

COUNTY OF BERGEN

**Financial Statements
with Additional Financial Information**

December 31, 2019

(With Independent Auditor's Report Thereon)

COUNTY OF BERGEN, N.J.

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COUNTY OF BERGEN

STATE OF NEW JERSEY

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PART I

REPORT OF AUDIT ON FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 2019



WIELKOTZ & COMPANY CPA

CERTIFIED PUBLIC ACCOUNTANTS

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

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

NEWTON OFFICE
100B MAIN STREET
NEWTON, NEW JERSEY 07860
(973)-835-7900

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of Chosen Freeholders
County of Bergen, New Jersey

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in conformity with the accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.



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

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

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

As described in Note 1 of the financial statements, the financial statements are prepared by the County of Bergen on the basis of the financial reporting provisions prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of New Jersey.

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Opinion on Regulatory Basis Accounting Principles

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Bergen'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.

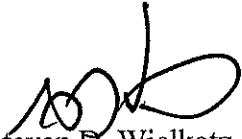
The supplemental information listed in the table of contents and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and 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

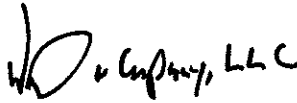
In accordance with *Government Auditing Standards*, we have also issued our report dated August 14, 2020 on our consideration of the County of Bergen's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial

The Honorable Board of Chosen Freeholders
County of Bergen
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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 Bergen's internal control over financial reporting and compliance.



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



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

August 14, 2020

COUNTY OF BERGEN

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

CURRENT FUND

AS OF DECEMBER 31, 2019 and 2018

<u>ASSETS</u>	<u>Ref.</u>	<u>2019</u>	<u>2018</u>
Cash and Cash Equivalents	A-4	\$ 83,556,541	\$ 87,800,542
Imprest and Change Funds	A-5	35,570	75,770
Due from State of New Jersey	A-7		258,515
		<u>83,592,111</u>	<u>88,134,827</u>
Receivables with Full Reserves:			
Miscellaneous Receivables	A-8	4,597	
Due from Bergen County Improvement Authority	A-9	3,800,000	7,000,000
Interfunds	A-10	1,617,446	
Prepaid Liability - Payroll Taxes	A-11	73,691	97,575
		<u>5,495,734</u>	<u>7,097,575</u>
Deferred Charges	A-12		253,442
Total Current Fund Assets		<u>89,087,845</u>	<u>95,485,844</u>
Federal and State Grant Fund:			
Interfunds Receivable	A-23		331,282
Federal and State Grants Receivable	A-24	17,682,104	14,832,016
Total Federal and State Grant Fund Assets		<u>17,682,104</u>	<u>15,163,298</u>
Total Assets		<u>\$ 106,769,949</u>	<u>\$ 110,649,142</u>

COUNTY OF BERGEN

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

CURRENT FUND

AS OF DECEMBER 31, 2019 and 2018

		<u>2019</u>	<u>2018</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Liabilities:			
Appropriation Reserves	A-3, A-15	\$ 12,048,173	\$ 9,327,496
Contracts Payable	A-16	11,015,810	12,300,103
Encumbrances Payable	A-17	8,952,789	7,464,691
Accounts Payable	A-18	357,498	324,084
Other Reserves	A-19	2,343,636	2,137,418
Reserve for Sale of Asset	A-20	1,450,000	4,750,000
Deferred Revenue	A-21	239,740	178,040
Due to Bergen County Improvement Authority	A-22		3,000,000
Interfunds	A-10	26,853	331,282
Total Liabilities		<u>36,434,499</u>	<u>39,813,114</u>
Reserve for Receivables	Contra	5,495,734	7,097,575
Fund Balance	A-1	<u>47,157,612</u>	<u>48,575,155</u>
Total Current Fund Liabilities, Reserves and Fund Balance		<u>89,087,845</u>	<u>95,485,844</u>
Federal and State Grant Fund:			
Due to Current Fund	A-23	1,617,446	
Encumbrances Payable	A-25	1,800,927	2,230,651
Reserve for Federal and State Grants	A-26	14,186,688	12,707,611
Unappropriated Grants	A-27	77,043	225,036
Total Federal and State Grant Fund Liabilities and Reserves		<u>17,682,104</u>	<u>15,163,298</u>
Total Liabilities, Reserves and Fund Balance		<u>\$ 106,769,949</u>	<u>\$ 110,649,142</u>

See accompanying notes to the financial statements.

COUNTY OF BERGEN

COMPARATIVE STATEMENT OF OPERATIONS AND CHANGES IN FUND BALANCE -
REGULATORY BASIS

CURRENT FUND

FOR THE YEARS ENDED DECEMBER 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Revenue and Other Income Realized:		
Fund Balance Utilized	\$ 20,500,000	\$ 20,500,000
Miscellaneous Revenues Anticipated	128,518,286	130,907,169
Receipts from Current Taxes	419,406,785	411,488,557
Miscellaneous Revenues not Anticipated	9,046,514	8,839,199
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	5,945,329	4,041,121
Accounts Payable Cancelled	48,821	7,368
Cancelled Appropriated Grant Reserves	1,205,020	46,363
Prepaid Payroll Taxes Applied	97,575	
Contracts Payable Cancelled	1,271,913	610,441
	<u>586,040,243</u>	<u>576,440,218</u>
Expenditures:		
Budget Appropriations - Original Budget	546,088,842	527,823,620
Added by N.J.S.A. 40A:4-89	14,164,390	18,266,501
Other Charges to Income:		
Interfunds Advanced	1,617,446	
Prepaid Liability - Payroll Taxes	73,691	97,575
Accounts Payable	3,801	1,116
Due from Bergen County Improvement Authority	3,800,000	7,000,000
Due from County Treasurer	4,597	
Cancelled Grants Receivable	1,205,019	
	<u>566,957,786</u>	<u>553,188,812</u>
Total Expenditures	<u>566,957,786</u>	<u>553,188,812</u>
Excess in Operations	19,082,457	23,251,406
Fund Balance, January 1	<u>48,575,155</u>	<u>45,823,749</u>
	67,657,612	69,075,155
Utilized as Anticipated Revenue	<u>20,500,000</u>	<u>20,500,000</u>
Fund Balance, December 31	<u>\$ 47,157,612</u>	<u>\$ 48,575,155</u>

See accompanying notes to the financial statements.

COUNTY OF BERGEN
STATEMENT OF REVENUES - REGULATORY BASIS
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budget	Realized	Excess or (Deficit)
Surplus Anticipated	20,500,000	20,500,000	
Miscellaneous Revenues:			
<i>Local Revenues:</i>			
Register of Deeds	1,900,000	2,587,680	687,680
Surrogate	525,000	563,744	38,744
Sheriff	6,900,000	8,204,106	1,304,106
Interest on Investments and Deposits	2,215,806	3,164,274	948,468
Park Fees and Revenue	2,300,000	2,351,917	51,917
Golf Fees and Revenues	6,350,000	7,162,007	812,007
Realty Transfer Fees	8,825,000	8,338,332	(486,668)
State of NJ - Court Lease	122,682	122,682	
Central Municipal Court	850,000	705,898	(144,102)
Election Ballot Printing	975,000	910,899	(64,101)
Reimbursement from State of NJ for State Prisoners held in County Jails	25,000	38,873	13,873
Police and Fire Academy Fees	325,000	431,899	106,899
Reimbursement for In-Kind Grants	2,200,000	2,838,597	638,597
Animal Shelter Contracts	700,000	1,038,247	338,247
Animal Center - Other Fees	130,000	134,839	4,839
Shared Services Health Agreements	1,700,000	1,876,344	176,344
Bergen County Health Care Center	7,600,000	7,816,973	216,973
Shared Services Health Agreements - Kearny	67,240	68,585	1,345
Shared Services Health Agreements - 40 Passaic Street	425,000	400,733	(24,267)
Interlocal - Interboro Regional Communication Network	295,000	295,000	
	<u>44,430,728</u>	<u>49,051,629</u>	<u>4,620,901</u>
<i>State Aid:</i>			
County College Bonds - (N.J.S.A. 18A:64A-22.6)	2,877,250	2,935,685	58,435
<i>State Assumptions of Costs:</i>			
Social and Welfare Services (c.66, P.L. 1990):			
Supplemental Social Security Income	988,740	1,059,339	70,599
DDD Assessment Program	86,000	251,855	165,855
	<u>1,074,740</u>	<u>1,311,194</u>	<u>236,454</u>

COUNTY OF BERGEN

STATEMENT OF REVENUES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
<i>Public and Private Programs:</i>			
State & Community Partnership	830,965	830,965	
Area Plan Grant	6,895,545	6,895,545	
Medicaid Peer Grouping	1,775,000	1,775,000	
Youth Complex Education Program	158,000	158,000	
Sexual Assault Nurse Examiner (SANE/SART)	85,548	85,548	
Technology Innovation for Public Safety	500,000	500,000	
Personal Assistance Services - Hudson County	1,780	1,780	
Juvenile Detention Alt Initiative	87,726	87,726	
NJ Homeless Veterans Grant Program	500	500	
Police Body Armor Replacement	10,055	10,055	
Sheriff Body Armor Replacement	45,271	45,271	
Mental Health Board Administrator	12,000	12,000	
Homeless Management Info System (HMIS)	20,000	20,000	
Children's Interagency Coordinating County	36,874	36,874	
Stop School Violence	500,000	500,000	
Unified Child Care	27,000	27,000	
Creating Change for Men Who Batter Women	2,000	2,000	
Work First NJ Administration	114,461	114,461	
Social Services for the Homeless Program	1,362,696	1,362,696	
Bergen Respite Care	565,480	565,480	
IOLTA Fund Grant	15,000	15,000	
Human Services Advisory Council	66,073	66,073	
Personal Assistance Services Program	93,054	93,054	
State Criminal Alien Assistance Program	446,352	446,352	
Victims of Crime Act (VOCA) Program	367,884	367,884	
Operating Helping Hands	58,824	58,824	
HTS Mobilization 2018 Drive Sober (DDEF)	5,170	5,170	
Local Arts Program	106,455	106,455	
Homeless Management Information System	82,893	82,893	
Alfred J. Thomas Home for Veterans	88,415	88,415	
Alternatives to Domestic Violence	546,813	546,813	
Recycling Enhancement Act Tax Fund Grant	70,000	70,000	
County Comprehensive Alcohol Program	1,120,661	1,120,661	
Spring House for Women - Drug Court	93,624	93,624	
Sr Citizen & Disabled Transportation	1,384,360	1,384,360	
Hudson Personal Assistance Services Partnership	21,083	21,083	
Violence Against Women Act	69,319	69,319	
County Historical Partnership Program	60,000	60,000	
Visions Grant	101,001	101,001	
Mental Health Law Project	246,898	246,898	
Child Advocacy Development Grant	63,283	63,283	
HTS - 2019 Distracted Driving Crackdown	40,000	40,000	
Subregional Transportation Planning	198,164	198,164	
Subregional Support and Intern Program	15,000	15,000	
Drug Recognition Expert Program	25,000	25,000	
Megan's Law Justice Assistance Grant	12,105	12,105	
Corporate Marketing Travel and Tourism	16,500	16,500	
Corporate Marketing - American Dream	10,000	10,000	

COUNTY OF BERGEN
STATEMENT OF REVENUES - REGULATORY BASIS
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
<i>Public and Private Programs (cont):</i>			
Right to Know	21,869	21,869	
County Environmental Health Act (CEHA)	212,670	212,670	
Tuberculosis Control Program	272,472	272,472	
Recreational Opport. for Individuals with Disabilities	35,000	35,000	
Case Management	136,000	136,000	
Early Intervention Services	1,658,209	1,658,209	
Municipal Alliance Program	757,888	757,888	
Senior Farmer's Market Nutrition Program	4,000	4,000	
Veterans Transportation	26,000	26,000	
Clean Communities Program	156,516	156,516	
Childhood Lead	290,000	290,000	
IV-D Child Support Enforcement System	15,951	15,951	
Regional Fugitive Task Force	10,000	10,000	
Mental Health Board Administration	12,000	12,000	
Work First NJ Administration	40,000	40,000	
Comprehensive Cancer Control	130,410	130,410	
HIV State Prevention Program	107,000	107,000	
Cancer Education & Early Detection	741,775	741,775	
NJ JARC Job Access & Reverse Commute	175,000	175,000	
State Health Insurance Program	36,000	36,000	
Unified Child Care	2,030,773	2,030,773	
State Criminal Alien Assistance Program	467,041	467,041	
Victims of Crime Act	386,535	386,535	
Emergency Management Agency Assistance	55,000	55,000	
PHILEP Bioterrorism Program	323,720	323,720	
Financial Literacy Education	8,000	8,000	
Venture Program	624,000	624,000	
Youth Complex Education	161,320	161,320	
Enhance Training to End Abuse	400,000	400,000	
ARCH - State Opioid	125,000	125,000	
Victim Assistance Grant (VAG)	241,875	241,875	
Violence Against Women Act	66,667	66,667	
Paul Coverdell Grant FY2018	9,300	9,300	
Art Therapy Exercise	1,000	1,000	
State Homeland Security	436,711	436,711	
Urban Area Security Initiative	295,000	295,000	
Basic Center Grant	151,561	151,561	
Transitional Living Program	165,840	165,840	
	<u>29,242,935</u>	<u>29,242,935</u>	<u>-</u>

COUNTY OF BERGEN
STATEMENT OF REVENUES - REGULATORY BASIS
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budget	Realized	Excess or (Deficit)
<i>Other Special Items:</i>			
Added and Omitted Taxes	1,588,898	1,588,899	1
Capital Surplus	1,750,000	1,750,000	
Justice Center Parking	400,000	411,000	11,000
Motor Vehicle Surplus - Trust Fund	1,800,000	1,800,000	
Shared Services Pension Agreement	118,000	118,572	572
INS Inmates	16,000,000	14,405,707	(1,594,293)
Public Health Priority Funding	3,725,000	3,579,739	(145,261)
Shared Services - 911 Agreements	66,244	66,244	
Register of Deeds - P.L. 2001 C370	2,550,000	2,545,608	(4,392)
Surrogate - P.L. 2001 C370	800,000	646,785	(153,215)
Sheriff - P.L. 2001 C370	275,000	282,500	7,500
Shared Services Police Services	338,610	344,816	6,206
Medicare Part D Reimbursement	815,000	770,129	(44,871)
Interlocal - 911 Agreement- Ridgefield	208,000	208,000	
Housing Authority Lease	202,261	180,973	(21,288)
Interlocal - 911 Agreement - Lodi	306,000	312,120	6,120
Interlocal - 911 Agreement - Leonia	164,485	167,775	3,290
Interlocal - 911 Agreement - Wyckoff	183,600	188,573	4,973
Interlocal - 911 Agreement - Midland Park	135,000	135,000	
BCIA - New Bridge Medical Center - Rental	6,000,000	7,000,000	1,000,000
Bergen County Improvement Authority - Loan Repayment	4,500,000	4,500,000	
Intoxicated Driver Program Fees	300,000	326,834	26,834
Interlocal - JDC Revenue Passaic & Union County	450,000	740,418	290,418
Interlocal - BCC College Shuttle - Community Transportation	135,000	135,000	
Interlocal - Security Services at Bergen Technical High School	436,940	308,815	(128,125)
Interlocal - Board of Social Services Payroll & Purchasing	25,000	25,500	500
Interlocal - Board of Social Services - Rental of County Facility	75,000	75,625	625
Sale of County Assets	3,300,000	3,362,211	62,211
	<u>46,648,038</u>	<u>45,976,843</u>	<u>(671,195)</u>
 Total Miscellaneous Revenues Anticipated	 <u>124,273,691</u>	 <u>128,518,286</u>	 <u>4,244,595</u>
 Subtotal General Revenues	 144,773,691	 149,018,286	 4,244,595
Amount to be Raised by Taxation	<u>419,406,785</u>	<u>419,406,785</u>	
 Budget Totals	 <u>\$ 564,180,476</u>	 568,425,071	 <u>4,244,595</u>
 Miscellaneous Revenues not Anticipated (Nonbudget)		 <u>9,046,514</u>	
		 <u>\$ 577,471,585</u>	

See accompanying notes to the financial statements.

COUNTY OF BERGEN
STATEMENT OF REVENUES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Miscellaneous Revenue Not Anticipated:	
Bail Bond Forfeitures	209,207
PILOT Program	161,406
Miscellaneous	5,596
Interest - Clerk	17,477
Title IV D BC Probation Reimbursement	698,049
Paymode X ACH Rebates	6,724
Jury Duty	400
Interlocal BD OC SOC Serv	11,823
COOP Administration Fee	70,629
Sale of Computer Time - Data Processing	999
Open Public Records Fees	259
Insurance Claims and Reimbursements	2,179,585
Performance Bonds - Inspection Fees	134,244
Drain Connect - Site Plan	11,400
Subdivision Fees	261,470
Cash Contributions-In Lieu of Construction	305,948
Filing Fees - Construction Board	2,100
NJ-Insurance Franchise Tax	18,161
Miscellaneous Police Services	322,395
Safety & Security - Special Event	67,624
Medical Examiner - Autopsy Protocol	8,211
Consumer Protection Bd of Social Services	46,920
Division of Consumer Affairs	83,086
FEMA Reimbursements	420,969
9-1-1 Dispatch Service	241,180
Sheriff's Miscellaneous Revenue	476,353
Sheriff Work Release Program	10,374
Prosecutor's Miscellaneous	381,445
General Services Reimbursements	76,752
Scrap Metal	28,571
Vending Machine Commissions	55,179
39 Hudson Street	189,480
Heavy Hauling	1,080
Energy Savings Rebate - PSE&G	35,246
Sale of County Assets	92,756
Various Rental Income	4,071
Interlocal Mechanic Service	204,227
Comm Trans - Advertising	36,000
Health/American Dream Fee	150,000
Industrial Health	892
Spring House Medicaid Fees	407,513
Mental Health	5,220
ARP Reimbursement Fees	548,305
IDRC Fees Income	88
Human Services - Interlocal Agreement	3,622
ADV - Client Fees	57,489
Human Services Institute Registration Fees	2,320
JINS Shelter Revenue	150,000
Human Services Misc Revenue	3,015
Prior Year Credit	672,636
Phone Reimbursement	532
DPW - Motor Fuel Income	157,762
General Court Fees	821
Payment in Lieu of Taxes	8,903
	9,046,514
	\$ 9,046,514

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
OPERATIONS:					
<i>Legislative Branch</i>					
Board of Chosen Freeholders:					
Salaries and Wages	203,166	203,166	202,880	286	
Clerk of the Board:					
Salaries and Wages	833,052	749,052	706,008	43,044	
Other Expenses	369,700	369,700	365,709	3,991	
<i>Total Legislative Branch</i>	<u>1,405,918</u>	<u>1,321,918</u>	<u>1,274,597</u>	<u>47,321</u>	
<i>Executive Branch</i>					
County Executive:					
Salaries and Wages	1,132,942	1,132,942	1,070,131	62,811	
Other Expenses	41,000	41,000	40,090	910	
<i>Total County Executive</i>	<u>1,173,942</u>	<u>1,173,942</u>	<u>1,110,221</u>	<u>63,721</u>	
Department of Administration and Finance					
Division of Treasury:					
Salaries and Wages	1,672,497	1,656,497	1,577,009	79,488	
Other Expenses	40,000	40,000	38,471	1,529	
Division of Fiscal Operations:					
Salaries and Wages	692,967	572,967	497,018	75,949	
Other Expenses	1,777,050	1,977,050	1,814,077	162,973	
Division of Personnel:					
Salaries and Wages	715,472	625,472	604,901	20,571	
Other Expenses	21,890	31,890	26,052	5,838	
Division of Purchasing:					
Salaries and Wages	674,298	674,798	674,557	241	
Other Expenses	57,997	57,997	39,851	18,146	
Division of Information Technology:					
Salaries and Wages	1,548,982	1,428,982	1,413,479	15,503	
Other Expenses	991,077	991,077	950,648	40,429	
Division of Public Information:					
Salaries and Wages	288,848	296,848	296,836	12	
Other Expenses	15,000	15,000	3,717	11,283	

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS
CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Division of Risk Management:					
Salaries and Wages	190,366	170,366	145,323	25,043	
Other Expenses	6,511,557	6,111,557	5,572,500	439,057	100,000
Health Benefits	78,130,000	79,738,000	79,267,236	420,764	50,000
Workers' Compensation	3,777,731	4,477,731	4,423,450	54,281	
Economic Development					
Salaries and Wages	345,231	317,031	286,950	30,081	
Other Expenses	106,267	117,767	84,633	33,134	
Central Municipal Court:					
Salaries and Wages	948,705	948,705	917,770	30,935	
Other Expenses	29,000	29,000	15,747	13,253	
Salary Adjustment	700,000	667,500	22,610	344,890	300,000
Termination Pay:					
Salaries and Wages	250,000	250,000	250,000		
Matching Funds for Grants:					
Other Expenses	115,000	115,000			115,000
B.C.I.A. Other Expenses	1,800,000	1,800,000	1,800,000		
Out-of-County College Reimbursement	110,000	110,000	77,607	22,393	10,000
Hospital Authority	350,000	350,000		25,000	325,000
Total Department of Administration and Finance	101,859,935	103,571,235	100,800,442	1,870,793	900,000
Department of Health					
Division of Public Health:					
Salaries and Wages	648,402	648,402	648,393	9	
Other Expenses	542,795	542,795	298,634	244,161	
Bergen County Health Care Center:					
Salaries and Wages	6,462,612	6,012,612	5,979,256	33,356	
Other Expenses	3,472,087	3,472,087	3,169,169	302,918	
Intoxicated Driver Resource Center					
Salaries and Wages	253,095	259,095	257,012	2,083	
Other Expenses	17,800	17,800	11,016	6,784	
Division of Mental Health:					
Salaries and Wages	389,154	389,154	222,465	116,689	50,000
Other Expenses	6,860	6,860	5,776	1,084	

COUNTY OF BERGEN

STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Office Planning and Development:					
Salaries and Wages	317,755	267,755	213,836	53,919	
Other Expenses	64,350	64,350	63,582	768	
Aid to Mental Health:					
Other Expenses	1,631,154	1,631,154	1,630,210	944	
Public Health Priority Funding					
Salaries and Wages	900,000	900,000	900,000		
Other Expenses	55,000	55,000	21,723	33,277	
Shared Services Health Agreements:					
Salaries and Wages	1,765,000	1,765,000	1,765,000	40	
Other Expenses	50,000	50,000	49,960		
Division of Animal Center:					
Salaries and Wages	1,855,432	1,805,432	1,805,416	16	
Other Expenses	718,815	718,815	669,009	49,806	
Total Department of Health	19,150,311	18,606,311	17,710,457	845,854	50,000
Department of Human Services:					
Division of Family Guidance:					
Salaries and Wages	4,356,609	4,156,609	3,810,061	146,548	200,000
Other Expenses	336,717	366,717	347,790	18,927	
Division of Community Services:					
Salaries and Wages	2,040,629	2,062,629	1,818,245	244,384	
Other Expenses	3,266,955	3,281,955	3,168,850	113,105	
Division of Aging:					
Salaries and Wages	1,186,219	1,186,219	1,036,378	99,841	50,000
Other Expenses	1,526,584	1,526,584	1,402,970	123,614	
Juvenile Detention Center:					
Salaries and Wages	1,793,721	1,793,721	1,611,822	81,899	100,000
Other Expenses	175,537	175,537	171,529	4,008	
Total Department of Human Services	14,682,971	14,549,971	13,367,645	832,326	350,000

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Department of Law:					
Salaries and Wages	2,591,445	2,516,445	2,399,185	117,260	
Other Expenses	89,276	89,276	72,267	17,009	
Mental Patients in State Institutions:					
Other Expenses - County Share	375,000	375,000	258,043	116,957	
Mentally Retarded - DDD Costs - County Share	261,083	261,083		261,083	
Mental Diseases - DMH&H Costs - County Share	2,430,919	2,430,919	2,430,919		
Total Department of Law	5,747,723	5,672,723	5,160,414	512,309	
Department of Public Safety					
Division of Safety and Security:					
Salaries and Wages	2,459,379	2,394,379	2,394,343	36	
Other Expenses	109,196	109,196	80,166	29,030	
Division of Weights and Measures:					
Salaries and Wages	918,179	847,179	805,807	41,372	
Other Expenses	149,800	149,800	141,267	8,533	
Division of the Medical Examiner:					
Salaries and Wages	445,546	370,546	353,007	17,539	
Other Expenses	1,101,420	1,301,420	1,187,014	114,406	
Division of Emergency Management:					
Salaries and Wages	574,883	499,883	499,823	60	
Other Expenses	148,000	148,000	131,957	16,043	
Division of Public Safety Oper 911-Dispatch:					
Salaries and Wages	3,324,079	3,124,079	3,085,141	38,938	
Other Expenses	1,558,800	1,558,800	1,533,351	25,449	
Division of Law and Public Safety:					
Salaries and Wages	1,711,606	1,371,606	1,343,667	27,939	
Other Expenses	427,985	427,985	363,447	64,538	
Total Department of Public Safety	12,928,873	12,302,873	11,918,990	383,883	
Department of Public Works					
Division of General Services:					
Salaries and Wages	4,494,494	4,394,494	4,306,340	88,154	
Other Expenses	9,346,500	9,346,500	8,400,362	916,138	30,000

COUNTY OF BERGEN

STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Division of Mechanical Services:					
Salaries and Wages	1,258,651	1,156,651	1,075,689	70,962	10,000
Other Expenses	2,405,300	2,605,300	2,499,665	105,635	
Division of Administration:					
Salaries and Wages	551,824	541,824	478,081	63,743	
Other Expenses	6,175	6,175	1,968	4,207	
Division of Shared Services:					
Salaries and Wages	76,500	76,500	76,436	64	
Other Expenses	2,500	2,500	301	2,199	
Division of Operations:					
Salaries and Wages	852,239	1,042,239	1,030,459	1,780	10,000
Other Expenses	2,775,297	2,775,297	2,126,003	649,294	
Division of Community Transportation:					
Salaries and Wages	1,056,691	1,056,691	1,056,057	634	
Other Expenses	98,100	98,100	60,941	37,159	
Division of Mosquito Control:					
Salaries and Wages	938,831	938,831	885,727	53,104	
Other Expenses	269,560	269,560	206,062	63,498	
Total Department of Public Works	24,132,662	24,310,662	22,204,091	2,056,571	50,000
Department of Parks					
Division of Cultural and Historic Affairs:					
Salaries and Wages	230,079	230,079	203,195	26,884	
Other Expenses	33,063	33,063	32,658	405	
Land Management			(11,399)	11,399	
Salaries and Wages					
Division of Parks and Recreation:					
Salaries and Wages	5,248,845	5,473,845	5,466,799	7,046	
Other Expenses	3,510,700	3,955,700	3,811,403	144,297	
Division of Golf Courses:					
Salaries and Wages	4,063,083	4,027,083	3,886,466	140,617	
Other Expenses	1,463,820	1,600,820	1,432,135	168,685	
Total Department of Parks	14,549,590	15,320,590	14,821,257	499,333	

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Department of Planning and Economic Development					
Division of Construction Board Appeals:					
Other Expenses	375	375		375	
Division of Planning and Economic Development:					
Salaries and Wages	1,045,598	1,015,598	1,014,995	603	
Other Expenses	37,494	37,494	36,204	1,290	
Division of Engineering:					
Salaries and Wages	1,646,906	1,646,906	1,619,703	27,203	
Other Expenses	93,775	93,775	73,963	19,812	
Division of Transportation Planning:					
Other Expenses	25,000	25,000		5,000	20,000
Total Department of Planning and Economic Development	2,849,148	2,819,148	2,744,865	54,283	20,000
<i>Total Executive Branch</i>	197,075,155	198,327,455	189,838,382	7,119,073	1,370,000
Educational Agencies					
Office of the Superintendent of Schools:					
Salaries and Wages	414,076	414,076	395,203	18,873	
Other Expenses	31,525	31,525	19,307	12,218	
Bergen County Vocational Schools:					
Other Expenses	32,116,672	32,116,672	30,809,468	1,307,204	
Bergen County Community College:					
Other Expenses	21,535,543	21,535,543	21,535,543		
Bergen County Special Services School:					
Other Expenses	10,339,867	10,339,867	10,339,867		
Total Educational Agencies	64,437,683	64,437,683	63,099,388	1,338,295	
Constitutional Officers					
Office of the County Surrogate:					
Salaries and Wages	1,911,033	1,881,033	1,867,010	14,023	
Other Expenses	76,409	76,409	75,793	616	
Office of the County Clerk:					
Salaries and Wages	2,853,680	2,808,680	2,801,623	7,057	
Other Expenses	2,367,500	2,367,500	2,286,197	81,303	

COUNTY OF BERGEN

STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Office of the County Prosecutor:					
Salaries and Wages	30,249,141	29,290,841	28,979,017	311,824	
Other Expenses	1,551,875	1,591,875	1,545,709	46,166	
Office of the County Sheriff:					
Salaries and Wages	19,297,706	18,307,706	18,092,620	215,086	
Other Expenses	996,200	996,200	821,953	174,247	
Bureau of Identification - Sheriff:					
Salaries and Wages	5,722,095	5,282,095	5,052,655	229,440	
Other Expenses	369,694	369,694	364,488	5,206	
County Jail - Sheriff:					
Salaries and Wages	41,030,954	41,950,954	41,860,699	90,255	
Other Expenses	7,327,655	7,327,655	6,262,815	1,064,840	
Bureau of Police Services:					
Salaries and Wages	5,985,218	6,495,218	6,449,118	46,100	
Other Expenses	213,996	213,996	97,401	116,595	
Total Constitutional Officers	119,953,156	118,959,856	116,557,098	2,402,758	
Other Boards and Agencies					
Board of Social Services - Welfare Administration - County Share	8,170,969	8,170,969	8,170,969		
Temp. Assistance to Needy Families - County Share	112,332	112,332	80,000	32,332	
Supplemental Security Income - State Share	988,740	988,740	988,740		
Board of Taxation					
Salaries and Wages	581,425	581,425	580,365	1,060	
Board of Elections					
Salaries and Wages	1,081,642	1,056,642	988,207	68,435	
Other Expenses	291,940	291,940	199,703	92,237	
Superintendent of Elections					
Salaries and Wages	619,008	631,008	628,858	2,150	
Other Expenses	489,985	489,985	426,177	63,808	
Commissioner of Registration					
Salaries and Wages	1,251,771	1,189,771	1,122,736	67,035	
Other Expenses	198,000	198,000	148,714	49,286	
Total Other Boards and Agencies	13,785,812	13,710,812	13,334,469	376,343	

COUNTY OF BERGEN

STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Public and Private Programs					
State & Community Partnership	830,965	830,965	830,965		
Area Plan Grant	6,895,545	6,895,545	6,895,545		
Medicaid Peer Grouping	1,775,000	1,775,000	1,775,000		
Youth Complex Education Program	158,000	158,000	158,000		
Sexual Assault Nurse Examiner (SANE/SART)	85,548	85,548	85,548		
Technology Innovation for Public Safety	500,000	500,000	500,000		
Personal Assistance Services - Hudson County	1,780	1,780	1,780		
Juvenile Detention Ait Initiative	87,726	87,726	87,726		
NJ Homeless Veterans Grant Program	500	500	500		
Police Body Armor Replacement	10,055	10,055	10,055		
Sheriff Body Armor Replacement	45,271	45,271	45,271		
Mental Health Board Administrator	12,000	12,000	12,000		
Homeless Management Info System (HMIS)	20,000	20,000	20,000		
Children's Interagency Coordinating County	36,874	36,874	36,874		
Stop School Violence	500,000	500,000	500,000		
Unified Child Care	27,000	27,000	27,000		
Creating Change for Men Who Batter Women	2,000	2,000	2,000		
Work First NJ Administration	114,461	114,461	114,461		
Social Services for the Homeless Program	1,362,696	1,362,696	1,362,696		
Bergen Respite Care	565,480	565,480	565,480		
IOLTA Fund Grant	15,000	15,000	15,000		
Human Services Advisory Council	66,073	66,073	66,073		
Personal Assistance Services Program	93,054	93,054	93,054		
State Criminal Alien Assistance Program	446,352	446,352	446,352		
Victims of Crime Act (VOCA) Program	367,884	367,884	367,884		
Operating Helping Hands	58,824	58,824	58,824		
HTS Mobilization 2018 Drive Sober (DDEF)	5,170	5,170	5,170		
Local Arts Program	106,455	106,455	106,455		
Homeless Management Information System	82,893	82,893	82,893		
Alfred J. Thomas Home for Veterans	88,415	88,415	88,415		
Alternatives to Domestic Violence	546,813	546,813	546,813		
Recycling Enhancement Act Tax Fund Grant	70,000	70,000	70,000		

COUNTY OF BERGEN

STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
County Comprehensive Alcohol Program	1,120,661	1,120,661	1,120,661		
Spring House for Women - Drug Court	93,624	93,624	93,624		
Sr Citizen & Disabled Transportation	1,384,360	1,384,360	1,384,360		
Hudson Personal Assistance Services Partnership	21,083	21,083	21,083		
Violence Against Women Act	69,319	69,319	69,319		
County Historical Partnership Program	60,000	60,000	60,000		
Visions Grant	101,001	101,001	101,001		
Mental Health Law Project	246,898	246,898	246,898		
Child Advocacy Development Grant	63,283	63,283	63,283		
HTS - 2019 Distracted Driving Crackdown	40,000	40,000	40,000		
Subregional Transportation Planning	198,164	198,164	198,164		
Subregional Support and Intern Program	15,000	15,000	15,000		
Drug Recognition Expert Program	25,000	25,000	25,000		
Megan's Law Justice Assistance Grant	12,105	12,105	12,105		
Corporate Marketing Travel and Tourism	16,500	16,500	16,500		
Corporate Marketing - American Dream	10,000	10,000	10,000		
Right to Know	21,869	21,869	21,869		
County Environmental Health Act (CEHA)	212,670	212,670	212,670		
Tuberculosis Control Program	272,472	272,472	272,472		
Recreational Opport. for Individuals with Disabilities	35,000	35,000	35,000		
Case Management	136,000	136,000	136,000		
Early Intervention Services	1,658,209	1,658,209	1,658,209		
Municipal Alliance Program	757,888	757,888	757,888		
Senior Farmer's Market Nutrition Program	4,000	4,000	4,000		
Veterans Transportation	26,000	26,000	26,000		
Clean Communities Program	156,516	156,516	156,516		
Childhood Lead	290,000	290,000	290,000		
IV-D Child Support Enforcement System	15,951	15,951	15,951		
Regional Fugitive Task Force	10,000	10,000	10,000		
Mental Health Board Administration	12,000	12,000	12,000		
Work First NJ Administration	40,000	40,000	40,000		
Comprehensive Cancer Control	130,410	130,410	130,410		
HIV State Prevention Program	107,000	107,000	107,000		
Cancer Education & Early Detection	741,775	741,775	741,775		

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
NJ JARC Job Access & Reverse Commute	175,000	175,000	175,000		
State Health Insurance Program	36,000	36,000	36,000		
Unified Child Care	2,030,773	2,030,773	2,030,773		
State Criminal Alien Assistance Program	467,041	467,041	467,041		
Victims of Crime Act	386,535	386,535	386,535		
Emergency Management Agency Assistance	55,000	55,000	55,000		
PHILEP Bioterrorism Program	323,720	323,720	323,720		
Financial Literacy Education	8,000	8,000	8,000		
Venture Program	624,000	624,000	624,000		
Youth Complex Education	161,320	161,320	161,320		
Enhance Training to End Abuse	400,000	400,000	400,000		
ARCH - State Opioid	125,000	125,000	125,000		
Victim Assistance Grant (VAG)	241,875	241,875	241,875		
Violence Against Women Act	66,667	66,667	66,667		
Paul Coverdell Grant FY2018	9,300	9,300	9,300		
Art Therapy Exercise	1,000	1,000	1,000		
State Homeland Security	436,711	436,711	436,711		
Urban Area Security Initiative	295,000	295,000	295,000		
Basic Center Grant	151,561	151,561	151,561		
Transitional Living Program	165,840	165,840	165,840		
Total Public and Private Programs	29,242,935	29,242,935	29,242,935		
TOTAL OPERATIONS	425,900,659	426,000,659	413,346,869	11,283,790	1,370,000
Detail:					
Salaries and Wages	176,651,761	173,555,261	169,520,988	3,314,273	720,000
Other Expenses (Including Contingent)	249,248,898	252,445,398	243,825,881	7,969,517	650,000
	425,900,659	426,000,659	413,346,869	11,283,790	1,370,000
Capital Improvements					
Down Payments on Improvements	2,700,000	2,700,000	2,700,000		
Capital Improvement Fund	300,000	300,000	204,883	95,117	
Total Capital Improvements	3,000,000	3,000,000	2,904,883	95,117	

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
County Debt Service					
Payment of Bond Principal:					
State Aid - County College Bonds	5,634,000	5,634,000	5,634,000		
Vocational School Bonds	9,095,000	9,095,000	9,095,000		
Other Bonds	49,329,340	49,329,340	49,329,339		1
Interest on Bonds:					
State Aid - County College Bonds	826,770	826,770	658,130		168,640
Vocational School Bonds	2,010,860	2,034,970	2,034,970		
Other Bonds	14,823,702	14,799,592	13,780,990		1,018,602
Interest on Notes	6,912,104	6,912,104	6,092,103		820,001
Total County Debt Service	88,631,776	88,631,776	86,624,532		2,007,244

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Deferred Charges and Statutory Expenditures					
Contribution to:					
Deferred Charges - Grant Expenditure	253,442	253,442	253,442		
Public Employees' Retirement System	12,151,707	12,151,707	12,057,910	43,797	50,000
Social Security System (O.A.S.I.)	13,984,000	13,884,000	12,933,909	525,091	425,000
Unemployment Compensation Insurance - (NJSA 43:21-3)	50,000	50,000	50,000		
Police and Firemen's Retirement System	20,158,892	20,158,892	20,008,892	75,000	75,000
Define Contribution Retirement Program (DCRP)	50,000	50,000	24,622	25,378	
Total Statutory Expenditures	46,648,041	46,548,041	45,328,775	669,266	550,000
Total General Appropriations	\$ 564,180,476	564,180,476	548,205,059	12,048,173	3,927,244

Adopted Budget \$ 550,016,086
Appropriated by N.J.S.A. 40A4-89 14,164,390

\$

564,180,476

Deferred Charges \$ 253,442
Transferred to Federal and State Grant Fund 29,242,935
Transfer for Other Reserves 76,854,282
Prepaid Tax Liability Applied 97,575
Encumbrances 8,952,789
Cash 432,804,036

\$ 548,205,059

See accompanying notes to the financial statements.

COUNTY OF BERGEN

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

REGULAR TRUST FUNDS

AS OF DECEMBER 31, 2019 and 2018

	<u>Ref.</u>	<u>2019</u>	<u>2018</u>
<u>ASSETS</u>			
Regular Trust Fund:			
Cash and Cash Equivalents	B-1	\$ 24,601,355	\$ 26,415,632
Interfunds	B-2	26,853	
		<u>24,628,208</u>	<u>26,415,632</u>
Open Space Trust Fund:			
Cash and Cash Equivalents	B-1	62,287,249	51,188,902
Accounts Receivable	B-3	49,236	76,343
		<u>62,336,485</u>	<u>51,265,245</u>
Prosecutor's Trust Fund:			
Cash and Cash Equivalents	B-1	20,815,913	22,442,124
Self-Insurance Trust Fund			
Cash and Cash Equivalents	B-1	6,994,464	7,033,360
Community Development Trust Fund			
Cash and Cash Equivalents	B-1	892,523	1,530,211
Due from U.S. Department of Housing & Urban Development - Letters of Credit	B-4	23,556,688	25,100,325
HOME Improvement Program Mortgages Receivable	Contra	8,157,166	8,044,477
Small Business Loans	Contra	124,319	126,514
HOME Investment Mortgages	Contra	9,418,254	9,218,254
American Dream Mortgages	Contra	17,940,876	18,029,852
Principal on American Dream Mortgages	Contra		
		<u>60,089,826</u>	<u>62,049,633</u>
Total Assets		\$ <u>154,048,983</u>	\$ <u>146,763,870</u>

LIABILITIES, RESERVES AND FUND BALANCE

Regular Trust Fund:			
Reserve for Dedicated Revenue:			
Motor Vehicle Fines and Road Openings	B-5	\$ 1,623,289	\$ 2,383,762
Weights and Measures	B-6	173,911	110,151
Miscellaneous Trust Accounts	B-7	21,055,394	22,175,808
Road Permit Deposits	B-8	834,305	777,537
Reserve for Encumbrances	B-9	294,503	1,942,101
Contracts Payable	B-10	646,806	558,506
		<u>24,628,208</u>	<u>27,947,865</u>

COUNTY OF BERGEN
COMPARATIVE BALANCE SHEET - REGULATORY BASIS

REGULAR TRUST FUNDS

AS OF DECEMBER 31, 2019 and 2018

	<u>Ref.</u>	<u>2019</u>	<u>2018</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE (continued)</u>			
Open Space Trust Fund:			
Reserve for Open Space Trust Fund	B-11	25,371,272	30,855,572
Reserve for Encumbrances	B-12	154,803	330,529
Reserve for Contracts Payable	B-13	36,810,410	20,079,144
		<u>62,336,485</u>	<u>51,265,245</u>
Prosecutor's Trust Fund			
Reserve for Prosecutor's Trust Fund	B-14	19,367,152	20,909,891
Reserve for Encumbrances	B-15	1,168,196	1,532,233
Reserve for Contracts Payable	B-16	280,565	
		<u>20,815,913</u>	<u>22,442,124</u>
Self-Insurance Trust Fund:			
Reserve for Self-Insurance Trust Fund	B-17	\$ 6,923,482	\$ 6,105,191
Encumbrances Payable	B-18	70,982	928,169
		<u>6,994,464</u>	<u>7,033,360</u>
Community Development Trust Fund:			
Reserve for Expenditures	B-19	23,134,489	25,508,402
HOME Improvement Mortgages - Principal	B-20	172,942	98,790
HOME Improvement Mortgages - Interest	B-21	444,358	444,488
Reserve for:			
HOME Improvement Program Mortgages Receivable	Contra	8,157,166	8,044,477
Small Business Loans	Contra	124,319	126,514
HOME Investment Mortgages	Contra	9,418,254	9,218,254
American Dream Mortgages	Contra	17,940,876	18,029,852
Principal on American Dream Mortgages	Contra		
Program Income	B-22	477,938	386,576
Small Business Loans - Principal	B-23	150,175	147,979
Small Business Loans - Interest	B-24	27,809	27,273
First Time Home Buyer Mortgages	B-25	41,500	17,000
Program Income - Interest	B-26	-	28
		<u>60,089,826</u>	<u>62,049,633</u>
Total Liabilities, Reserves and Fund Balance		<u>\$ 154,048,983</u>	<u>\$ 148,296,103</u>

See accompanying notes to financial statements.

COUNTY OF BERGEN
COMPARATIVE BALANCE SHEET - REGULATORY BASIS
GENERAL CAPITAL FUND
FOR THE YEARS ENDED DECEMBER 31, 2019 and 2018

<u>ASSETS</u>	<u>Ref.</u>	<u>2019</u>	<u>2018</u>
Cash and Cash Equivalents	C-2, C-3	\$ 26,051,666	\$ 35,982,246
Infrastructure Trust Loan Receivable	C-4	170,639	170,639
NJ DOT Receivable	C-5	41,235,362	25,017,309
FEMA Hazard Grant Program Receivable	C-6	3,500,000	3,500,000
School District Receivable	C-7	64,602	64,614
Due from State of New Jersey	C-8	123,500	
Due from Bergen County Improvement Authority	C-9	60,000,000	
Due from NJ Green Acres Program	C-10	1,250,000	1,250,000
Deferred Charges to Future Taxation:			
Funded	C-11	594,397,484	438,930,823
Unfunded	C-12	323,410,854	434,172,960
Total Assets		<u>\$ 1,050,204,107</u>	<u>\$ 939,088,591</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
General Serial Bonds	C-13	\$ 592,926,000	\$ 436,925,000
Environmental Infrastructure Trust Loan Payable	C-14	1,471,484	2,005,823
Bond Anticipation Notes Payable	C-15	110,670,000	225,745,000
Capital Improvement Fund	C-16	1,539,480	374,461
Improvement Authorizations:			
Funded	C-17	111,096,515	37,731,968
Unfunded	C-17	173,451,008	183,599,495
Encumbrances Payable	C-18	44,828,637	47,447,197
Reserve for Arbitrage Rebate	C-20	91,439	95,956
Reserve for Interest	C-21	109,865	3
Reserve for Preliminary Expenses	C-22	1,434	1,434
Reserve for County Roads	C-23	668,592	668,592
Reserve for Payment of Notes	C-24	704,389	
Total Liabilities and Reserves		<u>1,037,558,843</u>	<u>934,594,929</u>
Fund Balance	C-1	<u>12,645,264</u>	<u>4,493,662</u>
Total Liabilities, Reserves and Fund Balance		<u>\$ 1,050,204,107</u>	<u>\$ 939,088,591</u>

There were Bonds and Notes Authorized But Not Issued at December 31, 2019 and 2018 of \$212,740,943 and \$208,699,580 respectively. (C-25)

See accompanying notes to the financial statements.

COUNTY OF BERGEN
STATEMENT OF FUND BALANCE - REGULATORY BASIS
GENERAL CAPITAL FUND
FOR THE YEARS ENDED DECEMBER 31, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Balance - January 1,	\$ 4,493,662	\$ 3,048,424
Increased by:		
Cash Receipts:		
Premiums on Bonds	7,894,087	
Premiums on BANs	1,055,020	2,120,483
Outside Funding for Bonded Projects	692,444	
Improvement Authorization Canceled	260,066	3,827,668
	9,901,617	5,948,151
	14,395,279	8,996,575
Decreased by:		
Appropriation to Current Year Budget	1,750,000	1,500,000
Authorized not Issued	15	
Down Payment on Improvement Athorization		3,000,000
Transfer for Grants Receivable		2,913
	1,750,015	4,502,913
Balance - December 31,	\$ 12,645,264	\$ 4,493,662

See accompanying notes to financial statements.

**COUNTY OF BERGEN
FIXED ASSETS
AS OF DECEMBER 31, 2019 and 2018**

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	<u>2019</u>	<u>2018</u>
Land	\$ 979,510,330	\$ 977,606,615
Improvements	373,132,810	373,132,810
Equipment	<u>75,664,240</u>	<u>69,195,295</u>
	<u>\$ 1,428,307,380</u>	<u>\$ 1,419,934,720</u>
 Investment in Fixed Assets	 <u>\$ 1,428,307,380</u>	 <u>\$ 1,419,934,720</u>

**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The financial statements of the County of Bergen 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 which differ from the fund structure required by GAAP.

A. REPORTING ENTITY

The County of Bergen (the "County") was organized under an act of the New Jersey Legislative on November 30, 1675 and operates under an elected Freeholder form of County government. The County's major operations include the County judiciary system; law enforcement, recreation, road and bridge maintenance and construction, the County correctional and penal system, health and welfare, education and general administrative services.

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

However, the counties in the State of New Jersey do not prepare financial statements in accordance with GAAP and thus do not comply with all of the GASB pronouncements. The financial statements contained herein include only those boards, bodies, officers or commissions as required by NJS 40A:5-5. Accordingly, the County does not include the operations of the autonomous agencies including the Bergen County Community College, Bergen County Vocational Schools, Bergen County Special Services School and the Bergen County Housing Authority.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. REPORTING ENTITY, (continued)

In April 1995, the State adopted a law that gives the County Executive the authority to veto the minutes of a Utility Authority, Sewerage Authority and Improvement Authority. Based on this law and the criteria set forth in GASB Statement 14, this change would require the financial statements of the Bergen County Utilities Authority, the Northwest Bergen County Utilities Authority and the Bergen County Improvement Authority to be blended into the County Financial Statements as opposed to being shown discretely. The audit reports of the above entities are available at each individual entities location.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION

The accounting policies of the County of Bergen conform to the accounting principles applicable to municipalities that have been prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. 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 financial transactions and accounts of the County of Bergen are organized on the basis of funds, which is different from the fund structure required by GAAP. A fund is an accounting entity with a separate set of self-balancing accounts established to record the financial position and results of operation of a specific government activity. As required by the Division of Local Government Services, the County accounts for its financial transactions through the following individual funds:

Current Fund – This fund is used to account for the resources and expenditures for government operations of a general nature, including Federal and State grant funds.

Trust Fund – 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 Trust Funds.

Regular 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.

Open Space Trust Fund – This fund is used to account for dedicated funds received to acquire land, improve recreation facilities, preserve farmland/historic areas and to assist municipalities in the acquisition and improvement of outdoor recreation facilities.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION (continued)

Prosecutor Trust Fund – This fund is used 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 Trust Fund – This fund is used to account for the expenditures of Worker’s Compensation, General Liability, Unemployment, Disability, Health Benefits and Dental insurance claims and premiums.

Community Development Trust 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 Accounting Group – To account for all fixed assets of the County. The County’s infrastructure is not reported in the group.

A modified accrual basis of accounting is followed with minor exceptions. The accounting principles and practices prescribed for municipalities by the State of New Jersey differ in certain respects from GAAP applicable to local governments units. The more significant differences are explained in the following paragraphs.

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 accounting period when they become subsequent to accrual, reduced by an allowance for doubtful accounts.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION (continued)

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, in accordance with N.J.S.A. 40A:4 et seq.

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

Trust Funds
General Capital Fund

The governing body shall introduce and approve the annual budget not later than January 26, of the fiscal year. The budget shall be adopted not later than February 25, and prior to adoption must be certified by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. The Director of the Division of Local Government Services, with the approval of the Local Finance Board may extend the introduction and approval and adoption dates of the County budget. The budget is prepared by fund, function, activity and line item (salary or other expense) and includes information on the previous year. The legal level of control for appropriations is exercised at the individual line item level for all operating budgets adopted. Emergency appropriations, those made after the adoption of the budget and determination of the tax rate, may be authorized by the governing body of the County. During the last two months of the fiscal year, the governing body may, by a 2/3 vote, amend the budget through line item transfers. Management has no authority to amend the budget without the approval of the Government Body. Expenditures may not legally exceed budgeted appropriations at the line item level.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION (continued)

During the years ended December 31, 2019 and 2018, the Governing Body approved additional revenues and appropriations of \$14,164,390 and \$18,266,501, respectively, in accordance with N.J.S.A. 40A:4-87. In addition, several budget transfers were approved by the governing body in 2019 and 2018.

