

REPORT OF AUDIT
COUNTY OF PASSAIC
STATE OF NEW JERSEY
DECEMBER 31, 2023

COUNTY OF PASSAIC, N.J.

TABLE OF CONTENTS

PART I

<u>Exhibit</u>		<u>Page</u>
	Independent Auditor's Report	1
	<u>CURRENT FUND</u>	
A	Comparative Balance Sheet - Regulatory Basis	5
A-1	Comparative Statement of Operations and Changes in Fund Balance - Regulatory Basis	7
A-2	Statement of Revenues - Regulatory Basis	8
A-3	Statement of Expenditures - Regulatory Basis	12
	<u>TRUST FUNDS</u>	
B	Comparative Balance Sheet - Regulatory Basis	23
	<u>GENERAL CAPITAL FUND</u>	
C	Comparative Balance Sheet - Regulatory Basis	25
C-1	Statement of Changes in Fund Balance - Regulatory Basis	26
	<u>GENERAL FIXED ASSETS</u>	
D	Statement of General Fixed Assets - Regulatory Basis	27
	Notes to Financial Statements Year Ended December 31, 2023	28
	Supplementary Data	85

COUNTY OF PASSAIC, N.J.

TABLE OF CONTENTS
(continued)

<u>Exhibit</u>		<u>Page</u>
<u>SUPPLEMENTARY SCHEDULES</u>		
<u>CURRENT FUND</u>		
A-4	Schedule of Cash and Investments	88
A-5	Schedule of Cash - Change Fund	89
A-6	Schedule of Cash - Petty Cash	89
A-7	Schedule of Revenue Accounts Receivable	90
A-8	Schedule of Interfunds	91
A-9	Schedule of Appropriation Reserves	92
A-10	Schedule of Accounts Payable	96
A-11	Schedule of Encumbrances Payable	97
A-12	Schedule of Prepaid Revenues	98
A-13	Schedule of Miscellaneous Reserves	99
A-14	Schedule of Encumbrances Payable - Federal and State Grant Fund	100
A-15	Schedule of Federal and State Grants Receivable - Federal and State Grant Fund	101
A-16	Schedule of Appropriated Reserves for Grants - Federal and State Grant Fund	108
A-17	Schedule of Unappropriated Reserves for Grants - Federal and State Grant Fund	114
A-18	Schedule of Interfunds - Federal and State Grant Fund	115
A-19	Schedule of Grants Payable to State of N.J. - Federal and State Grant Fund	116
<u>TRUST FUND</u>		
B-1	Schedule of Cash	117
B-2	Schedule of Various Trust Deposits	118
B-3	Schedule of Reserve for Dedicated Trusts	119
B-4	Schedule of Reserve for Open Space Trust Expenditures	120
B-5	Schedule of Reserve for Confiscated Trust Fund	121
B-6	Schedule of Reserve for Workmen's Compensation	122
B-7	Schedule of Reserve for Health Benefit Funds	123
B-8	Schedule of Reserve for Liability Insurance	123
B-9	Schedule of Reserve for Housing Voucher Program	124
B-10	Schedule of Reserve for Housing Voucher Program	125
B-11	Schedule of Interfunds	126

COUNTY OF PASSAIC, N.J.

TABLE OF CONTENTS
(continued)

<u>Exhibit</u>		<u>Page</u>
<u>GENERAL CAPITAL FUND</u>		
C-2	Schedule of Cash	127
C-3	Analysis of Cash	128
C-4	Schedule of Grant Receivables	129
C-5	Schedule of Accounts Receivable - Due from State/PCTI Biotech Facility	130
C-6	Schedule of Deferred Charges to Future Taxation - Funded	131
C-7	Schedule of Deferred Charges to Future Taxation - Unfunded	132
C-8	Schedule of Improvement Authorizations	133
C-9	Schedule of Commitments Payable	134
C-10	Schedule of Capital Improvement Fund	134
C-11	Schedule of Reserve for Payment of Bonds	135
C-12	Schedule of Interfunds	136
C-13	Schedule of Reserve for Grants Receivable	137
C-14	Schedule of General Serial Bonds Payable	138
C-15	Schedule of Capital Leases Payable	155
C-16	Schedule of Bonds and Notes Authorized But Not Issued	158

PART II

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	159
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance as Required by the Uniform Guidance and N.J. OMB Circular Letter 15-08	161
Schedule of Expenditures of Federal Awards	165
Schedule of Expenditures of State Awards	173
Notes to the Schedules of Expenditures of Federal and State Awards	182
Schedule of Findings and Questioned Costs	183
Schedule of Prior Year Findings	190
General Comments and Recommendations	191
Comments and Recommendations	196
Status of Prior Year Audit Findings/Recommendations	197

COUNTY OF PASSAIC
STATE OF NEW JERSEY

PART I
REPORT OF AUDIT ON FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2023



WIELKOTZ & COMPANY LLC
CERTIFIED PUBLIC ACCOUNTANTS

STEVEN D. WIELKOTZ, CPA, RMA, PSA
MATTHEW B. WIELKOTZ, CPA, PSA
DAVID BOTTGE, CPA, RMA, PSA
PAUL J. CUVA, CPA, RMA, PSA
KARI FERGUSON, CPA, RMA, CMFO, PSA
ROBERT C. McNINCH, CPA, CFE, PSA
KEVIN REEVES, CPA, PSA

401 WANAQUE AVENUE
POMPTON LAKES, NEW JERSEY 07442
PHONE: (973)-835-7900
FAX: (973)-835-6631
EMAIL: OFFICE@W-CPA.COM
WWW.W-CPA.COM

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, 2023 and 2022, 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, 2023, 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, 2023 and 2022, 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, 2023 and 2022, 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, 2023 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, 2023 and 2022 which represents 2.7 percent and 3.6 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 August 1, 2024 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

August 1, 2024



COUNTY OF PASSAIC

Comparative Balance Sheet-Regulatory Basis

Current Fund

December 31, 2023 and 2022

	<u>Ref.</u>	<u>2023</u>	<u>2022</u>
<u>Liabilities, Reserves and Fund Balance</u>			
Current Fund:			
Appropriation Reserves	A-3/A-9	\$ 24,735,317	19,425,050
Accounts Payable	A-10	872,637	2,803,367
Encumbrances Payable	A-11	14,353,199	16,604,013
Prepaid Revenues	A-12	25,517	29,722
Interfunds Accounts Payable	A-8	30,732,176	38,902,375
Due to Private Industry Council			
Miscellaneous Reserves	A-13	<u>5,421,004</u>	<u>9,207,635</u>
		<u>76,139,850</u>	<u>86,972,162</u>
Reserve for Receivables	Contra	529,648	1,275,508
Fund Balance	A-1	<u>105,728,873</u>	<u>98,275,026</u>
		<u>182,398,371</u>	<u>186,522,696</u>
Federal and State Grant Fund:			
Commitments Payable	A-14	25,858,434	34,775,225
Grants Payable due to State of N.J.	A-19	419,743	
Reserve for State and Federal Grants - Appropriated	A-17	95,860,618	96,984,671
Reserve for State and Federal Grants - Unappropriated	A-18	<u>30,029,796</u>	<u>53,882,600</u>
		<u>152,168,591</u>	<u>185,642,496</u>
Total Liabilities, Reserves and Fund Balance		\$ <u>334,566,962</u>	<u>372,165,192</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, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Revenues and Other Income:		
Fund Balance Utilized	\$ 23,000,000	19,000,000
Miscellaneous Revenue Anticipated	159,975,658	169,906,461
Receipts from Current Taxes	347,570,634	347,570,636
Non-Budget Revenue	2,407,644	1,979,657
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	8,678,133	9,569,359
Adjustment of Accounts Payable		2,029
Cancellation of Accounts Payable	246,090	
Cancellation of Appropriated Grants	4,991,373	83,656
Total Revenues and Other Income	<u>546,869,532</u>	<u>548,111,798</u>
Expenditures:		
Budget and Emergency Appropriations:		
Operations:		
Salaries and Wages	140,243,960	144,466,140
Other Expenses	258,819,060	263,819,181
Capital Improvements	2,197,224	2,647,480
Debt Service	49,009,387	54,007,926
Deferred Charges and Statutory Expenditures	60,378,185	53,130,136
Grant Receivables Canceled	4,982,597	83,656
Refunds and Adjustments	785,272	1,496,285
Total Expenditures	<u>516,415,685</u>	<u>519,650,804</u>
Statutory Excess to Surplus	30,453,847	28,460,994
Fund Balance, January 1,	<u>98,275,026</u>	<u>88,814,032</u>
	128,728,873	117,275,026
Decreased by:		
Fund Balance Utilized as Budget Revenue	<u>23,000,000</u>	<u>19,000,000</u>
Fund Balance, December 31,	<u>\$ 105,728,873</u>	<u>98,275,026</u>

See accompanying notes to the financial statements.

COUNTY OF PASSAIC

Statement of Revenues-Regulatory Basis

Current Fund

Year Ended December 31, 2023

	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Surplus Anticipated	\$ 23,000,000	23,000,000	
Miscellaneous Revenues:			
County Clerk	1,200,000	1,515,468	315,468
Clerk - Registry Division	4,000,000	3,680,811	(319,189)
Surrogate	300,000	333,993	33,993
Sheriff	1,000,000	1,441,329	441,329
Interest on Investments and Deposits	2,638,000	10,312,466	7,674,466
Road Opening Permits	550,000	521,895	(28,105)
Rental Income	300,000	335,097	35,097
State Aid - County College Bonds (N.J.S.A. 18A:64-22.6)	1,687,000	1,994,601	307,601
Supplemental Social Security Income	1,614,596	1,327,645	(286,951)
Weatherization Assistance Program (WAP) Bipartisan Infrastructure Law (BIL) Grant 2023	588,554	588,554	
LIHEAP Weatherization 2023	246,000	246,000	
LIHEAP Assistance 2023	850,823	850,823	
Heating Improvement (HIP) 2023	306,889	306,889	
Weatherization DOE 22/23	489,015	489,015	
Lead Remediation and Abatement Program (LRAP) 2023	1,500,000	1,500,000	
Preakness Gero-Psych Program 2022	9,641	9,641	
Preakness Gero-Psych Program 2023	357,491	357,491	
WIOA Adult 23/24	2,110,003	2,110,003	
WIOA Youth 23/24	2,272,924	2,272,924	
WIOA Dislocated Worker 23/24	1,345,415	1,345,415	
Workforce Learning Link Program 22/23	142,500	142,500	
Workforce Learning Link Program 23/24	237,500	237,500	
Work First NJ - TANF 23/24	1,277,000	1,277,000	
Work First NJ - GA/SNAP 23/24	1,002,000	1,002,000	
WIOA Data Reporting & Analysis 23/24	12,971	12,971	
County-Based Innovation Grant 2023	167,627	167,627	
County-Based Innovation Grant 2024	167,627	167,627	
Comprehensive Alcoholism & Drug Abuse Grant 2023	989,219	989,219	
Municipal Alliance Program 2023	242,095	242,095	
DMHAS Youth Leadership Grant 2023	68,880	68,880	
Law Enforcement Officers Training and Equipment Fund (LEOTEF) 2023	22,276	22,276	
Community Services Block Grant (PHLP) FY23	832,014	832,014	
Community Services Block Grant (PHLP) FY24	541,976	541,976	
County Environmental Health Act (CEHA) 2023	178,276	178,276	
COVID-19 Vaccination Supplemental Grant	90,000	90,000	
Enhancing Local Public Health Infrastructure 22/24	1,494,380	1,494,380	
County Health Infrastructure Program 2024	1,146,138	1,146,138	
County Right to Know Program 2024	15,213	15,213	
Childhood Lead Exposure Program 2024	625,000	625,000	
Overdose Fatality Review Teams 2024	75,000	75,000	
Strengthening Local Public Health Capacity Program 2024	89,365	89,365	
Clean Communities Entitlement 2023	97,231	97,231	

COUNTY OF PASSAIC

Statement of Revenues-Regulatory Basis

Current Fund

Year Ended December 31, 2023

	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Recycling Enhancement Act Entitlement 2021	623,700	623,700	
Radon Awareness Program 2022	2,000	2,000	
Food Security Planning Grant Program 2023	125,000	125,000	
Passaic County Film Festival 2023	3,325	3,325	
Passaic County Arts Center - Arts Programming 2023	10,300	10,300	
General Operating Support: Dey Mansion Washington's Headquarters 2023	40,000	40,000	
Passaic County Parks Commission Archives Project 2023	17,000	17,000	
Destination Marketing Organization 2023	213,000	213,000	
Lambert Tower Site Improvement Projects 2022	750,000	750,000	
Local Recreation Improvement Grant (LRIG) 2023	70,000	70,000	
PSE&G Electric Vehicle Charging Program 2022	7,500	7,500	
PSE&G Electric Vehicle Charging Program 2023	75,000	75,000	
NJ Equipment Modernization Program (NJEMP) 2023	93,690	93,690	
Aging Area Nutrition FY 2023	2,359,156	2,359,156	
Area Plan on Aging - Title III 2023	2,325,679	2,325,679	
Assistance Program (Casino Revenue Fund) 2023	1,329,259	1,329,259	
Senior Farmers Market Nutrition Program 2023	9,677	9,677	
State Health Insurance Program 2023	37,000	37,000	
2019 FTA Section 5310	125,000	125,000	
State/Community Partnership 2023	955,682	955,682	
Social Services for the Homeless 2024	1,025,000	1,025,000	
Planning & Information Service, Human Services Advisory Co.	172,064	172,064	
Child Behavioral Health Services 2023	52,397	52,397	
Transportation and TIP 2024	404,914	404,914	
National Prescription Opiate Litigation	735,105	735,105	
Bipartisan Safer Communities Act Disaster Response Crisis Counseling County Grant 2023	30,000	30,000	
C.S.B.G. Non-Discretionary 2022	2,398	2,398	
C.S.B.G. Non-Discretionary 2023	205,946	205,946	
C.S.B.G. Non-Discretionary 2024	312,460	312,460	
Social Services for the Homeless (Intensive Case Management) 2024	195,000	195,000	
Personal Assistance Services Program 2024	39,060	39,060	
Family Court Services 2023	278,149	278,149	
NJ Promise 2.0 Youth and Family Voice 2023	5,000	5,000	
Subregional Studies Program - Passaic County Strategic Infrastructure Investment 2023	300,000	300,000	
Subregional Transportation Planning Program 2023	132,048	132,048	
Subregional Transportation Planning - Supplemental Support 2023	15,000	15,000	
Community Development Block Grant 2023	965,848	965,848	
Emergency Management Agency Assistance 2023	55,000	55,000	
Hazard Mitigation Plan 2023	200,000	200,000	
UASI - Local Share 2023	259,000	259,000	
Sexual Assault Response Team/Forensic Nurse Examiner Program 2023	179,716	179,716	
Sexual Assault Response Team/Forensic Nurse Examiner Program 2024	174,643	174,643	
Victim Witness Advocacy (VOCA) 2023	538,409	538,409	
Insurance Fraud Reimbursement Program 2023	250,000	250,000	
Body Armor Replacement Fund P.C.P.O. 2023	4,368	4,368	

COUNTY OF PASSAIC

Statement of Revenues-Regulatory Basis

Current Fund

Year Ended December 31, 2023

	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
1610-133 Child - State Aid Grants 2023	200,000	200,000	
Justice Assistance Grant - Multi Narcotics Task Force	192,147	192,147	
Justice Assistance Grant - Multi Narcotics Task Force	118,133	118,133	
Opt for Help and Hope Grant Program 2023	333,333	333,333	
Operation Helping Hand 2023	105,263	105,263	
2023 Homeland Security (SHSP-Local Share)	284,040	284,040	
State Body Armor Replacement Fund Program - P.C.S.D. 2023	26,821	26,821	
Public Safety Answering Point (PSAP) Upgrades and Consolidation FY23	351,608	351,608	
CDC Detection and Mitigation of COVID-19 in Confinement Facilities 2023	34,857	34,857	
HUD Housing First NJ0329	264,524	264,524	
Emergency Rental Assistance - 2	95,674	95,674	
Data-Driven Decision Making – Organizational Enhancement 2023	20,000	20,000	
Passaic County Tenant Based Housing First NJ0364 2023	1,159,235	1,159,235	
HUD Housing First NJ0365-208	65,749	65,749	
Continuum of Care Program - Planning Grant 2023	139,205	139,205	
Passaic County Sponsor Based Housing First NJ0242	652,102	652,102	
Code Blue Support Funding FY24	145,000	145,000	
Local Assistance and Tribal Consistency Fund 2023	100,000	100,000	
County Aid - Road Resurfacing 2023	7,488,692	7,488,692	
2023 Local Bridge Fund Program Grant	2,940,658	2,940,658	
Added and Omitted Taxes	600,000	1,464,360	864,360
Board of Inmates at County - State		173,494	173,494
Intoxicated Driver Resource Center	123,075	207,545	84,470
Title IV D Parent Locator Program	800,000	999,191	199,191
Rental Revenue - Quarry	1,021,000	1,021,000	
Fringe Benefits	11,000,000	11,891,334	891,334
Indirect Costs - Grants	1,600,000	1,713,122	113,122
Preakness Hospital - Medicaid Reimbursements	29,000,000	34,957,959	5,957,959
American Rescue Plan - Lost Revenue	23,501,855	23,501,855	
Maintenance in Lieu of Rent - Martin Luther King - Social Services	100,000	198,256	98,256
State School Building Aid (Chapter 12)	1,500,000	1,776,091	276,091
Park Fees	3,000,000	3,441,908	441,908
Site Plan Fees	75,000	113,862	38,862
Radio Tower Rental	50,000	126,963	76,963
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	
Due from Open Space Trust Fund - Springbrook Acres	250,000	250,000	
Reserve for Payment of Bonds	1,750,000	1,750,000	
City of Passaic - Information Technology	12,625	12,625	
Wanaque Board of Education - Information Technology	6,000	6,000	
Borough of Woodland Park - Public Health Services	73,500	36,435	(37,065)
Borough of Woodland Park - Information Technology	7,340	5,990	(1,350)
Borough of Haledon - Health Services	67,500	68,978	1,478
Borough of Wanaque - Public Health Services	68,500	118,358	49,858
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	122,649	3,149

COUNTY OF PASSAIC
Statement of Revenues-Regulatory Basis
Current Fund
Year Ended December 31, 2023

	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Passaic County One Stop - Storage Rental	1,200	1,500	300
Township of Wayne - Management of Historic Sites	52,000	52,000	
County Hospital PILOT Program	1,882,450	1,882,453	3
Prospect Park - Health Services	18,000	18,000	
County Clerk P.L. 2001 C370	107,435	107,435	
Register P.L. 2001 C370	1,167,907	1,167,907	
Surrogate P.L. 2001 C370	110,000	110,000	
Sheriff P.L. 2001 C370	202,506	202,506	
	<u>142,569,566</u>	<u>159,975,658</u>	<u>17,406,092</u>
Total Miscellaneous Revenues			
Amount to be Raised by Taxation - County Purpose Tax	<u>347,570,634</u>	<u>347,570,634</u>	
Total Budget Revenues	<u>\$ 513,140,200</u>	<u>530,546,292</u>	<u>17,406,092</u>
Nonbudget Revenue		<u>2,407,644</u>	
		<u>\$ 532,953,936</u>	

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2023

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
OPERATIONS:					
Administration Executive					
Board of County Commissioners	410,000	410,000	386,371	23,629	
Salaries and Wages	75,000	75,000	50,370	24,630	
Other Expenses	100,000	100,000	100,000		
Contribution to Public Access Libraries					
County Administrator					
Salaries and Wages	530,000	570,000	561,657	8,343	
Other Expenses	460,000	460,000	420,085	39,915	
Finance Section					
Finance Department					
Salaries and Wages	1,507,000	1,407,000	1,376,858	30,142	
Other Expenses	383,430	408,430	385,581	22,849	
Audit	119,850	119,850	119,850		
Payroll Processing-Other Expenses	255,000	255,000	205,899	49,101	
Legal Department					
County Counsel					
Salaries and Wages	1,095,500	1,065,500	1,032,021	33,479	
Other Expenses	77,000	77,000	33,038	43,962	
Other Expenses Ethics	5,000	5,000	434	4,566	
County Adjuster					
Salaries and Wages	220,623	256,623	254,050	2,573	
Other Expenses	247,240	247,240	145,474	101,766	
Clerk of the Board					
Salaries and Wages	452,198	452,198	439,002	13,196	
Other Expenses	31,000	31,000	25,378	5,622	
Postage	180,000	180,000	140,111	39,889	
Personnel					
Salaries and Wages	813,639	583,639	553,506	30,133	
Other Expenses	233,030	233,030	149,689	83,341	
State and National Association of County Officials					
Other Expenses	15,536	15,536	15,535	1	

COUNTY OF PASSAIC
Statement of Expenditures-Regulatory Basis

	Current Fund					
	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance	Canceled
Year Ended December 31, 2023						
County Clerk						
Salaries and Wages	864,114	864,114	845,412	18,702		
Other Expenses	20,000	20,000	10,241	9,759		
Electrons - County Clerk						
Other Expenses	970,000	970,000	958,529	11,471		
County Register						
Salaries and Wages	1,412,214	1,412,214	1,248,837	163,377		
Other Expense	174,500	174,500	157,713	16,787		
Prosecutor's Office						
Salaries and Wages	18,312,416	17,254,416	16,492,285	762,131		
Other Expenses	906,191	906,191	868,823	37,368		
Countywide Police Radio						
Other Expenses	100,000	100,000	97,523	2,477		
Purchasing Department						
Salaries and Wages	672,000	682,000	679,811	2,189		
Other Expenses	45,000	45,000	44,804	196		
MIS Department (Finance Department)						
Other Expenses	1,931,127	1,931,127	1,896,949	34,178		
Building and Grounds						
Salaries and Wages	6,158,776	6,128,776	5,854,149	274,627		
Other Expenses	3,797,034	3,797,034	3,166,369	630,665		
Other Expenses - Welfare Board	453,000	453,000	414,974	38,026		
Other Expenses - Preakness Health Center	223,500	223,500	198,486	25,014		
Surrogate						
Salaries and Wages	1,254,972	1,254,972	1,115,977	138,995		
Other Expenses	81,761	81,761	70,679	11,082		
Insurances: Group Hospitalization, Medical						
Surgical, Major Medical for Employees	52,000,000	52,000,000	51,938,113	61,887		
Group Life Insurance for Employee	40,000	40,000	12,000	28,000		
Surety Bond Premium	5,000	5,000	3,180	1,820		
Worker's Compensation/Liability Trust	3,500,000	3,500,000	3,500,000			
Other Insurance	700,000	700,000	700,000			
Liability Insurance	4,500,000	4,500,000	4,500,000			
Drug Plan	15,000,000	15,000,000	14,398,294	601,706		
Dental Plan	900,000	900,000	544,907	355,093		

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2023

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
REGULATION					
Sheriff's Office					
Salaries and Wages - Courthouse Security	17,547,795	13,547,795	13,244,773	303,022	
Salaries and Wages - Patrol	24,629,824	28,129,824	27,513,480	616,344	
Other Expenses - Courthouse Security	438,533	438,533	290,617	147,916	
Other Expenses - Patrol	2,101,753	2,101,753	2,016,505	85,248	
Weights and Measures					
Salaries and Wages	186,450	186,450	180,848	5,602	
Other Expenses	9,000	9,000	8,638	362	
Board of Taxation					
Salaries and Wages	402,200	404,200	403,962	238	
Office Expenses	15,900	15,900	14,337	1,563	
Medical Examiner					
State of New Jersey - Shared Service	1,900,000	1,900,000	1,850,000	50,000	
Indigent Burials	50,000	150,000	50,000	100,000	
Board of Elections					
Salaries and Wages	1,377,495	1,527,495	1,462,449	65,046	
Other Expenses	343,005	343,005	234,903	108,102	
Superintendent of Elections					
Salaries and Wages	1,886,000	1,886,000	1,886,000		
Other Expenses	639,500	639,500	602,825	36,675	
County Emergency Management					
Salaries and Wages	131,533	131,533	126,078	5,455	
Other Expenses	30,000	30,000	26,137	3,863	
Planning and Economic Development					
Salaries and Wages	480,425	480,425	470,310	10,115	
Other Expenses	54,805	54,805	53,900	905	
Construction Board of Appeals					
Contract Services	3,200	3,200	-	3,200	

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2023

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
CORRECTIONAL & PENAL					
Jail and Workhouse					
Salaries and Wages - Jail	21,211,356	21,211,356	16,191,291	5,020,065	
Other Expenses - Jail	1,732,531	1,732,531	1,256,028	476,503	
Other Expenses - Jail - Medical	3,231,402	3,231,402	1,285,807	1,945,595	
Salaries and Wages - Re-Entry Program	37,452	37,452		37,452	
Other Expenses - Re-Entry Program	50,000	50,000		50,000	
PUBLIC WORKS					
Roads and Bridges					
Salaries and Wages	3,500,000	3,525,000	3,505,317	19,683	
Other Expenses	1,900,000	1,889,600	1,491,501	398,099	
Engineering					
Salaries and Wages	1,218,671	1,168,671	1,121,724	46,947	
Other Expenses	18,100	18,100	17,543	557	
HEALTH & HUMAN SERVICES					
Human Services Advisory Council Community Grants					
Intoxicated Drivers Resource Center	245,247	245,247	181,920	63,327	
Salaries and Wages	58,600	58,600	41,571	17,029	
Other Expenses	26,104	26,104	23,737	2,367	
Human Services Department					
Salaries and Wages	743,012	743,012	702,266	40,746	
Mental Health Program					
Contractual	862,300	862,300	850,919	11,381	
Alcohol and Drug Addiction Program Contractual					
Salaries and Wages	26,408	26,408	25,998	410	
Other Expenses	169,651	169,651	163,878	5,773	
Maintenance of Patients in State Institutions					
Services for Special Needs Populations	5,500,000	7,500,000	4,927,455	2,572,545	
Welfare Board					
Administration - Other Expenses	11,783,720	11,783,720	11,783,720		
Administration - Fringe Benefits	5,700,000	5,700,000	5,700,000		
Supplemental Security Income	1,614,596	1,614,596	1,510,000	104,596	
Aid to Dependent Children (NJS 44:10-1st Seq) AFDC	532,243	532,243	532,243		

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2023

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
Department of Youth Services					
Other Expenses	18,500	18,500	15,942	2,558	
Other Expenses - Shelter Beds	265,000	265,000	265,000		
Other Expenses - Shared Services Essex County	2,210,000	2,210,000	1,764,000	446,000	
Other Expenses - Education	560,720	560,720	560,720		
Other Expenses - Medical	625,180	625,180	625,180		
Prekness Hospital					
Salaries and Wages	29,321,000	25,821,000	25,384,592	436,408	
Other Expenses	8,200,000	11,450,000	10,546,863	903,137	
Division of Senior Services, Disabilities, & Vets Affairs, Etc.					
Salaries and Wages	159,335	159,335	130,197	29,138	
Other Expenses	36,617	36,617	32,458	4,159	
County Health Department Chapter 329 P.L. 1975					
Salaries and Wages	584,040	584,040	372,496	211,544	
Other Expenses	68,400	68,400	41,162	27,238	
Mosquito Division					
Salaries and Wages	803,156	678,156	637,063	41,093	
Other Expenses	67,000	67,000	55,737	11,263	
RECREATION					
Parks & Recreation Department					
Salaries and Wages - Parks	4,221,731	3,971,731	3,884,051	87,680	
Salaries and Wages - Golf Course	1,763,482	1,563,482	1,506,181	57,301	
Other Expenses - Parks	938,364	1,038,364	1,003,647	34,717	
Other Expenses - Golf Course	578,686	578,686	557,596	21,090	
Cultural and Historical Affairs					
Salaries and Wages	675,000	815,000	758,161	56,839	
Other Expenses	81,875	81,875	75,731	6,144	
Passaic County Historical Society (NJS 40:32-6)					
Other Expenses	25,000	25,000	25,000		

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2023

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
EDUCATION					
Superintendent of County Schools	552,771	552,771	529,655	23,116	
Salaries and Wages	27,965	38,365	35,900	2,465	
Other Expenses	7,044,594	7,044,594	7,044,594		
Passaic County Vocational School					
Rutgers Extension Services	71,677	71,677	71,677		
Salaries and Wages	188,480	188,480	74,182	114,298	
Other Expenses					
Passaic County Community College	17,500,000	17,500,000	17,500,000		
Other Expenses					
Reimbursement for Residents Attending Out of County Two Year College (N.J.S.18:A:64A-23)	175,000	175,000	75,359	99,641	
UNCLASSIFIED					
Purchase of Expendable Equipment	400,000	400,000	163,400	236,600	
Interlocal Agreement:					
Bergen & Hudson Counties - Housing of Inmates	1,498,145	1,498,145	1,498,145		
ARP - Bergen & Hudson Counties - Housing of Inmates	23,501,855	23,501,855	21,141,855	2,360,000	
Aid to Health and Welfare Councils (N.J.S. 40:23-8.28)	441,000	441,000	337,823	103,177	
Aid to Housing First	90,000	90,000	60,000	30,000	
Para-Transit					
Vehicle Maintenance	50,000	50,000	20,778	29,222	
Police Academy					
Salaries and Wages	676,095	621,095	469,678	151,417	
Other Expenses	122,000	122,000	89,570	32,430	
Debt Service Fees	50,000	50,000	11,500	38,500	
UTILITIES (40A:4-45 4H)					
Gasoline	1,500,000	1,500,000	1,156,386	343,614	
Telephone & Telegraph	1,100,000	1,100,000	833,246	266,754	
Natural Gas & Electric	4,500,000	4,500,000	4,304,301	195,699	
Heating Oil	35,000	35,000	-	35,000	
Water	600,000	600,000	517,551	82,449	
Garbage	350,000	500,000	377,365	122,635	
Street Lighting	475,000	575,000	486,342	88,658	
Sewer	600,000	600,000	30,159	569,841	

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2023

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
PUBLIC & PRIVATE PROGRAMS OFFSET					
BY REVENUES					
Matching Funds for Grants	150,000	150,000	108,012	41,988	
County Match					
Area Plan on Aging - Title III 2023	400,000	400,000	400,000		
Aging Area Nutrition 2023	1,000,000	1,000,000	1,000,000		
Assistance Program (Casino Revenue Fund) 2023	1,077,313	1,077,313	1,077,313		
Weatherization Assistance Program (WAP) Bipartisan Infrastructure Law (BIL) Grant 2023	588,554	588,554	588,554		
LIHEAP Weatherization 2023	246,000	246,000	246,000		
LIHEAP Assistance 2023	850,823	850,823	850,823		
Heating Improvement (HIP) 2023	306,889	306,889	306,889		
Weatherization DOE 22/23	489,015	489,015	489,015		
Lead Remediation and Abatement Program (LRAP) 2023	1,500,000	1,500,000	1,500,000		
Preakness Gero-Psych Program 2022	9,641	9,641	9,641		
Preakness Gero-Psych Program 2023	357,491	357,491	357,491		
WIOA Adult 23/24	2,110,003	2,110,003	2,110,003		
WIOA Youth 23/24	2,272,924	2,272,924	2,272,924		
WIOA Dislocated Worker 23/24	1,345,415	1,345,415	1,345,415		
Workforce Learning Link Program 22/23	142,500	142,500	142,500		
Workforce Learning Link Program 23/24	237,500	237,500	237,500		
Work First NJ - TANF 23/24	1,277,000	1,277,000	1,277,000		
Work First NJ - GA/SNAP 23/24	1,002,000	1,002,000	1,002,000		
WIOA Data Reporting & Analysis 23/24	12,971	12,971	12,971		
County-Based Innovation Grant 2023	167,627	167,627	167,627		
County-Based Innovation Grant 2024	167,627	167,627	167,627		
Comprehensive Alcoholism & Drug Abuse Grant 2023	989,219	989,219	989,219		
Municipal Alliance Program 2023	242,095	242,095	242,095		
DMHAS Youth Leadership Grant 2023	68,880	68,880	68,880		
Law Enforcement Officers Training and Equipment Fund (LEOTEF) 2023	22,276	22,276	22,276		
Community Services Block Grant (PHLP) FY23	832,014	832,014	832,014		
Community Services Block Grant (PHLP) FY24	541,976	541,976	541,976		
County Environmental Health Act (CEHA) 2023	178,276	178,276	178,276		
COVID-19 Vaccination Supplemental Grant	90,000	90,000	90,000		
Enhancing Local Public Health Infrastructure 22/24	1,494,380	1,494,380	1,494,380		

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2023

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
County Health Infrastructure Program 2024	1,146,138	1,146,138	1,146,138		
County Right to Know Program 2024	15,213	15,213	15,213		
Childhood Lead Exposure Program 2024	625,000	625,000	625,000		
Overdose Fatality Review Teams 2024	75,000	75,000	75,000		
Strengthening Local Public Health Capacity Program 2024	89,365	89,365	89,365		
Clean Communities Entitlement 2023	97,231	97,231	97,231		
Recycling Enhancement Act Entitlement 2021	623,700	623,700	623,700		
Radon Awareness Program 2023	2,000	2,000	2,000		
Food Security Planning Grant Program 2023	125,000	125,000	125,000		
Passaic County Film Festival 2023	3,325	3,325	3,325		
Passaic County Arts Center - Arts Programming 2023	10,300	10,300	10,300		
General Operating Support: Dey Mansion Washington's Headquarters 2023	40,000	40,000	40,000		
Passaic County Parks Commission Archives Project 2023	17,000	17,000	17,000		
Destination Marketing Organization 2023	213,000	213,000	213,000		
Lambert Tower Site Improvement Projects 2023	750,000	750,000	750,000		
Local Recreation Improvement Grant (LRIG) 2023	70,000	70,000	70,000		
PSE&G Electric Vehicle Charging Program 2022	7,500	7,500	7,500		
PSE&G Electric Vehicle Charging Program 2023	75,000	75,000	75,000		
NJ Equipment Modernization Program (NJEMP) 2023	93,690	93,690	93,690		
Aging Area Nutrition FY 2023	2,359,156	2,359,156	2,359,156		
Area Plan on Aging - Title III 2023	2,325,679	2,325,679	2,325,679		
Assistance Program (Casino Revenue Fund) 2023	1,329,259	1,329,259	1,329,259		
Senior Farmers Market Nutrition Program 2023	9,677	9,677	9,677		
State Health Insurance Program 2023	37,000	37,000	37,000		
2019 FTA Section 5310	125,000	125,000	125,000		
State/Community Partnership 2023	955,682	955,682	955,682		
Social Services for the Homeless 2024	1,025,000	1,025,000	1,025,000		
Planning & Information Service, Human Services Advisory Co.	172,064	172,064	172,064		
Child Behavioral Health Services 2023	52,397	52,397	52,397		
Transportation and TIP 2024	404,914	404,914	404,914		
National Prescription Opiate Litigation	735,105	735,105	735,105		
Bipartisan Safer Communities Act Disaster Response Crisis Counseling County Grant 2023	30,000	30,000	30,000		
C.S.B.G. Non-Discretionary 2022	2,398	2,398	2,398		
C.S.B.G. Non-Discretionary 2023	205,946	205,946	205,946		
C.S.B.G. Non-Discretionary 2024	312,460	312,460	312,460		
Social Services for the Homeless (Intensive Case Management) 2024	195,000	195,000	195,000		

