

COUNTY OF BERGEN

**Financial Statements
with Additional Financial Information**

December 31, 2022

(With Independent Auditor's Report Thereon)

COUNTY OF BERGEN, N.J.

TABLE OF CONTENTS

PART I

<u>Exhibit</u>	<u>Page</u>
Independent Auditor's Report	1-4
<u>CURRENT FUND</u>	
A Comparative Balance Sheet - Regulatory Basis	5-6
A-1 Comparative Statement of Operations and Changes in Fund Balance - Regulatory Basis	7
A-2 Statement of Revenues - Regulatory Basis	8-12
A-3 Statement of Expenditures - Regulatory Basis	13-23
<u>TRUST FUNDS</u>	
B Comparative Balance Sheet - Regulatory Basis	24-25
<u>GENERAL CAPITAL FUND</u>	
C Comparative Balance Sheet - Regulatory Basis	26
C-1 Statement of Changes in Fund Balance - Regulatory Basis	27
<u>GENERAL FIXED ASSETS</u>	
D Comparative Balance Sheet - Regulatory Basis	28
Notes to Financial Statements	29-78
Supplementary Data	79-81
<u>SUPPLEMENTARY SCHEDULES</u>	
<u>CURRENT FUND</u>	
A-4 Schedule of Cash and Cash Equivalents - Treasurer	82
A-5 Schedule of Investments	83
A-6 Schedule of Imprest and Change Funds	84
A-7 Schedule of Added and Omitted Taxes	85
A-8 Schedule of Due from State of New Jersey (Chapter 12 Bond Program)	85
A-9 Schedule of Miscellaneous Receivable	86
A-10 Schedule of Due from Bergen County Improvement Authority	87
A-11 Schedule of Due from Bergen County Community College	87
A-12 Schedule of Interfunds	88
A-13 Schedule of Prepaid Liability - Payroll Taxes	89
A-14 Schedule of Revenue Accounts Receivable	90-91
A-15 Schedule of 2022 Tax Levy - Realized Revenue	92
A-16 Schedule of 2021 Appropriation Reserves	93-97

COUNTY OF BERGEN, N.J.

**TABLE OF CONTENTS
(continued)**

<u>Exhibit</u>		<u>Page</u>
	<u>CURRENT FUND, (continued)</u>	
A-17	Schedule of Contracts Payable	98
A-18	Schedule of Encumbrances Payable	99
A-19	Schedule of Accounts Payable	99
A-20	Schedule of Other Reserves	100
A-21	Schedule of Reserve for Jail Expansion	101
A-22	Schedule of Reserve for P-Card	102
A-23	Schedule of Reserve for Rockleigh ICF Closing	102
A-24	Schedule of Deferred Revenue	103
A-25	Schedule of Interfunds - Federal and State Grant Fund	104
A-26	Schedule of Federal and State Grants Receivable - Federal and State Grant Fund	105-108
A-27	Schedule of Encumbrances/ Contracts Payable - Federal and State Grant Fund	109
A-28	Schedule of Reserve for Federal and State Grants- Federal and State Grant Fund	110-114
A-29	Schedule of Reserve for State and Federal Grants - Unappropriated - Federal and State Grant Fund	115
	<u>TRUST FUND</u>	
B-1	Schedule of Cash Receipts and Disbursements	116
B-2	Schedule of Interfunds Receivable/(Payable) - Trust Funds	117
B-3	Schedule of Open Space Taxes Receivable - Open Space Trust Fund	118
B-4	Schedule of Due from U.S. Department of Housing and Urban Development - Letters of Credit - Community Development Trust Fund	119
B-5	Schedule of Reserve for Dedicated Revenue - Motor Vehicle Fines and Road Openings - Regular Trust Fund	120
B-6	Schedule of Reserve for Dedicated Revenue - Weights and Measures	121
B-7	Schedule of Miscellaneous Trust Accounts - Regular Trust Fund	122-124
B-8	Schedule of Road Permit Deposits - Regular Trust Fund	125
B-9	Schedule of Reserve for Encumbrances Payable	126
B-10	Schedule of Reserve for Contracts Payable	127
B-11	Schedule of Open Space Trust Fund	128
B-12	Schedule of Reserve for Encumbrances Payable - Open Space Trust Fund	129
B-13	Schedule of Reserve for Contracts Payable - Open Space Trust Fund	130
B-14	Schedule of Prosecutor's Trust Fund - Prosecutor's Trust Fund	131
B-15	Schedule of Reserve for Encumbrances Payable - Prosecutor's Trust Fund	132
B-16	Schedule of Reserve for Contracts Payable - Prosecutor's Trust Fund	133

COUNTY OF BERGEN, N.J.

**TABLE OF CONTENTS
(continued)**

<u>Exhibit</u>		<u>Page</u>
<u>TRUST FUND</u>		
B-17	Schedule of Reserve for Self-Insurance Trust Fund - Self-Insurance Trust Fund	134
B-18	Schedule of Reserve for Expenditures - Community Development Trust Fund	135
B-19	Schedule of Home Improvement Mortgages - Principal - Community Development Trust Fund	136
B-20	Schedule of Home Improvement Mortgages - Interest - Community Development Trust Fund	136
B-21	Schedule of Program Income - Community Development Trust Fund	137
B-22	Schedule of Small Business Loans - Principal - Community Development Trust Funds	138
B-23	Schedule of Small Business Loans - Interest - Community Development Trust Fund	138
B-24	Schedule of First Time Homebuyer Mortgages - Community Development Trust Fund	139
<u>GENERAL CAPITAL FUND</u>		
C-2	Schedule of Cash and Cash Equivalents - Treasurer	140
C-3	Analysis of Cash and Cash Equivalents	141-144
C-4	Schedule of Environmental Infrastructure Trust Loan Receivable	145
C-5	Schedule of NJ DOT Receivable	145
C-6	Schedule of FEMA Hazard Grant Program Receivable	146
C-7	Schedule of School District Receivable	146
C-8	Schedule of Due From State of New Jersey	146
C-9	Schedule of Due from Bergen County Improvement Authority	147
C-10	Schedule of Due from NJ Green Acres Program	147
C-11	Schedule of Deferred Charges to Future Taxation - Funded	148
C-12	Schedule of Deferred Charges to Future Taxation - Unfunded	149-154
C-13	Schedule of General Serial Bonds	155-169
C-14	Schedule of Environmental Infrastructure Trust Loan Payable	170
C-15	Schedule of Bond Anticipation Notes Payable	171-181

COUNTY OF BERGEN, N.J.

**TABLE OF CONTENTS
(continued)**

<u>Exhibit</u>	<u>Page</u>
C-16 Schedule of Capital Improvement Fund	182
C-17 Schedule of Improvement Authorizations	183-189
C-18 Schedule of Reserve for Encumbrances Payable	190
C-19 Schedule of Interfunds Receivable/(Payable)	191
C-20 Schedule of Reserve for Interest	192
C-21 Schedule of Reserve for Preliminary Costs	193
C-22 Schedule of Reserve for County Roads	193
C-23 Schedule of Reserve for Payment of Notes	194
C-24 Schedule of Bonds and Notes Authorized But Not Issued	195-201

PART II

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	202-203
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	204-207
Schedule of Expenditures of Federal Awards	208-215
Schedule of Expenditures of State Financial Assistance	216-222
Notes to the Schedules of Expenditures of Federal and State Awards	223
Schedule of Findings and Questioned Costs	224-227
General Comments and Recommendations	228-232
Status of Prior Years' Audit Findings/Recommendations	233

COUNTY OF BERGEN
STATE OF NEW JERSEY

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



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
KARI FERGUSON, CPA, RMA, CMFO, PSA
ROBERT C. MCNINCH, CPA, CFE, PSA
KEVIN REEVES, CPA, PSA

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

INDEPENDENT AUDITOR'S REPORT

The Honorable Board of County Commissioners
County of Bergen, New Jersey

Report on the Financial Statements

Adverse Opinion on U.S. Generally Accepted Accounting Principles

We have audited the accompanying balance sheets – regulatory basis of the various funds and account group of the County of Bergen in the State of New Jersey, as of December 31, 2022 and 2021, the related statement of operations and changes in fund balance – regulatory basis for the years then ended, and the related statement of revenues -regulatory basis and the statement of expenditures – regulatory basis of the various funds for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the accompanying financial statements referred to above do not present fairly the financial position of each fund of the County of Bergen as of December 31, 2022 and 2021, or changes in financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

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

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



As described in Note 1 of the financial statements, the financial statements are prepared by the County of 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.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above, present fairly, in all material respects, the regulatory basis balance sheets and account group as of December 31, 2022 and 2021, the regulatory basis statements of operations for the years then ended and the regulatory basis statements of revenues and expenditures and changes in fund balance for the year ended December 31, 2022 in accordance with the basis of financial reporting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey as described in Note 1.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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



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

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

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

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Bergen's basic financial statements. The supplementary information listed in the table of contents and the letter of comments and recommendations section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary 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 Regulation Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) are



presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 supplementary 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 Regulation Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The letter of comments and recommendations section has not been subject to the auditing procedures applied in the audit of the basic financial statements and accordingly, we do not express an opinion or any form of assurance thereon.

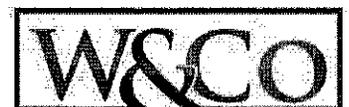
Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 20, 2023 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 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

September 20, 2023



COUNTY OF BERGEN

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

CURRENT FUND

AS OF DECEMBER 31, 2022 and 2021

<u>ASSETS</u>	<u>Ref.</u>	<u>2022</u>	<u>2021</u>
Cash and Cash Equivalents	A-4	\$ 166,375,702	\$ 181,457,308
Investments	A-5	80,250,000	4,050,000
Imprest and Change Funds	A-6	9,460	8,960
		<u>246,635,162</u>	<u>185,516,268</u>
Receivables with Full Reserves:			
Miscellaneous Receivables	A-9	2,302	9,674
Due from Bergen County Improvement Authority	A-10	2,725,000	2,725,000
Due from Bergen County Community College	A-11	100,000	
Interfunds	A-12	131,639	
Prepaid Liability - Payroll Taxes	A-13	95,403	362,367
Tax Levy Receivable	A-15		894,487
		<u>3,054,344</u>	<u>3,991,528</u>
Total Current Fund Assets		<u>249,689,506</u>	<u>189,507,796</u>
Federal and State Grant Fund:			
Cash	A-4		131,600
Interfunds Receivable	A-25	126,194,646	70,467,077
Federal and State Grants Receivable	A-26	59,259,336	59,628,598
Total Federal and State Grant Fund Assets		<u>185,453,982</u>	<u>130,227,275</u>
Total Assets		<u>\$ 435,143,488</u>	<u>\$ 319,735,071</u>

COUNTY OF BERGEN

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

CURRENT FUND

AS OF DECEMBER 31, 2022 and 2021

		<u>2022</u>	<u>2021</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Liabilities:			
Appropriation Reserves	A-3, A-16	\$ 24,441,444	\$ 27,642,041
Contracts Payable	A-17	9,453,278	9,843,387
Encumbrances Payable	A-18	7,000,352	7,768,303
Accounts Payable	A-19	357,746	394,379
Other Reserves	A-20	3,171,726	2,915,092
Reserve for Jail Expansion	A-21	4,048,196	1,496,847
Reserve for P-Card	A-22	9,288	
Reserve for Rockleigh ICF Closing	A-23	548,901	
Deferred Revenue	A-24		280,871
Interfunds	A-12	<u>127,625,229</u>	<u>70,677,250</u>
Total Liabilities		176,656,160	121,018,170
Reserve for Receivables	Contra	3,054,344	3,991,528
Fund Balance	A-1	<u>69,979,002</u>	<u>64,498,098</u>
Total Current Fund Liabilities, Reserves and Fund Balance		<u>249,689,506</u>	<u>189,507,796</u>
Federal and State Grant Fund:			
Encumbrances Payable	A-27	33,857,908	32,410,110
Reserve for Federal and State Grants	A-28	151,458,631	97,583,153
Unappropriated Grants	A-29	<u>137,443</u>	<u>234,012</u>
Total Federal and State Grant Fund Liabilities and Reserves		<u>185,453,982</u>	<u>130,227,275</u>
Total Liabilities, Reserves and Fund Balance		<u>\$ 435,143,488</u>	<u>\$ 319,735,071</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, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Revenue and Other Income Realized:		
Fund Balance Utilized	\$ 29,763,022	\$ 24,443,265
Miscellaneous Revenues Anticipated	253,282,200	302,465,239
Receipts from Current Taxes	448,377,089	447,482,602
Receipts from Delinquent Taxes	894,486	
Miscellaneous Revenues not Anticipated	5,928,330	5,994,477
Other Credits to Income:		
Unexpended Balance of Appropriation Reserves	16,498,961	13,756,759
Accounts Payable Cancelled	206,685	40,079
Cancelled Appropriated Grant Reserves	5,971,840	2,195,270
Due from Bergen County Improvement Authority		5,679,404
Prepaid Payroll Taxes Applied	362,367	83,938
Due from County Treasurer	9,674	631
Contracts Payable Cancelled	73,169	77,792
	<u>761,367,823</u>	<u>802,219,456</u>
Expenditures:		
Budget Appropriations - Original Budget	702,409,472	747,042,170
Added by N.J.S.A. 40A:4-89	17,097,683	18,249,155
Other Charges to Income:		
Cancelled Receivable - Due from State of NJ		361,058
Interfunds Advanced	373,198	
Prepaid Liability - Payroll Taxes	95,403	362,367
Other Reserves	178,484	
Due from Bergen County Improvement Authority		5,679,404
Due from Bergen County Community College	100,000	
Petty Cash		610
Due from County Treasurer	2,302	9,674
Cancelled Grants Receivable	5,867,355	2,195,270
	<u>726,123,897</u>	<u>773,899,708</u>
Total Expenditures		
Excess in Operations	35,243,926	28,319,748
Fund Balance, January 1	64,498,098	60,621,615
	99,742,024	88,941,363
Utilized as Anticipated Revenue	29,763,022	24,443,265
Fund Balance, December 31	\$ <u>69,979,002</u>	\$ <u>64,498,098</u>

See accompanying notes to the financial statements.

COUNTY OF BERGEN
STATEMENT OF REVENUES - REGULATORY BASIS
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
Surplus Anticipated	29,763,022	29,763,022	
Miscellaneous Revenues:			
<i>Local Revenues:</i>			
Register of Deeds	5,170,000	2,743,550	(2,426,450)
Surrogate	674,350	544,428	(129,922)
Sheriff	1,405,000	2,306,831	901,831
Interest on Investments and Deposits	900,000	3,451,344	2,551,344
Park Fees and Revenue	1,730,000	2,029,234	299,234
Golf Fees and Revenues	8,500,000	10,330,002	1,830,002
Realty Transfer Fees	8,000,000	13,730,040	5,730,040
State of NJ - Court Lease	128,016	128,016	
Central Municipal Court	260,000	286,426	26,426
Election Ballot Printing	970,000	1,185,022	215,022
Reimbursement from State of NJ for State Prisoners held in County Jails	800,000	659,349	(140,651)
Police and Fire Academy Fees	192,000	282,013	90,013
Reimbursement for In-Kind Grants	2,300,000	2,760,547	460,547
Animal Shelter Contracts	1,000,000	1,130,932	130,932
Animal Center - Other Fees	88,000	91,900	3,900
Shared Services Health Agreements	2,000,000	1,931,239	(68,761)
Shared Services Health Agreements - Kearny	68,585	35,591	(32,994)
Shared Services Health Agreements - 40 Passaic Street	193,000	181,724	(11,276)
Interlocal - Interboro Regional Communication Network	300,000	300,900	900
	<u>34,678,951</u>	<u>44,109,088</u>	<u>9,430,137</u>
<i>State Aid:</i>			
County College Bonds - (N.J.S.A. 18A:64A-22.6)	1,866,356	2,104,223	237,867
<i>State Assumptions of Costs:</i>			
Social and Welfare Services (c.66, P.L. 1990):			
Supplemental Social Security Income	1,319,804	1,150,323	(169,481)
DDD Assessment Program	205,000	190,897	(14,103)
	<u>1,524,804</u>	<u>1,341,220</u>	<u>(183,584)</u>
<i>Public and Private Programs:</i>			
Area Plan Grant	9,164,995	9,164,995	
IOLTA Fund of the Bar of NJ	12,000	12,000	
Social Services for the Homeless Program	1,263,900	1,263,900	
Kessler Special Initiatives	13,000	13,000	
Personal Assistance Services Program - Bergen	40,122	40,122	
Personal Assistance Services Program - Hudson	14,382	14,382	
Respite Care Program	565,480	565,480	
Social Services for the Homeless Program - Code Blue	95,000	95,000	
Homeless Management Information System	20,000	20,000	
Local Public Health Overdose Fatality Teams	100,000	100,000	
Tick Surveillance Program - 2022	12,000	12,000	
WFNJ - Transportation Services	114,461	114,461	
Local Arts Program	319,365	319,365	
County History Partnership Program	96,282	96,282	

COUNTY OF BERGEN
STATEMENT OF REVENUES - REGULATORY BASIS
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
<i>Public and Private Programs (continued):</i>			
Child Advocacy Development	167,012	167,012	
Emergency Management Agency Assistance	55,000	55,000	
FY21 Urban Areas Security Initiative	557,000	557,000	
FY21 State Homeland Security Program	361,452	361,452	
State Community Partnership	830,965	830,965	
Sheriff Body Armor Replacement	17,967	17,967	
COVID-19 Vaccination Supplement Funding	1,100,000	1,100,000	
County Comprehensive Alcohol Program	1,325,016	1,325,016	
Cancer Education & Early Detection Program	2,040	2,040	
Senior Citizen & Disabled Residents Transportation	1,657,504	1,657,504	
Domestic Violence Intervention Services	68,181	68,181	
East Anderson Street Bridge	1,264,754	1,264,754	
Prosecutor Body Armor Replacement	4,422	4,422	
Body Worn Camera 2021	356,650	356,650	
Body Worn Camera 2022	350,000	350,000	
NJ Promise - Children's Interagency Coordinating Council	10,000	10,000	
Title IV-D Child Support Enforcement	51,997	51,997	
Spring House for Women	95,771	95,771	
Senior Farmers Market Grant	4,000	4,000	
Medicaid Peer Grouping	879,123	879,123	
Mental Health Law Project	262,673	262,673	
Drug Recognition Experts	25,000	25,000	
Drug Recognition Experts	25,000	25,000	
Sustained Enforcement Grant	95,000	95,000	
Sustained Enforcement Grant (Drug Recognition Experts)	95,000	95,000	
Unified Child Care Program - 2021 Additional	228,413	228,413	
Medication Assisted Treatment Initiative	412,931	412,931	
HUD - Veteran's Supportive Housing	88,415	88,415	
HUD - Homeless Management Information System	100,693	100,693	
Human Services Advisory Council	62,149	62,149	
Personal Assistance Services Program - Bergen	54,504	54,504	
Personal Assistance Services Program - Hudson	28,764	28,764	
Victims of Crime Act	353,791	353,791	
Kingsland & Park Ave Bridge	1,474,037	1,474,037	
Stop Violence Against Women Act	53,333	53,333	
Domestic Violence Intervention Services	966,601	966,601	
American Recovery Funds grant	90,917,873	90,917,873	
Sub-Regional Transportation Planning	198,164	198,164	
Sub-Regional Transportation Planning - Intern	15,000	15,000	
State Health Insurance Program	40,000	40,000	
County Environmental Health Act	213,374	213,374	
Veterans Transportation	26,000	26,000	
Alternatives to Domestic Violence	125,400	125,400	
Early Intervention Services	2,093,236	2,093,236	
FY20 Paul Coverdell Grant	13,223	13,223	
Clean Communities Grant	155,657	155,657	
Early Intervention Program - Special Child Health Case Manager	136,339	136,339	
Municipal Alliance	317,346	317,346	

COUNTY OF BERGEN
STATEMENT OF REVENUES - REGULATORY BASIS
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
<i>Public and Private Programs (continued):</i>			
Municipal Alliance - Youth Leadership	82,687	82,687	
National Council on Aging	60,000	60,000	
Operation Helping Hands	52,632	52,632	
State Criminal Alien Assistance Program	257,338	257,338	
Comprehensive Cancer Control Program	106,689	106,689	
Right to Know Program	21,869	21,869	
Cancer Education & Early Detection Program	284,136	284,136	
Tuberculosis Control Program	287,808	287,808	
Job Access Reverse Commute	150,000	150,000	
Unified Child Care Program	2,167,779	2,167,779	
Local Public Health Overdose Fatality Teams	75,000	75,000	
Grief & Bereavement for Bergen County Children & Adolescence	36,700	36,700	
Transitional Living for Homeless Youth Program	232,547	232,547	
Basic Center Program Grant	197,000	197,000	
West Forest Avenue Bridge	600,000	600,000	
Visions Program	101,001	101,001	
Tick Surveillance Program - 2022	12,000	12,000	
Childhood Lead Program	226,691	226,691	
FY22 Urban Area Security Initiative	754,000	754,000	
FY22 State Homeland Security Program	379,121	379,121	
Title IV-D Child Support Enforcement System - FFY2021	61,613	61,613	
Operation Helping Hands	165,079	165,079	
Sexual Assault Nurse Examiner	173,282	173,282	
Venture Program	657,000	657,000	
Youth Complex Education Program	173,000	173,000	
Financial Literacy Education Program	7,500	7,500	
Medication Assisted Treatment Initiative	412,931	412,931	
USMS Regional Fugitive Task Force	15,000	15,000	
Title IV-D Child Support Enforcement System - FFY2022	49,813	49,813	
Operation Helping Hands	50,000	50,000	
Mental Health Board Administrator	12,000	12,000	
	<u>127,469,973</u>	<u>127,469,973</u>	<u>-</u>
<i>Other Special Items:</i>			
Added and Omitted Taxes	1,806,190	1,733,687	(72,503)
Justice Center Parking	6,365	68,800	62,435
Sheriff - Outside Service Administrative Fees	408,000	673,970	265,970
Shared Services Pension Agreement	84,000	84,209	209
Public Health Priority Funding	6,000,000	5,853,211	(146,789)
Register of Deeds - P.L. 2001 C370	3,400,000	3,154,500	(245,500)
Surrogate - P.L. 2001 C370	650,000	575,106	(74,894)
Sheriff - P.L. 2001 C370	250,000	250,000	
Shared Services Police Services	177,000	355,195	178,195
Medicare Part D Reimbursement	581,000	615,162	34,162
Housing Authority Lease	197,000		(197,000)
Health Department - Spring House Medicare Revenues	107,000	164,150	57,150
Health Department - Alcohol Recovery Medicare Revenues	62,000	135,516	73,516

COUNTY OF BERGEN
STATEMENT OF REVENUES - REGULATORY BASIS
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budget</u>	<u>Realized</u>	<u>Excess or (Deficit)</u>
<i>Other Special Items (continued):</i>			
Interlocal - 911 Agreement - Ridgefield	212,160	212,160	
Interlocal - 911 Agreement - Palisades Park	160,000	40,000	(120,000)
Interlocal - 911 Agreement - Lodi	324,000	324,730	730
Interlocal - 911 Agreement - Leonia	171,130	171,130	
Interlocal - 911 Agreement - Wyckoff	191,017	191,017	
Interlocal - 911 Agreement - Midland Park	137,000	137,700	700
Interlocal - 911 Agreement - Demarest	67,569	67,569	
Bergen County Improvement Authority - Loan Repayment	2,725,000	-	(2,725,000)
BCIA - New Bridge Medical Center - Rental	2,400,000	2,400,000	
Passaic County Inmates	18,700,000	20,558,200	1,858,200
Intoxicated Driver Program Fees	247,000	243,500	(3,500)
Interlocal - JDC Revenue Passaic & Union County	598,000	210,523	(387,477)
Interlocal - BCC College Shuttle - Community Transportation	135,000	136,000	1,000
Interlocal - Board of Social Services Payroll & Purchasing	13,265	20,295	7,030
Interlocal - Board of Social Services - Rental of County Facility	98,000	80,386	(17,614)
Title IVD Reimbursements	423,000	38,027	(384,973)
Planning and Engineering Subdivision Fees	159,000	162,953	3,953
American Rescue Plan - Revenue Loss	39,600,000	39,600,000	
	<u>80,089,696</u>	<u>78,257,696</u>	<u>(1,832,000)</u>
 Total Miscellaneous Revenues Anticipated	 245,629,780	 253,282,200	 7,652,420
 Receipts from Delinquent Taxes	 <u>894,486</u>	 <u>894,486</u>	 <u></u>
 Subtotal General Revenues	 276,287,288	 283,939,708	 7,652,420
Amount to be Raised by Taxation	<u>448,377,089</u>	<u>448,377,089</u>	<u></u>
 Budget Totals	 <u>\$ 724,664,377</u>	 732,316,797	 <u>7,652,420</u>
 Miscellaneous Revenues not Anticipated (Nonbudget)		 <u>5,928,330</u>	
		 <u>\$ 738,245,127</u>	

See accompanying notes to the financial statements.

COUNTY OF BERGEN

STATEMENT OF REVENUES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

Miscellaneous Revenue Not Anticipated:

Bail Bond Forfeitures	7,275
PILOT Program	403,891
Unclaimed Property	78,671
Miscellaneous	142,258
Reimbursement - Indirect Costs	825,152
Interest - Clerk	27,185
Title IV D BC Probation Reimbursement	1,384
Paymode X ACH Rebates	80,794
Jury Duty	79
COOP Administration Fee	467,361
Central Municipal Court	29,352
FEMA - Tropical Storm Isaiaas	33,688
Lawsuit Settlements	4,148
Insurance Claims and Reimbursements	1,787,994
Inspection Fees	52,714
Drain Connect Filing Fees	9,750
Sale of Plans & Specs	7,740
Filing Fees - Construction Board	6,188
NJ-Insurance Franchise Tax	4,645
Miscellaneous Police Services	1,838
Safety & Security - Special Event	10,070
Medical Examiner - Autopsy Protocol	4,762
Consumer Protection Board of Social Services	800
Division of Consumer Affairs	144,521
9-1-1 Dispatch Service	196,662
Sheriff US Marshall	139,175
Sheriff Work Release Program	12,701
Prosecutor Miscellaneous	11,956
General Services Reimbursements	7,186
Scrap Metal	1,754
Vending Machines	56,407
Recycling Revenue	2,306
39 Hudson Street	55,234
Energy Savings Rebate	248
Sale of County Assets	178,044
Various Rental Income	1,002
Health/American Dream Fee	73,725
Industrial Health	33,260
Mental Health	68,714
State Aid - Office on Aging	116,000
Prior Year Credit	832,784
General Court Fees	10
Payment in Lieu of Taxes	8,902
	<hr/>
	\$ 5,928,330

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	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	199,224	3,942	
Clerk of the Board:					
Salaries and Wages	798,543	678,543	646,555	31,988	
Other Expenses	321,250	321,250	262,145	59,105	
<i>Total Legislative Branch</i>	<u>1,322,959</u>	<u>1,202,959</u>	<u>1,107,924</u>	<u>95,035</u>	
<i>Executive Branch</i>					
County Executive:					
Salaries and Wages	1,281,815	1,281,815	1,164,612	117,203	
Other Expenses	37,400	37,400	34,118	3,282	
<i>Total County Executive</i>	<u>1,319,215</u>	<u>1,319,215</u>	<u>1,198,730</u>	<u>120,485</u>	
Department of Administration and Finance					
Division of Treasury:					
Salaries and Wages	1,087,016	1,050,016	972,610	77,406	
Other Expenses	40,600	40,600	23,156	17,444	
Division of Fiscal Operations:					
Salaries and Wages	1,106,678	1,068,678	1,011,417	57,261	
Other Expenses	2,912,324	2,722,324	2,259,591	462,733	
Division of Community Development:					
Salaries and Wages	45,005	45,005		45,005	
Division of Personnel:					
Salaries and Wages	824,991	824,991	784,559	40,432	
Other Expenses	44,728	44,728	27,391	17,337	
Division of Purchasing:					
Salaries and Wages	708,088	658,088	639,610	18,478	
Other Expenses	56,001	56,001	31,596	24,405	
Division of Information Technology:					
Salaries and Wages	1,376,892	1,376,892	1,232,377	144,515	
Other Expenses	1,177,400	1,137,400	1,070,652	66,748	
Division of Public Information:					
Salaries and Wages	282,461	282,461	256,430	26,031	
Other Expenses	15,000	7,000	1,834	5,166	

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Division of Risk Management:					
Salaries and Wages	200,022	200,022	199,934	88	
Other Expenses	1,703,250	1,703,250		1,703,250	
Insurance - Other Expenses	6,227,678	6,077,678	5,794,863	282,815	
Health Benefits	95,110,000	95,110,000	95,028,533	81,467	
Workers' Compensation	4,486,326	4,486,326	3,007,132	1,479,194	
Economic Development					
Salaries and Wages	357,651	377,651	377,213	438	
Other Expenses	199,750	58,750	34,407	24,343	
Central Municipal Court:					
Salaries and Wages	873,515	873,515	816,358	57,157	
Other Expenses	198,500	98,500	18,426	80,074	
Salary Adjustment	1,000,000	1,000,000	460,401	539,599	
Termination Pay:					
Salaries and Wages	1,000,000	1,000,000	297,228	702,772	
Matching Funds for Grants:					
Other Expenses	115,000	115,000		115,000	
Out-of-County College Reimbursement	110,000	110,000	51,482	58,518	
Total Department of Administration and Finance	<u>121,258,876</u>	<u>120,524,876</u>	<u>114,397,200</u>	<u>6,127,676</u>	
Department of Health					
Division of Public Health:					
Salaries and Wages	3,833,179	3,833,179	2,824,171	1,009,008	
Other Expenses	1,376,217	1,376,217	973,567	402,650	
Intoxicated Driver Resource Center					
Salaries and Wages	275,422	275,422	268,574	6,848	
Other Expenses	15,500	15,500	3,889	11,611	
Division of Mental Health:					
Salaries and Wages	248,299	248,299	248,291	8	
Other Expenses	19,690	19,690	17,955	1,735	
Aid to Mental Health:					
Other Expenses	1,863,431	1,863,431	1,862,886	545	
Public Health Priority Funding					
Salaries and Wages	900,000	900,000	900,000		
Other Expenses	35,000	35,000	8,730	26,270	

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Shared Services Health Agreements:					
Salaries and Wages	1,665,279	1,665,279	1,665,278	1	
Other Expenses	50,000	50,000	7,144	42,856	
Division of Animal Center:					
Salaries and Wages	2,113,755	2,008,755	1,772,772	235,983	
Other Expenses	892,265	967,265	794,461	172,804	
Total Department of Health	<u>13,288,037</u>	<u>13,258,037</u>	<u>11,347,718</u>	<u>1,910,319</u>	
Department of Human Services:					
Division of Family Guidance:					
Salaries and Wages	4,734,894	4,574,894	4,109,042	465,852	
Other Expenses	388,960	388,960	299,967	88,993	
Division of Community Services:					
Salaries and Wages	2,338,843	2,338,843	1,751,408	587,435	
Other Expenses	3,701,209	3,861,209	3,270,616	590,593	
Division of Senior Services:					
Salaries and Wages	1,293,049	1,293,049	899,997	393,052	
Other Expenses	2,055,070	2,055,070	1,560,050	495,020	
Juvenile Detention Center:					
Salaries and Wages	2,265,893	2,265,893	1,795,094	470,799	
Other Expenses	230,247	230,247	166,328	63,919	
Total Department of Human Services	<u>17,008,165</u>	<u>17,008,165</u>	<u>13,852,502</u>	<u>3,155,663</u>	
Department of Law:					
Salaries and Wages	2,264,645	2,224,645	2,152,976	71,669	
Other Expenses	77,400	77,400	74,441	2,959	
Office of the Inspector General:					
Salaries and Wages	343,539	213,539	196,764	16,775	
Other Expenses	3,000	3,000	2,169	831	
Office of Mental Health Law:					
Salaries and Wages	254,897	254,897	203,246	51,651	
Other Expenses	11,000	11,000	7,104	3,896	
Mental Patients in State Institutions:					
Other Expenses - County Share	375,000	375,000	260,264	114,736	
DMHAS Greystone Hospital County Residents - County Share	2,438,263	2,438,263	2,416,390	21,873	
NJ Division of Mental Health - DMAS Costs - County Share	261,083	261,083		261,083	
Total Department of Law	<u>6,028,827</u>	<u>5,858,827</u>	<u>5,313,354</u>	<u>545,473</u>	

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Department of Public Safety					
Division of Safety and Security:					
Salaries and Wages	2,468,346	2,608,346	2,608,264	82	
Other Expenses	81,495	81,495	61,563	19,932	
Division of Weights and Measures:					
Salaries and Wages	988,627	1,038,627	1,024,999	13,628	
Other Expenses	16,967	16,967	11,853	5,114	
Division of the Medical Examiner:					
Salaries and Wages	855,973	855,973	813,581	42,392	
Other Expenses	1,271,610	1,271,610	1,132,173	139,437	
Division of Emergency Management:					
Salaries and Wages	735,158	775,158	729,719	45,439	
Other Expenses	194,300	194,300	192,823	1,477	
Division of Public Safety Oper 911-Dispatch:					
Salaries and Wages	3,989,523	4,179,523	4,179,479	44	
Other Expenses	1,868,800	1,868,800	1,795,165	73,635	
Division of Law and Public Safety:					
Salaries and Wages	1,248,246	1,218,246	1,176,605	41,641	
Other Expenses	373,670	373,670	365,668	8,002	
Total Department of Public Safety	<u>14,092,715</u>	<u>14,482,715</u>	<u>14,091,892</u>	<u>390,823</u>	
Department of Public Works					
Division of General Services:					
Salaries and Wages	4,519,382	4,729,382	4,729,355	27	
Other Expenses	9,570,542	9,570,542	9,145,431	425,111	
Division of Mechanical Services:					
Salaries and Wages	1,058,939	1,018,939	954,681	64,258	
Other Expenses	3,111,500	3,111,500	3,110,878	622	
Division of Administration:					
Salaries and Wages	330,247	330,247	315,881	14,366	
Other Expenses	8,450	8,450	77	8,373	
Division of Operations:					
Salaries and Wages	1,988,038	1,988,038	1,947,797	40,241	
Other Expenses	3,218,150	3,218,150	2,693,016	525,134	

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Division of Community Transportation:					
Salaries and Wages	798,004	938,004	937,985	19	
Other Expenses	412,250	412,250	258,562	153,688	
Division of Mosquito Control:					
Salaries and Wages	910,316	820,316	791,406	28,910	
Other Expenses	392,450	392,450	302,844	89,606	
Total Department of Public Works	<u>26,318,268</u>	<u>26,538,268</u>	<u>25,187,913</u>	<u>1,350,355</u>	
Department of Parks					
Division of Cultural and Historic Affairs:					
Salaries and Wages	318,763	348,763	325,454	23,309	
Other Expenses	30,210	45,210	30,846	14,364	
Division of Parks and Recreation:					
Salaries and Wages	5,959,178	6,164,178	6,092,367	71,811	
Other Expenses	4,271,850	4,336,850	4,210,615	126,235	
Division of Land Mangement					
Salaries and Wages	70,000	70,000		70,000	
Other Expenses	10,000	10,000	2,949	7,051	
Division of Golf Courses:					
Salaries and Wages	3,980,407	4,040,407	3,860,822	179,585	
Other Expenses	1,394,940	1,469,940	1,389,374	80,566	
Total Department of Parks	<u>16,035,348</u>	<u>16,485,348</u>	<u>15,912,427</u>	<u>572,921</u>	
Department of Planning and Economic Development					
Division of Construction Board Appeals:					
Other Expenses	375	375	200	175	
Division of Planning and Economic Development:					
Salaries and Wages	1,038,217	1,058,217	995,945	62,272	
Other Expenses	37,760	37,760	20,062	17,698	
Division of Engineering:					
Salaries and Wages	1,744,724	1,744,724	1,729,592	15,132	
Other Expenses	111,295	111,295	79,236	32,059	
Division of Transportation Planning:					
Other Expenses	25,000				
Total Department of Planning and Economic Development	<u>2,957,371</u>	<u>2,952,371</u>	<u>2,825,035</u>	<u>127,336</u>	
<i>Total Executive Branch</i>	<u>218,306,822</u>	<u>218,427,822</u>	<u>204,126,771</u>	<u>14,301,051</u>	

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Educational Agencies					
Office of the Superintendent of Schools:					
Salaries and Wages	460,528	460,528	409,174	51,354	
Other Expenses	33,425	33,425	21,696	11,729	
Bergen County Vocational Schools:					
Other Expenses	33,898,324	33,898,324	33,898,324		
Bergen County Community College:					
Other Expenses	22,978,462	22,978,462	22,978,462		
Bergen County Special Services School:					
Other Expenses	10,944,111	10,944,111	10,944,111		
Total Educational Agencies	<u>68,314,850</u>	<u>68,314,850</u>	<u>68,251,767</u>	<u>63,083</u>	
Constitutional Officers					
Office of the County Surrogate:					
Salaries and Wages	1,986,574	2,001,574	2,001,520	54	
Other Expenses	80,791	80,791	70,539	10,252	
Office of the County Clerk:					
Salaries and Wages	2,633,967	2,553,967	2,543,275	10,692	
Other Expenses	344,150	344,150	297,099	47,051	
Office of the County Clerk - Elections:					
Salaries and Wages	187,537	202,537	193,246	9,291	
Other Expenses	2,044,400	2,888,400	2,864,731	23,669	
Office of the County Prosecutor:					
Salaries and Wages	31,359,803	30,789,803	30,549,161	240,642	
Other Expenses	1,746,000	1,846,000	1,692,162	153,838	
Office of the County Sheriff:					
Salaries and Wages	28,306,092	28,151,092	27,286,464	864,628	
Other Expenses	1,190,000	1,190,000	1,033,443	156,557	
Bureau of Identification - Sheriff:					
Salaries and Wages	5,644,793	5,489,793	4,575,294	914,499	
Other Expenses	342,000	342,000	260,188	81,812	
County Jail - Sheriff:					
Salaries and Wages	14,183,824	13,738,824	12,820,458	918,366	
Salaries and Wages - American Rescue Plan	39,600,000	39,600,000	39,600,000		
Other Expenses	12,406,000	12,386,000	8,924,495	3,461,505	
Total Constitutional Officers	<u>142,055,931</u>	<u>141,604,931</u>	<u>134,712,075</u>	<u>6,892,856</u>	

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Other Boards and Agencies					
Board of Social Services - Welfare					
Administration - County Share	8,086,450	8,086,450	8,086,450		
Temp. Assistance to Needy Families - County Share	121,599	121,599	100,000	21,599	
Supplemental Security Income - State Share	1,319,804	1,319,804	1,260,000	59,804	
Board of Taxation					
Salaries and Wages	648,709	648,709	648,610	99	
Board of Elections					
Salaries and Wages	1,288,873	1,548,873	1,532,354	16,519	
Other Expenses	319,000	479,000	308,350	170,650	
Superintendent of Elections					
Salaries and Wages	593,242	623,242	612,070	11,172	
Other Expenses	638,420	638,420	463,391	175,029	
Commissioner of Registration					
Salaries and Wages	1,352,814	1,352,814	1,346,472	6,342	
Other Expenses	646,100	646,100	239,832	406,268	
Total Other Boards and Agencies	<u>15,015,011</u>	<u>15,465,011</u>	<u>14,597,529</u>	<u>867,482</u>	
Public and Private Programs					
Area Plan Grant	9,164,995	9,164,995	9,164,995		
IOLTA Fund of the Bar of NJ	12,000	12,000	12,000		
Social Services for the Homeless Program	1,263,900	1,263,900	1,263,900		
Kessler Special Initiatives	13,000	13,000	13,000		
Personal Assistance Services Program - Bergen	40,122	40,122	40,122		
Personal Assistance Services Program - Hudson	14,382	14,382	14,382		
Respite Care Program	565,480	565,480	565,480		
Social Services for the Homeless Program - Code Blue	95,000	95,000	95,000		
Homeless Management Information System	20,000	20,000	20,000		
Local Public Health Overdose Fatality Teams	100,000	100,000	100,000		
Tick Surveillance Program - 2022	12,000	12,000	12,000		
WFNJ - Transportation Services	114,461	114,461	114,461		
Local Arts Program	319,365	319,365	319,365		
County History Partnership Program	96,282	96,282	96,282		
Child Advocacy Development	167,012	167,012	167,012		
Emergency Management Agency Assistance	55,000	55,000	55,000		
FY21 Urban Areas Security Initiative	557,000	557,000	557,000		

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Public and Private Programs (continued)					
FY21 State Homeland Security Program	361,452	361,452	361,452		
State Community Partnership	830,965	830,965	830,965		
Sheriff Body Armor Replacement	17,967	17,967	17,967		
COVID-19 Vaccination Supplement Funding	1,100,000	1,100,000	1,100,000		
County Comprehensive Alcohol Program	1,325,016	1,325,016	1,325,016		
Cancer Education & Early Detection Program	2,040	2,040	2,040		
Senior Citizen & Disabled Residents Transportation	1,657,504	1,657,504	1,657,504		
Domestic Violence Intervention Services	68,181	68,181	68,181		
East Anderson Street Bridge	1,264,754	1,264,754	1,264,754		
Prosecutor Body Armor Replacement	4,422	4,422	4,422		
Body Worn Camera 2021	356,650	356,650	356,650		
Body Worn Camera 2022	350,000	350,000	350,000		
NJ Promise - Children's Interagency Coordinating Council	10,000	10,000	10,000		
Title IV-D Child Support Enforcement	51,997	51,997	51,997		
Spring House for Women	95,771	95,771	95,771		
Senior Farmers Market Grant	4,000	4,000	4,000		
Medicaid Peer Grouping	879,123	879,123	879,123		
Mental Health Law Project	262,673	262,673	262,673		
Drug Recognition Experts	25,000	25,000	25,000		
Drug Recognition Experts	25,000	25,000	25,000		
Sustained Enforcement Grant	95,000	95,000	95,000		
Sustained Enforcement Grant (Drug Recognition Experts)	95,000	95,000	95,000		
Unified Child Care Program - 2021 Additional	228,413	228,413	228,413		
Medication Assisted Treatment Initiative	412,931	412,931	412,931		
HUD - Veteran's Supportive Housing	88,415	88,415	88,415		
HUD - Homeless Management Information System	100,693	100,693	100,693		
Humas Services Advisory Council	62,149	62,149	62,149		
Personal Assistance Services Program - Bergen	54,504	54,504	54,504		
Personal Assistance Services Program - Hudson	28,764	28,764	28,764		
Victims of Crime Act	353,791	353,791	353,791		
Kingsland & Park Ave Bridge	1,474,037	1,474,037	1,474,037		
Stop Violence Against Women Act	53,333	53,333	53,333		
Domestic Violence Intervention Services	966,601	966,601	966,601		
American Recovery Funds grant	90,917,873	90,917,873	90,917,873		
Sub-Regional Transportation Planning	198,164	198,164	198,164		
Sub-Regional Transportation Planning - Intern	15,000	15,000	15,000		

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Public and Private Programs (continued)					
State Health Insurance Program	40,000	40,000	40,000		
County Environmental Health Act	213,374	213,374	213,374		
Veterans Transportation	26,000	26,000	26,000		
Victims Assistance Grant	125,400	125,400	125,400		
Early Intervention Services	2,093,236	2,093,236	2,093,236		
FY20 Paul Coverdell Grant	13,223	13,223	13,223		
Clean Communities Grant	155,657	155,657	155,657		
Early Intervention Program - Special Child Health Case Management	136,339	136,339	136,339		
Municipal Alliance	317,346	317,346	317,346		
Municipal Alliance - Youth Leadership	82,687	82,687	82,687		
National Council on Aging	60,000	60,000	60,000		
Operation Helping Hands	52,632	52,632	52,632		
State Criminal Alien Assistance Program	257,338	257,338	257,338		
Comprehensive Cancer Control Program	106,689	106,689	106,689		
WFNJ - Administration	40,000	40,000	40,000		
Right to Know Program	21,869	21,869	21,869		
Cancer Education & Early Detection Program	284,136	284,136	284,136		
Tuberculosis Control Program	287,808	287,808	287,808		
Job Access Reverse Commute	150,000	150,000	150,000		
Unified Child Care Program	2,167,779	2,167,779	2,167,779		
Local Public Health Overdose Fatality Teams	75,000	75,000	75,000		
Grief & Bereavement for Bergen County Children & Adolescence	36,700	36,700	36,700		
Transitional Living for Homeless Youth Program	232,547	232,547	232,547		
Basic Center Program Grant	197,000	197,000	197,000		
West Forest Avenue Bridge	600,000	600,000	600,000		
Visions Program	101,001	101,001	101,001		
Tick Surveillance Program - 2022	12,000	12,000	12,000		
Childhood Lead Program	226,691	226,691	226,691		
FY22 Urban Areas Security Initiative	754,000	754,000	754,000		
FY22 State Homeland Security Program	379,121	379,121	379,121		
Title IV-D Child Support Enforcement System - FFY2021	61,613	61,613	61,613		
Operation Helping Hands	165,079	165,079	165,079		
Sexual Assault Nurse Examiner	173,282	173,282	173,282		
Venture Program	657,000	657,000	657,000		
Youth Complex Education Program	173,000	173,000	173,000		
Financial Literacy Education Program	7,500	7,500	7,500		

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Public and Private Programs (continued)					
Medication Assisted Treatment Initiative	412,931	412,931	412,931		
USMS Regional Fugitive Task Force	15,000	15,000	15,000		
Title IV-D Child Support Enforcement System - FFY2022	49,813	49,813	49,813		
Operation Helping Hands	50,000	50,000	50,000		
Mental Health Board Administrator	12,000	12,000	12,000		
Total Public and Private Programs	<u>127,469,973</u>	<u>127,469,973</u>	<u>127,469,973</u>		
TOTAL OPERATIONS	<u>572,485,546</u>	<u>572,485,546</u>	<u>550,266,039</u>	<u>22,219,507</u>	
Detail:					
Salaries and Wages	194,926,381	194,106,381	185,178,171	8,928,210	
Other Expenses (Including Contingent)	377,559,165	378,379,165	365,087,868	13,291,297	
	<u>572,485,546</u>	<u>572,485,546</u>	<u>550,266,039</u>	<u>22,219,507</u>	
Capital Improvements					
Down Payments on Improvements	3,500,000	3,500,000	3,500,000		
Acquisition of Office Equipment - DPW	100,000	100,000	38,513	61,487	
Acquisition of Office Equipment	100,000	100,000	58,423	41,577	
Information Technology Equipment	150,000	150,000	4,500	145,500	
Total Capital Improvements	<u>3,850,000</u>	<u>3,850,000</u>	<u>3,601,436</u>	<u>248,564</u>	
County Debt Service					
Payment of Bond Principal:					
State Aid - County College Bonds	4,831,000	4,831,000	4,831,000		
Vocational School Bonds	8,295,000	8,295,000	8,295,000		
Other Bonds	59,343,432	59,343,432	56,506,802		2,836,630
Interest on Bonds:					
State Aid - County College Bonds	659,030	659,030	659,030		
Vocational School Bonds	1,572,872	1,572,872	1,568,663		4,209
Other Bonds	15,420,988	15,420,988	14,503,283		917,705
Interest on Notes	2,417,000	2,417,000	1,417,000		1,000,000
Green Trust Loan Program:					
Loan Repayments for Principal and Interest	398,678	398,678			398,678
Total County Debt Service	<u>92,938,000</u>	<u>92,938,000</u>	<u>87,780,778</u>		<u>5,157,222</u>

COUNTY OF BERGEN
STATEMENT OF EXPENDITURES - REGULATORY BASIS
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Appropriations		Paid or Charged	Reserved	Unexpended Balance Canceled
	Budget as Adopted	Budget After Modification			
Deferred Charges and Statutory Expenditures					
Contribution to:					
Deferred Charges to Future Taxation - Capital	1,000,000	1,000,000	1,000,000		
Prior Year Bills:					
2019 - Protective Measures					
2019 - AssetWorks					
2018 - New Bridge Medical Inmate Medical					
Public Employees' Retirement System	15,210,803	15,210,803	15,117,099	93,704	
Social Security System (O.A.S.I.)	15,645,000	15,645,000	14,135,831	1,509,169	
Unemployment Compensation Insurance - (NJSA 43:21-3)	50,000	50,000	28,217	21,783	
Police and Firemen's Retirement System	23,435,028	23,435,028	23,136,311	298,717	
Define Contribution Retirement Program (DCRP)	50,000	50,000		50,000	
Total Statutory Expenditures	<u>55,390,831</u>	<u>55,390,831</u>	<u>53,417,458</u>	<u>1,973,373</u>	
Total General Appropriations	\$ <u>724,664,377</u>	<u>724,664,377</u>	<u>695,065,711</u>	<u>24,441,444</u>	<u>5,157,222</u>
	Adopted Budget \$	707,566,694			
	Appropriated by N.J.S.A. 40A4-89	<u>17,097,683</u>			
		\$ <u>724,664,377</u>			
	Transferred to Federal and State Grant Fund \$		127,469,973		
	Transfer to Reserve for P-Card		177,762		
	Transfer for Other Reserves		84,682,397		
	Encumbrances		7,000,352		
	Cash		<u>475,735,227</u>		
			\$ <u>695,065,711</u>		

See accompanying notes to the financial statements.

