

COUNTY OF BERGEN

**Financial Statements
with Additional Financial Information**

December 31, 2011

(With Independent Auditor's Report Thereon)

COUNTY OF BERGEN

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Independent Auditor's Report

The Honorable County Executive and Members
Of the Board of Chosen Freeholders
County of Bergen, New Jersey

We have audited the accompanying balance sheets of the various funds and account groups as of December 31, 2011 of the County of Bergen, New Jersey (the County), and the related statements of operations and changes in fund balances for the year then ended and the related statement of revenues and statement of expenditures of the various funds for the year ended December 31, 2011, as listed in the accompanying table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. The financial statements for the year ended December 31, 2010 were audited by other auditors that issued their unqualified opinion thereon dated June 28, 2011.

We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As described in note 1, these financial statements were prepared in conformity with the accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which practices differ from generally accepted accounting principles. The effects on the financial statements of the variances between the prescribed accounting practices and with accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County of Bergen, New Jersey, as of December 31, 2011 and the changes in financial position for the year then ended.

However, in our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the County of Bergen, New Jersey, as of December 31, 2011 and the related statements of operations and changes in fund balances for the year then ended and the related statement of revenues and statement of expenditures of the various funds for the year ended December 31, 2011 on the basis of accounting described in note 1.

In accordance with Government Auditing Standards, we have also issued a report dated September 18, 2012 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 grants 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit

performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County of Bergen's financial statements. The additional financial information and schedules of expenditure of federal awards and state financial assistance included in the accompanying table of contents, is presented for the purpose of additional analysis as required by the Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations (Circular A-133) and NJ OMB Circular 04-04 Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid are presented for purposes of additional analysis and are not a required part of the financial statements. Such information and schedules is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the additional financial information and schedules of expenditure of federal awards and state financial assistance included in the accompanying table of contents are fairly stated, in all material respects, in relation to the financial statements taken as a whole.

The information included in the supplementary data as listed in the table of contents is presented for additional analysis and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements. Accordingly, we express no opinion on such information.

Louis C. Mai CPA & Associates
Louis C. Mai

Louis C. Mai, Registered Municipal Accountant
No. CR00217

September 18, 2012

LOUIS C. MAI CPA & ASSOCIATES

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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

Honorable County Executive and Members
Of the Board of Chosen freeholders
County of Bergen, New Jersey:

We have audited the financial statements of County of Bergen, New Jersey, (the County) as of and for the year ended December 31, 2011, and have issued our report thereon dated September 18, 2012, which report expressed an adverse opinion in accordance with accounting principles generally accepted in the United States of America and an unqualified opinion on the basis of accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. We conducted our audit 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.

Internal Control Over Financial Reporting

Management of the County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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 County's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we noted other matters involving internal control over financial reporting, which we have reported to management of the County of Bergen in the accompanying General Comments and Recommendations section of this report.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements 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 that are required to be reported under Government Auditing Standards.

We noted immaterial instances of noncompliance that we have described in the accompanying General Comments and Recommendations section of this report.

This report is intended solely for the information and use of the County Executive and Board of Chosen Freeholders, management, Federal and State of New Jersey awarding agencies and pass-through entities, and the Division of Local Government Services, Department of Community Affairs, State of New Jersey and is not intended to be and should not be used by anyone other than these specified parties.

Louis C. Mai CPA & Associates
Louis C. Mai

Louis C. Mai, Registered Municipal Accountant
No. CR00217

September 18, 2012

LOUIS C. MAI CPA & ASSOCIATES

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Report on Compliance with Requirements that Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and State of New Jersey OMB Circular 04-04

Honorable County Executive and Members
Of the Board of Chosen freeholders
County of Bergen, New Jersey:

Compliance

We have audited the compliance of the County of Bergen, New Jersey (the County), with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the State of New Jersey OMB State Grant Compliance Supplement that are applicable to each of its major Federal or State of New Jersey programs for the year ended December 31, 2011. The County's major Federal and State of New Jersey programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major Federal and State of New Jersey programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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; OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; and State of New Jersey OMB Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid. Those standards, OMB Circular A-133 and State of New Jersey OMB Circular 04-04 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal or State of New Jersey program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County of Bergen, New Jersey, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major Federal and State of New Jersey programs for the year ended December 31, 2011. The results of our auditing procedures also disclosed other instances of noncompliance with those requirements which are described in the accompanying schedule of findings and questioned costs as items F11-01 and S11-01 to S11-03.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to Federal and State of New Jersey programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major Federal or State of New Jersey program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and State of NJ OMB Circular 04-04, but not for the purpose of

expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal or State of New Jersey program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a Federal or State of New Jersey program will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items F11-1 for federal grants and S11-01 to S11-03 for State of New Jersey grants. 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 or State of New Jersey program that is less severe than a material weakness in internal control over compliance, yet is important enough to merit attention by those charged with governance.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County Executive and Freeholders, management, Federal and State of New Jersey awarding agencies and pass-through entities, and the Division of Local Government Services, Department of Community Affairs, State of New Jersey and is not intended to be and should not be used by anyone other than these specified parties.

Louis C. Mai CPA & Associates
Louis C. Mai

Louis C. Mai, Registered Municipal Accountant
No. CR00217

September 18, 2012

COUNTY OF BERGEN

Schedule of Findings and Questioned Costs

Year ended December 31, 2011

(1) Summary of Auditor's Results

FINANCIAL STATEMENTS

- (a) The type of report issued on the financial statements:
Adverse opinion in accordance with accounting principles generally accepted in the United States of America.

Unqualified opinion on the basis of accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey.

- (b) Significant deficiencies in internal control were disclosed by the audit of the Financial Statements: **None reported** Material weaknesses: **No**

- (c) Noncompliance which is material to the financial statements: **No**
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

- (d) Significant deficiencies in internal control over Federal and State of New Jersey major programs:
Federal F 11-01 Material weaknesses: **No**
State S 11-01 – 11-03 Material weaknesses: **No**

- (e) The type of report issued on compliance for Federal and State of New Jersey major programs:
Unqualified

- (f) Any audit findings which are required to reported under Section 510(a) of OMB Circular A-133 or State of New Jersey OMB Circular 04-04: **Yes**

- (g) Major programs:
- | | |
|----------|---|
| Federal: | |
| #14.218 | Community Development Block Grant (CDBG) |
| #14.253 | Community Development Block Grant (ARRA) |
| #14.239 | Home Investment Program |
| #14.257 | Homeless Prevention and Rapid Re-Housing Program ARRA |
| #16.606 | Criminal Alien Assistance Program |
| #20.205 | Highway Planning and Construction (ARRA) |
| #20.205 | Highway Planning and Construction |
| #93.044 | Area Plan on Aging – Title III (Cluster) |
| #93.558 | Unified Child Care |

State of New Jersey:

#4275-491-082	Respite Care for the Elderly
#4230-100-080	Tuberculosis Services
#7550-100-072	Social Services for the Homeless
#7545-100-005	Personal Assistance Services
#1500-100-007	State Community Partnership
#2000-100-044	Municipal Alliance
#2545-100-033	Public Archives & Records Infrastructure Support
#6220-572-002	Local Bridge Bond 1999

(Continued)

COUNTY OF BERGEN

Schedule of Findings and Questioned Costs

Year ended December 31, 2011

(h) Dollar threshold used to distinguish between Type A and Type B programs:

Federal: **\$1,789,000**

State: **\$300.000**

(i) Auditee qualified as a low-risk auditee under Section 530 of OMB Circular A-133: **No**

(2) **Findings Relating to the Financial Statements Reported in Accordance with *Government Auditing Standards*:**

None

(3) **Findings and Questioned Costs Relating to Federal Awards and State of New Jersey Awards:**

Federal Awards – F 11-01

State Financial Assistance – S 11-01 – S11-03

See the following Federal and State findings.

COUNTY OF BERGEN

Schedule of Federal and State Award Findings and Questioned Costs

December 31, 2011

F 11 -01

Cash Management and Reporting

Federal Program:

Department of Housing and Urban Development

Community Development Block Grant (14.218)

Criteria: Cash management requires that funds not be drawn down in excess of immediate cash requirements.

Condition: The grantee drew down funds to pay expenditures prior to using program income to reduce the cash requirement.

Effect: The grantee has accumulated earned income of \$873,000 that was not used to reduce program drawdowns.

Cause: The grantee drew down funds without first applying program income to the required amount needed to meet cash requirements.

Questioned Costs: None.

Recommendation: That the grantee only draw down funds for immediate CDBG expenses net of program income and that program income received in excess of the amount anticipated be anticipated in the subsequent year.

Management's Response/ Corrective Action: The Division of Community Development will start drawing down the \$873,000 in excess program income monthly until the accumulated amount is spent. Program income received in excess of the amount anticipated will be anticipated in the subsequent year.

COUNTY OF BERGEN

Schedule of Federal and State Award Findings and Questioned Costs

December 31, 2011

S 11-01

Eligibility

State Program:

Department of Health and Senior Services

Personal Assistance Service Program

Respite Care for the Elderly

- Criteria:** Participant files need to contain reassessments, doctor certifications and income verifications.
- Condition:** Three out of ten Personal Assistance Service Program participant files and eleven out of eighteen Respite Care for the Elderly participant files were incomplete. Some of the missing information included reassessments, doctor certifications and income verifications.
- Effect:** The grantee could not document compliance with the grant eligibility requirement.
- Cause:** The grantees file checklist does not include the continuing verifications and reassessments as required documentation.
- Questioned Costs:** None
- Recommendation:** The grantee should maintain all documents pertaining to a continuing participant's eligibility in the participant file.
- Management's Response/
Corrective
Action:** Every effort will be made to ensure compliance pertaining to continuing eligibility in the participant's files for both PASP and Respite Care Program. However, it should be noted that the Hudson County PASP were delivered to us by the state with missing documents that are now being rectified.

COUNTY OF BERGEN

Schedule of Federal and State Award Findings and Questioned Costs

December 31, 2011

S 11-02

Reporting

State Program:

Department of Health and Senior Services

Personal Assistance Service Program

Criteria: Quarterly reports are to be filed by the 30th day following the end of the quarter.

Condition: The fourth quarter reports were not filed within 30th day following the end of the quarter.

Effect: The grantee was not in compliance with the requirement of grant

Cause: The grantee did not file the report within the required time.

Questioned Costs: None

Recommendation: The grantee should file all reports with the awarding agency by the required date.

Management's Response/ Corrective Action: The grantee has begun to implement the auditor's recommendation. The grantee will process the reports on the cash basis in order to ensure that quarterly expenditure reports be prepared and filed timely.

COUNTY OF BERGEN

Schedule of Federal and State Award Findings and Questioned Costs

December 31, 2011

S 11-03

Special Tests – Cost Share

State Program:

Department of Health and Senior Services

Respite Care for the Elderly

- Criteria:** Cost share waivers/reductions are allowed for persons unable to pay the required share.
- Condition:** The application and criteria for cost share reduction is not documented. In addition there is no documented supervisory approval of the reduction.
- Effect:** The grantee could not document support and supervisory approval for cost share reductions.
- Cause:** The grantee did not have a documented policy for the procedures for a cost share reduction.
- Questioned Costs:** None
- Recommendation:** The grantee should establish a policy for cost share reductions and obtain applications for all participants requesting a reduction and document supervisory approval.
- Management's Response/ Corrective Action:** The grantee is in the process of establishing a policy for cost share reductions and formulating an application form for all participants requesting a reduction which will need to be approved by the Division Director.

COUNTY OF BERGEN

Summary Schedule of Prior Year federal and State
Single Audit Findings

December 31, 2011

STATE

S09-01 REPORTING

With the exception of Personal Assistance Service Program all have been resolved.

S10-01 REPORTING

With the exception of Personal Assistance Service Program all have been resolved.

FINANCIAL STATEMENTS

COUNTY OF BERGEN

Balance Sheet

Current Fund

December 31, 2011 and 2010

Assets	Ref.	2011	2010
Regular Fund:			
Cash	A-4	\$ 53,536,293	52,662,763
Imprest and Change Funds	A-10	1,470	1,470
		<u>53,537,763</u>	<u>52,664,233</u>
Receivables and other assets with full reserves:			
Added and Omitted Taxes	A-15	586,864	1,054,522
Bergen Pines Accounts Receivable	Contra	30,634,437	31,133,239
Sundry and Mortgage Receivable	A-13	19,521	15,838
		<u>31,240,822</u>	<u>32,203,599</u>
Total Current Fund		<u>84,778,585</u>	<u>84,867,832</u>
Federal and State Grant Fund:			
Grants receivable	A-21	24,936,931	35,104,418
Due from Current Fund	A-20	1,046,308	947,298
		<u>25,983,239</u>	<u>36,051,716</u>
		<u>\$ 110,761,824</u>	<u>120,919,548</u>
Liabilities, Reserves and Fund Balance			
Regular Fund:			
Liabilities:			
Appropriation reserves	A-3,A-16	\$ 8,775,799	9,976,663
Encumbrances payable	A-18	9,251,534	9,494,148
Contracts Payable	A-17	3,811,192	3,262,826
Other Reserves	A-8	1,829,979	3,074,859
Due to Self Insurance Trust Fund	A-8	927,405	—
Reserve for Grants Unappropriated	A-14	825,389	70,047
Due to Federal and State Grant Fund	A-20	1,046,308	947,298
Deferred Revenue	A-19	37,727	104,131
		<u>26,505,332</u>	<u>26,929,972</u>
Reserve for receivables and other assets		31,240,822	32,203,599
Fund balance	A-1	27,032,431	25,734,261
		<u>84,778,585</u>	<u>84,867,832</u>
Federal and State Grant Fund:			
Appropriated reserves	A-23	16,169,212	28,559,529
Encumbrances payable	A-22	9,814,027	7,492,187
		<u>25,983,239</u>	<u>36,051,716</u>
		<u>\$ 110,761,824</u>	<u>120,919,548</u>

See accompanying notes to financial statements.

COUNTY OF BERGEN

Statement of Operations and Changes in Fund Balance

Current Fund

Years ended December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Revenue and other income realized:		
Fund balance utilized	\$ 18,575,000	18,650,000
Miscellaneous revenue anticipated	127,541,034	142,819,844
Receipts from current taxes	351,980,788	352,741,119
Miscellaneous revenues not anticipated	12,834,705	10,189,482
Other credits to income:		
Unepended balance of appropriation reserves	4,270,171	3,528,843
Miscellaneous receivables collected	15,838	15,167
Other credits	5,962	—
Appropriations Canceled	3,820,819	5,236,874
Contracts payable canceled	778,850	546,676
Total income	<u>519,823,167</u>	<u>533,728,005</u>
Expenditures:		
Budget Appropriations - Original	487,137,882	487,663,309
Appropriations added by NJS A 40A:4-87	12,704,382	26,039,405
Other charges to income:		
Miscellaneous receivable	19,521	15,838
Other charges to income	88,212	156,080
Total expenditures	<u>499,949,997</u>	<u>513,874,632</u>
Excess in revenue	19,873,170	19,853,373
Fund balance, January 1	<u>25,734,261</u>	<u>24,530,888</u>
	45,607,431	44,384,261
Decreased by utilized as anticipated revenue	<u>18,575,000</u>	<u>18,650,000</u>
Fund balance, December 31	<u>\$ 27,032,431</u>	<u>25,734,261</u>

See accompanying notes to financial statements.

COUNTY OF BERGEN

Statement of Revenues

Current Fund

Year Ended December 31, 2011

	Budget	Added by NJS A 40A:4-87	Realized	Excess or (Deficit)
Surplus Anticipated	\$ 18,575,000	—	18,575,000	—
Miscellaneous Revenues :				
<i>Local Revenues:</i>				
Register of Deeds	2,821,800	—	2,843,104	21,304
Surrogate	543,000	—	543,801	801
Sheriff	2,119,800	—	1,428,116	(691,684)
Interest on Investments and Deposits	350,000	—	388,966	38,966
Park Fees and Revenue	8,567,900	—	7,727,938	(839,962)
Realty Transfer Fees	4,221,200	—	4,096,690	(124,510)
State of NJ - Court Lease	119,173	—	119,174	1
Election Ballot Printing	1,957,600	—	1,717,538	(240,062)
Reimbursement from State of NJ for State Prisoners held in County Jail	463,700	—	67,796	(395,904)
Bergen Regional Medical Center	240,000	—	240,000	—
Police and Fire Academy Fees	131,000	—	125,500	(5,500)
Reimbursement for In-Kind Grants	1,534,500	—	1,907,205	372,705
Animal Shelter Contracts	844,000	—	798,161	(45,839)
Animal Center - Other Fees	178,000	—	158,790	(19,210)
Shared Services Health Agreements	1,833,200	—	2,083,856	250,656
Bergen County Health Care Center	9,721,400	—	9,164,263	(557,137)
Shared Services Health Agreements - Kearney	60,000	—	59,999	(1)
Shared Services Health Agreements - 40 Passaic Street	407,100	—	546,213	139,113
Interlocal- Prosecutor's Office MOU	36,075	—	36,075	—
Interlocal- Interboro Regional Communications Network	290,000	—	205,582	(84,418)
	36,439,448	—	34,258,767	(2,180,681)
<i>State Aid:</i>				
County College Bonds - (NJS A 18A:64A-22.6)	1,667,170	—	1,730,998	63,828
<i>State Assumptions of Costs:</i>				
Social and Welfare Services (c.66, P.L. 1990):				
Division of Youth and Family Services	2,330,940	—	2,330,940	—
Supplemental Social Security Income	1,736,155	—	1,903,211	167,056
Psychiatric Facilities (e.73, P.L. 1990):				
Maintenance of Patients in State Institutions for:				
Mental Diseases	8,701,988	—	8,701,988	—
Mentally Retarded	27,260,926	—	27,260,926	—
Board of County Patients in State and Other Institutions				
Current Year	5,652	—	20,053	14,401
Prior Years	1,818	—	1,818	—
DDD Assessment Program	202,649	—	543,798	341,149
	40,240,128	—	40,762,734	522,606
<i>Public and Private Programs:</i>				
Area Plan Grant	4,071,990	2,192,511	6,264,501	—
Sexual Assault Nurse Examiner	67,655	—	67,655	—
County Environmental Health (01/01/11-12/31/11)	—	263,485	263,485	—
Unified Child Care (10/01/10-9/30/11)	—	202,520	202,520	—
Tuberculosis Control Program	—	223,658	223,658	—
Case Management Program (07/01/10-06/30/11)	—	128,162	128,162	—
Bioterrorism Preparedness Program (08/10/11-08/09/12)	—	383,521	383,521	—
VENTURE School Program	—	723,498	723,498	—
Unified Child Care (10/01/11-9/30/12)	—	2,488,166	2,488,166	—
Domestic Violence Intervention Services	—	40,542	40,542	—
Aggressive Driving Enforcement	20,000	—	20,000	—
Victims of Crime Assistance (VOCA)	—	232,952	232,952	—
Early Intervention program	—	1,298,924	1,298,924	—
Kessler Post Stroke Grant	10,000	—	10,000	—
Work First NJ- Administration	—	114,461	114,461	—
Westvale Park Development	—	123,461	123,461	—
State/Community Partnership Program	850,429	—	850,429	—
Megan's Law Grant	11,620	—	11,620	—
2011 State Health Insurance Program	—	31,000	31,000	—

(continued)

COUNTY OF BERGEN

Statement of Revenues

Current Fund

Year Ended December 31, 2011

	Budget	Added by NISA 40A-4-87	Realized	Excess or (Deficit)
Sheriff IV-D Reimbursement	—	849,006	849,006	—
Local Arts Program	—	91,299	91,299	—
BC Comprehensive Community Project (10/01/10-09/30/11)	75,000	—	75,000	—
Cancer Education / Early Detection	—	273,890	273,890	—
U.S. Marshall Task Force (10/04/11-09/30/12)	—	17,000	17,000	—
Personal Attendant Service -Hudson County	—	241,627	241,627	—
Children Interagency Coordinating Council	—	36,874	36,874	—
BC Comprehensive Community Project (10/01/11-09/30/12)	—	70,000	70,000	—
Bergen County HIV-CTS-PROGRAM 07/01/10-06/30/11	—	106,864	106,864	—
Victims Assistance Grant	—	55,000	55,000	—
Crossroads & Detention Alternatives	168,083	—	168,083	—
Bergen County DRE Pilot Program	37,000	—	37,000	—
ADV-IOLTA Fund	—	26,600	26,600	—
Domestic Violence Victim Support	—	22,000	22,000	—
Comprehensive Cancer Control Plan	—	50,000	50,000	—
Human Service Advisory Council	66,073	—	66,073	—
County Comprehensive Alcohol and Drug Program	1,093,478	—	1,093,478	—
Bioterrorism Preparedness program (08/10/10-08/09/11)	—	80,000	80,000	—
Sub regional transportation planning	—	177,917	177,917	—
Homeless	599,421	37,300	636,721	—
U.S. Marshall - Vehicle retrofit/Maintenance	—	8,000	8,000	—
Municipal Alliance Program	—	875,974	875,974	—
Veterans Transportation (07/01/11 - 06/30/12)	—	26,000	26,000	—
Senior Citizen and Disabled Resident Trans	2,211,233	—	2,211,233	—
Job Access - Reverse Commute- Round #11	—	110,000	110,000	—
Cancer Education / Early Detection	270,000	13,911	283,911	—
Clean Community Program	—	116,019	116,019	—
Bergen County Right to Know (07/01/10-06/30/11)	—	21,869	21,869	—
Disabled Meals On Wheels	65,472	—	65,472	—
County Wide Respite Care Program	563,227	—	563,227	—
Personal Assistance Services	830,486	—	830,486	—
Medicaid Peer Grouping	1,900,034	—	1,900,034	—
Veteran's transportation (07/01/10-06/30/11)	26,000	—	26,000	—
Gang, Gun & Narcotics Task Force	—	81,691	81,691	—
Juvenile Accountability incentive Grant	57,028	—	57,028	—
Mental Health Law Project	—	246,898	246,898	—
Chase management program (07/01/11-06/30/12)	128,162	—	128,162	—
Spring House for Women	61,185	—	61,185	—
2010 Homeland security program	1,424,731	—	1,424,731	—
Innovation program	120,000	—	120,000	—
Prosecutor's Body Armor Replacement grant	9,962	—	9,962	—
County Police body Armor Replacement Grant	7,912	—	7,912	—
Bergen County HIV-CTS-PROGRAM (07/01/11-06/30/12)	106,863	—	106,863	—
Victims of Alzheimer's Disease & Related Disorders	—	75,000	75,000	—
Disabled Recreation Opportunities	—	30,900	30,900	—
HUD Homeless Management System	85,900	—	85,900	—
HUD Supportive Housing program (05/01/11-04/30/12)	—	93,068	93,068	—
Seniors Farmers Market Nutrition	—	3,000	3,000	—
Emergency Management Funding	—	50,000	50,000	—
Domestic Violence Intervention Services	431,913	—	431,913	—
Sub Regional Transportation Planning	—	15,000	15,000	—
County Animal Response Team	7,492	—	7,492	—
Jobs Access/ Reverse Commute- Round #10	—	50,000	50,000	—
Special Child Health Care	1,735	4,485	6,220	—
Hmis-Cd Homeless management information	21,475	—	21,475	—

(continued)

COUNTY OF BERGEN

Statement of Revenues

Current Fund

Year Ended December 31, 2011

	Budget	Added by NJSA 40A:4-87	Realized	Excess or (Deficit)
Historic Sites Survey Update	5,000	—	5,000	—
NJ Historical Commission Operating Grant	—	19,875	19,875	—
Sheriff's Body Armor Replacement program	35,744	—	35,744	—
Susan G Kormen - Client transportation	—	5,175	5,175	—
Sub regional Studies Program	—	184,000	184,000	—
County Environmental Health Program (01/01/11-12/31/11)	—	40,030	40,030	—
Child Care Technology Grant	—	29,380	29,380	—
Bergen County Right to Know (07/01/11-06/30/12)	—	21,869	21,869	—
Route 17 Bottle Neck Alternatives	1,500,000	—	1,500,000	—
U.S Marshall Regional Fugitive Task Force	16,000	—	16,000	—
Victim/Witness Grant	38,680	—	38,680	—
USAI - INVESTMENT Project	487,000	—	487,000	—
	<u>17,483,983</u>	<u>12,704,382</u>	<u>30,188,365</u>	<u>—</u>
<i>Other Special Items:</i>				
Added and Omitted Taxes	1,158,653	—	1,158,653	—
Capital Surplus	2,100,000	—	2,100,000	—
Justice Center Parking	650,800	—	683,580	32,780
Motor Vehicle Surplus - Trust Fund	3,600,000	—	3,600,000	—
Bergen County Improvement Authority	1,266,721	—	1,392,422	125,701
Shared Services Pension Agreement	374,434	—	374,434	—
INS Inmates	4,739,000	—	4,544,371	(194,629)
Public Health Priority Funding	1,934,900	—	1,843,632	(91,268)
Shared Services - 911 Agreements	60,000	—	60,000	—
Register of Deeds - P.L. 2001 C370 2,90	2,651,800	—	2,612,376	(39,424)
Surrogate - P.L. 2001 C370	637,100	—	603,162	(33,938)
Sheriff - P.L. 2001 C370	275,500	—	156,750	(118,750)
Shared Services Police Services	193,156	—	229,782	36,626
Medicare Part D Reimbursement	909,300	—	1,041,008	131,708
Interlocal - 911 Agreement- Ridgefield	200,000	—	200,000	—
	<u>20,751,364</u>	<u>—</u>	<u>20,600,170</u>	<u>(151,194)</u>
Total Miscellaneous Revenues Anticipated	<u>116,582,093</u>	<u>12,704,382</u>	<u>127,541,034</u>	<u>(1,745,441)</u>
Subtotal General Revenues	<u>135,157,093</u>	<u>12,704,382</u>	<u>146,116,034</u>	<u>(1,745,441)</u>
Amount to be Raised by Taxation	<u>351,980,788</u>	<u>—</u>	<u>351,980,788</u>	<u>—</u>
Budget Totals	<u>487,137,881</u>	<u>12,704,382</u>	<u>498,096,822</u>	<u>(1,745,441)</u>
Miscellaneous Revenues not Anticipated (Nonbudget)	<u>—</u>	<u>—</u>	<u>12,834,705</u>	<u>—</u>
	<u>\$ 487,137,881</u>	<u>12,704,382</u>	<u>510,931,527</u>	<u>(1,745,441)</u>
Fund Balance Utilized		\$	18,575,000	
Miscellaneous Revenues			127,541,034	
Amount to be Raised by Taxation			351,980,788	
Miscellaneous Revenues Not Anticipated			12,834,705	
		\$	<u>510,931,527</u>	

See accompanying notes to financial statements.

COUNTY OF BERGEN

Statement of Expenditures

Current Fund

Year Ended December 31, 2011

	Appropriations		Expended			
	Budget	Budget after modification	Encumbered	Paid or Charged	Reserved	Canceled
<i>Legislative Branch</i>						
Board of Chosen Freeholders:						
Salaries and Wages	\$ 190,579	185,579	—	184,066	1,513	—
Clerk of the Board:						
Salaries and Wages	705,440	653,440	—	650,803	2,637	—
Other Expenses	444,060	444,060	9,505	257,713	176,842	—
Total Legislative Branch	<u>1,340,079</u>	<u>1,283,079</u>	<u>9,505</u>	<u>1,092,582</u>	<u>180,992</u>	<u>—</u>
<i>Executive Branch</i>						
County Executive:						
Salaries and Wages	944,440	944,440	—	929,131	15,309	—
Other Expenses	39,243	39,243	1,273	36,524	1,446	—
Total County Executive	<u>983,683</u>	<u>983,683</u>	<u>1,273</u>	<u>965,655</u>	<u>16,755</u>	<u>—</u>
Department of Administration and Finance						
Division of Treasury:						
Salaries and Wages	1,293,701	1,303,701	—	1,301,976	1,725	—
Other Expenses	42,775	42,775	48	35,272	7,455	—
Division of Fiscal Operations:						
Salaries and Wages	317,197	354,197	—	348,076	6,121	—
Other Expenses	2,210,655	2,210,655	1,029,601	1,038,791	142,263	—
Division of Personnel:						
Salaries and Wages	927,057	870,057	—	868,748	1,309	—
Other Expenses	36,800	36,800	899	16,137	19,764	—
Division of Purchasing:						
Salaries and Wages	624,691	652,691	—	645,097	7,594	—
Other Expenses	30,885	30,885	2,101	17,986	10,798	—
Division of Data Processing:						
Salaries and Wages	1,448,158	1,464,158	—	1,463,021	1,137	—
Other Expenses	586,039	525,039	66,536	330,030	128,473	—

(Continued)

COUNTY OF BERGEN

Statement of Expenditures

Current Fund

Year Ended December 31, 2011

	Appropriations		Expended			
	Budget	Budget after modification	Encumbered	Paid or Charged	Reserved	Canceled
Division of Risk management:						
Other Expenses	\$ 25,942,162	25,942,162	145	24,956,689	985,328	—
Health Benefits	40,737,153	40,737,153	—	40,737,153	—	—
Workers' Compensation	1,950,000	1,950,000	—	1,948,350	1,650	—
Central Municipal Court:						
Salaries and Wages	876,642	858,642	—	856,270	2,372	—
Other Expenses	41,858	41,858	6,739	18,718	16,401	—
Salary Adjustment	100,000	23,000	—	—	23,000	—
Termination Pay						
Salaries and Wages	1,000,000	1,000,000	—	991,690	8,310	—
Matching Funds for Grants:						
Other Expenses	250,000	250,000	—	6,180	—	243,820
Out-of-Country College Reimbursement	140,000	140,000	—	76,656	63,344	—
Total Department of Administration and Finance	<u>78,555,773</u>	<u>78,433,773</u>	<u>1,106,069</u>	<u>75,656,840</u>	<u>1,427,044</u>	<u>243,820</u>
Department of Health						
Division of Public Health:						
Salaries and Wages	1,160,568	1,279,568	—	1,276,296	3,272	—
Other Expenses	609,500	609,500	21,647	517,988	69,865	—
Bergen County Health Care Center:						
Salaries and Wages	6,723,032	7,071,032	—	7,018,773	52,259	—
Other Expenses	2,558,166	2,678,166	413,864	2,044,153	220,149	—
Division of Mental Health:						
Salaries and Wages	195,896	195,896	—	158,075	37,821	—
Other Expenses	3,895	3,895	—	2,899	996	—
Aid to Mental Health:						
Other Expenses	1,285,455	1,285,445	318,861	956,584	10,000	—
Public Health Priority Funding:						
Salaries and Wages	299,816	299,816	—	299,816	—	—
Other Expenses	36,000	36,000	2,870	22,999	10,131	—
Shared Services Health Agreements:						
Salaries and Wages	1,803,781	1,803,781	—	1,803,768	13	—
Other Expenses	10,000	10,000	817	8,679	504	—

(continued)

COUNTY OF BERGEN

Statement of Expenditures

Current Fund

Year Ended December 31, 2011

	Appropriations		Expended			
	Budget	Budget after modification	Encumbered	Paid or Charged	Reserved	Canceled
Division of Animal Center:						
Salaries and Wages	\$ 1,311,006	1,304,006	—	1,290,888	13,118	—
Other Expenses	500,850	500,850	47,803	382,940	70,107	—
Total Department of Health	16,497,965	17,077,955	805,862	15,783,858	488,235	—
Department of Human Services:						
Division of Family Guidance:						
Salaries and Wages	5,004,769	4,669,769	—	4,646,674	23,095	—
Other Expenses	668,170	868,170	82,363	684,263	101,544	—
Division of Community Services:						
Salaries and Wages	1,515,323	1,683,323	—	1,494,774	188,549	—
Other Expenses	3,779,426	3,579,426	1,315,795	2,048,645	214,986	—
Division of Aging:						
Salaries and Wages	171,263	226,263	—	199,255	27,008	—
Other Expenses	938,705	871,705	2,134	776,380	93,191	—
Division of Youth and Family Services:						
Other Expenses - State Share	2,330,940	2,330,940	—	2,330,940	—	—
Total Department of Human Services	14,408,596	14,229,596	1,400,292	12,180,931	648,373	—
Department of Law:						
Salaries and Wages	1,426,745	1,478,745	—	1,473,557	5,188	—
Other Expenses	55,875	55,875	4,481	43,097	8,297	—
Mental Patients in State Institutions:						
DMH&H Costs - State Share - Prior Years	1,818	1,818	—	1,818	—	—
DMH&H Costs - County Share - Prior Years	779	779	—	779	—	—
Other Expenses - County Share	315,000	315,000	—	118,661	196,339	—
Mentally Retarded-DDD Costs - State Share	27,260,926	27,260,926	—	27,260,926	—	—
Mental Diseases-DMH&H Costs - State Share	8,701,988	8,701,988	—	8,701,988	—	—
Mental Diseases-DMH&H Costs - County Share	3,805,358	3,805,358	—	3,805,358	—	—
Mentally Retarded-DDD Costs - County Share	403,777	403,777	—	403,777	—	—
Total Department of Law	41,972,266	42,024,266	4,481	41,809,961	209,824	—

(continued)

COUNTY OF BERGEN

Statement of Expenditures

Current Fund

Year Ended December 31, 2011

	Appropriations		Expended			
	Budget	Budget after modification	Encumbered	Paid or Charged	Reserved	Canceled
Department of Public Safety						
Division of Police:						
Salaries and Wages	\$ 13,740,215	14,408,115	—	14,407,029	1,086	—
Other Expenses	525,351	590,261	71,609	501,190	17,462	—
Division of Weight & Measures:						
Salaries and Wages	278,598	222,098	—	220,123	1,975	—
Other Expenses	4,223	4,223	372	2,686	1,165	—
Division of the Medical Examiner:						
Salaries and Wages	549,745	656,745	—	647,722	9,023	—
Other Expenses	314,400	324,400	78,488	241,116	4,796	—
Division of Emergency Management:						
Salaries and Wages	1,634,049	2,016,249	—	2,015,046	1,203	—
Other Expenses	736,524	836,524	188,346	588,585	59,593	—
Division of Law and Public Safety:						
Salaries and Wages	1,440,656	1,509,656	—	1,507,732	1,924	—
Other Expenses	456,900	481,900	50,054	409,165	22,681	—
Total Department of Public Safety	<u>19,680,661</u>	<u>21,050,171</u>	<u>388,869</u>	<u>20,540,394</u>	<u>120,908</u>	<u>—</u>
Department of Public Works						
Division of General Services:						
Salaries and Wages	3,106,152	3,395,152	—	3,387,959	7,193	—
Other Expenses	11,384,700	9,511,200	1,424,101	6,987,996	799,103	300,000
Division of Administration:						
Salaries and Wages	767,361	719,361	—	713,400	5,961	—
Other Expenses	2,525	2,525	91	480	1,954	—
Division of Operations:						
Salaries and Wages	579,340	809,340	—	783,672	25,668	—
Other Expenses	3,139,950	3,139,950	1,039,752	1,950,612	149,586	—
Division of Engineering:						
Salaries and Wages	1,017,805	1,025,305	—	1,021,748	3,557	—
Other Expenses	64,700	71,700	10,717	58,123	2,860	—
Division of Mosquito Control:						
Salaries and Wages	1,011,148	1,091,148	—	1,085,172	5,976	—
Other Expenses	250,365	262,365	87,112	170,320	4,933	—
Total Department of Public Works	<u>21,324,046</u>	<u>20,028,046</u>	<u>2,561,773</u>	<u>16,159,482</u>	<u>1,006,791</u>	<u>300,000</u>