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2023

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
Personal Assistance Services Program 2024	39,060	39,060	39,060		
Family Court Services 2023	278,149	278,149	278,149		
NJ Promise 2.0 Youth and Family Voice 2023	5,000	5,000	5,000		
Subregional Studies Program - Passaic County Strategic Infrastructure Investment 2023	300,000	300,000	300,000		
Subregional Transportation Planning Program 2023	132,048	132,048	132,048		
Subregional Transportation Planning - Supplemental Support 2023	15,000	15,000	15,000		
Community Development Block Grant 2023	965,848	965,848	965,848		
Emergency Management Agency Assistance 2023	55,000	55,000	55,000		
Hazard Mitigation Plan 2023	200,000	200,000	200,000		
UASI - Local Share 2023	259,000	259,000	259,000		
Sexual Assault Response Team/Forensic Nurse Examiner Program 2023	179,716	179,716	179,716		
Sexual Assault Response Team/Forensic Nurse Examiner Program 2024	174,643	174,643	174,643		
Victim Witness Advocacy (VOCA) 2023	538,409	538,409	538,409		
Insurance Fraud Reimbursement Program 2023	250,000	250,000	250,000		
Body Armor Replacement Fund P.C.P.O. 2023	4,368	4,368	4,368		
1610-133 Child - State Aid Grants 2023	200,000	200,000	200,000		
Justice Assistance Grant - Multi Narcotics Task Force	192,147	192,147	192,147		
Justice Assistance Grant - Multi Narcotics Task Force	118,133	118,133	118,133		
Opt for Help and Hope Grant Program 2023	333,333	333,333	333,333		
Operation Helping Hand 2023	105,263	105,263	105,263		
2023 Homeland Security (SHSP-Local Share)	284,040	284,040	284,040		
State Body Armor Replacement Fund Program - P.C.S.D. 2023	26,821	26,821	26,821		
Public Safety Answering Point (PSAP) Upgrades and Consolidation FY23	351,608	351,608	351,608		
CDC Detection and Mitigation of COVID-19 in Confinement Facilities 2021-2024	34,857	34,857	34,857		
HUD Housing First NJ0329	264,524	264,524	264,524		
Emergency Rental Assistance - 2	95,674	95,674	95,674		
Data-Driven Decision Making - Organizational Enhancement Program 2023	20,000	20,000	20,000		
Passaic County Tenant Based Housing First NJ0364 2023	1,159,235	1,159,235	1,159,235		
HUD Housing First NJ0365-208	65,749	65,749	65,749		
Continuum of Care Program - Planning Grant 2023	139,205	139,205	139,205		
Passaic County Sponsor Based Housing First NJ0242	652,102	652,102	652,102		
Code Blue Support Funding FY24	145,000	145,000	145,000		
Local Assistance and Tribal Consistency Fund 2023	100,000	100,000	100,000		
County Aid - Road Resurfacing 2023	7,488,692	7,488,692	7,488,692		
2023 Local Bridge Fund Program Grant	2,940,658	2,940,658	2,940,658		
Total Operation (item 8(A))	399,013,020	399,013,020	375,529,789	23,483,231	

COUNTY OF PASSAIC

Statement of Expenditures-Regulatory Basis

Current Fund

Year Ended December 31, 2023

	Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled
Contingent	50,000	50,000	24,980	25,020	
Total Operation Including Contingent Detail:	399,063,020	399,063,020	375,554,769	23,508,251	
Salaries and Wages	145,968,960	140,243,960	131,459,754	8,784,206	
Other Expenses (Including Contingent)	253,094,060	258,819,060	244,095,015	14,724,045	
Capital Improvements	1,475,000	1,475,000	948,623		526,377
Acquisition of Various Equipment	815,000	815,000	815,000		
Vietnam Veterans Memorial	100,000	100,000	93,270		6,730
Carpet Replacement	375,000	375,000	340,331		34,669
MIS - Storage Upgrades	2,765,000	2,765,000	2,197,224		567,776
Total Capital Improvements					
County Debt Service	4,000,000	4,000,000	3,760,000		240,000
Payment of Bond Principal	1,500,000	1,655,000	1,655,000		
County College Bonds	2,850,000	2,850,000	2,820,000		30,000
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	22,583,995	22,428,995	21,420,000		1,008,995
Vocational School Bonds	900,000	900,000	718,971		181,029
Other Bonds	300,000	340,000	339,601		399
Interest on Bonds	1,500,000	1,500,000	1,344,345		155,655
County College Bonds	5,900,000	5,860,000	5,604,135		255,865
State Aid - County College Bonds (N.J.S. 18A:64A-22.6)	4,125,000	4,125,000	4,103,507		21,493
Vocational School Bonds	450,000	450,000	446,762		3,238
Interest on Notes	5,425,000	5,425,000	5,424,627		373
Passaic County Utilities Authority	1,400,000	1,400,000	1,372,439		27,561
PCIA Loans	50,933,995	50,933,995	49,009,387		1,924,608
Prosecutors Building					
Prekness Healthcare Center					
Nike Base Maintenance Garage					
Total County Debt Service					

COUNTY OF PASSAIC
Statement of Expenditures-Regulatory Basis

Current Fund		Budget	Budget after Modification and Transfer	Paid or Charged	Reserved	Unexpended Balance Cancelled																																																								
Year Ended December 31, 2023																																																														
Deferred Charges and Statutory Expenditures																																																														
Deferred Charges to Future Taxation - Capital		3,500,000	3,500,000	3,500,000																																																										
Due from Open Space Trust Fund:																																																														
Court House Renovation		450,000	450,000	450,000																																																										
Springbrook Acres		250,000	250,000	250,000																																																										
Lambert Castle/Carriage House Restoration		500,000	500,000	500,000																																																										
Statutory Charges:																																																														
Contribution to:																																																														
Public Employees' Retirement System		19,671,456	19,671,456	19,671,456																																																										
Defined Contribution Retirement Plan (DCRP)		100,000	100,000	87,319	12,681																																																									
County Pension and Retirement Fund		1,300,000	1,300,000	1,299,364	636																																																									
Social Security System (O.A.S.I.)		13,500,000	13,500,000	12,563,526	936,474																																																									
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)		350,000	350,000	72,726	277,274																																																									
Police and Firemen's Retirement System		20,756,729	20,756,729	20,756,728	1																																																									
Total Deferred Charges & Statutory Expenditures		60,378,185	60,378,185	59,151,119	1,227,066																																																									
Total General Appropriations		\$ 513,140,200	\$ 513,140,200	485,912,499	24,735,317	2,492,384																																																								
Adopted Budget 471,593,121																																																														
Added by N.J.S.A. 40A:4-87 41,547,080																																																														
<table border="0"> <tr> <td></td> <td>\$</td> <td>513,140,201</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>Cash \$</td> <td>407,439,863</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>Reserve for Encumbrances</td> <td>14,353,199</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>Transfer to Other Trust Fund Reserve</td> <td>25,000</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>Transfer to Self Insurance Trust Fund Reserves</td> <td>7,997,535</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>Deferred Charges to Future Taxation - Capital Ord. #14-06</td> <td>3,500,000</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td>Grants Appropriated</td> <td>52,596,902</td> <td></td> <td></td> </tr> <tr> <td></td> <td>\$</td> <td></td> <td></td> <td>485,912,499</td> <td></td> <td></td> </tr> </table>								\$	513,140,201								Cash \$	407,439,863						Reserve for Encumbrances	14,353,199						Transfer to Other Trust Fund Reserve	25,000						Transfer to Self Insurance Trust Fund Reserves	7,997,535						Deferred Charges to Future Taxation - Capital Ord. #14-06	3,500,000						Grants Appropriated	52,596,902				\$			485,912,499		
	\$	513,140,201																																																												
			Cash \$	407,439,863																																																										
			Reserve for Encumbrances	14,353,199																																																										
			Transfer to Other Trust Fund Reserve	25,000																																																										
			Transfer to Self Insurance Trust Fund Reserves	7,997,535																																																										
			Deferred Charges to Future Taxation - Capital Ord. #14-06	3,500,000																																																										
			Grants Appropriated	52,596,902																																																										
	\$			485,912,499																																																										

See accompanying notes to financial statements.

COUNTY OF PASSAIC

Comparative Balance Sheet-Regulatory Basis

Trust Funds

December 31, 2023 and 2022

	<u>Assets</u>	<u>Ref.</u>	<u>2023</u>	<u>2022</u>
Other Trust Fund:				
Cash		B-1	\$ 60,921,886	53,696,724
			<u>60,921,886</u>	<u>53,696,724</u>
Confiscated Trust Fund:				
Cash		B-1	1,833,828	1,837,636
			<u>1,833,828</u>	<u>1,837,636</u>
Self Insurance Fund:				
Cash		B-1	60,573,863	48,277,334
			<u>60,573,863</u>	<u>48,277,334</u>
Community Development Grant Fund (Unaudited):				
Cash		B-1	3,467,874	3,855,619
			<u>3,467,874</u>	<u>3,855,619</u>
Total Assets			\$ <u>126,797,451</u>	<u>107,667,313</u>

COUNTY OF PASSAIC

Comparative Balance Sheet-Regulatory Basis

Trust Funds

December 31, 2023 and 2022

<u>Liabilities, Reserves & Fund Balance</u>	<u>Ref.</u>	<u>2023</u>	<u>2022</u>
Other Trust Fund:			
Various Trust Deposits	B-2	\$ 2,964,181	1,439,431
Reserve for Dedicated Revenues	B-3	39,268,783	37,353,517
Reserve for Open Space Expenditures	B-4	<u>18,688,922</u>	<u>14,903,776</u>
		<u>60,921,886</u>	<u>53,696,724</u>
Confiscated Trust Fund:			
Reserve for Confiscated Trust Fund	B-5	<u>1,833,828</u>	<u>1,837,636</u>
		<u>1,833,828</u>	<u>1,837,636</u>
Self Insurance Fund:			
Reserve for Workmen's Compensation	B-6	8,675,614	7,767,169
Reserve for Health Benefits	B-7	24,662,526	18,568,172
Reserve for Liability Insurance	B-8	<u>27,235,723</u>	<u>21,941,993</u>
		<u>60,573,863</u>	<u>48,277,334</u>
Community Development Grant Fund (Unaudited):			
Reserve for:			
Housing Voucher Program	B-9	3,392,482	3,780,227
Section 8	B-10	<u>75,392</u>	<u>75,392</u>
		<u>3,467,874</u>	<u>3,855,619</u>
 Total Liabilities, Reserves and Fund Balance		 <u>\$ 126,797,451</u>	 <u>107,667,313</u>

See accompanying notes to financial statements.

COUNTY OF PASSAIC

Comparative Balance Sheet-Regulatory Basis

General Capital Fund

December 31, 2023 and 2022

<u>Assets</u>	<u>Ref.</u>	<u>2023</u>	<u>2022</u>
Cash	C-2/C-3	\$ 38,891,487	70,080,045
Grants Receivable	C-4	5,500,000	45,479,180
Accounts Receivable - Due from State/PCTI Biotech Facility	C-5	8,662,467	
Deferred Charges to Future Taxation:			
Funded	C-6	311,665,000	342,146,000
Unfunded	C-7	70,709,546	57,113,996
Total Assets		<u>\$ 435,428,500</u>	<u>514,819,221</u>
<u>Liabilities, Reserves and Fund Balance</u>			
General Serial Bonds	C-14	\$ 246,610,000	272,541,000
Capital Leases Payable	C-15	65,055,000	69,605,000
Improvement Authorizations:			
Funded	C-8	42,599,476	91,624,223
Unfunded	C-8	34,769,456	27,563,688
Commitments Payable	C-9	11,692,498	16,735,523
Capital Improvement Fund	C-10	11,831,470	12,356,470
Reserve for Payment of Bonds and Notes	C-11	9,893,847	11,629,062
Reserve for Grants Receivable	C-13	4,055,187	4,055,187
Fund Balance	C-1	12,976,753	8,709,068
Total Liabilities		<u>\$ 435,428,500</u>	<u>514,819,221</u>

Footnote: There were Bonds and Notes Authorized But Not Issued on December 31, 2023 and 2022 of \$70,709,546 and \$57,113,996, 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, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Balance - January 1,	\$ 8,709,068	9,154,841
Increased by:		
Premium on Bond/Note Sales	204,169	38,337
Improvement Authorizations Cancelled	4,165,599	5,109,134
Capital Acquisitions Reserve Cancelled		<u>55,323</u>
	<u>4,369,768</u>	<u>5,202,794</u>
	13,078,836	14,357,635
Decreased by:		
Cancellation of Receivables		629,400
Premium on Ch. 12 Bond Sale - State of NJ	102,083	19,167
Improvement Authorizations - Ord. 2022-05		<u>5,000,000</u>
	<u>102,083</u>	<u>5,648,567</u>
Balance - December 31,	<u>\$ 12,976,753</u>	<u>8,709,068</u>

See accompanying notes to the financial statements.

COUNTY OF PASSAIC

Comparative Statement of General Fixed Assets-Regulatory Basis

December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
<u>General Fixed Assets:</u>		
Land	\$ 329,579,008	329,742,821
Buildings and Building Improvements	372,055,657	343,371,017
Machinery and Equipment	88,336,530	96,442,568
Construction in Progress	<u>63,629,465</u>	<u>76,090,726</u>
	<u>\$ 853,600,660</u>	<u>845,647,132</u>
Investment in Fixed Assets	<u>\$ 853,600,660</u>	<u>845,647,132</u>

See accompanying notes to financial statements.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022

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, 2023 AND 2022
(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, 2023 AND 2022
(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, 2023 AND 2022
(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 March 31, of the fiscal year. The budget shall be adopted not later than April 28, 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, 2023 and 2022, the Governing Body approved additional revenues and appropriations of \$41,547,080 and \$54,313,176, respectively, in accordance with N.J.S.A. 40A:4-87. In addition, several budget transfers were approved by the governing body in 2023 and 2022.

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.

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.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

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

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

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.

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.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

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

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

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.

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.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

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

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

Impact of Recently Issued Accounting Principles

The following GASB statements became effective for the fiscal year ended December 31, 2023:

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset, an intangible asset, and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. The Statement will become effective for the County's year ending December 31, 2023. As a result of the regulatory basis of accounting previously described in note 1, this Statement will have no impact on the financial statements of the County.

The Governmental Accounting Standards Board (GASB) has issued the following statements that have effective dates that may affect future financial presentations:

GASB Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The Statement will become effective for the County in the year ending December 31, 2024. As a result of the regulatory basis of accounting previously described in note 1, this Statement will have no impact on the financial statements of the County, however, management is currently evaluating whether or not this Statement will have an impact on the financial statement disclosures of the County.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

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

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

Impact of Recently Issued Accounting Principles, (continued)

In December 2023, the Government Accounting Standards Board issued GASB Statement No. 102, Certain Risk Disclosures. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. As a result of the regulatory basis of accounting previously described in note 1, this Statement will have no impact on the financial statements of the County, however, management is currently evaluating whether or not this Statement will have an impact on the financial statement disclosures 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.

[THIS AREA INTENTIONALLY LEFT BLANK]

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(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, 2023 and 2022, \$-0- of the County's bank balance of \$353,993,471 and \$370,870,323, 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, 2023 AND 2022
(continued)

NOTE 3. COUNTY DEBT

Long-term debt as of December 31, 2023 and 2022 consisted of the following:

<u>2023</u>	<u>Balance</u> <u>Dec. 31, 2022</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>Dec. 31, 2023</u>	<u>Amounts Due</u> <u>Within</u> <u>One Year</u>
Bonds Payable - General					
Obligation Debt	\$272,541,000	\$3,724,000	\$29,655,000	\$246,610,000	\$31,052,000
Capital Leases	69,605,000		4,550,000	65,055,000	4,745,000
Other Liabilities:					
Compensated Absences	18,633,699	4,334,405	5,568,381	17,399,723	
New Jersey:					
Deferred Pension	<u>3,191,123</u>	<u> </u>	<u>1,120,261</u>	<u>2,070,862</u>	<u>1,214,959</u>
	<u>\$363,970,822</u>	<u>\$8,058,405</u>	<u>\$40,893,642</u>	<u>\$331,135,585</u>	<u>\$37,011,959</u>
<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	\$26,655,000
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>\$32,325,261</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, 2023 AND 2022
(continued)

NOTE 3. COUNTY DEBT, (continued)

The County's debt is summarized as follows:

	<u>2023</u>	<u>2022</u>
Issued		
General		
Bonds, Notes and Loans	\$246,610,000	\$272,541,000
Bonds Authorized by Another Public Body Guaranteed by the County	<u>133,622,178</u>	<u>143,129,920</u>
Total Issued	<u>380,232,178</u>	<u>415,670,920</u>
Authorized But Not Issued		
General		
Bonds, Notes and Loans	<u>70,709,546</u>	<u>57,113,996</u>
Total Issued and Authorized But Not Issued	<u>450,941,724</u>	<u>472,784,916</u>
Less: Funds Temporarily Held to Pay Bonds and Notes	9,893,847	11,629,062
Receivables from Other Public Authorities	8,775,000	7,475,000
Additional Borrowing for County College	13,777,000	13,570,000
Refunding Bonds	8,680,000	9,555,000
Bonds Authorized by Another Public Body Guaranteed by the County	<u>133,622,178</u>	<u>143,129,920</u>
Total Deductions	<u>174,748,025</u>	<u>185,358,982</u>
Net Debt	<u>\$276,193,699</u>	<u>\$287,425,934</u>

The summarized statement of debt condition which follows is extracted from the County's Annual Debt Statement, indicates a statutory net debt of .434% and .498% at December 31, 2023 and 2022, respectively.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
<u>2023</u>			
General debt	<u>\$450,941,724</u>	<u>\$174,748,025</u>	<u>\$276,193,699</u>
<u>2022</u>			
General debt	<u>\$472,784,916</u>	<u>\$185,358,982</u>	<u>\$287,425,934</u>

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 3. COUNTY DEBT, (continued)

The County's remaining borrowing power under N.J.S. 40A:2-6, as amended, at December 31 2023 and 2022 was as follows:

	<u>2023</u>	<u>2022</u>
2% of equalized valuation basis (county)	\$1,272,610,891	\$1,155,221,774
Net debt	<u>276,193,699</u>	<u>287,425,934</u>
Remaining Borrowing Power	<u>\$996,417,192</u>	<u>\$867,795,840</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>2023</u>	<u>2022</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%	\$1,381,000	\$1,681,000
\$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%	6,150,000	8,200,000
\$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%	6,620,000	8,455,000
\$2,875,000, 2014 Series A College Bonds, due in annual installments of \$175,000 to \$235,000 through June 15, 2028, interest at various rates from 2.00% to 5.00%	1,120,000	1,335,000
\$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%	1,120,000	1,335,000
\$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%	10,846,000	12,516,000

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

	<u>2023</u>	<u>2022</u>
NOTE 3. COUNTY DEBT, (continued)		
\$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%	\$479,000	\$559,000
\$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%	515,000	1,015,000
\$36,570,000, 2015 General Obligation Refunding Bond, 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%	18,700,000	21,950,000
\$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%	400,000	595,000
\$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%	400,000	595,000
\$11,600,000, 2015 General Improvement Bond, 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%	5,660,000	6,435,000
\$2,000,000, 2015 County Vocational School Bond, due in annual installments of \$100,000 to \$200,000 through December 1, 2027, interest at various rates from 1.50% to 4.00%	800,000	1,000,000
\$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%	575,000	735,000

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

	<u>2023</u>	<u>2022</u>
NOTE 3. COUNTY DEBT, (continued)		
\$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%	\$575,000	\$735,000
\$24,025,000, 2016 General Obligation Refunding Bond, 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%	15,665,000	17,315,000
\$8,150,000, 2016 County Vocational School Bond, due in annual installments of \$350,000 to \$700,000 through December 1, 2031, interest at various rates from 2.00% to 5.00%	5,025,000	5,550,000
\$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%	685,000	1,010,000
\$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%	735,000	885,000
\$1,500,000, 2017 County College Bonds, Series 2017B, due in annual installments of \$105,000 to \$210,000 through July 1, 2027, interest at various rates from 2.00% to 3.00%	735,000	885,000
\$7,385,000, 2017 General Obligation Refunding Bond, due in annual installments of \$405,000 to \$660,000 through December 1, 2031, interest at various rates from 2.00% to 4.00%	4,705,000	5,195,000
\$36,000,000, 2017 County Vocational School Bond, 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%	27,780,000	29,275,000

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

	<u>2023</u>	<u>2022</u>
NOTE 3. COUNTY DEBT, (continued)		
\$1,015,000, 2017 County Vocational School Bond, due in annual installments of \$65,000 to \$120,000 through December 1, 2037, interest at various rates from 2.00% to 4.00%	\$550,000	\$640,000
\$1,600,000, 2018 County College School Bond, due in annual installments of \$105,000 to \$210,000 through June 1, 2028, interest at various rates from 3.00% to 4.00%	965,000	1,125,000
\$1,600,000, 2018 County College School Bond, due in annual installments of \$105,000 to \$210,000 through June 1, 2028, interest at various rates from 3.00% to 4.00%	965,000	1,125,000
\$15,557,000, 2018 General Obligation Refunding Bond, 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%	11,357,000	12,237,000
\$1,600,000, 2018 County Vocational School Bond, due in annual installments of \$110,000 to \$205,000 through December 1, 2028, interest at various rates from 2.00% to 4.00%	920,000	1,075,000
\$4,843,000, 2018 County College School Bond, due in annual installments of \$275,000 to \$533,000 through December 1, 2031, interest at various rates from 2.00% to 4.00%	2,363,000	2,883,000
\$3,200,000, 2019 County College School Bond, 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%	2,490,000	2,675,000
\$3,200,000, 2019 County College School Bond, 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%	2,490,000	2,675,000

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

	<u>2023</u>	<u>2022</u>
NOTE 3. COUNTY DEBT, (continued)		
\$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%	\$18,230,000	\$19,575,000
\$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%	2,235,000	2,425,000
\$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%	2,135,000	2,660,000
\$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%	8,680,000	9,555,000
\$9,510,000, General Obligation Refunding Bonds, Series 2020, due in installments of \$130,000 to \$2,615,000 through October 1, 2024, interest at rate of 5.00%	2,615,000	5,065,000
\$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%	27,050,000	28,550,000
\$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%	735,000	820,000
\$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%	1,845,000	2,065,000

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

	<u>2023</u>	<u>2022</u>
NOTE 3. COUNTY DEBT, (continued)		
\$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%	\$3,370,000	\$3,735,000
\$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%	3,370,000	3,735,000
\$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%	32,600,000	34,450,000
\$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%	2,730,000	3,245,000
\$2,485,000, County College Bonds, Series 2022A, due in annual installments of \$225,000 to \$280,000 through February 15, 2032, interest at various rates from 2.00% to 4.00%	2,260,000	2,485,000
\$2,485,000, County College Bonds, Series 2022B, due in annual installments of \$225,000 to \$280,000 through February 15, 2032, interest at various rates from 2.00% to 4.00%	2,260,000	2,485,000
\$1,862,000, County College Bonds, Series 2023A, due in annual installments of \$165,000 to \$202,000 through February 15, 2033, interest at various rates from 3.00% to 4.00%	1,862,000	

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

	<u>2023</u>	<u>2022</u>
NOTE 3. COUNTY DEBT, (continued)		
\$1,862,000, County College Bonds, Series 2023B, due in annual installments of \$165,000 to \$202,000 through February 15, 2033, interest at various rates from 3.00% to 4.00%	<u>1,862,000</u>	<u> </u>
	<u>\$246,610,000</u>	<u>\$272,541,000</u>

The County's principal and interest for long-term debt issued and outstanding at December 31, 2023 is as follows:

Calendar Year	Bonds		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2024	\$31,052,000	\$7,227,765	\$38,279,765
2025	28,596,000	6,204,436	34,800,436
2026	29,454,000	5,203,624	34,657,624
2027	25,547,000	4,295,985	29,842,985
2028	24,605,000	3,437,067	28,042,067
2029-2033	78,871,000	8,780,051	87,651,051
2034-2037	<u>28,485,000</u>	<u>1,305,700</u>	<u>29,790,700</u>
	<u>\$246,610,000</u>	<u>\$36,454,628</u>	<u>\$283,064,628</u>

[THIS AREA INTENTIONALLY LEFT BLANK]

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 4. 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>
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	5,150,000	1,587,775	6,737,775
2029-2033	28,745,000	4,925,379	33,670,379
2034-2036	<u>11,665,000</u>	<u>498,945</u>	<u>12,163,945</u>
	<u>\$65,055,000</u>	<u>\$15,361,056</u>	<u>\$80,416,056</u>

NOTE 5. FIXED ASSETS

The following is a summary of the General Fixed Assets Account Group as of December 31, 2023 and 2022.

<u>2023</u>	<u>Balance</u> <u>Dec. 31, 2022</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>Dec. 31, 2023</u>
Land	\$329,742,821	\$365,360	\$529,173	\$329,579,008
Buildings and Building Improvements	343,371,017	31,942,257	3,257,617	372,055,657
Machinery and Equipment	96,442,568	4,540,294	12,646,332	88,336,530
Construction in Progress	<u>76,090,726</u>	<u>12,461,261</u>	<u>12,461,261</u>	<u>63,629,465</u>
	<u>\$845,647,132</u>	<u>\$36,847,911</u>	<u>\$28,894,383</u>	<u>\$853,600,660</u>

<u>2022</u>	<u>Balance</u> <u>Dec. 31, 2021</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <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>

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 6. INTERFUND BALANCES AND ACTIVITIES

Balance due to/from other funds at December 31, 2023 consist of the following:

<u>\$30,732,177</u>	Due to the Federal and State Grant Fund from the Current Fund for grants receivable.
<u>\$30,732,177</u>	

NOTE 7. 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>2024</u>	<u>2023</u>
Current Fund	<u>\$23,000,000</u>	<u>\$23,000,000</u>

NOTE 8. 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 \$17,399,723 and \$18,633,699 at December 31, 2023 and 2022, 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 \$3,706,428 and \$4,012,732 at December 31, 2023 and 2022, respectively.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 9. 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 financial statements, 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:

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

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 9. EMPLOYEE RETIREMENT SYSTEM, (continued)

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 financial statements, 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:

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

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 9. EMPLOYEE RETIREMENT SYSTEM, (continued)

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, 2023 AND 2022
(continued)

NOTE 9. 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>
2023	\$19,671,456	\$20,756,729	\$87,319
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

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.

[THIS AREA INTENTIONALLY LEFT BLANK]

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 9. 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, 2023, the County had a liability of \$141,886,945 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2023, 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, 2023, the County's proportion was 0.9795863056 percent, which was an increase/(decrease) of (0.0409770493) percent from its proportion measured as of June 30, 2022.

For the year ended December 31, 2023, the County recognized pension expense of \$19,671,456. At December 31, 2023, 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	\$1,356,622	\$579,988
Changes of assumptions	311,697	8,598,957
Net difference between projected and actual earnings on pension plan investments	653,408	-
Changes in proportion and differences between the County's contributions and proportionate share of contributions	<u>741,895</u>	<u>7,440,344</u>
Total	<u>\$3,063,622</u>	<u>\$16,619,289</u>

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 9. 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, 2023) 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	\$(7,491,100)
2024	(4,181,244)
2025	5,843,009
2026	(1,045,668)
2027	17,784

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 5.08, 5.04, 5.13, 5.16, 5.21 and 5.63 years for 2023, 2022, 2021, 2020, 2019 and 2018 amounts, respectively.

Additional Information

Local Group Collective balances net of nonemployer (State of New Jersey) balances at June 30, 2023 and June 30, 2022 are as follows:

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Collective deferred outflows of resources	\$1,080,204,730	\$1,660,772,008
Collective deferred inflows of resources	1,780,216,457	3,236,303,935
Collective net pension liability	14,606,489,066	15,091,376,611
County's Proportion	0.9795863056%	1.0205633549%

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 9. 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, 2023 measurement date was determined by an actuarial valuation as of July 1, 2022, which rolled forward to June 30, 2023. 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, 2022 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, 2023 AND 2022
(continued)

NOTE 9. 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, 2023) 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, 2023 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	28.00%	8.98%
Non-U.S. Developed Market Equity	12.75%	9.22%
International Small Cap Equity	5.00%	9.22%
Emerging Market Equity	1.25%	11.13%
Private Equity	13.00%	12.50%
Real Estate	8.22%	8.58%
Real Assets	3.00%	8.40%
High Yield	4.50%	6.97%
Private Credit	8.00%	9.20%
Investment Grade Credit	7.00%	5.19%
Cash Equivalents	2.00%	3.31%
U.S. Treasuries	4.00%	3.31%
Risk Mitigation Strategies	3.00%	6.21%

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 9. 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, 2023. 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, 2023, 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, 2023		
	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	\$185,067,617	\$141,886,945	\$105,134,483

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 9. EMPLOYEE RETIREMENT SYSTEM, (continued)

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

Public Employees Retirement System (PERS), (continued)

Pension Plan Fiduciary Net Position

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

Police and Firemen's Retirement System (PFRS)

At December 31, 2023, the County had a liability of \$161,405,248 for its proportionate share of the PFRS net pension liability. The net pension liability was measured as of June 30, 2023, 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, 2023, the County's proportion was 1.460841880 percent, which was an increase/(decrease) of (0.05794098) percent from its proportion measured as of June 30, 2023.

For the year ended December 31, 2023, the County recognized pension expense of \$20,756,729. At December 31, 2023, deferred outflows of resources and deferred inflows of resources related to PFRS from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Difference in actual and expected experience	\$6,911,050	\$7,697,598
Changes of assumptions	348,370	10,898,722
Net difference between projected and actual earnings on pension plan investments	8,220,065	-
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>2,211,781</u>	<u>10,285,957</u>
Total	<u>\$17,691,266</u>	<u>\$28,882,277</u>

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 9. 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, 2023) 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	(\$6,281,328)
2024	(6,028,045)
2025	9,698,513
2026	(834,148)
2027	297,728
Thereafter	30,445

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 6.16, 6.22, 6.17, 5.90, 5.92 and 5.73 years for 2023, 2022, 2021, 2020, 2019 and 2018 amounts, respectively.

Additional Information

Local Group Collective balances net of nonemployer (State of New Jersey) balances at June 30, 2023 and June 30, 2022 are as follows:

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Collective deferred outflows of resources	\$1,753,080,638	\$2,163,793,985
Collective deferred inflows of resources	1,966,439,601	2,805,919,493
Collective net pension liability	13,084,649,602	13,483,472,009
County's Proportion	1.4608418800%	1.5187828600%

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 9. 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, 2023 measurement date was determined by an actuarial valuation as of July 1, 2022, which rolled forward to June 30, 2023. This actuarial valuation used the following actuarial assumptions:

Inflation Rate:	2.75%
Salary Increases:	
Through all Future Years	3.25-16.25% (based on years of service)
Thereafter	Not Applicable
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, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 9. 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, 2023) 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, 2023 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	28.00%	8.98%
Non-U.S. Developed Market Equity	12.75%	9.22%
International Small Cap Equity	1.25%	9.22%
Emerging Market Equity	5.50%	11.13%
Private Equity	13.00%	12.50%
Real Estate	8.00%	8.58%
Real Assets	3.00%	8.40%
High Yield	4.50%	6.97%
Private Credit	8.00%	9.20%
Investment Grade Credit	7.00%	5.19%
Cash Equivalents	2.00%	3.31%
U.S. Treasuries	4.00%	3.31%
Risk Mitigation Strategies	3.00%	6.21%

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 9. 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, 2023. 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, 2023, 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, 2023		
	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	\$236,587,744	\$161,405,248	\$98,796,190

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 9. 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, 2023 and 2022, the State proportionate share of the net pension liability attributable to the County for the PFRS special funding situation is \$29,740,794 and \$30,939,366, respectively. For the years ended December 31, 2023 and 2022, 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 \$3,382,954 and \$3,569,584, respectively, which is more than the actual contributions the State made on behalf of the County of \$3,401,201 and \$3,851,801, 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, 2023 AND 2022
(continued)

NOTE 9. 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 outlines 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 employees.

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, 2023 AND 2022
(continued)

NOTE 9. 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, 2023 AND 2022
(continued)

NOTE 9. 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, 2023 AND 2022
(continued)

NOTE 9. 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

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 9. 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	\$	-0-
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, 2022. It included 37 retirees and 9 active participant. As of that date, plan assets were \$4,146,751 and plan liabilities were \$11,601,156 resulting in a deficit of \$(7,454,405). The valuation was based on an assumed rate of return of 3.00%.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 10. 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, 2023 and 2022. These reserve amounts are \$8,675,614 for 2023 and \$7,767,169 for 2022. Exhibit B-6 summarizes the 2023 transactions of the plan.

NOTE 11. 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, 2023 and 2022. These reserve amounts are \$27,235,723 for 2023 and \$21,941,993 for 2022. Exhibit B-8 summarizes the 2023 transactions of the plan.

NOTE 12. 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 (through 2022) and Independence Life & Annuity Company (2023 and forward) 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, 2023 and 2022. These reserve amounts are \$24,662,526 for 2023 and \$18,568,172 for 2022.

