body approved additional revenues and appropriations of \$54,313,176 and \$179,540,966, respectively, in accordance with N.J.S.A. 40A:4-87. In addition, several budget transfers were approved by the governing body in 2022 and 2021.

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, 2022 AND 2021
(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, 2022 AND 2021
(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, 2022 AND 2021
(continued)

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

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

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

GASB Statement No. 87, Leases, which improves the accounting and financial reporting for leases by governments. This Statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the fundamental principle that leases are financings of the right to use an underlying asset. There exists no impact on the financial statements of the County.

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.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(continued)

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, 2022 and 2021, \$-0- of the County's bank balance of \$370,870,323 and \$406,661,794, 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.

Concentration of Credit Risk

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

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(continued)

NOTE 3. COUNTY DEBT

Long-term debt as of December 31, 2022 and 2021 consisted of the following:

<u>2022</u>	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>Dec. 31, 2022</u>	<u>Amounts Due</u> <u>Within</u> <u>One Year</u>
Bonds Payable - General					
Obligation Debt	\$297,966,000	\$4,970,000	\$30,395,000	\$272,541,000	\$29,655,000
Capital Leases	73,970,000		4,365,000	69,605,000	4,550,000
Other Liabilities:					
Compensated Absences	21,516,851	1,598,853	4,482,005	18,633,699	
New Jersey:					
Deferred Pension	<u>4,264,572</u>	<u> </u>	<u>1,073,449</u>	<u>3,191,123</u>	<u>1,120,261</u>
	<u>\$397,717,423</u>	<u>\$6,568,853</u>	<u>\$40,315,454</u>	<u>\$363,970,822</u>	<u>\$35,325,261</u>

<u>2021</u>	<u>Balance</u> <u>Dec. 31, 2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Amounts Due</u> <u>Within</u> <u>One Year</u>
Bonds Payable - General					
Obligation Debt	\$277,404,000	\$48,180,000	\$27,618,000	\$297,966,000	\$30,395,000
Capital Leases	78,150,000		4,180,000	73,970,000	4,365,000
Other Liabilities:					
Compensated Absences	20,534,346	4,718,791	3,736,286	21,516,851	
New Jersey:					
Green Trust Loans	48,809		48,809	0	
Deferred Pension	<u>5,162,269</u>	<u> </u>	<u>897,697</u>	<u>4,264,572</u>	<u>1,073,449</u>
	<u>\$381,299,424</u>	<u>\$52,898,791</u>	<u>\$36,480,792</u>	<u>\$397,717,423</u>	<u>\$35,833,449</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, 2022 AND 2021
(continued)

NOTE 3. COUNTY DEBT, (continued)

The County's debt is summarized as follows:

	<u>2022</u>	<u>2021</u>
Issued		
General		
Bonds, Notes and Loans	\$272,541,000	\$312,446,000
Bonds Authorized by Another Public Body Guaranteed by the County	<u>143,129,920</u>	<u>139,560,515</u>
Total Issued	<u>415,670,920</u>	<u>452,006,515</u>
Authorized But Not Issued		
General		
Bonds, Notes and Loans	<u>57,113,996</u>	<u>38,234,847</u>
Total Issued and Authorized But Not Issued	<u>472,784,916</u>	<u>490,241,362</u>
Less: Funds Temporarily Held to Pay Bonds and Notes	11,629,062	14,056,677
Receivables from Other Public Authorities	7,475,000	8,425,000
Additional Borrowing for County College	13,570,000	12,935,000
Refunding Bonds	9,555,000	10,390,000
Bonds Authorized by Another Public Body Guaranteed by the County	<u>143,129,920</u>	<u>139,560,515</u>
Total Deductions	<u>185,358,982</u>	<u>185,367,192</u>
Net Debt	<u>\$287,425,934</u>	<u>\$304,874,170</u>

The summarized statement of debt condition which follows is extracted from the County's Annual Debt Statement, indicates a statutory net debt of .498% and 565% at December 31, 2022 and 2021, respectively.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
<u>2022</u>			
General debt	<u>\$472,784,916</u>	<u>\$185,358,982</u>	<u>\$287,425,934</u>
<u>2021</u>			
General debt	<u>\$490,241,362</u>	<u>\$185,367,192</u>	<u>\$304,874,170</u>

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(continued)

NOTE 3. COUNTY DEBT, (continued)

The County's remaining borrowing power under N.J.S. 40A:2-6, as amended, at December 31 2022 and 2021 was as follows:

	<u>2022</u>	<u>2021</u>
2% of equalized valuation basis (county)	\$1,155,221,774	\$1,079,992,908
Net debt	<u>287,425,934</u>	<u>304,874,170</u>
Remaining Borrowing Power	<u>\$867,795,840</u>	<u>\$775,118,738</u>

The County's long-term debt consisted of the following at December 31, 2022 and 2021:

Paid by Current Fund:

General Obligation Bonds

	<u>2022</u>	<u>2021</u>
\$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%	\$1,681,000	\$1,966,000
\$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%	8,200,000	10,250,000
\$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%		1,570,000
\$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%		495,000
\$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%		495,000
\$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 4.00%	8,455,000	10,200,000

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(continued)

	<u>2022</u>	<u>2021</u>
NOTE 3. <u>COUNTY DEBT, (continued)</u>		
\$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%	\$1,335,000	\$1,545,000
\$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%	1,335,000	1,545,000
\$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%	12,516,000	14,161,000
\$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%	559,000	639,000
\$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%	1,015,000	1,475,000
\$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%	21,950,000	25,090,000
\$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%	595,000	785,000
\$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%	595,000	785,000

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(continued)

	<u>2022</u>	<u>2021</u>
NOTE 3. COUNTY DEBT, (continued)		
\$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%	\$6,435,000	\$7,185,000
\$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%	1,000,000	1,200,000
\$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%	735,000	885,000
\$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%	735,000	885,000
\$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%	17,315,000	18,515,000
\$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%	5,550,000	6,050,000
\$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%	1,010,000	1,310,000
\$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%	885,000	1,025,000

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(continued)

	<u>2022</u>	<u>2021</u>
NOTE 3. COUNTY DEBT, (continued)		
\$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%	\$885,000	\$1,025,000
\$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%	5,195,000	5,665,000
\$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%	29,275,000	30,720,000
\$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%	640,000	725,000
\$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%	1,125,000	1,255,000
\$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%	1,125,000	1,255,000
\$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%	12,237,000	13,097,000
\$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%	1,075,000	1,225,000

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(continued)

	<u>2022</u>	<u>2021</u>
NOTE 3. COUNTY DEBT, (continued)		
\$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%	\$2,883,000	\$3,388,000
\$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%	2,675,000	2,855,000
\$3,200,000, 2019 County College School Bonds, Series 2019B, due in annual installments of \$170,000 to \$300,000 through May 1, 2033, interest at various rates from 2.00% to 4.00%	2,675,000	2,855,000
\$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 rates from 1.00% to 4.00%	19,575,000	20,905,000
\$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%	2,425,000	2,605,000
\$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%	2,660,000	3,185,000
\$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%	9,555,000	10,390,000
\$9,510,000, General Obligation Bonds, Series 2020, due in installments of \$130,000 to \$2,615,000 through October 1, 2024, interest at rate of 5.00%	5,065,000	7,355,000

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(continued)

	<u>2022</u>	<u>2021</u>
NOTE 3. COUNTY DEBT, (continued)		
\$31,550,000, General Improvement Bonds, Series 2020A, due in annual installments of \$1,500,000 to \$3,000,000 through November 1, 2035, interest at various rates from 0.05% to 3.00%	\$28,550,000	\$30,050,000
\$975,000, County Vocational School Bonds, Series 2020B, due in annual installments of \$75,000 to \$120,000 through November 1, 2030, interest at various rates from 2.00% to 3.00%	820,000	900,000
\$2,475,000, County College Bonds, Series 2020C, due in annual installments of \$200,000 to \$315,000 through November 1, 2030, interest at various rates from 2.00% to 3.00%	2,065,000	2,275,000
\$4,090,000, County College Bonds, Series 2021A, due in annual installments of \$355,000 to \$475,000 through February 15, 2031, interest at various rates from 0.25% to 2.00%	3,735,000	4,090,000
\$4,090,000, County College Bonds, Series 2021B, due in annual installments of \$355,000 to \$475,000 through February 15, 2031, interest at various rates from 0.25% to 2.00%	3,735,000	4,090,000
\$36,250,000, General Improvement Bonds, Series 2021, due in annual installments of \$1,800,000 to \$3,000,000 through November 1, 2036, interest at various rates from 1.25% to 3.00%	34,450,000	36,250,000
\$3,750,000, County College Bonds, Series 2021B, due in annual installments of \$505,000 to \$570,000 through November 1, 2028, interest at various rates from 1.25% to 3.00%	3,245,000	3,750,000
\$2,485,000, County College Bonds, Series 2021A, due in annual installments of \$225,000 to \$280,000 through February 15, 2032, interest at various rates from 2.00% to 4.00%	2,485,000	

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(continued)

	<u>2022</u>	<u>2021</u>
NOTE 3. COUNTY DEBT, (continued)		
\$2,485,000, County College Bonds, Series 2021B, due in annual installments of \$225,000 to \$280,000 through February 15, 2032, interest at various rates from 2.00% to 4.00%	<u>2,485,000</u>	
	<u>\$272,541,000</u>	<u>\$297,966,000</u>

The County's principal and interest for long-term debt issued and outstanding at December 31, 2022 is as follows:

Calendar <u>Year</u>	Bonds		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2023	\$29,655,000	\$8,076,591	\$37,731,591
2024	30,722,000	7,098,709	37,820,709
2025	28,256,000	6,087,976	34,343,976
2026	29,104,000	5,097,514	34,201,514
2027	25,187,000	4,200,524	29,387,524
2028-2032	88,430,000	11,034,994	99,464,994
2033-2037	<u>41,187,000</u>	<u>2,203,595</u>	<u>43,390,595</u>
	<u>\$272,541,000</u>	<u>\$43,799,903</u>	<u>\$316,340,903</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, 2022 and 2021, the County had \$-0- and \$14,480,000, respectively, in outstanding General Capital bond anticipation notes.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(continued)

NOTE 4. BOND ANTICIPATION NOTES, (continued)

The following activity related to bond anticipation notes occurred during the calendar years ended December 31, 2022 and 2021:

<u>2022</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
TD Securities (USA) LLC	\$14,480,000	—	\$14,480,000	\$0
	<u>\$14,480,000</u>	<u>\$0</u>	<u>\$14,480,000</u>	<u>\$0</u>
<u>2021</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Piper Sandler & Co.	\$18,480,000	\$	\$18,480,000	\$0
TD Securities (USA) LLC	—	14,480,000	—	14,480,000
	<u>\$18,480,000</u>	<u>\$14,480,000</u>	<u>\$18,480,000</u>	<u>\$14,480,000</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>
2023	\$4,550,000	\$2,642,175	\$7,192,175
2024	4,745,000	2,436,544	7,181,544
2025	4,990,000	2,193,794	7,183,794
2026	4,785,000	1,956,869	6,741,869
2027	4,975,000	1,761,750	6,736,750
2028-2032	27,695,000	5,975,004	33,670,004
2033-2036	17,865,000	1,037,095	18,902,095
	<u>\$69,605,000</u>	<u>\$18,003,231</u>	<u>\$87,608,231</u>

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(continued)

NOTE 6. FIXED ASSETS

The following is a summary of the General Fixed Assets Account Group as of December 31, 2022 and 2021.

<u>2022</u>	Balance <u>Dec. 31, 2021</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>Dec. 31, 2022</u>
Land	\$328,943,853	\$798,968	\$	\$329,742,821
Buildings and Building Improvements	341,062,687	2,354,507	46,177	343,371,017
Machinery and Equipment	86,966,689	11,016,302	1,540,422	96,442,569
Construction in Progress	<u>78,290,716</u>	<u>10</u>	<u>2,200,000</u>	<u>76,090,726</u>
	<u>\$835,263,945</u>	<u>\$14,169,787</u>	<u>\$3,786,599</u>	<u>\$845,647,133</u>

<u>2021</u>	Balance <u>Dec. 31, 2020</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>Dec. 31, 2021</u>
Land	\$326,587,084	\$2,600,202	\$243,433	\$328,943,853
Buildings and Building Improvements	329,138,403	19,016,142	7,091,858	341,062,687
Machinery and Equipment	77,412,988	11,088,805	1,535,103	86,966,690
Construction in Progress	<u>96,681,812</u>	<u>18,391,096</u>	<u>18,391,096</u>	<u>78,290,716</u>
	<u>\$829,820,287</u>	<u>\$32,705,149</u>	<u>\$27,261,490</u>	<u>\$835,263,946</u>

NOTE 7. INTERFUND BALANCES AND ACTIVITIES

Balance due to/from other funds at December 31, 2022 consist of the following:

<u>\$38,902,375</u>	Due to the Federal and State Grant Fund from the Current Fund for grants receivable.
<u>\$38,902,375</u>	

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>2023</u>	<u>2022</u>
Current Fund	<u>\$23,000,000</u>	<u>\$19,000,000</u>

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(continued)

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.

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 \$18,633,699 and \$21,516,851 at December 31, 2022 and 2021, 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 \$4,012,732 and \$4,426,217 at December 31, 2022 and 2021, 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 Annual Comprehensive Financial Report (ACFR) which can be found at www.state.nj.us/treasury/pensions/annual-reports.shtml.

Benefits Provided

The vesting and benefit provisions are set by N.J.S.A. 43:15A. PERS provides retirement, death and disability benefits. All benefits vest after ten years of service, 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, 2022 AND 2021
(continued)

NOTE 10. EMPLOYEE RETIREMENT SYSTEM, (continued)

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

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to Tiers 1 and 2 members upon reaching age 60 and to Tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to Tier 4 members upon reaching age 62 and to Tier 5 members upon reaching age 65. Early retirement benefits are available to Tiers 1 and 2 members before reaching age 60, 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 Annual Comprehensive Financial Report (ACFR) which can be found at www.state.nj.us/treasury/pensions/annual-reports.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, 2022 AND 2021
(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, 2022 AND 2021
(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>
2022	\$18,079,254	\$18,800,882	\$67,453
2021	17,015,229	18,525,408	64,713
2020	15,865,777	17,045,465	66,923
2019	16,902,736	16,158,822	81,002

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.

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COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(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, 2022, the County had a liability of \$154,017,059 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of 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, 2022, the County's proportion was 1.0205633549 percent, which was an increase/(decrease) of 0.0064664833 percent from its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the County recognized pension expense of \$18,072,839. At December 31, 2022, 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	\$1,111,624	\$980,295
Changes of assumptions	477,193	23,062,451
Net difference between projected and actual earnings on pension plan investments	6,374,627	-
Changes in proportion and differences between the County's contributions and proportionate share of contributions	<u>1,086,119</u>	<u>4,098,702</u>
Total	<u>\$9,049,563</u>	<u>\$28,141,448</u>

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(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, 2022) 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:

2023	\$(13,211,430)
2024	(6,730,780)
2025	(3,282,470)
2026	7,161,108
2027	(15,730)

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 5.13, 5.16, 5.21, 5.63, 5.48, 5.57, 5.72 and 6.44 years for 2021, 2020, 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, 2022 and June 30, 2021 are as follows:

	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Collective deferred outflows of resources	\$1,660,772,008	\$1,164,738,169
Collective deferred inflows of resources	3,236,303,935	8,339,123,762
Collective net pension liability	15,091,376,611	11,846,499,172
County's Proportion	1.0205633549%	1.0140968716%

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(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, 2022 measurement date was determined by an actuarial valuation as of July 1, 2021, which rolled forward to June 30, 2022. This actuarial valuation used the following assumptions, applied to all periods in the measurement.

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

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

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(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, 2022) 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, 2022 are summarized in the following table:

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

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(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 7.00% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based on 78% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

Sensitivity of the 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, 2022, calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1 - percentage point lower or 1- percentage-point higher than the current rate:

	<u>June 30, 2022</u>		
	1%	At Current	1%
	Decrease	Discount Rate	Increase
	<u>6.00%</u>	<u>7.00%</u>	<u>8.00%</u>
County's proportionate share of the pension liability	\$198,238,167	\$154,017,059	\$116,383,116

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(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)

The following pension information is as of June 30, 2021 which is the latest information available. This information is eighteen months prior to December 31, 2022. GASB Statement No. 68 requires that the information be no more than twelve months prior to the employer's fiscal year end. No modification of the independent auditor's report is being made since The Division of Local Government Services, Department of Community Affairs, State of New Jersey, is permitting the regulatory basis statements of Municipal, County and Library's to be issued with unmodified opinion's until such time current pension information is available.

For the year ended December 31, 2021, the County recognized pension expense of \$18,525,408. At December 31, 2021, 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	\$1,270,531	\$13,340,276
Changes of assumptions	592,580	33,375,326
Net difference between projected and actual earnings on pension plan investments		47,455,888
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>6,647,692</u>	<u>7,165,933</u>
Total	<u>\$8,510,803</u>	<u>\$101,337,423</u>

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(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, 2021) 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:	
2022	(\$29,551,435)
2023	(22,182,592)
2024	(19,034,218)
2025	(18,770,051)
2026	(2,367,593)
Thereafter	(402,490)

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 6.17, 5.90, 5.92, 5.73, 5.59 and 5.58 years for 2021, 2020, 2019, 2018, 2017 and 2016 amounts, respectively.

Additional Information

Local Group Collective balances net of nonemployer (State of New Jersey) balances at June 30, 2021 and June 30, 2020 are as follows:

	<u>June 30, 2021</u>	<u>June 30, 2020</u>
Collective deferred outflows of resources	\$817,271,932	\$1,601,195,680
Collective deferred inflows of resources	6,875,738,520	4,191,274,402
Collective net pension liability	7,309,152,035	12,921,318,904
County's Proportion	1.5236261451%	1.5629629020%

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(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, 2021 measurement date was determined by an actuarial valuation as of July 1, 2020, which rolled forward to June 30, 2021. This actuarial valuation used the following actuarial assumptions:

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

Mortality Rates

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

The actuarial assumptions used in the July 1, 2020 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, 2022 AND 2021
(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, 2021) 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, 2021 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. Equity	27.00%	8.09%
Non-U.S. Developed Market Equity	13.50%	8.71%
Emerging Market Equity	5.50%	10.96%
Private Equity	13.00%	11.30%
Real Estate	8.00%	9.15%
Real Assets	3.00%	7.40%
High Yield	2.00%	3.75%
Private Credit	8.00%	7.60%
Investment Grade Credit	8.00%	1.68%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	0.95%
Risk Mitigation Strategies	3.00%	3.35%

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(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 7.00% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be based on 100% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

Sensitivity of the 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, 2021, 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, 2021		
	1% Decrease <u>6.00%</u>	At Current Discount Rate <u>7.00%</u>	1% Increase <u>8.00%</u>
County's proportionate share of the pension liability	\$185,342,014	\$111,364,151	\$49,785,570

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(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, 2021 and 2020, the State proportionate share of the net pension liability attributable to the County for the PFRS special funding situation is \$31,321,145 and \$31,342,562, respectively. For the years ended December 31, 2021 and 2020, 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 \$3,488,263 and \$3,552,052, respectively, which is more than the actual contributions the State made on behalf of the County of \$2,720,846 and \$2,411,792, 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, 2022 AND 2021
(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: 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.

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 employee.

Age & Service Retirement: 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.

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.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(continued)

NOTE 10. EMPLOYEE RETIREMENT SYSTEM, (continued)

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.

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.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(continued)

NOTE 10. EMPLOYEE RETIREMENT SYSTEM, (continued)

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.

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:

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.

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.

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.

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.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(continued)

NOTE 10. EMPLOYEE RETIREMENT SYSTEM, (continued)

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.

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:** 3.00% *(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 High Grade municipal bond rate was used as the basis for the cost of funds. As of December 31, 2022, S&P Municipal Bond 20-year High Grade Index was 4.31%

Mortality: Pub-2010 GE amt-weighted projected generationally using scale MP-2021

The Society of Actuaries developed new mortality tables specifically for governmental employees

Salary Scale: N/A

There are no active employees covered by the plan.

Cost of Living: 3.00% from 2023 through 2027 and 2.00% thereafter.

To reflect current inflation rates and the Federal Reserves projected long-term inflation rate of 2.00%, the COLA assumption was revised to 3.00% for the next five years and 2.00% thereafter.

Load for Ancillary Benefits: None

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NOTE 10. EMPLOYEE RETIREMENT SYSTEM, (continued)

Changes from last Valuation: The mortality improvement projection scale was updated from MP 2020 to MP2021. This table is the most recent available scale released by the Society of Actuaries.

The COLA rate was updated from 2.00% to 3.00% for the next five years and 2.00% thereafter.

The valuation results are summarized below:

Number of Plan Members:		
Actives		\$
Retired Members & Beneficiaries		<u>37</u>
Total		<u>37</u>
Present Value of Benefits:		
Active Members	\$	0
Retired Members		<u>11,601,156</u>
Total		\$11,601,156
Plan Assets		<u>4,146,751</u>
Excess (deficiency) of assets over liabilities		<u>(\$7,454,405)</u>

Annual pension payments to retirees totaled \$1,481,477. The average payment was \$40,040. All eligible members are now retired and in pay status. 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 3.00% 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 88.

Based on current and projected annual payments, it is recommended that the fund maintain at least \$1.473 million in liquid assets for the next five years.

The valuation was based on an assumed rate of return of 3.00%. There was no change to the underlying mortality Pub-2010 GE amount-weighted table but the mortality improvement projection scale was changed from Scale MP-2020 to Scale MP-2021. In our opinion, these assumptions are reasonable for valuation purposes.

The last actuarial valuation performed for this plan was as of December 31, 2020. It included 43 retirees and 1 active participant. As of that date, plan assets were \$4,264,509 and plan liabilities were \$12,573,413 resulting in a deficit of \$(8,308,904). The valuation was based on an assumed rate of return of 3.00%.

COUNTY OF PASSAIC, N.J.
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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, 2022 and 2021. These reserve amounts are \$7,767,169 for 2022 and \$9,241,137 for 2021. Exhibit B-6 summarizes the 2022 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, 2022 and 2021. These reserve amounts are \$21,941,993 for 2022 and \$25,351,671 for 2021. Exhibit B-8 summarizes the 2022 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, 2022 and 2021. These reserve amounts are \$18,568,172 for 2022 and \$27,213,889 for 2021.

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, 2022 and 2021, 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 \$21,365,000 consisting of \$13,285,000 aggregate principal amount of Solid Waste Disposal Revenue Bonds, Refunding Series 2012A and \$8,080,000 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 \$12,755,000.

- \$8,270,000 in aggregate principal amount of its Solid Waste Disposal Revenue Bonds, Refunding Series 2014B - Taxable outstanding in the amount of \$5,675,000.

NOTE 16. LITIGATION

General Litigation

In the opinion of Nadege D. Allwaters, Esq., 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.
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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.

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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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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.
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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.

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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 was subsequently denied bringing an end to PenPac's collection activities against Passaic County.

The Judgments, however, remain outstanding obligations of the Authority as of this date. However, there is no provision for their payment, and the Authority has no further assets that may be seized to satisfy these Judgments. In consequence, the Authority anticipates no further post-judgment collection against it by PenPac with respect to these Judgments. And, having exhausted post-judgment collection activities against Passaic County, PenPac has no further recourse against that entity either. No further activity is anticipated at this point in time against the Authority, or the County, respecting these Judgments, barring some material change in circumstances.

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

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. This case is proceeding to trial.

4. 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,

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

- 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 phrase 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 August 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.

5. Horizon Claim to Retention of County \$1,643,136.53 Deposit

The County had formerly engaged Horizon Blue Cross Blue Shield (“Horizon”) as Administrator of the County’s self-funded employee Health Plan (“Plan”), disengaging Horizon’s services in January 2020. As Plan Administrator, Horizon was responsible for advancing payments for health care services rendered to County employees, subject to the County’s reimbursement of Horizon immediately upon receipt of Horizon invoices. In simplified terms, under arrangements for administrative services, the County had provided Horizon with a refundable deposit of approximately \$3,537,302.00 (“Deposit”), to be held by Horizon and applied against any shortfall of County reimbursement payments.

The County and its consultants have concluded, after analysis of administration of the Plan under Horizon’s tenure, that, as of the date of Horizon’s disengagement, the County was current with reimbursement of Horizon payments, making the entire Deposit refundable to the County, However, rather than return the Deposit, through email dated May 5, 2021, Horizon advised, without further explanation, that it was returning, by wire transfer, only a portion of the Deposit (\$1,894,165.47) and retaining \$1,643,136.53 of the Deposit to be applied against alleged outstanding County reimbursements (“Horizon Deposit Claim”).

As of the date of Horizon’s retention of a portion of the Deposit, the County had pending, and is now prosecuting, an action in New Jersey Superior Court, captioned County of Passaic v. Horizon Blue Cross Blue Shield, Dkt. No. PAS-L-001385-21, seeking damages for Horizon’s maladministration of the Plan, causing losses to the County due to Horizon’s neglectful overpayment of claims for healthcare services, as detailed in the County’s complaint (“the County Action”). By way of response to the Horizon Deposit Claim,

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NOTE 16. LITIGATION, (continued)

asserted by Horizon shortly after filing of the County Action, the County filed an Amended Complaint in the County Action (“Amended Complaint”), asserting an additional cause of action against Horizon for return of portion of the Deposit retained by Horizon, maintaining that: a) the entire Deposit was due to be refunded to the County because the County had met all reimbursement obligations to Horizon, and b) any Horizon Deposit Claim would be entirely set off by the substantially greater losses Horizon’s neglectful overpayments of health care providers have cause the County.

While the County believes that the claims asserted in the Amended Complaint are meritorious, the County Action is still in the pleading stage, Horizon not yet having filed an answer to the Amended Complaint, it is therefore not possible to provide a projection of the outcome with a reasonable degree of certainty.

6. Plaintiff v. County of Passaic, et al.

Plaintiff is a former inmate of the Passaic County Jail, On or about March 30, 2022, Plaintiff filed a nine-count complaint asserting: 1) New Jersey state constitutional and civil rights violations; 2) a violation of the New Jersey Law Against Discrimination, N.J.S.A. 10:5-1, *et seq.* (“LAD”); 3) malicious prosecution; 4) civil conspiracy; 5) negligence; 6) intentional infliction of emotional distress; 7) abuse of process; 8) failure to provide care; and 9) punitive damages. This firm was retained to represent on of several named defendants, a former Corrections Officer, who is currently a Sheriff’s Officer for the County. An Amended Complaint, correcting the names of certain individually named defendants, was filed on April 5, 2022. Following motion practice, Plaintiff was granted leave to file a Second Amended Complaint and did so on May 31, 2023. The Second Amended Complaint added several defendants including Corizon Health as well as doctors and nurses who worked at the Passaic County Jail and provided medical services to inmates there.

In her Second Amended Complaint, Plaintiff alleges that Defendants treat African Americans differently than white or Hispanic inmates and that such differential treatment constitutes a violation of the LAD. Specifically, Plaintiff alleges that Defendant deprived Plaintiff opportunities. to deliver meals, refused to provide Plaintiff with a grievance form in English, and filed a criminal charge against Plaintiff based on an allegedly false claim that she had made a comment about Defendant's husband. Allegations of additional harassing conduct have also been asserted against other individually named former corrections officers and Plaintiff claims that certain supervisory defendants failed to train and supervise others and failed to maintain and enforce proper procedures. Additionally, Plaintiff alleges that she contracted COVID-19 during her incarceration, attributes her illness to Defendants' negligence and further alleges that she was not provided with adequate medical care when she became ill.

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

On February 2, 2023, Plaintiff filed a motion to consolidate her case with other pending cases that have been filed by former inmates against the County of Passaic, Passaic County Jail, and certain State and County corrections officials and/or former employees. On March 14, 2023, despite opposition from Defendants, the Court granted consolidation for discovery only and indicated in its order that all the cases remain severed for trial.