Expenditures - 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 in the current fund, to be recognized in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on general long-term debt, which should be recognized when due.

Encumbrances - contractual orders at December 31, are reported as expenditures through establishment of a reserve for encumbrances. Encumbrances do not constitute expenditures or liabilities 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 appropriations reserves are recorded as additions to income. Appropriation reserves are not established under GAAP.

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

Interfunds - advances from the Current Fund are reported as interfunds receivable with offsetting reserves, which are created by charges to operations. Income is recognized in the year the receivables are liquidated. Interfunds receivable in the other funds are not offset by reserves. Under GAAP, interfunds receivable are not recorded through operations.

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 non-funding of the authorized cost of capital projects. According to the 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. GAAP does not require the establishment of deferred charges to future taxation and records proceeds of debt issued as revenue.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION (continued)

Improvement authorizations – in the General Capital Fund represent the unexpended balance of an ordinance appropriation and is similar to the unexpended portion of the budget in the Current Fund. GAAP does not recognize these amounts as liabilities.

General Fixed Assets - N.J.A.C. 5:30-5.6 codifies Technical Accounting Directive No. 86-2, Accounting for Governmental Fixed Assets, as promulgated by the Division of Local Government Services, which differs in certain respects from GAAP, requires the inclusion of a statement of general fixed assets of the County as part of its basic financial statements. It also requires the County to place a value on all fixed assets put into service, to maintain a subsidiary ledger of detailed records of fixed assets and to provide property management standards to control fixed assets. General Fixed Assets are defined as non-expendable personal property having a physical existence, a useful life of more than five years and an acquisition cost of \$5,000 or more per unit. 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.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available.

No depreciation has been provided for in the financial statements.

Expenditures for construction in progress are recorded in the Capital Fund until such time as the construction is completed and put into operation.

Fixed assets acquired through grants in aid or contributed capital have not been accounted for separately.

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.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION (continued)

Impact of Recently Issued Accounting Principles

Recently Issued and Adopted Accounting Pronouncements

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

C. BASIC FINANCIAL STATEMENTS

The GASB Codification also requires the financial statements of a governmental unit to be presented in the financial statements in accordance with GAAP. The County presents the financial statements listed in the table of contents which are required by the Division of Local Government Services and which differ from the financial statements required by GAAP. In addition, the Division requires the financial statements listed in the table of contents to be referenced to the supplementary schedules. This practice differs from GAAP.

NOTE 2. CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of bank failure, the government's deposits may not be returned to it. The County's policy is based on New Jersey Statutes requiring cash be deposited only in New Jersey based banking institutions that participate in New Jersey Governmental Depository Protection Act (GUDPA) or in qualified investments established in New Jersey Statutes 40A:5-15.1(a) that are treated as cash equivalents. As of December 31, 2019 and 2018, \$2,232,920 and \$3,497,225 of the County's bank balance of \$224,019,769 and \$240,247,451, respectively, was 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.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

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

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.

NOTE 3. COUNTY DEBT

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

	<u>Balance</u> <u>Dec. 31, 2018</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>Dec. 31, 2019</u>	<u>Amount Due</u> <u>Within</u> <u>One Year</u>
Bonds Payable – General Obligation Debt	\$436,925,000	\$215,240,000	\$59,239,000	\$592,926,000	\$54,915,000
Other Liabilities:					
Compensated Absences	23,581,264	4,943,480	6,938,765	21,585,979	
New Jersey:					
EIT Loans	<u>2,005,823</u>		<u>534,339</u>	<u>1,471,484</u>	<u>544,769</u>
	<u>\$462,512,087</u>	<u>\$220,183,480</u>	<u>\$66,712,104</u>	<u>\$615,983,463</u>	<u>\$55,459,769</u>

	<u>Balance</u> <u>Dec. 31, 2017</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>Dec. 31, 2018</u>	<u>Amount Due</u> <u>Within</u> <u>One Year</u>
Bonds Payable – General Obligation Debt	\$492,495,000	\$4,000,000	\$59,570,000	\$436,925,000	\$59,239,000
Other Liabilities:					
Compensated Absences	22,319,897	6,820,778	5,559,411	23,581,264	
New Jersey:					
EIT Loans	<u>2,525,806</u>		<u>519,983</u>	<u>2,005,823</u>	<u>534,339</u>
	<u>\$517,340,703</u>	<u>\$10,820,778</u>	<u>\$65,649,394</u>	<u>\$462,512,087</u>	<u>\$59,773,339</u>

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 3. COUNTY DEBT (continued)

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.

The County's debt is summarized as follows:

	<u>2019</u>	<u>2018</u>
Issued		
General		
Bonds, Notes and Loans	\$1,244,757,484	\$1,392,387,291
Less: Funds Temporarily Held to Pay Bonds and Notes	704,389	
Additional Borrowing for County College Guaranteed by County	11,653,500 <u>539,690,000</u>	10,230,500 <u>727,711,468</u>
 Total Subtractions	 <u>552,047,889</u>	 <u>737,941,968</u>
 Net Debt Issued	 692,709,595	 654,445,323
Authorized But Not Issued		
General		
Bonds, Notes and Loans	<u>212,740,943</u>	<u>208,699,580</u>
Net Bonds and Notes Issued and Authorized But Not Issued	<u>\$905,450,538</u>	<u>\$863,144,903</u>

The summarized statement of debt condition which follows is extracted from the County's Annual Debt Statement, indicates a statutory net debt of .50% and .49% at December 31, 2019 and 2018, respectively.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
<u>2019</u>			
General Debt	<u>\$1,457,498,427</u>	<u>\$552,047,889</u>	<u>\$905,450,538</u>

Net debt of \$905,450,538 divided by equalized valuation basis per N.J.S.A. 40A:2-2, as amended, of \$179,773,454,707 equals .50%.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
<u>2018</u>			
General Debt	<u>\$1,601,086,871</u>	<u>\$737,941,968</u>	<u>\$863,144,903</u>

Net debt of \$863,144,903 divided by equalized valuation basis per N.J.S.A. 40A:2-2, as amended, of \$15,460,099,760 equals .49%.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 3. COUNTY DEBT (continued)

BORROWING POWER UNDER N.J.S.A. 40A:2-6 AS AMENDED

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

	<u>2019</u>	<u>2018</u>
2% of Equalized Valuation Basis	\$3,595,469,094	\$3,408,105,984
Net Debt	<u>905,450,538</u>	<u>863,144,903</u>
Excess Borrowing Power	<u>\$2,690,018,556</u>	<u>\$2,544,961,081</u>

Paid by Current Fund:

General Obligation Bonds

	<u>2019</u>	<u>2018</u>
\$5,744,500, 2004 County College Bonds, due in annual installments of \$354,500 to \$385,000 through October 15, 2019, interest at various rates from 3.75% to 4.00%	\$	\$354,500
\$5,744,500, 2004 State Aid County College Bonds, due in annual installments of \$354,500 to \$385,000 through October 15, 2019, interest at various rates from 3.75% to 4.00%		354,500
\$77,852,000, 2009 General Improvement Bonds, due in annual installments of \$3,575,000 to \$7,027,000 through November 1, 2026, interest at various rates from 3.25% to 4.00%		4,800,000
\$6,348,000, 2009 Special Services/Vocational School Bonds, due in annual installments of \$350,000 to \$573,000 through November 1, 2024, interest at various rates from 3.25% to 3.875%		475,000
\$4,313,000, 2009 County Hospital Bonds, due in annual installments of \$245,000 to \$388,000 through November 1, 2024, interest at various rates from 3.75% to 5.30%	1,783,000	2,093,000
\$47,465,000, 2010 General Improvement Bonds, due in annual installments of \$1,900,000 to \$3,765,000 through November 1, 2027, interest at various rates from 2.500% to 3.375%		2,800,000
\$5,147,000, 2010 Special Services/Vocational School Bonds, due in annual installments of \$320,000 to \$427,000 through November 1, 2024, interest at various rates from 2.50% to 3.25%		395,000
\$1,177,000, 2010 County College Bonds, due in annual installments of \$115,000 to \$142,000 through November 1, 2020, interest at various rates from 2.50% to 3.00%		135,000

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 3. COUNTY DEBT (continued)

	<u>2019</u>	<u>2018</u>
\$1,176,000, 2010 State Aid County College Bonds, due in annual installments of \$115,000 to \$141,000 through November 1, 2020, interest at various rates from 2.50% to 3.00%	\$	\$135,000
\$14,217,000, 2010 Series B, Taxable Bonds, due in annual installments of \$1,470,000 to \$2,117,000 through November 1, 2019, interest at various rates from 2.50% to 3.40%		2,117,000
\$43,048,000, 2011 General Improvement Refunding Bonds, due in annual installments of \$1,800,000 to \$3,048,000 through December 1, 2028, interest at various rates from 2.00% to 3.25%	26,848,000	29,348,000
\$3,025,000, 2011 Special Services/Vocational School Bonds, due in annual installments of \$150,000 to \$300,000 through December 1, 2024, interest at various rates from 2.00% to 3.00%	1,425,000	1,675,000
\$10,000,000, 2012 Special Services/Vocational School Bonds, due in annual installments of \$600,000 to \$1,200,000 through December 1, 2023, interest at various rates from 1.00% to 2.00%	4,400,000	5,400,000
\$35,800,000, 2012 General Improvement Refunding Bonds, due in annual installments of \$1,500,000 to \$3,000,000 through December 1, 2027, interest at various rates from 1.00% to 2.25%	22,000,000	24,400,000
\$5,600,000, 2012 County Taxable Bonds, due in annual installments of \$400,000 to \$650,000 through December 1, 2022, interest at various rates from 1.00% to 2.20%	1,950,000	2,600,000
\$4,250,000, 2012 County College Bonds, due in annual installments of \$350,00 to \$400,000 through June 15, 2024, interest at various rates from 2.00% to 2.25%	1,800,000	2,150,000
\$4,250,000, 2012 State Aid County College Bonds, due in annual installments of \$350,000 to \$400,000 through June 15, 2024, interest at various rates from 2.00% to 2.25%	1,800,000	2,150,000
\$9,744,000, 2012 BCIA Governmental Loan Revenue Bonds, due in annual installments of \$860,000 to \$1,610,000 through May 1, 2021, interest at various rates from .838% to 2.959%	3,077,000	4,415,000
\$941,000, 2012 BCIA Governmental Loan Revenue Bonds, due in annual installments of \$65,000 to \$131,000 through May 1, 2023, interest at various rates from .838% to 3.259%	415,000	520,000
\$33,035,000, 2013 General Improvement Refunding Bonds, due in annual installments of \$2,335,000 to \$8,340,000 through April 15, 2019, interest at various rates from 1.50% to 4.00%		8,340,000

**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)**

NOTE 3. COUNTY DEBT (continued)

	<u>2019</u>	<u>2018</u>
\$6,250,000, 2013 Special Services/Vocational School Refunding Bonds, due in annual installments of \$1,080,000 to \$1,435,000 through April 15, 2019, interest at various rates from 1.50% to 4.00%	\$	\$1,435,000
\$57,855,000, 2013 General Improvement Bonds, due in annual installments of \$1,875,000 to \$3,750,000 through December 1, 2031, interest at various rates from 3.00% to 4.00%	41,325,000	44,530,000
\$7,145,000, 2013 Special Services/Vocational School Refunding Bonds, due in annual installments of \$250,000 to \$500,000 through December 1, 2029, interest at various rates from 3.00% to 4.00%	4,645,000	5,145,000
\$54,830,000, 2014 General Improvement Bonds, due in annual installments of \$1,605,000 to \$3,060,000 through April 15, 2039, interest at various rates from 2.00% to 5.00%	46,465,000	48,155,000
\$40,000,000, 2014 Special Services/Vocational School Bonds, due in annual installments of \$2,000,000 through June 30, 2034, interest at various rates from 2.00% to 3.50%	30,000,000	32,000,000
\$4,250,000, 2014 County College Bonds, due in annual installments of \$425,000 through June 30, 2024, interest at various rates from 2.00% to 3.00%	2,125,000	2,550,000
\$1,600,000, 2015 County College Bonds, due in annual installments of \$105,000 to \$200,000 through June 30, 2025, interest at various rates from 2.00% to 3.00%, Series A	1,125,000	1,255,000
\$1,600,000, 2015 County College Bonds, due in annual installments of \$105,000 to \$200,000 through June 30, 2025, interest at various rates from 2.00% to 3.00%, Series B	1,125,000	1,255,000
\$58,690,000, 2015 General Obligation Refunding Bonds, due in annual installments of \$2,895,000 to \$11,960,000 through October 15, 2023, interest at various rates from 3.00% to 5.00%	38,585,000	48,810,000
\$14,540,000, 2015 Special Services/Vocational School Refunding Bonds, due in annual installments of \$2,895,000 to \$11,960,000 through October 15, 2023, interest at various rates from 3.00% to 5.00%	9,660,000	12,405,000
\$1,935,000, 2015 County College Refunding Bonds, due in annual installments of \$295,000 to \$995,000 through October 15, 2020, interest at various rates from 3.00% to 5.00%	295,000	1,290,000
\$1,935,000, 2015 State Aid County College Refunding Bonds, due in annual installments of \$295,000 to \$995,000 through October 15, 2020, interest at various rates from 3.00% to 5.00%	295,000	1,290,000

**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)**

NOTE 3. COUNTY DEBT (continued)

	<u>2019</u>	<u>2018</u>
\$6,220,000, 2015 County Hospital Refunding Bonds, due in annual installments of \$55,000 to \$1,145,000 through October 15, 2023, interest at various rates from .926% to 2.708%	\$4,510,000	\$5,655,000
\$47,315,000, 2016 General Improvement Refunding Bonds, due in annual installments of \$185,000 to \$7,215,000 through August 15, 2016, interest at various rates from 2.00% to 5.00%	47,130,000	47,130,000
\$25,668,000, 2017 General Improvement Bonds, due in annual installments of \$1,300,000 to \$2,573,000 through February 15, 2030, interest at various rates from 2.00% to 3.00%	22,968,000	24,368,000
\$2,134,000, 2017 County Vocational/Technical School Bonds, due in annual installments of \$100,000 to \$199,000 through February 15, 2031, interest at various rates from 2.00% to 3.00%	1,929,000	2,034,000
\$3,700,000, 2017 County College Bonds, Series A, due in annual installments of \$500,000 to \$1,000,000 through February 15, 2022, interest at 2%	2,600,000	3,200,000
\$1,876,000, 2017 County College Bonds, Series B, due in annual installments of \$250,000 to \$491,000, through February 15, 2022, interest at 2.00%	1,326,000	1,626,000
\$15,950,000, 2017 General Obligation Bonds, due in annual installments of \$875,000 to \$1,180,000 through December 1, 2033, interest at various rates from 2.25% to 3.00%	14,200,000	15,075,000
\$1,800,000, 2017 County Vocational/Technical School Bonds, due in annual installments of \$85,000 to \$120,000 through December 1, 2035, interest at various rates from 2.25% to 3.00%	1,630,000	1,715,000
\$750,000, 2017 County College Bonds, due in annual installments of \$80,000 to \$90,000 through December 1, 2026, interest at 2.25%	590,000	670,000
\$6,850,000, 2017 Taxable General Improvement Bonds, due in annual installments of \$705,000 to \$835,000 through December 1, 2026, interest at various rates from 2.50% to 2.95%	5,430,000	6,145,000
\$28,205,000, 2017 General Improvement Refunding Bonds, due in annual installments of \$45,000 to \$3,635,000 through November 1, 2027, interest at various rates from 2.00% to 4.00%	28,160,000	28,160,000
\$2,090,000, 2017 County Vocational/Technical Schools Refunding Bonds, due in annual installments of \$10,000 to \$425,000 through November 1, 2024, interest at various rates from 2.00% to 3.00%	2,080,000	2,080,000
\$145,000, 2017 County College Refunding Bonds, Series A due in one installment of \$145,000 on November 1, 2020, interest at 2.75%	145,000	145,000

**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)**

NOTE 3. COUNTY DEBT (continued)

	<u>2019</u>	<u>2018</u>
\$145,000, 2017 County College Refunding Bonds, Series B due in one installment of \$145,000 on November 1, 2020, interest at 2.75%	\$145,000	\$145,000
\$2,000,000, 2018 County College Bonds, Series A, due in annual installments of \$150,000 to \$240,000 through June 1, 2028, interest at various rates from 2.25% to 2.50%	1,850,000	2,000,000
\$2,000,000, 2018 County College Bonds, Series B, due in annual installments of \$150,000 to \$240,000 through June 1, 2028, interest at various rates from 2.25% to 2.50%	1,850,000	2,000,000
\$4,050,000, 2019 County College Bonds, Series A, due in annual installments of \$250,000 to \$435,000 through June 1, 2031, interest at 3.00%	4,050,000	
\$4,050,000, 2019 County College Bonds, Series B, due in annual installments of \$250,000 to \$435,000 through June 1, 2031, interest at 3.00%	4,050,000	
\$70,315,000, 2019 General Obligation Bonds, due in annual installments of \$2,380,000 to \$4,755,000 through July 1, 2040, interest at 3.000%	70,315,000	
\$8,895,000, 2019 County Vocational/Technical School Bonds, due in annual installments of \$430,000 to \$720,000 through July 1, 2035, interest at 3.000%	8,895,000	
\$790,000, 2019 County College Bonds, due in annual installments of \$90,000 to \$110,000 through July 1, 2027, interest at 3.000%	790,000	
\$50,140,000, 2019 County Guaranteed Governmental Lease Revenue Bonds, due in annual installments of \$1,950,000 to \$3,895,000 through October 2039, interest at various rates from 4.00% to 5.00%	50,140,000	
\$72,670,000, 2019 General Improvement Bonds, due in annual installments of \$3,500,000 to \$4,790,000 through December 1, 2036, interest at various rates from 2.000% to 3.000%	72,670,000	
\$2,000,000, 2019 County Vocational/Technical School Bonds, due in annual installments of \$120,000 to \$220,000 through December 1, 2031, interest at various rates from 2.000% to 3.000%	2,000,000	
\$330,000, 2019 County College Bonds, due in annual installments of \$40,000 to \$65,000 through December 1, 2025, interest at various rates from 2.000% to 3.000%	330,000	
\$2,000,000, 2019 Taxable General Improvement Bonds, due in annual installments of \$100,000 to \$200,000 through December 1, 2032, interest at various rates from 2.250% to 2.500%	<u>2,000,000</u>	
	<u>\$592,926,000</u>	<u>\$436,925,000</u>

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 3. COUNTY DEBT (continued)

Environmental Infrastructure Trust Loan Payable

The County has entered into a loan agreement with the New Jersey Environmental Infrastructure Trust for the financing related to the Construction of the Overpeck Landfill Park, including the construction of a landfill leachate system, stabilization of banks, storm water management and preparation of the site for redevelopment:

	<u>2019</u>	<u>2018</u>
\$3,675,000, 2007 Trust Loan due in annual installments of \$250,000 to \$345,000 through August 1, 2022, interest at 3.40% to 5.00%	\$903,000	\$1,178,000
\$3,708,149, 2007 Trust Loan due in semi-annual installments of \$43,077 to \$243,956 through August 1, 2022, with no interest	<u>568,484</u>	<u>827,823</u>
	<u>\$1,471,484</u>	<u>\$2,005,823</u>

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

Year	Bonds		NJFIT Loans		Total
	Principal	Interest	Principal	Interest	
2020	\$54,915,000	\$19,778,279	\$544,769	\$45,150	\$75,283,198
2021	57,401,000	18,100,537	554,913	30,800	76,087,250
2022	53,716,000	16,277,796	371,802	15,850	70,381,448
2023	52,156,000	14,453,996			66,609,996
2024	41,708,000	12,720,947			54,428,947
2025-2029	164,973,000	44,203,305			209,176,305
2030-2034	99,337,000	21,694,756			121,031,756
2035-2039	63,965,000	7,165,875			71,130,875
2040	<u>4,755,000</u>	<u>142,650</u>			<u>4,897,650</u>
	<u>\$592,926,000</u>	<u>\$154,538,141</u>	<u>\$1,471,484</u>	<u>\$91,800</u>	<u>\$749,027,425</u>

NOTE 4. BOND ANTICIPATION NOTES

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

On December 31, 2019 and 2018, the County had \$110,670,000 and \$225,745,000, respectively, in outstanding General Capital bond anticipation notes.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 4. BOND ANTICIPATION NOTES (continued)

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

<u>2019</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Jefferies LLC	\$141,720,000	\$	\$141,720,000	\$
J.P. Morgan Securities LLC	16,000,000		16,000,000	
TD Securities	68,025,000		68,025,000	
BofA Securities		88,000,000		88,000,000
Morgan Stanley & Co. LLC		16,000,000		16,000,000
Piper Jaffray & Co.		6,670,000		6,670,000
	<u>\$225,745,000</u>	<u>\$110,670,000</u>	<u>\$225,745,000</u>	<u>\$110,670,000</u>
<u>2018</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
The Depository Trust Compan	\$184,650,000	\$	\$184,650,000	\$
Jefferies LLC		141,720,000		141,720,000
J.P. Morgan Securities LLC		16,000,000		16,000,000
TD Securities		68,025,000		68,025,000
	<u>\$184,650,000</u>	<u>\$225,745,000</u>	<u>\$184,650,000</u>	<u>\$225,745,000</u>

NOTE 5. PENSION PLANS

Description of Plans

County employees participate in one of the two contributory, defined benefit public employee retirement systems: the State of New Jersey Public Employees' Retirement System (PERS) or the State of New Jersey Police and Firemen's Retirement System (PFRS); or the Defined Contribution Retirement Program (DCRP), a tax-qualified defined contribution money purchase pension plan under Internal Revenue Code (IRC) 401(a).

Public Employees' Retirement System (PERS)

Plan Description

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

**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)**

NOTE 5. PENSION PLANS (continued)

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:

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

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

Police and Firemens' Retirement System (PFRS)

Plan Description

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

Benefits Provided

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

**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)**

NOTE 5. PENSION PLANS (continued)

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

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

Defined Contribution Retirement Program

Prudential Financial jointly administers the DCRP investments with the NJ Division of Pensions and Benefits. If an employee is ineligible to enroll in the PERS or PFRS, the employee may be eligible to enroll in the DCRP. DCRP provides eligible members with a tax-sheltered, defined contribution retirement benefit, along with life insurance and disability coverage. Vesting is immediate upon enrollment for members of the DCRP.

The State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, issues publicly available financial reports that include the financial statements and required supplementary information of the DCRP. The financial reports may be obtained by writing to the State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, PO Box 295, Trenton, New Jersey, 08625-0295.

Employers are required to contribute at an actuarially determined rate. Employee contributions are based on percentages of 5.50% for DCRP of employees' annual compensation, as defined. The DCRP was established July 1, 2007, under the provisions of Chapter 92, P.L. 2007 and expanded under the provisions of Chapter 89, P.L. 2008. Employee contributions for DCRP are matched by a 3% employer contribution.

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 except the SACT. 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.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 5. PENSION PLANS (continued)

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

<u>Year</u>	<u>PERS</u>	<u>PFRS</u>	<u>DCRP</u>
2019	\$12,051,707	\$20,088,892	\$24,622
2018	11,530,816	18,630,301	38,659
2017	10,972,610	17,422,297	40,033

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.

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

Public Employees Retirement System (PERS)

At December 31, 2019, the County had a liability of \$223,291,584 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, actuarially determined. At June 30, 2019, the County's proportion was .0123923615 percent, which was an increase/(decrease) of .0003428537 percent from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the County recognized pension expense of \$12,051,707. At December 31, 2019, deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference in actual and expected experience	\$4,007,792	\$986,404
Changes of assumptions	22,296,485	77,503,802
Net difference between projected and actual earnings on pension plan investments		3,524,745
Changes in proportion and differences between County contributions and proportionate share of contributions	8,393,646	2,552,529
County contributions subsequent to the measurement date	<u> </u>	<u> </u>
Total	<u>\$34,697,923</u>	<u>\$84,567,480</u>

**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)**

NOTE 5. PENSION PLANS (continued)

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

Public Employees Retirement System (PERS) (continued)

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

Year ended June 30:	
2020	\$(6,447,642)
2021	(20,916,033)
2022	(18,676,799)
2023	(8,769,719)
2024	(900,481)

Changes in Proportion

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

Additional Information

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

	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Collective deferred outflows of resources	\$3,149,522,616	\$4,684,852,302
Collective deferred inflows of resources	7,645,087,574	7,646,736,226
Collective net pension liability	18,018,482,972	19,689,501,539
County's Proportion	.01239236315	.0120495095

**COUNTY OF BERGEN
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2019 AND 2018
 (continued)**

NOTE 5. PENSION PLANS (continued)

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

Public Employees Retirement System (PERS) (continued)

Actuarial Assumptions

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

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

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

Mortality Rates

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

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 5. PENSION PLANS (continued)

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

Public Employees Retirement System (PERS) (continued)

Long-Term Rate of Return

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

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

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 5. PENSION PLANS (continued)

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

Public Employees Retirement System (PERS) (continued)

Discount Rate

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

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

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

	June 30, 2019		
	1% Decrease	At Current Discount Rate	1% Increase
	<u>5.28%</u>	<u>6.28%</u>	<u>7.28%</u>
County's proportionate share of the pension liability	\$284,015,716	\$223,291,584	\$173,431,836

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.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 5. PENSION PLANS (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)

At December 31, 2019, the County had a liability of \$240,913,153 for its proportionate share of the PFRS net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, actuarially determined. At June 30, 2019, the County's proportion was 1.9685955259 percent, which was a decrease of (.07804147) percent from its proportion measured as of June 30, 2018.

For the year ended December 31, 2019, the County recognized pension expense of \$20,088,892. At December 31, 2019, deferred outflows of resources and deferred inflows of resources related to PFRS from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference in actual and expected experience	\$2,033,617	\$1,525,265
Changes of assumptions	8,254,997	77,860,924
Net difference between projected and actual earnings on pension plan investments		3,264,295
Changes in proportion and differences between County contributions and proportionate share of contributions	4,689,649	19,809,088
County contributions subsequent to the measurement date	<u> </u>	<u> </u>
Total	<u>\$14,978,263</u>	<u>\$102,459,572</u>

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 5. PENSION PLANS (continued)

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

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

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

Year ended June 30:	
2020	\$(12,630,020)
2021	(26,512,421)
2022	(18,776,349)
2023	(9,255,463)
2024	(5,187,617)

Changes in Proportion

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

Additional Information

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

	<u>June 30, 2019</u>	<u>June 30, 2018</u>
Collective deferred outflows of resources	\$1,198,936,924	\$1,988,215,695
Collective deferred inflows of resources	4,874,748,912	4,286,994,294
Collective net pension liability	12,237,818,793	13,531,648,591
County's Proportion	1.9685955259%	2.04663700%

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 5. PENSION PLANS (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 total pension liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018, which rolled forward to June 30, 2019. This actuarial valuation used the following assumptions, applied to all periods in the measurement.

Inflation Rate:

Price 2.75%

Wage 3.25%

Salary Increases:

Through all Future Years 3.25-15.25% (based on years of service)

Investment Rate of Return 7.00%

Mortality Rates

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

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

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 5. PENSION PLANS (continued)

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

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

Long-Term Rate of Return

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

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

**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)**

NOTE 5. PENSION PLANS (continued)

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

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

Discount Rate

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

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

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

	June 30, 2019		
	1% Decrease <u>5.85%</u>	At Current Discount Rate <u>6.85%</u>	1% Increase <u>7.85%</u>
County's proportionate share of the pension liability	\$339,003,238	\$240,913,153	\$159,729,476

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 5. PENSION PLANS (continued)

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

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

Special Funding Situation - PFRS

Under N.J.S.A. 43:16A-15, the County is responsible for their own PFRS contributions based on actuarially determined amounts, except where legislation was passed which legally obligated the State to make contributions if certain circumstances occurred. The legislation which legally obligates the State is as follows: Chapter 8, P.L. 2000, Chapter 318, P.L. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.L. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The amounts contributed on behalf of the County by the State under this legislation is considered to be a special funding situation as defined by GASB Statement No. 68 and the State is treated as a nonemployer contributing entity. Accordingly, the County's proportionate share percentage of the net pension liability, deferred outflows and inflows determined under GASB Statement No. 68 is zero percent and the State's proportionate share is 100% for PFRS under this legislation.

At December 31, 2019 and 2018, the State proportionate share of the net pension liability attributable to the County for the PFRS special funding situation is \$38,040,644 and \$37,618,225, respectively. For the years ended December 31, 2019 and 2018, the pension system has determined the State's proportionate share of the pension expense attributable to the County for the PFRS special funding situation is \$4,420,012 and \$4,455,819, respectively, which is more than the actual contributions the State made on behalf of the County of \$2,395,949 and \$2,227,908, 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 BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 6. FIXED ASSETS

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

<u>2019</u>	<u>Balance</u> <u>12/31/2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/2019</u>
Land	\$977,606,615	\$1,903,715	\$	\$979,510,330
Buildings and Improvements	373,132,810			373,132,810
Machinery and Equipment	<u>69,195,295</u>	<u>6,468,945</u>	<u> </u>	<u>75,664,240</u>
	<u>\$1,419,934,720</u>	<u>\$8,372,660</u>	<u>\$</u>	<u>\$1,428,307,380</u>

<u>2018</u>	<u>Balance</u> <u>12/31/2017</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/2018</u>
Land	\$968,083,000	\$9,523,615	\$	\$977,606,615
Buildings and Improvements	373,132,810			373,132,810
Machinery and Equipment	<u>62,423,465</u>	<u>7,336,582</u>	<u>564,752</u>	<u>69,195,295</u>
	<u>\$1,403,639,275</u>	<u>\$16,860,197</u>	<u>\$564,752</u>	<u>\$1,419,934,720</u>

NOTE 7. FUND BALANCES APPROPRIATED

Fund Balances at December 31, 2019 and 2018, which were appropriated and included in the 2020 and 2019 County Budgets were \$25,000,000 and \$20,500,000, respectively.

NOTE 8. DEFERRED COMPENSATION PLANS

The County has established four deferred compensation plans for its employees under Section 457 of the Internal Revenue Code (IRC). The plans are administered by outside agencies, which pay claims and invest the funds.

The County established a Deferred Compensation Plan as an enhancement program for the benefit of its employees to be provided by Nationwide Retirement Solutions. The County then established a second Deferred Compensation Plan as an enhancement program for the benefit of its employees, to be provided by the Equitable Life Assurance Society of the United States. The third and fourth Deferred Compensation Plans were established to be provided by the Hartford Life Insurance Co., and the Variable Annuity Life Insurance Company ("VALIC"), respectively. The Plans are substantially similar to one upon which a favorable Private Letter Ruling has been previously obtained from the Federal Internal Revenue Service except for provisions added by reason of the Small Business Job Protection Act of 1996 (United States Public Law No. 104-188), and such provisions are stated in the Plan in terms substantially similar to the text of those provisions in Federal Internal Revenue Code Section 457.

**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)**

NOTE 8. DEFERRED COMPENSATION PLANS (continued)

The plans are available to all County employees and permit them to defer a portion of their salaries until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are solely property and rights of the individual contributors and are not subject to the claims of the County's general creditors.

NOTE 9. POTENTIAL LIABILITY FOR ACCRUED SICK AND VACATION TIME

Employees accrue sick time at the rate of 15 days per year. The time remains accrued until used. At time of retirement, the accrued unused sick time is used as a basis for calculating terminal leave as follows: present hourly rate times unused one-half accrued sick leave, to a maximum of \$15,000 to \$25,000 depending on the employee's title within their existing contract. The potential terminal leave liability for persons eligible, who are 60 years of age or older, or 10 or more years of service, as of December 31, 2019 and 2018 was \$14,858,938 and \$15,957,406, respectively.

Employees accrue vacation time at the rate of 15 days per year for the first five years of service and 30 days per year thereafter. The time remains accrued for two years; it must be used or it is lost. Terminated employees are paid for accrued time at the current rate. The value of accrued vacation time as of December 31, 2019 and 2018 was \$6,727,041 and \$7,623,858, respectively. No provision is made in the financial statements for the accrued value of terminal leave and vacation time.

NOTE 10. INTERFUND BALANCES AND ACTIVITY

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

\$1,617,446	Due to the Current Fund from the Federal and State Grant Fund for reimbursement of expenses paid.
<u>26,853</u>	Due to the Other Trust Fund from the Current Fund for deposit error.
<u>\$1,644,299</u>	

Balance due to/from other funds at December 31, 2018 consist of the following:

<u>\$331,282</u>	Due to the Federal and State Grant Fund from the Current Fund for Receipts not turned over.
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It is anticipated that all interfunds will be liquidated during the fiscal year.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 11. LEASES

The County leases various buildings located in Hackensack and Lodi. The buildings are utilized for the Operation of a Drug Rehabilitation Program (non-residential) Intoxicated Drivers Resource Center and other like activities for its' Senior Activity Center/Service Center, Motor Vehicle Storage and Meals on Wheels Program. The leases have expiration dates of June 30, 2019, June 30, 2020 and June 30, 2020, respectively. The total rent expense for all leases for 2019 and 2018 was \$315,514 and \$894,411, respectively.

On December 20th, 2017, the County entered into a lease agreement with the Bergen County Improvement Authority for property known as the Emerson Golf Course. Bergen County, through its' Parks Department, possesses the personnel and resources to operate the Emerson Golf Course as a high quality public golf course. The County, at its sole cost and expense, shall operate and maintain the Property during the term of the lease. The County shall provide security for the Property as the County deems appropriate. The County has agreed to assume all term contracts in effect in connection with the operation of the golf course on the effective date of the agreement including, but not limited to, alarm contracts, utilities, and golf cart leases or concessions. The County shall pay to the Bergen County Improvement Authority rent of one dollar (\$1) per year, payable on the first day of the term. The term of the agreement shall be for a period of one (1) year and shall automatically renew for additional periods of one (1) year.

During 2019, the County made lease payments for 76 E-Z-Go Electric Golf Carts to be utilized at the Soldier Hill Golf Course in the amount of \$57,912.

NOTE 12. CONTRACTS PAYABLE

Current Fund contracts payable balances for 2019 and 2018 in the amount of \$11,015,810 and \$12,300,103, respectively, does not represent the liability due to vendors and employees for payment of goods or services received by the County. Included in this amount are contracts issued for the purchase of goods and services that have not yet been received.

NOTE 13. RESERVE FOR ARBITRAGE

The County of Bergen has obtained the services of Public Financial Management, Inc. (PFM) to calculate and monitor the arbitrage requirements for certain bond issues. The applicable arbitrage yield requirement is derived from IRS Form 8038-G prepared by Bond Counsel. Reserves have been established in the Capital Fund in accordance with the calculations. As of December 31, 2019 and 2018, the reserve was \$91,439 and \$95,956, respectively.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 14. BERGEN COUNTY LEASE BANC PROGRAM

In September 2003, the Bergen County Improvement Authority (the "Authority") issued Bonds in the amount of \$19,395,000, with a final maturity date of May 1, 2009. The \$19,395,000 principal amount of Revenue Bonds, Series 2003 (the "Bonds"), consist of the \$1,480,000 principal amount County Guaranteed Capital Equipment Lease Revenue Bonds, Series 2003A (the "Series 2003A Bonds") and \$17,915,000 principal amount County Taxable Project Revenue Bonds, Series 2003B (the "Series 2003B Bonds").

Many Local Governments have requested the Authority's assistance over the years to finance their capital items and equipment needs at the lowest possible cost. A number of these requests are to finance smaller capital items and equipment needs of Local Governments. The costs attendant with the large, standalone leasing deals between the Authority and Local Governments were often prohibitive for these transactions, which tend to have smaller borrowing amounts.

The Authority (the "lessor") developed its Program in order to access the greatest number of bidders of governmental leases in the tax-exempt market. Under the Program, no bonds would be involved. The Authority, as lessee, would enter into a lease with the successful bidder to provide financing for the capital equipment, and as lessor (although this master lease would designate the Authority as title holder of the lease) the Authority would in turn enter into a sublease with the Local Government participant (the "sublessee"), whereby the Local Government would make lease payments under the sublease subject to appropriation or a general obligation sublease with a non-profit corporation. The Lease and Sublease would have the same terms, be cross-secured, and upon expiration thereof, the Authority would sell the capital equipment financed thereby to the Participant for \$1. The capital equipment would also secure the sublease payments, which Sublease payments and collateral would secure the Lease payments. The Authority acts as a conduit only and is indemnified by the Sublessee for claims relating to the equipment or the transaction. In addition, the County of Bergen would enter into an agreement with the Authority (the "County Agreement") to provide payments to the Authority if there are insufficient payments under the Sublease, which payments would be subject to appropriation.

On April 21, 2004, the County adopted an ordinance approving the Authority's Leasing Banc Program in an amount not to exceed \$10,000,000. Subsequently during 2006 and again during 2008, the County adopted ordinances re-approving the Lease Bank Program and additional financing therefore not to exceed \$10,000,000 and \$8,000,000, respectively. In accordance with the terms of the "Agreement to Effectuate the Bergen County Improvement Authority's Bergen County Lease Bank Program" between the County and the Authority (the "Agreement"), the County intends to appropriate moneys to the Authority to the extent the lease payment made by the Authority to the original lessor are not sufficient.

On April 20, 2009, the County adopted two ordinances authorizing additional funding to its Lease Banc Program, by a total of \$46,400,000.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 15. COUNTY ADMINISTRATION BUILDING

The County entered into a lease agreement with the New Jersey Economic Development Authority (EDA) to finance, design, and construct a County Administration Building and parking garage on land the County owns and has ground-leased to EDA, adjacent to the County Justice Center in Hackensack. Based upon a design and construction budget of \$62.2 million, the building contains approximately 263,000 square feet while the parking garage and associated site parking contains approximately 1,400 parking spaces.

Bergen County will make annual rent payments of approximately \$4.8 million to EDA from 2001 through the end of the term in 2026 and will own the complex for \$1 at the end of the lease. Although greater than past rent due to the 103,000 square foot increase in space over the previous leased location, the rent per square foot of \$18.22 includes furniture, fixtures, and equipment and is very competitive with current market rents. Further, the rent amount is flat and fixed for the term of the lease with no future rent increases. Also, the County consolidated into the facility, various other divisions that were located at remote sites. The County fully maintains and operates the complex.

In November 2003, the County, through its Improvement Authority, issued \$27,595,000 in County Guaranteed Revenue Bonds in order to prepay a portion of rental payments under the lease agreement. The Bonds are dated December 10, 2003 and will mature on November 15, 2018. The Bonds bear a variable interest rate ranging from 1.50% to 5.00%.

Additionally, in August 2005, the County, again through its Improvement Authority, issued \$30,075,000 in County-Guaranteed Revenue Bonds for the purpose of advance refunding of a portion of the EDA's Lease Revenue Bonds maturing November 15, 2026. These bonds are dated August 25, 2005 and have a final maturity on November 15, 2026. The Bonds bear a variable interest rate ranging from 4.00% to 5.00%.

Additionally, in February 2014, the County, again through its Improvement Authority, issued \$12,590,000 in County-Guaranteed Revenue Bonds for the purpose of advance refunding of a portion of the EDA's Lease Revenue Bonds maturing May 15, 2018. These bonds are dated February 13, 2014 and have a final maturity on May 15, 2018. The Bonds bear a variable interest rate ranging from 0.400% to 1.900%.

NOTE 16. BERGEN PINES COUNTY HOSPITAL PROJECT (Now Known as Bergen New Bridge Medical Center)

The County executed a Lease and Agreement, dated December 17, 1997 (the "County/Authority Agreement"), with the Authority, pursuant to which the County transferred the license for the operation of the Medical Center to the Authority, conveyed to the Authority a 19-year leasehold interest in the Medical Center, and delegated to the Authority the responsibility for managing, administering, operating and maintaining the Medical Center. The Authority thereupon executed a Lease and Operating Agreement, dated December 17, 1997, as amended and supplemented (collectively the "1997 Authority Lease and Operating Agreement") with Solomen Health Group, L.L.C. ("Solomen"), pursuant to which the Authority conveyed to

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 16. BERGEN PINES COUNTY HOSPITAL PROJECT (Now Known as Bergen New Bridge Medical Center) (continued)

Solomen a 19-year sub-leasehold interest in the Medical Center and delegated to Solomen the day to day responsibility for managing, administering, operating and maintaining, at its sole expense (except for capital improvements) and for and on behalf of the Authority and as its agent, the Medical Center. The County/Authority Agreement and the 1997 Authority Lease and Operating Agreement each became effective on March 15, 1998. Solomon thereupon assigned its interest in the 1997 Authority Lease and Operating Agreement to a related entity, Bergen Regional Medical Center, L.P. (the "Manager"), which assumed all of Solomen's rights and obligations under the Authority Lease and Operating Agreement. Under such Assignment, Solomen remained a guarantor of such entity's performance thereunder.

The original expiration date of the 1997 Authority Lease and Operating Agreement of March 14, 2017 was extended by way of an amendment to the 1997 Authority Lease and Operating Agreement to September 30, 2017. By way of a separate agreement, the accounts receivable loan repayment by the Manager to the Authority, with an original maturity date of March 2020, was accelerated to December 31, 2017, with a corresponding discount and reduction in the principal and accrued interest due and owing by the Manager on the accounts receivable loan, so that the total amount due and owing on the accounts receivable loan in \$22,500,000. Payments by the Manager on the accounts receivable loan commenced on February 5, 2017 and all amounts due and owing to the Authority shall be paid by the Manager by the maturity date of December 31, 2017.

In anticipation of the expiration of the BCIA Lease and the LOA, on April 10, 2015 Executive Order No. 2015-03 was signed by the County Executive ordering and directing the establishment of a fifteen (15) member Healthcare Advisory Committee to explore how the BRMC may: (1) provide quality healthcare to residents of Bergen County and northern New Jersey; (2) provide a healthcare safety net for the elderly, indigent and those in need of emergency services; (3) provide for Veteran services; (4) adapt to changes in the healthcare market; and (5) provide quality healthcare services in a cost efficient manner.

On April 27, 2016, the Healthcare Advisory Committee issued the Healthcare Advisory Committee Report identifying guiding principles and establishing goals and objectives related to the future operations of BRMC and the selection of a tenant-operator or third-party operator, as follows:

- (i) Strong Capabilities in Acute Care, Behavioral Health and LTC,
- (ii) Maintenance, Improvement and Growth of Patient Services,
- (iii) Structure of Governance and Appropriate Oversight,
- (iv) Transparency & Collaboration with the BCIA and Other Stakeholders,
- (v) Alignment of Strategic Interests,
- (vi) Access for Bergen County Residents and the Underserved,
- (vii) Capital Commitments and Financial Considerations,
- (viii) Employee Retention, Advancement and Workplace Safety, and
- (ix) Sustainable and Viable Relationship

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 16. BERGEN PINES COUNTY HOSPITAL PROJECT (Now Known as Bergen New Bridge Medical Center) (continued)

The BCIA and the County approved an amendment to the BCIA Lease on February 23, 2017, so that the Lease Term Closing Date would be coterminous with that of the LOA as changed by the Sixth Supplement.

The County and the BCIA desire to enter into this Agreement in order to establish the terms and conditions relating to the lease of the BRMC to the BCIA, who will then sublet BRMC through a Sublease, Lease and Operating Agreement with a Tenant-Operator.

By a Sublease, Lease and Operating Agreement dated July 14, 2017 between the Bergen County Improvement Authority (the "Sublessor") and Care Plus Bergen, Inc., a New Jersey nonprofit corporation (the "Tenant-Operator"), the Sublessor desires to sublease certain buildings located on the Property and lease certain assets to the Tenant-Operator and for the Tenant-Operator to operate the Facility, and the Tenant-Operator desires to sublease certain buildings located on the Property and lease certain assets from the Sublessor and to operate the Facility for a period of nineteen (19) years with a commencement date of October 1, 2017.

As of the Commencement Date, the Tenant-Operator assumed the full operation of the Facility, including the responsibility for the maintenance and repair of the facilities and equipment including, but not limited to, the heating, ventilation and air conditioning systems, plumbing, electrical systems, sprinkler systems and the IT Systems (which shall include updates and upgrades to hardware and software to maintain the same in accordance with the IT Standards throughout the Term).

Under Section 11.1 of the Lease and Operating Agreement, Rent shall be equal to ninety percent (90%) of EBITDAR (total operating revenue minus total operating expenses recorded pursuant the GAAP, plus interest expense, income taxes, depreciation, amortization and the lease expense for the Subleased Premises and the Leased Assets (not excluding any other operating lease expense), less interest income and investment income), payable on a monthly basis commencing October 31, 2017 and continuing on or before the last business day of each month thereafter during the term. Under Section 11.2 of the LOA, During the Term, the Tenant-Operator will pay all expenses associated with the operation of the Facility, including, but not limited to, all utilities, supplies, purchased services (including management fees), professional service fees, employee compensation and benefits, Pastoral Care Services, applicable property taxes (including payments in lieu of taxes or any other government impositions) and insurance costs.

Under Section 11.3 of the LOA, The Tenant-Operator shall require up to Twenty Million (\$20,000,000) Dollars prior to and on the Commencement Date to fund all of the Tenant-Operator's working capital (including twenty-one (21) days of DCOH (Days Cash on Hand) and other transaction expenses (the "Initial Cash Requirements") as follows:

- (a) Up to Two Million (\$2,000,000) Dollars for transaction expenses actually incurred by the Tenant-Operator (the "Transaction Expense"); and

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 16. BERGEN PINES COUNTY HOSPITAL PROJECT (Now Known as Bergen New Bridge Medical Center) (continued)

(b) Working Capital of Eighteen Million (\$18,000,000) Dollars (“the Working Capital Escrow”).

The Sublessor shall fund the Initial Cash Requirements through a loan in accordance with the terms of a promissory note made by the Tenant-Operator in favor of the Sublessor. Interest on the Sublessor Loan shall accrue at a rate equal to the Sublessor’s actual interest expense. The Tenant-Operator shall not be permitted to borrow money other than through the Sublessor Loan or as otherwise approved by the Sublessor in writing.

Under Section 11.5 (a) of the LOA all cash receipts related to patient service revenue generated by the Tenant-Operator shall be collected by the Sublessor except for professional medical services provided by Rutgers Physicians and that are billed by Rutgers and/or its agent; (b) On each of (1) the fifteenth (15th) day of each month (or the first business day following the fifteenth (15th) day of the month) and (2) the last business day of each month, the Sublessor shall remit the lessor of: (i) actual cash receipts collected or (ii) fifty percent (50%) of monthly budgeted operating expenses (excluding Total Rent Payments, Accrued Rent Interest and interest expense related to the Sublessor Loan), net of budgeted professional fee collections that the Tenant-Operator is expected to receive from Rutgers.

The Authority (BCIA) issued County Guaranteed Project Notes (Medical Center Project), Series 2017 totaling \$74,935,000 consisting of \$54,950,000 County Guaranteed Project Note, Series 2017A and \$19,985,000 County Guaranteed Project Note, Series 2017B at 2.25% interest and maturing on March 1, 2019. Proceeds of the Series 2017A Note will be used to provide funds to the Authority to (i) finance various capital improvements and equipment for the Bergen Regional Medical Center including, but not limited to, parking lot improvements, assessment and improvements to electrical power supply systems, HVAC, electrical vault, and air ventilation shaft improvements, boiler replacement and information technology improvements and (ii) pay the Series 2017A Note costs of issuance. Proceeds of the Series 2017B Note will be used to provide funds to the Authority to (i) provide working capital with respect to the Medical Center, and (ii) pay the Series 2017B Note costs of issuance.

Under a Promissory Note dated October 2017, Care Plus Bergen, Inc. owes \$20,000,000 to the Authority for a “Working Capital Loan Receivable”. The Borrower shall make principal and interest payments consisting of accrued and unpaid interest, in arrears, and the outstanding principal balance beginning on October 1, 2017 in accordance with Section 11 of the LOA, and the principal balance shall be paid no later than the termination date set forth in Section 15.1 of the LOA.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 17. INMATE MEDICAL SERVICES

Billings for inmate medical services rendered to a prisoner in the Bergen County Jail is ultimately the responsibility of the County. The hospital is responsible to use its best efforts to collect amounts due from any source at the earliest possible date and to the greatest extent practicable (as permitted under applicable law). Additionally, a review of each bill is managed through an outside consultant in order to determine the reasonability of service. Due to this extensive process, the County cannot determine its liability until the process is complete, thus the County treats these billings on a pay-as-you-go basis, charging its current year appropriations.

NOTE 18. RISK MANAGEMENT

The County is exposed to various risks of loss related to general liability, automobile coverage, damage and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County established a self-insurance program in accordance with the New Jersey Statute Chapter 40A:10. The Chapter enables the governing body of any local unit to create a fund to provide insurance coverage for its exposure to a wide variety of property casualty risks, including:

- Property damage caused to any of the unit's property, motor vehicles, equipment or apparatus.
- Liability resulting from the use or operation of such motor vehicles, equipment, or apparatus.
- Liability for the unit's negligence, including that of its officers, employees, and servants.
- Workers' compensation obligations.
- Health benefits, dental and prescription

The County self-insures for its automobile, general liability, and workers' compensation exposures. The County has purchased excess health benefit coverage for losses in excess of \$150,000. Additionally, the County maintains insurance policies covering property, fire, water utility, boiler and machinery, and employee fidelity. Various deductibles, limits, and coinsurance provisions apply to these policies.

For the years ended December 31, 2019 and 2018, the County has expended a total of \$84,039,423 and \$75,223,293 for the above programs. Post-employment health benefits are also included for eligible retirees.

During the year ended December 31, 2001, the County authorized \$15,115,000 in debt to help fund this reserve in accordance with an actuarial study. In 2002, the County issued a Note to fund this insurance reserve. On September 30, 2003, the County, through the Improvement Authority, issued \$17,915,000 Taxable Project Revenue Bonds, Series 2003B. Of this amount, \$15,115,000 was used to permanently finance this reserve for the County.