NOTE 13. 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, 2023 and 2022, 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.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 14. 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 15. 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.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 15. 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.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 15. LITIGATION, (continued)

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

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

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

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

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

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

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

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 15. 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.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 15. LITIGATION, (continued)

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

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

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

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

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

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

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 15. LITIGATION, (continued)

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

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

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

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

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

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

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 15. 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. County of Passaic, et al.

This is a case involving a motor vehicle accident where a tree fell onto a vehicle being driven by the Plaintiff on Route 23 in or about West Milford, New Jersey from land adjoining the highway which abuts County Park property. The location of the tree is disputed, as well as the maintenance and trimming obligations of the Defendants, which include the State of New Jersey and the NJDOT.

Plaintiff asserts claims for personal injury and property damage arising from a collision with his vehicle when his vehicle was struck by a tree which fell from the adjoining verge along the highway.

Plaintiff originally sought \$15,000,000 in mediation in February of 2023. At mediation in May 2024, the demand was reduced to \$5,000,000. Discovery is complete and summary motions have been made at this time. 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.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 15. LITIGATION, (continued)

3. Plaintiffs v. County of Passaic, et al.

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 scheduled for trial on November 11, 2024. Based on the views of outside counsel, 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 16. 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 17. 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 2023 calendar year, the County did not incur claims in excess of their coverage and the amount of coverage did not significantly decrease.

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 18. 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.

[THIS AREA INTENTIONALLY LEFT BLANK]

COUNTY OF PASSAIC, N.J.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 AND 2022
(continued)

NOTE 18. 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, 2023 AND 2022
(continued)

NOTE 18. 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, 2023 AND 2022
(continued)

NOTE 18. 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, 2023 AND 2022
(continued)

NOTE 18. 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)		(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, 2023 AND 2022
(continued)

NOTE 18. 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, 2023 AND 2022
(continued)

NOTE 18. 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 Resources	Deferred Inflows of Resources
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, 2023 AND 2022
(continued)

NOTE 18. 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 19. 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 20. SUBSEQUENT EVENTS

The County has evaluated subsequent events through August 1, 2024, 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>
Pasquale "Pat" Lepore	Commissioner - Director	(A)
John W. Bartlett	Commissioner - Deputy Director	(A)
Bruce James	Commissioner	(A)
Cassandra Lazzara	Commissioner	(A)
Theodore Best	Commissioner (resigned as of 3/1/23)	(A)
Terry Duffy	Commissioner	(A)
Nicolino Gallo	Commissioner	(A)
Orlando Cruz	Commissioner	(A)
Louis E. Imhof III	Clerk of the Board	(A)
Matthew P. Jordan, Esq.	County Administrator	(A)
Nadege D. Allwaters, Esq.	County Counsel	(A)
Richard Cahill	Finance Director	(B)
Erin Mooney	Treasurer	(B)
Richard H. Berdnik	Sheriff	(B)
Honorable Zoila Cassanova	Surrogate	(1)
Danielle Ireland-Imhof	County Clerk	(B)

(A) Passaic County Self-Insurance Fund.

(B) Individual Surety Coverage.

(1) Proper coverage was not obtained. Comment has been noted.

COUNTY OF PASSAIC

Supplementary Data

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

	<u>Year 2023</u>		<u>Year 2022</u>	
<u>REVENUE AND OTHER INCOME REALIZED</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Fund Balance Utilized	\$ 23,000,000	4.21 %	\$ 19,000,000	3.47 %
Miscellaneous - From Other Than Tax Levies	176,298,898	0.00	181,541,162	33.12
Collection of Current Tax Levy	<u>347,570,634</u>	<u>63.56</u>	<u>347,570,636</u>	<u>63.41</u>
Total Income	<u>546,869,532</u>	<u>67.76 %</u>	<u>548,111,798</u>	<u>100.00 %</u>
 <u>EXPENDITURES</u>				
Budget	510,647,816	98.88	518,070,863	99.70
Other	<u>5,767,869</u>	<u>1.12</u>	<u>1,579,941</u>	<u>0.30</u>
Total Expenditures	<u>516,415,685</u>	<u>100.00 %</u>	<u>519,650,804</u>	<u>100.00 %</u>
 Fund Balance, January 1	<u>98,275,026</u>		<u>88,814,032</u>	
	128,728,873		117,275,026	
Utilized as Budget Revenue	<u>23,000,000</u>		<u>19,000,000</u>	
Fund Balance, December 31	\$ <u>105,728,873</u>		\$ <u>98,275,026</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>
2023	\$	37,228,490,343	32,804,218	37,261,294,561	63,801,178,837	0.5840
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

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>
2023	\$	347,570,634	347,570,634	100.00%
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%

Comparative Schedule of Fund Balance

	<u>Year</u>		<u>Dec. 31</u>	<u>Utilized in budget of succeeding year</u>
Current Fund	2023	\$	105,714,406	23,000,000
	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

COUNTY OF PASSAIC

Schedule of Cash and Investments

Current Fund

Year Ended December 31, 2023

	<u>Checking</u>	<u>Investments</u>
Balance, December 31, 2022	\$ 32,114,265	153,132,248
Increased by Receipts:		
2023 Tax Levy	347,570,634	
Federal and State Grants Receivable	72,425,546	
Revenue Accounts Receivable	79,726,600	
Non-Budget Revenues	2,407,644	
Petty Cash	15,450	
Schedule of Interfunds	58,627,322	
Prepaid Revenues	25,517	
Miscellaneous Reserves	36,772	
Unappropriated Reserves for Grants	33,506	
Transfer Investments	63,998,289	50,000,000
Interest Earned on Investments		3,904,628
	<u>624,867,280</u>	<u>53,904,628</u>
	656,981,545	207,036,876
Decreased by Disbursements:		
2023 Budget Appropriation	407,439,863	
2022 Appropriation Reserves	13,340,279	
Schedule of Interfunds	88,003,152	
Accounts Payable	2,215,271	
Federal & State Grant Commitments Payable	34,775,225	
Reserve for Federal & State Grants Appropriated	21,558,151	
Petty Cash	15,450	
Miscellaneous Reserves	4,955	
Refunds	799,738	
Transfer Investments	50,000,000	63,998,289
	<u>618,152,084</u>	<u>63,998,289</u>
Balance, December 31, 2023	\$ <u>38,829,461</u>	<u>143,038,587</u>

COUNTY OF PASSAIC

Schedule of Cash - Change Fund

Current Fund

Year Ended December 31, 2023

<u>Office</u>	Balance December 31, <u>2022</u>	Balance December 31, <u>2023</u>
County Courts	\$ <u>675</u>	<u>675</u>

Schedule of Cash - Petty Cash

Current Fund

Year Ended December 31, 2023

<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, 2023

	Balance, December 31, <u>2022</u>	Accrued <u>2023</u>	<u>Collected</u>	Balance, December 31, <u>2023</u>
Miscellaneous Revenues:				
County Clerk	\$ -	1,515,468	1,515,468	-
Clerk - Registry Division		3,680,811	3,680,811	-
Surrogate	-	333,993	333,993	-
Sheriff	-	1,441,329	1,441,329	-
Interest on Investments and Deposits	-	10,312,466	10,312,466	-
Road Opening Permits	-	521,895	521,895	-
Rental Income	-	335,097	335,097	-
State Aid - County College Bonds (N.J.S.A. 18A:64-22.6)	-	1,994,601	1,994,601	-
Supplemental Social Security Income	-	1,327,645	1,327,645	-
Added and Omitted Taxes	1,275,508	718,500	1,464,360	529,648
Board of Inmates at County - State	-	173,494	173,494	-
Intoxicated Driver Resource Center	-	207,545	207,545	-
Title IV D Parent Locator Program	-	999,191	999,191	-
Rental Revenue - Quarry	-	1,021,000	1,021,000	-
Fringe Benefits	-	11,891,333	11,891,333	-
Indirect Costs - Grants	-	1,713,122	1,713,122	-
Preakness Hospital-Medicaid Reimbursements	-	34,957,959	34,957,959	-
American Rescue Plan - Lost Revenue	-	23,501,855	23,501,855	-
Maintenance in Lieu of Rent - Martin Luther King - Social S	-	198,256	198,256	-
State School Building Aid (Chapter 12)	-	1,776,091	1,776,091	-
Park Fees	-	3,441,908	3,441,908	-
Site Plan Fees	-	113,862	113,862	-
Radio Tower Rental	-	126,963	126,963	-
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	-
Due from Open Space Trust Fund - Springbrook Acres	-	250,000	250,000	-
Reserve for Payment of Bonds	-	1,750,000	1,750,000	-
City of Passaic - Information Technology	-	12,625	12,625	-
Wanaque Board of Education - Information Technology	-	6,000	6,000	-
Borough of Woodland Park - Public Health Services	-	36,435	36,435	-
Borough of Woodland Park - Information Technology	-	5,990	5,990	-
Borough of Haledon - Health Services	-	68,978	68,978	-
Borough of Wanaque - Public Health Services	-	118,358	118,358	-
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	-	122,649	122,649	-
Passaic County One Stop - Storage Rental	-	1,500	1,500	-
Township of Wayne - Management of Historic Sites	-	52,000	52,000	-
County Hospital PILOT Program	-	1,882,453	1,882,453	-
Prospect Park - Health Services	-	18,000	18,000	-
County Clerk P.L. 2001 C370	-	107,435	107,435	-
Register P.L. 2001 C370	-	1,167,907	1,167,907	-
Surrogate P.L. 2001 C370	-	110,000	110,000	-
Sheriff P.L. 2001 C370	-	202,506	202,506	-
	<u>\$ 1,275,508</u>	<u>109,218,220</u>	<u>109,964,080</u>	<u>529,648</u>
			Cash \$ 79,726,600	
			Unappropriated Grant - American Rescue Plan 23,501,855	
			CARES Act Provider Relief Fund 1,457,554	
			Prepaid Revenue 29,722	
			Interfunds 5,248,349	
			<u>\$ 109,964,080</u>	

COUNTY OF PASSAIC

Schedule of Interfunds

Current Fund

Year Ended December 31, 2023

	Balance, December 31, <u>2022</u>	<u>Increased</u>	<u>Decreased</u>	Balance, December 31, <u>2023</u>
Federal and State Grant Fund	\$ (38,902,375)	85,719,859	77,549,660	(30,732,176)
Other Trust Fund:				
Other Trust		120,800	120,800	
Motor Vehicle Fines		24,300	24,300	
Self Insurance Trust Fund:				
Worker's Compensation Trust Fund		5,000,000	5,000,000	
Health Benefit Trust Fund		9,617,000	9,617,000	
Liability Insurance Trust Fund		8,497,535	8,497,535	
Capital Fund		68,127,322	68,127,322	
Payroll Fund		38,157	38,157	
	<u>(38,902,375)</u>	<u>177,144,973</u>	<u>168,974,774</u>	<u>(30,732,176)</u>
Due from		91,425,114	91,425,114	
Due (to)	<u>(38,902,375)</u>	<u>85,719,859</u>	<u>77,549,660</u>	<u>(30,732,176)</u>
	<u>\$ (38,902,375)</u>	<u>177,144,973</u>	<u>168,974,774</u>	<u>(30,732,176)</u>
			58,285,248	
		88,003,152		
			342,074	
		1,671,962		
		1,750,000		
			6,000,000	
		84,406,864	77,441,648	
		1,312,995		
			15,275,257	
			11,630,547	
		<u>\$ 177,144,973</u>	<u>168,974,774</u>	

COUNTY OF PASSAIC
Schedule of Appropriation Reserves
Current Fund
Year Ended December 31, 2023

	Balance, Dec. 31, 2022	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Salaries and Wages:				
County Commissioners	\$ 16,923	16,923		16,923
County Administrator			(27,823)	27,823
Finance Department	28,523	28,523	(811)	29,334
County Counsel	14,795	14,795	(2,500)	17,295
County Adjuster	7,822	7,822		7,822
Clerk of the Board	32,447	32,447	(1,250)	33,697
Personnel	239,760	9,760		9,760
County Clerk	13,979	13,979		13,979
County Register	186,167	6,167		6,167
Prosecutor's Office	1,843,163	1,323,163	1,323,163	
Purchasing Department	140,502	10,502		10,502
Buildings and Grounds	569,033	49,033		49,033
Surrogate	129,841	9,841		9,841
Sheriff's Office	393,744	13,744	(28,920)	42,664
Sheriff's Patrol	234,456	4,456		4,456
Weights and Measures	17,050	17,049		17,049
Board of Taxation	854	854		854
Board of Elections	114,700	4,700		4,700
Superintendent of Elections	68,134	8,134	600	7,534
County Emergency Management	3,081	3,081		3,081
Planning Board (NJS 40:273)	18,722	18,722	(13,626)	32,348
Jail and Workhouse	1,058,201	58,201	288	57,913
Roads and Bridges	24,328	24,328	24,300	28
Engineering	151,100	11,100		11,100
Mental Health Board (30:9A-3)	211,721	11,721	(7,467)	19,188
Alcohol & Drug Addiction Program - Contractual	2,086	2,086		2,086
Department of Youth Services	48,340	48,340		48,340
Preakness Hospital	1,440,701	(59,299)	(114,340)	55,041
Adult Day Care - OOA	22,391	22,391	11,702	10,689
County Health Dept. Chapter 329 PL 1975	234,840	234,840	(306,474)	541,314
Mosquito Division	42,664	42,664	(16)	42,680
Park and Recreational Department:				
Parks & Recreation	413,950	13,950		13,950
Golf Course	367,309	7,309		7,309
Cultural and Historical Affairs	41,706	41,706		41,706
Office of County Superintendent of Schools	60,803	803		803
County Extension Services	1	1		1
Police Academy	132,603	2,603		2,603

COUNTY OF PASSAIC
Schedule of Appropriation Reserves
Current Fund
Year Ended December 31, 2023

	Balance, Dec. 31, 2022	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Other Expenses:				
County Commissioners:				
Other Expenses	34,329	38,444	4,809	33,635
County Administrator	106,415	198,246	54,339	143,907
Finance Department:				
Other Expenses	11,146	85,457	60,768	24,689
Audit		77,500	77,500	
Payroll & Bank Processing Fees	43,500	80,480	34,038	46,442
County Counsel:				
Other Expenses	30,002	40,427	2,214	38,213
Ethics Board	4,909	4,909		4,909
County Adjuster	100,339	152,981	152,960	21
Clerk of the Board	11,892	14,055	6,277	7,778
State and National Association of County Officials	1	1		1
Clerk of the Board - Postage Division	20,000	32,569	5,127	27,442
Personnel	37,979	69,849	17,713	52,136
County Clerk:				
Other Expenses	5,870	7,769	1,035	6,734
Other Expenses - Elections	105,903	31,235	28,451	2,784
County Register	12,275	42,519	28,636	13,883
Photostat	9,430	13,919	3,225	10,694
Prosecutors Office	27,305	299,880	273,881	25,999
Countywide Police Radio	30,565	37,162	3,775	33,387
Purchasing Department	12,948	21,920	1,393	20,527
MIS Department (Finance Department)		95,696	93,624	2,072
Building and Grounds:				
Other Expenses	57,377	422,625	195,538	227,087
Other Expenses - Parking	142,300	150,150	9,375	140,775
Other Expenses - Welfare Board	174,933	193,639	40,037	153,602
Other Expenses - Preakness Health Center	7,059	44,413	25,335	19,078
Surrogate	8,388	49,714	40,453	9,261
Insurances: Group Hospitalization, Medical:				
Surgical, Major Medical for Employees	636,799	6,017,696	5,971,595	46,101
Group Life Insurance for Employees	20,000	20,000		20,000
Surety Bond Premium	1,006	1,006		1,006
Workers Compensation		1,500,000	1,500,000	
Other Insurance	171	171		171
Liability Insurance		4,000,000	4,000,000	
Prescription Plan	3,261,601	3,261,601	3,261,151	450
Dental Plan	310,280	310,280	309,540	740
Sheriff's Office	80,338	199,179	119,497	79,682
Weights and Measures	1,033	1,867	826	1,041
Board of Taxation	4	3,989	3,666	323
Medical Examiner:				
Other Expenses		784,397	784,397	
Indigent Burials	38,804	54,684	42,310	12,374
Board of Elections	9,859	83,430	80,266	3,164

COUNTY OF PASSAIC
Schedule of Appropriation Reserves
Current Fund
Year Ended December 31, 2023

	Balance, Dec. 31, <u>2022</u>	Balance after Transfers and <u>Encumbrances</u>	Paid or <u>Charged</u>	Balance <u>Lapsed</u>
Superintendent of Elections	337,408	406,488	62,122	344,366
County Emergency Management	7,387	14,011	7,068	6,943
Planning Board (NJS 40:273)	15,339	23,419	9,652	13,767
Construction Board of Appeals	1,850	3,200	1,350	1,850
Jail and Workhouse:				
Other Expenses	582,188	1,421,316	1,048,190	373,126
Housing of Inmates - Interlocal Agreement		1,884,800	1,879,176	5,624
Re-Entry Program	156,324	6,324		6,324
Medical	120,905	657,115	384,532	272,583
Roads and Bridges	30,367	525,642	323,792	201,850
Engineering	449	7,870	7,186	684
Health & Human Services - Disabled Children	188	97,473	97,285	188
Mental Health Program (40:5-29)	251	229,498	191,104	38,394
Alcohol & Drug Addiction Program - Contractual	29,725	97,770	59,910	37,860
Maintenance of Patients in State Institutions	403,640	403,640	403,520	120
Welfare Board Administration:				
Other Expenses	1	1		1
Supplemental Security Income (SSI) - Contract Services		162,711		162,711
Department of Youth Services:				
Other Expenses	6,188	11,892	6,245	5,647
Bedding/Blankets		22,506	22,506	
Contract Services	316,001	690,144	35,601	654,543
Education/Training		243,938		243,938
Medical/Hospital/Drug		232,753		232,753
Preakness Hospital	1,119,666	2,856,259	1,440,699	1,415,560
Office on Aging	962	962		962
Adult Day Care - OOA	520	2,066	2,062	4
County Health Dept. Ch 329 PL 1975	22,367	23,115	6,169	16,946
Mosquito Division	8,998	12,231	3,701	8,530
Parks and Recreational Department:				
Parks & Recreation	20,277	238,767	181,224	57,543
Golf Course	18,884	87,771	48,517	39,254
Cultural and Historical Affairs	606	8,953	8,616	337
Office of County Superintendent of Schools	7,914	14,011	6,324	7,687
County Extensive Services	52,026	55,568	31,726	23,842
Reimbursement for Residents Attending Out of				
County Two Year College (NJS18:A:64A-23)	84,182	84,488	15,223	69,265
Purchase of Expendable Equipment	245,065	450,000	204,883	245,117
Matching Funds for Grants	150,000	150,000		150,000
Aid to Health & Welfare Council (NJS 40-23-8.28)	70,192	137,400	96,691	40,709
Aid to Housing First		67,500	67,500	
Para-Transit	40,390	43,318	1,653	41,665
Police Academy	49,933	79,636	34,491	45,145
Debt Service Fees	38,500	43,500	600	42,900

COUNTY OF PASSAIC
Schedule of Appropriation Reserves

Current Fund

Year Ended December 31, 2023

	Balance, Dec. 31, <u>2022</u>	Balance after Transfers and <u>Encumbrances</u>	Paid or <u>Charged</u>	Balance <u>Lapsed</u>
Utilities:				
Gasoline	211,654	501,878	100,267	401,611
Telephone	137,375	239,440	144,018	95,422
Natural Gas & Electric	95,871	843,494	655,868	187,626
Heating Oil	35,000	35,000		35,000
Water	135,651	220,878	109,470	111,408
Garbage	33,474	72,131	27,583	44,548
Street Lighting	27,424	73,950	38,765	35,185
Sewer	457,523	458,283	1,076	457,207
Contingent	4,926	20,487	20,487	
Statutory Charges:				
Contribution to Public Employees Retirement System	6,415	6,415	6,415	
DCRP	32,547	32,547	6,785	25,762
County Pension & Retirement Fund	382	381		381
Social Security System (O.A.S.I.)	531,034	2,088	-5,103	7,191
Statutory FICA Match - PCBSS		28,946	26,192	2,754
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 et seq.)	95,881	95,881	95,800	81
Acquisition of Various Equipment		1,398,910	1,343,412	55,498
	<u>\$ 19,425,050</u>	<u>36,029,063</u>	<u>27,350,930</u>	<u>8,678,133</u>

Appropriation Reserves \$	19,425,050
Reserve for Encumbrances	<u>16,604,013</u>
	<u>\$ 36,029,063</u>

Transfer to Accounts Payable \$	524,695
Transfer to Reserve for Salary and Wage Adjustment	1,326,880
Transfer to Other Trust Fund Reserves	120,100
Transfer to Self Insurance Trust Fund Reserves	15,117,000
Budget Reimbursements	(3,116,181)
Transfer to Payroll Fund	38,157
Cash Disbursements	<u>13,340,279</u>
	<u>\$ 27,350,930</u>

COUNTY OF PASSAIC
Schedule of Accounts Payable
Current Fund
Year Ended December 31, 2023

Balance, December 31, 2022		\$ 2,803,367
Increased by:		
Transfers from Appropriation Reserves	\$ 524,695	
Prior Year Voided Checks	<u>5,936</u>	
		<u>530,631</u>
		3,333,998
Decreased by:		
Payments	2,215,271	
Cancellations	<u>246,090</u>	
		<u>2,461,361</u>
Balance, December 31, 2023		\$ <u><u>872,637</u></u>

COUNTY OF PASSAIC
Schedule of Encumbrances Payable
Current Fund
Year Ended December 31, 2023

Balance, December 31, 2022	\$ 16,604,013
Increased by:	
Charges to 2023 Budget Appropriations	<u>14,353,199</u>
	30,957,212
Decreased by:	
Encumbrances Transferred to Appropriation Reserves	<u>16,604,013</u>
Balance, December 31, 2023	<u>\$ 14,353,199</u>

COUNTY OF PASSAIC
Schedule of Prepaid Revenues
Current Fund
Year Ended December 31, 2023

Balance, December 31, 2022	\$ 29,722
Increased by:	
Cash Receipts	<u>25,517</u>
	55,239
Decreased by:	
Applied	<u>29,722</u>
Balance, December 31, 2023	<u>\$ 25,517</u>

COUNTY OF PASSAIC

Schedule of Miscellaneous Reserves

Current Fund

Year Ended December 31, 2023

	Balance, December 31, <u>2022</u>	<u>Increases</u>	<u>Decreases</u>	Balance, Dec. 31, <u>2023</u>
Sale of Assets	\$ 6,101,760		6,000,000	101,760
Office on Aging - Deferred Revenue	2,194,355	1,334,816	4,955	3,524,216
Salary and Wage Adjustment	766,336	1,326,880	458,323	1,634,893
NJ DOT Advance Funds Interest	<u>145,184</u>	<u>14,951</u>		<u>160,135</u>
	<u>\$ 9,207,635</u>	<u>2,676,647</u>	<u>6,463,278</u>	<u>5,421,004</u>
Cash		\$ 36,772	4,955	
Transfer from Appropriation Reserves		1,326,880		
Transfer from Grant Appropriations		1,312,995		
Transfer to Current Year Appropriations			458,323	
Transfer to Capital Fund			<u>6,000,000</u>	
		<u>\$ 2,676,647</u>	<u>6,463,278</u>	

COUNTY OF PASSAIC
Schedule of Encumbrances Payable
Federal and State Grant Fund
Year Ended December 31, 2023

Balance, December 31, 2022	\$ 34,775,225
Increased by:	
Transfer from Current Fund - Encumbrances Payable	<u>25,858,434</u>
	60,633,659
Decreased by:	
Grant Encumbrances/Contracts Paid by Current Fund	<u>34,775,225</u>
Balance, December 31, 2023	<u>\$ 25,858,434</u>

COUNTY OF PASSAIC

Schedule of Federal and State Grants Receivable

Federal and State Grant Fund

Year Ended December 31, 2023

Grant	Balance, December 31, 2022	2023 Budget Revenue Realized	Revenue Realized by 40A:4-87	Received	Canceled/ Adjusted	Balance, December 31, 2023
Early Voting Grant Program 2021	\$ 914,581					914,581
Voter Verified Paper Audit Trail Pilot Program	676					676
Weatherization Assistance Program (WAP) Bipartisan						
Infrastructure Law (BIL) Grant 2023			588,554	1,740		586,814
Universal Service Fund (USF) 2023	470,527			470,527		-
LIHEAP Weatherization 2020 COVID-19	92,123					92,123
LIHEAP Weatherization 2022	286,158			286,158		-
LIHEAP Weatherization 2023			246,000			246,000
LIHEAP Assistance 2022	119,030					119,030
LIHEAP Assistance 2023			850,823	850,823		-
Heating Improvement (HIP) 2020	222,616			222,616		-
Heating Improvement (HIP) 2021	280,000					280,000
Heating Improvement (HIP) 2022	292,607			292,607		-
Heating Improvement (HIP) 2023			306,889	147,940		158,949
Weatherization DOE 19/20	393,608					393,608
Weatherization DOE 20/21	616,863					616,863
Weatherization DOE 21/22	469,351			161,198		308,153
Weatherization DOE 22/23			489,015			489,015
Lead Remediation and Abatement Program (LRAP) 2023			1,500,000	72,166		1,427,834
LEAD-Safe Home Remediation 2021	84,064			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 2022	338,210		9,641	297,755		50,096
Preakness Gero-Psych Program 2023			357,491	123,050		234,441
WIOA Adult 21/22	638,153			638,153		-
WIOA Adult 22/23	1,708,662			908,209		800,453
WIOA Adult 23/24			2,110,003	41,633		2,068,370
WIOA Youth 21/22	251,713			251,713		-
WIOA Youth 22/23	1,757,878			1,323,009		434,869
WIOA Youth 23/24			2,272,924	244,770		2,028,154
WIOA Dislocated Worker 22/23	1,282,976			1,282,976		-
WIOA Dislocated Worker 23/24			1,345,415	82,223		1,263,192
Workforce Learning Link Program 22/23	48,901		142,500	137,930		53,471
Workforce Learning Link Program 23/24			237,500			237,500
Work First NJ - TANF 19/20	132,067				132,067	-
Work First NJ - TANF 20/21	2,250,586					2,250,586
Work First NJ - TANF 21/22	3,625,085					3,625,085
Work First NJ - TANF 22/23	4,091,194			1,885,545		2,205,649
Work First NJ - TANF 23/24			1,277,000	91,083		1,185,917
Work First NJ - GA/SNAP 19/20	325,739				325,739	-
Work First NJ - GA/SNAP 20/21	1,061,927					1,061,927
Work First NJ - GA/SNAP 21/22	1,720,828					1,720,828
Work First NJ - GA/SNAP 22/23	2,016,730			1,678,565		338,165
Work First NJ - GA/SNAP 23/24			1,002,000	96,532		905,468
SmartSteps 19/20	4,815				4,815	-
WIOA Data Reporting & Analysis 23/24			12,971	12,971		-
Summer Youth Employment Pilot Program	28,253					28,253
County-Based Innovation Grant 2023			167,627	167,627		-
County-Based Innovation Grant 2024			167,627	41,907		125,720
Comprehensive Alcoholism & Drug Abuse Grant 2018	16,259				16,259	-
Comprehensive Alcoholism & Drug Abuse Grant 2019	85,231					85,231
Comprehensive Alcoholism & Drug Abuse Grant 2020	407,511			16,960	390,551	-
Comprehensive Alcoholism & Drug Abuse Grant 2021	250,120					250,120
Comprehensive Alcoholism & Drug Abuse Grant 2022	837,544			741,172		96,372
Comprehensive Alcoholism & Drug Abuse Grant 2023		989,219		71,116		918,103
Municipal Alliance Program 2017	36,559				36,559	-
Municipal Alliance Program 2018	43,848				43,848	-
Municipal Alliance Program 2019	329,858					329,858
Municipal Alliance Program 2020	64,740				64,740	-
Municipal Alliance Program 2021	215,698			152,453		63,245
Municipal Alliance Program 2022	242,095			54,079		188,016
Municipal Alliance Program 2023			242,095			242,095
DMHAS Youth Leadership Grant	68,880					68,880
DMHAS Youth Leadership Grant 2023			68,880			68,880
Law Enforcement Officers Training and Equipment Fund (LEOTEF) 2023			22,276	22,276		-

COUNTY OF PASSAIC

Schedule of Federal and State Grants Receivable

Federal and State Grant Fund

Year Ended December 31, 2023

Grant	Balance, December 31, 2022	2023 Budget Revenue Realized	Revenue Realized by 40A:4-87	Received	Canceled/ Adjusted	Balance, December 31, 2023
Community Services Block Grant (PHLP) 2020	14,617				14,617	-
Community Services Block Grant (PHLP) 2021	1,946				1,946	-
Community Services Block Grant (PHLP) 2022	5,538				5,538	-
Community Services Block Grant (PHLP) FY23	212,898					212,898
Community Services Block Grant (PHLP) FY24	6,914					6,914
Community Svc. Block Grant PHLP LINCS 2018		832,014		812,316		19,698
Community Svc. Block Grant PHLP LINCS 2019			541,976			541,976
County Environmental Health Act (CEHA) 2022	168,539			168,539		-
County Environmental Health Act (CEHA) 2023			178,276			178,276
COVID-19 Vaccination Supplemental	484,746		90,000	434,211		140,535
NJACCHO Enhancing Local Public Health Infrastructure 22/24			1,494,380	609,097		885,283
County Health Infrastructure Program 2024			1,146,138			1,146,138
County Right to Know Program 2022	3,803					3,803
County Right to Know Program 2023	11,410			11,410		-
County Right to Know Program 2024			15,213	3,803		11,410
Childhood Lead Exposure Program 2021	156,747					156,747
Childhood Lead Exposure Program 2022	5,738					5,738
Childhood Lead Exposure Program 2023	525,567			495,144		30,423
Childhood Lead Exposure Program 2024			625,000	107,607		517,393
Overdose Fatality Review Teams	28,052					28,052
Overdose Fatality Review Teams	75,000			73,540		1,460
Overdose Fatality Review Teams 2024			75,000	17,610		57,390
Strengthening Local Public Health Capacity Program - Operations	9,021					9,021
Strengthening Local Public Health Capacity Program 2024			89,365	4,853		84,512
NACCHO MRC RISE Award 2022	48,750			48,750		-
Clean Communities Entitlement 2023			97,231	97,231		-
Recycling Enhancement Act Entitlement 2021			623,700	623,700		-
Radon Awareness Program 2021	10					10
Radon Awareness Program 2023			2,000	1,997		3
Radon Awareness Program 2018	2				2	-
Food Security Planning Grant Program 2023			125,000	62,500		62,500
Passaic County Film Festival 2023			3,325	3,325		-
CDBG-COVID-19 CV2 2020	1,417,211			688,714		728,497
CDBG CV1/CV3	1,123,283			282,269		841,014
Passaic County Summer Concert Series 2022	2,375			2,375		-
Passaic County Arts Center - Arts Programming 2023			10,300	7,725		2,575
Westervelt - Vanderhoef Historic Landscape	289,500			48,000		241,500
A Campaign for Coastal New Jersey	12,500			12,500		-
General Operating Support: Dey Mansion Washington's Headquarters 2023			40,000	30,000		10,000
Cooperative Marketing Grant	4,625			4,625		-
Passaic County Parks Commission Archives Project 2023			17,000	14,450		2,550
Destination Marketing Organization 2023			213,000	106,500		106,500
NJ Historic Trust Heritage Tourism	3,889					3,889
Green Acres 2021 - Garret Mountain Reservation	1,292,377			1,206,454		85,923
NJ Historical Commission "Hateful Things" Exhibition	2,850			2,850		-
Green Acres 2022 - Lambert Castle Historic Landscape Project	3,600,000			3,550,000		50,000
NJ Historic Trust - Preserve NJ Special Project	84,500					84,500
NJ DEP Lambert Castle Historic Landscape	500,000					500,000
Preservation Re-Grant Program	500,000					500,000
Foundation for Advancement in Conservation - Dey Mansion Preservation	7,600					7,600
Lambert Tower Site Improvement Projects 2023			750,000			750,000
Resiliency Planning - PC Hazard Tree Inventory Project	13,500					13,500
Local Recreation Improvement Grant (LRIG) 2023			70,000			70,000
PSE&G Electric Vehicle Charging Program 2022	30,000		7,500	30,000		7,500
PSE&G Electric Vehicle Charging Program 2023			75,000			75,000
It Pays to Plug In: NJ's Electric Vehicle Charging Grant	16,000			16,000		-
NJ Equipment Modernization Program (NJEMP) 2022	250,000					250,000
NJ Equipment Modernization Program (NJEMP) 2023		93,690		93,690		-
Aging Area Nutrition 2020	20,000				20,000	-
Aging Area Nutrition 2022	4,046,605			2,484,293		1,562,312
Aging Area Nutrition 2023		2,329,252	1,029,904	1,677,389		1,681,767
Area Plan on Aging - Title III 2023		1,914,044	811,635	2,725,679		-
Assistance Program (Casino Revenue Fund) 2022	553,858			517,573		36,285
Assistance Program (Casino Revenue Fund) 2023		2,406,572		1,600,451		806,121
Senior Farmers Market Nutrition Program 2023			9,677	9,677		-