(continued)

COUNTY OF BERGEN

Statement of Expenditures

Current Fund

Year Ended December 31, 2011

	Appropriations		Expended			
	Budget	Budget after modification	Encumbered	Paid or Charged	Reserved	Canceled
Department of Parks						
Division of cultural and Historic Affairs:						
Salaries and Wages	\$ 165,396	165,396	—	162,776	2,620	—
Other Expenses	47,310	47,310	15,000	24,458	7,852	—
Division of Parks & Recreation:						
Salaries and Wages	7,218,460	7,639,460	—	7,631,325	8,135	—
Other Expenses	2,987,950	3,237,950	108,249	3,016,815	112,886	—
Total Department of Parks	10,419,116	11,090,116	123,249	10,835,374	131,493	—
Department of Planning and Economic Development						
Division of Construction Board Appeals:						
Salaries and Wages	43,030	23,030	—	21,609	1,421	—
Other Expenses	1,296	1,296	—	111	1,185	—
Division of Planning and Economic Development:						
Salaries and Wages	1,530,455	1,540,455	—	1,539,012	1,443	—
Other Expenses	260,146	135,146	16,234	94,475	24,437	—
Division of Transportation Planning:						
Other Expenses	362,000	182,000	181,000	—	1,000	—
Total Department of Planning and Economic Development	2,196,927	1,881,927	197,234	1,655,207	29,486	—
Total Executive Branch	206,039,033	206,799,533	6,589,102	195,587,702	4,078,910	543,820
Educational Agencies						
Office of the Superintendent of Schools:						
Salaries and Wages	347,535	355,035	—	351,563	3,472	—
Other Expenses	21,684	21,684	1,806	10,962	8,916	—
Bergen County Vocational Schools:						
Other Expenses	29,190,098	29,190,098	—	28,706,813	483,285	—
Bergen County Community College:						
Other Expenses	16,674,870	16,674,870	—	14,739,436	1,935,434	—
Bergen County Special Services School:						
Other Expenses	8,574,185	8,574,185	—	8,070,678	503,507	—
Total Educational Agencies	54,808,372	54,815,872	1,806	51,879,452	2,934,614	—

(continued)

COUNTY OF BERGEN

Statement of Expenditures

Current Fund

Year Ended December 31, 2011

	Appropriations		Expended			
	Budget	Budget after modification	Encumbered	Paid or Charged	Reserved	Canceled
<i>Constitutional Officers</i>						
Office of the County Surrogate:						
Salaries and Wages	1,515,717	1,435,717	—	1,423,148	12,569	—
Other Expenses	56,900	56,900	4,535	47,640	4,725	—
Office of the County Clerk:						
Salaries and Wages	2,487,011	2,484,011	—	2,479,587	4,424	—
Other Expenses	2,197,300	2,377,300	773,648	1,457,422	146,230	—
Office of the County Prosecutor:						
Salaries and Wages	26,351,780	26,001,780	—	25,853,188	148,592	—
Other Expenses	1,538,318	1,568,318	534,407	1,022,259	11,652	—
Office of the County Sheriff:						
Salaries and Wages	13,945,749	14,193,749	—	14,157,640	36,109	—
Other Expenses	447,500	512,500	156,739	320,280	35,481	—
Bureau of Identification - Sheriff						
Salaries and Wages	4,908,674	5,115,674	—	5,114,810	864	—
Other Expenses	112,800	112,800	33,853	66,957	11,990	—
County Jail - Sheriff						
Salaries and Wages	31,217,745	30,762,745	—	30,406,614	356,131	—
Other Expenses	6,350,399	6,285,399	939,771	4,689,821	655,807	—
<i>Total Constitutional Officers</i>	<u>91,129,893</u>	<u>90,906,893</u>	<u>2,442,953</u>	<u>87,039,366</u>	<u>1,424,574</u>	<u>—</u>
<i>Other Boards and Agencies</i>						
Board of Social Services-Welfare						
Administration-County Share	8,540,000	8,540,000	—	8,540,000	—	—
Temp. Assistance to Needy Families - County Share	511,437	511,437	—	511,437	—	—
Supplemental Security Income-State Share	1,736,155	1,736,155	—	1,328,000	—	408,155
Board of Taxation						
Salaries and Wages	514,783	522,783	—	520,200	2,583	—
Other Expenses	230	230	2,830	(2,818)	218	—
Board of Elections						
Salaries and Wages	341,985	382,985	—	376,208	6,777	—
Other Expenses	1,055,950	1,391,950	126,623	1,248,833	16,494	—
Superintendent of Elections						
Salaries and Wages	515,888	565,888	—	558,616	7,272	—
Other Expenses	233,550	233,550	2,917	228,878	1,755	—

(continued)

COUNTY OF BERGEN

Statement of Expenditures

Current Fund

Year Ended December 31, 2011

	Appropriations		Expended			
	Budget	Budget after modification	Encumbered	Paid or Charged	Reserved	Canceled
Commissioner of Registration						
Salaries and Wages	\$ 882,397	859,397	—	855,360	4,037	—
Other Expenses	180,500	180,500	114	168,367	12,019	—
<i>Total Other Boards and Agencies</i>	<u>14,512,875</u>	<u>14,924,875</u>	<u>132,484</u>	<u>14,333,081</u>	<u>51,155</u>	<u>408,155</u>
<i>Public and Private Programs</i>						
Area Plan Grant	4,071,990	6,264,501	—	6,264,501	—	—
Sexual Assault Nurse Examiner	67,655	67,655	—	67,655	—	—
County Environmental Health (01/01/11-12/31/11)	—	263,485	—	263,485	—	—
Unified Child Care (10/01/10-9/30/11)	—	202,520	—	202,520	—	—
Tuberculosis Control Program	—	223,658	—	223,658	—	—
Case Management Program (07/01/10-06/30/11)	128,162	128,162	—	128,162	—	—
Bioterrorism Preparedness Program (08/10/11-08/09/12)	—	383,521	—	383,521	—	—
VENTURE School Program	—	723,498	—	723,498	—	—
Unified Child Care (10/01/11-9/30/12)	—	2,488,166	—	2,488,166	—	—
Domestic Violence Intervention Services	—	40,542	—	40,542	—	—
Aggressive Driving Enforcement	20,000	20,000	—	20,000	—	—
Victims of Crime Assistance (VOCA)	—	232,952	—	232,952	—	—
Early Intervention program	—	1,298,924	—	1,298,924	—	—
Kessler Post Stroke Grant	10,000	10,000	—	10,000	—	—
Work First NJ- Administration	—	114,461	—	114,461	—	—
Westvale Park Development	—	123,461	—	123,461	—	—
State/Community Partnership Program	850,429	850,429	—	850,429	—	—
Megan's Law Grant	11,620	11,620	—	11,620	—	—
2011 State Health Insurance Program	—	31,000	—	31,000	—	—
Sheriff IV-D Reimbursement	—	849,006	—	849,006	—	—
Local Arts Program	—	91,299	—	91,299	—	—
BC Comprehensive Community Project (10/01/10-09/30/11)	75,000	75,000	—	75,000	—	—
Cancer Education / Early Detection	—	273,890	—	273,890	—	—
U.S. Marshall Task Force (10/04/11-09/30/12)	—	17,000	—	17,000	—	—
Personal Attendant Service -Hudson County	—	241,627	—	241,627	—	—
Children Interagency Coordinating Council	—	36,874	—	36,874	—	—
BC Comprehensive Community Project (10/01/11-09/30/12)	—	70,000	—	70,000	—	—
Bergen County HIV-CTS-PROGRAM 07/01/10-06/30/11	106,864	106,864	—	106,864	—	—
Victims Assistance Grant	—	55,000	—	55,000	—	—

(continued)

COUNTY OF BERGEN

Statement of Expenditures

Current Fund

Year Ended December 31, 2011

	Appropriations		Expended			
	Budget	Budget after modification	Encumbered	Paid or Charged	Reserved	Canceled
Crossroads & Detention Alternatives	\$ 168,083	168,083	—	168,083	—	—
Bergen County DRE Pilot Program	37,000	37,000	—	37,000	—	—
ADV-IOLTA Fund	—	26,600	—	26,600	—	—
Domestic Violence Victim Support	—	22,000	—	22,000	—	—
Comprehensive Cancer Control Plan	—	50,000	—	50,000	—	—
Human Service Advisory Council	66,073	66,073	—	66,073	—	—
County Comprehensive Alcohol and Drug Program	1,093,478	1,093,478	—	1,093,478	—	—
Bioterrorism Preparedness program (08/10/10-08/09/11)	—	80,000	—	80,000	—	—
Sub regional transportation planning	—	177,917	—	177,917	—	—
Homeless	599,421	636,721	—	636,721	—	—
U.S. Marshall - Vehicle retrofit/Maintenance	—	8,000	—	8,000	—	—
Municipal Alliance Program	—	875,974	—	875,974	—	—
Veterans Transportation (07/01/11 - 06/30/12)	—	26,000	—	26,000	—	—
Senior Citizen and Disabled Resident Trans	2,211,233	2,211,233	—	2,211,233	—	—
Job Access - Reverse Commute- Round #11	—	110,000	—	110,000	—	—
Cancer Education / Early Detection	270,000	283,911	—	283,911	—	—
Clean Community Program	—	116,019	—	116,019	—	—
Bergen County Right to Know (07/01/10-06/30/11)	—	21,869	—	21,869	—	—
Disabled Meals On Wheels	65,472	65,472	—	65,472	—	—
County Wide Respite Care Program	563,227	563,227	—	563,227	—	—
Personal Assistance Services	830,486	830,486	—	830,486	—	—
Medicaid Peer Grouping	1,900,034	1,900,034	—	1,900,034	—	—
Veteran's transportation (07/01/10-06/30/11)	26,000	26,000	—	26,000	—	—
Gang, Gun & Narcotics Task Force	—	81,691	—	81,691	—	—
Juvenile Accountability incentive Grant	57,028	57,028	—	57,028	—	—
Mental Health Law Project	—	246,898	—	246,898	—	—
Chase management program (07/01/11-06/30/12)	—	128,162	—	128,162	—	—
Spring House for Women	61,185	61,185	—	61,185	—	—
2010 Homeland security program	1,424,731	1,424,731	—	1,424,731	—	—
Innovation program	120,000	120,000	—	120,000	—	—
Prosecutor's Body Armor Replacement grant	9,962	9,962	—	9,962	—	—
County Police body Armor Replacement Grant	7,912	7,912	—	7,912	—	—
Bergen County HIV-CTS-PROGRAM (07/01/11-06/30/12)	—	106,863	—	106,863	—	—
Victims of Alzheimer's Disease & Related Disorders	—	75,000	—	75,000	—	—
Disabled Recreation Opportunities	—	30,900	—	30,900	—	—

(continued)

COUNTY OF BERGEN

Statement of Expenditures

Current Fund

Year Ended December 31, 2011

	Appropriations		Expended			
	Budget	Budget after modification	Encumbered	Paid or Charged	Reserved	Canceled
HUD Homeless Management System	\$ 85,900	85,900	—	85,900	—	—
HUD Supportive Housing program (05/01/11-04/30/12)	—	93,068	—	93,068	—	—
Seniors Farmers Market Nutrition	—	3,000	—	3,000	—	—
Emergency Management Funding	—	50,000	—	50,000	—	—
Domestic Violence Intervention Services	431,913	431,913	—	431,913	—	—
Sub Regional Transportation Planning	—	15,000	—	15,000	—	—
County Animal Response Team	7,492	7,492	—	7,492	—	—
Jobs Access/ Reverse Commute- Round #10	—	50,000	—	50,000	—	—
Special Child Health Care	1,735	6,220	—	6,220	—	—
Hmis-Cd Homeless management information	21,475	21,475	—	21,475	—	—
Historic Sites Survey Update	5,000	5,000	—	5,000	—	—
NJ Historical Commission Operating Grant	—	19,875	—	19,875	—	—
Sheriff's Body Armor Replacement program	35,744	35,744	—	35,744	—	—
Susan G Korman - Client transportation	—	5,175	—	5,175	—	—
Sub regional Studies Program	—	184,000	—	184,000	—	—
County Environmental Health Program (01/01/11-12/31/11)	—	40,030	—	40,030	—	—
Child Care Technology Grant	—	29,380	—	29,380	—	—
Bergen County Right to Know (07/01/11-06/30/12)	—	21,869	—	21,869	—	—
Route 17 Bottle Neck Alternatives	1,500,000	1,500,000	—	1,500,000	—	—
U.S Marshall Regional Fugitive Task Force	16,000	16,000	—	16,000	—	—
Victim/Witness Grant	38,680	38,680	—	38,680	—	—
USAI - INVESTMENT Project	487,000	487,000	—	487,000	—	—
<i>Total Public and Private Programs</i>	<u>-17,483,984</u>	<u>30,188,365</u>	<u>—</u>	<u>30,188,365</u>	<u>—</u>	<u>—</u>
TOTAL	<u>385,314,236</u>	<u>398,918,617</u>	<u>9,175,850</u>	<u>380,120,548</u>	<u>8,670,245</u>	<u>951,975</u>
Detail:						
Salaries and Wages	144,151,778	146,223,378	—	145,142,013	1,081,365	—
Other Expenses (Including contingent)	<u>241,162,458</u>	<u>252,695,239</u>	<u>9,175,850</u>	<u>234,978,535</u>	<u>7,588,880</u>	<u>951,975</u>
Capital Improvements						
Capital Improvement Fund	625,000	625,000	—	625,000	—	—
Acquisition of Office Equipment	<u>100,000</u>	<u>100,000</u>	<u>75,684</u>	<u>3,473</u>	<u>20,843</u>	<u>—</u>
Total Capital Improvements	<u>725,000</u>	<u>725,000</u>	<u>75,684</u>	<u>628,473</u>	<u>20,843</u>	<u>—</u>

(continued)

COUNTY OF BERGEN

Statement of Expenditures

Current Fund

Year Ended December 31, 2011

	Appropriations		Expended			
	Budget	Budget after modification	Encumbered	Paid or Charged	Reserved	Canceled
County Debt Service						
Payment of Bond principal:						
State Aid-County College Bonds	\$ 2,580,000	2,580,000	—	2,580,000	—	—
Vocational School Bonds	5,073,000	5,073,000	—	5,073,000	—	—
Other Bonds	28,173,512	28,173,512	—	28,173,512	—	—
Interest on Bonds:						
State Aid-County College Bonds	938,072	938,072	—	938,072	—	—
Vocational School Bonds	2,377,411	2,377,411	—	2,377,411	—	—
Other Bonds	21,646,255	21,646,255	—	19,696,249	—	1,950,006
Other Bonds						
Interest on Notes:	750,000	750,000	—	—	—	750,000
Green Trust Program:						
Loan Repayments for Principal and Interest	500,000	500,000	—	331,162	—	168,838
Total County Debt Service	<u>62,038,250</u>	<u>62,038,250</u>	<u>—</u>	<u>59,169,406</u>	<u>—</u>	<u>2,868,844</u>
Public Employees Retirement System	9,000,000	9,000,000	—	8,993,690	6,310	—
Social Security System (O.A.S.I.)	12,130,396	11,230,396	—	11,211,906	18,490	—
Unemployment compensation insurance-(NJSA 43:21-3)	300,000	300,000	—	300,000	—	—
Police and Firemen's Retirement System	17,600,000	17,600,000	—	17,561,110	38,890	—
Define Contribution retirement Program (DCRP)	30,000	30,000	—	8,979	21,021	—
Total Statutory Expenditures	<u>39,060,396</u>	<u>38,160,396</u>	<u>—</u>	<u>38,075,685</u>	<u>84,711</u>	<u>—</u>
Total General Appropriations	\$ <u>487,137,882</u>	<u>499,842,263</u>	<u>9,251,534</u>	<u>477,994,112</u>	<u>8,775,799</u>	\$ <u>3,820,819</u>
Adopted Budget	\$ 487,137,882			\$ 404,311,566		Cash Disbursed
Added by N.J.S.A. 40A:4-87		<u>12,704,381</u>				Transferred from Regular Trust Fund
Modified Budget	\$ <u>499,842,263</u>			(4,350,000)		Motor Vehicle Fines
				47,219,181		Self Insurance Trust Fund
				625,000		Capital Fund Appropriations
				<u>30,188,365</u>		Res. for Federal and State Grants
				\$ <u>477,994,112</u>		

See accompanying notes to financial statements.

COUNTY OF BERGEN

Statement of Fund Balance

General Capital Fund

Years ended December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Balance, Beginning of year	\$ 2,150,404	2,855,237
Increased by:		
Premium on sale of bonds	107,531	254,552
Improvement authorizations canceled	65,230	—
Outside funding for bonded projects	445,851	540,615
	<u>618,612</u>	<u>795,167</u>
	2,769,016	3,650,404
Decreased by budget appropriation	<u>2,100,000</u>	<u>1,500,000</u>
Balance, End of year	<u>\$ 669,016</u>	<u>2,150,404</u>

See accompanying notes to financial statements.

Exhibit D

COUNTY OF BERGEN

Statement of General Fixed Assets

General Fixed Asset Account Group

December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Land	\$ 523,807,509	523,807,509
Improvements	291,199,118	291,199,118
Equipment	<u>91,453,399</u>	<u>90,100,740</u>
Total fixed assets	<u>\$ 906,460,026</u>	<u>905,107,367</u>

See accompanying notes to financial statements.

COUNTY OF BERGEN

Notes to Financial Statements

December 31, 2011

(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 established 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.

Scope of Financial Statements

The accompanying financial statements include only activities related to the County of Bergen and do not include the activity of autonomous agencies. This report includes the audit of Federal and State grants which complies with the Single Audit Act Amendments of 1996, and various other federal and state pronouncements.

Reporting Entity

GASB Statement 14 establishes criteria to be used to determine which component units should be included in the financial statements of the oversight entity. The Division of Local Government Services requires the financial statements of the County to be reported separately. Such reporting is not in accordance with Generally Accepted Accounting Principles.

The County has various departments reported upon separately and, in substance, are an integral part of the primary government. These departments are considered to be component units and would be shown as blended units in the financial statements under GASB Statement 14.

The County also reports separately on the Bergen County Board of Social Services, which would be shown as a blended unit in the financial statements under GASB Statement 14 as Proprietary Funds.

Inasmuch as their activities are administered by separate Boards, the financial statements of the following entities are reported separately and would be discreetly shown on the financial statements:

Bergen County Community College
Bergen County Vocational Schools
Bergen County Special Services School
Bergen County Housing Authority

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

(continued)

COUNTY OF BERGEN

Notes to Financial Statements

December 31, 2011

criteria set forth in GASB Statement 14, this change would require the financial statement 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.

Description of Funds

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 GAPP. 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 – resources and expenditures for governmental operations of a general nature, including Federal and State grant funds.

Trust Funds – receipts, custodianship, and disbursement of funds in accordance with the purpose for which each reserve was created.

General Capital Fund – receipt and disbursement of funds for the acquisition of general capital facilities, other than those acquired in the Current Fund.

General Fixed Assets – used to account for investments in and disposal of fixed assets used in general governmental operations. Infrastructure assets are not recorded.

Basis of Accounting

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.

- 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. Budgets are adopted on the same basis of accounting utilized for the preparation of the County's financial statements.
- 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

(continued)

COUNTY OF BERGEN

Notes to Financial Statements

December 31, 2011

budget. GAAP requires such revenues to be recognized in the accounting period when they become susceptible to accrual

- 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 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 obligations.
- 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 cost 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 reduces. GAAP does not require the establishment of deferred charges to future taxation and records proceeds of debt issued as revenue.
- 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. 89-2, 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

(continued)

COUNTY OF BERGEN

Notes to Financial Statements

December 31, 2011

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.

- Inventories of Supplies – the cost of inventories of supplies for all funds are recorded as expenditures at the time the individual items are purchased. The cost of inventories is not included on various balance sheets. GAAP requires the cost of inventories to be reported as a current asset and equally offset by a fund balance reserve.
- Use of Estimates – the preparation of financial statements in conformity with the accounting practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey require management to make estimates and assumptions that affect certain reports, amounts and disclosures. Accordingly, actual results could differ from those estimates.
- Investments – Investments are carried at cost. Investments are limited by N.J.S.A. 40A:5-15.1 to bonds or obligations of, or guaranteed by, the federal government and bonds or other obligations of federal or local units having a maturity date of not more than twelve months from the date of purchase. The County's investments consisted of Certificates of Deposits and the Joint Account NJ Asset and Rebate Management Program. Investments in this fund at December 31, 2011 consisted primarily of U.S. Government and Agency Obligations (49%), Collateralized Repurchase Agreements (43%). The Joint Account has not provided or obtained any legally binding guarantees to support the value of the shares.

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.

(2) *Long-Term Debt*

Summary of Municipal Debt

The Local Bond Law, N.J.S.A. 40A:2, governs the issuance of bonds to finance general municipal and utility 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 faith and credit of the County. Bond Anticipation Notes, which are issued to temporarily finance capital projects, must be paid off within ten years or retired by the issuance of bonds.

General Serial Bonds Payable

The County has outstanding at December 31, 2011 various general serial bond debt issues. The following table is a summary of the activity for such debt during the year ended December 31, 2011 and

(continued)

COUNTY OF BERGEN

Notes to Financial Statements

December 31, 2011

the short term liability for each issue:

Summary of General Serial Bonds Activities					
Description	Balance December 31, 2010	Increase	Decrease	Balance December 31, 2011	Principal Due by December 31, 2012
General Improvement Bonds					
Issued 07/15/2001	\$ 3,455,000	\$ —	\$ 3,455,000	\$ —	\$ —
School Bonds					
Issued 09/01/200	698,000	—	698,000	—	—
BCIA Governmental Loan Revenue Bonds					
Issued 03/15/2002	990,000	—	480,000	510,000	510,000
General Improvement Bonds					
Issued 04/01/2002	5,805,000	—	2,800,000	3,005,000	3,005,000
College Bonds					
Issued 04/01/2002	595,000	—	290,000	305,000	305,000
School Bonds					
Issued 04/01/2002	488,000	—	250,000	238,000	238,000
BCIA Governmental Loan Revenue Bonds					
Taxable Series 2003A, Issued 03/15/2003	10,680,000	—	421,000	10,259,000	504,000
BCIA Governmental Loan Revenue Bonds					
Taxable Series 2003A, Issued 03/15/2003	988,000	—	29,000	959,000	35,000
BCIA Governmental Loan Revenue Bonds					
Taxable Series 2003A, Issued 03/15/2003	1,536,000	—	225,000	1,311,000	237,000
General Improvement Bonds					
Issued 09/01/2003	25,481,000	—	2,900,000	22,581,000	3,050,000
School Bonds					
Issued 09/01/2003	3,839,000	—	475,000	3,364,000	475,000
College Bonds					
Issued 09/01/2003	158,000	—	50,000	108,000	50,000
General Obligation Refunding Bonds					
Issued 10/01/2003	7,750,000	—	1,600,000	6,150,000	1,575,000
School Bonds					
Issued 10/15/2004	7,750,000	—	1,600,000	6,150,000	1,575,000
General Improvement Bonds					
Issued 10/15/2004	22,511,000	—	1,400,000	21,111,000	1,700,000
School Bonds					
Issued 10/15/2004	9,900,000	—	700,000	9,200,000	800,000
County College Bonds					
Issued 10/15/2004	3,434,500	—	385,000	3,049,500	385,000
County College Bonds (County College Bond Act, P.L. 1971, c72) Issued 10/15/2004	3,434,500	—	385,000	3,049,500	385,000
General Improvement Bonds					
Issued 11/15/2005	34,595,000	—	2,500,000	32,095,000	2,750,000
Special Services/Vocational School Bonds					
NJ School Bond Reserve Act	3,000,000	—	500,000	2,500,000	550,000
General Improvement Bonds					
Issued 10/15/2006	34,199,000	—	1,750,000	32,449,000	2,000,000
Special Services/Vocational School Bonds					
NJ School Bond Reserve Act	7,726,000	—	525,000	6,701,000	550,000
General Improvement Bonds					

(continued)

COUNTY OF BERGEN

Notes to Financial Statements

December 31, 2011

Issued 10/15/2007 Special Services/Vocational School Bonds	40,255,000	—	2,350,000	37,905,000	2,400,000
Issued 10/15/2007	8,590,000	—	560,000	8,030,000	585,000

(continued)

Summary of General Serial Bonds Activities (continued)

Description	Balance December 31, 2010	Increase	Decrease	Balance December 31, 2011	Principal Due by December 31, 2012
County College Bonds					
Issued 10/15/2007	\$ 4,815,000	\$ —	\$ 430,000	\$ 4,385,000	\$ 450,000
State Aid County College Bonds					
Issued 10/15/2007	4,815,000	—	430,000	4,385,000	450,000
Mini Bonds					
Issued 12/21/2007	650,000	—	—	650,000	—
General Obligation Bonds					
Issued 11/01/2008	43,083,000	—	1,500,000	41,583,000	2,750,000
School Bonds					
Issued 11/01/2008	16,512,000	—	800,000	15,712,000	1,050,000
County College Bonds					
Issued 11/01/2008	2,635,000	—	210,000	2,425,000	230,000
State Aid County College Bond					
Issued 11/01/2008	2,635,000	—	210,000	2,425,000	230,000
Hospital Bonds					
Issued 11/01/2008	11,276,000	—	275,000	11,001,000	775,000
Mini Bonds					
Issued 12/12/2008	610,000	—	—	610,000	—
General Improvement Bonds					
Issued 11/01/09	77,602,000	—	2,800,000	74,802,000	3,050,000
Special Services Vocation School Bonds					
Issued 11/01/2009	6,098,000	—	275,000	5,823,000	300,000
Hospital Bonds					
Issued 11/01/09	4,108,000	—	215,000	3,893,000	225,000
General Improvement Bonds					
Issued 11/01/2010	47,465,000	—	1,900,000	45,565,000	1,900,000
Vocational School Bonds					
Issued 11/01/2010	5,147,000	—	290,000	4,857,000	300,000
County College Bonds					
Issued 11/01/2010	1,177,000	—	95,000	1,081,000	100,000
State Aid County College Bonds					
Issued 11/01/2010	1,176,000	—	95,000	1,081,000	100,000
County Taxable Bonds, Series B					
Issued 11/01/2010	14,217,000	—	1,100,000	13,117,000	1,270,000
General Improvement Bonds					
Issued 12/01/2011	—	43,048,000	—	43,048,000	1,600,000
School Bonds					
Issued 12/01/2011	—	3,025,000	—	3,025,000	150,000
County Taxable Bonds					
Issued 12/01/2011	—	2,332,000	—	2,332,000	300,000
	<u>\$473,629,000</u>	<u>\$48,405,000</u>	<u>\$33,353,000</u>	<u>\$486,681,000</u>	<u>\$37,319,000</u>

The repayment schedule of annual debt service principal and interest for the next five years, and five-year increments there-after, for bonded debt issued and outstanding is as follows:

Principal and Interest Repayment Schedule as of December 31, 2011

Year Ending December 31,	Total	Principal	Interest
2012	\$ 55,302,116	\$ 37,319,000	\$ 17,983,116
2013	52,341,653	35,605,000	16,736,653
2014	52,937,766	37,467,000	15,470,766

(continued)

COUNTY OF BERGEN

Notes to Financial Statements

December 31, 2011

2015	52,606,236	38,503,000	14,103,236
2016	52,992,991	40,325,000	12,667,991
2017-2021	233,334,692	192,526,000	40,808,692
2022-2026	105,878,032	95,123,000	10,755,032
2027-2028	10,231,939	9,813,000	418,939
	<u>\$ 615,725,425</u>	<u>\$ 486,681,000</u>	<u>\$ 128,944,425</u>

Summary of Statutory Debt Condition – Annual Debt Statement

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of .40%. The Equalized Valuation Basis on the County at December 31, 2011 is \$175,561,330,658.

	<u>Gross Debt</u>	<u>Deductions</u>	<u>Net Debt</u>
Green Trust and Environmental Loans	\$ 1,350,613	\$ —	\$ 1,350,613
Serial and Term Bonds	492,576,330	43,754,000	448,822,330
Authorized but not Issued -			
General Bonds and Notes	248,239,887	—	248,239,887
Bonds Issued and Authorized but			
Not Issued by Another Public Entity			
- Guaranteed by the County	467,564,000	467,564,000	—
	<u>\$ 1,209,730,830</u>	<u>\$ 511,318,000</u>	<u>\$ 698,412,830</u>

Net Debt of \$698,412,830 divided by Equalized Valuation Basis per N.J.S.A. 40A:2-2 as amended, \$175,561,330,658 equals .40%.

Borrowing Power Under N.J.S.A. 40A:2-6 as Amended

2% of Equalized Valuation Basis	\$ 3,511,226,613
Net Debt	698,412,830
Excess Borrowing Power	2,812,813,783

Loans Payable

Green Trust Loan Payable

The County has received four Green Trust Loans originally totaling \$5,527,670, with an interest rate of 2%. Principal and interest payments are due semi-annually until maturity on 2017. Two payments totaling \$299,730 in principal and \$31,431 in interest were made during the year ended December 31, 2011. The outstanding balance at December 31, 2010 and 2011 is \$1,650,343 and \$1,350,613, respectively. Payments due within the year ended December 31, 2012 total \$314,191 of which \$288,615 is principal and \$25,576 is interest.

<u>Principal and Interest Repayment Schedule as of December 31, 2011</u>				
<u>Year Ending</u>		<u>Total</u>	<u>Principal</u>	<u>Interest</u>
<u>December 31,</u>				
2012	\$	314,191	288,615	25,576
2013		314,191	294,416	19,775
2014		314,191	300,334	13,857

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COUNTY OF BERGEN

Notes to Financial Statements

December 31, 2011

2015	314,191	306,370	7,821
2016	162,541	160,878	1,663
\$	<u>1,419,305</u>	<u>1,350,613</u>	<u>68,692</u>

Environmental Infrastructure Trust Loan Payable

In October, 2007 the county was awarded a loan from the New Jersey Environmental Infrastructure Trust for the construction of the Overpeck Landfill Park including the construction of a landfill leachate system, stabilization of banks, storm water management and preparation of the site for redevelopment. The loan consists of two components as follows:

The first component is a Trust Loan in the original amount of \$3,675,000 with a variable interest rate. Principal payments are due annually on August 1 and interest payments are due semi-annually on February 1 and August 1. Payments totaling \$147,140 in interest and \$215,000 in principal were made during the year ended December 31, 2011. The outstanding balance at December 31, 2010 and 2011 is \$3,275,000 and \$3,060,000, respectively. Payments due within one year, or during the fiscal year ended December 31, 2012, and total \$361,390 of which \$225,000 is principal and \$136,390 is interest.

The second component is a Fund Loan in the original amount of \$3,708,149, with no interest due. Principal payments are due semi-annually on February 1 and August 1. Payments totaling \$258,511 in principal were made during the year ended December 31, 2011. The outstanding balance at December 31, 2010 and 2011 is \$3,093,841 and \$2,835,330, respectively. Payments due within one year, or during the fiscal year ended December 31, 2012 total \$257,976, which consists entirely of principal.

Principal and Interest Repayment Schedule as of December 31, 2011

<u>Year Ending December 31,</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2012	\$ 619,366	482,976	136,390
2013	614,824	486,084	128,740
2014	618,166	497,476	120,690
2015	620,497	508,447	112,050
2016	616,212	516,662	99,550
2017-2021	3,718,184	3,403,684	314,500
\$	<u>6,807,249</u>	<u>5,895,329</u>	<u>911,920</u>

(3) Pension Plans

Substantially all County employees participate in one of the following contributory defined benefit public employee retirement systems which have been established by State statute: the Public Employees Retirement System (PERS) and the Police and Fireman's Retirement System of New Jersey (PFRS). These systems are sponsored and administered by the State of New Jersey.

State-Managed Pension Plans

The Public Employees Retirement (PERS) and Police and Fireman's Retirement System (PFRS) are cost sharing multiple-employer contributory defined benefit plans, administered by the Division of Pensions in the Department of the Treasury, State of New Jersey.

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COUNTY OF BERGEN

Notes to Financial Statements

December 31, 2011

The PERS was established in January, 1955 under provisions of N.J.S.A. 43:15A and provides retirement, death, disability and post-retirement medical benefits to certain qualifying Plan members and beneficiaries. Membership is mandatory to substantially all full time employees and vesting occurs after 8 to 10 years of service for pension benefits and 25 years for post-retirement health care coverage, with the exception of officials who are elected or appointed in or after July 1, 2007 or that portion of PERS – enrolled employee salaries in excess of established “maximum compensation” limits. Employees who retire at or after age 55 are entitled to a retirement benefit generally determined by 1/55th of the average annual compensation for the highest three fiscal years compensation for each year of membership during years of creditable service.

The PFRS was established in July, 1944 under the provisions of N.J.S.A. 43:16A to provide coverage to substantially all full time county and municipal police or firefighters and state police appointed after June 30, 1944. Membership is mandatory for such employees with vesting occurring after 10 years of membership.

The State established and administers a Supplemental Annuity collective Trust Fund (SACT) which is available to active members of several State-administered retirement systems to purchase annuities to supplement the guaranteed benefits provided by their retirement system. The State or local government employers do not appropriate funds to SACT.

The State also administers the Pension Adjustment Fund (PAF) which provides cost of living increases, equal to 60 percent of the change in the average consumer price index, to eligible retirees in all State-sponsored pension systems except SACT. The cost of living increases for PFRS and PERS are funded directly by each of the respective systems and are considered in the annual actuarial calculation of the required State contribution for that system.

According to state statutes, all obligations of PERS and PFRS will be assumed by the State of New Jersey should the PERS and PFRS be terminated.

The State of New Jersey issues publicly available financial reports that include the financial statements and required supplementary information of the PERS and PFRS. This report may be obtained by writing to the State of New Jersey, Department of the Treasury, Division of Pension and Benefits, P.O. Box 295, Trenton, New Jersey 08625-0295.

The contribution policy is set by laws of the State of New Jersey. Contributions made by employees in PERS for the years ended December 31, 2010 and 2011 were 5.0% and 5.5% of their base wages, each year. Contributions made by employees in PFRS for the years ended December 31, 2010 and 2011 were 8.5% of their wage, each year. Employers are required to contribute at an actuarially determined rate. The County contributions for the past years were as follows:

<u>Year Ended</u>	<u>PERS</u>	<u>PFRS</u>	<u>DCRP</u>
2011	\$ 8,933,690	\$ 17,561,110	\$ 8,979
2010	7,153,308	14,809,112	1,782
2009	6,519,486	13,313,895	425

In March 2003, the County, through its Improvement Authority, issued \$15,799,000 in County Guaranteed Governmental Loan Revenue Bonds, Taxable to retire the present value of the unfunded

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COUNTY OF BERGEN

Notes to Financial Statements

December 31, 2011

accrued liability for early retirement system incentive benefits previously granted to the State. The Bonds were made up of \$11,894,000 for the County, \$1,054,000 for the Board of Social Services and \$2,851,000 for the Vocational School. For the years ended December 31, 2010 and 2011, the payable amount of these bonds combined was \$13,204,000 and \$12,529,000, respectively.