**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)**

NOTE 18. RISK MANAGEMENT (continued)

New Jersey Unemployment Compensation Insurance – The County has elected to fund its New Jersey Unemployment Compensation Insurance under the “Benefit Reimbursement Method”. Under this plan, the County is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to its account with the State. The County is billed quarterly for amounts due to the State. The following is a summary of County contributions, employee contributions, reimbursements to the State for benefits paid and the ending balance of the County’s trust fund for the current and previous two years:

December 31,	Interest Earnings/County or Employee Contributions	Amount Reimbursed	Ending Balance
2018	\$460,858	\$496,680	\$1,955,204
2017	407,813	495,127	1,991,026
2016	446,535	613,411	2,078,340

NOTE 19. POST RETIREMENT BENEFITS

The number of retirees receiving retiree benefits as of December 31, 2019, the effective date of the biannual Other Pot-Employment Benefit, herein referred to as “OPEB”, valuation is 1,385. Active employees number 1,951 of whom 199 are eligible to retire as of the valuation date. There have been no significant changes in the number of covered retirees or type of coverage since the valuation date. The average age of the active population is 49 and the average age of the retiree population is 70.

Total OPEB Liability

At December 31, 2019, the County had a liability of \$1,209,601,242 for its OPEB Liability. The OPEB liability was measured as of December 31, 2019 and was determined by an actuarial valuation as of that date.

Actual Assumptions and Other Inputs

The total OPEB liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Actuarial Funding Method: Entry Age Normal Funding Method based on a level percentage of salary. 2019 salaries were reported as \$144.294 million.

Attribution period: The attribution period begins with the date of hire and ends with full benefit eligibility date.

**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
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(continued)**

NOTE 19. POST RETIREMENT BENEFITS (continued)

Per capita cost methods: The valuation reflects per capita net premium costs based on actual 2019 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 (49) and scaled to each age based on the medical cost aging factors. At age 65, Medicare becomes the primary payor of medical benefits and consequentially, per capita plan costs are offset by Medicare payments. Thus, post 65 costs were decreased using the assumption that Medicare picks up 66.7% of medical costs.

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.

NET OPEB LIABILITY as of December 31, 2019

Net OPEB Liability December 31, 2018	\$1,135,060,677
Service Cost	\$ 18,174,637
Interest Cost	46,651,257
Changes in Assumptions	40,514,237
Benefit Payments	<u>(30,799,567)</u>
Net OPEB Liability December 31, 2019	<u>\$1,209,601,242</u>

Total OPEB Expense Calculation as of December 31, 2019

Service Cost	\$ 18,174,637
Interest on Total OPEB Liability	46,651,257
Recognition of Assumption Changes	<u>2,972,431</u>
Total OPEB Expense Recognized	<u>\$ 67,798,325</u>

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 19. POST RETIREMENT BENEFITS (continued)

Sensitivity of Total OPEB Liability to Changes in the 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 as of December 31, 2019 would decrease to \$1,120,759,506 and if it were to decrease by 1% the NOL would increase to \$1,318,591,329

Sensitivity of Net OPEB Liability to Changes in Healthcare 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 as of December 31, 2019 would increase to \$1,338,332,881 and if it were to decrease by 1% the NOL would decrease to \$1,103,744,533.

NOTE 20. OPEN SPACE, RECREATION, FARMLAND, AND HISTORIC PRESERVATION TRUST FUND

The County has established a Trust Fund in which the County will retain 70% of the fund to acquire land, improve recreation facilities, and preserve farmland and historic areas throughout Bergen County, with the remaining 30% to assist municipalities to acquire and improve outdoor recreation facilities.

The County will raise up to one cent per \$100 of total County equalized real property valuation during each of the next five years to fund this Trust.

During 1999 the County established a Trust Fund for the above. As of December 31, 2019 and 2018, the fund had a balance of \$62,336,485 and \$51,265,245, respectively.

Included in the balance as of December 31, 2019 and 2018, is \$36,810,410 and \$20,079,144 in contracts payable set aside for various municipalities in the County.

NOTE 21. OVERPECK PARK

The County of Bergen owns Overpeck County Park, which had been a municipal sanitary landfill from 1952 to 1975. Four hundred acres of the site remain undeveloped. The site was conveyed to the County by the Village of Ridgefield Park, Township of Teaneck, Borough of Leonia, Borough of Palisades Park and City of Englewood for the purpose of development as a public park. The site to be developed includes land in Ridgefield Park, Teaneck, Leonia and Palisades Park.

The County entered into an amended final judgment on October 1, 2002 that requires the redevelopment of portions of the site by September 30, 2009. The natural forces of erosion have caused the site to deteriorate. It is necessary to close the landfill under present D.E.P. requirements to develop the park facilities in the future.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 21. OVERPECK PARK (continued)

The County, through a grant agreement with the Bergen County Improvement Authority (the "BCIA") has transferred the responsibility for the closure and redevelopment of the landfill to the BCIA. As part of this agreement, the BCIA issued Notes in the amount of \$12,000,000. Such debt is cross collateralized by the County with its full faith and credit pursuant to N.J.S.A. 40:37A-80.

Pursuant to the Agreement, within 45 days of the issuance of the \$12,000,000 Bond or Note, the BCIA paid \$8,500,000 to the County as a first licensing fee payment (which has been included as a revenue in the County's 2003 Budget). On September 8, 2005 the BCIA permanently financed these notes and issued a \$12,000,000 Taxable Revenue Bond, Guaranteed by the County.

Under the terms of the Agreement, the balance of the funds was used for all expenses relating to the project. Included in these costs is a \$2,500,000 payment to the municipalities (part of the court order). The remaining \$1,000,000 is made up of capitalized interest for two years (Note interest) engineering and licensing costs (NJDEP) and usual costs of issuance.

An analysis of the cost estimates for the closure and post closure of the landfill was performed. The report, which was received in April, 2008, estimated the total costs of closure to be \$10,800,000 and the estimated post closure cost for 30 years to be \$9,800,000.

As of December 31, 2010 and 2009, the BCIA has accrued costs of \$15,661,508 and \$15,074,005, respectively, based on a percentage of the capacity of the landfill filled as of that date. The County, as the party ultimately responsible for funding these costs, is liable to the BCIA for the full amount of these accrued costs and has recognized this obligation on the books of its General Capital Fund. The County has adopted Ordinances 06-35, 07-73 and 08-48 and 10-16, to which the closure and post-closure costs were charged in full amount of the liability to the BCIA. As of December 31, 2011, the County has no liability to the BCIA for Overpeck Park Closure and post-closure costs.

In addition, refer to Note 2 of these notes to financial statements for a description of the \$7,383,149 New Jersey Environmental Infrastructure Trust Loan awarded to the County for expenses related to the landfill. The loan finances, in part, Ordinance 06-35.

NOTE 22. PENDING LITIGATION

The County is a defendant in various lawsuits, none of which is unusual for a County of its size and should be covered by the County's insurance program or by the County directly and which may be settled in a manner satisfactory to the financial stability of the County. Some of the more significant lawsuits are described briefly as follows:

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
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(continued)

NOTE 22. PENDING LITIGATION (continued)

A. Peisch, et als. v. Thomas Mason, Esq., et als

Plaintiffs are indigent divorced males who are the subjects of child support obligations being enforced by the Probation Department during “Ability to Pay/Comply” Hearings in various courts in the County’s Family Division. Plaintiffs are suing Defendants, who were assigned by the County to Plaintiffs as *pro bono* counsel to defend Plaintiffs during said Hearings for negligence and professional malpractice, claiming that these County Defendants had committed professional negligence and legal malpractice in their defense of Plaintiffs. Plaintiffs have never made any settlement demands in this matter. All discovery has been completed. Plaintiffs have served an “expert” report by counsel for defendants, arguing that the representation provided in the matter at bar did not merit specified standards for indigent child support obligors. The plaintiffs are seeking unspecified damages in their Complaint and Jury Demand. Bergen Risk Managers is the risk administrator in this matter.

B. PBA Local 49 v. County of Bergen

1. In the Matter of Layoffs of Bergen County Sheriff’s Department, CSC Dkt. No. 2017-3520; Appellate Dkt. No. A-4103-16.

PBA Local 49 appealed a Civil Service Commission ruling of June 7, 2017 that denied the PBA’s petition to avoid, modify or otherwise delay the implementation of a layoff plan submitted by the Bergen County Sheriff and approved by the Civil Service Commission.

2. PBA Local 49, Bergen County Sheriff Bureau of Police Services v. Bergen County Sheriff’s Office, County of Bergen, Bergen County Freeholders, and Bergen County Sheriff Michael Saudino in his individual and official capacity, Docket No. BER-C-162, Appellate Docket No. A-4516-16.

PBA Local 49 appealed the dismissal of its complain in the Chancery Division, for failure to exhaust administrative remedies, which sought to challenge the implementation of the layoff plan on estoppel grounds.

3. Improper Calculation of Salary, ([AR-2016-526]: The grievance hearing has concluded and closing briefs submitted to the arbitrator. We are awaiting a decision; however, a triggering of this clause could result in an increase of the annual base salaries of County Police officers of approximately \$1.3 million. A scope petition was filed by the County/Sheriff which was denied. The County/Sheriff filed a notice of appeal, and its’ briefs are coming due.
4. Layoff Appeals are pending before Civil Service Commission. We have been advised that all of the officers have been employed by other police departments; there remains, however, an issue of backpay even if the County/Sheriff prevails.

**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)**

NOTE 22. PENDING LITIGATION (continued)

C. Zisa v. County of Bergen

Plaintiff filed a Complaint, in June 2017 against the County of Bergen as well as the Bergen County Sheriff's Office and the Bergen County Prosecutor's Office, amongst others, asserting claims for wrongful prosecution, false arrest, false imprisonment and civil rights claims. Plaintiff asserts that he was wrongfully accused of influencing a Driving-While-Intoxicated incident involving his former girlfriend while he was Chief of Police for the City of Hackensack. The prosecution arose during the disciplinary hearings for a Hackensack police officer, who is also a Defendant in this matter. Plaintiff claims that the Bergen County Prosecutor's Office and Bergen County conducted a deliberately malicious and false prosecution of his case, resulting in a conviction on misconduct in office and official corruption charges. Plaintiff appealed his conviction and they were eventually reversed. Plaintiff has not stated any dollar amount at this time. It is believed that any demand in this case would exceed \$5,000,000 as to all Defendants collectively. The Federal District Court granted leave to file an Amended Complaint in late 2017. Bergen County filed a motion to dismiss the case against it, which was granted in 2018. However, Plaintiff was granted leave to file a Second Amended Complaint and did so, and we filed a motion to dismiss that Second Amended Complaint as well. That motion was granted, but the Court also granted leave for the Plaintiff to file a Third Amended Complaint. However, when Plaintiff's counsel filed a Third Amended Complaint, they did not include the County of Bergen, and we filed a letter with the Court confirming that the Third Amended Complaint supersedes all prior pleadings and, therefore, the matter is dismissed as to the County of Bergen at this time.

D. Zisa v. Haviland et al.

The lawsuit was initially commenced in the United States District Court, District of New Jersey on July 28, 2017 by the plaintiff against various Bergen County Prosecutor's Office staff, the Hackensack Police Department, Bergen County and various Bergen County Sheriff's Officers. The Complaint was amended after various motions to dismiss were filed. A majority of the Amended Complaint was successfully dismissed on behalf of the Bergen County Sheriff's Officers. Plaintiff has since moved for reconsideration. A decision has not yet been rendered. Neither the complaint nor amended complaint set forth with specificity damages in a dollar amount, it is reported that Plaintiff is seeking \$30,000,000 in damages. It should be noted that there are many other defendants involved herein, many of whom would likely be more culpable than the undersigned's clients. However, the County would nevertheless theoretically be likely responsible for some portion of the damages should the Plaintiff prevail against the Bergen County Sheriffs' Officers and the other non-Sheriff's Officers defendants.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 22. PENDING LITIGATION (continued)

At present time the Federal District Court granted leave to file an Amended Complaint in 2017. Bergen County filed a motion to dismiss that complaint as well. The remaining defendants have also filed motions to dismiss the Second Amended Complaint. Neither the complaint nor amended complaint set forth with specificity damages in a dollar amount, it is reported that any demand in this case would exceed \$5,000,000 in damages. It should be noted that there are many other defendants involved herein, many of whom would likely be more culpable than the undersigned's clients. However, the County would nevertheless likely be responsible for any damages should the Plaintiff prevail against these other non-Sheriff's Office defendants who are represented by separate counsel since they too are County employees.

E. Villarreal v. State of New Jersey

The lawsuit was commenced in the United States District Court, District of New Jersey on June 20, 2018 by the Plaintiffs against various State Court Judges, the Bergen County, Bergen County Sheriff's Officer and Sheriff Saudino. The complaint was dismissed against Bergen County Sheriff's Officer and Sheriff Saudino on jurisdictional ground. The matter is now on appeal in the Third Circuit Court of Appeals. Plaintiff only recently filed their Brief. Plaintiff has asserted several Causes of Action, including but not limited to: The violation of Plaintiffs' "Un-Alienable Rights", the unlawful sale of Plaintiff's real property; and Declaratory Relief. The Plaintiff's are seeking, in addition to declaratory relief, etc., the sum of \$75,000,000 in monetary damages. The Plaintiffs are appealing the successful dismissal of the action in the District Court. The dismissal of the case at the District Court was affirmed earlier this year by the Court of Appeals.

F. Alberto v. Bergen County Sheriff's Office, et al.

This complaint was filed on December 20, 2017 by two plaintiffs who were members of the Bergen County Regional SWAT Team. Plaintiff John Baker alleges that Defendants violated the Conscientious Employee Protection Act ("CEPA") and Plaintiff Andrew Kara asserts that he was discriminated against on the basis of his sexual orientation in violation of the New Jersey Law Against Discrimination ("NJLAD").

Defendants BCPO and Bergen County were dismissed in late 2018 on the grounds that they were not the employer of any of the Plaintiffs, who are all current or former Bergen County Sheriff's Officers.

On Plaintiff's Motion for Reconsideration, the judge reversed his earlier decision and the BCPO was brought back into the case. We filed an Answer on behalf of the BCPO on March 15, 2019 and served discovery requests on Plaintiffs in April 2019. In October 2019, Plaintiffs' Amended Complaint was dismissed without prejudice for failure to provide discovery. In January 2020, Plaintiffs' Amended Complaint was restored, and Plaintiffs served discovery requests for the first time on Defendants. In February 2020, new counsel substituted in for Co-Defendant, Bergen County Sheriff's Office and former Sheriff Michael Saudino.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 22. PENDING LITIGATION (continued)

Both Defendants BCPO and BCSP have submitted their discovery responses and document production to Plaintiffs and have issued deficiency notices and requests for more specific answer to interrogatories.

Defendants may have to file a motion to compel Plaintiffs' discovery responses if Plaintiffs fails to provide the requested information and documents. Once this information is received, depositions will be scheduled. Following depositions, Defendant BCPO intends to file a motion for summary judgment following depositions, on the grounds that it did not employ Plaintiffs Baker or Kara.

It is the position of the BCPO that it did not employ Plaintiffs Baker or Kara, therefore they are not entitled to lost wages. Therefore, any compensatory damages would be limited to the annual stipend of \$1,500.00 they would have received in connection with their membership on the Bergen County SWAT Team. If successful, we believe Plaintiffs would be limited to the claimed value of that stipend, and potentially garden-variety emotional distress damages. It is too early in the litigation to make an accurate estimate as to the Plaintiffs' emotion distress damages as depositions have not yet been conducted.

G. Estate of Percy Rengifo v. Bergen County Prosecutor's Office

Notice of Claim. No complaint yet filed. Bergen County Prosecutor's Office vehicle collided with a 61-year old pedestrian in a parking lot resulting in fatality. Plaintiff is seeking \$20 million in monetary damages; however the estimated exposure to the County is between \$750,000-\$1,000,000.

H. Jawara McIntosh V. County of Bergen

Notice of Claim has been filed on behalf of a Bergen County Jail inmate alleging jail personnel were negligent in monitoring inmate population, as well as delay in, and quality of, subsequent medical treatment. This case involves serious injury resulting from a fellow inmate suddenly attacked plaintiff, resulting in coma and brain damage. Plaintiff is seeking \$10 million in monetary damages; however the estimated exposure to the County is between \$500,000-\$1,500,000.

I. Grade Construction v. County of Bergen –

Case No. 01-18-004-5070, before the American Arbitration Association, Arbitrator Robert Lawless, Esq. This dispute arose with regard to the project known as "Replacement of the Ramapo Valley Road Culvert over Darlington Brook, Township of Mahwah, Bergen County, New Jersey" ("the Project"). In December 2018, Grade Construction filed a demand for Arbitration against the County for breach of contract and associated claims seeking payment of \$606,990.96 claimed to be due and owing for breach of contract and wrongful termination.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 22. PENDING LITIGATION (continued)

The County's original counterclaim of \$624,342.81 has been increased to \$1,211,877.31, which includes liquidated damages, defective work and additional engineering costs, and completion costs.

Six Arbitration Hearings scheduled for dates in April and May 2020 were suspended as a result of the Covid19 pandemic. The parties are scheduled to conference with the Arbitrator on September 2, 2020 to discuss status and reschedule the Hearings.

- J. Hee Jim Kim and Jim Sum Kim, her husband, Plaintiffs, v. Frank w. Gallinus, County of Bergen, John Does I-X et al., Superior Court of NJ, Bergen County; Docket No. BER-L-001311-19

Claims asserted included personal injuries arising out of an accident occurring on February 24, 2018, at approximately 8:30 a.m., at the traffic circle in Cresskill, New Jersey. County employee Frank Gallinus was operating a County garbage truck and make a right turn onto Knickerbocker Road at the circle. As he was proceeding through the turn, Gallinus struck the pedestrian plaintiff in the intersection. There is an unhelpful video of the accident. Plaintiff sustained multiple fractures and neurological injuries and was transported from the accident scene to HUMC. Plaintiff's husband is asserting a per quod claim. Plaintiff's initial settlement demand was \$5,000,000.

The parties have exchanged written discovery and most medical records. The plaintiff has appeared for two IMEs and two more are scheduled. Several depositions need to be completed.

In addition to claims for pain and suffering, plaintiff will also likely assert claims for past and future lost earnings and the reimbursement of unpaid medical expenses and/or liens. We are unable to evaluate this matter for settlement purposes at this time. However, this claim clearly presents considerable exposure for the County.

- K. Victoria Alberto, et al. v. Bergen County Sheriff's Office, et al.

Complaint Filed 12/20/2017 – 21 Bergen County Police Department officers alleging various violations, retaliatory demotions, and terminations arising out of the County of Bergen's dissolution of the independent Police Department. Due to change in venue and motion practice, discovery moving slowly. Plaintiffs' Answers to Interrogatories received October 15, 2019. Case Management Order indicates all depositions to be completed by May 31, 2020. But, due to COVID-19, depositions have not proceeded. No specific demand amount.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)

NOTE 22. PENDING LITIGATION (continued)

L. Estate of Christian Tawadros (and Kyleros Tawadros, minor) v. County of Bergen

Notices of Claim filed in May, 2019 by Estate of deceased minor Christian Tawadros (age 12) and brother Kyleros (age 14). Claimant pedestrian struck/killed, by a Bergen County Sheriff's Department vehicle, while attempting to cross Route 4 in the dark. Brother is alleging psychological trauma from witnessing the incident. On indication of any County of Bergen negligence.

M. K.L. (A Minor) v. Bergen County Special Schools

Minor student alleges sexual assault by now former guidance counselor, who was criminally charged. Notice of claim only, received October 25, 2019. Complaint filed in Bergen County Superior Court on May 27, 2020. Answers not yet filed.

N. Scott Orr v. County of Bergen

Parks patron alleging head trauma, spinal fracture, spinal fusion, facial fractures and cognitive impairment arising when his bike went off bike path while attempting to pass a pedestrian. Alleging 4-inch path/ground differential palpably unreasonable. Complaint filed July 25, 2020. No answer yet filed.

NOTE 23. PROPERTY TAX CALENDAR

Property tax revenues are collected, from individual municipalities, in quarterly installments due February 15, May 15, August 15, and November 15. The amount of tax levied includes the amount required in support of the County's annual budget. The County has a 100% collection rate. The County's tax levy for December 31, 2019 and 2018 was \$419,406,785 and \$411,488,557, respectively.

NOTE 24. PROPERTY AND EQUIPMENT ACQUIRED BY SUBGRANTEES

The U.S. Department of Housing and Urban Development (HUD) requires the County to record the value of property and equipment acquired by subrecipients with Community Development Block Grant (CDBG) funds (CFR, 24 Part 85, Sections 85.31 and 85.32). The County does not hold title to this property and equipment, nor is this property and equipment considered to be County assets. Should the subrecipients sell or dispose of this property and equipment, the proceeds are due the County to be reprogrammed for other purposes.

Exceptions are for property and equipment valued at \$5,000 or less or held for 20 years or more. The estimated value of property and equipment acquired with CDBG funds as of December 31, 2019 and 2018 are \$28,243,390 and \$28,243,390, respectively, based upon information provided by the subgrantee.

**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019 AND 2018
(continued)**

NOTE 25. MORTGAGES RECEIVABLE

The County operates a Home Improvement Program through its Community Development Block Grant. Qualified homeowners apply for lines of credit, and improvement loans against these lines of credit are secured by mortgages on the improved property. Mortgage payments by homeowners are considered program income.

NOTE 26. DEFERRED CHARGES TO BE RAISED IN SUCCEEDING BUDGETS

Certain expenditures are required to be deferred to budgets of succeeding years. The following deferred charges are shown on the balance sheets of the County of Bergen:

	<u>Balance, Dec. 31, 2018</u>	<u>Amount Raised in 2019</u>	<u>Balance, Succeeding Year's Budget</u>
Current Fund:			
Overexpenditure of Appropriation Reserves	<u>\$253,442</u>	<u>\$253,442</u>	\$ _____
Total Deferred Charges	<u>\$253,442</u>	<u>\$253,442</u>	\$ _____

NOTE 27. SUBSEQUENT EVENTS

A subsequent event is an event or transaction occurring after the balance sheet date, but before the financial statements are either issued or available to be issued. A review of the County's operating activity has been performed to identify events that provide evidence about conditions that did not exist as of the balance sheet date; instead, they arose subsequent to that date.

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

The County has evaluated subsequent events through August 14, 2020, the date which the financial statements were available to be issued and no other items were noted for disclosure.

SUPPLEMENTARY DATA

COUNTY OF BERGEN
SUPPLEMENTARY DATA
OFFICIALS IN OFFICE AND SURETY BONDS

The following Officials were in office during the period under audit:

Name	Title	Amount of Bond
James J. Tedesco III	County Executive	
Germaine M. Ortiz	Freeholder, Chairwoman	
Mary J Amoroso	Freeholder, Vice Chairwoman	
Joan M. Voss	Freeholder, Chair Pro Tempore	
Thomas Sullivan	Freeholder	
Tracy Silna Zur	Freeholder	
David L. Ganz	Freeholder	
Steven A. Tanelli	Freeholder	
Lara Rodriguez	Clerk of the Board	
Julian X. Neals, Esq.	Acting County Administrator	
Julian X. Neals, Esq.	County Counsel	
John S. Hogan	County Clerk	\$ 50,000 (A)
Michael R. Dressler	Surrogate	\$ 50,000 (B)
Anthony Cureton	Sheriff	\$ 50,000 (B)
Joseph Luppino	County Treasurer/Chief Financial Officer	\$ 2,000,000 (A)

(A) Selective Insurance Company of America

(B) Western Surety Company

All bonds were examined and properly executed.

COUNTY OF BERGEN

SUPPLEMENTARY DATA

COMPARATIVE STATEMENT OF OPERATIONS AND CHANGES IN
FUND BALANCE - CURRENT FUND

	Year 2019		Year 2018	
	Amount	Percent (%)	Amount	Percent (%)
Revenue and other income realized:				
Fund balance utilized	\$ 20,500,000	3.50%	\$ 20,500,000	3.56%
Miscellaneous from other than tax levies	146,133,458	24.94%	144,451,661	25.06%
Collection of current tax	419,406,785	71.57%	411,488,557	71.38%
	<u>586,040,243</u>	<u>100.00%</u>	<u>576,440,218</u>	<u>100.00%</u>
Expenditures:				
Budget	560,253,232	98.82%	546,090,121	98.72%
Other	6,704,554	1.18%	7,098,691	1.28%
	<u>566,957,786</u>	<u>100.00%</u>	<u>553,188,812</u>	<u>100.00%</u>
Excess in revenue	19,082,457		23,251,406	
Fund balance, January 1	<u>48,575,155</u>		<u>45,823,749</u>	
	67,657,612		69,075,155	
Less: utilized as budget revenue	<u>20,500,000</u>		<u>20,500,000</u>	
Fund Balance, December 31	<u>\$ 47,157,612</u>		<u>\$ 48,575,155</u>	

COUNTY OF BERGEN

SUPPLEMENTARY DATA

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

	Assessed Valuation of Real Property	Assessed Valuation of Personal Property	Net Valuation Taxable	County Tax Base	
				Equalized Valuation of Real and Personal Property	Tax Rate per \$100
2019	\$ 160,429,331,136	79,624,118	160,508,955,254	179,773,454,707	0.2338
2018	158,827,200,262	84,076,455	158,911,276,717	175,460,099,760	0.2351
2017	156,692,615,521	90,385,516	156,783,001,037	171,055,311,948	0.2417
2016	154,291,592,456	90,073,801	154,381,666,257	166,824,155,204	0.2435
2015	152,828,462,316	96,580,480	152,925,042,796	166,716,364,757	5.0000

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.

Year	Tax Levy	Currently	
		Cash Collections	Percent of Collections
2019	\$ 419,406,785	419,406,785	100.00%
2018	411,488,557	411,488,557	100.00%
2017	411,689,646	411,689,646	100.00%
2016	405,044,406	405,044,406	100.00%
2015	386,966,708	386,966,708	100.00%

Comparative Schedule of Fund Balance

Current Fund	Year	December 31,	Utilized in
			budget of succeeding year
	2019	\$ 47,157,612	25,000,000
	2018	48,575,155	20,500,000
	2017	45,823,749	20,500,000
	2016	38,341,346	19,350,000
	2015	33,777,997	18,350,000

COUNTY OF BERGEN
SCHEDULE OF CASH AND CASH EQUIVALENTS - TREASURER
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018	\$	87,800,542
Increased by:		
2019 Tax Levy	\$	419,406,785
Revenue Accounts Receivable		83,897,295
Miscellaneous Revenue Not Anticipated		9,046,514
Other Reserves		83,252,840
Imprest and Change Funds		86,003
Due from State of New Jersey		3,194,200
Interfunds		57,620,160
Added/Omitted Collected		1,410,859
Due from Bergen County Improvement Authority		7,000,000
Prepaid County Taxes		<u>239,740</u>
		<u>665,154,396</u>
		752,954,938
Decreased by:		
Budget Appropriations		432,804,036
Other Reserves		159,983,143
Imprest and Change Funds		50,400
Interfunds		58,919,343
Prepaid Liability - Payroll Taxes		73,691
Due to Bergen County Improvement Authority		3,000,000
Due from Bergen County Improvement Authority		3,800,000
Appropriation Reserves		10,677,676
Accounts Payable		45,443
Contracts Payable		<u>44,665</u>
		<u>669,398,397</u>
Balance: December 31, 2019	\$	<u><u>83,556,541</u></u>

COUNTY OF BERGEN
SCHEDULE OF IMPREST AND CHANGE FUNDS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance, December 31, 2018	Funds Established	Funds Returned Cash	Balance, December 31, 2019
Division of Special Transportation	\$	500	500	
Office of County Counsel		750	750	
Division of Data Processing Department		150	150	
Division of Public Safety Education		400	400	
General Services Department		400	400	
Health Department		600	600	
Division of Mental Health-Network		1,000	1,000	
Intergovernmental Relations Admin. Research		200	200	
Bergen County Jail Annex		400	400	
Division of Edna B. Conklin Home		200	200	
Medical Examiner		250	250	
Mosquito Control		200	200	
Office on Aging		500	500	
Division of Planning Board		200	200	
Planning & Contract		300	300	
Prosecutor's Office		1,000	1,000	
Division of Operations - DPW		200	200	
Sheriff's Office		500	500	
Superintendent of Elections		100	100	
Superintendent of Schools		100	100	
Parks' Office		700	700	
Office for Children		250	250	
Family Guidance		1,500	1,500	
Emergency Management		250	250	
Board of Elections		200	200	
Alternative to Domestic Violence		300	300	
Office on Disabled		150	150	
Office on Public Information		150	150	
Central Municipal Court		100	100	
Treasurer's Petty Cash		30,000	30,000	
Mechanical Division		300	300	
County Clerk - Registry	100			100
County Clerk - Naturalization Office	10			10
Animal Shelter - Change Fund	25			25
County Clerk - General	200			200
Darlington Park		1,000	1,000	
Rockleigh Golf Course		1,500	1,500	
Orchard Hill Golf Course	100	750	750	100
Overpeck Golf Course - Change Fund	1,310			1,310
Darlington Golf Course	400	800		1,200
Parks - ZOO	1,000	2,500	3,500	
Golf Reg/Gift Certificates - Change Fund	125			125
Surrogate's Court Fees - Change Fund	100			100
Bus-Pass Change Fund	100			100
Central Municipal Court - Change Fund	300			300
Valley Brook Golf Club		1,000	1,000	
Parking Garage - Change Fund	72,000		40,000	32,000
Emerson Golf Course		1,000	1,000	
	<u>\$ 75,770</u>	<u>50,400</u>	<u>90,600</u>	<u>35,570</u>
			Due from Treasurer \$ 4,597	
			Cash <u>86,003</u>	
			<u>\$ 90,600</u>	

COUNTY OF BERGEN
SCHEDULE OF ADDED AND OMITTED TAXES
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Increased by:			
2018 Added and Omitted Tax Levy		\$	<u>1,588,899</u>
Decreased by Collections:			
Cash Receipts	\$	1,410,859	
Prepaid County Taxes Applied		<u>178,040</u>	
		\$	<u><u>1,588,899</u></u>

SCHEDULE OF DUE FROM STATE OF NEW JERSEY
(CHAPTER 12 BOND PROGRAM)
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018		\$	258,515
Increased by:			
Budgeted Revenue			<u>2,935,685</u>
			3,194,200
Decreased by Collections:			
Cash Receipts		\$	<u><u>3,194,200</u></u>

COUNTY OF BERGEN
SCHEDULE OF MISCELLANEOUS RECEIVABLE
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Increased by:	
Treasurer's Petty Cash	\$ <u>4,597</u>
Balance: December 31, 2019	\$ <u><u>4,597</u></u>

COUNTY OF BERGEN

SCHEDULE OF DUE FROM BERGEN COUNTY IMPROVEMENT AUTHORITY

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018	\$ 7,000,000
Increased by:	
Cash Disbursement	<u>3,800,000</u>
	10,800,000
Decreased by Collections:	
Cash Receipt	<u>7,000,000</u>
Balance: December 31, 2019	<u>\$ 3,800,000</u>

COUNTY OF BERGEN
SCHEDULE OF INTERFUNDS
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance, December 31, <u>2018</u>	<u>Increased</u>	<u>Decreased</u>	Balance, December 31, <u>2019</u>
Federal and State Grant Fund	\$ (331,282)	57,436,517	55,487,789	1,617,446
Open Space Trust Fund		32,000,000	32,000,000	
General Capital Fund		553,472	553,472	
Other Trust Fund			26,853	(26,853)
	<u>(331,282)</u>	<u>89,989,989</u>	<u>88,068,114</u>	<u>1,590,593</u>
Due from		62,860,380	61,242,934	1,617,446
Due (to)	<u>(331,282)</u>	<u>27,129,609</u>	<u>26,825,180</u>	<u>(26,853)</u>
	<u>\$ (331,282)</u>	<u>89,989,989</u>	<u>88,068,114</u>	<u>1,590,593</u>
			57,620,160	
		58,919,343		
		38,970		
		514,502		
		29,242,935	29,242,935	
		69,219		
			1,205,019	
		<u>1,205,020</u>		
		<u>\$ 89,989,989</u>	<u>88,068,114</u>	

COUNTY OF BERGEN
SCHEDULE OF PREPAID LIABILITY - PAYROLL TAXES
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018	\$	97,575
Increased by:		
Cash Disbursements		73,691
		171,266
Decreased by:		
Applied		97,575
Balance: December 31, 2019	\$	73,691

SCHEDULE OF DEFERRED CHARGES
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018	\$	253,442
Decreased by:		
Budget Appropriations		253,442

COUNTY OF BERGEN
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Accrued in 2019</u>	<u>Collected in 2019</u>
<i>Local Revenues:</i>		
Register of Deeds	\$ 2,587,680	2,587,680
Surrogate	563,744	563,744
Sheriff	8,204,106	8,204,106
Interest on Investments and Deposits	3,164,274	3,164,274
Park Fees and Revenue	2,351,917	2,351,917
Golf Fees and Revenue	7,162,007	7,162,007
Realty Transfer Fees	8,338,332	8,338,332
State of NJ Court Lease	122,682	122,682
Central Municipal Court	705,898	705,898
Election Ballot Printing	910,899	910,899
Reimbursement from State of NJ for State		
Prisoners Held in County Jails	38,873	38,873
Police and Fire Academy Tuition	431,899	431,899
Reimbursement for In-Kind Grants	2,838,597	2,838,597
Animal Shelter Contracts	1,038,247	1,038,247
Animal Center - Other Fees	134,839	134,839
Shared Services Health Agreements	1,876,344	1,876,344
Bergen County Health Care Center	7,816,973	7,816,973
Shared Services Health Agreements - Kearny	68,585	68,585
Shared Services Health Agreements - 40 Passiac St.	400,733	400,733
Interlocal - Interboro Regional Communication Network	295,000	295,000
Total Local Revenues	<u>49,051,629</u>	<u>49,051,629</u>
<i>State Aid:</i>		
County College Bonds	<u>2,935,685</u>	<u>2,935,685</u>
<i>State Assumptions of Costs:</i>		
Social and Welfare Services (c.66, P.L. 1990):		
Supplemental Social Security Income	1,059,339	1,059,339
DDD Assessment Program	<u>251,855</u>	<u>251,855</u>
Total State Assumptions of Costs	<u>1,311,194</u>	<u>1,311,194</u>

COUNTY OF BERGEN
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

	Accrued in 2019	Collected in 2019
	<u>2019</u>	<u>2019</u>
<i>Other Special Items:</i>		
Added and Omitted Taxes	1,588,899	1,588,899
Capital Surplus	1,750,000	1,750,000
Justice Center Parking	411,000	411,000
Motor Vehicle Surplus - Trust Fund	1,800,000	1,800,000
Shared Services Pension Agreement	118,572	118,572
INS Inmates	14,405,707	14,405,707
Public Health Priority Funding	3,579,739	3,579,739
Shared Services - 911 Agreements	66,244	66,244
Register of Deeds - P.L. 2001 C370	2,545,608	2,545,608
Surrogate - P.L. 2001 C370	646,785	646,785
Sheriff - P.L. 2001 C370	282,500	282,500
Shared Services Police Services	344,816	344,816
Medicare Part D Reimbursement	770,129	770,129
Interlocal - 911 Agreement- Ridgefield	208,000	208,000
Housing Authority Lease	180,973	180,973
Interlocal - 911 Agreement- Lodi	312,120	312,120
Interlocal - 911 Agreement - Leonia	167,775	167,775
Interlocal - 911 Agreement- Wyckoff	188,573	188,573
Interlocal - 911 Agreement- Midland Park	135,000	135,000
BCIA - New Bridge Medcial Center - Rental	7,000,000	7,000,000
Bergen County Improvement Authority - Loan Repayment	4,500,000	4,500,000
Intoxicated Driver Program Fees	326,834	326,834
Interlocal - JDC Revenue Passaic & Union County	740,418	740,418
Interlocal - BCC College Shuttle - Community Transportation	135,000	135,000
Interlocal - Security Servcies at Bergen Technical High School	308,815	308,815
Interlocal - Board of Social Services Payroll & Purchasing	25,500	25,500
Interlocal - Board of Social Services - Rental of County Facility	75,625	75,625
Sale of County Assets	3,362,211	3,362,211
Total Other Special Items:	<u>45,976,843</u>	<u>45,976,843</u>
	<u>\$ 99,275,351</u>	<u>99,275,351</u>
Due from Bergen County Improvement Authority		\$ 7,000,000
Due from State of New Jersey		2,935,685
Added and Omitted Taxes		1,588,899
Reserve for Sale of Assets		3,300,000
Interfunds		553,472
Cash		<u>83,897,295</u>
		<u>\$ 99,275,351</u>

COUNTY OF BERGEN
SCHEDULE OF 2019 TAX LEVY - REALIZED REVENUE
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Increased by:		
2019 Tax Levy	\$	<u>419,406,785</u>
Decreased by Collections:		
Cash Collection	\$	<u>419,406,785</u>

COUNTY OF BERGEN
SCHEDULE OF 2018 APPROPRIATION RESERVES
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance Dec. 31, 2018	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
OPERATIONS:				
<i>Legislative Branch</i>				
Board of Chosen Freeholders:				
Salaries and Wages	\$ 1	1		1
Clerk of the Board:				
Salaries and Wages	56,994	56,994		56,994
Other Expenses	70,494	89,007	38,687	50,320
Total Legislative Branch	<u>127,489</u>	<u>146,002</u>	<u>38,687</u>	<u>107,315</u>
<i>Executive Branch</i>				
County Executive:				
Salaries and Wages	25,338	25,338		25,338
Other Expenses	5,252	6,915	5,961	954
Total County Executive	<u>30,590</u>	<u>32,253</u>	<u>5,961</u>	<u>26,292</u>
Department of Administration and Finance				
Division of Treasury:				
Salaries and Wages	17,770	17,770		17,770
Other Expenses	5,722	7,445	4,206	3,239
Division of Fiscal Operations:				
Salaries and Wages	44,729	28,729		28,729
Other Expenses	26,103	693,135	384,240	308,895
Division of Personnel:				
Salaries and Wages	12,688	12,688		12,688
Other Expenses	10,030	10,324	3,435	6,889
Division of Purchasing:				
Salaries and Wages	10,675	10,675		10,675
Other Expenses	27,994	23,865	5,908	17,957
Division of Information Technology:				
Salaries and Wages	7,152	7,152		7,152
Other Expenses	139,758	270,146	264,168	5,978
Division of Risk Management:				
Salaries and Wages	1,533	1,533		1,533
Other Expenses	32	329,285	236,591	92,694
Health Benefits	188,772	188,772	172,724	16,048
Workers' Compensation	193,419	193,419		193,419
Division of Public Information:				
Salaries and Wages				
Other Expenses	8,791	11,665	10,374	1,291
Economic Development				
Salaries and Wages	4,374	4,374		4,374
Other Expenses	2,394	3,052	1,643	1,409
Central Municipal Court:				
Salaries and Wages	1,518	1,518		1,518
Other Expenses	10,736	11,658	1,371	10,287
Salary Adjustment	477,669	477,669		477,669
Termination Pay				
B.C.I.A. Other Expenses				
Out-of-County College Reimbursement	43,590	43,590	5,809	37,781
Hospital Authority	25,000	25,000		
Total Department of Administration and Finance	<u>1,260,449</u>	<u>2,373,464</u>	<u>1,090,469</u>	<u>1,282,995</u>

COUNTY OF BERGEN
SCHEDULE OF 2018 APPROPRIATION RESERVES
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance Dec. 31, 2018	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Department of Health				
Division of Public Health:				
Salaries and Wages	86,740	51,739		51,739
Other Expenses	172,766	157,670	66,413	91,257
Bergen County Health Care Center:				
Salaries and Wages	78,454	63,454		63,454
Other Expenses	372,013	679,122	377,521	301,601
Division of Intoxicated Driver Center:				
Salaries and Wages	8,888	8,888		8,888
Other Expenses	674	3,677	3,557	120
Division of Mental Health:				
Salaries and Wages	14,148	12,148		12,148
Other Expenses	633	3,543	2,116	1,427
Office Planning and Development:				
Salaries and Wages	6,029	6,029		6,029
Other Expenses	2,006	2,419	412	2,007
Aid to Mental Health:				
Other Expenses	14,634	817,965	803,237	14,728
Public Health Priority Funding				
Other Expenses	16,102	26,908	9,101	17,807
Shared Services Health Agreements				
Other Expenses	255	3,973	3,952	21
Division of Animal Center:				
Salaries and Wages	6,314	6,314		6,314
Other Expenses	6,752	146,924	108,586	38,338
Total Department of Health	<u>786,408</u>	<u>1,990,773</u>	<u>1,374,895</u>	<u>615,878</u>
Department of Human Services:				
Division of Family Guidance:				
Salaries and Wages	54,489	(8,511)	(50,740)	42,229
Other Expenses	30,909	78,210	49,015	29,195
Division of Community Services:				
Salaries and Wages	277,369	230,369		230,369
Other Expenses	36,748	792,558	642,623	149,935
Division of Aging:				
Salaries and Wages	58,207	58,207		58,207
Other Expenses	177,183	204,083	96,615	107,468
Juvenile Detention Center:				
Salaries and Wages	32,933	32,933		32,933
Other Expenses	59,668	84,837	65,534	19,303
Total Department of Human Services	<u>727,506</u>	<u>1,472,686</u>	<u>803,047</u>	<u>669,639</u>
Department of Law:				
Salaries and Wages	6,180	6,180		6,180
Other Expenses	12,844	19,378	13,913	5,465
Mental Patients in State Institutions:				
Other Expenses - County Share	139,308	139,308	74,847	64,461
Total Department of Law	<u>158,332</u>	<u>164,866</u>	<u>88,760</u>	<u>76,106</u>

COUNTY OF BERGEN
SCHEDULE OF 2018 APPROPRIATION RESERVES
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance Dec. 31, 2018	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Department of Public Safety				
Division of Safety and Security:				
Salaries and Wages	21,459	21,459		21,459
Other Expenses	43,336	57,169	7,910	49,259
Division of Weights and Measures:				
Salaries and Wages	6,267	6,267		6,267
Other Expenses	54,140	54,152	21,955	32,197
Division of the Medical Examiner:				
Salaries and Wages	70,519	40,519		40,519
Other Expenses	122,635	319,623	214,984	104,639
Division of Emergency Management:				
Salaries and Wages	22,914	22,914		22,914
Other Expenses	2,934	18,483	17,066	1,417
Division of Public Safety Oper 911-Dispatch:				
Salaries and Wages	30,191	30,191		30,191
Other Expenses	254,100	343,416	293,875	49,541
Division of Law and Public Safety:				
Salaries and Wages	20,781	20,781		20,781
Other Expenses	88,515	147,999	85,941	62,058
Total Department of Public Safety	<u>737,791</u>	<u>1,082,973</u>	<u>641,731</u>	<u>441,242</u>
Department of Public Works				
Division of General Services:				
Salaries and Wages	104,914	24,913		24,913
Other Expenses	590,635	1,087,262	1,053,169	34,093
Division of Mechanical Services:				
Salaries and Wages	14,760	9,760		9,760
Other Expenses	150,596	381,423	361,929	19,494
Division of Administration:				
Salaries and Wages	88	88		88
Other Expenses	151	151		151
Division of Shared Services:				
Salaries and Wages	12,193	7,193		7,193
Other Expenses	288	288		
Division of Operations:				
Salaries and Wages	399	399		399
Other Expenses	310,179	1,804,612	1,700,831	103,781
Division of Community Transportation:				
Salaries and Wages	8,893	8,893		8,893
Other Expenses	12,942	27,671	24,693	2,978
Division of Mosquito Control:				
Salaries and Wages	3,130	3,130		3,130
Other Expenses	29,947	103,891	101,067	2,824
Total Department of Public Works	<u>1,239,115</u>	<u>3,459,674</u>	<u>3,241,689</u>	<u>217,985</u>
Department of Parks				
Division of Cultural and Historic Affairs:				
Salaries and Wages	8,559	8,559		8,559
Other Expenses	5,843	8,813	3,349	5,464
Land Management				
Salaries and Wages	39	39		39

COUNTY OF BERGEN
SCHEDULE OF 2018 APPROPRIATION RESERVES

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance Dec. 31, 2018	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Division of Parks and Recreation:				
Salaries and Wages	29,512	29,512		29,512
Other Expenses	168,651	566,428	532,139	34,289
Division of Golf Courses:				
Salaries and Wages	102,456	75,455		75,455
Other Expenses	116,822	228,114	152,389	75,725
Total Department of Parks	<u>431,882</u>	<u>916,920</u>	<u>687,877</u>	<u>229,043</u>
Department of Planning & Economic Development				
Division of Construction Board Appeals:				
Other Expenses	174	174		174
Division of Planning and Economic Development:				
Salaries and Wages	5,331	5,331		5,331
Other Expenses	4,141	9,966	5,638	4,328
Division of Engineering:				
Salaries and Wages	718	718		718
Other Expenses	10,898	18,845	8,222	10,623
Division of Transportation Planning:				
Other Expenses	5,000	5,000		5,000
Total Department of Planning & Economic Develop.	<u>26,262</u>	<u>40,034</u>	<u>13,860</u>	<u>26,174</u>
Total Executive Branch	<u>5,398,335</u>	<u>11,533,643</u>	<u>7,948,289</u>	<u>3,585,354</u>
Educational Agencies				
Office of the Superintendent of Schools:				
Salaries and Wages	35,369	35,369		35,369
Other Expenses	11,630	12,206	576	11,630
Total Educational Agencies	<u>46,999</u>	<u>47,575</u>	<u>576</u>	<u>46,999</u>
Constitutional Officers				
Office of the County Surrogate:				
Salaries and Wages	4,778	4,778		4,778
Other Expenses	11,020	12,720	6,941	5,779
Office of the County Clerk:				
Salaries and Wages	19,657	9,657		9,657
Other Expenses	8,211	26,241	19,258	6,983
Office of the County Prosecutor:				
Salaries and Wages	87,319	47,319		47,319
Other Expenses	58,109	194,367	192,467	1,900
Office of the County Sheriff:				
Salaries and Wages	1,794	1,794		1,794
Other Expenses	1,172,859	2,081,785	897,692	1,184,093
Constitutional Officers (cont)				
Salaries and Wages	266,484	216,484	200,900	15,584
Other Expenses	159,509	340,140	250,175	89,965
Bureau of Identification - Sheriff:				
Salaries and Wages	74,239	74,239		74,239
Other Expenses	4,291	7,228	3,403	3,825
County Jail - Sheriff:				
Salaries and Wages	1,794	1,794		1,794
Other Expenses	1,172,859	2,081,785	897,692	1,184,093
Bureau of Police Services:				
Salaries and Wages	40,843	40,843		40,843
Other Expenses	30,545	48,599	31,251	17,348
Total Constitutional Officers	<u>1,939,658</u>	<u>3,106,194</u>	<u>1,602,087</u>	<u>1,504,107</u>

COUNTY OF BERGEN
SCHEDULE OF 2018 APPROPRIATION RESERVES
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance Dec. 31, 2018	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Other Boards and Agencies				
Board of Social Services - Welfare				
Temp. Assistance to Needy Families - County Share	607	607		607
Supplemental Security Income - State Share	39,565	39,565		39,565
Board of Taxation				
Salaries and Wages	313	313		313
Board of Elections				
Salaries and Wages	31,754	31,754		31,754
Other Expenses	65,163	101,683	74,223	27,460
Superintendent of Elections				
Salaries and Wages	2,629	2,629		2,629
Other Expenses	11,699	135,194	132,251	2,943
Commissioner of Registration				
Salaries and Wages	80,848	80,848		80,848
Other Expenses	61,621	65,827	14,003	51,824
Total Other Boards and Agencies	<u>294,199</u>	<u>458,420</u>	<u>220,477</u>	<u>237,943</u>
TOTAL OPERATIONS	<u>7,806,680</u>	<u>15,291,834</u>	<u>9,810,116</u>	<u>5,481,718</u>
Capital Improvements				
Down Payments on Improvements	1,000,000	1,000,000	1,000,000	
Capital Improvement Fund	85,881	116,418	30,537	85,881
Total Capital Improvements	<u>1,085,881</u>	<u>1,116,418</u>	<u>1,030,537</u>	<u>85,881</u>
Deferred Charges and Statutory Expenditures				
Contribution to:				
Public Employees' Retirement System	71,314	71,314	2,330	68,984
Social Security System (O.A.S.I.)	210,501	159,501		159,501
Police and Fireman's Retirement System	133,853	133,853		133,853
Defined Contribution Retirement Program	19,267	19,267	3,875	15,392
Total Statutory Expenditures	<u>434,935</u>	<u>383,935</u>	<u>6,205</u>	<u>377,730</u>
Total General Appropriations	<u>\$ 9,327,496</u>	<u>16,792,187</u>	<u>10,846,858</u>	<u>5,945,329</u>
Appropriation Reserves	\$ 9,327,496			
Encumbrances		<u>7,464,691</u>		
		<u>\$ 16,792,187</u>		
			Cash \$ 10,677,676	
			Accounts Payable 136,897	
			Contracts Payable <u>32,285</u>	
			<u>\$ 10,846,858</u>	

COUNTY OF BERGEN
SCHEDULE OF CONTRACTS PAYABLE
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018	\$	12,300,103
Increased by:		
Transfer from 2018 Appropriation Reserves		32,285
		12,332,388
Decreased by:		
Cash Disbursements	\$	44,665
Cancellation of Contracts Payable		1,271,913
		1,316,578
Balance: December 31, 2019	\$	11,015,810

ANALYSIS OF ENDING BALANCE	
For Appropriations of Year Ended:	Amount
December 31, 2013	\$ 500,000
December 31, 2014	844,560
December 31, 2015	2,530,902
December 31, 2016	4,284,668
December 31, 2017	2,823,395
December 31, 2018	32,285
	\$ 11,015,810

COUNTY OF BERGEN
SCHEDULE OF ENCUMBRANCES PAYABLE
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018	\$	7,464,691
Increased by:		
Transfer from Budget Expenditures		8,952,789
		16,417,480
Decreased by:		
Transfer to Appropriation Reserve		7,464,691
Balance: December 31, 2019	\$	8,952,789