COUNTY OF PASSAIC

Schedule of Federal and State Grants Receivable

Federal and State Grant Fund

Year Ended December 31, 2023

Grant	Balance, December 31, 2022	2023 Budget Revenue Realized	Revenue Realized by 40A:4-87	Received	Canceled/ Adjusted	Balance, December 31, 2023
State Health Insurance Program (SHIP) 2022	26,248			26,248		-
State Health Insurance Program (SHIP) 2023			37,000	19,135		17,865
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	-
2019 FTA Section 5310			125,000			125,000
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	45,028					45,028
State/Community Partnership 2022	203,730			148,807		54,923
State/Community Partnership 2023		955,682		389,980		565,702
Social Services for the Homeless 2017	97,580				97,580	-
Social Services for the Homeless 2018	547,108					547,108
Social Services for the Homeless 2019	20					20
Social Services for the Homeless 2021	125,799				125,799	-
Social Services for the Homeless 2022	511,957			216,862		295,095
Social Services for the Homeless 2023	1,025,000			562,684		462,316
Social Services for the Homeless 2024			1,025,000			1,025,000
Human Services 17Bern	104,557				104,557	-
Human Services 20Bern	2,616					2,616
Human Services 23Bern	67,004			67,004		-
Planning & Information Service, Human Services Advisory Co.			172,064	100,366		71,698
Substance Use Navigator 2017	106,475				106,475	-
Hope One Mobile Recovery Unit Service Agreement	51,819			51,819		-
Child Behavioral Health Services 2017	25,834				25,834	-
Child Behavioral Health Services 2019	1,434					1,434
Child Behavioral Health Services 2022	24,484			24,484		-
Child Behavioral Health Services 2023			52,397	26,190		26,207
Transportation and TIP 2016	99,911				99,911	-
Transportation and TIP 2018	70,722					70,722
Transportation and TIP 2019	465,897					465,897
Transportation and TIP 2021	317,491				317,491	-
Transportation and TIP 2022	312,104			55,345		256,759
Transportation and TIP 2023	404,914			150,580		254,334
Transportation and TIP 2024			404,914			404,914
Passaic County Housing First 2017	731,784				731,784	-
HUD-EVA'S Project 2018	308,345				308,345	-
Passaic County Housing First Collaborative III	248,288				248,288	-
New Passaic County Housing First	38,728					38,728
National Prescription Opiate Litigation		273,266	461,839	735,105		-
HUD-Paterson Park Apartments	420,361				420,361	-
Bipartisan Safer Communities Act Disaster Response Crisis Counseling County Grant 2023			30,000	30,000		-
C.S.B.G. Non-Discretionary 2019						-
C.S.B.G. Non-Discretionary 2022	203,821	2,398		205,946		273
C.S.B.G. Non-Discretionary 2023	109,750	205,946		153,509	3,089	159,098
C.S.B.G. Non-Discretionary 2024			312,460			312,460
Social Services for the Homeless (Intensive Case Management)	415,378					415,378
Social Services for the Homeless (Intensive Case Management)	168,916				168,916	-
Social Services for the Homeless (Intensive Case Management)	672,287			10,482		661,805
Social Services for the Homeless (Intensive Case Management)	195,000			77,268		117,732
Social Services for the Homeless (Intensive Case Management) 2024			195,000			195,000
Juvenile Detention Alternative Innovations 2017	17,377				17,377	-
Juvenile Detention Alternative Innovations 2018	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	56,884					56,884
Juvenile Detention Alternative Innovations 2022	87,218			60,442		26,776
Juvenile Detention Alternative Innovations 2023	120,000			45,884		74,116
Birch Street Apartments	238,479				238,479	-
Personal Assistance Services Program 2023	22,104			22,104		-
Personal Assistance Services Program 2024			39,050	19,530		19,530
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	90,488					90,488

COUNTY OF PASSAIC

Schedule of Federal and State Grants Receivable

Federal and State Grant Fund

Year Ended December 31, 2023

Grant	Balance, December 31, 2022	2023 Budget Revenue Realized	Revenue Realized by 40A:4-87	Received	Canceled/ Adjusted	Balance, December 31, 2023
Family Court Services 2021	72,052					72,052
Family Court Services 2022	156,555			121,482		35,073
Family Court Services 2023		278,149		130,056		148,093
Restorative & Transformative Justice for Youth & Communities	1,932,000			483,000		1,449,000
NJ Promise 2.0 Youth and Family Voice 2023		5,000		5,000		-
JARC NJ 3SFY2017	63,123				63,123	-
JARC 5	44,807					44,807
NJ Highlands - Plan Conformance	70,000					70,000
Paterson Transit Facility Pedestrian Safety	6,960					6,960
Transfer of Development Rights Feasibility Grant	35					35
Highlands Open Space Partnership Funding Program	100,000					100,000
Great Falls Circulation Study	7,047				7,047	-
PC Green Infrastructure - NJIT	1,943					1,943
SSP - Bus Rapid Transit Market Study	2,747					2,747
SSP - Passaic County Bicycle Master Plan	1,765					1,765
Subregional Studies Program - Passaic County Strategic Infrastructure Investment 2023			300,000	15,072		284,928
Subregional Transportation Planning Program 2017	1,602					1,602
Subregional Transportation Planning Program 2018	1,400					1,400
Subregional Transportation Planning Program 2019	512					512
Subregional Transportation Planning Program 2020	5,093					5,093
Subregional Transportation Planning Program 2021	350					350
Subregional Transportation Planning Program 2022	4,351					4,351
Subregional Transportation Planning Program 2023			132,048	127,730		4,318
Subregional Transportation Planning - Supplemental Support 2020	8,752					8,752
Subregional Transportation Planning - Supplemental Support 2021	11,398					11,398
Subregional Transportation Planning - Supplemental Support 2022	6,154					6,154
Subregional Transportation Planning - Supplemental Support 2023			15,000	9,082		5,918
Community Development Block Grant 2009	667					667
Community Development Block Grant 2017	25,986					25,986
Community Development Block Grant 2018	138,318					138,318
Community Development Block Grant 2019	131,835					131,835
Community Development Block Grant 2020	563,430			293,514		269,916
Community Development Block Grant 2021	761,190			164,777		596,413
Community Development Block Grant 2022	906,791			140,173		766,618
Community Development Block Grant 2023			965,848			965,848
Plan Conformance Amended Grant 2019	99,400					99,400
Emergency Management Agency Assistance 2023			55,000	55,000		-
Hazard Mitigation Grant	126,000			126,000		-
Hazard Mitigation Plan 2023			200,000			200,000
UASI - Local Share 2016	454				454	-
UASI - Local Share 2017	80					80
UASI - Local Share 2019	330				330	-
UASI - Local Share 2020	210,841			210,809	32	-
UASI - Local Share 2021	307,000			193,777		113,223
UASI - Local Share 2022	290,000				29,293	260,707
UASI - Local Share 2023			259,000			259,000
County BOC Generator Project	13,780					13,780
Victim Witness Advocacy	4,019				4,019	-
Victim Witness Advocacy	2,794				2,794	-
Victim Witness Advocacy	12,384				12,384	-
STOP Violence Against Women Act Formula Grant	2,825				2,825	-
STOP Violence Against Women Act Formula Grant	47,502			42,543	4,959	-
Sexual Assault Response Team/Forensic Nurse Examiner Program 2018	8,472				8,472	-
Sexual Assault Response Team/Forensic Nurse Examiner Program 2019	17,548				17,548	-
Sexual Assault Response Team/Forensic Nurse Examiner Program 2020	13,862				13,862	-
Sexual Assault Response Team/Forensic Nurse Examiner Program 2021	23,421				23,421	-
Sexual Assault Response Team/Forensic Nurse Examiner Program 2022	45,449					45,449
Sexual Assault Response Team/Forensic Nurse Examiner Program 2023		179,716		134,095		45,621
Sexual Assault Response Team/Forensic Nurse Examiner Program 2024			174,643			174,643
Victim Witness Advocacy (VOCA)	28,052				28,052	-

COUNTY OF PASSAIC

Schedule of Federal and State Grants Receivable

Federal and State Grant Fund

Year Ended December 31, 2023

Grant	Balance, December 31, 2022	2023 Budget Revenue Realized	Revenue Realized by 40A:4-87	Received	Canceled/ Adjusted	Balance, December 31, 2023
Victim Witness Advocacy (VOCA)	18,706				18,706	-
Victim Witness Advocacy (VOCA)	97,068				97,068	-
Victim Witness Advocacy (VOCA)	118,331				118,331	-
Victim Witness Advocacy (VOCA)	426,684			400,175		26,509
Victim Witness Advocacy (VOCA) 2023			538,409	99,012		439,397
Insurance Fraud Reimbursement Program 2019	2,889				2,889	-
Insurance Fraud Reimbursement Program 2020	9,723				9,723	-
Insurance Fraud Reimbursement Program 2021	33,925				33,925	-
Insurance Fraud Reimbursement Program 2022	127,350			127,350		-
Insurance Fraud Reimbursement Program 2023		250,000		218,113		31,887
Body Armor Replacement Fund P.C.P.O. 2023		4,368		4,368		-
1610-133 Child - State Aid Grants 2023			200,000	200,000		-
Tools & Technology Grant	16,772			11,027		5,745
Stop Violence Against Women Act	2,218				2,218	-
Overdose Data to Action- OHH Grant Pgrm	50,000			50,000		-
Justice Assistance Grant - Multi Narcotics Task Force	61				61	-
Justice Assistance Grant - Multi Narcotics Task Force	204,577			120,056	84,521	-
Justice Assistance Grant - Multi Narcotics Task Force			192,147			192,147
Justice Assistance Grant - Multi Narcotics Task Force			118,133			118,133
Victim Witness Advocacy	7,597				7,597	-
Body-Worn Camera Grant Program	21,399					21,399
Opt for Help and Hope Grant Program 2023			333,333			333,333
Operation Helping Hand 2023			105,263			105,263
Operation Helping Hand	123,810			123,810		-
2016 Homeland Security (SHSP-Local Share)	151					151
2017 Homeland Security (SHSP-Local Share)	40					40
2018 Homeland Security (SHSP-Local Share)	8					8
2019 Homeland Security (SHSP-Local Share)	38					38
2020 Homeland Security (SHSP-Local Share)	178,044			177,892		152
2021 Homeland Security (SHSP-Local Share)	218,395					218,395
2022 Homeland Security (SHSP-Local Share)	290,658			198,663		91,995
2023 Homeland Security (SHSP-Local Share)			284,040			284,040
National Crime Victims Rights Week 2020	1,927				1,927	-
State Body Armor Replacement Fund Program - P.C.S.D. 2023		26,821		26,821		-
Body-Worn Camera Grant Program - PCSD	489,120					489,120
Public Safety Answering Point (PSAP) Upgrades and Consolidation FY23			351,608	351,608		-
Pedestrian Safety Grant 2017	1,071					1,071
Pedestrian Safety Grant 2018	2,040					2,040
Pedestrian Safety Grant 2019	26,460					26,460
Pedestrian Safety Grant 2020	2,000					2,000
Pedestrian Safety Grant 2021	2,040					2,040
Pedestrian Safety Grant 2022	60,000			57,960		2,040
CDC Detection and Mitigation of COVID-19 in Confinement Facilities 2021-2024			34,857	34,857		-
Jail Medication Assisted Treatment				(241,402)	241,402	-
Jail Medication Assisted Treatment	249,998			249,998		-
Drive Sober or Get Pulled Over 2019	1,100					1,100
Summer Expansion Program	8,026					8,026
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 Village Homeless Housing 2016	29,868					29,868
Eva's Village Homeless Housing 2017	63,066					63,066
Eva's Village Homeless Housing 2018	118,815					118,815
Eva's Village Homeless Housing 2019	98,090					98,090
HUD Housing First NJ0329	115,262					115,262
HUD Housing First NJ0329	103,609					103,609
HUD Housing First NJ0329	122,297					122,297
HUD Housing First NJ0329	165,045			118,778		46,267
HUD Housing First NJ0329			264,524	41,469		223,055
HUD - St. Joe's CDC 2017	6,387					6,387
Emergency Rental Assistance 1 2022	109,819			109,819		-
HUD - St. Paul's CDC	3,723					3,723
Emergency Rental Assistance - 2	12,572,306	95,674		12,667,980		-

COUNTY OF PASSAIC

Schedule of Federal and State Grants Receivable

Federal and State Grant Fund

Year Ended December 31, 2023

<u>Grant</u>	Balance, December 31, 2022	2023 Budget Revenue Realized	Revenue Realized by 40A:4-87	Received	Canceled/ Adjusted	Balance, December 31, 2023
Data-Driven Decision Making – Organizational Enhancement Program 2023			20,000	7,000		13,000
Passaic County Housing First 2011	127,171					127,171
Passaic County Housing First 2011	384,770					384,770
Passaic County Housing First PILOT 2018	367,020					367,020
Passaic County Housing First PILOT 2019	475,770					475,770
Passaic County Tenant Based Housing First NJ0364 2020	358,392					358,392
Passaic County Tenant Based Housing First NJ0364 2021	362,284					362,284
Passaic County Tenant Based Housing First NJ0364 2022	627,111			450,361		176,750
Passaic County Tenant Based Housing First NJ0364 2023			1,159,235	623,016		536,219
Passaic County Housing First - Bonus	119,283					119,283
Passaic County Housing First - Bonus 2011	20,065					20,065
Passaic County Housing First - Bonus 2011	78,729					78,729
Passaic County Housing First - Bonus 2018	38,086					38,086
Passaic County Housing First - Bonus 2019	37,386					37,386
Passaic County Housing First - Bonus 2020	34,698					34,698
Passaic County Housing First - Bonus 2021	42,798					42,798
Passaic County Housing First - Bonus 2022	43,337			23,423		19,914
HUD Housing First NJ0365-208			65,749	16,501		49,248
Passaic County Housing First PILOT 2007	66,228					66,228
Passaic County Housing First PILOT	225,897					225,897
HUD Housing First NJ0664	120,237			87,883		32,354
Continuum of Care Program - Planning Grant 2023			139,205			139,205
Passaic County Housing First - 2008	110,400					110,400
Passaic County Housing First - 2008	85,008					85,008
Passaic County Housing First - 2008	102,517					102,517
Continuum of Care Program - Planning Grant 2014	65,624					65,624
Continuum of Care Program - Planning Grant 2016	8,977					8,977
Continuum of Care Program - Planning Grant 2017	59,280					59,280
Continuum of Care Program - Planning Grant 2018	82,987					82,987
Continuum of Care Program - Planning Grant 2019	124,114					124,114
Continuum of Care Program - Planning Grant 2020	106,168					106,168
Continuum of Care Program - Planning Grant 2021	84,884					84,884
Passaic County Housing First - 2009	8,815					8,815
Passaic County Housing First - 2009	121,225					121,225
Passaic County Housing First - 2009	146,381					146,381
Passaic County Sponsor Based Housing First NJ0242	206,484					206,484
Passaic County Sponsor Based Housing First NJ0242	161,598					161,598
Passaic County Sponsor Based Housing First NJ0242	2,307					2,307
Passaic County Sponsor Based Housing First NJ0242	344,602			200,668		143,934
Passaic County Sponsor Based Housing First NJ0242			652,102	360,710		291,392
PC Housing First Collaborative II 2009	123,925					123,925
Code Blue Support Funding	145,000					145,000
Code Blue Support Funding	145,000			145,000		-
Code Blue Support Funding FY24			145,000			145,000
Local Assistance and Tribal Consistency Fund 2023		100,000		100,000		-
County Aid - Road Resurfacing 2018	200,001					200,001
County Aid - Road Resurfacing 2019	1,952,703			545,927		1,406,776
County Aid - Road Resurfacing 2020	5,466,735			522,295		4,944,440
County Aid - Road Resurfacing 2021	3,992,888					3,992,888
County Aid - Road Resurfacing 2022	7,488,692			4,527,275		2,961,417
County Aid - Road Resurfacing 2023			7,488,692	4,200,000		3,288,692
Green Acres 2020 - Rifle Camp Park - Phase I	500,000					500,000
2023 Local Bridge Fund Program Grant			2,940,658			2,940,658
Green Acres 2022 - Dundee Island Park Phase II Improvements	2,300,000					2,300,000
Fairlawn Avenue Bridge	6,146,236			3,894,441		2,251,795
Spruce Street Bridge	925,000			925,000		-
Morris Canal Greenway Browertown Road	80,512					80,512
PC Smart Corridor Traffic Signal Coordination Project	1,600,000					1,600,000
Peckman River Crossing Project	1,473,328					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	1,278,132					1,278,132
2021 NJDOT Local Bridge Fund - High Mtn Rd Culvert	1,300,000					1,300,000
2022 Local Bridge Fund Program Grant	2,932,169					2,932,169
2021 NJDOT Local Bridge Fund - Pennington Avenue	397,869					397,869

COUNTY OF PASSAIC

Schedule of Federal and State Grants Receivable

Federal and State Grant Fund

Year Ended December 31, 2023

Grant	Balance, December 31, <u>2022</u>	2023 Budget Revenue <u>Realized</u>	Revenue Realized by <u>40A:4-87</u>	<u>Received</u>	Canceled/ <u>Adjusted</u>	Balance, December 31, <u>2023</u>
Kingsland Avenue Bridge	927,686					927,686
2021 NJDOT Local Bridge Fund - Passaic Ave Culvert	620,465					620,465
Morris Canal Greenway - Pompton Feeder	3,000,000					3,000,000
Two Bridges Road - Pompton River & West Belt	9,155,690					9,155,690
2019 NJDOT Local Bridge Fund	2,470,073			2,162,250		307,823
2020 NJDOT Local Bridge Fund	1,895,021			1,012,609		882,412
	<u>\$ 146,740,121</u>	<u>10,941,811</u>	<u>41,547,079</u>	<u>72,810,001</u>	<u>4,982,596</u>	<u>121,436,414</u>
Grant	\$ 8,464,498	41,547,079				
Match	<u>2,477,313</u>					
	<u>\$ 10,941,811</u>	<u>41,547,079</u>				
				Unappropriated Reserves \$ 384,455		
				Cash <u>72,425,546</u>		
				<u>\$ 72,810,001</u>		

COUNTY OF PASSAIC
Schedule of Appropriated Reserves for Grants
Federal and State Grant Fund
Year Ended December 31, 2023

Grant	Balance, Dec. 31, 2022	Transferred From 2023 Budget Appropriations		Cash Match	Expended	Adjusted/ Canceled	Balance, Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
Early Voting Grant Program 2021	\$ 914,581				-		914,581
Early Voting Grant Program 2022	13,556				11,478		2,078
Voter Verified Paper Audit Trail Pilot Program	676				-		676
Weatherization Assistance Program (WAP) Bipartisan Infrastructure Law (BIL) Grant 2023			588,554		1,740		586,814
Universal Service Fund (USF) 2017	356					356	-
Universal Service Fund (USF) 2023	224,722				224,722		-
LIHEAP Weatherization 2020	19,565				(72,870)		92,435
LIHEAP Weatherization 2022	268,796				268,796		-
LIHEAP Weatherization 2023			246,000		193,651		52,349
LIHEAP Assistance 2019					(57)	57	-
LIHEAP Assistance 2020	683				-		683
LIHEAP Assistance 2022	101,530				(17,500)		119,030
LIHEAP Assistance 2023			850,823		850,823		-
Heating Improvement (HIP) 2020	7,992				7,992		-
Heating Improvement (HIP) 2021	140,782				(139,218)		280,000
Heating Improvement (HIP) 2022	292,607				292,607		-
Heating Improvement (HIP) 2023			306,889		281,886		25,003
Weatherization DOE 19/20	393,608				-		393,608
Weatherization DOE 20/21	616,863				-		616,863
Weatherization DOE 21/22	349,019				40,865		308,154
Weatherization DOE 22/23			489,015		265,482		223,533
Lead Remediation and Abatement Program (LRAP) 2023			1,500,000		369,452		1,130,548
LEAD-Safe Home Remediation 2021	25,747				25,747		-
LEAD-Safe Home Remediation 2022	85,556				85,556		-
Single-Family Home Remediation 2021	231,103				231,103		-
Single-Family Home Remediation 2022	171,112				137,886		33,226
Prenkness Gero-Psych Program 2022	137,330		9,641		88,955		58,016
Prenkness Gero-Psych Program 2023			357,491		2,970		354,521
CARES Act - Prenkness Healthcare Center	1,457,554				1,457,554		-
WIOA Adult 20/21	13,452				13,452		-
WIOA Adult 21/22	486,133				486,133		-
WIOA Adult 22/23	1,616,076				998,127		617,949
WIOA Adult 23/24			2,110,003		51,929		2,058,074
WIOA Youth 20/21					-		-
WIOA Youth 21/22	248,987				248,984		3
WIOA Youth 22/23	570,568				228,163		342,405
WIOA Youth 23/24			2,272,924		1,459,886		813,038
WIOA Dislocated Worker 20/21	1				-		1
WIOA Dislocated Worker 21/22	9				-		9
WIOA Dislocated Worker 22/23	1,128,140				1,128,140		-
WIOA Dislocated Worker 23/24			1,345,415		171,668		1,173,747
Workforce Learning Link Program 21/22					-		-
Workforce Learning Link Program 22/23	42,422		142,500		149,671		35,251
Workforce Learning Link Program 23/24			237,500		(5,119)		242,619
Work First NJ - TANF 19/20	132,067				-	132,067	-
Work First NJ - TANF 20/21	2,250,583				-		2,250,583
Work First NJ - TANF 21/22	3,625,082				-		3,625,082
Work First NJ - TANF 22/23	3,242,185				1,139,882		2,102,303
Work First NJ - TANF 23/24			1,277,000		739,930		537,070
Work First NJ - GAINSNAP 19/20	325,739				-	325,739	-
Work First NJ - GAINSNAP 20/21	1,061,927				-		1,061,927
Work First NJ - GAINSNAP 21/22	1,720,829				-		1,720,829
Work First NJ - GAINSNAP 22/23	1,241,811				1,000,493		241,318
Work First NJ - GAINSNAP 23/24			1,002,000		712,896		289,104
SmartSteps 19/20	4,815				-	4,815	-
WIOA Data Reporting & Analysis 22/23					-		-
WIOA Data Reporting & Analysis 23/24			12,971		12,971		-
Summer Youth Employment Pilot Program 2019	28,252				-		28,252
County-Based Innovation Grant					-		-
County-Based Innovation Grant 2023			167,627		98,835		68,792
County-Based Innovation Grant 2024			167,627		31,893		135,734
Comprehensive Alcoholism & Drug Abuse Grant 2018	16,068				-	16,068	-
Comprehensive Alcoholism & Drug Abuse Grant 2019	42,192				(43,039)		85,231
Comprehensive Alcoholism & Drug Abuse Grant 2020	390,551				-	390,551	-
Comprehensive Alcoholism & Drug Abuse Grant 2021	201,004				(49,116)		250,120
Comprehensive Alcoholism & Drug Abuse Grant 2022	57,051				(39,321)		96,372
Comprehensive Alcoholism & Drug Abuse Grant 2023		989,219			962,941		26,278
Municipal Alliance Program 2017	36,499				-	36,499	-
Municipal Alliance Program 2018	43,849				-	43,849	-
Municipal Alliance Program 2019	261,864				(67,995)		329,859
Municipal Alliance Program 2020	64,740				-	64,740	-
Municipal Alliance Program 2021	61,162				(2,083)		63,245
Municipal Alliance Program 2022	34,245				25,372		8,873
Municipal Alliance Program 2023			242,095		207,095		35,000
DMHAS Youth Leadership Grant	3,444				881		2,563
DMHAS Youth Leadership Grant 2023			68,880		65,436		3,444
Law Enforcement Officers Training and Equipment Fund (LEOTEF) 2015	169				-		169
Law Enforcement Officers Training and Equipment Fund (LEOTEF) 2016					-		-
Law Enforcement Officers Training and Equipment Fund (LEOTEF) 2017	11,638				6,244		5,394
Law Enforcement Officers Training and Equipment Fund (LEOTEF) 2018	36,749				23,532		13,217
Law Enforcement Officers Training and Equipment Fund (LEOTEF) 2019	31,563				27,141		4,422
Law Enforcement Officers Training and Equipment Fund (LEOTEF) 2021	36,707				28,246		8,461
Law Enforcement Officers Training and Equipment Fund (LEOTEF) 2022	15,165				-		15,165

COUNTY OF PASSAIC
Schedule of Appropriated Reserves for Grants
Federal and State Grant Fund
Year Ended December 31, 2023

Grant	Balance, Dec. 31, 2022	Transferred From 2023 Budget Appropriations		Cash Match	Expended	Adjusted/ Canceled	Balance, Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
Law Enforcement Officers Training and Equipment Fund (LEOTEF) 2023			22,276		-		22,276
Community Services Block Grant (PHLP) 2020	5,542				-	5,542	-
Community Services Block Grant (PHLP) 2021	212,827				-		212,827
Community Services Block Grant (PHLP) 2022	6,854				-		6,854
Community Services Block Grant (PHLP) FY23		832,014			812,542		19,472
Community Services Block Grant (PHLP) FY24			541,976		252,737		289,239
Community Services Block Grant (PHLP) 2018	14,616				-	14,616	-
Community Services Block Grant (PHLP) 2019	2,094				-	2,094	-
County Environmental Health Act (CEHA) 2023			178,276		178,276		-
COVID-19 Vaccination Supplemental Grant	360,211		90,000		324,449		125,762
NJACCHO Enhancing Local Public Health Infrastructure 22/24			1,494,380		607,825		886,555
County Health Infrastructure Program 2024			1,146,138		-		1,146,138
County Right to Know Program 2022	3,803				-		3,803
County Right to Know Program 2023	7,607				7,607		-
County Right to Know Program 2024			15,213		7,607		7,606
Childhood Lead Exposure Program 2021	158,580				-		158,580
Childhood Lead Exposure Program 2022	6,126				-		6,126
Childhood Lead Exposure Program 2023	405,196				374,856		30,340
Childhood Lead Exposure Program 2024			625,000		420,505		204,495
Overdose Fatality Review Teams	37,303				11,460		25,843
Overdose Fatality Review Teams	51,378				49,529		1,849
Overdose Fatality Review Teams 2024			75,000		37,085		37,915
Strengthening Local Public Health Capacity Program - Operations	9,017				-		9,017
Strengthening Local Public Health Capacity Program 2024			89,365		29,846		59,519
NACCHO MRC RISE Award 2022	75,000				46,716		28,284
Clean Communities Entitlement 2015	366				-	366	-
Clean Communities Entitlement 2017	164				-	164	-
Clean Communities Entitlement 2018					-		-
Clean Communities Entitlement 2019	1				(450)		451
Clean Communities Entitlement 2020	9,862				8,982		880
Clean Communities Entitlement 2021	46,282				46,251		31
Clean Communities Entitlement 2022	83,872				62,654		21,218
Clean Communities Entitlement 2023			97,231		62,027		35,204
Recycling Enhancement Act 2014	23				-	23	-
Recycling Enhancement Act 2016	525				(180)		705
Recycling Enhancement Act 2018	2,874				2,850		24
Recycling Enhancement Act 2019	1,788				1,788		-
Recycling Enhancement Act 2020	327,257				321,322		5,935
Recycling Enhancement Act Entitlement 2021			623,700		135,118		488,582
Radon Awareness Program 2018	2				-	2	-
Radon Awareness Program 2019	1				-	1	-
Radon Awareness Program 2021	10				-		10
Radon Awareness Program 2023			2,000		1,997		3
Food Security Planning Grant Program 2023			125,900		124,074		926
Passaic County Film Festival 2023			3,325		3,325		-
NJEDA Innovation Planning Challenge Grant 2019					-		-
CDBG-COVID-19 CV2 2020	839,357				275,268		564,089
CDBG CV1/CV3	579,307				-		579,307
NJEDA 21st Century Redevelopment Challenge Program	932				932		-
Passaic County Summer Concert Series 2019	1				-	1	-
Passaic County Summer Concert Series 2021	165				(130)		295
Passaic County Arts Center - Arts Programming 2023			10,300		256		10,044
A Campaign for Coastal New Jersey	500				-		500
General Operating Support: Dey Mansion Washington's Headquarters 2023			40,000		40,000		-
Cooperative Marketing Grant	40				-		40
Passaic County Parks Commission Archives Project 2023			17,000		13,697		3,303
NJ Historical Commission General Operating Support Grant	40,000				-		40,000
Destination Marketing Organization 2023			213,000		209,447		3,553
NJ Historic Trust Heritage Tourism Grant					-		-
Green Acres 2021 - Garret Mountain Reservation					-		-
NJ Historical Commission "Hateful Things" Exhibition	5,817				4,062		1,755
Lambert Castle Carriage House Restoration Grant					-		-
Humanities Action Grant 2019	250				-		250
Green Acres 2022 - Lambert Castle Historic Landscape Project	500,000				-		500,000
NJ Council for the Humanities Action Grant 2020	4,480				-		4,480
NJ Historic Trust - Preserve NJ Special Project	31,789				27,462		4,327
Foundation for Advancement in Conservation - Dey Mansion Preservation	7,600				-		7,600
Lambert Tower Site Improvement Projects 2023			750,000		-		750,000
Passaic County Youth Golf Program	45,715				-		45,715
NIUCF Stewardship-Resiliency Planning 2018	1,425				-		1,425
Resiliency Planning - PC Hazard Tree Inventory Project	13,500				-		13,500
Local Recreation Improvement Grant (LRIG) 2023			70,000		68,777		1,223
PSE&G Electric Vehicle Charging Program 2022	30,000		7,500		-		37,500
PSE&G Electric Vehicle Charging Program 2023			75,000		-		75,000
It Pays to Plug In: NJ's Electric Vehicle Charging Grant	16,000				-		16,000
NJ Equipment Modernization Program (NJEMP) 2022	16,291				-		16,291
NJ Equipment Modernization Program (NJEMP) 2023		93,690			-		93,690
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	983,250				(52,528)		1,035,778
Aging Area Nutrition FY 2022	1,977,397				170,992		1,806,405
Aging Area Nutrition FY 2023		1,329,252	1,029,904	1,000,000	2,090,867		1,268,289
Area Plan on Aging - Title III 2017	367,711				367,711		-
Area Plan on Aging - Title III 2019	449,609				449,609		-
Area Plan on Aging - Title III 2020	515,675				495,675	20,000	-

COUNTY OF PASSAIC
Schedule of Appropriated Reserves for Grants
Federal and State Grant Fund
Year Ended December 31, 2023

Grant	Balance, Dec. 31, 2022	Transferred From 2023 Budget Appropriations		Cash Match	Expended	Adjusted/ Canceled	Balance, Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
Area Plan on Aging - Title III 2021	407,949				15,384		392,565
Area Plan on Aging - Title III 2022	2,090,996				909,735		1,181,261
Area Plan on Aging - Title III 2023		1,514,044	811,635	400,000	1,584,268		1,141,411
Assistance Program (Casino Revenue Fund) 2018	76,671				76,671		-
Assistance Program (Casino Revenue Fund) 2019	326,791				326,791		-
Assistance Program (Casino Revenue Fund) 2020	582,505				582,505		-
Assistance Program (Casino Revenue Fund) 2021	482,162				15,750		466,412
Assistance Program (Casino Revenue Fund) 2022	597,322				13,649		583,673
Assistance Program (Casino Revenue Fund) 2023		1,329,259		1,077,313	1,495,252		911,320
Senior Farmers Market Nutrition Program 2023					9,677		-
State Health Insurance Program 2022	17,496				17,496		-
State Health Insurance Program 2023					19,135		17,865
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	-
2019 FTA Section 5310					-	-	-
State/Community Partnership 2017	53,047				-	53,047	-
State/Community Partnership 2018	131,759				-	-	131,759
State/Community Partnership 2019	60,633				-	-	60,633
State/Community Partnership 2020	80,221				-	-	80,221
State/Community Partnership 2021	44,269				-	-	44,269
State/Community Partnership 2022	9,133				(45,791)		54,924
State/Community Partnership 2023		955,682			745,506		210,176
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	33,487				(3,500)		36,987
Social Services for the Homeless 2021	31,541				(71,161)	102,702	-
Social Services for the Homeless 2022	29,720				(265,374)		295,094
Social Services for the Homeless 2023	1,025,000				1,017,044		7,956
Social Services for the Homeless 2024			1,025,000		828,850		196,150
Human Services 17BERN	99,623				-	99,623	-
Human Services 19BERN	28,040				-	-	28,040
Human Services 20BERN	2,972				-	-	2,972
Human Services 21BERN	54,147				-	-	54,147
Human Services 23BERN	93,185				78,094		15,091
Planning & Information Service, Human Services Advisory Co.					86,187		85,877
Substance Use Navigator 2017	106,475				-	106,475	-
Hope One Mobile Recovery Unit Shared Service Agreement	34,546				34,546		-
Child Behavioral Health Services 2017	25,834				-	25,834	-
Child Behavioral Health Services 2019	1,434				-	-	1,434
Child Behavioral Health Services 2022	24,484				24,484		-
Child Behavioral Health Services 2023			52,397		25,343		27,054
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	227,672				-	227,672	-
Transportation and TIP 2022	111,901				(144,857)		256,758
Transportation and TIP 2023	404,914				345,677		59,237
Transportation and TIP 2024			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	444,557	273,266	461,839		169,124		1,010,538
TUD-Paterson Park Apartments	246,005				-	246,005	-
Bipartisan Safer Communities Act Disaster Response Crisis Counseling County Grant 2			30,000		-		30,000
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 2022	43,510	2,398			45,635		273
C.S.B.G. Non-Discretionary 2023	109,750	205,946			248,380	3,089	64,227
C.S.B.G. Non-Discretionary 2024			312,460		-		312,460
Social Services for the Homeless (Intensive Case Management)	118,477				-	-	118,477
Social Services for the Homeless (Intensive Case Management)	98,756				(60,167)		158,923
Social Services for the Homeless (Intensive Case Management)	168,976				-	168,976	-
Social Services for the Homeless (Intensive Case Management)	661,805				-	-	661,805
Social Services for the Homeless (Intensive Case Management)	195,000				153,318		41,682
Social Services for the Homeless (Intensive Case Management) 2024			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	60,554				-	-	60,554
Juvenile Detention Alternative Innovation 2022	5,083				(21,693)		26,776
Juvenile Detention Alternative Innovation 2023	120,060				118,442		1,558
Birch Street Apartments	238,479				-	238,479	-
Communication Access Services Grant	3,325				(610)		3,935
Personal Assistance Services Program	26,480				(18,059)		44,539
Personal Assistance Services Program 2023					-		-
Personal Assistance Services Program 2024			39,060		39,060		-
Family Court Services 2017	9,620				-	9,620	-
Family Court Services 2018	60,457				-	-	60,457
Family Court Services 2019	42,794				-	-	42,794

COUNTY OF PASSAIC
Schedule of Appropriated Reserves for Grants
Federal and State Grant Fund
Year Ended December 31, 2023