Defined Contribution Retirement Program

The Defined Contribution Retirement Program, herein referred to as 'DCRP', was established July 1, 2007 under the provisions of Chapters 92 and 103, P.L. 2007. Individuals eligible for membership in the DCRP include local officials who are elected or appointed on or after July 1, 2007; and employees enrolled in the PERS on or after July 1, 2007 who earn salary in excess of established "maximum compensation" limits.

A local elected official is any individual who holds elected public office. Officials elected on or after July 1, 2007 will only be enrolled in DCRP. Elected officials already enrolled in PERS prior to July 1, 2007 based on elected office will remain a PERS member while serving in that same elected office. Any break in service or election to a different elected office will automatically enroll the elected official in DCRP. If a retired member of another State-administered retirement system is elected to office, that elected official can choose to either continue receiving retirement benefits from the former employment or suspend such benefits and participate in DCRP.

A local appointed official is any individual appointed by the governor, including those requiring advice and consent of the Senate, or an individual appointed in a similar manner by the governing body of a local public entity. On or after July 1, 2007, a newly appointed official who does not have an existing PERS account will only be enrolled in the DCRO. Appointed officials already enrolled in PERS prior to July 1, 2007 will remain a PERS member while serving that same appointed office.

An appointed official is permitted to join or remain in PERS if that appointed official holds a professional license or certificate to perform and is serving in any of the following capacities: Certified Health Officer, Tax Collector, Chief Financial Officer, Construction Code Official, Qualified Purchasing Agent, Tax Assessor, Municipal Planner, Register Municipal Clerk, Licensed Uniform Subcode Inspector Principal/Certified Public Works Manager.

Additional minimum DCRP eligible criteria for a newly elected or appointed official are the same as for a PERS position. However, in the case of DCRP, eligible officials can elect an irrevocable waiver of their participation when earning less than \$5,000 annually.

Eligible PERS members are enrolled in the DCRP when annual salary exceeds the maximum compensation limit. This may occur upon enrollment into the PERS when an annual base salary is reported on the enrollment application that will exceed the maximum compensation; or when PERS member's annual salary is increased to where it will exceed the maximum compensation and it is reported by the employer to the Division of Pensions and benefits.

Enrolled members contribute 5.5% of the base salary to a tax-deferred investment account established with Prudential Financial, which administers the DCRP for the Division of Pensions and Benefits. Members enrolled due to income levels in excess of maximum compensation limits only contribute based on that amount in excess. Member contributions are matched by a 3% employer contribution.

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COUNTY OF BERGEN

Notes to Financial Statements

December 31, 2011

Newly eligible and enrolled members that have existing DCRP accounts or are active or vested members of another State-administered retirement system are immediately vested in DCRP. Conversely, those officials not qualifying for immediate vesting in DCRP will become fully vested upon commencement of their third year of membership. In such case there is no eligible third year of membership, all employee and employer contributions will be refunded to the appropriate contributing parties.

DCRP members may elect to receive all or a portion of the account in a lump-sum distribution, or as a fixed term or life annuity. There is no minimum retirement age under the DCRP. Any distributions of mandatory contributions will automatically render the member retired. Lump-sum cash distributions to members under the age of 55 are limited to the member's contributions and earnings. Employer matching contributions and earnings are only available after the age of 55. A member may begin collecting an annuity or take a cash distribution at any time after termination of employment, but will no longer be eligible to participate in any State-administered retirement system upon a return to public employment in New Jersey.

DCRP members are covered by employer-paid life insurance, payable to their designated beneficiaries, in the amount of 1 ½ times the annual base salary on which DCRP contributions were based. This benefit continues for up to two years if on an approved leave of absence without pay for personal illness. Life insurance may also be available to members upon retirement at an amount reduced to 3/16 of the annual base salary on which DCRP contributions were based who qualify by being 60 or older with 10 years of participation in DCRP or any age with 25 years of participation. In the case of members enrolled due to income levels in excess of maximum compensation limits, years of participation in either scenario would also include participation in PERS.

DCRP members are eligible employer-paid long term disability coverage after one year of participation. Eligibility occurs after six consecutive months of total disability. Members would receive a regular monthly income benefit up to 60% of the base salary on which DCRP contributions were based during 12 months preceding the onset of the disability, offset by any other periodic benefit the member may be receiving. Benefits will be paid so long the member remains disabled or until the age of 70. Benefits terminate should the member begin receiving retirement annuity payments.

Significant Legislation

Chapter 78, P.L. 2011, effective June 28, 2011 made various changes to the manner in which the Public Employees' Retirement System (PERS) and the Police and Firemen's Retirement System (PFRS) operate and to the benefit provisions of those systems.

Chapter 78's provisions impacting employee pension and health benefits include:

- New members of the PERS hired on or after June 28, 2011 (Tier 5 members) will need 30 years of creditable service and age 65 for receipt of the early retirement benefit without a reduction of ¼ of 1% for each month that the member is under age 65.
- The eligibility age to qualify for a service retirement in the PERS is increased from age 63 to 65 for Tier 5 members.
- The annual benefit under special retirement for new PFRS members enrolled after June 28, 2011 (Tier 3 members), will be 60% instead of 65% of the member's final compensation plus 1% for each year of creditable service over 25 years but not to exceed 30 years.

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COUNTY OF BERGEN

Notes to Financial Statements

December 31, 2011

- Increases in active member contribution rates. PERS active member rates increase from 5.5% of annual compensation to 6.5% plus an additional 1% phased-in over 7 years; PFRS active member rates increase from 8.5% to 10%. For fiscal year 2012, the member contribution rates will increase in October 2011. The phase-in of the additional incremental member contribution rates for PERS members will take place in July of each subsequent fiscal year.
- The payment of automatic cost-of-living adjustment (COLA) additional increases to current and future retirees and beneficiaries is suspended until reactivated as permitted by this law.
- New employee contribution requirements towards the cost of employer-provided health benefit coverage. Employees are required to contribute a certain percentage of the cost of coverage. The rate of contribution is determined based on the employee's annual salary and the selected level of coverage. The increased employee contributions will be phased in over a 4-year period for those employed prior to Chapter 78's effective date with a minimum contribution required to be a least 1.5% of salary.
- In addition, this new legislation changes the method for amortizing the pension systems' unfunded accrued liability (from a level percent of pay method to a level dollar of pay).

Chapter 1, P.L. 2010, effective May 21, 2010, made a number of changes to the State-administered retirement systems concerning eligibility, the retirement allowance formula, the definition of compensation, the positions eligible for service credit, the non-forfeitable right to a pension, the prosecutor's part of the PERS, special retirement under the PFRS, and employer contributions to the retirement systems.

Also, Chapter 1, P.L. 2010 changed the membership eligibility criteria for new members of PERS from the amount of annual compensation to the number of hours worked weekly. Also, it returned the benefit multiplier for new members of PERS to 1/60 from 1/55, and it provided that new members of PERS have the retirement allowance calculated using the average annual compensation for the last five years of service instead of the last three years of service. New members of PERS will no longer receive pension service credit from more than one employer. Pension service credit will be earned for the highest paid position only. For new members of the PFRS, the law capped the maximum compensation that can be used to calculate a pension from these plans at the annual wage contribution base for social security, and requires the pension to be calculated using a three year average annual compensation instead of the last year's salary. This law also closed the Prosecutors Part of the PERS to new members and repealed the law for new members that provided a non-forfeitable right to receive a pension based on the laws of the retirement system in place at the time 5 years of pension service credit is attained. The law also requires the State to make its full pension contribution, defined as 1/7th of the required amount, beginning in fiscal year 2012.

Chapter 3, P.L. 2010, effective May 21, 2010, replaced the accidental and ordinary disability retirement for new members of the PERS with disability insurance coverage similar to that provided by the State to individuals enrolled in the State's Defined Contribution Retirement Program.

Chapter 92, P.L. 2007 implemented certain recommendations contained in the December 1, 2006 report of the Joint Legislative Committee on Public Employee Benefits Reform: established a DCRP for elected and certain appointed officials, effective July 1, 2007; the new pension loan interest rate became 4.69% per year, and an \$8.00 processing fee per loan was charged, effective January 1, 2008. The legislation also removed language from existing law that permits the State Treasurer to reduce employer pension contributions needed to fund the Funds and Systems when excess assets are available.

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COUNTY OF BERGEN

Notes to Financial Statements

December 31, 2011

(4) Bonds and Notes Authorized But Not Issued

At December 31, 2010 and 2011, The County has authorized but not issued Bonds and Notes of \$287,256,305 and \$248,239,887 respectively, in the General Capital Fund.

The following activity related to bonds and notes authorized not issued occurred during the calendar year ended December 31, 2011

Beginning Balance	2011 Authorizations	2011 Debt Issues	Other Reductions	Ending Balance
<u>\$287,256,305</u>	<u>\$29,666,000</u>	<u>\$48,405,000</u>	<u>\$20,277,418</u>	<u>\$248,239,887</u>

(5) Fund Balances Appropriated

Fund Balances at December 31, 2010 and 2011 which were appropriated and included in 2011 and 2012 County budgets were \$18,575,000 and \$18,325,000 respectively.

(6) Appropriation Transfer Relating to the CAP Law

The County is allowed to make transfers in certain budget appropriations after November 1 of each year. All budget appropriations and their transfers are listed in Exhibit A-3. All transfers were made in accordance with the CAP Law.

(7) 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 provided by the Equitable Life Assurance Society of the United States. The third and fourth Deferred Compensations 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.

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.

(8) Potential Liability for Accrued Sick and Vacation Time

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COUNTY OF BERGEN

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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 one-half unused 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 services, as of December 31, 2010 and 2011 was \$12,864,170 and \$12,726,482, 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, 2010 and 2011 was \$7,206,647 and \$7,019,865, respectively. No provision is made in the financial statements for the accrued value of terminal leave and vacation time. In accordance with state regulations these amounts have not been expensed or recorded as a liability.

(9) *Clearing Account*

The County Treasury maintains a clearing account in the Current Fund so that cash receipts may be deposited promptly and distributed to proper accounts at a later date.

(10) *Pending Litigation*

The County is 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:

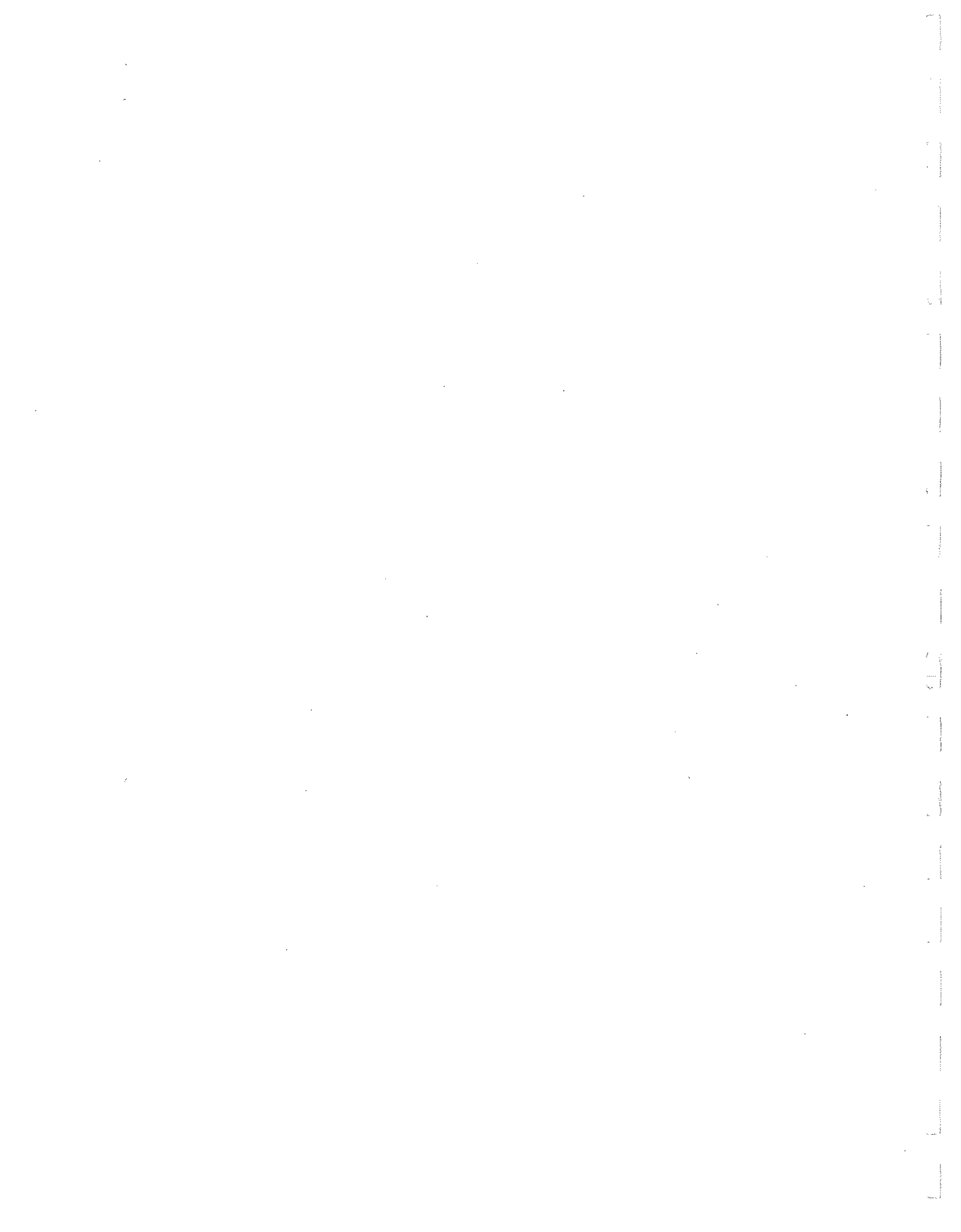
Susan Magoon v. The County of Bergen

The matter is venued in the Superior Court of the New Jersey, Bergen County. This is a claim by a woman who was jogging in the County park and alleges that she was struck by a dead tree that fell on the walkway during a rain/lightning storm. Injuries sustained included a compression fracture of the neck requiring surgical repair (spinal fusion), diminished movement of the neck and loss of income. As per the Notice of Claim, there is a \$5,000,000 demand for the plaintiff and a \$1,000,000 (loss of services) for her husband. This matter is in the very early stages of discovery, and it is being handled by outside counsel.

James Griffin Jr., et al. v. County of Bergen, et al. Docket No. BER-L-8790-07

This matter is venued in the Superior Court of New Jersey, Bergen County. This is a claim by a 21 year old man who was travelling northbound on Breakneck Road, a county roadway, and unexpectedly lost control of his vehicle which crossed the double yellow line and, while perpendicular to southbound traffic, was struck by an oncoming vehicle. Mr. Griffin sustained catastrophic injuries and was rendered a quadriplegic and cognitively impaired. The claim against the County involves allegations of negligent design and maintenance of the roadway. Summary judgment was granted on April 15, 2010. Plaintiffs filed an appeal with the New Jersey Superior Court, Appellate Division which reversed the

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COUNTY OF BERGEN

Notes to Financial Statements

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decision on January 13, 2012. To date, no formal demand has been made as to the County. The co-defendant, who was operating the vehicle that impacted the Griffin vehicle, settled for \$2.2 million.

There are also various employment matters currently pending with the County's Self-Insurance Claim Fund.

The matters described in the preceding paragraphs are still pending. The County intends to defend each of these matters vigorously. However, it is impossible to predict with any certainty the outcome of these litigations and the impact on the County and the financial condition of the County.

(11) *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 100% collection rate. The County's tax levy for December 31, 2010 and 2011 was \$352,741,119 and \$351,980,788, respectively.

(12) *Property and Equipment Acquired by Subgrantees*

The U.S. Department of Housing and Urban Development (HUD) required 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 to 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, 2010 and 2011 is \$23,275,783, for each year, based upon information provided by the subgrantee.

(13) *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.

(14) *Cash and Cash Equivalents and Investments*

Deposits

All bank deposits as of the balance sheet date are entirely insured or collateralized by a collateral pool maintained by public depositories as required by the Governmental Unit Deposit Protection Act (see

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Note 1 Cash and Investments). Bank deposits are classified as to credit risk. Deposits exposed to custodial credit risk if they are not covered by depository insurance and the deposits are:

- A. Uncollateralized
- B. Collateralized with securities held by the pledging financial institution
- C. Collateralized with securities held by the pledging financial institution's trust department or agent but not in the County's name

All cash and cash equivalents on deposit as of the year ended December 31, 2011 are partially insured by the Federal Deposit Insurance Corporation (herein referred to as "FDIC") up to \$250,000, as has been temporarily increased by Congress through December 31, 2013. Deposits in excess of FDIC limits are entirely insured or collateralized by a collateral pool maintained by public depositories as required by the Governmental Unit Deposit Protection Act ("GUDPA") or are on deposit with the New Jersey Asset & Rebate Management Program ("NJARM").

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits may not be returned to it. The county does not have a deposit policy for custodial credit risk. As of December 31, 2010 and 2011, none of the County's bank balances of \$205,723,809 and 178,368,978, respectively, was exposed to custodial credit risk.

As of December 31, 2010 and 2011, the County's deposits are summarized as follows:

	2010	2011
Insured – FDIC	\$ 2,000,000	\$ 2,575,878
Insured – GUDPA	192,498,251	168,447,191
NJARM	11,225,558	7,345,909
	<u>\$ 205,723,809</u>	<u>\$ 178,368,978</u>

Investments

New Jersey statutes permit the County to purchase the following types of securities:

- Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America.
- Government money market mutual funds.
- Any obligation that a federal agency or an federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other factor.
- Bonds or other obligations of the local unit or bonds or other obligations of school districts of which the local unit is a part or within which the school district is located.
- Bonds or other obligations having a maturity date not more than 397 days from the date of purchase, approved by the Division of Investment of the Department of Treasury for investment by local units.
- Local government investment pools.
- Deposits with the State of New Jersey Cash Management Fund established pursuant to section A-1 of P.L. 1977, c. 281 (C.52:18A-90.4).

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COUNTY OF BERGEN

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- Agreements for the purchase of fully collateralized securities if:
 - (a) the underlying securities are permitted investments pursuant to the first and third bullets on the preceding page, (b) the custody of collateral is transferred to a third party, (c) the maturity of the agreement is not more than 30 days, (d) the underlying securities are purchased through a public depository as defined in section 1 of P.L. 1970, c. 236 (C.17:9-41) and (e) a master repurchase agreement providing for the custody and security of collateral is executed.

Interest Rate Risk

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

Concentration of Credit Risk

The County places no limit on the amount they may invest in any one issuer. New Jersey Statutes 40A:5-15.1(a) limits municipal investments to those specified, and as summarily identified below. The County invests funds in the NJARM Program. Investments in this fund at December 31, 2011 consisted primarily of U.S. Government and Agency Obligations (49%), Collateralized Repurchase Agreements (43%). The Joint Account has not provided or obtained any legally binding guarantees to support the value of the shares.

NJARM Program

The NJARM Program is a financial services organization created and run exclusively for New Jersey municipalities, authorities, schools and other local and regional governmental types entities. The Program was designed to help achieve excellence in the governmental unit's investment program. Created a joint trust investment under the Interlocal Services Act, NJARM provides participants with investment and arbitrage rebate compliance services for both bond proceeds and general operating funds. The program is a means for local governments in the State to invest collectively the proceeds of taxable and tax-exempt borrowings and other funds on hand. As of December 31, 2010 and 2011, the County has a balance of \$11,225,558 and \$7,345,909, respectively, in the NJARM program.

As of December 31, 2010 and 2011, the County's investments are recorded in the financial statements and have been recorded at the carrying amount. The difference between the carrying amount and market value is not material to the financial statements.

(15) Interfund Balances and Activities

Balances due to/from other funds at December 31, 2011 consist of the following:

\$1,046,303	Due to the Federal and State Grant Fund from the Current Fund for grants received.
\$22,500	Due to Regular Trust from Community Development Trust Fund
\$927,405	Due to Self Insurance Trust from The Current Fund

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

(16) Leases

The County leases various buildings located in Hackensack, Lodi and Garfield. The total rent expense for all leases for 2010 and 2011 was \$602,359 and \$494,963, respectively.

(17) Contracts Payable

Contracts Payable balance for 2010 and 2011 in the amount of \$3,262,826 and \$3,811,192, 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.

(18) Reserve for Arbitrage

The County of Bergen has obtained the services of Public Financial Management, Inc (PFM) to calculate and monitor the arbitrage requirements for certain bond issues. The applicable arbitrage yield requirements is derived from IRS Form 8038-G prepared by Bond Counsel. Reserves have been established in the Capital Fund in accordance with the calculations. As of December 31, 2010 and 2011 the reserve was \$333,043 and \$330,247, respectively.

(19) Bergen County Lease Banc Program

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

Many Local Governments have requested the Authority's assistance over the years to finance their capital items and equipment needs at the lowest possible cost. A number of these requests are to finance smaller capital items and equipment needs of Local Governments. The costs attendant with the large, stand alone 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 a successful bidder to provide financing for the capital equipment, and as lessor (although this master lease would designate the Authority as title 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

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COUNTY OF BERGEN

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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 Subleasee 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.

(20) 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 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 2011 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 increase. 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 have a final maturity 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%.

(21) Bergen Pines County Hospital Project (Now Known as Bergen Regional Medical Center)

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COUNTY OF BERGEN

Notes to Financial Statements

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In 1998, the County of Bergen (the "County") restructured/repositioned the management, administration, operation and maintenance of Bergen Regional Medical Center, formerly known as Bergen Pines County Hospital (the "Hospital"). Such actions on the part of the County are generally collectively referred to as the "Repositioning Plan".

As part of the Repositioning Plan for the Hospital, and under and pursuant to a Lease and Agreement dated as of December 17, 1997 (the "County/Authority Agreement"), the County, effectively as of March 15, 1998:

- (i) transferred to the Bergen County Improvement Authority (the "Authority" of the "BCIA") (a public body corporate and politic created under and pursuant to the provision of the County Improvement Authorities Law, N.J.S.A 40:37A-44 et seq.) the license issued by the State Department of Health and Senior Services ("DOHSS") for the operation of the Hospital,
- (ii) leased to the Authority the Bergen Pines Real Property and the Bergen Pines Business Assets for a 19 year period, and
- (iii) assigned to the Authority responsibility, during the Lease Term, for the operation of the Hospital.

As a further part of the Repositioning Plan for the Hospital, and under and pursuant to a Lease and Operating Agreement dated as of December 17, 1997 (the "Authority Lease and Operating Agreement"), the Authority in turn (effective as of March 15, 1998):

- (i) leased the Bergen Pines Real Property and the Bergen Pines Business Assets to Solomon Health Group, LLC ("Solomon"), a private for-profit limited liability company, for a coterminous 19 year period (the "Lease Term") and
- (ii) assigned to Solomon as the "Manager" responsibility, during the Lease term, for the management, administration, operation and maintenance of the Hospital.

By an undated Assignment and Guarantor Agreement, effective as of March 15, 1998 between Solomon and Bergen Regional Medical Center, L.P.. (the "Manager"), (i) Solomon assigned to the Manager (as "an affiliated entity" formed for profit) all of Solomon's rights and obligations under the Authority Lease and Operating Agreement, as well as under all related agreements, (ii) the Manager assumed such rights and obligations, and (iii) Solomon agreed to serve as guarantor of the performance by the Manager of its obligations under the Authority Lease and Operating Agreement.

Under the license held by the Authority, the Hospital, as a County owned facility, is presently licensed for 1,068 beds, including 3231 psychiatric beds, 574 long-term care beds and 173 acute care beds.

Under the terms of the County/BCIA Agreement and the Authority Lease and Operating Agreement, the Manager assumed the responsibility (on a for-profit basis and at its sole cost and expense) for the operation by it (as an independent contractor) of the Hospital, including the responsibility for the maintenance and repair of the facilities and equipment constituting the Bergen Pines Real Property and the Bergen Pines Business Assets, this in exchange for its deriving on account thereof the right to retain all profits from its operation of the Hospital (after paying all expense, including the payment to the Authority of rent and a reimbursement for certain administrative costs), with the concomitant obligation on the part of the Manager to bear all losses there from (except for losses arising out of certain very

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limited situations involving such things as Manager-proposed reductions in clinical or direct care programs and Manager-proposed reductions in staffing).

Having as lessors (landlords) ultimately leased the Bergen Pines Real Property and the Bergen Pines Business Assets to the Manager, the County (under the County/Authority Agreement) and the Authority (under the Authority Lease and Operating Agreement) have (as is generally and usually the case for lessors/landlords) retained ultimate financial responsibility for Capital Improvements at the Hospital, defined in Section 1.1 of the BCIA Lease and Operating Agreement as:

Any addition, major repair or replacement, extension, construction or reconstruction of or to a permanent structure facility within the Bergen Pines Real Property of a type not recurring annually or at shorter intervals that (a) is non-consumable in nature; (b) has a useful life of greater than five (5) years; (c) constitutes a permanent part of the Medical Center, (d) is a cost that is properly chargeable to a capital account under general Federal income tax principles, and (e) does not constitute a Maintenance, Repair or Replacement Item, the responsibility for which latter Items was assumed by the Manager.

Under Section 2.9(d) and 2.9(e) of the Authority Lease and Operating Agreement, in the event that it is determined that a Capital Improvement will be undertaken, the Authority shall at its option determine either that the Manager (as the Authority's agent) shall undertake and complete the Capital Improvement on behalf of (and at the cost and expense of) the Authority or, alternatively, that the Authority (the lessor) shall itself undertake and complete such Capital Improvements. Under Section 2.9 of the County/BCIA Agreement, the County is ultimately responsible to bear the cost and expense of all Capital Improvements undertaken by the Authority or by the Manager on behalf of (and at the expense of) the Authority.

Prior to the implementation of the Repositioning Plan, the County bore all risks, financial and operational associated with the Hospital. Studies undertaken by consultants to the County advised that future reimbursement-related risks, together with other operational issues associated with a County-owned and operated healthcare institution, warranted (i) a transfer of the Hospital to the Authority and (ii) a contract between the Authority and a private firm for the management and operation of the Hospital by the latter for profit. The Repositioning Plan for the Hospital called for a re-allocation of not only the financial risks, but also the potential benefits, associated with the operations of the institution, with the Manager assuming virtually all operational risk in exchange for the ability to earn all profits from the operation of the Hospital. Former County responsibilities that were (under the Repositioning Plan) affirmatively delegated by the Authority to Solomon (and Bergen Regional Medical Center, L.P., as its successor and as the manager) (under the Authority Lease and Operating Agreement) include, but are not limited to:

- (1) the absolute obligation and the unconditional authority to manage and control all phases of the operation, maintenance and administration of Bergen Pines in accordance with all Applicable Laws and at the Manager's expense, except with respect to Capital Improvements (Section 3.3, 3rd Paragraph);
- (2) the responsibility (at its sole cost and expense) for hiring, compensating, supervising, disciplining and terminating all employees required to operate the Hospital in accordance with the terms and conditions of the Authority Lease and Operating Agreement (Section 3.3(d));

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COUNTY OF BERGEN

Notes to Financial Statements

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- (3) the obligation to purchase and control all equipment, supplies and services necessary for the operation by it of the Hospital (Section 3.3(g));
- (4) the obligation to operate, maintain, repair and replace the facilities and equipment comprising the Bergen Pines Real Property and the Bergen Pines Business Assets (at the sole cost and expense of the Manger, except to the extent of Capital Improvements) in such manner and in such condition so that Bergen Pines complies with all Applicable Laws (Section 3.3 (t));
- (5) the responsibility for paying all operating expense of the Hospital (Section 3.3(m)); and
- (6) the responsibility to prepare and submit (on behalf of BCIA) all services provided at Bergen Pines, from the Medicaid and Medicare programs (or any successor programs thereof), the Social Security Administration, private insurance companies and from all other payers; which "moneys shall be deposited into the BCIA's account (Section 3.3(v)).

The Authority (BCIA) issued Taxable Project Notes totaling \$27,000,000 to finance the acquisition by the Authority of a leasehold interest in the Hospital pursuant to the County/Authority Agreement, and related costs. Upon issuance of the Notes, a portion of the proceeds of the Notes was: (1) paid over by the Authority, partially to the County and partially to an escrow fund for the payment of debt service on certain tax-exempt general obligation bonds of the County which were issued to finance costs associated with the Hospital, in each case as partial consideration for the acquisition of such leasehold interest (the remaining consideration to be paid periodically over the term of the County/Authority Agreement); (2) used by the Authority for payment of operating expenses relating to the Hospital; and (3) used to pay costs of issuing the Notes.

At maturity of the Taxable Project Bonds, a new Project Note for \$27,000,000 was issued at 5.33% interest and matured March 7, 2000. On March 7, 2000, the Authority issued County Guaranteed Taxable Project Bonds in the amount of \$28,000,000 with a maturity date of March 17, 2017, with interest rates ranging from 7.17% to 7.77%. The proceeds of said Bonds were used (1) to retire the Project Note, (2) to permanently finance the acquisition by the Authority of the leasehold interest in the Bergen Pines Real Property and the Bergen Pines Business Assets, (3) to generate new funds of \$1,000,000 to finance the cost of the acquisition and construction of various Capital Improvements to the Hospital, (4) to provide working capital for the Authority (including amounts in respect to certain reductions in Medicaid payments attributable to previous Medicaid overpayments), and (5) for the costs of issuance.

The outstanding \$16,270,000 Series 2000 taxable bonds were refunded in 2010 with interest rate ranging from 1.414% to 3.532% and having a final maturity on March 15, 2017.

Although the Authority, as the holder of the license for the operation of the Hospital is (under Section 3.9 of the Authority Lease and Operating Agreement) entitled to receive all revenues (from all revenue sources) derived from the operation by the Manger (at its sole cost and expense) of the Hospital, the Authority is in turn obligated *under the terms of Section 5.1 and Section 5.2 of the Authority Lease and Operating Agreement) to pay over unto the Manger (as the for-profit independent Contractor Manager) all moneys received by the Authority (as a license holder) as the result of the operation by the Manger of the Hospital, such moneys to be paid in the form of (1) a Management Fee in the amount of \$9,000,000 per month and (2) all Additional Revenues (defined as "any Cash Receipts received by [the Authority] during a given month that exceed the Management fee for such month"). Using all such moneys received by it from the Authority, the Manager is (under the terms of Section 3.3 (3rd Paragraph) and Section 3.3(m) of the Authority Lease and Operating Agreement) required to pay all

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COUNTY OF BERGEN

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operating expenses in connection with the management, administration, operation and maintenance by it of the Hospital.

As the ultimate recipient from the Authority of all cash receipts (in the form of the Management Fee and all Additional Revenues) derived from the operation by the Manager of the Hospital, the manager (as lessee of the Bergen Pines Real Property and the Bergen Pines Business Assets and as the successor to Solomon) is in turn required under Section 2.3 and Section 9.29 (as amended), respectively, of the Authority Lease and Operating Agreement (1) to pay rent to the Authority in the Form of Fixed Annual Rent (the original annual amount was \$5,200,000 and the same is escalating annual at 50% of the annual percentage increases in the CPI) and (2) to make an annual reimbursement payment on account of the cost to the Authority of administering and implementing the Authority Lease and Operating Agreement (the "Manager's Annual Administrative reimbursement"). This payment was revised in 2001 to \$300,000, escalating annually by 50% increases in the CPI (Section 9.29, as amended).

The moneys to which the Authority is entitled on account of Fixed Annual Rent are, together with repayments by the Manager under the hereinafter defined Working Capital Loan, paid over by the Manager to a revenue agent which is required to allocate the first portion of said moneys to the trustee on account of debt service on the BRMC Bonds, with all residual moneys (after provision for payment to the Authority of such of the Authority's operating expenses as are not covered by the Manager's Annual Administrative Reimbursement) transferred by the revenue agent to the County on account of the lease payment required to be made by the Authority to the County under the County Lease.

The Authority has also entered into an shared services arrangement with the County to provide administrative and fiscal services to the Authority.

There is in existence (under a Promissory Note dated March 1998 from Solomon to the Authority) an accounts receivable loan by the Authority to the Manger under which there is due from the manager to the Authority the sum of \$27,124,445 ("Accounts Receivable Loan"). That amount is the actual amount of revenues which were earned by the County as the result of its operation of the Hospital prior to March 15, 1998, and paid over to the Manger as a portion of Additional Revenues. The Accounts Receivable Loan is non-interest bearing through March 14, 2020, which is three (3) years after the Lease Term Closing Date (March 14, 2012) under the Authority Lease and Operating Agreement. The Accounts Receivable Loan is non-interest bearing through March 14, 2014. From and after March 15, 2014 to maturity, interest shall accrue at 50% of the increase in CPI for the prior Loan Year and such interest shall be paid on March 15 of each subsequent Loan Year for interest accrued with respect to the prior Loan Year.

There is also in existence (under the Promissory Note dated March 1998 from Solomon to the Authority) a loan by the Authority to the manger under which there is due from the manager to the Authority the sum of \$5,000,000 (the "Working Capital Loan"). The original amount of the loan was \$6,000,000, but has been reduced by payments during the years ended December 31, 2010 and 2011 of \$500,000, each year. From and after March 15, 2006, interest shall accrue at 50% of the increase in the CPI for the prior year and such interest shall be paid on March 15 of each subsequent Loan Year for interest accrued with respect to the prior Loan Year. The principal amount of the loan to be repaid by the Manager is set forth below:

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<u>Repayment Date</u>	<u>Amount</u>
March 14, 2012	\$3,500,000

Together, the Accounts Receivable Loan and Working Capital Loan combine for outstanding receivables as of the years ended December 31, 2010 and 2011 of \$31,133,239 and \$30,634,437, respectively, as found in Exhibit A next to the account heading "Bergen Pines Accounts Receivable".

Certain types of Capital Improvement projects at the Hospital are the responsibility of the County or the Authority under the terms of Section 2.9 of the Authority Lease and Operating Agreement. The Authority, on behalf of the County, issued \$2,800,000 of County Guaranteed Bonds in calendar year 2003 for various capital projects at the Hospital. Under Section 2.12, as amended of the Authority Lease and Operating Agreement the Manger is required to pay for at least \$200,000 of Discretionary Improvements at the Hospital each full calendar year, Discretionary Improvements being improvements which are provided by the manager at the Manager's sole cost and expense under Section 2.7 of the Authority Lease and Operating Agreement and do not constitute maintenance, repair or replacement items and/or capital improvements. Again on November 1, 2008, the County issued taxable bonds in the amount of \$11,726,000, to finance various improvements at the Hospital.

In September 2001, the Manager filed litigation against the Authority in the Superior Court of New Jersey, Law Division, Bergen County, by which the Manger asserted its "Prisoner Care Claims."

The Manager was claiming that the Authority was liable to the Manger on account of costs which had been incurred by the Manager in providing treatment and/or services to inmate of the County Jail and had not been reimbursed by the County to the Manger. The Authority named the county as a Third Party Defendant in connection with the Manager's Prisoner Care Claims.