COUNTY OF BERGEN

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

REGULAR TRUST FUNDS

AS OF DECEMBER 31, 2022 and 2021

	<u>Ref.</u>	<u>2022</u>	<u>2021</u>
<u>ASSETS</u>			
Regular Trust Fund:			
Cash and Cash Equivalents	B-1	\$ 33,734,091	\$ 32,098,297
Interfunds	B-2		190,640
		<u>33,734,091</u>	<u>32,288,937</u>
Open Space Trust Fund:			
Cash and Cash Equivalents	B-1	69,755,822	82,403,773
Interfunds	B-2		241
Accounts Receivable	B-3	158,629	165,999
		<u>69,914,451</u>	<u>82,570,013</u>
Prosecutor's Trust Fund:			
Cash and Cash Equivalents	B-1	24,909,933	22,721,193
Interfunds	B-2	63,393	19,292
		<u>24,973,326</u>	<u>22,740,485</u>
Self-Insurance Trust Fund			
Cash and Cash Equivalents	B-1	<u>14,762,351</u>	<u>11,051,844</u>
Community Development Trust Fund			
Cash and Cash Equivalents	B-1	815,071	1,175,664
Due from U.S. Department of Housing & Urban Development - Letters of Credit	B-4	48,659,073	50,434,974
HOME Improvement Program Mortgages Receivable	Contra	7,580,271	7,603,468
Small Business Loans	Contra	113,177	117,669
HOME Investment Mortgages	Contra	9,418,254	9,418,254
American Dream Mortgages	Contra	16,846,157	16,925,311
		<u>83,432,003</u>	<u>85,675,340</u>
Total Assets		<u>\$ 226,816,222</u>	<u>\$ 234,326,619</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Regular Trust Fund:			
Reserve for Dedicated Revenue:			
Motor Vehicle Fines and Road Openings	B-5	\$ 4,307,617	\$ 2,451,189
Weights and Measures	B-6	61,656	143,426
Miscellaneous Trust Accounts	B-7	27,446,539	27,160,512
Road Permit Deposits	B-8	931,903	877,608
Reserve for Encumbrances	B-9	495,188	673,041
Contracts Payable	B-10	314,025	983,161
Interfunds	B-2	177,161	
		<u>33,734,091</u>	<u>32,288,937</u>

COUNTY OF BERGEN

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

REGULAR TRUST FUNDS

AS OF DECEMBER 31, 2022 and 2021

	<u>Ref.</u>	<u>2022</u>	<u>2021</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE (continued)</u>			
Open Space Trust Fund:			
Interfunds	B-2	2,250,000	
Reserve for Open Space Trust Fund	B-11	17,598,189	28,823,554
Reserve for Encumbrances	B-12	245,367	160,150
Reserve for Contracts Payable	B-13	49,820,895	53,586,309
		<u>69,914,451</u>	<u>82,570,013</u>
Prosecutor's Trust Fund			
Interfunds	B-2	17,871	
Reserve for Prosecutor's Trust Fund	B-14	21,551,396	20,243,242
Reserve for Encumbrances	B-15	3,041,209	2,216,678
Reserve for Contracts Payable	B-16	362,850	280,565
		<u>24,973,326</u>	<u>22,740,485</u>
Self-Insurance Trust Fund:			
Reserve for Self-Insurance Trust Fund	B-17	\$ 14,762,351	\$ 11,051,844
		<u>14,762,351</u>	<u>11,051,844</u>
Community Development Trust Fund:			
Reserve for Expenditures	B-18	47,748,804	49,307,452
HOME Improvement Mortgages - Principal	B-19	77,418	507,444
HOME Improvement Mortgages - Interest	B-20	44,358	444,358
Reserve for:			
HOME Improvement Program Mortgages Receivable	Contra	7,580,271	7,603,468
Small Business Loans	Contra	113,177	117,669
HOME Investment Mortgages	Contra	9,418,254	9,418,254
American Dream Mortgages	Contra	16,846,157	16,925,311
Program Income	B-21	1,338,372	1,104,655
Small Business Loans - Principal	B-22	161,316	156,825
Small Business Loans - Interest	B-23	30,326	29,354
First Time Home Buyer Mortgages	B-24	73,550	60,550
		<u>83,432,003</u>	<u>85,675,340</u>
Total Liabilities, Reserves and Fund Balance		\$ <u>226,816,222</u>	\$ <u>234,326,619</u>

See accompanying notes to financial statements.

COUNTY OF BERGEN
COMPARATIVE BALANCE SHEET - REGULATORY BASIS
GENERAL CAPITAL FUND
FOR THE YEARS ENDED DECEMBER 31, 2022 and 2021

<u>ASSETS</u>	<u>Ref.</u>	<u>2022</u>	<u>2021</u>
Cash and Cash Equivalents	C-2, C-3	\$ 46,661,417	\$ 42,383,171
Infrastructure Trust Loan Receivable	C-4	170,639	170,639
NJ DOT Receivable	C-5	46,063,790	43,787,778
FEMA Hazard Grant Program Receivable	C-6	3,500,000	3,500,000
School District Receivable	C-7	64,602	64,602
Due from State of New Jersey	C-8	25,875,000	25,998,500
Due from Bergen County Improvement Authority	C-9	30,471,451	43,942,108
Due from NJ Green Acres Program	C-10	1,250,000	1,250,000
Interfunds	C-19	3,680,583	-
Deferred Charges to Future Taxation:			
Funded	C-11	547,076,000	574,718,802
Unfunded	C-12	442,288,375	349,041,877
Total Assets		<u>\$ 1,147,101,857</u>	<u>\$ 1,084,857,477</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
General Serial Bonds	C-13	\$ 547,076,000	\$ 574,347,000
Environmental Infrastructure Trust Loan Payable	C-14	-	371,802
Bond Anticipation Notes Payable	C-15	125,180,000	127,500,000
Capital Improvement Fund	C-16	3,136,989	4,378,392
Improvement Authorizations:			
Funded	C-17	118,318,164	104,687,865
Unfunded	C-17	262,474,095	184,509,387
Encumbrances Payable	C-18	78,460,980	78,697,745
Reserve for Preliminary Expenses	C-21	1,434	1,434
Reserve for County Roads	C-22	668,592	668,592
Reserve for Payment of Notes	C-23	1,474,327	1,488,361
Total Liabilities and Reserves		<u>1,136,790,581</u>	<u>1,076,650,578</u>
Fund Balance	C-1	<u>10,311,276</u>	<u>8,206,899</u>
Total Liabilities, Reserves and Fund Balance		<u>\$ 1,147,101,857</u>	<u>\$ 1,084,857,477</u>

There were Bonds and Notes Authorized But Not Issued at December 31, 2022 and 2021 of \$317,108,375 and \$221,541,877 respectively. (C-24)

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, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Balance - January 1,	\$ 8,206,899	\$ 10,469,957
Increased by:		
Cash Receipts:		
Premiums on Bonds	1,275,920	1,499,287
Premiums on BANs	1,746,975	1,237,655
Outside Funding for Bonded Projects	59,094	-
	<u>3,081,989</u>	<u>2,736,942</u>
	11,288,888	13,206,899
Decreased by:		
Appropriation to Current Year Budget		5,000,000
Down Payment on Improvement Athorization	900,000	
Transfer to Reserve for Interest	77,612	
	<u>977,612</u>	<u>5,000,000</u>
Balance - December 31,	\$ <u>10,311,276</u>	\$ <u>8,206,899</u>

See accompanying notes to financial statements.

**COUNTY OF BERGEN
FIXED ASSETS
AS OF DECEMBER 31, 2022 and 2021**

COMPARATIVE BALANCE SHEET - REGULATORY BASIS

	<u>2022</u>	<u>2021</u>
Land	\$ 981,572,330	\$ 981,572,330
Improvements	373,132,810	373,132,810
Equipment	<u>88,492,084</u>	<u>92,569,975</u>
	<u>\$ 1,443,197,224</u>	<u>\$ 1,447,275,115</u>
Investment in Fixed Assets	<u>\$ 1,443,197,224</u>	<u>\$ 1,447,275,115</u>

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The financial statements of the County of 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 Commissioner 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, 2022 AND 2021
(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, 2022 AND 2021
(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, 2022 AND 2021
(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, 2022 AND 2021
(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, 2022 and 2021, the Governing Body approved additional revenues and appropriations of \$17,097,683 and \$18,249,155, respectively, in accordance with N.J.S.A. 40A:4-87. In addition, several budget transfers were approved by the governing body in 2021 and 2020.

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, 2022 AND 2021
(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, 2022 AND 2021
(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. 87, Leases, which improves the accounting and financial reporting for leases by governments. This Statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the fundamental principle that leases are financings of the right to use an underlying asset. There exists no impact on the financial statements of the County.

C. BASIC FINANCIAL STATEMENTS

The GASB Codification also 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, 2022 and 2021, \$40,300,000 and \$0- of the County's bank balance of \$441,899,150 and \$388,480,622, respectively, was exposed to custodial credit risk.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(continued)

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

Investments

Investment Rate Risk

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

Credit Risk

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

Concentration of Credit Risk

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

[THIS AREA INTENTIONALLY LEFT BLANK]

**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(continued)**

NOTE 3. COUNTY DEBT

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

	<u>Balance Dec. 31, 2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance Dec. 31, 2022</u>	<u>Amount Due Within One Year</u>
Bonds Payable – General Obligation Debt	\$574,347,000	\$34,350,000	\$61,621,000	\$547,076,000	\$62,006,000
Other Liabilities:					
Compensated Absences	27,015,266	1,871,366	6,296,915	22,589,717	
New Jersey: EIT Loans	<u>371,802</u>	<u> </u>	<u>371,802</u>	<u> </u>	<u> </u>
	<u>\$601,734,068</u>	<u>\$36,221,366</u>	<u>\$68,289,717</u>	<u>\$569,665,717</u>	<u>\$62,006,000</u>

	<u>Balance Dec. 31, 2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance Dec. 31, 2021</u>	<u>Amount Due Within One Year</u>
Bonds Payable – General Obligation Debt	\$585,081,000	\$142,235,000	\$152,969,000	\$574,347,000	\$61,621,000
Other Liabilities:					
Compensated Absences	25,906,823	4,829,518	3,721,075	27,015,266	
New Jersey: EIT Loans	<u>926,715</u>	<u> </u>	<u>554,913</u>	<u>371,802</u>	<u>371,802</u>
	<u>\$611,914,538</u>	<u>\$55,335,629</u>	<u>\$157,244,988</u>	<u>\$601,734,068</u>	<u>\$61,992,802</u>

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

**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(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>2022</u>	<u>2021</u>
2% of Equalized Valuation Basis	\$3,925,058,449	\$3,747,954,359
Net Debt	<u>975,645,048</u>	<u>901,276,818</u>
Excess Borrowing Power	<u>\$2,949,413,401</u>	<u>\$2,846,677,541</u>

Paid by Current Fund:

General Obligation Bonds

	<u>2022</u>	<u>2021</u>
\$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%	\$763,000	\$1,118,000
\$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%	1,200,000	2,400,000
\$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%	14,400,000	17,000,000
\$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%		650,000
\$4,250,000, 2012 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%	750,000	1,100,000
\$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%	750,000	1,100,000

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(continued)

NOTE 3. COUNTY DEBT (continued)

	<u>2022</u>	<u>2021</u>
\$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%	\$91,000	\$171,000
\$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%	3,000,000	6,000,000
\$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%	500,000	1,000,000
\$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%	3,835,000	5,670,000
\$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%	24,000,000	26,000,000
\$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%	850,000	1,275,000
\$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	595,000	785,000
\$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	595,000	785,000
\$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%	8,000,000	15,435,000
\$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%	1,465,000	3,845,000

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(continued)

NOTE 3. COUNTY DEBT (continued)

	<u>2022</u>	<u>2021</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%	\$1,120,000	\$2,225,000
\$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%	27,840,000	34,540,000
\$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%	18,168,000	19,868,000
\$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%	1,584,000	1,704,000
\$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%		1,000,000
\$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%		491,000
\$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%	11,495,000	12,410,000
\$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%	1,365,000	1,455,000
\$750,000, 2017 County College Bonds, due in annual installments of \$80,000 to \$90,000 through December 1, 2026, interest at 2.25%	345,000	430,000
\$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%	3,210,000	3,965,000
\$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%	18,110,000	21,665,000
\$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%	845,000	1,255,000

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(continued)

NOTE 3. COUNTY DEBT (continued)

	<u>2022</u>	<u>2021</u>
\$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%	\$1,330,000	\$1,515,000
\$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%	1,330,000	1,515,000
\$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%	3,225,000	3,535,000
\$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%	3,225,000	3,535,000
\$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%	63,030,000	65,520,000
\$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%	7,560,000	8,020,000
\$790,000, 2019 County College Bonds, due in annual installments of \$90,000 to \$110,000 through July 1, 2027, interest at 3.000%	515,000	610,000
\$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%	48,190,000	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%	61,870,000	65,570,000
\$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%	1,620,000	1,750,000
\$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%	185,000	240,000
\$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%	1,685,000	1,795,000

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(continued)

NOTE 3. COUNTY DEBT (continued)

	<u>2022</u>	<u>2021</u>
\$2,050,000, 2020 County College Bonds, Series A, due in annual installments of \$125,000 to \$220,000 through June 1, 2032, interest at 2.00%	\$1,790,000	\$1,925,000
\$2,050,000, 2020 County College Bonds, Series B, due in annual installments of \$125,000 to \$220,000 through June 1, 2032, interest at 2.00%	1,790,000	1,925,000
\$31,850,000, 2020 General Improvement Bonds, due in annual installments of \$1,705,000 to \$2,710,000 through May 1, 2035, interest at 2.00%	28,410,000	30,145,000
\$3,615,000, 2020 County Vocational/Technical School Bonds, due in annual installments of \$415,000 to \$500,000 through May 1, 2028, interest at 2.000%	2,775,000	3,200,000
\$835,000, 2020 County College Bonds, due in annual installments of \$50,000 to \$100,000 through May 1, 2030, interest at 2.000%	725,000	785,000
\$6,670,000, 2020 Taxable General Improvement Bonds, due in annual installments of \$570,000 to \$775,000 through May 1, 2030, interest at 2.000%	5,510,000	6,100,000
\$54,945,000, 2021 General Obligation Refunding Bonds, due in annual installments of \$1,005,000 to \$7,275,000 through December 1, 2031, interest at various rates from 0.173% to 1.636%	50,110,000	53,940,000
\$3,880,000, 2021 County Special Services/Technical Schools Refunding Bonds, due in annual installments of \$80,000 to \$855,000 through December 1, 2029, interest at various rates from 0.173% to 1.466%	3,430,000	3,800,000
\$16,000,000, 2021 General Obligation Bonds, due in annual installments of \$600,000 to \$1,125,000 through June 1, 2041, interest at 2.000%	15,400,000	16,000,000
\$2,050,000, 2021 County College Bonds, Series B, due in annual installments of \$125,000 to \$220,000 through June 1, 2033, interest at 2.000%	1,925,000	2,050,000
\$2,050,000, 2021 County College Bonds, Series C, due in annual installments of \$125,000 to \$220,000 through June 1, 2033, interest at 2.000%	1,925,000	2,050,000
\$19,150,000, 2021 General Obligation Bonds, due in annual installments of \$2,000,000 to \$2,425,000 through November 1, 2030, interest at 2.000%	17,150,000	19,150,000
\$1,855,000, 2021 County Vocational/Technical School Bonds, Series B, due in annual installments of \$210,000 to \$265,000 through November 1, 2029, interest at 2.000%	1,645,000	1,855,000
\$680,000, 2021 County College Bonds, Series C, due in annual installments of \$90,000 to \$140,000 through November 1, 2027, interest at 2.000%	590,000	680,000

**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(continued)**

NOTE 3. COUNTY DEBT (continued)

\$41,625,000, 2021 BCIA Governmental Loan Revenue Bonds, due in annual installments of \$565,000 to \$2,850,000 through February 2039, interest at various rates from 0.433% to 2.841%	\$40,850,000	\$41,625,000
\$2,175,000, 2022 County College Bonds, Series A, due in annual installments of \$130,000 to \$225,000 through June 1, 2034, interest at 4.00%	2,175,000	
\$2,175,000, 2022 County College Bonds, Series B, due in annual installments of \$130,000 to \$225,000 through June 1, 2034, interest at 4.00%	2,175,000	
\$22,400,000, 2022 General Improvement Bonds, due in annual installments of \$1,050,000 to \$1,900,000 through May 1, 2037, interest at 4.00%	22,400,000	
\$6,300,000, 2022 County Vocational/Technical School Bonds, due in annual installments of \$620,000 to \$770,000 through May 1, 2031, interest at 4.00%	6,300,000	
\$1,300,000, 2022 County College Bonds, Series C, due in annual installments of \$135,000 to \$440,000 through May 1, 2029, interest at 4.00%	<u>1,300,000</u>	
	<u>\$547,076,000</u>	<u>\$574,347,000</u>

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

<u>Year</u>	<u>Bonds</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	
2023	\$62,006,000	\$15,352,049	\$77,358,049
2024	51,713,000	13,451,567	65,164,567
2025	50,245,000	12,102,524	62,347,524
2026	50,550,000	10,778,342	61,328,342
2026	43,310,000	9,423,086	52,733,086
2028-2032	158,067,000	32,453,988	190,520,988
2033-2037	100,110,000	13,124,624	113,234,624
2038-2041	<u>31,075,000</u>	<u>1,623,526</u>	<u>32,698,526</u>
	<u>\$547,076,000</u>	<u>\$108,309,706</u>	<u>\$655,385,706</u>

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(continued)

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, 2022 and 2021, the County had \$125,180,000 and \$127,500,000, respectively, in outstanding General Capital bond anticipation notes.

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

<u>2022</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Mesirow Financial	\$72,500,000		\$72,500,000	
BofA Securities	55,000,000		55,000,000	
Piper Sandler & Co.		88,735,000		88,735,000
Barclays Capital Inc.		36,445,000		36,445,000
	<u>\$127,500,000</u>	<u>\$125,180,000</u>	<u>\$127,500,000</u>	<u>\$125,180,000</u>
<u>2021</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Mesirow Financial	\$89,690,000	\$72,500,000	\$89,690,000	\$72,500,000
BNY Mellon Capital Markets, LLC	16,000,000		16,000,000	
BofA Securities		55,000,000		55,000,000
	<u>\$105,690,000</u>	<u>\$127,500,000</u>	<u>\$105,690,000</u>	<u>\$127,500,000</u>

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(continued)

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 (ACFR) which can be found at www.state.nj.us/treasury/pensions/annrpts.shtml.

Benefits Provided

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

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

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

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(continued)

NOTE 5. PENSION PLANS (continued)

Police and Firemens' Retirement System (PFRS)

Plan Description

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

<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.

**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(continued)**

NOTE 5. PENSION PLANS (continued)

Defined Contribution Retirement Program

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.

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

<u>Year</u>	<u>PERS</u>	<u>PFRS</u>	<u>DCRP</u>
2022	\$15,104,763	\$23,135,028	\$71,258
2021	14,174,306	21,806,374	51,674
2020	12,118,851	19,884,992	29,974

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.

**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(continued)**

NOTE 5. PENSION PLANS (continued)

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

Public Employees Retirement System (PERS)

At December 31, 2022, the County had a liability of \$196,656,234 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, actuarially determined. At June 30, 2022, the County's proportion was 1.3031033484 percent, which was an increase/(decrease) of 0.0149474269 percent from its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the County recognized pension expense of \$15,104,763. At December 31, 2022, deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Difference between expected and actual experience	\$1,419,374	\$1,251,687
Changes of assumptions	609,303	29,447,224
Net difference between projected and actual earnings on pension plan investments	8,139,424	
Changes in proportion and differences between the County's contributions and proportionate share of contributions	<u>9,348,793</u>	<u>184,607</u>
Total	<u>\$19,516,894</u>	<u>\$30,883,518</u>

**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(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, 2022) will be recognized as a reduction of the net pension liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions (excluding changes in proportion) will be recognized in pension expense as follows:

Year ended June 30:	
2023	\$(16,868,976)
2024	(8,594,177)
2025	(4,191,212)
2026	9,143,640
2027	(20,085)

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 5.04, 5.13, 5.16, 5.21, 5.63 and 5.48 years for 2022, 2021, 2020, 2019, 2018 and 2017 amounts, respectively.

Additional Information

Local Group Collective balances net of nonemployer (State of New Jersey) balances at June 30, 2022 and June 30, 2021 are as follows:

	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Collective deferred outflows of resources	\$1,660,772,008	\$1,164,738,169
Collective deferred inflows of resources	3,236,303,935	833,923,762
Collective net pension liability	15,091,376,611	11,846,499,172
County's Proportion	1.3031033484%	1.12881559215%

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

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

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2018 to June 30, 2021. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

Mortality Rates

Pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non- Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement based on Scale MP-2021.

**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(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, 2022) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2022 are summarized in the following table:

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

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

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

The following presents the collective net pension liability of the participating employers as of June 30, 2022, calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1 -percentage point lower or 1- percentage-point higher than the current rate:

	June 30, 2022		
	1% Decrease <u>6.00%</u>	At Current Discount Rate <u>7.00%</u>	1% Increase <u>8.00%</u>
County's proportionate share of the pension liability	\$254,785,301	\$196,656,234	\$148,603,443

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, 2022 AND 2021
(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, 2022, the County had a liability of \$228,156,790 for its proportionate share of the PFRS net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating governmental entities, actuarially determined. At June 30, 2022, the County's proportion was 1.99327005 percent, which was an increase of 0.0082218832 percent from its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the County recognized pension expense of \$(5,159,898). At December 31, 2022, 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	\$10,326,987	\$13,977,704
Changes of assumptions	625,286	28,720,433
Net difference between projected and actual earnings on pension plan investments	20,892,459	
Changes in proportion and differences between the County's contributions and proportionate share of contributions	<u>5,413,667</u>	<u>7,214,358</u>
Total	<u>\$37,258,399</u>	<u>\$49,912,495</u>

**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(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, 2022) will be recognized as a reduction of the net pension liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions (excluding changes in proportion) will be recognized in pension expense as follows:

Year ended June 30:	
2023	\$(11,411,479)
2024	(7,292,646)
2025	(6,947,052)
2026	14,511,314
2027	139,848
Thereafter	146,610

Changes in Proportion

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts should be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 6.22, 6.17, 5.90, 5.92, 5.73 and 5.59 years for 2022, 2021, 2020, 2019, 2018 and 2017 amounts, respectively.

Additional Information

Local Group Collective balances net of nonemployer (State of New Jersey) balances at June 30, 2022 and June 30, 2021 are as follows:

	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Collective deferred outflows of resources	\$2,163,793,985	\$817,271,932
Collective deferred inflows of resources	2,805,919,493	6,875,738,520
Collective net pension liability	11,446,356,176	7,309,152,035
County's Proportion	1.9932700500%	1.9850481668%

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

Inflation Rate:	
Price	2.75%
Wage	3.25%
Salary Increases:	
Through all Future Years	3.25-16.25% (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-2021.

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

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(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, 2022) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PFRS's target asset allocation as of June 30, 2022 are summarized in the following table:

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

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

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

The following presents the collective net pension liability of the participating employers as of June 30, 2022 calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1 -percentage point lower or 1- percentage-point higher than the current rate:

	June 30, 2022		
	1% Decrease <u>6.00%</u>	At Current Discount Rate <u>7.00%</u>	1% Increase <u>8.00%</u>
County's proportionate share of the pension liability	\$328,165,283	\$228,156,790	\$144,899,232

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(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, 2022 and 2021, the State proportionate share of the net pension liability attributable to the County for the PFRS special funding situation is \$40,605,220 and \$40,806,586, respectively. For the years ended December 31, 2022 and 2021, 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 \$4,684,767 and \$4,544,664, respectively, which is more than the actual contributions the State made on behalf of the County of \$5,055,152 and \$3,544,839, 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, 2022 AND 2021
(continued)**

NOTE 6. FIXED ASSETS

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

<u>2022</u>	<u>Balance 12/31/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/2022</u>
Land	\$981,572,330	\$	\$	\$981,572,330
Buildings and Improvements	373,132,810			373,132,810
Machinery and Equipment	<u>92,569,975</u>	<u>5,220,812</u>	<u>9,298,703</u>	<u>88,492,084</u>
	<u>\$1,447,275,115</u>	<u>\$5,220,812</u>	<u>\$9,298,703</u>	<u>\$1,443,197,224</u>
<u>2021</u>	<u>Balance 12/31/2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 12/31/2021</u>
Land	\$981,572,330	\$	\$	\$981,572,330
Buildings and Improvements	373,132,810			373,132,810
Machinery and Equipment	<u>83,172,084</u>	<u>9,397,891</u>	_____	<u>92,569,975</u>
	<u>\$1,437,877,224</u>	<u>\$9,397,891</u>	\$ _____	<u>\$1,447,275,115</u>

NOTE 7. FUND BALANCES APPROPRIATED

Fund Balances at December 31, 2022 and 2021, which were appropriated and included in the 2023 and 2022 County Budgets were \$36,698,617 and \$29,763,022, 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, 2022 AND 2021
(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, 2022 and 2021 was \$14,933,106 and \$18,805,317, 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, 2022 and 2021 was \$7,656,611 and \$8,209,949, 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, 2022 consist of the following:

\$126,194,646	Due to the Federal and State Grant Fund from the Current Fund for receipts not turned over.
1,430,583	Due to the Capital Fund from the Current Fund for grant receipts not turned over.
2,250,000	Due to the Capital Fund from the Open Space Trust Fund for downpayment of ordinance.
17,871	Due to the Current Fund from the Prosecutors Trust Fund for receipts deposited in error.
113,768	Due to the Current Fund from the Other Trust Fund for receipts deposited in error.
<u>63,393</u>	Due to the Prosecutor Trust Fund from the Other Trust Fund for receipts deposited in error.
<u>\$130,070,261</u>	

**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(continued)**

NOTE 10. INTERFUND BALANCES AND ACTIVITY (continued)

Balance due to/from other funds at December 31, 2020 consist of the following:

\$70,467,077	Due to the Federal and State Grant Fund from the Current Fund for receipts not turned over.
190,640	Due to the Other Trust Fund from the Current Fund for storm recovery reserve refunds.
241	Due to the Other Space Trust Fund from the Current Fund for Open Space receipt deposited in error.
<u>19,292</u>	Due to the Prosecutors Trust Fund from the Current Fund for receipts deposited in error.
<u>\$70,677,250</u>	

It is anticipated that all interfunds will be liquidated during the fiscal year.

NOTE 11. LEASES

On December 20, 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.

NOTE 12. CONTRACTS PAYABLE

Current Fund contracts payable balances for 2022 and 2021 in the amount of \$9,453,278 and \$9,843,387, 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.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(continued)

NOTE 13. BERGEN COUNTY LEASE BANK 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, 2022 AND 2021
(continued)

NOTE 14. 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 15. 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, 2022 AND 2021
(continued)

NOTE 15. 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, 2022 AND 2021
(continued)

NOTE 15. 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, 2022 AND 2021
(continued)

NOTE 15. 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, 2022 AND 2021
(continued)

NOTE 16. 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 17. RISK MANAGEMENT

The County is exposed to various risks of loss related to general liability, automobile coverage, damage and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County 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, 2022 and 2021, the County has expended a total of \$101,767,139 and \$100,728,381 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, 2022 AND 2021
(continued)

NOTE 17. RISK MANAGEMENT (continued)

During the year ended December 31, 2022, the County adopted an ordinance in the amount of \$40,000,000 to help fund this reserve in accordance with an actuarial study. The purpose of this ordinance is to fund reserves for the self-insurance fund originally created to provide general liability (pursuant to N.J.S.A. 40A:10-6), worker's compensation (pursuant to N.J.S.A. 40A:10-13) and health insurance (pursuant N.J.S.A. 40A:10-6) for present and former County employees.

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
2022	\$919,659	\$116,619	\$2,385,770
2021	428,345	1,054,683	1,582,730
2020	424,234	170,370	2,209,068

NOTE 18. POST RETIREMENT BENEFITS

The number of retirees receiving retiree benefits as of December 31, 2022, the effective date of the biannual Other Post-Employment Benefit, herein referred to as “OPEB”, valuation is 1,570. Active employees number 1,801 of whom 138 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 48 and the average age of the retiree population is 72.

Total OPEB Liability

At December 31, 2022, the County had a liability of \$1,102,707,506 for its OPEB Liability. The OPEB liability was measured as of December 31, 2022 and was determined by an actuarial valuation as of that date.

**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(continued)**

NOTE 18. POST RETIREMENT BENEFITS (continued)

Actual Assumptions and Other Inputs

The total OPEB liability in the December 31, 2022 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. 2022 salaries were reported as \$150.701 million.

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

Per capita cost methods: The valuation reflects per capita net premium costs based on actual 2022 medical and prescription drug premiums and the plan option selected. Plan selections are assumed to remain unchanged in retirement. The age specific cost was derived based on per person costs at the average age of the active population (48) and scaled to each age based on the medical cost aging factors. At age 65, Medicare Advantage benefits are provided and aging factors are no longer applied.

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.

<u>NET OPEB LIABILITY as of December 31, 2022</u>	
Net OPEB Liability December 31, 2021	\$1,209,601,242
Service Cost	\$ 23,517,313
Interest Cost	26,993,720
Difference Between Expected and Actual Experience	(66,421,118)
Changes in Assumptions	(155,720,329)
Benefit Payments	<u>(25,039,066)</u>
Net OPEB Liability December 31, 2022	<u>\$1,102,707,506</u>

**COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(continued)**

NOTE 18. POST RETIREMENT BENEFITS (continued)

Actual Assumptions and Other Inputs (continued)

Total OPEB Expense Calculation as of December 31, 2022

Service Cost	\$ 23,517,313
Interest on Total OPEB Liability	26,993,720
Recognition of Experience Changes	(5,099,902)
Recognition of Assumption Changes	<u>(5,727,074)</u>
 Total OPEB Expense Recognized	 \$ <u>39,684,057</u>

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, 2022 would decrease to \$990,151,594 and if it were to decrease by 1% the NOL would increase to \$1,248,311,623.

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, 2022 would increase to \$1,225,389,505 and if it were to decrease by 1% the NOL would decrease to \$1,009,013,485.

NOTE 19. 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, 2022 and 2021, the fund had a balance of \$67,664,451 and \$82,570,013, respectively.

Included in the balance as of December 31, 2022 and 2021, is \$49,820,895 and \$53,586,309 in contracts payable set aside for various municipalities in the County.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(continued)

NOTE 20. 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.

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.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(continued)

NOTE 21. 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:

A. 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. The case is currently before the Federal Court in continuing settlement negotiating sessions. The demand for settlement was \$7,500,000. 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 Amend Complaint and did so, and a motion to dismiss has been filed. That motion was granted, but the Court was 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 a letter with was filed 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.

B. V.A., et al. v. Bergen County Sheriff's Office, et al.

This complaint was filed on December 20, 2017. Twenty-one 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. The Complaint asserts that 21 separate Plaintiffs were demoted. Some plaintiffs allege that they suffered adverse actions because of their roles in an investigation into alleged environmental contamination taking place at a firing range. One plaintiff alleges that he was wrongfully demoted because of his sexual orientation. Based on the County's monitoring of the filings, discovery remains ongoing. Because it is not directly involved in the litigation of discovery process it cannot evaluate the likelihood of an unfavorable outcome or an estimate of potential loss. Settlements have been paid to twelve of the twenty one plaintiffs.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(continued)

NOTE 21. PENDING LITIGATION (continued)

C. K.L. (minor) v. Bergen County Special Schools

Plaintiff alleges sexual assault by now former guidance counselor, who was criminally charged. The twenty-three count complaint sets forth causes of action under 1) Negligence; 2) Intentional Infliction of Emotional Distress; 3) The Child Sexual Abuse Act; 4) Title IX; 5) 42 U.S.C. § 1983; 6) Prime Facie Tort; 7) Breach of Fiduciary Duties; 8) Counseling and Psychological Malfeasance; 9) NJ Law Against Discrimination; 10) NJ Civil Rights Act; 11) Deviation of Standard of Care and Goss Neglect; 12) Willful Disregard of Rights; 13) State-Created Danger.

The County's attorney filed an answer on September 17, 2020, denying the allegations set forth in Plaintiff's complaint. The County's attorney responded to Plaintiff's demand for interrogatories on December 2, 2020. Paper discovery was exchanged. Plaintiffs' deposition occurred on December 7, 2021. School District Counsel served supplemental interrogatories following that deposition requesting all emails, photographs, police reports and additional medical and psychological records, to which Plaintiff responded. The guidance counselor pled guilty to second degree sexual assault pursuant to N.J.S.A. 2C:14-c(4) on October 14, 2021. That party was sentenced to 5 years on April 13, 2022 and is currently confined by the New Jersey Department of Corrections.

Plaintiff served two expert reports on defendants on December 6, 2022, long after the expert discovery deadline and less than a week prior to the close of discovery. Defendants filed a motion to strike the expert reports as untimely or, in the alternative, to extend discovery to allow defendants to depose the experts and retain their experts. Discovery is extended to September 29, 2023.

The County filed a timely Motion for Summary Judgement. The argument focused on how the County is a separate legal entity from the BCSS, had no hiring or supervisory authority over the guidance counselor and no notice of the sexual relationship between the counselor and K.L. Further, there is no evidence that Plaintiff notified any County employee of his abuse. A motion for summary judgement will be filed at the conclusion of discovery.

D. Estate of P.R. v. Bergen County Prosecutor's Office

Complaint filed April 26, 2019 in Bergen County Superior Court. Bergen County Prosecutor's Office vehicle collided with a 61-year old pedestrian in a parking lot resulting in fatality. The plaintiff is the decedent's son, Percey Rengifo, Jr. He is seeking damages for conscious pain and suffering of the decedent and economic damages. The plaintiff's last settlement demand was \$4,000,000. The County's last offer at mediation was \$500,000. Plaintiff has refused to negotiate. Plaintiff's damages expert testified via de bene esse on April 6, 2022. The plaintiff has also retained an economic damages expert. We have experts as to both the decedent's alleged conscious pain and suffering and alleged economic loss.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(continued)

NOTE 21. PENDING LITIGATION (continued)

D. Estate of P.R. v. Bergen County Prosecutor's Office, (continued)

The County will argue for comparative negligence on the part of the decedent at trial, which is set for July 24, 2023. However, it is anticipated that a verdict could be in the range of approximately \$1,000,000 to \$3,000,000, especially if a jury accepts plaintiff's alleged economic damages claim.

E. J.M. 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-\$1,000,000. Discovery is continuing but no depositions have been taken or expert witness reports served. Plaintiff has yet to make a settlement demand.

F. H.J.K. and J.S.K. v. County of Bergen

Complaint was filed on February 19, 2019. Claims asserted include personal injuries arising out of an accident occurring on February 24, 2017, at the traffic circle in Cresskill, NJ. Plaintiff was struck by a County of Bergen owned sanitation truck in an intersection. Plaintiff sustained multiple fractures and neurological injuries and was transported from the accident scene to HUMC. Plaintiff's initial settlement demand was \$5,000,000. Plaintiff now asserts that her condition has deteriorated and made a settlement demand of \$20,000,000. The parties have participated in mediation and the County settled with Plaintiff.

G. Dobco, Inc v. County of Bergen

On July 15, 2022 Dobco, Inc. filed a Complaint in the Superior Court of New Jersey, Bergen County vicinage. The matter was thereafter transferred to the Superior Court, Passaic County. The matters in dispute arose from Plaintiff's contract with the County for construction of Renovations to the Bergen County Justice Center, Phase 1, at 10 Main Street, Hackensack, New Jersey ("Project"). The County answered and counterclaimed against Plaintiff, asserting claims for extensive Project delays and defective and incomplete work by the Plaintiff contractor, and asserting damages of \$4,960,638. Because Dobco's claims were based, in significant part, on allegations of defective design and mismanagement of the Project, the County filed third-party claims against its Project Architect, RSC Architects, and Construction Manager, Gilbane Building Company. The County also asserted a third-party claim against Dobco's Surety, based upon the Project Performance Bond.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(continued)

NOTE 21. PENDING LITIGATION (continued)

G. Dobco, Inc v. County of Bergen, (continued)

After exchanging discovery demands the parties were ordered to mediate. As a result of mediation before retired Superior Court Judge Robert P. Contillo, the matter has been resolved by payment to Dobco of \$2,250,000, of which \$1,860,000 will be paid by the County, \$240,000 will be paid by RSC Architects and \$150,000 will be paid by Gilbane Building Company.

H. 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 moved for reconsideration and also filed a second Amended Complaint. Plaintiff's attorney has also moved to a different law firm prompting a recent delay of a status conference. Plaintiff has asserted numerous State and Federal Causes of Action, including but not limited to conspiracy, malicious prosecution, etc. Most of these claims have been dismissed. The Counts remaining are denial of a fair trial and fabrication of evidence – both pleaded separate under federal state statutes. Although 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. During recent settlement discussions the Plaintiff suggested settlement at \$6,392,888.46. Because of the numerous parties involved, the case is still in Discovery and settlement discussions with the court is on-going. The County is contesting the litigation at this stage. It is not possible to ascertain the outcome or potential loss, however, at this juncture the undersigned believes that the remainder of this case should be successfully dismissed after discovery by summary judgement motion. Most of the causes of action against this defendant were already defeated. Since Plaintiff is purportedly seeking a \$6.4 million dollar settlement, it can only be speculated that this may be within the range of potential loss as it relates to all of the defendants.

I. Valmir Xhemajlli v. County of Bergen, et. al.

Plaintiff alleges that on October 21, 2021, he was assaulted by two (2) corrections officers employed by the County of Bergen while he was in custody at the Bergen County Jail. In addition to his assault and battery claims directly against the individual corrections officers, Plaintiff is asserting claims against the County for negligent infliction of emotional distress, intentional infliction of emotional distress, and a claim under the New Jersey Civil Rights Act.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(continued)

NOTE 21. PENDING LITIGATION (continued)

- J. Edwar Tawadros, as Administrator of the Estate of Christian Tawadros, a minor v. Bergen County Sheriff's Office, et. al.

Plaintiff, as Administrator of the Estate of the minor, filed a complaint with regard to an accident which occurred on April 14, 2019, where his son, decedent minor, was a pedestrian crossing Route 208, at or near the intersection with Fair Lawn Avenue in Fair Lawn, County of Bergen, State of New Jersey when he was struck by a Bergen County Sheriff vehicle causing his death. Plaintiff is asserting claims against the Bergen County Sheriff's Office for negligent entrustment, respondent superior and negligent hiring and supervision.

NOTE 22. 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, 2022 and 2021 was \$449,271,576 and \$447,482,602, respectively.

NOTE 23. 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, 2022 and 2021 are \$28,243,390 and \$28,243,390, respectively, based upon information provided by the subgrantee.

NOTE 24. 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.

COUNTY OF BERGEN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022 AND 2021
(continued)

NOTE 25. OTHER MATTERS

On March 11, 2021, President Biden signed the American Rescue Plan Act of 2021 into effect. This plan, among other things, provides direct federal funding to aid county and municipal governments to help offset revenue losses and cover increased costs incurred during the coronavirus pandemic response and to make necessary investments in water, sewer or broadband infrastructure. The amount of federal aid available to the County of Bergen is \$261,035,747 million which will be available for use until December 31, 2024.

NOTE 26. 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.

The County has evaluated subsequent events through September 20, 2023, 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

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

	Year 2022		Year 2021	
	Amount	Percent (%)	Amount	Percent (%)
Revenue and other income realized:				
Fund balance utilized	\$ 29,763,022	3.91%	\$ 24,443,265	3.05%
Miscellaneous from other than tax levies	283,227,712	37.20%	330,293,589	41.17%
Collection of current tax	448,377,089	58.89%	447,482,602	55.78%
	<u>761,367,823</u>	<u>100.00%</u>	<u>802,219,456</u>	<u>100.00%</u>
Expenditures:				
Budget	719,507,155	99.09%	765,291,325	98.89%
Other	6,616,742	0.91%	8,608,383	1.11%
	<u>726,123,897</u>	<u>100.00%</u>	<u>773,899,708</u>	<u>100.00%</u>
Excess in revenue	35,243,926		28,319,748	
Fund balance, January 1	64,498,098		60,621,615	
	<u>99,742,024</u>		<u>88,941,363</u>	
Less: utilized as budget revenue	<u>29,763,022</u>		<u>24,443,265</u>	
Fund Balance, December 31	<u>\$ 69,979,002</u>		<u>\$ 64,498,098</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
2022	\$ 174,657,465,802	83,552,257	174,741,018,059	194,949,256,706	0.2315
2021	166,666,360,490	84,305,337	166,750,665,827	186,343,057,570	0.2416
2020	165,096,488,695	80,978,865	165,177,467,560	183,990,874,355	0.2384
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

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
2022	\$ 448,377,089	448,377,089	100.00%
2021	447,482,602	447,482,602	100.00%
2020	436,099,976	436,099,976	100.00%
2019	419,406,785	419,406,785	100.00%
2018	411,488,557	411,488,557	100.00%

Comparative Schedule of Fund Balance

Current Fund	Year	December 31,	Utilized in
			budget of succeeding year
	2022	\$ 69,979,002	36,698,617
	2021	64,498,098	29,763,022
	2020	60,621,615	24,443,265
	2019	47,157,612	25,000,000
	2018	48,575,155	20,500,000

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	
Tracy Silna Zur	Commissioner, Chairwoman	
Thomas J. Sullivan	Commissioner, Vice Chairman	
Dr. Joan M. Voss	Commissioner, Chair Pro Tempore	
Steven A. Tanelli	Commissioner	
Mary J Amoroso	Commissioner	
Ramon M. Hache, Sr.	Commissioner	
Germaine M. Ortiz	Commissioner	
Lara Rodriguez	Clerk of the Board	
Thomas J. Duch, Esq.	County Administrator	
Thomas J. Duch, Esq.	County Counsel	
John S. Hogan	County Clerk	\$ 50,000 (A)
Michael R. Dressler	Surrogate	\$ 50,000 (B)
Anthony Cureton	Sheriff	\$ 50,000 (B)
Melissa Howard	County Treasurer	\$ 1,500,000 (A)
Jon S. Rheinhardt	Chief Financial Officer	\$ 2,500,000 (A)

(A) Selective Insurance Company of America

(B) Western Surety Company

All bonds were examined and properly executed.