Even though the case has been pending for more than a year, discovery is still in its infancy stage. Defendants served initial written discovery requests on Plaintiff in September and October 2022. Because Plaintiff failed to respond to those requests, Defendants filed motions to compel discovery on February 14, 2023, February 15, 2023, and February 16, 2023. Due to Plaintiff's motion to consolidate, which was thereafter granted, the Court denied Defendants' motions to compel discovery without prejudice in order for the consolidated cases to be case managed by a single judge. In an Amended Order issued by the Court on May 26, 2023, the Court ordered that a case management conference be held before the Presiding Judge of the Civil Division. However, no such case management conference has been scheduled to date and the current discovery end date remains July 6, 2023.

7. Plaintiff v. County of Passaic, et al.

Plaintiff, who is a former inmate at the Passaic County Jail from July 2020 to September 2021 and current inmate at Edna Mahan Correctional Facility, filed a six-count complaint on June 22, 2022 alleging: 1) New Jersey state constitutional violations; 2) a violation of the LAD; 3) negligence; 4) abuse of process; 5) failure to provide care; and 6) punitive damages. Following motion practice, an Amended Complaint was filed on May 31, 2023. This firm was retained to represent Defendant, a former corrections officer at the Passaic County Jail, who is currently employed as a Sheriff's Officer for the County of Passaic. On May 31, 2023, Plaintiff filed an Amended Complaint, which added several defendants including Corizon Health as well as doctors and nurses who worked at the Passaic County Jail and provided medical care to inmates during Plaintiff's incarceration.

In the Amended Complaint, Plaintiff alleges that she was subjected to inhumane living conditions during her incarceration, that she was denied certain privileges that were granted to white inmates and that she was treated differently after she was asked to provide a statement about an incident involving another inmate and told the truth about the other inmate. Plaintiff also alleges that she contracted the COVID-19 virus on March 23, 2021, contracted hives after being placed in quarantine, was extremely sick for approximately two weeks, and was not provided with adequate medical care during her illness.

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NOTE 16. LITIGATION, (continued)

Following motion practice, Plaintiff's case was consolidated with other pending cases that have been filed by former inmates against the County of Passaic, Passaic County Jail, and certain State and County corrections officials and/or former employees on March 14, 2023. As explained above, the parties are currently awaiting the scheduling of a case management conference for the consolidated cases. The current discovery end date is September 22, 2023.

8. Plaintiffs v. County of Passaic, et als.

In the matter, the plaintiffs allege that between 2018 and 2019 the defendant engaged in pervasive and severe sexual abuse, mental abuse, sexual harassment and offensive behavior directed at the plaintiffs. The complaint was filed on October 4, 2021, and the case is ongoing. Based on the views of outside council, the likelihood of an unfavorable outcome is reasonably possible and the range of potential loss is unable to be estimated at this time.

Workers' Compensation Cases

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

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 2022 calendar year, the County did not incur claims in excess of their coverage and the amount of coverage did not significantly decrease.

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NOTE 19. POST RETIREMENT BENEFITS

Basis of Valuation

This valuation has been based upon census, plan design and financial information provided by the County. Census includes 1,777 participants currently receiving retiree benefits, and 1,763 active participants of whom 356 are eligible to retire as of the valuation date. The average age of the active population is 46 and the average age of the retiree 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, 2021 report from Cheiron. 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.

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COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(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, 2021 report from Aon Consultants.

Key Actuarial Assumptions

<i>Mortality</i>	<i>December 31, 2021 - RP 200 Combined Healthy Male Mortality Rates Set Forward One Year and Adjusted for Generational Improvement December 31, 2022 - PUB 2010 "General" classification headcount weighted mortality with generational improvement using Scale MP-2021</i>
<i>Turnover</i>	<i>NJ State Pensions Ultimate Withdrawal Rates - prior to benefits eligibility</i>
<i>Assumed Retirement Age</i>	<i>At first eligibility after completing 25 years of service</i>
<i>Full Attribution Period</i>	<i>Service to Assumed Retirement Age</i>
<i>Annual Discount Rate</i>	<i>2.06% Based on the Bond Buyer 20 Index December 31, 2021 3.72% Based on the Bond Buyer 20 Index December 31, 2022</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: 5.3% in 2022, reducing by 0.2% per annum, leveling at 4.5% per annum in 2026 Drug: 6.5% in 2022, reducing by 0.5% per annum, leveling at 4.5% per annum in 2026 Medicare Advantage: 4.5% per annum Dental and Vision: 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 2022 medical and prescription drug premiums and the plan option selected. Plan selections are assumed to remain unchanged in 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, scaling of rates is discontinued.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(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.
- Actuarial valuation method – Entry Age Normal Funding Method based on a level percentage of salary. 2022 payroll is \$137.488 million.

Results of Valuation

- *Total OPEB Liability and Net OPEB Liability*

The Total OPEB Liability (“TOL”) is the actuarial accrued liability. The Net OPEB Liability (“NOL”) is the TOL less the Fiduciary Net Position (assets). Since there are no plan assets to offset the liability, the two are equal.

Total OPEB Liability Active	\$465,329,846
Total OPEB Liability Retired	\$1,276,894,860
Total OPEB Liability	\$1,742,224,706
Plan Fiduciary Net Position	\$ 0
Net OPEB Liability	\$1,742,224,706
Net Position/OPEB Liability	\$ 0.00%

- *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 the recognized portion of gains and losses, and interest on the NOL during the year.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(continued)

NOTE 19. POST RETIREMENT BENEFITS, (continued)

- *Sensitivity – 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 NOL would decrease and if it were to decrease by 1% the NOL would increase.

- *Sensitivity – 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 NOL would increase and if it were to decrease by 1% the NOL would decrease.

NET OPEB LIABILITY

The components of the Net OPEB Liability as of December 31, 2022 are as follows:

Total OPEB Liability	\$1,742,224,706
Plan Fiduciary Net Position	\$ 0
Net OPEB Liability	\$1,742,224,706
Net Position/OPEB Liability	\$ 0.00%

SENSITIVITY OF THE NET OPEB LIABILITY TO CHANGES IN THE DISCOUNT RATE

1% Decrease <u>(2.72%)</u>	Current Discount Rate <u>(3.72%)</u>	1% Increase <u>(4.72%)</u>
\$2,026,594,039	\$1,742,224,706	\$1,522,534,235

SENSITIVITY OF THE NET OPEB LIABILITY TO CHANGES IN THE MEDICAL INFLATION RATE

1% Decrease	Current Health Care Trend Rate	1% Increase
\$1,560,780,403	\$1,742,224,706	\$1,926,833,324

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(continued)

NOTE 19. POST RETIREMENT BENEFITS, (continued)

Total OPEB Liability and Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances as of 12/31/2021*	\$1,939,468,680	\$0	\$1,939,468,680
Changes for the Year			
Service Cost	11,454,667		11,454,667
Interest on Total OPEB Liability	39,684,355		39,684,355
Changes in Benefits	0		0
Difference Between Expected and Actual Experience	(31,472,528)		(31,472,528)
Changes in Assumptions	(167,913,818)		(167,913,818)
Employer Contributions			
Employee Contributions			
Net Investment Income			
Benefit Payments, Including Employee Refunds	(48,996,650)		(48,996,650)
Administrative Expenses			
Other Changes	0	0	0
Net Changes	(197,243,974)	0	(197,243,974)
Balances as of 12/31/2022	\$1,742,224,706	\$0	\$1,742,224,706

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(continued)

NOTE 19. POST RETIREMENT BENEFITS, (continued)

Total OPEB Expense Calculation as of 12/31/2022

Service Cost	\$11,454,667
Interest on Total OPEB Liability - Over Measurement Period	39,684,355
Benefit Changes (if any)	0
Recognition of Experience Changes	(2,351,855)
Recognition of Assumption Changes	9,851,706
Recognition of Investment Gain or Loss	0
Projected Investment Income	0
Employee Contributions	0
Administrative Expense	0
Other Changes	0
Total GASB 75 OPEB Expense Recognized	\$58,638,873

Note: Employer contributions and benefit payments have NO Direct impact on expense.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(continued)

NOTE 19. POST RETIREMENT BENEFITS, (continued)

Interest on Total OPEB Liability

	Amount (a)	Time Period* (b)	Interest* (c)	Calculation (a)x(b)x(c)
Beginning of Year Total OPEB Liability	\$1,939,468,680	1.0	0.0206	\$39,953,055
Service Cost (positive number)	11,454,667	1.0	0.0206	235,966
Benefit Payments (negative number)	(48,996,650)	0.5	0.0206	(504,665)
Employee Refunds (if any) (negative number)	0	0.5	0.0206	<u>0</u>
Interest on Total OPEB Liability				<u><u>\$39,684,356</u></u>

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

Summary of Deferred Outflows and Inflows to OPEB Expense

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences Between Expected and Actual Experience	\$ 0	\$(29,120,673)
Changes of assumptions	<u>236,816,941</u>	<u>(173,083,610)</u>
TOTAL	<u><u>\$236,816,941</u></u>	<u><u>(\$202,204,283)</u></u>

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2022 AND 2021
(continued)

NOTE 19. POST RETIREMENT BENEFITS, (continued)

Amounts Reported as Deferred Outflows and Inflows Related to OPEB Expense

For Fiscal Year Ending:

31-Dec-23	7,499,851
31-Dec-24	7,499,851
31-Dec-25	7,499,851
31-Dec-26	7,499,851
31-Dec-27	7,499,851
Thereafter	(2,886,597)

NOTE 20. OTHER MATTERS

On March 11, 2021, President Biden signed the American Rescue Plan Act of 2021 into effect. This plan, among other things, provides direct federal funding to aid county and municipal governments to help offset revenue losses, cover increased costs incurred during the coronavirus pandemic response and to make necessary investments in water, sewer or broadband infrastructure. The amount of federal aid available to the County of Passaic is \$97,473,818 which will be available for use until December 31, 2024.

NOTE 21. SUBSEQUENT EVENTS

The County has evaluated subsequent events through July 27, 2023, 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>
Bruce James	Commissioner - Director	(A)
Cassandra Lazzara	Commissioner - Deputy Director	(A)
John W. Bartlett	Commissioner	(A)
Theodore Best	Commissioner	(A)
Terry Duffy	Commissioner	(A)
Nicolino Gallo	Commissioner	(A)
Pasquale "Pat" Lepore	Commissioner	(A)
Louis E. Imhof III	Clerk of the Board	(A)
Anthony DeNova III	County Administrator	(A)
Matthew P. Jordan	County Counsel	(A)
Richard Cahill	Finance Director	(B)
Richard H. Berdnik	Sheriff	(B)
Honorable Zoila Cassanova	Surrogate	(B)
Danielle Ireland-Imhof	County Clerk	(B)

(A) Passaic County Self-Insurance Fund.

(B) Individual Surety Coverage.

COUNTY OF PASSAIC

Supplementary Data

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

	<u>Year 2022</u>		<u>Year 2021</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	3.47 %	\$ 19,000,000	2.64 %
Miscellaneous - From Other Than Tax Levies	181,541,162	33.12	352,289,085	49.01
Collection of Current Tax Levy	<u>347,570,636</u>	<u>63.41</u>	<u>347,570,666</u>	<u>48.35</u>
Total Income	<u>548,111,798</u>	<u>100.00 %</u>	<u>718,859,751</u>	<u>100.00 %</u>
 <u>EXPENDITURES</u>				
Budget	518,070,863	99.70	615,663,222	88.46
Other	<u>1,579,941</u>	<u>0.30</u>	<u>80,287,496</u>	<u>11.54</u>
Total Expenditures	<u>519,650,804</u>	<u>100.00 %</u>	<u>695,950,718</u>	<u>100.00 %</u>
 Fund Balance, January 1	<u>88,814,032</u>		<u>84,904,999</u>	
	117,275,026		107,814,032	
Utilized as Budget Revenue	<u>19,000,000</u>		<u>19,000,000</u>	
Fund Balance, December 31	<u>\$ 98,275,026</u>		<u>\$ 88,814,032</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>
2022	\$	37,135,178,704	34,669,125	37,169,847,829	57,311,045,503	0.6486
2021		37,081,816,001	35,637,263	37,117,453,264	56,681,541,166	0.6548
2020		37,276,806,400	35,883,801	37,312,690,201	53,452,750,386	0.6980
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

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>
2022	\$ 347,570,636	347,570,636	100.00%
2021	347,570,666	347,570,666	100.00%
2020	347,570,634	347,570,634	100.00%
2019	347,570,633	347,570,633	100.00%
2018	347,570,634	347,570,634	100.00%

Comparative Schedule of Fund Balance

	<u>Year</u>	<u>Dec. 31</u>	<u>Utilized in budget of succeeding year</u>
Current Fund	2022	\$ 98,275,026	23,000,000
	2021	88,814,032	19,000,000
	2020	84,904,999	19,000,000
	2019	77,511,064	19,000,000
	2018	66,427,185	19,000,000

COUNTY OF PASSAIC

Schedule of Cash and Investments

Current Fund

Year Ended December 31, 2022

	<u>Checking</u>	<u>Investments</u>
Balance, December 31, 2021	\$ 48,842,801	123,372,260
Increased by Receipts:		
2022 Tax Levy	347,570,636	
Federal and State Grants Receivable	50,861,200	
Revenue Accounts Receivable	77,025,152	
Non-Budget Revenues	1,979,657	
Petty Cash	15,450	
Schedule of Interfunds	93,611,504	
Prepaid Revenues	29,722	
Miscellaneous Reserves	37,645	
Unappropriated Reserves for Grants	49,121,364	
Transfer Investments	20,000,000	48,000,000
Interest Earned on Investments		1,759,988
	<u>640,252,330</u>	<u>49,759,988</u>
	689,095,131	173,132,248
Decreased by Disbursements:		
2022 Budget Appropriation	407,283,658	
2021 Appropriation Reserves	12,208,681	
Schedule of Interfunds	102,137,041	
Accounts Payable	555,153	
Federal & State Grant Commitments Payable	43,554,295	
Reserve for Federal & State Grants Appropriated	41,715,890	
Petty Cash	15,450	
Miscellaneous Reserves	14,413	
Refunds	1,496,285	
Transfer Investments	48,000,000	20,000,000
	<u>656,980,866</u>	<u>20,000,000</u>
Balance, December 31, 2022	\$ <u><u>32,114,265</u></u>	<u><u>153,132,248</u></u>

COUNTY OF PASSAIC

Schedule of Cash - Change Fund

Current Fund

Year Ended December 31, 2022

<u>Office</u>	Balance December 31, <u>2021</u>	Balance December 31, <u>2022</u>
County Courts	\$ <u>675</u>	<u>675</u>

Schedule of Cash - Petty Cash

Current Fund

Year Ended December 31, 2022

<u>Office</u>	Received From <u>Treasurer</u>	Returned To <u>Treasurer</u>
Finance	200	200
Preakness Hospital	250	250
Prosecutor	<u>15,000</u>	<u>15,000</u>
	<u>15,450</u>	<u>15,450</u>

COUNTY OF PASSAIC

Schedule of Revenue Accounts Receivable

Current Fund

Year Ended December 31, 2022

	Balance, December 31, <u>2021</u>	Accrued <u>2022</u>	Collected	Balance, December 31, <u>2022</u>
Miscellaneous Revenues:				
County Clerk	\$	2,071,244	2,071,244	
Clerk - Registry Division		5,696,907	5,696,907	
Surrogate		353,478	353,478	
Sheriff		1,132,524	1,132,524	
Interest on Investments and Deposits		4,093,168	4,093,168	
Road Opening Permits		1,278,177	1,278,177	
Rental Income		332,581	332,581	
State Aid - County College Bonds (N.J.S.A. 18A:64-22.6)		2,155,455	2,155,455	
Supplemental Social Security Income		1,263,448	1,263,448	
Added and Omitted Taxes	901,018	1,427,168	1,052,678	1,275,508
Board of Inmates at County - State		292,096	292,096	
Title IV D Parent Locator Program		1,403,299	1,403,299	
Fringe Benefits		11,415,470	11,415,470	
Indirect Costs - Grants		1,715,181	1,715,181	
Preakness Hospital-Medicaid Reimbursements		33,909,932	33,909,932	
American Rescue Plan - Lost Revenue		23,501,855	23,501,855	
Maintenance in Lieu of Rent-Martin Luther King-Soc Serv.		168,926	168,926	
State School Building Aid (Chapter 12)		1,769,341	1,769,341	
Park Fees		3,354,343	3,354,343	
Site Plan Fees		98,354	98,354	
Radio Tower Rental		121,733	121,733	
Borough of Haledon - Health Services		67,626	67,626	
City of Clifton - Hamilton House Operation		45,000	45,000	
Borough of Pompton Lakes - Information Technology		6,000	6,000	
Township of West Milford - Public Health Services		90,333	90,333	
Passaic County One Stop - Storage Rental		1,368	1,368	
Rental Revenue - Quarry		853,000	853,000	
Reserve for Payment of Bonds		2,750,000	2,750,000	
Due from Open Space Trust Fund - Lambert Castle Project		500,000	500,000	
Due from Open Space Trust Fund - Court House Renovation		450,000	450,000	
City of Passaic - Information Technology		10,969	10,969	
Wanaque Board of Education - Information Technology		6,000	6,000	
Borough of Woodland Park - Public Health Services		72,155	72,155	
Borough of Woodland Park - Information Technology		7,340	7,340	
Borough of Wanaque - Public Health Services		85,885	85,885	
Township of Wayne - Management of Historic Sites		52,000	52,000	
County Hospital PILOT Program		1,882,453	1,882,453	
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	
	\$ 901,018	106,022,657	105,648,167	1,275,508
			Cash \$ 77,025,152	
			Unappropriated Grant - American Rescue Plan 23,501,855	
			Prepaid Revenue 53,082	
			Interfunds 5,068,078	
			\$ 105,648,167	

COUNTY OF PASSAIC

Schedule of Interfunds

Current Fund

Year Ended December 31, 2022

	Balance, December 31, <u>2021</u>	<u>Increased</u>	<u>Decreased</u>	Balance, December 31, <u>2022</u>
Federal and State Grant Fund	\$ (47,691,851)	108,855,696	100,066,220	(38,902,375)
Other Trust Fund:				
Other Trust	44,665	400,777	445,442	
Self Insurance Trust Fund:				
Worker's Comp Trust Fund		3,500,000	3,500,000	
Health Benefits Funds		13,600,000	13,600,000	
Liability Insurance		4,497,535	4,497,535	
Capital Fund		83,787,947	83,787,947	
Payroll Fund		35,192	35,192	
	<u>(47,647,186)</u>	<u>214,677,147</u>	<u>205,932,336</u>	<u>(38,902,375)</u>
Due from	44,665	105,821,451	105,866,116	
Due (to)	<u>(47,691,851)</u>	<u>108,855,696</u>	<u>100,066,220</u>	<u>(38,902,375)</u>
	<u>\$ (47,647,186)</u>	<u>214,677,147</u>	<u>205,932,336</u>	<u>(38,902,375)</u>
			93,611,504	
		102,137,041		
		934,410		
		2,750,000		
		108,855,696	100,066,220	
			4,232,077	
			<u>8,022,535</u>	
		<u>\$ 214,677,147</u>	<u>205,932,336</u>	

COUNTY OF PASSAIC
Schedule of Appropriation Reserves
Current Fund
Year Ended December 31, 2022

	Balance, Dec. 31, <u>2021</u>	Balance after Transfers and <u>Encumbrances</u>	Paid or <u>Charged</u>	Balance <u>Lapsed</u>
Salaries and Wages:				
Board of Freeholders	\$ 43,833	43,833		43,833
County Administrator	66,689	66,689		66,689
Finance Department	15,101	15,101		15,101
County Counsel	10,272	10,272		10,272
County Adjuster	9,092	9,092		9,092
Clerk of the Board	30,040	30,040		30,040
Personnel	85,531	85,531		85,531
County Clerk	189,349	9,349		9,349
County Register	150,880	880		880
Prosecutor's Office	702,836	102,836	52,980	49,856
Purchasing Department	15,711	15,711		15,711
Buildings and Grounds	31,821	31,821		31,821
Sheriff's Office	38,481	38,481	38,481	
Sheriff's Patrol	66,119	66,119	66,119	
Weights and Measures	6,292	6,292		6,292
Board of Taxation	51	51		51
Board of Elections	31,742	31,742	1,780	29,962
Superintendent of Elections	71,031	1,031	(5,491)	6,522
County Emergency Management	10,103	10,103		10,103
Planning Board (NJS 40:273)	7,062	7,062		7,062
Jail and Workhouse:				
Jail	431,837	431,837	431,837	
Roads and Bridges	24,852	24,852	24,852	
Engineering	167,306	38,306		38,306
Mental Health Board (30:9A-3)	29,187	29,187		29,187
Alcohol & Drug Addiction Program	9,933	9,933		9,933
Department of Youth Services	13,204	13,204		13,204
Preakness Hospital	659,484	(130,516)	(130,516)	
Div. of Senior Services, Disabilities, & Vets Affaris, Etc.	11	11	11	
Adult Day Care - OOA	20,154	20,154	5,000	15,154
County Health Dept . Chapter 329 PL 1975	22	22	(350,881)	350,903
Mosquito Division	30,220	30,220		30,220
Park and Recreational Department:				
Parks	136,940	11,940	(2,744)	14,684
Golf Course	155,793	(44,207)	(50,171)	5,964
Cultural and Historical Affairs	46,199	46,199		46,199
PCIA Interlocal Tourism Marketing				
Office of County Superintendent of Schools	36,717	36,717		36,717
County Extension Services	277	277		277
Sick Leave Payment	43,999	43,999	43,999	
Police Academy	37,523	37,523		37,523

COUNTY OF PASSAIC
Schedule of Appropriation Reserves
Current Fund
Year Ended December 31, 2022

	Balance, Dec. 31, <u>2021</u>	Balance after <u>Transfers and</u> <u>Encumbrances</u>	<u>Paid or</u> <u>Charged</u>	Balance <u>Lapsed</u>
Other Expenses:				
Board of Freeholders	28,912	31,538	3,066	28,472
County Administrator	34,370	154,008	85,613	68,395
Finance Department:				
Other Expenses	61,573	164,999	153,865	11,134
Audit		115,250	115,250	
Insurance Division	340	340	110	230
Payroll Processing	26,000	82,866	42,595	40,271
County Counsel:				
Other Expenses	15,189	36,007	5,975	30,032
Ethics	22	22		22
County Adjuster	55,635	81,362	9,343	72,019
Clerk of the Board	18,241	25,325	10,975	14,350
State and National Association of County Officials	212	212		212
Clerk of the Board - Postage Division	62,000	74,984	2,774	72,210
Personnel	6,253	69,141	45,841	23,300
County Clerk:				
Other Expenses	7,749	8,794	1,081	7,713
Elections	31,397	69,730	33,757	35,973
County Register	1,738	40,908	21,917	18,991
Photostat	9,104	15,180	6,219	8,961
Prosecutors Office	15,599	268,756	199,181	69,575
Countywide Police Radio	6,468	64,167	56,465	7,702
Purchasing Department:				
Other Expenses	5,292	16,741	2,093	14,648
MIS Department (Finance Department)	109,486	201,321	201,321	
Building and Grounds:				
Other Expenses	144,079	609,408	365,681	243,727
Parking	87,300	87,300	27,200	60,100
Welfare Board	450,858	504,094	38,719	465,375
Preakness Health Center	149,075	159,078	1,388	157,690
Surrogate	1,076	58,924	55,128	3,796
Insurances: Group Hospitalization, Medical:				
Surgical, Major Medical for Employees	2,027,519	1,785,905	1,762,784	23,121
Group Life Insurance for Employees	12,000	12,000	8,000	4,000
Surety Bond Premium	1,130	1,130		1,130
Other Insurance	10,277	10,277		10,277
Liability Insurance				
Drug Plan	1,187,707	487,707	487,591	116
Dental Plan	237,066	117,066	117,057	9
Sheriff's Office	8,227	119,055	118,282	773
Weights and Measures	370	2,455	340	2,115
Board of Taxation	1,928	4,531	2,554	1,977
Medical Examiner:				
Other Expenses - Contractual State of NJ	260,000	953,540	736,475	217,065
Indigent Burials		27,200		27,200
Board of Elections	55,393	109,341	56,002	53,339

COUNTY OF PASSAIC
Schedule of Appropriation Reserves
Current Fund
Year Ended December 31, 2022

	Balance, Dec. 31, 2021	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Superintendent of Elections	114,491	235,566	46,254	189,312
County Emergency Management	114,179	116,096	2,714	113,382
Planning Board (NJS 40:273)	1,013	20,513	19,117	1,396
Construction Board of Appeals	1,800	3,200	1,400	1,800
Jail and Workhouse:				
Other Expenses	88,707	890,418	867,212	23,206
Re-Entry Program	118,543	118,543		118,543
Medical	304,209	1,249,166	892,617	356,549
Roads and Bridges	178,757	502,621	475,008	27,613
Engineering	166	5,452	4,558	894
Health & Human Services - Disabled Children	3,965	109,485	87,633	21,852
Mental Health Program (40:5-29)	43,750	231,382	175,871	55,511
Alcohol & Drug Addiction Program Contractual	19,570	78,220	53,969	24,251
Maintenance of Patients in State Institutions	338,445	1,088,445	560,661	527,784
Welfare Board Administration:				
Supplemental Security Income	232,799	232,800		232,800
Aid to Dependent Children (NJS 44:10-1 ST Seq)	133,049	167,049	(40,000)	207,049
Department of Youth Services:				
Other Expenses	7,786	8,192	1,096	7,096
Shelter Beds		22,506	22,506	
Contract Services	1	44,376	42,525	1,851
Education		4,794		4,794
Medical		7,373		7,373
Preakness Hospital	2,241,512	3,836,346	1,100,802	2,735,544
Div. of Senior Services, Disabilities, & Vets Affairs, Etc.	10,681	10,918	237	10,681
Adult Day Care - OOA	417	4,285	4,285	
County Health Dept. Ch 329 PL 1975	119	6,854	5,923	931
Mosquito Division	17,835	38,591	21,324	17,267
Parks and Recreational Department:				
Parks	36,432	202,780	148,651	54,129
Golf Course	14,724	102,919	72,099	30,820
Cultural and Historical Affairs	1,493	4,768	2,733	2,035
PCIA Interlocal Tourism Marketing				
Office of County Superintendent of Schools	13,495	17,576	3,488	14,088
County Extensive Services	47,025	50,244	43,152	7,092
Reimbursement for Residents Attending Out of				
County Two Year College (NJS18:A:64A-23)	122,750	72,751	45,685	27,066
Purchase of Expendable Equipment	321,067	70,335	66,247	4,088
Matching Funds for Grants	283,288	3,288		3,288
Aid to Health & Welfare Council (NJS 40-23-8.28)	34,916	75,762	37,846	37,916
Aid to Housing First	45,000	45,000	45,000	
Para-Transit	49,575	50,000	425	49,575
Police Academy	52,713	72,057	20,040	52,017
Debt Service Fees	21,326	30,326	21,955	8,371

COUNTY OF PASSAIC

Schedule of Appropriation Reserves

Current Fund

Year Ended December 31, 2022

	Balance, Dec. 31, 2021	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Utilities:				
Gasoline	110,634	273,552	105,389	168,163
Telephone and Telegraph	216,772	285,594	266,218	19,376
Natural Gas & Electric	37,598	1,216,428	413,574	802,854
Heating Oil	5,600	8,050	2,450	5,600
Water	17,531	198,016	98,953	99,063
Garbage	72,805	93,546	21,330	72,216
Street Lighting	89,260	118,517	64,689	53,828
Sewer	250,961	419,942	268	419,674
Contingent	12,386	25,846	25,846	
Statutory Charges:				
Contribution to PERS				
Defined Benefit Pension	35,287	35,287	2,638	32,649
County Pension Fund	53,217	53,217	53,217	
Social Security System (O.A.S.I.)	246,230	46,230	-12,583	58,813
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	76,924	76,924	76,924	
Capital Improvement Fund		3,000,000	3,000,000	
Acquisition of Various Equipment		1,812,485	1,805,784	6,701
	<u>\$ 14,796,082</u>	<u>25,246,987</u>	<u>15,677,628</u>	<u>9,569,359</u>

Appropriation Reserves \$	14,796,082
Reserve for Encumbrances	<u>10,450,905</u>
	<u>\$ 25,246,987</u>