EXHIBIT A-18

SCHEDULE OF ACCOUNTS PAYABLE
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018	\$	324,084
Increased by:		
Transfer from Other Reserves	\$ 23,465	
Transfer from Appropriation Reserves	136,897	
Transfer from Fund Balance	3,801	
		164,163
		488,247
Decreased by:		
Cancelled	48,821	
Transfer for Other Reserves	36,485	
Cash Disbursements	45,443	
		130,749
Balance: December 31, 2019	\$	357,498

COUNTY OF BERGEN
SCHEDULE OF OTHER RESERVES
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance, December 31, 2018	Increases	Decreases	Balance, December 31, 2019
Federal Withholding	\$	20,569,576	20,569,576	
Social Security		12,932,300	12,932,300	
New Jersey Withholding		7,434,814	7,434,814	
Unemployment Insurance		363,213	363,014	199
Public Employees' Retirement System	685,081	8,272,998	8,245,237	712,842
PERS Contributory Insurance	20,023	446,855	442,666	24,212
Defined Contribution Retirement Program	4,300	47,914	52,245	(31)
Police and Firemen's Retirement System	756,809	8,696,790	8,733,207	720,392
Police and Firemen's Supplemental Annuity	893			893
Garnishees		781,945	781,945	
VBS Benefits		2,545	2,545	
Deferred Compensation	5	4,882,216	4,877,760	4,461
Colonial Insurance	2,881	762,165	762,022	3,024
Provident Union Life and Disability Insurance		243	243	
Disability Insurance		333,453	333,419	34
Boston Mutual Life Deductions		3,018	3,018	
Employees Labor Union #1	(44)	438,313	438,209	60
PBA Dues #49		100,724	100,724	
Dues - PBA Local #134 - Sheriff's Office	(50)	269,145	269,120	(25)
Dues - PBA Local #221 - Prosecutor's Office		68,800	68,800	
Medical and Dependent Reimbursement	13			13
Ameriflex	18,592	162,558	155,617	25,533
CWA	281	15,468	15,468	281
Dues - Local #108 - Parks Department		17,723	17,723	
NJ Family Leave Insurance	2,573	97,206	97,779	2,000
Employee 1.5 Benefit Contribution		10,188,767	10,188,480	287
BC Assistant Prosecutor Association		12,750	12,750	
Realty Transfer Fees Due State		82,483,800	82,483,800	
Prepaid Rent - 39 Hudson		56,554		56,554
Parks - Sales Tax Due		67,323	67,323	
Parks - Easy Go Golf Cart		352,099	352,099	
Clean-Up Fees - Parks Department	424,266	286,249	208,622	501,893
Due to State-Closed Grant	221,795	69,219		291,014
	<u>\$ 2,137,418</u>	<u>160,216,743</u>	<u>160,010,525</u>	<u>2,343,636</u>
Interfunds	\$	69,219		
Accounts Payable		36,485	23,465	
Cash		83,252,840	159,983,143	
Reallocation		3,917	3,917	
Budgeted Appropriations		<u>76,854,282</u>		
		<u>\$ 160,216,743</u>	<u>160,010,525</u>	

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR SALE OF COUNTY ASSETS
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018	\$	4,750,000
Decreased by:		
Budgeted Revenue		<u>3,300,000</u>
Balance: December 31, 2019	\$	<u><u>1,450,000</u></u>

EXHIBIT A-21

COUNTY OF BERGEN
SCHEDULE OF DEFERRED REVENUE
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018	\$	178,040
Increased by:		
Cash Receipts		<u>239,740</u>
		417,780
Decreased by:		
Applied		<u>178,040</u>
Balance: December 31, 2019	\$	<u><u>239,740</u></u>

EXHIBIT A-22

SCHEDULE OF DUE TO BERGEN COUNTY IMPROVEMENT AUTHORITY
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018	\$	<u>3,000,000</u>
Decreased by:		
Cash Disbursements	\$	<u><u>3,000,000</u></u>

COUNTY OF BERGEN
SCHEDULE OF INTERFUNDS
FEDERAL AND STATE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

<u>Fund</u>	Due from/(to) Balance December 31, <u>2018</u>	<u>Increased</u>	<u>Decreased</u>	Due from/(to) Balance December 31, <u>2019</u>
Current Fund	\$ <u>331,282</u>	<u>55,487,789</u>	<u>57,436,517</u>	<u>(1,617,446)</u>
	<u>331,282</u>	<u>55,487,789</u>	<u>57,436,517</u>	<u>(1,617,446)</u>
2019 Budget Appropriations	\$ 29,242,935		29,242,935	
Grant Funds Received in Current Fund		24,962,792		
Unappropriated Grants Received		77,043		
Encumbrances/Contracts Paid by Current Fund			2,230,651	
Appropriated Grant Reserves Cancelled			1,205,020	
Grants Receivable Cancelled		1,205,019		
Grant Expenditures Paid by Current Fund			24,688,692	
Grant Funds Due to State			<u>69,219</u>	
		<u>\$ 55,487,789</u>	<u>57,436,517</u>	

COUNTY OF BERGEN
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Grant Title	Balance December 31, 2018	Accrued in 2019	Received 2019	Grants Canceled	Balance December 31, 2019
<u>2008 GRANTS</u>					
Hazardous Discharge Site Remediation	\$ 159,172				159,172
<u>2011 GRANTS</u>					
Route 17 Bottleneck Alternatives	562,979				562,979
<u>2013 GRANTS</u>					
Water Works 2010 Restoration Grant	120,454				120,454
Overpeck Park Pathways (TE-2012-County of Bergen-0014)	500,000				500,000
Recreational Trails Program-Van Buskirk Island	24,700				24,700
Basic Center Program Grant	23,690			23,690	
<u>2014 GRANTS</u>					
Basic Center Program Grant	6,477			6,477	
<u>2015 GRANTS</u>					
Cancer Education & Early Detection Program			(120)	120	
Basic Center Program Grant	10,934			10,934	
Clean Communities Grant			(259)	259	
<u>2016 GRANTS</u>					
Senior Farmers Market			(737)	737	
TB Control Program			(15)	15	
FFY16 Urban Areas Security Initiative (UASI)	86,478		86,477	1	
FFY16 State Homeland Security Program (SHSP)	243,324		243,324		
Basic Center Program Grant	35,819			35,819	
Cancer Education & Early Detection Program			(207)	207	
<u>2017 GRANTS</u>					
State & Community Partnership Program	75,203		(52)	75,255	
Hazard Mitigation Grant Program	14,671			14,671	
Kessler Foundation			(29)	29	
Bergen County HIV & CTS Program	2,189		542	1,647	
County Comprehensive Alcohol Program	50,977				50,977
Child Advocay Development Grant			(1,356)	1,356	
Emergency Management Agency Assistance	55,000		55,000		
Justice Center Project Renovations	100,000				100,000
Spring House for Woman	46,804		46,804		
PHILEP (LINCS) Bioterrorism Program	1,590		1,061	529	
TB Control Program	442		442		
Municipal Alliance Program	631,007		401,435	229,572	
Clean Communities Program			(62)	62	
Drug Recognition Expert Program	16,667				16,667
Basic Center Program Grant	16,428			16,428	
FFY 17 State Homeland Security Program	298,144		181,841		116,303
FFY 17 Urban Areas Security Initiative	565,000		297,019		267,981
Mental Health Law Project			(4,076)	4,076	
Comprehensive Cancer Control Plan	548		546	2	
UNIFIED Child Care Grant	19,378		(27,533)	46,911	
HUD-Housing Counseling Program Grant	16,275		16,275		
Cancer Education & Early Detection Program	2,784		(3,688)	6,472	

COUNTY OF BERGEN
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Grant Title	Balance December 31, 2018	Accrued in 2019	Received 2019	Grants Canceled	Balance December 31, 2019
2018 GRANTS					
State/Community Partnership Program	556,315		474,455	81,860	
Area Plan Grant	30,000		30,000		
Social Services for the Homeless Program	266,514		203,100	63,414	
Work First New Jersey Administration	85,846		(13,991)	99,837	
Local Arts Program	9,677		9,677		
Personal Assistance Services Program			(1,250)	1,250	
Sexual Assault Nurse Examiner (SANE/SART)	39,576		39,576		
Respite Care Program	141,371		55,458	85,913	
Childhood Lead Exposure Prevention	11,727				11,727
Human Services Advisory Council			(21)	21	
Bergen County HIV & CTS Program	81,926		(3,550)	85,476	
Bergen County HIV & CTS Program	64		47	17	
HUD-Homeless Management Information System	31,431		30,306	1,125	
HUD-Veteran's Supportive Housing	62,651		59,716	2,935	
Juvenile Detention Alternative Initiative (JDAL)	66,000		45,523	20,477	
Victims Assistance Grant (VAG)	85,157		82,982	2,175	
Hazard Mitigation Grant Program	250,000				250,000
USMS Regional Fugitive Task Force	9,193			9,193	
County Comprehensive Alcohol Program	269,438		246,409		23,029
Spring House for Woman	47,513		47,513		
Medication Assisted Treatment for Substance Use Disorder			(31,017)	31,017	
Cancer Education & Early Detection Program			(60)	60	
Domestic Violence Intervention Services			(1,008)	1,008	
Mental Health Law Project	66,765		61,457	5,308	
History Partnership Program	9,000		9,000		
Veterans Transportation	15,169		15,169		
Subregional Transportation Planning	138,950		135,937	3,013	
Subregional Support and Intern Program	11,525		10,255	1,270	
State Health Insurance Program (SHIP)	13,450		13,450		
Right to Know Program	16,402		16,402		
Childhood Lead Exposure Prevention	221,563		216,703	4,860	
Enhanced Mobility of Senior/Disabled Individuals	62,318		62,318		
Special Child Health Case Management	103,899		103,298	601	
Early Intervention Services Program	1,254,421		1,242,153	12,268	
Bergen County Hackensack Connection Shuttle Grant	593,400		112,636		480,764
Comprehensive Cancer Control Plan	111,992		110,435	1,557	
PHILEP (LINCS) Bioterrorism Program	247,596		245,842	1,754	
Work First New Jersey DOL	29,231		29,231		
County Environmental Health Act (CEHA)			(42,442)	42,442	
Municipal Alliance Program	757,888		148,106		609,782
TB Control Program	272,472		270,600	1,872	
HIV/AIDS and ARCH Program	181,816		176,655		5,161
Cancer Education & Early Detection Program	646,393		644,451		1,942
UNIFIED Child Care Grant	203,948		34,921	169,027	
UNIFIED Child Care Grant	1,341,353		1,076,247		265,106
Basic Center Program Grant	150,886		95,390		55,496
Transitional Living Program	165,840		95,027		70,813
FFY 18 State Homeland Security Program	438,886		32,878		406,008
FFY 18 Urban Areas Security Initiative	1,400,000		994,823		405,177
Medicare Improvements For Patients	40,000		30,400		9,600
Venture Program Grant	405,320		405,320		
Job Access & Reverse Commute Grant	200,000		200,000		

COUNTY OF BERGEN
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE

FEDERAL AND STATE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Grant Title	Balance December 31, 2018	Accrued in 2019	Received 2019	Grants Canceled	Balance December 31, 2019
<u>2019 GRANTS</u>					
State & Community Partnership		830,965	467,844		363,121
Area Plan Grant		6,895,545	4,676,495		2,219,050
Medicaid Peer Grouping		1,775,000	1,775,000		
Youth Complex Education Program		158,000	158,000		
Sexual Assault Nurse Examiner (SANE/SART)		85,548	84,750		798
Technology Innovation for Public Safety		500,000			500,000
Personal Assistance Services - Hudson County		1,780	1,780		
Juvenile Detention Alt Initiative		87,726	57,354		30,372
NJ Homeless Veterans Grant Program		500	500		
Police Body Armor Replacement		10,055	10,055		
Sheriff Body Armor Replacement		45,271	45,271		
Mental Health Board Administrator		12,000	12,000		
Homeless Management Info System (HMIS)		20,000	20,000		
Children's Interagency Coordinating County		36,874	36,874		
Stop School Violence		500,000	73,901		426,099
Unified Child Care		27,000	20,251		6,749
Creating Change for Men Who Batter Women		2,000	2,000		
Work First NJ Administration		114,461	25,638		88,823
Social Services for the Homeless Program		1,362,696	937,421		425,275
Bergen Respite Care		565,480	429,109		136,371
IOLTA Fund Grant		15,000	15,000		
Human Services Advisory Council		66,073	66,073		
Personal Assistance Services Program		93,054	93,054		
State Criminal Alien Assistance Program		446,352	446,352		
Victims of Crime Act (VOCA) Program		367,884	367,884		
Operating Helping Hands		58,824	58,824		
HTS Mobilization 2018 Drive Sober (DDEF)		5,170	5,170		
Local Arts Program		106,455	95,810		10,645
Homeless Management Information System		82,893	64,013		18,880
Alfred J. Thomas Home for Veterans		88,415	51,057		37,358
Alternatives to Domestic Violence		546,813	546,813		
Recycling Enhancement Act Tax Fund Grant		70,000	69,999		1
County Comprehensive Alcohol Program		1,120,661	809,188		311,473
Spring House for Women - Drug Court		93,624	72,018		21,606
Sr Citizen & Disabled Transportation		1,384,360	1,305,987		78,373
Hudson Personal Assistance Services Partnership		21,083	15,583		5,500
Violence Against Women Act		69,319	69,319		
County Historical Partnership Program		60,000	51,000		9,000
Visions Grant		101,001	101,001		
Mental Health Law Project		246,898	189,403		57,495
Child Advocacy Development Grant		63,283	63,283		
HTS - 2019 Distracted Driving Crackdown		40,000	35,393		4,607
Subregional Transportation Planning		198,164	65,433		132,731
Subregional Support and Intern Program		15,000	1,180		13,820
Drug Recognition Expert Program		25,000	11,150		13,850
Megan's Law Justice Assistance Grant		12,105	12,105		
Corporate Marketing Travel and Tourism		16,500	12,375		4,125
Corporate Marketing - American Dream		10,000	10,000		
Right to Know		21,869	5,467		16,402
County Environmental Health Act (CEHA)		212,670	211,978		692
Tuberculosis Control Program		272,472	48,563		223,909
Recreational Opport. for Individuals with Disabilities		35,000			35,000
Case Management		136,000	36,427		99,573
Early Intervention Services		1,658,209	411,755		1,246,454
Municipal Alliance Program		757,888			757,888
Senior Farmer's Market Nutrition Program		4,000	4,000		
Veterans Transportation		26,000	8,665		17,335
Clean Communities Program		156,516	156,516		
Childhood Lead		290,000	52,017		237,983
IV-D Child Support Enforcement System		15,951	15,951		

COUNTY OF BERGEN
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Grant Title	Balance December 31, 2018	Accrued in 2019	Received 2019	Grants Canceled	Balance December 31, 2019
Regional Fugitive Task Force		10,000			10,000
Mental Health Board Administration		12,000	3,000		9,000
Work First NJ Administration		40,000	10,769		29,231
Comprehensive Cancer Control		130,410	17,500		112,910
HIV State Prevention Program		107,000	26,129		80,871
Cancer Education & Early Detection		741,775	73,049		668,726
NJ JARC Job Access & Reverse Commute		175,000	59,720		115,280
State Health Insurance Program		36,000	13,614		22,386
Unified Child Care		2,030,773	507,693		1,523,080
State Criminal Alien Assistance Program		467,041	467,041		
Victims of Crime Act		386,535			386,535
Emergency Management Agency Assistance		55,000	55,000		
PHILEP Bioterrorism Program		323,720	70,577		253,143
Financial Literacy Education		8,000	8,000		
Venture Program		624,000	208,000		416,000
Youth Complex Education		161,320	64,528		96,792
Enhance Training to End Abuse		400,000			400,000
ARCH - State Opioid		125,000			125,000
Victim Assistance Grant (VAG)		241,875			241,875
Violence Against Women Act		66,667			66,667
Paul Coverdell Grant FY2018		9,300			9,300
Art Therapy Exercise		1,000			1,000
State Homeland Security		436,711			436,711
Urban Area Security Initiative		295,000			295,000
Basic Center Grant		151,561			151,561
Transitional Living Program		165,840			165,840
	\$ 14,832,016	29,242,935	25,187,828	1,205,019	17,682,104
			Interfunds \$ 24,962,792		
			Reserve for Grants Unappropriated 225,036		
			<u>\$ 25,187,828</u>		

COUNTY OF BERGEN
SCHEDULE OF ENCUMBRANCES/CONTRACTS PAYABLE
FEDERAL AND STATE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018	\$ 2,230,651
Increased by:	
Transferred from Reserve for Federal and State Grants	<u>1,800,927</u>
	4,031,578
Decreased by:	
Grant Encumbrances/Contracts Paid by Current Fund	<u>2,230,651</u>
Balance: December 31, 2019	<u><u>\$ 1,800,927</u></u>

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR FEDERAL AND STATE GRANTS
FEDERAL AND STATE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Grant Title	Balance December 31, 2018	Transferred From 2019 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance December 31, 2019
<u>2002 GRANTS</u>						
Right to Farm Activities Grant	\$ 3,267		3,267			
<u>2007 GRANTS</u>						
2006 State Criminal Alien Assistance Program	10,000		10,000			
2007 State Criminal Alien Assistance Grant	36,990		17,184			19,806
<u>2008 GRANTS</u>						
Hazardous Discharge Site			(4,169)			4,169
Cities Readiness Initiative Program	100,757		17,098			83,659
2007 County 911 Coordinator Grant	130		130			
<u>2009 GRANTS</u>						
PARIS	29,630					29,630
<u>2011 GRANTS</u>						
Route 17 Bottleneck Alternatives	85,318					85,318
<u>2012 GRANTS</u>						
Drunk Driving Enforcement	1,123					1,123
BC Community Emergency Response Team Program	2,114		2,114			
<u>2013 GRANTS</u>						
Overpeck Park Pathways (TE-2012-County of Bergen-0014)	500,000					500,000
Recreational Trails Programs - Van Burskirk Island	24,700					24,700
Venture Program						
Basic Center Program Grant	23,690			23,690		
<u>2014 GRANTS</u>						
Drunk Driving Enforcement Fund	18,156					18,156
Basic Center Program Grant	6,477			6,477		
Venture Program						
<u>2015 GRANTS</u>						
Drunk Driving Enforcement Fund	9,744					9,744
Venture Program						
Cancer Education & Early Detection Program (CEED)	120			120		
Basic Center Program Grant	10,934			10,934		
Clean Communities Grant	259			259		
Venture Program						
<u>2016 GRANTS</u>						
Area Plan Grant	1,691					1,691
Historical Commission Grant						
2016 Local Arts Program			(450)			450
Drunk Driving Enforcement Fund	8,465					8,465
Youth Complex Education Program	28,821		11,208			17,613
Senior Farmer's Market	737			737		
PHILIP (LINCS) Bioterrorism Program	2,375		2,375			
TB Control Program	2,427		2,412	15		
Municipal Alliance Program						
FFY16 Urban Areas Security Initiative (UASI)	52,752		52,751	1		
FFY16 State Homeland Security Program (SHSP)	243,324		243,324			
Basic Center Program Grant	35,819			35,819		
Cancer Education & Early Detection Program	207			207		
Youth Complex Education Program	53,945		13,475			40,470
Venture Program Grant	6,488		163			6,325

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR FEDERAL AND STATE GRANTS

FEDERAL AND STATE GRANT FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Grant Title	Balance December 31, 2018	Transferred From 2019 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance December 31, 2019
2017 GRANTS						
State & Community Partnership Program	62,621		(12,634)	75,255		
Medicaid Peer Grouping	704,010		(45,821)		(749,831)	
Hazard Mitigation Grant Program	14,671			14,671		
History Partnership Program	3,775		2,425			1,350
Kessler Foundation	29			29		
Bergen County HIV & CTS Program	1,548		(99)	1,647		
Drunk Driving Enforcement Fund	5,719					5,719
County Comprehensive Alcohol Program	24,382					24,382
Child Advocacy Development Grant	3,444		2,088	1,356		
Justice Center Project Renovations	100,000					100,000
PHILEP (LINCS) Bioterrorism Program	528			528		
Municipal Alliance Program	229,572			229,572		
Clean Communities Program	62			62		
Drug Recognition Expert Program	16,173					16,173
Basic Center Program Grant	16,428			16,428		
Sheriff Body Armor Replacement Program						
Prosecutor Body Armor Replacement Program	1,225		1,225			
FFY 17 State Homeland Security Program	232,767		125,930			106,837
FFY 17 Urban Areas Security Initiative	361,374		195,164			166,210
Mental Health Law Project	4,076			4,076		
Venture Program Grant	9,909					9,909
Comprehensive Cancer Control Plan	2			2		
UNIFIED Child Care Grant	46,615		(296)	46,911		
Cancer Education & Early Detection Program	5,639		(832)	6,471		
2018 GRANTS						
State/Community Partnership Program	134,752		52,892	81,860		
Area Plan Grant	682,368		377,149		(300,091)	5,128
Medicaid Peer Grouping	17,946		(234,020)		(251,966)	
Youth Complex Education Program	31,945					31,945
Social Services for the Homeless Program	118,556		55,142	63,414		
Work First New Jersey Administration			(99,837)	99,837		
Local Arts Program	20,837		20,837			
Personal Assistance Services Program	1,280		30	1,250		
Sexual Assault Nurse Examiner (SANE/SART)	39,576		39,576			
Respite Care Program	118,008		32,095	85,913		
Childhood Lead Exposure Prevention	44,632		64			44,568
Human Services Advisory Council	21			21		
Bergen County HIV & CTS Program	82,069		(3,407)	85,476		
Bergen County HIV & CTS Program	52		36	16		
HUD-Homeless Management Information System	13,878		12,753	1,125		
HUD-Veteran's Supportive Housing			(2,935)	2,935		
Juvenile Detention Alternative Initiative (JDAI)	26,991		6,514	20,477		
Victims Assistance Grant (VAG)	66,810		64,635	2,175		
Hazard Mitigation Grant Program						
USMS Regional Fugitive Task Force	9,193			9,193		
County Comprehensive Alcohol Program	62,952		19,266			43,686
Medication Assisted Treatment for Substance Use Disorder	137,538		106,520	31,018		
Cancer Education & Early Detection Program	60			60		
Children's Interagency Coordinating Council	4,255		4,255			
Domestic Violence Intervention Services	2,050		1,042	1,008		
Mental Health Law Project	28,363		23,055	5,308		
History Partnership Program	60,000		55,860			4,140
Veterans Transportation	13,004		13,004			
Subregional Transportation Planning	91,151		88,138	3,013		

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR FEDERAL AND STATE GRANTS

FEDERAL AND STATE GRANT FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Grant Title	Balance December 31, 2018	Transferred From 2019 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance December 31, 2019
Subregional Support and Intern Program	7,780		6,509	1,271		
State Health Insurance Program (SHIP)	6,926		6,926			
Right to Know Program	10,934		10,934			
Childhood Lead Exposure Prevention	132,264		127,404	4,860		
Enhanced Mobility of Senior/Disabled Individuals	4,000		4,000			
Special Child Health Case Management	71,486		70,885	601		
Early Intervention Services Program	869,810		857,542	12,268		
Bergen County Hackensack Connection Shuttle Grant	576,414		103,502			472,912
Comprehensive Cancer Control Plan	96,441		94,884	1,557		
Clean Communities Program	77,423		75,728			1,695
PHILEP (LINCS) Bioterrorism Program	167,570		165,815	1,755		
Work First New Jersey DOL	20,000		20,000			
Kessler Foundation	9,609		9,609			
County Environmental Health Act (CEHA)	42,442			42,442		
Municipal Alliance Program	686,062		441,671			244,391
TB Control Program	138,147		136,275	1,872		
HIV/AIDS and ARCH Program	135,659		126,018			9,641
Cancer Education & Early Detection Program	408,483		406,328			2,155
UNIFIED Child Care Grant	169,028			169,028		
UNIFIED Child Care Grant	1,444,283		1,191,579			252,704
Financial Literacy Education Program	3,948		3,948			
Basic Center Program Grant	137,467		86,729			50,738
Transitional Living Program	165,840		113,944			51,896
FFY 18 State Homeland Security Program	438,886		72,624			366,262
FFY 18 Urban Areas Security Initiative	1,400,000		994,823			405,177
Medicare Improvements For Patients	38,869		29,268			9,601
Venture Program Grant	397,924		393,506			4,418
Job Access & Reverse Commute Grant	96,600		96,600			
<u>2019 GRANTS</u>						
State & Community Partnership		830,965	654,189			176,776
Area Plan Grant		6,895,545	6,080,797		300,091	1,114,839
Medicaid Peer Grouping		1,775,000	1,793,762		1,001,797	983,035
Youth Complex Education Program		158,000	126,055			31,945
Sexual Assault Nurse Examiner (SANE/SART)		85,548	84,750			798
Technology Innovation for Public Safety		500,000				500,000
Personal Assistance Services - Hudson County		1,780	1,780			
Juvenile Detention Alt Initiative		87,726	58,318			29,408
NJ Homeless Veterans Grant Program		500				500
Police Body Armor Replacement		10,055	10,055			
Sheriff Body Armor Replacement		45,271	2,388			42,883
Mental Health Board Administrator		12,000	12,000			
Homeless Management Info System (HMIS)		20,000	20,000			
Children's Interagency Coordinating County		36,874	36,874			
Stop School Violence		500,000	73,901			426,099
Unified Child Care		27,000	22,652			4,348
Creating Change for Men Who Batter Women		2,000	1,831			169
Work First NJ Administration		114,461	28,468			85,993
Social Services for the Homeless Program		1,362,696	1,171,052			191,644
Bergen Respite Care		565,480	475,248			90,232
IOLTA Fund Grant		15,000	15,000			
Human Services Advisory Council		66,073	65,041			1,032
Personal Assistance Services Program		93,054	78,914			14,140
State Criminal Alien Assistance Program		446,352	446,352			
Victims of Crime Act (VOCA) Program		367,884	367,884			
Operating Helping Hands		58,824	58,824			
HTS Mobilization 2018 Drive Sober (DDEF)		5,170	5,170			

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR FEDERAL AND STATE GRANTS

FEDERAL AND STATE GRANT FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Grant Title	Balance December 31, 2018	Transferred From 2019 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance December 31, 2019
Local Arts Program		106,455	87,036			19,419
Homeless Management Information System		82,893	69,015			13,878
Alfred J. Thomas Home for Veterans		88,415	88,415			
Alternatives to Domestic Violence		546,813	544,063			2,750
Recycling Enhancement Act Tax Fund Grant		70,000	69,999			1
County Comprehensive Alcohol Program		1,120,661	1,110,173			10,488
Spring House for Women - Drug Court		93,624	93,624			
Sr Citizen & Disabled Transportation		1,384,360	1,384,360			
Hudson Personal Assistance Services Partnership		21,083	18,091			2,992
Violence Against Women Act		69,319	69,319			
County Historical Partnership Program		60,000	49,101			10,899
Visions Grant		101,001	101,001			
Mental Health Law Project		246,898	246,818			80
Child Advocacy Development Grant		63,283	63,283			
HTS - 2019 Distracted Driving Crackdown		40,000	18,233			21,767
Subregional Transportation Planning		198,164	130,938			67,226
Subregional Support and Intern Program		15,000	6,176			8,824
Drug Recognition Expert Program		25,000	11,150			13,850
Megan's Law Justice Assistance Grant		12,105	12,105			
Corporate Marketing Travel and Tourism		16,500				16,500
Corporate Marketing - American Dream		10,000	10,000			
Right to Know		21,869	10,935			10,934
County Environmental Health Act (CEHA)		212,670	211,978			692
Tuberculosis Control Program		272,472	119,876			152,596
Recreational Opport. for Individuals with Disabilities		35,000	8,406			26,594
Case Management		136,000	73,033			62,967
Early Intervention Services		1,658,209	826,408			831,801
Municipal Alliance Program		757,888	52,876			705,012
Senior Farmer's Market Nutrition Program		4,000	4,000			
Veterans Transportation		26,000	12,996			13,004
Clean Communities Program		156,516	68,798			87,718
Childhood Lead		290,000	125,763			164,237
IV-D Child Support Enforcement System		15,951	15,951			
Regional Fugitive Task Force		10,000	7,774			2,226
Mental Health Board Administration		12,000	6,000			6,000
Work First NJ Administration		40,000	20,000			20,000
Comprehensive Cancer Control		130,410	92,576			37,834
HIV State Prevention Program		107,000	50,739			56,261
Cancer Education & Early Detection		741,775	271,722			470,053
NJ JARC Job Access & Reverse Commute		175,000	86,140			88,860
State Health Insurance Program		36,000	29,753			6,247
Unified Child Care		2,030,773	367,167			1,663,606
State Criminal Alien Assistance Program		467,041	467,041			
Victims of Crime Act		386,535	182,344			204,191
Emergency Management Agency Assistance		55,000	55,000			
PHILEP Bioterrorism Program		323,720	131,417			192,303
Financial Literacy Education		8,000				8,000
Venture Program		624,000	212,556			411,444
Youth Complex Education		161,320	55,837			105,483
Enhance Training to End Abuse		400,000				400,000
ARCH - State Opioid		125,000	50,982			74,018
Victim Assistance Grant (VAG)		241,875	33,330			208,545
Violence Against Women Act		66,667	38,057			28,610
Paul Coverdell Grant FY2018		9,300	9,300			
Art Therapy Exercise		1,000				1,000
State Homeland Security		436,711				436,711
Urban Area Security Initiative		295,000				295,000

COUNTY OF BERGEN
 SCHEDULE OF RESERVE FOR FEDERAL AND STATE GRANTS
 FEDERAL AND STATE GRANT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2019

Grant Title	Balance December 31, 2018	Transferred From 2019 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance December 31, 2019
Basic Center Grant		151,561	31,037			120,524
Transitional Living Program		165,840	37,094			128,746
	<u>\$ 12,707,611</u>	<u>29,242,935</u>	<u>26,558,838</u>	<u>1,205,020</u>	<u>-</u>	<u>14,186,688</u>
		\$ 15,078,545	Adopted Budget Appropriations			
		<u>14,164,390</u>	Added by 40A:4-87			
		<u>\$ 29,242,935</u>				
			Interfunds \$ 24,688,692			
			Due to State of NJ 69,219			
			Transferred to Encumbrances/Contracts Payable <u>1,800,927</u>			
			<u>\$ 26,558,838</u>			

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR STATE AND FEDERAL GRANTS - UNAPPROPRIATED
FEDERAL AND STATE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance, December 31, 2018	Transferred To 2019 Budget	Received	Balance, December 31, 2019
Medical Peer Grouping	\$ 158,336	158,336		
Mental Health Board Administration	3,000	3,000		
NJ Homeless Veterans Grant	500	500		
Youth Complex Education	63,200	63,200		
Drunk Driving Enforcement Fund			7,525	7,525
Aging Services			58,000	58,000
Bergen County Bar Foundation			1,000	1,000
County Historical Partnership Program			10,518	10,518
	<u>\$ 225,036</u>	<u>225,036</u>	<u>77,043</u>	<u>77,043</u>

COUNTY OF BERGEN
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

TRUST FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2019

	Regular Trust Fund	Open Space Trust Fund	Prosecutor Trust Fund	Self-Insurance Trust Fund	Community Development Trust Fund
Balance: December 31, 2018	\$ 26,415,632	51,188,902	22,442,124	7,033,360	1,530,211
Increased by Receipts:					
Open Space Trust Levy		18,100,476			
Open Space Trust Reserves		738,035			
Special Prosecutor's Trust Fund			7,305,154		
Motor Vehicle Fines and Road Opening Deposits	6,327,674				
Weights and Measures	278,249				
Road Permit Deposits	86,000				
Miscellaneous Trust Accounts	4,727,643				
Interfunds		32,000,000			
Insurance Receipts				84,000,527	
US Department of Housing and Urban Development - Drawdown					14,537,907
Principal on Mortgages Receivable					324,152
Program Income - Community Development					654,876
Small Business Loans - Principals					2,196
Small Business Loans - Interest					536
First Time Homebuyer Mortgages					24,500
Program Income - Interest Earnings					161
	<u>11,419,566</u>	<u>50,838,511</u>	<u>7,305,154</u>	<u>84,000,527</u>	<u>15,544,328</u>
	37,835,198	102,027,413	29,747,278	91,033,887	17,074,539
Decreased by Disbursements:					
Motor Vehicle Fines and Road Opening Deposits	7,115,000				
Road Permit Deposits	29,120				
Weights and Measures	213,868				
Special Prosecutor's Trust Fund			8,931,365		
Open Space Trust Fund		7,740,164			
Miscellaneous Trust Accounts	5,875,855				
Interfunds		32,000,000			
Insurance Expenditures				84,039,423	
Home Improvement Mortgages - Interest					130
Program Income - Community Development					1,500
Program Income - Interest Earnings					189
Community Development Expenditures					16,180,197
	<u>13,233,843</u>	<u>39,740,164</u>	<u>8,931,365</u>	<u>84,039,423</u>	<u>16,182,016</u>
Balance: December 31, 2019	\$ <u>24,601,355</u>	<u>62,287,249</u>	<u>20,815,913</u>	<u>6,994,464</u>	<u>892,523</u>

COUNTY OF BERGEN

SCHEDULE OF INTERFUNDS RECEIVABLE / (PAYABLE)

TRUST FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Increased</u>	<u>Decreased</u>	<u>Balance December 31, 2019</u>
Open Space Trust Fund			
Due from (to) Current Fund	\$ 32,000,000	32,000,000	
Other Trust Fund			
Due from (to) Current Fund	<u>26,853</u>		<u>26,853</u>
	<u>\$ 32,026,853</u>	<u>32,000,000</u>	<u>26,853</u>
Cash Disbursements	\$ 32,000,000		
Cash Receipts		32,000,000	
Deposit Error	<u>26,853</u>		
	<u>\$ 32,026,853</u>	<u>32,000,000</u>	

COUNTY OF BERGEN
SCHEDULE OF OPEN SPACE TAXES RECEIVABLE
OPEN SPACE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018	\$	76,343
Increased by:		
County Open Space Tax Levy	\$	18,014,399
County Open Space Tax Levy - Added Tax		<u>58,970</u>
		<u>18,073,369</u>
		18,149,712
Decreased by:		
Cash Receipts		<u>18,100,476</u>
Balance: December 31, 2019	\$	<u><u>49,236</u></u>

Analysis of Balance	
Added/Omitted	49,236
	<u>49,236</u>
	<u><u>\$ 49,236</u></u>

COUNTY OF BERGEN

SCHEDULE OF DUE FROM U.S. DEPARTMENT OF HOUSING AND
URBAN DEVELOPMENT - LETTERS OF CREDIT

COMMUNITY DEVELOPMENT TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018		\$	25,100,325
Increased by Current Year Awards:			
Community Development Block Grant	\$	9,078,076	
Emergency Shelter Grant		771,935	
HOME Investment Funds		2,625,823	
Continuum of Care Program		195,635	
Continuum of Care Program-Prior Year		322,801	
			<u>12,994,270</u>
			38,094,595
Decreased by:			
Cancelled			
Cash Receipts, U.S. Department of Housing and Urban Development (HUD)			
Community Development Block Grant		10,348,891	
HOME Investment Funds		3,086,039	
Emergency Shelter Grant		604,202	
Continuum of Care Program		85,465	
American Dream Mortgage		413,310	
			<u>14,537,907</u>
Balance: December 31, 2019		\$	<u><u>23,556,688</u></u>

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR DEDICATED REVENUE
MOTOR VEHICLE FINES AND ROAD OPENINGS

REGULAR TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018		\$	2,383,762
Increased by:			
Motor Vehicle Fines Collected	\$	4,765,904	
BC Central Municipal Court Fees Collected		266,184	
Palisades Interstate Park Commission Collected		9,143	
Road Opening Permits Collected		550,443	
Transfer from Appropriation Reserves		736,000	
Interfund - BC Central Municipal Court		<u>26,853</u>	
			<u>6,354,527</u>
			8,738,289
Decreased by:			
2019 Budget Appropriation Offset		5,315,000	
2019 Budget Revenue		<u>1,800,000</u>	
			<u>7,115,000</u>
Balance: December 31, 2019		\$	<u><u>1,623,289</u></u>

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR DEDICATED REVENUE - WEIGHTS AND MEASURES

REGULAR TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018		\$	110,151
Increased by:			
Cash Receipts:			
Central Municipal Court Transfers	\$	67,410	
State of New Jersey		208,131	
Interest		<u>2,708</u>	
			<u>278,249</u>
			388,400
Decreased by:			
Cash Disbursements		213,868	
Contracts Payable		<u>621</u>	
			<u>214,489</u>
Balance: December 31, 2019		\$	<u><u>173,911</u></u>

COUNTY OF BERGEN

SCHEDULE OF MISCELLANEOUS TRUST ACCOUNTS

REGULAR TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance, December 31, 2018	Prior Year Encumbrances/ Contracts Payable	Increases	Decreases	Transfer to Encumbrances/ Contracts Payable	Balance, December 31, 2019
County Clerk - Filing & Recording Fees	\$ 109,502	49,341	267,232	191,460	1,028	233,587
County Clerk - Homeless	638,161	70,576	246,123	341,534	36,043	577,283
Superintendent of Schools - School Election	25,817	12	77,735	45,742	37	57,785
Special Municipal Elections	21,578		9,025	4,245		26,358
Unclaimed Salaries of Deceased Employees	24,804			12,464		12,340
Accumulated Absence and Terminal Leave	3,242,939		53,564	443,019		2,853,484
Commodity Resale System			1,192	1,192		
Filing Fees for Tax Appeals	2,592,857	58,128	267,286	407,960	101,799	2,408,512
Surrogate Probates, Guardianship & Trusts	1,474,811		126,340	13,941	135	1,587,075
Public Advocate Fee	537,854					537,854
Tennessee Gas Pipeline Planning & Economic Dev.	700,000					700,000
AMEREAAM Right of Way			5,000			5,000
Job Fair Sponsorship			7,500		2,643	4,857
Economic Development Tourism Fund			20,100			20,100
Homeownership Deposits	20,126	473	44,625	43,736	3,494	17,994
B/C Police - K-9 Unit	1,600					1,600
B/C Police Emergency Mgt. Div. Emergency	5,815					5,815
Industrial Brigade - Police and Fire Academy	137					137
Law Enforcement Training & Equipment Fund	30,105	1,031	272,628	271,978		6,465
Attorney ID Program	41,292				418	47,361
Federal Forfeiture Trust	832,313	12,220	2,575	13,198		43,867
Sheriff - NJSA 22A.4-8	159,733	31,008	105,543	54,593	12,464	883,019
Federal Forfeiture - Treasury	728,593		73,805	63,498		201,048
Parking Adjudication Act	5,096		389,806	48,772	3,710	1,065,917
Site Plan/Sub Division Cash Contribution	568,839		624	3,134		2,586
Deposit Account - Performance Bonds	3,638,865		77,512	481,735		646,351
PSE&G Bridge Attachment	9	4,266	403,802		4,266	3,560,932
Storm Recovery Reserve	1,794,395	39,578	269,003	62,198	32,514	9
Intermediate Care Facility	3,326	183		3,326	183	
Bergen County Adult Day Care Center	408	509		917		
Industrial Health Trust Fund	40,372	35,550	74,114	116,792	33,244	
Spring House	592,340	134,576	536,214	1,119,573	143,557	
Mental Health Law Project	6,047	50	16,764	22,565	296	
Alcohol Recovery Program	673,496	30,165	269,778	870,081	103,358	

COUNTY OF BERGEN

SCHEDULE OF MISCELLANEOUS TRUST ACCOUNTS

REGULAR TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance, December 31, 2018	Prior Year Encumbrances/ Contracts Payable	Increases	Decreases	Transfer to Encumbrances/ Contracts Payable	Balance, December 31, 2019
Donation - Animal Shelter	776,720	111,538	84,728	324,881	48,075	600,030
Environmental Quality and Enforcement Fund	124,690	8,549	59,156	64,891	1,758	125,746
Office on Aging - Recreation	25,359		2,706	6,475		21,590
Aging Resource Media	2,100			750		1,350
Aging - Education & Training	34,007	595	33,127	16,644	7	51,078
Senior Citizen Minibus Program	34,414		25,035	1,722	417	57,310
Alternative to Domestic Violence	102,692	168	5,289	20,604	6,820	80,725
Parents' Workshop	11,279			4,789		6,490
Office of Children - Provider Workshop Fees		27,689	4,141	4,441	26,079	1,310
Office for Children - Family Day Care Holiday	53,603		37,619	30,787	410	60,025
Providers' Registration Fees	1,894		575	395		2,074
Office for Children - Miscellaneous	1,983		545	2,276		252
Disabled Meals on Wheels	6,145		40	5,715	450	20
Office on Handicapped - Peer Grouping	150			70		80
Handicapped - Special Program	4,061		1,633	4,731		963
Personal Attendant Services	373			82		291
Handicapped - Respite	1,413	8,484	18,600	18,908	474	9,115
Assistance for Needy New Jersey Veterans	29,050		12,912	16,997		24,965
Citizens' Donations - Child Welfare Home	25,759	480	480	13,934		12,765
Stanton House	6,865	1,432	2,275	4,906	56	5,610
Family Guidance - Day Corrections	2,300					2,300
Human Services Conferences	530		198	698		30
Human Services - A. McCausland	2,302			256		2,046
Garfield Veterans Home	3,414					3,414
Veterans Community Based Service	67,738		6,492	9,860		64,370
VHA GPD Program	149		130,098	119,447		10,800
Fund for Military Veterans	6,212					6,212
Stephen's Support Fund for Special Needs			8,170	383	49	7,738
Bergen Pines Hospital - Trust Fund	2,849			2,849		
Maureen Henry Scholarship Fund	2,110		2,114	2,110		2,114
Educational Psychology Fund	3,002			3,002		
Cultural & Hist. Affairs	650		11,802	3,859		8,593
Artist Guild Scholarship	191					191
Wortendyke Barn	1					1

COUNTY OF BERGEN
SCHEDULE OF MISCELLANEOUS TRUST ACCOUNTS
REGULAR TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance, December 31, 2018	Prior Year Encumbrances/ Contracts Payable	Increases	Decreases	Transfer to Encumbrances/ Contracts Payable	Balance, December 31, 2019
Jane Kendall Gingrich Trust Fund	209,318		1,149	15,960		194,507
Parks Department - Residence Maintenance	3,127					3,127
Parks Department - Wildlife	11,682		30			11,712
Zoo Operations Support	14,951	432	525	2,374	647	12,887
Van Saun Tennis Club	1,000					1,000
Park Improvement & Land Acquisition	15,405					15,405
Parks Department - Plant-a-Tree	10,947					10,947
Pioneer Junior Tour/School	122,099	3,302	59,295	43,429		141,267
Golf Concessions	2,500					2,500
Div. of Parks Cultural and Historical Affairs	1,951		21			1,972
DH Corp - Security Deposit	2,528					2,528
Pascaek Valley Tennis Courts	35,399					35,399
Winter Wonderland	171,306		620,711	450,603	54,539	286,875
Teen Arts Program			8,532			8,532
HWC/Orradell/New Milford	860,922	19,267			19,267	860,922
Overpeck Settlement Trust	21,803					21,803
Gill Retail Services	6,007		1	6,008		
Medicaid Peer Grouping	435,621	316,433		91,433	300,000	360,621
Social Services Programs	404,007					404,007
	<u>\$ 22,175,808</u>	<u>966,035</u>	<u>4,785,730</u>	<u>5,933,942</u>	<u>938,237</u>	<u>21,055,394</u>
	Encumbrances \$	407,533			\$	292,056
	Contracts	558,502				646,181
	\$	966,035			\$	938,237
	Cash \$	4,727,643		5,875,855		
	Reclass	58,087		58,087		
	\$	4,785,730		5,933,942		

COUNTY OF BERGEN
SCHEDULE OF ROAD PERMIT DEPOSITS
REGULAR TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018		\$ 777,537
Increased by:		
Deposits Collected	\$ 86,000	
Prior Year Encumbrances	<u>2,335</u>	
		<u>88,335</u>
		865,872
Decreased by:		
Deposits Refunded	29,120	
Current Year Encumbrances	<u>2,447</u>	
		<u>31,567</u>
Balance: December 31, 2019		\$ <u><u>834,305</u></u>

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR ENCUMBRANCES PAYABLE
REGULAR TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018		\$	409,868
Increased by:			
Transfer from Miscellaneous Trust Fund	\$	292,056	
Transfer from Dedicated Revenues-Road Permit Deposits		<u>2,447</u>	
			<u>294,503</u>
			704,371
Decreased by:			
Miscellaneous Trust		407,533	
Road Permit Deposits		<u>2,335</u>	
			<u>409,868</u>
Balance: December 31, 2019		\$	<u><u>294,503</u></u>

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR CONTRACTS PAYABLE
REGULAR TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018		\$	558,506
Increased by:			
Transfer from Miscellaneous Trust Fund	\$	646,181	
Transfer from Dedicated Revenues-Weights and Measures		<u>621</u>	
			<u>646,802</u>
			1,205,308
Decreased by:			
Miscellaneous Trust			<u>558,502</u>
Balance: December 31, 2019		\$	<u><u>646,806</u></u>

COUNTY OF BERGEN
SCHEDULE OF OPEN SPACE TRUST FUND
OPEN SPACE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018		\$	30,855,572
Increased by:			
County Open Space Tax Levy	\$	18,014,399	
County Open Space Tax Levy - Added Tax		58,970	
Interest		738,035	
Prior Year Encumbrances Payable		330,529	
Prior Year Contracts Payable		<u>20,079,144</u>	
			<u>39,221,077</u>
			70,076,649
Decreased by:			
Cash Disbursements		7,740,164	
Encumbrances Payable		154,803	
Contracts Payable		<u>36,810,410</u>	
			<u>44,705,377</u>
Balance: December 31, 2019		\$	<u><u>25,371,272</u></u>

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR ENCUMBRANCES PAYABLE
OPEN SPACE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018	\$	330,529
Increased by:		
Transfer from Reserve for Expenditures		154,803
		485,332
Decreased by:		
Transfer to Reserve for Expenditures		330,529
Balance: December 31, 2019	\$	154,803

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR CONTRACTS PAYABLE
OPEN SPACE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018	\$	20,079,144
Increased by:		
Transfer from Reserve for Expenditures		<u>36,810,410</u>
		56,889,554
Decreased by:		
Transfer to Reserve for Expenditures		<u>20,079,144</u>
Balance: December 31, 2019	\$	<u><u>36,810,410</u></u>

COUNTY OF BERGEN
SCHEDULE OF PROSECUTOR'S TRUST FUND

PROSECUTOR'S TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance, December 31, 2018	Prior Year Encumbrances/ Contracts Payable	Receipts	Disbursements	Encumbrances/ Contracts Payable	Balance, December 31, 2019
County Law Enforcement Trust Account	\$ 2,986,479	472,152	2,276,333	1,454,762	319,621	3,960,581
Seized Asset Trust Account	9,927,773		2,245,811	5,985,462		6,188,122
Municipal Escrow Account	6,750,758	996,750	1,862,402	936,333	1,123,140	7,550,437
Special Prosecutor's MARS Maintenance Fund	139,815	29,356	438,846	420,553	6,000	181,464
Auto Theft Penalties	4,617		19			4,636
Federal Equitable Sharing - Treasury	609,970		148,122	41,960		716,132
Federal Equitable Sharing - Justice	428,787	33,975	118,421	33,975		547,208
Asset Maintenance	61,692		220,272	63,392		218,572
	<u>\$ 20,909,891</u>	<u>1,532,233</u>	<u>7,310,226</u>	<u>8,936,437</u>	<u>1,448,761</u>	<u>19,367,152</u>
		Encumbrances Payable \$ 1,532,233			\$ 1,168,196	
		Contracts Payable			<u>280,565</u>	
		<u>\$ 1,532,233</u>			<u>\$ 1,448,761</u>	
		Cash \$ 7,305,154		8,931,365		
		Reclass 5,072		<u>5,072</u>		
		<u>\$ 7,310,226</u>		<u>8,936,437</u>		

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR ENCUMBRANCES PAYABLE
PROSECUTOR'S TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018	\$ 1,532,233
Increased by:	
Transfer from Reserve for Expenditures	<u>1,168,196</u>
	2,700,429
Decreased by:	
Transfer to Reserve for Expenditures	<u>1,532,233</u>
Balance: December 31, 2019	<u><u>\$ 1,168,196</u></u>

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR CONTRACTS PAYABLE
PROSECUTOR'S TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Increased by:	
Transfer from Reserve for Expenditures	\$ <u>280,565</u>
Balance: December 31, 2019	\$ <u><u>280,565</u></u>

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR SELF-INSURANCE TRUST FUND

SELF-INSURANCE TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance, December 31, 2018	Prior Year Encumbrances/ Contracts Payable	Other Increases	Budget Appropriations	Disbursements	Encumbrances/ Contracts Payable	Balance, December 31, 2019
Unemployment Insurance Trust Fund	\$ 1,991,026		410,858	50,000	496,680		1,955,204
Disability Insurance Trust Fund	1,012,258		335,697		453,958		893,997
Workers' Compensation Trust Fund	6,696		2,010,167	3,652,435	5,396,864		272,434
Self Insured Liability Fund	682,060		1,049,992	1,410,000	2,207,954	69,347	864,751
Health Benefits	1,994,676	928,169	11,304,562	61,908,000	73,917,144	1,635	2,216,628
Dental Insurance Trust Fund	418,475		18,759	1,850,057	1,566,823		720,468
	\$ 6,105,191	928,169	15,130,035	68,870,492	84,039,423	70,982	6,923,482
			2019 Budget \$	68,870,492			

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR ENCUMBRANCES PAYABLE
SELF INSURANCE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018	\$	928,169
Increased by:		
Transfer from Reserve for Expenditures		70,982
		999,151
Decreased by:		
Transfer to Reserve for Expenditures		928,169
Balance: December 31, 2019	\$	70,982