COUNTY OF BERGEN

SCHEDULE OF CASH AND CASH EQUIVALENTS - TREASURER

CURRENT/FEDERAL AND STATE GRANT FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

	Current Fund	Grant Fund
Balance: December 31, 2021	\$ 181,457,308	\$ 131,600
Increased by:		
Investments	116,800,000	
2022 Tax Levy	449,271,576	
Revenue Accounts Receivable	122,029,230	
Miscellaneous Revenue Not Anticipated	5,928,330	
Other Reserves	155,175,924	
Imprest and Change Funds	46,448	
Due from State of New Jersey	1,866,356	
Reserve for Rockleigh ICF Closing	548,901	
Interfunds	124,057,094	325
Added/Omitted Collected	1,452,816	
	<u>977,176,675</u>	<u>325</u>
	1,158,633,983	131,925
Decreased by:		
Purchase of Investments	193,000,000	
Budget Appropriations	475,735,227	
Appropriation Reserves	16,008,078	
Other Reserves	240,106,562	
Imprest and Change Funds	39,576	
Interfunds	66,508,342	131,925
Prepaid Liability - Payroll Taxes	95,403	
Reserve for P-Card	168,474	
Reserve for Jail Expansion	35,179	
Due from Bergen County Community College	100,000	
Accounts Payable	56,211	
Contracts Payable	405,229	
	<u>992,258,281</u>	<u>131,925</u>
Balance: December 31, 2022	\$ <u>166,375,702</u>	\$ <u>-</u>

COUNTY OF BERGEN
SCHEDULE OF INVESTMENTS
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021	\$ 4,050,000
Increased by:	
Purchase of Investments	<u>193,000,000</u>
	197,050,000
Decreased by:	
Cash Receipts	<u>116,800,000</u>
Balance: December 31, 2022	<u>\$ 80,250,000</u>

COUNTY OF BERGEN
SCHEDULE OF IMPREST AND CHANGE FUNDS

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

	Balance, December 31, 2021	Funds Established	Funds Returned Cash	Balance, December 31, 2022
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	
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		500	500	
Alternative to Domestic Violence		300	300	
Office on Disabled		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		750	750	
Overpeck Golf Course - Change Fund	1,000			1,000
Darlington Golf Course		1,000	1,000	
Parks - ZOO		2,000		2,000
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	7,000		1,500	5,500
Emerson Golf Course		1,000	1,000	
	<u>\$ 8,960</u>	<u>49,250</u>	<u>48,750</u>	<u>9,460</u>
Due from Treasurer	\$	9,674	2,302	
Cash		<u>39,576</u>	<u>46,448</u>	
		<u>\$ 49,250</u>	<u>\$ 48,750</u>	

COUNTY OF BERGEN
SCHEDULE OF ADDED AND OMITTED TAXES
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Increased by:		
2021 Added and Omitted Tax Levy	\$	<u>1,733,687</u>
Decreased by Collections:		
Cash Receipts	\$	1,452,816
Prepaid County Taxes Applied		<u>280,871</u>
	\$	<u><u>1,733,687</u></u>

SCHEDULE OF DUE FROM STATE OF NEW JERSEY
(CHAPTER 12 BOND PROGRAM)
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Increased by:		
Budgeted Revenue	\$	<u>1,866,356</u>
Decreased by Collections:		
Cash Receipts	\$	<u><u>1,866,356</u></u>

COUNTY OF BERGEN
SCHEDULE OF MISCELLANEOUS RECEIVABLE
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021	\$ 9,674
Increased by:	
Treasurer's Petty Cash	<u>2,302</u>
	11,976
Decreased by:	
Treasurer's Petty Cash	<u>9,674</u>
Balance: December 31, 2022	<u>\$ 2,302</u>

COUNTY OF BERGEN

SCHEDULE OF DUE FROM BERGEN COUNTY IMPROVEMENT AUTHORITY

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021	\$ <u>2,725,000</u>
Balance: December 31, 2022	\$ <u><u>2,725,000</u></u>

SCHEDULE OF DUE FROM BERGEN COUNTY COMMUNITY COLLEGE

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

Increased by:	
Cash Disbursement	\$ <u>100,000</u>
Balance: December 31, 2022	\$ <u><u>100,000</u></u>

COUNTY OF BERGEN
SCHEDULE OF INTERFUNDS
CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

	Balance, December 31, <u>2021</u>	<u>Increased</u>	<u>Decreased</u>	Balance, December 31, <u>2022</u>
Federal and State Grant Fund	\$ (70,467,077)	199,963,036	255,690,605	(126,194,646)
Open Space Trust Fund	(241)	241		
General Capital Fund		160,754	1,591,337	(1,430,583)
Other Trust Fund	(190,640)	308,799	4,391	113,768
Prosecutor Trust Fund	<u>(19,292)</u>	<u>145,252</u>	<u>108,089</u>	<u>17,871</u>
	<u>(70,677,250)</u>	<u>200,578,082</u>	<u>257,394,422</u>	<u>(127,493,590)</u>
Due from		244,119	112,480	131,639
Due (to)	<u>(70,677,250)</u>	<u>200,333,963</u>	<u>257,281,942</u>	<u>(127,625,229)</u>
	<u>\$ (70,677,250)</u>	<u>200,578,082</u>	<u>257,394,422</u>	<u>(127,493,590)</u>
			Cash Receipts \$ 124,057,094	
		Cash Disbursements 66,508,342		
		Interest Earnings 161,079		
		Miscellaneous Revenue Not Anticipated 120,807		
		Federal and State Grants 127,469,973	127,469,973	
		Due to State - Grant Fund 346,041		
		Grants Receivable Cancelled	5,867,355	
		Appropriated Grants Cancelled <u>5,971,840</u>		
		<u>\$ 200,578,082</u>	<u>257,394,422</u>	

COUNTY OF BERGEN
SCHEDULE OF PREPAID LIABILITY - PAYROLL TAXES
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021	\$	362,367
Increased by:		
Cash Disbursements		95,403
		457,770
Decreased by:		
Applied		362,367
Balance: December 31, 2022	\$	95,403

COUNTY OF BERGEN
SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Accrued in 2022	Collected in 2022
<i>Local Revenues:</i>		
Register of Deeds	\$ 2,743,550	2,743,550
Surrogate	544,428	544,428
Sheriff	2,306,831	2,306,831
Interest on Investments and Deposits	3,451,344	3,451,344
Park Fees and Revenue	2,029,234	2,029,234
Golf Fees and Revenue	10,330,002	10,330,002
Realty Transfer Fees	13,730,040	13,730,040
State of NJ Court Lease	128,016	128,016
Central Municipal Court	286,426	286,426
Election Ballot Printing	1,185,022	1,185,022
Reimbursement from State of NJ for State Prisoners Held in County Jails	659,349	659,349
Police and Fire Academy Tuition	282,013	282,013
Reimbursement for In-Kind Grants	2,760,547	2,760,547
Animal Shelter Contracts	1,130,932	1,130,932
Animal Center - Other Fees	91,900	91,900
Shared Services Health Agreements	1,931,239	1,931,239
Bergen County Health Care Center Shared Services Health Agreements - Kearny	35,591	35,591
Shared Services Health Agreements - 40 Passiac St.	181,724	181,724
Interlocal - Interboro Regional Communication Network	300,900	300,900
Total Local Revenues	<u>44,109,088</u>	<u>44,109,088</u>
<i>State Aid:</i>		
County College Bonds	<u>2,104,223</u>	<u>2,104,223</u>
<i>State Assumptions of Costs:</i>		
Social and Welfare Services (c.66, P.L. 1990): Supplemental Social Security Income	1,150,323	1,150,323
DDD Assessment Program	190,897	190,897
Total State Assumptions of Costs	<u>1,341,220</u>	<u>1,341,220</u>

COUNTY OF BERGEN

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

	Accrued in 2022	Collected in 2022
	<u>2022</u>	<u>2022</u>
<i>Other Special Items:</i>		
Added and Omitted Taxes	1,733,687	1,733,687
Justice Center Parking	68,800	68,800
Sheriff - Outside Service Administrative Fees	673,970	673,970
Shared Services Pension Agreement	84,209	84,209
Public Health Priority Funding	5,853,211	5,853,211
Register of Deeds - P.L. 2001 C370	3,154,500	3,154,500
Surrogate - P.L. 2001 C370	575,106	575,106
Sheriff - P.L. 2001 C370	250,000	250,000
Shared Services Police Services	355,195	355,195
Medicare Part D Reimbursement	615,162	615,162
Health Department - Spring House Medicare Revenues	164,150	164,150
Health Department - Alcohol Recovery Medicare Revenues	135,516	135,516
Interlocal - 911 Agreement - Ridgefield	212,160	212,160
Interlocal - 911 Agreement - Palisades Park	40,000	40,000
Interlocal - 911 Agreement - Lodi	324,730	324,730
Interlocal - 911 Agreement - Leonia	171,130	171,130
Interlocal - 911 Agreement - Wyckoff	191,017	191,017
Interlocal - 911 Agreement - Midland Park	137,700	137,700
Interlocal - 911 Agreement - Demarest	67,569	67,569
BCIA - New Bridge Medcial Center - Rental	2,400,000	2,400,000
Passaic County Inmates	20,558,200	20,558,200
Intoxicated Driver Program Fees	243,500	243,500
Interlocal - JDC Revenue Passaic & Union County	210,523	210,523
Interlocal - BCC College Shuttle - Community Transportation	136,000	136,000
Interlocal - Board of Social Services Payroll & Purchasing	20,295	20,295
Interlocal - Board of Social Services - Rental of County Facility	80,386	80,386
Title IVD Reimbursements	38,027	38,027
Planning and Engineering Subdivision Fees	162,953	162,953
American Rescue Plan - Revenue Loss	39,600,000	39,600,000
Total Other Special Items:	<u>78,257,696</u>	<u>78,257,696</u>
	<u>\$ 125,812,227</u>	<u>125,812,227</u>
		Due from State of New Jersey \$ 1,866,356
		Added and Omitted Taxes 1,733,687
		Various Reserves 21,875
		Interfunds 161,079
		Cash <u>122,029,230</u>
		<u>\$ 125,812,227</u>

COUNTY OF BERGEN
SCHEDULE OF 2022 TAX LEVY - REALIZED REVENUE
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021	\$	894,487
Increased by:		
2022 Tax Levy		448,377,089
		449,271,576
Decreased by Collections:		
Cash Collection	\$	449,271,576

COUNTY OF BERGEN
 SCHEDULE OF 2021 APPROPRIATION RESERVES
 CURRENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

	Balance Dec. 31, 2021	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
OPERATIONS:				
<i>Legislative Branch</i>				
Board of Chosen Freeholders:				
Salaries and Wages	\$ 3,942	3,942		3,942
Clerk of the Board:				
Salaries and Wages	79,999	14,999	975	14,024
Other Expenses	21,703	28,928	26,624	2,304
Total Legislative Branch	<u>105,644</u>	<u>47,869</u>	<u>27,599</u>	<u>20,270</u>
<i>Executive Branch</i>				
County Executive:				
Salaries and Wages	53,861	53,861	9,545	44,316
Other Expenses	22,267	28,746	6,706	22,040
Total County Executive	<u>76,128</u>	<u>82,607</u>	<u>16,251</u>	<u>66,356</u>
Department of Administration and Finance				
Division of Treasury:				
Salaries and Wages	72,443	70,443	5,029	65,414
Other Expenses	9,583	13,025	9,893	3,132
Division of Fiscal Operations:				
Salaries and Wages	123,462	43,462	17,959	25,503
Other Expenses	892,397	1,792,063	830,513	961,550
Division of Community Development				
Salaries and Wages	172,168	172,168	12,245	159,923
Division of Personnel:				
Salaries and Wages	90,213	90,213	11,770	78,443
Other Expenses	17,697	20,615	5,045	15,570
Division of Purchasing:				
Salaries and Wages	13,555	13,555	5,331	8,224
Other Expenses	24,036	24,677	816	23,861
Division of Information Technology:				
Salaries and Wages	40,485	40,485	10,595	29,890
Other Expenses	266,827	563,657	304,864	258,793
Division of Public Information:				
Salaries and Wages	31	31		31
Other Expenses	13,313	13,360	47	13,313
Division of Risk Management:				
Salaries and Wages	6,829	6,829		6,829
Other Expenses	47,615	196,337	185,088	11,249
Health Benefits	5,016,444	5,016,444	5,016,444	
Workers' Compensation	2,277	2,277	2,277	
Economic Development				
Salaries and Wages	38,323	38,323		38,323
Other Expenses	206,923	206,923	2,938	203,985
Central Municipal Court:				
Salaries and Wages	33,092	33,092		33,092
Other Expenses	112,951	131,702	21,124	110,578
Salary Adjustment	993,000	993,000		993,000
Matching Funds for Grants:				
Other Expenses	115,000	115,000		115,000
Out-of-County College Reimbursement	46,506	46,506	12,784	33,722
Total Department of Administration and Finance	<u>8,355,170</u>	<u>9,644,187</u>	<u>6,454,762</u>	<u>3,189,425</u>

COUNTY OF BERGEN
SCHEDULE OF 2021 APPROPRIATION RESERVES
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Balance Dec. 31, 2021	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Department of Health				
Division of Public Health:				
Salaries and Wages	153,393	153,393	29,020	124,373
Other Expenses	415,804	611,886	341,779	270,107
Bergen County Health Care Center:				
Salaries and Wages	71,171	71,171		71,171
Other Expenses	1,389,043	1,624,722	66,241	1,558,481
Division of Intoxicated Driver Center:				
Salaries and Wages	23,582	23,582		23,582
Other Expenses	14,593	14,857	461	14,396
Division of Mental Health:				
Salaries and Wages	396	396		396
Other Expenses	9,530	14,183	5,113	9,070
Office Planning and Development:				
Other Expenses	1,919	5,100	3,211	1,889
Aid to Mental Health:				
Other Expenses	1,324	17,812	16,183	1,629
Public Health Priority Funding				
Other Expenses	25,103	25,904	2,935	22,969
Shared Services Health Agreements				
Other Expenses	32,964	46,293	13,557	32,736
Division of Animal Center:				
Salaries and Wages	124,324	124,324	6,946	117,378
Other Expenses	238,970	361,216	141,475	219,741
Total Department of Health	<u>2,502,116</u>	<u>3,094,839</u>	<u>626,921</u>	<u>2,467,918</u>
Department of Human Services:				
Division of Family Guidance:				
Salaries and Wages	357,100	357,100	24,863	332,237
Other Expenses	119,758	166,597	41,606	124,991
Division of Community Services:				
Salaries and Wages	492,829	492,829	27,908	464,921
Other Expenses	519,749	2,222,976	1,532,066	690,910
Division of Senior Services:				
Salaries and Wages	809,763	809,763	28,260	781,503
Other Expenses	1,066,922	1,078,469	106,507	971,962
Juvenile Detention Center:				
Salaries and Wages	194,355	194,355	5,603	188,752
Other Expenses	84,344	116,192	20,553	95,639
Total Department of Human Services	<u>3,644,820</u>	<u>5,438,281</u>	<u>1,787,366</u>	<u>3,650,915</u>
Department of Law:				
Salaries and Wages	32,404	32,404	6,077	26,327
Other Expenses	20,640	24,892	14,154	10,738
Office of the Inspector General:				
Salaries and Wages	25,267	25,267		25,267
Other Expenses	1,764	1,764		1,764
Office of Mental Health Law:				
Salaries and Wages	36	36	36	
Other Expenses	2,979	4,954	3,209	1,745
Mental Patients in State Institutions:				
Other Expenses - County Share	142,023	142,023	73,726	68,297
DMHAS Greystone Hospital County Residents - County Share	1	1		1
NJ Division of Mental Health - DMAS Costs - County Share	261,083	261,083		261,083
Total Department of Law	<u>486,197</u>	<u>492,424</u>	<u>97,202</u>	<u>395,222</u>

COUNTY OF BERGEN
 SCHEDULE OF 2021 APPROPRIATION RESERVES
 CURRENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

	Balance Dec. 31, 2021	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Department of Public Safety				
Division of Safety and Security:				
Salaries and Wages	18,401	18,401	10,276	8,125
Other Expenses	19,471	71,414	48,944	22,470
Division of Weights and Measures:				
Salaries and Wages	8,801	8,801	3,203	5,598
Other Expenses	9,032	9,350	378	8,972
Division of the Medical Examiner:				
Salaries and Wages	9,559	9,559	1,334	8,225
Other Expenses	16,060	126,947	102,235	24,712
Division of Emergency Management:				
Salaries and Wages	517,110	517,110	4,976	512,134
Other Expenses	232	37,521	20,468	17,053
Division of Public Safety Oper 911-Dispatch:				
Salaries and Wages	29,236	29,236	12,620	16,616
Other Expenses	73,197	113,642	111,367	2,275
Division of Law and Public Safety:				
Salaries and Wages	24,250	24,250	4,114	20,136
Other Expenses	98,866	131,237	59,597	71,640
Total Department of Public Safety	824,215	1,097,468	379,512	717,956
Department of Public Works				
Division of General Services:				
Salaries and Wages	40,864	10,864	10,864	
Other Expenses	657,817	1,282,488	906,925	375,563
Division of Mechanical Services:				
Salaries and Wages	77,888	2,888	2,888	
Other Expenses	89,796	573,666	557,398	16,268
Division of Administration:				
Salaries and Wages	80,721	5,721	2,976	2,745
Other Expenses	19,355	19,355		19,355
Division of Operations:				
Salaries and Wages	9,271	9,271	7,306	1,965
Other Expenses	1,158,243	2,060,830	265,281	1,795,549
Division of Community Transportation:				
Other Expenses	70,611	74,749	8,764	65,985
Division of Mosquito Control:				
Salaries and Wages	133,105	8,105	2,688	5,417
Other Expenses	14,764	15,278	1,143	14,135
Total Department of Public Works	2,352,435	4,063,215	1,766,233	2,296,982
Department of Parks				
Division of Cultural and Historic Affairs:				
Salaries and Wages	1,548	1,548		1,548
Other Expenses	5,993	7,936	7,910	26
Land Management				
Other Expenses	10,000	10,000		10,000
Division of Parks and Recreation:				
Salaries and Wages	86,512	86,512	32,511	54,001
Other Expenses	262,706	560,169	396,813	163,356
Division of Golf Courses:				
Salaries and Wages	386,973	436,554	33,442	403,112
Other Expenses	141,652	147,468	87,177	60,291
Total Department of Parks	895,384	1,250,187	557,853	692,334

COUNTY OF BERGEN
SCHEDULE OF 2021 APPROPRIATION RESERVES
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Balance Dec. 31, 2021	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Department of Planning & Economic Development				
Division of Construction Board Appeals:				
Other Expenses	250	250		250
Division of Planning and Economic Development:				
Salaries and Wages	4,121	4,121	4,121	
Other Expenses	8,241	14,872	6,815	8,057
Division of Engineering:				
Salaries and Wages	120,863	120,863	18,150	102,713
Other Expenses	39,246	61,572	36,123	25,449
Division of Transportation Planning:				
Other Expenses	25,000	25,000		25,000
Total Department of Planning & Economic Develop.	<u>197,721</u>	<u>226,678</u>	<u>65,209</u>	<u>161,469</u>
Total Executive Branch	<u>19,334,186</u>	<u>25,389,886</u>	<u>11,751,309</u>	<u>13,638,577</u>
Educational Agencies				
Office of the Superintendent of Schools:				
Salaries and Wages	47,186	47,186	4,812	42,374
Other Expenses	17,430	18,624	804	17,820
Total Educational Agencies	<u>64,616</u>	<u>65,810</u>	<u>5,616</u>	<u>60,194</u>
Constitutional Officers				
Office of the County Surrogate:				
Salaries and Wages	45,192	45,192	6,998	38,194
Other Expenses	11,508	13,666	4,415	9,251
Office of the County Clerk:				
Salaries and Wages	97,246	97,246		97,246
Other Expenses	41,337	147,732	98,295	49,437
Election Expenses - Other Expenses	23,273	23,273	13,275	9,998
Office of the County Prosecutor:				
Salaries and Wages	191,367	126,368	44,746	81,622
Other Expenses	57,192	358,865	300,774	58,091
Office of the County Sheriff:				
Salaries and Wages	318,169	318,169	318,169	
Other Expenses	375,346	616,529	299,888	316,641
Bureau of Identification - Sheriff:				
Salaries and Wages	47,813	47,813	47,813	
Other Expenses	23,920	37,187	15,428	21,759
County Jail - Sheriff:				
Salaries and Wages	2,805,755	2,805,755	2,805,755	
Other Expenses	1,359,408	2,037,404	2,021,164	16,240
Total Constitutional Officers	<u>5,397,526</u>	<u>6,675,199</u>	<u>5,976,720</u>	<u>698,479</u>
Other Boards and Agencies				
Board of Social Services - Welfare				
Administration - County Share	1	1		
Temp. Assistance to Needy Families - County Share	61,829	61,829	5,000	56,829
Supplemental Security Income - State Share	317	317		317
Board of Taxation				
Salaries and Wages	1,390	1,390	1,390	
Board of Elections				
Salaries and Wages	466,606	466,606	441,271	25,335
Other Expenses	59,079	74,476	11,749	62,727

COUNTY OF BERGEN
 SCHEDULE OF 2021 APPROPRIATION RESERVES
 CURRENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

	Balance Dec. 31, 2021	Balance after Transfers and Encumbrances	Paid or Charged	Balance Lapsed
Superintendent of Elections				
Salaries and Wages	74,460	74,460	1,460	73,000
Other Expenses	173,376	185,841	13,993	171,848
Commissioner of Registration				
Salaries and Wages	216,363	216,363	156,451	59,912
Other Expenses	113,884	114,761	20,843	93,918
Total Other Boards and Agencies	<u>1,167,305</u>	<u>1,196,044</u>	<u>652,157</u>	<u>543,887</u>
TOTAL OPERATIONS	<u>26,069,277</u>	<u>33,374,808</u>	<u>18,413,401</u>	<u>14,961,407</u>
Capital Improvements				
Acquisition of Office Equipment	100,000	100,000		100,000
Acquisition of Vehicles	32,627	32,627		32,627
Information Technology Equipment	142,720	150,000		150,000
Total Capital Improvements	<u>275,347</u>	<u>282,627</u>		<u>282,627</u>
Deferred Charges and Statutory Expenditures				
Deferred Charges - Prior Year Bills:				
2018 - New Bridge Medical Inmate Medical		455,492	455,492	
Contribution to:				
Public Employees' Retirement System	90,923	90,923	3,861	87,062
Social Security System (O.A.S.I.)	892,091	892,091		892,091
Police and Fireman's Retirement System	300,000	300,000	38,541	261,459
Defined Contribution Retirement Program	14,403	14,403	88	14,315
Total Deferred Charges and Statutory Expenditures	<u>1,297,417</u>	<u>1,752,909</u>	<u>497,982</u>	<u>1,254,927</u>
Total General Appropriations	<u>\$ 27,642,041</u>	<u>35,410,344</u>	<u>18,911,383</u>	<u>16,498,961</u>
Appropriation Reserves	\$ 27,642,041			
Encumbrances		<u>7,768,303</u>		
		<u>\$ 35,410,344</u>		
			Cash \$ 16,008,078	
			Transfer to Reserves - Reserve for Jail Expansion 2,586,528	
			Accounts Payable 228,488	
			Contracts Payable 88,289	
			<u>\$ 18,911,383</u>	

COUNTY OF BERGEN
SCHEDULE OF CONTRACTS PAYABLE
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021		\$	9,843,387
Increased by:			
Transfer from 2021 Appropriation Reserves			88,289
			9,931,676
Decreased by:			
Cash Disbursements	\$	405,229	
Cancellation of Contracts Payable		73,169	
			478,398
Balance: December 31, 2022		\$	9,453,278

ANALYSIS OF ENDING BALANCE	
For Appropriations of Year Ended:	Amount
December 31, 2015	\$ 561,316
December 31, 2016	227,155
December 31, 2017	1,433,041
December 31, 2019	446,588
December 31, 2020	6,396,889
December 31, 2021	88,289
Reserve for Jail Expansion	300,000
	\$ 9,453,278

COUNTY OF BERGEN
SCHEDULE OF ENCUMBRANCES PAYABLE
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021		\$ 7,768,303
Increased by:		
Transfer from Budget Expenditures		<u>7,000,352</u>
		14,768,655
Decreased by:		
Transfer to Appropriation Reserve		<u>7,768,303</u>
Balance: December 31, 2022		<u><u>\$ 7,000,352</u></u>

SCHEDULE OF ACCOUNTS PAYABLE
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021		\$ 394,379
Increased by:		
Transfer from Other Reserves	\$ 275	
Transfer from Appropriation Reserves	<u>228,488</u>	
		<u>228,763</u>
		623,142
Decreased by:		
Cancelled	206,685	
Transfer for Other Reserves	2,500	
Cash Disbursements	<u>56,211</u>	
		<u>265,396</u>
Balance: December 31, 2022		<u><u>\$ 357,746</u></u>

COUNTY OF BERGEN

SCHEDULE OF OTHER RESERVES

CURRENT FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

	Balance, December 31, 2021	Increases	Decreases	Balance, December 31, 2022
Federal Withholding	\$ 237,662	24,074,223	24,120,576	191,309
Social Security	(1,373)	14,197,135	14,164,861	30,901
New Jersey Withholding	(9,020)	8,957,041	8,955,253	(7,232)
Unemployment Insurance	82	391,911	391,913	80
Public Employees' Retirement System	783,197	8,107,032	7,981,690	908,539
PERS Contributory Insurance	22,000	448,105	439,960	30,145
Defined Contribution Retirement Program	(51,673)	53,015	69,433	(68,091)
Police and Firemen's Retirement System	731,626	9,131,237	9,033,849	829,014
Police and Firemen's Supplemental Annuity	1,508	10,585	10,524	1,569
Garnishees	1,046	567,021	567,230	837
VBS Benefits		929	929	
Deferred Compensation	8,246	5,788,119	5,787,102	9,263
Colonial Insurance	2,868	631,367	630,493	3,742
Disability Insurance	300	407,097	407,300	97
Boston Mutual Life Deductions	208	1,430	1,323	315
Employees Labor Union #1	631	364,944	357,000	8,575
PBA Dues #49		186	248	(62)
Dues - PBA Local #134 - Sheriff's Office		372,954	372,954	
Dues - PBA Local #221 - Prosecutor's Office	40	99,170	99,170	40
Medical and Dependent Reimbursement	13			13
Ameriflex	20,249	113,141	111,926	21,464
CWA	281	13,677	13,677	281
Dues - Local #108 - Parks Department		16,012	16,012	
NJ Family Leave Insurance	251,268	266,335	373,297	144,306
Employee 1.5 Benefit Contribution	1,806	10,656,172	10,655,667	2,311
BC Assistant Prosecutor Association		13,560	13,560	
Prepaid Salary and Wages	26,510	58,645		85,155
Realty Transfer Fees Due State		154,376,232	154,376,232	
Parks - Sales Tax Due	1,297	97,095	97,899	493
Parks - Easy Go Golf Cart	8,102	606,722	603,639	11,185
Clean-Up Fees - Parks Department	523,726	37,260	21,410	539,576
Due to State-Closed Grant	332,617	526,994	431,710	427,901
Prepaid Rent - Parks Department	21,875		21,875	
	<u>\$ 2,915,092</u>	<u>240,385,346</u>	<u>240,128,712</u>	<u>3,171,726</u>
Interfunds	\$	346,041		
Accounts Payable		2,500	275	
Cash		155,175,924	240,106,562	
Anticipated Revenue			21,875	
Fund Balance		178,484		
Budgeted Appropriations		<u>84,682,397</u>		
		<u>\$ 240,385,346</u>	<u>240,128,712</u>	

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR JAIL EXPANSION
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021	\$	1,496,847
Increased by:		
Transfer from Appropriation Reserves		<u>2,586,528</u>
		4,083,375
Decreased by:		
Cash Disbursements		<u>35,179</u>
Balance: December 31, 2022	\$	<u><u>4,048,196</u></u>

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR P-CARD
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Increased by:	
Budget Appropriations	\$ <u>177,762</u>
Decreased by:	
Cash Disbursement	<u>168,474</u>
Balance: December 31, 2022	\$ <u><u>9,288</u></u>

SCHEDULE OF RESERVE FOR ROCKLEIGH ICF CLOSING
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Increased by:	
Cash Receipts	\$ <u>548,901</u>
Balance: December 31, 2022	\$ <u><u>548,901</u></u>

COUNTY OF BERGEN
SCHEDULE OF DEFERRED REVENUE
CURRENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021	\$ <u>280,871</u>
Decreased by:	
Applied	\$ <u><u>280,871</u></u>

COUNTY OF BERGEN
SCHEDULE OF INTERFUNDS
FEDERAL AND STATE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

<u>Fund</u>	Due from/(to) Balance December 31, <u>2021</u>	<u>Increased</u>	<u>Decreased</u>	Due from/(to) Balance December 31, <u>2022</u>
Current Fund	\$ <u>70,467,077</u>	<u>255,690,605</u>	<u>199,963,036</u>	<u>126,194,646</u>
	<u>70,467,077</u>	<u>255,690,605</u>	<u>199,963,036</u>	<u>126,194,646</u>
Due to Federal and State Grant Fund	\$ <u>70,467,077</u>	<u>255,690,605</u>	<u>199,963,036</u>	<u>126,194,646</u>
	<u>\$ 70,467,077</u>	<u>255,690,605</u>	<u>199,963,036</u>	<u>126,194,646</u>
2021 Budget Appropriations	\$ 127,469,973		127,469,973	
Cash Receipts			325	
Cash Disbursements		131,925		
Grant Funds Received in Current Fund		122,083,909		
Unappropriated Grants Received		137,443		
Grant Expenditures Paid by Current Fund			33,764,747	
Encumbrances/Contracts Paid by Current Fund			32,410,110	
Appropriated Grant Reserves Cancelled			5,971,840	
Grants Receivable Cancelled		5,867,355		
Grant Funds Due to State			346,041	
		<u>\$ 255,690,605</u>	<u>199,963,036</u>	

COUNTY OF BERGEN
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Grant Control Number	Grant Title	Balance December 31, 2021	Accrued in 2022	Received 2022	Grants Canceled	Due to State	Balance December 31, 2022
<u>2008 GRANTS</u>							
28-30	Hazardous Discharge Site Remediation	\$ 159,172					159,172
<u>2011 GRANTS</u>							
31-25	Route 17 Bottleneck Alternatives	562,979					562,979
<u>2013 GRANTS</u>							
33-53	Overpeck Park Pathways (TE-2012-County of Bergen-0014)	500,000			500,000		
33-54	Recreational Trails Program-Van Buskirk Island	24,700			24,700		
<u>2017 GRANTS</u>							
707	History Partnership Program				1,350	(1,350)	
744	Justice Center Project Renovations	100,000			100,000		
<u>2018 GRANTS</u>							
826	Hazard Mitigation Grant Program	250,000					250,000
836	History Partnership Program				4,140	(4,140)	
850	Bergen County Hackensack Connection Shuttle Grant	263,091		129,023			136,068
864	Basic Center Program Grant	55,496					55,496
865	Transitional Living Program	70,813		6,172			64,641
867	FFY 18 Urban Areas Security Initiative	65,171		65,171			
<u>2019 GRANTS</u>							
915	Stop School Violence	140,864		71,728			69,136
917	Creating Change for Men Who Batter Women				169	(169)	
918	Work First NJ Administration	88,823			80,425	8,398	
919	Social Services for the Homeless Program	149,146			149,146		
920	Bergen Respite Care	61,609			61,609		
928	Local Arts Program				376	(376)	
931	Alternative to Domestic Violence				3,166	(3,166)	
942	HTS - 2019 Distracted Driving Crackdown	4,607			4,607		
945	Drug Recognition Expert Program	7,965			7,965		
952	Recreational Opport. for Individuals with Disabilities	545			545		
957	Veterans Transportation	2,164			2,164		
958	Clean Communities				395	(395)	
961	Regional Fugitive Task Force	10,000		7,774	2,226		
974	Financial Literacy Education				1,290	(1,290)	
975	Venture Program	52,000		52,000			
976	Youth Complex Education	16,132		16,132			
977	Enhance Training to End Abuse	400,000		191,626			208,374
982	Art Therapy Exercise	1,000			1,000		
983	State Homeland Security	346,711		346,711			
984	Urban Area Security Initiative	188,000		177,998	10,002		
985	Basic Center Grant	11,733		456			11,277
986	Transitional Living Program	1,897		736			1,161
<u>2020 GRANTS</u>							
008	2020 County Historical Partnership Program	7,378		7,378			
011	Multi-Jurisdiction Gang, Gun, Narcotics Taskforce	73,254		73,254			
023	State Community Partnership Grant	22,132			83,989	(61,857)	
024	Social Services for the Homeless (SSH)	307,906		444	307,462		
025	Work First NJ Administration	91,830			100,228	(8,398)	
026	Respite Care Program	230,862		128,739	102,123		
028	Alternative to Domestic Violence (19-BEBW)	2,468			21,595	(19,127)	
030	HUD-Lead Hazard Control/Healthy Homes	3,062,463		332,909	2,729,554		
033	FEMA COVID-19 Emergency	12,179,640		1,054,698			11,124,942
036	HUD Homeless Management System	2,014			2,014		
038	Clean Energy Administration Program	25,000		24,716	284		
039	Mental Health Law Project	1			1		
040	COVID Emergency Housing Victim Grant	450,000		450,000			
047	Personal Assistance Services Program - Bergen	2,574			16,995	(14,421)	
048	Personal Assistance Services Program - Hudson	858			1,494	(636)	
049	Medication Assisted Treatment					(206,466)	206,466
050	Basic Center Grant	17,652					17,652
051	Vision Transitional Living Program	14,668					14,668
052	STOP School Violence II Category 7	250,000		18,750			231,250
053	STOP School Violence II Category 3	442,591		200,027			242,564
060	2020 COVID-19 Act Elections Grant	322,167					322,167
064	Drug Recognition Expert	25,000			25,000		
072	Unified Child Grant	91,249			313,204	(221,955)	

COUNTY OF BERGEN
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Grant Control Number	Grant Title	Balance December 31, 2021	Accrued in 2022	Received 2022	Grants Canceled	Due to State	Balance December 31, 2022
073	Transitional Living Program	5,100					5,100
074	Basic Center Grant	16,993					16,993
076	Mental Health Board Administrator	3,000			3,000		
080	Municipal Alliance Program	84,613			84,613		
081	Municipal Alliance Program 2019 Addition	54,140			54,140		
	<u>2021 GRANTS</u>						
100	Area Plan Grant	3,447,944		3,427,070	16,840		4,034
103	Social Services for the Homeless	1,044,380		722,834	321,546		
104	Social Services for the Homeless - 2020 Additional	95,000		18,115	76,885		
105	Juvenile Detention Alternatives Initiative	30,484		19,101	11,383		
106	Bergen Respite Care	471,234		373,740	97,494		
108	Local Public Health Overdose Fatality Teams	80,467		43,617			36,850
114	CARES Emergency Rental Assistance Program	18,745,147					18,745,147
116	Personal Assistance Services Program - Bergen				2,370	(2,370)	
118	Senior Citizen & Disabled Resident Transportation	221,863		221,863			
119	Urban Area Security Initiative	673,971		135,889			538,082
120	WFNJ - Transportation Services	87,408			102,197	(14,789)	
121	Human Services Advisory Council	25,896		25,896			
124	State Community Partnership	356,491		226,292	130,199		
125	Local Arts Program	22,291		22,291			
126	Historical Partnership Program	1,500		1,500			
128	Violence Against Women Act	23,106		23,106			
129	State Homeland Security Grant	379,946					379,946
131	Prosecutors Body Armor Replacement	7,129		7,129			
133	Drug Recognition Expert	22,979			22,979		
134	Sustained Enforcement Grant	47,525					47,525
135	County Comprehensive Alcohol Program	333,248		331,219	2,029		
136	Spring House for Women - Drug Court	21,605		21,605			
139	Alternatives to Domestic Violence	274,328		274,328			
140	State Health Insurance Program	40,000		40,000			
141	SCADRTAP - Challenge Pilot Program	50,000					50,000
142	Children Intersagency Coordination Council	18,436		18,436			
144	Sub-Regional Transportation Planning	144,177		143,956	221		
145	Supplemental Support & Intern Grant	12,728		12,728			
146	Veterans Transportation	17,336		17,336			
147	HUD - Veterans Supportive Housing	55,355		55,355			
148	HUD - Homeless Management Information System	54,393		47,593	6,800		
149	USMS - Regional Fugitive Task Force	15,000		15,000			
150	Operation Helping Hand	90,476					90,476
151	Sexual Assault Nurse Examiner - SART	88,224		57,024			31,200
152	Victims of Crime Act (VOCA)	276,805		276,805			
153	Victims of Crime Act - Sexual Assault	87,451		85,645	1,806		
154	Municipal Alliance Program	317,346		90,848			226,498
155	Comprehensive Opioid Stimulant and Substance Abuse Program	1,200,000		117,769			1,082,231
156	Enhanced Mobility of Seniors & Individuals with Disabilities	175,000		175,000			
157	Supporting Children of Incarcerated Parents	464,995		184,880			280,115
158	Visions & Detention Alternatives	42,088		42,088			
159	Cancer Education & Early Detection	281,140		251,833	29,307		
163	Case Management	99,847		98,931	916		
164	Early Intervention Services	1,335,249		1,221,260	113,989		
165	Tuberculosis Control	203,640		203,638	2		
166	Job Access & Reverse Commute	127,387		127,387			
167	National Council on Aging	60,000		60,000			
168	LEAP Challenge Grant - Food Security Task Force	150,000		3,500			146,500
169	LEAP Challenge Grant - Shared Service Czar	100,000					100,000
170	Work First NJ	40,000		40,000			
171	HIV State Prevention Program	28,973		27,188	1,785		
172	Comprehensive Cancer Control	94,056		93,465	591		
173	Right to Know	16,402		16,402			
174	Bioterrorism Program	748,720		623,715	125,005		
175	Childhood Lead	212,220		97,156			115,064
176	Body Worn Camera Grant	305,700					305,700
177	Mental Health Law Project	69,224					69,224
178	Unified Child Care Grant	1,924,471		1,704,073			220,398
179	Basic Center Program	151,561		109,919			41,642
180	Youth Complex Education	84,745		84,745			
181	Venture Program	383,250		383,250			
182	Mental Health Board Administration	9,000		9,000			
183	Bergen County Early Voting Election	2,261,409		1,942,133			319,276
184	Medical Improvements for Patients & Providers	40,000		40,000			
186	Paul Coverdell Grant	15,681		15,681			

COUNTY OF BERGEN
SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE
FEDERAL AND STATE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Grant Control Number	Grant Title	Balance December 31, 2021	Accrued in 2022	Received 2022	Grants Canceled	Due to State	Balance December 31, 2022
<u>2022 GRANTS</u>							
200	Area Plan Grant		9,164,995	3,831,849			5,333,146
201	IOLTA Fund of the Bar of NJ		12,000	12,000			
202	Social Services for the Homeless Program		1,263,900	674,863			589,037
203	Kessler Special Initiatives		13,000	13,000			
204	Personal Assistance Services Program - Bergen		40,122	40,122			
205	Personal Assistance Services Program - Hudson		14,382	14,382			
206	Respite Care Program		565,480	565,480			
207	Social Services for the Homeless Program - Code Blue		95,000	36,865			58,135
208	Homeless Management Information System		20,000	15,385			4,615
209	Local Public Health Overdose Fatality Teams		100,000	96,132			3,868
210	Tick Surveillance Program - 2022		12,000	12,000			
211	WFNJ - Transportation Services		114,461	3,302			111,159
212	Local Arts Program		319,365	255,492			63,873
213	County History Partnership Program		96,282	81,839			14,443
214	Child Advocacy Development		167,012	167,012			
215	Emergency Management Agency Assistance		55,000	55,000			
216	FY21 Urban Areas Security Initiative		557,000	18,044			538,956
217	FY21 State Homeland Security Program		361,452				361,452
218	State Community Partnership		830,965	544,611			286,354
219	Sheriff Body Armor Replacement		17,967	17,967			
220	COVID-19 Vaccination Supplement Funding		1,100,000	411,699			688,301
221	County Comprehensive Alcohol Program		1,325,016	847,605			477,411
222	Cancer Education & Early Detection Program		2,040		2,040		
223	Senior Citizen & Disabled Residents Transportation		1,657,504	1,185,217			472,287
224	Domestic Violence Intervention Services		68,181	68,181			
225	East Anderson Street Bridge		1,264,754				1,264,754
226	Prosecutor Body Armor Replacement		4,422	4,422			
227	Body Worn Camera 2021		356,650	356,650			
228	Body Worn Camera 2022		350,000				350,000
229	NJ Promise - Children's Interagency Coordinating Council		10,000	10,000			
230	Title IV-D Child Support Enforcement		51,997	51,997			
231	Spring House for Women		95,771	73,174			22,597
232	Senior Farmers Market Grant		4,000	4,000			
233	Medicaid Peer Grouping		879,123	879,123			
234	Mental Health Law Project		262,673				262,673
235	Drug Recognition Experts		25,000	2,344			22,656
236	Drug Recognition Experts		25,000				25,000
237	Sustained Enforcement Grant		95,000	55,800			39,200
238	Sustained Enforcement Grant (Drug Recognition Experts)		95,000				95,000
239	Unified Child Care Program - 2021 Additional		228,413				228,413
240	Medication Assisted Treatment Initiative		412,931	206,465		206,466	
241	HUD - Veteran's Supportive Housing		88,415	41,821			46,594
242	HUD - Homeless Management Information System		100,693				100,693
243	Human Services Advisory Council		62,149	36,253			25,896
244	Personal Assistance Services Program - Bergen		54,504	41,634			12,870
245	Personal Assistance Services Program - Hudson		28,764				28,764
246	Victims of Crime Act		353,791	89,464			264,327
247	Kingsland & Park Ave Bridge		1,474,037				1,474,037
248	Stop Violence Against Women Act		53,333	24,289			29,044
249	Domestic Violence Intervention Services		966,601	269,554			697,047
250	American Recovery Funds grant		90,917,873	90,917,873			
251	Sub-Regional Transportation Planning		198,164	45,672			152,492
252	Sub-Regional Transportation Planning - Intern		15,000	3,772			11,228
253	State Health Insurance Program		40,000	20,000			20,000
254	County Environmental Health Act		213,374				213,374
255	Veterans Transportation		26,000	6,498			19,502
256	Alternatives to Domestic Violence		125,400				125,400
257	Early Intervention Services		2,093,236	511,263			1,581,973
258	FY20 Paul Coverdell Grant		13,223				13,223
259	Clean Communities Grant		155,657	155,657			
260	Early Intervention Program - Special Child Health Case Management		136,339	35,716			100,623
261	Municipal Alliance		317,346				317,346
262	Municipal Alliance - Youth Leadership		82,687				82,687
263	National Council on Aging		60,000	30,000			30,000
264	Operation Helping Hands		52,632				52,632
265	State Criminal Alien Assistance Program		257,338	257,338			
266	Comprehensive Cancer Control Program		106,689	35,000			71,689
267	WFNJ - Administration		40,000	10,769			29,231
268	Right to Know Program		21,869	5,467			16,402
269	Cancer Education & Early Detection Program		284,136	30,496			253,640

COUNTY OF BERGEN
 SCHEDULE OF FEDERAL AND STATE GRANTS RECEIVABLE
 FEDERAL AND STATE GRANT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

Grant Control Number	Grant Title	Balance December 31, 2021	Accrued in 2022	Received 2022	Grants Canceled	Due to State	Balance December 31, 2022
270	Tuberculosis Control Program		287,808	58,724			229,084
271	Job Access Reverse Commute		150,000				150,000
272	Unified Child Care Program		2,167,779	550,883			1,616,896
273	Local Public Health Overdose Fatality Teams		75,000				75,000
274	Grief & Bereavement for Bergen County Children & Adolescence		36,700				36,700
275	Transitional Living for Homeless Youth Program		232,547				232,547
276	Basic Center Program Grant		197,000				197,000
277	West Forest Avenue Bridge		600,000				600,000
278	Visions Program		101,001				101,001
279	Tick Surveillance Program - 2022		12,000	12,000			
280	Childhood Lead Program		226,691	27,449			199,242
281	FY22 Urban Areas Security Initiative		754,000				754,000
282	FY22 State Homeland Security Program		379,121				379,121
283	Title IV-D Child Support Enforcement System - FFY2021		61,613	61,613			
284	Operation Helping Hands		165,079				165,079
285	Sexual Assault Nurse Examiner		173,282				173,282
286	Venture Program		657,000	273,750			383,250
287	Youth Complex Education Program		173,000	86,500			86,500
288	Financial Literacy Education Program		7,500	7,500			
289	Medication Assisted Treatment Initiative		412,931	206,466			206,465
290	USMS Regional Fugitive Task Force		15,000	13,889			1,111
291	Title IV-D Child Support Enforcement System - FFY2022		49,813	49,813			
292	Operation Helping Hands		50,000				50,000
293	Mental Health Board Administrator		12,000	3,000			9,000
		<u>\$ 59,628,598</u>	<u>127,469,973</u>	<u>122,317,921</u>	<u>5,867,355</u>	<u>(346,041)</u>	<u>59,259,336</u>
				Interfunds \$ 122,083,909			
				Reserve for Grants Unappropriated 234,012			
				<u>\$ 122,317,921</u>			

COUNTY OF BERGEN
SCHEDULE OF ENCUMBRANCES/CONTRACTS PAYABLE
FEDERAL AND STATE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021	\$ 32,410,110
Increased by:	
Transferred from Reserve for Federal and State Grants	<u>33,857,908</u>
	66,268,018
Decreased by:	
Grant Encumbrances/Contracts Paid by Current Fund	<u>32,410,110</u>
Balance: December 31, 2022	<u>\$ 33,857,908</u>