The Manager's Prisoner Care Claims against the Authority and the Authority's third-party claims against the County arising therefrom were settled and dismissed pursuant to the Global Settlement Agreement under which the County agreed to pay (and did pay) the Manager fees certain and the Manager agreed to amend Section 3.10 of the Authority Lease and Operating Agreement so as:

- (a) to cause the County to be responsible to compensate the manger (within 60 days after the receipt by the County of the Manger's invoices) in accordance with the applicable N.J. Medicaid Guidelines and DRG, as published in N.J.A.C. Title 10, Chapter 10 (the Medicaid Rules"), for the "actual costs" of the Manager's providing at Bergen Pines services to:
 - (i) "Inmates" of the Bergen County Jail;
 - (ii) "State" inmates;
 - (iii) Patients brought to the Hospital by municipal police officers (or other local law enforcement units) rather than Sheriff's officers;
 - (iv) Inmates for whose services another reimbursement source or third party payer made a partial payment for services; and
 - (v) Patients for whom a court ordered either a psychiatric evaluation or a commitment or any other medical treatment or diagnostic service; such compensation by the county to be considered an outside source of revenue and not to be deposited into the Authority's operating account; provided, however, that the Manger shall be required to seek all available reimbursement for the cost of its scare to inmates, provided that the county takes all necessary actions, including (a) any necessary pre-certifications or other pre-admission approvals (including pre-certification of State prisoners/inmates), (b) full

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COUNTY OF BERGEN

Notes to Financial Statements

December 31, 2011

cooperation with the Manager and (c) provision of all necessary information to the Manager on a timely basis and

- (b) To cause the Manager (as a regional provider of Psychiatric Services and at the request of the BCIA) to provide psychiatric treatment and/or services for inmate residents at other counties' jails and at New Jersey State Correctional Facilities, provided, however, that (notwithstanding the other provisions of Section 3.10 pursuant to which the county is required to pay for the Manager's rendering of services to inmates) the costs of providing such psychiatric treatment to such out-of-county inmates (including the costs associated with security) shall be the sole responsibility of the Manager and all revenues deriving from such services shall be paid to and retained by the Manager; and provided further that the Manager need not provide such services if the Manager's cost of providing same (including the costs of security) exceeds the revenues received for such services.

(22) *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.

(23) *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 damages 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 worker's 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.

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COUNTY OF BERGEN

Notes to Financial Statements

December 31, 2011

For the years ended December 31, 2010 and 2011, the County has expended a total of \$67,014,129 and \$ 67,642,337 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 the amount, \$15,115,000 was used to permanently finance the reserve for the County.

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
2011	\$ 612,415	\$ 1,184,780	\$ 468,617
2010	1,562,269	822,119	1,040,982
2009	202,304	732,449	300,382

(24) Post Retirement Benefits

Plan Description

The County of Bergen provides lifetime medical benefits to County employees who retire under the following conditions:

- After twenty-five years of State pension membership; or
- Upon a disability retirement

Employees who do not meet the above requirements and retire after age 60 may purchase coverage for themselves and their dependents through direct billing.

Eligible retirees are provided several medical benefit plans to select from. Their selections can be changed during open enrollment periods. Members who become Medicare eligible must enroll in both Part A and Part B in order to maintain eligibility in the County plan. For retirees with 25 years of services, Part B premiums are reimbursed by the County.

(continued)

COUNTY OF BERGEN

Notes to Financial Statements

December 31, 2011

Dependents of retirees are covered until the death of the retiree, however, dependent spouses may continue coverage through direct billing of the retiree. Parks Department spouses maintain coverage at no cost.

The number of retirees receiving premium-free benefits as of December 31, 2011, the effective date of the biannual Other Post-Employment Benefit, herein referred to as "OPEB", valuation is 1,192. Of these 659, retirees retain dependent or spousal coverage. Active employees number 2,065 as of the same valuation date. There have been no significant changes in the number of covered retirees or type of coverage since the valuation date.

Funding Policy

The County currently accounts for these post retirement benefits on a pay-as-you-go basis.

Actuarial Valuation Results

The Actuarial Accrued Liability for current retirees is \$414,292,000, and for current active employees is \$265,008,000, for a total accrued liability (unfunded) of \$679,300,000 as of December 31, 2011.

Summary of Valuation Results – December 31, 2011 – Per Actuarial Valuation (in thousands)

	Medical	Prescription Drug	Medicare Part B Reimbursement	Total
Actuarial Accrued Liability				
Retiree	\$185,349	\$198,206	\$30,737	\$414,292
Active	118,775	126,876	19,357	265,008
Total	304,124	325,082	50,094	679,300
Unfunded Actuarial Accrued Liability*				683,078
Normal Cost	7,579	7,943	1,201	16,723
Discount Rate				4.50%

*This amount is calculated by subtracting the Assets and Normal Cost and adding Benefit Payments with interest to Actuarial Accrued Liability to account for the end of the year valuation date.

For the fiscal years ended December 31, 2010 and 2011, the County's Annual OPEB cost was \$48,038,000 and \$54,873,000, respectively, while its Annual Required Contribution for the years ended December 31, 2010 and 2011 were \$48,846,000 and \$56,852,00, respectively. After taking into consideration the County contribution, as determined by the actuarial valuation, of \$18,819,000 and \$20,050,000 (as adjusted by actuarial update), respectively, for the years ended December 31, 2010 and 2011, the net OPEB obligation increased \$29,219,000 and \$36,184,000 Respectively, during the year ended December 31, 2010 and 2011, resulting in Net OPEB obligations of \$119,333,000 and \$155,817,000, respectively, as of December 31, 2010 and 2011.

The following table utilizes the actuarially determined contribution for the year ended December 31, 2011 as opposed to actual payments. Differences between the actual expenditures and the actuarial contributions include discounts, deductible, co-payments, and actuarial factors identified under 'actuarial assumptions and methods' below.

(continued)

COUNTY OF BERGEN

Notes to Financial Statements

December 31, 2011

Annual Required Contribution and OPEB Cost

	2011	2010
Normal Cost with Interest	\$ 16,723,000	\$ 15,257,000
Amortization of Unfunded Actuarial Accrued Liability over 30 Years	40,129,000	33,589,000
Annual Required Contribution	56,852,000	48,846,000
Interest on Net OPEB Obligation	5,431,000	2,687,000
Adjustments to Annual Required Contribution	(7,410,000)	(3,495,000)
Annual OPEB Cost	54,873,000	48,038,000
Actuarial Contribution Determination (as updated)	20,050,000	18,819,000
Increase in Net OPEB Obligation	36,184,000	29,219,000
Net OPEB Obligation, End of Year	155,517,000	119,333,000

Under GASB Statement 45 the County would recognize the cost of other post-employment benefits in the year when the employee services are received, report the accumulated liability from prior years, and provide information useful in assessing potential demands on the County's future cash flows. The unfunded actuarial accrued liability is amortized as a level dollar amount using an open period of 30 years. However, since the County is using the modified accrual basis of accounting as prescribed by the State of New Jersey, Department of Community Affairs, Division of Local Government Services, the County is not required to show any accrued liability on the face of its finance statements, only to the notes to those financial statements.

The actuarial valuation projected cash costs totaling \$303,914,000 through the year 2021 for current and future retiree medical benefits as follows:

Year	Amount	Year	Amount
2012	\$ 23,590,000	2013	\$ 25,286,000
2014	26,733,000	2015	28,182,000
2016	29,721,000	2017	31,484,000
2018	32,828,000	2019	34,236,000
2020	35,310,000	2021	36,544,000

Actuarial Assumptions and Methods

The actuarial assumptions used to value the County's post-employment benefits are of three types, economic, medical benefit and demographic.

Economic assumptions include the discount rate, or rate of return on investments, and health care cost trend rates and account for changes in the costs of benefits over time and the time value of money. The actuarial valuation assumes the County will continue to pay for benefits on a pay-as-you-go basis and continue to not fund the plan, therefore the discount rate used, 4.50% , is based on the rate of return of the County's assets, since there are no plan assets. Health care trend rates through the year 2023 and later assumed are: increases in costs of traditional benefit plans ranging from 5.0% to 9.0%, prescription drug plan increases ranging from 5.0% to 10.0% and Medicare Part B cost increases of 5.0%.

Regarding medical benefit assumptions, the County's actuarial valuation elected to use age-banded incurred claims costs based on the claims costs used by the New Jersey State Health Benefits Program since the Traditional Indemnity Plan which primarily covers County retirees is similar in design to the

(continued)

COUNTY OF BERGEN

Notes to Financial Statements

December 31, 2011

State Health Benefits Traditional Plan. However, there were adjustments to reflect County medical and prescription drug claims experience and demographics. In addition, surviving spouses and direct-bill employees identified under 'plan description' above contribute 100% of the medical coverage cost and therefore, it was concluded by the actuary these groups have no direct or implicit subsidy which is required to be considered in measuring the County's post-employment benefit liabilities.

Demographic assumptions include the following rates: mortality, retirement, withdrawal, disability, participation, dependent coverage and expense. Of these, factors to note are participation rates are assumed at 100% of future retirees and 60% of eligible retirees assumed to have spousal coverage.

The actuarial cost method utilized for the County's actuarial valuation is the Projected Unit Credit method. It is an acceptable method under GASB Statement 45 and is a method whereas an actuarial accrued liability is determined as the actuarial present value of the portion of projected benefits which is allocated to service before the current plan year. In addition, a normal cost is determined as the actuarial present value of the portion of projected benefits which is allocated to service in the current plan year for each active participant under the assumed retirement age. The normal cost amount is expected to increase annually at the discount rate, currently 4.50%. In addition, the asset valuation method is not applicable, as the plan is currently unfunded.

(25) *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, 2010 and 2011, the fund had a balance of \$48,049,669 and \$47,307,273, respectively.

Included in the balance as of December 31, 2010 and 2011, is \$36,962,002 and \$40,180,623 in contracts payable set aside for various municipalities in the County.

(26) *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 required 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

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COUNTY OF BERGEN

Notes to Financial Statements

December 31, 2011

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, 08-48 and 10-16, to which the closure and post-closure costs were charged in full amount of the liability to the BCIA. Through December 31, 2010, the County has directly paid closure and post-closure costs totaling \$15,661,508. 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.

(27) Subsequent Events

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

On June 5, 2012 the County sold \$15,830,000 of General Improvement Refunding Bonds to advance refund \$16,381,000 General Improvement Bond of 2003 maturing in the years 2014 through 2018.

Also the County sold \$2,330,000 of Special Services/Vocation School Refunding Bonds to advance refund \$2,414,000 of School Bonds of 2003 maturing in the years 2014 through 2018.

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COUNTY OF BERGEN

Notes to Financial Statements

December 31, 2011

The advance refunding yielding a net present value savings of approximately \$1,408,000 or 7.49% of the refunded bonds.

On June 29, 2012 the County issued \$4,250,000 of College Bonds pursuant to the County College Bond Act of P.L. 1971. C12. The bonds mature on June 15, 2013 through 2024 with interest rates ranging from 1.0% to 2.25%.

(28) Fixed Assets

The following is a summary of the General Fixed Assets as of December 31, 2010 and 2011

	Balance			Balance
	Dec 31, 2009	Additions	Dispositions	Dec. 31, 2010
Land	\$ 523,807,509	—	—	523,807,509
Buildings	291,199,118	—	—	291,199,118
Machinery and Equipment	88,051,217	1,049,523	—	90,107,740
	<u>903,057,844</u>	<u>1,049,523</u>	<u>—</u>	<u>905,107,367</u>

	Balance			Balance
	Dec 31, 2010	Additions	Dispositions	Dec. 31, 2011
Land	\$ 523,807,509	—	—	523,807,509
Buildings	291,199,118	—	—	291,199,118
Machinery and Equipment	90,107,740	1,352,659	—	91,453,399
	<u>905,107,367</u>	<u>1,352,659</u>	<u>—</u>	<u>906,460,026</u>

ADDITIONAL FINANCIAL INFORMATION

COUNTY OF BERGEN

Schedule of Cash - Treasurer

Current Fund

Year ended December 31, 2011

Balance, December 31, 2010	\$ <u>52,662,763</u>
Increased by receipts:	
2011 Tax Levy	351,980,788
Revenue Accounts Receivable	90,494,016
Miscellaneous revenue Not Anticipated	12,834,705
Other Reserves	111,958,821
Due to Federal and State Grant Fund	40,291,768
Imprest and Change Funds	56,387
Capital Surplus Transferred	2,100,000
Reserve for Grants - Unappropriated	825,389
Added/Omitted Collected	1,054,522
Prepaid County Taxes	<u>37,727</u>
	<u>611,634,123</u>
	<u>664,296,886</u>
Decreased by disbursements:	
Other Charges to Income	88,213
Budget Appropriations	404,311,566
Other Reserves	112,276,296
Due to Federal and State Grant Fund	40,256,843
Imprest and Change Funds	50,550
Due from General Capital Fund	625,000
Self-Insurance Trust Fund Appropriations Paid	39,269,181
Miscellaneous Receivable	9,520
Appropriation Reserves	13,723,575
Contracts Payable	<u>149,849</u>
	<u>610,760,593</u>
Balance, December 31, 2011	\$ <u><u>53,536,293</u></u>

COUNTY OF BERGEN

Schedule of 2011 Tax Levy - Realized Revenue

Current Fund

Year ended December 31, 2011

Balance, December 31, 2010	\$	—
Increased by 2010 Tax Levy		<u>351,980,788</u>
		351,980,788
Decreased by Cash Collection		<u>351,980,788</u>
Balance, December 31, 2011	\$	<u><u>—</u></u>

COUNTY OF BERGEN

Schedule of Revenue Accounts Receivable

Current Fund

Year ended December 31, 2011

	Balance Dec. 31, 2010	Accrued in 2011	Collected in 2011	Balance Dec. 31, 2011
<i>Local Revenues:</i>				
Register of Deeds	\$ —	2,843,104	2,843,104	—
Surrogate	—	543,801	543,801	—
Sheriff	—	1,428,116	1,428,116	—
Interest on Investments and Deposits	—	388,966	388,966	—
Park Fees and Revenue	—	7,727,938	7,727,938	—
Realty Transfer Fees	—	4,096,690	4,096,690	—
State of NJ - Court Lease	—	119,174	119,174	—
Election Ballot Printing	—	1,717,538	1,717,538	—
Reimbursement from State of NJ for State Prisoners held in County Jails	—	67,796	67,796	—
Bergen Regional Medical Center	—	240,000	240,000	—
Police and Fire Academy Fees	—	125,500	125,500	—
Reimbursement for In-Kind Grants	—	1,907,205	1,907,205	—
Animal Shelter Contracts	—	798,161	798,161	—
Animal Center - Other Fees	—	158,790	158,790	—
Shared Services Health Agreements	—	2,083,856	2,083,856	—
Bergen County Health Care Center	—	9,164,263	9,164,263	—
Shared Services Health Agreements - Kearney	—	59,999	59,999	—
Shared Services Health Agreements - 40 Passaic Street	—	546,213	546,213	—
Interlocal- Prosecutor's Office MOU	—	36,075	36,075	—
Interlocal- Interboro Regional Communications Network	—	205,582	205,582	—
Total Local Revenues	—	34,258,767	34,258,767	—
<i>State Aid:</i>				
County College Bonds	—	1,730,998	1,730,998	—
<i>State Assumptions of Costs:</i>				
Social and Welfare Services (c.66, P.L. 1990):				
Division of Youth and Family Services	—	2,330,940	2,330,940	—
Supplemental Social Security Income	—	1,903,211	1,903,211	—
Psychiatric Facilities (e.73, P.L. 1990):				
Maintenance of Patients in State Institutions for:				
Mental Diseases	—	8,701,988	8,701,988	—
Mentally Retarded	—	27,260,926	27,260,926	—
Board of County Patients in State and Other Institutions				
Current Year	—	20,053	20,053	—
Prior Years	—	1,818	1,818	—
DDD Assessment Program	—	543,798	543,798	—
Total State Assumptions of Costs	—	40,762,734	40,762,734	—

(continued)

COUNTY OF BERGEN

Schedule of Revenue Accounts Receivable

Current Fund

Year ended December 31, 2011

	Balance Dec. 31, 2010	Accrued in 2011	Collected in 2011	Balance Dec. 31, 2011
<i>Other Special Items:</i>				
Added and Omitted Taxes	\$ —	1,158,653	1,158,653	—
Capital Surplus	—	2,100,000	2,100,000	—
Justice Center Parking	—	683,580	683,580	—
Motor Vehicle Surplus - Trust Fund	—	3,600,000	3,600,000	—
Bergen County Improvement Authority	—	1,392,422	1,392,422	—
Shared Services Pension Agreement	—	374,434	374,434	—
INS Inmates	—	4,544,371	4,544,371	—
Public Health Priority Funding	—	1,843,632	1,843,632	—
Shared Services - 911 Agreements	—	60,000	60,000	—
Register of Deeds - P.L. 2001 C370 2,90	—	2,612,376	2,612,376	—
Surrogate - P.L. 2001 C370	—	603,162	603,162	—
Sheriff - P.L. 2001 C370	—	156,750	156,750	—
Shared Services Police Services	—	229,782	229,782	—
Medicare Part D Reimbursement	—	1,041,008	1,041,008	—
Interlocal - 911 Agreement- Ridgfield	—	200,000	200,000	—
Total Other Special Items	—	<u>20,600,170</u>	<u>20,600,170</u>	—
	\$ —	<u>97,352,669</u>	<u>97,352,669</u>	—
Cash Receipts			\$ 90,494,016	
Added/Omitted Taxes:				
Prior Year Prepaid		\$ 104,131		
Current Year Collections		<u>1,054,522</u>		
			1,158,653	
Revenues Anticipated from Capital Fund			2,100,000	
Revenues Anticipated from Trust Fund			<u>3,600,000</u>	
			<u>\$ 97,352,669</u>	

COUNTY OF BERGEN

Schedule of Miscellaneous Revenues Not Anticipated

Current Fund

Year ended December 31, 2011

Medical Examiner - Autopsy Protocol	\$	8,166
Energy Savings Rebate - PSE&G		55,026
Drain Connect - Site Plan		5,200
Police - Sale of Photographs		1,014
JTPA/PIC Reimbursements		27,250
Prosecutor's Miscellaneous		108,504
Sale of Plans and Specs		24,695
Cafeteria - Concession		30,223
Insurance Claims		182,365
Port Authority of NY & NJ		8,903
Bail Bond Forfeitures		855,756
Employee ID/Parking Tax		250
Various Rental Income		6,000
Heavy Hauling		5
Sale of Computer Time - Data Processing		27,986
Sheriff Work Release Program		148,948
JINS Shelter Revenue		30,054
Phone Reimbursement		15
State Aid - Office on Aging		58,000
Housing Authority - Computer Service		6,000
Reimbursement - Indirect Costs		453,524
Filing Fees - Construction Board		4,710
Vending Machine Commissions		4,801
Rent - Stagg Hill Tower		10,000
Prior Year Credit		2,596,595
Miscellaneous		23,120
Rental Income - 284 Hackensack Ave		5,000
Recycling Revenue		17,837
Sheriff Miscellaneous Revenue		19,348
Police Department		1,175
Rent - Center for Mental Health		84,997
DPW - Motor Fuel Income		154,726
New Jersey - Insurance Franchise Tax		36,401
Sale of County Assets		265,907
Cash Contributions - In Lieu of Construction		372,804
ADV - Client Fees		15,089
Employee Jury Duty Reimbursement		161

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COUNTY OF BERGEN

Schedule of Miscellaneous Revenues Not Anticipated

Current Fund

Year ended December 31, 2011

Lawsuit Settlements	643,972
Scrap Metal	13,562
Photocopies, Prints & Maos	1,227
Vocational School Interest	1,027,111
Miscellaneous Police Services	433,404
Joint Fund - US Geological Survey	17,150
Subdivision Fees	168,459
General Services Reimbursements	180,091
County Clerk - Court Division	422,448
Superior Court Fees	7,725
General Court Fees	34,431
Title IV - D SS Reimbursemetn	669,910
Judicial - Mail Room Services	521,247
Judicial - Rigger Services	4,302
Central Municipal Court	2,208,943
FEMA Reimbursements	598,693
Open Public Record Fees	930
9-1-1 Dispatch Service	136,668
Savers Program Donations	45,043
Consumer Affairs Fines	1,500
JA Recovery	7,500
Payment in Leiu of Taxes	39,834
	<u>12,834,705</u>
	<u>\$ 12,834,705</u>

COUNTY OF BERGEN

Schedule of Other Reserves

Current Fund

Year ended December 31, 2011

	Balance, Dec. 31, 2010	Cash Received	Cash Disbursed	Balance, Dec. 31, 2011
Federal Withholding	\$ (86,032)	22,878,280	22,909,297	(117,049)
Social Security	(107)	8,360,471	8,360,364	—
New Jersey Withholding	(730)	6,217,201	6,221,063	(4,592)
Unemployment Insurance	13,918	297,328	309,446	1,800
Public Employees' Retirement System	770,226	5,991,289	5,971,308	790,207
PERS Contributory Insurance	33,346	384,689	389,084	28,951
Public Employees - Supplemental Annuity	4,898	—	—	4,898
Defined Contribution Retirement Program	(1,151)	11,944	6,237	4,556
Police and Firemen's Retirement System	438,288	8,508,555	8,497,077	449,766
Police and Firemen's Supplemental Annuity	(1,692)	3,935	2,857	(614)
Garnishees	630	835,703	835,703	630
United Fund Deductions	2	796	796	2
Savings Bond	20	—	—	20
VBS Benefits	—	16,773	16,773	—
Deferred Compensation	(407)	5,059,417	5,059,322	(312)
Colonial Insurance	1,794	765,518	765,481	1,831
Provident Union Life and Disability Insurance	8	6,000	6,000	8
Credit Union	163	4,594,338	4,594,338	163
Vacation Advancements	—	2,777	2,777	—
Prudential Budget Plan - Life Insurance (Bergen Pines)	203	2,816	2,816	203
Earned Income Credit	(16,779)	—	—	(16,779)
JNESO Technical	11,307	—	—	11,307
Disability Insurance	1,236,968	290,437	1,527,405	—
Boston Mutual Life Deductions	—	15,878	15,878	—
Employees Labor Union #1	3,007	441,157	441,140	3,024
PBA Dues #49	—	90,221	90,221	—
Dues - PBA Local #134 - Sheriff's Office	(27)	244,276	244,276	(27)
Dues - PBS Local #221 - Prosecutor's Office	46	72,034	72,034	46
Medical and Dependent Reimbursement	10,063	32,006	31,090	10,979
Ameriflex	11,352	176,764	168,418	19,698
CWA	(40)	14,159	14,159	(40)
Dues - Local #108 - Parks Department	—	26,459	26,459	—
NJ Family Leave Insurance	4,153	41,976	45,076	1,053
Employee 1.5 Benefit Contribution	(6)	2,061,495	2,061,489	—
SS Disability Program	—	—	—	—
Realty Transfer Fees Due State	—	43,564,987	43,564,987	—
Due to State - Closed Grant	506,426	400,883	406,301	501,008
Parks - Sales Tax Due	141	47,354	46,937	558
Parks - Easy Go Golf Cart	1	278,341	278,341	1
Clean-Up Fees - Parks Department	130,898	222,564	218,751	134,711
NJ Motor Fuel Tax	3,972	—	—	3,972
	<u>\$ 3,074,859</u>	<u>111,958,821</u>	<u>113,203,701</u>	<u>1,829,979</u>
		Due to Self Insurance Trust Fund \$ 927,405		
		Cash 112,276,296		
		<u>\$ 113,203,701</u>		

COUNTY OF BERGEN

Schedule of Due to Federal and State Grant Fund

Current Fund

Year ended December 31, 2011

Balance, December 31, 2010	\$ <u>947,298</u>
Increased by:	
Grant Proceeds Received in Current Fund	35,646,937
Grants Transferred from 2011 Budget Appropriations	30,188,365
Grant receivables canceled	<u>4,708,916</u>
	<u>70,544,218</u>
	<u>71,491,516</u>
Decreased by:	
Grant Expenditures Paid by Current Fund	30,083,517
Grant Encumbrances/Contracts Paid by Current Fund	7,492,187
Grant reserves canceled	2,681,139
Grant Revenue Accrued in 2011	<u>30,188,365</u>
	<u>70,445,208</u>
Balance, December 31, 2011	\$ <u><u>1,046,308</u></u>

COUNTY OF BERGEN

Schedule of Imprest and Change Funds

Current Fund

Year ended December 31, 2011

	Balance	Funds	Funds Returned		Balance
	Dec. 31, 2010		Established	Cash	Transfers
Bergen County Zoo	\$ —	100	100	—	—
Division of Special transportation	—	200	200	—	—
Office of County Counsel	—	750	750	—	—
Division of County Police	—	500	500	—	—
Division of Data Processing Department	—	150	150	—	—
Division of Public Safety Education	—	400	400	—	—
General Services Department	—	400	400	—	—
Health Department	—	600	600	—	—
Division of Mental Health - Network	—	1,000	1,000	—	—
Intergovernmental Relations Admin. Research	—	200	200	—	—
Bergen County Jail Annex	—	400	400	—	—
Medical Examiner	—	250	250	—	—
Mosquito Control	—	400	400	—	—
Office on Aging	—	250	250	—	—
Division of Planning Board	—	200	200	—	—
Prosecutor's Office	—	500	500	—	—
Engineering and Administrative Service - DPW	—	200	200	—	—
Division of Operations - DPW	—	200	200	—	—
Purchasing Department	—	350	350	—	—
Office of Senior Citizen Center	—	500	500	—	—
Sheriff's Office	—	500	500	—	—
Social Services	—	300	300	—	—
Superintendent of Elections	—	100	100	—	—
Superintendent of Schools	—	100	100	—	—
Parks' Office	—	100	100	—	—
Office for Children	—	700	700	—	—
Family Guidance	—	250	250	—	—
Emergency Management	—	1,500	1,500	—	—
Board of Elections	—	150	150	—	—
Alternative to Domestic Violence	—	300	300	—	—
Office on Disabled	—	150	150	—	—
Central Municipal Court	—	100	100	—	—
Treasurer's Petty Cash	—	30,000	35,837	(5,837)	—
County Clerk - Registry	100	—	—	—	100
County Clerk - Naturalization Office	10	—	—	—	10
Animal Shelter - Change Fund	25	—	—	—	25
County Clerk - General	200	—	—	—	200
Rockleigh Golf Course	—	1,500	1,500	—	—
Orchard Hill Golf Course	—	750	750	—	—
Overpeck Golf Course - Change Fund	310	1,000	1,000	—	310
Darlington Golf Course	200	2,000	2,000	—	200
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
Van Saun Carousel	—	2,500	2,500	—	—
Valley Brook Golf Club	—	1,000	1,000	—	—
	\$ 1,470	50,550	56,387	(5,837)	1,470
Treasurer's Petty Cash			\$ 1,830		
Cash Received			(7,667)		
			(5,837)		

COUNTY OF BERGEN

Schedule of Due from General Capital Fund

Current Fund

Year ended December 31, 2011

Balance, December 31, 2010	\$ <u> —</u>
Increased by:	
Capital Fund Balance Anticiapted as revenue	2,100,000
Budget Appropriations Transferred to Capital	<u> 625,000</u>
	<u>2,725,000</u>
Decreased by:	
Capital Fund Surplus Transferred to Current	2,100,000
Capital Imprvement Fund Budget Appropriation	<u> 625,000</u>
	<u>2,725,000</u>
Balance, December 31, 2011	\$ <u> —</u>

COUNTY OF BERGEN

Schedule of Due from Trust Fund

Current Fund

Year ended December 31, 2011

Balance, December 31, 2010	\$	<u> —</u>
Increased by:		
Motor Vehicle Fines:		
Appropriations Offset from Trust		4,350,000
Revenues Anticipated from Trust		3,600,000
Disbursed to Self-Insurance Trust Fund		<u>39,269,181</u>
		<u>47,219,181</u>
		47,219,181
Decreased by:		
Budget Appropriations Due to Trust		<u>47,219,181</u>
Balance, December 31, 2011	\$	<u><u> —</u></u>

COUNTY OF BERGEN

Schedule of Miscellaneous Receivable

Current Fund

Year ended December 31, 2011

Balance, December 31, 2010	\$	<u>15,838</u>
Increased by:		
Due from Vendors		<u>9,520</u>
		25,358
Decreased by:		
Treasurer's Petty Cash		<u>5,837</u>
Balance, December 31, 2011	\$	<u><u>19,521</u></u>

Analysis of Balance

Due from Vendors	\$	17,691
Treasurer's Petty Cash		<u>1,830</u>
	\$	<u><u>19,521</u></u>

COUNTY OF BERGEN

Schedule of Reserve for State and Federal Grants - Unappropriated

Current Fund

Year ended December 31, 2011

	Balance Dec. 31, 2010	Transferred to 2011 Budget	Received	Other Adjustment	Balance Dec. 31, 2011
Body Armor Grant - County Police	\$ 7,912	7,912	8,339	—	8,339
Body Armor Grant - Prosecutor	9,962	9,962	10,725	—	10,725
Body Armor Grant - Sheriff	35,744	35,744	38,247	—	38,247
Citizens Corps - Emergency response	—	—	2,500	—	2,500
Special Child Health Care	—	—	1,610	—	1,610
Right to Know	5,467	5,467	—	—	—
Historic Sites Survey	5,000	5,000	—	—	—
Non-Public School Nursing	5,962	—	—	5,962	—
Unified Child Care	—	—	763,968	—	763,968
	<u>\$ 70,047</u>	<u>64,085</u>	<u>825,389</u>	<u>5,962</u>	<u>825,389</u>

COUNTY OF BERGEN

Schedule of Added and Omitted Taxes

Current Fund

Year ended December 31, 2011

Balance, December 31, 2010	\$ 1,054,522
Increased by 2011/2012 Added and Omitted Tax Levy	<u>624,591</u>
	<u>1,679,113</u>
Decreased by:	
2010 Receivable collected	1,054,522
Prepaid County Taxes applied	<u>37,727</u>
	<u>1,092,249</u>
Balance, December 31, 2011	\$ <u><u>586,864</u></u>

COUNTY OF BERGEN

Schedule of Appropriation Reserves

Current Fund

Year Ended December 31, 2011

	Balance Dec. 31, 2010	Balance after transfers	Contracts Payable	Paid or charged	Unexpended balances lapsed
<i>Legislative Branch</i>					
Board of Chosen Freeholders:					
Salaries and Wages	\$ 361	361	—	—	361
Clerk of the Board:					
Salaries and Wages	17,984	17,984	—	—	17,984
Other Expenses	45,821	45,821	665	35,354	9,802
Total Legislative Branch	64,166	64,166	665	35,354	28,147
<i>Executive Branch</i>					
County Executive:					
Salaries and Wages	27,489	14,489	—	—	14,489
Other Expenses	9,506	9,506	32	3,571	5,903
Total County Executive	36,995	23,995	32	3,571	20,392
<i>Department of Administration and Finance</i>					
Division of Treasury:					
Salaries and Wages	885	885	—	—	885
Other Expenses	8,370	8,370	87	7,271	1,012
Division of Fiscal Operations:					
Salaries and Wages	29,961	4,962	—	—	4,962
Other Expenses	940,950	940,950	348,544	572,741	19,665
Division of Personnel:					
Salaries and Wages	4,513	4,513	—	—	4,513
Other Expenses	15,763	15,763	—	943	14,820
Division of Purchasing:					
Salaries and Wages	18,837	18,837	—	—	18,837
Other Expenses	13,201	13,201	6,979	3,145	3,077
Division of Data Processing:					
Salaries and Wages	21,571	1,571	—	—	1,571
Other Expenses	167,611	167,611	33,689	56,580	77,342
Division of Risk Management:					
Other Expenses	19,157	497,158	—	489,306	7,852
Central Municipal Court:					
Salaries and Wages	1,175	1,175	—	—	1,175
Other Expenses	18,791	18,791	12,124	6,662	5
Salary Adjustment					
Termination Pay					
Salaries and Wages	145,287	145,287	—	—	145,287
Out-of-Country College Reimbursement	14,988	14,988	—	9,270	5,718
Total Department of Administration and Finance	1,421,060	1,854,062	401,423	1,145,918	306,721
<i>Department of Health</i>					
Division of Public Health:					
Salaries and Wages	5,075	5,075	—	—	5,075
Other Expenses	48,519	48,519	1,041	41,595	5,883
Bergen County Health Care Center:					
Salaries and Wages	29,213	4,213	—	—	4,213
Other Expenses	405,229	405,229	27,318	373,142	4,769
Division of Mental Health:					
Salaries and Wages	9,316	9,316	—	—	9,316
Other Expenses	351	351	—	351	—
Aid to Mental Health:					
Other Expenses	20,001	20,001	1	2,201	17,799
Public Health Priority Funding:					
Other Expenses	11,238	11,238	591	3,959	6,688
Shared Services Health Agreements:					
Salaries and Wages	—	—	—	—	—
Other Expenses	1,422	1,422	584	803	35
Division of Animal Center:					
Salaries and Wages	7,000	7,000	—	—	7,000
Other Expenses	49,194	49,194	2,387	46,203	604
Total Department of Health	586,558	561,558	31,922	468,254	61,382

(continued)

COUNTY OF BERGEN
Schedule of Appropriation Reserves

Current Fund

Year Ended December 31, 2011

	Balance Dec. 31, 2010	Balance after transfers	Contracts Payable	Paid or charged	Unexpended balances lapsed
Department of Human Services:					
Division of Family Guidance:					
Salaries and Wages	\$ 31,926	1,926	—	859	1,067
Other Expenses	214,099	299,098	21,922	259,863	17,313
Division of Community Services:					
Salaries and Wages	111,874	21,871	—	3,932	17,939
Other Expenses	1,493,466	1,493,466	60,545	1,007,906	425,015
Division of Aging:					
Salaries and Wages	1,629	1,629	—	—	1,629
Other Expenses	54,301	54,301	167	7,619	46,515
Total Department of Human Services	<u>1,907,295</u>	<u>1,872,291</u>	<u>82,634</u>	<u>1,280,179</u>	<u>509,478</u>
Department of Law:					
Salaries and Wages	3,745	3,745	—	—	3,745
Other Expenses	9,512	9,512	1,767	5,110	2,635
Mental Patients in State Institutions:					
Other Expenses - County Share	65,826	225,825	—	199,476	26,349
Total Department of Law	<u>79,083</u>	<u>239,082</u>	<u>1,767</u>	<u>204,586</u>	<u>32,729</u>
Department of Public Safety					
Division of Police:					
Salaries and Wages	83,912	83,912	—	—	83,912
Other Expenses	138,538	138,539	31,995	80,061	26,483
Division of Weight & Measures:					
Salaries and Wages	3,902	3,902	—	—	3,902
Other Expenses	1,132	1,132	598	191	343
Division of the Medical Examiner:					
Salaries and Wages	394	394	—	—	394
Other Expenses	62,677	62,677	24,681	37,770	226
Division of Emergency Management:					
Salaries and Wages	26,970	26,970	—	—	26,970
Other Expenses	254,669	254,669	13,474	159,866	81,329
Division of Law and Public Safety:					
Salaries and Wages	37,975	2,976	—	—	2,976
Other Expenses	56,039	56,039	6,701	33,313	15,825
Total Department of Public Safety	<u>666,208</u>	<u>631,210</u>	<u>77,449</u>	<u>311,401</u>	<u>242,360</u>
Department of Public Works					
Division of General Services:					
Salaries and Wages	35,620	15,620	—	—	15,620
Other Expenses	2,905,555	2,605,555	244,576	1,081,950	1,279,029
Division of Administration:					
Salaries and Wages	17,547	17,547	—	—	17,547
Other Expenses	1,718	1,718	—	100	1,618
Division of Operations:					
Salaries and Wages	75,819	75,819	—	—	75,819
Other Expenses	1,917,662	1,917,662	124,942	1,779,205	13,515
Division of Engineering:					
Salaries and Wages	50,713	10,713	—	—	10,713
Other Expenses	43,443	43,443	200	12,384	30,859
Division of Mosquito Control:					
Salaries and Wages	35,117	10,117	—	—	10,117
Other Expenses	125,111	125,111	48,935	38,320	37,656
Total Department of Public Works	<u>5,208,305</u>	<u>4,823,305</u>	<u>418,653</u>	<u>2,912,159</u>	<u>1,492,493</u>
Department of Parks					
Division of Cultural and Historic Affairs:					
Salaries and Wages	5,533	5,533	—	—	5,533
Other Expenses	11,134	11,134	—	6,977	4,157
Division of Parks & Recreation:					
Salaries and Wages	65,357	65,357	—	—	65,357
Other Expenses	446,440	446,440	13,054	400,104	33,282
Total Department of Parks	<u>528,464</u>	<u>528,464</u>	<u>13,054</u>	<u>407,081</u>	<u>108,329</u>