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR EXPENDITURES
COMMUNITY DEVELOPMENT TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018		\$	25,508,402
Increased by:			
U.S. Department of Housing and Urban Development (HUD):			
CDBG Funding	\$	9,078,076	
Emergency Shelter Allocation		771,935	
Home Funds		2,625,823	
Continuum of Care Program		195,635	
Continuum of Care Program-Prior Year		322,801	
Transfer from Program Income		562,014	
Transfer from Mortgage Principal Account		250,000	
			13,806,284
Decreased by:			
Cash Disbursements			39,314,686
			16,180,197
Balance: December 31, 2019		\$	23,134,489

COUNTY OF BERGEN

SCHEDULE OF HOME IMPROVEMENT MORTGAGES - PRINCIPAL

COMMUNITY DEVELOPMENT TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018	\$ 98,790
Increased by:	
Mortgage Principal Received	<u>324,152</u>
	422,942
Decreased by:	
Transfer to Reserve for Expenditures	<u>250,000</u>
Balance: December 31, 2019	<u>\$ 172,942</u>

SCHEDULE OF HOME IMPROVEMENT MORTGAGES - INTEREST

COMMUNITY DEVELOPMENT TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018	\$ 444,488
Decreased by:	
Cash Disbursement	<u>130</u>
Balance: December 31, 2019	<u>\$ 444,358</u>

COUNTY OF BERGEN
SCHEDULE OF PROGRAM INCOME
COMMUNITY DEVELOPMENT TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018		\$ 386,576
Increased by:		
Cash Received for Program Income		654,876
		1,041,452
Decreased by:		
Transfer to Reserve for Expenditures	\$ 562,014	
Cash Disbursement	1,500	
		563,514
Balance: December 31, 2019		\$ 477,938

COUNTY OF BERGEN
SCHEDULE OF SMALL BUSINESS LOANS - PRINCIPAL
COMMUNITY DEVELOPMENT TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018	\$	147,979
Increased by:		
Principal Received		2,196
Balance: December 31, 2019	\$	150,175

SCHEDULE OF SMALL BUSINESS LOANS - INTEREST
COMMUNITY DEVELOPMENT TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018	\$	27,273
Increased by:		
Interest Received		536
Balance: December 31, 2019	\$	27,809

COUNTY OF BERGEN
SCHEDULE OF FIRST TIME HOMEBUYER MORTGAGES
COMMUNITY DEVELOPMENT TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018	\$	17,000
Increased by:		
Cash Received		<u>24,500</u>
Balance: December 31, 2019	\$	<u><u>41,500</u></u>

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR PROGRAM INCOME - INTEREST

COMMUNITY DEVELOPMENT TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018	\$	28
Increased by:		
Interest Earnings		<u>161</u>
		189
Decrease by:		
Cash Disbursement	\$	<u><u>189</u></u>

COUNTY OF BERGEN
SCHEDULE OF CASH AND CASH EQUIVALENTS - TREASURER
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>2019</u>
Balance - January 1,	\$ 35,982,246
Increased by:	
Premium on Bond Sale	7,894,087
Premium on Bond Anticipation Note Sale	1,055,020
Outside Funding for Bonded Projects	692,444
Interfunds - Interest Earned	514,502
Capital Improvement Fund	3,700,000
Serial Bonds Issued	165,100,000
Bond Anticipation Notes Issued	30,000,000
NJDOT Grants Received	4,035,804
Interest Earned on Arbitrage Rebate	56,198
Reserve for Interest	109,862
Reserve for Payment of Debt	705,071
	<hr/>
	213,862,988
	<hr/>
	249,845,234
Decreased by:	
Interfunds	553,472
Improvement Authorizations	29,280,750
Encumbrances Payable	47,112,601
Interest Transferred on Arbitrage Rebate	21,745
Paydown on Notes	145,075,000
Fund Balance Transferred to Current Fund	1,750,000
	<hr/>
	223,793,568
	<hr/>
Balance - December 31,	\$ <u><u>26,051,666</u></u>

COUNTY OF BERGEN
ANALYSIS OF CASH AND CASH EQUIVALENTS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2019
Fund Balance	\$ 12,645,264
Capital Improvement Fund	1,539,480
Reserve for Encumbrances	44,828,637
Infrastructure Trust Loan Receivable	(170,639)
Due from BCIA	(60,000,000)
Due from State of NJ	(123,500)
NJDOT Receivable	(41,235,362)
FEMA Hazard Grant Program Receivable	(3,500,000)
School District Receivable	(64,602)
Due from NJ Green Acres	(1,250,000)
Reserve for Arbitrage Rebate	91,439
Reserve for Interest	109,865
Reserve for Preliminary Costs	1,434
Reserve for County Roads	668,592
Excess Proceeds on Bond Anticipation Notes	89

Improvement Authorizations:

Ordinance Number	<u>Improvement Description</u>	
00-05	DPW Road Improvements & Equipment	(51,039)
00-07	Road Resurfacing	528,558
02-09	Road Improvements - DOT	126,497
02-19	Various Bridge Improvements	2,093
03-15	DPW - Roads	62,786
05-12	Public Works Improvements	(4,409)
06-08	Road Resurfacing	395,780
06-16	Health and Human Services	(25,166)
06-20	Voc-Tech School Improvements	(1)
06-21	Special Service School Improvements	(1)
06-22	Planning and Economic Development Improvements	(27,980)
06-29	DPW Roads and Bridges	(275,376)
06-34	Homeless Shelter Property Acquisition	(228)
07-15	Bergen Community College Improvements	5,870
07-29	Special Service School Improvements	(4,364)
07-30	Vocational School Improvements	(183)
07-33	Planning Improvements	(62,963)
07-35	Bergen Regional Medical Center	(2,905)
07-43	Overpeck Landfill Improvements	(2,078)
08-20/18-30	Renovations to Golf Courses	(1,000,140)
08-38	Various Law Enforcement Improvements	(3,746)
08-39	Bergen Regional Medical Center Improvements	(14,101)
08-40/12-31	County Special Services School District Improvements	(10)

COUNTY OF BERGEN

ANALYSIS OF CASH AND CASH EQUIVALENTS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2019
08-43 Public Works Improvements	(163,898)
08-46 Various Road Improvement Projects	276,362
08-56 Property Acquisition & Infrastructure Improvements	(39,542)
09-07 Administration/Finance Improvements	(150,000)
09-18/18-32 Golf Course Improvements	(219,325)
09-19 Law Enforcement Improvements	(18,199)
09-20 Public Works Improvements	(115,463)
09-22 Public Works Improvemnets	(3,576)
09-23 Road Resurfacing	462,740
09-25 Juvenile Detention Center	(21,514)
10-09 Road Improvements	619,136
10-12 Park Improvements	(108,899)
10-13 Admin & Finance Improvements	(112,243)
10-16 Overpeck Phase II Improvements	(116,666)
10-17 Department of Public Works Improvements	(71,029)
10-20 Voc-Tech School Improvements	(1)
10-21 County Law Enforcement	(14,963)
10-23 BRMC Improvements	(80)
10-28/12-30 Special Sevices School District Improvements	(493)
10-29 Voc-Tech School Improvements	(8)
10-35 DOT Road Improvements	2,349,058
11-02 Various Improvements Dept. Health and Human Services	(5,766)
11-04 Various Dept. Public Works Improvements	(3,534)
11-05 Various Improvements Bergen County Technical Schools	(61,001)
11-07 BCC College Improvements	118,536
11-08 Various Dept. Public Works Improvements	293,325
11-09 Various Dept. Public Works Improvements	41,748
11-16 Department of Public Works (DOT)	109,062
12-09 Park Improvements	(40,861)
12-10 DPW Capital Improvements	(390)
12-11 DPW DOT Midland Park Bridge	17,763
12-12 DPW DOT Allendale Bridge	125,389
12-19 Law Enforcement Improvements	(251,030)
12-20 Health and Human Services Improvements	(34)
12-21 Bergen Community College Ch. 12	(180)
12-22 Special Services School Improvements	(58)
12-24 DPW NJDOT 2012	1,332,180
12-26 Bergen Community College Ch. 12	7,554
12-35/14-10/	
A917-02 Justice Center and DPW Garage Improvements	(55,321)
13-03 Special Service School Improvements	373,631
13-04 DPW Rehab Patterson St. Bridge, Hillsdale	66,459
13-09 DPW Road Improvements State Aid	313,352
13-10 Park Improvements	(25,128)

COUNTY OF BERGEN

ANALYSIS OF CASH AND CASH EQUIVALENTS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2019
13-11 Administration and Finance Equipment	(31,563)
13-12 Health and Human Services	(30,792)
13-13 DPW Improvements	(303,872)
13-16 Special Services School District Improvements	(1)
13-17 Bergen Community College	248
13-18 Bergen Community College Ch. 12	38,025
13-22 Law Enforcement Improvements	(56,413)
14-02/15-32 DPW NJDOT 2014	1,236,439
14-04 DPW - FEMA Hazard Mitigation Grant	1,600,962
14-12 BRMC - Various Capital Improvements	(66,661)
14-19 Admin & Finance - Various Capital Improvements	(4,573)
14-20 Bergen County Community Improvements	(188,251)
14-21 Parks	(55,356)
14-22 Special Service School Improvements	(519,772)
14-23 Law Enforcement Improvements	319,846
14-24 DPW	32,864
14-25 BC - Technical Schools	(2,000)
14-26 BC - Special Schools	(14,140)
14-37 DPW - Rivervale Road	(47,569)
14-38 DPW - Zabriskie Street	(5,502)
15-15/19-28 Admin & Finance Improvements	(366,939)
15-16 Public Safety 911	(130)
15-17 Law Enforcement Improvements	578,384
15-22 Health & Human Services Improvements	56,988
15-23 Department of Public Works	(81,916)
15-24 Bergen County Community College	(10)
15-26 Special Services School District Improvements	(1)
15-27 Vocational School Improvements	(11)
15-28/16-29 Bergen Regional Medical Center	1,724,196
15-29/17-06 Planning & Engineering Department	(1,679,224)
15-30/18-31 Parks & Golf Courses Improvements	2,257,095
15-35 Bergen Regional Medical Center	7,511
16-04 Self Insurance Reserves	(5,300,000)
16-06 Planning and Economic Development	(4)
16-07 DOT - County Aid Program	(726,730)
16-15 Admin and Finance - Various Capital Impr.	(83,379)
16-16 Human Services - Various Capital Improvements	(2,744)
16-17 Health Department - Various Capital Impr.	(111,897)
16-18/19-04 Public Safety - Various Capital Improvements	(277,334)
16-19 Sheriff's Department - Various Capital Impr.	(557,030)
16-20/17-07 Planning - Various Capital Improvements	(3,436,103)
16-21 Bergen Regional Medical Center - Various Impr	(1,481,798)
16-23 Special Services School District Improvements	(131,929)
16-24 DPW - Various Capital Improvements	(222,495)

COUNTY OF BERGEN

ANALYSIS OF CASH AND CASH EQUIVALENTS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

	Balance December 31, 2019
16-25	Prosecutor's Office - Various Capital Impr. (403,679)
16-26	Parks Department - Various Capital Impr. (299,629)
16-30/19-30	BCCC - Various Capital Improvements 1,446,051
17-08	Law Enforcement - Various Capital Improvements (2,297,923)
17-09/17-25/	
18-01	DPW - Various Capital Improvements (2,066,002)
17-10/17-26	Administration and Finance - Various Capital Improvements (9,000)
17-11	Parks and Golf - Various Capital Improvements (191,475)
17-13	Human Services - Various Capital Improvements (6,803)
17-16	Planning and Engineering - Various Capital Improvements (2,453,722)
17-17	Public Safety - Various Capital Improvements (690,974)
17-18	Surrogate/Superintendent of Schools - Various Capital Impr. 56,000
17-19/19-29	Health Department - Various Capital Improvements (15,555)
17-21	County Clerk - Various Capital Improvements (223,416)
17-23	Special Services School/Vocational/Technical School Impr. (58,652)
17-30	Public Safety - Various Capital Improvements (33,109)
18-02	BCCC Various Capital Improvements (414,630)
18-03	BCCC Various Capital Improvements 3,483,637
18-05	BCCC Various Capital Improvements 2,110,886
18-06	BCCC Various Capital Improvements 1,429,872
18-07	Sheriff/Jail/BCI Various Capital Improvements 780,414
18-09	Administration and Finance Various Capital Impr (475,733)
18-10	Parks and Golf Various Capital Improvements (859,731)
18-11	Planning and Engineering Various Capital Impr (45,402)
18-12	Public Works Various Capital Improvements (4,915,237)
18-14	Planning and Engineering Bridge Improvements 3,901,309
18-17	Public Safety Various Capital Improvements (1,395,183)
18-18	County Clerk Various Capital Improvements (80,595)
18-19	Prosecutor's Office Various Capital Improvements (341,672)
18-20	Health Services Various Capital Improvements (24,591)
18-21	Health Services Various Capital Improvements (47,959)
18-22	Special Services School District Improvements (712,203)
18-23	BCCC Various Capital Improvements (12,112)
18-27	County Bridge Improvements (487,856)
18-33	Acquisition of New School Buses (105,147)
18-34	Acquisition and Improvement of Real Property (429,866)
18-35	Improvement of County Bridges and Culverts 2,084,674
18-36	Prosecutor Paramus Facility Improvements (22,525)
19-03	Planning and Engineering (585,650)
19-05	Administration and Finance 293,837
19-07	BCCC 8,100,000
19-08	Planning and Engineering 563,720
19-11/19-27	DPW 10,485,246
19-12	IT/Health/Human Services/Public Safety (1,369,132)

COUNTY OF BERGEN
ANALYSIS OF CASH AND CASH EQUIVALENTS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

		Balance
		December 31,
		2019
		<hr/>
19-13	Parks and Golf	(555,724)
19-14	Special Services/Technical Schools	33,475
19-15	Planning and Engineering	3,189,000
19-17/19-23	Surrogate/County Clerk/Sup. of Schools	14,326
19-18	Prosecutor/Sheriff	(514,116)
19-20	Public Safety - Operations	(797,270)
19-21	BCIA - Various County Improvements	60,000,000
19-31	Supt of Election/County Clerk	156,000
		<hr/>
		\$ <u>26,051,666</u>

COUNTY OF BERGEN
SCHEDULE OF ENVIRONMENTAL INFRASTRUCTURE
TRUST LOAN RECEIVABLE
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018		\$	170,639
Balance: December 31, 2019		\$	170,639

SCHEDULE OF NJDOT RECEIVABLE
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018		\$	25,017,309
Increased by:			
Current Year Award	\$	19,269,519	
Transferred from Deferred Charges - Unfunded		984,338	
			20,253,857
			45,271,166
Decreased by:			
Cash Received			4,035,804
Balance: December 31, 2019		\$	41,235,362

Analysis of Balance:			
Ord. 13-04	\$	32,411	
Ord. 14-02/15-32		75,000	
Ord. 14-03		250,000	
Ord. 14-37		1,080,965	
Ord. 16-20		250,000	
Ord. 17-07		1,000,000	
Ord. 17-16		3,047,644	
Ord. 18-12		13,524,519	
Ord. 18-14		3,901,309	
Ord. 19-08		1,848,995	
Ord. 19-11		13,524,519	
Ord. 19-15		2,700,000	
			\$ 41,235,362

EXHIBIT C-6

COUNTY OF BERGEN

SCHEDULE OF FEMA HAZARD GRANT PROGRAM RECEIVABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018	\$	<u>3,500,000</u>
Balance: December 31, 2019	\$	<u><u>3,500,000</u></u>

EXHIBIT C-7

SCHEDULE OF SCHOOL DISTRICT RECEIVABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018	\$	64,614
Decreased by:		
Cancelled		<u>12</u>
Balance: December 31, 2019	\$	<u><u>64,602</u></u>

EXHIBIT C-8

SCHEDULE OF DUE FROM STATE OF NEW JERSEY

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Increased by:		
Grant Award	\$	<u>123,500</u>
Balance: December 31, 2019	\$	<u><u>123,500</u></u>

COUNTY OF BERGEN
SCHEDULE OF DUE FROM BERGEN COUNTY IMPROVEMENT AUTHORITY
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Increased by:			
Lease Revenue Bonds Issued	\$	50,140,000	
Premium on Lease Revenue Bonds Issued		9,860,000	
			\$ <u>60,000,000</u>
Balance: December 31, 2019			\$ <u><u>60,000,000</u></u>

SCHEDULE OF DUE FROM NJ GREEN ACRES PROGRAM
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018		\$ <u>1,250,000</u>
Balance: December 31, 2019		\$ <u><u>1,250,000</u></u>

COUNTY OF BERGEN

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - FUNDED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018		\$	438,930,823
Increased by:			
Bonds Issued			<u>215,240,000</u>
			654,170,823
Decreased by Debt Payments:			
Serial Bonds	\$	59,239,000	
Environmental Infrastructure Trust		<u>534,339</u>	
			<u>59,773,339</u>
Balance: December 31, 2019		\$	<u><u>594,397,484</u></u>

COUNTY OF BERGEN

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2018	Authorized in 2019	Reduced	Balance, December 31, 2019	Analysis of December 31, 2019 Balance		
							Financed	Unexpended Improvement Authorizations	Expenditures
			\$						
95-20	DPW Improvements & Equipment	5/3/1995	5,628			5,628	5,628		
98-19	Public Works Improvements & Purchase of Equipment	4/1/1998	7,625		5,628	1,997	1,997		
00-05	DPW Roads Improvement & Equipment	3/15/2000	140,493		53,423	87,070	36,031		51,039
00-11	Open Space Acquisition	5/3/2000	13,928		57	13,871	13,871		
00-14	Park Improvements	5/17/2000	72,666		72,666				
01-14	DPW Improvements and Equipment	5/2/2001	66,454		24,990	41,464	41,464		
01-17	Open Space	6/6/2001	16,679			16,679	16,679		
01-22	Health and Human Services Improvement	6/20/2001	30,620		30,620				
01-24	Administration and Finance Equipment	8/8/2001	2,356		2,356				
02-28	Planning & Econ Dev - Rail Network	9/18/2002	50,000		50,000				
02-31	Prosecutor Equipment	11/13/2002	364		364				
03-04	Open Space - Various Municipalities	2/5/2003	34,077			34,077	34,077		
03-25	Public Works - Various Improvements	9/3/2003	30,079		30,079				
03-32	Bergen County Justice Center	9/3/2003	60,350			60,350	60,350		
03-35	Planning and Economic Development	9/17/2003	759,111		759,111				
03-36	Various Departments Equipment	9/17/2003	6,324		6,324				
04-12	DPW Various Improvements	5/19/2004	17,854		17,854				
04-19	Cogeneration Plant	7/7/2004	149,406		29,406	120,000	120,000		
04-21	Law Enforcement Improvements	7/7/2004	4,983		4,983				
04-22	Health & Human Services Improvements	8/4/2004	30		30				
04-24	Planning and Economic Development Improvements	8/4/2004	756,947		729,128	27,819	27,819		
05-04	Park Improvements	4/6/2005	40,790		40,790				
05-09	Health and Human Services	6/1/2005	15,962		15,962				
05-11	Law Enforcement Improvements	6/1/2005	32,742		23,542	9,200	9,200		
05-12	Public Works Improvements	6/1/2005	254,244		193,547	60,697	46,288		10,000
05-18	Vocational Technical School Improvements	7/13/2005	15,586		(1)	15,587	15,587		
05-21	Park Improvements	7/13/2005	27,666		27,666				
05-36	DPW Drainage Improvements	11/22/2005	352,429		24,368	328,061	265,018		63,043
06-09	DPW Various Improvements	5/3/2006	44,277		1	44,276	44,276		
06-10	Parks Improvements	5/3/2006	352,129		352,129				
06-15	Law Enforcement Various Improvements	5/3/2006	201,738		143,438	58,300	58,300		
06-16	Health and Human Services	5/3/2006	142,354		105,381	36,973	11,807		25,166
06-17	Various County Improvements	5/17/2006	7,507		2,001	5,506	5,506		
06-20	Voc-Tech School Improvements	6/7/2006	581,118		301,671	279,447	190,151		89,295
06-21	Special Service School Improvements	6/7/2006	16,295		10,079	6,216	659		5,556
06-22	Planning and Economic Development Improvements	6/22/2006	1,472,303		1,377,362	94,941	66,961		27,980
06-26	Voc-Tech School Improvements	9/6/2006	10,017		8,806	1,211	1,211		1,211
06-29	DPW Roads and Bridges	9/6/2006	618,130		235,098	383,032	47,075		275,376

COUNTY OF BERGEN
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2018	Authorized in 2019	Reduced	Balance, December 31, 2019	Analysis of December 31, 2019 Balance		
							Financed	Expenditures	Unexpended Improvement Authorizations
			228			228			
06-34	Homeless Shelter Property Acquisition	12/20/2006	29,551		1	29,550	29,550		
06-35	Overpeck Landfill	12/20/2006	293,884		292,999	885	885		
07-10	Parks Golf Course Improvements	4/18/2007	654,153		647,035	7,118	7,118		
07-11	Law Enforcement Improvements	4/18/2007	50,918		7,607	43,311	43,311		
07-12	Various DPW Improvements	4/18/2007	428,916		354,366	74,550	74,550		
07-13	Parks Improvements	4/18/2007	52,142		52,142				
07-14	Health and Human Services	4/18/2007	13,500		13,500				
07-22	Trunked Radio System	4/18/2007	31,750			31,750			31,750
07-28	Justice Center Improvements	6/20/2007	174,238		8,367	165,871	8,114	4,364	153,993
07-29	Special Services School Improvements	6/20/2007	408,295		242,853	165,442	86,964	183	78,295
07-30	Vocational School Improvements	6/20/2007	1,656,117		855,785	800,332	737,369	62,963	
07-33	Planning Improvements	8/8/2007	52,173		17,061	35,112	35,112		
07-34	Various County Department Improvements	8/8/2007	2,905			2,905		2,905	
07-35	Bergen Regional Medical Center	8/8/2007	902,074		400,420	501,654	499,576	2,078	
07-43	Overpeck Landfill	11/20/2007	1,222,424		1,140,511	81,913	81,913		
08-12	Sheriff's Office Improvements	4/16/2008	382,517		70,318	312,199	62,199		
08-13	Public Works Improvements	5/21/2008	5,936		5,936				
08-14	Various County Improvements	5/21/2008	50,000		50,000				250,000
08-15	Planning & Economic Development Improvements	5/21/2008	86,706		86,706				
08-16	Parks Improvements	5/21/2008	493,837		210,519	283,318	283,318		
08-17	Health and Human Services Improvements	5/21/2008	362,940		141,177	221,763	221,763		
08-19	Communications Center	6/4/2008	2,289,594		473,806	1,815,788	314,287	1,000,140	501,361
08-20/18-30	Renovations to Golf Courses	6/4/2008	32,125		32,125				
08-36	Juvenile Detention Center Phase I	6/4/2008	141,084		141,084				
08-37	Various Parks Improvements	6/18/2008	644,849		620,103	24,746	21,000	3,746	
08-38	Various Law Enforcement Improvements	8/13/2008	14,101		14,101			14,101	
08-39	Bergen Regional Medical Center Improvements	8/13/2008	119,117		91,465	27,652	18,433	10	9,209
08-40/12-31	County Special Services School District Improv.	8/13/2008	3,796,356		2,379,900	1,416,456	1,260,751		155,705
08-41	Bergen County Technical Schools	8/13/2008	152,988		108,852	44,136	44,136		
08-42	Bergen County Community College	8/13/2008	1,118,619		851,233	267,386	103,488	163,898	
08-43	Public Works Improvements	8/13/2008	96,993		2,930	94,063	54,521	39,542	
08-56	Property Acquisition & Infrastructure Improvements	11/25/2008	56,285		17	56,268			56,268
09-01	Juvenile Detention Center	2/18/2009	1,840,000		1,439,554	400,446	400,446		
09-04	Planning & Economic Development Improv.	3/18/2009	202,652		24,410	178,242	11,868	150,000	
09-07	Administration / Finance Improvements	4/1/2009	79,404		54,704	24,700	24,700		
09-11	Parks Improvements	5/6/2009	412,349		348,247	64,102	64,102		
09-12	Health and Human Services Improvements	5/6/2009	1,626,833		1,579,841	46,992	46,992		
09-17	Parks Improvements	6/24/2009							

COUNTY OF BERGEN

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2018	Authorized in 2019	Reduced	Balance, December 31, 2019	Analysis of December 31, 2019 Balance		
							Financed	Unexpended Improvement Authorizations	Expenditures
09-18/18-32	Golf Course Improvements	6/24/2009	1,100,175		214,473	885,702	666,377	219,325	
09-19	Law Enforcements Improvements	6/24/2009	607,608		464,062	143,546	60,347	18,199	65,000
09-20	Public Works Improvements	6/24/2009	1,592,502		468,587	1,123,915	8,452	115,463	1,000,000
09-22	Public Works Improvements	7/15/2009	261,581		169,646	91,935	8,749	3,576	79,610
09-25	Juvenile Detention Center	8/12/2009	375,518		351,524	23,994	2,480	21,514	
10-12	Park Improvements	7/7/2010	795,270		501,442	293,828	184,929	108,899	
10-13	Admin & Finance Improvements	7/7/2010	957,700		251,830	705,870	350,889	112,243	242,738
10-14	Planning & Economic Development	7/7/2010	600,000		600,000				
10-15	Health & Human Services Improvements	7/7/2010	941,489		678,416	263,073	263,073		
10-16	Overpeek Phase II Improvements	7/7/2010	4,630,000		122,579	4,507,421	496,059	116,666	3,894,696
10-17	Department of Public Works Improvements	7/7/2010	1,210,832		930,454	280,378	204,089	71,029	5,260
10-18	BCC College Improvements	7/7/2010	26,735		14,784	11,951	11,951		
10-19	Special Services School District Improvements	8/4/2010	34,134		12,384	21,750	21,750		
10-20	Voe-Tech School Improvements	8/4/2010	632,408		350,473	281,935	228,859		
10-21	County Law Enforcement	8/4/2010	2,884,952		1,901,208	983,744	968,781	14,963	53,075
10-23	BRMC Improvements	8/4/2010	242,647		139,867	102,780	102,780	80	
10-28	Special Services School District Improvements	12/1/2010	384,676		360,535	24,141	23,648	493	
10-29	Voe-Tech School Improvements	12/1/2010	103,108		66,436	36,672	22,403	8	14,261
11-01	Various Capital Park Improvements	9/7/2011	407,877		358,479	49,398	49,398		
11-02	Various Improvements Dept. Health and Human Serv	9/7/2011	832,109		454,698	377,411	371,645	5,766	
11-03	Various Improvements Depts. Planning and Administra	9/7/2011	5,175		5,175				
11-04	Various Dept. Public Works Improvements	9/7/2011	1,310,041		883,137	426,904	298,170	3,534	125,200
11-05	Various Improvements Bergen County Technical Schoo	9/7/2011	245,217		118,813	126,404	38,479	61,001	26,924
11-06	Various Improvements Special Services School District	9/7/2011	186,187		120,596	65,591	65,591		
11-08	Various Dept. Public Works Improvements	9/21/2011	3,213,118		694,379	2,518,739			2,518,739
11-15	BCC College Improvements	12/21/2011	66,845		66,845		3,364		
11-20	Improvements to Justice Center Complex	12/21/2011	19,164		15,800	3,364			
12-01	ERI Refunding Bond - County	2/15/2012	5,000		5,000				5,000
12-02	ERI Refunding Bond - Social Services	2/15/2012	8,000		8,000				8,000
12-03	ERI Refunding Bond - School	2/15/2012	2,000		2,000				2,000
12-05	Refunding 2003 General Improvement Bonds		2,840,000		2,840,000				2,840,000
12-08	Admin and Finance Improvements	4/4/2012	82,371		46,171	36,200	12,200		24,000
12-09	Park Improvements	4/4/2012	829,662		504,966	324,696	283,835	40,861	
12-10	DPW Capital Improvements	4/4/2012	2,622,102		2,124,983	497,119	496,716	390	13
12-19	Law Enforcement Improvements	7/11/2012	3,274,401		1,722,954	1,551,447	1,250,417	251,030	50,000
12-20	Health and Human Services Improvements	7/11/2012	774,515		364,664	409,851	404,081	34	5,736
12-21	Bergen Community College Ch. 12	7/11/2012	678,599		589,651	88,948	69,467	180	19,301
12-22	Special Services School Improvements	7/11/2012	223,337		129,005	94,332	84,563	58	9,711

COUNTY OF BERGEN
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
FOR THE YEAR ENDED DECEMBER 31, 2019

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2018	Authorized in 2019	Reduced	Balance, December 31, 2019	Analysis of December 31, 2019 Balance		
							Financed	Unexpended	Improvement
							Bond Anticipation Notes	Expenditures	Authorizations
12-23	Vocational School Improvements	7/11/2012	378,939		212,291	166,648	101,949		64,699
12-35/14-10/17-02	Justice Center and DPW Garage Improvements	12/5/2012	91,679,896		66,721,931	24,957,965	22,956,904	55,321	1,945,740
13-02	Refunding General Improvement and Special Services	2/20/2013	2,715,000			2,715,000			2,715,000
13-03	Special Services School Improvements	4/17/2013	5,898,305		5,898,305	405,391	372,594	25,128	7,669
13-10	Park Improvements	6/19/2013	1,552,484		1,147,093	365,568	273,824	31,563	60,181
13-11	Administration and Finance Equipment	6/19/2013	871,248		505,680	642,265	571,443	30,792	40,030
13-12	Health and Human Services	6/19/2013	1,314,184		7,406,749	3,155,863	2,803,968	303,872	48,023
13-13	DPW Improvements	6/19/2013	10,562,612		266,009	561,423	339,250		222,173
13-15	Various Improvements to Technical Schools	7/10/2013	827,432		63,979	86,858	86,857	1	
13-16	Special Services School Improvements	7/10/2013	150,837		156,256	819,433	310,429		509,004
13-17	Bergen Community College	9/17/2013	975,689		1,804,980	2,303,530	2,031,947	56,413	216,070
13-22	Law Enforcement Improvements	5/7/2014	2,905,078		1,860,133	1,044,945	975,581	66,661	2,703
14-12	BRMC - Various Capital Improvements	9/3/2014	1,259,035		447,573	811,462	327,248	4,573	479,641
14-19	Admin & Finance - Various Capital Improvements	9/3/2014	2,279,957		670,578	1,609,379	335,378	188,251	1,085,750
14-20	Bergen County Community Improvements	9/3/2014	2,433,806		962,449	1,471,357	1,366,171	55,356	49,830
14-21	Health and Human Services Improvements	9/3/2014	1,986,746		753,949	1,232,797	709,625	519,772	3,400
14-22	Special Service School Improvements	9/3/2014	5,007,012		5,007,012				
14-23	Law Enforcement Improvements	9/3/2014	9,861,000						
14-24	DPW	9/17/2014	1,205,000			1,205,000	1,056,104	2,000	146,896
14-25	BC - Technical Schools	9/17/2014	450,000		300,583	149,417	135,277	14,140	
14-26	BC - Special Schools	10/7/2014	1,163,800		1,068,067	94,933	44,933		50,000
14-29	Planning	12/15/2014	1,163,800			1,165,800	133,720	47,569	984,511
14-37	DPW - Rivervale Road	12/15/2014	1,695,000		203,002	1,491,998	78,897	5,502	1,407,599
14-38	DPW - Zabriskie Street	8/5/2015	3,962,811		2,408,331	1,554,480	759,043	366,939	428,498
15-15/19-28	Admin & Finance Improvements	9/2/2015	3,135,000		962,996	2,172,004	2,025,339	130	146,535
15-16	Public Safety 911	9/2/2015	6,830,807		6,513,946	316,861			316,861
15-17	Law Enforcement Improvements	9/30/2015	1,687,000		1,683,607	3,393			3,393
15-22	Health & Human Services Improvements	9/30/2015	1,630,000		100,365	1,529,635	677,309	81,916	770,410
15-23	Department of Public Works	10/14/2015	1,428,000		183,534	1,244,466	1,126,540	10	117,916
15-24	Bergen County Community College	10/14/2015	522,000			522,000	474,527	1	47,472
15-26	Special Services School District Improvements	10/14/2015	1,216,000			1,216,000	1,076,751	11	139,238
15-27	Vocational School Improvements	10/14/2015	3,135,500			3,135,500	3,021,219		114,281
15-28/16-29	Bergen Regional Medical Center	10/14/2015	14,023,000		4,459,000	14,023,000	3,800,572	1,679,224	8,543,204
15-29/17-06	Planning & Engineering Department	11/24/2015	4,459,000						
15-30/18-31	Parks & Golf Courses Improvements	12/9/2015	1,773,179			1,773,179			1,773,179
15-34	DOT - Public Works/Engineering	12/9/2015	1,714,000			1,714,000			714,000
15-35	Bergen Regional Medical Center	12/9/2015	1,714,000						

COUNTY OF BERGEN

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2018	Authorized in 2019	Reduced	Balance, December 31, 2019	Analysis of December 31, 2019 Balance		
							Financed	Expenditures	Unexpended Improvement Authorizations
16-04	Self Insurance Reserves	3/22/2016	23,650,000			23,650,000	670,000	5,300,000	17,680,000
16-06	Planning and Economic Development	12/24/2016	1,673,038			1,673,038	1,097,394	4	575,640
16-07	DOT - County Aid Program	7/13/2016	726,730			726,730		726,730	
16-11	Refunding Bond Ordinance	8/24/2016	4,685,000			4,685,000			4,685,000
16-14	DOT - Midtown Bridge Replacement	8/24/2016	750,000		750,000				
16-15	Admin and Finance - Various Capital Impr.	8/24/2016	1,848,000			1,848,000	1,687,470	83,379	77,151
16-16	Human Services - Various Capital Improvements	8/24/2016	268,500			268,500	140,966	2,744	124,790
16-17	Health Department - Various Capital Impr.	8/24/2016	739,500		223,134	516,366	367,069	111,897	37,400
16-18/19-04	Public Safety - Various Capital Improvements	9/7/2016	3,223,500			3,223,500	2,345,137	277,334	603,029
16-19	Sheriff's Department - Various Capital Impr.	9/7/2016	4,791,000			4,791,000	3,478,135	557,030	755,835
16-20/17-07	Planning - Various Capital Improvements	10/5/2016	11,867,000			11,867,000	5,436,475	3,436,103	2,994,422
16-21	Bergen Regional Medical Center - Various Impr	10/5/2016	2,857,000			2,857,000	900,500	1,481,798	474,702
16-22	Elections - Various Capital Improvements	10/5/2016	138,000			138,000	26,587		111,413
16-23	Special Services School District Improvements	10/19/2016	2,485,000			2,485,000	1,954,656	131,929	398,415
16-24	DPW - Various Capital Improvements	10/19/2016	1,632,500			1,632,500	1,191,124	222,495	218,881
16-25	Prosecutor's Office - Various Capital Impr.	10/19/2016	923,500			923,500	472,421	403,679	47,400
16-26	Parks Department - Various Capital Impr.	11/2/2016	4,332,500			4,332,500	3,687,229	299,629	345,642
16-30/19-30	BCCC - Various Capital Improvements	12/14/2016	2,000			2,000			2,000
17-01	Justice Center Emergency Repairs	3/8/2017	952,000			952,000	952,000		
17-08	Law Enforcement - Various Capital Improvements	6/28/2017	8,198,000			8,198,000	1,946,718	2,297,923	3,953,359
17-09/17-25/									
18-01	DPW - Various Capital Improvements	8/23/2017	15,168,500		7,083,946	8,084,554	2,617,200	2,066,002	3,401,352
17-10/17-26	Administration and Finance - Various Capital Improvem	8/23/2017	1,462,500			1,462,500	1,181,430	9,000	272,070
17-11	Parks and Golf - Various Capital Improvements	6/28/2017	3,935,000			3,935,000	2,136,573	191,475	1,606,952
17-12	Elections - Various Capital Improvements	6/28/2017	80,500			80,500	73,235		7,265
17-13	Human Services - Various Capital Improvements	6/28/2017	435,000			435,000	396,764	6,803	31,433
17-16	Planning and Engineering - Various Capital Improveme	7/26/2017	11,489,000			11,489,000	212,085	2,453,722	8,823,193
17-17/19-29	Public Safety - Various Capital Improvements	7/26/2017	1,915,000			1,915,000	1,020,279	690,974	203,747
17-18	Surrogate/Superintendent of Schools - Various Capital Impf	7/26/2017	1,114,000			1,114,000			1,114,000
17-19	Health Department - Various Capital Improvements	7/26/2017	1,007,500		299,690	707,810	642,645	15,555	49,610
17-21	County Clerk - Various Capital Improvements	10/3/2017	250,000			250,000	3,118,911	223,416	26,584
17-23	Special Services School/Vocational/Technical School In	10/18/2017	4,288,000			4,288,000	1,868,722	58,652	1,110,437
17-30	Public Safety - Various Capital Improvements	11/21/2017	2,000,000			2,000,000	1,868,722	33,109	98,169
17-31	Refunding Bond Ordinance	12/6/2017	2,415,000			2,415,000			2,415,000
18-02	BCCC Various Capital Improvements	3/29/2018	1,500,000			1,500,000	917,436	414,630	167,934
18-05	BCCC Various Capital Improvements	6/6/2018	1,345,043			1,345,043	1,956,051		1,345,043
18-07	Sheriff/Jail/BCI Various Capital Improvements	6/6/2018	6,437,500			6,437,500	1,956,051		4,481,449
18-09	Administration and Finance Various Capital Impr	6/6/2018	2,752,500			2,752,500	1,253,269	475,733	1,023,498

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

FOR THE YEAR ENDED DECEMBER 31, 2019

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2018	Authorized in 2019	Reduced	Balance, December 31, 2019	Analysis of December 31, 2019 Balance		
							Financed	Unexpended Improvement Authorizations	Expenditures
18-10	Parks and Golf Various Capital Improvements	6/6/2018	6,162,000			6,162,000	859,731	5,302,269	
18-11	Planning and Engineering Various Capital Impr	6/6/2018	735,000			735,000	45,402	689,598	
18-12	Public Works Various Capital Improvements	6/6/2018	9,990,000			9,990,000	4,915,237	5,074,763	
18-17	Public Safety Various Capital Improvements	8/1/2018	5,938,000			5,938,000	1,395,183	4,542,817	
18-18	County Clerk Various Capital Improvements	8/1/2018	225,000			225,000	80,595	129,414	
18-19	Prosecutor's Office Various Capital Improvements	8/1/2018	1,545,000			1,545,000	341,672	1,196,771	
18-20	Health Services Various Capital Improvements	8/1/2018	1,305,000			1,305,000	260,811	1,019,598	
18-21	Health Services Various Capital Improvements	8/1/2018	379,000			379,000	220,431	110,610	
18-22	Special Services School District Improvements	8/1/2018	5,924,500			5,924,500	1,249,347	3,962,950	
18-23	BCCC Various Capital Improvements	8/1/2018	1,500,000			1,500,000	12,112	1,487,888	
18-27	County Bridge Improvements	8/15/2018	928,500			928,500	394,144	46,500	
18-29	Overpeck County Park	9/26/2018	2,098,913			2,098,913		2,098,913	
18-33	Acquisition of New School Buses	9/26/2018	266,500			266,500	124,195	37,158	
18-34	Acquisition and Improvement of Real Property	10/17/2018	4,000,000			4,000,000	2,969,783	600,351	
18-36	Prosecutor Paramus Facility Improvements	11/20/2018	476,000			476,000		453,475	
19-03	Planning and Engineering Various Capital Impr	3/19/2019		952,000					
19-05	Administration and Finance Various Capital Impr	3/19/2019		2,095,000					
19-07	BCCC Various Capital Improvements	4/3/2019		8,100,000					
19-08	Planning and Engineering Various Capital Impr	4/3/2019		195,000		195,000		195,000	
19-11/19-27	Public Works Various Capital Improvements	6/19/2019		9,430,000		9,430,000		9,430,000	
19-13	IT/Health/Human Services/Public Safety	6/19/2019		4,349,000		4,349,000		2,979,868	
19-14	Parks and Golf Various Capital Improvements	6/19/2019		8,093,000		7,871,930		7,316,206	
19-15	Special Services School District Improvements	6/19/2019		4,992,000	221,070	4,992,000		4,992,000	
19-16	BCCC Various Capital Improvements	6/19/2019		9,778,500		9,778,500		9,778,500	
19-17	Surrogate/County Clerk/Sup. of School Various Cap In	6/19/2019		1,000,500		1,000,500		1,000,500	
19-18	Prosecutor/Sheriff Various Capital Improvements	6/19/2019		1,303,000		1,303,000		1,303,000	
19-20	Public Safety-Operation Various Capital Improvements	7/12/2019		7,837,500		7,837,500		7,323,384	
19-21	BCCA - Various County Improvements	9/4/2019		60,000,000	60,000,000	4,761,500		3,964,230	
19-31	Supt. Of Elections/County Clerk Various Capital Impr.	12/4/2019		648,500		648,500		648,500	
			\$ 434,172,960	123,535,500	234,297,606	323,410,854	41,802,304	170,938,639	

COUNTY OF BERGEN

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2018	Authorized in 2019	Reduced	Balance, December 31, 2019	Analysis of December 31, 2019 Balance			
							Financed	Unexpended		
							Bond	Anticipation	Expenditures	Improvement Authorizations
	Cancelled \$				8,212,586					
	Bonds Issued		215,240,000							
	Due from BCIA		9,860,000							
	Grants Receivable		984,338							
	Reserve for Payment of Notes			682						
			<u>\$ 234,297,606</u>							
							Notes			

Excess Proceeds		
Ord. 01-17	24	
Ord. 03-04	26	
Ord. 05-18	13	
Ord. 07-24	26	
Bond Anticipation Notes \$	<u>110,670,000</u>	
Improvement Authorizations Unfunded \$		<u>173,451,008</u>
Less: Unexpended Proceeds of Bond Anticipation Notes Issued		
Ordinance No.		
13-17	\$ 248	
15-28/16-29	1,724,196	
15-35	7,511	
18-07	<u>780,414</u>	
		<u>2,512,369</u>
		<u>\$ 170,938,639</u>

COUNTY OF BERGEN
 SCHEDULE OF GENERAL SERIAL BONDS
 GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Date	Maturities of Bonds Outstanding December 31, 2019	Interest Rate (%)	Balance, December 31, 2018	Increased	Decreased	Balance, December 31, 2019
County College Bonds	10/15/04	5,744,500				\$ 354,500		354,500	
County College Bonds (County College Bond Act, P.L.1971, c.72)	10/15/04	5,744,500				354,500		354,500	
General Improvement Bonds	11/01/09	77,852,000				4,800,000		4,800,000	
Special Services / Vocational School Bonds	11/01/09	6,348,000				475,000		475,000	
County Hospital Bonds	11/01/09	4,313,000	2020	325,000	4.750	2,093,000		310,000	1,783,000
			2021	340,000	4.850				
			2022	355,000	5.000				
			2023	375,000	5.150				
			2024	388,000	5.300				
General Improvement Bonds	11/1/2010	47,465,000				2,800,000		2,800,000	
Special Services / Vocational School Bonds	11/1/2010	5,147,000				395,000		395,000	
County College Bonds	11/1/2010	1,177,000				135,000		135,000	
State Aid - County College Bonds	11/1/2010	1,176,000				135,000		135,000	
Series B - Taxable County Bonds	11/1/2010	14,217,000				2,117,000		2,117,000	
Series A - General Improvement Refunding Bonds	12/1/2011	43,048,000	2020	2,800,000	2.000	29,348,000		2,500,000	26,848,000
			2021	3,000,000	2.250				
			2022	3,000,000	2.500				
			2023	3,000,000	3.000				
			2024	3,000,000	3.000				
			2025	3,000,000	3.000				
			2026	3,000,000	3.000				
			2027	3,000,000	3.125				
			2028	3,048,000	3.250				

COUNTY OF BERGEN
SCHEDULE OF GENERAL SERIAL BONDS
GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding				Interest Rate (%)	Balance, December 31, 2018	Balance, December 31, 2019
			Date	Amount	Increased	Decreased			
Series A - Special Services/Vocational School Bonds	12/1/2011	3,025,000	2020	250,000			2.000	1,675,000	1,425,000
			2021	275,000			2.250		
			2022	300,000			2.500		
			2023	300,000			3.000		
			2024	300,000		3.000			
Series C - Special Services/Vocational School Bonds	12/1/2012	10,000,000	2020	1,000,000			2.000	5,400,000	4,400,000
			2021	1,000,000			2.000		
			2022	1,200,000			2.000		
			2023	1,200,000			2.000		
			2024	1,000,000		2.000			
Series C - General Improvement Refunding Bonds	12/1/2012	35,800,000	2020	2,400,000			2.000	24,400,000	22,000,000
			2021	2,600,000			2.000		
			2022	2,600,000			2.000		
			2023	2,700,000			2.000		
			2024	2,800,000			2.000		
			2025	2,900,000			2.000		
			2026	3,000,000			2.000		
	2027	3,000,000			2.250				
Series D - County Taxable Bonds	12/1/2012	5,600,000	2020	650,000			2.000	2,600,000	1,950,000
			2021	650,000			2.000		
			2022	650,000			2.000		
County College Bonds	6/15/2012	4,250,000	2020	350,000			2.000	2,150,000	1,800,000
			2021	350,000			2.000		
			2022	350,000			2.125		
			2023	350,000			2.125		
			2024	400,000			2.250		
State Aid County College Bonds	6/15/2012	4,250,000	2020	350,000			2.000	2,150,000	1,800,000
			2021	350,000			2.000		
			2022	350,000			2.125		
			2023	350,000			2.125		
			2024	400,000		2.250			
BCIA Governmental Loan Revenue Bonds, Taxable series 2003 (Pooled ERI Unfunded Liability) Bergen County	5/1/2012	9,744,000	2020	1,467,000			2.659	4,415,000	3,077,000
			2021	1,610,000			2.959		

COUNTY OF BERGEN
 SCHEDULE OF GENERAL SERIAL BONDS
 GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Date	Maturities of Bonds Outstanding December 31, 2019		Interest Rate (%)	Balance, December 31, 2018	Increased	Decreased	Balance, December 31, 2019
				Date	Amount					
BCIA Governmental Loan Revenue Bonds, Taxable series 2003 (Pooled ERI Unfunded Liability) Board of Social Services	5/1/2012	941,000	2020	113,000	2.659	520,000			415,000	
			2021	131,000	2.959					
			2022	80,000	3.109					
			2023	91,000	3.259					
Series A-1 - General Improvement Refunding Bonds	4/15/2013	33,035,000				8,340,000		8,340,000		
Series A-2 - Special Services/Vocational School Refunding Bonds	4/15/2013	6,250,000	2020	2,850,000	3.000	1,435,000			41,325,000	
			2021	2,850,000	3.000					
Series C-1 - General Improvement Bonds	12/1/2013	57,855,000	2022	3,000,000	3.000	44,530,000				
			2023	3,000,000	3.000					
			2024	3,375,000	3.000					
			2025	3,750,000	3.000					
			2026	3,750,000	4.000					
			2027	3,750,000	4.000					
			2028	3,750,000	4.000					
			2029	3,750,000	4.000					
			2030	3,750,000	4.000					
			2031	3,750,000	4.000					
			Series C-2 - Special Services/Vocational School Bonds	12/1/2013	7,145,000					2020
2021	500,000	3.000								
2022	500,000	3.000								
2023	500,000	3.000								
2024	500,000	3.000								
2025	500,000	3.000								
2026	500,000	4.000								
2027	500,000	4.000								
2028	500,000	4.000								
2029	145,000	4.000								

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding		Interest Rate (%)	Balance, December 31, 2018	Increased	Decreased	Balance, December 31, 2019
			Date	Amount					
General Improvement Bonds	4/15/2014	54,830,000	2020	1,735,000	5.000	48,155,000		1,690,000	46,465,000
			2021	1,785,000	5.000				
			2022	1,835,000	5.000				
			2023	1,890,000	5.000				
			2024	1,945,000	5.000				
			2025	2,005,000	5.000				
			2026	2,070,000	5.000				
			2027	2,135,000	5.000				
			2028	2,205,000	5.000				
			2029	2,280,000	5.000				
			2030	2,355,000	4.000				
			2031	2,415,000	3.250				
			2032	2,460,000	4.000				
			2033	2,525,000	4.000				
			2034	2,590,000	4.000				
			2035	2,660,000	4.000				
			2036	2,735,000	5.000				
			2037	2,835,000	5.000				
			2038	2,945,000	5.000				
			2039	3,060,000	5.000				
Special Services/Vocational School Bonds	6/30/2014	40,000,000	2020	2,000,000	2.000	32,000,000		2,000,000	30,000,000
			2021	2,000,000	2.000				
			2022	2,000,000	3.000				
			2023	2,000,000	3.000				
			2024	2,000,000	3.000				
			2025	2,000,000	3.000				
			2026	2,000,000	3.000				
			2027	2,000,000	3.000				
			2028	2,000,000	3.000				
			2029	2,000,000	3.000				
			2030	2,000,000	3.000				
			2031	2,000,000	3.125				
			2032	2,000,000	3.125				
			2033	2,000,000	3.500				
			2034	2,000,000	3.500				

COUNTY OF BERGEN
SCHEDULE OF GENERAL SERIAL BONDS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2019		Interest Rate (%)	Balance, December 31, 2018	Increased	Decreased	Balance, December 31, 2019
			Date	Amount					
County College Bonds	6/30/2014	4,250,000	2020	425,000	2.000	2,550,000		425,000	2,125,000
			2021	425,000	2.000				
			2022	425,000	3.000				
			2023	425,000	3.000				
			2024	425,000	3.000				
County College Bonds, Series A	June 30, 2015	1,600,000	2020	160,000	2.000	1,255,000		130,000	1,125,000
			2021	180,000	2.000				
			2022	190,000	2.000				
			2023	195,000	2.000				
			2024	200,000	2.250				
2025	200,000	2.500							
County College Bonds, Series B	June 30, 2015	1,600,000	2020	160,000	2.000	1,255,000		130,000	1,125,000
			2021	180,000	2.000				
			2022	190,000	2.000				
			2023	195,000	2.000				
			2024	200,000	2.250				
2025	200,000	2.500							
General Obligation Refunding Bonds	April 1, 2015	58,690,000	2020	11,190,000	5.000	48,810,000		10,225,000	38,585,000
			2021	11,960,000	5.000				
			2022	7,435,000	5.000				
Special Services/Vocational School Refunding Bonds	April 1, 2015	14,540,000	2020	2,825,000	5.000	12,405,000		2,745,000	9,660,000
			2021	2,990,000	5.000				
			2022	2,380,000	5.000				
County College Refunding Bonds	April 1, 2015	1,935,000	2020	295,000	5.000	1,290,000		995,000	295,000
			2021	2,990,000	5.000				
			2022	2,380,000	5.000				
State Aid County College Refunding Bonds	April 1, 2015	1,935,000	2020	295,000	5.000	1,290,000		995,000	295,000
			2021	1,135,000	2.018				
			2022	1,120,000	2.393				
County Hospital Refunding Bonds	April 1, 2015	6,220,000	2020	1,135,000	2.018	5,655,000		1,145,000	4,510,000
			2021	1,120,000	2.543				
			2022	1,135,000	2.543				
2023	1,120,000	2.708							