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR FEDERAL AND STATE GRANTS
FEDERAL AND STATE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Grant Control Number	Grant Title	Balance December 31, 2021	Transferred From 2022 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance December 31, 2022
<u>2007 GRANTS</u>							
27-87	2007 State Criminal Alien Assistance Grant	\$ 8,664		(1,116)	9,780		
<u>2008 GRANTS</u>							
28-30	Hazardous Discharge Site	4,169					4,169
28-45	Cities Readiness Initiative Program	27,625		24,638			2,987
<u>2009 GRANTS</u>							
29-45	PARIS	29,630					29,630
<u>2011 GRANTS</u>							
31-25	Route 17 Bottleneck Alternatives	85,318					85,318
<u>2012 GRANTS</u>							
32-46	Drunk Driving Enforcement	1,123			1,123		
<u>2013 GRANTS</u>							
33-53	Overpeck Park Pathways (TE-2012-County of Bergen-0014)	500,000			500,000		
33-54	Recreational Trails Programs - Van Burskirk Island	24,700			24,700		
<u>2014 GRANTS</u>							
430	Drunk Driving Enforcement Fund	18,156			18,156		
<u>2015 GRANTS</u>							
527	Drunk Driving Enforcement Fund	9,744			9,744		
<u>2016 GRANTS</u>							
618	Drunk Driving Enforcement Fund	8,465			8,465		
623	Youth Complex Education Program	15,106		13,109			1,997
671	Youth Complex Education Program	30,505		17,970			12,535
672	Venture Program Grant	6,325		710			5,615
<u>2017 GRANTS</u>							
707	History Partnership Program	1,350			1,350		
725	Drunk Driving Enforcement Fund	5,719			5,719		
744	Justice Center Project Renovations	100,000			100,000		
771	Venture Program Grant	9,909					9,909
<u>2018 GRANTS</u>							
804	Youth Complex Education Program	29,545					29,545
836	History Partnership Program	4,140			4,140		
850	Bergen County Hackensack Connection Shuttle Grant	243,903		171,449			72,454
864	Basic Center Program Grant	50,738		(4,758)			55,496
865	Transitional Living Program	51,896		(12,745)			64,641
869	Venture Program Grant	4,418					4,418
<u>2019 GRANTS</u>							
904	Youth Complex Education Program	25,003					25,003
915	Stop School Violence	117,522		6,238			111,284
917	Creating Change for Men Who Batter Women	169			169		
918	Work First NJ Administration	80,425			80,425		
919	Social Services for the Homeless Program	149,146			149,146		
920	Bergen Respite Care	59,629		(1,979)	61,608		
928	Local Arts Program	376			376		
931	Alternatives to Domestic Violence	2,808		(358)	3,166		
942	HTS - 2019 Distracted Driving Crackdown	21,767		17,160	4,607		
945	Drug Recognition Expert Program	13,850			13,850		
952	Recreational Oppert. for Individuals with Disabilities	545			545		
958	Clean Communities Program	395			395		
961	Regional Fugitive Task Force	2,226			2,226		
974	Financial Literacy Education	1,290			1,290		
975	Venture Program	3,000					3,000
976	Youth Complex Education	28,721		1,183			27,538

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR FEDERAL AND STATE GRANTS
FEDERAL AND STATE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Grant Control Number	Grant Title	Balance December 31, 2021	Transferred From 2022 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance December 31, 2022
977	Enhance Training to End Abuse	239,667		27,560			212,107
982	Art Therapy Exercise	1,000			1,000		
983	State Homeland Security	346,395		346,395			
984	Urban Area Security Initiative	178,143		168,141	10,002		
985	Basic Center Grant	17,068		5,792			11,276
986	Transitional Living Program	5,100		3,939			1,161
<u>2020 GRANTS</u>							
001	Area Plan Grant	47,749		2,565		(45,184)	
016	National Council on Aging (NCOA)	18,800		11,960			6,840
020	Local Arts Program	8		(775)	8		775
023	State Community Partnership Grant	49,630		(34,358)	83,988		
024	Social Services for the Homeless (SSH)	208,662		(98,800)	307,462		
025	Work First NJ Administration	100,228			100,228		
026	Respite Care Program	102,123			102,123		
028	Alternative to Domestic Violence (19-BEBW)	21,819		223	21,596		
030	HUD-Lead Hazard Control/Healthy Homes	2,834,365		104,811	2,729,554		
032	CARES Act	117,849					117,849
033	FEMA COVID-19 Emergency	6,815,937		13,667			6,802,270
036	HUD Homeless Management System	2,014			2,014		
038	Clean Energy Administration Program	17,065			17,065		
040	COVID Emergency Housing Victim Grant	343,673		343,673			
042	Apple Initiative	25					25
047	Personal Assistance Services Program - Bergen	16,995			16,995		
048	Personal Assistance Services Program - Hudson	1,494			1,494		
049	Medication Assisted Treatment	186,128		(67,831)			253,959
050	Basic Center Grant	17,662					17,662
051	Vision Transitional Living Program	14,668					14,668
052	STOP School Violence II Category 7	250,000		18,750			231,250
053	STOP School Violence II Category 3	296,999		146,040			150,959
060	2020 COVID-19 Act Elections Grant	180,372					180,372
064	Drug Recognition Expert	19,115			19,115		
068	2020 COVID-19 CARES Act General Elections Grant	701,927					701,927
071	Clean Communities						
072	Unified Child Grant	313,204			313,204		
073	Transitional Living Program	5,100					5,100
074	Basic Center Grant	16,993					16,993
076	Mental Health Board Administrator	3,000			3,000		
078	Youth Complex Education Programs	23,550		(657)			24,207
079	Venture Program	5,025					5,025
080	Municipal Alliance Program	84,613			84,613		
081	Municipal Alliance Program 2019 Addition	54,141			54,141		
<u>2021 GRANTS</u>							
100	Area Plan Grant	1,142,128		187,732	16,840	(937,378)	178
101	CARES American Recovery Funds	23,303,617		14,307,099			8,996,518
102	PEER Grouping	656,472		(11,128)			667,600
103	Social Services for the Homeless	356,506		34,961	321,545		
104	Social Services for the Homeless - 2020 Additional	76,885			76,885		
105	Juvenile Detention Alternatives Initiative	29,562		18,178	11,384		
106	Bergen Respite Care	36,776		(60,719)	97,495		
108	Local Public Health Overdose Fatality Teams	36,849		19,314			17,535
111	Comprehensive Cancer Control	6			6		
113	2020 COVID-19 Act Elections Grant	1,178,489					1,178,489
114	CARES Emergency Rental Assistance Program	43,580,530		19,136,655			24,443,875
116	Personal Assistance Services Program - Bergen	2,421		52	2,369		
119	Urban Area Security Initiative	656,971		223,808			433,163
120	WFNJ - Transportation Services	105,066		2,869	102,197		
121	Human Services Advisory Council	31,076		31,076			
123	Victims of Crime						
124	State Community Partnership	209,988		41,761	168,227		
125	Local Arts Program	35,913		31,205			4,708
126	Historical Partnership Program	13,180		13,180			

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR FEDERAL AND STATE GRANTS
FEDERAL AND STATE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Grant Control Number	Grant Title	Balance December 31, 2021	Transferred From 2022 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance December 31, 2022
128	Violence Against Women Act	16,369		16,368	1		
129	State Homeland Security Grant	399,931		110,016			289,915
132	Homeless Management Information System	714		714			
133	Drug Recognition Expert	22,979			22,979		
134	Sustained Enforcement Grant	47,525					47,525
135	County Comprehensive Alcohol Program	2,030			2,030		
139	Alternatives to Domestic Violence	447,606		387,793			59,813
140	State Health Insurance Program	10,000		10,000			
141	SCADRTAP - Challenge Pilot Program	50,000					50,000
142	Children Interagency Coordination Council	18,437		18,437			
143	LEAP County Coordinator Fellowship Grant	14,694					14,694
144	Sub-Regional Transportation Planning	93,964		93,743	221		
145	Supplemental Support & Intern Grant	9,580		9,580			
146	Veterans Transportation	13,004		13,004			
147	HUD - Veterans Supportive Housing			(1)	1		
148	HUD - Homeless Management Information System	15,078		8,278	6,800		
150	Operation Helping Hand	90,476		90,476			
151	Sexual Assault Nurse Examiner - SART	69,336		68,367			969
152	Victims of Crime Act (VOCA)	186,272		186,272			
153	Victims of Crime Act - Sexual Assault	108		(529)	637		
154	Municipal Alliance Program	48,100		(29,220)			77,320
155	Comprehensive Opioid Stimulant and Substance Abuse Program	1,200,000		172,367			1,027,633
157	Supporting Children of Incarcerated Parents	397,048		151,567			245,481
158	Visions & Detention Alternatives	50,501		50,501			
159	Cancer Education & Early Detection	175,354		145,354	30,000		
161	Child Advocacy Development	49,537		13,902			35,635
162	Clean Communities	92,425		92,423			2
163	Case Management	63,770		62,847	923		
164	Early Intervention Services	910,775		796,786	113,989		
165	Tuberculosis Control	132,110		132,109	1		
166	Job Access & Reverse Commute	74,293		74,293			
167	National Council on Aging	50,500		50,500			
168	LEAP Challenge Grant - Food Security Task Force	146,500					146,500
169	LEAP Challenge Grant - Shared Service Czar	100,000					100,000
170	Work First NJ	20,000		20,000			
171	HIV State Prevention Program	1,785			1,785		
172	Comprehensive Cancer Control	79,057		78,465	592		
173	Right to Know	10,934		10,934			
174	Bioterrorism Program	480,722		355,718	125,004		
175	Childhood Lead	186,300		71,235			115,065
176	Body Worn Camera Grant	305,700					305,700
177	Mental Health Law Project	10		(500)			510
178	Unified Child Care Grant	1,509,229		1,296,246			212,983
179	Basic Center Program	120,524		78,882			41,642
180	Youth Complex Education	112,155		88,809			23,346
181	Venture Program	433,840		424,176			9,664
182	Mental Health Board Administration	6,000		6,000			
183	Bergen County Early Voting Election	2,372,969		2,372,969			
184	Medical Improvements for Patients & Providers	32,500		32,500			
185	Financial Literacy Program	7,970		7,957			13
186	Paul Coverdell Grant	15,681		15,681			
<u>2022 GRANTS</u>							
200	Area Plan Grant		9,164,995	7,474,032		982,562	2,673,525
201	IOLTA Fund of the Bar of NJ		12,000	12,000			
202	Social Services for the Homeless Program		1,263,900	887,561			376,339
203	Kessler Special Initiatives		13,000	12,270			730
204	Personal Assistance Services Program - Bergen		40,122	37,499			2,623
205	Personal Assistance Services Program - Hudson		14,382	14,382			
206	Respite Care Program		565,480	510,278			55,202
207	Social Services for the Homeless Program - Code Blue		95,000	36,865			58,135
208	Homeless Management Information System		20,000	20,000			
209	Local Public Health Overdose Fatality Teams		100,000	76,816			23,184

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR FEDERAL AND STATE GRANTS
FEDERAL AND STATE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Grant Control Number	Grant Title	Balance December 31, 2021	Transferred From 2022 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance December 31, 2022
210	Tick Surveillance Program - 2022		12,000	11,253			747
211	WFNJ - Transportation Services		114,461	12,264			102,197
212	Local Arts Program		319,365	205,215			114,150
213	County History Partnership Program		96,282	69,954			26,328
214	Child Advocacy Development		167,012	138,133			28,879
215	Emergency Management Agency Assistance		55,000	55,000			
216	FY21 Urban Areas Security Initiative		557,000	18,044			538,956
217	FY21 State Homeland Security Program		361,452				361,452
218	State Community Partnership		830,965	656,458			174,507
219	Sheriff Body Armor Replacement		17,967				17,967
220	COVID-19 Vaccination Supplement Funding		1,100,000	620,907			479,093
221	County Comprehensive Alcohol Program		1,325,016	1,298,418			26,598
222	Cancer Education & Early Detection Program		2,040	693	1,347		
223	Senior Citizen & Disabled Residents Transportation		1,657,504	1,657,504			
224	Domestic Violence Intervention Services		68,181	62,581			5,600
225	East Anderson Street Bridge		1,264,754	1,264,754			
226	Prosecutor Body Armor Replacement		4,422	4,422			
227	Body Worn Camera 2021		356,650	356,650			
228	Body Worn Camera 2022		350,000				350,000
229	NJ Promise - Children's Interagency Coordinating Council		10,000	10,000			
230	Title IV-D Child Support Enforcement		51,997	51,997			
231	Spring House for Women		95,771	95,771			
232	Senior Farmers Market Grant		4,000	4,000			
233	Medicaid Peer Grouping		879,123	834,094			45,029
234	Mental Health Law Project		262,673	253,767			8,906
235	Drug Recognition Experts		25,000	3,514			21,486
236	Drug Recognition Experts		25,000				25,000
237	Sustained Enforcement Grant		95,000	55,800			39,200
238	Sustained Enforcement Grant (Drug Recognition Experts)		95,000				95,000
239	Unified Child Care Program - 2021 Additional		228,413				228,413
240	Medication Assisted Treatment Initiative		412,931	226,120			186,811
241	HUD - Veteran's Supportive Housing		88,415	88,415			
242	HUD - Homeless Management Information System		100,693	86,815			13,878
243	Human Services Advisory Council		62,149	31,074			31,075
244	Personal Assistance Services Program - Bergen		54,504	27,029			27,475
245	Personal Assistance Services Program - Hudson		28,764	14,382			14,382
246	Victims of Crime Act		353,791	177,573			176,218
247	Kingsland & Park Ave Bridge		1,474,037	1,474,037			
248	Stop Violence Against Women Act		53,333	36,184			17,149
249	Domestic Violence Intervention Services		966,601	375,648			590,953
250	American Recovery Funds grant		90,917,873	1,760,020			89,157,853
251	Sub-Regional Transportation Planning		198,164	104,656			93,508
252	Sub-Regional Transportation Planning - Intern		15,000	9,912			5,088
253	State Health Insurance Program		40,000	30,000			10,000
254	County Environmental Health Act		213,374	213,374			
255	Veterans Transportation		26,000	12,996			13,004
256	Alternatives to Domestic Violence		125,400	42,695			82,705
257	Early Intervention Services		2,093,236	1,011,240			1,081,996
258	FY20 Paul Coverdell Grant		13,223				13,223
259	Clean Communities Grant		155,657	58,285			97,372
260	Early Intervention Program - Special Child Health Case Management		136,339	67,024			69,315
261	Municipal Alliance		317,346	269,002			48,344
262	Municipal Alliance - Youth Leadership		82,687	81,240			1,447
263	National Council on Aging		60,000	16,907			43,093
264	Operation Helping Hands		52,632	52,614			18
265	State Criminal Alien Assistance Program		257,338	257,338			
266	Comprehensive Cancer Control Program		106,689	32,500			74,189
267	WFNJ - Administration		40,000	20,000			20,000
268	Right to Know Program		21,869	10,935			10,934
269	Cancer Education & Early Detection Program		284,136	140,048			144,088
270	Tuberculosis Control Program		287,808	128,665			159,143
271	Job Access Reverse Commute		150,000	94,297			55,703
272	Unified Child Care Program		2,167,779	468,954			1,698,825

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR FEDERAL AND STATE GRANTS
FEDERAL AND STATE GRANT FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Grant Control Number	Grant Title	Balance December 31, 2021	Transferred From 2022 Budget Appropriations	Paid or Charged	Grants Canceled	Grants Transferred	Balance December 31, 2022
273	Local Public Health Overdose Fatality Teams		75,000	14,882			60,118
274	Grief & Bereavement for Bergen County Children & Adolescence		36,700				36,700
275	Transitional Living for Homeless Youth Program		232,547	15,063			217,484
276	Basic Center Program Grant		197,000	27,323			169,677
277	West Forest Avenue Bridge		600,000				600,000
278	Visions Program		101,001	50,500			50,501
279	Tick Surveillance Program - 2022		12,000	1,588			10,412
280	Childhood Lead Program		226,691	76,817			149,874
281	FY22 Urban Areas Security Initiative		754,000				754,000
282	FY22 State Homeland Security Program		379,121				379,121
283	Title IV-D Child Support Enforcement System - FFY2021		61,613	61,613			
284	Operation Helping Hands		165,079				165,079
285	Sexual Assault Nurse Examiner		173,282	25,108			148,174
286	Venture Program		657,000	197,048			459,952
287	Youth Complex Education Program		173,000	53,300			119,700
288	Financial Literacy Education Program		7,500	2,067			5,433
289	Medication Assisted Treatment Initiative		412,931				412,931
290	USMS Regional Fugitive Task Force		15,000	15,000			
291	Title IV-D Child Support Enforcement System - FFY2022		49,813	49,813			
292	Operation Helping Hands		50,000				50,000
293	Mental Health Board Administrator		12,000	6,000			6,000
		<u>\$ 97,583,153</u>	<u>127,469,973</u>	<u>67,622,655</u>	<u>5,971,840</u>	<u>-</u>	<u>151,458,631</u>
			<u>\$ 110,372,290</u>	Adopted Budget Appropriations Added by 40A:4-87			
			<u>17,097,683</u>				
			<u>\$ 127,469,973</u>				
				Interfunds \$ 33,764,747			
				Cash Disbursements			
				Due to State of NJ			
				Transferred to Encumbrances/Contracts Payable	<u>33,857,908</u>		
				<u>\$ 67,622,655</u>			

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR STATE AND FEDERAL GRANTS - UNAPPROPRIATED

FEDERAL AND STATE GRANT FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

	Balance, December 31, 2021	Transferred to 2022 Budget	Received	Balance, December 31, 2022
Emergency Mangement Assistance	\$ 55,000	55,000	55,000	55,000
2021 Child Advocacy	167,012	167,012		
Tick Surveliance	12,000	12,000		
Body Armor Replacement Program			33,499	33,499
County Re-Entry Coordinators			30,506	30,506
Youth Incentive Program			18,438	18,438
	<u>\$ 234,012</u>	<u>234,012</u>	<u>137,443</u>	<u>137,443</u>

COUNTY OF BERGEN
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS
TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Regular Trust Fund	Open Space Trust Fund	Prosecutor Trust Fund	Self-Insurance Trust Fund	Community Development Trust Fund
Balance: December 31, 2021	\$ 32,098,297	82,403,773	22,721,193	11,051,844	1,175,664
Increased by Receipts:					
Open Space Trust Levy		18,708,757			
Open Space Trust Reserves		567,908			
Special Prosecutor's Trust Fund			8,888,807		
Motor Vehicle Fines and Road Opening Deposits	3,806,428				
Weights and Measures	188,054				
Road Permit Deposits	73,500				
Miscellaneous Trust Accounts	6,886,116				
Interfunds	372,192	241	19,292		
Insurance Receipts				105,477,646	
US Department of Housing and Urban Development - Drawdown					12,867,468
Principal on Mortgages Receivable					461,649
Program Income - Community Development					506,613
Small Business Loans - Principals					4,491
Small Business Loans - Interest					972
First Time Homebuyer Mortgages					13,000
Reserve for Community Development					16,547
	<u>11,326,290</u>	<u>19,276,906</u>	<u>8,908,099</u>	<u>105,477,646</u>	<u>13,870,740</u>
	43,424,587	101,680,679	31,629,292	116,529,490	15,046,404
Decreased by Disbursements:					
Motor Vehicle Fines and Road Opening Deposits	1,950,000				
Road Permit Deposits	23,995				
Weights and Measures	211,649				
Special Prosecutor's Trust Fund			6,719,359		
Open Space Trust Fund		23,624,857			
Miscellaneous Trust Accounts	7,500,461				
Interfunds	4,391	8,300,000			
Insurance Expenditures				101,767,139	
Community Development Expenditures					14,231,333
	<u>9,690,496</u>	<u>31,924,857</u>	<u>6,719,359</u>	<u>101,767,139</u>	<u>14,231,333</u>
Balance: December 31, 2022	<u>\$ 33,734,091</u>	<u>69,755,822</u>	<u>24,909,933</u>	<u>14,762,351</u>	<u>815,071</u>

COUNTY OF BERGEN
SCHEDULE OF INTERFUNDS RECEIVABLE / (PAYABLE)

TRUST FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2022

	Balance December 31, 2021	Increased	Decreased	Balance December 31, 2022
Open Space Trust Fund				
Due from (to) Current Fund	\$ 241		241	
Due from (to) General Capital Fund		8,300,000	10,550,000	(2,250,000)
Other Trust Fund				
Due from (to) Current Fund	190,640	4,391	308,799	(113,768)
Due from (to) Prosecutor Trust Fund			63,393	(63,393)
Prosecutor Trust Fund				
Due from (to) Current Fund	19,292	108,089	145,252	(17,871)
Due from (to) Other Trust Fund		63,393		63,393
	<u>\$ 210,173</u>	<u>8,475,873</u>	<u>11,067,685</u>	<u>(2,381,639)</u>

COUNTY OF BERGEN
SCHEDULE OF OPEN SPACE TAXES RECEIVABLE
OPEN SPACE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021	\$	165,999
Increased by:		
County Open Space Tax Levy	\$	18,634,307
County Open Space Tax Levy - Added Tax		<u>67,080</u>
		<u>18,701,387</u>
		18,867,386
Decreased by:		
Cash Receipts		<u>18,708,757</u>
Balance: December 31, 2022	\$	<u><u>158,629</u></u>

Analysis of Balance	
Added/Omitted	66,745
Open Space	<u>91,884</u>
\$	<u><u>158,629</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, 2022

Balance: December 31, 2021		\$	50,434,974
Increased by Current Year Awards:			
Community Development Block Grant	\$	9,162,198	
Emergency Shelter Grant		815,473	
HOME Investment Funds		<u>3,088,026</u>	
			<u>13,065,697</u>
			63,500,671
Decreased by:			
Cancelled		1,974,130	
Cash Receipts, U.S. Department of Housing and Urban Development (HUD)			
Community Development Block Grant		7,766,459	
Community Development Block Grant - CV		1,855,171	
HOME Investment Funds		1,154,294	
HOME Investment Funds - ARP		28,748	
Emergency Shelter Grant		749,000	
Emergency Shelter Grant - CV		1,150,115	
Continuum of Care Program		<u>163,681</u>	
			<u>14,841,598</u>
Balance: December 31, 2022		\$	<u><u>48,659,073</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, 2022

Balance: December 31, 2021		\$	2,451,189
Increased by:			
Motor Vehicle Fines Collected	\$	2,942,160	
BC Central Municipal Court Fees Collected		168,784	
Palisades Interstate Park Commission Collected		4,040	
Road Opening Permits Collected		<u>691,444</u>	
			<u>3,806,428</u>
			6,257,617
Decreased by:			
2022 Budget Appropriation Offset			<u>1,950,000</u>
Balance: December 31, 2022		\$	<u><u>4,307,617</u></u>

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR DEDICATED REVENUE - WEIGHTS AND MEASURES

REGULAR TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021		\$	143,426
Increased by:			
Cash Receipts:			
Central Municipal Court Transfers	\$	72,018	
State of New Jersey		115,381	
Interest		655	
Prior Year Contracts Payable		<u>127</u>	
			<u>188,181</u>
			331,607
Decreased by:			
Cash Disbursements		211,649	
Encumbrances Payable		58,175	
Contracts Payable		<u>127</u>	
			<u>269,951</u>
Balance: December 31, 2022		\$	<u><u>61,656</u></u>

COUNTY OF BERGEN
SCHEDULE OF MISCELLANEOUS TRUST ACCOUNTS
REGULAR TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Balance, December 31, 2021	Prior Year Encumbrances/ Contracts Payable	Increases	Decreases	Transfer to Encumbrances/ Contracts Payable	Balance, December 31, 2022
Food Security Task Force	\$ 36,284		6,492	1,351		41,425
Opioid Retainer Agreement			1,637,577			1,637,577
County Clerk - Filing & Recording Fees	759,504	9,266	514,183	991,334	519	291,100
County Clerk - Homeless	642,013	16,807	277,933	328,784	29,600	578,369
Code Blue	405,269		176,053	600		580,722
Superintendent of Schools - School Election	2,966		126,463	71,906		57,523
Special Municipal Elections	1,305		16,828	7,064		11,069
Unclaimed Salaries of Deceased Employees	34,911		648	13,935		21,624
Accumulated Absence and Terminal Leave	4,963,526		325,166	548,969		4,739,723
Commodity Resale System	725,575		986,714	528,348		1,183,941
Filing Fees for Tax Appeals	2,132,062	90,878	49,117	442,438	32,769	1,796,850
Surrogate Probates, Guardianship & Trusts	1,727,040	1,794	111,141	16,700		1,823,275
Public Advocate Fee	537,854					537,854
Tennessee Gas Pipeline Planning & Economic Dev.	985,000	215,000		206,110	8,890	985,000
AMERREAM Right of Way	5,000					5,000
Job Fair Sponsorship	4,857					4,857
Economic Development Tourism Fund	5,100					5,100
West Century Road Bridge		148,549		142,412	6,137	
Cash in Lieu of Actual Construction	127,468					127,468
Homeownership Deposits	24,368	6,097	54,289	54,904		29,850
B/C Police - K-9 Unit	1,600			1,600		
B/C Police Emergency Mgt. Div. Emergency	6,465					6,465
Industrial Brigade - Police and Fire Academy	137					137
Law Enforcement Training & Equipment Fund	40,065		17,294	29,117		28,242
County K-9 Unit			58,253		58,003	250
Attorney ID Program	46,067		1,151			47,218
Federal Forfeiture Trust	590,883	301,491	224,414	451,189	148,985	516,614
Sheriff - NJSA 22A.4-8	166,029	6,816	27,904	43,783	6,816	150,150
Federal Forfeiture - Treasury	385,221	185,903	99,118	323,808		346,434
Project Lifesaver	66					66
Parking Adjudication Act	2,931		154			3,085
Community Trans Donations			31,888	150		31,738
Site Plan/Sub Division Cash Contribution	695,243		82,170	25,000		752,413
Deposit Account - Performance Bonds	3,781,313		268,350	601,605		3,448,058
PSE&G Bridge Attachment	4,294		11			4,305

COUNTY OF BERGEN
SCHEDULE OF MISCELLANEOUS TRUST ACCOUNTS
REGULAR TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Balance, December 31, 2021	Prior Year Encumbrances/ Contracts Payable	Increases	Decreases	Transfer to Encumbrances/ Contracts Payable	Balance, December 31, 2022
Storm Recovery Reserve	4,824,633	322,750	18,156	1,362,514	48,566	3,754,459
Intermediate Care Facility	2,138			50		2,088
Industrial Health Trust Fund	16,735					16,735
Spring House	286					286
Alcohol Recovery Program	45,623	1,041				46,664
Donation - Animal Shelter	470,911	25,976	31,602	36,807	9,165	482,517
Environmental Quality and Enforcement Fund	160,548	176	83,096	29,646		214,174
Office on Aging - Recreation	21,043			4,413		16,630
Aging Resource Media	1,350					1,350
Aging - Education & Training	54,428		26,495	11,496		69,427
Senior Citizen Minibus Program	89,268		22,225	1,800		109,693
Alternative to Domestic Violence	81,879		4,100	20,243		65,736
Parents' Workshop	3,306		1,280	2,440		2,146
Office of Children - Provider Workshop Fees	2,333	26,079	15,186	21,828	10,000	11,770
Office for Children - Family Day Care Holiday	52,503		2,144	690		53,957
Providers' Registration Fees	2,607		550			3,157
Office for Children - Miscellaneous	1,000		2,625	944		2,681
Disabled Meals on Wheels	4,111					4,111
Office on Handicapped - Peer Grouping	130					130
Handicapped - Special Program	3,529		15	1,705		1,839
Personal Attendant Services	291					291
Handicapped - Respite	3,191		7,139	9,029		1,301
Assistance for Needy New Jersey Veterans	11,097	8,500	14,950	5,037		29,510
Citizens' Donations - Child Welfare Home	18,336		4,230			22,566
Stanton House	4,048	428	19,550	19,975	495	3,556
Family Guidance - Day Corrections	2,300					2,300
Human Services Conferences	690		400			1,090
Human Services - A. McCausland	2,046					2,046
Garfield Veterans Home	3,113		5,119			8,232
Veterans Community Based Service	62,034			5,948		56,086
VHA GPD Program	9,825		151,315	130,936		30,204
Fund for Military Veterans	6,212					6,212
Stephen's Support Fund for Special Needs	27,273		10,176	1,587		35,862
S.A.A.F.E.			17,423	4,063		13,360
Maurcen Henry Scholarship Fund	2,131		11			2,142

COUNTY OF BERGEN
SCHEDULE OF MISCELLANEOUS TRUST ACCOUNTS
REGULAR TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Balance, December 31, 2021	Prior Year Encumbrances/ Contracts Payable	Increases	Decreases	Transfer to Encumbrances/ Contracts Payable	Balance, December 31, 2022
Cultural & Hist. Affairs	7,398		6,905	7,946		6,357
Artist Guild Scholarship	191					191
Wortendyke Barn	1					1
Jane Kendall Gingrich Trust Fund	171,929	4,788	3,888	14,201	2,900	163,504
Parks Department - Residence Maintenance	1,843			1,127		716
Parks Department - Wildlife	17,442		645	5,580		12,507
Zoo Operations Support	6,671	2,158		3,216		5,613
Park Improvement & Land Acquisition	15,405					15,405
Parks Department - Plant-a-Tree	10,947					10,947
Pioneer Junior Tour/School	160,012	3,945	44,750	33,770		174,937
Golf Concessions	2,500					2,500
Div. of Parks Cultural and Historical Affairs	1,972					1,972
Pascack Valley Tennis Courts	35,399					35,399
Winter Wonderland	138,578	3,573	1,102,735	708,774	118,558	417,554
Teen Arts Program	17,064		2,865	4,856		15,073
HWC/Oradell/New Milford	860,922	19,267		20,893	19,267	840,029
Overpeck Settlement Trust	21,803					21,803
Medicaid Peer Grouping	330,621	250,000			250,000	330,621
Social Services Programs	528,450		194,830	199,440	240	523,600
	<u>\$ 27,160,512</u>	<u>1,651,282</u>	<u>6,887,716</u>	<u>7,502,061</u>	<u>750,910</u>	<u>27,446,539</u>
		Encumbrances \$ 668,252			\$ 437,014	
		Contracts <u>983,030</u>			<u>313,894</u>	
		<u>\$ 1,651,282</u>			<u>\$ 750,908</u>	
			Cash \$ 6,886,116	7,500,461		
			Reclass <u>1,600</u>	<u>1,600</u>		
			<u>\$ 6,887,716</u>	<u>7,502,061</u>		

COUNTY OF BERGEN
SCHEDULE OF ROAD PERMIT DEPOSITS
REGULAR TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021		\$	877,608
Increased by:			
Deposits Collected	\$	73,500	
Prior Year Encumbrances		4,790	
			78,290
			955,898
Decreased by:			
Deposits Refunded			23,995
Balance: December 31, 2022		\$	931,903

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR ENCUMBRANCES PAYABLE
REGULAR TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021		\$ 673,041
Increased by:		
Transfer from Miscellaneous Trust Fund	\$ 437,014	
Transfer from Dedicated Revenues-Weights and Measures	<u>58,175</u>	
		<u>495,189</u>
		1,168,230
Decreased by:		
Miscellaneous Trust	668,252	
Road Permit Deposits	<u>4,790</u>	
		<u>673,042</u>
Balance: December 31, 2022		<u>\$ 495,188</u>

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR CONTRACTS PAYABLE
REGULAR TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021		\$	983,161
Increased by:			
Transfer from Miscellaneous Trust Fund	\$	313,894	
Transfer from Dedicated Revenues-Weights and Measures		<u>127</u>	
			<u>314,021</u>
			1,297,182
Decreased by:			
Miscellaneous Trust		983,030	
Weights and Measures		<u>127</u>	
			<u>983,157</u>
Balance: December 31, 2022		\$	<u><u>314,025</u></u>

COUNTY OF BERGEN
SCHEDULE OF OPEN SPACE TRUST FUND
OPEN SPACE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021		\$ 28,823,554
Increased by:		
County Open Space Tax Levy	\$ 18,634,307	
County Open Space Tax Levy - Added Tax	67,080	
Other Cash Receipt	50,000	
Interest	517,908	
Prior Year Encumbrances Payable	160,150	
Prior Year Contracts Payable	<u>53,586,309</u>	
		<u>73,015,754</u>
		101,839,308
Decreased by:		
Cash Disbursements	23,624,857	
Interfund	10,550,000	
Encumbrances Payable	245,367	
Contracts Payable	<u>49,820,895</u>	
		<u>84,241,119</u>
Balance: December 31, 2022		\$ <u><u>17,598,189</u></u>

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR ENCUMBRANCES PAYABLE
OPEN SPACE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021	\$ 160,150
Increased by:	
Transfer from Reserve for Expenditures	<u>245,367</u>
	405,517
Decreased by:	
Transfer to Reserve for Expenditures	<u>160,150</u>
Balance: December 31, 2022	<u><u>\$ 245,367</u></u>

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR CONTRACTS PAYABLE
OPEN SPACE TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021	\$ 53,586,309
Increased by:	
Transfer from Reserve for Expenditures	<u>49,820,895</u>
	103,407,204
Decreased by:	
Transfer to Reserve for Expenditures	<u>53,586,309</u>
Balance: December 31, 2022	<u>\$ 49,820,895</u>

COUNTY OF BERGEN
SCHEDULE OF PROSECUTOR'S TRUST FUND
PROSECUTOR'S TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

		<u>Balance, December 31, 2021</u>	<u>Prior Year Encumbrances/ Contracts Payable</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Encumbrances/ Contracts Payable</u>	<u>Balance, December 31, 2022</u>
County Law Enforcement Trust Account	\$	3,220,278	754,675	2,197,108	1,598,293	1,646,395	2,927,373
Seized Asset Trust Account		7,858,475		4,323,703	3,400,990		8,781,188
Municipal Escrow Account		7,643,612	1,454,408	1,521,525	1,136,945	1,527,660	7,954,940
Special Prosecutor's MARS Maintenance Fund		54,690	6,000	364,549	302,218	85,000	38,021
Auto Theft Penalties		4,642		45			4,687
Federal Equitable Sharing - Treasury		459,241	146,254	200,558	96,334	49,920	659,799
Federal Equitable Sharing - Justice		843,406	135,906	356,115	226,669	71,444	1,037,314
Asset Maintenance		158,898		96,686	83,870	23,640	148,074
	\$	<u>20,243,242</u>	<u>2,497,243</u>	<u>9,060,289</u>	<u>6,845,319</u>	<u>3,404,059</u>	<u>21,551,396</u>
			\$ 2,216,678			\$ 3,041,209	
			<u>280,565</u>			<u>362,850</u>	
			<u>\$ 2,497,243</u>			<u>\$ 3,404,059</u>	

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR ENCUMBRANCES PAYABLE
PROSECUTOR'S TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021	\$ 2,216,678
Increased by:	
Transfer from Reserve for Expenditures	<u>3,041,209</u>
	5,257,887
Decreased by:	
Transfer to Reserve for Expenditures	<u>2,216,678</u>
Balance: December 31, 2022	<u>\$ 3,041,209</u>

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR CONTRACTS PAYABLE
PROSECUTOR'S TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021	\$ 280,565
Increased by:	
Transfer from Reserve for Expenditures	<u>362,850</u>
	643,415
Decreased by:	
Transfer to Reserve	<u>280,565</u>
Balance: December 31, 2022	<u>\$ 362,850</u>

COUNTY OF BERGEN

SCHEDULE OF RESERVE FOR SELF-INSURANCE TRUST FUND

SELF-INSURANCE TRUST FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

	Balance, December 31, 2021	Other Increases	Budget Appropriations	Disbursements	Balance, December 31, 2022
Unemployment Insurance Trust Fund	\$ 1,582,730	527,759	391,900	116,619	2,385,770
Disability Insurance Trust Fund	662,035	1,454	407,300	448,147	622,642
Workers' Compensation Trust Fund	1,980,352	2,895,492	1,750,000	6,105,724	520,120
Self Insured Liability Fund	2,326,569	7,109,203		1,507,357	7,928,415
Health Benefits	2,971,863	13,170,532	79,221,244	92,095,943	3,267,696
Dental Insurance Trust Fund	1,528,295	2,762		1,493,349	37,708
	<u>\$ 11,051,844</u>	<u>23,707,202</u>	<u>81,770,444</u>	<u>101,767,139</u>	<u>14,762,351</u>
		2022 Budget	\$ 77,242,454		
		Appropriation Reserve	<u>4,527,990</u>		
			<u>\$ 81,770,444</u>		

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR EXPENDITURES
COMMUNITY DEVELOPMENT TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021		\$	49,307,452
Increased by:			
U.S. Department of Housing and Urban Development (HUD):			
CDBG Funding	\$	9,162,198	
Emergency Shelter Allocation		815,473	
Home Funds		3,088,026	
Cash Receipts		16,547	
Transfer from Program Income		272,896	
Transfer from Mortgage Principal Account		891,675	
Transfer from Mortgage Interest Account		<u>400,000</u>	
			<u>14,646,815</u>
			63,954,267
Decreased by:			
Cash Disbursements		14,231,333	
Cancelled		<u>1,974,130</u>	
			<u>16,205,463</u>
Balance: December 31, 2022		\$	<u><u>47,748,804</u></u>

COUNTY OF BERGEN
SCHEDULE OF HOME IMPROVEMENT MORTGAGES - PRINCIPAL
COMMUNITY DEVELOPMENT TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021	\$	507,444
Increased by:		
Mortgage Principal Received		461,649
		969,093
Decreased by:		
Transfer to Reserve for Expenditures		891,675
Balance: December 31, 2022	\$	77,418

SCHEDULE OF HOME IMPROVEMENT MORTGAGES - INTEREST
COMMUNITY DEVELOPMENT TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021	\$	444,358
Decreased by:		
Transfer to Reserve for Expenditures		400,000
Balance: December 31, 2022	\$	44,358

COUNTY OF BERGEN
SCHEDULE OF PROGRAM INCOME
COMMUNITY DEVELOPMENT TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021	\$	1,104,655
Increased by:		
Cash Received for Program Income		<u>506,613</u>
		1,611,268
Decreased by:		
Transfer to Reserve for Expenditures		<u>272,896</u>
Balance: December 31, 2022	\$	<u><u>1,338,372</u></u>

COUNTY OF BERGEN
SCHEDULE OF SMALL BUSINESS LOANS - PRINCIPAL
COMMUNITY DEVELOPMENT TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021	\$	156,825
Increased by:		
Principal Received		4,491
Balance: December 31, 2022	\$	161,316

SCHEDULE OF SMALL BUSINESS LOANS - INTEREST
COMMUNITY DEVELOPMENT TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021	\$	29,354
Increased by:		
Interest Received		972
Balance: December 31, 2022	\$	30,326

COUNTY OF BERGEN
SCHEDULE OF FIRST TIME HOMEBUYER MORTGAGES
COMMUNITY DEVELOPMENT TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021	\$ 60,550
Increased by:	
Cash Received	<u>13,000</u>
Balance: December 31, 2022	<u><u>\$ 73,550</u></u>

COUNTY OF BERGEN

SCHEDULE OF CASH AND CASH EQUIVALENTS - TREASURER

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>2022</u>
Balance - January 1,	\$ 42,383,171
Increased by:	
Fund Balance	3,081,989
Interfunds	8,300,000
Interfunds - Interest Earned	160,754
Capital Improvement Fund	3,500,000
Serial Bonds Issued	34,350,000
Bond Anticipation Notes Issued	27,701,400
Deferred Charges Unfunded	7,869,272
NJDOT Grants Received	15,334,575
Due from BCIA	13,470,657
Due from State of New Jersey	123,500
Reserve for Interest	61,395
Reserve for Payment of Debt	7,366
	<hr/>
	113,960,908
	<hr/>
	156,344,079
Decreased by:	
Interfunds	160,754
Improvement Authorizations	1,638,733
Encumbrances Payable	77,722,768
Paydown on Notes	30,021,400
Reserve for Interest	139,007
	<hr/>
	109,682,662
	<hr/>
Balance - December 31,	\$ <u><u>46,661,417</u></u>

COUNTY OF BERGEN

ANALYSIS OF CASH AND CASH EQUIVALENTS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

	Balance December 31, 2022
Fund Balance	\$ 10,311,276
Capital Improvement Fund	3,136,989
Reserve for Encumbrances	78,460,980
Infrastructure Trust Loan Receivable	(170,639)
Due from BCIA	(30,471,451)
Due from State of NJ	(25,875,000)
NJDOT Receivable	(46,063,790)
FEMA Hazard Grant Program Receivable	(3,500,000)
School District Receivable	(64,602)
Due from NJ Green Acres	(1,250,000)
Reserve for Preliminary Costs	1,434
Reserve for County Roads	668,592
Reserve for Payment of Notes	1,474,327

Improvement Authorizations:

<u>Ordinance Number</u>	<u>Improvement Description</u>	
00-33	DPW Bridge Improvements	339
02-19	Various Bridge Improvements	2,093
03-38	Bridge Improvements - DOT	103,122
06-29	DPW Roads and Bridges	170,135
07-15	Bergen Community College Improvements	5,870
09-20	Public Works Improvements	22,434
11-08	Various Dept. Public Works Improvements	573,254
12-11	DPW DOT Midland Park Bridge	17,763
12-12	DPW DOT Allendale Bridge	125,389
12-19/20-46	Law Enforcement Improvements	17,278
12-35/14-10/		
17-02	Justice Center and DPW Garage Improvements	(1,045,832)
13-03	Special Service School Improvements	234,956
13-04	DPW Rehab Patterson St. Bridge, Hillsdale	66,459
13-09	DPW Road Improvements State Aid	300,238
13-15	Various Improvements to Technical Schools	72
13-18	Bergen Community College Ch. 12	35,000
14-04	DPW - FEMA Hazard Mitigation Grant	410,795
14-19	Admin & Finance - Various Capital Improvements	(423,000)
14-23	Law Enforcement Improvements	280,824
14-24	DPW	17,755
15-22/20-40	Health & Human Services Improvements	27,607
15-28/16-29	Bergen Regional Medical Center	1,655,859
15-29/17-06	Planning & Engineering Department	(599,905)
15-30/18-31	Parks & Golf Courses Improvements	173,884

COUNTY OF BERGEN

ANALYSIS OF CASH AND CASH EQUIVALENTS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

	Balance December 31, 2022
15-34/20-38	DOT - Public Works/Engineering (664,122)
15-35	Bergen Regional Medical Center 136,122
15-38	Parks - Tennis Court Improvements 694
16-04	Self Insurance Reserves (2,501,000)
16-07	DOT - County Aid Program (726,730)
16-15/20-31	Admin and Finance - Various Capital Impr. 8
16-19/20-41	Sheriff's Department - Various Capital Impr. (432,871)
16-20/17-07	Planning - Various Capital Improvements (893,965)
16-21	Bergen Regional Medical Center - Various Impr 67,549
16-22	Elections - Various Capital Improvements 1
16-30/19-30	BCCC - Various Capital Improvements 1,079,602
17-08/20-34	Law Enforcement - Various Capital Improvements (246,975)
17-09/17-25/ 18-01/20-35	DPW - Various Capital Improvements 674,995
17-10/17-26/ 20-32	Administration and Finance - Various Capital Improvements (31,982)
17-11/20-42	Parks and Golf - Various Capital Improvements (74,538)
17-13	Human Services - Various Capital Improvements (2,142)
17-16	Planning and Engineering - Various Capital Improvements (4,015,153)
17-17	Public Safety - Various Capital Improvements (40)
17-18	Surrogate/Superintendent of Schools - Various Capital Impr. (75,463)
17-21	County Clerk - Various Capital Improvements (223,416)
17-23	Special Services School/Vocational/Technical School Impr. (4,763)
17-30	Public Safety - Various Capital Improvements 2
18-02	BCCC Various Capital Improvements (27)
18-03	BCCC Various Capital Improvements 3,267,819
18-05	BCCC Various Capital Improvements (134,359)
18-06	BCCC Various Capital Improvements 1,049,834
18-07	Sheriff/Jail/BCI Various Capital Improvements (2,061,797)
18-09	Administration and Finance Various Capital Impr (350,636)
18-10	Parks and Golf Various Capital Improvements (1,084,947)
18-11	Planning and Engineering Various Capital Impr (150,002)
18-12	Public Works Various Capital Improvements (713,985)
18-17	Public Safety Various Capital Improvements (761,395)
18-18	County Clerk Various Capital Improvements (9,193)
18-19	Prosecutor's Office Various Capital Improvements 31,157
18-20/20-39	Health Services Various Capital Improvements (187,509)
18-21	Health Services Various Capital Improvements (18,783)
18-22	Special Services School District Improvements (27,422)
18-23	BCCC Various Capital Improvements (20,849)
18-27	County Bridge Improvements (55,396)
18-29	Overpeck County Park (1,184,813)
18-33	Acquisition of New School Buses (47)
18-34	Acquisition and Improvement of Real Property (72,647)

COUNTY OF BERGEN

ANALYSIS OF CASH AND CASH EQUIVALENTS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

	Balance December 31, 2022	
18-36	Prosecutor Paramus Facility Improvements	(14,458)
19-03	Planning and Engineering	(53,932)
19-05	Administration and Finance	258,056
19-07	BCCC	8,100,000
19-08	Planning and Engineering	743,026
19-11/19-27/		
20-49	DPW	(581,860)
19-12	IT/Health/Human Services/Public Safety	(446,819)
19-13	Parks and Golf	(2,385,374)
19-14	Special Services/Technical Schools	(64,761)
19-15	Planning and Engineering	(6,329,172)
19-16	BCCC	(331,535)
19-17/19-23	Surrogate/County Clerk/Sup. of Schools	(20,183)
19-18	Prosecutor/Sheriff	(2,536,491)
19-20/20-33	Public Safety - Operations	(67,800)
19-21	BCIA - Various County Improvements	15,722,065
19-31	Supt of Election/County Clerk	(105,553)
20-01	Public Works Various Capital Improvements	(83)
20-02	Planning & Engineering Department	(89,129)
20-03	Prosecutor Various Capital Improvements	(25,834)
20-04	Health Department - Various Capital Improvements	(220,585)
20-05	Human Services - Various Capital Improvements	(15,211)
20-06	Parks and Golf - Various Capital Improvements	(44,500)
20-08	BCCC Various Capital Improvements	4,028,729
20-09	Elections - Various Capital Improvements	(77)
20-11	Planning & Engineering Department	(196,959)
20-13	Special Services School District Improvements	(492,016)
20-14	Planning & Engineering Department	(1,304,407)
20-15	BCCC Various Capital Improvements	(746,943)
20-16	Public Works Various Capital Improvements	(1,710,207)
20-17	Parks and Golf - Various Capital Improvements	(323,780)
20-19	Public Safety-Operation Various Capital Improvements	(557,361)
20-20	Health Department - Various Capital Improvements	(36,063)
20-21	Administration and Finance Various Capital Impr	(665,361)
20-22	County Clerk Various Capital Improvements	3
20-23	Sheriff's Department - Various Capital Impr.	(86,900)
20-24	Prosecutor Various Capital Improvements	(1,120,090)
20-29	DPW	59,714
21-03	Bergen County Community College	4,100,000
21-13	Superintendent of Elections	(729,631)
21-14	IT	(217,778)
21-15	Health Department	(472,000)
21-16	Human Services	(25,305)
21-17	Public Safety	(1,132,269)