Grant	Balance, Dec. 31, 2022	Transferred From 2023 Budget Appropriations		Cash Match	Expended	Adjusted/ Canceled	Balance, Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
Family Court Services 2020	90,363				-		90,363
Family Court Services 2021	72,052				-		72,052
Family Court Services 2022	8,759				(26,314)		35,073
Family Court Services 2023		278,149			278,127		22
Restorative & Transformative Justice for Youth & Communities	1,932,000				1,757,693		174,307
NJ Promise 2.0 Youth and Family Voice 2023		5,000			4,731		269
JARC NJ 3SFY2017	9,233				-	9,233	-
NJ Highlands - Plan Conformance	70,000				-		70,000
Paterson Transit Facility Pedestrian Safety Grant	7,435				-		7,435
Transfer of Development Rights Feasibility Grant	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 - Passaic County Bicycle Master Plan	36,129				-		36,129
Subregional Studies Program - Passaic County Strategic Infrastructure Investment 2023			300,000	75,000	300,000		75,000
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				(207)		68,566
Subregional Transportation Planning 2021	21,535				-		21,535
Subregional Transportation Planning 2022	96,996				1,050		95,946
Subregional Transportation Planning 2023			132,048	33,012	88,871		76,189
Subregional Transportation Planning - Supplemental Support 2020	15,000				-		15,000
Subregional Transportation Planning - Supplemental Support 2021	11,398				-		11,398
Subregional Transportation Planning - Supplemental Support 2022	6,154				5,312		842
Subregional Transportation Planning - Supplemental Support 2023			15,000		757		14,243
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	25,915				-		25,915
Community Development Block Grant 2018	63,398				-		63,398
Community Development Block Grant 2019	24,647				(50,363)		75,010
Community Development Block Grant 2020	94,184				(5,675)		99,859
Community Development Block Grant 2021	35,273				(55,772)		91,045
Community Development Block Grant 2022	100,485				92,773		7,712
Community Development Block Grant 2023			965,848		845,782		120,066
Emergency Management Agency Assistance 2022	55,000				55,000		-
Emergency Management Agency Assistance 2023			55,000		-		55,000
Hazard Mitigation Plan	13				-		13
Hazard Mitigation Plan 2023			200,000		199,999		1
UASI - Local Share 2016	54				(400)	454	-
UASI - Local Share 2017	90,079				-		90,079
UASI - Local Share 2019	330				-	330	-
UASI - Local Share 2020	40,031				39,999	32	-
UASI - Local Share 2021	175,103				175,103		-
UASI - Local Share 2022	290,000				130,335	29,291	130,374
UASI - Local Share 2023			259,000		-		259,000
County EOC Generator Project	13,780				-		13,780
Victim Witness Advocacy	8,937				-	8,937	-
Victim Witness Advocacy	2,749				-	2,749	-
Victim Witness Advocacy	12,384				-	12,384	-
STOP Violence Against Women Act Formula Grant	2,825				-	2,825	-
STOP Violence Against Women Act Formula Grant	8,353				3,394	4,959	-
Sexual Assault Response Team/Forensic Nurse Examiner Program 2018	8,546				-	8,546	-
Sexual Assault Response Team/Forensic Nurse Examiner Program 2019	17,548				-	17,548	-
Sexual Assault Response Team/Forensic Nurse Examiner Program 2020	32,146				-	32,146	-
Sexual Assault Response Team/Forensic Nurse Examiner Program 2021	24,238				-	24,238	-
Sexual Assault Response Team/Forensic Nurse Examiner Program 2022	87,290				-		87,290
Sexual Assault Response Team/Forensic Nurse Examiner Program 2023		179,716			132,913		46,803
Sexual Assault Response Team/Forensic Nurse Examiner Program 2024			174,643		-		174,643
Justice Assistance Program	25,910				-	25,910	-
Victim Witness Advocacy (VOCA)	28,052				-	28,052	-
Victim Witness Advocacy (VOCA)	135,704				-	135,704	-
Victim Witness Advocacy (VOCA)	97,113				-	97,113	-
Victim Witness Advocacy (VOCA)	117,709				-	117,709	-
Victim Witness Advocacy (VOCA)	509,047				475,465		33,582
Victim Witness Advocacy (VOCA) 2023			538,409		12,171		526,238
Insurance Fraud Reimbursement Program 2019	2,889				-	2,889	-
Insurance Fraud Reimbursement Program 2020	9,723				-	9,723	-
Insurance Fraud Reimbursement Program 2021	50,000				-	50,000	-
Insurance Fraud Reimbursement Program 2023		250,000			250,000		-
Body Armor Replacement Fund P.C.O. 2023		4,368			-		4,368
Child Advocacy Center Competitive Grant	219				-	219	-
Child Advocacy Center Competitive Grant	581				-		581
1610-133 Child - State Aid Grants 2023			200,000		134,696		65,304
Child Advocacy Development Grants - Cap	1,679				-	1,679	-
Tools & Technology Grant	5,745				-		5,745
STOP Violence Against Women Act	58,881				-	58,881	-
Overdose Data to Action - ODH Grant Program	10,059				(397)		10,454
Justice Assistance Grant - Multi Narcotics Task Force	61				-	61	-
Justice Assistance Grant - Multi Narcotics Task Force	121,728				707	121,021	-
Justice Assistance Grant - Multi Narcotics Task Force			192,147		64,507		127,640
Justice Assistance Grant - Multi Narcotics Task Force			118,133		-		118,133
Victim Witness Advocacy	122,295				-	122,295	-

COUNTY OF PASSAIC
Schedule of Appropriated Reserves for Grants
Federal and State Grant Fund
Year Ended December 31, 2023

Grant	Balance, Dec. 31, 2022	Transferred From 2023 Budget Appropriations		Cash Match	Expended	Adjusted/ Canceled	Balance, Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
Opt for Help and Hope Grant Program 2023			333,333		267,975		65,358
Operation Helping Hand 2023			105,263		97,873		7,390
Operation Helping Hand	13,179				-	13,179	-
Operation Helping Hand	29,286				-	29,286	-
Operation Helping Hand	2,509				-	2,509	-
Operation Helping Hand	12,054				-	12,054	-
Operation Helping Hand	9,748				-		9,748
Operation Helping Hand	34,349				17,500		16,849
Homeland Security Grant FY 16	18,440				-		18,440
2017 Homeland Security (SHSP-Local Share)	17,314				-		17,314
2018 Homeland Security (SHSP-Local Share)	7				-		7
2019 Homeland Security (SHSP-Local Share)	37				-		37
2020 Homeland Security (SHSP-Local Share)	16,957				16,805		152
2021 Homeland Security (SHSP-Local Share)	102,123				100,089		2,034
2022 Homeland Security (SHSP-Local Share)	290,658				122,514		168,144
2023 Homeland Security (SHSP-Local Share)			284,040		-		284,040
Child Advocacy Center Upgrades Grant	5				-	5	-
National Crime Victims Rights Week 2020	1,947				-	1,947	-
State Body Armor Replacement Fund Program - P.C.S.D. 2023		26,821			26,821		-
Body-Worn Camera Grant Program - PCSD	32,612				(444,918)		477,530
Public Safety Answering Point (PSAP) Upgrades and Consolidation FY23			351,608		351,608		-
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	60,000				-		60,000
Pedestrian Safety Grant 2022	60,000				-		60,000
PC COVID-19 Emergency Response	563				-		563
CDC Detection and Mitigation of COVID-19 in Confinement Facilities 2021-2024			34,857		-	238,656	34,857
Jail Medication Assisted Treatment	238,656				-		-
Jail Medication Assisted Treatment	419,024				419,024		-
Jail Medication Assisted Treatment	470,125				18,390		451,735
Drive Sober or Get Pulled Over 2019	5,500				-		5,500
Summer Expansion Program	6,974				-		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				-	1	262
U Drive U Text U Pay 2019	15				-		15
PCSO Obstacle Course/LE Day	1,417				-	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	138,489				-		138,489
HUD Housing First NJ0329	72,662				(34,509)		107,171
HUD Housing First NJ0329			264,524		172,257		92,267
HUD - St. Joe's CDC 2017	7,616				-		7,616
Emergency Rental Assistance 1 2022	5,200				-		5,200
HUD - St. Paul's CDC	13,492				-		13,492
Emergency Rental Assistance - 2	2,315,548	95,674			145,741		2,265,481
Data-Driven Decision Making - Organizational Enhancement Program 2023			20,000		-		20,000
Passaic County Housing First 2011	194,123				-		194,123
Passaic County Housing First 2011	191,649				-		191,649
Passaic County Housing First PILOT 2018	227,400				-		227,400
Passaic County Housing First PILOT 2019	549,496				-		549,496
Passaic County Tenant Based Housing First NJ0364 2020	328,815				-		328,815
Passaic County Tenant Based Housing First NJ0364 2021	368,242				-		368,242
Passaic County Tenant Based Housing First NJ0364 2022	84,979				(17,627)		102,606
Passaic County Tenant Based Housing First NJ0364 2023			1,159,235		1,050,939		108,296
Passaic County Housing First - Bonus	200,766				-		200,766
Passaic County Housing First - Bonus 2011	58,962				-		58,962
Passaic County Housing First - Bonus 2011	21,305				-		21,305
Passaic County Housing First - Bonus 2018	20,921				-		20,921
Passaic County Housing First - Bonus 2019	23,724				-		23,724
Passaic County Housing First - Bonus 2020	34,492				-		34,492
Passaic County Housing First - Bonus 2021	42,638				(4,479)		47,117
Passaic County Housing First - Bonus 2022	8,479				(23,989)		32,468
HUD Housing First NJ0365-208			65,749		59,066		6,683
Passaic County Housing First PILOT 2007	209,674				-		209,674
Passaic County Housing First PILOT	165,352				-		165,352
HUD Housing First NJ0664	110,577				81,426		29,151
Continuum of Care Program - Planning Grant 2023			139,205		50,575		88,630
Passaic County Housing First - 2008	196,487				-		196,487
Passaic County Housing First - 2008	84,823				-		84,823
Passaic County Housing First - 2008	143,219				-		143,219
Continuum of Care Program - Planning Grant 2014	117,232				-		117,232
Continuum of Care Program - Planning Grant 2016	7,371				-		7,371
Continuum of Care Program - Planning Grant 2017	29,315				-		29,315
Continuum of Care Program - Planning Grant 2018	86,421				(1,905)		88,326

COUNTY OF PASSAIC
Schedule of Appropriated Reserves for Grants
Federal and State Grant Fund
Year Ended December 31, 2023

Grant	Balance, Dec. 31, 2022	Transferred From 2023 Budget Appropriations		Cash Match	Expended	Adjusted/ Canceled	Balance, Dec. 31, 2023
		Budget	Appropriation By 40A:4-87				
Continuum of Care Program - Planning Grant 2019	99,204				-		99,204
Continuum of Care Program - Planning Grant 2020	85,421				-		85,421
Continuum of Care Program - Planning Grant 2021	83,245				(4,614)		87,859
Passaic County Housing First - 2009	6,530				-		6,530
Passaic County Housing First - 2009	134,360				-		134,360
Passaic County Housing First - 2009	36,183				-		36,183
Passaic County Sponsor Based Housing First NJ0242	215,970				-		215,970
Passaic County Sponsor Based Housing First NJ0242	160,507				-		160,507
Passaic County Sponsor Based Housing First NJ0242	165,005				-		165,005
Passaic County Sponsor Based Housing First NJ0242	24,052				(155,093)		179,145
Passaic County Sponsor Based Housing First NJ0242			652,102		585,985		66,117
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 FY24			145,000		-		145,000
Local Assistance and Tribal Consistency Fund 2023		100,000			100,000		-
2020 Complete Count Commission/Passaic County Counts	48,262				-		48,262
Section 8 Housing Choice Voucher Program - CARES Act Round 1 AF	16,527				-		16,527
American Rescue Plan	1,954,816				1,846,780		108,036
County Aid - Road Resurfacing 2016	3,255				-		3,255
County Aid - Road Resurfacing 2018	170,063				-		170,063
County Aid - Road Resurfacing 2019	10,114				10,114		-
County Aid - Road Resurfacing 2020	413,590				413,590		-
County Aid - Road Resurfacing 2021	3,797,270				134,364		3,662,906
County Aid - Road Resurfacing 2022	3,135,443				158,995		2,976,448
County Aid - Road Resurfacing 2023			7,488,692		4,612,141		2,876,551
2023 Local Bridge Fund Program Grant			2,940,658		-		2,940,658
Green Acres 2022 - Dundee Island Park Phase II Improvements	2,300,000				-		2,300,000
Local Safety Program - High Friction Surface Treatment	59,202				-		59,202
Fairlawn Avenue Bridge	235,036				(153,676)		388,712
Spruce Street Bridge	200,000				200,000		-
Morris Canal Greenway Browertown Road	158,313				-		158,313
PC Smart Corridor Traffic Signal	1,600,000				-		1,600,000
Peckman River Crossing Project	989,000				-		989,000
Weasel Brook Park Improvements, Phase II	1				-		1
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	1,200,000				-		1,200,000
2021 NJDOT Local Bridge Fund - High Min Rd Culvert	1,300,000				-		1,300,000
2022 NJDOT Local Bridge Fund	2,932,169				1,382,919		1,549,250
2021 NJDOT Local Bridge Fund - Pennington Avenue	193,993				(14,094)		208,087
Kingsland Avenue Bridge	398,343				106,454		291,889
2021 NJDOT Local Bridge Fund - Passaic Ave Culvert	620,465				-		620,465
Morris Canal Greenway - Pompton Feeder	3,000,000				-		3,000,000
Two Bridges Road - Pompton River & West Belt	1,347,908				(61,154)		1,409,062
2020 NJDOT Local Bridge Fund	137,015				(433,836)		570,851
	<u>\$ 96,984,671</u>	<u>8,464,498</u>	<u>41,547,079</u>	<u>2,585,325</u>	<u>48,729,580</u>	<u>4,991,375</u>	<u>95,860,618</u>
				Cash Disbursed \$	21,558,151		
				Transfer to Current Fund Office on Aging - Deferred Revenue Reserve	1,312,995		
				Incumbrances Payable	25,858,434		

COUNTY OF PASSAIC
Schedule of Unappropriated Reserves for Grants
Federal and State Grant Fund
Year Ended December 31, 2023

<u>Grant</u>	Balance, Dec. 31, <u>2022</u>	<u>Transferred To 2023 Budget Appropriations</u>		Cash <u>Received</u>	Balance, Dec. 31, <u>2023</u>
		<u>Budget</u>	<u>Appropriation By 40A:4-87</u>		
American Recovery Act	\$ 53,498,145	23,501,855			29,996,290
State Body Armor Replacement Fund Program - P.C.S.D. 2022	26,821	26,821			
Body Armor Replacement Fund P.C.P.O. 2022	4,368	4,368			
Local Assistance and Tribal Consistency Fund 2023	50,000	50,000			
National Prescription Opiate Litigation	273,266	273,266			
General Operating Support: Dey Mansion Washington's Headquarters	30,000		30,000		
State Body Armor Replacement Fund Program - P.C.S.D. 2023				28,271	28,271
Body Armor Replacement Fund P.C.P.O. 2023				5,235	5,235
	<u>\$ 53,882,600</u>	<u>23,856,310</u>	<u>30,000</u>	<u>33,506</u>	<u>30,029,796</u>

COUNTY OF PASSAIC

Schedule of Interfunds

Federal and State Grants Fund

Year Ended December 31, 2023

	Balance, December 31, 2022	<u>Increased</u>	<u>Decreased</u>	Balance, December 31, 2023
Current Fund	\$ 38,902,375	77,549,661	85,719,859	30,732,177
	<u>38,902,375</u>	<u>77,549,661</u>	<u>85,719,859</u>	<u>30,732,177</u>
Due from	38,902,375	77,549,661	85,719,859	30,732,177
	<u>\$ 38,902,375</u>	<u>77,549,661</u>	<u>85,719,859</u>	<u>30,732,177</u>
Cancellation of Grant Receivable	\$ 4,982,597			
Cancellation of Appropriated Grants			4,991,373	
Grants Revenue		72,425,546		
Budget Appropriation: Matching Grants		108,012		
Grant Expenditures			79,415,491	
Reclass: Office on Aging - Deferred Revenue Reserve			1,312,995	
Unappropriated Grants		33,506		
		<u>\$ 77,549,661</u>	<u>85,719,859</u>	

COUNTY OF PASSAIC

Schedule of Grants Payable to State of N.J.

Federal and State Grant Fund

Year Ended December 31, 2023

Increased by:	
Reclass of Grant Appropriation Balance	\$ <u>419,743</u>
Balance, December 31, 2023	\$ <u><u>419,743</u></u>

COUNTY OF PASSAIC

Schedule of Cash

Trust Funds

Year Ended December 31, 2023

	Other Trust Fund	Confiscated Trust Fund	Self- Insurance Trust Fund	Community Development Trust Fund (Unaudited)
Balance - December 31, 2022	\$ 53,696,724	1,837,636	48,277,334	3,855,619
Increase by Receipts:				
Various Trust Deposits	189,514			
Interest	671,501		1,790,002	138,484
Reserve for Dedicated Trusts	7,302,241			
Reserve for Open Space Trust	6,772,435			
Interfunds	2,640,963		23,114,535	
Receipts from Confiscated Funds		897,135		
Reserve for Workmen's Compensation			95,182	
Reserve for Health Benefits			6,144,644	
Reserve for Liability Insurance			198,956	
Prior Year Void Checks	150		35,329	
Grant Revenues				
Housing Voucher Program				11,775,023
Total Receipts	<u>17,576,804</u>	<u>897,135</u>	<u>31,378,648</u>	<u>11,913,507</u>
	<u>71,273,528</u>	<u>2,734,771</u>	<u>79,655,982</u>	<u>15,769,126</u>
Decreased by Disbursements:				
Various Trust Deposits	174,810			
Reserve for Dedicated Revenues	6,518,042			
Open Space Trust Expenditures	2,458,790			
Interfunds	1,200,000			
Adjudicated Confiscations		900,943		
Reserve for Workmen's Compensation			4,471,176	
Reserve for Health Benefits			10,500,000	
Reserve for Liability Insurance			4,110,943	
Housing Voucher Program				12,301,252
Total Disbursements	<u>10,351,642</u>	<u>900,943</u>	<u>19,082,119</u>	<u>12,301,252</u>
Balance - December 31, 2023	<u>\$ 60,921,886</u>	<u>1,833,828</u>	<u>60,573,863</u>	<u>3,467,874</u>

COUNTY OF PASSAIC
Schedule of Various Trust Deposits
Year Ended December 31, 2023

Balance - December 31, 2022		\$	1,439,431
Increased by:			
Cash Deposits	\$		189,514
Prior Year Voided Checks			150
Transfer from Appropriated Grants			<u>1,509,896</u>
Cash Deposits			<u>1,699,560</u>
			3,138,991
Decreased by:			
Payments			<u>174,810</u>
Balance - December 31, 2023		\$	<u><u>2,964,181</u></u>

COUNTY OF PASSAIC

Schedule of Reserve for Dedicated Trusts

Year Ended December 31, 2023

	Balance December 31, <u>2022</u>	<u>Increased</u>	<u>Decreased</u>	Balance December 31, <u>2023</u>
Homelessness Trust Fund	\$ 589,029	118,525	26,382	681,172
Homelessness Code Blue	306,663	54,005	25,000	335,668
Off-Duty Police Outside Employment		1,095,709	1,095,709	
Off-Duty Police Vehicle Fee	543,909	261,766	378,076	427,599
Off-Duty Police PBA Admin Fee		95,269	95,269	
Unutilized Escrow to be Refunded	22,948			22,948
Register of Deeds	1,989,999	82,752	149,475	1,923,276
Weights and Measure Fines	1,181,733	379,226	273,673	1,287,286
Tax Appeal Fees	892,161	41,667	197,560	736,268
County Clerk	645,513	32,226	36,316	641,423
County Sheriff	132,359	22,336	2	154,693
Surrogate	195,135	31,193	13,558	212,770
Forensic Lab Fees	322,987	4,568		327,555
Parks - Fines	748			748
Human Services	8,838			8,838
Parks - Lambert Castle	102,455	25,000		127,455
Passaic County Corr. Enh. Dist.	1,003,646	224,088	204,030	1,023,704
502 Pat-Ham Tpk Sidewalks	20,000			20,000
County Retirement Plan	4,146,751		220,512	3,926,239
Accumulated Absences	4,012,732		306,304	3,706,428
Snow Removal	4,842,716	836,789	344,345	5,335,160
Unemployment Comp. Ins.	1,782,437	415,692	359,109	1,839,020
Mosquito Control	912,267			912,267
Motor Vehicle Fines	3,142,869	1,762,289	600,000	4,305,158
Sheriff's Confiscated Funds - Local	95,461	91,649	15,559	171,551
Sheriff's Confiscated Funds - Treasury	36,654	983	27,620	10,017
Sheriff's Confiscated Funds - Justice	1,343,655	758,686	258,414	1,843,927
Municipal Confiscated Funds - Local	3,638,651	479,196	898,560	3,219,287
Prosecutor's Confiscated Funds - Local	3,698,711	498,957	958,520	3,239,148
Prosecutor's Trust Auto Theft	38,584	375		38,959
Prosecutor's Environmental Trust	31,575			31,575
PCSD Environmental Trust	16,462			16,462
Prosecutor's Confiscated Funds - Treasury	227,081	11,723		238,804
Prosecutor's Confiscated Funds - Justice	1,266,703	114,520		1,381,223
Para Transit	162,085	1,018,499	58,429	1,122,155
	<u>\$ 37,353,517</u>	<u>8,457,688</u>	<u>6,542,422</u>	<u>39,268,783</u>
		Cash \$ 7,302,241	6,518,042	
		Transfer from Appropriated Grants 985,967		
		Transferred from Appropriation Reserves 120,100		
		Transferred from Appropriations 25,000		
		Due to Current Fund		
		Reclass <u>24,380</u>	<u>24,380</u>	
		<u>\$ 8,457,688</u>	<u>6,542,422</u>	

COUNTY OF PASSAIC

Schedule of Reserve for Open Space Trust Expenditures

Year Ended December 31, 2023

	Balance December 31, 2022	Increased	Decreased	Reallocated	Balance December 31, 2023
Reserve for Unallocated General Funds	3,350,365	3,721,968		(3,177,126)	3,895,207
Reserve for Unallocated Municipal/Non-Profit Funds	3,426,774	3,721,968		(3,389,220)	3,759,522
Reserve for Budgeted Projects	8,126,637		3,658,790	6,566,346	11,034,193
	<u>\$ 14,903,776</u>	<u>7,443,936</u>	<u>3,658,790</u>		<u>18,688,922</u>
		Levy \$ 6,746,477			
		Added and Omitted 25,958			
		Transfer to Capital 1,200,000			
		Payments 2,458,790			
		Interest on Investments 671,501			
		<u>\$ 7,443,936</u>	<u>3,658,790</u>		

COUNTY OF PASSAIC

Schedule of Reserve for Confiscated Trust Fund

Year Ended December 31, 2023

	Balance December 31, <u>2022</u>	<u>Increased</u>	<u>Decreased</u>	<u>Reallocated</u>	Balance December 31, <u>2023</u>
Reserve for Interest - Prosecutor	\$ 185,583	126,515			312,098
Reserve for All Confiscated Funds	1,626,829	770,620	146,749	(754,194)	1,496,506
Adjudicated to Distribute	<u>25,224</u>		<u>754,194</u>	<u>754,194</u>	<u>25,224</u>
	<u>\$ 1,837,636</u>	<u>897,135</u>	<u>900,943</u>	<u>0</u>	<u>1,833,828</u>
		Cash \$ <u>897,135</u>	<u>900,943</u>		
		<u>\$ 897,135</u>	<u>900,943</u>		

COUNTY OF PASSAIC

Schedule of Reserve for Workmen's Compensation

Year Ended December 31, 2023

Balance - December 31, 2022		\$ 7,767,169
Increased by:		
Miscellaneous Contributions and Reimbursements	\$ 95,182	
Transfer from Appropriation Reserves	1,500,000	
Transfer from Appropriations	3,500,000	
Prior Year Void Checks	35,329	
Interest Income	<u>249,110</u>	
		<u>5,379,621</u>
		13,146,790
Decreased by:		
Payment of Claims		<u>4,471,176</u>
Balance - December 31, 2023		<u><u>\$ 8,675,614</u></u>

COUNTY OF PASSAIC

Schedule of Reserve for Health Benefit Funds

Year Ended December 31, 2023

Balance - December 31, 2022		\$ 18,568,172
Increased by:		
Interest Income	\$ 832,710	
Transfer from Appropriation Reserves	9,617,000	
Unexpended Medical/RX Funds	<u>6,144,644</u>	
		<u>16,594,354</u>
		35,162,526
Decreased by:		
Claims Paid		<u>10,500,000</u>
Balance - December 31, 2023		<u>\$ 24,662,526</u>

Schedule of Reserve for Liability Insurance

Year Ended December 31, 2023

Balance - December 31, 2022		\$ 21,941,993
Increased by:		
Miscellaneous Contributions and Reimbursements	\$ 198,956	
Transfer from Appropriation Reserves	4,000,000	
Transfer from Appropriations	4,497,535	
Interest Income	<u>708,182</u>	
		<u>9,404,673</u>
		31,346,666
Decreased by:		
Payment of Claims		<u>4,110,943</u>
Balance - December 31, 2023		<u>\$ 27,235,723</u>

COUNTY OF PASSAIC

Reserve for Housing Voucher Program (Unaudited)

Year Ended December 31, 2023

Balance - December 31, 2022		\$ 3,780,227
Increased by:		
Grant Revenues	\$ 11,657,222	
Other Income	117,801	
Interest Income	<u>138,484</u>	
		<u>11,913,507</u>
		15,693,734
Decreased by:		
Expenditures		<u>12,301,252</u>
Balance - December 31, 2023		<u><u>\$ 3,392,482</u></u>

COUNTY OF PASSAIC

Reserve for Housing Voucher Program (Unaudited)

Year Ended December 31, 2023

Balance - December 31, 2022	\$ <u>75,392</u>
-----------------------------	------------------

Balance - December 31, 2023	\$ <u>75,392</u>
-----------------------------	------------------

COUNTY OF PASSAIC

Schedule of Interfunds

Trust Funds

Year Ended December 31, 2023

	Balance December 31, <u>2022</u>	<u>Increased</u>	<u>Decreased</u>	Balance December 31, <u>2023</u>
Due from/(to) Current Fund:				
Other Trust Fund:				
Other Trust	\$	120,800	120,800	
Motor Vehicle Dedicated Trust		24,300	24,300	
Self Insurance Trust Fund:				
Worker's Compensation		5,000,000	5,000,000	
Health Benefits Fund		9,617,000	9,617,000	
Liability Insurance		8,497,535	8,497,535	
		<hr/>	<hr/>	
Total Due from/(to) Current Fund		23,259,635	23,259,635	
		<hr/>	<hr/>	
Due from (to) Grant Fund:				
Other Trust Fund:				
Other Trust		1,509,896	1,509,896	
Para Transit		985,967	985,967	
		<hr/>	<hr/>	
Total Due from (to) Grant Fund		2,495,863	2,495,863	
		<hr/>	<hr/>	
Due from (to) Capital Fund:				
Open Space Trust		1,200,000	1,200,000	
		<hr/>	<hr/>	
Total Due from (to) Capital Fund		1,200,000	1,200,000	
		<hr/>	<hr/>	
	\$	<u>26,955,498</u>	<u>26,955,498</u>	
		<hr/>	<hr/>	
Cash Receipts	\$		25,755,498	
Budget Appropriations		8,022,535		
Reimbursement for Expenses Paid			1,200,000	
Transfer from Appropriated Grants		2,495,863		
Transfer from Appropriation Reserves		15,237,100		
Cash Disbursements		1,200,000		
		<hr/>	<hr/>	
	\$	<u>26,955,498</u>	<u>26,955,498</u>	
		<hr/>	<hr/>	

COUNTY OF PASSAIC

Schedule of Cash

General Capital Fund

Year Ended December 31, 2023

Balance - December 31, 2022		\$	70,080,045
Increased by Receipts:			
Schedule of Interfunds	\$	10,622,011	
Reimbursements		113,355	
Reserve for Debt Service		14,785	
Bond Sale		3,928,169	
PCIA Reimbursement		9,890,509	
Interest Earnings		<u>1,671,962</u>	
			<u>26,240,790</u>
			96,320,835
Decreased by Disbursements:			
Schedule of Interfunds			<u>57,429,348</u>
Balance - December 31, 2023		\$	<u><u>38,891,487</u></u>

COUNTY OF PASSAIC

Analysis of Cash

General Capital Fund

Year Ended December 31, 2023

Fund Balance	\$	12,976,753
Grants Receivable		(5,500,000)
Accounts Receivable - Due from State/PCTI Biotech Facility		(8,662,467)
Commitments Payable		11,692,498
Capital Improvement Fund		11,831,470
Reserve for Payment of Bonds		9,893,847

Improvement Authorizations:

Ordinance

Number	Improvement Description	
13-08	Improvement of the Passaic County Vocational School District	89,727
13-10	Various Capital Improvements	71
14-06	Self Insurance Funding	(7,580,000)
15-06	Renovations to Courthouse Complex - Historic Preservation Trust	(275,000)
16-04	Various Capital Improvements	23,379
16-09	PCTI STEM & Medical Academy	206,027
17-02	PCCC Improvements	702,403
17-04	Various Capital Improvements	(491,603)
17-07	Garret Mountain Reservation Improvements	70,663
18-01	Improvements to PCCC	1,226,809
18-02	Improvements to PCCC	182,851
18-03	Various Capital Improvements	145,508
18-04	DPW Building Project (Nike Base)	(562,453)
18-08	ESIP Refunding	44,838
19-02	Various Improvements	509,574
19-03	PCCC Improvements	(948,396)
19-04	PCCC Improvements Chapter 12	4,835,794
19-05	Camera Surveillance System	47,491
19-09	Lambert Castle & Carriage House Improvements	(5,755,260)
20-01	Various Capital Improvements	1,276,816
20-02	PCCC Chapter 12 Improvements	2,020,109
20-03	PCCC Capital Improvements	(809)
21-01	Various Capital Improvements	(3,577,068)
21-02	PCCC Chp. 12 Improvements	4,517,987
21-03	PCCC Improvements	(811)
21-04	Acquisition of 467-517 River Street	953,643
21-05	Acquisition of Various Election Equipment	(5,389,544)
21-06	PCTI Biotechnology Facility	5,336,170
22-01	Various Capital Improvements	(6,457,200)
22-02	PCCC Ch. 12 Improvements	4,880,151
22-03	PCCC Capital Improvements	(811)
22-05	Various Infrastructure Improvements	2,127,278
23-01	Various Capital Improvements	(4,900,014)
23-02	PCCC Chapter 12 Improvements	3,652,587
23-03	PCCC Capital Improvements	(600)
23-04	Acquisition of Spring Brook Acres Farm	2,749,600
23-06	PCVTS - Construction of Parking Garage	(521)
23-07	Marshall Street Redevelopment	7,000,000
		<u>\$ 38,891,487</u>

COUNTY OF PASSAIC

Schedule of Grant Receivables

General Capital Fund

Year Ended December 31, 2023

Grantor	Project	Ord. No.	Balance Dec. 31, 2022	Awarded in 2023	Decreased	Balance Dec. 31, 2023
State Grants:						
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	2,798,800		2,798,800	
N.J. Department of Transportation	Varotus 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	2,500,000	750,000	1,500,000
N.J. Department of Environmental Protection	Acquisition of Spring Brook Acres Farm	23-04		1,000,000		2,500,000
N.J. Department of Community Affairs	Marshall Street Redevelopment	23-07				1,000,000
			<u>26,926,204</u>	<u>3,500,000</u>	<u>24,926,204</u>	<u>5,500,000</u>
			\$ <u>26,926,204</u>	<u>3,500,000</u>	<u>24,926,204</u>	<u>5,500,000</u>
	Improvement Authorizations		\$ <u>3,500,000</u>			
	Cancelled Receivable				24,176,205	
	Interfunds				750,000	
					<u>\$ 24,926,205</u>	

Schedule of Accounts Receivable - Due from State/PCTI Biotech Facility

General Capital Fund

Year Ended December 31, 2023

Balance - December 31, 2022	\$	18,552,976
Decreased by:		
Cash Receipts		<u>9,890,509</u>
Balance - December 31, 2023	\$	<u>8,662,467</u>
		<u>Analysis of Balance</u>
Ord. 21-06		8,662,467

COUNTY OF PASSAIC
Schedule of Deferred Charges to Future
Taxation - Funded
General Capital Fund
Year Ended December 31, 2023

Balance - December 31, 2022		\$ 342,146,000
Increased by:		
Serial Bonds Issued		<u>3,724,000</u>
		345,870,000
Decreased by:		
2023 Budget Appropriations to Pay Bonds	\$ 29,655,000	
2023 Budget Appropriations to Pay Capital Leases	<u>4,550,000</u>	
		<u>34,205,000</u>
Balance - December 31, 2023		\$ <u><u>311,665,000</u></u>

COUNTY OF PASSAIC

Schedule of Deferred Charges to Future Taxation - Unfunded

General Capital Fund

Year Ended December 31, 2023

Ordinance Number	Improvement Description	Analysis of Balance - Dec. 31, 2023				Unexpended Improvement Authorization
		Balance Dec. 31, 2022	2023 Authorizations	Reduced	Balance Dec. 31, 2023	
	General Improvements:					
14-06	Self Insurance Funding	\$ 11,080,000		3,500,000	7,580,000	
15-06	Court House Complex	725,000		450,000	275,000	
17-04	Various Capital Improvements	2,896,950		624,904	2,272,046	1,780,443
18-04	DPW Building Project (Nike Base)	562,453			562,453	
19-03	Improvement of Passaic County Community College	1,880,000			1,880,000	931,604
19-09	Lambert Castle & Carriage House Restoration	6,750,000		500,000	6,250,000	494,740
20-01	Various Capital Improvements	3,000			3,000	3,000
20-03	PCCC Capital Improvements	2,390,452		23,870	2,390,452	2,389,643
21-01	Various Capital Improvements	5,915,000			5,891,130	2,314,062
21-03	PCCC Improvements	2,096,160		105,900	2,096,160	2,095,349
21-05	Acquisition of Various Election Equipment	5,841,382		4,165	5,735,482	345,938
21-06	PCTI Biotechnology Facility	6,184,325			6,184,325	6,184,325
22-01	Various Capital Improvements	9,996,942			9,992,777	3,535,577
22-02	PCCC Ch. 12 Improvements	1,000			1,000	1,000
22-03	PCCC Capital Improvements	791,332			791,332	790,521
23-01	Various Capital Improvements	9,975,090	9,975,000	3,724,000	9,975,090	5,074,986
23-02	PCCC Chapter 12 Improvements	3,865,000			141,000	141,000
23-03	PCCC Capital Improvements	4,188,389		250,000	4,188,389	4,187,789
23-04	Acquisition of Spring Brook Acres Farm	2,500,000		250,000	2,250,000	2,250,000
23-06	PCVTS - Construction of Parking Garage	2,250,000			2,250,000	2,249,479
		\$ 57,113,996	22,778,389	9,182,839	70,709,546	34,769,456