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Purpose	Date of Issue October 31, 2016	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2019			Interest Rate (%)	Balance, December 31, 2018	Increased	Decreased	Balance, December 31, 2019
			Date	Amount	Rate (%)					
Refunding Bonds		47,315,000	2020	6,120,000	3.000	47,130,000			47,130,000	
			2021	6,470,000	3.000					
			2022	6,700,000	4.000					
			2023	7,030,000	4.000					
			2024	7,215,000	4.00-5.00					
			2025	6,755,000	4.00-5.00					
		2026	6,840,000	4.00-5.00						
General Improvement Bonds	June 6, 2017	25,668,000	2020	1,500,000	2.000	24,368,000		1,400,000	22,968,000	
			2021	1,600,000	2.000					
			2022	1,700,000	2.000					
			2023	1,800,000	2.000					
			2024	1,900,000	2.000					
			2025	2,265,000	2.000					
			2026	2,320,000	2.000					
			2027	2,375,000	2.000					
			2028	2,435,000	2.000					
			2029	2,500,000	3.000					
			2030	2,573,000	3.000					
			2031							
			2032							
Special Services / Vocational School Bonds	June 6, 2017	2,134,000	2020	110,000	2.000	2,034,000		105,000	1,929,000	
			2021	115,000	2.000					
			2022	120,000	2.000					
			2023	125,000	2.000					
			2024	165,000	2.000					
			2025	170,000	2.000					
			2026	175,000	2.000					
			2027	180,000	2.000					
			2028	185,000	2.000					
			2029	190,000	3.000					
			2030	195,000	3.000					
		2031	199,000	3.000						
		2032								
County College Bonds, Series A	June 6, 2017	3,700,000	2020	700,000	2.000	3,200,000		600,000	2,600,000	
			2021	900,000	2.000					
			2022	1,000,000	2.000					
County College Bonds, Series B	June 6, 2017	1,876,000	2020	350,000	2.000	1,626,000		300,000	1,326,000	
			2021	485,000	2.000					
			2022	491,000	2.000					

COUNTY OF BERGEN
 SCHEDULE OF GENERAL SERIAL BONDS
 GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Date	Maturities of Bonds Outstanding December 31, 2019	Interest Rate (%)	Balance	
						December 31, 2018	December 31, 2019
						Increased	Decreased
General Improvement Bonds	December 5, 2017	15,950,000	2020	890,000	2.250		875,000
			2021	900,000	2.250		
			2022	915,000	2.250		
			2023	935,000	2.250		
			2024	950,000	2.250		
			2025	970,000	2.250		
			2026	990,000	2.250		
			2027	1,015,000	2.250		
			2028	1,035,000	3.000		
			2029	1,060,000	3.000		
			2030	1,090,000	3.000		
			2031	1,120,000	3.000		
			2032	1,150,000	3.000		
			2033	1,180,000	3.000		
Special Services / Vocational School Bonds	December 5, 2017	1,800,000	2020	85,000	2.250		85,000
			2021	90,000	2.250		
			2022	90,000	2.250		
			2023	90,000	2.250		
			2024	95,000	2.250		
			2025	95,000	2.250		
			2026	95,000	2.250		
			2027	100,000	2.250		
			2028	100,000	3.000		
			2029	105,000	3.000		
			2030	105,000	3.000		
			2031	110,000	3.000		
			2032	115,000	3.000		
			2033	115,000	3.000		
		2034	120,000	3.000			
		2035	120,000	3.000			
County College Bonds	December 5, 2017	750,000	2020	80,000	2.250		80,000
			2021	80,000	2.250		
			2022	85,000	2.250		
			2023	85,000	2.250		
			2024	85,000	2.250		
			2025	85,000	2.250		
			2026	90,000	2.250		
						15,075,000	14,200,000
						1,715,000	1,630,000
						670,000	590,000

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2019		Interest Rate (%)	Balance, December 31, 2018	Increased	Decreased	Balance, December 31, 2019	
			Date	Amount						
Taxable General Improvement Bonds	December 5, 2017	6,850,000	2020	725,000	2.500	6,145,000		715,000	5,430,000	
			2021	740,000	2.500					
			2022	755,000	2.500					
			2023	775,000	2.600					
			2024	790,000	2.700					
			2025	810,000	2.750					
			2026	835,000	2.950					
General Improvement Refunding Bonds	December 20, 2017	28,205,000	2020	2,905,000	2.750	28,160,000			28,160,000	
			2021	3,590,000	2.000					
			2022	3,555,000	3.000					
			2023	3,550,000	3.000					
			2024	3,645,000	3.000					
			2025	3,630,000	4.000					
			2026	3,650,000	4.000					
Special Services / Vocational School Refunding Bonds	December 20, 2017	2,090,000	2020	405,000	2.750	2,080,000			2,080,000	
			2021	420,000	2.000					
			2022	410,000	3.000					
			2023	420,000	3.000					
			2024	425,000	3.000					
County College Bonds, Series A Refunding Bonds	December 20, 2017	145,000	2020	145,000	2.750	145,000			145,000	
County College Bonds, Series B Refunding Bonds	December 20, 2017	145,000	2020	145,000	2.750	145,000			145,000	
			2021	175,000	2.500					
County College Bonds, Series A	June 21, 2018	2,000,000	2020	160,000	2.250	2,000,000			150,000	1,850,000
			2021	185,000	2.500					
			2022	200,000	2.500					
			2023	210,000	2.500					
			2024	220,000	2.500					
			2025	230,000	2.500					
			2026	230,000	2.500					
			2027	240,000	2.500					
			2028	240,000	2.500					

COUNTY OF BERGEN
SCHEDULE OF GENERAL SERIAL BONDS
GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Purpose	Date of Issue June 21, 2018	Amount of Original Issue 2,000,000	Maturities of Bonds Outstanding December 31, 2019		Interest Rate (%)	Balance, December 31, 2018	Increased	Decreased	Balance, December 31, 2019
			Date	Amount					
County College Bonds, Series B	2020		2020	160,000	2.250	2,000,000			
	2021		2021	175,000	2.500				
	2022		2022	185,000	2.500				
	2023		2023	200,000	2.500				
	2024		2024	210,000	2.500				
	2025		2025	220,000	2.500				
	2026		2026	230,000	2.500				
	2027		2027	230,000	2.500				
			2028	240,000	2.500				
County College Bonds, Series A	2020	4,050,000	2020	250,000	3.000		4,050,000		4,050,000
	2021		2021	265,000	3.000				
	2022		2022	280,000	3.000				
	2023		2023	295,000	3.000				
	2024		2024	310,000	3.000				
	2025		2025	325,000	3.000				
	2026		2026	340,000	3.000				
	2027		2027	365,000	3.000				
	2028		2028	380,000	3.000				
	2029		2029	395,000	3.000				
	2030		2030	410,000	3.000				
			2031	435,000	3.000				
County College Bonds, Series B	2020	4,050,000	2020	250,000	3.000		4,050,000		4,050,000
	2021		2021	265,000	3.000				
	2022		2022	280,000	3.000				
	2023		2023	295,000	3.000				
	2024		2024	310,000	3.000				
	2025		2025	325,000	3.000				
	2026		2026	340,000	3.000				
	2027		2027	365,000	3.000				
	2028		2028	380,000	3.000				
	2029		2029	395,000	3.000				
	2030		2030	410,000	3.000				
			2031	435,000	3.000				

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding			Interest Rate (%)	Balance, December 31, 2018	Increased	Decreased	Balance, December 31, 2019
			Date	Amount	Rate (%)					
General Obligation Bonds	June 27, 2019	70,315,000								
			2020	2,380,000	3.000					
			2021	2,415,000	3.000					
			2022	2,490,000	3.000					
			2023	2,565,000	3.000					
			2024	2,640,000	3.000					
			2025	2,720,000	3.000					
			2026	2,800,000	3.000					
			2027	2,885,000	3.000					
			2028	2,975,000	3.000					
			2029	3,090,000	3.000					
			2030	3,215,000	3.000					
			2031	3,345,000	3.000					
			2032	3,480,000	3.000					
			2033	3,615,000	3.000					
			2034	3,760,000	3.000					
			2035	3,910,000	3.000					
			2036	4,070,000	3.000					
			2037	4,230,000	3.000					
			2038	4,400,000	3.000					
			2039	4,575,000	3.000					
			2040	4,755,000	3.000					
County Vocational/Technical Schools Bonds	June 27, 2019	8,895,000	2020	430,000	3.000					
			2021	445,000	3.000					
			2022	460,000	3.000					
			2023	475,000	3.000					
			2024	485,000	3.000					
			2025	500,000	3.000					
			2026	515,000	3.000					
			2027	535,000	3.000					
			2028	550,000	3.000					
			2029	570,000	3.000					
			2030	595,000	3.000					
			2031	615,000	3.000					
			2032	640,000	3.000					
			2033	665,000	3.000					
			2034	695,000	3.000					
			2035	720,000	3.000					
								8,895,000		
									8,895,000	

COUNTY OF BERGEN
SCHEDULE OF GENERAL SERIAL BONDS
GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Purpose	Date of Issue June 27, 2019	Amount of Original Issue	Date	Maturities of Bonds Outstanding December 31, 2019	Interest Rate (%)	Balance, December 31,		
						2018	2019	
County College Bonds		790,000		90,000	3.000	Increased	790,000	
			2020					
			2021		90,000	3.000		
			2022		95,000	3.000		
			2023		95,000	3.000		
			2024		100,000	3.000		
			2025		105,000	3.000		
			2026		105,000	3.000		
			2027		110,000	3.000		
							Decreased	
								790,000
Lease Revenue Bonds		50,140,000	October 17, 2019	1,950,000	5.000	Increased	50,140,000	
			2022					
			2023		1,950,000	5.000		
			2024		2,005,000	5.000		
			2025		2,105,000	5.000		
			2026		2,210,000	5.000		
			2027		2,320,000	5.000		
			2028		2,435,000	5.000		
			2029		2,555,000	5.000		
			2030		2,685,000	4.000		
			2031		2,795,000	4.000		
			2032		2,905,000	4.000		
			2033		3,020,000	5.000		
		2034		3,170,000	5.000			
		2035		3,330,000	4.000			
		2036		3,465,000	4.000			
		2037		3,600,000	4.000			
		2038		3,745,000	4.000			
		2039		3,895,000	4.000			

COUNTY OF BERGEN

SCHEDULE OF GENERAL SERIAL BONDS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding			Interest Rate (%)	Balance, December 31, 2018	Increased	Decreased	Balance, December 31, 2019
			Date	Amount	Rate (%)					
General Improvement Bonds	December 3, 2019	72,670,000								
			2020	3,500,000	2.000					
			2021	3,600,000	2.000					
			2022	3,700,000	3.000					
			2023	3,800,000	3.000					
			2024	3,900,000	3.000					
			2025	4,000,000	3.000					
			2026	4,100,000	3.000					
			2027	4,200,000	3.000					
			2028	4,300,000	3.000					
			2029	4,400,000	3.000					
			2030	4,500,000	3.000					
			2031	4,600,000	3.000					
			2032	4,700,000	3.000					
			2033	4,800,000	3.000					
			2034	4,900,000	3.000					
			2035	4,880,000	3.000					
			2036	4,790,000	3.000					
County Vocational/Technical Schools Bonds	December 3, 2019	2,000,000	2020	120,000	2.000					
			2021	130,000	2.000					
			2022	130,000	3.000					
			2023	140,000	3.000					
			2024	150,000	3.000					
			2025	160,000	3.000					
			2026	170,000	3.000					
			2027	180,000	3.000					
			2028	190,000	3.000					
			2029	200,000	3.000					
			2030	210,000	3.000					
			2031	220,000	3.000					
County College Bonds	December 3, 2019	330,000	2020	40,000	2.000					
			2021	50,000	2.000					
			2022	55,000	3.000					
			2023	60,000	3.000					
			2024	60,000	3.000					
			2025	65,000	3.000					
							72,670,000		72,670,000	
								2,000,000	2,000,000	
								330,000	330,000	

COUNTY OF BERGEN
 SCHEDULE OF GENERAL SERIAL BONDS
 GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Purpose	Date of Issue of December 31, 2019	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2019		Interest Rate (%)	Balance, December 31, 2018	Increased	Decreased	Balance, December 31, 2019
			Date	Amount					
Taxable General Improvement Bonds		2,000,000					2,000,000		2,000,000
			2020	100,000	2.250				
			2021	105,000	2.250				
			2022	110,000	2.250				
			2023	115,000	2.250				
			2024	125,000	2.250				
			2025	145,000	2.250				
			2026	160,000	2.250				
			2027	170,000	2.250				
			2028	180,000	2.250				
			2029	190,000	2.375				
			2030	200,000	2.500				
			2031	200,000	2.500				
			2032	200,000	2.500				
						\$ 436,925,000	215,240,000	59,239,000	592,926,000
						Cash	165,100,000		
						Due from BCIA	50,140,000		
							\$ 215,240,000		

COUNTY OF BERGEN
 SCHEDULE OF ENVIRONMENTAL INFRASTRUCTURE TRUST LOAN PAYABLE
 GENERAL CAPITAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2019

Purpose	Date of Issue	Amount of Original Issue	Maturities of Loans Outstanding		Interest Rate	Balance, December 31, 2018	Decreased	Balance, December 31, 2019
			Date	Principal				
Trust Portion	Oct. 2007	\$ 3,675,000	8/1/2020	287,000	4.00%	1,178,000	275,000	903,000
			8/1/2021	299,000	5.00%			
			8/1/2022	317,000	5.00%			
Loan Portion	Oct. 2007	3,708,149	2/1/2020	16,454	n/a	827,823	259,339	568,484
			8/1/2020	241,315	n/a			
			2/1/2021	11,957	n/a			
			8/1/2021	243,956	n/a			
			2/1/2022	6,157	n/a			
			8/1/2022	48,645	n/a			
\$						2,005,823	534,339	1,471,484

COUNTY OF BERGEN

SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31,	
						2018	2019
						Increased	Decreased
95-20	DPW Roads Improvement & Equipment	12/13/2017	12/12/2019	12/11/2020	2.00%	5,628	5,628
98-19	Public Works Improvements & Purchase of Equip	12/14/2016				5,628	5,628
98-19	Public Works Improvements & Purchase of Equip	12/13/2017	12/12/2019	12/11/2020	2.00%	1,997	1,997
00-05	DPW Roads Improvement & Equipment	12/16/2015				34,758	34,758
00-05	DPW Roads Improvement & Equipment	12/14/2016				5,036	5,036
00-05	DPW Roads Improvement & Equipment	12/13/2017	12/12/2019	12/11/2020	2.00%	36,031	36,031
00-05	DPW Roads Improvement & Equipment	12/13/2017	12/12/2019	12/11/2020	2.00%	1,771	1,771
00-11	Open Space Acquisition	12/12/2018	12/12/2019	12/11/2020	2.00%	12,100	12,100
00-11	Open Space Acquisition	12/16/2015				14,966	14,966
00-14	Park Improvements	12/14/2016				57,700	57,700
00-14	Park Improvements	12/14/2016				24,990	24,990
01-14	DPW Improvements and Equipment	12/14/2016	12/12/2019	12/11/2020	2.00%	41,464	41,464
01-14	DPW Improvements and Equipment	12/13/2017	12/12/2019	12/11/2020	2.00%	3,403	3,403
01-17	Open Space Acquisition	12/13/2017	12/12/2019	12/11/2020	2.00%	13,300	13,300
01-17	Open Space Acquisition	12/12/2018	12/12/2019	12/11/2020	2.00%	30,620	30,620
01-22	Health and Human Services Improvements	12/14/2016				2,356	2,356
01-24	Administration and Finance Equipment	12/14/2016				50,000	50,000
02-28	Planning & Econ Dev - Rail Network	12/16/2015				3,403	3,403
03-04	Open Space Acquisition	12/13/2017	12/12/2019	12/11/2020	2.00%	30,700	30,700
03-04	Open Space Acquisition	12/12/2018	12/12/2019	12/11/2020	2.00%	30,079	30,079
03-25	Public Works - Various Improvements	12/16/2015	12/12/2019	12/11/2020	2.00%	60,350	60,350
03-32	Bergen County Justice Center	12/13/2017				6,324	6,324
03-36	Various Departments Equipment	12/14/2016				17,291	17,291
04-12	DPW Various Improvements	12/14/2016				563	563
04-12	DPW Various Improvements	12/14/2016				29,406	29,406
04-19	Cogenerator Plant	12/14/2016	12/12/2019	12/11/2020	2.00%	120,000	120,000
04-19	Cogenerator Plant	12/13/2017				4,983	4,983
04-21	Law Enforcement Improvements	12/14/2016				48,794	48,794
04-24	Planning and Economic Development Improvements	12/14/2016				46,064	46,064
04-24	Planning and Economic Development Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	26,119	26,119
04-24	Planning and Economic Development Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	1,700	1,700
04-24	Planning and Economic Development Improvements	12/14/2016				40,790	40,790
05-04	Park Improvements	12/16/2015				12,622	12,622
05-09	Health and Human Services Improvements	12/16/2015				3,340	3,340
05-09	Health and Human Services Improvements	12/14/2016				23,537	23,537
05-11	Law Enforcement Improvements	12/16/2015				26,119	26,119
						1,700	1,700
						120,000	120,000

COUNTY OF BERGEN
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31,	
						2018	2019
05-11	Law Enforcement Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	9,200	9,200
05-12	Public Works Improvements	12/16/2015				66,778	66,778
05-12	Public Works Improvements	12/14/2016				126,769	126,769
05-12	Public Works Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	39,488	39,488
05-12	Public Works Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	6,800	6,800
05-18	Vocational Technical School Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	15,600	15,600
05-21	Park Improvements	12/16/2015				16,384	16,384
05-21	Park Improvements	12/14/2016				11,282	11,282
05-36	DPW Drainage Improvements	12/16/2015				24,322	24,322
05-36	DPW Drainage Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	64,418	64,418
05-36	DPW Drainage Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	200,600	200,600
06-09	DPW Various Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	2,200	2,200
06-09	DPW Various Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	42,076	42,076
06-10	Parks Improvements	12/16/2015				297,520	297,520
06-10	Parks Improvements	12/14/2016				54,609	54,609
06-15	Law Enforcement Various Improvements	12/16/2015				23,215	23,215
06-15	Law Enforcement Various Improvements	12/14/2016				120,260	120,260
06-15	Law Enforcement Various Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	58,300	58,300
06-16	Health and Human Services	12/16/2015				96,988	96,988
06-16	Health and Human Services	12/14/2016				5,270	5,270
06-16	Health and Human Services	12/12/2018	12/12/2019	12/11/2020	2.00%	1,200	1,200
06-16	Health and Human Services	12/12/2019	12/12/2019	12/11/2020	2.00%	10,607	10,607
06-17	Various County Improvements	12/14/2016				2,008	2,008
06-17	Various County Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	3,206	3,206
06-17	Various County Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	2,300	2,300
06-20	Voc-Tech School Improvements	12/16/2015				125,503	125,503
06-20	Voc-Tech School Improvements	12/14/2016				80,293	80,293
06-20	Voc-Tech School Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	26,148	26,148
06-20	Voc-Tech School Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	24,200	24,200
06-20	Voc-Tech School Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	139,803	139,803
06-21	Special Service School Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	659	659
06-22	Planning and Economic Development Improvements	12/16/2015				10,727	10,727
06-22	Planning and Economic Development Improvements	12/14/2016				16,603	16,603
06-22	Planning and Economic Development Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	28,361	28,361
06-22	Planning and Economic Development Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	38,600	38,600
06-26	Voc-Tech School Improvements	12/14/2016				8,806	8,806

COUNTY OF BERGEN
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31,	
						2018	2019
						Increased	Decreased
							171,342
06-29	DPW Roads and Bridges	12/16/2015					63,257
06-29	DPW Roads and Bridges	12/14/2016				34,675	34,675
06-29	DPW Roads and Bridges	12/13/2017	12/12/2019	12/11/2020	2.00%	12,400	12,400
06-29	DPW Roads and Bridges	12/12/2018	12/12/2019	12/11/2020	2.00%	29,550	29,550
06-35	Overpeck Landfill	12/13/2017	12/12/2019	12/11/2020	2.00%	155,093	155,093
07-10	Parks Golf Course Improvements	12/16/2015				137,904	137,904
07-10	Parks Golf Course Improvements	12/14/2016	12/12/2019	12/11/2020	2.00%	885	885
07-10	Parks Golf Course Improvements	12/13/2017				334,145	334,145
07-11	Law Enforcement Improvements	12/16/2015				312,920	312,920
07-11	Law Enforcement Improvements	12/14/2016	12/12/2019	12/11/2020	2.00%	818	818
07-11	Law Enforcement Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	6,300	6,300
07-11	Law Enforcement Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	4,053	4,053
07-12	Various DPW Improvements	12/14/2016	12/12/2019	12/11/2020	2.00%	20,811	20,811
07-12	Various DPW Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	22,500	22,500
07-12	Various DPW Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	345,036	345,036
07-13	Parks Improvements	12/16/2015				9,250	9,250
07-13	Parks Improvements	12/14/2016	12/12/2019	12/11/2020	2.00%	3,250	3,250
07-13	Parks Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	71,300	71,300
07-13	Parks Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	39,871	39,871
07-14	Health and Human Services	12/16/2015				12,271	12,271
07-14	Health and Human Services	12/14/2016	12/12/2019	12/11/2020	2.00%	1,052	1,052
07-29	Special Service School Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	1	1
07-29	Special Service School Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	8,113	8,113
07-29	Special Service School Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	201,169	201,169
07-30	Vocational School Improvements	12/16/2015				38,052	38,052
07-30	Vocational School Improvements	12/14/2016	12/12/2019	12/11/2020	2.00%	14,926	14,926
07-30	Vocational School Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	12,200	12,200
07-30	Vocational School Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	59,838	59,838
07-30	Vocational School Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	16,515	16,515
07-33	Planning Improvements	12/16/2015	12/12/2019	12/11/2020	2.00%	600,000	600,000
07-33	Planning Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	34,400	34,400
07-33	Planning Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	102,969	102,969
07-33	Planning Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	4,451	4,451
07-34	Various County Department Improvements	12/14/2016	12/12/2019	12/11/2020	2.00%	8,838	8,838
07-34	Various County Department Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	26,300	26,300
07-34	Various County Department Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%		

COUNTY OF BERGEN
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31,	
						2018	2019
07-43	Overpeck Landfill	12/16/2015				109,727	109,727
07-43	Overpeck Landfill	12/14/2016				288,336	288,336
07-43	Overpeck Landfill	12/13/2017	12/12/2019	12/11/2020	2.00%	311,903	311,903
07-43	Overpeck Landfill	12/12/2018	12/12/2019	12/11/2020	2.00%	187,400	187,400
07-43	Overpeck Landfill	12/12/2019	12/12/2019	12/11/2020	2.00%	273	273
08-12	Sheriff's Office Improvements	12/16/2015				422,247	422,247
08-12	Sheriff's Office Improvements	12/14/2016				718,334	718,334
08-12	Sheriff's Office Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	57,713	57,713
08-12	Sheriff's Office Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	24,200	24,200
08-13	Public Works Improvements	12/14/2016				63,953	63,953
08-13	Public Works Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	2,386	2,386
08-13	Public Works Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	43,300	43,300
08-13	Public Works Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	16,513	16,513
08-14	Various County Improvements	12/14/2016				5,936	5,936
08-16	Parks Improvements	12/16/2015				86,706	86,706
08-17	Health and Human Services Improvements	12/16/2015				128,130	128,130
08-17	Health and Human Services Improvements	12/14/2016				68,942	68,942
08-17	Health and Human Services Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	239,018	239,018
08-17	Health and Human Services Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	44,300	44,300
08-19	Communications Center	12/14/2016				25,661	25,661
08-19	Communications Center	12/13/2017	12/12/2019	12/11/2020	2.00%	18,263	18,263
08-19	Communications Center	12/12/2018	12/12/2019	12/11/2020	2.00%	203,500	203,500
08-20	Renovations to Golf Courses	12/16/2015				16,547	16,547
08-20	Renovations to Golf Courses	12/13/2017	12/12/2019	12/11/2020	2.00%	235,687	235,687
08-20	Renovations to Golf Courses	12/12/2018	12/12/2019	12/11/2020	2.00%	78,600	78,600
08-36	Juvenile Detention Center Phase I	12/16/2015				30,463	30,463
08-36	Juvenile Detention Center Phase I	12/14/2016				1,662	1,662
08-37	Various Park Improvements	12/16/2015				71,611	71,611
08-38	Various Law Enforcement Improvements	12/16/2015				465,838	465,838
08-38	Various Law Enforcement Improvements	12/14/2016				154,203	154,203
08-38	Various Law Enforcement Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	21,000	21,000
08-40	County Special Services School District Improvements	12/16/2015				11,210	11,210
08-40	County Special Services School District Improvements	12/14/2016				80,255	80,255
08-40	County Special Services School District Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	18,433	18,433
08-41	Bergen County Technical Schools	12/16/2015				1,224,626	1,224,626
08-41	Bergen County Technical Schools	12/14/2016				695,238	695,238

COUNTY OF BERGEN
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31,	
						2018	2019
08-41	Bergen County Technical Schools	12/13/2017	12/12/2019	12/11/2020	2.00%	61,546	61,546
08-41	Bergen County Technical Schools	12/12/2018	12/12/2019	12/11/2020	2.00%	154,000	154,000
08-41	Bergen County Technical Schools	12/12/2019	12/12/2019	12/11/2020	2.00%		1,045,205
08-42	Bergen County Community College	12/16/2015				76,710	76,710
08-42	Bergen County Community College	12/14/2016				32,142	32,142
08-42	Bergen County Community College	12/13/2017				44,136	44,136
08-42	Bergen County Community College	12/13/2017	12/12/2019	12/11/2020	2.00%	190,722	190,722
08-43	Public Works Improvements	12/16/2015				168,730	168,730
08-43	Public Works Improvements	12/14/2016				19,260	19,260
08-43	Public Works Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	19,260	19,260
08-43	Public Works Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	78,600	78,600
08-43	Public Works Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%		5,628
08-56	Property Acquisition & Infrastructure Improvements	12/14/2016				2,917	2,917
08-56	Property Acquisition & Infrastructure Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	16,100	16,100
08-56	Property Acquisition & Infrastructure Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	38,421	38,421
09-04	Planning & Economic Development Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	360,446	360,446
09-04	Planning & Economic Development Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	40,000	40,000
09-07	Administration / Finance Improvements	12/16/2015				12,422	12,422
09-07	Administration / Finance Improvements	12/14/2016				11,981	11,981
09-07	Administration / Finance Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	2,000	2,000
09-07	Administration / Finance Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%		9,868
09-11	Parks Improvements	12/16/2015				54,646	54,646
09-11	Parks Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	24,700	24,700
09-12	Health and Human Services Improvements	12/16/2015				128,096	128,096
09-12	Health and Human Services Improvements	12/14/2016				218,361	218,361
09-12	Health and Human Services Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	44,202	44,202
09-12	Health and Human Services Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	19,900	19,900
09-17	Parks Improvements	12/16/2015				1,400,067	1,400,067
09-17	Parks Improvements	12/14/2016				179,774	179,774
09-17	Parks Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	46,992	46,992
09-17	Parks Improvements	12/16/2015				114,941	114,941
09-18	Golf Course Improvements	12/14/2016				78,778	78,778
09-18	Golf Course Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	216,856	216,856
09-18	Golf Course Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	306,600	306,600
09-18	Golf Course Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%		142,921
09-19	Law Enforcements Improvements	12/16/2015				170,909	170,909
09-19	Law Enforcements Improvements	12/14/2016				225,460	225,460

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Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2018	Increased	Decreased	Balance, December 31, 2019
09-19	Law Enforcements Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	38,147	38,147	38,147	38,147
09-19	Law Enforcements Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	22,200	22,200	22,200	22,200
09-20	Public Works Improvements	12/16/2015				211,758		211,758	211,758
09-20	Public Works Improvements	12/14/2016				205,836		205,836	205,836
09-20	Public Works Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%		8,452		8,452
09-22	Public Works Improvements	12/16/2015				166,569		166,569	166,569
09-22	Public Works Improvements	12/14/2016				2,482		2,482	2,482
09-22	Public Works Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%		8,749		8,749
09-25	Juvenile Detention Center	12/16/2015				258,523		258,523	258,523
09-25	Juvenile Detention Center	12/14/2016				73,452		73,452	73,452
09-25	Juvenile Detention Center	12/13/2017				2,480		2,480	2,480
09-25	Juvenile Detention Center	12/13/2017	12/12/2019	12/11/2020	2.00%	442,696		442,696	442,696
10-12	Park Improvements	12/16/2015				56,359		56,359	56,359
10-12	Park Improvements	12/14/2016				67,056		67,056	67,056
10-12	Park Improvements	12/13/2017				43,200		43,200	43,200
10-12	Park Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%		74,673		74,673
10-13	Admin & Finance Improvements	12/14/2016				251,815		251,815	251,815
10-13	Admin & Finance Improvements	12/13/2017				36,210		36,210	36,210
10-13	Admin & Finance Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	165,500		165,500	165,500
10-13	Admin & Finance Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%		149,179		149,179
10-15	Health & Human Services Improvements	12/16/2015				171,535		171,535	171,535
10-15	Health & Human Services Improvements	12/14/2016				503,977		503,977	503,977
10-15	Health & Human Services Improvements	12/13/2017				170,012		170,012	170,012
10-15	Health & Human Services Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	78,700		78,700	78,700
10-15	Health & Human Services Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%		14,361		14,361
10-16	Overpeck Phase II Improvements	12/16/2015				12,701		12,701	12,701
10-16	Overpeck Phase II Improvements	12/14/2016				80,533		80,533	80,533
10-16	Overpeck Phase II Improvements	12/13/2017				198,167		198,167	198,167
10-16	Overpeck Phase II Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	115,800		115,800	115,800
10-16	Overpeck Phase II Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%		182,092		182,092
10-17	Department of Public Works Improvements	12/16/2015				421,100		421,100	421,100
10-17	Department of Public Works Improvements	12/14/2016				472,416		472,416	472,416
10-17	Department of Public Works Improvements	12/13/2017				148,489		148,489	148,489
10-17	Department of Public Works Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	55,600		55,600	55,600
10-18	BCC College Improvements	12/16/2015				14,784		14,784	14,784
10-18	BCC College Improvements	12/13/2017				11,951		11,951	11,951

COUNTY OF BERGEN

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FOR THE YEAR ENDED DECEMBER 31, 2019

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2018	Increased	Decreased	Balance, December 31, 2019
10-19	Special Services School District Improvements	12/16/2015	12/12/2019	12/11/2020	2.00%	12,384	21,750	12,384	21,750
10-19	Special Services School District Improvements	12/13/2017				21,750		21,750	
10-20	Voc-Tech School Improvements	12/16/2015				156,574		156,574	
10-20	Voc-Tech School Improvements	12/14/2016				147,925		147,925	
10-20	Voc-Tech School Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	139,546	139,546	139,546	139,546
10-20	Voc-Tech School Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	52,900	52,900	52,900	52,900
10-20	Voc-Tech School Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%		36,413		36,413
10-21	County Law Enforcement	12/16/2015				1,099,197		1,099,197	
10-21	County Law Enforcement	12/14/2016				654,745		654,745	
10-21	County Law Enforcement	12/13/2017	12/12/2019	12/11/2020	2.00%	641,881	641,881	641,881	641,881
10-21	County Law Enforcement	12/12/2018	12/12/2019	12/11/2020	2.00%	326,900	326,900	326,900	326,900
10-21	County Law Enforcement	12/16/2015				216,121		216,121	
10-28	Special Services School District Improvements	12/14/2016				127,421		127,421	
10-28	Special Services School District Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	10,148	10,148	10,148	10,148
10-28	Special Services School District Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	13,500	13,500	13,500	13,500
10-29	Voc-Tech School Improvements	12/16/2015				17,466		17,466	
10-29	Voc-Tech School Improvements	12/14/2016				14,251		14,251	
10-29	Voc-Tech School Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	11,527	11,527	11,527	11,527
10-29	Voc-Tech School Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%		10,876		10,876
11-01	Various Capital Park Improvements	12/16/2015				170,607		170,607	
11-01	Various Capital Park Improvements	12/14/2016				187,805		187,805	
11-01	Various Capital Park Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	3,298	3,298	3,298	3,298
11-01	Various Capital Park Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	46,100	46,100	46,100	46,100
11-01	Various Capital Park Improvements	12/14/2016				383,547		383,547	
11-02	Various Impr. Dept. Health and Human Services	12/13/2017	12/12/2019	12/11/2020	2.00%	108,600	108,600	108,600	108,600
11-02	Various Impr. Dept. Health and Human Services	12/12/2018	12/12/2019	12/11/2020	2.00%	196,100	196,100	196,100	196,100
11-02	Various Impr. Dept. Health and Human Services	12/12/2019	12/12/2019	12/11/2020	2.00%		66,945		66,945
11-03	Various Impr. Depts. Planning and Administration	12/14/2016				5,175		5,175	
11-04	Various Dept. Public Works Improvements	12/16/2015				686,372		686,372	
11-04	Various Dept. Public Works Improvements	12/14/2016				144,129		144,129	
11-04	Various Dept. Public Works Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	259,458	259,458	259,458	259,458
11-04	Various Dept. Public Works Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	33,700	33,700	33,700	33,700
11-04	Various Dept. Public Works Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%		5,012		5,012
11-05	Various Impr. Bergen County Technical Schools	12/14/2016				118,780		118,780	
11-05	Various Impr. Bergen County Technical Schools	12/13/2017	12/12/2019	12/11/2020	2.00%	9,214	9,214	9,214	9,214
11-05	Various Impr. Bergen County Technical Schools	12/12/2018	12/12/2019	12/11/2020	2.00%	14,200	14,200	14,200	14,200

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						2018	2019
						Increased	Decreased
11-05	Various Impr. Bergen County Technical Schools	12/12/2019	12/12/2019	12/11/2020	2.00%	15,065	15,065
11-06	Various Impr. Special Services School District	12/14/2016	12/12/2019	12/11/2020	2.00%	120,520	120,520
11-06	Various Impr. Special Services School District	12/13/2017	12/12/2019	12/11/2020	2.00%	64,491	64,491
11-06	Various Impr. Special Services School District	12/12/2018	12/12/2019	12/11/2020	2.00%	1,100	1,100
11-15	BCC College Improvements	12/16/2015				42,175	42,175
11-15	BCC College Improvements	12/14/2016				24,670	24,670
11-20	Improvements to Justice Center Complex	12/16/2015				15,800	15,800
11-20	Improvements to Justice Center Complex	12/13/2017				3,364	3,364
12-08	Admin and Finance Improvements	12/16/2015				44,235	44,235
12-08	Admin and Finance Improvements	12/14/2016				1,792	1,792
12-08	Admin and Finance Improvements	12/13/2017				8,000	8,000
12-08	Admin and Finance Improvements	12/12/2018				4,200	4,200
12-09	Park Improvements	12/16/2015				199,931	199,931
12-09	Park Improvements	12/14/2016				120,754	120,754
12-09	Park Improvements	12/13/2017				105,818	105,818
12-09	Park Improvements	12/12/2018				48,700	48,700
12-09	Park Improvements	12/12/2019				129,317	129,317
12-10	DPW Capital Improvements	12/16/2015				1,764,155	1,764,155
12-10	DPW Capital Improvements	12/14/2016				360,789	360,789
12-10	DPW Capital Improvements	12/13/2017				24,816	24,816
12-10	DPW Capital Improvements	12/12/2018				197,900	197,900
12-10	DPW Capital Improvements	12/12/2019				274,000	274,000
12-19	Law Enforcement Improvements	12/16/2015				588,021	588,021
12-19	Law Enforcement Improvements	12/14/2016				955,772	955,772
12-19	Law Enforcement Improvements	12/13/2017				646,701	646,701
12-19	Law Enforcement Improvements	12/12/2018				496,500	496,500
12-19	Law Enforcement Improvements	12/12/2019				107,216	107,216
12-20	Health and Human Services Improvements	12/16/2015				197,934	197,934
12-20	Health and Human Services Improvements	12/14/2016				154,056	154,056
12-20	Health and Human Services Improvements	12/13/2017				32,184	32,184
12-20	Health and Human Services Improvements	12/12/2018				113,700	113,700
12-20	Health and Human Services Improvements	6/21/2018				200,000	200,000
12-20	Health and Human Services Improvements	12/12/2019				58,197	58,197
12-21	Bergen County College Ch. 12	12/16/2015				499,901	499,901
12-21	Bergen County College Ch. 12	12/14/2016				89,154	89,154
12-21	Bergen County College Ch. 12	12/13/2017				66,252	66,252

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12-21	Bergen County College Ch. 12	12/12/2018	12/12/2019	12/11/2020	2.00%	3,100	3,100	3,100	3,100
12-21	Bergen County College Ch. 12	12/12/2019	12/12/2019	12/11/2020	2.00%		115		115
12-22	Special Services School Improvements	12/16/2015				33,418		33,418	
12-22	Special Services School Improvements	12/14/2016				95,495		95,495	
12-22	Special Services School Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	83,763	83,763	83,763	83,763
12-22	Special Services School Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	800	800	800	800
12-23	Vocational School Improvements	12/16/2015				130,141		130,141	
12-23	Vocational School Improvements	12/14/2016				18,442		18,442	
12-23	Vocational School Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	36,306	36,306	36,306	36,306
12-23	Vocational School Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	34,300	34,300	34,300	34,300
12-23	Vocational School Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%		31,343		31,343
12-35/14-10/17-02	Justice Center and DPW Garage Improvements	12/16/2015				41,710,910		41,710,910	
12-35/14-10/17-02	Justice Center and DPW Garage Improvements	12/14/2016				25,011,021		25,011,021	
12-35/14-10/17-02	Justice Center and DPW Garage Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	12,956,904	12,956,904	12,956,904	12,956,904
12-35/14-10/17-02	Justice Center and DPW Garage Improvements	6/21/2018	6/12/2019	6/12/2020	3.00%	10,000,000	10,000,000	10,000,000	10,000,000
13-03	Special Services School	12/16/2015				5,898,305		5,898,305	
13-10	Park Improvements	12/16/2015				686,431		686,431	
13-10	Park Improvements	12/14/2016				388,705		388,705	
13-10	Park Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	133,887	133,887	133,887	133,887
13-10	Park Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	12,000	12,000	12,000	12,000
13-10	Park Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%		226,707		226,707
13-11	Administration and Finance Equipment	12/16/2015				371,378		371,378	
13-11	Administration and Finance Equipment	12/14/2016				82,320		82,320	
13-11	Administration and Finance Equipment	12/13/2017	12/12/2019	12/11/2020	2.00%	171,324	171,324	171,324	171,324
13-11	Administration and Finance Equipment	12/12/2018	12/12/2019	12/11/2020	2.00%	95,600	95,600	95,600	95,600
13-11	Administration and Finance Equipment	12/12/2019	12/12/2019	12/11/2020	2.00%		6,900		6,900
13-12	Health and Human Services	12/16/2015				47,326		47,326	
13-12	Health and Human Services	12/14/2016				606,579		606,579	
13-12	Health and Human Services	12/13/2017	12/12/2019	12/11/2020	2.00%	46,209	46,209	46,209	46,209
13-12	Health and Human Services	12/12/2018	12/12/2019	12/11/2020	2.00%	519,900	519,900	519,900	519,900
13-12	Health and Human Services	12/12/2019	12/12/2019	12/11/2020	2.00%		5,334		5,334
13-12	Health and Human Services	12/12/2019	12/12/2019	12/11/2020	2.00%				
13-13	DPW Improvements	12/16/2015				3,656,430		3,656,430	

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						2018	2019
						Increased	Decreased
13-13	DPW Improvements	12/14/2016	12/12/2019	12/11/2020	2.00%	3,662,267	3,662,267
13-13	DPW Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	1,887,280	1,887,280
13-13	DPW Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	287,400	287,400
13-13	DPW Improvements	6/21/2018	6/12/2019	6/12/2020	3.00%	500,000	500,000
13-13	DPW Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	129,288	129,288
13-15	Various Improvements to Technical Schools	12/16/2015				115,211	115,211
13-15	Various Improvements to Technical Schools	12/14/2016				120,512	120,512
13-15	Various Improvements to Technical Schools	12/13/2017	12/12/2019	12/11/2020	2.00%	252,850	252,850
13-15	Various Improvements to Technical Schools	12/12/2018	12/12/2019	12/11/2020	2.00%	37,200	37,200
13-15	Various Improvements to Technical Schools	12/12/2019	12/12/2019	12/11/2020	2.00%	49,200	49,200
13-16	Special Services School Improvements	12/16/2015				31,604	31,604
13-16	Special Services School Improvements	12/14/2016				32,375	32,375
13-16	Special Services School Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	78,766	78,766
13-16	Special Services School Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	8,091	8,091
13-17	Bergen Community College	12/16/2015				155,844	155,844
13-17	Bergen Community College	12/13/2017	12/12/2019	12/11/2020	2.00%	284,429	284,429
13-17	Bergen Community College	12/12/2018	12/12/2019	12/11/2020	2.00%	26,000	26,000
13-22	Law Enforcement Improvements	12/16/2015				375,706	375,706
13-22	Law Enforcement Improvements	12/14/2016				1,212,854	1,212,854
13-22	Law Enforcement Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	995,854	995,854
13-22	Law Enforcement Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	354,100	354,100
13-22	Law Enforcement Improvements	6/21/2018	6/12/2019	6/12/2020	3.00%	400,000	400,000
13-22	Law Enforcement Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	281,093	281,093
14-19	Admin & Finance - Various Capital Improvements	12/16/2015				333,098	333,098
14-19	Admin & Finance - Various Capital Improvements	12/14/2016				90,668	90,668
14-19	Admin & Finance - Various Capital Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	203,525	203,525
14-19	Admin & Finance - Various Capital Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	18,700	18,700
14-19	Admin & Finance - Various Capital Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	105,023	105,023
14-20	Bergen Community College Improvements	12/14/2016				670,500	670,500
14-20	Bergen Community College Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	253,678	253,678
14-20	Bergen Community College Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	7,700	7,700
14-20	Bergen Community College Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	74,000	74,000
14-21	Health and Human Services Improvements	12/14/2016				885,100	885,100
14-21	Health and Human Services Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	796,223	796,223
14-21	Health and Human Services Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	233,400	233,400
14-21	Health and Human Services Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	336,548	336,548

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						2018	2019
						Increased	Decreased
14-22	Park Improvements	12/16/2015				246,386	246,386
14-22	Park Improvements	12/14/2016				492,215	492,215
14-22	Park Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	266,788	266,788
14-22	Park Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	159,600	159,600
14-22	Park Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	283,237	283,237
14-23	Law Enforcement Improvements	12/14/2016				5,278,423	5,278,423
14-24	DPW Improvements	12/14/2016				9,861,000	9,861,000
14-25	Technical Schools Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	596,839	596,839
14-25	Technical Schools Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	84,600	84,600
14-25	Technical Schools Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	374,665	374,665
14-26	Special Service School Improvements	12/14/2016				300,583	300,583
14-26	Special Service School Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	98,686	98,686
14-26	Special Service School Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	36,591	36,591
14-29	Planning & Economic Development Admin	12/14/2016				130,432	130,432
14-29	Planning & Economic Development Admin	12/13/2017	12/12/2019	12/11/2020	2.00%	44,933	44,933
14-37	DPW - Rivervale Road	12/12/2018	12/12/2019	12/11/2020	2.00%	133,700	133,700
14-37	DPW - Rivervale Road	12/12/2019	12/12/2019	12/11/2020	2.00%	20	20
14-38	DPW - Zabriskie Street	12/14/2016				203,002	203,002
14-38	DPW - Zabriskie Street	12/13/2017	12/12/2019	12/11/2020	2.00%	60,003	60,003
14-38	DPW - Zabriskie Street	12/12/2018	12/12/2019	12/11/2020	2.00%	14,800	14,800
14-38	DPW - Zabriskie Street	12/12/2019	12/12/2019	12/11/2020	2.00%	4,094	4,094
15-15	Administration & Finance	12/14/2016				2,408,331	2,408,331
15-15	Administration & Finance	12/13/2017	12/12/2019	12/11/2020	2.00%	388,296	388,296
15-15	Administration & Finance	12/12/2018	12/12/2019	12/11/2020	2.00%	293,400	293,400
15-15	Administration & Finance	12/12/2019	12/12/2019	12/11/2020	2.00%	77,347	77,347
15-16	Public Safety 911	12/14/2016				962,996	962,996
15-16	Public Safety 911	12/13/2017	12/12/2019	12/11/2020	2.00%	2,022,104	2,022,104
15-16	Public Safety 911	12/12/2018	12/12/2019	12/11/2020	2.00%	3,235	3,235
15-17	Law Enforcement Improvements	12/14/2016				6,513,946	6,513,946
15-17	Health/Human Services	12/13/2017	12/12/2019	12/11/2020	2.00%	1,683,607	1,683,607
15-23	Public Works	12/14/2016	12/12/2019	12/11/2020	2.00%	100,365	100,365
15-23	Public Works	12/13/2017	12/12/2019	12/11/2020	2.00%	357,511	357,511
15-23	Public Works	12/12/2018	12/12/2019	12/11/2020	2.00%	155,600	155,600
15-23	Public Works	12/12/2019	12/12/2019	12/11/2020	2.00%	164,198	164,198
15-24	Bergen County Community College	12/14/2016				183,534	183,534
15-24	Bergen County Community College	12/13/2017	12/12/2019	12/11/2020	2.00%	171,733	171,733

COUNTY OF BERGEN
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31,	
						2018	2019
15-24	Bergen County Community College	12/12/2018	12/12/2019	12/11/2020	2.00%	265,000	265,000
15-24	Bergen County Community College	12/12/2019	12/12/2019	12/11/2020	2.00%	689,807	689,807
15-26	Special Services School District Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	277,246	277,246
15-26	Special Services School District Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	194,400	194,400
15-26	Special Services School District Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	2,881	2,881
15-27	Vocational School Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	768,391	768,391
15-27	Vocational School Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	244,600	244,600
15-27	Vocational School Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	63,760	63,760
15-29	Planning & Engineering Department	12/13/2017	12/12/2019	12/11/2020	2.00%	1,380,674	1,380,674
15-29	Planning & Engineering Department	12/12/2018	12/12/2019	12/11/2020	2.00%	1,012,700	1,012,700
15-29	Planning & Engineering Department	6/21/2018	6/12/2019	6/12/2020	3.00%	1,000,000	1,000,000
15-29	Planning & Engineering Department	12/12/2019	12/12/2019	12/11/2020	2.00%	407,198	407,198
15-30	Parks & Golf Division	12/14/2016				4,459,000	4,459,000
16-06	Planning & Economic Development	12/13/2017	12/12/2019	12/11/2020	2.00%	586,394	586,394
16-06	Planning & Economic Development	12/12/2018	12/12/2019	12/11/2020	2.00%	111,000	111,000
16-06	Planning & Economic Development	6/21/2018	6/12/2019	6/12/2020	3.00%	400,000	400,000
16-15	Admin and Finance - Various Capital Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	941,331	941,331
16-15	Admin and Finance - Various Capital Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	707,900	707,900
16-15	Admin and Finance - Various Capital Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	38,239	38,239
16-16	Human Services - Various Capital Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	92,300	92,300
16-16	Human Services - Various Capital Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	48,666	48,666
16-17	Health Department - Various Capital Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	134,044	134,044
16-17	Health Department - Various Capital Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	67,000	67,000
16-17	Health Department - Various Capital Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	166,025	166,025
16-18	Public Safety - Various Capital Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	666,828	666,828
16-18	Public Safety - Various Capital Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	379,100	379,100
16-18	Public Safety - Various Capital Improvements	6/21/2018	6/12/2019	6/12/2020	3.00%	1,000,000	1,000,000
16-18	Public Safety - Various Capital Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	299,209	299,209
16-18	Sheriff's Department - Various Capital Impr.	12/13/2017	12/12/2019	12/11/2020	2.00%	708,932	708,932
16-19	Sheriff's Department - Various Capital Impr.	12/12/2018	12/12/2019	12/11/2020	2.00%	890,800	890,800
16-19	Sheriff's Department - Various Capital Impr.	12/12/2019	12/12/2019	12/11/2020	2.00%	1,878,403	1,878,403
16-20/17-07	Planning - Various Capital Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	1,895,400	1,895,400
16-20/17-07	Planning - Various Capital Improvements	6/21/2018	6/12/2019	6/12/2020	3.00%	1,000,000	1,000,000
16-20/17-07	Planning - Various Capital Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	2,541,075	2,541,075
16-22	Elections - Various Capital Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	23,100	23,100
16-22	Elections - Various Capital Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	3,487	3,487