COUNTY OF BERGEN

ANALYSIS OF CASH AND CASH EQUIVALENTS

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

	Balance December 31, 2022
21-18 DPW	12,358,119
21-19 Parks & Golf	(1,087,888)
21-20 Planning & Engineering	1,737,132
21-22 Special Services Schools	(34,354)
21-23 Vocational Schools	(160,523)
21-24 Prosecutor	(2,118,574)
21-25 Sheriff	(984,700)
21-26 Bureau of Crimnial Investigations	3,750
21-27 Superintendent of Schools	850
21-28 FEMA Hurricane IDA	(5,220,814)
21-32 Technical Schools	24,018,218
22-01 DPW - Animal Shelter	(1,736,630)
22-07 Bergen County Community College	4,346,726
22-13 IT	(392,587)
22-14 Health Department	(11,500)
22-15 Human Services	5,700
22-16 Public Safety	(288,866)
22-17 DPW	14,501,216
22-18 Parks & Golf	10,737,250
22-20 Planning & Engineering	813,830
22-21 Special Services Schools	10,000
22-23 Prosecutor	157,800
22-24 Sheriff	(981,339)
22-26 Self Insurance Fund	5,905,000
22-27 Public Safety	181,697
22-30 IT	310,000
	<u>46,661,417</u>
	\$ <u>46,661,417</u>

EXHIBIT C-4

COUNTY OF BERGEN
 SCHEDULE OF ENVIRONMENTAL INFRASTRUCTURE
 TRUST LOAN RECEIVABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021	\$	<u>170,639</u>
Balance: December 31, 2022	\$	<u><u>170,639</u></u>

EXHIBIT C-5

SCHEDULE OF NJDOT RECEIVABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021	\$	43,787,778
Increased by:		
Current Year Award	\$	16,501,530
Transferred from Deferred Charges - Unfunded		<u>1,109,057</u>
		<u>17,610,587</u>
		61,398,365
Decreased by:		
Cash Received		<u>15,334,575</u>
Balance: December 31, 2022	\$	<u><u>46,063,790</u></u>

Analysis of Balance:

Ord. 14-02/15-32	\$	75,000
Ord. 14-37		1,080,965
Ord. 16-20		250,000
Ord. 17-07		1,000,000
Ord. 17-16		500,000
Ord. 18-12		3,206,884
Ord. 18-14		1,273,409
Ord. 19-08		58,440
Ord. 19-11		2,584,700
Ord. 19-15		410,317
Ord. 20-14		2,331,932
Ord. 20-16		541,941
Ord. 20-28		87,500
Ord. 20-29		194,785
Ord. 21-18		13,566,250
Ord. 21-20		2,758,817
Ord. 21-33		641,320
Ord. 22-17		13,724,200
Ord. 22-20		<u>1,777,330</u>

\$ 46,063,790

EXHIBIT C-6

COUNTY OF BERGEN

SCHEDULE OF FEMA HAZARD GRANT PROGRAM RECEIVABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021	\$	<u>3,500,000</u>
Balance: December 31, 2022	\$	<u><u>3,500,000</u></u>

EXHIBIT C-7

SCHEDULE OF SCHOOL DISTRICT RECEIVABLE

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021	\$	<u>64,602</u>
Balance: December 31, 2022	\$	<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, 2022

Balance: December 31, 2021	\$	25,998,500
Decreased by:		
Cash Receipts		<u>123,500</u>
Balance: December 31, 2022	\$	<u><u>25,875,000</u></u>

COUNTY OF BERGEN

SCHEDULE OF DUE FROM BERGEN COUNTY IMPROVEMENT AUTHORITY

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021	\$	43,942,108
Decreased by:		
Cash Receipts		<u>13,470,657</u>
Balance: December 31, 2022	\$	<u><u>30,471,451</u></u>

SCHEDULE OF DUE FROM NJ GREEN ACRES PROGRAM

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021	\$	<u>1,250,000</u>
Balance: December 31, 2022	\$	<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, 2022

Balance: December 31, 2021		\$ 574,718,802
Increased by:		
Bonds Issued		<u>34,350,000</u>
		609,068,802
Decreased by Debt Payments:		
Serial Bonds	\$ 61,621,000	
Environmental Infrastructure Trust	<u>371,802</u>	
		<u>61,992,802</u>
Balance: December 31, 2022		<u>\$ 547,076,000</u>

COUNTY OF BERGEN
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2021	Authorized in 2022	Reduced	Balance, December 31, 2022	Analysis of December 31, 2022 Balance		
							Financed Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
00-05	DPW Roads Improvement & Equipment	3/15/2000	\$ 51,039			51,039	51,039		
05-12	Public Works Improvements	6/1/2005	14,398			14,398			14,398
05-36	DPW Drainage Improvements	11/22/2005	63,043			63,043			63,043
06-09	DPW Various Improvements	5/3/2006	42,076		42,076				
06-16	Health and Human Services	5/3/2006	35,772		10,607	25,165	25,165		
06-20	Voc-Tech School Improvements	6/7/2006	229,098		139,898	89,200	89,200		
06-21	Special Service School Improvements	6/7/2006	5,556		6	5,550	5,550		
06-26	Voc-Tech School Improvements	9/6/2006	1,211		1,211				
06-29	DPW Roads and Bridges	9/6/2006	152,683			152,683	55,000		97,683
07-28	Justice Center Improvements	6/20/2007	26,100			26,100	26,100		
07-29	Special Services School Improvements	6/20/2007	165,867		8,517	157,350	151,800		5,550
07-30	Vocational School Improvements	6/20/2007	138,316		60,678	77,638	63,000		14,638
07-33	Planning Improvements	8/8/2007	135,469		102,969	32,500	32,500		
07-35	Bergen Regional Medical Center	8/8/2007	2,900			2,900	2,900		
07-43	Overpeck Landfill	11/20/2007	273		273				
08-13	Public Works Improvements	5/21/2008	266,513		16,513	250,000			250,000
08-20/18-30/									
20-48	Renovations to Golf Courses	6/4/2008	1,447,265		49,765	1,397,500	1,397,500		
08-38	Various Law Enforcement Improvements	6/18/2008	342			342			342
08-40/12-31	County Special Services School District Improv.	8/13/2008	9,219			9,219	9,219		
08-41	Bergen County Technical Schools	8/13/2008	1,194,216		1,045,710	148,506	145,459		3,047
08-43	Public Works Improvements	8/13/2008	13,855		5,628	8,227	8,150		77
08-56	Property Acquisition & Infrastructure Improvements	11/25/2008	66,010		38,421	27,589	24,500		3,089
09-01	Juvenile Detention Center	2/18/2009	56,268			56,268			56,268
09-07	Administration / Finance Improvements	4/1/2009	86,244		10,993	75,251	64,800		10,451
09-18/18-32	Golf Course Improvements	6/24/2009	353,202		148,701	204,501	204,134		367
09-19/20-45	Law Enforcements Improvements	6/24/2009	82,478		11,198	71,280	41,700		29,580
09-20	Public Works Improvements	6/24/2009	1,067,630		8,452	1,059,178	58,200		1,000,978
09-22	Public Works Improvements	7/15/2009	91,687		8,749	82,938	56,400		26,538
09-25	Juvenile Detention Center	8/12/2009	21,514			21,514			21,514
10-12	Park Improvements	7/7/2010	183,572		74,673	108,899	108,899		
10-13	Admin & Finance Improvements	7/7/2010	493,917		306,417	187,500	137,500		50,000
10-15	Health & Human Services Improvements	7/7/2010	14,361		14,361				
10-16	Overpeck Phase II Improvements	7/7/2010	4,153,092		182,092	3,971,000	1,584,000		2,387,000
10-17	Department of Public Works Improvements	7/7/2010	75,737			75,737			75,737
10-20	Voc-Tech School Improvements	8/4/2010	86,528		36,483	50,045	36,500		13,545
10-28	Special Services School District Improvements	12/1/2010	493			493	493		
10-29	Voc-Tech School Improvements	12/1/2010	25,144		10,876	14,268	14,268		
11-02	Various Improvements Dept. Health and Human Services	9/7/2011	72,711		66,945	5,766	5,766		
11-04	Various Dept. Public Works Improvements	9/7/2011	66,524		5,012	61,512	61,500		12
11-05	Various Improvements Bergen County Technical Schools	9/7/2011	102,989		15,065	87,924	87,924		
11-08	Various Dept. Public Works Improvements	9/21/2011	2,238,810			2,238,810			2,238,810

COUNTY OF BERGEN
 SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
 GENERAL CAPITAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2021	Authorized in 2022	Reduced	Balance, December 31, 2022	Analysis of December 31, 2022 Balance		
							Financed Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
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	4,200			4,200	4,200		
12-09	Park Improvements	4/4/2012	170,178		129,317	40,861	40,861		
12-10	DPW Capital Improvements	4/4/2012	274,403		274,000	403	390		13
12-19/20-46	Law Enforcement Improvements	7/11/2012	313,991		107,216	206,775	154,400		52,375
12-20	Health and Human Services Improvements	7/11/2012	62,547		58,197	4,350	4,350		
12-21	Bergen Community College Ch. 12	7/11/2012	4,210		115	4,095	4,000		95
12-22	Special Services School Improvements	7/11/2012	4,000			4,000	4,000		
12-23	Vocational School Improvements	7/11/2012	87,363		31,343	56,020	56,000		20
12-35/14-10/									
17-02	Justice Center and DPW Garage Improvements	12/5/2012	1,970,063		53,230	1,916,833		1,045,831	871,002
13-02	Refunding General Improvement and Special Services	2/20/2013	2,715,000			2,715,000			2,715,000
13-10	Park Improvements	6/19/2013	259,503		226,707	32,796	32,796		
13-11	Administration and Finance Equipment	6/19/2013	98,644		18,594	80,050	32,000		48,050
13-12	Health and Human Services	6/19/2013	76,156		44,456	31,700	31,700		
13-13	DPW Improvements	6/19/2013	481,183		394,410	86,773	66,700		20,073
13-15	Various Improvements to Technical Schools	7/10/2013	271,373		49,200	222,173	219,000		3,173
13-16	Special Services School Improvements	7/10/2013	8,091		8,091				
13-17	Bergen Community College	7/10/2013	509,004		2,514	506,490			506,490
13-22	Law Enforcement Improvements	9/17/2013	546,331		281,144	265,187	64,100		201,087
14-12	BRMC - Various Capital Improvements	5/7/2014	66,600			66,600	66,600		
14-19	Admin & Finance - Various Capital Improvements	9/3/2014	589,223		105,023	484,200	6,200	423,000	55,000
14-20	Bergen County Community Improvements	9/3/2014	1,347,970		74,000	1,273,970	1,271,300		2,670
14-21	Health and Human Services Improvements	9/3/2014	441,652		336,548	105,104	56,600		48,504
14-22	Special Service School Improvements	9/3/2014	794,537		283,237	511,300	511,300		
14-25	BC - Technical Schools	9/17/2014	521,997		377,625	144,372	130,800		13,572
14-26	BC - Special Schools	9/17/2014	50,731		36,591	14,140	14,140		
14-29	Planning	10/7/2014	50,000			50,000			50,000
14-37	DPW - Rivervale Road	12/15/2014	1,032,100		20	1,032,080			1,032,080
14-38	DPW - Zabriskie Street	12/15/2014	1,417,195		14,145	1,403,050	1,117,800		285,250
15-15/19-28	Admin & Finance Improvements	8/5/2015	860,106		270,941	589,165	385,800		203,365
15-16	Public Safety 911	9/2/2015	149,900		3,235	146,665	4,787		141,878
15-17	Law Enforcement Improvements	9/2/2015	316,861		105,988	210,873	160,610		50,263
15-22/20-40	Health & Human Services Improvements	9/30/2015	3,393			3,393			3,393
15-23/20-36	Department of Public Works	9/30/2015	1,015,771		164,213	851,558	767,400		84,158
15-24	Bergen County Community College	10/14/2015	807,733		689,807	117,926	45,376		72,550
15-26	Special Services School District Improvements	10/14/2015	50,354		5,280	45,074	2,700		42,374
15-27	Vocational School Improvements	10/14/2015	201,935		63,760	138,175	52,000		86,175
15-28/16-29	Bergen Regional Medical Center	10/14/2015	114,281			114,281			114,281

COUNTY OF BERGEN
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED

GENERAL CAPITAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2022

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2021	Authorized in 2022	Reduced	Balance, December 31, 2022	Analysis of December 31, 2022 Balance		
							Financed Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
15-29/17-06	Planning & Engineering Department	10/14/2015	10,629,626		407,198	10,222,428	6,983,100	599,905	2,639,423
15-34/20-38	DOT - Public Works/Engineering	12/9/2015	1,773,179		1,109,057	664,122		664,122	
15-35	Bergen Regional Medical Center	12/9/2015	714,000			714,000	150,000		564,000
16-04	Self Insurance Reserves	3/22/2016	22,980,000			22,980,000	17,299,000	2,501,000	3,180,000
16-06	Planning and Economic Development	12/24/2016	575,644		86	575,558	173,200		402,358
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
16-15/20-31	Admin and Finance - Various Capital Impr.	8/24/2016	198,769		38,239	160,530	86,290		74,240
16-16/20-41	Human Services - Various Capital Improvements	8/24/2016	176,200		52,200	124,000	53,100		70,900
16-17	Health Department - Various Capital Impr.	8/24/2016	315,322		168,422	146,900	109,500		37,400
16-18/19-04	Public Safety - Various Capital Improvements	9/7/2016	1,179,572		350,129	829,443	435,300		394,143
16-19/20-27	Sheriff's Department - Various Capital Impr.	9/7/2016	3,191,268		1,878,403	1,312,865	797,700	432,871	82,294
16-20/17-07	Planning - Various Capital Improvements	10/5/2016	8,971,600		2,541,075	6,430,525	3,945,600	893,965	1,590,960
16-21	Bergen Regional Medical Center - Various Impr	10/5/2016	1,956,500			1,956,500	1,956,500		
16-22	Elections - Various Capital Improvements	10/5/2016	114,900		3,576	111,324	30,703		80,621
16-23	Special Services School District Improvements	10/19/2016	908,704		380,137	528,567	473,000		55,567
16-24/20-37	DPW - Various Capital Improvements	10/19/2016	956,300		522,173	434,127	232,400		201,727
16-25	Prosecutor's Office - Various Capital Impr.	10/19/2016	821,500		370,421	451,079	404,416		46,663
16-26/20-43	Parks Department - Various Capital Impr.	11/2/2016	1,298,498		673,654	624,844	314,700		310,144
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	30		30				
17-08/20-34	Law Enforcement - Various Capital Improvements	6/28/2017	8,198,000		1,946,718	6,251,282	5,612,300	246,975	392,007
17-10/17-26/20-32	Administration and Finance - Various Capital Improvements	8/23/2017	1,048,000		766,930	281,070	157,500	31,982	91,588
17-11/20-42	Parks and Golf - Various Capital Improvements	6/28/2017	2,639,900		841,473	1,798,427	1,049,300	74,538	674,589
17-12	Elections - Various Capital Improvements	6/28/2017	18,300		11,035	7,265			7,265
17-13	Human Services - Various Capital Improvements	6/28/2017	268,900		230,664	38,236		2,142	36,094
17-16	Planning and Engineering - Various Capital Improvements	7/26/2017	11,489,000		212,085	11,276,915	4,070,700	4,015,153	3,191,062
17-17/19-29/20-30	Public Safety - Various Capital Improvements	7/26/2017	1,760,900		885,808	875,092	697,071	40	177,981
17-18	Surrogate/Superintendent of Schools - Various Capital Impr.	7/26/2017	1,114,000			1,114,000		75,463	1,038,537
17-19	Health Department - Various Capital Improvements	7/26/2017	326,610		261,445	65,165	15,555		49,610
17-21	County Clerk - Various Capital Improvements	10/3/2017	250,000			250,000		223,416	26,584
17-23	Special Services School/Vocational/Technical School Impr.	10/18/2017	3,835,400		2,666,311	1,169,089	955,500	4,763	208,826
17-30	Public Safety - Various Capital Improvements	11/21/2017	327,000		195,722	131,278	3,000		128,278
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	1,118,900		536,336	582,564	582,400	27	137
18-05	BCCC Various Capital Improvements	6/6/2018	1,345,043			1,345,043	745,300	134,359	465,384
18-07	Sheriff/Jail/BCI Various Capital Improvements	6/6/2018	6,437,500		1,956,051	4,481,449	1,729,900	2,061,797	689,752
18-09	Administration and Finance Various Capital Impr	6/6/2018	2,752,500		1,253,269	1,499,231	711,700	350,636	436,895
18-10	Parks and Golf Various Capital Improvements	6/6/2018	6,162,000			6,162,000	1,400,300	1,084,947	3,676,753
18-11	Planning and Engineering Various Capital Impr	6/6/2018	735,000			735,000	45,400	150,002	539,598

COUNTY OF BERGEN
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2021	Authorized in 2022	Reduced	Balance, December 31, 2022	Analysis of December 31, 2022 Balance		
							Financed Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
18-12	Public Works Various Capital Improvements	6/6/2018	9,990,000			9,990,000	7,928,500	713,985	1,347,515
18-17	Public Safety Various Capital Improvements	8/1/2018	5,938,000			5,938,000	4,146,100	761,395	1,030,505
18-18	County Clerk Various Capital Improvements	8/1/2018	225,000		14,991	210,009	80,600	9,193	120,216
18-19	Prosecutor's Office Various Capital Improvements	8/1/2018	1,545,000		6,557	1,538,443	1,304,100	156,843	77,500
18-20/20-39	Health Services Various Capital Improvements	8/1/2018	1,305,000		260,811	1,044,189	978,500	69	65,620
18-21	Health Services Various Capital Improvements	8/1/2018	379,000		220,431	158,569	84,460	18,223	55,886
18-22	Special Services School District Improvements	8/1/2018	5,924,500		1,249,347	4,675,153	4,215,500	27,422	432,231
18-23	BCCC Various Capital Improvements	8/1/2018	1,500,000			1,500,000	973,800	20,849	505,351
18-27	County Bridge Improvements	8/15/2018	928,500		394,144	534,356	432,460	55,396	46,500
18-29	Overpeck County Park	9/26/2018	2,098,913			2,098,913	914,100	1,184,813	
18-33	Acquisition of New School Buses	9/26/2018	266,500		124,195	142,305	105,100	47	37,158
18-34	Acquisition and Improvement of Real Property	10/17/2018	3,999,552		2,970,098	1,029,454	716,937	72,647	239,870
18-36	Prosecutor Paramus Facility Improvements	11/20/2018	476,000			476,000	417,400	14,458	44,142
19-03	Planning and Engineering Various Capital Impr	3/19/2019	952,000			952,000	851,000	53,932	47,068
19-08	Planning and Engineering Various Capital Impr	4/3/2019	195,000			195,000			195,000
19-11/19-27/									
20-49	Public Works Various Capital Improvements	6/19/2019	9,430,000			9,430,000	5,000,000	581,860	3,848,140
19-12	IT/Health/Human Services/Public Safety	6/19/2019	4,349,000			4,349,000	3,455,600	446,819	446,581
19-13	Parks and Golf Various Capital Improvements	6/19/2019	7,871,930			7,871,930	3,762,600	2,385,374	1,723,956
19-14	Special Services School District Improvements	6/19/2019	4,992,000			4,992,000	3,980,800	64,761	946,439
19-15	Planning and Engineering Various Capital Impr	6/19/2019	9,778,500			9,778,500	1,021,000	6,329,172	2,428,328
19-16	BCCC Various Capital Improvements	6/19/2019	1,000,500			1,000,500		331,535	668,965
19-17	Surrogate/County Clerk/Sup. of School Various Cap Impr.	6/19/2019	1,303,000			1,303,000	107,000	20,183	1,175,817
19-18	Prosecutor/Sheriff Various Capital Improvements	6/19/2019	7,837,500			7,837,500	2,562,400	2,536,491	2,738,609
19-20/20-33	Public Safety-Operation Various Capital Improvements	7/2/2019	4,761,500			4,761,500	4,455,200	67,800	238,500
19-31	Supt. of Elections/County Clerk Various Capital Impr.	12/4/2019	648,500			648,500	330,300	105,553	212,647
20-01	Public Works Various Capital Improvements	2/5/2020	1,904,500			1,904,500	1,806,800	83	97,617
20-02	Planning and Engineering Various Capital Impr	2/19/2020	4,251,500			4,251,500		89,129	4,162,371
20-03	Prosecutor's Office Various Capital Improvements	2/19/2020	27,500			27,500		25,834	1,666
20-04	Health Department - Various Capital Improvements	2/19/2020	579,000			579,000	257,000	220,585	101,415
20-05	Human Services - Various Capital Improvements	2/19/2020	165,000			165,000	17,600	15,211	132,189
20-06	Parks and Golf Various Capital Improvements	2/19/2020	532,500			532,500	461,300	44,500	26,700
20-09	Elections - Various Capital Improvements	4/15/2020	147,500			147,500	112,800	77	34,623
20-11	Planning and Engineering Various Capital Impr	7/15/2020	2,231,500			2,231,500		196,959	2,034,541
20-13	Special Services School District Improvements	9/2/2020	5,575,000			5,575,000	3,626,200	492,016	1,456,784
20-14	Planning and Engineering Various Capital Impr	9/2/2020	7,749,500			7,749,500		1,304,407	6,445,093
20-15	BCCC Various Capital Improvements	9/2/2020	1,500,000			1,500,000		746,943	753,057
20-16	Public Works Various Capital Improvements	9/2/2020	11,135,000			11,135,000		1,710,207	9,424,793
20-17	Parks and Golf Various Capital Improvements	9/2/2020	2,625,000			2,625,000	1,683,100	323,780	618,120
20-19	Public Safety - Various Capital Improvements	9/2/2020	2,306,500			2,306,500	1,623,100	557,361	126,039
20-20	Health Department - Various Capital Improvements	9/2/2020	235,000			235,000	47,900	36,063	151,037
20-21	Administration and Finance Various Capital Impr	9/2/2020	2,207,000			2,207,000	922,268	665,361	619,371

COUNTY OF BERGEN
 SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
 GENERAL CAPITAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2021	Authorized in 2022	Reduced	Balance, December 31, 2022	Analysis of December 31, 2022 Balance		
							Financed Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
20-22	County Clerk - Various Capital Improvements	9/2/2020	105,500			105,500	90,200		15,300
20-23	Sheriff's Department - Various Capital Impr.	9/2/2020	600,000			600,000	483,100	86,900	30,000
20-24	Prosecutor's Office Various Capital Improvements	9/2/2020	3,479,000			3,479,000	2,130,000	1,120,090	228,910
20-53	Refunding Bond Ordinance	12/16/2020	1,175,000			1,175,000			1,175,000
21-05	Refunding Bond Ordinance	5/19/2021	3,375,000			3,375,000			3,375,000
21-13	Superintendent of Elections	9/1/2021	3,615,500		2,869,272	746,228		729,631	16,597
21-14	IT	9/14/2021	1,022,500			1,022,500	30,800	217,778	773,922
21-15	Health Department	9/14/2021	1,113,500			1,113,500		472,000	641,500
21-16	Human Services	9/14/2021	95,000			95,000		25,305	69,695
21-17	Public Safety	9/14/2021	2,485,880			2,485,880	652,400	1,132,269	701,211
21-18	DPW	9/14/2021	7,454,000			7,454,000			7,454,000
21-19	Parks & Golf	9/14/2021	1,300,000			1,300,000	144,700	1,087,888	67,412
21-20	Planning & Engineering	9/14/2021	1,187,500			1,187,500			1,187,500
21-21	Bergen County Community College	9/14/2021	700,000			700,000			700,000
21-22	Special Services Schools	9/14/2021	1,200,000			1,200,000	324,250	34,354	841,396
21-23	Vocational Schools	9/14/2021	3,000,000			3,000,000	406,000	160,523	2,433,477
21-24	Prosecutor	9/14/2021	4,193,106			4,193,106	987,300	2,118,574	1,087,232
21-25	Sheriff	9/14/2021	1,252,000			1,252,000	54,700	984,700	212,600
21-26	Bureau of Crimnial Investigations	9/14/2021	75,000			75,000			75,000
21-27	Superintendent of Schools	9/14/2021	17,000			17,000			17,000
21-28	FEMA Hurricane IDA	10/20/2021	23,809,000		1,430,583	22,378,417		5,220,814	17,157,603
21-32	Technical Schools	12/1/2021	8,625,000			8,625,000			8,625,000
22-01	DPW - Animal Shelter	2/16/2022		2,857,000.00		2,857,000			724,370
22-02	Refunding Bond Ordinance	2/16/2022		24,000,000.00		24,000,000	396,000	1,736,630	24,000,000
22-07	Bergen County Community College	4/20/2022		4,350,000.00	4,350,000				
22-13	IT	8/24/2022		3,350,000.00		3,350,000		392,587	2,957,413
22-14	Health Department	8/24/2022		1,070,000.00		1,070,000		11,500	1,058,500
22-15	Human Services	8/24/2022		114,000.00		114,000			114,000
22-16	Public Safety	8/24/2022		1,571,000.00		1,571,000		288,866	1,282,134
22-17	DPW	8/24/2022		34,247,943.00		34,247,943			34,247,943
22-18	Parks & Golf	8/24/2022		8,892,500.00		8,892,500			8,892,500
22-19	Bergen County Community College	8/24/2022		1,011,000.00		1,011,000			1,011,000
22-20	Planning & Engineering	8/24/2022		1,918,867.00		1,918,867			1,918,867
22-21	Special Services Schools	8/24/2022		1,150,000.00		1,150,000			1,150,000
22-22	Vocational Schools	8/24/2022		3,925,000.00		3,925,000			3,925,000
22-23	Prosecutor	8/24/2022		3,156,000.00		3,156,000			3,156,000
22-24	Sheriff	8/24/2022		2,128,500.00		2,128,500		981,339	1,147,161
22-26	Self Insurance Fund	12/14/2022		38,095,000.00	4,000,000	34,095,000			34,095,000
22-30	IT	12/14/2022		6,190,000.00		6,190,000			6,190,000
			\$ 349,041,877	138,026,810	44,780,312	442,288,375	125,180,000	54,932,748	262,175,627

COUNTY OF BERGEN
 SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION - UNFUNDED
 GENERAL CAPITAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

Ordinance Number	Improvement Description	Date Ordinance Adopted	Balance, December 31, 2021	Authorized in 2022	Reduced	Balance, December 31, 2022	Analysis of December 31, 2022 Balance		
							Financed Bond Anticipation Notes	Expenditures	Unexpended Improvement Authorizations
				Bonds Issued \$	34,350,000				
				Budget Appropriations	5,000,000				
				Grants Receivable	1,109,057				
				Cash Receipts	2,869,272				
				Interfunds	1,430,583				
				Reserve for Payment of Notes	21,400				
					<u>\$ 44,780,312</u>				
								Improvement Authorizations Unfunded \$	262,474,095
								Less: Unexpended Proceeds of Bond Anticipation Notes Issued	
								<u>Ordinance No.</u>	
								06-29 \$	55,000
								09-20	22,434
								12-19/20-46	17,278
								13-15	72
								15-35	136,122
								16-15/20-31	8
								16-21	67,549
								17-30	2
								20-22	<u>3</u>
									298,468
									<u>\$ 262,175,627</u>

COUNTY OF BERGEN
SCHEDULE OF GENERAL SERIAL BONDS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2022		Interest Rate (%)	Balance, December 31, 2021	Increased	Decreased	Balance, December 31, 2022
			Date	Amount					
County Hospital Bonds	11/01/09	4,313,000	2023	375,000	5.150	\$ 1,118,000		355,000	763,000
			2024	388,000	5.300				
Series C - Special Services/Vocational School Bonds	12/1/2012	10,000,000	2023	1,200,000	2.000	2,400,000		1,200,000	1,200,000
Series C - General Improvement Refunding Bonds	12/1/2012	35,800,000	2023	2,700,000	2.000	17,000,000		2,600,000	14,400,000
			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				650,000		650,000	-
County College Bonds	6/15/2012	4,250,000	2023	350,000	2.125	1,100,000		350,000	750,000
			2024	400,000	2.250				
State Aid County College Bonds	6/15/2012	4,250,000	2023	350,000	2.125	1,100,000		350,000	750,000
			2024	400,000	2.250				
BCIA Governmental Loan Revenue Bonds, Taxable series 2003 (Pooled ERI Unfunded Liability) Board of Social Services	5/1/2012	941,000	2023	91,000	3.259	171,000		80,000	91,000
Series C-1 - General Improvement Bonds	12/1/2013	57,855,000	2023	3,000,000	3.000	6,000,000		3,000,000	3,000,000
Series C-2 - Special Services/Vocational School Bonds	12/1/2013	7,145,000	2023	500,000	3.000	1,000,000		500,000	500,000
General Improvement Bonds	4/15/2014	54,830,000	2023	1,890,000	5.000	5,670,000		1,835,000	3,835,000
			2024	1,945,000	5.000				

COUNTY OF BERGEN
SCHEDULE OF GENERAL SERIAL BONDS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2022		Interest Rate (%)	Balance, December 31, 2021	Increased	Decreased	Balance, December 31, 2022
			Date	Amount					
Special Services/Vocational School Bonds	6/30/2014	40,000,000	2023	2,000,000	3.000	26,000,000		2,000,000	24,000,000
			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 College Bonds	6/30/2014	4,250,000				
2024	425,000	3.000							
County College Bonds, Series A	June 30, 2015	1,600,000	2023	195,000	2.000	785,000		190,000	595,000
			2024	200,000	2.250				
			2025	200,000	2.500				
County College Bonds, Series B	June 30, 2015	1,600,000	2023	195,000	2.000	785,000		190,000	595,000
			2024	200,000	2.250				
			2025	200,000	2.500				
General Obligation Refunding Bonds	April 1, 2015	58,690,000	2023	8,000,000	4.000	15,435,000		7,435,000	8,000,000
Special Services/Vocational School Refunding Bonds	April 1, 2015	14,540,000	2023	1,465,000	4.000	3,845,000		2,380,000	1,465,000
County Hospital Refunding Bonds	April 1, 2015	6,220,000	2023	1,120,000	2.708	2,255,000		1,135,000	1,120,000
Refunding Bonds	October 31, 2016	47,315,000	2023	7,030,000	4.000	34,540,000		6,700,000	27,840,000
			2024	7,215,000	4.00-5.00				
			2025	6,755,000	4.00-5.00				
			2026	6,840,000	4.00-5.00				

COUNTY OF BERGEN
SCHEDULE OF GENERAL SERIAL BONDS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2022		Interest Rate (%)	Balance, December 31, 2021	Increased	Decreased	Balance, December 31, 2022	
			Date	Amount						
General Improvement Bonds	June 6, 2017	25,668,000	2023	1,800,000	2.000	19,868,000		1,700,000	18,168,000	
			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					
Special Services / Vocational School Bonds	June 6, 2017	2,134,000	2023	125,000	2.000	1,704,000		120,000	1,584,000	
			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					
			County College Bonds, Series A	June 6, 2017	3,700,000					
County College Bonds, Series B	June 6, 2017	1,876,000						491,000	491,000	-
General Improvement Bonds	December 5, 2017	15,950,000	2023	935,000	2.250	12,410,000		915,000	11,495,000	
			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					

COUNTY OF BERGEN
SCHEDULE OF GENERAL SERIAL BONDS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2022			Balance, December 31, 2021	Increased	Decreased	Balance, December 31, 2022
			Date	Amount	Interest Rate (%)				
Special Services / Vocational School Bonds	December 5, 2017	1,800,000	2023	90,000	2.250	1,455,000		90,000	1,365,000
			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	2023	85,000	2.250	430,000		85,000	345,000
			2024	85,000	2.250				
			2025	85,000	2.250				
			2026	90,000	2.250				
Taxable General Improvement Bonds	December 5, 2017	6,850,000	2023	775,000	2.600	3,965,000		755,000	3,210,000
			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	2023	3,550,000	3.000	21,665,000		3,555,000	18,110,000
			2024	3,645,000	3.000				
			2025	3,630,000	4.000				
			2026	3,650,000	4.000				
			2027	3,635,000	4.000				
Special Services / Vocational School Refunding Bonds	December 20, 2017	2,090,000	2023	420,000	3.000	1,255,000		410,000	845,000
			2024	425,000	3.000				
County College Bonds, Series A	June 21, 2018	2,000,000	2023	200,000	2.500	1,515,000		185,000	1,330,000
			2024	210,000	2.500				
			2025	220,000	2.500				
			2026	230,000	2.500				
			2027	230,000	2.500				
			2028	240,000	2.500				

COUNTY OF BERGEN
SCHEDULE OF GENERAL SERIAL BONDS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2022		Interest Rate (%)	Balance, December 31, 2021	Increased	Decreased	Balance, December 31, 2022
			Date	Amount					
County College Bonds, Series B	June 21, 2018	2,000,000	2023	200,000	2.500	1,515,000		185,000	1,330,000
			2024	210,000	2.500				
			2025	220,000	2.500				
			2026	230,000	2.500				
			2027	230,000	2.500				
			2028	240,000	2.500				
County College Bonds, Series A	May 29, 2019	4,050,000	2023	295,000	3.000	3,535,000		280,000	3,255,000
			2024	310,000	3.000				
			2025	325,000	3.000				
			2026	340,000	3.000				
			2027	365,000	3.000				
			2028	380,000	3.000				
			2029	395,000	3.000				
			2030	410,000	3.000				
			2031	435,000	3.000				
			County College Bonds, Series B	May 29, 2019	4,050,000				
2024	310,000	3.000							
2025	325,000	3.000							
2026	340,000	3.000							
2027	365,000	3.000							
2028	380,000	3.000							
2029	395,000	3.000							
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, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2022		Interest Rate (%)	Balance, December 31, 2021	Increased	Decreased	Balance, December 31, 2022							
			Date	Amount												
General Obligation Bonds	June 27, 2019	70,315,000	2023	2,565,000	3.000	65,520,000		2,490,000	63,030,000							
			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					2023	475,000	3.000	8,020,000		460,000	7,560,000
										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														
County College Bonds	June 27, 2019	790,000	2023	95,000	3.000	610,000		95,000	515,000							
			2024	100,000	3.000											
			2025	105,000	3.000											
			2026	105,000	3.000											
			2027	110,000	3.000											

COUNTY OF BERGEN
SCHEDULE OF GENERAL SERIAL BONDS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2022		Interest Rate (%)	Balance, December 31, 2021	Increased	Decreased	Balance, December 31, 2022							
			Date	Amount												
Lease Revenue Bonds	October 17, 2019	50,140,000	2023	1,950,000	5.000	50,140,000		1,950,000	48,190,000							
			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											
			General Improvement Bonds	December 3, 2019	72,670,000					2023	3,800,000	3.000	65,570,000		3,700,000	61,870,000
										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 OF BERGEN
SCHEDULE OF GENERAL SERIAL BONDS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2022		Interest Rate (%)	Balance, December 31, 2021	Increased	Decreased	Balance, December 31, 2022							
			Date	Amount												
County Vocational/Technical Schools Bonds	December 3, 2019	2,000,000	2023	140,000	3.000	1,750,000		130,000	1,620,000							
			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					2023	60,000	3.000	240,000		55,000	185,000
2024	60,000	3.000														
2025	65,000	3.000														
Taxable General Improvement Bonds	December 3, 2019	2,000,000	2023	115,000	2.250	1,795,000		110,000	1,685,000							
			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											
			County College Bonds, Series A	June 2, 2020	2,050,000					2023	145,000	2.000	1,925,000		135,000	1,790,000
										2024	150,000	2.000				
2025	160,000	2.000														
2026	170,000	2.000														
2027	175,000	2.000														
2028	180,000	2.000														
2029	185,000	2.000														
2030	195,000	2.000														
2031	210,000	2.000														
2032	220,000	2.000														

COUNTY OF BERGEN
SCHEDULE OF GENERAL SERIAL BONDS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2022		Interest Rate (%)	Balance, December 31, 2021	Increased	Decreased	Balance, December 31, 2022
			Date	Amount					
County College Bonds, Series B	June 2, 2020	2,050,000	2023	145,000	2.000	1,925,000		135,000	1,790,000
			2024	150,000	2.000				
			2025	160,000	2.000				
			2026	170,000	2.000				
			2027	175,000	2.000				
			2028	180,000	2.000				
			2029	185,000	2.000				
			2030	195,000	2.000				
			2031	210,000	2.000				
			2032	220,000	2.000				
			General Improvement Bonds	October 29, 2020	31,850,000				
2024	1,800,000	2.000							
2025	1,820,000	2.000							
2026	1,860,000	2.000							
2027	1,895,000	2.000							
2028	1,935,000	2.000							
2029	2,170,000	2.000							
2030	2,210,000	2.000							
2031	2,360,000	2.000							
2032	2,360,000	2.000							
2033	2,750,000	2.000							
2034	2,775,000	2.000							
2035	2,710,000	2.000							
County Vocational/Technical Schools Bonds	October 29, 2020	3,615,000				2023	435,000	2.000	3,200,000
			2024	445,000	2.000				
			2025	455,000	2.000				
			2026	465,000	2.000				
			2027	475,000	2.000				
			2028	500,000	2.000				

COUNTY OF BERGEN
SCHEDULE OF GENERAL SERIAL BONDS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2022		Interest Rate (%)	Balance, December 31, 2021	Increased	Decreased	Balance, December 31, 2022
			Date	Amount					
County College Bonds	October 29, 2020	835,000	2023	70,000	2.000	785,000		60,000	725,000
			2024	75,000	2.000				
			2025	85,000	2.000				
			2026	95,000	2.000				
			2027	100,000	2.000				
			2028	100,000	2.000				
			2029	100,000	2.000				
			2030	100,000	2.000				
Taxable General Improvement Bonds	October 29, 2020	6,670,000	2023	610,000	2.000	6,100,000		590,000	5,510,000
			2024	630,000	2.000				
			2025	650,000	2.000				
			2026	670,000	2.000				
			2027	695,000	2.000				
			2028	730,000	2.000				
			2029	750,000	2.000				
			2030	775,000	2.000				
General Obligation Refunding Bonds	January 26, 2021	54,945,000	2023	3,765,000	0.273	53,940,000		3,830,000	50,110,000
			2024	7,060,000	0.429				
			2025	7,275,000	0.629				
			2026	7,115,000	0.809				
			2027	6,935,000	1.072				
			2028	6,815,000	1.272				
			2029	3,810,000	1.466				
			2030	3,715,000	1.536				
			2031	3,620,000	1.636				
			County Special Services/Technical Schools Refunding Bonds	January 26, 2021	3,880,000				
2024	855,000	0.429							
2025	540,000	0.629							
2026	530,000	0.809							
2027	515,000	1.072							
2028	500,000	1.272							
2029	130,000	1.466							

COUNTY OF BERGEN
SCHEDULE OF GENERAL SERIAL BONDS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2022		Interest Rate (%)	Balance, December 31, 2021	Increased	Decreased	Balance, December 31, 2022
			Date	Amount					
General Obligation Bonds	May 26, 2021	16,000,000	2023	615,000	2.000	16,000,000		600,000	15,400,000
			2024	630,000	2.000				
			2025	645,000	2.000				
			2026	660,000	2.000				
			2027	675,000	2.000				
			2028	700,000	2.000				
			2029	725,000	2.000				
			2030	750,000	2.000				
			2031	775,000	2.000				
			2032	800,000	2.000				
			2033	825,000	2.000				
			2034	850,000	2.000				
			2035	875,000	2.000				
			2036	900,000	2.000				
			2037	925,000	2.000				
			2038	950,000	2.000				
			2039	975,000	2.000				
			2040	1,000,000	2.000				
			2041	1,125,000	2.000				
			County College Bonds, Series B	May 26, 2021	2,050,000				
2024	145,000	2.000							
2025	150,000	2.000							
2026	160,000	2.000							
2027	170,000	2.000							
2028	175,000	2.000							
2029	180,000	2.000							
2030	185,000	2.000							
2031	195,000	2.000							
2032	210,000	2.000							
2033	220,000	2.000							

COUNTY OF BERGEN
SCHEDULE OF GENERAL SERIAL BONDS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2022		Interest Rate (%)	Balance, December 31, 2021	Increased	Decreased	Balance, December 31, 2022							
			Date	Amount												
County College Bonds, Series C	May 26, 2021	2,050,000	2023	135,000	2.000	2,050,000		125,000	1,925,000							
			2024	145,000	2.000											
			2025	150,000	2.000											
			2026	160,000	2.000											
			2027	170,000	2.000											
			2028	175,000	2.000											
			2029	180,000	2.000											
			2030	185,000	2.000											
			2031	195,000	2.000											
			2032	210,000	2.000											
			2033	220,000	2.000											
General Obligation Bonds	October 5, 2021	19,150,000	2023	2,025,000	2.000	19,150,000		2,000,000	17,150,000							
			2024	2,050,000	2.000											
			2025	2,075,000	2.000											
			2026	2,100,000	2.000											
			2027	2,125,000	2.000											
			2028	2,150,000	2.000											
			2029	2,200,000	2.000											
			2030	2,425,000	2.000											
			County Vocational/Technical Schools Bonds, Series B	October 5, 2021	1,855,000					2023	215,000	2.000	1,855,000		210,000	1,645,000
										2024	220,000	2.000				
2025	225,000	2.000														
2026	230,000	2.000														
2027	235,000	2.000														
2028	255,000	2.000														
2029	265,000	2.000														
County College Bonds, Series C	October 5, 2021	680,000	2023	100,000	2.000	680,000		90,000	590,000							
			2024	110,000	2.000											
			2025	115,000	2.000											
			2026	125,000	2.000											
			2027	140,000	2.000											

COUNTY OF BERGEN
SCHEDULE OF GENERAL SERIAL BONDS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2022		Interest Rate (%)	Balance, December 31, 2021	Increased	Decreased	Balance, December 31, 2022
			Date	Amount					
BCIA Governmental Loan Revenue Bonds, Series 2021	October 20, 2021	41,625,000	2023	565,000	0.513	41,625,000		775,000	40,850,000
			2024	570,000	0.832				
			2025	2,545,000	1.209				
			2026	2,540,000	1.459				
			2027	2,540,000	1.666				
			2028	2,545,000	1.816				
			2029	2,555,000	1.961				
			2030	2,580,000	2.071				
			2031	2,610,000	2.161				
			2032	2,620,000	2.251				
			2033	2,650,000	2.371				
			2034	2,675,000	2.431				
			2035	2,705,000	2.521				
			2036	2,730,000	2.601				
			2037	2,765,000	2.681				
			2038	2,805,000	2.761				
			2039	2,850,000	2.841				
County College Bonds, Series A	June 8, 2022	2,175,000	2023	130,000	4.000		2,175,000		2,175,000
			2024	140,000	4.000				
			2025	150,000	4.000				
			2026	160,000	4.000				
			2027	170,000	4.000				
			2028	180,000	4.000				
			2029	190,000	4.000				
			2030	200,000	4.000				
			2031	205,000	4.000				
			2032	210,000	4.000				
			2033	215,000	4.000				
2034	225,000	4.000							

COUNTY OF BERGEN
SCHEDULE OF GENERAL SERIAL BONDS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2022		Interest Rate (%)	Balance, December 31, 2021	Increased	Decreased	Balance, December 31, 2022							
			Date	Amount												
County College Bonds, Series B	June 8, 2022	2,175,000	2023	130,000	4.000		2,175,000		2,175,000							
			2024	140,000	4.000											
			2025	150,000	4.000											
			2026	160,000	4.000											
			2027	170,000	4.000											
			2028	180,000	4.000											
			2029	190,000	4.000											
			2030	200,000	4.000											
			2031	205,000	4.000											
			2032	210,000	4.000											
			2033	215,000	4.000											
			2034	225,000	4.000											
			General Improvement Bonds	October 19, 2022	22,400,000					2023	1,050,000	4.000		22,400,000		22,400,000
										2024	1,075,000	4.000				
2025	1,100,000	4.000														
2026	1,125,000	4.000														
2027	1,150,000	4.000														
2028	1,180,000	4.000														
2029	1,200,000	4.000														
2030	1,500,000	4.000														
2031	1,620,000	4.000														
2032	1,900,000	4.000														
2033	1,900,000	4.000														
2034	1,900,000	4.000														
2035	1,900,000	4.000														
2036	1,900,000	4.000														
County Vocational/Technical Schools Bonds	October 19, 2022	6,300,000	2023	620,000	4.000		6,300,000		6,300,000							
			2024	640,000	4.000											
			2025	660,000	4.000											
			2026	680,000	4.000											
			2027	700,000	4.000											
			2028	720,000	4.000											
			2031	770,000	4.000											