Transfer to Accounts Payable \$	1,336,935
Transfer to Reserve for Salary and Wage Adjustment	619,584
Transfer to Other Trust Fund Reserves	375,777
Transfer to Self Insurance Trust Fund Reserves	3,856,300
Budget Reimbursements	(2,719,649)
Cash Disbursements	<u>12,208,681</u>
	<u>\$ 15,677,628</u>

COUNTY OF PASSAIC
Schedule of Accounts Payable
Current Fund
Year Ended December 31, 2022

Balance, December 31, 2021		\$ 1,966,975
Increased by:		
Transfers from Appropriation Reserves	\$ 1,336,935	
Prior Year Voided Checks	<u>56,639</u>	
		<u>1,393,574</u>
		3,360,549
Decreased by:		
Payments	555,153	
Adjustment	<u>2,029</u>	
		<u>557,182</u>
Balance, December 31, 2022		<u><u>\$ 2,803,367</u></u>

COUNTY OF PASSAIC
Schedule of Encumbrances Payable
Current Fund
Year Ended December 31, 2022

Balance, December 31, 2021	\$ 10,450,905
Increased by:	
Charges to 2022 Budget Appropriations	<u>16,604,013</u>
	27,054,918
Decreased by:	
Encumbrances Transferred to Appropriation Reserves	<u>10,450,905</u>
Balance, December 31, 2022	<u>\$ 16,604,013</u>

COUNTY OF PASSAIC
Schedule of Prepaid Revenues
Current Fund
Year Ended December 31, 2022

Balance, December 31, 2021		\$ 53,082
Increased by:		
Prepaid Rent - Verizon	\$ 1,650	
Accrued Interest from State of New Jersey	<u>28,072</u>	
		<u>29,722</u>
		82,804
Decreased by:		
Applied		<u>53,082</u>
Balance, December 31, 2022		<u><u>\$ 29,722</u></u>

COUNTY OF PASSAIC

Schedule of Miscellaneous Reserves

Current Fund

Year Ended December 31, 2022

	Balance, December 31, <u>2021</u>	<u>Increases</u>	<u>Decreases</u>	Balance, Dec. 31, <u>2022</u>
Sale of Assets	\$ 6,101,760			6,101,760
Office on Aging - Deferred Revenue	2,181,141	27,627	14,413	2,194,355
Salary and Wage Adjustment	1,561,957	619,584	1,415,205	766,336
Reserve for Weatherization Program Income	105		105	
NJ DOT Advance Funds Interest	<u>135,061</u>	<u>10,123</u>		<u>145,184</u>
	<u>\$ 9,980,024</u>	<u>657,334</u>	<u>1,429,723</u>	<u>9,207,635</u>
Cash		\$ 37,645	14,413	
Transfer from Appropriation Reserves		619,584		
Reclassification		105	105	
Transfer to Current Year Appropriations			<u>1,415,205</u>	
		<u>\$ 657,334</u>	<u>1,429,723</u>	

COUNTY OF PASSAIC
Schedule of Encumbrances Payable
Federal and State Grant Fund
Year Ended December 31, 2022

Balance, December 31, 2021	\$ 43,554,295
Increased by:	
Transfer from Current Fund - Encumbrances Payable	<u>34,775,225</u>
	78,329,520
Decreased by:	
Payments	<u>43,554,295</u>
Balance, December 31, 2022	<u><u>\$ 34,775,225</u></u>

COUNTY OF PASSAIC
Schedule of Federal and State Grants Receivable
Federal and State Grant Fund
Year Ended December 31, 2022

<u>Grant</u>	Balance, December 31, 2021	2022 Budget Revenue <u>Realized</u>	Revenue Realized by 40A:4-87	<u>Received</u>	Canceled/ <u>Adjusted</u>	Balance, December 31, 2022
2021 Early Voting Grant Program	\$ 1,250,000			335,419		914,581
2022 Early Voting Grant Program			73,200	73,200		
Cares Act Grant Program - Elections	676					676
USF 2022	470,527			470,527		
USF 2023			470,527			470,527
LIHEAP Weatherization 2020 COVID-19	274,151			182,028		92,123
LIHEAP Weatherization			286,158			286,158
LIHBAP Assistance 2022			850,823	731,793		119,030
Heating Improvement (HIP) 2020	457,803			235,187		222,616
Heating Improvement (HIP) 2021			280,000			280,000
Heating Improvement (HIP) 2022			292,607			292,607
Weatherization DOE 2020	393,608					393,608
Weatherization DOE 2021	442,924		393,608	219,669		616,863
Weatherization DOE 2022			469,351			469,351
LIHEAP ARP Arrearage Assistance 2022			212,706	212,706		
LEAD-Safe Home Remediation 2021	158,774			74,710		84,064
LEAD-Safe Home Remediation 2022			85,556			85,556
Single Family Home Remediation 2021	236,103					236,103
Single Family Home Remediation 2022			171,112			171,112
Preakness Gero-Psych Program 2021	338,210			338,210		
Preakness Gero-Psych Program 2022		338,210				338,210
CARES Act Provider Relief Fund			1,457,554	1,457,554		
WIOA Adult 20/21	862,781			862,781		
WIOA Adult 21/22	1,741,255			1,103,102		638,153
WIOA Adult 22/23			1,775,183	66,521		1,708,662
WIOA Youth 20/21	347,271			347,271		
WIOA Youth 21/22	1,539,346			1,287,633		251,713
WIOA Youth 22/23			1,908,119	150,241		1,757,878
WIOA Dislocated Worker 20/21	93,450			93,450		
WIOA Dislocated Worker 21/22	1,385,678			1,385,678		
WIOA Dislocated Worker 22/23			1,586,185	303,209		1,282,976
Workforce Learning Link Program 21/22	147,000			147,000		
Workforce Learning Link Program 22/23			95,000	46,099		48,901
TANF 19/20	132,067					132,067
TANF 20/21	2,250,586					2,250,586
TANF 21/22	4,151,239			526,154		3,625,085
TANF 22/23			4,355,920	264,726		4,091,194
GA/SNAP 19/20	325,739					325,739
GA/SNAP 20/21	1,061,927					1,061,927
GA/SNAP 21/22	2,137,154			416,326		1,720,828
GA/SNAP 22/23			2,252,504	235,774		2,016,730
SmartSteps 19/20	4,815					4,815
WIOA Data 21/22		12,971		12,971		
WIOA Data 22/23			12,971	12,971		
Summer Youth Employment Pilot Program	28,253					28,253
Alcohol/Drug Abuse Grant FY18	16,259					16,259
Alcohol/Drug Abuse Grant FY19	85,231					85,231
Alcohol/Drug Abuse Grant FY20	703,332			295,821		407,511
Alcohol/Drug Abuse Grant FY21	725,625			475,505		250,120
Alcohol/Drug Abuse Grant FY22		980,188		142,644		837,544
Alcohol Drug Abuse Innovations	167,627			167,627		
Municipal Alliance 2017	36,559					36,559
Municipal Alliance 2018	43,848					43,848
Municipal Alliance 2019	329,858					329,858
Municipal Alliance 2020	181,571			116,831		64,740
Municipal Alliance 2021	242,095			26,397		215,698
Municipal Alliance 2022			242,095			242,095
DMHAS Youth Leadership			68,880			68,880
LBOTBF 16-22			15,165	15,165		

COUNTY OF PASSAIC
Schedule of Federal and State Grants Receivable
Federal and State Grant Fund
Year Ended December 31, 2022

<u>Grant</u>	Balance, December 31, 2021	2022 Budget Revenue Realized	Revenue Realized by 40A:4-87	Received	Canceled/ Adjusted	Balance, December 31, 2022
PHLP LINC'S Agencies 2018	14,617					14,617
PHLP LINC'S Agencies 2019	1,946					1,946
PHLP LINC'S Agencies 2020	5,538					5,538
PHLP LINC'S Agencies 2021	212,898					212,898
PHLP LINC'S Agencies 2022	832,014			825,100		6,914
CEHA Grant Award		185,539		12,500	4,500	168,539
COVID-19 Vaccination Supplemental	399,880		450,000	365,134		484,746
Right to Know Program 2022	15,213			11,410		3,803
Right to Know Program 2023			15,213	3,803		11,410
Childhood Lead Exposure Program	156,747					156,747
Childhood Lead 2022	174,344			168,606		5,738
Childhood Lead 2023			525,567			525,567
Overdose Fatality Review Teams	65,043		100,000	136,991		28,052
Overdose Fatality Review Teams			75,000			75,000
Strengthening Local Public Health	9,021					9,021
NACCHO MRC RIJE Award			75,000	26,250		48,750
Clean Communities Entitlement Grant			86,751	86,751		
Recycling Enhancement Act			575,100	575,100		
Radon Awareness Program 2021		2,000		1,990		10
Radon Awareness Program 2018	2					2
PCCHC Film 2022		3,500		3,500		
CDBG-COVID-19 CV2 2020	1,984,605			567,394		1,417,211
CDBG CV1/CV3	1,259,821			136,538		1,123,283
21st Century Redevelopment Challenge	50,000			50,000		
PC Summer Concert Series 2021	950			950		
PC Summer Concert Series 2022			9,500	7,125		2,375
Westervelt - Vanderhoef Historic Landscape	289,500					289,500
A Campaign for Coastal New Jersey	12,500					12,500
Cooperative Marketing Grant	4,687			4,687		
Cooperative Marketing Grant			18,500	13,875		4,625
Lambert Castle	50,000			50,000		
General Operating Support	10,000			10,000		
Green Acres 2019 - Courthouse Exterior Restoration	50,000			50,000		
NJ Historic Trust Heritage Tourism	19,443			15,554		3,889
Green Acres 2021 Garret Mountain	3,400,000			2,107,623		1,292,377
Hatful Things Exhibition	2,850					2,850
Lambert Castle House Restoration			3,600,000			3,600,000
Historic Preservation Plan	84,500					84,500
Lambert Castle Historic Landscape			500,000			500,000
Preservation Re-Grant Program	500,000					500,000
Collections Assessment for Preservation			7,600			7,600
Passaic County Hazard Tree Inventory Project			13,500			13,500
PSE&G Electric Vehicle Charging Program			30,000			30,000
NJ's Electric Vehicle Charging Grant		16,000				16,000
Equipment Modernization Program	250,000					250,000
Aging Area Nutrition FY20	20,000					20,000
Aging Area Nutrition & Administration FY21	559,547	10,563		570,110		
Aging Area Nutrition & Administration FY22		4,241,643	3,540,193	3,735,231		4,046,605
Casino Revenue 2021	262,247			262,247		
Casino Revenue 2022		2,036,984		1,483,126		553,858
Senior Farmers Market Nutrition Program 2022			1,050	1,050		
2021 State Health Insurance Program	35,500			35,500		
2022 State Health Insurance Program			35,000	8,752		26,248
2013 FTA Section 5310	3,432					3,432
2014 FTA Section 5310	9,923					9,923
2015 FTA Section 5310	150					150
2016 FTA Section 5310	708					708

COUNTY OF PASSAIC

Schedule of Federal and State Grants Receivable

Federal and State Grant Fund

Year Ended December 31, 2022

Grant	Balance, December 31, 2021	2022 Budget Revenue Realized	Revenue Realized by 40A:4-87	Received	Canceled/ Adjusted	Balance, December 31, 2022
State Community Partnership 2017	34,314					34,314
State Community Partnership 2018	130,944					130,944
State Community Partnership 2019	2,765					2,765
State Community Partnership 2020	10,924					10,924
State Community Partnership 2021	182,346			137,318		45,028
State Community Partnership 2022		500,656		296,926		203,730
Social Services for the Homeless	97,580					97,580
Social Services for the Homeless	547,108					547,108
Social Services for the Homeless	20					20
Social Services for the Homeless	1,025,000			899,201		125,799
Social Services for the Homeless		1,025,000		513,043		511,957
Social Services for the Homeless			1,025,000			1,025,000
Human Services 17Bern	54,876			(49,681)		104,557
Human Services 20Bern	2,616			(8,357)	8,357	2,616
Human Services 21Bern	67,004			67,004		
Human Services 23Bern			160,808	93,804		67,004
Substance User Navigator 2017	106,475					106,475
Substance User Navigator 2018				(65,745)	65,745	
Hope One Mobile Recovery Unit Service Agreement			69,092	17,273		51,819
Div. Of Child Behavioral Health Services 2017	25,834					25,834
Div. Of Child Behavioral Health Services 2021	25,919			24,485		1,434
Div. Of Child Behavioral Health Services 2022			48,970	24,486		24,484
Transportation & TIP	99,911					99,911
Transportation & TIP	70,722					70,722
Transportation & TIP	465,897					465,897
Transportation & TIP	349,437			31,946		317,491
Transportation & TIP		404,914		92,810		312,104
Transportation & TIP			404,914			404,914
Passaic County Housing First	731,784					731,784
HUD-EVA'S Project	308,345					308,345
Passaic County Housing First	248,288					248,288
New Passaic County Housing First	38,728					38,728
National Prescription Opiate Litigation			448,086	448,086		
Paterson Park Apartments	420,361					420,361
CSBG ND COVID-19 CARES Act	275,799		5,821	281,620		
CSBG NON-DISCRETIONARY 2021	230,740		9,084	239,824		
CSBG NON-DISCRETIONARY 2022		313,571		109,750		203,821
CSBG NON-DISCRETIONARY 2023			109,750			109,750
Social Services for the Homeless (Intensive Case Management)	320,678	94,700				415,378
Social Services for the Homeless (Intensive Case Management)	858,000			689,084		168,916
Social Services for the Homeless (Intensive Case Management)		678,000		5,713		672,287
Social Services for the Homeless (Intensive Case Management)			195,000			195,000
Juvenile Detention Alternative Innovations	17,377					17,377
Juvenile Detention Alternative Innovations	28,614					28,614
Juvenile Detention Alternative Innovations 2019	57,333					57,333
Juvenile Detention Alternative Innovations 2020	119,828					119,828
Juvenile Detention Alternative Innovations 2021	86,587			29,703		56,884
Juvenile Detention Alternative Innovations 2022		120,000		32,782		87,218
Juvenile Detention Alternative Innovations 2023			120,000			120,000
Birch Street Apartments	238,479					238,479
Communication Access Services Grant			75,000	75,000		
Personal Assistance Services Program		27,252		27,252		
Personal Assistance Services Program			44,208	22,104		22,104
Family Court Services 2017	9,619					9,619
Family Court Services 2018	76,789					76,789
Family Court Services 2019	6,000					6,000
Family Court Services 2020	90,487					90,487
Family Court Services 2021	183,671			111,619		72,052
Family Court Services 2022		278,149		121,594		156,555
NJ Promise 2.0 Youth and Family Voice		10,000		10,000		
Restorative & Transformative Justice			1,932,000			1,932,000
JARC NJ 3SFY2017	63,123					63,123
JARC 5	44,807					44,807
Plan Conformance	70,000					70,000
Pat Transit Facility Pedestrian Safety	6,960					6,960
Transfer of Development Rights	35					35
Highlands Open Space Partnership	100,000					100,000
Great Falls Circulation Study	7,047					7,047
PC Green Infrastructure - NJIT	1,943					1,943

COUNTY OF PASSAIC

Schedule of Federal and State Grants Receivable

Federal and State Grant Fund

Year Ended December 31, 2022

Grant	Balance, December 31, 2021	2022 Budget Revenue Realized	Revenue Realized by 40A:4-87	Received	Canceled/ Adjusted	Balance, December 31, 2022
SSP Bus Rapid Transit	2,747					2,747
SSP Bicycle Master Plan	270,558			268,793		1,765
Subregional Transportation Planning	1,602					1,602
Subregional Transportation Planning	1,400					1,400
Subregional Transportation Planning	512					512
Subregional Transportation Planning 2020	5,093					5,093
Subregional Transportation Planning 2021	350					350
Subregional Transportation Planning 2022	132,048			127,697		4,351
Subregional Support Program 2020	8,752					8,752
Subregional Support Program 2021	11,398					11,398
Subregional Support Program 2022		15,000		8,846		6,154
Community Development Block Grant 2009	667					667
Community Development Block Grant 2017	25,986					25,986
Community Development Block Grant 2018	180,318			42,000		138,318
Community Development Block Grant 2019	216,503			84,668		131,835
Community Development Block Grant 2020	744,424			180,994		563,430
Community Development Block Grant 2021	888,579			127,389		761,190
Community Development Block Grant 2022			906,791			906,791
Plan Conformance Amended Grant 2019	99,400					99,400
Emergency Management Agency Assistance			55,000	55,000		
Hazard Mitigation Grant	126,000					126,000
UASI - Local Share 2016	454					454
UASI - Local Share 2017	80					80
UASI - Local Share 2019	172,407			172,077		330
UASI - Local Share 2020	350,500			139,659		210,841
UASI - Local Share 2021		307,000				307,000
UASI - Local Share 2022			290,000			290,000
County EOC Generator Project	13,780					13,780
Victim Witness Advocacy (VAWA)	4,019					4,019
Prosecutor's Training Grant	2,794					2,794
Victim Witness Advocacy (VAWA) - Victim Services Project	12,384					12,384
Violence Against Women's Act	49,755			46,930		2,825
Violence Against Women's Act			47,502			47,502
Sexual Assault Nurse Examiner SART/FNE	8,472					8,472
Sexual Assault Nurse Examiner SART/FNE	17,548					17,548
Sexual Assault Nurse Examiner SART/FNE	13,862					13,862
Sexual Assault Nurse Examiner SART/FNE	23,421					23,421
Sexual Assault Nurse Examiner SART/FNE	91,109			41,841	3,819	45,449
Justice Assistance Program	25,910			25,910		
Victim Witness Advocacy (VOCA)	28,052					28,052
Victim Witness Advocacy (VOCA)	18,706					18,706
Victim Witness Advocacy (VOCA)	97,068					97,068
Victim Witness Advocacy (VOCA)	451,910			333,579		118,331
Victim Witness Advocacy (VOCA)			528,025	101,341		426,684
Insurance Fraud 2019	2,889					2,889
Insurance Fraud 2020	9,723					9,723
Insurance Fraud 2021	250,000			216,075		33,925
Insurance Fraud 2022			250,000	122,650		127,350
Body Armor Replacement Fund - PCPO		3,151		3,151		
Child Advocacy Development Grant 2022		172,440		172,440		
Tools & Technology Grant			16,772			16,772
Stop Violence Against Women Act	2,218					2,218
Overdose Data to Action- OHH Grant Pgrm			50,000			50,000
Justice Assistance Program	177,964			177,903		61
Justice Assistance Program			204,577			204,577
Victim Witness Advocacy	7,597					7,597
Body-Worn Camera	61,140			39,741		21,399
Operation Helping Hand	90,476			90,476		
Operation Helping Hand	52,632			52,632		
Operation Helping Hand			123,810			123,810
Homeland Security Grant	151					151
2017 Homeland Security (SHSP-Local Share)	40					40
2018 Homeland Security (SHSP-Local Share)	8					8
2019 Homeland Security (SHSP-Local Share)	139,154			139,116		38
2020 Homeland Security (SHSP-Local Share)	257,037			78,993		178,044
2021 Homeland Security (SHSP-Local Share)	274,296			55,901		218,395
2022 Homeland Security (SHSP-Local Share)			290,658			290,658
National Crime Victims Rights Week 2020	1,927					1,927

COUNTY OF PASSAIC

Schedule of Federal and State Grants Receivable

Federal and State Grant Fund

Year Ended December 31, 2022

Grant	Balance, December 31, 2021	2022 Budget Revenue Realized	Revenue Realized by 40A-4-87	Received	Canceled/ Adjusted	Balance, December 31, 2022
Body Armor Replacement Fund - PCSD				20,944		
Body-Worn Camera - PCSD	489,120					489,120
Pedestrian Safety Grant	1,071					1,071
Pedestrian Safety Grant	2,040					2,040
Pedestrian Safety Grant	26,460					26,460
Pedestrian Safety Grant	2,000					2,000
Pedestrian Safety Grant	50,000		10,000	57,960		2,040
Pedestrian Safety Grant			60,000			60,000
National Crime Statistics Exchange (NCS-X)	20,000			20,000		
PC COVID-19 Emergency Response	58,008			58,008		
Jail MAT Initiative		500,000		500,000		
Jail MAT Initiative			500,000	250,002		249,998
Drive Sober or Get Pulled Over	1,100					1,100
Summer Expansion Program			26,065	16,804	1,235	8,026
Sustained Enforcement Grant			90,000	90,000		
Sustained Enforcement Grant			90,000			90,000
U Drive U Text U Pay 2018	262					262
U Drive U Text U Pay 2019	15					15
FEMA Generator Grant	438,908					438,908
PCSO Obstacle Course/LE Day			16,500			16,500
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	98,090					98,090
HUD - Housing First - Scattered Sites	115,262					115,262
HUD - Housing First - Scattered Sites	103,609					103,609
HUD - Housing First - NJ0329	184,758			62,461		122,297
HUD - Housing First - NJ0329			273,740	108,695		165,045
St. Joe's CDC	6,387					6,387
Emergency Rental Assistance 1			109,819			109,819
St. Paul's CDC	3,723					3,723
Emergency Rental Assistance - 2	12,682,125			109,819		12,572,306
PC Housing First 2011	127,171					127,171
PC Housing First 2011	384,770					384,770
PC Housing First PILOT 2018	367,020					367,020
PC Housing First PILOT 2019	475,770					475,770
PC Housing First PILOT 2020	358,392					358,392
PC Housing First NJ 0364	819,879			457,595		362,284
PC Housing First NJ 0364			1,175,735	548,624		627,111
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	38,086					38,086
PC Housing First Bonus	37,386					37,386
PC Housing First Bonus	34,698					34,698
PC Housing First Bonus NJ 0365	72,205			29,407		42,798
PC Housing First Bonus NJ 0365			73,469	30,132		43,337
Housing First PILOT	66,228					66,228
Housing First PILOT	225,897					225,897
HUD Housing First NJ0664			139,547	19,310		120,237
Housing First 2008	110,400					110,400
Housing First 2008	85,008					85,008
Housing First 2008	102,517					102,517
CoC Planning Grant 2014	65,624					65,624
CoC Planning Grant 2016	8,977					8,977
CoC Planning Grant 2017	59,280					59,280
CoC Planning Grant 2018	82,987					82,987
HUD Housing First - NJ0585	124,114					124,114
HUD Housing First - NJ0615	106,168					106,168
HUD Housing First - NJ0635	131,369			46,485		84,884
PC Housing First 2009	8,815					8,815
PC Housing First 2009	121,225					121,225
PC Housing First 2009	146,381					146,381
PC Housing First 2009	206,484					206,484
HUD Housing First NJ0242-905	161,598					161,598
HUD Housing First NJ0242	299,650			297,343		2,307
HUD Housing First NJ0242			664,102	319,499		344,603
PC Housing First Collaborative II 2009	123,925					123,925

COUNTY OF PASSAIC

Schedule of Federal and State Grants Receivable

Federal and State Grant Fund

Year Ended December 31, 2022

Grant	Balance, December 31, 2021	2022 Budget Revenue Realized	Revenue Realized by 40A:4-87	Received	Canceled/ Adjusted	Balance, December 31, 2022
Code Blue Support Funding	145,000			145,000		
Code Blue Support Funding		145,000				145,000
Code Blue Support Funding			145,000			145,000
American Rescue Plan			3,000,000	3,000,000		
County Aid - Road Resurfacing 2018	200,001					200,001
County Aid - Road Resurfacing 2019	2,914,082			961,379		1,952,703
County Aid - Road Resurfacing 2020	5,466,735					5,466,735
County Aid - Road Resurfacing 2021	3,992,888					3,992,888
County Aid - Road Resurfacing 2022			7,488,692			7,488,692
Rifle Camp Park Improvements	500,000					500,000
Dundee Island Park Phase II Improvements			2,300,000			2,300,000
Fairlawn Avenue Bridge	13,388,799			7,242,563		6,146,236
2015 Spruce Street Bridge	925,000					925,000
Morris Canal Greenway Browertown Rd	164,660			84,148		80,512
PC Smart Corridor Traffic Signal Coordination Project	1,600,000					1,600,000
Peckman River Crossing Project	700,000		773,328			1,473,328
Weasel Brook Park Improvements, Phase II	600,000					600,000
Highlands Rail Trail Project - Phase I	1,500,000					1,500,000
Local Safety Program - Allwood Rd/Clifton Ave	2,663,400					2,663,400
Local Safety Program - Market Street	3,560,400					3,560,400
Spruce Street Gateway	1,430,659			152,527		1,278,132
High Mountain Road Culvert	1,300,000					1,300,000
2022 Local Bridge Fund Program Grant			2,932,169			2,932,169
LBFN - Pennington Avenue	900,000			502,131		397,869
Kingsland Avenue Bridge	927,686					927,686
Passaic Ave Culvert	620,465					620,465
Morris Canal Greenway Pompton Feeder	3,000,000					3,000,000
Two Bridges Road Bridge	16,973,503			7,817,813		9,155,690
2019 NJDOT Local Bridge Fund	2,470,073					2,470,073
2020 NJDOT Local Bridge Fund	1,895,021					1,895,021
	<u>\$ 134,381,062</u>	<u>12,422,431</u>	<u>54,313,176</u>	<u>54,292,892</u>	<u>83,656</u>	<u>146,740,121</u>
Grant		\$ 9,945,118	54,313,176			
Match		2,477,313				
		<u>\$ 12,422,431</u>	<u>54,313,176</u>			
			Unappropriated Reserves \$ 3,431,692			
			Cash \$ 50,861,200			
				<u>\$ 54,292,892</u>		

COUNTY OF PASSAIC
Schedule of Appropriated Reserves for Grants
Federal and State Grant Fund
Year Ended December 31, 2022