COUNTY OF BERGEN

SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2018	Increased	Decreased	Balance, December 31, 2019
16-23	Special Services School District Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	1,044,596	1,044,596	1,044,596	1,044,596
16-23	Special Services School District Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	531,700	531,700	531,700	531,700
16-23	Special Services School District Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	378,360	378,360	378,360	378,360
16-24	DPW - Various Capital Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	676,200	676,200	676,200	676,200
16-24	DPW - Various Capital Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	514,924	514,924	514,924	514,924
16-25	Prosecutor's Office - Various Capital Impr.	12/12/2018	12/12/2019	12/11/2020	2.00%	102,000	102,000	102,000	102,000
16-25	Prosecutor's Office - Various Capital Impr.	12/12/2019	12/12/2019	12/11/2020	2.00%	370,421	370,421	370,421	370,421
16-26	Parks Department - Various Capital Impr.	12/13/2017	12/12/2019	12/11/2020	2.00%	1,318,402	1,318,402	1,318,402	1,318,402
16-26	Parks Department - Various Capital Impr.	12/12/2018	12/12/2019	12/11/2020	2.00%	715,600	715,600	715,600	715,600
16-26	Parks Department - Various Capital Impr.	6/21/2018	6/12/2019	6/12/2020	3.00%	1,000,000	1,000,000	1,000,000	1,000,000
16-26	Parks Department - Various Capital Impr.	12/12/2019	12/12/2019	12/11/2020	2.00%	653,227	653,227	653,227	653,227
17-01	Administration and Finance Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	528,270	528,270	528,270	528,270
17-01	Administration and Finance Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	423,700	423,700	423,700	423,700
17-01	Administration and Finance Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	30	30	30	30
17-08	Law Enforcement Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	1,946,718	1,946,718	1,946,718	1,946,718
17-09/17-25/									
18-01	DPW - Various Capital Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	2,617,200	2,617,200	2,617,200	2,617,200
17-10/17-26	Administration and Finance - Various Capital Improvement	12/12/2018	12/12/2019	12/11/2020	2.00%	414,500	414,500	414,500	414,500
17-10/17-26	Administration and Finance - Various Capital Improvement	12/12/2018	12/12/2019	12/11/2020	2.00%	766,930	766,930	766,930	766,930
17-11	Parks and Golf - Various Capital Improvements	6/21/2018	6/12/2019	6/12/2020	3.00%	500,000	500,000	500,000	500,000
17-11	Parks and Golf - Various Capital Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	795,100	795,100	795,100	795,100
17-11	Parks and Golf - Various Capital Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	841,473	841,473	841,473	841,473
17-12	Board of Elections Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	58,000	58,000	58,000	58,000
17-12	Board of Elections Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	4,200	4,200	4,200	4,200
17-12	Board of Elections Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	11,035	11,035	11,035	11,035
17-12	Board of Elections Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	166,100	166,100	166,100	166,100
17-13	Human Services - Various Capital Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	230,664	230,664	230,664	230,664
17-13	Human Services - Various Capital Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	212,085	212,085	212,085	212,085
17-16	Planning & Engineering Department	12/12/2018	12/12/2019	12/11/2020	2.00%	154,100	154,100	154,100	154,100
17-17	Public Safety - Various Capital Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	866,179	866,179	866,179	866,179
17-19	Public Safety - Various Capital Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	381,200	381,200	381,200	381,200
17-19	Public Safety - Various Capital Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	261,445	261,445	261,445	261,445
17-19	Health Department - Various Capital Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	452,600	452,600	452,600	452,600
17-23	Health Department - Various Capital Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	2,666,311	2,666,311	2,666,311	2,666,311
17-23	Special Services School/Vocational/Technical School In	12/12/2018	12/12/2019	12/11/2020	2.00%	1,673,000	1,673,000	1,673,000	1,673,000
17-23	Special Services School/Vocational/Technical School In	12/12/2019	12/12/2019	12/11/2020	2.00%	195,722	195,722	195,722	195,722
17-30	Public Safety - Various Capital Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	1,673,000	1,673,000	1,673,000	1,673,000
17-30	Public Safety - Various Capital Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%	195,722	195,722	195,722	195,722

COUNTY OF BERGEN
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2018	Increased	Decreased	Balance, December 31, 2019
18-02	Bergen County Community College	12/12/2018	12/12/2019	12/11/2020	2.00%	381,100	381,100	381,100	381,100
18-02	Bergen County Community College	12/12/2019	12/12/2019	12/11/2020	2.00%		536,336		536,336
18-07	Sheriff/Jail/BCI	12/12/2019	12/12/2019	12/11/2020	2.00%		1,956,051		1,956,051
18-09	Administration & Finance	12/12/2019	12/12/2019	12/11/2020	2.00%		1,253,269		1,253,269
18-18	County Clerk	12/12/2019	12/12/2019	12/11/2020	2.00%		14,991		14,991
18-19	Prosecutor's Office - Various Capital Impr.	12/12/2019	12/12/2019	12/11/2020	2.00%		6,557		6,557
18-20	Health Department - Various Capital Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%		260,811		260,811
18-21	Human Services - Various Capital Improvements	12/12/2019	12/12/2019	12/11/2020	2.00%		220,431		220,431
18-22	Special Services & Vo Tech School	12/12/2019	12/12/2019	12/11/2020	2.00%		1,249,347		1,249,347
18-27	Planning & Engineering Department	12/12/2019	12/12/2019	12/11/2020	2.00%		394,144		394,144
18-33	Special Services & Vo Tech School	12/12/2019	12/12/2019	12/11/2020	2.00%		124,195		124,195
18-34	Administration & Finance	12/12/2019	12/12/2019	12/11/2020	2.00%		2,969,783		2,969,783
10-23	BRMC Improvements	12/14/2016				139,867		139,867	139,867
10-23	BRMC Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	102,700	102,700	102,700	102,700
14-12	BRMC - Various Capital Improvements	12/14/2016				1,839,674		1,839,674	1,839,674
14-12	BRMC - Various Capital Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	919,240	898,781	919,240	898,781
14-12	BRMC - Various Capital Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	76,800	76,800	76,800	76,800
15-28	BRMC - Various Capital Improvements	12/13/2017	12/12/2019	12/11/2020	2.00%	521,219	521,219	521,219	521,219
15-28	BRMC - Various Capital Improvements	12/12/2018	12/12/2019	12/11/2020	2.00%	2,500,000	2,500,000	2,500,000	2,500,000
15-35	Bergen Regional Medical Center	12/12/2018	12/12/2019	12/11/2020	2.00%	1,000,000	1,000,000	1,000,000	1,000,000
16-04	Self Insurance Reserves	12/13/2017	12/12/2019	12/11/2020	2.00%	70,000	70,000	70,000	70,000
16-04	Self Insurance Reserves	12/12/2018	12/12/2019	12/11/2020	2.00%	600,000	600,000	600,000	600,000
16-21	Bergen Regional Medical Center - Various Impr	12/12/2018	12/12/2019	12/11/2020	2.00%	900,500	900,500	900,500	900,500
						\$ 225,745,000	110,670,000	225,745,000	110,670,000
						Cash \$	30,000,000		
						Paydown on Notes			2,272,222
						Deferred Charges Unfunded			142,802,778
						Renewed	80,670,000		
						\$ 110,670,000	225,745,000		

COUNTY OF BERGEN
SCHEDULE OF CAPITAL IMPROVEMENT FUND
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018	\$ 374,461
Increased by:	
Current Year Budget Appropriation	<u>3,700,000</u>
	4,074,461
Decreased by:	
Appropriated to Finance Improvement Authorizations	<u>2,534,981</u>
Balance: December 31, 2019	<u>\$ 1,539,480</u>

COUNTY OF BERGEN
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

ORD. NO.	Improvement Description	ORDINANCE	Date	Amount	Balance, December 31, 2018		2019 Authorizations	Cancelled	Paid or Charged	Balance, December 31, 2019	
					Funded	Unfunded				Funded	Unfunded
88-45	Central Campus for Special Services School	\$ 7,800,000	8/24/1988	\$ 7,800,000	275,562				275,562		
95-23	Various County Departments	1,756,593	5/3/1995	1,756,593	387		387				
98-20	Public Works Road - Resurfacing	6,420,000	4/15/1998	6,420,000							
99-08	County Road Resurfacing	6,420,000	4/21/1999	6,420,000							
00-07	Road Resurfacing	8,022,000	4/19/2000	8,022,000	528,558					528,558	
00-33	DPW Bridge Improvements	9,208,500	11/8/2000	9,208,500	129			129			
01-28	Road Resurfacing	7,195,000	8/8/2001	7,195,000	260,165			260,165			
02-09	DPW Road Improvements	7,181,000	6/5/2002	7,181,000	126,497					126,497	
02-19	Various Bridge Improvements	1,374,279	6/19/2002	1,374,279	2,093					2,093	
03-15	DPW - Roads	7,181,000	7/16/2003	7,181,000	62,786					62,786	
03-35	Planning and Economic Development	2,575,000	9/17/2003	2,575,000		731,543		759,111	(27,568)		
03-38	Bridge Improvements - DOT	7,366,500	10/15/2003	7,366,500	2,480			634,237	2,480		
04-24	Planning & Economic Development Improv.	1,995,000	8/4/2004	1,995,000		634,237					10,000
05-12	Public Works Improvements	7,953,000	6/1/2005	7,953,000		10,012			12		63,043
05-36	DPW Drainage Improvements	11,400,000	11/22/2005	11,400,000		63,043					
06-08	Road Resurfacing	7,181,000	4/19/2006	7,181,000	395,780					395,780	
06-09	DPW Various Improvements	6,200,000	5/3/2006	6,200,000							
06-16	Health and Human Services	3,150,000	5/3/2006	3,150,000	38,818			3,046	35,772		89,295
06-20	Voc-Tech School Improvements	4,916,000	6/7/2006	4,916,000	229,098				139,803		5,556
06-21	Special Service School Improvements	1,811,000	6/7/2006	1,811,000	5,556						
06-22	Planning & Economic Development Improv.	3,300,000	6/22/2006	3,300,000	1,349,972			1,349,972			
06-26	Voc-Tech School Improvements	4,406,000	9/6/2006	4,406,000	1,211						1,211
06-29	DPW Roads and Bridges	3,740,000	9/6/2006	3,740,000	60,581						60,581
06-34	Homeless Shelter	4,730,000	12/20/2006	4,730,000							
07-12	Various DPW Improvements	6,661,000	4/18/2007	6,661,000							
07-15	Bergen Community College	6,000,000	4/18/2007	6,000,000	5,870					5,870	
07-22	Trunked Radio Systems	12,100,000	4/18/2007	12,100,000							
07-28	Justice Center Improvements	2,300,000	6/20/2007	2,300,000				13,500			
07-29	Special Service School Improvements	1,867,000	6/20/2007	1,867,000							31,750
07-30	Vocational School Improvements	4,639,420	7/11/2007	4,639,420							153,393
07-33	Planning Improvements	2,420,000	8/8/2007	2,420,000				803,162			78,295
07-34	Various County Department Improvements	1,311,000	8/8/2007	1,311,000	12,610						
07-43	Overpeck Landfill Improvements	39,600,000	11/20/2007	39,600,000							
08-13	Public Works Improvements	8,623,000	5/21/2008	8,623,000							250,000
08-15	Planning & Economic Development Improv.	2,258,000	5/21/2008	2,258,000				50,000			
08-17	Health and Human Services Improvements	1,920,000	5/21/2008	1,920,000							
08-19	Communications Center	22,750,000	6/4/2008	22,750,000							(58,275)
08-20/18-30	Renovations to Golf Courses	3,228,000	6/4/2008	3,228,000				115,425			501,361
08-38	Various Law Enforcement Improvements	3,837,000	6/18/2008	3,837,000				450,000			
08-40/12-31	County Special Svc. School District Improv.	5,035,750	8/13/2008	5,035,750						10	9,209

COUNTY OF BERGEN
 SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
 GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

ORD. NO.	Improvement Description	Date	ORDINANCE		2019 Authorizations		Balance, December 31, 2019		
			Amount	Funded	Unfunded	Cancelled	Paid or Charged	Funded	Unfunded
08-41	Bergen County Technical Schools	8/13/2008	10,084,080		1,200,909			1,045,204	155,705
08-43	Public Works Improvements	8/13/2008	5,280,000		5,628			5,628	
08-46	Various Road Improvement Projects	8/13/2008	8,145,000	386,621				110,259	276,362
08-56	Property Acquisition & Infrastructure Improv.	11/25/2008	4,000,000		56,285				56,268
09-01	Juvenile Detention Center	2/18/2009	3,160,000		1,439,555		17		
09-04	Planning & Economic Development Improv.	3/18/2009	1,975,000		1,439,555		1,439,555	159,868	16,374
09-07	Administration / Finance Improvements	4/1/2009	1,409,000		345,711		16	345,695	
09-18/18-32	Golf Course Improvements	6/24/2009	3,003,000		131,000		66,000	4,368	65,000
09-19	Law Enforcements Improvements	6/24/2009	5,776,000		1,004,368			3,575	1,000,000
09-20	Public Works Improvements	6/24/2009	8,215,000		83,780		595		79,610
09-22	Public Works Improvements	7/15/2009	4,126,000						
09-23	Road Resurfacing	7/15/2009	8,145,000	462,740					462,740
09-25	Juvenile Detention Center	8/12/2009	26,362,000		21,643		19,549	2,094	
10-09	Road Improvements	5/5/2010	8,103,000	619,136			2,317	183,516	619,136
10-12	Park Improvements	7/7/2010	4,198,000		185,833			208,204	242,738
10-13	Admin & Finance Improvements	7/7/2010	1,681,000		450,942				
10-14	Planning & Economic Development	7/7/2010	653,000	10,500	600,000		610,500		
10-15	Health & Human Services Improvements	7/7/2010	2,701,000		3,995,706			101,010	3,894,696
10-16	Overpeck Phase II Improvements	7/7/2010	8,712,000		8,780		3,520	36,413	5,260
10-17	Department of Public Works Improvements	7/7/2010	2,033,000		89,488			7,265	53,075
10-20	Voc-Tech School Improvements	8/4/2010	9,408,000		149,999		142,734	493	
10-21	County Law Enforcement	12/1/2010	1,950,000		17,446		16,953	10,883	
10-28/12-30	Special Services School District Improvements	12/1/2010	2,750,000		55,159		30,015		14,261
10-29	Voc-Tech School Improvements	12/8/2010	10,225,000	2,349,058					2,349,058
10-35	DOT Road Improvements	9/7/2011	1,130,000		20,321		14,556	5,765	125,200
11-02	Various Impr. Dept. of Health & Human Services	9/7/2011	5,670,000		145,008		14,796	5,012	26,924
11-04	Various Dept. Public Works Improvements	9/7/2011	750,000		102,989			76,065	
11-05	Various Impr. Bergen County Technical Schools	9/7/2011	8,500,000	118,536					118,536
11-07	BCC College Improvements	9/21/2011	3,900,000		2,812,064				2,518,759
11-08	Various Dept. Department of Public Works	9/21/2011	2,300,000	41,748					41,748
11-09	Various Dept. Department of Public Works	12/7/2011	8,103,000	109,062					109,062
11-16	Department of Public Works (DOT)	2/15/2012	9,749,000		5,000				5,000
12-01	ERI Refunding Bond - County	2/15/2012	949,000		8,000				8,000
12-02	ERI Refunding Bond - Social Services	2/15/2012	878,000		2,000				2,000
12-03	ERI Refunding Bond - School	2/15/2012	21,000,000		2,840,000				2,840,000
12-05	Refunding 2003 General Improvement	4/4/2012	499,000		24,000				24,000
12-08	Administration and Finance Improvements	4/4/2012	3,180,000		174,998		25,020	149,978	
12-09	Park Improvements	4/4/2012	4,515,000		13				13
12-10	DPW Capital Improvements	4/4/2012	1,000,000	17,763					17,763
12-11	DPW DOT Midland Park Bridge								

COUNTY OF BERGEN
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

ORD. NO.	Improvement Description	Date	ORDINANCE		Balance, December 31, 2018		2019		Balance, December 31, 2019	
			Amount	Funded	Unfunded	Authorizations	Paid or Charged	Cancelled	Funded	Unfunded
12-12	DPW DOT Allendale Bridge	7/11/2012	1,000,000	125,389						
12-19	Law Enforcement Improvements	7/11/2012	6,232,000		149,551			97,733		50,000
12-20	Health and Human Services	7/11/2012	1,065,000		6,271		1,818	535		5,736
12-21	Bergen Community College Ch. 12	7/11/2012	1,000,000		20,095			794		19,301
12-22	Special Services School District	7/11/2012	500,000		9,769			58		9,711
12-23	Vocational School Improvements	7/11/2012	750,000		96,042			31,343		64,699
12-24	DPW NJDOT 2012	7/11/2012	8,103,000	1,604,166				271,986		1,332,180
12-26	Bergen Community College Ch. 12	9/12/2012	1,500,000	7,554						7,554
12-35/14-10/										
17-02	Justice Center and DPW Garage	12/5/2012	147,000,000		6,221,278			4,275,538		1,945,740
13-02	Refunding General Improvement	2/20/2013	42,000,000		2,715,000					2,715,000
13-03	Special Service School Improvements	4/17/2013	46,000,000		406,622			32,991		373,631
13-04	DPW Rehab Patterson Street Bridge	4/17/2013	2,000,000	66,459						66,459
13-09	DPW Road Improvements State Aid	6/19/2013	8,051,900	313,352						313,352
13-10	Park Improvements	6/19/2013	2,940,000		329,884			250,280		7,669
13-11	Administration and Finance Improvements	6/19/2013	1,298,000		129,695			31,562		60,181
13-12	Health and Human Services	6/19/2013	1,498,650		70,822			30,792		40,030
13-13	DPW Improvements	6/19/2013	12,975,000		111,836			61,565		48,023
13-15	Various Improvements to Technical School	7/10/2013	1,268,000		271,373		2,248	49,200		222,173
13-16	Special Services School District Improvements	7/10/2013	450,000		8,998			8,998		
13-17	Bergen Community College	7/10/2013	1,000,000		509,401			149		509,252
13-18	Bergen Community College Ch. 12	7/10/2013	4,250,000							
13-22	Law Enforcement Improvements	9/17/2013	4,600,000	38,025			17,584			216,070
14-02/15-32	DPW NJDOT 2014	3/4/2014	6,605,000	1,236,439	405,085					1,236,439
14-04	DPW - FEMA Hazard Mitigation Grant	3/4/2014	3,500,000	1,651,435						1,600,962
14-12	BRMC - Various Capital Improvements	5/7/2014	3,249,371		9,093			6,390		2,703
14-19	Admin & Finance - Various Capital Improvements	9/5/2014	1,360,385		518,928			15,496		479,641
14-20	Bergen County Community Improvements	9/3/2014	3,625,000		1,348,000		23,791	262,250		1,085,750
14-21	Health and Human Services	9/3/2014	2,567,025		123,332			58,686		49,830
14-22	Special Service School Improvements	9/3/2014	2,097,500		792,989			774,313		3,400
14-23	Law Enforcement Improvements	9/3/2014	6,099,700		1,014,800			672,831		
14-24	DPW	9/3/2014	10,381,000		240,243			188,692		319,846
14-25	BC - Technical Schools	9/17/2014	1,205,000		234,286			87,390		146,896
14-26	BC - Special Schools	9/17/2014	450,000		50,731			50,731		
14-29	Planning	10/7/2014	1,225,000		905,300			(82,335)		50,000
14-37	DPW - Riverdale Road	12/15/2014	5,829,000		984,511					984,511
14-38	DPW - Zabriskie Street	12/15/2014	1,785,000		1,412,194			4,595		1,407,599
15-15/19-28	Admin & Finance Improvements	8/5/2015	4,171,380		828,925			400,427		428,498
15-16	Public Safety 911	9/22/2015	3,135,000		149,900			3,365		146,535
15-17	Law Enforcement Improvements	9/22/2015	7,571,708		2,381,537			1,486,292		316,861

COUNTY OF BERGEN
 SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
 GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

ORD. NO.	Improvement Description	ORDINANCE Date	Balance, December 31, 2018		2019 Authorizations	Cancelled	Paid or Charged	Balance, December 31, 2019	
			Funded	Unfunded				Funded	Unfunded
15-22	Health & Human Services Improvements	9/30/2015	1,772,000	392,230		208,356	123,493	56,988	3,393
15-23	Department of Public Works	9/30/2015	1,712,000	882,180			111,770		770,410
15-24	Bergen County Community College	10/14/2015	1,500,000	146,195			28,279		117,916
15-26	Special Services School District Improvements	10/14/2015	550,000	50,221			2,749		47,472
15-27	Vocational School Improvements	10/14/2015	1,280,000	151,277			12,039		139,238
15-28/16-29	Bergen Regional Medical Center	10/14/2015	3,145,000	1,722,530			(115,947)		1,838,477
15-29/17-06	Planning & Engineering Department	10/14/2015	11,630,000	8,764,472			221,268		8,543,204
15-30/18-31	Parks & Golf Courses Improvements	11/24/2015	4,686,000	2,298,164			41,069	2,257,095	
15-34	DOT - Public Works/Engineering	12/9/2015	7,604,500	1,773,179			(77,160)		1,773,179
15-35	Bergen Regional Medical Center	12/9/2015	1,800,000	644,351		11	14,500		721,511
15-38	Parks - Tennis Court Improvements	12/9/2015	858,143				5,300,000		17,680,000
16-04	Self Insurance Reserves	3/22/2016	24,880,000						575,640
16-06	Planning and Economic Development	7/6/2016	1,636,000	575,640			726,729		4,685,000
16-07	DOT - County Aid Program	7/13/2016	7,604,500	726,729					77,151
16-11	Refunding Bond Ordinance	8/24/2016	52,000,000	4,685,000					124,790
16-15	Admin and Finance - Various Capital Impr.	8/24/2016	1,942,500	173,826			96,675		37,400
16-16	Human Services - Various Capital Improvements	8/24/2016	283,000	145,995			110,680		603,029
16-17	Health Department - Various Capital Impr.	8/24/2016	777,500	371,214		223,134	393,680		755,835
16-18/19-04	Public Safety - Various Capital Improvements	9/7/2016	3,393,500	996,709			1,478,114		2,994,422
16-19	Public Safety - Various Capital Impr.	9/7/2016	5,039,500	2,233,949			2,772,048		474,702
16-20/17-07	Sherriff's Department - Various Capital Impr.	10/5/2016	13,461,000	5,766,470			1,703,762		111,413
16-21	Planning - Various Capital Improvements	10/5/2016	3,000,000	2,178,464					398,415
16-22	Bergen Regional Medical Center - Various Impr	10/5/2016	145,000	111,413			495,209		218,881
16-23	Elections - Various Capital Improvements	10/19/2016	2,485,000	893,624			222,495		47,400
16-24	Special Services School District Improvements	10/19/2016	1,715,000	441,376			761,800		345,642
16-25	DPW - Various Capital Improvements	10/19/2016	1,000,000	809,200			377,477	1,446,051	2,000
16-26	Prosecutor's Office - Various Capital Impr.	11/2/2016	4,725,000	723,119			536,413		3,953,359
16-30/19-30	Parks Department - Various Capital Impr.	12/14/2016	5,200,000	1,982,464			3,088,947		3,401,352
17-08	BCCC - Various Capital Improvements	6/28/2017	8,608,000	7,042,306					272,070
17-09/17-25/	Law Enforcement - Various Capital Improvements								1,606,952
18-01	DPW - Various Capital Improvements	8/23/2017	15,594,200	4,415,857			1,014,505		7,265
17-10/17-26	Administration and Finance - Various Capital Impr	8/23/2017	1,536,000	285,980			13,910		31,433
17-11	Parks and Golf - Various Capital Improvements	6/28/2017	4,132,000	1,724,718			117,766		8,823,193
17-12	Elections - Various Capital Improvements	6/28/2017	85,000	18,265			11,000		203,747
17-13	Human Services - Various Capital Improvements	6/28/2017	457,000	31,314			(119)		1,114,000
17-16	Planning and Engineering - Various Capital Impr	7/26/2017	18,266,500	8,656,894			(166,299)		49,610
17-17	Public Safety - Various Capital Improvements	7/26/2017	2,011,600	1,464,189			1,260,442		26,584
17-18	Surrogate/Sup of Schools - Various Capital Impr.	7/26/2017	1,170,000	1,114,000				56,000	
17-19/19-29	Health Department - Various Capital Improvements	7/26/2017	1,058,000	437,701		299,690	88,401		
17-21	County Clerk - Various Capital Improvements	10/3/2017	262,500	115,934			89,350		

COUNTY OF BERGEN
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

ORD. NO.	Improvement Description	Date	ORDINANCE		Amount	Balance, December 31, 2018		2019 Authorizations	Cancelled	Paid or Charged	Balance, December 31, 2019	
			Funded	Unfunded		Funded	Unfunded					
17-23	Special Svcs School/Vocational/Tech School Impr.	10/18/2017			4,300,000		2,996,092			1,885,655		1,110,437
17-30	Public Safety - Various Capital Improvements	11/21/2017			2,100,000		100,000			1,831		98,169
17-31	Refunding Bond Ordinance	12/6/2017			33,000,000		2,415,000					2,415,000
18-02	BCCC Various Capital Improvements	3/29/2018			1,500,000		996,701					167,934
18-03	BCCC Various Capital Improvements	3/29/2018			4,000,000	3,965,000				828,767	3,483,637	
18-05	BCCC Various Capital Improvements	6/6/2018			3,755,091	2,401,273				481,363	2,110,886	
18-06	BCCC Various Capital Improvements	6/6/2018			2,840,846	2,483,329				290,387	1,429,872	
18-07	Sheriff/Jail/BCC Various Capital Improvements	6/6/2018			6,760,000		5,367,686			1,053,457		1,345,043
18-09	Administration and Finance Various Capital Impr	6/6/2018			2,890,500		1,784,125			105,823		5,261,863
18-10	Parks and Golf Various Capital Improvements	6/6/2018			7,720,500	865,233				760,627		1,023,498
18-11	Planning and Engineering Various Capital Impr	6/6/2018			772,500	37,500				1,724,964		5,302,269
18-12	Public Works Various Capital Improvements	6/6/2018			24,115,500	7,998,596				82,902		689,598
18-14	Planning and Engineering Bridge Improvements	6/6/2018			3,901,309	3,901,309				12,913,833	3,901,309	5,074,763
18-17	Public Safety Various Capital Improvements	8/1/2018			6,237,000	285,775				1,680,958		4,542,817
18-18	County Clerk Various Capital Improvements	8/1/2018			236,500		210,009			80,595		129,414
18-19	Prosecutor's Office Various Capital Improvements	8/1/2018			1,622,500	22,906				371,135		1,196,771
18-20	Health Services Various Capital Improvements	8/1/2018			1,370,500		1,245,702			226,104		1,019,598
18-21	Health Services Various Capital Improvements	8/1/2018			398,500		227,382			116,772		110,610
18-22	Special Services School District Improvements	8/1/2018			5,955,000	30,500				1,992,050		3,962,950
18-23	BCCC Various Capital Improvements	8/1/2018			1,500,000		1,500,000			12,112		1,487,888
18-27	County Bridge Improvements	8/15/2018			975,000		46,500					46,500
18-29	Overpeck County Park	9/26/2018			2,098,913		2,098,913					2,098,913
18-33	Acquisition of New School Buses	9/26/2018			280,000		266,500			242,842		37,158
18-34	Acquisition and Improvement of Real Property	10/17/2018			4,200,000	13,500				429,790		600,351
18-35	Improvement of County Bridges and Culverts	10/17/2018			3,000,000	2,828,076				743,402	2,084,674	
18-36	Prosecutor Paramus Facility Improvements	11/20/2018			500,000	24,000				46,525		453,475
19-03	Planning and Engineering	3/19/2019			1,000,000		1,000,000			633,650		366,350
19-05	Administration and Finance	3/19/2019			2,200,000		1,906,163			1,906,163		
19-07	BCCC	4/3/2019			8,100,000		8,100,000			2,491,280		195,000
19-08	Planning and Engineering	4/3/2019			3,250,000		3,250,000			563,720		9,430,000
19-11/19-27	DPW	6/19/2019			23,430,000		23,430,000			3,514,754	10,485,246	
19-12	IT/Health/Human Services/Public Safety	6/19/2019			4,567,000		4,567,000			1,587,132		2,979,868
19-13	Parks and Golf	6/19/2019			8,498,000		8,498,000			1,181,794		7,316,206
19-14	Special Services/Technical Schools	6/19/2019			5,045,000		5,045,000			19,525		4,992,000
19-15	Planning and Engineering	6/19/2019			12,967,500		12,967,500			33,475		9,778,500
19-16	BCCC	6/19/2019			1,000,500		1,000,500					1,000,500
19-17/19-23	Surrogate/County Clerk/Sup. of Schools	6/19/2019			1,369,000		1,369,000			51,674	14,326	1,303,000
19-18	Prosecutor/Sheriff	6/19/2019			8,232,000		8,232,000			908,616		7,323,384
19-20	Public Safety - Operations	7/2/2019			5,000,000		5,000,000			1,035,770		3,964,230
19-21	BCIA - Various County Improvements	9/4/2019			60,000,000		60,000,000				60,000,000	

COUNTY OF BERGEN
 SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
 GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

ORD. NO.	Improvement Description	Date	ORDINANCE	Amount	Balance, December 31, 2018		2019 Authorizations	Balance, December 31, 2019			
					Funded	Unfunded	Cancelled	Paid or Charged	Funded	Unfunded	
19-31	Supt of Election/County Clerk	12/4/2019		804,500	37,731,968	183,599,495	804,500	8,472,649	73,774,791	156,000	648,500
				\$	145,463,500	145,463,500	844,000	8,472,649	73,774,791	156,000	648,500
					Deferred Charges Unfunded	2,534,981					
					Capital Improvement Fund	19,393,019					
					Grants Receivable	145,463,500					
					<u>145,463,500</u>						

Deferred Charges - Unfunded	\$ 8,212,586	
Capital Fund Balance	<u>260,066</u>	
	<u>\$ 8,472,652</u>	
Cash		\$ 29,280,750
PY Encumbrances Cancelled		(334,596)
Encumbrances		<u>44,828,637</u>
	<u>\$ 73,774,791</u>	

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR ENCUMBRANCES PAYABLE
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018		\$ 47,447,197
Increased by:		
Transfer from Improvement Authorizations		44,828,637
		92,275,834
Decreased by:		
Cash Disbursements	\$ 47,112,601	
Cancelled	334,596	
		47,447,197
Balance: December 31, 2019		\$ 44,828,637

COUNTY OF BERGEN
SCHEDULE OF INTERFUNDS RECEIVABLE/(PAYABLE)
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Total	Current Fund
Increased by:		
Cash Disbursements	\$ 553,472	553,472
Decreased by:		
Reserve for Interest for Arbitrage Rebate	38,970	38,970
Interest Earned	514,502	514,502
	\$ 553,472	553,472

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR INTEREST FOR ARBITRAGE REBATE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018		\$	95,956
Increased by:			
Interest Earned on Arbitrage Rebate			<u>56,198</u>
			152,154
Decreased by:			
Interest Transferred on Arbitrage Rebate	\$	21,745	
Interfunds		<u>38,970</u>	
			<u>60,715</u>
Balance: December 31, 2019		\$	<u><u>91,439</u></u>

SCHEDULE OF RESERVE FOR INTEREST

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018		\$	3
Increased by:			
Interest Earned			<u>109,862</u>
Balance: December 31, 2019		\$	<u><u>109,865</u></u>

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR PRELIMINARY COSTS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018	\$ <u>1,434</u>
Balance: December 31, 2019	\$ <u><u>1,434</u></u>

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR COUNTY ROADS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Balance: December 31, 2018	\$ <u>668,592</u>
Balance: December 31, 2019	\$ <u><u>668,592</u></u>

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR PAYMENT OF NOTES
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

Increased by:					
	Cash Receipts		\$	<u>705,071</u>	
				705,071	
Decreased by:					
	Deferred Charges Unfunded			<u>682</u>	
Balance: December 31, 2019			\$	<u><u>704,389</u></u>	

Analysis of Balance:

Ordinance	Amount
12-35	100,000
15-29	70,000
17-16	497,566
unknown	<u>36,823</u>
	\$ <u><u>704,389</u></u>

COUNTY OF BERGEN

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2018	2019 Authorizations	Decreased	Balance, December 31, 2019
03/15/00	00-05	DPW Roads Improvement & Equipment	\$ 64,668		13,629	51,039
05/03/00	00-11	Open Space Acquisition	57		57	
11/13/02	02-31	Prosecutor Equipment	364		364	
09/17/03	03-35	Planning and Economic Development	759,111		759,111	
08/04/04	04-22	Health & Human Services Improvements	30		30	
08/04/04	04-24	Planning and Economic Development Improvements	634,273		634,273	
06/01/05	05-11	Law Enforcement Improvements	5		5	
06/01/05	05-12	Public Works Improvements	14,409			14,409
11/22/05	05-36	DPW Drainage Improvements	63,089		46	63,043
05/03/06	06-09	DPW Various Improvements	42,077		42,077	
04/19/06	06-16	Health and Human Services	38,896		13,730	25,166
06/07/06	06-20	Voc-Tech School Improvements	324,974		235,678	89,296
06/07/06	06-21	Special Service School Improvements	15,636		10,079	5,557
06/22/06	06-22	Planning and Economic Development Improvements	1,378,012		1,350,032	27,980
09/06/06	06-26	Voc-Tech School Improvements	1,211			1,211
09/06/06	06-29	DPW Roads and Bridges	336,456		499	335,957
12/20/06	06-34	Homeless Shelter Property Acquisition	228			228
04/04/07	07-10	Parks Golf Course Improvements	2		2	
04/04/07	07-12	Various DPW Improvements	3,554		3,554	
04/04/07	07-13	Parks Improvements	80		80	
04/18/07	07-22	Trunked Radio System	13,500		13,500	
06/06/07	07-28	Justice Center Improvements	31,750			31,750
06/06/07	07-29	Special Services School Improvements	173,185		15,428	157,757
06/20/07	07-30	Vocational School Improvements	141,948		63,470	78,478
07/11/07	07-33	Planning Improvements	1,005,202		942,239	62,963
07/11/07	07-34	Various County Department Improvements	12,584		12,584	
07/11/07	07-35	Bergen Regional Medical Center	2,905			2,905
11/07/07	07-43	Overpeck Landfill	4,708			4,708
5/21/2008	08-13	Public Works Improvements	272,878		2,630	270,248
5/7/2008	08-15	Planning & Economic Development Improvements	50,000		22,878	27,122
5/21/2008	08-17	Health and Human Services Improvements	13,447		50,000	36,447
6/4/2008	08-19	Communications Center	115,516		13,447	102,069
6/4/2008	08-20/18-30	Renovations to Golf Courses	1,958,760		115,516	1,843,244
6/4/2008	08-37	Various Parks Improvements	69,473		457,259	387,783

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

FOR THE YEAR ENDED DECEMBER 31, 2019

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2018	2019 Authorizations	Decreased	Balance, December 31, 2019
6/18/2008	08-38	Various Law Enforcement Improvements	3,808		62	3,746
8/13/2008	08-39	Bergen Regional Medical Center Improvements	14,101			14,101
8/13/2008	08-40	County Special Services School District Improv.	9,219			9,219
8/13/2008	08-41	Bergen County Technical Schools	1,660,946			1,55,705
8/13/2008	08-43	Public Works Improvements	661,307		1,505,241	163,898
11/25/2008	08-56	Property Acquisition & Infrastructure Improvements	77,976		497,409	39,542
2/18/2009	09-01	Juvenile Detention Center	56,285		38,434	56,268
3/18/2009	09-04	Planning & Economic Development Improv.	1,439,554		1,439,554	166,374
4/1/2009	09-07	Administration / Finance Improvements	176,249		9,875	
5/6/2009	09-11	Parks Improvements	58		58	
5/6/2009	09-12	Health and Human Services Improvements	1,790		1,790	
6/24/2009	09-18/18-32	Golf Course Improvements	383,000		163,675	219,325
6/24/2009	09-19	Law Enforcements Improvements	150,892		67,693	83,199
6/24/2009	09-20	Public Works Improvements	1,174,908		59,445	1,115,463
7/15/2009	09-22	Public Works Improvements	92,530		9,344	83,186
8/12/2009	09-25	Juvenile Detention Center	41,063		19,549	21,514
7/7/2010	10-12	Park Improvements	185,959		77,060	108,899
7/7/2010	10-13	Admin & Finance Improvements	504,175		149,194	354,981
7/7/2010	10-14	Planning & Economic Development	600,000		600,000	
7/7/2010	10-15	Health & Human Services Improvements	17,265		17,265	
7/7/2010	10-16	Overpeck Phase II Improvements	4,222,799		211,437	4,011,362
7/7/2010	10-17	Department of Public Works Improvements	113,227		36,938	76,289
7/7/2010	10-20	Voc-Tech School Improvements	135,463		82,387	53,076
8/4/2010	10-21	County Law Enforcement	162,229		147,266	14,963
8/4/2010	10-23	BRMC Improvements	80			80
12/1/2010	10-28/12-30	Special Services School District Improvements	17,486		16,993	493
12/1/2010	10-29	Voc-Tech School Improvements	59,864		45,595	14,269
9/7/2011	11-01	Various Capital Park Improvements	67		67	
9/7/2011	11-02	Various Improvements Dept. Health and Human Services	143,862		138,096	5,766
9/7/2011	11-04	Various Dept. Public Works Improvements	186,382		57,648	128,734
9/7/2011	11-05	Various Improvements Bergen County Technical Schools	103,023		15,098	87,925
9/7/2011	11-06	Various Improvements Special Services School District	76		76	
9/21/2011	11-08	Various Dept. Public Works Improvements	3,213,118		694,379	2,518,739
2/15/2012	12-01	ERI Refunding Bond - County	5,000			5,000

COUNTY OF BERGEN

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2018	2019 Authorizations	Decreased	Balance, December 31, 2019
2/15/2012	12-02	ERI Refunding Bond - Social Services	8,000			8,000
2/15/2012	12-03	ERI Refunding Bond - School	2,000			2,000
4/4/2012	12-05	Refunding 2003 General Improvement Bonds	2,840,000			2,840,000
4/4/2012	12-08	Admin and Finance Improvements	24,144		144	24,000
4/4/2012	12-09	Park Improvements	354,459		313,598	40,861
7/11/2012	12-10	DPW Capital Improvements	274,442		274,039	403
7/11/2012	12-19	Law Enforcement Improvements	587,406		286,376	301,030
7/11/2012	12-20	Health and Human Services Improvements	76,641		70,871	5,770
7/11/2012	12-21	Bergen Community College Ch. 12	20,192		711	19,481
7/11/2012	12-22	Special Services School Improvements	9,861		92	9,769
3/21/2012	12-23	Vocational School Improvements	159,750		95,051	64,699
	12-35/14-10/					
12/5/2012	17-02	Justice Center and DPW Garage Improvements	2,001,061			2,001,061
2/20/2013	13-02	Refunding General Improvement and Special Services	2,715,000			2,715,000
6/19/2013	13-10	Park Improvements	331,461		298,664	32,797
6/19/2013	13-11	Administration and Finance Equipment	150,626		58,882	91,744
6/19/2013	13-12	Health and Human Services	94,170		23,348	70,822
6/19/2013	13-13	DPW Improvements	569,235		217,340	351,895
6/19/2013	13-15	Various Improvements to Technical Schools	301,659		79,486	222,173
7/10/2013	13-16	Special Services School Improvements	8,092		8,091	1
7/10/2013	13-17	Bergen Community College	509,416		412	509,004
9/17/2013	13-22	Law Enforcement Improvements	769,996		497,513	272,483
5/7/14	14-12	BRMC - Various Capital Improvements	69,364		69,364	
9/3/14	14-19	Admin & Finance - Various Capital Improvements	613,044		128,830	484,214
9/3/14	14-20	Bergen County Community Improvements	1,348,079		74,078	1,274,001
9/3/14	14-21	Health and Human Services	519,083		413,897	105,186
9/3/14	14-22	Parks	821,757		298,585	523,172
9/17/14	14-25	BC - Technical Schools	523,561		374,665	148,896
9/17/14	14-26	BC - Special Schools	50,731		36,591	14,140
10/7/14	14-29	Planning	987,635		937,635	50,000
12/15/14	14-37	DPW - Rivervale Road	1,032,100		20	1,032,080
12/15/14	14-38	DPW - Zabriskie Street	1,417,195		4,094	1,413,101
8/5/15	15-15/19-28	Admin & Finance Improvements	872,784		77,347	795,437
9/2/15	15-16	Public Safety 911	149,900		3,235	146,665

COUNTY OF BERGEN

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2018	2019 Authorizations	Decreased	Balance, December 31, 2019
9/2/15	15-17	Law Enforcement Improvements	316,861			316,861
9/30/15	15-22	Health & Human Services Improvements	3,393			3,393
9/30/15	15-23	Department of Public Works	1,016,524		164,198	852,326
10/14/15	15-24	Bergen County Community College	807,733		689,807	117,926
10/14/15	15-26	Special Services School District Improvements	50,354		2,881	47,473
10/14/15	15-27	Vocational School Improvements	203,009		63,760	139,249
10/14/15	15-28/16-29	Bergen Regional Medical Center	114,281			114,281
10/14/15	15-29/17-06	Planning & Engineering Department	10,629,626		407,198	10,222,428
12/9/15	15-34	DOT - Public Works/Engineering	1,773,179			1,773,179
12/9/15	15-35	Bergen Regional Medical Center	714,000			714,000
3/22/16	16-04	Self Insurance Reserves	22,980,000			22,980,000
7/6/16	16-06	Planning and Economic Development	575,644			575,644
7/13/16	16-07	DOT - County Aid Program	726,730			726,730
8/24/16	16-11	Refunding Bond Ordinance	4,685,000			4,685,000
8/24/16	16-14	DOT - Midtown Bridge Replacement	750,000		750,000	
8/24/16	16-15	Admin and Finance - Various Capital Impr.	198,769		38,239	160,530
8/24/16	16-16	Human Services - Various Capital Improvements	176,200		48,666	127,534
8/24/16	16-17	Health Department - Various Capital Impr.	538,456		389,159	149,297
9/7/16	16-18/19-04	Public Safety - Various Capital Improvements	1,179,572		299,209	880,363
9/7/16	16-19	Sheriff's Department - Various Capital Impr.	3,191,268		1,878,403	1,312,865
10/5/16	16-20/17-07	Planning - Various Capital Improvements	8,971,600		2,541,075	6,430,525
10/5/16	16-21	Bergen Regional Medical Center - Various Impr	1,956,500			1,956,500
10/5/16	16-22	Electrons - Various Capital Improvements	114,900		3,487	111,413
10/19/16	16-23	Special Services School District Improvements	908,704		378,360	530,344
10/19/16	16-24	DPW - Various Capital Improvements	956,300		514,924	441,376
10/19/16	16-25	Prosecutor's Office - Various Capital Impr.	821,500		370,421	451,079
11/2/16	16-26	Parks Department - Various Capital Impr.	1,298,498		653,227	645,271
12/14/16	16-30/19-30	BCCC - Various Capital Improvements	2,000			2,000
3/8/17	17-01	Justice Center Emergency Repairs	30		30	
6/28/17	17-08	Law Enforcement - Various Capital Improvements	8,198,000		1,946,718	6,251,282
8/23/17	17-09/17-25/					
8/23/17	18-01	DPW - Various Capital Improvements	12,551,300		7,083,946	5,467,354
8/23/17	17-10/17-26	Administration and Finance - Various Capital Improvements	1,048,000		766,930	281,070
6/28/17	17-11	Parks and Golf - Various Capital Improvements	2,639,900		841,473	1,798,427

COUNTY OF BERGEN

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2018	2019 Authorizations	Decreased	Balance, December 31, 2019
6/28/17	17-12	Elections - Various Capital Improvements	18,300		11,035	7,265
6/28/17	17-13	Human Services - Various Capital Improvements	268,900		230,664	38,236
7/26/17	17-16	Planning and Engineering - Various Capital Improvements	11,489,000		212,085	11,276,915
7/26/17	17-17/19-29	Public Safety - Various Capital Improvements	1,760,900		866,179	894,721
7/26/17	17-18	Surrogate/Superintendent of Schools - Various Capital Impr.	1,114,000			1,114,000
7/26/17	17-19	Health Department - Various Capital Improvements	626,300		561,135	65,165
10/3/17	17-21	County Clerk - Various Capital Improvements	250,000			250,000
10/18/17	17-23	Special Services School/Vocational/Technical School Impr.	3,835,400		2,666,311	1,169,089
11/21/17	17-30	Public Safety - Various Capital Improvements	327,000		195,722	131,278
12/6/17	17-31	Refunding Bond Ordinance	2,415,000			2,415,000
3/29/18	18-02	BCCC Various Capital Improvements	1,118,900		536,336	582,564
6/6/18	18-05	BCCC Various Capital Improvements	1,345,043			1,345,043
6/6/18	18-07	Sheriff/Jail/BCI Various Capital Improvements	6,437,500		1,956,051	4,481,449
6/6/18	18-09	Administration and Finance Various Capital Impr	2,752,500		1,253,269	1,499,231
6/6/18	18-10	Parks and Golf Various Capital Improvements	6,162,000			6,162,000
6/6/18	18-11	Planning and Engineering Various Capital Impr	735,000			735,000
6/6/18	18-12	Public Works Various Capital Improvements	9,990,000			9,990,000
8/1/18	18-17	Public Safety Various Capital Improvements	5,938,000			5,938,000
8/1/18	18-18	County Clerk Various Capital Improvements	225,000		14,991	210,009
8/1/18	18-19	Prosecutor's Office Various Capital Improvements	1,545,000		6,557	1,538,443
8/1/18	18-20	Health Services Various Capital Improvements	1,305,000		260,811	1,044,189
8/1/18	18-21	Health Services Various Capital Improvements	379,000		220,431	158,569
8/1/18	18-22	Special Services School District Improvements	5,924,500		1,249,347	4,675,153
8/1/18	18-23	BCCC Various Capital Improvements	1,500,000			1,500,000
8/15/18	18-27	County Bridge Improvements	928,500		394,144	534,356
9/26/18	18-29	Overpeck County Park	2,098,913			2,098,913
9/26/2018	18-33	Acquisition of New School Buses	266,500		124,195	142,305
10/17/18	18-34	Acquisition and Improvement of Real Property	4,000,000		2,969,783	1,030,217
11/20/2018	18-36	Prosecutor Paramus Facility Improvements	476,000			476,000
3/19/2019	19-03	Planning and Engineering Various Capital Impr		952,000		952,000
3/19/2019	19-05	Administration and Finance Various Capital Impr		2,095,000		2,095,000
4/3/2019	19-07	BCCC Various Capital Improvements		8,100,000		8,100,000
4/3/2019	19-08	Planning and Engineering Various Capital Impr		195,000		195,000
6/19/2019	19-11/19-27	Public Works Various Capital Improvements		9,430,000		9,430,000

COUNTY OF BERGEN

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2019

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2018	2019 Authorizations	Decreased	Balance, December 31, 2019
6/19/2019	19-12	IT/Health/Human Services/Public Safety		4,349,000		4,349,000
6/19/2019	19-13	Parks and Golf Various Capital Improvements		8,093,000	221,070	7,871,930
6/19/2019	19-14	Special Services School District Improvements		4,992,000		4,992,000
6/19/2019	19-15	Planning and Engineering Various Capital Impr		9,778,500		9,778,500
6/19/2019	19-16	BCCC Various Capital Improvements		1,000,500		1,000,500
6/19/2019	19-17	Surrogate/County Clerk/Sup. of School Various Cap Impr.		1,303,000		1,303,000
6/19/2019	19-18	Prosecutor/Sheriff Various Capital Improvements		7,837,500		7,837,500
7/2/2019	19-20	Public Safety-Operation Various Capital Improvements		4,761,500		4,761,500
9/4/2019	19-21	BCIA - Various County Improvements		60,000,000	60,000,000	
12/4/2019	19-31	Supt. Of Elections/County Clerk Various Capital Impr.		648,500		648,500
			\$ 208,699,580	123,535,500	119,494,137	212,740,943

Bond Sale	\$ 100,437,228
Premium on Bond Sale	9,860,000
Cancellation	8,212,586
Grants	984,338
Fund Balance	(15)
	\$ 119,494,137

COUNTY OF BERGEN
STATE OF NEW JERSEY

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PART II

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

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2019



WIELKOTZ & COMPANY LLC
CERTIFIED PUBLIC ACCOUNTANTS

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

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

NEWTON OFFICE
100B MAIN STREET
NEWTON, NEW JERSEY 07860
(973)-835-7900

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Honorable Board of Chosen Freeholders
County of Bergen, 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 Bergen in the State of New Jersey as of and for the year ended December 31, 2019 and the related notes to the financial statements, and have issued our report thereon dated August 14, 2020, which was adverse due to being presented in accordance with New Jersey regulatory basis of accounting.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements-regulatory basis, we considered the County of Bergen'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 Bergen's internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Bergen's internal control.

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



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

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


Compliance and Other Matters

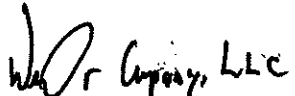
As part of obtaining reasonable assurance about whether the County of Bergen's financial statements-regulatory basis are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have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

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

Purpose of this Report

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


Steven D. Wielkocz
Registered Municipal Accountant
No. 413


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

August 14, 2020



WIELKOTZ & COMPANY LLC
CERTIFIED PUBLIC ACCOUNTANTS

STEVEN D. WIELKOTZ, CPA, RMA, PSA
MATTHEW B. WIELKOTZ, CPA, PSA
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL AND STATE PROGRAM AND REPORT ON INTERNAL
CONTROL OVER COMPLIANCE AS REQUIRED BY THE UNIFORM GUIDANCE
AND N.J. OMB CIRCULAR 15-08**

The Honorable Board of Chosen Freeholders
County of Bergen, New Jersey

Report on Compliance for Each Major Federal and State Program

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

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County of Bergen's major state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and N.J. OMB Circular 15-08. Those standards, the Uniform Guidance and N.J. OMB Circular 15-08 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about the County of Bergen's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.



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

Opinion on Each Major Federal and State Program

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

Report on Internal Control Over Compliance

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

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

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The County of Bergen's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The County of Bergen's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Report on Schedules of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and NJ OMB Circular 15-08

We have audited the financial statements of the County of Bergen, New Jersey as of and for the year ended December 31, 2019, and have issued our report thereon dated August 14, 2020, which contained an unmodified opinion on those financial statements on a regulatory basis. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of expenditures of federal awards and the Uniform Guidance and NJ OMB Circular 15-08 and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards and State financial assistance are fairly stated in all material respects in relation to the financial statements taken as a whole.