COUNTY OF BERGEN
SCHEDULE OF GENERAL SERIAL BONDS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Bonds Outstanding December 31, 2022		Interest Rate (%)	Balance, December 31, 2021	Increased	Decreased	Balance, December 31, 2022
			Date	Amount					
County College Bonds, Series C	October 19, 2022	1,300,000	2023	135,000	2.000		1,300,000		1,300,000
			2024	150,000	2.000				
			2025	165,000	2.000				
			2026	180,000	2.000				
			2027	205,000	2.000				
			2028	225,000	2.000				
			2029	240,000	2.000				
						\$ 574,347,000	34,350,000	61,621,000	547,076,000
						Cash	\$ 34,350,000		
								Budget Appropriations	\$ 61,621,000

COUNTY OF BERGEN
SCHEDULE OF ENVIRONMENTAL INFRASTRUCTURE TRUST LOAN PAYABLE
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Purpose	Date of Issue	Amount of Original Issue	Maturities of Loans Outstanding December 31, 2022		Interest Rate	Balance, December 31, 2021	Decreased
			Date	Principal			
Trust Portion	Oct. 2007	\$ 3,675,000				\$ 317,000	317,000
Loan Portion	Oct. 2007	3,708,149				54,802	54,802
						\$ <u>371,802</u>	<u>371,802</u>

COUNTY OF BERGEN
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2021	Increased	Decreased	Balance, December 31, 2022
00-05	DPW Roads Improvement & Equipment	7/10/2021	6/8/2022	6/8/2023	4.00%	\$ 51,000	51,000	51,000	51,000
00-05	DPW Roads Improvement & Equipment	10/20/2021	10/19/2022	10/19/2023	4.00%	39	39	39	39
06-09	DPW Various Improvements	12/12/2019				42,076		42,076	
06-16	Health and Human Services	12/12/2019	10/19/2022	10/19/2023	4.00%	10,672	65	10,672	65
06-16	Health and Human Services	7/15/2020	6/8/2022	6/8/2023	4.00%	9,200	9,200	9,200	9,200
06-16	Health and Human Services	7/10/2021	6/8/2022	6/8/2023	4.00%	15,900	15,900	15,900	15,900
06-20	Voc-Tech School Improvements	12/12/2019				139,898		139,898	
06-20	Voc-Tech School Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	89,200	89,200	89,200	89,200
06-21	Special Services Schools Improvements	6/8/2022	6/8/2022	6/8/2023	4.00%		5,550		5,550
06-29	DPW Roads and Bridges	7/10/2021	6/8/2022	6/8/2023	4.00%	55,000	55,000	55,000	55,000
07-28	Justice Center Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	20,000	20,000	20,000	20,000
07-28	Justice Center Improvements	10/20/2021	10/19/2022	10/19/2023	4.00%	6,100	6,100	6,100	6,100
07-29	Special Service School Improvements	12/12/2019				8,493		8,493	
07-29	Special Service School Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	18,100	18,100	18,100	18,100
07-29	Special Service School Improvements	10/19/2022	10/19/2022	10/19/2023	4.00%		133,700		133,700
07-30	Vocational School Improvements	12/12/2019				60,678		60,678	
07-30	Vocational School Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	63,000	63,000	63,000	63,000
07-33	Planning Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	104,469	1,500	104,469	1,500
07-33	Planning Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	31,000	31,000	31,000	31,000
07-43	Overpeck Landfill	12/12/2019				273		273	
08-13	Public Works Improvements	12/12/2019				16,513		16,513	
8-20/18-30/20-48	Renovations to Golf Courses	7/15/2020	6/8/2022	6/8/2023	4.00%	277,300	277,300	277,300	277,300
8-20/18-30/20-48	Renovations to Golf Courses	7/10/2021	6/8/2022	6/8/2023	4.00%	902,000	902,000	902,000	902,000
8-20/18-30/20-48	Renovations to Golf Courses	10/20/2021	10/19/2022	10/19/2023	4.00%	218,200	218,200	218,200	218,200
08-40/12-31	Special Services Schools Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	9,200	9,200	9,200	9,200
08-40/12-31	Special Services Schools Improvements	10/20/2021	10/19/2022	10/19/2023	4.00%	19	19	19	19
08-41	Bergen County Technical Schools	12/12/2019	10/19/2022	10/19/2023	4.00%	1,122,405	77,059	1,122,405	77,059
08-41	Bergen County Technical Schools	7/10/2021	6/8/2022	6/8/2023	4.00%	55,000	55,000	55,000	55,000
08-41	Bergen County Technical Schools	6/8/2022	6/8/2022	6/8/2023	4.00%		13,400		13,400
08-43	Public Works Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	8,278	2,650	8,278	2,650
08-43	Public Works Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	5,500	5,500	5,500	5,500
08-56	Property Acquisition & Infrastructure Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	45,921	7,500	45,921	7,500
08-56	Property Acquisition & Infrastructure Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	17,000	17,000	17,000	17,000
09-07	Administration / Finance Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	37,668	27,800	37,668	27,800

COUNTY OF BERGEN
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance,			Balance, December 31, 2022
						December 31, 2021	Increased	Decreased	
09-07	Administration / Finance Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	37,000	37,000	37,000	37,000
09-18/18-32	Golf Course Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	262,155	119,234	262,155	119,234
09-18/18-32	Golf Course Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	83,900	83,900	83,900	83,900
09-18/18-32	Golf Course Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	1,000	1,000	1,000	1,000
09-19/20-45	Law Enforcements Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	32,000	32,000	32,000	32,000
09-19/20-45	Law Enforcements Improvements	10/20/2021	10/19/2022	10/19/2023	4.00%	9,700	9,700	9,700	9,700
09-20	Public Works Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	61,652	53,200	61,652	53,200
09-20	Public Works Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	5,000	5,000	5,000	5,000
09-22	Public Works Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	12,649	3,900	12,649	3,900
09-22	Public Works Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	3,500	3,500	3,500	3,500
09-22	Public Works Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	49,000	49,000	49,000	49,000
09-25	Juvenile Detention Center	7/15/2020	6/8/2022	6/8/2023	4.00%	21,500	21,500	21,500	21,500
09-25	Juvenile Detention Center	10/20/2021	10/19/2022	10/19/2023	4.00%	14	14	14	14
10-12	Park Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	74,772	99	74,772	99
10-12	Park Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	108,800	108,800	108,800	108,800
10-13	Admin & Finance Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	160,179	11,000	160,179	11,000
10-13	Admin & Finance Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	96,500	96,500	96,500	96,500
10-13	Admin & Finance Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	30,000	30,000	30,000	30,000
10-15	Health & Human Services Improvements	12/12/2019				14,361		14,361	
10-16	Overpeck Phase II Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	365,792	183,700	365,792	183,700
10-16	Overpeck Phase II Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	76,300	76,300	76,300	76,300
10-16	Overpeck Phase II Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	1,324,000	1,324,000	1,324,000	1,324,000
10-20	Voc-Tech School Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	48,713	12,300	48,713	12,300
10-20	Voc-Tech School Improvements	10/19/2022	10/19/2022	10/19/2023	4.00%		24,200		24,200
10-28	Special Services School District Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	400	400	400	400
10-28	Special Services School District Improvements	10/20/2021	10/19/2022	10/19/2023	4.00%	93	93	93	93
10-29	Voc-Tech School Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	15,144	4,268	15,144	4,268
10-29	Voc-Tech School Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	10,000	10,000	10,000	10,000
11-02	Various Impr. Dept. Heath and Human Services	12/12/2019	10/19/2022	10/19/2023	4.00%	67,011	66	67,011	66
11-02	Various Impr. Dept. Heath and Human Services	7/10/2021	6/8/2022	6/8/2023	4.00%	5,700	5,700	5,700	5,700
11-04	Various Dept. Public Works Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	66,512	61,500	66,512	61,500
11-05	Various Impr. Bergen County Technical Shools	12/12/2019	10/19/2022	10/19/2023	4.00%	17,989	2,924	17,989	2,924
11-05	Various Impr. Bergen County Technical Shools	7/10/2021	6/8/2022	6/8/2023	4.00%	85,000	85,000	85,000	85,000
12-08	Admin and Finance Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	4,000	4,000	4,000	4,000
12-08	Admin and Finance Improvements	10/20/2021	10/19/2022	10/19/2023	4.00%	200	200	200	200

COUNTY OF BERGEN
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2021	Increased	Decreased	Balance, December 31, 2022
12-09	Park Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	129,378	61	129,378	61
12-09	Park Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	40,800	40,800	40,800	40,800
12-10	DPW Capital Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	274,090	90	274,090	90
12-10	DPW Capital Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	300	300	300	300
12-19/20-46	Law Enforcement Improvements	12/12/2019				107,216		107,216	
12-19/20-46	Law Enforcement Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	121,400	121,400	121,400	121,400
12-19/20-46	Law Enforcement Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	33,000	33,000	33,000	33,000
12-20	Health and Human Services Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	58,547	350	58,547	350
12-20	Health and Human Services Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	4,000	4,000	4,000	4,000
12-21	Bergen County College Ch. 12	12/12/2019				115		115	
12-21	Bergen County College Ch. 12	7/10/2021	6/8/2022	6/8/2023	4.00%	4,000	4,000	4,000	4,000
12-22	Special Services School Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	4,000	4,000	4,000	4,000
12-23	Vocational School Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	61,343	30,000	61,343	30,000
12-23	Vocational School Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	26,000	26,000	26,000	26,000
13-10	Park Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	226,803	96	226,803	96
13-10	Park Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	25,400	25,400	25,400	25,400
13-10	Park Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	7,300	7,300	7,300	7,300
13-11	Administration and Finance Equipment	12/12/2019				6,900		6,900	
13-11	Administration and Finance Equipment	7/15/2020	6/8/2022	6/8/2023	4.00%	27,000	27,000	27,000	27,000
13-11	Administration and Finance Equipment	7/10/2021	6/8/2022	6/8/2023	4.00%	5,000	5,000	5,000	5,000
13-12	Health and Human Services	12/12/2019				5,334		5,334	
13-12	Health and Human Services	7/15/2020	6/8/2022	6/8/2023	4.00%	700	700	700	700
13-12	Health and Human Services	7/10/2021	6/8/2022	6/8/2023	4.00%	31,000	31,000	31,000	31,000
13-13	DPW Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	139,188	9,900	139,188	9,900
13-13	DPW Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	24,900	24,900	24,900	24,900
13-13	DPW Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	21,000	21,000	21,000	21,000
13-13	DPW Improvements	6/8/2022	6/8/2022	6/8/2023	4.00%	10,900		10,900	10,900
13-15	Various Improvements to Technical Schools	12/12/2019	10/19/2022	10/19/2023	4.00%	92,200	43,000	92,200	43,000
13-15	Various Improvements to Technical Schools	7/10/2021	6/8/2022	6/8/2023	4.00%	176,000	176,000	176,000	176,000
13-16	Special Services School Improvements	12/12/2019				8,091		8,091	
13-22	Law Enforcement Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	281,793	700	281,793	700
13-22	Law Enforcement Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	53,400	53,400	53,400	53,400
13-22	Law Enforcement Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	10,000	10,000	10,000	10,000
14-19	Admin & Finance - Various Capital Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	105,723	700	105,723	700
14-19	Admin & Finance - Various Capital Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	4,500	4,500	4,500	4,500

COUNTY OF BERGEN
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2021	Increased	Decreased	Balance, December 31, 2022
14-19	Admin & Finance - Various Capital Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	1,000	1,000	1,000	1,000
14-20	Bergen Community College Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	74,300	300	74,300	300
14-20	Bergen Community College Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	1,271,000	1,271,000	1,271,000	1,271,000
14-21	Health and Human Services Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	337,148	600	337,148	600
14-21	Health and Human Services Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	1,000	1,000	1,000	1,000
14-21	Health and Human Services Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	55,000	55,000	55,000	55,000
14-22	Park Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	293,537	10,300	293,537	10,300
14-22	Park Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	380,000	380,000	380,000	380,000
14-22	Park Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	121,000	121,000	121,000	121,000
14-25	Technical Schools Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	375,465	800	375,465	800
14-25	Technical Schools Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	130,000	130,000	130,000	130,000
14-26	Special Service School Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	36,631	40	36,631	40
14-26	Special Service School Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	14,100	14,100	14,100	14,100
14-37	DPW - Rivervale Road	12/12/2019				20		20	
14-38	DPW - Zabriskie Street	12/12/2019	10/19/2022	10/19/2023	4.00%	200,394	196,300	200,394	196,300
14-38	DPW - Zabriskie Street	7/15/2020	6/8/2022	6/8/2023	4.00%	500	500	500	500
14-38	DPW - Zabriskie Street	7/10/2021	6/8/2022	6/8/2023	4.00%	50,000	50,000	50,000	50,000
14-38	DPW - Zabriskie Street	6/8/2022	6/8/2022	6/8/2023	4.00%		633,500		633,500
14-38	DPW - Zabriskie Street	10/19/2022	10/19/2022	10/19/2023	4.00%		237,500		237,500
15-15/19-28	Administration & Finance	12/12/2019	10/19/2022	10/19/2023	4.00%	142,347	65,000	142,347	65,000
15-15/19-28	Administration & Finance	7/15/2020	6/8/2022	6/8/2023	4.00%	28,800	28,800	28,800	28,800
15-15/19-28	Administration & Finance	7/10/2021	6/8/2022	6/8/2023	4.00%	292,000	292,000	292,000	292,000
15-16	Public Safety 911	12/12/2019	10/19/2022	10/19/2023	4.00%	3,322	87	3,322	87
15-16	Public Safety 911	7/15/2020	6/8/2022	6/8/2023	4.00%	4,700	4,700	4,700	4,700
15-17/20-26	Law Enforcement Improvements	10/20/2021	10/19/2022	10/19/2023	4.00%	38,410	38,410	38,410	38,410
15-17/20-26	Law Enforcement Improvements	6/8/2022	6/8/2022	6/8/2023	4.00%		122,200		122,200
15-23/20-36	Public Works	12/12/2019	10/19/2022	10/19/2023	4.00%	808,198	644,000	808,198	644,000
15-23/20-36	Public Works	7/15/2020	6/8/2022	6/8/2023	4.00%	81,900	81,900	81,900	81,900
15-23/20-36	Public Works	7/10/2021	6/8/2022	6/8/2023	4.00%	32,000	32,000	32,000	32,000
15-23/20-36	Public Works	10/19/2022	10/19/2022	10/19/2023	4.00%		9,500		9,500
15-24	Bergen County Community College	12/12/2019	10/19/2022	10/19/2023	4.00%	690,183	376	690,183	376
15-24	Bergen County Community College	7/10/2021	6/8/2022	6/8/2023	4.00%	45,000	45,000	45,000	45,000
15-26	Special Services School District Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	3,581	700	3,581	700
15-26	Special Services School District Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	2,000	2,000	2,000	2,000
15-27	Vocational School Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	91,760	28,000	91,760	28,000

COUNTY OF BERGEN
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2021	Increased	Decreased	Balance, December 31, 2022
15-27	Vocational School Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	24,000	24,000	24,000	24,000
15-29/17-06	Planning & Engineering Department	12/12/2019	10/19/2022	10/19/2023	4.00%	2,243,698	1,836,500	2,243,698	1,836,500
15-29/17-06	Planning & Engineering Department	7/15/2020	6/8/2022	6/8/2023	4.00%	472,800	472,800	472,800	472,800
15-29/17-06	Planning & Engineering Department	7/10/2021	6/8/2022	6/8/2023	4.00%	2,130,000	2,130,000	2,130,000	2,130,000
15-29/17-06	Planning & Engineering Department	6/8/2022	6/8/2022	6/8/2023	4.00%		1,560,000		1,560,000
15-29/17-06	Planning & Engineering Department	10/19/2022	10/19/2022	10/19/2023	4.00%		983,800		983,800
16-06	Planning & Economic Development	6/8/2022	6/8/2022	6/8/2023	4.00%		173,200		173,200
16-15/20-31	Admin and Finance - Various Capital Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	38,629	390	38,629	390
16-15/20-31	Admin and Finance - Various Capital Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	2,900	2,900	2,900	2,900
16-15/20-31	Admin and Finance - Various Capital Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	83,000	83,000	83,000	83,000
16-16/20-41	Human Services - Various Capital Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	64,266	15,600	64,266	15,600
16-16/20-41	Human Services - Various Capital Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	3,400	3,400	3,400	3,400
16-16/20-41	Human Services - Various Capital Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	12,000	12,000	12,000	12,000
16-16/20-41	Human Services - Various Capital Improvements	6/8/2022	6/8/2022	6/8/2023	4.00%		22,100		22,100
16-17	Health Department - Various Capital Improvements	12/12/2019				166,025		166,025	
16-17	Health Department - Various Capital Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	105,500	105,500	105,500	105,500
16-17	Health Department - Various Capital Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	4,000	4,000	4,000	4,000
16-18/19-04	Public Safety - Various Capital Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	377,509	78,300	377,509	78,300
16-18/19-04	Public Safety - Various Capital Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	247,500	247,500	247,500	247,500
16-18/19-04	Public Safety - Various Capital Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	64,000	64,000	64,000	64,000
16-18/19-04	Public Safety - Various Capital Improvements	6/8/2022	6/8/2022	6/8/2023	4.00%		45,500		45,500
16-19/20-27	Sheriff's Department - Various Capital Impr.	12/12/2019	10/19/2022	10/19/2023	4.00%	2,017,403	139,000	2,017,403	139,000
16-19/20-27	Sheriff's Department - Various Capital Impr.	7/15/2020	6/8/2022	6/8/2023	4.00%	362,600	362,600	362,600	362,600
16-19/20-27	Sheriff's Department - Various Capital Impr.	7/10/2021	6/8/2022	6/8/2023	4.00%	280,000	280,000	280,000	280,000
16-19/20-27	Sheriff's Department - Various Capital Impr.	6/8/2022	6/8/2022	6/8/2023	4.00%		16,100		16,100
16-20/17-07	Planning - Various Capital Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	3,579,375	1,038,300	3,579,375	1,038,300
16-20/17-07	Planning - Various Capital Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	994,900	994,900	994,900	994,900
16-20/17-07	Planning - Various Capital Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	1,555,000	1,555,000	1,555,000	1,555,000
16-20/17-07	Planning - Various Capital Improvements	6/8/2022	6/8/2022	6/8/2023	4.00%		286,500		286,500
16-20/17-07	Planning - Various Capital Improvements	10/19/2022	10/19/2022	10/19/2023	4.00%		70,900		70,900
16-22	Elections - Various Capital Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	7,590	4,103	7,590	4,103
16-22	Elections - Various Capital Improvements	7/15/2021	6/8/2022	6/8/2023	4.00%	21,000	21,000	21,000	21,000
16-22	Elections - Various Capital Improvements	10/19/2022	10/19/2022	10/19/2023	4.00%		5,600		5,600
16-23	Special Services School District Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	417,360	39,000	417,360	39,000
16-23	Special Services School District Improvements	7/15/2021	6/8/2022	6/8/2023	4.00%	434,000	434,000	434,000	434,000

COUNTY OF BERGEN
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2021	Increased	Decreased	Balance, December 31, 2022
16-24/20-37	DPW - Various Capital Improvements	12/12/2019				514,924		514,924	
16-24/20-37	DPW - Various Capital Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	81,400	81,400	81,400	81,400
16-24/20-37	DPW - Various Capital Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	151,000	151,000	151,000	151,000
16-25	Prosecutor's Office - Various Capital Impr.	12/12/2019	10/19/2022	10/19/2023	4.00%	371,237	816	371,237	816
16-25	Prosecutor's Office - Various Capital Impr.	7/15/2020	6/8/2022	6/8/2023	4.00%	403,600	403,600	403,600	403,600
16-26/20-43	Parks Department - Various Capital Impr.	12/12/2019	10/19/2022	10/19/2023	4.00%	675,227	22,000	675,227	22,000
16-26/20-43	Parks Department - Various Capital Impr.	7/15/2020	6/8/2022	6/8/2023	4.00%	109,600	109,600	109,600	109,600
16-26/20-43	Parks Department - Various Capital Impr.	7/10/2021	6/8/2022	6/8/2023	4.00%	135,000	135,000	135,000	135,000
16-26/20-43	Parks Department - Various Capital Impr.	6/8/2022	6/8/2022	6/8/2023	4.00%		48,100		48,100
17-01	Administration and Finance Improvements	12/12/2019				30		30	
17-08/20-34	Law Enforcement Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	3,398,918	1,452,200	3,398,918	1,452,200
17-08/20-34	Law Enforcement Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	1,951,300	1,951,300	1,951,300	1,951,300
17-08/20-34	Law Enforcement Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	1,718,000	1,718,000	1,718,000	1,718,000
17-08/20-34	Law Enforcement Improvements	6/8/2022	6/8/2022	6/8/2023	4.00%		465,000		465,000
17-08/20-34	Law Enforcement Improvements	10/19/2022	10/19/2022	10/19/2023	4.00%		25,800		25,800
17-10/17-26/20-32	Administration and Finance - Various Capital Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	776,330	9,400	776,330	9,400
17-10/17-26/20-32	Administration and Finance - Various Capital Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	200	200	200	200
17-10/17-26/20-32	Administration and Finance - Various Capital Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	54,000	54,000	54,000	54,000
17-10/17-26/20-32	Administration and Finance - Various Capital Improvements	6/8/2022	6/8/2022	6/8/2023	4.00%		93,900		93,900
17-11/20-42	Parks and Golf - Various Capital Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	980,673	139,200	980,673	139,200
17-11/20-42	Parks and Golf - Various Capital Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	196,500	196,500	196,500	196,500
17-11/20-42	Parks and Golf - Various Capital Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	305,000	305,000	305,000	305,000
17-11/20-42	Parks and Golf - Various Capital Improvements	6/8/2022	6/8/2022	6/8/2023	4.00%		408,600		408,600
17-12	Board of Elections Improvements	12/12/2019				11,035		11,035	
17-13	Human Services - Various Capital Improvements	12/12/2019				230,664		230,664	
17-16	Planning & Engineering Department	12/12/2019	10/19/2022	10/19/2023	4.00%	1,437,085	1,225,000	1,437,085	1,225,000
17-16	Planning & Engineering Department	7/15/2020	6/8/2022	6/8/2023	4.00%	446,100	446,100	446,100	446,100
17-16	Planning & Engineering Department	7/10/2021	6/8/2022	6/8/2023	4.00%	318,000	318,000	318,000	318,000
17-16	Planning & Engineering Department	6/8/2022	6/8/2022	6/8/2023	4.00%		1,312,000		1,312,000
17-16	Planning & Engineering Department	10/19/2022	10/19/2022	10/19/2023	4.00%		769,600		769,600

COUNTY OF BERGEN
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2021	Increased	Decreased	Balance, December 31, 2022
17-17/19-29/20-30	Public Safety - Various Capital Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	886,779	971	886,779	971
17-17/19-29/20-30	Public Safety - Various Capital Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	664,700	664,700	664,700	664,700
17-17/19-29/20-30	Public Safety - Various Capital Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	5,000	5,000	5,000	5,000
17-17/19-29/20-30	Public Safety - Various Capital Improvements	6/8/2022	6/8/2022	6/8/2023	4.00%		26,400		26,400
17-19	Health Department - Various Capital Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	261,500	55	261,500	55
17-19	Health Department - Various Capital Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	15,500	15,500	15,500	15,500
17-23	Special Services School/Vocational/Technical School Impr.	12/12/2019	10/19/2022	10/19/2023	4.00%	2,719,411	53,100	2,719,411	53,100
17-23	Special Services School/Vocational/Technical School Impr.	7/10/2021	6/8/2022	6/8/2023	4.00%	848,000	848,000	848,000	848,000
17-23	Special Services School/Vocational/Technical School Impr.	6/8/2022	6/8/2022	6/8/2023	4.00%		54,400		54,400
17-30	Public Safety - Various Capital Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	195,822	100	195,822	100
17-30	Public Safety - Various Capital Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	2,900	2,900	2,900	2,900
18-02	Bergen County Community College	12/12/2019	10/19/2022	10/19/2023	4.00%	536,736	400	536,736	400
18-02	Bergen County Community College	7/10/2021	6/8/2022	6/8/2023	4.00%	582,000	582,000	582,000	582,000
18-05	Bergen County Community College	10/20/2021	10/19/2022	10/19/2023	4.00%	480,900	480,900	480,900	480,900
18-05	Bergen County Community College	6/8/2022	6/8/2022	6/8/2023	4.00%		264,400		264,400
18-07	Sheriff/Jail/BCI	12/12/2019				1,956,051		1,956,051	
18-07	Sheriff/Jail/BCI	6/8/2022	6/8/2022	6/8/2023	4.00%		1,584,600		1,584,600
18-07	Sheriff/Jail/BCI	10/19/2022	10/19/2022	10/19/2023	4.00%		145,300		145,300
18-09	Administration & Finance	12/12/2019	10/19/2022	10/19/2023	4.00%	1,269,969	16,700	1,269,969	16,700
18-09	Administration & Finance	7/15/2020	6/8/2022	6/8/2023	4.00%	284,400	284,400	284,400	284,400
18-09	Administration & Finance	7/10/2021	6/8/2022	6/8/2023	4.00%	276,000	276,000	276,000	276,000
18-09	Administration & Finance	6/8/2022	6/8/2022	6/8/2023	4.00%		122,800		122,800
18-09	Administration & Finance	10/19/2022	10/19/2022	10/19/2023	4.00%		11,800		11,800
18-10	Parks and Golf - Various Capital Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	96,900	96,900	96,900	96,900
18-10	Parks and Golf - Various Capital Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	696,000	696,000	696,000	696,000
18-10	Parks and Golf - Various Capital Improvements	10/20/2021	10/19/2022	10/19/2023	4.00%	1,300	1,300	1,300	1,300
18-10	Parks and Golf - Various Capital Improvements	6/8/2022	6/8/2022	6/8/2023	4.00%		137,400		137,400
18-10	Parks and Golf - Various Capital Improvements	10/19/2022	10/19/2022	10/19/2023	4.00%		468,700		468,700
18-11	Planning & Engineering Department	7/10/2021	6/8/2022	6/8/2023	4.00%	45,000	45,000	45,000	45,000
18-11	Planning & Engineering Department	10/20/2021	10/19/2022	10/19/2023	4.00%	400	400	400	400
18-12	DPW - Various Capital Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	7,928,500	7,928,500	7,928,500	7,928,500

COUNTY OF BERGEN
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2021	Increased	Decreased	Balance, December 31, 2022
18-17	Public Safety - Various Capital Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	604,000	604,000	604,000	604,000
18-17	Public Safety - Various Capital Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	1,793,000	1,793,000	1,793,000	1,793,000
18-17	Public Safety - Various Capital Improvements	10/20/2021	10/19/2022	10/19/2023	4.00%	493,400	493,400	493,400	493,400
18-17	Public Safety - Various Capital Improvements	6/8/2022	6/8/2022	6/8/2023	4.00%		602,800		602,800
18-17	Public Safety - Various Capital Improvements	10/19/2022	10/19/2022	10/19/2023	4.00%		652,900		652,900
18-18	County Clerk	12/12/2019				14,991		14,991	
18-18	County Clerk	7/15/2020	6/8/2022	6/8/2023	4.00%	71,600	71,600	71,600	71,600
18-18	County Clerk	7/10/2021	6/8/2022	6/8/2023	4.00%	9,000	9,000	9,000	9,000
18-19	Prosecutor's Office - Various Capital Impr.	12/12/2019	10/19/2022	10/19/2023	4.00%	315,157	308,600	315,157	308,600
18-19	Prosecutor's Office - Various Capital Impr.	7/15/2020	6/8/2022	6/8/2023	4.00%	138,500	138,500	138,500	138,500
18-19	Prosecutor's Office - Various Capital Impr.	7/10/2021	6/8/2022	6/8/2023	4.00%	857,000	857,000	857,000	857,000
18-20/20-39	Health	12/12/2019	10/19/2022	10/19/2023	4.00%	448,811	188,000	448,811	188,000
18-20/20-39	Health	7/15/2020	6/8/2022	6/8/2023	4.00%	227,200	227,200	227,200	227,200
18-20/20-39	Health	7/10/2021	6/8/2022	6/8/2023	4.00%	243,000	243,000	243,000	243,000
18-20/20-39	Health	6/8/2022	6/8/2022	6/8/2023	4.00%		219,700		219,700
18-20/20-39	Health	10/19/2022	10/19/2022	10/19/2023	4.00%		100,600		100,600
18-21	Human Services - Various Capital Improvements	12/12/2019	10/19/2022	10/19/2023	4.00%	220,991	560	220,991	560
18-21	Human Services - Various Capital Improvements	7/15/2020	6/8/2022	6/8/2023	4.00%	25,000	25,000	25,000	25,000
18-21	Human Services - Various Capital Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	33,000	33,000	33,000	33,000
18-21	Human Services - Various Capital Improvements	10/19/2022	10/19/2022	10/19/2023	4.00%		25,900		25,900
18-22	Special Services & Vo Tech School	12/12/2019	10/19/2022	10/19/2023	4.00%	1,902,647	653,300	1,902,647	653,300
18-22	Special Services & Vo Tech School	7/10/2021	6/8/2022	6/8/2023	4.00%	3,266,000	3,266,000	3,266,000	3,266,000
18-22	Special Services & Vo Tech School	6/8/2022	6/8/2022	6/8/2023	4.00%		195,100		195,100
18-22	Special Services & Vo Tech School	10/19/2022	10/19/2022	10/19/2023	4.00%		101,100		101,100
18-23	Bergen County Community College	7/10/2021	6/8/2022	6/8/2023	4.00%	125,000	125,000	125,000	125,000
18-23	Bergen County Community College	10/20/2021	10/19/2022	10/19/2023	4.00%	271,200	271,200	271,200	271,200
18-23	Bergen County Community College	6/8/2022	6/8/2022	6/8/2023	4.00%		577,600		577,600
18-27	Planning & Engineering Department	12/12/2019	10/19/2022	10/19/2023	4.00%	394,304	160	394,304	160
18-27	Planning & Engineering Department	7/15/2020	6/8/2022	6/8/2023	4.00%	92,800	92,800	92,800	92,800
18-27	Planning & Engineering Department	7/10/2021	6/8/2022	6/8/2023	4.00%	126,000	126,000	126,000	126,000
18-27	Planning & Engineering Department	6/8/2022	6/8/2022	6/8/2023	4.00%		213,500		213,500
18-29	Parks & Golf Division	7/10/2021	6/8/2022	6/8/2023	4.00%	370,000	370,000	370,000	370,000
18-29	Parks & Golf Division	10/20/2021	10/19/2022	10/19/2023	4.00%	33,800	33,800	33,800	33,800
18-29	Parks & Golf Division	6/8/2022	6/8/2022	6/8/2023	4.00%		91,900		91,900
18-29	Parks & Golf Division	10/19/2022	10/19/2022	10/19/2023	4.00%		418,400		418,400

COUNTY OF BERGEN
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance,			Balance, December 31, 2022
						December 31, 2021	Increased	Decreased	
18-33	Special Servcies & Vo Tech School	12/12/2019	10/19/2022	10/19/2023	4.00%	124,295	100	124,295	100
18-33	Special Servcies & Vo Tech School	7/10/2021	6/8/2022	6/8/2023	4.00%	105,000	105,000	105,000	105,000
18-34	Administration & Finance	12/12/2019	10/19/2022	10/19/2023	4.00%	2,984,035	13,937	2,984,035	13,937
18-34	Administration & Finance	7/15/2020	6/8/2022	6/8/2023	4.00%	337,000	337,000	337,000	337,000
18-34	Administration & Finance	7/10/2021	6/8/2022	6/8/2023	4.00%	366,000	366,000	366,000	366,000
18-36	Prosecutor's Office - Various Capital Impr.	7/10/2021	6/8/2022	6/8/2023	4.00%	243,000	243,000	243,000	243,000
18-36	Prosecutor's Office - Various Capital Impr.	10/20/2021	10/19/2022	10/19/2023	4.00%	37,500	37,500	37,500	37,500
18-36	Prosecutor's Office - Various Capital Impr.	6/8/2022	6/8/2022	6/8/2023	4.00%		24,800		24,800
18-36	Prosecutor's Office - Various Capital Impr.	10/19/2022	10/19/2022	10/19/2023	4.00%		112,100		112,100
19-03	Planning & Engineering Department	7/15/2020	6/8/2022	6/8/2023	4.00%	510,300	510,300	510,300	510,300
19-03	Planning & Engineering Department	7/10/2021	6/8/2022	6/8/2023	4.00%	300,000	300,000	300,000	300,000
19-03	Planning & Engineering Department	10/20/2021	10/19/2022	10/19/2023	4.00%	21,000	21,000	21,000	21,000
19-03	Planning & Engineering Department	6/8/2022	6/8/2022	6/8/2023	4.00%		19,700		19,700
19-11/19/27	DPW - Various Capital Improvements	10/20/2021	10/19/2022	10/19/2023	4.00%	5,000,000	5,000,000	5,000,000	5,000,000
19-12	IT/Health/Human Svcs/Public Safety	7/15/2020	6/8/2022	6/8/2023	4.00%	987,200	987,200	987,200	987,200
19-12	IT/Health/Human Svcs/Public Safety	7/10/2021	6/8/2022	6/8/2023	4.00%	1,666,000	1,666,000	1,666,000	1,666,000
19-12	IT/Health/Human Svcs/Public Safety	10/20/2021	10/19/2022	10/19/2023	4.00%	278,800	278,800	278,800	278,800
19-12	IT/Health/Human Svcs/Public Safety	6/8/2022	6/8/2022	6/8/2023	4.00%		293,800		293,800
19-12	IT/Health/Human Svcs/Public Safety	10/19/2022	10/19/2022	10/19/2023	4.00%		229,800		229,800
19-13	Parks & Golf Division	7/15/2020	6/8/2022	6/8/2023	4.00%	152,400	152,400	152,400	152,400
19-13	Parks & Golf Division	7/10/2021	6/8/2022	6/8/2023	4.00%	562,000	562,000	562,000	562,000
19-13	Parks & Golf Division	10/20/2021	10/19/2022	10/19/2023	4.00%	684,400	684,400	684,400	684,400
19-13	Parks & Golf Division	6/8/2022	6/8/2022	6/8/2023	4.00%		529,400		529,400
19-13	Parks & Golf Division	10/19/2022	10/19/2022	10/19/2023	4.00%		1,834,400		1,834,400
19-14	Speical Services/Technical Schools	7/10/2021	6/8/2022	6/8/2023	4.00%	2,485,000	2,485,000	2,485,000	2,485,000
19-14	Speical Services/Technical Schools	10/20/2021	10/19/2022	10/19/2023	4.00%	905,600	905,600	905,600	905,600
19-14	Speical Services/Technical Schools	6/8/2022	6/8/2022	6/8/2023	4.00%		565,100		565,100
19-14	Speical Services/Technical Schools	10/19/2022	10/19/2022	10/19/2023	4.00%		25,100		25,100
19-15	Planning & Engineering Department	10/19/2022	10/19/2022	10/19/2023	4.00%		1,021,000		1,021,000
19-17	Surrogate/County Clerk/Superintendent of Schools	10/20/2021	10/19/2022	10/19/2023	4.00%	70,200	70,200	70,200	70,200
19-17	Surrogate/County Clerk/Superintendent of Schools	10/19/2022	10/19/2022	10/19/2023	4.00%		36,800		36,800
19-18	Prosecutor's Office/Sheriff	7/10/2021	6/8/2022	6/8/2023	4.00%	1,205,000	1,205,000	1,205,000	1,205,000
19-18	Prosecutor's Office/Sheriff	10/20/2021	10/19/2022	10/19/2023	4.00%	267,100	267,100	267,100	267,100
19-18	Prosecutor's Office/Sheriff	6/8/2022	6/8/2022	6/8/2023	4.00%		902,400		902,400
19-18	Prosecutor's Office/Sheriff	10/19/2022	10/19/2022	10/19/2023	4.00%		187,900		187,900

COUNTY OF BERGEN
SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31, 2021	Increased	Decreased	Balance, December 31, 2022
19-20/20-33	Public Safety - Operations	7/10/2021	6/8/2022	6/8/2023	4.00%	3,183,000	3,183,000	3,183,000	3,183,000
19-20/20-33	Public Safety - Operations	10/20/2021	10/19/2022	10/19/2023	4.00%	1,093,700	1,093,700	1,093,700	1,093,700
19-20/20-33	Public Safety - Operations	6/8/2022	6/8/2022	6/8/2023	4.00%		178,500		178,500
19-31	Superintendent of Elections/County Clerk	7/10/2021	6/8/2022	6/8/2023	4.00%	164,000	164,000	164,000	164,000
19-31	Superintendent of Elections/County Clerk	6/8/2022	6/8/2022	6/8/2023	4.00%		166,300		166,300
20-01	DPW (General Services) - 133 River Street	7/10/2021	6/8/2022	6/8/2023	4.00%	1,725,000	1,725,000	1,725,000	1,725,000
20-01	DPW (General Services) - 133 River Street	10/20/2021	10/19/2022	10/19/2023	4.00%	62,700	62,700	62,700	62,700
20-01	DPW (General Services) - 133 River Street	10/19/2022	10/19/2022	10/19/2023	4.00%		19,100		19,100
20-04	Health Department - Various Capital Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	44,000	44,000	44,000	44,000
20-04	Health Department - Various Capital Improvements	10/20/2021	10/19/2022	10/19/2023	4.00%	100	100	100	100
20-04	Health Department - Various Capital Improvements	6/8/2022	6/8/2022	6/8/2023	4.00%		33,600		33,600
20-04	Health Department - Various Capital Improvements	10/19/2022	10/19/2022	10/19/2023	4.00%		179,300		179,300
20-05	Human Services - Various Capital Improvements	10/20/2021	10/19/2022	10/19/2023	4.00%	3,800	3,800	3,800	3,800
20-05	Human Services - Various Capital Improvements	10/19/2022	10/19/2022	10/19/2023	4.00%		13,800		13,800
20-06	Parks & Golf Division	7/10/2021	6/8/2022	6/8/2023	4.00%	175,000	175,000	175,000	175,000
20-06	Parks & Golf Division	10/20/2021	10/19/2022	10/19/2023	4.00%	192,000	192,000	192,000	192,000
20-06	Parks & Golf Division	6/8/2022	6/8/2022	6/8/2023	4.00%		85,500		85,500
20-06	Parks & Golf Division	10/19/2022	10/19/2022	10/19/2023	4.00%		8,800		8,800
20-09	Board of Elections Improvements	10/20/2021	10/19/2022	10/19/2023	4.00%	112,800	112,800	112,800	112,800
20-13	Special Services/Technical Schools	7/10/2021	6/8/2022	6/8/2023	4.00%	131,000	131,000	131,000	131,000
20-13	Special Services/Technical Schools	10/20/2021	10/19/2022	10/19/2023	4.00%	1,588,600	1,588,600	1,588,600	1,588,600
20-13	Special Services/Technical Schools	6/8/2022	6/8/2022	6/8/2023	4.00%		1,454,000		1,454,000
20-13	Special Services/Technical Schools	10/19/2022	10/19/2022	10/19/2023	4.00%		452,600		452,600
20-17	Parks & Golf Division	7/10/2021	6/8/2022	6/8/2023	4.00%	235,000	235,000	235,000	235,000
20-17	Parks & Golf Division	10/20/2021	10/19/2022	10/19/2023	4.00%	670,000	670,000	670,000	670,000
20-17	Parks & Golf Division	6/8/2022	6/8/2022	6/8/2023	4.00%		652,600		652,600
20-17	Parks & Golf Division	10/19/2022	10/19/2022	10/19/2023	4.00%		125,500		125,500
20-19	Public Safety	7/10/2021	6/8/2022	6/8/2023	4.00%	4,000	4,000	4,000	4,000
20-19	Public Safety	10/20/2021	10/19/2022	10/19/2023	4.00%	481,300	481,300	481,300	481,300
20-19	Public Safety	6/8/2022	6/8/2022	6/8/2023	4.00%		614,000		614,000
20-19	Public Safety	10/19/2022	10/19/2022	10/19/2023	4.00%		523,800		523,800
20-20	Health Department - Various Capital Improvements	7/10/2021	6/8/2022	6/8/2023	4.00%	24,000	24,000	24,000	24,000
20-20	Health Department - Various Capital Improvements	10/20/2021	10/19/2022	10/19/2023	4.00%	5,900	5,900	5,900	5,900
20-20	Health Department - Various Capital Improvements	10/19/2022	10/19/2022	10/19/2023	4.00%		18,000		18,000
20-21	Information Technology	10/20/2021	10/19/2022	10/19/2023	4.00%	605,268	605,268	605,268	605,268

COUNTY OF BERGEN
 SCHEDULE OF BOND ANTICIPATION NOTES PAYABLE
 GENERAL CAPITAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

Ordinance Number	Improvement Description	Date of Original Issue	Date of Issue	Date of Maturity	Interest Rate	Balance, December 31,			Balance, December 31, 2022
						2021	Increased	Decreased	
20-21	Information Technology	6/8/2022	6/8/2022	6/8/2023	4.00%		238,500		238,500
20-21	Information Technology	10/19/2022	10/19/2022	10/19/2023	4.00%		78,500		78,500
20-22	Clerk to the Board	7/10/2021	6/8/2022	6/8/2023	4.00%	82,100	82,100	82,100	82,100
20-22	Clerk to the Board	10/20/2021	10/19/2022	10/19/2023	4.00%	8,100	8,100	8,100	8,100
20-23	Sherif	10/20/2021	10/19/2022	10/19/2023	4.00%	370,000	370,000	370,000	370,000
20-23	Sherif	6/8/2022	6/8/2022	6/8/2023	4.00%		113,100		113,100
20-24	Prosecutor	10/20/2021	10/19/2022	10/19/2023	4.00%	2,130,000	2,130,000	2,130,000	2,130,000
21-14	Information Technology	6/8/2022	6/8/2022	6/8/2023	4.00%		11,100		11,100
21-14	Information Technology	10/19/2022	10/19/2022	10/19/2023	4.00%		19,700		19,700
21-17	Public Safety	10/19/2022	10/19/2022	10/19/2023	4.00%		652,400		652,400
21-19	Parks & Golf Division	10/19/2022	10/19/2022	10/19/2023	4.00%		144,700		144,700
21-22	Special Services Schools Improvements	6/8/2022	6/8/2022	6/8/2023	4.00%		254,250		254,250
21-22	Special Services Schools Improvements	10/19/2022	10/19/2022	10/19/2023	4.00%		70,000		70,000
21-23	Vocational Schools	6/8/2022	6/8/2022	6/8/2023	4.00%		316,200		316,200
21-23	Vocational Schools	10/19/2022	10/19/2022	10/19/2023	4.00%		89,800		89,800
21-24	Prosecutor	10/19/2022	10/19/2022	10/19/2023	4.00%		987,300		987,300
21-25	Sheriff	10/19/2022	10/19/2022	10/19/2023	4.00%		54,700		54,700
22-01	DPW - Animal Shelter	10/19/2022	10/19/2022	10/19/2023	4.00%		396,000		396,000
07-35	BRMC - Various Capital Improvements	7/15/2020	6/8/2022	6/8/2023	3.00%	2,900	2,900	2,900	2,900
14-12	BRMC - Various Capital Improvements	7/15/2020	6/8/2022	6/8/2023	3.00%	66,600	66,600	66,600	66,600
15-35	Bergen Regional Medical Center	7/15/2020	6/8/2022	6/8/2023	3.00%	150,000	150,000	150,000	150,000
16-04	Self Insurance Reserves	7/15/2020	6/8/2022	6/8/2023	3.00%	16,824,000	16,824,000	16,824,000	16,824,000
16-04	Self Insurance Reserves	6/8/2022	6/8/2022	6/8/2023	3.00%		475,000		475,000
16-21	Bergen Regional Medical Center - Various Impr	7/15/2020	6/8/2022	6/8/2023	3.00%	1,956,500	1,956,500	1,956,500	1,956,500
						<u>\$ 127,500,000</u>	<u>125,180,000</u>	<u>127,500,000</u>	<u>125,180,000</u>
						Cash \$ 27,701,400			
						Paydown on Notes 21,400			
						Deferred Charges Unfunded 30,000,000			
						Renewed <u>97,478,600</u> <u>97,478,600</u>			
						<u>\$ 125,180,000</u>	<u>127,500,000</u>		

COUNTY OF BERGEN
SCHEDULE OF CAPITAL IMPROVEMENT FUND
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021	\$	4,378,392
Increased by:		
Current Year Budget Appropriation		3,500,000
		7,878,392
Decreased by:		
Appropriated to Finance Improvement Authorizations		4,741,403
Balance: December 31, 2022	\$	3,136,989

COUNTY OF BERGEN
 SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
 GENERAL CAPITAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

ORD. NO.	Improvement Description	ORDINANCE Date	Amount	Balance, December 31, 2021		2022 Authorizations	Paid or Charged	Balance, December 31, 2022	
				Funded	Unfunded			Funded	Unfunded
00-33	DPW Bridge Improvements	11/8/2000	9,208,500				(339)	339	
02-09	DPW Road Improvements	6/5/2002	7,181,000	\$ 73,122			73,122		
02-19	Various Bridge Improvements	6/19/2002	1,374,279	2,093				2,093	
03-15	DPW - Roads	7/16/2003	7,181,000	62,786			62,786		
03-38	Bridge Improvements - DOT	10/15/2003	7,366,500	103,122				103,122	
05-12	Public Works Improvements	6/1/2005	7,953,000		14,398				14,398
05-36	DPW Drainage Improvements	11/22/2005	11,400,000		63,043				63,043
06-21	Special Service School Improvements	6/7/2006	1,811,000		5,556		5,556		
06-26	Voc-Tech School Improvements	9/6/2006	4,406,000		1,211		1,211		
06-29	DPW Roads and Bridges	9/6/2006	3,740,000		97,683		(170,135)	115,135	152,683
07-15	Bergen Community College	4/18/2007	6,000,000	5,870				5,870	
07-29	Special Service School Improvements	6/20/2007	1,867,000		139,274		133,724		5,550
07-30	Vocational School Improvements	7/11/2007	4,639,420		14,638				14,638
08-13	Public Works Improvements	5/21/2008	8,623,000		250,000				250,000
08-20/18-30/ 20-48	Renovations to Golf Courses	6/4/2008	3,228,000		49,765		49,765		
08-38	Various Law Enforcement Improvements	6/18/2008	3,837,000		342				342
08-41	Bergen County Technical Schools	8/13/2008	10,084,080		16,811		13,764		3,047
08-43	Public Works Improvements	8/13/2008	5,200,000		77				77
08-46	Various Road Improvement Projects	8/13/2008	8,145,000	65,354			65,354		
08-56	Property Acquisition & Infrastructure Improv.	11/25/2008	4,000,000		3,089				3,089
09-01	Juvenile Detention Center	2/18/2009	3,160,000		56,268				56,268
09-07	Administration / Finance Improvements	4/1/2009	1,409,000		11,576		1,125		10,451
09-18/18-32	Golf Course Improvements	6/24/2009	3,003,000		6,147		5,780		367
09-19/20-45	Law Enforcements Improvements	6/24/2009	5,776,000		40,778		11,198		29,580
09-20	Public Works Improvements	6/24/2009	8,215,000		1,000,978		(22,434)		1,023,412
09-22	Public Works Improvements	7/15/2009	4,126,000		26,538				26,538
09-23	Road Resurfacing	7/15/2009	8,145,000	200,720			200,720		
10-09	Road Improvements	5/5/2010	8,103,000	272,820			272,820		
10-13	Admin & Finance Improvements	7/7/2010	1,681,000		207,238		157,238		50,000
10-16	Overpeck Phase II Improvements	7/7/2010	14,200,000		2,387,000				2,387,000
10-17	Department of Public Works Improvements	7/7/2010	8,712,000		75,737				75,737
10-20	Voc-Tech School Improvements	8/4/2010	2,033,000		37,815		24,270		13,545
10-35	DOT Road Improvements	12/8/2010	10,225,000	2,349,058			2,349,058		
11-04	Various Dept. Public Works Improvements	9/7/2011	5,670,000		12				12