(continued)

COUNTY OF BERGEN

Schedule of Appropriation Reserves

Current Fund

Year Ended December 31, 2011

	Balance Dec. 31, 2010	Balance after transfers	Contracts Payable	Paid or charged	Unexpended balances lapsed
Department of Planning and Economic Development					
Division of Construction Board Appeals:					
Salaries and Wages	\$ 1,742	1,742	—	—	1,742
Other Expenses	1,136	1,136	—	—	1,136
Division of Planning and Economic Development:					
Salaries and Wages	89,056	14,056	—	—	14,056
Other Expenses	52,926	52,926	21,696	3,421	27,809
Division of Transportation Planning:					
Other Expenses	406,000	406,000	225,000	—	181,000
Total Department of Planning and Economic Development	550,860	475,860	246,696	3,421	225,743
<i>Total Executive Branch</i>	<u>10,984,828</u>	<u>11,009,827</u>	<u>1,273,630</u>	<u>6,736,570</u>	<u>2,999,627</u>
<i>Educational Agencies</i>					
Office of the Superintendent of Schools:					
Salaries and Wages	599	599	—	—	599
Other Expenses	6,758	6,758	554	2,824	3,380
Bergen County Vocational Schools:					
Other Expenses	483,285	483,285	—	483,285	—
Bergen County Community College:					
Other Expenses	4,470,434	4,470,434	—	4,470,434	—
Bergen County Special Services School:					
Other Expenses	503,507	503,507	—	503,507	—
Total Educational Agencies	<u>5,464,583</u>	<u>5,464,583</u>	<u>554</u>	<u>5,460,050</u>	<u>3,979</u>
<i>Constitutional Officers</i>					
Office of the County Surrogate:					
Salaries and Wages	18,303	18,303	—	—	18,303
Other Expenses	3,457	3,457	959	2,302	196
Office of the County Clerk:					
Salaries and Wages	31,868	31,869	—	—	31,869
Other Expenses	204,659	204,659	41,305	18,819	144,535
Office of the County Prosecutor:					
Salaries and Wages	119,836	119,836	—	—	119,836
Other Expenses	631,770	631,770	26,488	153,587	451,695
Office of the County Sheriff:					
Salaries and Wages	132,387	132,387	—	132,387	—
Other Expenses	204,187	204,187	42,213	116,701	45,273
Bureau of Identification - Sheriff					
Salaries and Wages	886	886	—	—	886
Other Expenses	44,072	44,072	1,000	20,040	23,032
County Jail - Sheriff					
Salaries and Wages	20,292	20,292	—	20,292	—
Other Expenses	1,102,721	1,102,721	79,682	926,976	96,063
Total Constitutional Officers	<u>2,514,438</u>	<u>2,514,439</u>	<u>191,647</u>	<u>1,391,104</u>	<u>931,688</u>
<i>Other Boards and Agencies</i>					
Board of Social Services-Welfare					
Supplemental Security Income-State Share	96,885	96,885	—	—	96,885
Board of Taxation					
Salaries and Wages	11,985	11,985	—	—	11,985
Other Expenses	5,207	5,207	3,567	1,603	37
Board of Elections					
Salaries and Wages	13,903	13,903	—	—	13,903
Other Expenses	116,145	116,145	6,950	69,701	39,494
Superintendent of Elections					
Salaries and Wages	26,926	1,926	—	—	1,926
Other Expenses	4,116	4,116	30	4,079	7
Commissioner of Registration					
Salaries and Wages	1,566	1,566	—	—	1,566
Other Expenses	25,171	25,171	22	25,114	35
Total Other Boards and Agencies	<u>301,904</u>	<u>276,904</u>	<u>10,569</u>	<u>100,497</u>	<u>165,838</u>
TOTAL OPERATIONS	<u>19,470,811</u>	<u>19,470,811</u>	<u>1,477,065</u>	<u>13,723,575</u>	<u>4,270,171</u>
Detail:					
Salaries and Wages	1,376,049	953,049	—	157,470	795,579
Other Expenses (Including contingent)	18,094,762	18,517,762	1,477,065	13,566,105	3,474,592

(continued)

COUNTY OF BERGEN
Schedule of Appropriation Reserves

Current Fund

Year Ended December 31, 2011

	Balance Dec. 31, 2010	Balance after transfers	Contracts Payable	Paid or charged	Unexpended balances lapsed
Capital Improvements					
Acquisition of Office Equipment	\$ 2,076	2,076	—	—	2,076
Total Capital Improvements	<u>2,076</u>	<u>2,076</u>	<u>—</u>	<u>—</u>	<u>2,076</u>
Deferred Charges and Statutory Expenditures					
Contributions to:					
Public Employees' Retirement System	1,689	1,689	—	—	1,689
Social Security System (O.A.S.I.)	103,022	103,022	—	—	103,022
Police and Firemen's Retirement System	15,888	15,888	—	—	15,888
Define Contribution retirement Program (DCRP)	18,217	18,217	—	—	18,217
Total Statutory Expenditures	<u>138,816</u>	<u>138,816</u>	<u>—</u>	<u>—</u>	<u>138,816</u>
Total General Appropriations	<u>\$ 19,470,811</u>	<u>\$ 19,470,811</u>	<u>\$ 1,477,065</u>	<u>\$ 13,723,575</u>	<u>\$ 4,270,171</u>
Prior Year Encumbrances	\$ 9,494,148				
2010 Appropriation Reserve	<u>9,976,663</u>				
	<u>\$ 19,470,811</u>				

COUNTY OF BERGEN

Schedule of Contracts Payable

Current Fund

Year ended December 31, 2011

Balance, December 31, 2010	\$	3,262,826
Increased by:		
Transfer from 2010 Appropriation Reserves		<u>1,477,065</u>
		4,739,891
Decreased by:		
Cash Disbursements		149,849
Cancellation of Contracts Payable		<u>778,850</u>
		<u>928,699</u>
Balance, December 31, 2011	\$	<u><u>3,811,192</u></u>

Analysis of Balance

For Appropriations of Year Ended:	Amount
December 31, 2000	\$ 5,847
December 31, 2006	17,588
December 31, 2008	365,718
December 31, 2009	1,944,973
December 31, 2010	<u>1,477,065</u>
	\$ <u><u>3,811,191</u></u>

COUNTY OF BERGEN

Schedule of Encumbrances Payable

Current Fund

Year ended December 31, 2011

Balance, December 31, 2010	\$ 9,494,148
Increased by Transfers from Budget Expenditures	<u>9,251,534</u>
	18,745,682
Decreased by Transfers to Appropriation Reserve	<u>9,494,148</u>
Balance, December 31, 2011	<u><u>\$ 9,251,534</u></u>

COUNTY OF BERGEN

Schedule of Federal and State Grant Receivable

Federal and State Grant Fund

Year ended December 31, 2011

	Balance, Dec. 31, 2010	Accrued in 2011	Received	Canceled	Balance, Dec. 31, 2011
Bergen County Regional Vision Plan	\$ 125,000	—	—	—	125,000
Local Lead Route #17 and Passaic Street	429,598	—	—	429,598	—
Local Lead Rt#17 and Passaic Street	1,854,673	—	—	1,854,673	—
Overpeck Park Improvement Grant	80,000	—	80,000	—	—
PARIS Grant	108,826	—	(9,367)	118,193	—
PARIS Grant	45,339	—	(88,995)	134,334	—
2007 Homeland Security/Terrorism program	406,921	—	390,443	16,478	—
SHARE/COUNT Grant	53,839	—	38,023	15,816	—
2007 UASI Program - NIMS/Infrastructure Protection	160,567	—	36,655	123,912	—
Hazardous Discharge Site Remediation	159,172	—	—	—	159,172
COPS - 2008 Technology Grant	195,312	—	—	—	195,312
2008 Homeland Security Grant	1,551,122	—	542,698	—	1,008,424
Venture Program	87,952	—	—	—	87,952
Juvenile Accountability Incentive Grant	13,833	—	13,833	—	—
Area Plan Grant	399	—	—	399	—
Jobs Access and Reverse Commute Program	30,831	—	30,831	—	—
Disabled Recreation Opportunities	5,665	—	—	5,665	—
Senior Citizen Disabled Transportation Program	3,414	—	—	3,414	—
UASI - Communications Preparedness Equipment	10,202	—	7,000	3,202	—
2008 Trail Grant	191,813	—	105,379	—	86,434
UASI - 2008 Detention Project	243,108	—	137,553	—	105,555
Oradell Water Works Grant	750,000	—	—	—	750,000
PARIS Grant	226,281	—	226,281	—	—
Comprehensive Cancer Control	4,499	—	4,499	—	—
Subregional Studies Program	184,000	—	—	—	184,000
Homeland Security - Retained Agent Orange	195,220	—	195,220	—	—
Unified Child Care	42,492	—	(208,493)	250,985	—
2009 Homeland Security Grant	1,674,130	—	103,924	—	1,570,206

(continued)

COUNTY OF BERGEN

Schedule of Federal and State Grant Receivable

Federal and State Grant Fund

Year ended December 31, 2011

	Balance, Dec. 31, 2010	Accrued in 2011	Received	Canceled	Balance, Dec. 31, 2011
Venture Program grant	\$ 128,769	—	—	—	128,769
Energy Efficiency and Conservation Program	50,300	—	50,300	—	—
NJTPA - Local Safety Program	310,257	—	209,884	—	100,373
Making Appropriate Choices Program	88,617	—	66,188	—	22,429
Sexual Assault Nurse Examiner (SANE/SART)	21,059	—	12,035	9,024	—
Halfway House for Women	7,264	—	7,264	—	—
Work First NJ - Administration	21,751	—	21,751	—	—
State Community Partnership Program	447,311	—	437,648	9,663	—
Homeless Grnat	38,193	—	30,776	7,417	—
HUD - Homeless Mangement System	1,598	—	1,598	—	—
Juvenile Accountability Incentice	30,939	—	30,939	—	—
HMS - CD Homeless Mangement Information	4,434	—	4,434	—	—
Disabled Meals on Whealfs	3,553	—	3,553	—	—
Coutny Wide Respite Care Program	57,368	—	(32,949)	90,317	—
Area Plan Grant	1,416,890	—	1,416,890	—	—
HUD - Supportive Housing	24,707	—	24,707	—	—
Sheriff Housing Works Project	500,000	—	18,872	—	481,128
Disabled Recreation Opportunities	26,582	—	26,126	456	—
Bioterrorism Preparedness Grant	496,055	—	347,698	148,357	—
NJ Historical Commission Operating	3,453	—	3,453	—	—
SR Citizen and Disabled Resident Transportation	1,709,355	—	1,700,570	—	8,785
Local Arts Program	12,680	—	—	—	12,680
Subregional Studies Program	132,809	—	39,866	—	92,943
NJDOT - Engineering & Feesibility	646,036	—	589,539	—	56,497
HUD - Supportive Housing	93,068	—	93,068	—	—
Mental Health Law Program	129,147	—	123,450	5,697	—
County Comprehensive Alcohol and Drug Program	361,741	—	347,464	14,277	—
Early Intervention Program	211,095	—	195,642	15,453	—
Megan's Law Grant	2,849	—	2,849	—	—

(continued)

COUNTY OF BERGEN

Schedule of Federal and State Grant Receivable

Federal and State Grant Fund

Year ended December 31, 2011

	Balance, Dec. 31, 2010	Accrued in 2011	Received	Canceled	Balance, Dec. 31, 2011
Victims Assistance Grant	\$ 27,502	—	27,502	—	—
Municipal Alliance on Alcoholism & Drug Abuse	811,781	—	517,443	294,338	—
B.C. Comprehensive Community Project	27,457	—	—	27,457	—
UASI - Major Incident Information Aharing	131,434	—	22,141	—	109,293
Victims of Crime Assistance	116,975	—	116,975	—	—
Subregional Transportation Planning	177,917	—	177,917	—	—
Subregional Internship Support	9,650	—	8,586	1,064	—
Cronimc Disease Self Management	11,500	—	11,500	—	—
Election Assistance to Individuals with Disabilitites	110,263	—	—	—	110,263
Work First New Jersey Administration	57,230	—	37,735	19,495	—
County Environmental Health Act	121,668	—	121,668	—	—
UASI - NIMS Training	280,588	—	278,492	2,096	—
Gang, Gun & Narcotics Task Force	95,033	—	95,033	—	—
Detention Education Program	27,000	—	—	—	27,000
Westvale Park Development	144,737	—	144,737	—	—
Uniified Child Care Delivery System	5,155,825	—	5,045,080	—	110,745
Victims of Alzheimer's Disease	48,140	—	31,026	17,114	—
Mental Health Board Administration	12,000	—	12,000	—	—
Bioterrorism Preparedness Grant	496,608	—	420,345	—	76,263
COPS - 2010 technology Grant	900,000	—	—	—	900,000
Emergency managemetn Funding	50,000	—	50,000	—	—
Sheriff IV-D Reimbursement	1,241,853	—	197,352	1,044,501	—
Job Access and Reverse Commute	30,793	—	30,793	—	—
Comprehensive Cancer Control	50,000	—	42,800	7,200	—
Tuberculosis control Program	223,659	—	223,659	—	—
Energy Efficiency and Conservation Program	7,130,500	—	1,626,304	—	5,504,196
VENTURE Program	406,083	—	406,083	—	—
Domestiv Violence Response Coordinator	53,308	—	53,308	—	—
Work First New Jersey - DOL Administration	40,000	—	40,000	—	—

(continued)

COUNTY OF BERGEN

Schedule of Federal and State Grant Receivable

Federal and State Grant Fund

Year ended December 31, 2011

	Balance, Dec. 31, 2010	Accrued in 2011	Received	Canceled	Balance, Dec. 31, 2011
Early Intervention Program	\$ 1,195,186	—	1,192,129	3,057	—
Local Government Energy Audit Project	62,640	—	—	—	62,640
Piermont South Program	40,000	—	40,000	—	—
Suspension Alternatives Program	5,000	—	—	—	5,000
State/Community Partnership	—	850,429	407,210	—	443,219
Homelesse Program	—	636,721	589,421	—	47,300
HUD Homeless Mangement Information System	—	85,900	84,140	—	1,760
Human Services Advisory Council	—	66,073	66,073	—	—
Juvenile Accountability Incentive Grant	—	57,028	28,404	—	28,624
HMIS - CD Homeless Management Information	—	21,475	6,082	—	15,393
Disabled Meals on Wheels	—	65,472	62,988	—	2,484
Respite Care Program	—	563,227	516,291	—	46,936
Personal Assistnace Service	—	830,486	761,279	—	69,207
Crossroads, Detention Alternatives	—	168,083	168,083	—	—
Domestic Violence Intervention Services	—	431,913	431,913	—	—
Medicaid Peer Grouping	—	1,900,034	1,900,034	—	—
Area Plan Grant	—	6,264,501	6,029,706	—	234,795
2010 Sheriff Body Armor Replacement	—	35,745	35,745	—	—
2010 Prosecutor Body Armor Replacement	—	9,962	9,962	—	—
2010 County Police Body Armor Replacement	—	7,912	7,912	—	—
Aggressive Driving Enforcement	—	20,000	20,000	—	—
US Marshall Task Force	—	16,000	15,346	—	654
2010 Homeland Secuirty Grant Program	—	1,424,730	83,754	—	1,340,976
Bergen County DRE Pilot Grant	—	37,000	8,830	28,170	—
Case Management Program	—	128,162	128,162	—	—
Historic Sites Survey Update	—	5,000	5,000	—	—
Senior Citizen and Disabled Transportation Program	—	2,211,233	638,429	—	1,572,804
Comprehensive Community Project	—	75,000	67,906	7,094	—
Route 17 Bottleneck Alternatives	—	1,500,000	—	—	1,500,000

(continued)

COUNTY OF BERGEN

Schedule of Federal and State Grant Receivable

Federal and State Grant Fund

Year ended December 31, 2011

	Balance, Dec. 31, 2010	Accrued in 2011	Received	Canceled	Balance, Dec. 31, 2011
Kessler Special Initiatives Grant	\$ —	10,000	10,000	—	—
Cancer Education and Early Detection Innovation Program	—	283,911	283,911	—	—
Veteran's Transportation	—	120,000	120,000	—	—
County Animal Response Team	—	26,000	26,000	—	—
VOCA Supplemental Grant	—	7,492	7,492	—	—
UASI - Investment Project	—	38,680	—	—	38,680
Bergen County HIV - CTS Program	—	487,000	40,750	—	446,250
Megan's Law Grant	—	106,864	106,864	—	—
Spring House for Women	—	11,620	8,715	—	2,905
Sexual Assault Nurse Examiner	—	61,185	41,863	—	19,322
Special Child Health Care	—	67,655	—	—	67,655
County Comprehensive Alcohol Program	—	6,220	6,220	—	—
Right to Know Grant	—	1,093,478	505,737	—	587,741
IOLTA Fund Grant	—	21,869	21,869	—	—
Municipal Alliance Program	—	26,600	19,950	—	6,650
Child Interagency Coordination Council	—	875,974	176,930	—	699,044
HUD - Supportive Housing	—	36,874	36,874	—	—
Victim Assistance Program (VOCA)	—	93,068	22,767	—	70,301
Personal Attendant Servie - Hudson County	—	232,952	—	—	232,952
State Health Insurance Program	—	241,627	241,627	—	—
US Marshall - Vehicle Retrofit/Maintenance	—	31,000	15,500	—	15,500
Komen Client Transportation Project	—	8,000	5,920	—	2,080
2011 Local Arts Program	—	5,175	5,175	—	—
Domestic Violence Victim Support	—	110,000	28,130	—	81,870
Historical Commission Grant	—	91,299	77,605	—	13,694
Comprehensive Cancer Control	—	22,000	22,000	—	—
Bioterrorism Preparedness Program	—	19,875	19,875	—	—
	—	50,000	5,966	—	44,034
	—	80,000	—	—	80,000

(continued)

COUNTY OF BERGEN

Schedule of Federal and State Grant Receivable

Federal and State Grant Fund

Year ended December 31, 2011

	Balance, Dec. 31, 2010	Accrued in 2011	Received	Canceled	Balance, Dec. 31, 2011
Tuberculosis Control Program	\$ ---	223,658	49,796	---	173,862
Senior Farmer's Market	---	3,000	3,000	---	---
Disabled Recreation Opportunities	---	30,900	---	---	30,900
Subregional Technical Studies Program	---	184,000	---	---	184,000
Subregional Transportation Planning Program	---	177,917	---	---	177,917
Subregional Support and Intern Program	---	15,000	---	---	15,000
Unified Child Care	---	202,520	---	---	202,520
Domestic Violence Response Coordinator	---	40,542	---	---	40,542
Victim Assistance Grant	---	55,000	42,300	---	12,700
Job Access and Reverse Commute	---	50,000	48,928	---	1,072
Work First NJ Administration	---	114,461	28,615	---	85,846
Sheriff IV-D Reimbursement Program	---	849,006	---	---	849,006
Early Intervention Program	---	1,298,924	295,118	---	1,003,806
Child Care Technology Grant	---	29,380	28,608	---	772
Gang, Gun & Narcotics Task Force	---	81,691	34,040	---	47,651
Bergen County Right to Know	---	21,869	---	---	21,869
Clean Communities Program	---	116,020	116,020	---	---
County Environmental Health Grant	---	263,485	---	---	263,485
Victims of Alzheimer's Disease	---	75,000	29,838	---	45,162
Bioterrorism Preparedness Program	---	383,521	---	---	383,521
Westvale Park Development	---	123,461	---	---	123,461
Cancer Education and Early Detection	---	273,890	25,086	---	248,804
Case Management Program	---	128,162	29,056	---	99,106
County Environmental Health Program	---	40,030	494	---	39,536
Veteran's Transportation	---	26,000	---	---	26,000
Emergency Management Assistance	---	50,000	---	---	50,000
Unified Child Care	---	2,488,166	2,488,166	---	---
Venture Program Grant	---	723,498	120,583	---	602,915
Mental Health Law Project	---	246,898	---	---	246,898

(continued)

COUNTY OF BERGEN

Schedule of Federal and State Grant Receivable

Federal and State Grant Fund

Year ended December 31, 2011

	Balance, Dec. 31, 2010	Accrued in 2011	Received	Canceled	Balance, Dec. 31, 2011
US Marshal Task Force	\$ —	17,000	—	—	17,000
Bergen county HIV Grant	—	106,863	27,172	—	79,691
2012 Comprehensive Community Project	—	70,000	—	—	70,000
	<u>\$ 35,104,418</u>	<u>30,188,366</u>	<u>35,646,937</u>	<u>4,708,916</u>	<u>24,936,931</u>
Unappropriated grants applied			\$ 64,085		
Collections			<u>35,582,852</u>		
			<u>\$ 35,646,937</u>		

COUNTY OF BERGEN

Schedule of Encumbrances/Contracts Payable

Federal and State Grant Fund

Year ended December 31, 2011

Balance, December 31, 2010	\$ 7,492,187
Increased by:	
Transferred from Reserve for Federal and State Grants	<u>9,814,027</u>
	17,306,214
Decreased by:	
Grant Encumbrances/Contracts Paid by Current Fund	<u>7,492,187</u>
Balance, December 31, 2011	<u><u>\$ 9,814,027</u></u>

COUNTY OF BERGEN

Schedule of Reserve for Federal and State Grants

Federal and State Grant Fund

Year ended December 31, 2011

	Balance, Dec. 31, 2010	Transferred from 2011 Budget Appropriations	Appropriation by 40A:4-87	Paid or Charged	Grants Canceled	Grants Transferred	Balance, Dec. 31, 2011
State Criminal Alien Assistance	\$ 19,671	—	—	8,066	—	—	11,605
Right to Farm Activities	5,731	—	—	—	—	—	5,731
Bergen County Regional Vision Plan	1,854	—	—	—	—	—	1,854
Cities Readiness Initiative Program	308	—	—	308	—	—	—
Citizen Corps/Emergency Responses	263	—	—	—	—	—	263
PARIS Grant	117,293	—	—	(900)	118,193	—	—
2005 Enhanced 911 Consolidation Grant	—	—	—	(13,074)	—	—	13,074
2006 Enhanced 911 Consolidation Grant	5	—	—	5	—	—	—
2006 Enhanced 911 General Assistance	—	—	—	(18,392)	—	—	18,392
2006 County 911 Coordinators Grant	451	—	—	451	—	—	—
Cities Readiness Initiative	53,494	—	—	3,826	—	—	49,668
2007 - 911 General Assistance Grant	7,129	—	—	6,985	—	—	144
2006 State Criminal Alien Assistance Program	184,954	—	—	74,679	—	—	110,275
PARIS Grant	73,690	—	—	(60,645)	134,335	—	—
2007 Homeland Security/Terrorism Program	14,702	—	—	(1,775)	16,477	—	—
2997 State Criminal Alien Assistance Grant	1,327,083	—	—	1,145,000	—	—	182,083
SHARE/COUNT Grant	48,782	—	—	32,966	15,816	—	—
2007 UASI Program - NIMS/Infrasatructure Protection	123,912	—	—	—	123,912	—	—
Cities readiness Initiative Porgram	125,000	—	—	4,284	—	—	120,716
2007 County 911 Coordinator Grant	130	—	—	—	—	—	130
2009 - 911 Consolidation/Improvement Grant	112,000	—	—	112,000	—	—	—
2008 - 911 General Assistance Grant	994	—	—	994	—	—	—
COPS - 2008 Technology Grant	392,826	—	—	72,800	—	—	320,026
2008 Homeland Securiry Grant	1,047,375	—	—	1,011,022	—	—	36,353
Venture Program	107,505	—	—	19,906	—	—	87,599
Kessler Post Stroke & Disabled Adult Support	250	—	—	250	—	—	—
Domestic Violence Intervention Services	6,608	—	—	6,608	—	—	—
Medicaid Peer Grouping	11,600	—	—	(27,707)	—	(39,307)	—
Area Plan Grant	399	—	—	—	399	—	—
Sheriff's Body Armor Replacement	35,403	—	—	35,403	—	—	—

(continued)

COUNTY OF BERGEN

Schedule of Reserve for Federal and State Grants

Federal and State Grant Fund

Year ended December 31, 2011

	Balance, Dec. 31, 2010	Transferred from 2011 Budget Appropriations	Appropriation by 40A:4-87	Paid or Charged	Grants Canceled	Grants Transferred	Balance, Dec. 31, 2011
Historical Commission Grant	\$ 447	—	—	447	—	—	—
Disabled Recreation Opportunities	3,726	—	—	(1,939)	5,665	—	—
Senior Citizen and Disabled Transportation Program	3,413	—	—	—	3,413	—	—
UASI - Public Health preparedness Grant	3,202	—	—	—	3,202	—	—
UASI - Communication Preparedness Equipment	86,434	—	—	—	—	—	86,434
Juvenile Detention Innovation	11	—	—	11	—	—	—
2008 County 9-1-1 Coordinator Grant	23,604	—	—	22,095	—	—	1,509
UASI - 2008 Detention Project	156,222	—	—	134,220	—	—	22,002
PARIS Grant	72,820	—	—	(2,111)	—	—	74,931
Citizen Corps/Emergency Responses	774	—	—	—	—	—	774
Oradell Water Works Grant	629,456	—	—	629,450	—	—	6
Community Tobacco Program	1,083	—	—	1,083	—	—	—
PARIS Victims of Alzheimer's Disease	53,389	—	—	—	—	—	53,389
Comprehensive Cancer Control	1,265	—	—	1,265	—	—	—
Subregional Studies Program	18	—	—	18	—	—	—
Homeland Security - Retainage Agent Orange	184,000	—	—	184,000	—	—	—
Bioterrorism Preparedness Program	17,530	—	—	17,530	—	—	—
Unified Child Care	39,329	—	—	—	39,329	—	—
2009 Homeland Security Grant	106,941	—	—	(144,044)	250,985	—	—
Venture Program Grant	1,255,598	—	—	135,384	—	—	1,120,214
NJTPA - Local Safety Program	133,374	—	—	—	—	—	133,374
Making Appropriate Choices Program	78,460	—	—	—	—	—	78,460
Sexual Assault Nurse Examiner (SANE/SART)	8,151	—	—	—	—	—	8,151
Clean Communities Program	9,024	—	—	—	9,024	—	—
Halfway House for Women	3,024	—	—	3,024	—	—	—
State Community Partnership Program	4,462	—	—	(5,201)	9,663	—	—
Homeless Grant	67,548	—	—	67,548	—	—	—
HUD - Homeless Management System	1,598	—	—	1,598	—	—	—
Human Services Advisory Council	22	—	—	22	—	—	—
HMS - CD Homeless Management Information	52	—	—	52	—	—	—
County Wide Respite Care Program	133,280	—	—	42,963	90,317	—	—

(continued)

COUNTY OF BERGEN

Schedule of Reserve for Federal and State Grants

Federal and State Grant Fund

Year ended December 31, 2011

	Balance, Dec. 31, 2010	Transferred from 2011 Budget Appropriations	Appropriation by 40A:4-87	Paid or Charged	Grants Canceled	Grants Transferred	Balance, Dec. 31, 2011
Personal Assistance Services	\$ 57,103	—	—	(26,093)	83,196	—	—
Somestic Violence Intervention Services	8,319	—	—	2,453	5,866	—	—
Medicare Peer Grouping	573,147	—	—	357,973	—	(215,174)	—
Area Plan Grant	550,962	—	—	283,049	—	(267,913)	—
HUD - Supportive Housing	93,068	—	—	93,068	—	—	—
Sheriff Housing Works Project	275,000	—	—	41,185	—	—	233,815
Drunk Driving Enforcement Fund	4,186	—	—	—	—	—	4,186
Disabled Recreation Opportunities Program	7,079	—	—	6,623	456	—	—
Bioterrorism Preparedness Program	148,356	—	—	—	148,356	—	—
NJ Historical Commission Operating Grant	8,189	—	—	2,150	—	—	6,039
Sr Citizen and Disabled Resident Transportation	50,613	—	—	48,262	—	—	2,351
Local Arts Program	20,036	—	—	16,335	—	—	3,701
Subregional Staff Support	132,809	—	—	49,134	—	—	83,675
HUD - Supportive Housing	24,707	—	—	24,707	—	—	—
Juvenile Detention Grant	7,075	—	—	4,276	—	—	2,799
Mental Health Board Funding Program	3,137	—	—	—	—	—	3,137
Mental Health Law Program	10,146	—	—	4,449	5,697	—	—
County Comprehensive Alcohol and Drug Program	14,406	—	—	129	14,277	—	—
Early Intervention Program	15,453	—	—	—	15,453	—	—
Megan's Law Grant	475	—	—	475	—	—	—
Municipal Alliance On Alcoholism & Drug Abuse	614,304	—	—	319,966	294,338	—	—
BC Comprehensive Community Project	4,672	—	—	(22,785)	27,457	—	—
Prosecutor's Body Armor Replacement Grant	3,430	—	—	3,430	—	—	—
Sheriff's Body Armor Replacement	11,415	—	—	11,415	—	—	—
UASI - Major Incident Information Sharing	2,096	—	—	—	2,096	—	—
Susan G Koman - Client Transportaiton	2,235	—	—	2,235	—	—	—
Victims of Crime Assistance	63,691	—	—	63,691	—	—	—
Subregional Transportation Planning	90,729	—	—	90,729	—	—	—
Subregional Internship Support	1,064	—	—	—	1,064	—	—
Cronic Disease Self Managemetn	9,583	—	—	7,582	—	—	2,001
Election Assistance to Individuals with Disabilitites	110,263	—	—	—	—	—	110,263

(continued)

COUNTY OF BERGEN

Schedule of Reserve for Federal and State Grants

Federal and State Grant Fund

Year ended December 31, 2011

	Balance, Dec. 31, 2010	Transferred from 2011 Budget Appropriations	Appropriation by 40A:4-87	Paid or Charged	Grants Canceled	Grants Transferred	Balance, Dec. 31, 2011
Clean Community Program	\$ 86,894	—	—	49,770	—	—	37,124
Work First New Jersey Administriaotn	9,461	—	—	(10,034)	19,495	—	—
County Environmental Health Act	9,946	—	—	9,946	—	—	—
Non Public School Health Program	4,808	—	—	—	—	—	4,808
UASI - NMIS Training	109,293	—	—	—	—	—	109,293
Gang, Gun & Narcotics Task Force	47,513	—	—	47,513	—	—	—
Unified Child Care	471,759	—	—	343,654	128,105	—	—
Detention Educaiton Program	27,000	—	—	—	—	—	27,000
Westvale Park Development	340,379	—	—	—	—	—	340,379
Unified Child Care Delivery System	5,544,943	—	—	5,003,095	—	—	541,848
Victims of Alzheimer's Disease	51,195	—	—	34,081	17,114	—	—
Mental Health Bord Administration	6,000	—	—	6,000	—	—	—
Bioterrorism Preparedness Program	364,333	—	—	288,070	—	—	76,263
COPS - 2010 Technology Grant	900,000	—	—	—	—	—	900,000
2010 State Criminal Alien Assistance Program	1,437,603	—	—	1,437,603	—	—	—
Sheriff IV - D Reimbursement	1,212,653	—	—	168,152	1,044,501	—	—
Job Access and Reverse Communte	5,377	—	—	5,377	—	—	—
Comprehensive Cancer Control	29,538	—	—	22,338	7,200	—	—
Tuberculosis Control Program	223,536	—	—	223,536	—	—	—
Energy Efficiency Conservation Grant	6,619,000	—	—	4,367,847	—	—	2,251,153
VENTURE Program	457,494	—	—	448,537	—	—	8,957
Domestic Violence Response Coordinator	21,323	—	—	21,323	—	—	—
Work First New Jersey - DOL Administration	21,750	—	—	21,750	—	—	—
Early Intervention Program	719,131	—	—	716,074	3,057	—	—
Piermont South Program	20,433	—	—	20,433	—	—	—
Suspension Alternatives Program	2,750	—	—	1,500	—	—	1,250
State/Community Partnership	—	850,429	—	845,792	—	—	4,637
Homelesse Program	—	599,421	37,300	629,304	7,417	—	—
HUD Homeless Mangement Information System	—	85,900	—	84,140	—	—	1,760
Human Services Advisory Council	—	66,073	—	65,399	—	—	674
Juvenile Accountability Incentive Grant	—	57,028	—	57,028	—	—	—

(continued)

COUNTY OF BERGEN

Schedule of Reserve for Federal and State Grants

Federal and State Grant Fund

Year ended December 31, 2011

	Balance, Dec. 31, 2010	Transferred from 2011 Budget Appropriations	Appropriation by 40A:4-87	Paid or Charged	Grants Canceled	Grants Transferred	Balance, Dec. 31, 2011
HMIS - CD Homeless Management Information	\$ —	21,475	—	21,035	—	—	440
Disabled Meals on Wheels	—	65,472	—	65,472	—	—	—
Respite Care Program	—	563,227	—	478,353	—	—	84,874
Personal Assistnace Service	—	830,486	—	687,419	—	—	143,067
Crossroads, Detention Alternatives	—	168,083	—	168,083	—	—	—
Domestic Violence Intervention Services	—	431,913	—	429,483	—	—	2,430
Medicaid Peer Grouping	—	1,900,034	—	1,880,286	—	254,481	274,229
Area Plan Grant	—	4,071,990	2,192,511	5,786,877	—	267,913	745,537
2010 Sheriff Body Armor Replacement	—	35,745	—	35,745	—	—	—
2010 Prosecutor Body Armor Replacement	—	9,962	—	3,706	—	—	6,256
2010 County Police Body Armor Replacement	—	7,912	—	7,912	—	—	—
Aggressive Driving Enforcement	—	20,000	—	20,000	—	—	—
US Marshall Task Force	—	16,000	—	15,346	—	—	654
2010 Homeland Securirty Grant Program	—	1,424,730	—	83,754	—	—	1,340,976
Bergen County DRE Pilot Grant	—	37,000	—	8,830	28,170	—	—
Case Management Program	—	128,162	—	128,162	—	—	—
Historic Sites Survey Update	—	5,000	—	2,046	—	—	2,954
Senior Citizen and Disabled Transportation Program	—	2,211,233	—	2,207,486	—	—	3,747
Comprehensive Community Project	—	75,000	—	67,906	7,094	—	—
Route 17 Bottleneck Alternatives	—	1,500,000	—	1,169,525	—	—	330,475
Kessler Special Initiatives Grant	—	10,000	—	10,000	—	—	—
Cancer Education and Early Detection	—	270,000	13,911	283,911	—	—	—
Innovation Program	—	120,000	—	75,337	—	—	44,663
Veteran's Transportation	—	26,000	—	26,000	—	—	—
County Animal Response Team	—	7,492	—	7,492	—	—	—
VOCA Supplemental Grant	—	38,680	—	15,897	—	—	22,783
UASI - Investment Project	—	487,000	—	330,170	—	—	156,830
Bergen County HIV - CTS Program	—	106,864	—	106,864	—	—	—
Megan's Law Grant	—	11,620	—	11,136	—	—	484
Spring House for Women	—	61,185	—	59,163	—	—	2,022
Sexual Assault Nurse Examiner	—	67,655	—	52,814	—	—	14,841