Bonds Issued - County College Bonds \$

Budget Appropriation: Due from OSTF - Court House Renovation Ord. #15-06	3,724,000
Budget Appropriation: Due from OSTF - Springbrook Acres Ord. #23-04	450,000
Budget Appropriation: Due from OSTF - Lambert Castle Project Ord. #19-09	250,000
Cancelled per Resolution	500,000
Election Grant Proceeds (Ord. #21-05)	652,939
Budget Appropriations - Deferred Charges to Future Taxation - Capital	105,900
	3,500,000
	\$ 9,182,839

COUNTY OF PASSAIC
 Schedule of Improvement Authorizations
 General Capital Fund

Year Ended December 31, 2023

Ordinance Number	Improvement Description	Ordinance Amount	Balance Dec. 31, 2022		2023 Authorizations	Paid or Charged	Balance Dec. 31, 2023	
			Funded	Unfunded			Funded	Unfunded
11-03	General Improvements:							
12-07	Various Capital Improvements	27,920,000	\$ 184,053			(80,381)	274,434	
13-08	Improvement of the Passaic County Voc School District	28,853,000	1,783,795				1,783,795	
13-10	Various Capital Improvements	8,500,000	89,727				89,727	
15-07/16-06	Various Capital Improvements	51,324,505	20,765,384			(71)		
16-02	PCCC Improvements - Chp. 12	3,000,000	256,624			(1,440,283)		
16-04	Various Capital Improvements	32,295,800	38,067			256,624		
16-09	PCTI STEM & Medical Academy	30,000,000				(5,452)		
17-02	PCCC Improvements	3,000,000	2,830,399	2,896,930		(206,027)		
17-04	Various Capital Improvements	8,872,800	213,792			2,147,996		1,780,443
17-07	Garret Mountain Reservation Improvements	2,750,000	70,663			70,663		
18-01	Improvements to PCCC	3,200,000	1,344,096			1,226,809		
18-02	Improvements to PCCC	1,714,790	288,979			182,851		
18-05	Various Capital Improvements	10,000,000	264,693			145,508		
18-04	DFW Building Project (NIKE Base)	17,000,000		84,236				
18-08	ESIP Refunding	12,500,000	44,838			44,838		
19-02	Various Improvements	10,000,000	581,656			69,502		
19-03	PCCC Improvements	1,888,035	8,035	1,880,000		956,431		931,604
19-04	PCCC Improvements Chapter 12	6,400,000	6,306,799			1,471,005		
19-05	Camera Surveillance System	1,100,000				47,491		
19-09	Lambert Castle & Carriage House Improvements	10,000,000		598,566		103,826		494,740
20-01	Various Capital Improvements	10,000,000	1,698,112	3,000		421,296		3,000
20-02	PCCC Chapter 12 Improvements	3,200,000	3,108,793			1,088,684		2,389,643
20-03	Various Capital Improvements	2,390,452		2,389,643		1,024,249		2,314,062
21-01	Various Capital Improvements	14,000,000	4,847,904			329,917		2,095,349
21-02	PCCC Chp. 12 Improvements	4,980,000		2,095,349				
21-03	PCCC Improvements	2,096,160						
21-04	Acquisition of 467-517 River Street	20,000,000	19,974,432			19,030,789		953,643
21-05	Acquisition of Various Election Equipment	10,700,000		363,211		17,273		345,938
21-06	PCTI Biotechnology Facility	24,737,301	17,896,661	6,184,525		12,560,491		6,184,525
22-01	Various Capital Improvements	14,550,000	6,914,706			5,374,964		3,535,577
22-02	PCCC Ch. 12 Improvements	4,971,000	1,000			14,333		1,000
22-03	PCCC Capital Improvements	791,332	4,894,484					790,521
22-05	Various Infrastructure Improvements	5,000,000	4,102,237			1,974,959		5,074,986
23-01	Various Capital Improvements	10,500,000		10,500,000		5,425,014		141,000
23-02	PCCC Chapter 12 Improvements	3,865,000		3,865,000		71,413		3,652,587
23-03	PCCC Chapter 12 Improvements	4,188,389		4,188,389		600		4,187,789
23-04	Acquisition of Spring Brook Acres Farm	5,000,000		5,000,000		400		2,250,000
23-06	PCVTS - Construction of Parking Garage	2,250,000		2,250,000		521		2,249,479
23-07	Marshall Street Redevelopment	7,000,000		7,000,000				7,000,000
			\$ 91,624,223	27,563,688	32,803,389	49,682,813	24,939,555	34,769,456

Capital Improvement Fund	\$ 525,000
Obligations Authorized but not issued	22,778,389
Reserve for Sale of Assets	6,000,000
Grant Receivable	3,500,000
	\$ 32,803,389

Cancelled to Fund Balance	\$ 4,165,599
Cancelled to Deferred Charges - Unfunded	652,939
A/R Balance cancelled	20,121,017
	\$ 24,939,555

COUNTY OF PASSAIC
Schedule of Commitments Payable
General Capital Fund
Year Ended December 31, 2023

Balance - December 31, 2022		\$	16,735,523
Increased by:			
Charges to Improvement Authorizations			<u>6,606,912</u>
			23,342,435
Decreased by:			
Interfunds	\$		9,705,150
PY Encumbrances Cancelled			<u>1,944,787</u>
			<u>11,649,937</u>
Balance - December 31, 2023		\$	<u><u>11,692,498</u></u>

Schedule of Capital Improvement Fund
General Capital Fund
Year Ended December 31, 2023

Balance - December 31, 2022		\$	12,356,470
Decreased by:			
Appropriated to Finance Improvement Authorizations			<u>525,000</u>
Balance - December 31, 2023		\$	<u><u>11,831,470</u></u>

COUNTY OF PASSAIC

Schedule of Reserve for Payment of Bonds

General Capital Fund

Year Ended December 31, 2023

	<u>Ordinance</u>	<u>Balance</u> <u>Dec. 31, 2022</u>	<u>Increased</u>	<u>Decreased</u>	<u>Balance</u> <u>Dec. 31, 2023</u>
Reserve for Payment of Bonds:					
Various Capital Improvements-PH Tpk/Valley Rd	12-07	\$ 10,545,053		1,750,000	8,795,053
Various Capital Improvements	13-07	309,900			309,900
ESIP	18-08	771,578	14,785		786,363
PCCC Chp. 12 Improvements	21-02	1,064			1,064
PCCC Chp. 12 Improvements	22-02	1,467			1,467
Total Reserve for Payment of Bonds		\$ <u>11,629,062</u>	<u>14,785</u>	<u>1,750,000</u>	<u>9,893,847</u>
			Cash Receipts \$ 14,785		
			Budget - Anticipated Revenue	<u>1,750,000</u>	
			\$ <u>14,785</u>	<u>1,750,000</u>	

COUNTY OF PASSAIC

Schedule of Interfunds

General Capital Fund

Year Ended December 31, 2023

	Balance, December 31, <u>2022</u>	<u>Increased</u>	<u>Decreased</u>	Balance, December 31, <u>2023</u>
Due from/(to) Current Fund	\$ _____	68,127,322	68,127,322	_____
Total Due from/(to) Current Fund	_____	68,127,322	68,127,322	_____
Due from/(to) Open Space Trust Fund	_____	1,200,000	1,200,000	_____
Total Due from/(to) Open Space Trust Fund	_____	1,200,000	1,200,000	_____
	\$ <u>_____</u>	<u>69,327,322</u>	<u>69,327,322</u>	<u>_____</u>

Receipts	\$		9,422,011
Improvement Authorizations			45,476,116
Improvement Authorizations - Reserve for Sale of Assets		6,000,000	
Reimbursement for Expenditures		342,074	
Commitments Payable			9,705,150
Grants Receivable		750,000	
Budget Appropriation: Court House Renovation Ord. #15-06		450,000	450,000
Budget Appropriation: Springbrook Acres Ord. #23-04		250,000	250,000
Budget Appropriation: Lambert Castle Project Ord. #19-09		500,000	500,000
Budget Appropriation: Deferred Charges to Future Taxation - Capital		3,500,000	
Election Grant Proceeds		105,900	
Fund Balance			102,083
Budgeted Current Fund Revenue			1,750,000
Interest Earned		1,671,962	1,671,962
Disbursements		<u>55,757,386</u>	<u>_____</u>
	\$	<u>69,327,322</u>	<u>69,327,322</u>

COUNTY OF PASSAIC

Schedule of Reserve for Grants Receivable

General Capital Fund

Year Ended December 31, 2023

Balance - December 31, 2022	\$	4,055,187
Decreased by:		
Cancelled by Resolution		<u>4,055,187</u>

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023				Interest Rate	Balance December 31, 2022	Increased	Decreased	Balance December 31, 2023
			Year	Amount	Rate	Rate					
Recovery Zone Economic Development Bonds	7/28/2010	4,389,000	2024	317,000	5.610%	\$	1,681,000			300,000	1,381,000
			2025	336,000	5.610%						
			2026	354,000	6.540%						
			2027	374,000	6.540%						
General Obligation Bonds	4/1/2012	23,155,000	2024	2,050,000	3.000%		8,200,000		2,850,000	6,150,000	
			2025	2,050,000	3.000%						
			2026	2,050,000	3.000%						
General Obligation Refunding Bonds	5/15/2013	17,650,000	2024	1,930,000	4.000%		8,455,000		1,835,000	6,620,000	
			2025	2,095,000	4.000%						
			2026	2,595,000	3.000%						

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023				Interest Rate	Balance December 31, 2022	Increased	Decreased	Balance December 31, 2023
			Year	Amount	Rate	Rate					
College Bond - Series 2014A	6/15/2014	2,875,000	2024	220,000	4.000%	1,335,000	215,000			1,120,000	
			2025	225,000	3.000%						
			2026	230,000	3.000%						
			2027	235,000	3.000%						
			2028	210,000	3.000%						
College Bond - Series 2014B	6/15/2014	2,875,000	2024	220,000	4.000%	1,335,000	215,000			1,120,000	
			2025	225,000	3.000%						
			2026	230,000	3.000%						
			2027	235,000	3.000%						
			2028	210,000	3.000%						
General Improvement Bonds, Series 2014A	12/4/2014	22,201,000	2024	1,695,000	2.250%	12,516,000	1,670,000			10,846,000	
			2025	1,720,000	2.500%						
			2026	1,770,000	3.000%						
			2027	1,820,000	3.000%						
			2028	1,920,000	3.000%						
			2029	1,921,000	3.000%						

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023		Interest Rate	Balance December 31, 2022	Increased	Decreased	Balance December 31, 2023
			Year	Amount					
County Vocational School Bonds, Series 2014A	12/4/2014	979,000	2024	80,000	2.250%	559,000		80,000	479,000
			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	2024	515,000	3.000%	1,015,000		500,000	515,000
General Obligation Refunding Bonds	2/11/2015	36,570,000	2024	3,465,000	5.000%	21,950,000		3,250,000	18,700,000
			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, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023		Interest Rate	Balance December 31, 2022	Increased	Decreased	Balance December 31, 2023
			Year	Amount					
County College Bonds, Series 2015A	7/1/2015	1,600,000	2024	200,000	2.375%	595,000		195,000	400,000
			2025	200,000	3.000%				
County College Bonds, Series 2015B	7/1/2015	1,600,000	2024	200,000	2.375%	595,000		195,000	400,000
			2025	200,000	3.000%				
General Improvement Bonds	#####	11,600,000	2024	900,000	2.000%	6,435,000		775,000	5,660,000
			2025	950,000	2.125%				
			2026	1,060,000	2.250%				
			2027	1,350,000	2.375%				
County Vocational School Bonds	#####	2,000,000	2024	200,000	2.000%	1,000,000		200,000	800,000
			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, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023			Interest Rate	Balance December 31, 2022	Increased	Decreased	Balance December 31, 2023
			Year	Amount	Rate					
County College Bonds, Series 2015A	7/1/2016	1,500,000	2024	165,000	2.000%	735,000		160,000	575,000	
			2025	200,000	2.000%					
			2026	210,000	2.000%					
County College Bonds, Series 2015B	7/1/2016	1,500,000	2024	165,000	2.000%	735,000		160,000	575,000	
			2025	200,000	2.000%					
			2026	210,000	2.000%					
General Improvement Bonds	12/1/2016	24,025,000	2024	1,600,000	5.000%	17,315,000		1,650,000	15,665,000	
			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, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023			Interest Rate	Balance December 31, 2022	Increased	Decreased	Balance December 31, 2023
			Year	Amount						
				2024	2025					
County Vocational School Bonds	12/1/2016	8,150,000	2024	550,000		5.000%	5,550,000			5,025,000
			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%	1,010,000		325,000	685,000
			2025	335,000		5.000%				
County College Bonds, Series A	7/1/2017	1,500,000	2024	160,000		3.000%	885,000		150,000	735,000
			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, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023		Interest Rate	Balance December 31, 2022	Increased	Decreased	Balance December 31, 2023
			Year	Amount					
County College Bonds, Series B	7/1/2017	1,500,000	2024	160,000	3.000%	885,000		150,000	735,000
			2025	165,000	3.000%				
			2026	200,000	3.000%				
			2027	210,000	3.000%				
General Improvement Bonds	12/1/2017	7,385,000	2024	515,000	3.000%	5,195,000		490,000	4,705,000
			2025	545,000	4.000%				
			2026	555,000	4.000%				
			2027	575,000	4.000%				
			2028	595,000	3.000%				
			2029	615,000	3.000%				
			2030	645,000	3.000%				
2031	660,000	3.000%							

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023		Interest Rate	Balance December 31, 2022	Increased	Decreased	Balance December 31, 2023
			Year	Amount					
County College Bonds, Series 2018A	6/27/2018	1,600,000	2024	175,000	3.000%	1,125,000		160,000	965,000
			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	2024	175,000	3.000%	1,125,000		160,000	965,000
			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	2024	900,000	4.000%	12,237,000		880,000	11,357,000
			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, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023			Interest Rate	Balance December 31, 2022	Increased	Decreased	Balance December 31, 2023
			Year	Amount	Rate					
County Vocational School Bonds, Series 2018B	12/1/2018	1,600,000	2024	165,000	4.000%	1,075,000			155,000	920,000
			2025	175,000	4.000%					
			2026	185,000	4.000%					
			2027	190,000	4.000%					
			2028	205,000	3.000%					
County College Bonds, Series 2018C	12/1/2018	4,843,000	2024	540,000	4.000%	2,883,000			520,000	2,363,000
			2025	560,000	4.000%					
			2026	580,000	4.000%					
			2027	683,000	4.000%					

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023		Interest Rate	Balance December 31, 2022	Increased	Decreased	Balance December 31, 2023
			Year	Amount					
County College Bonds, Series 2019A	5/1/2019	3,200,000	2024	195,000	4.000%	2,675,000		185,000	2,490,000
			2025	205,000	4.000%				
			2026	215,000	2.000%				
			2027	225,000	2.125%				
			2028	240,000	2.250%				
			2029	255,000	2.375%				
			2030	270,000	2.500%				
			2031	285,000	3.000%				
			2032	300,000	3.000%				
			2033	300,000	3.000%				
County College Bonds, Series 2019B	5/1/2019	3,200,000	2024	195,000	4.000%	2,675,000		185,000	2,490,000
			2025	205,000	4.000%				
			2026	215,000	2.000%				
			2027	225,000	2.125%				
			2028	240,000	2.250%				
			2029	255,000	2.375%				
			2030	270,000	2.500%				
			2031	285,000	3.000%				
			2032	300,000	3.000%				
			2033	300,000	3.000%				

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023		Interest Rate	Balance December 31, 2022	Increased	Decreased	Balance December 31, 2023
			Year	Amount					
General Improvements Bonds, Series 2019A	12/1/2019	23,520,000	2024	1,360,000	4.000%	19,575,000			18,230,000
			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, Series 2019B	12/1/2019	2,935,000	2024	200,000	4.000%	2,425,000		190,000	2,235,000
			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, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023		Interest Rate	Balance December 31, 2022	Increased	Decreased	Balance December 31, 2023
			Year	Amount					
County College Bonds, Series 2019C	12/1/2019	4,235,000	2024	525,000	4.000%	2,660,000		525,000	2,135,000
			2025	525,000	4.000%				
			2026	525,000	4.000%				
Energy Savings Improvement Bonds	12/1/2019	12,300,000	2024	915,000	4.000%	9,555,000		875,000	8,680,000
			2025	600,000	4.000%				
			2026	630,000	4.000%				
			2027	670,000	4.000%				
			2028	715,000	4.000%				
			2029	750,000	3.000%				
			2030	795,000	2.250%				
2031	835,000	2.250%							
2032	875,000	2.500%							
2033	920,000	2.500%							
2034	975,000	1.000%							
General Obligation Refunding Bonds, Series 2020	4/1/2020	9,510,000	2024	2,615,000	5.000%	5,065,000	2,450,000	2,615,000	

COUNTY OF PASSAIC

Schedule of General Serial Bonds Payable

General Capital Fund

Year Ended December 31, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023		Interest Rate	Balance December 31, 2022	Increased	Decreased	Balance December 31, 2023
			Year	Amount					
General Improvement Bonds, Series 2020A	11/1/2020	31,550,000	2024	1,500,000	2.000%	28,550,000		1,500,000	27,050,000
			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	0.050%				
2035	3,000,000	3.000%							
County Vocational School Bonds, Series 2020B	11/1/2020	975,000	2024	90,000	2.000%	820,000		85,000	735,000
			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, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023		Interest Rate	Balance December 31, 2022	Increased	Decreased	Balance December 31, 2023
			Year	Amount					
County College Bonds, Series 2020C	11/1/2020	2,475,000	2024	230,000	2.000%	2,065,000		220,000	1,845,000
			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	2024	375,000	0.250%	3,735,000		365,000	3,370,000
			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	2024	375,000	0.250%	3,735,000		365,000	3,370,000
			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, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023		Interest Rate	Balance December 31, 2022	Increased	Decreased	Balance December 31, 2023
			Year	Amount					
General Improvement Bonds, Series 2021A	11/1/2021	36,250,000	2024	1,900,000	1.500%	34,450,000		1,850,000	32,600,000
			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	2024	525,000	1.500%	3,245,000		515,000	2,730,000
			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	2024	230,000	3.000%	2,485,000		225,000	2,260,000
			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, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2023		Interest Rate	Balance December 31, 2022	Increased	Decreased	Balance December 31, 2023
			Year	Amount					
County College Bonds, Series 2022B	7/11/2022	2,485,000	2024	230,000	3.000%	2,485,000			2,260,000
	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%						
	2024	165,000	3.000%						
County College Bonds, Series 2023A	7/6/2023	1,862,000	2024	170,000	3.000%	1,862,000			1,862,000
	2025	175,000	3.000%						
	2026	180,000	3.000%						
	2027	185,000	3.000%						
	2028	190,000	4.000%						
	2029	195,000	4.000%						
	2030	200,000	4.000%						
	2031	200,000	4.000%						
	2032	200,000	4.000%						
	2033	202,000	4.000%						
County College Bonds, Series 2023B	7/6/2023	1,862,000	2024	165,000	3.000%	1,862,000			1,862,000
	2025	170,000	3.000%						
	2026	175,000	3.000%						
	2027	180,000	3.000%						
	2028	185,000	3.000%						
	2029	190,000	4.000%						
	2030	195,000	4.000%						
	2031	200,000	4.000%						
	2032	200,000	4.000%						
	2033	202,000	4.000%						

\$ 272,541,000

3,724,000

29,655,000

246,610,000

New Issue \$ 3,724,000

Budget Appropriations \$ 29,655,000

COUNTY OF PASSAIC

Schedule of Capital Leases Payable

General Capital Fund

Year Ended December 31, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Capital Leases Outstanding		Interest Rate	Balance December 31, 2022	Decreased	Balance December 31, 2023
			Date	Amount				
Refunding -Preakness Healthcare Center Expansion	5/1/2012	\$ 57,425,000	5/1/2024	2,610,000	5.000%	\$ 41,570,000	2,510,000	39,060,000
			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, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Capital Leases Outstanding		Interest Rate	Balance December 31, 2022	Decreased	Balance December 31, 2023
			Date	Amount				
Refunding -Preakness Healthcare Center Expansion	5/20/2015	\$ 19,550,000	5/1/2024	880,000	5.000%	15,300,000	840,000	14,460,000
			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, 2023

Purpose	Date of Issue	Amount of Original Issue	Maturities of Capital Leases Outstanding		Interest Rate	Balance December 31, 2022	Decreased	Balance December 31, 2023
			Date	Amount				
Refunding - Prosecutor Building	5/20/2015	\$ 3,510,000	5/1/2024	405,000	5.000%	1,225,000	390,000	835,000
			5/1/2025	430,000	3.000%			
PCIA - DPW Project	7/18/2018	\$ 14,530,000	5/1/2024	850,000	5.000%	11,510,000	810,000	10,700,000
			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%			
					\$ 69,605,000	4,550,000	65,055,000	

COUNTY OF PASSAIC
Schedule of Bonds and Notes Authorized But Not Issued

General Capital Fund

Year Ended December 31, 2023

Ordinance Number		Balance <u>Dec. 31, 2022</u>	<u>Increased</u>	<u>Decreased</u>	Balance <u>Dec. 31, 2023</u>
General Improvements:					
14-06	Self Insurance Funding	\$ 11,080,000		3,500,000	7,580,000
15-06	Renovations to Courthouse Complex - Historic Preservation Trust	725,000		450,000	275,000
17-04	Various Capital Improvements	2,896,950		624,904	2,272,046
18-04	DPW Building Project (Nike Base)	562,453			562,453
19-03	Improvement of Passaic County Community College	1,880,000			1,880,000
19-09	Lambert Castle & Carriage House Restoration	6,750,000		500,000	6,250,000
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		23,870	5,891,130
21-03	PCCC Improvements	2,096,160			2,096,160
21-05	Acquisition of Various Election Equipment	5,841,382		105,900	5,735,482
21-06	PCTI Biotechnology Facility	6,184,325			6,184,325
22-01	Various Capital Improvements	9,996,942		4,165	9,992,777
22-02	PCCC Ch. 12 Improvements	1,000			1,000
22-03	PCCC Capital Improvements	791,332			791,332
23-01	Various Capital Improvements		9,975,000		9,975,000
23-02	PCCC Chapter 12 Improvements		3,865,000	3,724,000	141,000
23-03	PCCC Capital Improvements		4,188,389		4,188,389
23-04	Acquisition of Spring Brook Acres Farm		2,500,000	250,000	2,250,000
23-06	PCVTS - Construction of Parking Garage		2,250,000		2,250,000
		\$ 57,113,996	22,778,389	9,182,839	70,709,546
			Authorized 22,778,389		
			22,778,389		
				College Bonds Issued 3,724,000	
				Budget Appropriation: Due from OSTF - Court House Renovation Ord. #15-06 450,000	
				Budget Appropriation: Due from OSTF - Springbrook Acres Ord. #23-04 250,000	
				Budget Appropriation: Due from OSTF - Lambert Castle Project Ord. #19-09 500,000	
				Cancelled per Resolution 652,939	
				Election Grant Proceeds (Ord. #21-05) 105,900	
				Budget Appropriations - Deferred Charges to Future Taxation - Capital 3,500,000	
				\$ 9,182,839	

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, 2023



WIELKOTZ & COMPANY LLC
CERTIFIED PUBLIC ACCOUNTANTS

STEVEN D. WIELKOTZ, CPA, RMA, PSA
MATTHEW B. WIELKOTZ, CPA, PSA
DAVID BOTTGE, CPA, RMA, PSA
PAUL J. CUVA, CPA, RMA, PSA
KARI FERGUSON, CPA, RMA, CMFO, PSA
ROBERT C. MCNINCH, CPA, CFE, PSA
KEVIN REEVES, CPA, PSA

401 WANAQUE AVENUE
POMPTON LAKES, NEW JERSEY 07442
PHONE: (973)-835-7900
FAX: (973)-835-6631
EMAIL: OFFICE@W-CPA.COM
WWW.W-CPA.COM

**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, 2023 and the related notes to the financial statements, and have issued our report thereon dated August 1, 2024, which was adverse due to being presented in accordance with New Jersey regulatory basis of accounting.

Internal Control Over Financial Reporting

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

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



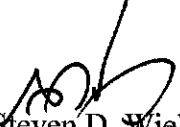
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

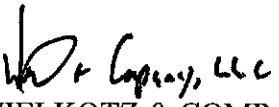
Compliance and Other Matters

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

August 1, 2024





WIELKOTZ & COMPANY LLC
CERTIFIED PUBLIC ACCOUNTANTS

STEVEN D. WIELKOTZ, CPA, RMA, PSA
MATTHEW B. WIELKOTZ, CPA, PSA
DAVID BOTTGE, CPA, RMA, PSA
PAUL J. CUVA, CPA, RMA, PSA
KARI FERGUSON, CPA, RMA, CMFO, PSA
ROBERT C. MCNINCH, CPA, CFE, PSA
KEVIN REEVES, CPA, PSA

401 WANAQUE AVENUE
POMPTON LAKES, NEW JERSEY 07442
PHONE: (973)-835-7900
FAX: (973)-835-6631
EMAIL: OFFICE@W-CPA.COM
WWW.W-CPA.COM

**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, 2023. 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, 2023.

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 instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2023-001 and 2023-002. Our opinion on the major federal program is not modified with respect to these matters.

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

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a deficiencies in internal control over compliance that we consider to be significant deficiencies.

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 the compliance requirements of a federal 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 compliance requirement of a federal 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 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of finding and questioned costs as items 2023-001 and 2023-002 to be a significant deficiencies.

The Honorable Board of County Commissioners
County of Passaic
Page 4.

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



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

August 1, 2024



COUNTY OF PASSAIC
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

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
10.576	DFHS20W0N006	10-147-WJC-L-0	2023	9,677	9,677	9,677	9,677
11.419		CFR21-158	2021	12,500	12,500	12,000	12,000
14.218	B09UC340112		2009	874,892		874,892	874,892
14.218	B12UC340112		2012	805,450		804,891	804,891
14.218	B13UC340112		2013	902,187		899,593	899,593
14.218	B15UC340112		2015	822,608		809,413	809,413
14.218	B16UC340112		2016	810,869		810,713	810,713
14.218	B17UC340112		2017	788,241		762,376	762,376
14.218	B18UC340112		2018	849,041		710,643	710,643
14.218	B19UC340112		2019	2,278,724	282,269	228,585	1,313,028
14.218	B20UC340112		2020	914,518	293,514	195,000	709,397
14.218	B21UC340112		2021	891,398	164,777	83,820	294,860
14.218	B22UC340112		2022	906,791	140,173	158,357	156,830
14.218	B23UC340112		2023-24	965,848	880,733	22,704	22,704
						680,406	8,169,290
14.228		100-022-8020-204-2001-CV20-6130	2020-23	2,287,945	688,714	514,872	1,630,712
14.238			2009	1,411,200		679,419	679,419
14.238			2010	471,360		176,304	176,304
14.238		NJ-39-CS-11-002	2011-16	369,480		129,872	129,872
14.238			2012-17	235,260		212,440	212,440
14.238			2012	806,760		560,755	560,755
14.238			2011	342,240		103,761	103,761
14.238			2015	114,495		86,887	86,887
14.238			2016	266,732		152,708	152,708
14.238			2017	118,815		83,656	83,656
14.238		NJ0329L2F11606	2018	287,084		62,121	62,121
14.238			2016-17	47,187		39,571	39,571
14.238		NJ0328L2F11505	2017	47,187		33,695	33,695
14.238		NJ0330L2F11503	2017	47,187		33,695	33,695
14.238		NJ0387L2F11403	2015-16	311,069		101,395	101,395
14.238		NJ0387L2F11504	2016-17	329,215		163,861	163,861
14.238		NJ0128L2F11301	2014-15	238,007		61,520	61,520
14.238		NJ0128L2F11402	2015-16	252,703		167,880	167,880
14.238		NJ0128L2F11503	2016-17	267,391		124,172	124,172
14.238		NJ0459L2F11400	2016	35,907		28,536	28,536
14.238		NJ0479L2F11500	2017	110,995		81,680	81,680
							3,050,233
14.228			2020-23	2,287,945	688,714	514,872	1,630,712
14.238			2009	1,411,200		679,419	679,419
14.238			2010	471,360		176,304	176,304
14.238		NJ-39-CS-11-002	2011-16	369,480		129,872	129,872
14.238			2012-17	235,260		212,440	212,440
14.238			2012	806,760		560,755	560,755
14.238			2011	342,240		103,761	103,761
14.238			2015	114,495		86,887	86,887
14.238			2016	266,732		152,708	152,708
14.238			2017	118,815		83,656	83,656
14.238		NJ0329L2F11606	2018	287,084		62,121	62,121
14.238			2016-17	47,187		39,571	39,571
14.238		NJ0328L2F11505	2017	47,187		33,695	33,695
14.238		NJ0330L2F11503	2017	47,187		33,695	33,695
14.238		NJ0387L2F11403	2015-16	311,069		101,395	101,395
14.238		NJ0387L2F11504	2016-17	329,215		163,861	163,861
14.238		NJ0128L2F11301	2014-15	238,007		61,520	61,520
14.238		NJ0128L2F11402	2015-16	252,703		167,880	167,880
14.238		NJ0128L2F11503	2016-17	267,391		124,172	124,172
14.238		NJ0459L2F11400	2016	35,907		28,536	28,536
14.238		NJ0479L2F11500	2017	110,995		81,680	81,680
							3,050,233
14.228			2020-23	2,287,945	688,714	514,872	1,630,712
14.238			2009	1,411,200		679,419	679,419
14.238			2010	471,360		176,304	176,304
14.238		NJ-39-CS-11-002	2011-16	369,480		129,872	129,872
14.238			2012-17	235,260		212,440	212,440
14.238			2012	806,760		560,755	560,755
14.238			2011	342,240		103,761	103,761
14.238			2015	114,495		86,887	86,887
14.238			2016	266,732		152,708	152,708
14.238			2017	118,815		83,656	83,656
14.238		NJ0329L2F11606	2018	287,084		62,121	62,121
14.238			2016-17	47,187		39,571	39,571
14.238		NJ0328L2F11505	2017	47,187		33,695	33,695
14.238		NJ0330L2F11503	2017	47,187		33,695	33,695
14.238		NJ0387L2F11403	2015-16	311,069		101,395	101,395
14.238		NJ0387L2F11504	2016-17	329,215		163,861	163,861
14.238		NJ0128L2F11301	2014-15	238,007		61,520	61,520
14.238		NJ0128L2F11402	2015-16	252,703		167,880	167,880
14.238		NJ0128L2F11503	2016-17	267,391		124,172	124,172
14.238		NJ0459L2F11400	2016	35,907		28,536	28,536
14.238		NJ0479L2F11500	2017	110,995		81,680	81,680
							3,050,233
14.228			2020-23	2,287,945	688,714	514,872	1,630,712
14.238			2009	1,411,200		679,419	679,419
14.238			2010	471,360		176,304	176,304
14.238		NJ-39-CS-11-002	2011-16	369,480		129,872	129,872
14.238			2012-17	235,260		212,440	212,440
14.238			2012	806,760		560,755	560,755
14.238			2011	342,240		103,761	103,761
14.238			2015	114,495		86,887	86,887
14.238			2016	266,732		152,708	152,708
14.238			2017	118,815		83,656	83,656
14.238		NJ0329L2F11606	2018	287,084		62,121	62,121
14.238			2016-17	47,187		39,571	39,571
14.238		NJ0328L2F11505	2017	47,187		33,695	33,695
14.238		NJ0330L2F11503	2017	47,187		33,695	33,695
14.238		NJ0387L2F11403	2015-16	311,069		101,395	101,395
14.238		NJ0387L2F11504	2016-17	329,215		163,861	163,861
14.238		NJ0128L2F11301	2014-15	238,007		61,520	61,520
14.238		NJ0128L2F11402	2015-16	252,703		167,880	167,880
14.238		NJ0128L2F11503	2016-17	267,391		124,172	124,172
14.238		NJ0459L2F11400	2016	35,907		28,536	28,536
14.238		NJ0479L2F11500	2017	110,995		81,680	81,680
							3,050,233
14.228			2020-23	2,287,945	688,714	514,872	1,630,712
14.238			2009	1,411,200		679,419	679,419
14.238			2010	471,360		176,304	176,304
14.238		NJ-39-CS-11-002	2011-16	369,480		129,872	129,872
14.238			2012-17	235,260		212,440	212,440
14.238			2012	806,760		560,755	560,755
14.238			2011	342,240		103,761	103,761
14.238			2015	114,495		86,887	86,887
14.238			2016	266,732		152,708	152,708
14.238			2017	118,815		83,656	83,656
14.238		NJ0329L2F11606	2018	287,084		62,121	62,121
14.238			2016-17	47,187		39,571	39,571
14.238		NJ0328L2F11505	2017	47,187		33,695	33,695
14.238		NJ0330L2F11503	2017	47,187		33,695	33,695
14.238		NJ0387L2F11403	2015-16	311,069		101,395	101,395
14.238		NJ0387L2F11504	2016-17	329,215		163,861	163,861
14.238		NJ0128L2F11301	2014-15	238,007		61,520	61,520
14.238		NJ0128L2F11402	2015-16	252,703		167,880	167,880
14.238		NJ0128L2F11503	2016-17	267,391		124,172	124,172
14.238		NJ0459L2F11400	2016	35,907		28,536	28,536
14.238		NJ0479L2F11500	2017	110,995		81,680	81,680
							3,050,233
14.228			2020-23	2,287,945	688,714	514,872	1,630,712
14.238			2009	1,411,200		679,419	679,419
14.238			2010	471,360		176,304	176,304
14.238		NJ-39-CS-11-002	2011-16	369,480		129,872	129,872
14.238			2012-17	235,260		212,440	212,440
14.238			2012	806,760		560,755	560,755
14.238			2011	342,240		103,761	103,761
14.238			2015	114,495		86,887	86,887
14.238			2016				