Grant	Balance, Dec. 31, 2021	Transferred From 2022 Budget Appropriations		Cash Match	Expended	Adjusted/ Canceled	Balance, Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
2021 Early Voting Grant Program	\$ 924,343				9,762		914,581
2022 Early Voting Grant Program			73,200		59,644		13,556
2021 Voter Verified Paper Audit Trail Pilot Program	676						676
2021 USF 2017	356						356
2022 Universal Services Fund (USF) 2022	170,128				170,128		
2023 Universal Service Fund (USF) 2023			470,527		245,805		224,722
2022 LIHEAP Weatherization 2020	141,014				121,449		19,565
2022 LIHEAP Weatherization 2022			286,158		17,362		268,796
2020 LIHEAP Assistance 2020	683						683
2022 LIHEAP Assistance 2022			850,823		749,293		101,530
2020 Heating Improvement (HIP) 2020	114,824				106,832		7,992
2021 Heating Improvement (HIP) 2021			280,000		139,218		140,782
2022 Heating Improvement (HIP) 2022			292,607				292,607
2019 Weatherization DOE 19/20	268,282				(125,326)		393,608
2021 Weatherization DOE 20/21	403,113				393,608		616,863
2022 Weatherization DOE 21/22			469,351		120,332		349,019
2022 LIHEAP ARP Arrearage Assistance 2022			212,706				
2021 LEAD-Safe Home Remediation 2021	108,854				83,107		25,747
2022 LEAD-Safe Home Remediation 2022			85,556				85,556
2021 Single-Family Home Remediation 2021	229,753				(1,350)		231,103
2022 Single-Family Home Remediation 2022			171,112				171,112
2022 Preakness Geriatric Program 2022		338,210			200,880		137,330
2022 CARES Act - Preakness Healthcare Center			1,457,554				1,457,554
2021 WIOA Adult 20/21	734,745				721,293		13,452
2022 WIOA Adult 21/22	1,741,255				1,255,122		486,133
2023 WIOA Adult 22/23			1,775,183		159,107		1,616,076
2021 WIOA Youth 20/21	138,543				138,543		
2022 WIOA Youth 21/22	1,373,928				1,124,941		248,987
2023 WIOA Youth 22/23			1,908,119		1,337,551		570,568
2021 WIOA Dislocated Worker 20/21	9,886				9,885		1
2022 WIOA Dislocated Worker 21/22	1,260,224				1,260,215		9
2023 WIOA Dislocated Worker 22/23			1,586,185		458,045		1,128,140
2022 Workforce Learning Link Program 21/22	68,825				68,825		
2023 Workforce Learning Link Program 22/23			95,000		52,578		42,422
2020 WFNJ TANF 19/20	132,067						132,067
2021 WFNJ TANF 20/21	2,250,583						2,250,583
2022 WFNJ TANF 21/22	4,092,346				467,264		3,625,082
2023 WFNJ TANF 22/23			4,355,920		1,113,735		3,242,185
2020 WFNJ GA/SNAP 19/20	325,739						325,739
2021 WFNJ GA/SNAP 20/21	1,061,927						1,061,927
2022 WFNJ GA/SNAP 21/22	2,094,849				374,020		1,720,829
2023 WFNJ GA/SNAP 22/23			2,252,504		1,010,693		1,241,811
2020 SmartSteps 19/20	4,815						4,815
2022 WIOA Reporting and Analysis 21/22		12,971			12,971		
2023 WIOA Reporting and Analysis 22/23			12,971		12,971		
2019 Summer Youth Employment Pilot Program 2019	28,252						28,252
2018 Alcohol/Drug Abuse Grant 2018	16,068						16,068
2019 Alcohol/Drug Abuse Grant 2019	42,192						42,192
2020 Alcohol/Drug Abuse Grant 2020	390,551						390,551
2021 Alcohol/Drug Abuse Grant 2021	117,087				(83,917)		201,004
2022 Alcohol/Drug Abuse Grant 2022		980,188			923,137		57,051
2017 Municipal Alliance 2017	36,499						36,499
2018 Municipal Alliance 2018	43,849						43,849
2019 Municipal Alliance 2019	261,864						261,864
2020 Municipal Alliance 2020	64,740						64,740
2021 Municipal Alliance 2021	70,000				8,838		61,162
2022 Municipal Alliance 2022			242,095		207,850		34,245
2022 DMHAS Youth Leadership Grant			68,880		65,436		3,444
2015 L.E.O.T.E.F. 2015	169						169
2016 L.E.O.T.E.F. 2016	2,583				2,583		
2017 L.E.O.T.E.F. 2017	36,396				24,758		11,638
2018 L.E.O.T.E.F. 2018	36,749						36,749
2019 L.E.O.T.E.F. 2019	31,563						31,563
2021 L.E.O.T.E.F. 2021	36,707						36,707
2022 L.E.O.T.E.F. 2022			15,165				15,165
2020 PHLP LINC'S 2020	5,542						5,542
2021 PHLP LINC'S 2021	437,352				224,525		212,827
2022 PHLP LINC'S 2022	560,015				553,161		6,854
2018 Community Svc. Block Grant PHLP LINC'S 2018	14,616						14,616
2019 Community Svc. Block Grant PHLP LINC'S 2019	2,094						2,094
2021 CBHA Grant 2021	89,249				89,249		
2022 CBHA Grant 2022		185,539			181,039	(4,500)	
2015 MRC Cap Bldg Non-Competitive 2015	1,197				1,197		
2022 COVID-19 Vaccination Supplemental Grant	328,963		450,000		418,752		360,211
2021 Right to Know 2021	3,803						3,803
2022 Right to Know 2022	15,213				15,213		
2023 Right to Know 2023			15,213		7,606		7,607
2021 Childhood Lead Exposure Program 2021	192,602				34,022		158,580
2022 Childhood Lead Exposure Program 2022	185,338				179,212		6,126
2023 Childhood Lead Exposure Program 2023			525,567		120,371		405,196
2021 Overdose Fatality Review Team	43,253				105,950		37,303
2022 Overdose Fatality Review Team			75,000		23,622		51,378
2016 MRC Challenge Award 2016	318						318
2017 MRC Challenge Award 2017	7,954				7,954		

COUNTY OF PASSAIC
Schedule of Appropriated Reserves for Grants
Federal and State Grant Fund
Year Ended December 31, 2022

Grant	Balance, Dec. 31, 2021	Transferred From 2022 Budget Appropriations		Cash Match	Expended	Adjusted/ Canceled	Balance, Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
Strengthening Local Public Health Capacity Program - Operations	9,017						9,017
NACCHO MRC RISE Award 2022			75,000				75,000
Clean Communities 2015	366						366
Clean Communities 2017	164						164
Clean Communities 2018	76				76		
Clean Communities 2019	23,298				23,297		1
Clean Communities 2020	78,689				68,827		9,862
Clean Communities 2021	83,782				37,500		46,282
Clean Communities 2022			86,751		2,879		83,872
Recycling Enhancement Act 2014	23						23
Recycling Enhancement Act 2016	525						525
Recycling Enhancement Act 2018	111,894				109,020		2,874
Recycling Enhancement Act 2019	200,590				198,802		1,788
Recycling Enhancement Act 2020			575,100		247,843		327,257
Radon Awareness Program 2018	2						2
Radon Awareness Program 2019	1						1
Radon Awareness Program 2021			2,000		1,990		10
Passaic County Film Festival 2022			3,500		3,500		
CDBG-COVID-19 CV2 2020	1,095,384				256,027		839,357
Community Development Block Grant (CDBGCV3)	996,646				417,339		579,307
21st Century Redevelopment Challenge Program	50,000				49,068		932
PC Summer Concert Series 2019	1						1
PCCEC Art Re-Grant					(165)		165
PC Summer Concert Series 2022			9,500		9,500		
A Campaign for Coastal New Jersey	6,500				6,000		500
Cooperative Marketing Grant			18,500		18,460		40
NJHC Negro Leagues Baseball Exhibit	330				330		
Historic Commission Operating Support Grant	40,000						40,000
State of NJ DEP Grant - Garret Mountain Reservation	3,400,000				3,400,000		
NJ Historic Comm. HC-PRO-2019-035	1,743				1,743		
Hateful Things Exhibition	19,000				13,183		5,817
Lambert Castle Carriage House Restoration Grant			3,600,000		3,600,000		
Humanities Action Grant 2019	250						250
Lambert Castle Carriage House Restoration Grant			500,000				500,000
NJ Council for the Humanities Action Grant 2020	4,480						4,480
COVID-19 Response Bridge Grants	12,000				12,000		
Preservation Re-Grant Program	104,704				72,915		31,789
Foundation for Advancement in Conservation - Dey Mansion Preservation			7,600				7,600
PC Youth Golf Program 2014	49,795				4,080		45,715
NJUCF Stewardship-Resiliency Planning 2018	1,425						1,425
PC Hazard Tree Inventory Project			13,500				13,500
PSE&G Electric Vehicle Charging Program			30,000				30,000
NJ Electric Vehicle Charging Grant		16,000					16,000
Equipment Modernization Program	25,564				9,273		16,291
Aging Area Nutrition FY 2017	866,920						866,920
Aging Area Nutrition FY 2019	969,497						969,497
Aging Area Nutrition FY 2020	469,201						469,201
Aging Area Nutrition FY 2021	945,197	6,757			(31,296)		983,250
Aging Area Nutrition FY 2022		1,328,045	1,891,562	1,000,000	2,242,210		1,977,397
Aging Administration 2017	367,711						367,711
Aging Administration 2019	449,609						449,609
Aging Administration 2020	515,675						515,675
Aging Administration 2021	740,275	3,806			336,132		407,949
Aging Administration 2022		1,513,598	1,648,631	400,000	1,471,233		2,090,996
Casino Revenue 2018	76,671						76,671
Casino Revenue 2019	326,792						326,792
Casino Revenue 2020	581,442				(1,063)		582,505
Casino Revenue 2021	359,941				(122,221)		482,162
Casino Revenue 2022		959,671		1,077,313	1,439,662		597,322
Senior Farmers Market Nutrition Program 2022			1,050		1,050		
State Health Insurance Program 2021	26,575					26,575	
State Health Insurance Program 2022			35,000		17,504		17,496
2013 FTA Section 5310	3,359						3,359
2014 FTA Section 5310	19,846						19,846
2015 FTA Section 5310	300						300
2016 FTA Section 5310	1,416						1,416
State Community Partnership 2017	53,047						53,047
State Community Partnership 2018	131,760						131,760
State Community Partnership 2019	60,633						60,633
State Community Partnership 2020	80,221						80,221
State Community Partnership 2021	26,643				(17,626)		44,269
State Community Partnership 2022		500,656			491,523		9,133
Social Services for the Homeless 2017	24,114						24,114
Social Services for the Homeless 2018	568,401						568,401
Social Services for the Homeless 2019	115,212						115,212
Social Services for the Homeless 2020	33,467				(20)		33,487
Social Services for the Homeless 2021	23,036				(8,505)		31,541
Social Services for the Homeless 2022		1,025,000			995,280		29,720
Social Services for the Homeless 2023			1,025,000				1,025,000
Human Services 17BERN	99,623						99,623
Human Services 19BERN	28,040						28,040
Human Services 20BERN	12,357				1,028	(8,357)	2,972
Human Services 21BERN	116,324				62,177		54,147
Human Services 23BERN			160,808		67,623		93,185
Substance User Navigator 2017	106,475						106,475
Substance User Navigator 2018	65,745					(65,745)	

COUNTY OF PASSAIC
Schedule of Appropriated Reserves for Grants
Federal and State Grant Fund
Year Ended December 31, 2022

Grant	Balance, Dec. 31, 2021	Transferred From 2022 Budget Appropriations		Cash Match	Expended	Adjusted/ Canceled	Balance, Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
Hope One Mobile Recovery Unit Shared Service Agreement			69,092		34,546		34,546
Div. Of Child Behavioral Hlth Serv. 2017	25,834						25,834
Div. Of Child Behavioral Hlth Serv. 2019	1,434						1,434
Div. Of Child Behavioral Hlth Serv. 2021	24,483				24,483		
Div. Of Child Behavioral Hlth Serv. 2022			48,970		24,486		24,484
Transportation and TIP 2016	86,745						86,745
Transportation and TIP 2018	86,277						86,277
Transportation and TIP 2019	60,496						60,496
Transportation and TIP 2020	102,855						102,855
Transportation and TIP 2021	127,477				(100,195)		227,672
Transportation and TIP 2022		404,914			293,013		111,901
Transportation and TIP 2023			404,914				404,914
Passaic County Housing First 2017	731,781						731,781
HUD-EVA'S Project 2018	295,056						295,056
Passaic County Housing First Collaborative III	239,608						239,608
New Passaic County Housing First	22,820						22,820
National Prescription Opiate Litigation			448,086		3,529		444,557
HUD-Paterson Park Apartments	246,005						246,005
C.S.B.G. Non-Discretionary COVID-19 CARES Act 2020	145,597		5,821		151,418		
C.S.B.G. Non-Discretionary 2017	4,383						4,383
C.S.B.G. Non-Discretionary 2018	25,980						25,980
C.S.B.G. Non-Discretionary 2021	284,561		9,084		293,645		
C.S.B.G. Non-Discretionary 2022		313,571			270,061		43,510
C.S.B.G. Non-Discretionary 2023			109,750				109,750
Social Services for the Homeless (Intensive Case Management)	334,852				216,375		118,477
Social Services for the Homeless (Intensive Case Management)	200,131	94,700			196,075		98,756
Social Services for the Homeless (Intensive Case Management)	168,975				(1)		168,976
Social Services for the Homeless (Intensive Case Management)		678,000			16,195		661,805
Social Services for the Homeless (Intensive Case Management)			195,000				195,000
Juvenile Detention Alternative Innovation 2017	17,397						17,397
Juvenile Detention Alternative Innovation 2018	45,414						45,414
Juvenile Detention Alternative Innovation 2019	116,828						116,828
Juvenile Detention Alternative Innovation 2020	116,158						116,158
Juvenile Detention Alternative Innovation 2021	6,000				(54,554)		60,554
Juvenile Detention Alternative Innovation 2022		120,000			114,917		5,083
Juvenile Detention Alternative Innovation 2023			120,000				120,000
Birch Street Apartments	238,479						238,479
Communication Access Services Grant			75,000		71,675		3,325
Personal Assistance Services Program		27,252			772		26,480
Personal Assistance Services Program			44,208		44,208		
Family Court Services 2017	9,620						9,620
Family Court Services 2018	60,457						60,457
Family Court Services 2019	42,794						42,794
Family Court Services 2020	90,362						90,362
Family Court Services 2021	25,128				(46,924)		72,052
Family Court Services 2022		278,149			269,390		8,759
NJ Promise 2.0 Youth & Family Voice		10,000			10,000		
Restorative & Transformative Justice			1,932,000				1,932,000
JARC NJ 35FY2017	9,233						9,233
NJ Highlands - Plan Conformance	70,000						70,000
Paterson Transit Facility Pedestrian Safety	7,435						7,435
Transfer of Development Rights	15,009						15,009
Highlands Open Space Partnership Funding Program	100,000						100,000
Great Falls Circulation Study	8,599						8,599
PC Green Infrastructure - NJIT	1,753						1,753
SSP - Bus Rapid Transit Market Study	2,060						2,060
SSP - Bus Rapid Transit Market Study	36,059				(70)		36,129
Subregional Transportation Planning 2017	2,057						2,057
Subregional Transportation Planning 2018	1,530						1,530
Subregional Transportation Planning 2019	9,739						9,739
Subregional Transportation Planning 2020	68,359						68,359
Subregional Transportation Planning 2021	22,485				950		21,535
Subregional Transportation Planning 2022	98,596				1,600		96,996
Subregional Support Program 2020	15,000						15,000
Subregional Support Program 2021	11,398						11,398
Subregional Support Program 2022		15,000			8,846		6,154
Community Development Block Grant 2012	559						559
Community Development Block Grant 2015	12,595						12,595
Community Development Block Grant 2016	156						156
Community Development Block Grant 2017	25,916						25,916
Community Development Block Grant 2018	20,398				(43,000)		63,398
Community Development Block Grant 2019	22,799				(1,848)		24,647
Community Development Block Grant 2020	44,927				(49,257)		94,184
Community Development Block Grant 2021	123,996				88,723		35,273
Community Development Block Grant 2022			906,791		806,306		100,485
Emergency Management Agency Assistance 2018	13						13
Emergency Management Agency Assistance 2022			55,000				55,000
UASI - Local Share 2016	54						54
UASI - Local Share 2017	90,079						90,079
UASI - Local Share 2019	24,474				24,144		330
UASI - Local Share 2020	235,001				194,970		40,031
UASI - Local Share 2021		307,000			131,897		175,103
UASI - Local Share 2022			290,000				290,000
County EOC Generator Project	13,780						13,780
Victim Witness Advocacy	8,937						8,937

COUNTY OF PASSAIC
Schedule of Appropriated Reserves for Grants
Federal and State Grant Fund
Year Ended December 31, 2022

Grant	Balance, Dec. 31, 2021	Transferred From 2022 Budget Appropriations		Cash Match	Expended	Adjusted/ Canceled	Balance, Dec. 31, 2022
		Budget	Appropriation By 46A:4-87				
Victim Witness Advocacy	2,749						2,749
Victim Witness Advocacy	12,384						12,384
Violence Against Women's Act	14,755				11,930		2,825
Violence Against Women's Act			47,502		39,149		8,353
Sexual Assault Nurse Examiner SAST/SANE 2018	8,546						8,546
Sexual Assault Nurse Examiner SAST/SANE 2019	17,548						17,548
Sexual Assault Nurse Examiner SAST/SANE 2020	32,146						32,146
Sexual Assault Nurse Examiner SAST/SANE 2021	24,238						24,238
Sexual Assault Nurse Examiner SAST/SANE 2022	91,109					(3,819)	87,290
Justice Assistance Program	25,910						25,910
Victim Witness Advocacy	28,052						28,052
Victim Witness Advocacy	135,704						135,704
Victim Witness Advocacy	97,113						97,113
Victim Witness Advocacy	539,471				421,762		117,709
Victim Witness Advocacy			528,025		18,978		509,047
Insurance Fraud 2019	2,889						2,889
Insurance Fraud 2020	9,723						9,723
Insurance Fraud 2021	50,000						50,000
Insurance Fraud 2022			250,000		250,000		
Body Armor P.C.P.O. 2021		3,151			3,151		
Child Advocacy Center Competitive Grant	219						219
Child Advocacy Center Competitive Grant		172,440			171,859		581
Child Advocacy Development Grants - Cap	26				(1,653)		1,679
Tools & Technology Grant			16,772		11,027		5,745
STOP Violence Against Women Act	58,881						58,881
Overdose Data to Action - OHH Grant Program			50,000		39,943		10,057
County Gang, Gun, & Narcotic Task Force	177,964				177,903		61
County Gang, Gun, & Narcotic Task Force			204,577		82,849		121,728
Victim Witness Advocacy	122,295						122,295
Operation Helping Hand	13,179						13,179
Operation Helping Hand	29,287						29,287
Operation Helping Hand	2,509						2,509
Operation Helping Hand	35,679				23,625		12,054
Operation Helping Hand	24,632				14,884		9,748
Operation Helping Hand			123,810		89,461		34,349
Homeland Security Grant FY 16	18,440						18,440
Homeland Security (SHSP-Local Share)	17,314						17,314
Homeland Security (SHSP-Local Share)	7						7
Homeland Security (SHSP-Local Share)	108,388				108,351		37
Homeland Security (SHSP-Local Share)	200,332				183,375		16,957
Homeland Security (SHSP-Local Share)	274,296				172,173		102,123
Homeland Security (SHSP-Local Share)			290,658				290,658
Child Advocacy Center Upgrades Grant	5						5
National Crime Victims Rights Week 2020	1,947						1,947
Body Armor Grant - PCSD			20,944		20,944		
Body-Worn Camera Grant Program - PCSID	331,456				298,844		32,612
Pedestrian Safety Grant 2017	1,071						1,071
Pedestrian Safety Grant 2018	50,000						50,000
Pedestrian Safety Grant 2019	50,000						50,000
Pedestrian Safety Grant 2020	50,000						50,000
Pedestrian Safety Grant 2021	50,000		10,000				60,000
Pedestrian Safety Grant 2022			60,000				60,000
National Crime Statistics Exchange NCS-X	20,000				20,000		
PC COVID-19 Emergency Response	563						563
Jail MAT Initiative	238,656						238,656
Jail MAT Initiative		500,000			80,976		419,024
Jail MAT Initiative			500,000		29,875		470,125
Drive Sober or Get Pulled Over 2019	5,500						5,500
Summer Expansion Program			26,065		17,856	(1,235)	6,974
Sustained Enforcement Grant	90,000						90,000
Sustained Enforcement Grant			90,000				90,000
Sustained Enforcement Grant			90,000				90,000
U drive U Text U Pay 2018	263						263
U drive U Text U Pay 2019	15						15
PCSO Obstacle Course/LE Day			16,500		15,083		1,417
Eva's Village Homeless Housing 2016	27,608						27,608
Eva's Village Homeless Housing 2017	114,024						114,024
Eva's Village Homeless Housing 2018	35,159						35,159
Eva's Village Homeless Housing 2019	224,963						224,963
HUD Housing First NJ0329	17,110						17,110
HUD Housing First NJ0329	103,577						103,577
HUD Housing First NJ0329	123,835				(14,654)		138,489
HUD Housing First NJ0329			273,740		201,078		72,662
HUD - St. Joe's CDC 2017	7,616						7,616
Emergency Rental Assistance	23,229		109,819		127,848		5,200
HUD - St. Paul's CDC	13,492						13,492
Emergency Rental Assistance	16,713,590				14,398,042		2,315,548
PC Housing First 2011	194,123						194,123
PC Housing First 2011	191,649						191,649
PC Housing First PILOT 2018	227,400						227,400
PC Housing First PILOT 2019	549,496						549,496
PC Housing First PILOT 2020	328,815						328,815
PC Housing First PILOT 2021	408,072				39,830		368,242
PC Housing First PILOT 2022			1,175,735		1,090,756		84,979
PC Housing First Bonus	200,766						200,766

COUNTY OF PASSAIC
Schedule of Appropriated Reserves for Grants
Federal and State Grant Fund
Year Ended December 31, 2022

Grant	Balance, Dec. 31, 2021	Transferred From 2022 Budget Appropriations		Cash Match	Expended	Adjusted/ Canceled	Balance, Dec. 31, 2022
		Budget	Appropriation By 40A:4-87				
PC Housing First Bonus 2011	58,962						58,962
PC Housing First Bonus 2011	21,305						21,305
PC Housing First Bonus 2018	20,921						20,921
PC Housing First Bonus 2019	23,724						23,724
PC Housing First Bonus 2020	34,492						34,492
PC Housing First Bonus 2021	42,290				(348)		42,638
PC Housing First Bonus 2022			73,469		64,990		8,479
Housing First PILOT	209,674						209,674
Housing First PILOT	165,352						165,352
Housing First 2008	196,487						196,487
Housing First 2008	84,823						84,823
Housing First 2008	143,219						143,219
CoC Planning Grant 2014	117,232						117,232
CoC Planning Grant 2016	7,371						7,371
CoC Planning Grant 2017	29,315						29,315
CoC Planning Grant 2018	86,421						86,421
CoC Planning Grant 2019	99,204						99,204
CoC Planning Grant 2020	85,421						85,421
CoC Planning Grant 2021	109,365				26,120		83,245
HUD Housing First NJ0664			139,547		28,970		110,577
PC Housing First 2009	6,530						6,530
PC Housing First 2009	134,360						134,360
PC Housing First 2009	36,183						36,183
PC Housing First 0242	215,970						215,970
PC Housing First 0242	160,507						160,507
PC Housing First 0242	169,031				4,026		165,005
PC Housing First 0242			664,102		640,050		24,052
Passaic County Housing First - 2009 Collaborative II	194,506						194,506
Code Blue Support Funding	100						100
Code Blue Support Funding		145,000			145,000		
Code Blue Support Funding			145,000				145,000
2020 Complete Count Commission/Passaic County Counts	48,262						48,262
Section 8 Housing Choice Voucher Program - CARES Act Round 1 AF	8,451				(8,076)		16,527
American Rescue Plan	11,053,694		3,000,000		12,098,878		1,954,816
County Aid - Road Resurfacing 2016	3,255						3,255
County Aid - Road Resurfacing 2018	170,063						170,063
County Aid - Road Resurfacing 2019	1,049,808				1,039,695		10,113
County Aid - Road Resurfacing 2020	4,990,932				4,577,342		413,590
County Aid - Road Resurfacing 2021	3,942,888				145,618		3,797,270
County Aid - Road Resurfacing 2022			7,488,692		4,353,249		3,135,443
Dundee Island Park Phase II Improvements			2,300,000				2,300,000
2016-17 Local Safety Prog - High Friction	59,202						59,202
Fairlawn Avenue Bridge	250,080				15,044		235,036
2015 Spruce Street Bridge	200,000						200,000
Morris Canal Greenway Browertown Rd	158,313						158,313
PC Smart Corridor Traffic Signal	1,600,000						1,600,000
Packman River Crossing Project	700,000		773,328		484,328		989,000
Phase I - Highlands Rail Trail Project	1,500,000						1,500,000
LSP - Allwood Rd/Clifton Ave	2,663,400						2,663,400
2017-18 Local Safety Prog - Market Street	3,560,400						3,560,400
2018 TAF Spruce Street Gateway Phase I	1,200,000						1,200,000
2021 NJDOT LBF - High Mtn Rd Culvert	1,300,000						1,300,000
2022 NJDOT Local Bridge Fund			2,932,169				2,932,169
2021 NJDOT LBF - Pennington Avenue	900,000				706,007		193,993
Kingsland Avenue Bridge	398,342				(1)		398,343
2021 NJDOT LBF - Passaic Ave Culvert	620,465						620,465
Morris Canal Greenway Pompton Feeder	3,000,000						3,000,000
Two Bridge Road Bridge	1,763,825				415,917		1,347,908
2020 NJDOT Local Bridge Fund	236,612				99,598		137,014
	<u>\$ 106,823,835</u>	<u>9,945,118</u>	<u>54,313,176</u>	<u>2,477,313</u>	<u>76,491,115</u>	<u>(83,656)</u>	<u>96,984,671</u>
					Cash Disbursed	\$ 41,715,890	
					Encumbrances Payable	34,775,225	
						<u>\$ 76,491,115</u>	

COUNTY OF PASSAIC

Schedule of Unappropriated Reserves for Grants

Federal and State Grant Fund

Year Ended December 31, 2022

<u>Grant</u>	Balance, Dec. 31, <u>2021</u>	Transferred To 2022 Budget Appropriations		Cash <u>Received</u>	Balance, Dec. 31, <u>2022</u>
		<u>Budget</u>	Appropriation <u>By 40A:4-87</u>		
Treatment & Rehabilitation - ADA Grant	\$ 250,002	250,002			
American Recovery Act	31,263,091	23,501,855	3,000,000	48,736,909	53,498,145
Cooperative Marketing Grant 2022	9,250		9,250		
Child Advocacy Grant - 2021	172,440	172,440			
2022 Body Armor Grant - PCSD				26,821	26,821
2022 Body Armor Grant - PCPO				4,368	4,368
Emergency Rental Assistance 2023				50,000	50,000
National Opioids Settlement Fund				273,266	273,266
Historical Commission				30,000	30,000
	<u>\$ 31,694,783</u>	<u>23,924,297</u>	<u>3,009,250</u>	<u>49,121,364</u>	<u>53,882,600</u>

COUNTY OF PASSAIC

Schedule of Interfunds

Federal and State Grants Fund

Year Ended December 31, 2022

	Balance, December 31, <u>2021</u>	<u>Increased</u>	<u>Decreased</u>	Balance, December 31, <u>2022</u>
Current Fund	\$ 47,691,851	100,066,220	108,855,696	38,902,375
	<u>47,691,851</u>	<u>100,066,220</u>	<u>108,855,696</u>	<u>38,902,375</u>
Due from	<u>47,691,851</u>	<u>100,066,220</u>	<u>108,855,696</u>	<u>38,902,375</u>
	\$ <u>47,691,851</u>	<u>100,066,220</u>	<u>108,855,696</u>	<u>38,902,375</u>
Cancellation of Grant Receivable		\$ 83,656		
Cancellation of Appropriated Grants			83,656	
Grants Revenue		50,861,200		
Grant Expenditures			108,772,040	
Unappropriated Grants		<u>49,121,364</u>		
		<u>\$ 100,066,220</u>	<u>108,855,696</u>	

COUNTY OF PASSAIC

Schedule of Cash

Trust Funds

Year Ended December 31, 2022

	Other Trust <u>Fund</u>	Confiscated Trust <u>Fund</u>	Self- Insurance Trust <u>Fund</u>	Community Development Trust <u>Fund</u>
Balance - December 31, 2021	\$ 52,736,350	2,335,538	61,806,697	6,951,384
Increase by Receipts:				
Various Trust Deposits	156,917			
Interest	190,531		406,161	40,243
Reserve for Dedicated Trusts	7,904,189			
Reserve for Open Space Trust	6,001,573			
Interfunds	400,777		21,597,535	
Receipts from Confiscated Funds		758,065		
Reserve for Workmen's Compensation			12,023	
Reserve for Health Benefits			901,460	
Reserve for Liability Insurance			129,871	
Prior Year Void Checks			21,141	4,523
Grant Revenues				2,403
Housing Voucher Program				10,449,053
Total Receipts	14,653,987	758,065	23,068,191	10,496,222
	67,390,337	3,093,603	84,874,888	17,447,606
Decreased by Disbursements:				
Various Trust Deposits	187,477			
Reserve for Dedicated Revenues	9,241,890			
Open Space Trust Expenditures	3,269,581			
Interfunds	994,665		9,743,700	
Adjudicated Confiscations		1,255,967		
Reserve for Workmen's Compensation			5,080,730	
Reserve for Health Benefits			13,600,000	
Reserve for Liability Insurance			8,173,124	
Housing Voucher Program				13,591,987
Total Disbursements	13,693,613	1,255,967	36,597,554	13,591,987
Balance - December 31, 2022	\$ 53,696,724	1,837,636	48,277,334	3,855,619

COUNTY OF PASSAIC
Schedule of Various Trust Deposits
Year Ended December 31, 2022

Balance - December 31, 2021	\$ 1,470,191
Increased by:	
Cash Deposits	<u>156,717</u>
	1,626,908
Decreased by:	
Payments	<u>187,477</u>
Balance - December 31, 2022	<u><u>\$ 1,439,431</u></u>