(continued)

COUNTY OF BERGEN

Schedule of Reserve for Federal and State Grants

Federal and State Grant Fund

Year ended December 31, 2011

	Balance, Dec. 31, 2010	Transferred from 2011 Budget Appropriations	Appropriation by 40A:4-87	Paid or Charged	Grants Canceled	Grants Transferred	Balance, Dec. 31, 2011
Special Child Health Care	\$ —	1,735	4,485	6,220	—	—	—
County Comprehensive Alcohol Program	—	1,093,478	—	988,687	—	—	104,791
Right to Know Grant	—	—	21,869	21,869	—	—	—
IOLTA Fund Grant	—	—	26,600	26,600	—	—	—
Municipal Alliance Program	—	—	875,974	256,840	—	—	619,134
Child Interagency Coordination Council	—	—	36,874	36,874	—	—	—
HUD - Supportive Housing	—	—	93,068	93,068	—	—	—
Victim Assistance Program (VOCA)	—	—	232,952	80,496	—	—	152,456
Personal Attendant Servie - Hudson County	—	—	241,627	241,018	—	—	609
State Health Insurance Program	—	—	31,000	24,065	—	—	6,935
US Marshall - Vehicle Retrofit/Maintenance	—	—	8,000	4,815	—	—	3,185
Komen Client Transportation Project	—	—	5,175	2,974	—	—	2,201
Jobs Access/Reverse Commute	—	—	110,000	110,000	—	—	—
2011 Local Arts Program	—	—	91,299	74,104	—	—	17,195
Domestic Violence Victim Support	—	—	22,000	22,000	—	—	—
Historical Commission Grant	—	—	19,875	3,862	—	—	16,013
Comprehensive Cancer Control	—	—	50,000	12,158	—	—	37,842
Bioterrorism Preparedness Program	—	—	80,000	—	—	—	80,000
Tuberculosis Control Program	—	—	223,658	107,948	—	—	115,710
Senior Farmer's Market	—	—	3,000	3,000	—	—	—
Disabled Recreation Opportunities	—	—	30,900	16,147	—	—	14,753
Subregional Technical Studies Program	—	—	184,000	180,891	—	—	3,109
Subregional Transportation Planning Program	—	—	177,917	86,311	—	—	91,606
Subregional Support and Intern Program	—	—	15,000	2,700	—	—	12,300
Unified Child Care	—	—	202,520	166,150	—	—	36,370
Domestic Violence Response Coordinator	—	—	40,542	26,495	—	—	14,047
Victim Assistance Grant	—	—	55,000	55,000	—	—	—
Job Access and Reverse Communte	—	—	50,000	50,000	—	—	—
Work First NJ Administration	—	—	114,461	108,345	—	—	6,116
Sheriff IV-D Reimbursement Program	—	—	849,006	62,000	—	—	787,006
Early Intervention Program	—	—	1,298,924	623,543	—	—	675,381

(continued)

COUNTY OF BERGEN

Schedule of Reserve for Federal and State Grants

Federal and State Grant Fund

Year ended December 31, 2011

	Balance, Dec. 31, 2010	Transferred from 2011 Budget Appropriations	Appropriation by 40A:4-87	Paid or Charged	Grants Canceled	Grants Transferred	Balance, Dec. 31, 2011
Child Care Technology Grant	\$ —	—	29,380	28,608	—	—	772
Gang, Gun & Narcotics Task Force	—	—	81,691	40,848	—	—	40,843
Bergen County Right to Know	—	—	21,869	10,935	—	—	10,934
Clean Communitites Program	—	—	116,020	44,809	—	—	71,211
County Environmental Health Grant	—	—	263,485	234,523	—	—	28,962
Victims of Alzheimer's Disease	—	—	75,000	28,250	—	—	46,750
Bioterrorism Preparedness Program	—	—	383,521	68,062	—	—	315,459
Westvale Park Development	—	—	123,461	—	—	—	123,461
Cancer Education and Early Detection	—	—	273,890	82,203	—	—	191,687
Case Management Program	—	—	128,162	64,629	—	—	63,533
County Environmental Health Program	—	—	40,030	40,030	—	—	—
Veteran's Transportation	—	—	26,000	10,944	—	—	15,056
Emergency Management Assistance	—	—	50,000	50,000	—	—	—
Unified Child Care	—	—	2,488,166	1,151,334	—	—	1,336,832
Venture Program Grant	—	—	723,498	208,618	—	—	514,880
Mental Health Law Project	—	—	246,898	239,346	—	—	7,552
US Marshal Task Force	—	—	17,000	—	—	—	17,000
Bergen county HIV Grant	—	—	106,863	59,061	—	—	47,802
2012 Comprehensive Communitiy Project	—	—	70,000	1,813	—	—	68,187
	\$ <u>28,559,529</u>	<u>17,483,984</u>	<u>12,704,382</u>	<u>39,897,544</u>	<u>2,681,139</u>	<u>—</u>	<u>16,169,212</u>
				Paid by Current Fund	30,083,517		
				Encumbered	9,814,027		
					<u>\$ 39,897,544</u>		

COUNTY OF BERGEN

Schedule of Cash - Treasurer

Trust Funds

Year ended December 31, 2011

	Regular Trust Fund	Self- Insurance Trust Funds	Community Development Trust Fund
Balance, December 31, 2010	\$ 95,303,891	5,343,780	1,782,270
Increased by receipts:			
Open Space Trust Levy	4,355,925	—	—
Open Space Trust Reserves	89,876	—	—
Special Prosecutor's Trust Fund	5,564,557	—	—
Motor Vehicle Fines and Road Opening Deposits	7,349,299	—	—
Weight and Measures	307,552	—	—
Road Permit Deposits	75,500	—	—
Miscellaneous Trust Accounts	4,559,217	—	—
Insurance Receipts	—	6,929,794	—
Cash Receipts	—	47,219,181	—
US Department of Housing and Urban Development-Drawdown	—	—	15,242,589
Reimbursements - Reserve for Expenditures	—	—	33,940
Principal on Mortgages Receivable	—	—	481,128
Interest on Mortgages Receivable	—	—	146,118
Transfer from Program Income	—	—	356,700
Small Business Loans - Principals	—	—	71,175
Small Business Loans - Interest	—	—	1,689
Due to Regular Trust Fund	—	—	22,500
	<u>22,301,926</u>	<u>54,148,975</u>	<u>16,355,839</u>
	<u>117,605,817</u>	<u>59,492,755</u>	<u>18,138,109</u>
Decreased by disbursements:			
Motor Vehicle Fines and Road Opening Deposits	7,950,000	—	—
Road Permit Deposits	101,621	—	—
Weight and Measures	340,363	—	—
Special Prosecutor's Trust Fund	7,381,332	—	—
Open Space Trust Fund	5,188,198	—	—
Miscellaneous Trust Accounts	4,869,050	—	—
Insurance Expenditures	—	55,587,945	—
Cash Disbursements	—	—	16,324,391
	<u>25,830,564</u>	<u>55,587,945</u>	<u>16,324,391</u>
Balance, December 31, 2011	\$ <u>91,775,253</u>	<u>3,904,810</u>	<u>1,813,718</u>

COUNTY OF BERGEN

Schedule of Open Space Taxes Receivable -
Regular Trust Fund

Trust Funds

Year ended December 31, 2011

Balance, December 31, 2010	\$ <u>24,136</u>
Increased by:	
County Open Space Tax Levy	4,331,463
County Open Space Tax Levy - Added Tax	<u>26,351</u>
	<u>4,357,814</u>
	4,381,950
Decreased by cash receipts	<u>4,355,925</u>
Balance, December 31, 2011	\$ <u><u>26,025</u></u>

COUNTY OF BERGEN

Schedule of Reserve for Dedicated Revenue Motor Vehicle Fines and Road Openings -
Regular Trust Fund

Trust Funds

Year ended December 31, 2011

Balance, December 31, 2010	\$ <u>4,354,417</u>
Increased by:	
Motor Vehicle Fines Collected	6,927,769
Road Opening Permits Collected	<u>421,530</u>
	<u>7,349,299</u>
	11,703,716
Decreased by:	
Cash Disbursed to Current Fund:	
2010 Budget Appropriation Offset	4,350,000
2011 Budget Revenue	<u>3,600,000</u>
	<u>7,950,000</u>
Balance, December 31, 2011	\$ <u><u>3,753,716</u></u>

COUNTY OF BERGEN

Schedule of Road Permit Deposits -
Regular Trust Fund

Trust Funds

Year ended December 31, 2011

Balance, December 31, 2010	\$ <u>376,871</u>
Increased by:	
Deposits Collected	<u>75,500</u>
	452,371
Decreased by:	
Deposits Refunded and Paid Through Current Fund	<u>101,621</u>
Balance, December 31, 2011	\$ <u><u>350,750</u></u>

COUNTY OF BERGEN

Schedule of Reserves for Dedicated Revenue - Weights and Measures
Regular Trust Fund

Trust Funds

Year ended December 31, 2011

Balance, December 31, 2010	\$ <u>429,318</u>
Increased by:	
Central Municipal Courts Transfers	117,266
State of New Jersey	190,246
Interest	<u>40</u>
	307,552
Prior Year Contracts Payable	4,224
Prior Year Encumbrances	<u>4,800</u>
	<u>316,576</u>
	<u>745,894</u>
Decreased by:	
Cash Disbursements	340,363
Contracts Payable	4,432
Encumbrances	<u>23,500</u>
	<u>368,295</u>
Balance, December 31, 2011	\$ <u><u>377,599</u></u>

COUNTY OF BERGEN

Schedule of Miscellaneous Trust Accounts
Regular Funds

Trust Funds

Year ended December 31, 2011

	Balance, Dec. 31, 2010	Prior Year Encumbrances/ Contracts Payable	Receipts	Disbursements	Transfer to Encumbrances/ Contracts Payable	Balance, Dec. 31, 2011
Office on Aging - Recreation	\$ 20,149	—	10,577	3,580	—	27,146
Health Conference	—	2,100	—	—	2,100	—
Aging - Education & Training	25,547	235	42,606	10,155	235	57,998
Senior Citizen Minibus Program	2,397	—	—	—	—	2,397
Auto-Mat-Ic Program	35	—	—	35	—	—
Alternative to Domestic Violence	38,474	21,279	53,037	34,285	43,943	34,562
Parents' Workshop	7,282	300	2,030	2,050	2,240	5,322
Special Transportation	6,449	9,561	40,000	54,667	343	1,000
Office for Children - Family Day Care Holi	4,317	49,004	14,517	22,477	27,436	17,925
Providers' Registration Fees	16,989	—	800	17,764	—	25
Disabled Meals on Wheels	3,151	—	2,544	354	—	5,341
Office on Handicapped - Peer Grouping	—	—	35	—	—	35
Handicapped - Post Stroke	130	—	164	112	128	54
Handicapped - Special Program	306	—	—	—	—	306
Personal Attendant Services	14,677	625	22,921	36,621	722	880
Handicapped - Respite	14,812	486	24,181	25,309	225	13,945
Assistance for Needy New Jersey Veterans	24,433	—	9,288	6,374	—	27,347
Citizens' Donations - Child Welfare Home	15,369	—	—	—	—	15,369
Stanton house	5,872	787	4,827	2,750	169	8,567
Family Guidance - Day Corrections	18,169	850	15,439	15,433	2,547	16,478
Human Services conferences	742	—	12	225	—	529
Human Services - A. McCausland	4,536	—	—	256	—	4,280
Garfield Veterans Home	20,311	—	31	—	—	20,342
Veterans Community Based Service	—	—	24,806	7,800	—	17,006
Jane Kendall Gingrich Trust Fund	\$ 324,109	4,393	1,579	21,711	6,893	301,477
Parks Department - Residence Maintenance	84,661	863	18,200	102,861	863	—
Parks Department - Wildlife	1,259	2,939	4,540	2,938	—	5,800
Zoo Operations Support	63,460	722	24,600	41,091	722	46,969

(continued)

COUNTY OF BERGEN

Schedule of Miscellaneous Trust Accounts
Regular Funds

Trust Funds

Year ended December 31, 2011

	Balance, Dec. 31, 2010	Prior Year Encumbrances/ Contracts Payable	Receipts	Disbursements	Transfer to Encumbrances/ Contracts Payable	Balance, Dec. 31, 2011
Park Improvement & Land Acquisition \$	7,500	7,905	—	—	7,905	7,500
Parks Department - Plant-a-Tree	13,121	—	13,000	—	—	26,121
Pioneer Junior Tour/School	98,545	5,037	140,940	109,995	4,257	130,270
Golf Concessions	2,500	—	—	—	—	2,500
Cultural and Historical Affairs	1,231	—	—	—	—	1,231
BC Film Commission	8	—	—	8	—	—
Artist Guild Scholarship	691	—	—	—	—	691
Wortendyke Barn	20,804	—	—	—	—	20,804
DH Corp= Security Deposit	2,503	—	2,507	—	—	5,010
George Ice Cream - Security Deposit	—	—	3,218	—	—	3,218
Festival Ice Cream	—	—	2,477	—	—	2,477
Transportation Summit	424	—	—	424	—	—
Public Advocate Fee	388,025	—	29,000	—	—	417,025
B/C Police - K-9 Unit	10,360	660	—	11,020	—	—
Industrial Bridgade - Police and Fire Acade	—	137	—	—	137	—
Law Enforcement Training & Equipment Fu	87,587	10,379	68,479	22,643	36,431	107,371
Filing Fees for Tax Appeals	1,640,268	225,466	625,149	135,782	207,529	2,147,572
Superintendent of Schools - School Election	7,101	—	209,858	209,160	—	7,799
Special Municipal elections	2,137	—	5,926	7,786	—	277
County Clerk - Filing & Recording Fees	512,413	368,388	401,537	232,522	435,689	614,127
County Clerk - Homeless	79,081	—	287,206	150,000	—	216,287
Surrogate Probates, Guardianship & Trust \$	733,305	239,680	91,157	137,191	119,840	807,111
Intermediate Care Facility	10,646	38	100,534	103,973	38	7,207
Bergen County Adult Day Care Center	250,416	15,768	291,101	269,834	19,934	267,517
Industrial Health Trust Fund	364,169	105,363	390,502	182,171	61,880	615,983
Spring House	262,864	150,985	325,259	289,444	99,323	350,341
Alcohol Recovery Program	157,109	263	127,504	88,482	41,761	154,633
SE Senior Cit - SESCIL	1,637	—	—	—	—	1,637
Donation - Animal Shelter	130,853	121,896	171,687	164,880	108,117	151,439

(continued)

COUNTY OF BERGEN

Schedule of Miscellaneous Trust Accounts
Regular Funds

Trust Funds

Year ended December 31, 2011

	Balance, Dec. 31, 2010	Prior Year Encumbrances/ Contracts Payable	Receipts	Disbursements	Transfer to Encumbrances/ Contracts Payable	Balance, Dec. 31, 2011
Environmental Quality and Enforcement I\$	416,880	7,297	127,090	300,108	17,305	233,854
Saddle River Basin: Storm-Water Managem	8,889	7	—	—	7	8,889
Hackensack River Basin: Storm-Water Man	8,571	24,156	—	17,817	6,339	8,571
Overpeck Creek Basin	610	—	—	—	—	610
Hudson River Basin: Storm-Water Managen	7,255	622	—	622	—	7,255
Ramapo River Basin: Storm-Water Managen	28,609	—	—	—	—	28,609
Attorney ID Program	4,805	—	9,664	876	—	13,593
Federal Forfeiture Trust	78,731	5,257	126	—	5,257	78,857
Sheriff - NJSA 22A:4-8	21,796	3,877	23,558	7,950	34,569	6,712
Bergen County Police - FED Equitable Shar	1,124,119	4,900	123,783	558,660	4,900	689,242
Bergen Pines Hospital - Trust Fund	2,843	—	1	—	—	2,844
Resource/Recovery Trust	6,177	—	—	—	—	6,177
Parking Adjudication Act	3,660	—	728	—	—	4,388
Teaneck/Tidelands Res Council Redevel Escr	20,254	—	—	—	—	20,254
Deposit Account - Performance Bonds	4,091,476	997	559,368	502,696	997	4,148,148
Audio-Visual Aid Centers: General Account	42,323	—	24,926	24,891	—	42,358
Unclaimed Salaries of Deceased Employees	116,103	—	6,583	122,686	—	—
Medicaid Peer Grouping	140,313	—	—	—	—	140,313
HWC/Oradell/New Milford	540,226	510,305	—	98,244	274,561	677,726
Maureen Henry Scholarship Fund	2,105	—	1	—	—	2,106
Educational Psychology Fund	2,995	—	1	—	—	2,996
Overpeck Settlement Trust	357,849	—	—	305,519	—	52,330
Homeownership Deposits	1,274	—	102,113	54,818	2,622	45,947
Celia Sanchez/CN-98-11897	1,088	—	—	—	—	1,088
Treasurer Auto Theft Penalty	46	—	—	—	—	46
200 N St Teterboro - JDC	350,000	—	—	350,000	—	—
	<u>\$ 12,881,931</u>	<u>1,903,527</u>	<u>4,581,717</u>	<u>4,869,050</u>	<u>1,577,964</u>	<u>12,920,161</u>
Encumbrances Paid	\$	355,097			\$	292,791
Contracts Paid		<u>1,548,430</u>				<u>1,285,173</u>
	\$	<u>1,903,527</u>			\$	<u>1,577,964</u>
Interfunds	\$	22,500				
Cash Receipts		<u>4,559,217</u>				
	\$	<u>4,581,717</u>				

COUNTY OF BERGEN

Schedule of Open Space Trust Fund
Regular Trust Fund

Trust Funds

Year ended December 31, 2011

Balance, December 31, 2010	\$ <u>11,111,804</u>
Increased by;	
County Open Space Tax Levy	4,331,463
County Open Space Tax Levy - Added Tax	26,351
Reimbursement from State of NJ	50,970
Interest	38,906
Prior Year Contracts Payable	<u>36,962,002</u>
	<u>41,409,692</u>
	<u>52,521,496</u>
Decreased by:	
Cash Disbursements	5,188,198
Contracts Payable	<u>40,180,623</u>
	<u>45,368,821</u>
Balance, December 31, 2011	\$ <u><u>7,152,675</u></u>

COUNTY OF BERGEN

Schedule of Prosecutor's Trust Fund
Regular Funds

Trust Funds

Year ended December 31, 2011

	Balance, Dec. 31, 2010	Prior Year Encumbrances/ Contracts Payable	Receipts	Disbursements	Transfer to Encumbrances/ Contracts Payable	Balance, Dec. 31, 2011
County Law Enforcement Trust Account	\$ 10,605,135	1,743,001	1,120,909	1,544,928	1,427,539	10,496,578
Seized Asset Trust Account	6,854,018	—	2,434,404	3,705,048	—	5,583,374
Pre-Trial Program	125	—	—	—	—	125
Police and Fire Academy Equipment	35,970	—	7	35,977	—	—
Municipal Escrow Account	5,352,523	4,160	1,297,899	708,056	4,160	5,942,366
Special Prosecutor's MARS Maintenance Fun	259,601	72,210	366,392	458,676	239,527	—
Prosecutor's DARE Grant	4,862	—	—	—	—	4,862
Auto Theft Penalties	4,593	—	4	1	—	4,596
Federal Equitable Sharing - Treasury	670,482	12,906	184,322	392,419	8,091	467,200
Federal Equitable Sharing - Justice	533,646	—	137,254	287,426	—	383,474
Asset Maintenance	999,117	146,784	23,366	248,801	94,044	826,422
	<u>\$ 25,320,072</u>	<u>1,979,061</u>	<u>5,564,557</u>	<u>7,381,332</u>	<u>1,773,361</u>	<u>23,708,997</u>
Encumbrances Paid	\$	61,323			\$ 135,057	
Contracts Paid		<u>1,917,738</u>			<u>1,638,304</u>	
	\$	<u>1,979,061</u>			<u>1,773,361</u>	

COUNTY OF BERGEN

Schedule of Reserve for Encumbrances Payable
Regular Trust Fund

Trust Funds

Year ended December 31, 2011

Balance, December 31, 2010	\$ <u>421,220</u>
Increased by:	
Transfer from Special Prosecutor's Trust Fund	135,057
Transfer from Open Space Trust Fund	—
Transfer from Miscellaneous Trust Fund	292,791
Trans. From Dedicated Revenues - Weights and Measures	<u>23,500</u>
	<u>451,348</u>
	<u>872,568</u>
Decreased by:	
Special Prosecutor's Trust	61,323
Miscellaneous Trust	355,097
Weight and Measures	<u>4,800</u>
	<u>421,220</u>
Balance, December 31, 2011	\$ <u><u>451,348</u></u>

COUNTY OF BERGEN

Schedule of Reserve for Contracts Payable
Regular Trust Fund

Trust Funds

Year ended December 31, 2011

Balance, December 31, 2010	\$ <u>40,432,394</u>
Increased by:	
Transfer from Special Prosecutor's Trust Fund	1,638,304
Transfer from Open Space Trust Fund	40,180,623
Transfer from Miscellaneous Trust Fund	1,285,173
Trans. From Dedicated Revenues - Weights and Measures	<u>4,432</u>
	<u>43,108,532</u>
	<u>83,540,926</u>
Decreased by:	
Special Prosecutors Trust - Contracts Paid	1,917,738
Open Space Trust Fund - Contracts Paid	36,962,002
Miscellaneous Trust - Contracts Paid	1,548,430
Weight and Measures - Contracts Paid	<u>4,224</u>
	<u>40,432,394</u>
Balance, December 31, 2011	\$ <u><u>43,108,532</u></u>

COUNTY OF BERGEN

Schedule of Reserve for Self-Insurance Trust Fund
Self-Insurance Trust Fund

Trust Funds

Year ended December 31, 2011

	<u>Balance, Dec. 31, 2010</u>	<u>Other Increases</u>	<u>Transfer for Budget</u>	<u>Disbursements</u>	<u>Contracts Payable</u>	<u>Balance, Dec. 31, 2011</u>
Unemployment Insurance Trust Fund	\$ 1,040,982	312,415	300,000	1,184,780	—	468,617
Disability Insurance Trust Fund	252,607	945,707	1,000,000	437,274	—	1,761,040
Workers' Compensation Trust Fund	383,487	1,338,560	2,943,475	3,947,855	59,622	658,045
Self Insured Liability Fund	3,363,478	28,342	—	1,704,333	25,000	1,662,487
Health Benefits	135,054	5,382,125	41,215,153	46,539,129	62,743	130,460
Dental Insurance Trust Fund	17,873	349	1,760,553	1,774,574	—	4,201
	<u>\$ 5,193,481</u>	<u>8,007,498</u>	<u>47,219,181</u>	<u>55,587,945</u>	<u>147,365</u>	<u>4,684,850</u>

COUNTY OF BERGEN

Schedule of Interfunds -
Self-Insurance Trust Fund

Trust Funds

Year ended December 31, 2011

	<u>Total</u>	<u>Current Fund</u>
Balance, December 31, 2010	\$ —	—
Increased by:		
Current Fund Budget Appropriations:		
Unemployment Insurance	300,000	300,000
Workers' Compensation	2,943,475	2,943,475
Disability Insurance	1,000,000	1,000,000
Self Insured Liability	—	—
Health Benefits	41,215,153	41,215,153
Dental Benefits	1,760,553	1,760,553
	<u>47,219,181</u>	<u>47,219,181</u>
Decreased by:		
Cash Received	<u>47,219,181</u>	<u>47,219,181</u>
Balance, December 31, 2011	\$ <u>—</u>	<u>—</u>

COUNTY OF BERGEN

Schedule of Due From US Department of Housing and Urban Development
Letters of Credit
Community Development Trust Fund

Trust Funds

Year ended December 31, 2011

Balance, December 31, 2010	\$ <u>34,072,125</u>
Increased by:	
Community Development Block Grant	9,878,918
Emergency Shelter Grant	662,070
HOME Investments	<u>3,137,812</u>
	<u>13,678,800</u>
	<u>47,750,925</u>
Decreased by:	
Cash Receipts US Department of Housing and Urban Development	
Community Development Block Grant	10,067,556
Emergency Shelter Grant	476,637
HOME Investments Funds	2,805,026
HPRP Program	<u>1,893,370</u>
	<u>15,242,589</u>
Balance, December 31, 2011	\$ <u><u>32,508,336</u></u>

COUNTY OF BERGEN

Schedule of Reserve for Expenditures
Community Development Trust Fund

Trust Funds

Year ended December 31, 2011

Balance, December 31, 2010	\$ <u>30,346,057</u>
Increased by:	
US Department of Housing and Urban Development:	
CDBG Funding	9,878,918
Emergency Shelter Allocation	662,070
HOME Funds	3,137,812
Cash Receipts	33,940
Transfer of Program Income	<u>339,200</u>
	<u>14,051,940</u>
	44,397,997
Decreased by cash disbursements	<u>16,324,391</u>
Balance, December 31, 2011	\$ <u><u>28,073,606</u></u>

COUNTY OF BERGEN

Schedule of Accounts Receivable Recover Fees - Court Order
Community Development Trust Fund

Trust Funds

Year ended December 31, 2011

Balance, December 31, 2011 and 2010	\$ <u>9,850</u>
-------------------------------------	-----------------

COUNTY OF BERGEN

Schedule of HOME Improvement Mortgages - Principal
Community Development Trust Fund

Trust Funds

Year ended December 31, 2011

Balance, December 31, 2010	\$ 2,072,850
Increased by Mortgage Principal Received	<u>481,128</u>
Balance, December 31, 2011	\$ <u>2,553,978</u>

COUNTY OF BERGEN

Schedule of HOME Improvement Mortgages - Interest
Community Development Trust Fund

Trust Funds

Year ended December 31, 2011

Balance, December 31, 2010	\$	1,829,658
Increased by Mortgage Interest Received		<u>146,118</u>
Balance, December 31, 2011	\$	<u><u>1,975,776</u></u>

Exhibit B-18

COUNTY OF BERGEN

Schedule of Program Income
Community Development Trust Fund

Trust Funds

Year ended December 31, 2011

Balance, December 31, 2010	\$ 1,133,973
Increased by cash Received for Program Income	<u>356,700</u>
	1,490,673
Decreased by Transfer to Reserve for Expenditures	<u>339,200</u>
Balance, December 31, 2011	<u>\$ 1,151,473</u>

Exhibit B-19

COUNTY OF BERGEN

Schedule of Small Business Loans - Income
Community Development Trust Fund

Trust Funds

Year ended December 31, 2011

Balance December 31, 2011 and 2010	\$ <u>100</u>
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COUNTY OF BERGEN

Schedule of Small Business Loans - Principal
Community Development Trust Fund

Trust Funds

Year ended December 31, 2011

Balance, December 31, 2010	\$	400,488
Increased by Principal Received		<u>71,175</u>
Balance, December 31, 2011	\$	<u><u>471,663</u></u>

COUNTY OF BERGEN

Schedule of Small Business Loans - Interest
Community Development Trust Fund

Trust Funds

Year ended December 31, 2011

Balance, December 31, 2010	\$	47,214
Increased by Interest Received		<u>1,689</u>
Balance, December 31, 2011	\$	<u><u>48,903</u></u>

COUNTY OF BERGEN

Schedule of HOME Improvement Mortgages - Interest on Investments
Community Development Trust Fund

Trust Funds

Year ended December 31, 2011

Balance, December 31, 2010	\$	<u><u>33,905</u></u>
Balance, December 31, 2011	\$	<u><u>33,905</u></u>

COUNTY OF BERGEN

Schedule of Due To Regular Trust
Community Development Trust Fund

Trust Funds

Year ended December 31, 2011

Balance, December 31, 2010	\$	—
Increased by cash receipt		<u>22,500</u>
Balance, December 31, 2011	\$	<u><u>22,500</u></u>

COUNTY OF BERGEN

Schedule of Cash - Treasurer

General Capital Fund

Year ended December 31, 2011

Balance, December 31, 2010	\$ <u>42,725,708</u>
Increased by receipts:	
Premium on bond sale	107,531
Outside funding for bonded projects	445,851
Capital improvement fund	625,000
Serial bonds issued	48,405,000
Note sale	29,300,000
ARRA Funding Court Street Bridge	<u>11,833,657</u>
	<u>90,717,039</u>
	<u>133,442,747</u>
Decreased by disbursements:	
Improvements authorizations	52,057,866
Interest transferred on arbitrage rebate	2,796
Notes Paid	29,300,000
Fund balance transferred to Current Fund	2,100,000
Encumbrances	<u>22,643,179</u>
	<u>106,103,841</u>
Balance, December 31, 2011	\$ <u><u>27,338,906</u></u>

COUNTY OF BERGEN

Schedule of Analysis of General Capital Cash

General Capital Fund

December 31, 2011

Fund balance	\$	669,016
Capital Improvement Fund		165,425
Reserve for encumbrances		60,938,047
Infrastructure Trust Receivable		(873,351)
NJDOT Receivable		(8,103,000)
Reserve for Arbitrage Rebate		330,247
Reserve for Preliminary Costs		1,434

<u>Date</u>	<u>Improvement description</u>	
11/29/88	New Data System	(883)
05/16/88	Road Resurfacing and Various Improvements	(238,709)
01/01/88	Various Road, Bridge and Drainage Improvements	(375)
01/01/88	Acquisition of various Equipment and Improvements	(125,000)
08/24/88	Acquisition of Central Campus - Special Services	500,446
01/01/89	Bergen Pines Equipment and Improvements	(7,625)
05/02/90	Parks Maintenance Garage	(12,845)
07/11/90	Parks vehicles	(24)
08/01/90	Removal/Replacement Underground Storage Tanks	(10,000)
01/15/92	Norwood East Hill	(6,000)
05/19/93	DPW Improvements and Equipment	(8,163)
01/01/93	Parks Improvements and Equipment	(2)
08/04/93	Jail Construction	(34,438)
02/02/94	Planning and economic development	(20,000)
06/01/94	Public Safety Improvements	(1,771)
05/03/95	Public Works Department	(16,007)
06/19/96	Department of Public Works	(78,400)
04/16/97	Various Road Improvements	(58,015)
04/16/97	Various Improvements & Equipment	(26,021)
06/04/97	Various Park Improvements	(450)
04/01/98	Public Works Improvements & Equipment	(513,762)
04/15/98	Public Works Road Resurfacing	386,063

(continued)

COUNTY OF BERGEN

Schedule of Analysis of General Capital Cash

General Capital Fund

December 31, 2011

05/06/98	Bergen Community College Equipment	\$ (1)
05/06/98	Various Improvements & Equipment	(8)
10/07/98	Economic Development Improvements	(813)
04/21/99	Road Resurfacing	919,662
06/02/99	Health Department Improvements	(40,000)
06/23/99	Various County Improvements - Public Works	(33,973)
07/07/99	Various Department Improvements	(6,002)
03/15/00	DPW Road Improvements & Equipment	(387,408)
04/19/00	Road Resurfacing	970,008
05/03/00	Various county Improvements	(2,218)
06/07/00	Department of Health & Human Services	(8,267)
11/08/00	DPW Bridge Improvements	3,307,920
05/02/01	DPW Improvements and Equipment	(631,334)
6/6/2001	Open Space	(34,825)
06/20/01	Health and Human Services Improvement	(93,275)
09/05/01	Road Resurfacing	97,273
11/01/01	Various Bridge Improvements	752,871
03/06/02	Public Works Improvements and Equipment	(53,628)
05/01/02	Road Improvements - DOT	168,169
06/05/02	Bridge Improvements	2,093
09/04/02	Public Safety Improvements	3,016
09/04/02	Health & Human Services Improvements	(18,828)
11/13/02	Prosecutor Equipment	(1)
04/02/03	Open Space - Various Municipalities	(192,152)
07/16/03	DPW - Roads	62,786
09/03/03	DPW Various Improvements	(118,079)
09/03/03	Bergen County Justice Center	(40,531)
09/03/03	Various Improvements/Law Enforcement Equipment	(5,748)
09/17/03	Planning and Economic Development	(46,986)
09/17/03	Health and Human Services	(19,568)
10/15/03	Bridge Improvements - DOT	3,703,605
05/19/04	DPW Various Improvements	(93,039)
07/07/04	DPW/Jail/Cogeneration Plan	(58,583)
07/07/04	Law Enforcement Improvements	(49,842)

(continued)

COUNTY OF BERGEN

Schedule of Analysis of General Capital Cash

General Capital Fund

December 31, 2011

08/04/04	Health and Human Services Improvements	\$	(184,654)
08/04/04	Various County Department Improvements		(232,306)
08/04/04	Planning and Economic Development Improvements		(350,158)
09/22/04	Bergen College Equipment & Improvements		(32,970)
11/03/04	Vocational School Improvements		(130,889)
06/01/05	Health and Human Services		(217,425)
06/01/05	Park Improvements		(56,655)
06/01/05	Law Enforcement Improvements		(215,856)
06/01/05	Public Works Improvements		(163,220)
06/01/05	Various County Department Improvements		(631)
06/22/05	Justice Center Improvements		(48,307)
07/13/05	Vocational - Technical School Improvements		(7,734)
06/22/05	College Improvements		(3)
07/13/05	Park Improvements		(37,748)
07/13/05	Acquisition of Property		(5,923)
11/22/05	DPW Drainage Improvements		(6,582,519)
04/05/06	Public Safety Improvements		(500,000)
04/19/06	Road Resurfacing		23
05/03/06	DPW Various Improvements		(268,265)
05/03/06	Parks Improvements		(74,436)
05/03/06	Health and Human Services		(317,955)
05/03/06	Law Enforcement - Various Improvements		(231,017)
05/17/06	Various County Improvements		(17,045)
06/07/06	Voc-Tech School Improvements		(20,946)
06/07/06	Planning and Economic Development Improvements		(341,202)
09/06/06	DPW Roads and Bridges		(1,385,519)
12/20/06	Homeless Shelter		(227)
12/20/06	Overpeck Landfill		(396,713)
04/04/07	Various DPW Improvements		(330,046)
04/04/07	Parks Golf course Improvements		(84,932)
04/04/07	Law Enforcement Improvements		(920,181)
04/04/07	Parks Improvements		(175,418)
04/04/07	Health and Human Services		(184,535)
07/07/07	Bergen Community College Improvements		861,030