COUNTY OF PASSAIC

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2023

C.F.D.A. Number	F.A.I.N. Number	Program Description	Passed Through Grantor's Number	Grant Period	Total Grant Award	Cash Received	Expenditures	MEMO	
								Total	Expenditures
14.261		Passaic County Housing First 2011	NJ0364L2F11501	2016-17	404,509			210,386	
14.261		Passaic County Housing First 2011	NJ0364L2F11602	2017	1,095,487			903,838	
14.261		Passaic County Housing First PILOT 2018	NJ0364L2F11703	2018	1,177,615			950,215	
14.261		Passaic County Housing First - Bonus	NJ0365L2F11804	2013	221,424			20,658	
14.261		Passaic County Housing First - Bonus	NJ0365L2F11905	2016-17	78,729			19,767	
14.261		Passaic County Housing First - Bonus	NJ0365L2F11602	2017-18	78,729			57,424	
14.261		Passaic County Housing First - Bonus	NJ0365L2F11703	2018-19	84,633			63,712	
14.261		Passaic County Housing First - Bonus	NJ0365L2F11804	2017	119,137			1,903	
14.261		Continuum of Care Program - Planning Grant	NJ0242L2F110501	2016-17	81,260			74,730	
14.261		Passaic County Housing First - 2009	NJ0242L2F11602	2017-18	614,482			480,122	
14.261		Passaic County Housing First - 2009	NJ0242L2F11703	2018-19	660,742			624,559	
14.261		Passaic County Housing First - 2009 Collaborative II	NJ0242L2F110501	2016-17	362,951			188,445	
								3,375,761	
14.267		HUD Housing First NJ0329-808	NJ0329L2F11808	2019	308,540			291,430	
14.267		HUD Housing First NJ0329-909	NJ0329L2F11909	2020	304,124			200,547	
14.267		HUD Housing First NJ0329	NJ0329L2F12010	2021	319,340			180,831	
14.267		HUD Housing First NJ0329	NJ0329L2F12111	2022-23	273,740	118,778	102,267	166,569	
14.267		HUD Housing First NJ0329	NJ0329L2F12212	2023-24	264,524	41,469	63,833	63,833	
14.267		Passaic County Housing First - Bonus	NJ0365L2F11804	2019-20	91,807			68,083	
14.267		Passaic County Housing First - Bonus	NJ0365L2F11905	2020-21	91,807			57,315	
14.267		Passaic County Housing First - Bonus	NJ0365L2F12006	2021-22	99,626			52,509	
14.267		Passaic County Housing First - Bonus	NJ0365L2F12107	2022-23	73,469	23,423	(2,986)	19,751	
14.267		HUD Housing First NJ0365-268	NJ0365L2F12208	2023-24	65,749	16,501	24,805	24,805	
14.267		Passaic County Housing First PILOT 2019	NJ0364L2F11804	2019	1,270,027			720,531	
14.267		Passaic County Tenant Based Housing First NJ0364	NJ0364L2F11905	2020	1,226,145			897,328	
14.267		Passaic County Tenant Based Housing First NJ0364	NJ0364L2F12006	2021	1,314,211			945,969	
14.267		Passaic County Tenant Based Housing First NJ0364	NJ0364L2F12107	2022-23	1,175,735	450,361	685,859	1,073,129	
14.267		Passaic County Tenant Based Housing First NJ0364	NJ0364L2F12208	2023-24	1,159,235	623,016	385,766	383,766	
14.267		HUD Housing First NJ0664	NJ0664L2F112100	2022-23	139,547	87,883	85,431	107,946	
14.267		Continuum of Care Program - Planning Grant	NJ0690L2F112200	2023-24	139,205		34,236	34,236	
14.267		Continuum of Care Program - Planning Grant	NJ0560L2F11700	2018-19	119,137			30,811	
14.267		Continuum of Care Program - Planning Grant	NJ0585L2F11800	2018-20	155,144			53,940	
14.267		Continuum of Care Program - Planning Grant	NJ0615L2F11900	2020-21	133,013			47,592	
14.267		Continuum of Care Program - Planning Grant	NJ0635L2F12000	2021-22	131,369		591	43,510	
14.267		Passaic County Sponsor Based Housing First NJ0242	NJ0242L2F11804	2019-20	708,838			492,868	
14.267		Passaic County Sponsor Based Housing First NJ0242	NJ0242L2F11905	2020-21	684,394		4,420	523,887	
14.267		Passaic County Sponsor Based Housing First NJ0242	NJ0242L2F12006	2021-22	728,494			563,489	
14.267		Passaic County Sponsor Based Housing First NJ0242	NJ0242L2F12107	2022-23	664,102	200,668	332,482	484,937	
14.267		Passaic County Sponsor Based Housing First NJ0242	NJ0242L2F12208	2023-24	652,102	360,710	235,129	235,129	
						1,922,809	1,971,584	7,390,031	
14.871		Section 8 Housing Choice Voucher Program - CARES Act Round 1 AF	NJ090-AF0132	2020	179,118			162,591	
		Total U.S. Department of Housing & Urban Development				3,492,256	3,166,922	24,378,618	
45.312		Institute of Museum and Library Services Administered by the Foundation for Advancement in Conservation Collectors Assessment for Preservation (CAP) Program Total Institute of Museum and Library Services		2022	7,800				

COUNTY OF PASSAIC

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

U.S. Department of Justice Passed through the New Jersey Department of Law and Public Safety: BIA FY 20 Coronavirus Emergency Supplemental Funding	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
	16.034			2020	58,008			57,445
Sexual Assault Response Team/Forensic Nurse Examiner Program	16.575	2018-VA-GX-0058	100-066-1020-142	2018	86,210			77,664
Sexual Assault Response Team/Forensic Nurse Examiner Program	16.575	2019-VA-GX-0058	100-066-1020-142	2019	93,112			75,564
Sexual Assault Response Team/Forensic Nurse Examiner Program	16.575	2020-VA-GX-0058	100-066-1020-142	2020	92,491			60,345
Sexual Assault Response Team/Forensic Nurse Examiner Program	16.575	2021-VA-GX-0058	100-066-1020-142	2021	91,504			67,266
Sexual Assault Response Team/Forensic Nurse Examiner Program	16.575	2021-VA-GX-0058	100-066-1020-142	2022	87,290			
Sexual Assault Response Team/Forensic Nurse Examiner Program	16.575	2019-Y2-GX-0051	100-066-1020-142	2022-23	179,716	134,095	132,913	132,913
Sexual Assault Response Team/Forensic Nurse Examiner Program	16.575	13POVC-21-GG-00587-ASSI	100-066-1020-142	2023-24	174,643			
Sexual Assault Response Team/Forensic Nurse Examiner Program	16.575		100-066-1020-142	2016-18	400,000			391,063
Victim Witness Advocacy (VOCA)	16.575		100-066-1020-142	2017-18	407,809			283,514
Victim Witness Advocacy (VOCA)	16.575	2016-VA-GX-0072	100-066-1020-142	2018-19	538,171			510,119
Victim Witness Advocacy (VOCA)	16.575	2019-Y2-GX-0051	100-066-1020-142	2018-19	554,856			447,743
Victim Witness Advocacy (VOCA)	16.575	2019-Y2-GX-0051	100-066-1020-142	2020-21	544,103			426,394
Victim Witness Advocacy (VOCA)	16.575	15POVC-21-GG-00587-ASI	100-066-1020-142	2021-22	528,025	400,175	485,956	494,443
Victim Witness Advocacy (VOCA)	16.575	15POVC-21-GG-00587-ASI	100-066-1020-142	2022-23	528,409	99,012	8,358	8,358
Victim Witness Advocacy (VOCA)	16.575	2017-VA-GX-0058	100-066-1020-142	2023-24	545,769			410,065
				2019-20		633,282	627,227	3,387,451
National Crime Victims Rights Week Project	16.582	2018-V3-GX-X016	CAP20-0093	2020	5,000			3,053
STOP Violence Against Women Act Formula Grant	16.588	2016-WF-AX	100-066-1020-246	2017-19	58,881			47,602
STOP Violence Against Women Act Formula Grant	16.588	2018-WF-AX-00030	100-066-1020-246	2020-21	50,551			29,166
STOP Violence Against Women Act Formula Grant	16.588	2019-WF-AX-0016	100-066-1020-246	2020-21	41,550			46,930
STOP Violence Against Women Act Formula Grant	16.588	2020-WF-AX-0034	100-066-1020-246	2021-22	49,755	42,543	42,543	42,543
STOP Violence Against Women Act Formula Grant	16.588	1510VW-21-GG-00537-STOP	100-066-1020-246	2022-23	47,502	42,543	42,543	166,241
Justice Assistance Grant - Megan's Law	16.738	2017-DI-BX-0078		2018-19	25,910			177,903
Justice Assistance Grant - Multi Narcotics Task Force	16.738	2017-DI-BX-0078		2018-19	177,964			83,556
Justice Assistance Grant - Multi Narcotics Task Force	16.738	2018-DI-BX-0257		2019-23	204,377	120,056	83,556	43,232
Justice Assistance Grant - Multi Narcotics Task Force	16.738	2019-DI-BX-0051	100-066-1020-364	2020-21	192,147		43,232	118,133
Justice Assistance Grant - Multi Narcotics Task Force	16.738	2020-DI-BX-0067	100-066-1020-364	2021-22	118,133			15,083
Justice Assistance Grant - PCSO Obstacle Counselor Day	16.738	2020-DI-BX-0067	100-066-1020-364	2021-22	16,500	120,056	126,788	319,774
Passed through Northeast Regional Children's Advocacy Center: Tools and Technology Grant	16.758		2019-CI-FX-R005	2022	16,772	11,027		11,027
Total U.S. Department of Justice					806,908	796,558		3,944,991

COUNTY OF PASSAIC
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 2023

Program Description	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
U.S. Department of Labor								
Passed through the New Jersey Department of Labor and Workforce Development								
WIOA - Data Reporting & Analysis	17.258		AA-30952-17-55-A-34	2023-24	12,971	12,971	12,971	12,971
WIOA - Adult	17.258		062-4545-100-095	2020-21	1,587,337	13,452	13,452	1,587,337
WIOA - Adult	17.258		062-4545-100-095	2021-22	1,741,255	638,153	486,133	1,741,255
WIOA - Adult	17.258		062-4545-100-095	2022-23	1,775,183	908,209	998,133	1,157,234
WIOA - Adult	17.259		062-4545-100-095	2023-24	2,110,003	41,633	51,864	51,864
WIOA - Youth	17.259		062-4545-100-095	2021-22	1,886,612	231,713	248,984	1,886,609
WIOA - Youth	17.259		062-4545-100-095	2022-23	1,908,119	1,323,009	1,247,549	1,461,097
WIOA - Youth	17.259		062-4545-100-095	2023-24	2,272,924	244,770	334,149	534,149
WIOA - Dislocated Worker	17.278		062-4545-100-105	2020-21	1,256,102			1,256,101
WIOA - Dislocated Worker	17.278		062-4545-100-105	2021-22	1,478,877	1,282,976	1,128,147	1,478,868
WIOA - Dislocated Worker	17.278		062-4545-100-105	2022-23	1,586,185	82,223	171,599	1,586,185
WIOA - Dislocated Worker	17.278		062-4545-100-105	2023-24	1,345,415	4,785,657	4,892,983	12,923,259
Total U.S. Department of Labor								
U.S. Department of Transportation								
Great Falls Circulation Study	20.205	N/A		2014	300,000			291,401
Green Infrastructure Plan	20.205	N/A		2017-18	300,000			298,247
Subregional Studies Program-Bus Rapid Transit	20.205	N/A		2019-20	315,000			312,940
Subregional Studies Program-Bicycle Master Plan	20.205	N/A		2020-21	375,000			338,871
Subregional Studies Program - Passaic County Strategic Infrastructure Investment	20.205	N/A		2022-24	300,000	15,072		
Federal Congestion Mitigation & Air Quality Program (CMAQ)	20.205	N/A		2019-20	1,600,000			
						15,072		1,241,439
Subregional Transportation Planning	20.505	N/A		2016	132,048			129,991
Subregional Transportation Planning	20.505	N/A		2017	165,060			163,493
Subregional Transportation Planning	20.505	N/A		2018	165,060			153,321
Subregional Transportation Planning	20.505	N/A		2019	165,060			96,494
Subregional Transportation Planning	20.505	N/A		2020	132,048			110,513
Subregional Transportation Planning	20.505	N/A		2021	132,048		2,450	36,102
Subregional Transportation Planning	20.505	N/A		2022-23	132,048	177,730	53,859	53,859
Subregional Transportation Planning - Supplemental Support	20.505	N/A		2020	15,000			
Subregional Transportation Planning - Supplemental Support	20.505	N/A		2021	15,000			3,602
Subregional Transportation Planning - Supplemental Support	20.505	N/A		2022	15,000		5,312	14,158
Subregional Transportation Planning - Supplemental Support	20.505	N/A		2022-23	15,000	9,082	757	757
						136,812	64,378	766,290
FTA IARC NJ SFY 2017	20.516	N/A		2017	350,000			340,767
NJ JARC-5 SFY2019	20.516	N/A		2018-19	200,000			200,000
2013 FTA Section 5310	20.513	N/A		2014	180,867			177,588
2014 FTA Section 5310	20.513	N/A		2017-18	125,000			105,154
2015 FTA Section 5310	20.513	N/A		2018-19	120,000			119,700
2016 FTA Section 5310	20.513	N/A		2019-20	200,000			198,584
2019 FTA Section 5310	20.513	N/A	NI-2021-022-00 (NI-16-2016)	2021	125,000		125,000	125,000
							125,000	1,266,713

COUNTY OF PASSAIC
 Schedule of Expenditures of Federal Awards
 For the Year Ended December 31, 2023

Program Description	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	69A37522300004020NJ0	PT-22-03-04-12	2020-21	90,000	90,000		
Sustained Enforcement Grant	20.600	69A37522300004020NJ0	PT-22-03-04-12	2021-22	90,000			
Sustained Enforcement Grant	20.600	69A37522300004020NJ0	PT-23-03-04-04	2022-23	90,000	90,000		
Drive Sober or Get Pulled Over	20.616	79A3751930000405eNJIC	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			
Pedestrian Safety Grant	20.616				60,000	57,960		
						57,960		13,929
Total U.S. Department of Transportation						299,844	189,278	3,288,391
U.S. Department of the Treasury								
Coronavirus Aid, Relief, and Economic Security Act (CARES)	21.019			2022	1,457,554		1,457,554	1,457,554
Prevention Healthcare Center								
Emergency Rental Assistance	21.023			2021	36,317,461	12,777,799	242,030	33,866,686
American Rescue Plan	21.027			2021-24	97,473,818		25,959,116	61,932,360
Lead Remediation and Abatement Program (LEAP)	21.027			2023-25	1,500,000	72,166	369,452	369,452
Passed through the New Jersey Department of Health: County Health Infrastructure Program	21.027	OLPH4CHR019		2023-24	1,146,138			
						72,166	26,328,568	62,301,812
Local Assistance and Tribal Consistency Fund	21.032			2021-23	100,000	100,000		
Total U.S. Department of the Treasury						12,949,965	28,028,152	97,626,032
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	905,233			511,925
Weatherization Assistance Program	81.042	DE-EE0007936	100-022-8050-160	2020-21	836,532			219,669
Weatherization Assistance Program	81.042	DE-EE0007936	100-022-8050-160	2021-22	469,351	161,198	43,854	161,197
Weatherization Assistance Program	81.042	DE-EE0007936	100-022-8050-160	2023-24	489,015		234,226	234,226
Weatherization Assistance Program (WAP) Bipartisan Infrastructure Law (BIL)	81.042		100-022-8050-160	2022-27	588,554	1,740	1,740	1,740
Total U.S. Department of Energy						162,938	279,820	1,237,757
U.S. Department of Health and Human Services								
Passed through the New Jersey Department of Health and Human Services:								
Prevention Geo-Psych Program	93.005		054-7700-100-029	2022	347,851	297,755	70,175	271,855
Prevention Geo-Psych Program	93.005		054-7700-100-029	2023	357,491	123,050	2,970	2,970
						420,805	73,145	274,825
Bipartisan Safer Communities Act Disaster Response Crisis Counseling County Grant	93.959	B09SM087308-01		2023-24	30,000	30,000		
NACCHO MRC RISE Award	93.008			2022	75,000	48,750	43,375	43,375

COUNTY OF PASSAIC

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2023

Program Description	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
Aging Area Nutrition Grant	93.045		046-4275-100-061	2017	3,473,607			2,606,687
Aging Area Nutrition Grant	93.045		046-4275-100-061	2019	3,526,070	969,497	969,497	3,526,070
Aging Area Nutrition Grant	93.045		046-4275-100-061	2020	4,210,867		593,900	4,210,867
Aging Area Nutrition Grant	93.045		046-4275-100-061	2021	2,413,241			1,377,483
Aging Area Nutrition Grant	93.045		046-4275-100-061	2022	4,219,607	2,484,293	172,835	2,592,831
Aging Area Nutrition Grant	93.045		046-4275-100-061	2023	2,359,156	677,389	1,081,276	1,081,276
Area Plan on Aging - Title III	93.044		046-4275-100-228	2017	2,239,627		367,711	2,239,627
Area Plan on Aging - Title III	93.044		046-4275-100-228	2019	2,314,794		449,609	2,306,905
Area Plan on Aging - Title III	93.044		046-4275-100-228	2020	2,506,878		495,675	2,486,878
Area Plan on Aging - Title III	93.044		046-4275-100-228	2021	2,638,175		35,683	2,945,610
Area Plan on Aging - Title III	93.044		046-4275-100-228	2022	3,562,229		1,263,486	2,986,639
Area Plan on Aging - Title III	93.044		046-4275-100-228	2023	2,325,679	2,325,679	728,422	728,422
					5,487,561	6,160,099	27,499,275	27,499,275
Community Services Block Grant (PHLP)	93.069		046-4230-100-361	2017	526,569			511,933
Community Services Block Grant (PHLP)	93.069		046-4230-100-361	2018	526,569			524,475
Community Services Block Grant (PHLP)	93.069		046-4230-100-361	2019	526,569			521,027
Community Services Block Grant (PHLP)	93.069		046-4230-100-361	2020	857,569			644,742
Community Services Block Grant (PHLP)	93.069		046-4230-100-361	2021	832,014			825,160
Community Services Block Grant (PHLP)	93.069		046-4230-100-361	2022-23	832,014	812,316	812,542	812,542
Community Services Block Grant (PHLP)	93.069		046-4230-100-361	2023-24	541,976			252,032
					812,316	812,316	1,064,574	4,091,931
Overseas Fatality Review Team	93.136	20-100-046-4e10-544	NU17CE924966-02-00	2020-21	200,000		11,460	174,157
Overseas Fatality Review Team	93.136	20-100-046-4e10-544	NU17CE924966-02-00	2021-22	75,000	73,540	49,529	73,151
Overseas Fatality Review Team	93.136	24-100-046-4210-191	NU17CE924966-02-00	2023-24	75,000	17,610	35,585	35,585
Overseas Data to Action - Operation Helping Hand Grant	93.136	6 NU17CE924966-03-404	22-100-06-1000-203	2022-23	50,000	50,000	39,546	39,546
					141,150	141,150	136,120	322,439
NIACCHO Enhancing Public Health Infrastructure	93.323			2022-24	1,494,380	609,097	599,018	599,018
Human Services 17BERN	93.558		046-4275-100-371	2017	350,746			251,123
Human Services 19BERN	93.558		046-4275-100-371	2019	173,373			147,333
Human Services 20BERN	93.558		046-4275-100-371	2020	167,016			164,044
Human Services 21BERN	93.558		046-4275-100-371	2021	241,212			187,065
Human Services 23BERN	93.558		046-4275-100-371	2023	160,808		80,282	145,717
Planning & Information Services, Human Services Advisory Co.	93.558		046-4275-100-371	2023-24	172,064	100,366	85,036	85,036
Personal Assistance Services Program	93.558		23PASS	2021-22	81,756			37,217
Personal Assistance Services Program	93.558		24PASS	2022-23	44,208	22,104	39,625	44,208
Personal Assistance Services Program	93.558		100-054-7550-308	2023-24	39,060	19,530	9,765	9,765
Transportation & TIP	93.558		100-054-7550-308	2016	607,371			520,626
Transportation & TIP	93.558		100-054-7550-308	2018	404,914			318,637
Transportation & TIP	93.558		100-054-7550-308	2019	404,914			344,418
Transportation & TIP	93.558		100-054-7550-308	2020	404,913			302,057
Transportation & TIP	93.558		100-054-7550-308	2021	404,914			177,242
Transportation & TIP	93.558		100-054-7550-308	2022	404,914	55,345	15,728	148,156
Transportation & TIP	93.558		100-054-7550-308	2023	404,914	150,580	200,600	200,600
Transportation & TIP	93.558	121600928C3	100-054-7550-308	2024	404,914		431,036	3,083,244

COUNTY OF PASSAIC

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2023

Program Description	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
Homeland Security Grant Program								
Homeland Security Grant Program (SHSP-Local Share)	97.067	EMW-2016-SS-00052-S01	100-066-1005-006	2016-19	553,237			334,797
Homeland Security Grant Program (SHSP-Local Share)	97.067	EMW-2017-SS-00043-S01		2017-20	345,473			328,159
Homeland Security Grant Program (SHSP-Local Share)	97.067	EMW-2017-SS-00043-S01		2018-21	330,858			330,851
Homeland Security Grant Program (SHSP-Local Share)	97.067	EMW-2017-SS-00043-S01		2019-22	333,177			333,140
Homeland Security Grant Program (SHSP-Local Share)	97.067	EMW-2020-SS-00042		2020-23	298,802	177,892	82,354	298,650
Homeland Security Grant Program (SHSP-Local Share)	97.067	EMW-2021-SS-00016		2021-24	274,296	101,531	101,531	213,955
Homeland Security Grant Program (SHSP-Local Share)	97.067	EMW-2022-SS-00028		2022-25	290,658	198,663	101,358	101,358
Homeland Security Grant Program (SHSP-Local Share)	97.067	RMW-2023-SS-00027		2023-26	284,040	376,555	285,243	1,940,910
Total U.S. Department of Homeland Security					1,401,049	794,824	4,513,757	
U.S. Environmental Protection Agency								
Passed through the NJ Department of Environmental Protection: County Environmental Health Act (CEHA)	66.605	BG99248822		2023	2,352		2,352	2,352
Total U.S. Environmental Protection Agency					2,352	2,352	2,352	
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			
Total U.S. Department of the Interior					500,000			
U.S. Election Assistance Commission								
2018 HAVA VVPAT Pilot Program	90.404			2021	100,000			99,324
Total U.S. Election Assistance Commission					100,000			99,324
Total Federal and State Grant Fund					34,890,184	48,840,937	190,085,201	
Trust Funds								
U.S. Dept. of Housing & Urban Development: Section 8 Housing Choice Voucher Program	14.871			2023	11,011,117	10,620,908	10,620,908	10,620,908
Family Self-Sufficiency Program	14.896			2023	204,000	204,000	204,000	204,000
Emergency Housing Vouchers	14.874			2023	443,633	456,854	456,854	456,854
US Department of Treasury								
Sheriff Federal Forfeiture	21.016			2023	983	27,620	27,620	27,620
Prosecutor Federal Forfeiture	21.016			2023	11,723	24,843	24,843	24,843
Total Department of Treasury					12,706	27,620	103,417	
US Department of Justice								
Sheriff Federal Forfeiture	16.922			2023	758,686	258,414	258,414	5,075,971
Prosecutor Federal Forfeiture	16.922			2023	114,520	315,684	315,684	315,684
Total Department of Justice					873,206	258,414	5,391,655	
Total Trust Funds					12,167,674	11,567,796	16,776,834	
Total Federal Grant Programs					46,257,858	60,408,733	206,862,035	

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, 2023

Program Description	State Program/ Account No.	Grant Period	Total Grant Award	Cash Received	Grant Expenditures	MEMO Cumulative Total Expenditures
<u>Federal and State Grant Fund</u>						
<u>New Jersey Transit</u>						
Senior Citizen and Disabled Resident Transportation:						
Assistance Program (Casino Revenue Fund)	100-067-3610-058	2018	1,841,561		76,671	* 1,841,561
Assistance Program (Casino Revenue Fund)	100-067-3610-058	2019	1,875,895		326,792	* 1,875,895
Assistance Program (Casino Revenue Fund)	100-067-3610-058	2020	1,872,549		582,505	* 1,872,549
Assistance Program (Casino Revenue Fund)	100-067-3610-058	2021	2,049,660		15,750	* 1,583,248
Assistance Program (Casino Revenue Fund)	100-067-3610-058	2022	2,036,984	517,573	198,087	* 1,453,311
Assistance Program (Casino Revenue Fund)	100-067-3610-058	2023	1,329,259	523,138	22,261	* 22,261
				1,040,711	1,222,066	* 8,648,825
Paterson Transit Facility Pedestrian Safety Grant	15-480-078-6300-GS3-7310	2015	285,000			* 277,565
				1,040,711	1,222,066	* 8,926,390
<u>Total New Jersey Transit</u>						
<u>New Jersey Economic Development Authority</u>						
Food Security Planning Grant Program	N/A	2023	125,000	62,500	74	* 74
NJEDA Innovation Planning Challenge Grant	N/A	2019	100,000			* 99,102
NJEDA 21st Century Redevelopment Challenge Program	N/A	2021	50,000			* 49,068
				62,500	74	* 148,244
<u>Total New Jersey Economic Development Authority</u>						
<u>New Jersey Department of State</u>						
2020 Complete Count Commission/Passaic County Counts	N/A	2020	254,540			* 206,278
Early Voting Grant Program	N/A	2021	1,250,000			* 335,419
Early Voting Grant Program	N/A	2022	73,200		22,956	* 48,166
					22,956	* 589,863
Division of Travel and Tourism:						
Cooperative Marketing Grant	20-100-074-2540-105-6110	2022	18,500	4,625	1,428	* 18,460
Destination Marketing Organization	DMR-IR-2023-Passaic County-0001.6	2023-24	213,000	106,500	186,523	* 186,523
<u>New Jersey Historical Commission:</u>						
NJ Historical Commission General Operating Support Grant	HC-GOS-2022-0039	2021-22	40,000			* 40,000
NJ Historical Commission "Hateful Things" Exhibition	N/A	2021	19,000	2,850	15,341	* 17,245
General Operating Support: Dey Mansion Washington's Headquarters	23-100-074-2540-105-6130	2022-23	40,000		40,000	* 40,000
Passaic County Parks Commission Archives Project	HC-PRO-2023-009	2023	17,000	14,450	13,697	* 13,697
Lambert Tower Site Improvement Projects	N/A	2023	750,000			
				128,425	279,945	* 679,265
<u>Total New Jersey Department of State</u>						
<u>New Jersey Office of Information Technology</u>						
Public Safety Answering Point (PSAP) Upgrades and Consolidation	FY23-100-082-2034-137	2022-23	351,608	351,608		* 351,608
Total New Jersey Office of Information Technology				351,608		* 351,608

COUNTY OF PASSAIC
 Schedule of Expenditures of State Awards
 For the Year Ended December 31, 2023

Program Description	State Program / Account No.	Grant Period	Total Grant Award	Cash Received	Grant Expenditures	MEMO Cumulative Total Expenditures
New Jersey Department of Corrections	100-026-7025-02	2021-24	34,857	34,857		*
CDC Detection and Mitigation of COVID-19 in Confinement Facilities						*
Total New Jersey Department of Corrections			34,857	34,857		
New Jersey Department of Health	OLPH20PHC024	2019-20	95,000			* 85,983
Strengthening Local Public Health Capacity Program - Operations	23-100-046-4230-588	2023-24	89,565	4,853	24,601	* 24,602
Strengthening Local Public Health Capacity Program				4,853	24,601	* 110,585
COVID-19 Vaccination Supplemental Grant	OLPH22VRSF026	2021-24	990,000	434,211	324,449	* 864,238
Childhood Lead Exposure Program	21CLPCLPEP	2020-21	229,614			* 71,084
Childhood Lead Exposure Program	21CLPCLPEP	2021-22	212,050			* 205,924
Childhood Lead Exposure Program	21CLPCLPEP	2022-23	525,567	495,144	374,856	* 495,227
Childhood Lead Exposure Program	24-100-046-4220-501	2023-24	625,000	107,607	185,875	* 185,875
				602,751	560,731	* 958,060
County Right to Know Program	100-046-4771-105	2020	15,213			* 11,410
County Right to Know Program	100-046-4771-105	2021	15,213			* 15,213
County Right to Know Program	100-046-4771-105	2022-23	15,213	11,410	7,607	* 15,213
County Right to Know Program	24-100-046-4230-105	2023-24	15,213	3,803	7,607	* 7,607
				15,213	15,214	* 49,443
Total New Jersey Department of Health			1,057,028	924,995	924,995	* 1,982,326
New Jersey Department of Community Affairs	100-022-8050-B13	2017	441,168			* 440,181
Universal Service Fund	100-022-8050-B13	2023	470,527	470,527	253,218	* 470,527
Universal Service Fund				470,527	253,218	* 910,718
Lead-Safe Home Remediation Grant	2021-02332-0457	2021	158,774	84,064	34,859	* 158,774
Lead-Safe Home Remediation Grant	2022-02332-0457	2022	85,556		85,556	* 85,556
Single-Family Home Remediation Grant	2021-02332-0456	2021	236,103	236,103	236,103	* 236,103
Single-Family Home Remediation Grant	2022-02332-0456	2022	171,112	137,886	137,886	* 137,886
				320,167	494,384	* 618,319
Legislative Grant - Lambert Castle Carriage House Restoration & Visitor Center Project	N/A	2022-23	3,600,000	3,550,000	3,600,000	* 3,600,000
Local Recreation Improvement Grant (LRIG)	2023-04960-0684-00	2022-23	70,000		68,777	* 68,777
Division of Housing and Community Resources:						*
Data-Driven Decision Making - Organizational Enhancement Program	2023-05346-0920-00	2023-24	20,000	7,000		
New Jersey Historic Trust:						*
NJ Historic Trust Heritage Tourism Grant	2020.H081	2021	19,443		9,377	* 19,443
NJ Historic Trust - Preserve NJ Special Project	N/A	2021	500,000		206,745	* 367,474
Total New Jersey Department of Community Affairs			4,347,694	4,632,501	4,632,501	* 5,584,731

COUNTY OF PASSAIC
 Schedule of Expenditures of State Awards
 For the Year Ended December 31, 2023

Program Description	State Program / Account No.	Grant Period	Total Grant Award	Cash Received	Grant Expenditures	MEMO Cumulative Total Expenditures
<u>New Jersey Department of Environmental Protection</u>						
Recycling Enhancement Act	758-042-4960-2001	2015	381,900			381,877
Recycling Enhancement Act	758-042-4960-2001	2016	544,616			37,857
Recycling Enhancement Act	758-042-4960-2001	2018	530,284		8,056	514,154
Recycling Enhancement Act	758-042-4960-2001	2019	530,284		21,503	510,999
Recycling Enhancement Act	758-042-4960-2001	2020	575,100		313,239	544,447
Recycling Enhancement Act	758-042-4960-2001	2021	623,700	623,700	131,887	131,887
				623,700	474,685	1,989,534
Radon Awareness Program	100-042-4820-4CBC	2018	2,000			1,998
Radon Awareness Program	100-042-4820-4CBC	2019	2,000			1,999
Radon Awareness Program	100-042-4820-4CBC	2021	2,000			1,990
Radon Awareness Program	100-042-4820-4CBC	2023	2,000	1,997	1,997	1,997
				1,997	1,997	7,984
County Environmental Health Act (CEHA)	100-042-4801-463	2022	181,039	168,539		181,039
County Environmental Health Act (CEHA)	100-042-4801-463	2023	175,924	168,539	175,924	175,924
				168,539	175,924	356,963
Clean Communities Entitlement	765-042-4900-005	2015	82,859			82,493
Clean Communities Entitlement	765-042-4900-005	2017	80,299			80,135
Clean Communities Entitlement	765-042-4900-005	2019	87,246		(450)	86,795
Clean Communities Entitlement	765-042-4900-005	2020	78,689		18,692	77,527
Clean Communities Entitlement	765-042-4900-005	2021	83,782		45,372	82,872
Clean Communities Entitlement	765-042-4900-005	2022	86,751	97,231	62,457	62,457
Clean Communities Entitlement	765-042-4900-005	2023	97,231	97,231	62,027	62,027
				97,231	188,078	534,286
Green Acres 2020 - Westervelt - Vanierhoeff Historic Landscape	1600-19-040	2020	455,800	48,000		455,800
Green Acres 2020 - Rifle Camp Park - Phase I	1600-19-032	2020	500,000			500,000
Green Acres 2021 - Garret Mountain Reservation		2021	3,400,000	1,206,454	506,771	3,400,000
Green Acres 2022 - Lambert Castle Historic Landscape Project	1600-21-064	2022	500,000			
Green Acres 2022 - Dundee Island Park Phase II Improvements	1600-21-101	2022	1,800,000			
				1,254,454	506,771	4,355,800
NJ Equipment Modernization Program (NTEMP)	34D00A0900M003	2021	250,000	93,690		
NJ Equipment Modernization Program (NTEMP)		2022-23	93,690	93,690		
It Pays to Plug In: NJ's Electric Vehicle Charging Grant		2022	16,000	16,000		
Division of Parks & Forestry: NJ Forest Service: Resiliency Planning - FC Hazard Tree Inventory Project	UCF-2021-Passaic-00027-RP	2021-23	13,500			
NJUCF Stewardship-Resiliency Planning	N/A	2018-19	17,500			16,075
Total New Jersey Department of Environmental Protection				2,255,611	1,347,455	7,260,442

COUNTY OF PASSAIC
 Schedule of Expenditures of State Awards
 For the Year Ended December 31, 2023