COUNTY OF BERGEN
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

ORD. NO.	Improvement Description	ORDINANCE Date	Amount	Balance, December 31, 2021		2022 Authorizations	Paid or Charged	Balance, December 31, 2022	
				Funded	Unfunded			Funded	Unfunded
11-08	Various Dept. Department of Public Works	9/21/2011	3,900,000	573,254	2,238,810			573,254	2,238,810
11-16	Department of Public Works (DOT)	12/7/2011	8,103,000	109,062			109,062		
12-01	ERI Refunding Bond - County	2/15/2012	9,749,000		5,000				5,000
12-02	ERI Refunding Bond - Social Services	2/15/2012	949,000		8,000				8,000
12-03	ERI Refunding Bond - School	2/15/2012	878,000		2,000				2,000
12-05	Refunding 2003 General Improvement		21,000,000		2,840,000				2,840,000
12-10	DPW Capital Improvements	4/4/2012	4,515,000		13				13
12-11	DPW DOT Midland Park Bridge		1,000,000	17,763				17,763	
12-12	DPW DOT Allendale Bridge		1,000,000	125,389				125,389	
12-19/20-46	Law Enforcement Improvements	7/11/2012	6,232,000		52,375		(17,278)		69,653
12-21	Bergen Community College Ch. 12	7/11/2012	1,000,000		95				95
12-23	Vocational School Improvements	7/11/2012	750,000		20				20
12-24	DPW NJDOT 2012	7/11/2012	8,103,000	760,584			760,584		
12-35/14-10/									
17-02	Justice Center and DPW Garage	12/5/2012	147,000,000		1,121,648		250,646		871,002
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	348,158			113,202	234,956	
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			13,114	300,238	
13-11	Administration and Finance Improvements	6/19/2013	1,298,000		60,181		12,131		48,050
13-12	Health and Human Services	6/19/2013	1,498,650		39,333		39,333		
13-13	DPW Improvements	6/19/2013	12,975,000		20,209		136		20,073
13-15	Various Improvements to Technical School	7/10/2013	1,268,000		3,245				3,245
13-17	Bergen Community College	7/10/2013	1,000,000	248	509,004		2,762		506,490
13-18	Bergen Community College Ch. 12	7/10/2013	4,250,000	35,025			25	35,000	
13-22	Law Enforcement Improvements	9/17/2013	4,600,000		201,138		51		201,087
14-02/15-32/									
20-47	DPW NJDOT 2014	3/4/2014	6,605,000	1,236,439			1,236,439		
14-04	DPW - FEMA Hazard Mitigation Grant	3/4/2014	3,500,000	1,722,372			1,311,577	410,795	
14-19	Admin & Finance - Various Capital Improvements	9/3/2014	1,360,385		478,000		423,000		55,000
14-20	Bergen County Community Improvements	9/3/2014	3,625,000		2,670				2,670
14-21	Health and Human Services	9/3/2014	2,567,025		48,504				48,504
14-23	Law Enforcement Improvements	9/3/2014	6,099,700	286,194			5,370	280,824	
14-24	DPW	9/3/2014	10,381,000	31,250			13,495	17,755	
14-25	BC - Technical Schools	9/17/2014	1,205,000		16,532		2,960		13,572

COUNTY OF BERGEN
 SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
 GENERAL CAPITAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

ORD. NO.	Improvement Description	ORDINANCE		Balance, December 31, 2021		2022 Authorizations	Paid or Charged	Balance, December 31, 2022	
		Date	Amount	Funded	Unfunded			Funded	Unfunded
14-29	Planning	10/7/2014	1,225,000		50,000				50,000
14-37	DPW - Rivervale Road	12/15/2014	5,829,000		1,032,080				1,032,080
14-38	DPW - Zabriskie Street	12/15/2014	1,785,000		285,250				285,250
15-15/19-28	Admin & Finance Improvements	8/5/2015	4,171,380		396,959		193,594		203,365
15-16	Public Safety 911	9/2/2015	3,135,000		141,878				141,878
15-17/20-26	Law Enforcement Improvements	9/2/2015	7,571,708		125,140		74,877		50,263
15-22/20-40	Health & Human Services Improvements	9/30/2015	1,772,000	44,439	3,393		16,832	27,607	3,393
15-23/20-36	Department of Public Works	9/30/2015	1,712,000		93,673		9,515		84,158
15-24	Bergen County Community College	10/14/2015	1,500,000		72,550				72,550
15-26	Special Services School District Improvements	10/14/2015	550,000		44,781		2,407		42,374
15-27	Vocational School Improvements	10/14/2015	1,280,000		86,175				86,175
15-28/16-29	Bergen Regional Medical Center	10/14/2015	3,145,000	1,675,846	114,281		19,987	1,655,859	114,281
15-29/17-06	Planning & Engineering Department	10/14/2015	11,630,000		3,171,813		532,390		2,639,423
15-30/18-31/ 20-44	Parks & Golf Courses Improvements	11/24/2015	4,686,000	643,016			469,132	173,884	
15-34/20-38	DOT - Public Works/Engineering	12/9/2015	7,604,500		1,773,179		1,773,179		
15-35	Bergen Regional Medical Center	12/9/2015	1,800,000		700,122				700,122
15-38	Parks - Tennis Court Improvements	12/9/2015	858,143				(694)	694	
16-04	Self Insurance Reserves	3/22/2016	24,880,000		5,680,000		2,500,000		3,180,000
16-06	Planning and Economic Development	7/6/2016	1,636,000		575,640		173,282		402,358
16-11	Refunding Bond Ordinance	8/24/2016	52,000,000		4,685,000				4,685,000
16-15/20-31	Admin and Finance - Various Capital Impr.	8/24/2016	1,942,500		74,248				74,248
16-16/20-41	Human Services - Various Capital Improvements	8/24/2016	283,000		70,900				70,900
16-17	Health Department - Various Capital Impr.	8/24/2016	777,500		39,048		1,648		37,400
16-18/19-04	Public Safety - Various Capital Improvements	9/7/2016	3,393,500		421,703		27,560		394,143
16-19/20-27	Sheriff's Department - Various Capital Impr.	9/7/2016	5,039,500		82,294				82,294
16-20/17-07	Planning - Various Capital Improvements	10/5/2016	13,461,000		1,642,695		51,735		1,590,960
16-21	Bergen Regional Medical Center - Various Impr	10/5/2016	3,000,000		67,549				67,549
16-22	Elections - Various Capital Improvements	10/5/2016	145,000		80,621				80,621
16-23	Special Services School District Improvements	10/19/2016	2,485,000		55,567				55,567
16-24/20-37	DPW - Various Capital Improvements	10/19/2016	1,715,000		209,112		7,385		201,727
16-25	Prosecutor's Office - Various Capital Impr.	10/19/2016	1,000,000		46,663				46,663
16-26/20-43	Parks Department - Various Capital Impr.	11/2/2016	4,725,000		313,505		3,361		310,144
16-30/19-30	BCCC - Various Capital Improvements	12/14/2016	5,200,000	1,298,127	2,000		218,525	1,079,602	2,000
17-08/20-34	Law Enforcement - Various Capital Improvements	6/28/2017	8,608,000		501,935		109,928		392,007

COUNTY OF BERGEN
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

-186-

ORD. NO.	Improvement Description	ORDINANCE		Balance, December 31, 2021		2022 Authorizations	Paid or Charged	Balance, December 31, 2022	
		Date	Amount	Funded	Unfunded			Funded	Unfunded
17-09/17-25/ 18-01/20-35	DPW - Various Capital Improvements	8/23/2017	15,594,200	1,398,187			723,192	674,995	
17-10/17-26/ 20-32	Administration and Finance - Various Capital Impr	8/23/2017	1,536,000		106,463		14,875		91,588
17-11/20-42	Parks and Golf - Various Capital Improvements	6/28/2017	4,132,000		684,182		9,593		674,589
17-12	Elections - Various Capital Improvements	6/28/2017	85,000		7,265				7,265
17-13	Human Services - Various Capital Improvements	6/28/2017	457,000		38,235		2,141		36,094
17-16	Planning and Engineering - Various Capital Impr	7/26/2017	18,266,500		3,657,801		466,739		3,191,062
17-17	Public Safety - Various Capital Improvements	7/26/2017	2,011,600		177,981				177,981
17-18	Surrogate/Sup of Schools - Various Capital Impr.	7/26/2017	1,170,000		294,830		(743,707)		1,038,537
17-19/19-29/ 20-30	Health Department - Various Capital Improvements	7/26/2017	1,058,000		49,610				49,610
17-21	County Clerk - Various Capital Improvements	10/3/2017	262,500		26,584				26,584
17-23	Special Svcs School/Vocational/Tech School Impr.	10/18/2017	4,300,000		214,301		5,475		208,826
17-30	Public Safety - Various Capital Improvements	11/21/2017	2,100,000		128,280				128,280
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		137				137
18-03	BCCC Various Capital Improvements	3/29/2018	4,000,000	3,267,819				3,267,819	
18-05	BCCC Various Capital Improvements	6/6/2018	3,755,091		758,185		292,801		465,384
18-06	BCCC Various Capital Improvements	6/6/2018	2,840,846	1,049,834				1,049,834	
18-07	Sheriff/Jail/BCI Various Capital Improvements	6/6/2018	6,760,000		2,606,645		1,916,893		689,752
18-09	Administration and Finance Various Capital Impr	6/6/2018	2,890,500		656,934		220,039		436,895
18-10	Parks and Golf Various Capital Improvements	6/6/2018	7,720,500		4,817,795		1,141,042		3,676,753
18-11	Planning and Engineering Various Capital Impr	6/6/2018	772,500		689,598		150,000		539,598
18-12	Public Works Various Capital Improvements	6/6/2018	24,115,500		4,266,366		2,918,851		1,347,515
18-14	Planning and Engineering Bridge Improvements	6/6/2018	3,901,309	800,000			800,000		
18-17	Public Safety Various Capital Improvements	8/1/2018	6,237,000		1,030,257		(248)		1,030,505
18-18	County Clerk Various Capital Improvements	8/1/2018	236,500		129,414		9,198		120,216
18-19	Prosecutor's Office Various Capital Improvements	8/1/2018	1,622,500		77,500				77,500
18-20/20-39	Health Services Various Capital Improvements	8/1/2018	1,370,500		82,500		16,880		65,620
18-21	Health Services Various Capital Improvements	8/1/2018	398,500		75,315		19,429		55,886
18-22	Special Services School District Improvements	8/1/2018	5,955,000		594,705		162,474		432,231
18-23	BCCC Various Capital Improvements	8/1/2018	1,500,000		944,916		439,565		505,351
18-27	County Bridge Improvements	8/15/2018	975,000		46,500				46,500

COUNTY OF BERGEN
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

ORD. NO.	Improvement Description	ORDINANCE		Balance, December 31, 2021		2022 Authorizations	Paid or Charged	Balance, December 31, 2022	
		Date	Amount	Funded	Unfunded			Funded	Unfunded
18-29	Overpeck County Park	9/26/2018	2,098,913		298,528		298,528		
18-33	Acquisition of New School Buses	9/26/2018	280,000		37,158				37,158
18-34	Acquisition and Improvement of Real Property	10/17/2018	4,200,000		251,661		11,791		239,870
18-35	Improvement of County Bridges and Culverts	10/17/2018	3,000,000	145,065			145,065		
18-36	Prosecutor Paramus Facility Improvements	11/20/2018	500,000		24,000		(20,142)		44,142
19-03	Planning and Engineering	3/19/2019	1,000,000		47,068				47,068
19-05	Administration and Finance	3/19/2019	2,200,000	258,056				258,056	
19-07	BCCC	4/3/2019	8,100,000	8,100,000				8,100,000	
19-08	Planning and Engineering	4/3/2019	3,250,000	743,026	195,000			743,026	195,000
19-11/19-27/ 20-49	DPW	6/19/2019	23,430,000		4,906,564		1,058,424		3,848,140
19-12	IT/Health/Human Services/Public Safety	6/19/2019	4,567,000		922,067		475,486		446,581
19-13	Parks and Golf	6/19/2019	8,498,000		2,269,621		545,665		1,723,956
19-14	Special Services/Technical Schools	6/19/2019	5,045,000		1,514,293		567,854		946,439
19-15	Planning and Engineering	6/19/2019	12,967,500		8,961,207		6,532,879		2,428,328
19-16	BCCC	6/19/2019	1,000,500		1,000,500		331,535		668,965
19-17/19-23	Surrogate/County Clerk/Sup. of Schools	6/19/2019	1,369,000		1,226,887		51,070		1,175,817
19-18	Prosecutor/Sheriff	6/19/2019	8,232,000		5,292,738		2,554,129		2,738,609
19-20/20-33	Public Safety - Operations	7/2/2019	5,000,000		238,500				238,500
19-21	BCIA - Various County Improvements	9/4/2019	60,000,000	22,787,859			7,065,794	15,722,065	
19-31	Supt of Election/County Clerk	12/4/2019	804,500		318,186		105,539		212,647
20-01	DPW (General Services)	2/5/2020	2,000,000		97,759		142		97,617
20-02	Planning & Engineering	2/19/2020	4,464,340	212,840	4,251,500		301,969		4,162,371
20-03	Prosecutor	2/19/2020	29,166	1,666	27,500		27,500		1,666
20-04	Health Department	2/19/2020	609,389		369,904		268,489		101,415
20-05	Human Services	2/19/2020	174,139		154,450		22,261		132,189
20-06	Parks and Golf	2/19/2020	559,200		27,832		1,132		26,700
20-08	Bergen County Community College	3/18/2020	4,100,000	4,100,000			71,271	4,028,729	
20-09	Board of Elections	4/15/2020	155,000		34,623				34,623
20-11	Planning & Engineering	7/15/2020	2,343,500	49,402	2,231,500		246,361		2,034,541
20-13	Special Services and Technical Schools	9/2/2020	5,589,000		3,709,149		2,252,365		1,456,784
20-14	Planning & Engineering	9/2/2020	10,849,000	966,924	7,749,500		2,271,331		6,445,093
20-15	Bergen County Community College	9/2/2020	1,500,000		1,500,000		746,943		753,057
20-16	DPW (General Services)	9/2/2020	25,177,100	1,020,921	11,135,000		2,731,128		9,424,793
20-17	Parks and Golf	9/2/2020	2,757,000		1,082,974		464,854		618,120

COUNTY OF BERGEN
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

ORD. NO.	Improvement Description	ORDINANCE Date	Amount	Balance, December 31, 2021		2022 Authorizations	Paid or Charged	Balance, December 31, 2022	
				Funded	Unfunded			Funded	Unfunded
20-19	Law & Public Safety	9/2/2020	2,423,500		387,019		260,980		126,039
20-20	Health Department	9/2/2020	247,000		189,398		38,361		151,037
20-21	Administration and Finance	9/2/2020	2,317,500		1,337,245		717,874		619,371
20-22	Office of the Clerk	9/2/2020	111,000		15,303				15,303
20-23	Sheriff's Office	9/2/2020	630,000		30,000				30,000
20-24	Prosecutor	9/2/2020	3,653,000		748,369		519,459		228,910
20-29	DPW	10/21/20	600,000	59,714				59,714	
20-53	Refunding Bond Ordinance	12/16/20	60,000,000		1,175,000				1,175,000
21-03	Bergen County Community College	5/5/2021	4,100,000	4,100,000				4,100,000	
21-05	Refunding Bond Ordinance	5/19/2021	45,000,000		3,375,000				3,375,000
21-13	Superintendent of Elections	9/1/2021	3,796,417		17,050		453		16,597
21-14	IT	9/14/2021	1,073,625		1,012,506		238,584		773,922
21-15	Health Department	9/14/2021	1,169,175	55,675	1,113,500		527,675		641,500
21-16	Human Services	9/14/2021	99,750	4,750	95,000		30,055		69,695
21-17	Public Safety	9/14/2021	2,610,174		1,924,694		1,223,483		701,211
21-18	DPW	9/14/2021	21,360,278	13,587,634	7,454,000		1,229,515	12,358,119	7,454,000
21-19	Parks & Golf	9/14/2021	1,365,000		746,602		679,190		67,412
21-20	Planning & Engineering	9/14/2021	3,999,258	2,811,758	1,187,500		1,074,626	1,737,132	1,187,500
21-21	Bergen County Community College	9/14/2021	700,000		700,000				700,000
21-22	Special Services Schools	9/14/2021	1,200,000		1,200,000		358,604		841,396
21-23	Vocational Schools	9/14/2021	3,000,000		3,000,000		566,523		2,433,477
21-24	Prosecutor	9/14/2021	4,402,761		3,872,668		2,785,436		1,087,232
21-25	Sheriff	9/14/2021	1,314,600		622,418		409,818		212,600
21-26	Bureau of Criminal Investigations	9/14/2021	78,750	3,750	75,000			3,750	75,000
21-27	Superintendent of Schools	9/14/2021	17,850	850	17,000			850	17,000
21-28	FEMA Hurricane IDA	10/20/2021	25,000,000		23,628,642		6,471,039		17,157,603
21-32	Technical Schools	12/1/2021	34,500,000	25,875,000	8,625,000		1,856,782	24,018,218	8,625,000
21-33	Planning & Engineering	12/15/2021	865,213	865,213			865,213		
22-01	DPW - Animal Shelter	2/16/2022	3,000,000			3,000,000	2,275,630		724,370
22-02	Refunding Bond Ordinance	2/16/2022	24,000,000			24,000,000			24,000,000
22-07	Bergen County Community College	4/20/2022	4,350,000			4,350,000	3,274	4,346,726	
22-13	IT	8/24/2022	3,517,500			3,517,500	560,087		2,957,413
22-14	Health Department	8/24/2022	1,123,500			1,123,500	65,000		1,058,500
22-15	Human Services	8/24/2022	119,700			119,700		5,700	114,000
22-16	Public Safety	8/24/2022	1,649,704			1,649,704	367,570		1,282,134

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR ENCUMBRANCES PAYABLE
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021		\$ 78,697,745
Increased by:		
Transfer from Improvement Authorizations		<u>78,460,980</u>
		157,158,725
Decreased by:		
Cash Disbursements	\$ 77,722,768	
Cancelled	<u>974,977</u>	
		<u>78,697,745</u>
Balance: December 31, 2022		<u>\$ 78,460,980</u>

COUNTY OF BERGEN
SCHEDULE OF INTERFUNDS RECEIVABLE/(PAYABLE)
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Total</u>	<u>Current Fund</u>	<u>Open Space Trust Fund</u>
Increased by:			
Deferred Charges Unfunded	\$ 1,430,583	1,430,583	
Downpayment on Improvement Authorization	10,550,000		10,550,000
Cash Disbursements	<u>160,754</u>	<u>160,754</u>	
	12,141,337	1,591,337	10,550,000
Decreased by:			
Interest Earned	160,754	160,754	
Cash Receipts	<u>8,300,000</u>		<u>8,300,000</u>
	<u>8,460,754</u>	<u>160,754</u>	<u>8,300,000</u>
Balance: December 31, 2022	<u>\$ 3,680,583</u>	<u>1,430,583</u>	<u>2,250,000</u>

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR INTEREST
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Increased by:	
Interest Earned	\$ 61,395
Transfer from Fund Balance	<u>77,612</u>
	\$ <u>139,007</u>
Decreased by:	
Cash Disbursements	\$ <u><u>139,007</u></u>

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR PRELIMINARY COSTS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021	\$ <u>1,434</u>
Balance: December 31, 2022	\$ <u><u>1,434</u></u>

COUNTY OF BERGEN
SCHEDULE OF RESERVE FOR COUNTY ROADS
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Balance: December 31, 2021	\$ <u>668,592</u>
Balance: December 31, 2022	\$ <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, 2022

Balance: December 31, 2021	\$	1,488,361
Increased by:		
Cash Receipts		7,366
		1,495,727
Decreased by:		
Bond Anticipation Note Paydown		21,400
Balance: December 31, 2022	\$	1,474,327

Analysis of Balance:

Ordinance	Amount
12-35	100,000
15-29	70,000
17-09	754,645
17-16	202,662
18-12	343,648
19-11	3,372
	\$ 1,474,327

COUNTY OF BERGEN
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2021	2022 Authorizations	Decreased	Balance, December 31, 2022
06/01/05	05-12	Public Works Improvements	\$ 14,398			14,398
11/22/05	05-36	DPW Drainage Improvements	63,043			63,043
06/07/06	06-21	Special Service School Improvements	5,556		5,556	
09/06/06	06-26	Voc-Tech School Improvements	1,211		1,211	
09/06/06	06-29	DPW Roads and Bridges	97,683			97,683
06/06/07	07-29	Special Services School Improvements	139,274		133,724	5,550
06/20/07	07-30	Vocational School Improvements	14,638			14,638
5/21/2008	08-13	Public Works Improvements	250,000			250,000
	08-20/18-30/					
6/4/2008	20-48	Renovations to Golf Courses	49,765		49,765	
6/18/2008	08-38	Various Law Enforcement Improvements	342			342
8/13/2008	08-41	Bergen County Technical Schools	16,811		13,764	3,047
8/13/2008	08-43	Public Works Improvements	77			77
11/25/2008	08-56	Property Acquisition & Infrastructure Improvements	3,089			3,089
2/18/2009	09-01	Juvenile Detention Center	56,268			56,268
4/1/2009	09-07	Administration / Finance Improvements	11,576		1,125	10,451
6/24/2009	09-18/18-32	Golf Course Improvements	6,147		5,780	367
6/24/2009	09-19/20-45	Law Enforcements Improvements	40,778		11,198	29,580
6/24/2009	09-20	Public Works Improvements	1,000,978			1,000,978
7/15/2009	09-22	Public Works Improvements	26,538			26,538
7/7/2010	10-13	Admin & Finance Improvements	207,238		157,238	50,000
7/7/2010	10-16	Overpeck Phase II Improvements	2,387,000			2,387,000
7/7/2010	10-17	Department of Public Works Improvements	75,737			75,737
7/7/2010	10-20	Voc-Tech School Improvements	37,815		24,270	13,545
9/7/2011	11-04	Various Dept. Public Works Improvements	12			12
9/21/2011	11-08	Various Dept. Public Works Improvements	2,238,810			2,238,810
2/15/2012	12-01	ERI Refunding Bond - County	5,000			5,000
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

COUNTY OF BERGEN
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2021	2022 Authorizations	Decreased	Balance, December 31, 2022
7/11/2012	12-10	DPW Capital Improvements	13			13
7/11/2012	12-19/20-46	Law Enforcement Improvements	52,375			52,375
7/11/2012	12-21	Bergen Community College Ch. 12	95			95
3/21/2012	12-23	Vocational School Improvements	20			20
	12-35/14-10/					
12/5/2012	17-02	Justice Center and DPW Garage Improvements	1,970,063		53,229	1,916,834
2/20/2013	13-02	Refunding General Improvement and Special Services	2,715,000			2,715,000
6/19/2013	13-11	Administration and Finance Equipment	59,744		11,694	48,050
6/19/2013	13-12	Health and Human Services	39,122		39,122	
6/19/2013	13-13	DPW Improvements	296,095		276,022	20,073
6/19/2013	13-15	Various Improvements to Technical Schools	3,173			3,173
7/10/2013	13-17	Bergen Community College	509,004		2,514	506,490
9/17/2013	13-22	Law Enforcement Improvements	201,138		51	201,087
9/3/14	14-19	Admin & Finance - Various Capital Improvements	478,000			478,000
9/3/14	14-20	Bergen County Community Improvements	2,670			2,670
9/3/14	14-21	Health and Human Services	48,504			48,504
9/17/14	14-25	BC - Technical Schools	16,532		2,960	13,572
10/7/14	14-29	Planning	50,000			50,000
12/15/14	14-37	DPW - Rivervale Road	1,032,080			1,032,080
12/15/14	14-38	DPW - Zabriskie Street	1,166,301		881,051	285,250
8/5/15	15-15/19-28	Admin & Finance Improvements	396,959		193,594	203,365
9/2/15	15-16	Public Safety 911	141,878			141,878
9/2/15	15-17/20-26	Law Enforcement Improvements	278,451		228,188	50,263
9/30/15	15-22/20-40	Health & Human Services Improvements	3,393			3,393
9/30/15	15-23/20-36	Department of Public Works	93,673		9,515	84,158
10/14/15	15-24	Bergen County Community College	72,550			72,550
10/14/15	15-26	Special Services School District Improvements	44,773		2,399	42,374
10/14/15	15-27	Vocational School Improvements	86,175			86,175
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	5,783,128		2,543,800	3,239,328

COUNTY OF BERGEN
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2021	2022 Authorizations	Decreased	Balance, December 31, 2022
12/9/15	15-34/20-38	DOT - Public Works/Engineering	1,773,179		1,109,057	664,122
12/9/15	15-35	Bergen Regional Medical Center	564,000			564,000
3/22/16	16-04	Self Insurance Reserves	6,156,000		475,000	5,681,000
7/6/16	16-06	Planning and Economic Development	575,644		173,286	402,358
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	16-15/20-31	Admin and Finance - Various Capital Impr.	74,240			74,240
8/24/16	16-16/20-41	Human Services - Various Capital Improvements	96,534		25,634	70,900
8/24/16	16-17	Health Department - Various Capital Impr.	39,797		2,397	37,400
9/7/16	16-18/19-04	Public Safety - Various Capital Improvements	490,563		96,420	394,143
9/7/16	16-19/20-27	Sheriff's Department - Various Capital Impr.	531,265		16,100	515,165
10/5/16	16-20/17-07	Planning - Various Capital Improvements	2,842,325		357,400	2,484,925
10/5/16	16-22	Elections - Various Capital Improvements	86,310		5,690	80,620
10/19/16	16-23	Special Services School District Improvements	57,344		1,777	55,567
10/19/16	16-24/20-37	DPW - Various Capital Improvements	208,976		7,249	201,727
10/19/16	16-25	Prosecutor's Office - Various Capital Impr.	46,663			46,663
11/2/16	16-26/20-43	Parks Department - Various Capital Impr.	378,671		68,527	310,144
12/14/16	16-30/19-30	BCCC - Various Capital Improvements	2,000			2,000
6/28/17	17-08/20-34	Law Enforcement - Various Capital Improvements	1,129,782		490,800	638,982
8/23/17	17-10/17-26/ 20-32	Administration and Finance - Various Capital Improvements	217,470		93,900	123,570
6/28/17	17-11	Parks and Golf - Various Capital Improvements	1,157,727		408,600	749,127
6/28/17	17-12	Elections - Various Capital Improvements	7,265			7,265
6/28/17	17-13	Human Services - Various Capital Improvements	38,236			38,236
7/26/17	17-16	Planning and Engineering - Various Capital Improvements	9,287,815		2,081,600	7,206,215
7/26/17	17-17/19-29/ 20-30	Public Safety - Various Capital Improvements	204,421		26,400	178,021
7/26/17	17-18	Surrogate/Superintendent of Schools - Various Capital Impr.	1,114,000			1,114,000
7/26/17	17-19/19-29/ 20-30	Health Department - Various Capital Improvements	49,610			49,610

COUNTY OF BERGEN
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2021	2022 Authorizations	Decreased	Balance, December 31, 2022
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.	267,989		54,400	213,589
11/21/17	17-30	Public Safety - Various Capital Improvements	128,278			128,278
12/6/17	17-31	Refunding Bond Ordinance	2,415,000			2,415,000
3/29/18	18-02	BCCC Various Capital Improvements	164			164
6/6/18	18-05	BCCC Various Capital Improvements	864,143		264,400	599,743
6/6/18	18-07	Sheriff/Jail/BCI Various Capital Improvements	4,481,449		1,729,900	2,751,549
6/6/18	18-09	Administration and Finance Various Capital Impr	922,131		134,600	787,531
6/6/18	18-10	Parks and Golf Various Capital Improvements	5,367,800		606,100	4,761,700
6/6/18	18-11	Planning and Engineering Various Capital Impr	689,600			689,600
6/6/18	18-12	Public Works Various Capital Improvements	2,061,500			2,061,500
8/1/18	18-17	Public Safety Various Capital Improvements	3,047,600		1,255,700	1,791,900
8/1/18	18-18	County Clerk Various Capital Improvements	129,409			129,409
8/1/18	18-19	Prosecutor's Office Various Capital Improvements	46,343			46,343
8/1/18	18-20/20-39	Health Services Various Capital Improvements	573,429		320,300	253,129
8/1/18	18-21	Health Services Various Capital Improvements	100,569		25,900	74,669
8/1/18	18-22	Special Services School District Improvements	755,853		296,200	459,653
8/1/18	18-23	BCCC Various Capital Improvements	1,103,800		577,600	526,200
8/15/18	18-27	County Bridge Improvements	315,396		213,500	101,896
9/26/18	18-29	Overpeck County Park	1,695,113		510,300	1,184,813
9/26/2018	18-33	Acquisition of New School Buses	37,205			37,205
10/17/18	18-34	Acquisition and Improvement of Real Property	312,517			312,517
11/20/2018	18-36	Prosecutor Paramus Facility Improvements	195,500		136,900	58,600
3/19/2019	19-03	Planning and Engineering Various Capital Impr	120,700		19,700	101,000
4/3/2019	19-08	Planning and Engineering Various Capital Impr	195,000			195,000
	19-11/19-27/					
6/19/2019	20-49	Public Works Various Capital Improvements	4,430,000			4,430,000
6/19/2019	19-12	IT/Health/Human Services/Public Safety	1,417,000		523,600	893,400
6/19/2019	19-13	Parks and Golf Various Capital Improvements	6,473,130		2,363,800	4,109,330
6/19/2019	19-14	Special Services School District Improvements	1,601,400		590,200	1,011,200

COUNTY OF BERGEN
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2021	2022 Authorizations	Decreased	Balance, December 31, 2022
6/19/2019	19-15	Planning and Engineering Various Capital Impr	9,778,500		1,021,000	8,757,500
6/19/2019	19-16	BCCC Various Capital Improvements	1,000,500			1,000,500
6/19/2019	19-17/19-23	Surrogate/County Clerk/Sup. of School Various Cap Impr.	1,232,800		36,800	1,196,000
6/19/2019	19-18	Prosecutor/Sheriff Various Capital Improvements	6,365,400		1,090,300	5,275,100
7/2/2019	19-20/20-33	Public Safety-Operation Various Capital Improvements	484,800		178,500	306,300
12/4/2019	19-31	Supt. Of Elections/County Clerk Various Capital Impr.	484,500		166,300	318,200
2/5/2020	20-01	Public Works Various Capital Improvements	116,800		19,100	97,700
2/19/2020	20-02	Planning & Engineering Department	4,251,500			4,251,500
2/19/2020	20-03	Prosecutor Various Capital Improvements	27,500			27,500
2/19/2020	20-04	Health Department - Various Capital Improvements	534,900		212,900	322,000
2/19/2020	20-05	Human Services - Various Capital Improvements	161,200		13,800	147,400
2/19/2020	20-06	Parks and Golf - Various Capital Improvements	165,500		94,300	71,200
4/15/2020	20-09	Elections - Various Capital Improvements	34,700			34,700
7/15/2020	20-11	Planning & Engineering Department	2,231,500			2,231,500
9/2/2020	20-13	Special Services School District Improvements	3,855,400		1,906,600	1,948,800
9/2/2020	20-14	Planning & Engineering Department	7,749,500			7,749,500
9/2/2020	20-15	BCCC Various Capital Improvements	1,500,000			1,500,000
9/2/2020	20-16	Public Works Various Capital Improvements	11,135,000			11,135,000
9/2/2020	20-17	Parks and Golf - Various Capital Improvements	1,720,000		778,100	941,900
9/2/2020	20-19	Public Safety-Operation Various Capital Improvements	1,821,200		1,137,800	683,400
9/2/2020	20-20	Health Department - Various Capital Improvements	205,100		18,000	187,100
9/2/2020	20-21	Administration and Finance Various Capital Impr	1,601,732		317,000	1,284,732
9/2/2020	20-22	County Clerk Various Capital Improvements	15,300			15,300
9/2/2020	20-23	Sheriff's Department - Various Capital Impr.	230,000		113,100	116,900
9/2/2020	20-24	Prosecutor Various Capital Improvements	1,349,000			1,349,000
12/16/2020	20-53	Refunding Bond Ordinance	1,175,000			1,175,000
5/19/2021	21-05	Refunding Bond Ordinance	3,375,000			3,375,000
9/1/2021	21-13	Superintendent of Elections	3,615,500		2,869,272	746,228
9/14/2021	21-14	IT	1,022,500		30,800	991,700
9/14/2021	21-15	Health Department	1,113,500			1,113,500

COUNTY OF BERGEN
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

Ordinance Date	Ordinance No.	Improvement Description	Balance, December 31, 2021	2022 Authorizations	Decreased	Balance, December 31, 2022
9/14/2021	21-16	Human Services	95,000			95,000
9/14/2021	21-17	Public Safety	2,485,880		652,400	1,833,480
9/14/2021	21-18	DPW	7,454,000			7,454,000
9/14/2021	21-19	Parks & Golf	1,300,000		144,700	1,155,300
9/14/2021	21-20	Planning & Engineering	1,187,500			1,187,500
9/14/2021	21-21	Bergen County Community College	700,000			700,000
9/14/2021	21-22	Special Services Schools	1,200,000		324,250	875,750
9/14/2021	21-23	Vocational Schools	3,000,000		406,000	2,594,000
9/14/2021	21-24	Prosecutor	4,193,106		987,300	3,205,806
9/14/2021	21-25	Sheriff	1,252,000		54,700	1,197,300
9/14/2021	21-26	Bureau of Criminnial Investigations	75,000			75,000
10/20/2021	21-27	Superintendent of Schools	17,000			17,000
12/1/2021	21-28	FEMA Hurricane IDA	23,809,000		1,430,583	22,378,417
12/15/2021	21-32	Technical Schools	8,625,000			8,625,000
2/16/2022	22-01	DPW - Animal Shelter		2,857,000	396,000	2,461,000
2/16/2022	22-02	Refunding Bond Ordinance		24,000,000		24,000,000
4/20/2022	22-07	Bergen County Community College		4,350,000	4,350,000	
8/24/2022	22-13	IT		3,350,000		3,350,000
8/24/2022	22-14	Health Department		1,070,000		1,070,000
8/24/2022	22-15	Human Services		114,000		114,000
8/24/2022	22-16	Public Safety		1,571,000		1,571,000
8/24/2022	22-17	DPW		34,247,943		34,247,943
8/24/2022	22-18	Parks & Golf		8,892,500		8,892,500
8/24/2022	22-19	Bergen County Community College		1,011,000		1,011,000
8/24/2022	22-20	Planning & Engineering		1,918,867		1,918,867
8/24/2022	22-21	Special Services Schools		1,150,000		1,150,000
8/24/2022	22-22	Vocational Schools		3,925,000		3,925,000
8/24/2022	22-23	Prosecutor		3,156,000		3,156,000
8/24/2022	22-24	Sheriff		2,128,500		2,128,500
12/14/2022	22-26	Self Insurance Fund		38,095,000	4,000,000	34,095,000

COUNTY OF BERGEN
SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED
GENERAL CAPITAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

<u>Ordinance Date</u>	<u>Ordinance No.</u>	<u>Improvement Description</u>	<u>Balance, December 31, 2021</u>	<u>2022 Authorizations</u>	<u>Decreased</u>	<u>Balance, December 31, 2022</u>
12/14/2022	22-30	IT		6,190,000		6,190,000
			\$ 221,541,877	138,026,810	42,460,312	317,108,375

Bond Anticipations Notes	\$ 27,701,400
Bond Sale	4,350,000
Budget Appropriations	5,000,000
Interfunds	1,430,583
Grants	1,109,057
Cash Receipts	<u>2,869,272</u>
	\$ <u>42,460,312</u>

COUNTY OF BERGEN
STATE OF NEW JERSEY

* * * * *

PART II

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

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2022



WIELKOTZ & COMPANY
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
KARI FERGUSON, CPA, RMA, CMFO, PSA
ROBERT C. MCNINCH, CPA, CFE, PSA
KEVIN REEVES, CPA, PSA

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

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

The Honorable Board of County Commissioners
County of 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, 2022 and the related notes to the financial statements, and have issued our report thereon dated September 20, 2023, which was adverse due to being presented in accordance with New Jersey regulatory basis of accounting.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements-regulatory basis, we considered the County of 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, C.P.A.
Registered Municipal Accountant
No. 413


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

September 20, 2023





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
KARI FERGUSON, CPA, RMA, CMFO, PSA
ROBERT C. McNINCH, CPA, CFE, PSA
KEVIN REEVES, CPA, PSA

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

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

The Honorable Board of County Commissioners
County of Bergen, New Jersey

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

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

In our opinion, 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 programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative



Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and N.J. OMB Circular 15-08. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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



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

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

Other Matters

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

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

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal and state program on a timely basis. A material weakness in

internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal and state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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


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


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

September 20, 2023



COUNTY OF BERGEN
Schedule of Expenditures of Federal Awards
Year ended December 31, 2022

Program	Assistance Listing Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	MEMO Cumulative Total Expenditures
<u>Federal and State Grant Fund:</u>								
<u>US Department of Agriculture</u>								
Passed Through the State of New Jersey								
Department of Health and Human Services								
Senior Farmers Market Nutrition Program								
	10.576	DFHS22WMN002	4220-100-046-4560-474	2022	4,000	4,000	4,000 *	4,000
<u>Total US Department of Agriculture</u>						<u>4,000</u>	<u>4,000 *</u>	<u>4,000</u>
<u>US Department of Housing and Urban Development</u>								
HUD - Lead Hazard Control/Healthy Homes								
	14.267	NJ0008L2F011710	FR-6100-N-25	2020	3,300,000	332,909	124,538 *	570,447
HUD - Veteran's Supportive Housing								
	14.267	NJ0009L2F011710	FR-6100-N-25	2021	88,415	55,355	55,355 *	378,414
HUD - Veteran's Supportive Housing								
	14.267	NJ0009L2F011710	FR-6100-N-25	2022	88,415	41,821	41,821 *	41,821
Continuum of Care Program (HMIS)								
	14.267	NJ0009L2F011710	FR-6100-N-25	2021	100,693	47,593	19,878 *	93,893
Continuum of Care Program (HMIS)								
	14.267	NJ0009L2F011710	FR-6100-N-25	2021	20,000	714	714 *	20,000
Continuum of Care Program (HMIS)								
	14.267	NJ0009L2F011710	FR-6100-N-25	2022	20,000	15,385	20,000 *	20,000
Continuum of Care Program (HMIS)								
	14.267	NJ0009L2F012114	FR-6500-N-25	2022	100,693		65,815 *	65,815
<u>Total US Department of Housing and Urban Development</u>						<u>493,063</u>	<u>328,121 *</u>	<u>1,190,390</u>
<u>US Department of Justice</u>								
Passed Through the New Jersey Department of Law and Public Safety								
COVID Emergency Housing Victim Grant								
	16.575		1020-100-066-1020-142	2020	500,000	450,000	367,998 *	500,000
Victims of Crime Act (VOCA)								
	16.575	2020-VA-GX-0021	1020-100-066-1020-142	2021	386,016		629 *	347,997
Victims of Crime Act (VOCA)								
	16.575	2020-VA-GX-0021	1020-100-066-1020-142	2021	360,000	276,805	186,272 *	360,000
Victims of Crime Act (VOCA)								
	16.575	2020-VA-GX-0021	1020-100-066-1020-142	2021	87,451	85,645	*	86,814
Victims of Crime Act (VOCA)								
	16.575	V-02-21	1020-100-066-1020-142	2022	353,791	89,464	177,573 *	177,573
Sexual Assault Nurse Examiner								
	16.575	VS-67-19	1020-100-066-1020-142	2021	88,224	57,024	68,117 *	87,005
Sexual Assault Nurse Examiner								
	16.575	VS-67-19	1020-100-066-1020-142	2022	173,282		25,108 *	25,108
						<u>958,938</u>	<u>825,697 *</u>	<u>1,584,497</u>
Creating Change for Men Who Batter Women								
	16.588			2019	2,000		*	1,831
Violence Against Women Formula Grant								
	16.588	VAWA-12-20	1020-100-066-1020-246	2021	53,333	23,106	16,368 *	53,332
Violence Against Women Formula Grant								
	16.588	VAWA-12-21	1020-100-066-1020-246	2022	53,333	24,289	36,184 *	36,184
						<u>47,395</u>	<u>52,552 *</u>	<u>91,347</u>
Criminal Alien Assistance Grant								
	16.606	2006-AP-BX-1074		2007	2,235,509		*	2,225,729
Criminal Alien Assistance Grant								
	16.606			2022		257,338	257,338 *	257,338
						<u>257,338</u>	<u>257,338 *</u>	<u>2,483,067</u>
Body Worn Camera								
	16.835		15PBJ-21-GG-04445-BWCX	2022	350,000		*	
Enhance Training to End Abuse Later in Life								
	16.528			2019	400,000	191,626	27,560 *	187,893
Supporting Children of Incarcerated Parents								
	16.831	2020-IG-BX-0006		2021	464,995	184,880	151,567 *	67,947

COUNTY OF BERGEN
Schedule of Expenditures of Federal Awards
Year ended December 31, 2022

Program	Assistance Listing Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	MEMO	
								Cumulative Total Expenditures	
Comprehensive Opioid, Stimulant and Substance Abuse Program	16.838	2020-AR-BX-0120		2021	1,200,000	117,769	118,249	*	118,249
Stop School Violence	16.839	2018-YS-BX-0122		2019	500,000	71,728	22,835	*	388,716
Stop School Violence Category 7	16.839	2019-YS-BX-0039		2020	250,000	18,750	18,750	*	18,750
Stop School Violence Category 3	16.839	2019-YS-BX-0078		2020	500,000	200,027	150,237	*	324,046
						290,505	191,822	*	731,512
Multi-Jurisdiction Gang, Gun, Narcotics Taskforce	16.738	2020-DJ-BX-0078		2020	73,254	73,254		*	73,254
						73,254		*	73,254
Paul Coverdell Grant	16.742	2019-CD-BX-0015		2021	15,681	15,681	15,681	*	15,681
Paul Coverdell Grant	16.742	2020-CD-BX-0027		2022	13,223			*	
						15,681	15,681	*	15,681
US Marshals Regional Fugitive Task Force	16.000	JLEO-19-0162		2019	10,000	7,774		*	7,774
US Marshals Regional Fugitive Task Force	16.000	JLEO-21-0162		2021	15,000	15,000		*	15,000
US Marshals Regional Fugitive Task Force	16.000	JLEO-22-0162		2022	15,000	13,889	15,000	*	15,000
						36,663	15,000	*	37,774
Total US Department of Justice						2,174,049	1,655,466	*	5,391,221
US Department of Transportation									
Passed Through the State of New Jersey Department of Transportation									
Highway Planning and Construction	20.205			2011	1,500,000			*	940,539
Highway Planning and Construction - Kingsland & Park Ave Bridge	20.205			2022	1,264,754		295,907	*	295,907
Highway Planning and Construction - East Anderson Street Bridge	20.205			2022	1,474,037			*	
							295,907	*	1,236,446
Passed Through North Jersey Transportation Planning Authority									
Subregional Transportation Planning	20.505	N/A	STP 2021-2022	2021-2022	198,164	143,956	93,743	*	197,943
Subregional Support and Intern Program	20.505	N/A	STP 2021-2022	2021-2022	15,000	12,728	11,056	*	15,000
Subregional Transportation Planning	20.505	N/A	STP 2022-2023	2022-2023	198,164	45,672	104,656	*	104,656
Subregional Support and Intern Program	20.505	N/A	STP 2022-2023	2022-2023	15,000	3,772	9,912	*	9,912
						206,128	219,367	*	327,511
Passed Through New Jersey Transit									
Senior Citizen and Disabled Resident Transp. Assistance Program:									
Enhanced Mobility of Senior and Disabled Individuals	20.513	N/A	SCDRTAP 21-491-078-5310-001	2021	1,685,543	221,863		*	1,685,542
Enhanced Mobility of Seniors & Individuals with Disabilities	20.513	N/A	SCDRTAP 20-491-078-5310-001	2021	175,000	175,000		*	175,000
NJ-JARC Jobs Access Reverse Commute	20.516	N/A	SCDRTAP 20-491-078-5310-001	2021	180,000	127,387	74,293	*	180,000
NJ-JARC Jobs Access Reverse Commute	20.516	N/A		2022	150,000		94,297	*	94,297
Senior Citizens and Disabled Resident Transportation Assistance	20.513	N/A	SCDRTAP 20-491-078-6050-001	2021	50,000			*	
Senior Citizens and Disabled Resident Transportation Assistance	20.513	N/A		2022	1,657,504	1,185,217	1,657,504	*	1,657,504
						1,709,467	1,826,094	*	3,792,343