COUNTY OF PASSAIC

Schedule of Reserve for Dedicated Trusts

Year Ended December 31, 2022

	Balance December 31, <u>2021</u>	<u>Increased</u>	<u>Decreased</u>	Balance December 31, <u>2022</u>
Homelessness Trust Fund	\$ 528,266	135,261	74,498	589,029
Homelessness Code Blue	224,245	82,418		306,663
Off-Duty Police Escrow	21,424		21,424	0
Off-Duty Police Outside Employment	105,366	1,834,832	1,940,198	0
Off-Duty Police Vehicle Fee	885,419	544,285	885,795	543,909
Off-Duty Police PBA Admin Fee	853	166,845	167,698	0
Unutilized Escrow to be Refunded	1,708	21,424	184	22,948
Register of Deeds	1,961,023	119,510	90,534	1,989,999
Weights and Measure Fines	1,135,981	262,143	216,391	1,181,733
Tax Appeal Fees	861,749	120,500	90,088	892,161
County Clerk	622,637	35,927	13,051	645,513
County Sheriff	109,743	22,616		132,359
Surrogate	160,637	34,498		195,135
Forensic Lab Fees	318,235	4,752		322,987
Parks - Fines	748			748
Human Services	8,838			8,838
Parks - Lambert Castle	77,455	25,000		102,455
Passaic County Corr. Enh. Dist.	893,375	768,493	658,222	1,003,646
502 Pat-Ham Tpk Sidewalks	20,000			20,000
County Retirement Plan	4,246,034	53,217	152,500	4,146,751
Accumulated Absences	4,426,217	43,999	457,484	4,012,732
Snow Removal	5,509,520	325,213	992,017	4,842,716
Unemployment Comp. Ins.	1,643,948	161,093	22,604	1,782,437
Mosquito Control	973,055		60,788	912,267
Motor Vehicle Fines	3,161,486	1,660,844	1,679,461	3,142,869
Sheriff's Confiscated Funds - Local	57,773	63,552	25,864	95,461
Sheriff's Confiscated Funds - Treasury	7,419	29,235		36,654
Sheriff's Confiscated Funds - Justice	1,323,570	536,590	516,505	1,343,655
Municipal Confiscated Funds - Local	3,350,190	702,292	413,831	3,638,651
Prosecutor's Confiscated Funds - Local	4,201,464	512,235	1,014,988	3,698,711
Prosecutor's Trust Auto Theft	38,581	3		38,584
Prosecutor's Environmental Trust	31,575			31,575
PCSD Environmental Trust	16,462			16,462
Prosecutor's Confiscated Funds - Treasury	219,245	7,836		227,081
Prosecutor's Confiscated Funds - Justice	1,005,354	261,349		1,266,703
Para Transit	140,846	34,308	13,069	162,085
	<u>\$ 38,290,441</u>	<u>8,570,270</u>	<u>9,507,194</u>	<u>37,353,517</u>
		Cash \$ 7,904,189	9,241,890	
		Transferred from Appropriation Reserves 375,777		
		Transferred from Appropriations 25,000		
		Due to Current Fund		
		Reclass <u>265,304</u>	<u>265,304</u>	
		<u>\$ 8,570,270</u>	<u>9,507,194</u>	

COUNTY OF PASSAIC

Schedule of Reserve for Open Space Trust Expenditures

Year Ended December 31, 2022

	Balance December 31, 2021	Increased	Decreased	Reallocated	Balance December 31, 2022
Reserve for Unallocated General Funds	3,259,560	3,096,052		(3,005,247)	3,350,365
Reserve for Unallocated Municipal/Non-Profit Funds	3,089,071	3,096,052		(2,758,349)	3,426,774
Reserve for Budgeted Projects	6,582,422	200	4,219,581	5,763,596	8,126,637
	<u>\$ 12,931,053</u>	<u>6,192,304</u>	<u>4,219,581</u>		<u>14,903,776</u>
	Levy \$ 5,985,582				
	Added and Omitted 15,991				
	Transfer to Capital		950,000		
	Payments		3,269,581		
	Misc. Receipts 200				
	Interest on Investments 190,531				
	\$ 6,192,304		4,219,581		

COUNTY OF PASSAIC

Schedule of Reserve for Confiscated Trust Fund

Year Ended December 31, 2022

	Balance December 31, <u>2021</u>	<u>Increased</u>	<u>Decreased</u>	<u>Reallocated</u>	Balance December 31, <u>2022</u>
Reserve for Interest - Prosecutor	\$ 132,152	53,431			185,583
Reserve for All Confiscated Funds	2,178,981	703,815	71,443	(1,184,524)	1,626,829
Adjudicated to Distribute	<u>24,405</u>	<u>819</u>	<u>1,184,524</u>	<u>1,184,524</u>	<u>25,224</u>
	<u>\$ 2,335,538</u>	<u>758,065</u>	<u>1,255,967</u>	<u>0</u>	<u>1,837,636</u>
		Cash \$ <u>758,065</u>	<u>1,255,967</u>		
		\$ <u>758,065</u>	<u>1,255,967</u>		

COUNTY OF PASSAIC

Schedule of Reserve for Workmen's Compensation

Year Ended December 31, 2022

Balance - December 31, 2021		\$ 9,241,137
Increased by:		
Miscellaneous Contributions and Reimbursements	\$ 12,023	
Transfer from Appropriations	3,500,000	
Prior Year Void Checks	13,146	
Interest Income	<u>81,593</u>	
		<u>3,606,762</u>
		12,847,899
Decreased by:		
Payment of Claims		<u>5,080,730</u>
Balance - December 31, 2022		\$ <u><u>7,767,169</u></u>

Exhibit B-7

COUNTY OF PASSAIC

Schedule of Reserve for Health Benefit Funds

Year Ended December 31, 2022

Balance - December 31, 2021		\$ 27,213,889
Increased by:		
Interest Income	\$ 196,523	
Transfer from Appropriation Reserves	3,856,300	
Unexpended Medical/RX Funds	<u>901,460</u>	
		<u>4,954,283</u>
		32,168,172
Decreased by:		
Claims Paid		<u>13,600,000</u>
Balance - December 31, 2022		\$ <u>18,568,172</u>

Exhibit B-8

Schedule of Reserve for Liability Insurance

Year Ended December 31, 2022

Balance - December 31, 2021		\$ 25,351,671
Increased by:		
Miscellaneous Contributions and Reimbursements	\$ 129,871	
Transfer from Appropriations	4,497,535	
Prior Year Void Checks	7,995	
Interest Income	<u>128,045</u>	
		<u>4,763,446</u>
		30,115,117
Decreased by:		
Payment of Claims		<u>8,173,124</u>
Balance - December 31, 2022		\$ <u>21,941,993</u>

COUNTY OF PASSAIC
Reserve for Housing Voucher Program
Year Ended December 31, 2022

Balance - December 31, 2021		\$ 6,878,395
Increased by:		
Grant Revenues	\$ 10,331,649	
Other Income	117,404	
Prior Year Void Checks	4,523	
Interest Income	<u>40,243</u>	
		<u>10,493,819</u>
		17,372,214
Decreased by:		
Expenditures		<u>13,591,987</u>
Balance - December 31, 2022		<u><u>\$ 3,780,227</u></u>

COUNTY OF PASSAIC
Reserve for Housing Voucher Program
Year Ended December 31, 2022

Balance - December 31, 2021	\$ 72,989
Increased by:	
Grant Revenues	<u>2,403</u>
Balance - December 31, 2022	<u>\$ 75,392</u>

COUNTY OF PASSAIC

Schedule of Interfunds

Trust Funds

Year Ended December 31, 2022

	Balance December 31, <u>2021</u>	<u>Increased</u>	<u>Decreased</u>	Balance December 31, <u>2022</u>
Due from/(to) Current Fund:				
Other Trust Fund				
Other Trust	\$ (44,665)	445,442	400,777	
Self Insurance Trust Fund:				
Worker's Compensation		3,500,000	3,500,000	
Health Benefits Fund		13,600,000	13,600,000	
Liability Insurance		4,497,535	4,497,535	
Total Due from/(to) Current Fund	<u>(44,665)</u>	<u>22,042,977</u>	<u>21,998,312</u>	
Due from (to) Capital Fund:				
Open Space Trust		950,000	950,000	
Total Due from (to) Capital Fund		<u>950,000</u>	<u>950,000</u>	
	<u>\$ (44,665)</u>	<u>22,992,977</u>	<u>22,948,312</u>	
Cash Receipts		\$	21,998,312	
Budget Appropriations		8,321,387		
Reimbursement for Expenses Paid			950,000	
Transfer from Appropriation Reserves		3,933,225		
Cash Disbursements		<u>10,738,365</u>		
		<u>\$ 22,992,977</u>	<u>22,948,312</u>	

COUNTY OF PASSAIC

Schedule of Cash

General Capital Fund

Year Ended December 31, 2022

Balance - December 31, 2021		\$ 104,201,429
Increased by Receipts:		
Schedule of Interfunds	\$ 49,382,108	
Reimbursements	30,000	
Election Grant Proceeds	1,780,618	
Bond Sale	5,011,271	
PCIA Reimbursement	255,700	
Interest Earnings	965,948	
		<u>57,425,645</u>
		161,627,074
Decreased by Disbursements:		
Schedule of Interfunds	80,467,029	
Payment of Notes	11,080,000	
		<u>91,547,029</u>
Balance - December 31, 2022		<u>\$ 70,080,045</u>

COUNTY OF PASSAIC

Analysis of Cash

General Capital Fund

Year Ended December 31, 2022

Fund Balance	\$	8,709,068
Grants Receivable		(45,479,180)
Commitments Payable		16,735,523
Capital Improvement Fund		12,356,470
Reserve for Payment of Bonds and Notes		11,629,062
Reserve for Capital Acquisition		
Reserve for Grants Receivable		4,055,187

Improvement Authorizations:

Ordinance

Number	Improvement Description	
11-03	Various Capital Improvements	194,053
12-07	Various Capital Improvements	1,783,795
13-08	Improvement of the Passaic County Vocational School District	89,727
14-06	Self Insurance Funding	(11,080,000)
15-06	Renovations to Courthouse Complex - Historic Preservation Trust	(725,000)
15-07/16-06	Various Capital Improvements	20,765,384
16-02	PCCC Improvements - Chp. 12	256,624
16-04	Various Capital Improvements	38,067
17-02	PCCC Improvements	2,850,399
17-04	Various Capital Improvements	213,792
17-07	Garret Mountain Reservation Improvements	70,663
18-01	Improvements to PCCC	1,344,096
18-02	Improvements to PCCC	288,979
18-03	Various Capital Improvements	264,693
18-04	DPW Building Project (Nike Base)	(478,217)
18-08	ESIP Refunding	44,838
19-02	Various Improvements	581,656
19-03	PCCC Improvements	8,035
19-04	PCCC Improvements Chapter 12	6,306,799
19-09	Lambert Castle & Carriage House Improvements	(6,151,434)
20-01	Various Capital Improvements	1,698,112
20-02	PCCC Chapter 12 Improvements	3,108,793
20-03	PCCC Capital Improvements	(809)
21-01	Various Capital Improvements	(2,552,819)
21-02	PCCC Chp. 12 Improvements	4,847,904
21-03	PCCC Improvements	(811)
21-04	Acquisition of 467-517 River Street	19,974,432
21-05	Acquisition of Various Election Equipment	(5,478,171)
21-06	PCTI Biotechnology Facility	17,896,661
22-01	Various Capital Improvements	(3,082,236)
22-02	PCCC Ch. 12 Improvements	4,894,484
22-03	PCCC Capital Improvements	(811)
22-05	Various Infrastructure Improvements	4,102,237
		<u>\$ 70,080,045</u>

COUNTY OF PASSAIC

Schedule of Receivables

General Capital Fund

Year Ended December 31, 2022

Grantor	Project	Ord. No.	Balance Dec. 31, 2021	Decreased	Balance Dec. 31, 2022
State Grants:					
N.J. Department of Transportation	Fairlawn Avenue Bridge	10-08	64,842	64,842	
N.J. Department of Transportation	Two Bridges Road/West Belt	10-08	188,017	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	76,541	76,541	
N.J. Department of Transportation	West Brook Road/Wanaque Reservoir, PC 491	12-07	1,256,387		1,256,387
N.J. Department of Transportation	Two Bridges Road/West Belt	12-07	3,100,565	301,765	2,798,800
N.J. Department of Transportation	Varoius Road Improvements	15-07	20,121,017		20,121,017
N.J. Dept. of Environment Protection	Construction of Riverfront Park	17-01	500,000		500,000
N.J. Historic Preservation Fund	Lambert Castle and Carriage House Restoration Project	19-09	2,250,000		2,250,000
N.J. Department of Education	PCTI Biotechnology Facility	21-06	18,552,976		18,552,976
			<u>46,410,345</u>	<u>931,165</u>	<u>45,479,180</u>
			\$ <u>46,410,345</u>	<u>931,165</u>	<u>45,479,180</u>

Cancelled Receivable \$ 629,400
 Interfunds 301,765
 \$ 931,165

COUNTY OF PASSAIC

**Schedule of Deferred Charges to Future
Taxation - Funded**

General Capital Fund

Year Ended December 31, 2022

Balance - December 31, 2021		\$ 371,936,000
Increased by:		
Serial Bonds Issued		<u>4,970,000</u>
		376,906,000
Decreased by:		
2022 Budget Appropriations to Pay Bonds	\$ 30,395,000	
2022 Budget Appropriations to Pay Capital Leases	<u>4,365,000</u>	
		<u>34,760,000</u>
Balance - December 31, 2022		\$ <u><u>342,146,000</u></u>

COUNTY OF PASSAIC

Schedule of Deferred Charges to Future Taxation - Unfunded

General Capital Fund

Year Ended December 31, 2022

Ordinance Number	Improvement Description	Analysis of Balance - Dec. 31, 2022				Unexpended Improvement Authorization
		Balance Dec. 31, 2021	2022 Authorizations	Reduced	Balance Dec. 31, 2022	
	General Improvements:					
11-03	Various Capital Improvements	757		757	11,080,000	
14-06	Self Insurance Funding	14,480,000		3,400,000	725,000	
15-06	Court House Complex	1,175,000		450,000	2,896,950	2,896,950
17-04	Various Capital Improvements	2,900,000		3,050	562,453	84,236
18-04	DPW Building Project (Nike Base)	818,153		255,700	1,880,000	1,880,000
19-03	Improvement of Passaic County Community College	1,880,000		500,000	6,750,000	598,566
19-09	Lambert Castle & Carriage House Restoration	7,250,000			3,000	3,000
20-01	Various Capital Improvements	3,000			2,390,452	2,389,643
20-03	PCCC Capital Improvements	2,390,452			5,915,000	3,362,181
21-01	Various Capital Improvements	5,915,000			2,095,160	2,095,349
21-03	PCCC Improvements	2,096,160			811	363,211
21-05	Acquisition of Various Election Equipment	7,622,000		1,780,618	5,841,382	6,184,325
21-06	PCTI Biotechnology Facility	6,184,325	10,000,000		9,996,942	6,914,706
22-01	Various Capital Improvements		4,971,000	3,058	1,000	1,000
22-02	PCCC Ch. 12 Improvements		791,332	4,970,000		790,521
22-03	PCCC Capital Improvements				811	
		\$ 52,714,847	15,762,332	11,363,183	29,550,308	27,563,688
	Bonds Issued - County College Bonds \$			4,970,000		
	PCIA Funds - NIKE Base Project			255,700		
	Budget Appropriation: Due from OSTF - Court House Renovation			450,000		
	Budget Appropriation: Due from OSTF - Lambert Castle Project			500,000		
	Cancelled per Resolution			6,865		
	Election Grant Proceeds (Ord. #21-05)			1,780,618		
	Budget Appropriations - Bond Anticipation Notes			3,400,000		
				\$ 11,363,183		

COUNTY OF PASSAIC
Schedule of Improvement Authorizations
 General Capital Fund
 Year Ended December 31, 2022

Ordinance Number	Improvement Description	Ordinance Amount	Balance Dec. 31, 2021		Authorizations 2022	Adjustments	Cancelled	Paid or Charged	Balance Dec. 31, 2022	
			Funded	Unfunded					Funded	Unfunded
05-11	General Improvements:	\$ 12,334,000								
07-13	Various Repairs & Improvements	4,300,000								
08-01	Building & Grounds Improvements	7,800,000								
08-03	Various Capital Improvements	10,800,000								
09-06	Building & Grounds Improvements	7,400,000		36,006						
10-08	Various Capital Improvements	16,304,250		507,393						
11-03	Various Capital Improvements	27,920,000		968,064						
12-07	Various Capital Improvements	28,853,000	1,850,546							194,053
13-05	Various Bridge/Drain/Road Imprvs.	3,100,000	656,822							1,783,795
13-08	Improvement of the Passaic County Voc School District	8,500,000	89,727							89,727
13-10	Improvement of the Passaic County Technical Institute	8,155,622	40,922							
14-07	Various Capital Improvements	29,461,708	24,354							
14-08	PCTI Improvements	979,308	401,097							
15-03	Various Capital Improvements	51,234,505	21,147,432							
16-02	PCCC Improvements - Clip. 12	3,000,000	1,769,785							
16-04	Various Capital Improvements	32,295,800	2,948,795							
16-05	PCTI Building & Grounds Improvements	979,308	148,833							
16-09	PCTI-STEM Academy	30,000,000	506,956							
17-02	PCCC Improvements	3,000,000	2,850,399							
17-04	Various Capital Improvements	8,872,800		3,422,574						
17-07	Garret Mountain Reservation Improvements	2,750,000	70,663							
18-01	Improvements to PCCC	3,200,000	3,139,917							
18-02	Improvements to PCCC	1,714,790								
18-03	Various Capital Improvements	10,000,000		722,728						
18-04	DPW Building Project (N8c Base)	17,000,000		270,731						
18-08	ESIP Retaining	12,800,000		67,050						
19-02	Various Improvements	10,000,000	45,958							
19-03	PCCC Improvements	1,888,085	8,035							
19-04	PCCC Improvements Chapter 12	6,400,000	6,330,044							
19-05	Camera Surveillance System	1,100,000	375,397							
19-09	Lambert Castle & Carriage House Improvements	10,000,000	2,037,580							
20-01	Various Capital Improvements	10,000,000		493,648						
20-02	PCCC Chapter 12 Improvements	3,200,000		2,265,265						
20-03	PCCC Capital Improvements	2,390,452		3,161,476						
21-01	Various Capital Improvements	14,000,000		2,589,643						
21-02	PCCC Chap. 12 Improvements	4,980,000		7,259,059						
21-03	PCCC Improvements	2,096,160		4,941,473						
21-04	Acquisition of 467.517 River Street	20,000,000		2,095,349						
21-05	Acquisition of Various Election Equipment	10,700,000		19,988,166						
21-06	PCTI Biotechnology Facility	24,737,301		364,786						
22-01	Various Capital Improvements	14,530,000		24,736,832						
22-02	PCCC Ch. 12 Improvements	4,571,000		4,971,000						
22-03	PCCC Capital Improvements	791,332		791,332						
22-05	Various Infrastructure Improvements	5,000,000		5,000,000						
			\$ 44,956,661	75,666,886	25,312,332					
			\$		\$	Capital Fund Balance	5,115,999	21,631,969	91,624,223	27,563,688
			\$	Capital Fund Balance	\$	Capital Fund Balance	5,109,134			
			\$	Capital Fund Balance	\$	Obligations Authorized	6,865			
			\$	Obligations Authorized but not issued	\$	Obligations Authorized but not issued				
			\$		\$		Interfund \$	12,836,186		
							CY Reimbursements	(30,000)		
							PY Encumbrances Cancelled	(1,350,162)		
							Commitments Payable	10,175,945		
									\$	21,631,969

COUNTY OF PASSAIC
Schedule of Commitments Payable
General Capital Fund
Year Ended December 31, 2022

Balance - December 31, 2021		\$	26,692,811
Increased by:			
Charges to Improvement Authorizations			10,175,945
			36,868,756
Decreased by:			
Interfunds	\$	18,783,071	
PY Encumbrances Cancelled		1,350,162	
			20,133,233
Balance - December 31, 2022		\$	16,735,523

Schedule of Capital Improvement Fund
General Capital Fund
Year Ended December 31, 2022

Balance - December 31, 2021		\$	13,906,470
Increased by:			
Transfer from Current Fund			3,000,000
			16,906,470
Decreased by:			
Appropriated to Finance Improvement Authorizations			4,550,000
Balance - December 31, 2022		\$	12,356,470

COUNTY OF PASSAIC
 Schedule of Reserve for Payment of Bonds

General Capital Fund

Year Ended December 31, 2022

	<u>Ordinance</u>	<u>Balance Dec. 31, 2021</u>	<u>Increased</u>	<u>Decreased</u>	<u>Balance Dec. 31, 2022</u>
Reserve for Payment of Bonds:					
Various Capital Improvements	08-03	\$ 989,381		989,381	
Various Capital Improvements	10-08	182,264		182,264	
Various Capital Improvements	12-06	495,244		495,244	
Various Capital Improvements	13-10	80,801		80,801	
Various Capital Improvements-PH Tpk/Valley Rd	12-07	11,245,598	301,765	1,002,310	10,545,053
Various Capital Improvements	13-07	309,900			309,900
ESIP	18-08	752,425	19,153		771,578
PCCC Chp. 12 Improvements	21-02	1,064			1,064
PCCC Chp. 12 Improvements	22-02		2,934	1,467	1,467
Total Reserve for Payment of Bonds		\$ 14,056,677	323,852	2,751,467	11,629,062
Transfer from Current Fund \$ 19,153					
Interfunds 1,467					
Ord. #22-02: Accrued Interest from County College, Series 2022B Bond Sale 2,934					
Budget - Anticipated Revenue 2,750,000					
Transfer from Reserve for Grants Receivable 301,765					
\$ 323,852 2,751,467					

COUNTY OF PASSAIC

Schedule of Interfunds

General Capital Fund

Year Ended December 31, 2022

	Balance, December 31, <u>2021</u>	<u>Increased</u>	<u>Decreased</u>	Balance, December 31, <u>2022</u>
Due from/(to) Current Fund	\$ _____	83,787,947	83,787,947	_____
Total Due from/(to) Current Fund	_____	83,787,947	83,787,947	_____
Due from/(to) Open Space Trust Fund	_____	950,000	950,000	_____
Total Due from/(to) Open Space Trust Fund	_____	950,000	950,000	_____
	\$ _____	84,737,947	84,737,947	_____
Receipts	\$		49,382,108	
Improvement Authorizations			12,836,186	
Commitments Payable			18,783,071	
Grants Receivable		301,765		
Reserve for Debt Service		19,153	1,467	
Capital Improvement Fund		3,000,000		
Deferred Charges Unfunded-Budget		950,000		
Election Grant Proceeds (Ord. #21-05)		1,780,618		
Fund Balance			19,167	
Budgeted Current Fund Revenue			2,750,000	
Interest Earned			965,948	
Disbursements		78,686,411		
	\$	84,737,947	84,737,947	

Schedule of Reserve Capital Acquisition

General Capital Fund

Year Ended December 31, 2022

Balance - December 31, 2021	\$	55,323
Decreased by:		
Cancelled by Resolution		<u>55,323</u>

COUNTY OF PASSAIC

Schedule of Reserve for Grants Receivable

General Capital Fund

Year Ended December 31, 2022

Balance - December 31, 2021	\$ 4,356,952
Decreased by:	
Transferred to Reserve for Payment of Debt Service	<u>301,765</u>
Balance - December 31, 2022	<u>\$ 4,055,187</u>
Analysis of Balance:	
Ordinance 12-07	<u>\$ 4,055,187</u>
	<u>4,055,187</u>

COUNTY OF PASSAIC
Schedule of Bond Anticipation Notes Payable
General Capital Fund
Year Ended December 31, 2022

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Date of Original Issue</u>	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Balance Dec. 31, 2021</u>	<u>Decreased</u>
14-06	Self Insurance Funding	12/12/2016	11/9/2021	11/8/2022	0.40%	14,480,000	14,480,000
						<u>\$ 14,480,000</u>	<u>14,480,000</u>
							<u>11,980,000</u>
							<u>5,400,000</u>
							<u>\$ 14,480,000</u>

EANs not Renewed: Payment of Notes
 Budget Appropriation

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2022		Interest Rate	Balance December 31, 2021	Increased	Decreased	Balance December 31, 2022
			Year	Amount					
Recovery Zone Economic Development Bonds	7/28/2010	4,389,000	2023	300,000	5.610%	1,966,000		285,000	1,681,000
			2024	317,000	5.610%				
			2025	336,000	5.610%				
			2026	354,000	6.540%				
			2027	374,000	6.540%				
General Obligation Bonds	4/1/2012	23,155,000	2023	2,050,000	3.000%	10,250,000		2,050,000	8,200,000
			2024	2,050,000	3.000%				
			2025	2,050,000	3.000%				
			2026	2,050,000	3.000%				
General Obligation Bonds - Taxable Bonds	4/1/2012	13,570,000					1,570,000		1,570,000
College Bond - Series 2012A	6/1/2012	4,250,000					495,000		495,000
College Bond - Series 2012B	6/1/2012	4,250,000					495,000		495,000
General Obligation Refunding Bonds	5/15/2013	17,650,000	2023	1,835,000	4.000%	10,200,000		1,745,000	8,455,000
			2024	1,930,000	4.000%				
			2025	2,085,000	4.000%				
			2026	2,595,000	3.000%				

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2022	Interest Rate	Balance December 31, 2021	Increased	Decreased	Balance December 31, 2022
College Bond - Series 2014A	6/15/2014	2,875,000	2023	5.000%	1,545,000		210,000	1,335,000
			2024	4.000%				
			2025	3.000%				
			2026	3.000%				
			2027	3.000%				
2028	3.000%							
College Bond - Series 2014B	6/15/2014	2,875,000	2023	5.000%	1,545,000		210,000	1,335,000
			2024	4.000%				
			2025	3.000%				
			2026	3.000%				
			2027	3.000%				
2028	3.000%							
General Improvement Bonds, Series 2014A	12/4/2014	22,201,000	2023	2.250%	14,161,000		1,645,000	12,516,000
			2024	2.250%				
			2025	2.500%				
			2026	3.000%				
			2027	3.000%				
2028	3.000%							
2029	3.000%							

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance December 31, 2021	Increased	Decreased	Balance December 31, 2022
			Year	Amount					
County Vocational School Bonds, Series 2014A	12/4/2014	979,000	2023	80,000	2.250%	639,000		80,000	559,000
			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%							
General Obligation Bonds, Series 2014B	12/4/2014	3,940,000	2023	500,000	2.875%	1,475,000		460,000	1,015,000
			2024	515,000	3.000%				
General Obligation Refunding Bonds	2/1/2015	36,570,000	2023	3,250,000	5.000%	25,090,000		3,140,000	21,950,000
			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 OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding			Interest Rate	Balance December 31, 2021	Increased	Decreased	Balance December 31, 2022
			Year	Amount	Rate					
County College Bonds, Series 2015A	7/1/2015	1,600,000	2023	195,000	2.125%	785,000		190,000	595,000	
			2024	200,000	2.375%					
			2025	200,000	3.000%					
County College Bonds, Series 2015B	7/1/2015	1,600,000	2023	195,000	2.125%	785,000		190,000	595,000	
			2024	200,000	2.375%					
			2025	200,000	3.000%					
General Improvement Bonds	#####	11,600,000	2023	775,000	2.000%	7,185,000		750,000	6,435,000	
			2024	900,000	2.600%					
			2025	950,000	2.125%					
			2026	1,060,000	2.250%					
			2027	1,350,000	2.375%					
			2028	1,400,000	2.500%					
County Vocational School Bonds	#####	2,000,000	2023	200,000	2.000%	1,200,000		200,000	1,000,000	
			2024	200,000	2.000%					
			2025	200,000	2.125%					
			2026	200,000	2.250%					
			2027	200,000	2.375%					