Program Description	State Program/ Account No.	Grant Period	Total Grant Award	Cash Received	Grant Expenditures	MEMO Cumulative Total Expenditures
New Jersey Department of Human Services Opioid Recovery & Remediation Fund Advisory Council: National Prescription Opiate Litigation	LIT-21-0074	2022-20	1,183,191	461,839	130,403	130,403
Division of the Deaf & Hard of Hearing Communication Access Services Grant		2022-23	75,000		69,705	71,065
Code Blue Support Funding	N/A	2020-21	145,000			144,900
Code Blue Support Funding	N/A	2021-22	145,000			145,000
Code Blue Support Funding	N/A	2022-23	145,000	145,000	145,000	145,000
Code Blue Support Funding	N/A	2023-24	145,000			434,900
Division of Mental Health and Addiction Services: Comprehensive Alcoholism & Drug Abuse Grant	100-046-4219-024	2018	756,147			740,079
Comprehensive Alcoholism & Drug Abuse Grant	100-046-4219-024	2019	765,272			680,041
Comprehensive Alcoholism & Drug Abuse Grant	100-046-4219-024	2020	818,419	16,960		427,868
Comprehensive Alcoholism & Drug Abuse Grant	100-046-4219-024	2021	825,425		(236)	575,305
Comprehensive Alcoholism & Drug Abuse Grant	100-046-4219-024	2022	980,188	741,172	260,678	883,816
Comprehensive Alcoholism & Drug Abuse Grant	100-046-4219-024	2023	989,219	71,116	773,601	773,601
				829,248	1,034,043	4,080,710
County-Based Innovation Grant	20-686-ADA-1	2020-21	335,254		16,109	335,254
County-Based Innovation Grant	23-686-ADA-1	2022-23	167,627	167,627	98,835	98,835
County-Based Innovation Grant	24-686-ADA-1	2023-24	167,627	41,907	31,813	31,813
				209,534	146,757	465,902
Jail Medication Assisted Treatment	20-925-ADA-B3	2020	291,666	(241,402)		53,010
Jail Medication Assisted Treatment	22-925-ADA-B3	2021-22	500,000			80,257
Jail Medication Assisted Treatment	23-925-ADA-B3	2022-23	500,000	249,998	18,390	48,265
				8,596	18,390	181,532
Division of Family Development: Social Services for the Homeless	100-054-7550-072	2017	2,584,978			2,560,864
Social Services for the Homeless	100-054-7550-072	2018	2,069,900			1,501,499
Social Services for the Homeless	100-054-7550-072	2019	1,045,020			929,808
Social Services for the Homeless	100-054-7550-072	2020	1,025,000			988,013
Social Services for the Homeless	100-054-7550-072	2021	1,025,000			922,298
Social Services for the Homeless	100-054-7550-072	2022	1,025,000	216,862	198,562	729,906
Social Services for the Homeless	100-054-7550-072	2023	1,025,000	562,684	821,278	821,278
Social Services for the Homeless	100-054-7550-072	2024	1,025,000			
Social Services for the Homeless (Intensive Case Management)	100-054-7550-072	2019	898,300			779,823
Social Services for the Homeless (Intensive Case Management)	100-054-7550-072	2020	972,700			813,777
Social Services for the Homeless (Intensive Case Management)	100-054-7550-072	2021	858,000			689,004
Social Services for the Homeless (Intensive Case Management)	100-054-7550-072	2022	678,000	10,482		16,195
Social Services for the Homeless (Intensive Case Management)	100-054-7550-072	2023	195,000	77,268	153,318	153,318
Social Services for the Homeless (Intensive Case Management)	100-054-7550-072	2024	195,000			
				867,296	1,173,158	10,905,803
Total New Jersey Department of Human Services			2,521,513	2,717,456	2,717,456	16,270,315

COUNTY OF PASSAIC
 Schedule of Expenditures of State Awards
 For the Year Ended December 31, 2023

Program Description	State Program / Account No.	Grant Period	Total Grant Award	Cash Received	Grant Expenditures	MEMO Cumulative Total Expenditures
New Jersey Department of Children & Families						
Child Advocacy Center Competitive Grant	17-100-016-1610-131	2017	83,390			83,172
Child Advocacy Center Competitive Grant	17-100-016-1610-132	2022	172,440			171,859
1610-133 Child - State Aid Grants	23RGRP	2022-23	200,000	200,000	134,696	134,696
Child Advocacy Center Upgrades	17-100-016-1610-131	2017	132,591			132,586
Child Advocacy Development Grants - Cap	19-100-016-1610-133	2019	372,054			370,375
				200,000	134,696	892,688
Substance Use Navigator	162-407	2017	150,000			43,525
Division of Children's System of Care:						
NJ Promise 2.0 Youth and Family Voice	21-AGRR	2021-22	10,000		599	10,000
NJ Promise 2.0 Youth and Family Voice	23-AGRR	2022-23	5,000	5,000	4,731	4,731
				5,000	5,330	14,731
Child Behavioral Health Services						
Child Behavioral Health Services	100-016-1620-014	2017	158,456			132,622
Child Behavioral Health Services	100-016-1620-014	2019	48,970			47,536
Child Behavioral Health Services	100-016-1620-014	2021	73,455			73,455
Child Behavioral Health Services	100-016-1620-014	2022	48,970	24,484	24,484	48,970
Child Behavioral Health Services	100-016-1620-014	2023	52,397	26,190	25,343	25,343
				50,674	49,827	327,926
Total New Jersey Department of Children & Families				255,674	189,853	1,278,870
New Jersey Highlands Council						
Transfer of Development Rights Feasibility Grant	100-082-2078-033	2015	50,000			34,991
NJ Highlands - Plan Conformance	100-082-2078-033	2009-16	70,000			
Plan Conformance Amended Grant 2019	100-082-2078-033	2019	99,400		2,397	52,952
Highlands Open Space Partnership Funding Program		2021	100,000			
Total New Jersey Highlands Council					2,397	87,943
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		524	20,664
State Body Armor Replacement Fund Program - P.C.S.D.	1021-718-066-1020-001	2023	26,821		26,821	26,821
State Body Armor Replacement Fund Program - P.C.S.D.	1021-718-066-1020-001	2024	28,271	28,271		
				28,271	27,345	47,485
Body Armor Replacement Fund P.C.F.O.						
Body Armor Replacement Fund P.C.F.O.	718-066-1020-001	2019	6,879			539
Body Armor Replacement Fund P.C.F.O.	718-066-1020-001	2020	5,104			
Body Armor Replacement Fund P.C.F.O.	718-066-1020-001	2021-22	3,151		3,151	3,151
Body Armor Replacement Fund P.C.F.O.	718-066-1020-001	2022-23	4,368			
Body Armor Replacement Fund P.C.F.O.	718-066-1020-001	2023-24	5,235	5,235	3,151	3,690
Body-Worn Camera Grant Program						
Body-Worn Camera Grant Program	BF21-100-066-1020-495	2021-25	61,140			61,140
Body-Worn Camera Grant Program	BF21-100-066-1020-495	2021-25	489,120		(433,328)	11,590
					(433,328)	72,750

COUNTY OF PASSAIC

Schedule of Expenditures of State Awards
For the Year Ended December 31, 2023

Program Description	State Program / Account No.	Grant Period	Total Grant Award	Cash Received	Grant Expenditures	MEMO Cumulative Total Expenditures
Law Enforcement Officers Training and Equipment Fund (LEOTEF)	1020-100-066-1020-314-TCJS-6120	2015	24,386			24,217
Law Enforcement Officers Training and Equipment Fund (LEOTEF)	1020-100-066-1020-314-TCJS-6120	2016	45,033		14,438	45,033
Law Enforcement Officers Training and Equipment Fund (LEOTEF)	1020-100-066-1020-314-TCJS-6120	2017	36,396		5,302	14,313
Law Enforcement Officers Training and Equipment Fund (LEOTEF)	1020-100-066-1020-314-TCJS-6120	2018	36,749		634	634
Law Enforcement Officers Training and Equipment Fund (LEOTEF)	1020-100-066-1020-314-TCJS-6120	2019	31,563		634	634
Law Enforcement Officers Training and Equipment Fund (LEOTEF)	1020-100-066-1020-314-TCJS-6120	2021	36,707		59	59
Law Enforcement Officers Training and Equipment Fund (LEOTEF)	1020-100-066-1020-314-TCJS-6120	2022	15,165			
Law Enforcement Officers Training and Equipment Fund (LEOTEF)	1020-100-066-1020-314-TCJS-6120	2023	22,276	22,276		
				21,967		84,890
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
Insurance Fraud Reimbursement Program	100-1020-066-102	2022	250,000	127,350		250,000
Insurance Fraud Reimbursement Program	100-1020-066-102	2023	250,000	218,113	250,000	250,000
				345,463	250,000	1,187,388
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			39,738 39,985
						79,723
Operation Helping Hand	19-100-066-1000-200	2019	136,000			106,713
Operation Helping Hand	FYOH-16-2019	2020	62,500			59,991
Operation Helping Hand	FYOH-16-2020	2020	47,619			34,440
Operation Helping Hand	FYOH-16-2021	2021	90,476			78,422
Operation Helping Hand	FYOH-16-2022	2022	52,632			42,894
Operation Helping Hand	23-100-066-1000-215	2023	123,810	123,810	74,961	106,961
Operation Helping Hand	24-100-066-1000-215	2023-24	105,263		13,000	13,000
				123,810	87,961	442,411
Opt for Help and Hope Grant Program	23-100-066-1310-210	2023-25	333,333		46,934	46,934
National Crime Statistics Exchange (NCS-X)	17-100-066-1200-B89	2020	20,000			20,000
Juvenile Justice Commission: Family Court Services Family Court Services Family Court Services Family Court Services Family Court Services Family Court Services	100-066-1500-021 100-066-1500-021 100-066-1500-021 100-066-1500-021 100-066-1500-021 100-066-1500-021 100-066-1500-021	2017 2018 2019 2020 2021 2022 2023	278,149 278,149 278,149 278,149 278,149 278,149 278,149			268,529 217,692 235,355 187,786 206,097 243,076 146,400
					171,609	1,504,935

COUNTY OF PASSAIC

Schedule of Expenditures of State Awards

For the Year Ended December 31, 2023

Program Description	State Program/ Account No.	Grant Period	Total Grant Award	Cash Received	Grant Expenditures	MEMO Cumulative Total Expenditures
State/Community Partnership	100-066-1500-007	2017	500,656			447,610
State/Community Partnership	100-066-1500-007	2018	500,656		1,200	368,897
State/Community Partnership	100-066-1500-007	2019	500,656			440,023
State/Community Partnership	100-066-1500-007	2020	500,656			420,435
State/Community Partnership	100-066-1500-007	2021	500,656			456,387
State/Community Partnership	100-066-1500-007	2022	500,656	148,807	57,244	445,732
State/Community Partnership	100-066-1500-007	2023	955,682	389,980	527,180	527,180
Summer Expansion Program	1508-209-994570	2022	24,830	538,787	585,624	16,724
						3,122,988
Juvenile Detention Alternative Innovations	100-066-1500-237	2017	124,000			106,603
Juvenile Detention Alternative Innovations	100-066-1500-237	2018	124,000			78,586
Juvenile Detention Alternative Innovations	100-066-1500-237	2019	120,000			3,172
Juvenile Detention Alternative Innovations	100-066-1500-237	2020	120,000			3,842
Juvenile Detention Alternative Innovations	100-066-1500-237	2021	120,000			59,446
Juvenile Detention Alternative Innovations	100-066-1500-237	2022	120,000	60,442	59,030	93,224
Juvenile Detention Alternative Innovations	100-066-1500-237	2023	120,000	45,884	46,945	46,945
				106,326	105,975	391,818
Restorative & Transformative Justice for Youth & Communities	100-066-1500-294	2022-24	1,932,000	483,000	525,620	525,620
				1,904,706	1,391,958	7,530,612
Total New Jersey Department of Law & Public Safety						
Governor's Council on Alcoholism & Drug Abuse						
Municipal Alliance Program	100-082-C01-044	2017	512,024			475,525
Municipal Alliance Program	100-082-C01-044	2018	512,024			468,176
Municipal Alliance Program	100-082-C01-044	2019	572,548			242,690
Municipal Alliance Program	100-082-C01-044	2020	181,571			116,831
Municipal Alliance Program	100-082-C01-044	2021	242,095	152,453	26,792	178,850
Municipal Alliance Program	100-082-C01-044	2022	242,095	54,079	115,816	151,571
Municipal Alliance Program	100-082-C01-044	2023	242,095		35,000	35,000
Total Governor's Council on Alcoholism & Drug Abuse				206,532	177,608	1,668,643
New Jersey Department of Labor and Workforce Development						
Work First NJ - TANF	7550-150-158010-64	FY19/20	4,752,394			4,620,327
Work First NJ - TANF	7550-150-158010-64	FY20/21	3,266,940			1,016,357
Work First NJ - TANF	7550-150-158010-64	FY21/22	4,355,920			730,838
Work First NJ - TANF	7550-150-158010-64	FY22/23	4,355,920	1,885,545	1,782,003	2,186,638
Work First NJ - TANF	7550-150-158010-64	FY23/24	1,277,000	91,083	246,230	246,230
Work First NJ - GA/SNAP	7550-150-158010-65	FY19/20	2,301,695			1,975,968
Work First NJ - GA/SNAP	7550-150-158010-65	FY20/21	1,689,378			627,451
Work First NJ - GA/SNAP	7550-150-158010-65	FY21/22	2,252,504			531,675
Work First NJ - GA/SNAP	7550-150-158010-65	FY22/23	2,252,504	1,678,565	1,591,473	1,947,613
Work First NJ - GA/SNAP	7550-150-158010-65	FY23/24	1,002,000	96,532	233,108	233,108
Work First NJ - Smart Steps	7550-150-158010-66	FY19/20	4,815			
Workforce Learning Link Program		FY22/23	237,500	137,930	149,671	202,249
Workforce Learning Link Program		FY23/24	237,500		(5,119)	(5,119)
Summer Youth Employment Pilot Program		FY19/20	150,000			121,748
Total New Jersey Department of Labor and Workforce Development				3,889,655	3,997,366	14,435,083

COUNTY OF PASSAIC

Schedule of Expenditures of State Awards

For the Year Ended December 31, 2023

Program Description	State Program / Account No.	Grant Period	Total Grant Award	Cash Received	Grant Expenditures	Cumulative Total Expenditures
New Jersey Council for the Humanities						
Humanities Action Grant	SO-253134-17	2018-19	19,000			18,750
	NJCH-2020-03	2020	20,000			15,520
Total New Jersey Council for the Humanities			84,500			84,500
New Jersey Highlands Water Protection and Planning Council						
Historic Preservation Plan	09-033-011-1600	2020	84,500			84,500
Total New Jersey Highlands Water Protection and Planning Council			84,500			84,500
New Jersey Department of Transportation						
County Aid - Road Resurfacing	16-480-078-6320-AMN-8010	2016	54,908			51,653
County Aid - Road Resurfacing	18-480-078-6320-AMN-8010	2018	7,747,724			7,577,661
County Aid - Road Resurfacing	19-480-078-6320-AMN-8010	2019	7,547,724	545,927		7,537,610
County Aid - Road Resurfacing	19-480-078-6320-AMN-8010	2020	7,478,924	522,295	1,136,195	6,113,842
County Aid - Road Resurfacing	19-480-078-6320-AMN-8010	2021	7,529,999		652,585	3,855,271
County Aid - Road Resurfacing	19-480-078-6320-AMN-8010	2022	7,488,692	4,527,275	2,969,900	4,205,191
County Aid - Road Resurfacing	2023-480-078-6320-10-APB-6010-Passaic-CA	2023	7,488,692	4,200,000	440,754	440,754
2023 Local Bridge Fund Program Grant	2023-480-078-6320-10-APB-6010-Passaic-LBF	2023	2,940,658			
Farlewa Ave Bridge	N/A	2016	15,349,486	3,894,441	2,537,803	14,960,774
Spruce Street Bridge	N/A	2015	3,700,000	925,000	200,000	3,700,000
Morris Canal Greenway Browertown Road	N/A	2016	951,481			793,168
Peckman River Crossing Project	N/A	2017	1,473,328			
Weasel Brook Park Improvements, Phase II	N/A	2017	600,000			599,999
Spruce Street Gateway	N/A	2018	1,430,659		15,875	196,118
Kingsland Avenue Bridge	N/A	2018	2,245,960		959,761	1,705,061
Morris Canal Greenway - Pompton Feeder	N/A	2019	3,000,000			
Two Bridges Road - Pompton River & West Belt	N/A	2020	21,254,673		537,786	19,219,620
Highlands Rail Trail Project - Phase I	T.A-2018HighlandsRailTrail-Phase I-00028	2020	1,500,000			
2019 NIDOT Local Bridge Fund	2019-480-078-6320-ANT-6010	2019	3,071,969	2,162,250	895,349	3,071,969
2020 NIDOT Local Bridge Fund	16000181600367	2020	3,013,559	1,012,609	101,554	2,442,708
2021 NIDOT Local Bridge Fund - High Mt Rd Culvert	1600-338/00038	2021	1,300,000			
2021 NIDOT Local Bridge Fund - Pennington Avenue	1600-518/00039	2021	900,000		691,913	691,913
2021 NIDOT Local Bridge Fund - Passaic Ave Culvert	1600-092/00040	2021	620,465			
2022 NIDOT Local Bridge Fund	1600-026/1600-029	2022	2,932,169			
Total New Jersey Department of Transportation			111,000	17,789,797	12,384,598	78,410,435
Total State Agencies			35,846,311	29,268,272	144,382,069	
Other Local Agencies:						
County Aid						
Passaic County Film Festival 2023	N/A	2023	3,325			3,325
Passaic County Summer Concert Series 2019	N/A	2019	3,400	3,325	3,325	3,399
Passaic County Summer Concert Series 2021	N/A	2021	3,800			3,505
Passaic County Summer Concert Series 2022	N/A	2022	9,500	2,375		9,500
Passaic County Arts Center - Arts Programming 2023	N/A	2023	10,300	7,725	256	256
Passaic County Youth Golf Program	N/A	2014/15	111,000	13,425	3,581	65,285
Total Other Local Agencies			13,425	3,325	3,581	85,270

COUNTY OF PASSAIC
 Schedule of Expenditures of State Awards
 For the Year Ended December 31, 2023

Program Description	State Program / Account No.	Grant Period	Total Grant Award	Cash Received	Grant Expenditures	MEMO Cumulative Total Expenditures
P&E&G Electric Vehicle Charging Program	MXU2946 & MXU2948	2022	37,500	30,000		*
P&E&G Electric Vehicle Charging Program	EV-EXU-10193/EV-MXU-10158/EV-MXU-10190	2023	75,000	30,000		*
Hope One Mobile Recovery Unit Shared Service Agreement	N/A	2022/23	69,092	51,819	69,092	* 69,092
Local Safety Program - High Friction Surface Treatment	N/A	2016	5,461,713			* 5,402,511
Local Safety Program - Allwood Rd/Chilton Ave	N/A	2018	2,663,400			
Local Safety Program - Market Street	N/A	2018	3,560,400			* 5,402,511
Total Other Local Agencies				95,244	72,673	* 5,556,873
Total Federal and State Grant Funds:			35,941,555	29,340,945		* 149,938,942
General Capital Fund:						
New Jersey Department of Transportation						
West Brook Road/Wanque Reservoir, P.C. 491	6320-480-078-6320-496	12-07	9,700,000			* 9,700,000
Two Bridges Road/West Belt	6320-480-078-6320-496	12-07	3,800,000			* 3,800,000
Various Road Improvements	6320-480-078-6320-496	15-07	35,184,000			* 13,679,137
Total New Jersey Department of Transportation						* 27,179,137
New Jersey Department of Environmental Protection						
Construction of Riverfront Park - Dundee Island	6320-480-078-6320-496	17-01	5,000,000			* 5,000,000
Acquisition of Spring Brook Acres Farm	N/A	23-04	2,500,000			*
Total New Jersey Department of Environmental Protection						* 5,000,000
New Jersey Department of Community Affairs						
Marshall Street Redevelopment		23-07	1,000,000		139,995	* 139,995
Total New Jersey Department of Community Affairs					139,995	* 139,995
New Jersey Department of Education - County Vocational School						
District Career & Technical Education Grant Program:						
PCIH Biotechnology Facility Construction		21-06	18,552,976	9,890,509	11,403,830	* 12,059,676
Total New Jersey Department of Education - County Vocational School				9,890,509	11,403,830	* 12,059,676
Passaic County Open Space Trust						
Various Facility Improvements	N/A	14-08	1,983,596			* 1,967,080
Lambert Castle and Carriage House Restoration Project	N/A	19-09	2,250,000	750,000		* 2,235,478
Total Passaic County Open Space Trust				750,000		* 4,202,558
Total General Capital Fund:				10,640,509	11,545,825	* 48,581,366
Total State and Other Local Awards:			\$ 46,582,064	40,884,770		* 198,520,308

Note: This schedule was subject to an audit in accordance with N.J. OMB 15-03

**COUNTY OF PASSAIC
NOTES TO THE SCHEDULES OF EXPENDITURES
OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023**

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	\$23,881,528	\$29,268,272	\$72,673	\$53,222,473
Current Fund	24,959,409			24,959,409
Trust Fund	11,567,796			11,567,796
Capital Fund		<u>11,543,825</u>		<u>11,543,825</u>
	<u>\$60,408,733</u>	<u>\$40,812,097</u>	<u>\$72,673</u>	<u>\$101,293,503</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, 2023**

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: \$1,812,262

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? X yes no

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

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
14.267 (A)	Continuum of Core Program
17.258/17.259/17.278 (A)	WIOA Cluster
21.027 (A)	American Rescue Plan
93.044/93.045 (A)	Aging Cluster
14.871/14.896/14.EHV (A)	Section 8 Housing Choice Vouchers

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, 2023
(continued)**

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

State Awards Section

Dollar threshold used to determine type A programs: \$1,224,363

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>
N/A	(A) Legislative Grant - Lambert Castle Carriage House Restoration & Visitor Center Project
100-046-4219-024	(B) Comprehensive Alcoholism & Drug Abuse Grant
N/A	(A) PCTI Biotechnology Facility Construction
7550-150-158010-64/ 7550-150-158010-65	(A) General Assistance

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, 2023
(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.

COUNTY OF PASSAIC
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023
(continued)

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

FEDERAL AWARDS

Finding 2023-001

Federal Agency: U.S. Department of Housing and Urban Development
Federal Program Titles: Section 8 Housing Choice Vouchers Program
Federal Assistance Listing Numbers: 14.871
Noncompliance – E. Eligibility - Tenant Files
Non Compliance Material to the Financial Statements: No
Significant Deficiency in Internal Control over Compliance for Eligibility

Criteria:

Tenant Files. The PHA must do the following: As a condition of admission or continued occupancy, require the tenant and other family member to provide necessary information, documentation, and releases for the PHA to verify income eligibility (24 CFR sections 5.230, 5.609, and 982.516). These files are required to be maintained and available for examination at the time of audit.

Condition:

Based upon inspection of the Agency's files and on discussion with management, there were discrepancies noted on the HUD-50058's.

Context:

Of a sample size of twenty one (21) tenant files, we noted the following:

- Income was miscalculated on the HUD-50058 form in one (1) file

Our sample size is statistically valid.

Known Questioned Costs: \$304

Cause:

There is a significant deficiency in internal controls over the compliance for the eligibility type of compliance related to the maintenance of tenant files. The Agency has not properly considered, designed, implemented, maintained and monitored a system of internal controls that reasonably assures the program is in compliance.

COUNTY OF PASSAIC
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023
(continued)

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

FEDERAL AWARDS, (continued)

Finding 2023-001, (continued)

Effect:

The Section 8 Housing Choice Vouchers Program is in non-compliance with the eligibility type of compliance related to the maintenance of tenant files.

Recommendation:

We recommend the Agency design and implement internal control procedures that will reasonably assure compliance with the Uniform Guidance and the compliance supplement.

Agency Response:

The Agency accepts the recommendation of the auditor. The Agency will increase oversight in the Section 8 Housing Choice Vouchers Program to ensure that established internal control policies are being followed on a timely basis.

COUNTY OF PASSAIC
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023
(continued)

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

FEDERAL AWARDS

Finding 2023-002

Federal Agency: U.S. Department of Housing and Urban Development

Federal Program Titles: Section 8 Housing Choice Vouchers Program

Federal Assistance Listing Numbers: 14.871

Noncompliance – N. Special Tests and Provisions - Housing Quality Standards

Non Compliance Material to the Financial Statements: No

Significant Deficiency in Internal Control over Compliance for Special Tests and Provisions

Criteria:

Housing Quality Standards Inspections. The PHA must inspect the unit leased to a family at least annually to determine if the unit meets the Housing Quality Standards (HQS) and the PHA must conduct quality control re-inspections. The PHA must prepare a unit inspection report (24 CFR sections 982.158(d) and 982.405(b)). For units that fail inspection the PHA must correct all life threatening HQS deficiencies within 24 hours and all other deficiencies within 30 days.

Condition:

Based upon inspection of the Agency's files and on discussion with management, there were failed inspections that did not pass reinspection within 30 days without penalty.

Context:

There are approximately one hundred and sixty eight (168) units with failed inspections. Of a sample size of twenty-five (25) failed inspections, one (1) failed inspection did not pass reinspection within 30 days, due to the Agency not performing the reinspection within a timely manner. Housing assistance payments were not abated nor was the tenant evicted.

Our sample size is statistically valid.

Known Questioned Costs: \$3,412

Cause:

There is a significant deficiency in internal controls over the compliance for the special tests and provisions type of compliance related to HQS inspections. The Agency has not properly performed HQS inspections in compliance with program requirements.

COUNTY OF PASSAIC
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023
(continued)

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

FEDERAL AWARDS, (continued)

Finding 2023-002, (continued)

Effect:

The Section 8 Housing Choice Vouchers Program is in non-compliance with the special test and provisions type of compliance related to HQS inspections.

Recommendation:

We recommend the Agency design and implement internal control procedures that will reasonably assure compliance with the Uniform Guidance and the compliance supplement.

Agency Response:

The Agency accepts the recommendation of the auditor. The Agency will increase oversight in the Section 8 Housing Choice Vouchers Program to ensure that established internal control policies are being followed on a timely basis.

**COUNTY OF PASSAIC
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2023
(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, 2023**

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, 2023
(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:

Catalog Percent Discount Pricing Parts for Yamaha Golf Carts
Tree Removal Trimming and Stump Grinding Services
Split Rail Fencing Supplies
Mulch Products for the County of Passaic Parks and Recreation Department
Renovation of Athletic Fields at Dundee Island Park
Fire Extinguishers, Fire Sprinkler System, Domestic Water Back Flow Preventers and Fire Pumps Maintenance Repair/
Inspection/New Equipment Installation
Grease Trap Pumping Cleaning and Jetting of Floor Drains at PHC
Rebid Catalog Percent Discount Pricing Parts for Yamaha Golf Carts
2023 Ford Transit 350 Van-Prisoner Transport Van
Re-Bid: Fire Extinguishers, Fire Sprinkler System, Domestic Water Back Flow Preventers and Fire Pumps Maintenance Repair/
Inspection/New Equipment Installation
Individual GPS Tracking Device for Autistic, Elderly or Medical Needs Citizens for the County of Passaic
Fertilizer for PC Golf Course
Three (3) 2023 or Newer Ford F-150 XL White or Equivalent
2023 or Newer Ford Expedition U2A Limited 4x4 or Equivalent Quantity 1
One (1) 2023 or Newer Ford F-250 Extended Cab XL White or Equivalent
Re-Bid: 2023 Ford Transit 350 Van-Prisoner Transport Van
One (1) 2023 Mercedes Benz Sprinter 2500 144" 4WD Van or Equal
Re-bid: 2023 or Newer Ford Expedition U2A Limited 4x4 or Equivalent Quantity 1
2023 or Newer Ford Explorer (Base) White or Equivalent
Car Wash Service for Passaic County Vehicles
Re-Bid: Three (3) 2023 or Newer Ford F-150 XL White or Equivalent
Door Mat Rental Services for Passaic County Facility Sites
(1) 2023 Ford Transit 350 Cargo RWD Low Roof on Mid Roof Van

COUNTY OF PASSAIC
GENERAL COMMENTS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2023
(continued)

Repair/Replacement/New Installation of Overhead Doors, Door Motors, and Rolling Gate Motors for Various County of Passaic Departments and Institutions
Catalog Bid for the Purchase of HVAC Filters for County of Passaic Departments and Institutions
Milk, Dairy Products and Prepared Salads for the County of Passaic Departments and Institutions
Re-Bid: (1) 2023 Ford Transit 350 Cargo RWD Low Roof on Mid Roof Van
Tree Climbing Services
Nurse Call System Maintenance, Inspection and Repair Service for Preakness Healthcare Center
Specialty 4WD SCUBA Response Vehicle or Equivalent for the Passaic County Sheriff's Department
Juice Varieties for PC Preakness Healthcare Center
Janitorial Supplies Catalog % Discount Pricing for the County of Passaic Departments and Institutions
PC Buildings Interior/Exterior Window Cleaning, Preakness Healthcare Center Exterior Buildings and Grounds Cleaning and Preakness Healthcare Center Optional Window Blind Cleaning Services
One (1) 2023 or Newer Ford Escape Base or White Equivalent
Nurse Call System Maintenance, Inspection and Repair Service for Preakness Healthcare Center
Purchase of Fifteen (15) 2023/2024 Yamaha Drive EFI or Equivalent and Fifteen (15) Yamaha Drive Fleet Golf Cart Trade-In
Expand Pool Janitorial Supplies Catalog % Discount Pricing for the County of Passaic Departments and Institutions
Nurse Call System Maintenance Inspection and Repair
Electric Generation Supply Service
Nurse Call System Maintenance, Inspection and Repair Service for Preakness Healthcare Center
Paper Goods, Bag Liners, Food service Supply and Related Products, As Needed (Bulk Purchase) for Preakness Healthcare Center
Meat Products and Provisions for Preakness Healthcare Center
Printing Bid for Passaic County Departments and Institutions
Thicken Liquids for Preakness Healthcare Center
Medical and Dental Supplies and Durable Medical Equipment Catalog % Discount Pricing
Re-Bid: Nurse Call System Maintenance, Inspection and Repair Service for Preakness Healthcare Center
County of Passaic Road Materials District #1
County of Passaic Road Materials District #2
Reprographic Services for the Passaic County Engineering Department
Winter Products, Including Bulk Rock Salts, Grits, Bagged Calcium Chloride, Liquid Calcium Chloride and Bagged Magnesium Chloride
Groceries and Canned Goods for the County of Passaic Departments and Institutions
Re-Bid: Reprographic Services for the Passaic County Engineering Department
Re-Bid: Printing Bid for Passaic County Departments and Institutions
Frozen Foods for the County of Passaic Departments and Institutions
Aquatic Venue Maintenance at Camp Hope
Re-Bid: Aquatic Venue Maintenance at Camp Hope
Bread Products for the County of Passaic Departments and Institutions
Preakness Healthcare Center Linen Rental Distribution Services/Laundrying of Resident Personal Clothing
Snow Plowing for Passaic County Roads
Preakness Healthcare Center Linen Rental Distribution Services/Laundrying of Resident Personal Clothing
Preakness Healthcare Center Preventative Maintenance and Service of Dietary Food Service Equipment

COUNTY OF PASSAIC
GENERAL COMMENTS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2023
(continued)

Passaic County Sheriff's Department Mounted Unit Horse Feed and Bedding Supplies
Hotel Placement for Department of Human Services
Preakness Healthcare Center Coffee/Soda Bid
Re-Bid: Preakness Healthcare Center Linen Rental Distribution Services/Laundrying of Resident Personal Clothing
Event Rental Supplies Catalog Bid for Tents of All Sizes, Tent Accessories, Tables, Chairs and Linens for all County Departments and Institutions
Re-Bid: PCSD Mounted Unit Horse Feed & Bedding Supplies
Re-Bid: Hotel Placement for Department of Human Services
Preakness Healthcare Center Security Staff Uniform Rental and Cleaning
Culinary Distribution Catalog % Discount Pricing for the County of Passaic and Institutions
Hardware Supplies and Equipment Catalog % Discount for Various County of Passaic Departments and Institutions
Inspection, Repairing and Monitoring of County Security Systems including Burglar Alarms, Fire and CCTV Systems
Purchase of Four (4) 2023 or Newer Harley Davidson FLHTP Electra Guide Police Motorcycles and Four (4) Harley Davidson Motorcycles Trade-in for the Passaic County Sheriff's Department
(1) 2023 or Newer High Roof Ford Transit Cargo Van or Equipment
Re-Bid: Event Rental Supplies Catalog Bid for Tents of All Sizes, Tent Accessories, Tables, Chairs and Linens
Expand Pool Hardware Supplies and Equipment Catalog % Discount for various County of Passaic Departments and Institutions

Elevator Modernization and Rehabilitation Project in the County of Passaic for Preakness Healthcare Center
Highlands Rail Trail Phase I
Exterior Improvements of the Passaic County Arts Center at the John W. Rea House Project - Phase 2
Exterior Improvements of the Passaic County Arts Center at the John W. Rea House - Phase 2
On-Call Passaic County Wayfinding Signage Fabrication and Installations
Vietnam Veterans Memorial Wall
Lambert Castle Landscape Restoration Phase 1 - Project Pedestrian Connection
Re-Bid: Highlands Rail Trail Phase I
County of Passaic Road Resurfacing Program, 2023
Vanderhoof House Repairs Project in the County of Passaic
Dey Mansion Washington's Headquarters Structural Repair
Lambert Tower Restoration & Site Improvements
Resurfacing of Garret Mountain Reservation Parking Lots and Interior Driveways
Re-Bid: Vanderhoof House Repairs Project in the County of Passaic
Preakness Valley Golf Course Clubhouse Bathroom Renovations
Site Demolition for 519 Ringwood Ave.
Re-Bid: Lambert Castle Landscape Restoration Phase 1 - Project Pedestrian Connection
Repair, Replacement and Removal of Structural Netting for 80 Hamilton Street
On-Call Drainage Projects
On-Call Bridge & Culvert Repair Projects

COUNTY OF PASSAIC
GENERAL COMMENTS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2023
(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.

Passaic County
Findings and Recommendations
December 31, 2023

COMMENTS

Administration:

1. The Surrogate Judge was not guaranteed with a surety bond during 2023.

RECOMMENDATIONS

Administration

1. That the County ensures that all employees and officials handling funds shall be bonded in accordance with his/her responsibility as per N.J.A.C.. 5:31-6.1.

**COUNTY OF PASSAIC
STATUS OF PRIOR YEAR AUDIT FINDINGS/RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2023**

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

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

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

Very truly yours,



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



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

August 1, 2024