(continued)

COUNTY OF BERGEN

Schedule of Analysis of General Capital Cash

General Capital Fund

December 31, 2011

4/18/077	Trunked radio System	\$ (1,976,679)
06/06/07	Justice Center Improvements	(318,611)
06/06/07	Special Services School Improvements	(34,983)
06/20/07	Vocational School Improvements	(213,419)
07/11/07	Planning Improvements	(44,397)
07/11/07	Various County Department Improvements	(77,123)
07/11/07	Bergen Regional Medical Center	(79,103)
11/07/07	Overpeck Landfill	(623,532)
04/16/08	Sheriff's Office Improvements	(354,743)
05/21/08	Public Works Improvements	(88,380)
05/21/08	Planning & Economic Development Improvements	(997,627)
05/07/08	Various County Improvements	(266,720)
05/21/08	Parks Improvements	(335,056)
05/21/08	Health and Human Services Improvements	(96,251)
06/04/08	Communications Center	(347,717)
06/04/08	Renovations to Golf Courses	(49,879)
06/04/08	Juvenile Detention Center Phase I	(167,676)
06/04/08	Various Park Improvements	(885,142)
06/18/08	Various Law Enforcement Improvements	(1,743,415)
08/13/09	Bergen Regional Medical Center Improvements	(172,710)
08/13/08	County Special Srvc. School District Improv	(324,628)
08/13/08	Bergen County Technical Schools	(182,476)
08/13/08	Bergen County community College	(2,300,222)
05/13/08	Public Works Improvements	(3,477,459)
08/13/08	Various Road Improvement Projects	269,682
09/17/08	Overpeck Park/Equestrian Center Improv	117,976
11/25/08	Property Acquisition & Infrastructure Improv	(134,845)
2/18/2009	Juvenile Detention Center	(496,493)
3/4/2009	Self Insurance Reserves	563,393
4/1/2009	Administration/Finance Improvements	(183,907)
5/6/2009	Parks Improvements	(617,544)
5/6/2006	Health and Human Services Improvements	(280,774)
6/24/2009	Improvements to Bergen Regional Medical Center	730,974
6/24/2009	Parks Improvements	282,690

(continued)

COUNTY OF BERGEN

Schedule of Analysis of General Capital Cash

General Capital Fund

December 31, 2011

6/24/2009	Golf Course Improvements	\$	(834,339)
6/24/2009	Law Enforcement Improvements		(1,063,941)
6/24/2009	Public Works Improvements		(1,351,622)
7/15/2009	Public Works Improvements		(1,102,359)
7/15/2009	Road Resurfacing		2,622,557
8/12/2009	Juvenile Detention Center		(8,100,948)
11/4/2009	College Improvements		(430,248)
11/4/2009	College Ch 12 Improvements		2,231,381
2/3/2010	Paris Avenue Bridge Improvements		(200,000)
2/3/2010	Court Street bridge Improvements		(4,877,922)
5/5/2010	Road Improvements		2,924,685
7/7/2010	Park Improvements		(429,792)
7/7/2010	Admin & Finance Improvements		(237,484)
7/7/2010	Planning & Economic Development		10,500
7/7/2010	Health & Human Services Improvements		(64,185)
7/7/2010	Overpeck Phase II Improvements		7,329,354
7/7/2010	Department of Public Works Improvements		(3,763,537)
7/7/2010	Voc-Tech School Improvements		(611,656)
7/7/2010	BCC College Improvements		(294,484)
8/4/2010	County Law Enforcement		(1,080,860)
8/4/2010	BRMC Improvements		(3,504,726)
12/8/2010	DOT Road Improvements		1,351,170
12/1/2010	Voc-Tech School Improvements		(16,109)
9/7/2011	Various Capital Park Improvements		(56,690)
9/7/2011	Various Improvements Dept. Health and Human Services		18,196
9/7/2011	Various Improvements Depts. Planning and Administration		(100,351)
9/7/2011	Various Dept. Public Works Improvements		20,744
9/21/2011	Various Dept. Public Works Improvements		(207,099)
10/5/2011	Various Dept. Public Works Improvements		(271,282)
12/7/2011	Road Improvements NJDOT		5,903,000
12/21/2011	Improvements to Justice Center Complex		180,000
			<u>27,338,906</u>

COUNTY OF BERGEN

Schedule of Encumbrances Payable

General Capital Fund

Year ended December 31, 2011

Balance, December 31, 2010	\$ 88,735,339
Increased by:	
Encumbered	<u>60,938,047</u>
	149,673,386
Decreased by:	
Returned to Improvement Authorizations	<u>88,735,339</u>
Balance, December 31, 2011	<u><u>\$ 60,938,047</u></u>

County of Bergen

Schedule of Deferred Charges to
Future Taxation Funded

General Capital Fund

Year ended December 31, 2011

Balance, December 31, 2010	\$ 481,648,184
Increased by bond issued	<u>48,405,000</u>
	<u>530,053,184</u>
Decreased by:	
Serial bonds paid	35,353,000
Environmental infrastructure trust	473,511
Green trust loan	<u>299,730</u>
	<u>36,126,241</u>
Balance, December 31, 2011	\$ <u><u>493,926,943</u></u>

COUNTY OF BERGEN

Schedule of Capital Improvement Fund

General Capital Fund

Year ended December 31, 2011

Balance, December 31, 2010	\$	547,425
Increased by:		
Budget appropriation		<u>625,000</u>
		1,172,425
Decreased by:		
Appropriated to finance authorizations		<u>1,007,000</u>
Balance, December 31, 2011	\$	<u><u>165,425</u></u>

COUNTY OF BERGEN

Schedule of Deferred Charges to Future Taxation - Unfunded

General Capital Fund

Year ended December 31, 2011

Date Ordinance Adopted	Description	Balance, Dec. 31, 2010	Authorizations	Bonds Issued	State/ Federal Aid	Cancelled/ Reauthorized	Balance, Dec. 31, 2011	Analysis of balance	
								Expended	Unexpended balance of improvement authori- zations
11/29/1988	Acquisition of a New Data System	\$ 43,765	—	—	—	42,882	883	883	—
9/9/1988	Acquisition of Various Equipment & Improvements	135,770	—	—	—	10,770	125,000	125,000	—
5/16/1988	Road Resurfacing and Various Improvements	238,764	—	—	—	55	238,709	238,709	—
6/13/1988	Various Road, Bridge and Drainage Improvements	375	—	—	—	—	375	375	—
6/13/1988	Building Improvements and Equipment - Bergen Pines	7,625	—	—	—	—	7,625	7,625	—
7/18/1989	Removal of Asbestos from Various County Buildings	173,880	—	—	—	173,880	—	—	—
7/18/1989	Park Construction	12,845	—	—	—	—	12,845	12,845	—
6/20/1990	Police and Fire Supplemental	190	—	—	—	190	—	—	—
7/11/1990	Parks - Improvements and Renovations	25,997	—	—	—	25,997	—	—	—
7/11/1990	Parks - Vehicles & Equipment	24	—	—	—	—	24	24	—
8/1/1990	Removal of Underground Tanks	10,000	—	—	—	—	10,000	10,000	—
10/3/1990	Various Equipment	4,248	—	—	—	4,248	—	—	—
8/7/1991	Acquisition of Various Improvements and Equipment	93	—	—	—	93	—	—	—
8/21/1991	County Park Improvements	4,527	—	—	—	4,527	—	—	—
9/4/1991	Acquisition of Improvements - Law Enforcement	228	—	—	—	228	—	—	—
1/15/1992	Norwood East Hill	2,193	—	—	—	2,193	—	—	—
4/15/1992	DPW Improvements and Equipment	192	—	—	—	192	—	—	—
7/1/1992	Prosecutor	1,489	—	—	—	1,489	—	—	—
5/20/1992	Public Safety	62	—	—	—	62	—	—	—
6/3/1992	Park Improvements	6,000	—	—	—	—	6,000	6,000	—
7/1/1992	Health Department	1,333	—	—	—	1,333	—	—	—
9/2/1992	Various	227	—	—	—	227	—	—	—
10/8/1992	Planning & Economic Development	675	—	—	—	675	—	—	—
12/16/1992	Acquisition of Borough's Woods - 1993	7,820	—	—	—	7,820	—	—	—
5/19/1993	DPW Improvements and Equipment	46,445	—	31,546	—	6,736	8,163	8,163	—
6/16/1993	Park Improvements and Equipment	2	—	—	—	—	2	2	—
8/4/1993	Jail Construction	34,438	—	—	—	—	34,438	34,438	—
9/15/1993	Special Services	8,398	—	—	—	8,398	—	—	—
9/15/1993	Public Safety - County Police	862	—	—	—	862	—	—	—
10/6/1993	Bergen Pines	6,739	—	—	—	6,739	—	—	—
10/20/1993	Various Improvements	840	—	—	—	840	—	—	—

(continued)

COUNTY OF BERGEN

Schedule of Deferred Charges to Future Taxation - Unfunded

General Capital Fund

Year ended December 31, 2011

Date Ordinance Adopted	Description	Balance, Dec. 31, 2010	Authorizations	Bonds Issued	State/ Federal Aid	Cancelled/ Reauthorized	Balance, Dec. 31, 2011	Analysis of balance	
								Expended	Unexpended balance of improvement authori- zations
2/2/1994	Planning & Economic Development	\$ 421,607	—	—	—	401,607	20,000	20,000	—
3/16/1994	Public Works	53,015	—	10,387	—	42,628	—	—	—
6/22/1994	Special Services School District	27,602	—	—	—	27,602	—	—	—
6/1/1994	Public Safety	3,946	—	—	—	2,175	1,771	1,771	—
6/1/1994	Human Services	62	—	—	—	62	—	—	—
6/1/1994	Planning & Economic Development	159,855	—	—	—	159,855	—	—	—
7/6/1994	Equipment and Renovations - Superior Court	4,029	—	—	—	4,029	—	—	—
6/22/1994	Various Equipment and Renovations	7	—	—	—	7	—	—	—
7/20/1994	Various Equipment - County Depts.	112	—	—	—	112	—	—	—
5/3/1995	Parks - Acquisition of Equipment and Improvements	3,769	—	3,769	—	—	—	—	—
5/3/1995	Planning & Economic Development	1,512,891	—	—	—	189,852	1,323,039	—	1,323,039
5/3/1995	DPW Improvements and Equipment	34,669	—	—	—	18,662	16,007	16,007	—
5/3/1995	Bergen Pines - Acquisition of Equipment & Improvements	—	—	—	—	—	—	—	—
12/6/1995	Elections	61,750	—	—	—	61,750	—	—	—
3/20/1996	Road Resurfacing Project	73,706	—	10,625	—	63,081	—	—	—
5/15/1996	Superintendent of Elections	166,209	—	—	—	166,209	—	—	—
6/19/1996	Public Works	287,101	—	23,751	—	184,950	78,400	78,400	—
7/3/1996	Department of Planning	335,398	—	5,600	—	—	329,798	—	329,798
7/3/1996	Acquisition Equipment and Improvements to Parks	3,542	—	3,037	—	505	—	—	—
8/14/1996	Renovation Police & Fire Academy	31,285	—	—	—	31,285	—	—	—
8/28/1996	Acquisition of Land and Space	12,692	—	—	—	12,692	—	—	—
4/16/1997	Various Road Improvements	194,099	—	81,357	—	54,727	58,015	58,015	—
4/16/1997	DPW Improvements and Equipment	609,123	—	36,498	—	546,604	26,021	26,021	—
5/7/1997	County Jail Renovations and Improvements	2,313	—	—	—	2,313	—	—	—
5/7/1997	Vocational and Technical School Improvements	10,102	—	—	—	10,102	—	—	—
6/4/1997	County Park Improvements	40	—	—	—	40	—	—	—
6/4/1997	Various County Renovations and Improvements	2,740	—	—	—	2,290	450	450	—
7/2/1997	County College Improvements	12,269	—	—	—	12,269	—	—	—
7/2/1997	Planning & Economic Development Improvements	294,449	—	—	—	294,449	—	—	—
4/1/1998	Public Works Improvement & Purchase of Equipment	1,991,531	—	949,524	—	528,245	513,762	513,762	—
5/6/1998	Park Improvements and Equipment	7,093	—	—	—	7,093	—	—	—
5/6/1998	Various Improvements and Equipment	18,953	—	—	—	18,945	8	8	—
5/6/1998	Vocational School Improvements	26,531	—	—	—	26,531	—	—	—
5/6/1998	Special Services School Improvements	10,736	—	—	—	10,736	—	—	—

(continued)

COUNTY OF BERGEN

Schedule of Deferred Charges to Future Taxation - Unfunded

General Capital Fund

Year ended December 31, 2011

Date Ordinance Adopted	Description	Balance, Dec. 31, 2010	Authorizations	Bonds Issued	State/ Federal Aid	Cancelled/ Reauthorized	Balance, Dec. 31, 2011	Analysis of balance	
								Expended	Unexpended balance of improvement authori- zations
6/3/1998	Department of Public Safety Improvements	\$ 24,215	—	—	—	24,215	—	—	—
7/1/1998	County College	1	—	—	—	—	1	1	—
8/12/1998	Law Enforcement	50,088	—	—	—	50,088	—	—	—
10/7/1998	Planning and Economic Development Improvements	381,847	—	—	—	11,719	370,128	813	369,315
4/7/1999	Vocational Technical Schools	41,426	—	—	—	426	41,000	—	41,000
4/7/1999	Special Service School Equipment and Improvements	19,830	—	—	—	19,830	—	—	—
6/2/1999	Parks Improvements	1,242	—	—	—	1,242	—	—	—
6/2/1999	Health Department Improvements	102,154	—	—	—	62,154	40,000	40,000	—
6/2/1999	Golf Course Restoration	113,033	—	—	—	113,033	—	—	—
6/23/1999	Various County Improvements - Public Works	85,267	—	—	—	51,294	33,973	33,973	—
7/7/1999	Various Department Improvements	101,853	—	—	—	95,851	6,002	6,002	—
7/7/1999	Planning and Economic Development	70,641	—	—	—	70,641	—	—	—
7/21/1999	Various Department Improvements - Law Enforcement	9,800	—	—	—	9,800	—	—	—
9/8/1999	Vocational School Improvements	100	—	—	—	100	—	—	—
9/8/1999	Special Service School Improvements	1,050	—	—	—	1,050	—	—	—
3/15/2000	DPW Roads Improvement & Equipment	1,009,074	—	150,459	—	395,073	463,542	387,408	76,134
5/17/2000	Department of Administration Improvements	158,593	—	—	—	158,593	—	—	—
5/3/2000	DPW Improvements	435,467	—	15,142	—	411,708	8,617	2,218	6,399
5/3/2000	Open Space Acquisition	363,928	—	—	—	—	363,928	—	363,928
5/17/2000	Park Improvements	201,076	—	—	—	1,074	200,002	—	200,002
6/7/2000	Department of Health & Human Services	128,918	—	—	—	48,379	80,539	8,267	72,272
6/7/2000	Bergen Community College	1,418	—	—	—	—	1,418	—	1,418
9/27/2000	Prosecutor's Building Acquisition & Improvements	32,827	—	—	—	—	32,827	—	32,827
9/27/2000	Law Enforcement Improvements	72,172	—	—	—	1,184	70,988	—	70,988
10/24/2000	Equipment Acquisition Various County Departments	18,250	—	11,327	—	—	6,923	—	6,923
11/8/2000	Park Improvements	9,800	—	—	—	—	9,800	—	9,800
5/2/2001	DPW Improvements and Equipment	954,848	—	54,230	—	266,464	634,154	631,334	2,820
6/6/2001	Open Space	496,879	—	—	—	55,200	441,679	34,825	406,854
6/6/2001	Vocational School	859	—	859	—	—	—	—	—
6/20/2001	Health and Human Services Improvements	328,510	—	19,169	—	28,630	280,711	93,275	187,436
8/8/2001	Administration and Finance Equipment	98,452	—	791	—	45,588	52,073	—	52,073
8/8/2001	Public Safety, Police & Sheriff - Equipment	3,880	—	—	—	3,880	—	—	—
8/8/2001	Bergen Community College Equipment	7,451	—	—	—	—	7,451	—	7,450
9/5/2001	Park Improvements	304	—	—	—	304	—	—	—

(continued)

COUNTY OF BERGEN

Schedule of Deferred Charges to Future Taxation - Unfunded

General Capital Fund

Year ended December 31, 2011

Date Ordinance Adopted	Description	Balance, Dec. 31, 2010	Authorizations	Bonds Issued	State/ Federal Aid	Cancelled/ Reauthorized	Balance, Dec. 31, 2011	Analysis of balance	
								Expended	Unexpended balance of improvement authori- zations
9/19/2001	Prosecutor's Equipment	\$ 47,577	—	—	—	33,396	14,181	—	14,180
10/3/2001	Park's Department Sports Facilities	246	—	—	—	—	246	—	246
3/6/2002	Public Works Improvements and Equipment	752,937	—	675,521	—	23,788	53,628	53,628	—
5/1/2002	Various Department Improvements/Finance & Admin	214,808	—	17,668	—	148,403	48,737	—	48,739
6/5/2002	Special Services Schools Improvements & Equipment	19,803	—	—	—	—	19,803	—	19,803
6/19/2002	BC College Equipment	51,778	—	—	—	—	51,778	—	51,778
9/4/2002	Public Safety Improvements	19,856	—	—	—	9,229	10,627	—	10,627
9/4/2002	Health & Human Services Improvements & Equipment	66,227	—	20,036	—	26,878	19,313	18,828	485
9/18/002	Planning & Econ Dev - Rail Network	279,161	—	—	—	—	279,161	—	279,161
9/18/2002	Park Improvements	526	—	361	—	165	—	—	—
11/13/2002	Prosecutor Equipment	41,132	—	2,297	—	4,920	33,915	1	33,914
11/13/02	Open Spaces	12,050	—	—	—	12,050	—	—	—
2/5/2003	Social Service Pension Bonds	106,000	—	—	—	106,000	—	—	—
2/5/2003	Vocational/Special Service Pension Bonds	144,000	—	—	—	144,000	—	—	—
2/5/2003	Bergen County Pension Bonds	156,000	—	—	—	156,000	—	—	—
2/5/2003	Open Space - Various Municipalities	2,584,077	—	—	—	50,000	2,534,077	—	2,534,077
4/2/2003	Open Space - Various Municipalities	444,972	—	201,779	—	51,041	192,152	192,152	—
9/3/2003	Public Works - Various Improvements	702,156	—	19,505	—	42,397	640,254	118,079	522,175
9/3/2003	Bergen Community College	6,000	—	—	—	—	6,000	—	6,000
9/3/2003	Special Services School Various Improvements	4,183	—	—	—	—	4,183	—	4,183
9/3/2003	Vocational School Various Improvements	9,205	—	9,205	—	—	—	—	—
9/3/2003	Various Improvements/Law Enforcement Equipment	32,483	—	—	—	25,600	6,883	5,748	1,135
9/3/2003	Bergen County Justice Center	2,640,802	—	208,074	—	—	2,432,728	40,531	2,392,197
9/17/2003	Park Improvements	22,118	—	11,353	—	10,765	—	—	—
9/17/2003	Planning and Economic Development	933,219	—	98,433	—	—	834,786	46,986	787,800
9/17/2003	Various Departments Equipment	97,521	—	—	—	31,003	66,518	—	66,518
9/17/2003	Health and Human Services	943,399	—	1,559	—	365,822	576,018	19,568	556,450
11/25/2003	Judgments	46,420	—	—	—	46,420	—	—	—
4/21/2004	Open Space	266,000	—	—	—	266,000	—	—	—
5/5/2004	Trunked Radio System	23,110	—	—	—	23,110	—	—	—
5/5/2004	Hospital Improvements	—	—	—	—	—	—	—	—
5/19/2004	DPW Various Improvements	707,048	—	139,511	—	71,792	495,745	93,039	402,706
7/7/2004	Park Improvements & Equipment	158,678	—	43,199	—	2,919	112,560	—	112,560
7/7/2004	Cogeneration Plan	199,460	—	—	—	—	199,460	58,583	140,877

(continued)

COUNTY OF BERGEN

Schedule of Deferred Charges to Future Taxation - Unfunded

General Capital Fund

Year ended December 31, 2011

Date Ordinance Adopted	Description	Balance, Dec. 31, 2010	Authorizations	Bonds Issued	State/ Federal Aid	Cancelled/ Reauthorized	Balance, Dec. 31, 2011	Analysis of balance	
								Expended	Unexpended balance of improvement authori- zations
7/7/2004	Law Enforcement Improvements	\$ 337,468	—	204,624	—	25,155	107,689	49,842	57,847
8/4/2004	Health & Human Services Improvements	308,185	—	7,260	—	112,596	188,329	184,654	3,675
8/4/2004	Various County Department Improvements	327,805	—	63,885	—	1,914	262,006	232,306	29,700
8/4/2004	Planning and Economic Development Improvements	1,147,729	—	—	—	1,385	1,146,344	350,158	796,186
9/22/2004	Special Service School Improvements	145	—	—	—	—	145	—	145
9/22/2004	College Equipment and Improvements	75,738	—	26,944	—	—	48,794	32,970	15,824
11/3/2004	Vocational School Improvements	3,958,143	—	—	—	—	3,958,143	130,889	3,827,254
4/6/2005	Park Improvements	597,550	—	—	—	—	597,550	—	597,550
6/1/2005	Health and Human Services	703,265	—	160,064	—	31,959	511,242	217,425	293,817
6/1/2005	Park Improvements	713,810	—	31,356	—	5,393	677,061	56,655	620,406
6/1/2005	Law Enforcement Improvements	1,145,520	—	298,821	—	483,412	363,287	215,856	147,431
6/1/2005	Public Works Improvements	2,659,398	—	283,190	—	20,933	2,355,275	163,220	2,192,055
6/1/2005	Various County Department Improvements	197,326	—	158,977	—	6,577	31,772	631	31,141
6/1/2005	Justice Center Improvements	682,841	—	77,916	—	—	604,925	48,307	556,618
6/22/2005	Special Service School Improvements	207	—	—	—	—	207	—	207
7/13/2005	Vocational Technical School Improvements	177,624	—	154,304	—	—	23,320	7,734	15,586
7/13/2005	College Improvements	436	—	—	—	—	436	(1)	437
7/13/2005	Park Improvements	200,396	—	—	—	793	199,603	37,748	161,855
7/13/2005	Homeless Shelter Property Acquisition	7,896	—	676	—	1,297	5,923	5,923	—
10/19/2005	Open Space Improvements	203,161	—	83,648	—	109,161	10,352	—	10,352
11/22/2005	DPW Drainage Improvements	8,631,938	—	451,462	—	958	8,179,518	6,582,519	1,596,999
4/5/2006	Public Safety Improvements	541,369	—	27,229	—	14,140	500,000	500,000	—
5/3/2006	DPW Various Improvements	1,083,936	—	243,283	—	12,622	828,031	268,265	559,766
5/3/2006	Parks Improvements	708,975	—	94,967	—	3,972	610,036	74,436	535,600
5/3/2006	Health and Human Services	1,345,300	—	21,755	—	281,905	1,041,640	317,955	723,685
4/19/2006	Law Enforcement Various Improvements	2,682,412	—	1,983,326	—	226,955	472,131	231,017	241,114
5/17/2006	Various County Improvements	251,332	—	2,250	—	2,323	246,759	17,045	229,714
6/7/2006	Voc-Tech School Improvements	774,497	—	28,807	—	—	745,690	20,946	724,744
6/7/2006	Special Service School Improvements	335,158	—	34,521	—	—	300,637	—	300,637
6/22/2006	Planning and Economic Development Improvements	2,285,668	—	192,645	—	7,810	2,085,213	341,202	1,744,011
7/16/2006	Bergen County Community College	16,802	—	16,802	—	—	—	—	—
9/6/2006	Voc-Tech School Improvements	10,017	—	—	—	—	10,017	—	10,017
9/6/2006	Special Services School Improvements	1,420,000	—	—	—	—	1,420,000	—	1,420,000
9/6/2006	DPW Roads and Bridges	2,760,759	—	453,030	—	—	2,307,729	1,385,519	922,210

(continued)

COUNTY OF BERGEN

Schedule of Deferred Charges to Future Taxation - Unfunded

General Capital Fund

Year ended December 31, 2011

Date Ordinance Adopted	Description	Balance, Dec. 31, 2010	Authorizations	Bonds Issued	State/ Federal Aid	Cancelled/ Reauthorized	Balance, Dec. 31, 2011	Analysis of balance	
								Expended	Unexpended balance of improvement authori- zations
12/20/2006	Homeless Shelter Property Acquisition	\$ 5,584	—	—	—	—	5,584	227	5,357
12/20/2006	Overpeck Landfill	1,620,125	—	863,623	—	—	756,502	396,713	359,789
4/4/2007	Various DPW Improvements	2,387,793	—	1,886,777	—	905	500,111	330,046	170,065
4/4/2007	Parks Golf Course Improvements	2,773,789	—	942,226	—	—	1,831,563	84,932	1,746,631
4/4/2007	Law Enforcement Improvements	3,301,944	—	627,566	—	265,251	2,409,127	920,181	1,488,946
4/4/2007	Parks Improvements	975,505	—	156,354	—	1,688	817,463	175,418	642,045
4/4/2007	Health and Human Services	791,142	—	22,360	—	26,848	741,934	184,535	557,399
4/18/2007	Trunked Radio System	6,652,955	—	4,675,650	—	—	1,977,305	1,976,679	626
6/6/2007	Justice Center Improvements	935,108	—	160,074	—	—	775,034	318,611	456,423
6/6/2007	Special Services School Improvements	1,021,230	—	318,760	—	—	702,470	34,983	667,487
6/20/2007	Vocational School Improvements	2,105,995	—	592,352	—	—	1,513,643	213,419	1,300,224
6/20/2007	Bergen Community College Improvements	36,558	—	36,558	—	—	—	—	—
7/11/2007	Planning Improvements	2,299,000	—	—	—	—	2,299,000	44,397	2,254,603
7/11/2007	Various County Department Improvements	443,278	—	29,950	—	33,746	379,582	77,123	302,459
7/11/2007	Bergen Regional Medical Center	225,126	—	131,192	—	—	93,934	79,103	14,831
7/11/2007	Equestrian Center Improvements	50,000	—	—	—	—	50,000	—	50,000
9/5/2007	Vocational School Improvements	20,268	—	5,390	—	—	14,878	—	14,878
11/7/2007	Overpeck Landfill	1,874,206	—	226,832	—	—	1,647,374	623,532	1,023,842
4/16/2008	Sheriff's Office Improvements	7,203,654	—	414,521	—	—	6,789,133	354,743	6,434,390
5/21/2008	Public Works Improvements	3,094,390	—	905,149	—	—	2,189,241	88,380	2,100,861
5/21/2008	Planning & Economic Development Improvements	2,145,000	—	896,000	—	—	1,249,000	997,627	251,373
5/7/2008	Various County Improvements	396,341	—	5,031	—	3,000	388,310	266,720	121,590
5/21/2008	Parks Improvements	1,690,063	—	533,561	—	—	1,156,502	335,056	821,446
5/21/2008	Health and Human Services Improvements	1,824,000	—	987,438	—	—	836,562	96,251	740,311
6/4/2008	Communication Center	5,573,419	—	3,730,306	—	—	1,843,113	347,717	1,495,396
6/4/2008	Renovations to Golf Courses	3,042,632	—	25,562	—	—	3,017,070	49,879	2,967,191
6/4/2008	Juvenile Detention Center Phase I	1,273,876	—	417,253	—	—	856,623	167,676	688,947
6/4/2008	Various Parks Improvements	4,106,227	—	398,424	—	—	3,707,803	885,142	2,822,661
6/18/2008	Various Law Enforcement Improvements	3,645,000	—	—	—	—	3,645,000	1,743,415	1,901,585
8/13/2008	Bergen Regional Medical Center Improvements	752,550	—	344,051	—	—	408,499	172,710	235,789
8/13/2008	County Special Services School District Improv	4,161,744	—	214,155	—	—	3,947,589	324,628	3,622,961
8/13/2008	Bergen County Technical Schools	5,737,978	—	1,124,912	—	—	4,613,066	182,476	4,430,590
8/13/2008	Bergen County Community College	3,000,000	—	—	—	—	3,000,000	2,300,222	699,778
8/13/2008	Public Works Improvements	4,940,000	—	—	—	—	4,940,000	3,477,459	1,462,541

(continued)

COUNTY OF BERGEN

Schedule of Deferred Charges to Future Taxation - Unfunded

General Capital Fund

Year ended December 31, 2011

Date Ordinance Adopted	Description	Balance, Dec. 31, 2010	Authorizations	Bonds Issued	State/ Federal Aid	Cancelled/ Reauthorized	Balance, Dec. 31, 2011	Analysis of balance	
								Expended	Unexpended balance of improvement authori- zations
9/17/2008	Overpeck Park & Equestrian Center Improvements	\$ 156,945	—	—	—	—	156,945	—	156,945
11/25/2008	Property Acquisition & Infrastructure Improvements	2,926,900	—	849,837	—	—	2,077,063	134,845	1,942,218
2/18/2009	Juvenile Detention Center	1,581,673	—	801,467	—	—	780,206	496,493	283,713
3/4/2009	Self Insurance Reserves	7,352,720	—	1,700,000	—	—	5,652,720	—	5,652,720
3/18/2009	Planning & Economic Development Improv	1,875,000	—	—	—	—	1,875,000	—	1,875,000
4/1/2009	Administration/Finance Improvements	1,261,094	—	—	—	—	1,261,094	183,907	1,077,187
5/6/2009	Parks Improvements	3,131,431	—	481,560	—	—	2,649,871	617,544	2,032,327
5/6/2006	Health and Human Service Improvements	2,016,000	—	188,665	—	—	1,827,335	280,774	1,546,561
6/24/2009	Improvements to Bergen Regional Medical Ctr	434,704	—	—	—	—	434,704	—	434,704
6/24/2009	Parks Improvements	6,134,000	—	—	—	—	6,134,000	—	6,134,000
6/24/2009	Golf Course Improvements	2,852,000	—	—	—	—	2,852,000	834,339	2,017,661
6/24/2009	Law Enforcement Improvements	5,487,000	—	1,815,770	—	—	3,671,230	1,063,941	2,607,289
6/24/2009	Public Works Improvements	7,804,000	—	2,730,263	—	—	5,073,737	1,351,622	3,722,115
7/15/2009	Public Works Improvements	3,919,000	—	55,846	—	—	3,863,154	1,102,359	2,760,795
8/12/2009	Juvenile Detention Center	25,042,000	—	7,846,560	—	—	17,195,440	8,100,948	9,094,492
11/4/2009	College Improvements	2,610,000	—	1,623,622	—	—	986,378	430,248	556,130
2/3/2010	Paris Avenue Bridge Improvements	200,000	—	—	—	—	200,000	200,000	—
2/3/2010	Court Street Bridge Improvements	16,711,579	—	—	11,833,657	—	4,877,922	4,877,922	—
7/7/2010	Park Improvements	3,988,000	—	326,779	—	—	3,661,221	429,792	3,231,429
7/7/2010	Admin & Finance Improvements	1,596,000	—	89,671	—	—	1,506,329	237,484	1,268,845
7/7/2010	Planning & Economic Development	620,000	—	—	—	—	620,000	—	620,000
7/7/2010	Health & Human Services Improvements	2,565,000	—	—	—	—	2,565,000	64,185	2,500,815
7/7/2010	Overpeck Phase II Improvements	6,855,865	—	—	—	—	6,855,865	—	6,855,865
7/7/2010	Department of Public Works Improvements	8,276,000	—	—	—	—	8,276,000	3,763,537	4,512,463
7/7/2010	BCC College Improvements	1,700,000	—	566,127	—	—	1,133,873	294,484	839,389
8/7/2010	Special Services School District Improvements	1,867,500	—	467,033	—	—	1,400,467	—	1,400,467
7/7/2010	Voc-Tech School Improvements	2,033,000	—	65,043	—	—	1,967,957	611,656	1,356,301
8/4/2010	County Law Enforcement	8,937,600	—	—	—	—	8,937,600	1,080,860	7,856,740
8/4/2010	BRMC Improvements	8,893,000	—	156,757	—	—	8,736,243	3,504,726	5,231,517
12/1/2010	Special Services School District Improvements	1,950,000	—	—	—	—	1,950,000	—	1,950,000
12/1/2010	Voc-Tech School Improvements	2,750,000	—	9,659	—	—	2,740,341	16,109	2,724,232
12/1/2010	BCC College Improvements	3,121,531	—	—	—	—	3,121,531	—	3,121,531
9/7/2011	Various Capital Park Improvements	—	2,425,000	—	—	—	2,425,000	56,690	2,368,310
9/7/2011	Various Improvements Dept. Health and Human Services	—	1,073,500	—	—	—	1,073,500	—	1,073,500

(continued)

COUNTY OF BERGEN

Schedule of Deferred Charges to Future Taxation - Unfunded

General Capital Fund

Year ended December 31, 2011

Date Ordinance Adopted	Description	Balance, Dec. 31, 2010	Authorizations	Bonds Issued	State/ Federal Aid	Cancelled/ Reauthorized	Balance, Dec. 31, 2011	Analysis of balance	
								Expended	Unexpended balance of improvement authori- zations
9/7/2011	Various Improvements Depts. Planning and Administration	\$ —	921,500	—	—	—	921,500	100,351	821,149
9/7/2011	Various Dept. Public Works Improvements	—	5,386,000	—	—	—	5,386,000	—	5,386,000
9/7/2011	Various Improvements Bergen County Technical Schools	—	750,000	—	—	—	750,000	—	750,000
9/7/2011	Various Improvements Special Services School District	—	500,000	—	—	—	500,000	—	500,000
9/7/2011	BCC College Improvements	—	8,500,000	—	—	—	8,500,000	—	8,500,000
9/21/2011	Various Dept. Public Works Improvements	—	3,705,000	—	—	—	3,705,000	207,099	3,497,901
10/5/2011	Various Dept. Public Works Improvements	—	2,185,000	—	—	—	2,185,000	271,282	1,913,718
12/7/2011	BCC College Improvements	—	800,000	—	—	—	800,000	—	800,000
12/21/2011	Improvements to Justice Center Complex	—	3,420,000	—	—	—	3,420,000	—	3,420,000
		\$ <u>287,256,305</u>	<u>29,666,000</u>	<u>48,405,000</u>	<u>11,833,657</u>	<u>8,443,759</u>	<u>248,239,889</u>	<u>62,080,175</u>	<u>186,159,714</u>