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance December 31, 2021	Increased	Decreased	Balance December 31, 2022
			Year	Amount					
County College Bonds, Series 2015A	7/1/2016	1,500,000	2023	160,000	2.000%	885,000		150,000	735,000
			2024	165,000	2.000%				
			2025	200,000	2.000%				
			2026	210,000	2.000%				
County College Bonds, Series 2015B	7/1/2016	1,500,000	2023	160,000	2.000%	885,000		150,000	735,000
			2024	165,000	2.000%				
			2025	200,000	2.000%				
			2026	210,000	2.000%				
General Improvement Bonds	12/1/2016	24,025,000	2023	1,650,000	4.000%	18,515,000		1,200,000	17,315,000
			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, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance December 31, 2021	Increased	Decreased	Balance December 31, 2022
			Year	Amount					
County Vocational School Bonds	12/1/2016	8,150,000	2023	525,000	4.000%	6,050,000		500,000	5,550,000
			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	12/1/2016	2,500,000				
2024	350,000	5.000%							
2025	335,000	5.000%							
County College Bonds, Series A	7/1/2017	1,500,000	2023	150,000	3.000%	1,025,000		140,000	885,000
			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, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2022	Interest Rate	Balance December 31, 2021	Increased	Decreased	Balance December 31, 2022
County College Bonds, Series B	7/1/2017	1,500,000	2023	3.000%	1,025,000		140,000	885,000
			2024	3.000%				
			2025	3.000%				
			2026	3.000%				
			2027	3.000%				
General Improvement Bonds	12/1/2017	7,385,000	2023	3.000%	5,665,000		470,000	5,195,000
			2024	3.000%				
			2025	4.000%				
			2026	5.55,000				
			2027	575,000				
			2028	595,000				
			2029	615,000				
2030	645,000							
2031	660,000							

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2022	Interest Rate	Balance December 31, 2021	Increased	Decreased	Balance December 31, 2022	
									Year
County Vocational School Bonds	12/1/2017	36,000,000	2023	1,495,000	30,720,000		1,445,000	29,275,000	
			2024	1,555,000					
			2025	1,600,000					
			2026	1,695,000					
			2027	1,755,000					
			2028	1,820,000					
			2029	1,895,000					
			2030	1,945,000					
			2031	1,995,000					
			2032	2,090,000					
			2033	2,095,000					
			2034	2,195,000					
			2035	2,385,000					
			2036	2,370,000					
2037	2,385,000								
					725,000		85,000	640,000	
County Vocational School Bonds	12/1/2017	1,015,000	90,000	3.000%					
			95,000	3.000%					
			100,000	4.000%					
			115,000	4.000%					
			120,000	4.000%					
			120,000	3.000%					

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance December 31, 2021	Increased	Decreased	Balance December 31, 2022
			Year	Amount					
County College Bonds, Series 2018A	6/27/2018	1,600,000	2023	160,000	4.000%	1,255,000		130,000	1,125,000
			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	6/27/2018	1,600,000	2023	160,000	4.000%	1,255,000		130,000	1,125,000
			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%							
General Improvement Bonds, Series 2018A	12/1/2018	15,557,000	2023	880,000	4.000%	13,097,000		860,000	12,237,000
			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%							

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding	Interest Rate	Balance December 31, 2021	Increased	Decreased	Balance December 31, 2022
County Vocational School Bonds, Series 2018B	12/1/2018	1,600,000	2023	4.000%	1,225,000		150,000	1,075,000
			2024	4.000%				
			2025	4.000%				
			2026	4.000%				
			2027	4.000%				
2028	3.000%							
County College Bonds, Series 2018C	12/1/2018	4,843,000	2023	4.000%	3,388,000		505,000	2,883,000
			2024	4.000%				
			2025	4.000%				
			2026	4.000%				
			2027	4.000%				

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance December 31, 2021	Increased	Decreased	Balance December 31, 2022
			Year	Amount					
County College Bonds, Series 2019A	5/1/2019	3,200,000	2023	185,000	4.000%	2,855,000		180,000	2,675,000
			2024	195,000	4.000%				
			2025	205,000	4.000%				
			2026	215,000	2.125%				
			2027	225,000	2.250%				
			2028	240,000	2.500%				
			2029	255,000	2.575%				
			2030	270,000	3.000%				
			2031	285,000	3.000%				
			2032	300,000	3.000%				
			2033	300,000	3.000%				
County College Bonds, Series 2019B	5/1/2019	3,200,000	2023	185,000	4.000%	2,855,000		180,000	2,675,000
			2024	195,000	4.000%				
			2025	205,000	4.000%				
			2026	215,000	2.600%				
			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 OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance December 31, 2021	Increased	Decreased	Balance December 31, 2022
			Year	Amount					
General Improvements Bonds	12/1/2019	23,520,000	2023	1,345,000	2.000%	20,905,000		1,330,000	19,575,000
	2024	1,360,000	4.000%						
	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%						
County Vocational School Bonds	12/1/2019	2,935,000	2023	190,000	2.000%	2,605,000		180,000	2,425,000
	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%						
	2032	240,000	2.500%						
2033	255,000	2.500%							

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2022		Interest Rate	Balance December 31, 2021	Increased	Decreased	Balance December 31, 2022
			Year	Amount					
College Series B	12/1/2019	4,235,000	2023	525,000	2.000%	3,185,000		525,000	2,660,000
			2024	525,000	4.000%				
			2025	525,000	4.000%				
			2026	525,000	4.000%				
			2027	560,000	4.000%				
Energy Savings Improvement Bonds	12/1/2019	12,500,000	2023	875,000	2.000%	10,390,000		835,000	9,555,000
			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%				
General Obligation Refunding Bonds, Series 2020	4/1/2020	9,510,000	2023	2,450,000	5.000%	7,355,000		2,290,000	5,065,000
			2024	2,615,000	5.000%				

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance December 31, 2021	Increased	Decreased	Balance December 31, 2022
			Year	Amount					
General Improvement Bonds, Series 2020A	11/1/2020	31,550,000	2023	1,500,000	2.000%	30,050,000			28,550,000
			2024	1,500,000	2.000%				
			2025	1,500,000	2.000%				
			2026	1,500,000	2.000%				
			2027	1,635,000	2.000%				
			2028	2,020,000	3.000%				
			2029	2,050,000	3.000%				
			2030	2,145,000	3.000%				
			2031	2,800,000	2.000%				
			2032	2,900,000	2.000%				
			2033	3,000,000	2.000%				
2034	3,000,000	0.650%							
2035	3,000,000	3.000%							
County Vocational School Bonds, Series 2020B	11/1/2020	975,000	2023	85,000	2.000%	900,000		80,000	820,000
			2024	90,000	2.000%				
			2025	95,000	2.000%				
			2026	100,000	2.000%				
			2027	105,000	2.000%				
			2028	110,000	3.000%				
			2029	115,000	3.000%				
			2030	120,000	3.000%				

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance December 31, 2021	Increased	Decreased	Balance December 31, 2022
			Year	Amount					
County College Bonds, Series 2020C	11/1/2020	2,475,000	2023	220,000	2.000%	2,275,000		210,000	2,065,000
			2024	230,000	2.000%				
			2025	240,000	2.000%				
			2026	250,000	2.000%				
			2027	260,000	2.000%				
			2028	270,000	3.000%				
			2029	280,000	3.000%				
2030	315,000	3.000%							
County College Bonds, Series 2021A	7/1/2021	4,090,000	2023	365,000	0.250%	4,090,000		355,000	3,735,000
			2024	375,000	0.250%				
			2025	385,000	0.500%				
			2026	395,000	0.500%				
			2027	405,000	1.250%				
			2028	435,000	2.000%				
			2029	445,000	2.000%				
2030	455,000	2.000%							
2031	475,000	2.000%							
County College Bonds, Series 2021B	7/1/2021	4,090,000	2023	365,000	0.250%	4,090,000		355,000	3,735,000
			2024	375,000	0.250%				
			2025	385,000	0.500%				
			2026	395,000	0.500%				
			2027	405,000	1.250%				
			2028	435,000	2.000%				
			2029	445,000	2.000%				
2030	455,000	2.000%							
2031	475,000	2.000%							

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance December 31, 2021	Increased	Decreased	Balance December 31, 2022					
			Year	Amount										
General Improvement Bonds, Series 2021A	11/1/2021	36,250,000	2023	1,850,000	1.500%	36,250,000		1,800,000	34,450,000					
	2024	1,900,000	1.500%											
	2025	1,950,000	2.000%											
	2026	2,000,000	2.000%											
	2027	2,050,000	3.000%											
	2028	2,100,000	3.000%											
	2029	2,650,000	3.000%											
	2030	2,700,000	2.000%											
	2031	2,750,000	2.000%											
	2032	2,800,000	2.000%											
	2033	2,850,000	2.000%											
	2034	2,900,000	2.000%											
	2035	2,950,000	2.000%											
2036	3,000,000	2.000%												
County College Bonds, Series 2021B	11/1/2021	3,750,000	2023	515,000	1.500%	3,750,000		505,000	3,245,000					
	2024	525,000	1.500%											
	2025	535,000	2.000%											
	2026	545,000	2.000%											
	2027	555,000	3.000%											
	2028	570,000	3.000%											
	County College Bonds, Series 2022A	7/1/2022	2,485,000	2023	225,000					2.000%				2,485,000
		2024	230,000	3.000%										
2025		235,000	3.000%											
2026		240,000	3.000%											
2027		245,000	3.000%											
2028		250,000	3.000%											
2029		255,000	3.000%											
2030		260,000	3.000%											
2031	265,000	3.125%												
2032	280,000	4.000%												

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate	Balance December 31, 2021	Increased	Decreased	Balance December 31, 2022
			Year	Amount					
County College Bonds, Series 2022B,	7/1/2022	2,485,000	2023	225,000	2.000%		2,485,000		2,485,000
			2024	230,000	3.000%				
			2025	235,000	3.000%				
			2026	240,000	3.000%				
			2027	245,000	3.000%				
			2028	250,000	3.000%				
			2029	255,000	3.000%				
			2030	260,000	3.000%				
			2031	265,000	3.125%				
			2032	280,000	4.000%				
						\$ 297,966,000	4,970,000	30,395,000	272,541,000
							New Issue		
							\$ 4,970,000		
							Budget Appropriations	30,395,000	
								\$ 30,395,000	

COUNTY OF PASSAIC

Schedule of Capital Leases Payable

General Capital Fund

Year Ended December 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Capital Leases Outstanding		Interest Rate	Balance December 31, 2021	Increased	Decreased	Balance December 31, 2022
			Date	Amount					
Refunding -Preakness Healthcare Center Expansion	5/1/2012	\$ 57,425,000	5/1/2023	2,510,000	2.125%	\$ 44,000,000		2,430,000	41,570,000
			5/1/2024	2,610,000	5.000%				
			5/1/2025	2,740,000	2.500%				
			5/1/2026	2,885,000	5.000%				
			5/1/2027	3,000,000	2.625%				
			5/1/2028	3,090,000	4.000%				
			5/1/2029	3,185,000	5.000%				
			5/1/2030	3,290,000	5.000%				
			5/1/2031	3,400,000	5.000%				
			5/1/2032	3,520,000	3.000%				
			5/1/2033	3,650,000	3.000%				
		5/1/2034	3,775,000	3.125%					
		5/1/2035	3,915,000	3.125%					

COUNTY OF PASSAIC

Schedule of Capital Leases Payable

General Capital Fund

Year Ended December 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Capital Leases Outstanding		Interest Rate	Balance December 31, 2021	Increased	Decreased	Balance December 31, 2022
			Date	Amount					
Refunding -Preakness Healthcare Center Expansion 5/20/2015 \$ 19,550,000			5/1/2023	840,000	5.000%	16,095,000			15,300,000
			5/1/2024	880,000	5.000%				
			5/1/2025	925,000	5.000%				
			5/1/2026	960,000	5.000%				
			5/1/2027	990,000	3.000%				
			5/1/2028	1,025,000	3.125%				
			5/1/2029	1,060,000	3.250%				
			5/1/2030	1,095,000	3.250%				
			5/1/2031	1,140,000	3.750%				
			5/1/2032	1,180,000	3.750%				
			5/1/2033	1,230,000	3.750%				
			5/1/2034	1,275,000	3.750%				
			5/1/2035	1,325,000	3.750%				
		5/1/2036	1,375,000	3.750%					

COUNTY OF PASSAIC

Schedule of Capital Leases Payable

General Capital Fund

Year Ended December 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Capital Leases Outstanding		Interest Rate	Balance December 31, 2021	Increased	Decreased	Balance December 31, 2022
			Date	Amount					
Refunding - Prosecutor Building	5/20/2015 \$	3,510,000	5/1/2023	390,000	5.000%	1,595,000		370,000	1,225,000
			5/1/2024	405,000	5.000%				
			5/1/2025	430,000	3.000%				
PCIA - DPW Project	7/18/2018 \$	14,530,000	5/1/2023	810,000	5.000%	12,280,000		770,000	11,510,000
			5/1/2024	850,000	5.000%				
			5/1/2025	895,000	5.000%				
			5/1/2026	940,000	5.000%				
			5/1/2027	985,000	5.000%				
			5/1/2028	1,035,000	5.000%				
			5/1/2029	1,085,000	5.000%				
			5/1/2030	1,140,000	5.000%				
			5/1/2031	1,195,000	5.000%				
			5/1/2032	1,255,000	5.000%				
		5/1/2033	1,320,000	5.000%					
						\$ 73,970,000		4,365,000	69,605,000

COUNTY OF PASSAIC

Schedule of Bonds and Notes Authorized But Not Issued

General Capital Fund

Year Ended December 31, 2022

Ordinance Number		Balance Dec. 31, 2021	Increased	Decreased	Balance Dec. 31, 2022
General Improvements:					
11-03	Various Capital Improvements	\$ 757		757	
14-06	Self Insurance Funding		11,080,000		11,080,000
15-06	Renovations to Courthouse Complex - Historic Preservation Trust	1,175,000		450,000	725,000
17-04	Various Capital Improvements	2,900,000		3,050	2,896,950
18-04	DPW Building Project (Nike Base)	818,153		255,700	562,453
19-03	Improvement of Passaic County Community College	1,880,000			1,880,000
19-09	Lambert Castle & Carriage House Restoration	7,250,000		500,000	6,750,000
20-01	Various Capital Improvements	3,000			3,000
20-03	PCCC Capital Improvements	2,390,452			2,390,452
21-01	Various Capital Improvements	5,915,000			5,915,000
21-03	PCCC Improvements	2,096,160			2,096,160
21-05	Acquisition of Various Election Equipment	7,622,000		1,780,618	5,841,382
21-06	PCTI Biotechnology Facility	6,184,325			6,184,325
22-01	Various Capital Improvements		10,000,000	3,058	9,996,942
22-02	PCCC Ch. 12 Improvements		4,971,000	4,970,000	1,000
22-03	PCCC Capital Improvements		791,332		791,332
		<u>\$ 38,234,847</u>	<u>26,842,332</u>	<u>7,963,183</u>	<u>57,113,996</u>
	BANs Not Renewed		11,080,000		
	Authorized		<u>15,762,332</u>		
			<u>26,842,332</u>		
	College Bonds Issued			4,970,000	
	PCIA Funds - NIKE Base Project			255,700	
	Budget Appropriation: Due from OSTF - Court House Renovation			450,000	
	Budget Appropriation: Due from OSTF - Lambert Castle Project			500,000	
	Cancelled per Resolution			6,865	
	Election Grant Proceeds (Ord. #21-05)			<u>1,780,618</u>	
				<u>\$ 7,963,183</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, 2022



WIELKOTZ & COMPANY ^{LLC}

CERTIFIED PUBLIC ACCOUNTANTS

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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 County Commissioners
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, 2022 and the related notes to the financial statements, and have issued our report thereon dated July 27, 2023, 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.



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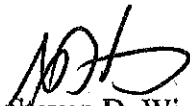
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

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*.

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, C.P.A.
Registered Municipal Accountant
No. 413



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

July 27, 2023



WIELKOTZ & COMPANY LLC
CERTIFIED PUBLIC ACCOUNTANTS

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

The Honorable Board of County Commissioners
County of Passaic
Paterson, New Jersey

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited the County of Passaic's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement and the N.J. Office of Management and Budget Circular 15-08 Compliance Supplement that could have a direct and material effect on each of the County of Passaic's major federal and state programs for the year ended December 31, 2022. 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.

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 programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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. Our responsibilities under those standards and the Uniform



Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, the Uniform Guidance, and N.J. OMB Circular 15-08, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County of Passaic's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the County of Passaic's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and N.J. OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of the County of Passaic's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and N.J. OMB Circular 15-08.

Government Auditing Standards requires the auditor to perform limited procedures on the County of Passaic's response to the noncompliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County of Passaic's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

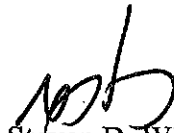
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

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

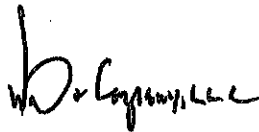


Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance 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 27, 2023

COUNTY OF PASSAIC

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2022

Name of Federal Agency or Department	F.F.A.I.N. Number	Passed Through Grantor's Number	Grant Period	Total Grant Award	Cash Received	Expenditures	MEMO Cumulative Total Expenditures
Federal and State Grant Fund							
U.S. Department of Agriculture, Farmer's Market Nutrition Program	10.576	DFHS20WMDN006	2022	1,050	1,050	1,050	1,050
U.S. Office of Coastal Management, NOAA Project of Special Merit - Campaign for Coastal NJ	11.419	CFR21-153	2021	12,500		6,000	12,000
U.S. Department of Housing & Urban Development							
Community Development Block Grant	14.218	B09UC340112	2009	874,892			874,892
Community Development Block Grant	14.218	B12UC340112	2012	805,450			804,891
Community Development Block Grant	14.218	B13UC340112	2013	902,187			899,593
Community Development Block Grant	14.218	B15UC340112	2015	822,008			809,413
Community Development Block Grant	14.218	B16UC340112	2016	810,869			810,713
Community Development Block Grant	14.218	B17UC340112	2017	788,241			762,325
Community Development Block Grant	14.218	B18UC340112	2018	849,041	42,000	42,000	710,643
Community Development Block Grant	14.218	B19UC340112	2019	2,278,724	221,206	281,878	1,084,443
Community Development Block Grant	14.218	B20UC340112	2020	914,518	180,994	344,508	514,397
Community Development Block Grant	14.218	B21UC340112	2021	891,398	127,389	208,046	211,040
Community Development Block Grant	14.218	B20UC340112	2022	906,791	571,589	6,473	6,473
						882,905	7,488,823
Passed through NJ Department of Community Affairs							
CDBG - COVID-19 CV7 2020	14.238	100-022-8020-204-2001-CV20-6130	2020/23	2,287,345	567,394	772,137	1,115,840
					567,394	772,137	1,115,840
Passaic County Housing First	14.238		2009	1,411,200			679,419
HUD - Era's Project 36308	14.238		2010	471,360			176,304
Passaic County Housing First - Collaborative III	14.238	NI-39-CS-11-002	2011/16	369,480			129,872
Passaic County Housing First-New	14.238		2012/17	235,260			212,440
HUD - Paterson Park Apartments	14.238		2012	806,760			560,755
HUD - Birch Street Apartments	14.238		2011	342,240			103,761
Eva's Village Homeless Housing Project	14.238		2015	114,495			86,888
Eva's Village Homeless Housing Project	14.238		2016	266,732			152,707
Eva's Village Homeless Housing Project	14.238	NM0329L2F111606	2017	118,815			83,656
Eva's Village Homeless Housing Project	14.238		2018	287,084			62,121
St. Joe's CDC	14.238		2016-17	47,187			39,571
St. Paul's CDC	14.238	NM0330L2F111505	2017	47,187			33,695
Passaic County Housing First PILOT 2007	14.238	NM0387L2F111403	2015-16	311,069			101,595
Passaic County Housing First PILOT	14.238	NM0387L2F111504	2016-17	329,213			163,861
Passaic County Housing First - 2008	14.238	NM0128L2F111301	2014-15	258,007			61,519
Passaic County Housing First - 2008	14.238	NM0128L2F111402	2015-16	252,703			167,880
Passaic County Housing First - 2008	14.238	NM0128L2F111503	2016-17	267,591			124,172
Continuum of Care Program - Planning Grant	14.238	NM0459L2F111400	2016	35,907			28,536
Continuum of Care Program - Planning Grant	14.238	NM0479L2F111500	2017	110,995			81,680

COUNTY OF PASSAIC

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Name of Federal Agency or Department	C.F.D.A. Number	F.A.L.N. Number	Passed Through Grantor's Number	Grant Period	Total Grant Award	Cash Received	Expenditures	MEMO
								Cumulative Total Expenditures
Passaic County Housing First 2011	14.261		N0364L2F111501	2016-17	404,509			210,386
Passaic County Housing First 2011	14.261		N0364L2F111602	2017	1,095,487			903,839
Passaic County Housing First PILOT 2018	14.261		N0364L2F111703	2018	1,177,615			950,215
Passaic County Housing First - Bonus	14.261			2013	221,424			20,658
Passaic County Housing First - Bonus	14.261			2016-17	78,729			19,767
Passaic County Housing First - Bonus	14.261			2017-18	78,729			57,424
Passaic County Housing First - Bonus	14.261			2018-19	84,633			63,711
Continuum of Care Program - Planning Grant	14.261			2017	119,137			1,905
Passaic County Housing First - 2009	14.261			2016-17	81,260			74,729
Passaic County Housing First - 2009	14.261			2017-18	614,482			480,122
Passaic County Housing First - 2009	14.261			2018-19	660,742			624,559
Passaic County Housing First - Collaborative II	14.261			2016-17	362,951			220,975
U.S. Department of Housing & Urban Development (Continued):								
HUD Housing First N0329-808	14.267		N0329L2F111808	2019	308,540			291,431
HUD Housing First N0329-909	14.267		N0329L2F111909	2020	304,124			200,547
HUD Housing First N0329	14.267			2021	319,340	62,461	105,582	180,831
HUD Housing First N0329	14.267			2022-23	273,740	108,695	64,302	64,302
Passaic County Housing First - Bonus	14.267			2019-20	91,807			68,083
Passaic County Housing First - Bonus	14.267			2020-21	91,807			57,315
Passaic County Housing First - Bonus	14.267			2021-22	99,626	29,407	33,700	55,495
Passaic County Housing First - Bonus	14.267			2022-23	73,469	30,132	21,250	21,250
Passaic County Housing First - PILOT 2019	14.267			2019	1,270,027			720,531
Passaic County Tenant Based Housing First N0364	14.267		N0364L2F111905	2020	1,226,143			897,328
Passaic County Tenant Based Housing First N0364	14.267			2021	1,314,211	457,595	614,072	945,969
Passaic County Tenant Based Housing First N0364	14.267			2022-23	1,175,735	548,624	387,270	387,270
Passaic County Tenant Based Housing First N0364	14.267			2022-23	139,547	19,310	22,515	22,515
HUD Housing First - N0366-700	14.267		N0366L2F111700	2018-19	119,137			30,810
HUD Housing First - N0366-1800	14.267			2019-20	155,144			55,940
HUD Housing First - N0366-1800	14.267			2020-21	133,013			47,593
Continuum of Care Program - NI-511 CoC Planning	14.267			2021-22	131,369	46,485	20,914	42,919
Passaic County Sponsor Based Housing First N0242	14.267		N0242L2F111804	2019-20	708,838			492,869
Passaic County Sponsor Based Housing First N0242	14.267			2020-21	684,394			519,467
Passaic County Sponsor Based Housing First N0242	14.267			2021-22	728,494	297,343	356,478	563,489
Passaic County Sponsor Based Housing First N0242	14.267			2022-23	664,102	319,499	152,475	152,475
						1,919,551	1,777,088	12,496,971
Section 8 Housing Choice Voucher Program - CARES Act Round 1 AF	14.871		N090-AF0132	2020	179,118		(5,627)	162,591
							(5,627)	162,591
National Endowment of Arts and Humanities: Expanding the Narrative: If These Walls Could Talk	45.129	Z50-283157-21		2021	12,000		12,000	12,000
							12,000	12,000
Institute of Museum and Library Services: Administered by the Foundation for Advancement in Conservation Collections Assessment for Preservation (CAP) Program	45.312			2022	7,600			

COUNTY OF PASSAIC

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

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	Cash Received	Expenditures	MEMO
								Cumulative Total Expenditures
U.S. Department of Justice (Continued):								
Passed through the New Jersey Department of Law and Public Safety:								
Juvenile Detention Alternative Innovations	84-411		100-066-1500-237	2017	124,000			106,603
Juvenile Detention Alternative Innovations	84-411		100-066-1500-237	2018	124,000			78,586
Juvenile Detention Alternative Innovations	84-411		100-066-1500-237	2019	120,000			3,172
Juvenile Detention Alternative Innovations	84-411		100-066-1500-237	2020	120,000			3,842
Juvenile Detention Alternative Innovations	84-411		100-066-1500-237	2021	120,000	29,703	29,703	\$9,446
Juvenile Detention Alternative Innovations	84-411		100-066-1500-237	2022	120,000	32,782	34,194	34,194
Juvenile Detention Alternative Innovations	84-411		100-066-1500-237	2023	120,000	62,485	63,897	285,843
U.S. Department of Justice (Continued):								
BIA FY 20 Coronavirus Emergency Supplemental Funding								
Sexual Assault Nurse Examiner SART/SANE Program	16-575	2018-YA-GX-0058	066-1020-100-142	2018	86,210			77,664
Sexual Assault Nurse Examiner SART/SANE Program	16-575	2019-YA-GX-0058	066-1020-100-142	2019	93,112			75,563
Sexual Assault Nurse Examiner SART/SANE Program	16-575	2020-YA-GX-0058	066-1020-100-142	2020	92,491			60,345
Sexual Assault Nurse Examiner SART/SANE Program	16-575	2021-YA-GX-0058	066-1020-100-142	2021	91,504			67,266
Sexual Assault Nurse Examiner SART/SANE Program	16-575	2022-YA-GX-0058	066-1020-100-142	2022	87,290	41,841		
Victim Witness Advocacy	16-575	2016-YA-GX-0072	066-1020-100-142	2016-18	400,000			391,063
Victim Witness Advocacy	16-575	2017-18	066-1020-100-142	2017-18	407,809			285,514
Victim Witness Advocacy	16-575	2018-19	100-066-1020-142	2018-19	538,171			510,119
Victim Witness Advocacy	16-575	2019-VZ-GX-0051	100-066-1020-142	2020-21	554,856			447,743
Victim Witness Advocacy	16-575	2019-VZ-GX-0051	100-066-1020-142	2021-22	544,103	333,579	423,049	426,394
Victim Witness Advocacy	16-575	15P0VC-21-CG-00587-ASSI	100-066-1020-142	2022-23	528,025	101,341	8,487	8,487
Victim Witness Advocacy	16-575	2017-YA-GX-0058	100-066-1020-142	2019-20	545,769	476,761	431,536	410,065
National Crime Victims Rights Week Project	16-582	2018-Y3-GX-K016	CAP20-0093	2020	5,000			2,760,223
STOP Violence Against Women Act Formula Grant	16-588	2016-WF-AX	100-066-1020-246	2017-19	58,881			3,053
STOP Violence Against Women Act Formula Grant	16-588	2018-WF-AX-00050	100-066-1020-246	2020-21	50,351			3,053
STOP Violence Against Women Act Formula Grant	16-588	2019-WF-AX-0016	100-066-1020-246	2020-21	41,550			47,602
STOP Violence Against Women Act Formula Grant	16-588	2020-WF-AX-0034	100-066-1020-246	2021-22	49,755	46,930	46,930	29,166
STOP Violence Against Women Act Formula Grant	16-588	1530VW-21-GG-00537-STOP	100-066-1020-246	2022-23	47,502	46,930	46,930	46,930
Justice Assistance Grant - Megan's Law	16-738	2017-DI-BX-0078		2018-19	25,910	25,910		123,698
Justice Assistance Grant - Multi Narcotics Task Force	16-738	2017-DI-BX-0078		2018-19	177,903	177,903		177,903
Justice Assistance Grant - Multi Narcotics Task Force	16-738	2018-DI-BX-0257	100-066-1020-364	2019-23	204,577			
Justice Assistance Grant - PCSO Obstacle Course/LE Day	16-738	2020-DI-BX-0067	100-066-1020-364	2021-22	16,500	203,813	15,083	15,083
Justice Assistance Grant - PCSO Obstacle Course/LE Day	16-738	2020-DI-BX-0067	100-066-1020-364	2021-22	16,500	203,813	192,986	192,986
Passed through Northeast Regional Children's Advocacy Center: Tools and Technology Grant	16-758		2019-CLJEX-K005	2022	16,772		11,027	11,027
							11,027	11,027