COUNTY OF BERGEN

Schedule of Expenditures of Federal Awards

Year ended December 31, 2022

Program	Assistance Listing Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	MEMO	
								Cumulative Total Expenditures	
<u>Passed Through the New Jersey Department of Law and Public Safety</u>									
Distracted Driving Crackdown	20.616	DD1945S0105	1160-100-066-1060-158	2019	40,000		17,160 *	35,393	
Emergency Management Agency Assistance	97.042	EMMA2020PWEMPG	1200-100-066-1200-726	2020	55,000		55,000 *	55,000	
Emergency Management Agency Assistance	97.042	EMMA2021PWEMPG	1200-100-066-1200-726	2022	55,000	55,000	*		
						<u>55,000</u>	<u>72,160</u>	<u>90,393</u>	
National Priority Safety Programs (Drug Recognition Expert)	20.616	AL191450107	1160-100-066-1060-157	2019	25,000		*	11,150	
National Priority Safety Programs (Drug Recognition Expert)	20.616	AL201450107	1160-100-066-1060-157	2020	25,000		*	5,885	
National Priority Safety Programs (Drug Recognition Expert)	20.616	AL211450107	1160-100-066-1060-157	2022	25,000	2,344	3,514 *	3,514	
National Priority Safety Programs (Drug Recognition Expert)	20.616	AL221450107	1160-100-066-1060-157	2022	25,000		*		
Sustained Enforcement Grant	20.616	PT22030410	1160-100-066-1060-166	2021	95,000		*	47,457	
Sustained Enforcement Grant	20.616	PT22030410	1160-100-066-1060-166	2022	95,000	55,800	55,800 *		
Sustained Enforcement Grant	20.616	PT22030410	1160-100-066-1060-166	2022	95,000		*		
						<u>58,144</u>	<u>59,314</u>	<u>68,006</u>	
<u>Total US Department of Transportation</u>						<u>2,028,739</u>	<u>2,472,842</u>	<u>*</u>	<u>5,514,699</u>
<u>US Department of Education</u>									
<u>Passed Through the State of New Jersey Department of Education</u>									
Special Education - Grants for Infants and Families	84.181	H181A200035	4220-100-046-4220-460	2021	1,762,828	1,221,260	796,786 *	1,648,839	
Special Child and Early Intervention Health Services	84.181	H181A200035	4220-100-046-4220-460	2022	2,093,236	511,263	1,011,240 *	1,011,240	
<u>Total US Department of Education</u>						<u>1,732,523</u>	<u>1,808,026</u>	<u>*</u>	<u>2,660,079</u>
<u>US Department of Health and Human Services</u>									
<u>Passed Through the State of New Jersey</u>									
<u>Department of Health and Senior Services</u>									
Area Plan on Aging - Title III	93.044	DOAS20AAA006	7530-491-054-7530-009	2020	9,875,041		2,615 *	9,531,204	
Area Plan on Aging - Title III	93.044	DOAS21AAA006	7530-491-054-7530-009	2021	7,920,787	3,427,070	256,418 *	7,827,077	
Area Plan on Aging - Title III	93.044	DOAS21AAA006	7530-491-054-7530-009	2022	9,164,995	3,831,849	7,456,110 *	7,456,110	
						<u>7,258,919</u>	<u>7,715,143</u>	<u>*</u>	<u>24,814,391</u>
Comprehensive Cancer Control Program	93.898	DCHS21CCC002	4285-100-046-4C12-370	2021	111,570		*	111,564	
							*	111,564	
COVID-19 Vaccination Supplemental Funding	93.268	OLPH22VSF048	4230-100-046-4230-558	2022	1,100,000	411,699	617,764 *	617,764	
						<u>411,699</u>	<u>617,764</u>	<u>*</u>	<u>617,764</u>
Public Health Emergency Preparedness	93.069	PHLP21LNC006	4230-100-046-4E06-360	2021	748,720	623,715	358,964 *	623,716	
						<u>623,715</u>	<u>358,964</u>	<u>*</u>	<u>623,716</u>
Tuberculosis Control, Specialty Clinic Services	93.116	EPID21TBS009	4220-100-046-4G27-501	2021	272,475	203,638	132,109 *	132,109	
Tuberculosis Control, Specialty Clinic Services	93.116	EPID21TBS009	4220-100-046-4G27-501	2022	287,808	58,724	128,665 *	128,665	
						<u>262,362</u>	<u>260,774</u>	<u>*</u>	<u>260,774</u>
Medicare Improvements for Patients and Providers Act	93.071	DOAS21MPA013	7530-100-054-7530-103	2021	40,000	40,000	32,500 *	40,000	
						<u>40,000</u>	<u>32,500</u>	<u>*</u>	<u>40,000</u>

COUNTY OF BERGEN
 Schedule of Expenditures of Federal Awards
 Year ended December 31, 2022

Program	Assistance Listing Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	MEMO	
								Cumulative Total Expenditures	Total Expenditures
Center for Disease Control & Prevention -									
Cancer Education and Early Detection	93.283	DFHS21CED003	4220-100-046-4G21-501	2021	281,140	251,833	145,354	*	251,140
Cancer Education and Early Detection	93.283	DFHS22CED003	4220-100-046-4G21-501	2022	2,040		693	*	693
Cancer Education and Early Detection	93.283	DFHS22CED003	4220-100-046-4G21-501	2022	284,136	30,496	140,048	*	140,048
						<u>282,329</u>	<u>286,095</u>		<u>391,881</u>
Department of Health									
Operation Helping Hands	93.136	OHH-2-2021DEL	1000-100-066-1000-191	2021	90,476		90,476	*	90,476
Operation Helping Hands	93.136	OHH-2-2021DEL	1000-100-066-1000-191	2022	52,632		52,614	*	52,614
Operation Helping Hands	93.136	OHH-2-2021DEL	1000-100-066-1000-191	2022	165,079			*	
Operation Helping Hands	93.136	OHH-2-2021DEL	1000-100-066-1000-191	2022	50,000			*	
New Jersey Overdose Fatality Review	93.136	20-100-046-4e10-544	OLPH21OFR008	2021	100,000	43,617	19,314	*	82,465
New Jersey Overdose Date to Action	93.136	20-100-046-4e10-544	OLPH21OFR008	2022	100,000	96,132	76,816	*	76,816
New Jersey Overdose Fatality Review	93.136	20-100-046-4e10-544	OLPH23OFR004	2022	75,000		14,882	*	14,882
						<u>139,749</u>	<u>254,102</u>		<u>317,253</u>
Tick Surveillance	93.323		4230-100-046-4783-504	2021	12,000		11,253	*	11,253
Tick Surveillance	93.323		4320-100-046-4783-504	2022	12,000	12,000	1,588	*	1,588
						<u>12,000</u>	<u>12,841</u>		<u>12,841</u>
State Health Insurance Assistance Program	93.324	DOAS21SHF024	7530-100-054-7530-055	2021	40,000	40,000	10,000	*	30,000
State Health Insurance Assistance Program	93.324	DOAS22SHF024	7530-100-054-7530-055	2022	40,000	20,000	30,000	*	30,000
						<u>60,000</u>	<u>40,000</u>		<u>60,000</u>
Special Child Health Case Management	93.994	B0445231	4220-100-046-4220-129	2022	136,000	98,931	62,847	*	135,077
Special Child Health Case Management	93.994	B0445231	4220-100-046-4220-501	2022	136,339	35,716	67,024	*	67,024
						<u>134,647</u>	<u>129,871</u>		<u>202,101</u>
Passed Through the State of New Jersey Department of Human Services									
HIV Prevention Activities Health Dept. Based	93.917	DHST22SPR004	4245-100-064-4855-056	2021	53,500	27,188		*	51,715
						<u>27,188</u>			<u>51,715</u>
Transitional Living Program	93.550	90CX721901		2018	165,840	6,172	(12,745)	*	101,199
Transitional Living Program	93.550	90CX721901		2019	165,840	736	3,939	*	164,679
Transitional Living Program	93.550	90CX721901		2020	43,118			*	28,450
Transitional Living Program	93.550	90CX721901		2020	165,840			*	160,740
Transitional Living Program for Homeless Youth	93.550	90CX7435		2022	232,547		15,063	*	15,063
						<u>6,908</u>	<u>6,257</u>		<u>470,131</u>
Title IV-D, Child Support Enforcement System	93.563		7550-100-054-7550-173	2022	51,997	51,997	51,997	*	51,997
Title IV-D, Child Support Enforcement System	93.563		7550-100-054-7550-173	2022	61,613	61,613	61,613	*	61,613
Title IV-D, Child Support Enforcement System	93.563		7550-100-054-7550-173	2022	49,813	49,813	49,813	*	49,813
						<u>163,423</u>	<u>163,423</u>		<u>163,423</u>

COUNTY OF BERGEN

Schedule of Expenditures of Federal Awards

Year ended December 31, 2022

Program	Assistance Listing Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	MEMO Cumulative Total Expenditures	
UNIFIED Child Care	93.575	2019G996006	7550-100-054-7550-261	2020	2,034,471		*	1,721,267	
UNIFIED Child Care	93.575	2201NJCCD2	7550-100-054-7550-261	2021	1,924,471	1,704,073	1,297,433	1,711,488	
UNIFIED Child Care	93.596	2201NJCCDF	7550-100-054-7550-261	2022	228,413		*		
UNIFIED Child Care	93.596	2301NJCCDF	7550-100-054-7550-425	2022	2,167,779	550,883	467,300	467,300	
						<u>2,254,956</u>	<u>1,764,733</u>	<u>3,900,055</u>	
Basic Center Grant	93.623	90CY6896-03-00		2018	150,886		(4,758)	95,390	
Basic Center Grant	93.623	90CY6896-04-00		2019	151,561	456	5,792	140,285	
Basic Center Grant	93.623	90CY6896-03-00		2020	30,312		*	12,649	
Basic Center Grant	93.623	90CY6896-04-00		2020	151,561		*	134,568	
Basic Center Grant	93.623	90CY7118		2021	151,561	109,919	78,882	109,919	
Basic Center Grant	93.623	90CY7446		2022	197,000		27,323	27,323	
						<u>110,375</u>	<u>107,239</u>	<u>520,134</u>	
Temporary Assistance for Needy Families (WorkFirst NJ Administration)	93.558	TS19002-TRANS	7550-100-054-7550-291	2019	114,461		*	34,036	
Temporary Assistance for Needy Families (Social Services for the Homeless)	93.558	SH20002ICM	7550-100-054-7550-380	2020	1,317,655	444	*	1,010,193	
Temporary Assistance for Needy Families (WorkFirst NJ Administration)	93.558	TS20002-TRANS	7550-100-054-7550-291	2020	114,461		*	14,233	
Temporary Assistance for Needy Families (Social Services for the Homeless)	93.558	SH21002ICM	7550-100-054-7550-380	2021	1,263,900	722,834	226,383	942,354	
Temporary Assistance for Needy Families (Social Services for the Homeless)	93.558	SH20002ICM	7550-100-054-7550-380	2020	95,000	18,115	*	18,115	
Temporary Assistance for Needy Families (Transportation Block Grant)	93.558	202XG996115	7550-100-054-7550-291	2021	114,461		2,869	12,264	
Temporary Assistance for Needy Families (Social Services for the Homeless)	93.558	SH22002ICM	7550-100-054-7550-380	2022	1,263,900	674,863	846,231	846,231	
Temporary Assistance for Needy Families (Social Services for the Homeless)	93.558	SH22002ICM	7550-100-054-7550-380	2022	95,000	36,865	36,865	36,865	
Temporary Assistance for Needy Families (Transportation Block Grant)	93.558	202XG996115	7550-100-054-7550-291	2022	114,461	3,302	12,264	12,264	
						<u>1,456,423</u>	<u>1,124,612</u>	<u>2,926,555</u>	
Passed Through the Bergen One-Stop Career Center									
Temporary Assistance for Needy Families (WorkFirst NJ Admin)	93.558	2001NJTANF		2021	40,000	40,000	20,000	40,000	
Temporary Assistance for Needy Families (WorkFirst NJ Admin)	93.558	2001NJTANF		2022	40,000	10,769	20,000	20,000	
						<u>50,769</u>	<u>40,000</u>	<u>60,000</u>	
<u>Total US Department of Health and Human Services</u>						<u>13,295,462</u>	<u>12,914,318</u>	<u>35,544,298</u>	
Passed Through the State of New Jersey									
Division of Children and Women									
Family Violence Prevention and Services	93.671	19BEBW	1630-100-016-1630-026	2019	546,813		*	535,058	
Alternative to Domestic Violence	93.671	20BEBW	1630-100-016-1630-026	2020	526,967		223	505,372	
Alternative to Domestic Violence	93.671	21BEBW	1630-100-016-1630-026	2021	1,002,391	274,328	391,919	550,659	
Alternative to Domestic Violence	93.671	22BEBW	1630-100-016-1630-026	2022	125,400		42,695	42,695	
Family Violence Prevention and Services	93.671	21BEBW	1630-100-016-1630-026	2022	68,181	68,181	62,581	62,581	
Family Violence Prevention and Services	93.671	230HBW	1630-100-016-1630-014	2022	966,601	269,554	353,391	353,391	
						<u>612,063</u>	<u>850,809</u>	<u>2,049,756</u>	
<u>Total Division of Children and Women</u>									

COUNTY OF BERGEN
Schedule of Expenditures of Federal Awards
Year ended December 31, 2022

Program	Assistance Listing Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	MEMO	
								Total Expenditures	Cumulative Total Expenditures
<u>US Department of Homeland Security</u>									
Passed Through the State of New Jersey									
Department of Law and Public Safety									
Urban Areas Security Initiative (UASI)	97.067	EMW2018SS00028	1005-100-066-1005-008	2018	1,400,000	65,171	*	1,399,999	
Homeland Security Grant Program (UASI)	97.067	EMW2019SS00028	1005-100-066-1005-008	2019	436,711	346,711	*	436,711	
Urban Areas Security Initiative (UASI)	97.067	EMW2019SS00028	1005-100-066-1005-008	2019	295,000	177,998	*	284,998	
Urban Areas Security Initiative (UASI)	97.067	EMW2020SS00028	1005-100-066-1005-008	2021	675,500	135,889	*	18,529	
Homeland Security Grant Program (UASI)	97.067	EMW2020SS00028	1005-100-066-1005-008	2021	399,931	21,128	*	21,128	
Urban Areas Security Initiative (UASI)	97.067	EMW2021SS00016	1005-100-066-1005-008	2022	557,000	18,044	*	18,044	
Homeland Security Grant Program (UASI)	97.067	EMW2021SS00016	1005-100-066-1005-008	2022	361,452		*		
Urban Areas Security Initiative (UASI)	97.067	EMW2021SS00016	1005-100-066-1005-008	2022	754,000		*		
Homeland Security Grant Program (UASI)	97.067	EMW2021SS00016	1005-100-066-1005-008	2022	379,121		*		
						<u>743,813</u>	<u>726,235</u>	*	<u>2,179,409</u>
Hazard Mitigation Grant Program	97.039		FEMA-DR-4264-NJ-0001	2018	250,000		*	250,000	
<u>Total US Department of Homeland Security</u>						<u>743,813</u>	<u>726,235</u>	*	<u>2,429,409</u>
<u>Department of Law and Public Safety</u>									
FEMA COVID-19 Emergency	97.036	FEMA4488COVID	1200-100-066-1200-C50	2020	18,000,000	1,054,698	*	11,138,985	
<u>Total Department of Law and Public Safety</u>						<u>1,054,698</u>	<u>27,520</u>	*	<u>11,138,985</u>
<u>US Department of the Treasury</u>									
Passed Through the Department of Community Affairs									
Coronavirus Aid, Relief and Economic Security Act (CARES)									
COVID-19 Act Elections Grant	21.019	S425D200027	2525-100-074-2525-029	2020	1,800,000		*	1,426,257	
COVID-19 Act Elections Grant	21.019	S425D200027	2525-100-074-2525-029	2020	1,178,489		*		
Coronavirus Aid, Relief and Economic Security Act (CARES)	21.019	S425D200027	2525-100-074-2525-029	2020	162,662,060		*	136,788,511	
							<u>177,688</u>	*	<u>138,214,768</u>
American Rescue Plan Act	21.027	SLFRP1040		2021	99,639,874		*	61,351,646	
American Rescue Plan Act	21.027	SLFRP1040		2022	90,917,873	90,917,873	*	1,751,364	
						<u>90,917,873</u>	<u>14,752,752</u>	*	<u>63,103,010</u>
Emergency Rental Assistance Program	21.023	ERA0347		2021	59,059,944		*	21,435,709	
							<u>21,435,709</u>	*	<u>34,616,069</u>
<u>Total Department of Treasury</u>						<u>90,917,873</u>	<u>36,366,149</u>	*	<u>235,933,847</u>
<u>Election Assistance Commission</u>									
HAVA Election Security Grant - COVID-19	90.404		2525-100-074-2525-024	2020	3,475,000		*	2,570,993	
							*	2,570,993	
<u>Total Federal and State Grant Fund</u>						<u>113,056,283</u>	<u>57,153,486</u>	*	<u>304,427,677</u>

COUNTY OF BERGEN
Schedule of Expenditures of Federal Awards
Year ended December 31, 2022

Program	Assistance Listing Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	MEMO	
								Total Expenditures	Cumulative Total Expenditures
Current Fund:									
<u>US Department of the Treasury</u>									
American Rescue Plan Act	21.027	SLFRP1040		2021	70,478,000	39,600,000	39,600,000	*	70,478,000
Total US Department of the Treasury						<u>39,600,000</u>	<u>39,600,000</u>	*	<u>70,478,000</u>
Total Current Fund						<u>39,600,000</u>	<u>39,600,000</u>	*	<u>70,478,000</u>
Trust Funds:									
<u>US Department of Treasury</u>									
Sheriff Federal Forfeiture	21.016			2018-2021		99,118	323,808	*	663,357
Prosecutor Federal Forfeiture	21.016			2018-2021		200,558	96,334	*	242,710
Total Department of Treasury						<u>299,676</u>	<u>420,142</u>	*	<u>906,067</u>
<u>US Department of Justice</u>									
Sheriff Federal Forfeiture	16.922			2018-2021		224,414	451,189	*	752,798
Prosecutor Federal Forfeiture	16.922			2018-2021		356,115	226,669	*	355,008
Total Department of Justice						<u>580,529</u>	<u>677,858</u>	*	<u>1,107,806</u>
<u>US Department of Housing and Urban Development</u>									
Community Development Block Grant	14.218	B13UC340100		2013	9,088,810			*	6,822,528
Community Development Block Grant	14.218	B14UC340100		2014	8,759,658			*	6,411,628
Community Development Block Grant	14.218	B15UC340100		2015	8,791,602	417,968	417,968	*	9,265,517
Community Development Block Grant	14.218	B16UC340100		2016	8,799,016			*	8,514,499
Community Development Block Grant	14.218	B17UC340100		2017	8,392,562	19,000	19,000	*	7,749,988
Community Development Block Grant	14.218	B18UC340100		2018	9,287,074	624,428	613,784	*	8,682,798
Community Development Block Grant	14.218	B19UC340100		2019	9,639,847	1,112,931	1,120,951	*	6,663,710
Community Development Block Grant	14.218	B20UC340100		2020	8,522,036	2,181,252	4,185,029	*	7,655,586
Community Development Block Grant-CV	14.218	B20UC340100		2020	12,599,131	1,871,719	117,206	*	1,315,103
Community Development Block Grant	14.218	B21UC340100		2021	10,226,895	2,801,236	3,041,115	*	4,061,647
Community Development Block Grant	14.218	B21UC340100		2022	9,162,198	773,913	775,279	*	775,279
						<u>9,802,447</u>	<u>10,290,332</u>	*	<u>67,918,283</u>
Emergency Solutions Grant	14.231	E19UC340100		2019	771,935	6,127	6,127	*	771,935
Emergency Solutions Grant	14.231	E20UC340100		2020	796,956	600,204	600,310	*	602,310
Emergency Solutions Grant-CV	14.231	E20UC340100		2020	4,159,027	1,150,115	1,150,009	*	2,197,530
Emergency Solutions Grant	14.231	E21UC340100		2021	806,437	142,669	142,669	*	144,669
Emergency Solutions Grant	14.231	E21UC340100		2022	815,473			*	
						<u>1,899,115</u>	<u>1,899,115</u>	*	<u>4,455,952</u>

COUNTY OF BERGEN
Schedule of Expenditures of Federal Awards
Year ended December 31, 2022

Program	Assistance Listing Number	FAIN Number	Grant or State Project Number	Grant Period	Award Amount	Cash Received	Expenditures	MEMO Cumulative	
								Total Expenditures	Total Expenditures
Home Investment Program	14.239	M15UC340211		2015	1,812,740		*	1,567,640	
Home Investment Program	14.239	M16UC340211		2016	1,970,316		*	1,381,674	
Home Investment Program	14.239	M18UC340211		2018	2,934,468	460,150	460,150	*	2,010,727
Home Investment Program	14.239	M19UC340211		2019	2,625,823	68,032	68,032	*	1,578,475
Home Investment Program	14.239	M20UC340211		2020	3,434,189	324,935	804,535	*	1,299,717
Home Investment Program	14.239	M21UC340211		2021	3,518,880	67,465	446,708	*	665,541
Home Investment Program - ARP	14.239	M21UC340211		2021	518,814	28,749	28,749	*	28,749
Home Investment Program	14.239	M21UC340211		2022	3,088,029	233,712	233,712	*	233,712
						<u>1,183,043</u>	<u>2,041,886</u>	*	<u>9,539,393</u>
<u>Total Trust Funds:</u>						<u>13,764,810</u>	<u>15,329,333</u>	*	<u>83,927,501</u>
<u>Total Federal Awards:</u>						<u>\$ 166,421,093</u>	<u>112,082,819</u>	*	<u>458,833,178</u>

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, 2022

	<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>
<u>Federal and State Grant Fund</u>						
<u>Department of Health and Senior Services</u>						
Respite Care for the Elderly	7530-491-054-7530-009	2019	565,480		(1,979) *	503,872
Respite Care for the Elderly	7530-491-054-7530-009	2020	565,480	128,739	*	463,357
Respite Care for the Elderly	7530-491-054-7530-009	2021	565,480	373,740	23,684 *	444,302
Respite Care for the Elderly	7530-491-054-7530-009	2022	565,480	565,480	424,530 *	424,530
				<u>1,067,959</u>	<u>446,235</u> *	<u>1,836,061</u>
Worker and Community Right to Know	4230-100-046-4771-105	2021	21,869	16,402	10,934 *	21,869
Worker and Community Right to Know	4230-100-046-4771-105	2022	21,869	5,467	10,935 *	10,935
				<u>21,869</u>	<u>21,869</u> *	<u>32,804</u>
Childhood Lead Exposure Prevention	4220-100-046-4G12-502	2021	239,856	97,156	72,719 *	124,791
Childhood Lead Exposure Prevention	4220-100-046-4G12-502	2022	226,691	27,449	73,217 *	73,217
				<u>124,605</u>	<u>145,936</u> *	<u>198,008</u>
<u>Total Department of Health and Senior Services</u>				<u>1,214,433</u>	<u>614,040</u> *	<u>2,066,873</u>
<u>Department of Human Services</u>						
Human Services Advisory Council	1610-100-016-1610-039	2021	93,224	25,896	31,076 *	93,224
Human Services Advisory Council	1610-100-016-1610-039	2022	62,149	36,253	31,074 *	31,074
				<u>62,149</u>	<u>62,150</u> *	<u>124,298</u>
APPLE Initiative		2020	20,000		6,960 *	19,975
Strengthening Local Public Health					*	
National Council on Aging	7530-495-054-7530-001	2020	40,000		11,960 *	21,200
National Council on Aging	7530-495-054-7530-001	2021	60,000	60,000	50,500 *	60,000
National Council on Aging	7530-495-054-7530-001	2022	60,000	30,000	16,907 *	16,907
				<u>90,000</u>	<u>79,367</u> *	<u>98,107</u>
Mental Health Board Administrator	7700-100-029	2022	12,000	9,000	6,000 *	12,000
Mental Health Board Administrator	7700-100-029	2022	12,000	3,000	6,000 *	6,000
				<u>12,000</u>	<u>12,000</u> *	<u>18,000</u>
Mental Health Law	7700-100-029	2021	246,898		1,560 *	244,828
Mental Health Law	7700-100-029	2022	262,673		250,423 *	250,423
					<u>251,983</u> *	<u>495,251</u>

COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2022

	<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>
Personal Assistance Services	7545-100-054-1014-005	2020	93,054			* 76,060
Personal Assistance Services - Hudson County	7545-100-054-1014-005	2020	28,764			* 27,270
Personal Assistance Services	7545-100-054-1014-005	2021	80,244		52	* 77,875
Personal Assistance Services	7545-100-054-1014-005	2022	40,122	40,122	37,499	* 37,499
Personal Assistance Services - Hudson County	7545-100-054-1014-005	2022	14,382	14,382	14,382	* 14,382
Personal Assistance Services	7545-100-054-1014-005	2022	54,504	41,634	26,635	* 26,635
Personal Assistance Services - Hudson County	7545-100-054-1014-005	2022	28,764		14,382	* 14,382
				96,138	92,950	* 274,103
County Comprehensive Alcohol Program	4290-760-046-4227-001	2021	1,211,401	331,219	4,030	* 1,209,371
County Comprehensive Alcohol Program	4290-760-046-4227-001	2022	1,325,016	847,605	1,125,016	* 1,125,016
				1,178,824	1,129,046	* 2,334,387
Comprehensive Cancer Control Program	4230-100-046-4753-434	2021	111,556	93,465	78,465	* 110,964
Comprehensive Cancer Control Program	4230-100-046-4753-434	2022	106,689	35,000	32,500	* 32,500
				128,465	110,965	* 143,464
Spring House for Women	7700-100-054-4219-158	2021	93,624	21,605		* 93,624
Spring House for Women	7700-100-054-4219-158	2022	95,771	73,174	95,771	* 95,771
				94,779	95,771	* 189,395
<u>Total Department of Human Services</u>				1,662,355	1,841,192	* 3,696,980
<u>Department of Environmental Protection</u>						
County Environmental Health Act	4855-495-042-4855-001	2022	213,374		213,374	* 213,374
					213,374	* 213,374
Clean Communities	4900-765-042-4900-005	2019	156,516		271	* 156,121
Clean Communities	4900-765-042-4900-005	2020	141,166		43,818	* 141,166
Clean Communities	4900-765-042-4900-005	2021	150,409		98,849	* 150,407
Clean Communities	4900-765-042-4900-005	2022	155,657	155,657	50,439	* 50,439
				155,657	193,377	* 498,133
						*
Hazardous Discharge Site Remediation Fund	4800-566-003	2008-2009	175,083			* 170,914
<u>Total Department of Environmental Protection</u>				155,657	406,751	* 882,421
<u>Department of Community Affairs</u>						
LEAP County Coordinator Fellowship Grant	495-022-8030-667	2021	50,000			* 35,306
LEAP Challenge Grant - Food Security Task Force	495-022-8030-667	2021	150,000	3,500		* 3,500
LEAP Challenge Grant - Shared Service CZAR	495-022-8030-667	2021	100,000			*
<u>Total Department of Community Affairs</u>				3,500		* 38,806

COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2022

	<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>
<u>Department of Law and Public Safety</u>						
Sheriff Body Armor Replacement	1020-718-066-1020-001	2022	17,967	17,967		*
Prosecutor Body Armor Replacement	1020-718-066-1020-001	2021	7,129	7,129		* 7,129
Prosecutor Body Armor Replacement	1020-718-066-1020-001	2022	4,422	4,422	4,422	* 4,422
Sheriff Body Armor Replacement	1020-718-066-1020-001	2022	33,499	33,499		* 33,499
				<u>63,017</u>	<u>4,422</u>	<u>11,551</u>
State Community Partnership	1550-100-066-1500-032	2020	830,965			* 746,976
State Community Partnership	1550-100-066-1500-032	2021	830,965	226,292	226,292	* 662,739
State Community Partnership	1550-100-066-1500-032	2022	830,965	544,611	557,431	* 557,431
				<u>770,903</u>	<u>783,723</u>	<u>1,967,146</u>
Juvenile Detention Alternative Initiative	1610-100-016-1610-021	2021	60,000	19,101	18,178	* 48,617
Juvenile Detention Alternative Initiative/Visions Program	1610-100-016-1610-021	2021	151,503	42,088	50,501	* 101,002
				<u>61,189</u>	<u>68,679</u>	<u>149,619</u>
Drunk Driving Enforcement Fund	6400-100-078-6400	2012	21,262			* 20,139
Drunk Driving Enforcement Fund	6400-100-078-6400	2014	18,156			*
Drunk Driving Enforcement Fund	6400-100-078-6400	2015	9,744			*
Drunk Driving Enforcement Fund	6400-100-078-6400	2016	8,465			*
Drunk Driving Enforcement Fund	6400-100-078-6400	2017	5,719			*
						<u>20,139</u>
Body-Worn Camera Grant	BFY21-100-066-1020-495	2021	305,700			*
Body-Worn Camera Grant	BFY21-100-066-1020-495	2022	356,650	356,650	356,650	* 356,650
				<u>356,650</u>	<u>356,650</u>	<u>356,650</u>
<u>Total Department of Law and Public Safety</u>				<u>1,251,759</u>	<u>1,213,474</u>	<u>2,505,105</u>
<u>Department of Corrections</u>						
Medication Assisted Treatment for Substance Use Disorder	7025-100-026-7025-318	2020	412,931		(67,831)	* 158,972
Medication Assisted Treatment for Substance Use Disorder	7025-100-026-7025-318	2022	412,931	206,465	226,120	* 226,120
Medication Assisted Treatment for Substance Use Disorder	7025-100-026-7025-318	2022	412,931	206,466		*
County Re-Entry Coordinators	7025-495-016-7025-003	2022	30,506	30,506		* 30,506
<u>Total Department of Corrections</u>				<u>443,437</u>	<u>158,289</u>	<u>385,092</u>
<u>Governor's Council on Alcohol & Drug Abuse</u>						
Municipal Alliance	2000-100-082-C001-044	2021	317,346	90,848	203,037	* 36,989
Municipal Alliance	2000-100-082-C001-044	2022	317,346		40,156	* 40,156
Municipal Alliance - Youth Leadership	2000-100-082-C001-044	2022	82,687		5,287	* 5,287
<u>Total Governor's Council on Alcohol & Drug Abuse</u>				<u>90,848</u>	<u>248,480</u>	<u>82,432</u>

COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2022

	<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>
<u>Department of State</u>						
NJ Historical Commission	2540-100-074-2540-105	2016	60,000			* 58,650
NJ Historical Commission	2540-100-074-2540-105	2018	60,000			* 55,860
NJ Historical Commission	2540-100-074-2540-105	2020	49,188	7,378		* 49,188
NJ Historical Commission	2540-100-074-2540-105	2021	59,188	1,500	13,180	* 59,188
NJ Historical Commission	2540-100-074-2540-105	2022	96,282	81,839	69,954	* 69,954
				<u>90,717</u>	<u>83,134</u>	* <u>292,840</u>
Local Arts Program	2530-100-074-2530-032	2019	106,455			* 106,079
Local Arts Program	2530-100-074-2530-032	2020	115,855		(775)	* 115,072
Local Arts Program	2530-100-074-2530-032	2021	111,455	22,291	31,205	* 106,747
Local Arts Program	2530-100-074-2530-032	2022	319,365	255,492	196,827	* 196,827
				<u>277,783</u>	<u>227,257</u>	* <u>524,725</u>
Bergen County Early Voting Election Grant	2525-100-074-2525-027	2021	4,827,089	1,942,133	2,372,969	* 4,827,089
Public Archives & Records Infrastructure Support (PARIS)	2545-100-033	2009	800,000			* 770,370
<u>Total Department of State</u>				<u>2,310,633</u>	<u>2,683,360</u>	* <u>6,415,024</u>
<u>Department of Children and Families</u>						
Children's Interagency Coordinating County	1620-100-016-1620-013	2021	55,311	18,436	18,437	* 55,311
Child Advocacy Development Grant	1610-100-016-1610-133	2021	73,093		13,902	* 37,459
Child Advocacy Development Grant	1610-100-016-1610-133	2021	167,012		138,133	* 138,133
NJ Promise Youth Family Voice	1620-100-016-1620-064	2022	10,000	10,000	10,000	* 10,000
Visions Program	1610-100-016-1610-021	2022	101,001		50,500	* 50,500
Youth Incentive Program	1620-100-016-1620-013	2022	18,438	18,438		* 18,438
<u>Total Department of Children and Families</u>				<u>46,874</u>	<u>230,972</u>	* <u>291,403</u>
<u>Military and Veterans Affairs</u>						
Veterans Transportation	3610-100-067-3610-144	2019	26,000			* 26,000
Veterans Transportation	3610-100-067-3610-144	2021	26,000	17,336	13,004	* 26,000
Veterans Transportation	3610-100-067-3610-144	2022	26,000	6,498	12,996	* 12,996
<u>Total Military and Veteran Affairs</u>				<u>23,834</u>	<u>26,000</u>	* <u>64,996</u>
<u>New Jersey Department of Transportation</u>						
West Forest Avenue Bridge		2022	600,000			* 600,000
<u>Total New Jersey Department of Transportation</u>						* <u>600,000</u>

COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2022

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	MEMO
						Cumulative Total Expenditures
<u>New Jersey Transit</u>						
Bergen County Hackensack Connection Shuttle Grant		2018	593,400	129,023	171,449 *	520,946
<u>Total New Jersey Transit</u>				<u>129,023</u>	<u>171,449 *</u>	<u>520,946</u>
<u>Total State Agencies</u>				<u>7,332,353</u>	<u>7,594,007 *</u>	<u>16,950,078</u>
<u>Other Local Agencies</u>						
Bergen County Special Services						
Venture Program		2016	635,173		710 *	629,558
Venture Program		2017	649,080		*	639,171
Venture Program		2018	607,980		*	603,562
Venture Program		2019	624,000	52,000	*	621,000
Venture Program		2020	643,296		*	638,271
Venture Program		2021	657,000	383,250	424,176 *	647,336
Venture Program		2022	657,000	273,750	197,048 *	197,048
				<u>709,000</u>	<u>621,934 *</u>	<u>3,975,946</u>
Bergen County Improvement Authority						
Medicaid Peer Grouping		2021	1,244,683		124,199 *	500,584
Medicaid Peer Grouping		2022	879,123	879,123	449,059 *	449,059
				<u>879,123</u>	<u>573,258 *</u>	<u>949,643</u>
City of New York, Department of Health and Mental Hygiene						
Cities Readiness Initiative Grant		2007-2008	125,000		34,144 *	119,553
					<u>34,144 *</u>	<u>119,553</u>
Bergen County Special Services						
Youth Complex Education Program		2015	150,000		12,599 *	147,453
Youth Complex Education Program		2016	155,000		8,092 *	132,588
Youth Complex Education Program		2018	158,000		*	128,455
Youth Complex Education Program		2018	158,000		*	128,997
Youth Complex Education Program		2019	161,320	16,132	1,183 *	133,782
Youth Complex Education Program		2020	166,160		393 *	141,953
Youth Complex Education Program		2021	169,490	84,745	88,169 *	145,504
Youth Complex Education Program		2022	173,000	86,500	53,300 *	53,300
				<u>187,377</u>	<u>163,736 *</u>	<u>1,012,032</u>
<u>New Jersey Children's System of Care</u>						
Grief and Bereavement Support		2022	36,700		*	
<u>Total New Jersey Children's System of Care</u>					<u>*</u>	
Board of Public Utilities						
Clean Energy Administration Program		2020	25,000	24,716	*	7,956

COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2022

	Grant Number	Grant Period	Award Amount	Cash Received	Budgetary Expenditures	MEMO Cumulative Total Expenditures
The IOLTA Fund of the Bar of New Jersey IOLTA Fund Grant		2022	12,000	12,000	12,000	* 12,000
Henry H. Kessler Foundation	893-3067-SIG-FY2021	2022	13,000	13,000	12,270	* 12,270
TD Bank						
Financial Literacy Education Program		2019	8,000			* 6,710
Financial Literacy Education Program		2021	7,970		7,957	* 7,957
Financial Literacy Education Program		2022	7,500	7,500	2,067	* 2,067
				7,500	10,024	* 16,734
<u>Total Other Local Agencies</u>				1,832,716	1,427,366	* 6,106,134
<u>Total Federal and State Grant Fund:</u>				9,165,069	9,021,373	* 23,056,212
<u>Capital Fund</u>						
<u>Department of Transportation</u>						
State Aid Highway Projects	6320-480-Various	2002-2003	7,181,000			* 7,066,206
State Aid Highway Projects	6320-480-Various	2003-2004	7,366,500			* 3,818,677
State Aid Highway Projects	6320-480-Various	2008-2009	8,145,000			* 8,079,647
State Aid Highway Projects	6320-480-Various	2009-2010	8,145,000			* 7,944,280
State Aid Highway Projects	6320-480-Various	2010-2011	8,103,000			* 6,619,678
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			* 7,342,416
State Aid Highway Projects	6320-480-Various	2013-2014	2,000,000	32,411		* 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	7,604,500	1,109,057		* 5,831,321
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			* 5,109,132
State Aid Highway Projects	6320-480-Various	2018-2019	13,524,519			* 10,047,922
State Aid Highway Projects	6320-480-Various	2019-2020	3,045,000			* 2,311,974
State Aid Highway Projects	6320-480-Various	2019-2020	14,150,000	700,211	84,156	* 7,990,639
State Aid Highway Projects	6320-480-Various	2020-2021	13,617,122	9,613,789	1,821,772	* 5,560,739
State Aid Highway Projects	6320-480-Various	2020-2021	350,000		117,496	* 350,000
State Aid Highway Projects	6320-480-Various	2020-2021	600,000	405,214	374,458	* 374,458
State Aid Highway Projects	6320-480-Various	2021-2022	13,566,250			* *
State Aid Highway Projects	6320-480-Various	2021-2022	865,213	223,893	347,203	* 347,203
		2022-2023	13,724,200			* *
				12,084,575	2,745,085	* 114,643,117

COUNTY OF BERGEN

Schedule of Expenditures of State Financial Assistance

Year ended December 31, 2022

	<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>
Local Bridge Bond 2014	6220-572-002	2014	1,000,000	250,000	*	1,000,000
Local Bridge Bond 2018	6220-572-002	2018	1,000,000		1,000,000	*
Local Bridge Bond 2018	6220-572-002	2018	2,901,309		1,488,213	*
Local Bridge Bond 2019	6220-572-002	2019	2,700,000	2,000,000		*
Local Bridge Bond 2020	6220-572-002	2020	2,796,709		358,382	*
Local Bridge Bond 2021	6220-572-002	2021	2,758,817			*
Local Bridge Bond 2022	6220-572-002	2022	2,777,330	1,000,000		*
				<u>3,250,000</u>	<u>2,846,595</u>	<u>*</u>
<u>Total Department of Transportation</u>				<u>15,334,575</u>	<u>5,591,680</u>	<u>*</u>
<u>Department of Environmental Protection</u>						
Green Acres Program	0200-17-015	2018	1,250,000			*
<u>Total Department of Environmental Protection</u>						<u>*</u>
<u>Department of State</u>						
Division of Elections:						
Verified Paper Audit Trial Program		2019	123,500	123,500	25,705	*
<u>Total Department of State</u>				<u>123,500</u>	<u>25,705</u>	<u>*</u>
<u>Department of Education</u>						
Securing Our Children's Future Bond Act		2021	25,875,000			*
<u>Total Department of Education</u>						<u>*</u>
<u>Total Capital Fund:</u>				<u>15,458,075</u>	<u>5,617,385</u>	<u>*</u>
<u>Total State and Other Local Awards:</u>				<u>\$ 24,623,144</u>	<u>14,638,758</u>	<u>*</u>

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, 2022

NOTE 1. GENERAL

The accompanying schedules of expenditures of awards present the activity of all federal and state financial assistance programs of the County of 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>Local</u>	<u>Total</u>
Federal and State Grant Fund	\$57,153,486	\$7,594,007	\$1,427,366	\$66,174,859
Current Fund	39,600,000			39,600,000
Trust Fund	15,329,333			12,436,313
General Capital Fund		<u>5,617,385</u>		<u>5,617,385</u>
	<u>\$112,082,819</u>	<u>\$13,211,392</u>	<u>\$1,427,366</u>	<u>\$126,721,577</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, 2022**

Section I - Summary of Auditor's Results

Financial Statements

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

Internal control over financial reporting:

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

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

Federal Awards Section

Dollar threshold used to determine type A programs: \$ 3,000,000

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 Uniform Guidance yes X no

Identification of major programs:

Assistance Listing Number(s)	FAIN Number(s)	Name of Federal Program or Cluster
21.027	SLRRP1040 (A)	American Rescue Plan
21.023	ERA0347 (A)	Emergency Rental Assistance Program
93.044	DOAS21AAA006 (A)	Area Plan on Aging - Title III
14.218	B21UC340100 (A)	Community Development Block Grant

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

COUNTY OF BERGEN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2022
(continued)

Section II - Schedule of Financial Statement Findings

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

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, 2022
(continued)

STATUS OF PRIOR YEAR FINDINGS

None

**COUNTY OF BERGEN
GENERAL COMMENTS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2022**

GENERAL COMMENTS

Contracts and Agreements

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

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

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

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

COUNTY OF BERGEN
GENERAL COMMENTS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2022
(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, 2020, the threshold with a qualified purchasing agent was increased to \$44,000.

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:

- HVAC Services: Time and Materials
- Roadside Vegetation Control Services
- Mosquito Control Products/Catalog
- Aeration Services - Golf Course and Park Turf-grass
- Traffic Signal Repair Parts & Equipment
- Geese Control Services for Golf Courses
- Under Ground/Above Ground Storage Tank Testing
- Liquid Laundry Products
- Commercial Grounds Maintenance Equipment and Accessories
- Calcium Hypochlorite Tablets for 2022 Swim Season
- Drone Equipment and Accessories
- Removal of Dead Trees
- Taser Devices and Equipment/Catalog
- First Responder Medical Supplies & Equipment/Catalog
- Rockleigh Golf Course Food & Beverage Concession
- Darlington Golf Course Food & Beverage Concession
- Road Materials - Traffic Marking Paint & Reflective Glass Beads
- Situational Awareness Equipment & Accessories
- Licensed Electrical Contractor Services
- Traffic Marking Services
- Fabricated Mounted Signs
- Computer Equipment & Peripherals/Catalog
- Painting Services and Required Materials
- Various Exotic Animal Diets
- Restroom Trailer
- Pre-Fabricated Cedar Wood Structures/Catalog
- Pest Control Maintenance and Extermination Services
- Precision Volumetric Calibration Trailer
- Modular Restrooms & Accessories/Catalog
- Radio Equipment & Maintenance, Repair/Catalog
- Various Bagged Ice Melt Products
- Items of Apparel & Promotional Products/Catalog
- Roof Repair, Replacement and Maintenance

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

Tent & Event Rentals & Accessories/Catalog
Temporary Power Equipment Rental & Labor for Winter Wonderland Season
Ice Skating Rink Equipment Rental & Management for Winter Wonderland Season
Mortuary Livery Services
Emergency Tree Services Bergen County Parks
Exterior and Interior Industrial Utility Construction Services
Golf Scorecards for Various Bergen County Golf Courses
Portable Biological Detector and Equipment
Electric Vehicle Charging Stations
Underground Utility Locating and Marking Services
County Aid Resurfacing and ADA Ramp Program
Replacement of Old Tappan Bridge
Rockleigh Golf Course - Pump Station Replacement
Renovations of Prosecutor's Office, 3rd Floor Two Bergen County Plaza
Interior Renovations - Room 163, 10 Main St. Hackensack
Testing of Hot Mix Asphalt, Concrete, Aggregates and High Friction Surface Treatment
Structural Repair & Preventive Maintenance of Parking Structure
Site Improvements at the Saddle Ridge Riding Center
Resurfacing of the Kansas Street Parking Lot for Bergen County Court House Towers
Site Improvements at the County Animal Shelter
County Jail Site Improvements
Sport Court Improvements
Restoration and Rehabilitation of Wortendyke Barn, Park Ridge
Restoration and Rehabilitation of Garrestson Forge and Farm, Fair Lawn
New Sidewalk and Sidewalk Replacement at One Bergen County Plaza

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
GENERAL COMMENTS & RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2022**

COMMENTS

Finance/Treasurer

1. There are numerous bank reconciliations that include transactions that were not posted in a timely manner and/or reconciling items that are greater than one year old.
2. Outside Duty/Outside Employment of County Sheriff Officers is not being accounted for in accordance with Local Finance Notice 2000-14. Furthermore, receipts collected for outside duty are being applied as budget offsets which is not permitted.

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:

Department of the County Clerk – Counter Division

1. The Counter Division maintains two inactive bank accounts for passport collections. In addition, monthly service fees are being charged to the available balance in the credit card collection account.

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

RECOMMENDATIONS

Finance/Treasurer

1. Transactions which occur relating to the applicable time period should be posted to the operating system in a timely manner. Stale dated checks should be investigated and cancelled if appropriate.
2. The Sheriff's Department should adopt a formal policy related to the off-duty or outside employment of its officers. A dedication by rider trust fund should be established for the receipt of fees collected from private persons or entities for the payment of wages to officers for off-duty or outside employment services. Private persons or entities requesting the services of police officers should be required to submit payment, based on estimates of the work to be done, in advance of services rendered.

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:

Department of the County Clerk – Counter Division

1. Those accounts should be closed, and all remaining funds should be turned over to the County Treasurer.

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

STATUS OF PRIOR YEAR AUDIT FINDINGS/RECOMMENDATIONS

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

September 20, 2023