Steven D. Wielkocz
Registered Municipal Accountant
No. 413



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

August 14, 2020

COUNTY OF BERGEN

Schedule of Expenditures of Federal Awards

Year ended December 31, 2019

Program	CFDA Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	MEMO Cumulative Total Expenditures
Federal and State Grant Fund:								
US Department of Agriculture								
Passed Through the State of New Jersey								
Department of Health and Human Services								
Senior Farmers Market Nutrition Program	10.576	DFHS16WWMN005	100-046-4560-474-6140-7076	2016	3,500	4,000	4,000	2,763
Senior Farmers Market Nutrition Program	10.576	DFHS19WWMN013	4220-100-046-4560-474	2019	4,000	4,000	4,000	4,000
Total US Department of Agriculture								6,763
US Department of Housing and Urban Development								
HUD - Housing Counseling Program	14.316	HCI60321047	FR-6000-N-30	2017	18,556	16,275		18,556
Continuum of Care Program (HMIS)	14.267	NJ0009L2F011710	FR-6100-N-25	2018	82,839	30,306	19,603	81,768
HUD - Veteran's Supportive Housing	14.267	NJ0008L2F011710	FR-6100-N-25	2018	88,415	59,716	43,036	85,480
Continuum of Care Program (HMIS)	14.267	NJ0009L2F011710	FR-6100-N-25	2019	85,548	84,750	84,750	84,750
Continuum of Care Program (HMIS)	14.267	NJ0009L2F011710	FR-6100-N-25	2019	20,000	20,000	20,000	20,000
Continuum of Care Program (HMIS)	14.267	NJ0009L2F011710	FR-6100-N-25	2019	82,893	64,013	64,013	64,013
HUD - Veteran's Supportive Housing	14.267	NJ0008L2F011710	FR-6100-N-25	2019	88,415	51,057	59,172	59,172
Total US Department of Housing and Urban Development								395,183
Total US Department of Housing and Urban Development								413,739
US Department of Justice								
Passed Through the New Jersey Department of Law and Public Safety								
Crime Victim Assistance (SART/SANE)	16.575	VS-45-15 DCS	1020-100-066-1020-142	2018	140,557	39,576	42,060	140,557
Victim Assistance Grant	16.575	VAG-07-16 DCS	1020-100-066-1020-142	2018	150,000	82,982	70,821	147,825
Crime Victim Assistance (SART/SANE)	16.575	VAG-07-18 DCS	1020-100-066-1020-142	2019	241,875	241,875	16,230	16,230
Victim Assistance Grant	16.575	2019APBX0050	1020-100-066-1020-142	2019	446,352	446,352	446,352	446,352
Crime Victim Assistance (SART/SANE)	16.575	V-05-16DCS	1020-100-066-1020-142	2019	367,884	367,884	367,884	367,884
Victim Assistance Grant	16.575	2019APBX0050	1020-100-066-1020-142	2019	467,041	467,041	467,041	467,041
Crime Victim Assistance (SART/SANE)	16.575	2018-VA-GX-0021	1020-100-066-1020-142	2019	386,535	180,549	180,549	180,549
Victims of Crime Act (VOCA)	16.575	2018-VA-GX-0021	1020-100-066-1020-142	2019	386,535	1,403,835	1,590,937	1,766,438
Total US Department of Justice								1,766,438
Violence Against Women Formula Grant	16.588	VAWA-12-17	1020-100-066-1020-246	2019	69,319	69,319	69,319	69,319
Violence Against Women Formula Grant	16.588	VAWA-12-17	1020-100-066-1020-246	2019	66,667	38,057	38,057	38,057
Creating Change for Men Who Batter	16.588	VAWA-12-17	1020-100-066-1020-246	2019	2,000	2,000	1,831	1,831
Total US Department of Justice								109,207
Criminal Alien Assistance Grant	16.606			2007	2,838,717	10,000	10,000	2,838,717
Criminal Alien Assistance Grant	16.606			2007	2,235,509	30,870	30,870	2,214,445
Total US Department of Justice								5,053,162

COUNTY OF BERGEN

Schedule of Expenditures of Federal Awards

Year ended December 31, 2019

Program	CFDA Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	MEMO Cumulative Total Expenditures
Enhance Training to End Abuse Later in Life	16.528			2019	500,000	73,901	73,901	73,901
Stop School Violence	16.839	2018-YS-BX-0122		2019	12,105	12,105	12,105	12,105
Edward Byrne Memorial Justice Assistance Grant Program	16.738	JAG 1-2TF-18	1020-100-066-1020-364	2019	500,000	12,105	12,105	12,105
Technology Innovation for Public Safety	16.738	2018-AR-BX-K063		2019	9,300	9,300	9,300	9,300
Paul Coverdell Grant	16.742			2019	15,000	7,774	7,774	5,807
US Marshals Regional Fugitive Task Force	16.000	JLEO-18-0162		2018	10,000	7,774	7,774	7,774
US Marshals Regional Fugitive Task Force	16.000	JLEO-18-0162		2019		7,774	7,774	13,581
Total US Department of Justice						1,561,160	1,844,094	7,037,694
US Department of Transportation								
Passed Through the State of New Jersey Department of Transportation	20.205			2011	1,500,000			940,539
Highway Planning and Construction	20.205			2014	500,000			940,539
Highway Planning and Construction - Overpeck Park Pathways								
Passed Through North Jersey Transportation Planning Authority	20.505	N/A	STP 2018-2019	2018-2019	198,164	135,937	88,138	88,138
Subregional Transportation Planning	20.505	N/A	STP 2018-2019	2018-2019	15,000	10,255	10,255	10,255
Subregional Support and Intern Program	20.505	N/A	STP 2019-2020	2019-2020	198,164	65,433	130,938	130,938
Subregional Transportation Planning	20.505	N/A	STP 2019-2020	2019-2020	15,000	1,180	1,180	1,180
Subregional Support and Intern Program						212,805	230,511	230,511
Passed Through New Jersey Transit	20.513	N/A	SCDRTAP 18-491-078-5310-001	2018	1,328,260	62,318	4,000	1,328,260
Senior Citizen and Disabled Resident Transp. Assistance Program:	20.513	N/A	SCDRTAP 19-491-078-5310-001	2019	1,384,360	1,305,987	1,384,360	1,384,360
Enhanced Mobility of Senior and Disabled Individuals						1,368,505	1,388,360	2,712,620
Enhanced Mobility of Senior and Disabled Individuals								
Passed Through the New Jersey Department of Law and Public Safety	20.616	DD1945S0105	1160-100-066-1060-158	2019	40,000	35,393	18,233	18,233
Distracted Driving Crackdown						35,393	18,233	18,233
National Priority Safety Programs (Drug Recognition Expert)	20.616	AL18450101	1160-100-066-1060-157	2017	25,000	11,150	11,150	8,827
National Priority Safety Programs (Drug Recognition Expert)	20.616	AL191450107	1160-100-066-1060-157	2019	25,000	11,150	11,150	11,150
						11,150	11,150	19,977
Total US Department of Transportation						1,627,653	1,648,254	3,921,880

COUNTY OF BERGEN
 Schedule of Expenditures of Federal Awards

Year ended December 31, 2019

Program	CFDA Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	MEMO Cumulative Total Expenditures
US Department of Education Passed Through the State of New Jersey Department of Education Special Education - Grants for Infants and Families Special Education - Grants for Infants and Families Total US Department of Education	84.181 84.181	DFHS19SCH017 DFHS20SCH012	4220-100-046-4575-460 4220-100-046-4575-460	2018 2019	1,658,209 1,658,209	1,242,153 411,755 1,653,908	859,466 825,681 1,685,147	1,335,941 825,681 2,161,622
US Department of Health and Human Services Passed Through the State of New Jersey Department of Health and Senior Services Area Plan on Aging - Title III Area Plan on Aging - Title III Area Plan on Aging - Title III	93.044 93.044 93.044	DOAS16AAA005 DOAS18AAA006 DOAS19AAA006	7530-100-054-7530-038 7530-491-054-7530-009 7530-491-054-7530-009	2016 2018 2019	6,711,070 6,734,855 6,895,545	30,000 4,676,495 4,706,495	402,794 5,950,770 6,353,564	6,775,322 6,681,002 5,950,769 19,405,093
Comprehensive Cancer Control Program	93.898	DCHS20CCC002	4285-100-046-4C12-370	2019	130,410	17,500 17,500	32,576 32,576	32,576 32,576
Public Health Emergency Preparedness Public Health Emergency Preparedness Public Health Emergency Preparedness Public Health Emergency Preparedness	93.069 93.069 93.069 93.069	PHLP17LNC006 PHLP18LNC006 PHLP18LNC018 PHLP20LNC006	4230-100-046-4E06-360 4230-100-046-4E06-360 4230-100-046-4E06-360 4230-100-046-4E06-360	2016 2017 2018 2019	313,396 323,720 323,720 323,720	1,062 245,841 70,577 317,480	2,375 165,835 129,505 297,715	312,711 323,192 156,130 129,505 921,538
Tuberculosis Control, Specialty Clinic Services Tuberculosis Control, Specialty Clinic Services Tuberculosis Control, Specialty Clinic Services Tuberculosis Control, Specialty Clinic Services	93.116 93.116 93.116 93.116	EPID17TBS003 EPID18TBS002 EPID19TBS009 EPID20TBS009	4220-100-046-4G27-501 4220-100-046-4G27-501 4220-100-046-4G27-501 4220-100-046-4G27-501	2016 2017 2018 2019	272,472 272,472 272,472 272,472	442 270,600 48,563 319,605	2,412 136,976 109,958 249,346	272,457 272,472 268,647 109,958 923,534
Medicare Improvements for Patients and Providers Act	93.071	DOAS18MPA013	7530-100-054-7530-103	2018	40,000	30,400 30,400	30,399 30,399	30,400 30,400
Center for Disease Control & Prevention - Investigations & Technical Assistance Cancer Education and Early Detection Cancer Education and Early Detection Cancer Education and Early Detection Cancer Education and Early Detection Cancer Education and Early Detection	93.283 93.283 93.283 93.283 93.283 93.283	DFHS16CED004 DFHS17CED006 DFHS18CED002 DFHS18CED002 DFHS19CED002 DFHS20CED003	4220-100-046-4533-421 4220-100-046-4504-535 4220-100-046-4504-535 4220-100-046-4504-535 4220-100-046-4504-535 4220-100-046-4G21-501	2015 2016 2017 2017 2018 2019	767,038 763,409 754,520 20,162 741,780 741,775	452 1,101 430,262 251,520 683,335	762,878 763,002 748,049 26,102 738,388 251,520 3,283,939	
Department of Justice Operating Helping Hands	93.354	OHH-2-2018DEL	1000-100-066-1000-191	2019	58,824	58,824	58,824	58,824

COUNTY OF BERGEN
 Schedule of Expenditures of Federal Awards

Year ended December 31, 2019

Program	CFDA Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	MEMO Cumulative Total Expenditures
State Health Insurance Assistance Program	93.324	DOASI18SHF017	7530-100-054-7530-055	2018	36,000	13,450	6,926	36,000
State Health Insurance Assistance Program	93.324	DOASI19SHF024	7530-100-054-7530-055	2019	36,000	13,614	29,753	65,753
						27,064	36,679	
HIV Prevention Activities Health Dept. Based	93.940	AIDSI7CTB022	4245-100-046-4855-089	2017	107,000	542		105,353
HIV Prevention Activities Health Dept. Based	93.940	AIDSI7CTN024	4245-100-046-4866-056	2018	100,000			15,612
HIV Prevention Activities Health Dept. Based	93.940	AIDSI8CTN019	4245-100-064-4855-056	2018	53,500	47	35	53,483
HIV Prevention Activities Health Dept. Based	93.940	AIDSI9CTN019	4245-100-064-4855-056	2019	125,000		48,725	78,725
						589	48,760	253,173
Special Child Health Case Management	93.994	DFHS19CSEB016	4220-100-046-4G10-501	2018	141,471	103,298	70,902	140,870
Special Child Health Case Management	93.994	DFHS20CSE016	4220-100-046-4G10-501	2019	136,000	36,427	72,916	72,916
						139,725	143,818	213,786
Passed Through the State of New Jersey Department of Human Services Child Support Enforcement	93.563	1604N7CSES	7550-100-054-7550-173	2019	15,951	15,951	15,951	15,951
						15,951	15,951	15,951
HIV/AIDS	93.917	AIDSI9CTN027	4245-100-046-4866-056	2018	232,000	176,655	127,857	201,148
HIV/AIDS	93.917	DCHS20CED02	4220-100-046-4621-501	2019	107,000	26,129	49,433	49,433
						202,784	177,290	250,581
Transitional Living Program	93.550	90CX721901		2018	165,840	95,027	113,944	113,944
Transitional Living Program	93.550	90CX721901		2019	165,840		37,094	37,094
						95,027	151,038	151,038
UNIFIED Child Care	93.575	2017G996005	7550-100-054-7550-261	2017	1,649,898		46	1,632,988
UNIFIED Child Care	93.575	2017G996005	7550-100-054-7550-261	2018	203,948	34,921		34,921
UNIFIED Child Care	93.575	2018G996005	7550-100-054-7550-261	2018	1,824,471	1,076,247	1,193,286	378,362
UNIFIED Child Care	93.575	UC19002-CCRBR	7550-100-054-7550-261	2019	27,000	20,251	22,652	22,652
UNIFIED Child Care	93.575	2019G996006	7550-100-054-7550-261	2019	2,030,773	507,693	351,987	351,987
						1,639,112	1,567,971	2,420,910
Basic Center Grant	93.623			2013	153,929			130,239
Basic Center Grant	93.623			2014	163,811			157,334
Basic Center Grant	93.623	90CY6896-03-00		2015	163,811			152,877
Basic Center Grant	93.623	90CY6896-01-00		2016	150,886			115,067
Basic Center Grant	93.623	90CY6896-02-00		2017	150,886			134,458
Basic Center Grant	93.623	90CY6896-03-00		2018	150,886	95,390	86,729	100,148
Basic Center Grant	93.623	90CY6896-04-00		2019	151,561		31,037	31,037
						95,390	117,766	821,160

COUNTY OF BERGEN
Schedule of Expenditures of Federal Awards

Year ended December 31, 2019

Program	CFDA Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	MEMO	
								Total Expenditures	Cumulative Total Expenditures
Temporary Assistance for Needy Families (Social Services for the Homeless)	93.558	1802NJTANF	7550-100-054-7550-380	2018	1,273,596	203,100	145,725	1,210,183	*
Temporary Assistance for Needy Families (WorkFirst NJ Administration)	93.558	1-WFNTS18002-TRANS	7550-100-054-7550-291	2018	114,461	937,421	946,555	22,484	*
Temporary Assistance for Needy Families (Social Services for the Homeless)	93.558	SF19002JCM	7550-100-054-7550-380	2019	1,362,696	25,638	28,468	946,555	*
Temporary Assistance for Needy Families (WorkFirst NJ Administration)	93.558	TS19002-TRANS	7550-100-054-7550-291	2019	114,461	1,166,159	1,120,748	28,468	*
								2,207,690	*
Passed Through the Bergen One-Stop Career Center					40,000	29,231	20,000	40,000	*
Temporary Assistance for Needy Families (WorkFirst NJ Admin)	93.558	170INJTANF		2018	40,000	29,231	20,000	40,000	*
Temporary Assistance for Needy Families (WorkFirst NJ Admin)	93.558	180INJTANF		2019	40,000	10,769	20,000	20,000	*
						40,000	40,000	60,000	*
Passed Through the State of New Jersey Department of Children and Families					507,161	546,813	11,581	506,152	*
Family Violence Prevention and Services	93.671	18BEBW	1630-100-016-1630-026	2018	507,161	546,813	11,581	506,152	*
Family Violence Prevention and Services	93.671	19BEBW	1630-100-016-1630-026	2019	546,813	546,813	546,639	535,058	*
								1,041,210	*
Total U.S. Department of Health and Human Services						10,136,418	11,672,419	32,157,156	*
U.S. Department of Homeland Security									
Passed Through the State of New Jersey Department of Law and Public Safety									
Urban Areas Security Initiative (UASI)	97.067	EMW2016SS00032		2016	357,500	86,477	54,665	357,499	*
Homeland Security Grant Program	97.067	EMW2016SS00032		2016	463,634	243,324	243,324	463,634	*
Homeland Security Grant Program	97.067	EMW2015SS00039S01		2017	442,283	181,841	175,679	335,446	*
Homeland Security Grant Program (UASI)	97.067	EMW2017SS00043S01	1005-100-066-1005-006	2017	765,000	297,019	309,812	547,389	*
Homeland Security Grant Program (UASI)	97.067	EMW2018SS00028	1005-100-066-1005-008	2018	438,886	32,879	49,280	74,624	*
Urban Areas Security Initiative (UASI)	97.067	EMW2018SS00028	1005-100-066-1005-008	2018	1,400,000	994,823	994,823	994,823	*
Homeland Security Grant Program (UASI)	97.067	EMW2019SS00028	1005-100-066-1005-008	2019	436,711				*
Urban Areas Security Initiative (UASI)	97.067	EMW2019SS00028	1005-100-066-1005-008	2019	295,000	1,836,363	1,827,583	2,771,415	*
Emergency Management Assistance Grant	97.042	EMAA2015PWEMPG	1200-100-066-1200-726	2017	55,000	55,000	55,000	55,000	*
Emergency Management Assistance Grant	97.042	EMAA2018PWEMPG	1200-100-066-1200-726	2019	55,000	55,000	55,000	110,000	*
						110,000	55,000	110,000	*
Hazard Mitigation Grant Program	97.039		FEMA-DR-7086-NI-557-R	2017	250,000		87,500	235,329	*
Hazard Mitigation Grant Program	97.039		FEMA-DR-4264-NJ-0001	2018	250,000		87,500	87,500	*
							87,500	322,829	*
Total U.S. Department of Homeland Security						1,946,363	1,970,083	3,204,244	*
Total Federal and State Grant Fund						17,255,619	19,114,571	48,903,098	*

COUNTY OF BERGEN
Schedule of Expenditures of Federal Awards
Year ended December 31, 2019

Program	CFDA Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	MEMO Cumulative Total Expenditures
<u>Current Fund:</u>								
Department of Law and Public Safety	97.036		066-1200-100-C27	2019	436,868	436,868	436,868	436,868
Severe Winter Storm and Snow Storm Quinn								
Total Department of Law and Public Safety						436,868	436,868	436,868
<u>US Department of Housing and Urban Development</u>								
Superstorm Sandy CDBG Round 3	14.269		022-8022-100-003	2019	53	53	53	53
Superstorm Sandy CDBG Round 5	14.269		022-8022-100-005	2019	636	636	636	636
Total Department of Housing and Urban Development						689	689	689
Total Current Fund						437,557	437,557	437,557
<u>Capital Fund:</u>								
US Department of Homeland Security								
Passed Through the State of New Jersey								
Department of Law and Public Safety	97.039		Ord. 14-04	2014	3,500,000		358,078	1,114,453
Hazard Mitigation Grant								
Total Capital Fund							358,078	1,114,453
<u>Trust Funds:</u>								
US Department of Treasury								
Sheriff Federal Forfeiture	21.000			2018	389,806	48,772	48,772	5,218
Prosecutor Federal Forfeiture	21.000			2018	148,122	41,960	41,960	61,960
Total Department of Treasury					537,928	90,732	90,732	67,178
US Department of Justice								
Sheriff Federal Forfeiture	16.922			2018	105,543	54,593	54,593	117,671
Prosecutor Federal Forfeiture	16.922			2018	118,421	33,975	33,975	99,750
Total Department of Justice					223,964	88,568	88,568	217,421
<u>US Department of Housing and Urban Development</u>								
Community Development Block Grant	14.218	B81UC340100		1981	9,964,001		728	9,964,001
Community Development Block Grant	14.218	B87UC340100		1987	8,992,265		1,871	8,992,265
Community Development Block Grant	14.218	B88UC340100		1988	8,945,711		1,606	8,945,711
Community Development Block Grant	14.218	B92UC340100		1992	10,895,000		18,172	10,895,000
Community Development Block Grant	14.218	B93UC340100		1993	12,271,000		27,623	12,271,000
Community Development Block Grant	14.218	B05UC340100		2005	13,529,239		99,969	13,346,131
Community Development Block Grant	14.218	B07UC340100		2007	11,759,103		28,518	11,578,794
Community Development Block Grant	14.218	B08UC340100		2008	10,435,168		20,311	10,455,479
Community Development Block Grant	14.218	B10UC340100		2010	11,761,289		500,000	12,251,633
Community Development Block Grant	14.218	B11UC340100		2011	9,878,918		8,572	9,887,490
Community Development Block Grant	14.218	B12UC340100		2012	7,986,486		22,948	8,084,630

COUNTY OF BERGEN
Schedule of Expenditures of Federal Awards

Year ended December 31, 2019

Program	CFDA Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	MEMO	
								Total Expenditures	Cumulative
Community Development Block Grant	14.218	B13UC340100		2013	9,088,810	575,611	351,050	6,630,454	*
Community Development Block Grant	14.218	B14UC340100		2014	8,759,658	422,893	505,532	5,902,369	*
Community Development Block Grant	14.218	B15UC340100		2015	8,791,602	1,207,878	1,441,801	8,790,884	*
Community Development Block Grant	14.218	B16UC340100		2016	8,799,016	3,096,824	4,127,685	8,036,476	*
Community Development Block Grant	14.218	B17UC340100		2017	8,392,562	2,808,188	4,104,093	7,036,024	*
Community Development Block Grant	14.218	B18UC340100		2018	9,287,074	854,337	755,528	4,375,463	*
Community Development Block Grant				2019	9,273,710	8,965,731	12,016,007	1,005,528	*
								138,449,332	*
Emergency Solutions Grant	14.231	E17UC340100		2017	728,855	128,982	128,982	9,918	*
Emergency Solutions Grant	14.231	E18UC340100		2018	739,508	561,087	561,087	561,087	*
				2019	771,935	690,069	690,069	571,005	*
Home Investment Program	14.239	M13UC340211		2013	1,862,640		95,655	1,230,266	*
Home Investment Program	14.239	M14UC340211		2014	1,983,429	76,338	416,734	1,219,611	*
Home Investment Program	14.239	M15UC340211		2015	1,812,740	139,636	2,850	1,561,052	*
Home Investment Program	14.239	M16UC340211		2016	1,970,316	522,042	647,452	1,380,674	*
Home Investment Program	14.239	M17UC340211		2017	2,007,205	366,888	654,955	771,158	*
Home Investment Program	14.239	M18UC340211		2018	2,814,468	41,031	1,105,978	1,230,571	*
Home Investment Program	14.239			2019	2,625,823	1,145,935	3,099,529	175,905	*
						11,563,627	15,984,905	166,894,173	*
Total Trust Funds:						\$ 29,256,803	35,895,111	217,349,281	*

Total Federal Awards:

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

COUNTY OF BERGEN
Schedule of Expenditures of State Financial Assistance
Year ended December 31, 2019

	<u>Grant Number</u>	<u>Grant Period</u>	<u>Award Amount</u>	<u>Cash Received</u>	<u>Budgetary Expenditures</u>	<u>MEMO Cumulative Total Expenditures</u>
Federal and State Grant Fund						
Department of Health and Senior Services						
Respite Care for the Elderly	7530-491-054-7530-009	2018	565,480	55,458	43,726 *	479,567
Respite Care for the Elderly	7530-491-054-7530-009	2019	565,480	429,109	444,938 *	444,938
				484,567	488,664 *	924,505
Worker and Community Right to Know						
Worker and Community Right to Know	4230-100-046-4771-105	2018	21,869	16,402	10,934 *	21,869
Worker and Community Right to Know	4230-100-046-4771-105	2019	21,869	5,467	10,935 *	10,935
				21,869	21,869 *	32,804
Childhood Lead Exposure Prevention						
Childhood Lead Exposure Prevention	4220-100-046-4G12-501	2018	374,006		64 *	329,438
Childhood Lead Exposure Prevention	4220-100-046-4G12-501	2018	307,000	216,703	131,731 *	302,140
Childhood Lead Exposure Prevention	4220-100-046-4G12-501	2019	290,000	52,017	122,205 *	122,205
				268,720	254,000 *	753,783
				775,156	764,533 *	1,711,092
Total Department of Health and Senior Services						
Department of Human Services						
Human Services Advisory Council	1610-100-016-1610-039	2018	66,073			66,052
Human Services Advisory Council	1610-100-016-1610-039	2019	66,073	66,073	65,041 *	65,041
				66,073	65,041 *	131,093
Child Advocacy Development Grant						
	1610-100-016-1610-133	2019	63,283	63,283	63,283 *	63,283
Office on Aging						
	7530-495-054-7530-001	2019	58,000	58,000	*	
Mental Health Board Administrator						
Mental Health Board Administrator	7700-100-029	2019	12,000	9,000	12,000 *	12,000
Mental Health Board Administrator	7700-100-029	2019	12,000	3,000	6,000 *	6,000
				12,000	18,000 *	18,000
Mental Health Law						
Mental Health Law	7700-100-029	2017	246,898		*	242,822
Mental Health Law	7700-100-029	2018	246,898	61,457	23,621 *	241,591
Mental Health Law	7700-100-029	2019	246,898	189,403	243,304 *	243,304
				250,860	266,925 *	721,717

COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2019

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	MEMO Cumulative Total Expenditures
Personal Assistance Services	7545-100-054-1014-005	2018	93,054		269 *	91,535
Personal Assistance Services - Hudson County	7545-100-054-1014-005	2019	1,780	1,780	1,780 *	1,780
Personal Assistance Services	7545-100-054-1014-005	2019	93,054	93,054	78,532 *	78,532
Personal Assistance Services - Hudson County	7545-100-054-1014-005	2019	21,083	15,583	18,091 *	18,091
				110,417	98,672 *	189,938
County Comprehensive Alcohol Program	7700-100-054-4219-162	2017	1,043,952			1,019,571
County Comprehensive Alcohol Program	4290-760-046-4227-001	2018	1,136,889	246,409	55,972 *	1,093,202
County Comprehensive Alcohol Program	4290-760-046-4227-001	2019	1,120,661	809,188	1,084,223 *	1,084,223
				1,055,597	1,140,195 *	3,196,996
Comprehensive Cancer Control Program	4230-100-046-4753-434	2017	89,450	546		89,450
Comprehensive Cancer Control Program	4230-100-046-4753-434	2018	129,415	110,435	94,884 *	127,838
				110,981	94,884 *	217,308
Spring House for Women	7700-100-054-4219-158	2017	93,624	46,804		93,624
Spring House for Women	7700-100-054-4219-158	2018	93,624	47,513		93,624
Spring House for Women	7700-100-054-4219-158	2019	93,624	72,018	93,624 *	93,624
				166,335	93,624 *	280,872
Total Department of Human Services				1,893,546	1,840,624 *	4,825,207
Department of Environmental Protection						
County Environmental Health Act	4855-495-042-4855-001	2018	213,370			170,828
County Environmental Health Act	4855-495-042-4855-001	2019	212,670	211,978	211,978 *	211,978
				211,978	211,978 *	382,806
Clean Communities	4900-765-042-4900-005	2015	144,519			144,260
Clean Communities	4900-765-042-4900-005	2017	147,998		2,316 *	147,936
Clean Communities	4900-765-042-4900-005	2018	141,754		79,801 *	140,059
Clean Communities	4900-765-042-4900-005	2019	156,516	156,516	62,027 *	62,027
				156,516	144,144 *	494,282
Recreational Trails Program		2013	24,700			
Hazardous Discharge Site Remediation Fund	4800-566-003	2008-2009	175,083			170,914
Total Department of Environmental Protection				368,494	356,122 *	1,048,002

COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2019

	<u>Grant Number</u>	<u>Grant Period</u>	<u>Award Amount</u>	<u>Cash Received</u>	<u>Budgetary Expenditures</u>	<u>MEMO Cumulative Total Expenditures</u>
Department of Community Affairs Recreational Opportunities for Individuals with Disabilities (ROID) Total Department of Community Affairs	8050-022-035-5157	2019	35,000		6,216 *	6,216
Department of Law and Public Safety Prosecutor Body Armor Replacement	1020-718-066-1020-001	2017	8,695		1,225 *	8,695
Sheriff Body Armor Replacement	1020-718-066-1020-001	2017	39,548		39,548 *	39,548
Sheriff Body Armor Replacement	1020-718-066-1020-001	2019	45,271	45,271		
Prosecutor Body Armor Replacement	1020-718-066-1020-001	2019	10,055	10,055	10,055 *	10,055
			55,326	50,828 *	58,298	
State Community Partnership	1550-100-066-1500-032	2017	830,965			755,710
State Community Partnership	1550-100-066-1500-032	2018	830,965	474,455	212,072 *	749,105
State Community Partnership	1550-100-066-1500-032	2019	830,965	467,844	490,270 *	
				942,299	702,342 *	1,504,815
Juvenile Detention Alternative Initiative	1500-100-066-1500-237	2018	80,144	45,523	6,514 *	59,667
Juvenile Detention Alternative Initiative	1500-100-066-1500-237	2019	87,726	57,354	58,318 *	58,318
Juvenile Detention Alternative Initiative/Visions Program	1610-100-016-1610-021	2019	101,001	101,001	101,001 *	101,001
				203,878	165,833	218,986
Citizen Corps & Community Emergency Response Team	1200-100-066	2012	2,500		2,114 *	2,500
Drunk Driving Enforcement Fund		2012	21,262			
Drunk Driving Enforcement Fund		2014	18,156			20,139
Drunk Driving Enforcement Fund		2015	9,744			
Drunk Driving Enforcement Fund		2016	8,465			
Drunk Driving Enforcement Fund	6400-100-078-6400	2017	5,719			
Drunk Driving Enforcement Fund	6400-100-078-6400	2018	5,170	5,170	5,170 *	5,170
Drunk Driving Enforcement Fund	6400-100-078-6400	2019	7,525	7,525		
				12,695	5,170 *	25,309
Total Department of Law and Public Safety			1,214,198	926,287 *	1,809,908	
Department of Corrections Medication Assisted Treatment for Substance Use Disorder Total Department of Corrections	7025-100-026-7025-318	2018	170,629		106,520 *	139,612
					106,520 *	139,612

COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2019

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	MEMO Cumulative Total Expenditures
<u>Governor's Council on Alcohol & Drug Abuse</u>						
Municipal Alliance	2000-100-082-C001-044	2016	757,888		143 *	549,929 *
Municipal Alliance	2000-100-082-C001-044	2017	757,888	401,435	32,341 *	528,316 *
Municipal Alliance	2000-100-082-C001-044	2018	757,888	148,106	441,671 *	513,497 *
Municipal Alliance	2000-100-082-C001-044	2019	757,888		52,876 *	52,876 *
Total Governor's Council on Alcohol & Drug Abuse				<u>549,541</u>	<u>527,031</u>	<u>1,644,618</u>
<u>State Agriculture Development</u>						
Right to Farm Activities Grant	2540-100-105	2001-2002	4,516		3,267 *	4,516
Total State Agriculture Development					<u>3,267</u>	<u>4,516</u>
<u>Department of State</u>						
Historic Preservation	8049-734-001	2011-2016	704,384		*	704,384
NJ Historical Commission	2540-100-105	2015	22,885		*	22,700
NJ Historical Commission	2540-100-074-2540-105	2016	60,000		7,725 *	58,650
NJ Historical Commission	2540-100-074-2540-105	2018	60,000	9,000	55,860 *	55,860
NJ Historical Commission	2540-100-074-2540-105	2019	60,000	51,000	46,801 *	46,801
NJ Historical Commission	2540-100-074-2540-105	2019	10,518	10,518	*	*
				<u>70,518</u>	<u>110,386</u>	<u>184,011</u>
Local Arts Program	2530-100-074-2530-032	2015	96,777		*	96,327
Local Arts Program	2530-100-074-2530-032	2018	96,777	9,677	20,837 *	96,777
Local Arts Program	2530-100-074-2530-032	2019	106,455	95,810	86,911 *	86,911
				<u>105,487</u>	<u>107,748</u>	<u>280,015</u>
Public Archives & Records Infrastructure Support (PARIS)	2545-100-033	2009	800,000		*	770,370
Total Department of State				<u>176,005</u>	<u>218,134</u>	<u>1,938,780</u>
<u>Business Action Center</u>						
Corporate Marketing	2510-100-074-2510-013	2019	16,500	12,375	*	*
Corporate Marketing - American Dream	2510-100-074-2510-013	2019	10,000	10,000	*	*
Total Business Action Center				<u>22,375</u>		
<u>Office of Information Technology</u>						
Enhanced 911/County 911 Coordinator	2034-100-050	2008	25,000		130 *	25,000
Total Office of Information Technology					<u>130</u>	<u>25,000</u>

COUNTY OF BERGEN
Schedule of Expenditures of State Financial Assistance
Year ended December 31, 2019

	<u>Grant Number</u>	<u>Grant Period</u>	<u>Award Amount</u>	<u>Cash Received</u>	<u>Budgetary Expenditures</u>	<u>MEMO Cumulative Total Expenditures</u>
Department of Children and Families						
Children's Interagency Coordinating County	1610-100-016-1610-131	2017	90,888		3,985 *	89,532
Children's Interagency Coordinating County	1620-100-016-1620-013	2018	36,874	36,874	4,255 *	36,874
			36,874	36,874	36,874 *	36,874
Total Department of Children and Families					45,114 *	163,280
Military and Veterans Affairs						
Veterans and Transportation	3610-100-067-3610-058	2018	26,000	15,169	13,004 *	26,000
Veterans and Transportation	3610-100-067-3610-144	2019	500			
Veterans and Transportation	3610-100-067-3610-144	2019	26,000	8,665	12,996 *	12,996
Total Military and Veteran Affairs				23,834	26,000 *	38,996
New Jersey Transit						
NJ-JARC Jobs Access Reverse Commute		2018	200,000	200,000	96,600 *	200,000
NJ-JARC Jobs Access Reverse Commute		2019	175,000	59,720	86,140 *	86,140
				259,720	182,740 *	286,140
Bergen County Hackensack Connection Shuttle Grant		2018	593,400	112,636	103,502 *	120,488
Total New Jersey Transit				372,356	286,242 *	406,628
Other State and Local Agencies						
Bergen County Special Services		2013-2014	635,665		35 *	635,665
Venture Program		2014-2015	647,450		59,426 *	647,450
Venture Program		2015	648,403		41,878 *	648,403
Venture Program		2015-2016	15,964		5,793 *	15,965
Venture Program		2016	635,173		11,272 *	628,848
Venture Program		2017	649,080			639,171
Venture Program		2018	607,980	405,320	393,506 *	603,562
Venture Program		2019	624,000	208,000	212,556 *	212,556
				613,320	724,466	4,031,620
Bergen County Improvement Authority		2017	1,211,884			1,093,639
Medicaid Peer Grouping		2018	1,900,034		236,264 *	1,648,068
Medicaid Peer Grouping		2019	1,775,000	1,616,664	1,498,790 *	1,498,790
Medicaid Peer Grouping				1,616,664	1,735,054 *	4,240,497

COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2019

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	MEMO Cumulative Total Expenditures
City of New York, Department of Health and Mental Hygiene Cities Readiness Initiative Grant		2007-2008	125,000		16,186 *	40,429
					16,186 *	40,429
Bergen County Special Services Youth Complex Education Program		2015	150,000		9,134 *	130,313
Youth Complex Education Program		2016	155,000		11,341 *	112,396
Youth Complex Education Program		2018	158,000			126,055
Youth Complex Education Program		2018	158,000	94,800	126,055 *	126,055
Youth Complex Education Program		2019	161,320	64,528	55,837 *	55,837
				159,328	202,367 *	550,656
The IOLTA Fund of the Bar of New Jersey IOLTA Fund Grant		2019	15,000	15,000	15,000 *	15,000
Bergen County Bar Foundation		2019	1,000	1,000		
Art Therapy Exercise		2019	1,000			
TD Bank Financial Literacy Education Program		2018	3,948		3,948 *	3,948
Financial Literacy Education Program		2019	8,000	8,000	3,948 *	3,948
				8,000	3,948 *	3,948
Superior Court of NJ Justice Center Project Renovations		2017	100,000			
Bergen County Utilities Authority Recycling Enhancement Act Tax Fund Grant		2019	70,000	69,999	69,999 *	69,999
Henry H. Kessler Foundation, Inc. Henry Kessler Grant for Post Stroke and Disabled Adult Support Group	22-1496-SIGF-FY2014	2016	10,000			10,000
Henry Kessler Grant for Post Stroke and Disabled Adult Support Group	22-1496-SIGF-FY2014	2018	10,000		9,700 *	10,000
Total Henry H. Kessler Foundation, Inc.					9,700 *	20,000
Total Other State and Local Agencies				2,483,311	2,776,720 *	8,972,149
Total Federal and State Grant Fund:				7,915,690	7,882,940 *	22,734,004

COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2019

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	MEMO	
						Total Expenditures	Cumulative Total Expenditures
<u>Capital Fund</u>							
<u>Department of Transportation</u>							
State Aid Highway Projects	6320-480-Various	2002-2003	7,181,000			*	7,012,831
State Aid Highway Projects	6320-480-Various	2003-2004	7,366,500		2,480	*	3,818,677
State Aid Highway Projects	6320-480-Various	2008-2009	8,145,000		110,259	*	7,868,639
State Aid Highway Projects	6320-480-Various	2009-2010	8,145,000			*	7,550,500
State Aid Highway Projects	6320-480-Various	2010-2011	8,103,000			*	6,273,362
State Aid Highway Projects	6320-480-Various	2010-2011	8,103,000			*	7,393,938
State Aid Highway Projects	6320-480-Various	2010-2011	10,225,000			*	7,875,943
State Aid Highway Projects	6320-480-Various	2012-2013	8,103,000		361,986	*	6,770,820
State Aid Highway Projects	6320-480-Various	2013-2014	2,000,000			*	1,335,402
State Aid Highway Projects	6320-480-Various	2013-2014	8,051,900			*	6,911,781
State Aid Highway Projects	6320-480-Various	2014-2015	4,663,200			*	4,663,200
State Aid Highway Projects	6320-480-Various	2014-2015	6,905,000			*	5,668,561
State Aid Highway Projects	6320-480-Various	2014-2015	1,000,000			*	1,000,000
State Aid Highway Projects	6320-480-Various	2016-2017	1,000,000			*	1,000,000
State Aid Highway Projects	6320-480-Various	2016-2017	6,200,000	2,458,177		*	4,184,820
State Aid Highway Projects	6320-480-Various	2018-2019	13,524,519			*	9,411,662
State Aid Highway Projects	6320-480-Various	2019-2020	3,045,000	1,155,787		*	1,056,343
State Aid Highway Projects	6320-480-Various	2019-2020	13,524,519			*	1,274,258
State Aid Highway Projects	6320-480-Various	2019-2020	2,700,000			*	
				<u>2,458,177</u>	<u>13,905,465</u>	*	<u>79,328,474</u>
<u>Local Bridge Bond 2014</u>							
Local Bridge Bond 2014	6220-572-002	2014	1,000,000			*	1,000,000
<u>Local Bridge Bond 2018</u>							
Local Bridge Bond 2018	6220-572-002	2018	1,000,000			*	
Local Bridge Bond 2018	6220-572-002	2018	2,901,309			*	1,000,000
				<u>2,458,177</u>	<u>13,905,465</u>	*	<u>80,328,474</u>
<u>Total Department of Transportation</u>							

COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2019

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	MEMO Cumulative Total Expenditures
<u>Department of Environmental Protection</u> Green Acres Program	0200-17-015	2018	1,250,000			*
<u>Total Department of Environmental Protection</u>						*
<u>Department of State</u> Division of Elections: Verified Paper Audit Trial Program		2019	123,500			*
<u>Total Department of Environmental Protection</u>						*
<u>Total Capital Fund:</u>				2,458,177	13,905,465	80,328,474
<u>Total State and Other Local Awards:</u>				\$ 10,373,867	21,788,405	103,062,478

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

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

NOTE 1. GENERAL

The accompanying schedules of expenditures of awards present the activity of all federal and state financial assistance programs of the County of Bergen. The County is defined in Note 1 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 budgetary basis of accounting. This basis of accounting is described in Note 1 to the County's financial statements.

NOTE 3. RELATIONSHIP TO FINANCIAL STATEMENTS

Amounts reported in the accompanying schedules do not agree with amounts reported in the County's financial statements because encumbrances are not reported in the accompanying schedules. 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>Total</u>
Federal and State Grant Fund	\$19,114,571	\$7,882,940	\$26,997,511
Current Fund	437,557		437,557
Trust Fund	15,984,905		15,984,905
General Capital Fund	<u>358,078</u>	<u>13,905,465</u>	<u>14,263,543</u>
	<u>\$35,895,111</u>	<u>\$21,788,405</u>	<u>\$57,683,516</u>

NOTE 4. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

The regulations and guidelines governing the preparation of federal financial reports vary by federal agency and among programs administered by the same agency. Accordingly, the amount reported in the federal financial reports do not necessarily agree with the amounts reported in the accompanying Schedule which is prepared on the cash basis.

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

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

Section I - Summary of Auditor's Results

Financial Statements

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

Internal control over financial reporting:

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

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

Federal Awards Section

Dollar threshold used to determine type A programs: \$ 1,076,853

Auditee qualified as low-risk auditee? yes X no

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

Internal Control over compliance:

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

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance yes X no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>FAIN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
16.575	2019APBX0050 (A)	Crime Victim Assistance
93.044	DOAS19AAA006 (A)	Aging Title III, Part B
14.239	M18UC340211 (A)	Home Investment Partnership Program
93.575	2019G996006 (A)	Child Care and Development Block Grant
97.067	EMW2019SS00028 (A)	Homeland Security Grant Program
93.671	19BEBW (B)	Family Violence Prevention and Services
97.039	FEMADR426NJ0001 (B)	Hazard Mitigation Grant

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

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

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

State Awards Section

Dollar threshold used to determine type A programs: \$ 750,000

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

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

Internal Control over compliance:

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

 2. Were significant deficiencies identified that were
 not considered to be material weaknesses? _____ 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>
<u>6320-480-Various</u> (A)	<u>State Aid DOT Projects</u>
<u>4855-495-042-4855-001</u> (B)	<u>County Environmental Health Act</u>

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

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

Section II - Schedule of Financial Statement Findings

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

FINANCIAL STATEMENT FINDINGS

NONE

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

NONE

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

STATUS OF PRIOR YEAR FINDINGS

None

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

GENERAL COMMENTS

Contracts and Agreements

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

- a. When the cost or price of any contract awarded by the contracting agent in the aggregate does not exceed in a contract year the total sum of \$17,500, the contract may be awarded by a purchasing agent when so authorized by ordinance or resolution, as appropriate to the contracting unit, of the governing body of the contracting unit without public advertising for bids, except that the governing body of any contracting unit may adopt an ordinance or resolution to set a lower threshold for the receipt of public bids or the solicitation of competitive quotations. If the purchasing agent is qualified pursuant to subsection b. of section 9 of P.L. 1971, c.198 (C.40A:11-9), the governing body of the contracting unit may establish that the bid threshold may be up to 25,000. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section.
- b. Any contract made pursuant to this section may be awarded for a period of 24 consecutive months, except that contracts for professional services pursuant to subparagraph (i) of paragraph (a) of subsection (1) of section 5 of P.L. 1971, c.198 (C.40A:11-5) may be awarded for a period not exceeding 12 consecutive months. The Division of Local Government Services shall adopt and promulgate rules and regulations concerning the methods of accounting for all contracts that do not coincide with the contracting unit's fiscal year.
- c. The Governor, in consultation with the Department of the Treasury, shall no later than March 1 of every fifth year beginning in the fifth year after the year in which P.L. 1999, c.440 takes effect, adjust the threshold amount and the higher threshold amount which the governing body is permitted to establish, as set forth in subsection a. of this section, or the threshold amount resulting from any adjustment under this subsection, in direct proportion to the rise or fall of the index rate as that term is defined in section 2 of P.L. 1971, c.198(C.40A:11-2), and shall round the adjustment to the nearest \$1,000. The Governor shall, no later than June 1 of every fifth year, notify each governing body of the adjustment. The adjustment shall become effective on July 1 of the year in which it is made.

N.J.S.A. 40A:11-4 states:

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

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

Effective July 1, 2010 and thereafter, the bid thresholds in accordance with N.J.S.A. 40A:11-3 (as amended) is \$17,500 and \$36,000 if there is a certified purchasing agent. On July 1, 2015, the threshold with a qualified purchasing agent was increased to \$40,000.

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:

- 19-01 Golf Pro-Shop Concession Stand
- 19-02 Saddle Ridge Riding Center Project
- 19-03 Teaneck Creek Environmental Remediation and Restoration Project
- 19-04 Good and Beverage Concessions at Valley Brook Golf Course
- 19-05 Golf Scorecards
- 19-06 Dead Tree Removal
- 19-07 Calcium Hypochlorite Tablets
- 19-08 Exotic Animal Diets
- 19-09 Veterinary Pharmaceutical, Medical and Surgical Supplies
- 19-10 Budgies Exhibit and Paver Restoration
- 19-12 Catalog Golf Accessories
- 19-13 Police Interceptor Utility Vehicles
- 19-14 Dead Tree Removal along Municipal Roads
- 19-15 Catalog Mobile Staging Units/Accessories
- 19-16 One Bergen & 327 E. Ridgewood Ave Paving
- 19-17 Traffic Signal Repair Parts and Equipment
- 19-18 Removal of Fallen Trees at Van Buskirk Island Historic Site
- 19-19 HVAC Coil Coating for Energy Efficiency
- 19-20 Audio Visual Presentation Equipment
- 19-21 Licensed Electrical Contractors Services
- 19-22 Sig Sauer Rifles, Handguns, Magazines and Accessories
- 19-23 Bread/Bakery Products
- 19-24 Various, Imprinted Business Stationary Items
- 19-25 Medicaid & Medicare Cost Reporting
- 19-26 Bituminous Concrete, Various Road Repair Materials
- 19-27 Forensic Recovery Evidence Devices
- 19-28 Catalog/Stihl Outdoor Power Tools and Accessories
- 19-29 Catalog Golf Range Equipment and Accessories
- 19-30 Overhead Steel Rolling Doors at Jail Annex
- 19-31 Roadside Vegetation Control Services

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

19-32	Situational Awareness Equipment and Accessories
19-33	Concrete and Pavement Materials Testing
19-34	Computer Equipment and Peripherals
19-36	On-Site Washing of Buses
19-37	Modular Restrooms and Accessories
19-38	40-Yard Container
19-39	Various Stone Products
19-41	Office Supplies, Furniture and Equipment
19-44	Treated and Untreated Roadway Rock Salt
19-45	Management and Operation of Food and Beverage Services at Darlington Golf Course
19-46	Vehicles Mechanical Repair Services
19-47	Alternate Use Vehicles
19-48	Landscaping Supplies
19-49	Irrigation-Parts and Service
19-50	Equipment Repair Parts and Services Catalog
19-51	Fencing and Appurtenances
19-52	Catalog/Textiles, Apparel and Promotional Items
19-53	Liquid Coffee Dispensing Equipment
19-54	Various Bagged Ice Melt Products
19-55	Turf Management Equipment and Accessories
19-56	Exterior and Interior Industrial Utility Construction Services
19-57	Temporary Power Equipment Rental and Labor for Winter Wonderland
19-58	Tents and Event Rentals and Accessories
19-59	Language Wiretap Translation and Interpretation Services
19-60	Frontier Fieldseeker Core System Hardware/Software
19-61	Bottled Spring Water & Cooler Rental
19-62	Chloride Based Liquid Melting Agents
19-63	Aerial Larvicide Application
19-64	Mosquito Control Chemical Products, Supplies and Equipment
19-65	Bulk Propane
19-67	Chemical Storage Building, Options and Accessories
19-68	SWAT Tactical Operations Vehicle
19-69	Catalog/Radio Equipment and Maintenance
19-70	Plumbing Services
19-71	Exterior and Interior Industrial Utility Construction Services and Drainage Improvements
	Spring House Basement Renovations
	Tide Gates Maintenance Contract
	Riverside County Park South Tennis Court Renovations
	Renovations to the Mental Health Law Office
	Red Wolf Exhibit Renovations at Bergen County Zoo
	Orchard Hills Hole 6 Renovations
	Roof Scope for 39 Hudson and 10 Main Street

COUNTY OF BERGEN
GENERAL COMMENTS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2019
(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.

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

COMMENTS

Finance/Treasurer

1. *There are Capital Fund Improvement Authorizations greater than five years old that have unfunded portions outstanding.
2. There were instances in which purchases were charged to the incorrect budget year and/or budget account as required by the Division of Local Government Services, Requirements of Audit for Expenditures and Disbursements.
3. There were instances in which Capital Fund expenditures were charged to the incorrect ordinances.

Fixed Assets

1. Additions and deletions to the fixed asset ledger are not being updated periodically and the report is not being reconciled to the control accounts for fixed assets at year end.

Departments

Central Municipal Court

1. There were 80 complaints eligible for FTA over 14 days on the December Monthly Management Report.

Department of the County Clerk – Counter Division

1. There are inconsistencies between the detailed daily reports and the monthly summary reports generated by Record Fusion.

Department of the County Clerk – Registry Division

1. There are inconsistencies between the detailed daily reports and the monthly summary reports generated by Record Fusion.

Department of Public Works - Operations

1. *The Department does not maintain an accurate and complete listing of accounts receivable.
2. *There are unallocated funds in the Schedule of Road Permit Deposits recorded in the Regular Trust Fund.

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

RECOMMENDATIONS

Finance/Treasurer

1. That Capital Fund Improvement Authorizations greater than five years old be funded.
2. That more care be taken to ensure all expenditures are charged to the proper budget year and/or budget account.
3. That more care be taken to ensure Capital Fund expenditures are properly charged against allowable ordinances.

Fixed Assets

1. The fixed asset ledger should be updated periodically to include all additions and deletions throughout the fiscal year as well as reconciled at year end in accordance with N.J.A.C. 5:30-5.6.

Departments

Central Municipal Court

1. That all complaints eligible for FTA over 14 days be addressed by the Court Administrator in a timely manner.

Department of the County Clerk – Counter Division

1. That the Record Fusion system programmer be contacted to rectify any discrepancies between the daily and monthly reports.

Department of the County Clerk – Registry Division

1. That the Record Fusion system programmer be contacted to rectify any discrepancies between the daily and monthly reports.

Department of Public Works - Operations

1. *That the analysis of receivables be maintained accurately and include all outstanding receivables.
2. *That the reserve balance be reviewed and any unallocated funds be turned over to the Current Fund.

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

STATUS OF PRIOR YEAR AUDIT FINDINGS/RECOMMENDATIONS

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

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

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

Very truly yours,



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



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

August 14, 2020