COUNTY OF PASSAIC

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2022

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	Cash Received	Expenditures	MEMO
								Cumulative Total Expenditures
Passed through the New Jersey Department of Law & Public Safety:								
Juvenile Justice - Partnership	16.540		066-1500-100-007	2017	500,656			447,610
Juvenile Justice - Partnership	16.540		066-1500-100-007	2018	500,656			367,696
Juvenile Justice - Partnership	16.540		066-1500-100-007	2019	500,656			440,023
Juvenile Justice - Partnership	16.540		066-1500-100-007	2020	500,656			420,435
Juvenile Justice - Partnership	16.540		066-1500-100-007	2021	500,656	137,318	45,029	456,387
Juvenile Justice - Partnership	16.540		066-1500-100-007	2022	500,656	296,926	388,488	388,488
Summer Expansion Program	16.540	2018-JF-FX-0027	1500-209-994570	2022	24,830	16,894	16,724	16,724
						451,048	450,241	2,537,363
U.S. Department of Labor:								
Passed through the New Jersey Department of Labor:								
Workforce Learning Link Program	17.258		062-4545-100-095	2021/22	147,000	147,000	68,825	147,000
Workforce Learning Link Program	17.258		062-4545-100-095	2022/23	95,000	46,099	52,578	52,578
WIOA - Data Reporting & Analysis	17.258		AA-30952-17-55-A-34	2021/22	12,971	12,971	12,971	12,971
WIOA - Data Reporting & Analysis	17.258		AA-30952-17-55-A-34	2022/23	12,971	12,971	12,971	12,971
WIOA - Adult	17.258		062-4545-100-095	2020/21	1,587,337	862,781	721,293	1,573,885
WIOA - Adult	17.258		062-4545-100-095	2021/22	1,741,255	1,103,102	1,255,122	1,255,122
WIOA - Adult	17.258		062-4545-100-095	2022/23	1,775,183	66,521	159,099	159,099
WIOA - Youth	17.259		062-4545-100-095	2020/21	1,723,460	347,271	138,543	1,723,460
WIOA - Youth	17.259		062-4545-100-095	2021/22	1,886,612	1,287,633	1,124,941	1,637,625
WIOA - Youth	17.259		062-4545-100-095	2022/23	1,908,119	150,241	213,548	213,548
WIOA - Dislocated Worker	17.278		062-4545-100-105	2020/21	1,256,102	93,450	9,885	1,256,101
WIOA - Dislocated Worker	17.278		062-4545-100-105	2021/22	1,478,877	1,385,678	1,260,215	1,478,868
WIOA - Dislocated Worker	17.278		062-4545-100-105	2022/23	1,586,185	303,209	458,038	458,038
						5,818,927	5,488,029	9,981,266
U.S. Department of Transportation:								
Great Falls Circulation Study								
Green Infrastructure Plan	20.205	N/A	N/A	2014	300,000			291,402
Subregional Studies Program-Bus Rapid Transit	20.205	N/A	N/A	2017/18	300,000			298,247
Subregional Studies Program-Bicycle Master Plan	20.205	N/A	N/A	2019/20	315,000			312,940
Federal Congestion Mitigation & Air Quality Program (CMAQ)	20.205	N/A	N/A	2020/21	375,000	268,793	213,213	338,871
						268,793	213,213	1,241,460
Subregional Transportation Planning								
Subregional Transportation Planning	20.505	N/A	N/A	2016	132,048			129,991
Subregional Transportation Planning	20.505	N/A	N/A	2017	165,060			163,493
Subregional Transportation Planning	20.505	N/A	N/A	2018	165,060			155,321
Subregional Transportation Planning	20.505	N/A	N/A	2019	165,060			96,493
Subregional Transportation Planning	20.505	N/A	N/A	2020	132,048		990	110,513
Subregional Transportation Planning - Supplemental Support	20.505	N/A	N/A	2020	132,048	127,697	200	33,652
Subregional Transportation Planning - Supplemental Support	20.505	N/A	N/A	2020	15,000			3,602
Subregional Transportation Planning - Supplemental Support	20.505	N/A	N/A	2021	15,000			8,846
Subregional Transportation Planning - Supplemental Support	20.505	N/A	N/A	2022	15,000	8,846	8,846	8,846
						136,543	9,996	701,911
FTA/JARC/NJ SFY 2017								
NJ JARC-S SFY2019	20.516	N/A	N/A	2017	350,000			340,767
2013 FTA Section 5310	20.516	N/A	N/A	2018/19	200,000			200,000
2014 FTA Section 5310	20.513	N/A	N/A	2014	180,867			177,508
2015 FTA Section 5310	20.513	N/A	N/A	2017/18	125,000			105,154
2016 FTA Section 5310	20.513	N/A	N/A	2018/19	120,000			119,700
2017 FTA Section 5310	20.513	N/A	N/A	2019/20	200,000			198,584
								1,141,713

COUNTY OF PASSAIC

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

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	Cash Received	Expenditures	MEMO Cumulative Total Expenditures
Sustained Enforcement Grant	20.600	69A3752300004020N10	PT-22-03-04-12	2020-21	90,000			
Sustained Enforcement Grant	20.600	69A3752300004020N10	PT-22-03-04-12	2021-22	90,000	90,000		
Sustained Enforcement Grant	20.600	69A3752300004020N10	PT-22-03-04-04	2022-23	90,000	90,000		
Drive Sober or Get Pulled Over	20.616	79A37519300004056N1C	N/A	2019	5,500			
Pedestrian Safety Grant	20.616		PS-18-45-01-19	2017	15,000			13,929
Pedestrian Safety Grant	20.616		PS-19-45-01-21	2018/19	50,000			
Pedestrian Safety Grant	20.616	69A3752030000	PS-20-45-01-23	2019/20	50,000			
Pedestrian Safety Grant	20.616	69A3752030000	PS-20-45-01-23	2020/21	50,000			
Pedestrian Safety Grant	20.616	69A3752030000	PS-20-45-01-23	2021/22	60,000	57,960		
Pedestrian Safety Grant	20.616				60,000	57,960		13,929
U.S. Department of the Treasury Coronavirus Aid, Relief, and Economic Security Act (CARES) Prevention Healthcare Center	21.019			2022	1,457,554	1,457,554		
Emergency Rental Assistance	21.023			2021	36,271,787	159,819	15,833,065	33,624,656
American Rescue Plan	21.027			2021/24	97,473,818	48,756,909	33,195,004	35,973,244
						48,756,909	33,195,004	35,973,244
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	2019/20	905,533		(120,161)	511,924
Weatherization Assistance Program	81.042	DE-EE0007936	100-022-8050-160	2020/21	1,299,141	219,669	179,858	219,669
Weatherization Assistance Program	81.042	DE-EE0007936	100-022-8050-160	2021/22	469,351	219,669	117,343	117,343
						219,669	177,040	848,936
Weatherization LIHEAP Assistance	93.568		100-022-8050-182	2019	869,491			869,434
Weatherization LIHEAP Assistance	93.568		100-022-8050-182	2020	854,776			854,093
Weatherization LIHEAP Assistance	93.568		100-022-8050-182	2021	875,823		889	875,823
Weatherization LIHEAP Assistance	93.568		100-022-8050-182	2022	850,823	731,793	732,538	732,538
Weatherization LIHEAP Assistance - COVID-19 2021 (2)	93.568		100-022-8050-182	2021	274,151	182,028	127,203	249,320
Weatherization LIHEAP Assistance	93.568		100-022-8050-182	2022	286,158		17,362	
Heating Improvement (HIP)	93.568		100-022-8050-182	2020	522,073	235,187	169,532	514,081
Heating Improvement (HIP)	93.568		100-022-8050-182	2021	280,000		135,582	135,582
Heating Improvement (HIP)	93.568		100-022-8050-182	2022	292,607			
LIHEAP ARP Arrears Assistance 2022	93.568		100-022-8050-182	2022	212,706	212,706	212,706	212,706
						1,361,714	1,395,812	4,443,577

COUNTY OF PASSAIC

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2022

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	Cash Received	Expenditures	MEMO	
								Total	Cumulative Total Expenditures
U.S. Department of Health and Human Services: Passed through the New Jersey Department of Health and Senior Services: Preakness Gerco-Psych Program Preakness Gerco-Psych Program	93.005		054-7700-100-029	2021	338,210	338,210	200,880	338,210	338,210
	93.005		054-7700-100-029	2022	338,210	338,210	200,880	200,880	539,090
MRC Capacity Building Award MRC Challenge MRC Challenge NACCHO MRC RISE Award	93.008			2015	3,500		1,260	3,500	3,500
	93.008			2016	15,000		364	15,000	15,000
	93.008			2017	13,000		8,213	13,000	13,000
	93.008			2022	75,000	76,250	8,213	75,000	75,000
						26,250	8,213	26,250	26,250
						26,250	8,213	26,250	26,250
Aging Area Nutrition Grant Aging Area Nutrition Grant	93.044		046-4275-100-061	2017	3,473,607			3,473,607	2,606,687
	93.044		046-4275-100-061	2019	3,526,070			3,526,070	2,556,573
Aging Area Nutrition Grant Aging Area Nutrition Grant	93.044		046-4275-100-061	2020	4,210,867		157,061	4,210,867	3,614,967
	93.044		046-4275-100-061	2021	2,413,241	566,304	188,252	1,871,916	1,377,463
Aging Area Nutrition Grant Aging Area Nutrition Grant	93.044		046-4275-100-061	2022	4,219,607	173,002	2,219,996	4,219,607	2,219,996
	93.045		046-4275-100-228	2017	2,239,627			2,239,627	1,871,916
Aging Administration Aging Administration	93.045		046-4275-100-228	2019	2,314,794			2,314,794	1,857,296
	93.045		046-4275-100-228	2020	2,506,878	3,806	34,138	2,506,878	1,991,203
Aging Administration Aging Administration	93.045		046-4275-100-228	2021	2,638,175	3,806	1,054,689	2,638,175	2,209,922
	93.045		046-4275-100-228	2022	3,562,229	3,562,229	1,033,153	3,562,229	1,033,153
					4,305,341	4,305,341	4,687,289	4,305,341	21,339,176
U.S. Dept of Health and Human Services (Continued): Community Services Block Grant (PHLP)	93.069		046-4230-100-361	2017	526,569			526,569	511,953
	93.069		046-4230-100-361	2018	526,569			526,569	524,475
Community Services Block Grant (PHLP) Community Services Block Grant (PHLP)	93.069		046-4230-100-361	2019	526,569			526,569	521,027
	93.069		046-4230-100-361	2020	837,569		226,513	644,742	644,742
Community Services Block Grant (PHLP) Community Services Block Grant (PHLP)	93.069		046-4230-100-361	2021	832,014	825,100	553,161	825,100	825,160
	93.069		046-4230-100-361	2021	832,014	825,100	553,161	825,100	3,027,357
Overdose Fatality Review Team Overdose Fatality Review Team	93.136		NUI17CE924966-02-00	2020/21	200,000	136,991	109,025	162,697	162,697
	93.136		NUI17CE924966-02-00	2021/22	75,000	23,622	23,622	23,622	23,622
Overdose Data to Action - Operation Helping Hand Grant Overdose Data to Action - Operation Helping Hand Grant	93.136		22-100-66-1000-203	2022/23	50,000	136,991	132,647	186,319	186,319
	93.558					(49,681)			
Human Services 17BERN Human Services 19BERN	93.558		046-4275-100-371	2017	350,746			350,746	251,123
	93.558		046-4275-100-371	2019	175,373			175,373	147,333
Human Services 20BERN Human Services 21BERN	93.558		046-4275-100-371	2020	167,016	(8,357)	1,028	164,044	164,044
	93.558		046-4275-100-371	2021	241,212	67,004	63,617	241,212	187,065
Human Services 21BERN Human Services 21BERN	93.558		046-4275-100-371	2023	160,808	93,804	65,435	160,808	65,435
	93.558		21PASS	2021-22	81,756	27,252	24,426	81,756	37,217
Personal Assistance Services Program Personal Assistance Services Program	93.558		23PASS	2022-23	44,208	22,104	4,583	44,208	4,583
	93.558		100-054-7550-308	2016	607,371			607,371	520,626
Transportation & TIP Transportation & TIP	93.558		100-054-7550-308	2018	404,914			404,914	318,637
	93.558		100-054-7550-308	2019	404,914			404,914	344,418
Transportation & TIP Transportation & TIP	93.558		100-054-7550-308	2020	404,914			404,914	302,057
	93.558		100-054-7550-308	2021	404,914	31,946	32,216	404,914	177,242
Transportation & TIP Transportation & TIP	93.558		100-054-7550-308	2022	404,914	92,810	132,428	404,914	132,428
	93.558		100-054-7550-308	2023	404,914	276,882	323,733	404,914	2,652,208

COUNTY OF PASSAIC

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

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	Cash Received	Expenditures	MEMO
								Cumulative Total Expenditures
Community Services Block Grant	93-569		022-8050-100-184	2017	301,106			296,723
Community Services Block Grant	93-569		022-8050-100-184	2018	311,936			285,956
Community Services Block Grant	93-569		022-8050-100-184	2021	316,738	229,824	293,645	316,738
Community Services Block Grant	93-569		022-8050-100-184	2022	313,571	109,750	114,571	114,571
Community Services Block Grant	93-569		022-8050-100-184	2023	109,750			
Community Services Block Grant	93-569		022-8050-100-184	2020	430,127	281,620	265,418	430,127
Non-Discretionary COVID 19 CARES Act						631,194	673,634	1,444,115
State Health Insurance Program (SHIP)	93-779	DOASI7SHF004	100-054-7530-055	2021	35,500	35,500	26,575	35,500
State Health Insurance Program (SHIP)	93-779	DOASI7SHF004	100-054-7530-055	2022	35,500	8,752	17,504	17,504
						44,252	44,079	53,004
DMEPOS Youth Leadership Grant	93-959	B08T083538		2022/23	68,880			
U.S. Department of Homeland Security:								
Urban Area Security Initiative (UASI) Projects - Local	97-008			2016	657,500			657,046
Urban Area Security Initiative (UASI) Projects - Local	97-008			2017	300,000			209,921
Urban Area Security Initiative (UASI) Projects - Local	97-008			2019	285,000	172,077	154,150	284,671
Urban Area Security Initiative (UASI) Projects - Local	97-008			2020	350,500	139,659	80,291	170,291
Urban Area Security Initiative (UASI) Projects - Local	97-008			2021	307,000		90,000	90,000
Urban Area Security Initiative (UASI) Projects - Local	97-008			2022	290,000	311,736	324,441	1,411,929
U.S. Department of Homeland Security (Continued):								
Hazard Mitigation Grant - EOC Generator Project	97-039			2015	100,223			86,443
FEMA Generator Grant	97-039			2019	438,908			438,908
Hazard Mitigation Grant	97-039				126,000			125,988
								651,339
Federal Emergency Management Agency:								
Emergency Management Agency Assistance	97-042	EMN-2021-EP-00007-S01	21-100-066-1200-726	2021-22	55,000	55,000		
						55,000		
Homeland Security Grant Program								
Homeland Security Grant Program (SHSP-Local Share)	97-067	EMW-2016-SS-00052-S01		2016-19	353,237			334,798
Homeland Security Grant Program (SHSP-Local Share)	97-067	EMW-2017-SS-00043-S01		2017-20	345,473			328,160
Homeland Security Grant Program (SHSP-Local Share)	97-067	EMW-2017-SS-00043-S01	100-066-1005-006	2018-21	330,858			330,851
Homeland Security Grant Program (SHSP-Local Share)	97-067	EMW-2017-SS-00043-S01		2019-22	333,177	139,116	138,366	333,140
Homeland Security Grant Program (SHSP-Local Share)	97-067	EMW-2020-SS-00042		2020-23	298,802	78,993	117,826	216,296
Homeland Security Grant Program (SHSP-Local Share)	97-067	EMW-2021-SS-00016		2021-24	274,296	55,901	112,424	112,424
Homeland Security Grant Program (SHSP-Local Share)	97-067	EMW-2022-SS-00028		2022-25	290,658	274,010	368,615	1,655,669
U.S. Department of the Interior:								
Passed through the NJ Department of Environmental Protection:								
Outdoor Recreation Partnership Grant	15-916		1600-21-UPG	2022	500,000			
U.S. Election Assistance Commission								
2018 HAVA VVPAT Pilot Program	90-404			2021	100,000			99,324
								99,324
Total Federal and State Grant Fund						69,891,483	68,499,159	148,322,635

COUNTY OF PASSAIC

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For the Year Ended December 31, 2022

Name of Federal Agency or Department	CFDA Number	F.A.L.N Number	Passed Through Grantor's Number	Grant Period	Total Grant Award	Cash Received	Expenditures	MEMO
								Cumulative Total Expenditures
Trust Funds								
U.S. Dept. of Housing & Urban Development:								
Section 8 Housing Choice Voucher Program	14.871			2022	10,180,379	10,067,462	10,067,462	10,067,462
Family Self-Sufficiency Program	14.896			2022	135,812	135,812	135,812	135,812
Emergency Housing Vouchers	14.EHV			2022	216,139	216,139	216,139	220,154
						<u>10,419,413</u>	<u>10,419,413</u>	<u>10,423,428</u>
US Department of Treasury								
Sheriff Federal Forfeiture	21.016			2022	29,235	29,235	29,235	50,954
Prosecutor Federal Forfeiture	21.016			2022	7,836	7,836	7,836	24,843
Total Department of Treasury						<u>37,071</u>		<u>75,797</u>
US Department of Justice								
Sheriff Federal Forfeiture	16.922			2022	536,590	536,590	536,590	4,817,557
Prosecutor Federal Forfeiture	16.922			2022	267,549	267,549	267,549	313,684
Total Department of Justice						<u>797,939</u>	<u>516,505</u>	<u>5,133,241</u>
Total Trust Funds						<u>11,254,423</u>	<u>10,935,918</u>	<u>15,632,466</u>
Total Federal Grant Programs						<u>81,145,906</u>	<u>79,435,077</u>	<u>163,955,101</u>

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, 2022

Program Description	State Program / Account No.	Grant Period	Total Grant Award	Balance Dec., 31 2021	Cash Received	Grant Expenditures	Adjustments/ Cancellations	Deferred Revenue/ (Accounts Receivable) at Dec. 31, 2022	MEMO Cumulative Total Expenditures
State Programs									
Senior Citizen and Disabled Resident Transportation Assistance Program (Casino Revenue Fund)	100-067-3610-058	2018	1,841,561	76,671				76,671	1,764,890
Assistance Program (Casino Revenue Fund)	100-067-3610-058	2019	1,875,895	326,792				326,792	1,549,103
Assistance Program (Casino Revenue Fund)	100-067-3610-058	2020	1,872,549	583,408		903		582,505	1,290,044
Assistance Program (Casino Revenue Fund)	100-067-3610-058	2021	2,049,660	272,958	262,247	53,043		482,162	1,567,498
Assistance Program (Casino Revenue Fund)	100-067-3610-058	2022	2,036,984	1,483,126	1,255,224	1,309,170		277,902	1,255,224
				1,259,829	1,745,373	1,309,170		1,696,032	7,426,759
Paterson Transit Facility Pedestrian Safety Grant	15-480-078-6390-GSS3-7310	2015	285,000	475				475	277,565
				475				475	277,565
New Jersey Department of State:									
2020 Complete Count Commission/Passaic County Counts Early Voting Grant Program	N/A	2020	254,540	48,261		39,839		48,261	206,279
Early Voting Grant Program	N/A	2021	1,250,000	(295,580)	335,419	48,166		25,034	335,419
		2022	73,200	(247,319)	408,619	88,005		73,295	48,166
									589,864
New Jersey Department of Law and Public Safety:									
Operation Helping Hand	19-100-066-1000-200	2019	136,000	29,287				29,287	106,713
Operation Helping Hand	FY0HH-16-2019	2020	62,500	2,509				2,509	59,991
Operation Helping Hand	FY0HH-16-2020	2020	47,619	13,179				13,179	34,440
Operation Helping Hand	FY0HH-16-2021	2021	90,476	(29,000)	90,476	49,422		12,054	78,422
Operation Helping Hand	FY0HH-16-2022	2022	52,632	52,632	52,632	42,884		9,748	42,884
Operation Helping Hand	23-100-066-1000-215	2023	123,810	15,975	143,108	124,306		(32,000)	32,000
								34,777	354,450
National Crime Statistics Exchange (NCS-X)	17-100-066-1200-B89	2020	20,000	(20,000)	20,000	20,000		(20,000)	20,000
				(20,000)	20,000	20,000		(20,000)	20,000
New Jersey Department of Health and Senior Services:									
Social Services for the Homeless	100-054-7550-072	2017	2,584,978	(73,466)				(73,466)	2,560,864
Social Services for the Homeless	100-054-7550-072	2018	2,069,900	21,293				21,293	1,501,499
Social Services for the Homeless	100-054-7550-072	2019	1,045,020	115,211				115,211	929,809
Social Services for the Homeless	100-054-7550-072	2020	1,025,000	36,967				36,967	988,013
Social Services for the Homeless	100-054-7550-072	2021	1,025,000	(608,863)	899,201	313,435		(23,097)	922,298
Social Services for the Homeless	100-054-7550-072	2022	1,025,000	1,025,000	513,043	531,344		(18,301)	531,344
Social Services for the Homeless	100-054-7550-072	2023	1,025,000						
Social Services for the Homeless (Intensive Case Management)	100-054-7550-072	2019	898,300	334,852		216,375		118,477	779,823
Social Services for the Homeless (Intensive Case Management)	100-054-7550-072	2020	972,700	1,115		257,570		(256,455)	813,777
Social Services for the Homeless (Intensive Case Management)	100-054-7550-072	2021	858,000	(435,819)	689,084	253,205		60	689,024
Social Services for the Homeless (Intensive Case Management)	100-054-7550-072	2022	678,000	678,000	5,713	16,195		(10,482)	16,195
Social Services for the Homeless (Intensive Case Management)	100-054-7550-072	2023	195,000	(608,710)	2,107,041	1,588,124		(89,793)	9,732,646
Strengthening Local Public Health Capacity Program - Operations	OLPH20PHC024	2019/20	95,000	(4)				(4)	85,983
				(4)				(4)	85,983
COVID-19 Vaccination Supplemental Grant	OLPH21VSR026	2021/22	900,000	(70,917)	365,134	418,752		(124,555)	539,789
				(70,917)	365,134	418,752		(124,555)	539,789

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Program Description	State Program / Account No.	Grant Period	Total Grant Award	Balance Dec., 31 2021	Cash Received	Grant Expenditures	Adjustments/ Cancellations	Deferred Revenue/ (Accounts Receivable) at Dec. 31, 2022	MEMO Cumulative Total Expenditures
New Jersey Division of Mental Health and Addiction Services: County-Based Innovation Grant									
Childhood Lead Program	21CLPCLPEP	2020/21	229,614	35,855		34,022		1,833	71,034
Childhood Lead Program	21CLPCLPEP	2021/22	212,050	11,412	168,606	179,630		388	205,924
Childhood Lead Program	21CLPCLPEP	2022/23	525,567	47,267	168,606	120,371		(120,371)	120,371
						334,023		(118,150)	597,529
New Jersey Department of Juvenile Justice Commission:									
Family Court Services	100-066-1500-021	2020/21	335,254		167,627	151,518		16,109	319,145
Family Court Services	100-066-1500-021	2020/21			167,627	151,518		16,109	319,145
Family Court Services	100-066-1500-021	2017	278,149	1				1	268,529
Family Court Services	100-066-1500-021	2018	278,149	(16,332)				(16,332)	217,692
Family Court Services	100-066-1500-021	2019	278,149	36,794				36,794	235,355
Family Court Services	100-066-1500-021	2020	278,149	(125)				(125)	187,786
Family Court Services	100-066-1500-021	2021	278,149	(42,490)	111,619	69,129		(96,273)	206,097
Family Court Services	100-066-1500-021	2022	278,149	(22,152)	233,213	217,867		(75,935)	217,867
						286,996			1,333,326
County Right to Know Program									
County Right to Know Program	100-046-4771-105	2020	15,215	3,803				3,803	11,410
County Right to Know Program	100-046-4771-105	2021	15,213		11,410	15,213		(5,803)	15,213
County Right to Know Program	100-046-4771-105	2022	15,213		3,803	7,606		(3,803)	7,606
						22,819			34,229
New Jersey Department of Community Affairs:									
Universal Service Fund	100-022-8050-B13	2017	441,168	356				356	440,191
Universal Service Fund	100-022-8050-B13	2022	470,527	(269,523)	470,527	20,004		(217,309)	470,527
Universal Service Fund	100-022-8050-B13	2023	470,527	(269,167)	470,527	217,309		(216,953)	217,309
						418,313			1,128,027
Lead-Safe Home Remediation Grant									
Lead-Safe Home Remediation Grant	2021-02332-0457	2021	158,774	(29,970)	74,710	93,965		(49,225)	123,935
Lead-Safe Home Remediation Grant	2022-02332-0457	2022	85,556						
Single Family Home Remediation Grant	2021-02332-0456	2021	236,103	(6,350)		(6,350)			
Single Family Home Remediation Grant	2022-02332-0456	2022	171,112	(36,320)	74,710	87,615		(49,225)	123,935
Legislative Grant - Lambert Castle Carraige House Restoration & Visitor Center Project									
	N/A	2022/23	3,600,000						
New Jersey Department of Environmental Protection:									
Recycling Enhancement Act	758-042-4960-2001	2015	381,900	23				23	381,877
Recycling Enhancement Act	758-042-4960-2001	2016	544,616	705				705	37,857
Recycling Enhancement Act	758-042-4960-2001	2018	530,284	167,185		142,999		24,186	506,098
Recycling Enhancement Act	758-042-4960-2001	2019	530,284	201,381		160,593		40,788	489,496
Recycling Enhancement Act	758-042-4960-2001	2020	575,100	369,294	575,100	231,208		343,892	231,208
						534,800		409,594	1,646,536
Radon Awareness Program									
Radon Awareness Program	100-042-4820-4CBC	2018	2,000						1,998
Radon Awareness Program	100-042-4820-4CBC	2019	2,000		1,990	1,990	1	1	1,999
Radon Awareness Program	100-042-4820-4CBC	2021	2,000		1,990	1,990	1	1	1,990
									5,987

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Program Description	State Program / Account No.	Grant Period	Total Grant Award	Balance Dec., 31 2021	Cash Received	Grant Expenditures	Adjustments/ Cancellations	Deferred Revenue/ (Accounts Receivable) at Dec. 31, 2022	MEMO Cumulative Total Expenditures
County Environmental Health Act	100-042-4801-463	2021	178,499	89,249	12,500	89,249		(168,539)	178,499
County Environmental Health Act	100-042-4801-463	2022	181,039	89,249	12,500	270,288		(168,539)	359,538
NJ Department of Environmental Protection (Continued):									
Clean Communities	765-042-4900-005	2015	82,859	366				366	82,493
Clean Communities	765-042-4900-005	2017	80,299	164				164	80,135
Clean Communities	765-042-4900-005	2018	76,918	76		76			76,918
Clean Communities	765-042-4900-005	2019	87,246	23,299		23,298		1	87,245
Clean Communities	765-042-4900-005	2020	78,689	78,689		58,835		19,854	58,835
Clean Communities	765-042-4900-005	2021	83,782	83,782		37,500		46,282	37,500
Clean Communities	765-042-4900-005	2022	86,751	186,376	86,751	119,709		86,751	423,126
				(50,000)	50,000				50,000
Green Acres 2019 - Court House Renovations	1600-02-014	2019	50,000	(289,500)				(289,500)	455,800
Green Acres 2020 - Westervelt - Vanderhoef Historic Landscape	1600-19-040	2020	455,800	(500,000)				(500,000)	500,000
Green Acres 2020 - Ride Camp Park - Phase I	1600-19-032	2020	500,000		2,107,623	2,893,229		(785,606)	2,893,229
Green Acres 2021 - Garret Mountain Reservation	1600-21-064	2021	3,400,000						
Green Acres 2022 - Lambert Castle Historic Landscape Project	1600-21-064	2022	500,000						
Green Acres 2022 - Duane Island Park Phase II Improvements	1600-21-101	2022	1,800,000	(839,500)	2,157,623	2,893,229		(1,575,106)	3,899,029
Equipment Modernization Program (NIEMP)		2021	250,000						
It Pays to Plug In: NJ's Electric Vehicle Charging Grant		2022	16,000						
Division of Parks & Forestry, NJ Forest Service		2021-23	13,500						
Resiliency Planning - PC Hazard Tree Inventory Project	UCR-2021-Passaic-00027-RP								
New Jersey Department of Human Services:									
Opioid Recovery & Remediation Fund Advisory Council:									
National Prescription Opiate Litigation	LIT-21-0074	2022-40	721,352		721,352			721,352	
					721,352			721,352	
Division of the Deaf & Hard of Hearing:									
Communication Access Services Grant		2022/23	75,000		75,000	1,360		73,640	1,360
					75,000	1,360		73,640	1,360
Division of Family Development:									
Code Blue Support Funding	N/A	2020-21	145,000	(144,900)	145,000	145,000		100	144,900
Code Blue Support Funding	N/A	2021-22	145,000					(145,000)	145,000
Code Blue Support Funding	N/A	2022-23	145,000						289,900
New Jersey Department of Children & Families:									
Child Advocacy Center Competitive Grant	17-100-016-1610-131	2017	83,390	218	172,440	171,859		218	83,172
Child Advocacy Center Competitive Grant	17-100-016-1610-132	2022	172,440					581	171,859
Child Advocacy Center Competitive Grant	17-100-016-1610-131	2017	132,591	5				5	132,586
Child Advocacy Center Upgrades	19-100-016-1610-133	2019	372,054	60,425		58,745		1,679	370,375
Child Advocacy Development Grants - Cap				60,648	172,440	230,605		2,483	757,992

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Program Description	State Program / Account No.	Grant Period	Total Grant Award	Balance Dec., 31 2021	Cash Received	Grant Expenditures	Adjustments/ Cancellations	Deferred Revenue/ (Accounts Receivable) at Dec. 31, 2022	MEMO Cumulative Total Expenditures
Substance Use Navigator	162-007	2017	150,000	65,745	(65,745)				63,525
Substance Use Navigator	162-007	2018	234,255	65,745	(65,745)				234,255
									277,780
Division of Children's System of Care									
NI Promise 2.0 Youth and Family Voice	21-AGRR	2021/22	10,000		10,000	9,401		599	9,401
									9,401
New Jersey Highlands Council:									
Transfer of Development Rights Feasibility Grant	100-082-2078-033	2015	50,000	14,974			14,974		34,991
Plan Conformance	100-082-2078-033	2009-16	70,000						
Plan Conformance Amended Grant 2019	100-082-2078-033	2019	99,400	(22,273)		28,282	(50,555)		50,555
Highlands Open Space Partnership Program		2021	100,000	(7,299)		28,282	(35,381)		85,546
New Jersey Department of Law & Public Safety:									
State Body Armor Replacement Fund Program - P.C.S.D.	1021-718-066-1020-001	2022	20,944		20,944	20,140	804		20,140
State Body Armor Replacement Fund Program - P.C.S.D.	1021-718-066-1020-001	2023	26,821		26,821	20,140	26,821		20,140
					47,765		27,625		
Body Armor Replacement Fund P.C.P.O.	718-066-1020-001	2019	6,879	6,340			6,340		539
Body Armor Replacement Fund P.C.P.O.	718-066-1020-001	2020	5,104	5,104			5,104		
Body Armor Replacement Fund P.C.P.O.	718-066-1020-001	2021-22	3,151		3,151		5,151		
Body Armor Replacement Fund P.C.P.O.	718-066-1020-001	2022-23	4,368		4,368		4,368		
				11,444	7,519		18,963		539
Body-Worn Camera Grant Program	BF21-100-066-1020-495	2021-25	61,140		39,741	61,140	(21,399)		61,140
Body-Worn Camera Grant Program	BF21-100-066-1020-495	2021-25	489,120	(157,664)	287,254	287,254	(444,918)		444,918
				(157,664)	39,741	348,394	(466,317)		506,058
L.E.O.T.E.F.	1020-100-066-1020-314-TCIS-6120	2015	24,386	169			169		24,217
L.E.O.T.E.F.	1020-100-066-1020-314-TCIS-6120	2016	45,033	23,421		8,983	14,438		30,595
L.E.O.T.E.F.	1020-100-066-1020-314-TCIS-6120	2017	36,396	36,396		9,011	27,385		9,011
L.E.O.T.E.F.	1020-100-066-1020-314-TCIS-6120	2018	36,749	36,749			36,749		
L.E.O.T.E.F.	1020-100-066-1020-314-TCIS-6120	2019	31,563	31,563			31,563		31,563
L.E.O.T.E.F.	1020-100-066-1020-314-TCIS-6120	2021	36,707	36,707			36,707		36,707
L.E.O.T.E.F.	1020-100-066-1020-314-TCIS-6120	2022	15,165	15,165			15,165		15,165
				165,005	15,165	17,994	162,176		63,823
Division of Criminal Justice:									
Insurance Fraud Reimbursement Program	100-1020-066-102	2019	250,000						247,111
Insurance Fraud Reimbursement Program	100-1020-066-102	2020	250,000						240,277
Insurance Fraud Reimbursement Program	100-1020-066-102	2021	250,000	(200,000)	216,075	250,000	16,075		200,000
Insurance Fraud Reimbursement Program	100-1020-066-102	2022	250,000	(200,000)	338,725	250,000	(127,350)		250,000
									937,388

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Program Description	State Program / Account No.	Grant Period	Total Grant Award	Balance Dec. 31 2021	Cash Received	Grant Expenditures	Adjustments/ Cancellations	Deferred Revenue/ (Accounts Receivable) at Dec. 31, 2022	MEMO Cumulative Total Expenditures
Division of Highway Traffic Safety: U Drive U Text U Pay U Drive U Text U Pay	DD-18-45-01-04 DD-19-45-01-04	2018 2019	40,000 40,000	(80) 1	116,831 26,397	152,058 35,755			39,738 39,985 79,723
Juvenile Justice Commission: Restorative & Transformative Justice for Youths & Communities	100-066-1500-294	2022-24	1,932,000	(116,890)	143,228	187,813		(161,475)	1,491,035
Other State Agencies: Governor's Council on Alcoholism & Drug Abuse: Municipal Alliance Municipal Alliance Municipal Alliance Municipal Alliance Municipal Alliance Municipal Alliance	100-082-C01-044 100-082-C01-044 100-082-C01-044 100-082-C01-044 100-082-C01-044 100-082-C01-044 100-082-C01-044	2017 2018 2019 2020 2021 2022	512,024 512,024 572,548 181,571 242,095 242,095	(80) 1 (116,831)	116,831 26,397	152,058 35,755		(60) 1 (125,661) (35,755) (161,475)	475,525 468,176 242,690 116,831 152,058 35,755 1,491,035
Comprehensive Alcoholism & Drug Abuse Grant Comprehensive Alcoholism & Drug Abuse Grant Comprehensive Alcoholism & Drug Abuse Grant Comprehensive Alcoholism & Drug Abuse Grant Comprehensive Alcoholism & Drug Abuse Grant	100-046-4219-024 100-046-4219-024 100-046-4219-024 100-046-4219-024 100-046-4219-024	2018 2019 2020 2021 2022	756,147 765,272 818,419 825,425 980,188	(191) (312,781) (311,808)	295,821 475,505 142,644 913,970	163,933 623,138 787,071		(191) (16,960) (236) (480,494) (497,881)	740,079 680,041 427,868 575,541 152,058 3,046,667
Other State Agencies (Continued): Work First NJ - TANF Work First NJ - TANF Work First NJ - TANF Work First NJ - TANF Work First NJ - GA/SNAP Work First NJ - GA/SNAP Work First NJ - GA/SNAP Work First NJ - Smart Steps Summer Youth Employment Pilot Program	7550-150-158010-64 7550-150-158010-64 7550-150-158010-64 7550-150-158010-64 7550-150-158010-65 7550-150-158010-65 7550-150-158010-65 7550-150-158010-65 7550-150-158010-66	FY19/20 FY20/21 FY21/22 FY22/23 FY19/20 FY20/21 FY21/22 FY22/23 FY19/20 FY19/20	4,752,394 3,266,940 4,355,920 4,355,920 2,301,695 1,689,378 2,252,504 2,252,504 4,815 150,000	(3) (58,893)	526,154 264,726	467,264 404,635		(3) (139,909)	4,620,327 1,016,357 730,838 404,635 1,975,968 627,451 531,675 356,140 121,748 10,385,139
Child Behavioral Health Services Child Behavioral Health Services Child Behavioral Health Services Child Behavioral Health Services	100-016-1620-014 100-016-1620-014 100-016-1620-014 100-016-1620-014	2017 2019 2021 2022	158,456 48,970 73,455 48,970	1,434 (1,436)	24,485 24,486 48,970	24,483 24,486 48,969		1,434 (1,434)	138,622 47,536 73,455 24,486 278,099
NJEDA Innovation Planning Challenge Grant	N/A	2019	100,000	898	48,971	48,969		898	99,102 99,102
NJEDA 21st Century Redevelopment Challenge	N/A	2021	50,000		50,000	49,068		932	49,068 49,068
Lambert Castle Preservation Grant	N/A	19/20	50,000	(50,000)	50,000				50,000 50,000

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Program Description	State Program / Account No.	Grant Period	Total Grant Award	Balance Dec. 31 2021	Cash Received	Grant Expenditures	Adjustments/ Cancellations	Deferred Revenue/ (Accounts Receivable) at Dec. 31, 2022	MEMO Cumulative Total Expenditures
Other State Agencies (Continued): NJ Historic Trust - Dey Meunier	2020.H081	2021	19,443	(10,066) (10,066)	15,554 15,554			5,488 5,488	10,066 10,066
NJ Historic Trust - Preserve NJ Special Project		2021	500,000	(80,834) (80,834)		79,895 79,895		(160,729) (160,729)	160,729 160,729
NJ Historic Commission:		2022	30,000		30,000 30,000			30,000 30,000	
NJ Historic Commission HC-PRO-2019-035	N/A	2018-19	10,500	1,743 1,743		1,743 1,743			10,500 10,500
NJ Historic Commission General Operating Support Grant	HC-GOS-2022-0039	2021-22	40,000	30,000 30,000	10,000 10,000			40,000 40,000	
NJ Historic Commission Negro Leagues Baseball Exhibit	N/A	2021	16,170	330 330		330 330			16,170 16,170
NJ Historical Commission "Hateful Things" Exhibition	N/A	2021	19,000	16,150 16,150		1,904 1,904		14,246 14,246	1,904 1,904
Humanities Action Grant	SO-253134-17	2018-19	19,000	250 250				250 250	18,750 18,750
Humanities Action Grant - NJCH Incubation Grant	NJCH-2020-03	2020	20,000	4,480 4,480				4,480 4,480	15,520 15,520
NJCF Stewardship-Resiliency Planning 2018	N/A	2018-19	17,500	1,425 1,425				1,425 1,425	16,075 16,075
NJ Division of Mental Health & Addiction Services: Jail Medical Assisted Treatment Jail Medical Assisted Treatment Jail Medical Assisted Treatment	20-925-ADA-B3 22-925-ADA-B3 23-925-ADA-B3	2020 2021-22 2022-23	291,666 500,000 500,000	238,656	500,000	80,257 29,875 110,132		238,656 419,743 878,526	53,010 80,257 163,142
NJ Division of Travel and Tourism: Cooperative Marketing Grant Cooperative Marketing Grant	20-100-074-2540-105-6110 20-100-074-2540-105-6110	2021 2022	18,750 18,500	(4,687) (4,687)	4,687 13,875 18,562	17,032 17,032		(3,157) (3,157)	18,750 17,032
NJ Highlands Water Protection and Planning Council Historic Preservation Plan	09-033-011-1600	2020	84,500	(84,500) (84,500)				(84,500) (84,500)	84,500 84,500
Department of Transportation: County Aid - Road Resurfacing County Aid - Road Resurfacing County Aid - Road Resurfacing County Aid - Road Resurfacing County Aid - Road Resurfacing County Aid - Road Resurfacing	16-480-078-6320-AMN-8010 18-480-078-6320-AMN-8010 19-480-078-6320-AMN-8010 19-480-078-6320-AMN-8010 19-480-078-6320-AMN-8010 19-480-078-6320-AMN-8010	2016 2018 2019 2020 2021 2022	54,908 7,747,724 7,547,724 7,478,924 7,529,999 7,483,692	3,255 (29,936) (1,854,159) (307,298) 1,970,370	961,379	1,049,809 2,658,160 1,635,945 1,235,291		3,255 (29,936) (1,942,589) (2,965,458) 334,425 (1,235,291)	51,653 7,577,659 7,537,610 4,977,647 3,202,686 1,235,291

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Program Description	State Program / Account No.	Grant Period	Total Grant Award	Balance Dec. 31 2021	Cash Received	Grant Expenditures	Adjustments/ Cancellations	Deferred Revenue/ (Accounts Receivable) at Dec. 31, 2022	MEMO	
									Expenditures	Total Expenditures
Fairlawn Ave Bridge	N/A	2016	15,349,486	(1,227,543)	7,242,563	9,234,742		(3,219,722)	12,422,972	
Spruce Street Bridge	N/A	2015	3,700,000	96,917	821,917	821,917		(725,000)	3,500,000	
Morris Canal Greenway Browertown Road	N/A	2016	951,481	52,234	84,148	58,581		77,801	793,168	
Peckman River Crossing Project	N/A	2017	1,473,328	(599,999)				(599,999)	599,999	
Wessel Brook Park Improvements, Phase II	N/A	2018	1,430,659	(89,448)	152,527	90,795		(27,716)	180,243	
Spruce Street Gateway	N/A	2018	2,245,960	870,054		297,080		572,974	745,300	
Kingsland Avenue Bridge	N/A	2019	3,000,000							
Morris Canal Greenway - Pompton Feeder	N/A	2020	21,254,673	(8,353,801)	7,817,813	6,046,863		(6,582,851)	18,681,834	
Two Bridges Road - Pompton River & West Belt	N/A	2020	1,500,000							
Highlands Rail Trail - Phase I	N/A	2019	3,071,969	601,896		2,178,620		(1,576,724)	2,178,620	
2019 NIDOT Local Bridge Fund	1600018/1600367	2020	3,015,359	1,118,538		2,341,154		(1,222,616)	2,341,154	
2020 NIDOT Local Bridge Fund	1600-338/00038	2021	1,300,000							
2021 NIDOT Local Bridge Fund - High Min Rd Culvert	1600-518/00039	2021	900,000		502,131					
2021 NIDOT Local Bridge Fund - Pennington Avenue	1600-092/00040	2021	620,465							
2021 NIDOT Local Bridge Fund - Passaic Ave Culvert	1600-026/1600-029	2022	2,932,169							
2022 NIDOT Local Bridge Fund -				(7,748,920)	16,760,561	27,648,957		(18,637,316)	66,025,836	
Total Federal and State Grant Fund				(8,876,791)	30,493,925	40,255,806	1	(18,638,671)	113,684,997	
General Capital Fund:										
New Jersey Department of Transportation:										
Fairlawn Avenue Bridge	6320-480-078-6320-496	10-08	600,000	(64,842)		64,842			600,000	
Two Bridges Road/West Belt	6320-480-078-6320-496	10-08	1,686,900	(188,016)		188,016			1,686,900	
West Brook Road/Wanaque Reservoir, PC 491	6320-480-078-6320-496	10-08	300,000	(300,000)		300,000			234,071	
Eighth Street Bridge Rehabilitation	6320-480-078-6320-496	10-08	2,019,250	(76,541)		76,541			2,019,250	
West Brook Road/Wanaque Reservoir, PC 491	6320-480-078-6320-496	12-07	9,700,000	(1,256,387)				(1,256,387)	9,700,000	
Two Bridges Road/West Belt	6320-480-078-6320-496	12-07	3,800,000	(3,100,564)	301,764			(2,798,800)	3,800,000	
Various Road Improvements	6320-480-078-6320-496	15-07	35,184,000	1,383,845	301,764		629,399	1,383,845	13,679,137	
				(3,602,505)	301,764			(2,671,342)	31,719,358	
New Jersey Department of Environmental Protection:										
Construction of Riverfront Park - Dumree Island	6320-480-078-6320-496	17-01	5,000,000	(500,000)				(500,000)	5,000,000	
				(500,000)				(500,000)	5,000,000	
New Jersey Department of Education - County Vocational School District Career & Technical Education Grant Program:										
PCITC Biotechnology Facility Construction		21-06	18,552,976			655,846		(655,846)	655,846	
						655,846		(655,846)	655,846	
Total General Capital Fund				(4,102,505)	301,764	655,846	629,399	(3,827,188)	37,375,204	
Total State Programs				(12,979,296)	30,795,689	40,911,652	629,400	(22,465,859)	151,060,201	

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Local Programs:									
Federal and State Grant Fund									
County Aid	N/A	2022	3,500		3,500	3,500			3,500
Passaic County Film Festival - 2022	N/A	2019	3,400	1				1	3,399
Passaic County Summer Concert Series 2019	N/A	2021	3,800	(655)	930			295	3,505
Passaic County Summer Concert Series 2021	N/A	2022	9,500		7,125	9,500		(2,375)	9,500
Passaic County Summer Concert Series 2022	N/A	2014/15	111,000	49,795		4,080		45,715	65,285
Passaic County Youth Golf Program									
PSE&G Electric Vehicle Charging Program	MXU2946 & MXU2948	2022	30,000						
Hope One Mobile Recovery Unit Shared Service Agreement	N/A	2022/23	69,092		17,273			17,273	
Local Safety Program - High Friction Surface Treatment	N/A	2016	5,461,713	59,202				59,202	5,402,511
Local Safety Program - Allwood Rd/Clifton Ave	N/A	2018	2,665,400						
Local Safety Program - Market Street	N/A	2018	3,560,400						
Total Federal and State Grant Fund				108,343	28,848	17,080		120,111	5,487,700
General Capital Fund									
Passaic County Open Space Trust	N/A	14-08	1,983,596	34,458		1,538	(16,404)	16,516	1,967,080
Various Facility Improvements	N/A	16-04	4,102,237	8,563			(8,563)		4,102,237
County Aid - Upper and Lower County Road Resurfacing Programs	N/A	19-09	2,250,000			2,235,478		(2,235,478) *	2,235,478
Lambert Castle and Carriage House Restoration Project									
Total General Capital Fund				43,021		2,237,016	(24,967)	(2,218,962)	8,304,795
Total Local Programs				151,364	28,848	2,254,096	(24,967)	(2,098,851)	13,792,495
Total State and Local Programs			\$	(12,827,932)	\$ 30,824,537	43,165,748	604,433	(24,564,710)	164,852,696

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, 2022**

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	\$44,997,304	\$40,255,806	\$17,080	\$85,270,190
Current Fund	\$23,501,855			\$23,501,855
Trust Fund	10,935,918			10,935,918
Capital Fund		655,846	2,237,016	2,892,862
	<u>\$79,435,077</u>	<u>\$40,911,652</u>	<u>\$2,254,096</u>	<u>\$122,600,825</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.

NOTE 5. SUBRECIPIENT PROGRAMS

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

NOTE 6. 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, 2022**

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: \$2,383,052

Auditee qualified as low-risk auditee? X yes 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? yes X 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>
21.023 (A)	Emergency Rental Assistance
93.069 (A)	Public Health Emergency Preparedness - Community Services Block Grants
21.027 (A)	American Rescue Plan

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, 2022
(continued)**

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

State Awards Section

Dollar threshold used to determine type A programs: \$1,227,350

Auditee qualified as low-risk auditee? X yes 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? yes X 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>
Various (A)	Department of Transportation
Various (A)	Green Acres Grants
OLPH22VSF026 (B)	COVID-19 Vaccination Supplemental Grant
N/A (B)	PCTI Biotechnology Facility Construction

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, 2022
(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

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

This section identifies the reportable conditions, material weaknesses, and instances of noncompliance including questioned costs, related to the audit of major federal and state programs, as required by 2 CFR 200.516(a) the Uniform Guidance and New Jersey OMB's Circular 15-08, as amended.

Federal Awards

None

State Awards

None

COUNTY OF PASSAIC
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2022
(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, 2022**

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, 2022
(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 \$44,000. On June 30, 2021, the County increased the bid threshold to \$44,000 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:

Groceries and Canned Goods for the County of Passaic Departments and Institutions
Hardware Supplies and Equipment for various County of Passaic Departments and Institutions
Re-bid: Inspection, Repairing and Monitoring of County Security Systems Including Burglar Alarms, Fire and CCTV Systems
Mulch Products for the County of Passaic Parks and Recreation Department
Golf Professional Shop Merchandise Catalog % Discount Pricing
Expand Pool for Hardware Supplies and Equipment for Various County of Passaic Departments and Institutions Catalog % Discount Pricing
Frozen Foods for the County of Passaic Departments and Institutions Catalog % Discount
Split Rail Fencing Supplies
Plant Materials Catalog
Purchase of Four (4) 2022 Jeep Wrangler Unlimited Sport S 4x4 (or Newer)
Expand Pool for Hardware Supplies and Equipment for Various County of Passaic Departments and Institutions Catalog % Discount Pricing
Fertilizer/Chemicals/Materials for the Passaic County Golf Course
Hotel Placement for the Department of Human Services
New Picnic Tables for Parks Department
White and Dry Goods for the County of Passaic Institutions and Departments
Purchase and service for First Aid Boxes for All Passaic County Building and Vehicles
Preakness Healthcare Center Vital Sign Machines
Re-bid: Plant Materials Catalog
Re-bid: Purchase of Four (4) 2022 Jeep Wrangler Unlimited Sport S 4x4 (or Newer)
Two (2) Ford F-450 Cutaway/Glaval Bus Titan II 24 159
Expand Pool Golf Professional Shop Merchandise Catalog % Discount Pricing
2022 Ford E-350 Cutaway/Glaval Bus 270" Body 158" WB Chassis W/7.3L Gas Engine & 12,500 GVWR 12-2 Wheelchair Passenger White or Equal

**COUNTY OF PASSAIC
GENERAL COMMENTS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2022
(continued)**

Milk, Dairy Products and Prepared Salads for the County of Passaic and Institutions Catalog % Discount
Plant Catalog Bid
2022 or Newer Toyota Sienna LE 8 Mini Van or Equal
Re-bid: 2022 or Newer Toyota Sienna LE 8 Mini Van or Equal
(3 Each) 2022, or Newer, Ford F-450, XLT 4x4, 84
Show Mobile Staging System or Equal
One (1) Mobile Thermal Destruction Unit for the Passaic County Sheriffs Department
Tactical X-Ray System
Re-bid: One (1) Mobile Thermal Destruction Unit for the Passaic County Sheriffs Department
Arjo Equipment Annual Maintenance and Service Contract for Preakness Healthcare Center
2022 Woods Batwing Cutters BW 20.51 or Equal
Re-bid: Arjo Equipment Annual Maintenance and Service Contract for Preakness Healthcare Center
2022 Ford Transit 250 Medium Roof Cargo Van or Equal
One 40 Gallon Natural Gas Kettle for the Passaic County Sheriff's Department
Preakness Healthcare Center Linen Rental Distribution Services/Laundrying of Resident Personal Clothing
Catalog % Discount Pricing Crockery, Culinary and Kitchen Supplies for the Passaic County Departments and Institutions
Household Hazardous Waste Collections Days
Snow Plowing for Passaic County Roads
On-Call Construction & Geotechnical Testing October 21, 2022
Brushless Hand Car Wash Service for the Passaic County Sheriff's Department Vehicles
Badges for the Passaic County Sheriff's Department
Catalog % Discount Pricing - Electrical Supplies and Equipment for the County of Passaic Departments and Institutions
Underground Storage Tanks and Above Ground Storage Tanks On-Call Service
2022 or Newer Ford Explorer K8D XLT 4WD or Equivalent Quantity 2
Passaic County Sheriff's Department Mounted Unit Horse Feed and Bedding Supplies
Door Locks Hardware Catalog % Discount and Locksmith Services
Re-bid: Preakness Healthcare Center Linen Rental Distribution Services/Laundrying of Resident Personal Clothing
Re-bid: Passaic County Sheriff's Department Mounted Unit Horse Feed and Bedding Supplies
Re-bid: 2022 or Newer Ford Explorer K8D XLT 4WD or Equivalent
Oliver Trays and Polyester Film for Meals-On-Wheels
Boiler Yearly Maintenance Service Emergency New Equipment Replacement During Heating Season
Removal and Carting of Sewage Services
Vegetative Debris Removal
Port-a-John Rental Service
Goose Control Services
Re-bid: Boiler Yearly Maintenance Service Emergency New Equipment Replacement During Heating Season
Re-bid: Removal and Carting of Sewage Services
Pick Up & Disposal of All Solid Water, located at Passaic County Buildings & Institutions and Delivered to a Licensed Disposal Site

**COUNTY OF PASSAIC
GENERAL COMMENTS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2022
(continued)**

Garret Mountain Reservation Improvements - Phase 2
Passaic County Administration Building Chillers/AHU Replacement
On-Call Bridge and Culvert Repair Contract
Elevator Modernization and Rehabilitation Project in the County of Passaic
Passaic County Lambert Castle Chiller Replacement
Repairs to Synthetic Turf Athletic Field at Goffle Brook Park
Dey Mansion Washington's Headquarters Visitor Center Exhibit Fabrication & Installation Project
Replacement of Pennington Avenue Culvert (Structure No. 1600-518) over McDonald Brook
Passaic County "New" Courthouse Roof Replacement in the City of Paterson
Morris Canal Greenway Peckman River Crossing Pedestrian Bicycle Bridge Structure No. 1600-516
Passaic County Court House Dome Coating & Balustrade Stripping Mockups
Dey Mansion Washington's Headquarters HVAC Repairs and Improvements
Passaic County Arts Center at the John W. Rea House Repairs and Improvements
Induction Loop Hearing Loss Solutions for Commissioners Meeting Room in the County of Passaic
Preakness Healthcare Center Fire Alarm Upgrades
2022 Passaic County Road Resurfacing Program
Re-bid: Dey Mansion Washington's Headquarters Visitor Center Exhibit Fabrication & Installation Project
Re-bid: Induction Loop Hearing Loss Solutions for Commissioners Meeting Room in the County of Passaic
5 West Drainage Improvements for Preakness Valley Golf Course
Rifle Camp Park Amphitheater Improvements
Re-bid: Passaic County Arts Center at the John W. Rea House Repairs and Improvements
Exterior Improvements of the Passaic County Arts Center at the John W. Rea House Project - Phase 2
Lambert Castle Carriage House Rehabilitation & Restoration
Re-bid: Morris Canal Greenway Peckman River Crossing Pedestrian Bicycle Bridge

COUNTY OF PASSAIC
GENERAL COMMENTS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2022
(continued)

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.

COMMENTS

None

RECOMMENDATIONS

None

**COUNTY OF PASSAIC
STATUS OF PRIOR YEAR AUDIT FINDINGS/RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2022**

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 (*).

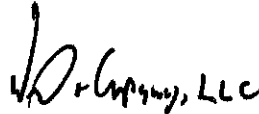
The problems and weaknesses noted in our audit were not of such magnitude that they would affect our ability to express an opinion on the financial statements taken as a whole.

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. Wielkotz, C.P.A.
Registered Municipal Accountant
No. CR00413



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

July 27, 2023