COUNTY OF BERGEN

Schedule of Improvement Authorizations

General Capital Fund

Year ended December 31, 2011

Account Number	Improvement description	Ordinance Date	Ordinance Original Amount	Balance, December 31, 2010		Prior Year Encumbrances	Improvement Authorizations	Authorizations Canceled	Paid or Charged	Reserve for Encumbrances	Balance, December 31, 2011	
				Funded	Unfunded						Funded	Unfunded
881-01	Bridge Repairs	1981	\$ 6,117,000	7,528	—	1,454	—	8,982	—	—	—	—
884-10	Computer Accounting System	1984	1,138,000	—	—	595	—	595	—	—	—	—
888-01	New Data System	1988	3,545,000	—	43,765	—	—	42,882	883	—	—	—
888-17	Human Services	1988	2,289,000	—	10,770	—	—	10,770	—	—	—	—
888-16	Road Resurfacing & Various Improv	1988	6,212,000	—	55	—	—	55	—	—	—	—
888-21	Central Campus for Special Services S	1988	7,800,000	500,446	—	—	—	—	—	—	500,446	—
889-10	Asbestos Removal	1989	1,942,000	—	173,880	—	—	173,880	—	—	—	—
890-05	Police and Fire Academy	1990	709,500	—	190	—	—	190	—	—	—	—
890-21	Acquiring Various Equipment	1990	3,051,000	—	25,997	—	—	25,997	—	—	—	—
890-27	Acquiring Various Equipment	1990	396,000	—	4,248	—	—	4,248	—	—	—	—
891-02	Acquiring Various Equipment	1991	660,000	—	92	—	—	92	—	—	—	—
891-05	Parks Improvements and Equipment	1991	2,142,000	—	4,527	—	—	4,527	—	—	—	—
891-10	Law Enforcement Improvements	1991	6,735,000	—	228	—	—	228	—	—	—	—
892-01	Open Space Projects	1992	2,465,000	—	2,192	—	—	2,192	—	—	—	—
892-03	DPW Improvements and Equipment	1992	18,330,000	—	192	—	—	192	—	—	—	—
892-05	Public Safety Department Band	1992	315,000	—	62	—	—	62	—	—	—	—
	Parks Improvements and Equipment	1992	2,235,000	—	—	6,000	—	—	6,000	—	—	—
892-12	Health Department Improvements	1992	275,000	—	1,333	—	—	1,333	—	—	—	—
892-13	Prosecutor's Office Improvements	1992	495,000	—	1,489	—	—	1,489	—	—	—	—
892-14	Various County Improvements	1992	530,000	—	227	—	—	227	—	—	—	—
892-16	Planning and Economic Development	1992	2,500,000	—	675	—	—	675	—	—	—	—
893-01 to 02	Borge Woods Project	1993	1,920,000	—	7,820	—	—	7,820	—	—	—	—
893-03 to 08	DPW Improvements & Equipment	1993	15,629,000	—	6,736	39,710	—	6,736	31,546	8,164	—	—
893-15	Jail Construction	1993	45,000,000	—	34,439	—	—	—	3,030	31,409	—	—
893-16	Special Services	1993	626,538	—	8,398	—	—	8,398	—	—	—	—
893-17	Public Safety County Police	1993	2,445,000	—	862	—	—	862	—	—	—	—
893-18	Bergen Pines Improvements	1993	5,145,000	8,380	6,740	—	—	15,120	—	—	—	—
893-19 to 23	Improvements to Various Departments	1993	548,000	—	618	222	—	840	—	—	—	—
894-01 to 02	Equipment and Improv - Planning & E	1994	4,725,000	—	401,100	20,507	—	401,607	—	20,000	—	—
894-06 to 17	Equipment and Improv - Public Works	1994	15,017,000	—	33,740	19,277	—	42,629	10,388	—	—	—
894-18	Equipment and Improv - Special Serv	1994	1,831,000	—	27,602	—	—	27,602	—	—	—	—
894-19 to 22	Equipment and Improv - Public Safety	1994	1,023,000	—	2,174	1,772	—	2,174	—	1,772	—	—
894-23	Human Services	1994	383,000	—	62	—	—	62	—	—	—	—
894-24	Planning & Economic Development Im	1994	2,294,000	—	159,855	—	—	159,855	—	—	—	—
894-26	Court Improvements	1994	738,000	—	—	4,029	—	4,029	—	—	—	—
894-27 to 31	Health Department Improvements	1994	1,481,000	—	7	—	—	7	—	—	—	—
894-34 to 39	Various Improvements	1994	759,000	—	111	—	—	111	—	—	—	—
895-12 to 18	Various County Improvements	1995	1,756,593	2,501	—	9,388	—	11,502	—	387	—	—
895-30	Elections Equipment	1995	2,177,000	—	61,750	—	—	61,750	—	—	—	—
895-02	Equipment & Improv - Planning & Ec	1995	7,875,000	—	1,512,891	(1)	—	189,852	—	—	—	1,323,038
895-04 to 10	Equipment & Improv - Public Works	1995	18,802,000	—	4,791	29,610	—	18,662	—	15,739	—	—
	Parks - Acquisition of Equip & Improv	1995	2,780,000	—	1	(1)	—	—	—	—	—	—
896-29	Department of Public Works	1996	375,000	8	—	—	—	8	—	—	—	—
896-01	Road Resurfacing Project	1996	5,061,000	—	63,081	—	—	63,081	—	—	—	—
896-07	Superintendent of Elections	1996	2,352,000	—	166,209	—	—	166,209	—	—	—	—
896-08 to 13	Improvements to Various Departments	1996	827,000	620	—	10,280	—	10,900	—	—	—	—
896-14 to 20	Public Works	1996	12,683,000	—	169,768	117,334	—	184,950	23,751	78,401	—	—
896-21	Department of Planning	1996	6,025,000	—	245,560	84,238	—	—	—	—	—	329,798
896-26	Renovation Police & Fire Academy	1996	2,625,000	—	31,285	—	—	31,285	—	—	—	—

(Continued)

COUNTY OF BERGEN
 Schedule of Improvement Authorizations
 General Capital Fund
 Year ended December 31, 2011

Account Number	Improvement description	Ordinance Date	Ordinance Original Amount	Balance, December 31, 2010		Prior Year Encumbrances	Improvement Authorizations	Authorizations Canceled	Paid or Charged	Reserve for Encumbrances	Balance, December 31, 2011	
				Funded	Unfunded						Funded	Unfunded
896-28	Acquisition of Land and Space	1996	\$ 3,150,000	—	12,692	—	—	12,692	—	—	—	—
896-22 to 23	Parks Services	1996	1,495,000	—	901	—	—	901	—	396	—	—
897-02	Various Road Improvements	1997	9,495,000	—	54,725	117,882	—	54,726	104,471	13,410	—	—
897-03 to 07	DPW Improvements & Equipment	1997	12,800,000	—	44,887	511,864	—	546,604	(36,364)	66,511	—	—
897-08	County Inil Renovations & Equipment	1997	8,160,000	—	2,313	—	—	2,313	—	—	—	—
897-09 to 13	Acquisition & Renovations Equipment	1997	774,000	—	—	9,640	—	9,640	—	—	—	—
897-14 to 18	Vocational & Technical School Improv	1997	1,850,000	—	10,102	—	—	10,102	—	—	—	—
897-19 to 21	County Park Improvements	1997	1,545,300	—	41	—	—	41	—	—	—	—
897-22 to 25	Various County Renovations & Improv	1997	867,000	—	2,248	492	—	2,290	—	450	—	—
897-28	Community College Improvements	1997	1,150,000	—	12,269	—	—	12,269	—	—	—	—
897-29	Planning & Economic Development Im	1997	3,570,000	—	11,067	283,381	—	294,448	—	—	—	—
897-30	Human Services	1997	715,000	—	—	510	—	510	—	—	—	—
898-01 to 05	Public Works Improvement & Equipm	1998	14,800,000	—	777,613	627,723	—	528,245	399,432	477,659	—	—
898-06	Public Works Road - Resurfacing	1998	6,420,000	386,063	—	—	—	—	—	—	386,063	—
898-07	Bergen Community College	1998	4,000,000	12,275	—	—	—	12,275	—	—	—	—
898-08	Various Park Improvements	1998	1,844,000	—	7,093	—	—	7,093	—	—	—	—
898-09 to 13	Various Improvements & Equipment	1998	1,423,000	—	7,774	11,171	—	18,945	—	—	—	—
898-14	Vocational School Improvements	1998	1,632,000	—	26,531	—	—	26,531	—	—	—	—
898-15	Special Services School Improvements	1998	1,428,000	—	10,736	—	—	10,736	—	—	—	—
898-16	Department of Public Safety Improvem	1998	2,682,000	—	24,215	—	—	24,215	—	—	—	—
898-17 to 19	Various County Departments Improver	1998	160,500	2,437	—	—	—	2,437	—	—	—	—
898-21 to 24	Law Enforcement	1998	1,013,000	—	1,353	48,735	—	50,088	—	—	—	—
898-26 to 27	Economic Development Improvements	1998	2,310,000	—	365,732	16,116	—	11,719	—	814	—	369,315
899-02 to 04	County Road Resurfacing	1999	6,420,000	919,660	—	20,750	—	—	20,736	12	919,662	—
899-05	Vocational School Improvements	1999	2,930,000	—	41,426	—	—	426	—	—	—	41,000
899-06 to 09	Special Services School Improvements	1999	1,019,500	—	19,830	—	—	19,830	—	—	—	—
899-10	Golf Course Restoration	1999	6,500,000	—	113,033	—	—	113,033	—	—	—	—
899-11	Parks Improvements	1999	2,838,000	—	—	1,242	—	1,242	—	—	—	—
899-12 to 13	Health Department Improvements	1999	1,100,000	—	4,437	57,717	—	62,154	—	—	—	—
899-14 to 20	Various County Improvements	1999	12,731,000	—	38,401	46,366	—	51,286	—	33,481	—	—
899-23 to 35	Various County Departments	1999	1,793,000	—	85,536	16,315	—	95,851	—	6,000	—	—
899-36	Planning & Economic Development Im	1999	765,000	—	70,640	—	—	70,640	—	—	—	—
899-37 to 42	Various County Department Improvem	1999	2,355,000	—	394	9,404	—	9,798	—	—	—	—
899-43	Vocational School Improvements	1999	369,000	—	100	—	—	100	—	—	—	—
899-44	Special Service School Improvements	1999	256,000	—	1,050	—	—	1,050	—	—	—	—
820-01 to 03	DPW Road Improvements & Equipm.	2000	8,420,000	—	449,393	363,568	—	395,073	19,215	322,739	—	76,134
820-04 to 05	Road Resurfacing	2000	8,022,000	970,008	—	—	—	—	—	—	970,008	—
820-06 to 09	Department of Administration Improve	2000	2,132,000	—	633	157,960	—	158,593	—	—	—	—
820-10 to 820-13	DPW Improvements	2000	8,313,000	—	15,100	405,224	—	411,708	—	2,218	—	6,398
820-14	Open Space Acquisition	2000	5,320,000	—	363,928	—	—	—	—	—	—	363,928
820-15	Parks Improvements and Equipment	2000	2,520,000	—	201,075	—	—	1,075	—	—	—	200,000
820-16 to 18	Department of Health & Human Servic	2000	1,780,000	—	107,505	21,412	—	48,378	—	8,266	—	72,273
820-19	College Improvements	2000	800,000	—	1,418	—	—	—	—	—	—	1,418
820-22	Prosecutor's Building Acquisition & In	2000	7,450,000	—	32,827	—	—	—	—	—	—	32,827
820-23 to 26	Law Enforcement Improvements	2000	1,868,000	—	70,995	1,177	—	1,184	—	—	—	70,988
820-27 to 30	Equipment Acquisition Various County	2000	161,000	—	18,250	—	—	—	11,327	—	—	6,923
820-31	DPW Bridge Improvements	2000	9,208,500	4,593,258	—	2,033,785	—	—	602,629	2,716,494	3,307,920	—
820-32	Park Improvements	2000	400,000	—	9,800	—	—	—	—	—	—	9,800
821-01 to 06	DPW Improvements and Equipment	2001	12,349,000	—	280,778	661,972	—	266,464	42,930	630,536	—	2,820
821-08	Open Space Acquisition	2001	2,800,000	—	496,879	—	—	55,200	34,825	—	—	406,854

(Continued)

COUNTY OF BERGEN
 Schedule of Improvement Authorizations
 General Capital Fund
 Year ended December 31, 2011

Account Number	Improvement description	Ordinance Date	Balance, December 31, 2010		Prior Year Encumbrances	Improvement Authorizations	Authorizations Canceled	Paid or Charged	Reserve for Encumbrances	Balance, December 31, 2011	
			Ordinance Original Amount	Funded						Unfunded	Funded
821-09	Vocational School Improvements	2001	\$ 9,471,746	—	859	—	—	859	—	—	—
821-11 to 14	Health and Human Services Improvem	2001	2,940,000	—	279,986	42,113	28,630	67,267	38,766	—	187,436
821-15 to 25	Administration and Finance Equipment	2001	778,000	—	91,251	7,200	45,588	790	—	—	52,073
821-26 to 30	Public Safety, Police & Sheriff- Equip	2001	1,717,000	—	2,447	1,433	—	3,880	—	—	—
821-32	Bergen Community College Equipment	2001	390,000	—	7,450	—	—	—	—	—	7,450
821-33 to 35	Road Resurfacing	2001	7,195,000	97,273	—	162,892	—	—	162,892	97,273	—
821-37	Parks Improvements and Equipment	2001	2,450,000	—	12	291	—	303	—	—	—
821-38	Prosecutor's Equipment	2001	1,530,000	—	14,180	33,396	—	33,396	—	—	14,180
821-39 to 40	Park's Department Sports Facilities	2001	11,000,000	—	246	—	—	—	—	—	246
821-41	Various Bridge Improvements	2001	1,842,000	1,167,000	—	602,259	—	569,131	447,257	752,871	—
822-01 to 06	Public Works Improvements and Equi	2002	8,350,000	—	23,142	66,140	—	23,788	11,865	53,629	—
822-07 to 16	Improvement Finance & Admin	2002	992,000	—	209,624	4,847	—	148,403	17,329	—	48,739
822-17	DPW Road Improvements (DOT)	2002	7,181,000	201,827	—	—	—	—	—	—	168,169
822-19	Special Services Improvement & Equi	2002	1,887,000	—	19,804	(1)	—	—	—	—	19,803
822-23	BC College Equipment	2002	2,750,000	—	51,778	—	—	—	—	—	51,778
822-21	Various Bridge Improvements	2002	1,374,279	497,340	—	—	—	87,980	407,267	2,093	—
822-24 to 27	Public Safety Improvements	2002	1,903,000	—	3,422	19,450	—	9,229	—	3,016	10,627
822-28 to 29	Health & Human Services Improveme	2002	2,260,000	—	32,176	20,086	—	26,878	6,070	18,829	485
822-30	Planning & Econ Dev - Rail Network	2002	500,000	—	234,761	44,400	—	—	—	—	279,161
822-32	Park Improvements	2002	2,040,000	—	165	—	—	165	—	—	—
822-33	Prosecutor Equipment	2002	2,350,000	—	34,011	4,823	—	4,920	—	—	33,914
822-34	Open Spaces	2002	2,220,000	—	12,050	—	—	12,050	—	—	—
823-01	Social Service Pension Bonds	2003	1,160,000	—	106,000	—	—	106,000	—	—	—
823-02	Vocational/Special Service Pension Bo	2003	2,995,000	—	144,000	—	—	144,000	—	—	—
823-03	Bergen County Pension Bonds	2003	12,050,000	—	156,000	—	—	156,000	—	—	—
823-04	Open Space - Various Municipalities	2003	4,113,000	—	2,384,077	—	—	50,000	—	—	2,534,077
823-05	Open Space - Various Municipalities	2003	1,865,000	—	—	243,193	—	51,041	—	192,152	—
823-06	DPW - Roads	2003	7,181,000	62,766	—	20	—	—	—	62,786	—
823-07 to 10	Public Works - various Improvements	2003	6,446,000	—	509,073	192,995	—	42,397	25,995	111,501	522,175
823-12	Bergen Community College	2003	300,000	—	6,000	—	—	—	—	—	6,000
823-13	Special Services School Various Imprc	2003	2,025,000	—	4,183	—	—	—	—	—	4,183
823-14	Vocational School Various Improve	2003	7,485,800	—	3,217	—	—	—	3,217	—	—
823-15 to 21	Various Improv/Law Enforcement Equ	2003	4,660,000	—	1,281	31,202	—	25,600	—	5,748	1,135
823-22	Bergen County Justice Center	2003	5,800,000	—	2,426,456	214,346	—	—	248,605	—	2,392,197
823-23	Park Improvements	2003	3,897,000	—	893	19,464	—	10,765	9,592	—	—
823-24	Planning and Economic Development	2003	2,575,000	—	787,800	69,629	—	—	22,645	46,984	787,800
823-25 to 33	Various departments Equipment	2003	490,000	—	97,401	120	—	31,003	—	—	66,518
823-34 to 35	Health and Human Services	2003	2,160,000	—	935,661	6,177	—	365,822	13,549	6,017	556,450
823-36	Judgments	2003	5,000,000	—	46,420	—	—	46,420	—	—	—
823-37	Bridge Improvements - DOT	2003	7,366,500	7,153,334	—	—	—	—	1,304,091	2,145,638	3,703,605
824-01	Open Space	2004	2,600,000	—	266,000	—	—	266,000	—	—	—
824-02	Trunked Radio System	2004	600,000	—	23,110	—	—	23,110	—	—	—
824-04 to 16	DPW Various Improvements	2004	9,300,000	—	500,120	82,526	—	71,792	190,674	78,531	402,706
824-17	Park Improvements & Equipment	2004	5,735,000	—	115,478	9,720	—	2,919	19,442	—	112,560
824-18	Co-generation Plan	2004	3,100,000	—	140,877	—	—	—	—	—	140,877
824-19 to 24	Law Enforcement Improvements	2004	5,500,000	—	113,863	428,746	—	25,155	213,118	246,489	57,847
824-25 to 27	Health & Human Services Improveme	2004	1,336,000	—	298,206	9,979	—	112,596	7,260	184,634	3,675
824-28 to 33	Various County Department Improven	2004	621,000	—	263,464	10,457	—	1,914	10,001	232,306	29,700
824-34	Planning & Economic Dev Improv	2004	1,995,000	—	1,096,998	50,731	—	1,385	—	350,158	796,186
824-37	Special Service School Improvements	2004	830,000	—	145	—	—	—	—	—	145

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COUNTY OF BERGEN
 Schedule of Improvement Authorizations
 General Capital Fund
 Year ended December 31, 2011

Account Number	Improvement description	Ordinance Date	Ordinance Original Amount	Balance, December 31, 2010		Prior Year Encumbrances	Improvement Authorizations	Authorizations Canceled	Paid or Charged	Reserve for Encumbrances	Balance, December 31, 2011	
				Funded	Unfunded						Funded	Unfunded
824-39	College Equipment and Improvements	2004	\$ 1,000,000	—	72,994	—	—	—	57,170	—	—	15,824
824-40	Vocational School Improvements	2004	6,453,500	753,594	3,958,143	—	—	—	884,485	—	—	3,827,254
825-01	Park Improvements	2005	6,150,000	—	597,551	—	—	—	—	—	—	597,551
825-02 to 07	Health and Human Services	2005	1,800,000	—	507,787	60,633	—	31,959	31,092	211,552	—	293,817
825-08	Park Improvements	2005	4,300,000	—	621,166	90,487	—	5,393	59,988	25,866	—	620,406
825-09 to 16	Law Enforcement Improvements	2005	5,846,000	—	796,185	297,948	—	483,412	267,460	195,830	—	147,431
825-17 to 22	Public Works Improvements	2005	7,953,000	—	2,245,764	401,335	—	20,933	295,369	138,742	—	2,192,055
825-23 to 27	Various County Departments	2005	630,000	—	195,398	1,319	—	6,577	158,999	—	—	31,141
825-28	Justice Center Improvements	2005	2,600,000	—	427,991	214,084	—	—	71,537	13,920	—	556,618
825-29	Special Service School Improvements	2005	3,806,650	—	207	—	—	—	—	—	—	207
825-30	Vocational Technical School Improvements	2005	4,093,350	—	44,795	—	—	—	29,209	—	—	15,586
825-31	College Improvements	2005	1,625,000	—	437	—	—	—	—	—	—	437
825-32	Park Improvements	2005	4,268,000	—	162,279	38,116	—	793	—	37,747	—	161,855
825-35 to 36	Homeless Shelter Property Acquisition	2005	14,293,000	—	—	7,220	—	1,297	—	—	—	—
825-37	College Improvements	2005	12,000,000	196,940	—	—	—	—	196,940	—	—	—
825-41	Open Space Improvements	2005	1,965,471	—	54,514	148,647	—	109,161	83,648	—	—	10,352
825-39	DPW Drainage Improvements	2005	11,400,000	—	5,168,776	3,117,466	—	958	1,604,070	5,084,215	—	1,596,999
826-03	Road Resurfacing	2006	7,181,000	—	—	469,995	—	—	—	469,972	23	—
826-04 to 06	Various Improvements	2006	5,000,000	—	13,730	527,639	—	14,141	527,228	—	—	—
826-07 to 10	DPW Various Improvements	2006	6,200,000	—	803,271	221,647	—	12,622	198,084	254,446	—	559,766
826-11	Parks Improvements	2006	4,761,000	—	535,717	92,546	—	3,972	22,706	65,985	—	535,600
826-12 to 15	Health and Human Services	2006	3,150,000	—	1,294,157	46,325	—	281,905	17,193	317,699	—	723,685
826-16 to 24	Public Safety Improvements	2006	6,869,000	—	539,116	1,033,851	—	226,955	904,545	200,353	—	241,114
826-25 to 30	DPW Various Improvements	2006	1,089,000	—	249,955	1,378	—	2,323	19,296	—	—	229,714
826-31	Voc-Tech School Improvements	2006	4,914,000	—	772,740	—	—	—	47,996	—	—	724,744
826-32	Special Service School Improvements	2006	1,811,000	—	300,637	—	—	—	—	—	—	300,637
826-33	Planning and Economic Development	2006	3,300,000	—	1,756,619	428,364	—	7,810	107,847	325,315	—	1,744,011
826-34	Various County Improvements	2006	2,025,500	—	—	—	—	—	—	—	—	—
826-35	Voc-Tech School Improvements	2006	4,406,000	—	10,017	—	—	—	—	—	—	10,017
826-36	Special Service School Improvements	2006	1,420,000	—	1,420,000	—	—	—	—	—	—	1,420,000
826-38 to 39	DPW Roads and Bridges	2006	3,740,000	—	1,335,700	1,216,547	—	—	301,638	1,328,399	—	922,210
826-42	Homeless Shelter Property Acquisition	2006	4,730,000	—	5,357	228	—	—	—	228	—	5,357
826-43	Overpeck Landfill	2006	18,000,000	—	224,064	1,023,502	—	—	500,208	387,569	—	359,789
827-01 to 05	Various DPW Improvements	2007	6,661,000	—	191,591	1,827,303	—	905	1,801,059	46,865	—	170,065
827-06	Various Golf Courses	2007	3,937,000	—	1,765,403	881,356	—	—	853,108	47,020	—	1,746,631
827-07 to 14	Law Enforcement Improvements	2007	6,485,000	—	2,548,904	545,739	—	265,251	570,488	769,958	—	1,488,946
827-15	Park Improvements	2007	4,625,000	—	655,011	209,795	—	1,688	47,255	173,818	—	642,045
827-16 to 19	Health & Human Service Improvement	2007	1,927,000	—	772,155	1,182	—	26,848	5,056	184,034	—	557,399
827-20	Bergen Community College	2007	6,000,000	3,634,583	—	—	—	—	2,773,553	—	861,030	—
827-21	Trunked Radio System	2007	12,100,000	—	22,864	6,001,943	—	—	4,763,648	1,260,533	—	626
827-22	Justice Center Improvements	2007	2,300,000	—	750,169	135,783	—	—	362,424	67,105	—	456,423
827-23	Special Service School Improvements	2007	1,867,000	—	1,001,854	—	—	—	334,367	—	—	667,487
827-24	Vocational School Improvements	2007	4,639,420	—	1,955,358	—	—	—	655,134	—	—	1,300,224
827-25	Bergen County Community College Im	2007	2,260,000	—	—	—	—	—	—	—	—	—
827-26	Planning Improvements	2007	2,420,000	—	2,234,603	81,873	—	—	35,429	46,444	—	2,234,603
827-027 to 35	Various County Department Improvements	2007	1,311,000	—	425,963	17,165	—	33,746	91,911	15,012	—	302,459
827-36	Bergen Regional Medical Center Impec	2007	5,600,000	—	137,153	71,639	—	—	118,637	75,324	—	14,831
827-37	Equestrian Center Improvements	2007	1,000,000	—	50,000	—	—	—	—	—	—	50,000
827-38	Vocational School Improvements	2007	4,617,580	—	14,878	—	—	—	—	—	—	14,878
827-39	Overpeck Landfill Improvements	2007	39,600,000	—	1,364,518	749,072	—	—	494,297	595,451	—	1,023,842

(Continued)

COUNTY OF BERGEN
 Schedule of Improvement Authorizations
 General Capital Fund
 Year ended December 31, 2011

Account Number	Improvement description	Date	Ordinance		Balance, December 31, 2010			Improvement Authorizations	Authorizations Canceled	Paid or Charged	Reserve for Encumbrances	Balance, December 31, 2011	
			Amount	Funded	Unfunded	Funded	Unfunded					Funded	Unfunded
828-01 to 03	Sheriff's Office Improvements	2008	\$ 8,771,000	—	6,754,572	341,724	—	—	476,680	185,226	—	6,434,390	
828-04 to 06	Public Works Improvements	2008	8,623,000	—	2,178,899	320,229	—	—	286,584	111,683	—	2,100,861	
828-13	Planning & Economic Development Im	2008	2,258,000	—	1,258,000	1,000,000	—	—	1,006,627	1,000,000	—	251,373	
828-07 to 12	Various County Improvements	2008	876,000	—	391,310	5,000	—	3,000	37,500	234,220	—	121,590	
828-14	Parks Improvements	2008	4,360,000	—	1,003,363	322,443	—	—	204,215	300,145	—	821,446	
828-15 to 828-16	Health and Human Services Improvem	2008	1,920,000	—	889,907	86,893	—	—	149,735	86,754	—	740,311	
828-17	Communications Center	2008	22,750,000	—	1,617,658	2,687,548	—	—	2,527,733	282,077	—	1,495,396	
828-18	Renovations to Golf Courses	2008	3,228,000	—	2,992,753	49,880	—	—	35,562	39,880	—	2,967,191	
828-19	Juvenile Detention Center Phase I	2008	4,156,000	—	689,640	395,772	—	—	301,999	94,466	—	688,947	
828-20	Various Parks Improvements	2008	5,870,000	—	2,741,576	1,140,789	—	—	461,376	598,328	—	2,822,661	
828-21 to 25	Various Law Enforcement Improvem	2008	3,837,000	—	2,250,829	550,203	—	—	573,764	325,683	—	1,901,585	
828-27	Bergen Regional Medical Center Impr	2008	5,150,000	—	365,208	198,738	—	—	164,689	163,468	—	235,789	
828-28	County Special Srvc. School District II	2008	5,035,750	—	4,068,944	—	—	—	127,983	318,000	—	3,622,961	
828-29	Bergen County Technical Schools	2008	10,084,080	—	4,901,821	—	—	—	471,231	—	—	4,430,590	
828-30	Bergen County Community College Im	2008	3,000,000	—	985,260	—	—	—	285,482	—	—	699,778	
828-31	Public Works Improvements	2008	5,200,000	—	1,663,887	1,740,163	—	—	853,030	1,088,479	—	1,462,541	
828-26	Various Road Improvement Projects	2008	8,145,000	269,686	—	154,363	—	5	37,428	116,934	269,682	—	
828-32 to 33	Overpeck Park/Equestrian Center Imrg	2008	11,200,000	127,682	156,945	326,000	—	—	133,133	202,573	117,976	156,945	
828-34 to 35	Property Acquisition & Infrastructure	2008	4,000,000	—	2,079,232	181,792	—	—	199,517	119,289	—	1,942,218	
829-01	Juvenile Detention Center	2009	3,160,000	—	285,806	991,590	—	—	641,423	352,260	—	283,713	
829-02	Self Insurance Reserves	2009	15,087,720	—	—	—	—	—	186,607	—	563,393	5,652,720	
829-03	Planning & Economic Development Imj	2009	1,975,000	—	1,875,000	—	—	—	—	—	—	1,875,000	
829-04 to 07	Administration/Finance Improvements	2009	1,409,000	—	1,260,754	—	—	—	808	182,759	—	1,077,187	
829-08	Parks Improvements	2009	4,200,000	—	2,425,846	465,549	—	—	438,958	420,110	—	2,032,327	
809-09 to 10	Health and Human Services Improvem	2009	2,123,000	—	1,836,697	60,673	—	—	76,524	274,285	—	1,546,561	
809-11	Improvements to Bergen Regional Mec	2009	5,092,000	762,951	434,704	1,287,419	—	—	1,319,396	344,914	730,974	434,704	
829-12	Park Improvements	2009	6,457,000	285,140	6,134,000	—	—	—	2,450	—	282,690	6,134,000	
829-13	Golf Course Improvements	2009	3,003,000	—	2,027,135	957,999	—	—	544,249	423,224	—	2,017,661	
829-14 to 21	Law Enforcement Improvements	2009	5,776,000	—	3,618,375	1,454,106	—	—	1,897,650	567,542	—	2,607,289	
829-22 to 25	Public Works Improvements	2009	8,215,000	—	4,704,074	1,325,550	—	—	1,383,106	924,403	—	3,722,115	
829-26	Public Works Improvements	2009	4,126,000	—	3,826,682	98,009	—	—	92,828	1,071,068	—	2,760,795	
829-27	Road Resurfacing	2009	8,145,000	2,622,557	—	1,319,895	—	—	935,887	384,008	2,622,557	—	
829-28	Juvenile Detention center	2009	26,362,000	—	9,122,000	16,477,861	—	—	10,930,271	5,575,098	—	9,094,492	
829-29	College Improvements	2009	2,610,000	—	1,601,983	16,287	—	—	1,062,140	—	—	556,130	
829-30	College Ch 12 Improvements	2009	2,353,000	2,232,270	—	—	—	—	889	—	2,231,381	—	
830-01	Paris Avenue Bridge Improvements	2010	1,000,000	—	—	1,000,000	—	—	857,381	142,619	—	—	
830-02	Court Street Bridge Improvements	2010	17,788,000	—	—	16,075,386	—	—	13,485,427	2,589,959	—	—	
830-03	Road Improvements (DOT)	2010	8,103,000	1,832,639	—	5,771,667	—	—	2,628,136	2,051,485	2,924,685	—	
830-04	Park Improvements	2010	4,198,000	—	3,586,501	492,505	—	—	566,426	281,151	—	3,231,429	
830-05 to 08	Admin & Finance Improvements	2010	1,681,000	84,291	1,596,000	709	—	—	182,495	229,660	—	1,268,845	
830-09	Planning & Economic Development Im	2010	653,000	10,500	620,000	—	—	—	—	—	10,500	620,000	
830-10 to 11	Health and Human Services Improvem	2010	2,701,000	108,000	2,565,000	28,000	—	—	23,680	176,505	—	2,500,815	
830-12	Overpeck Phase II Improvements	2010	14,200,000	7,162,219	7,024,468	—	—	—	1,468	—	7,329,354	6,855,865	
830-13 to 15	Department of Public Works Improvem	2010	8,712,000	—	8,000,347	709,520	—	—	549,006	3,648,398	—	4,512,463	
830-16	BCC College Improvements	2010	1,700,000	—	1,695,999	—	—	—	856,610	—	—	839,389	
830-17	Special Services School District Impro	2010	1,867,500	—	1,867,500	—	—	—	467,033	—	—	1,400,467	
830-18	Voc-Tech School Improvements	2010	2,033,000	—	2,033,000	—	—	—	676,699	—	—	1,356,301	
830-19 to 26	County Law Enforcement	2010	9,408,000	381,004	8,937,600	89,396	—	—	617,618	933,642	—	7,856,740	
830-27	BRMC Improvements	2010	9,362,000	—	6,841,400	2,502,100	—	—	839,044	3,272,939	—	5,231,517	
830-28	Special Services School District Impro	2010	1,950,000	—	1,950,000	—	—	—	—	—	—	1,950,000	
830-29	Voc-Tech School Improvements	2010	2,750,000	—	2,750,000	—	—	—	25,768	—	—	2,724,232	

(Continued)

COUNTY OF BERGEN
 Schedule of Improvement Authorizations
 General Capital Fund
 Year ended December 31, 2011

Account Number	Improvement description	Ordinance Date	Ordinance Original Amount	Balance, December 31, 2010		Prior Year Encumbrances	Improvement Authorizations	Authorizations Canceled	Paid or Charged	Reserve for Encumbrances	Balance, December 31, 2011	
				Funded	Unfunded						Funded	Unfunded
830-30	BCC College Improvements	2010	\$ 3,121,531	—	3,121,531	—	—	—	—	—	—	3,121,531
830-32	DOT Road Improvements	2010	10,225,000	10,225,000	—	—	—	1,897,203	6,976,627	—	1,351,170	—
831-01	Various Capital Park Improvements	2011	2,553,000	—	—	—	2,553,000	—	184,690	—	—	2,368,310
831-02 to 03	Dept. Health and Human Services	2011	1,130,000	—	—	—	1,130,000	—	38,304	—	18,196	1,073,500
831-04 to 05	Depts. Planning and Administration	2011	970,000	—	—	—	970,000	—	148,851	—	—	821,149
831-06 to 07	Public Works Improvements	2011	5,670,000	—	—	—	5,670,000	—	756	262,500	20,744	5,386,000
831-09 to 14	Bergen County Technical Schools	2011	750,000	—	—	—	750,000	—	—	—	—	750,000
831-16	Special Services School District	2011	500,000	—	—	—	500,000	—	—	—	—	500,000
831-20	BCC College Improvements	2011	8,500,000	—	—	—	8,500,000	—	—	—	—	8,500,000
831-21	Dept of Public Works	2011	3,900,000	—	—	—	3,900,000	—	—	402,099	—	3,497,901
831-22	Dept of Public Works	2011	2,300,000	—	—	—	2,300,000	—	283,145	103,137	—	1,913,718
831-23	BCC College Improvements	2011	800,000	—	—	—	800,000	—	—	—	—	800,000
831-25	Dept of Public Works (DOT)	2011	8,103,000	—	—	—	8,103,000	—	—	2,200,000	5,903,000	—
831-24	Justice Center Complex	2011	3,600,000	—	—	—	3,600,000	—	—	—	180,000	3,420,000
				47,271,780	191,815,946	88,735,339	38,776,000	8,508,979	75,216,754	60,938,047	36,291,267	186,159,712

COUNTY OF BERGEN
 Schedule of General Serial Bonds
 General Capital Fund
 Year ended December 31, 2011

Date of Issue	Purpose	Original Issue	Maturity of Bonds Outstanding Date	Outstanding Amount	Interest Rate	Balance, Dec. 31, 2010	Bonds Issued	Bonds paid	Balance, Dec. 31, 2011
July 15, 2001	General Improvement Bonds	\$ 27,455,000				\$ 3,455,000	—	3,455,000	—
July 15, 2001	School Bonds	5,298,000				698,000	—	698,000	—
March 15, 2002	BCIA Governmental Loan Revenue Bonds	4,000,000	2012	\$ 510,000	6.350	990,000	—	480,000	510,000
April 1, 2002	General Improvement Bonds	25,505,000	2012	3,005,000	4.125	5,805,000	—	2,800,000	3,005,000
April 1, 2002	College Bonds	2,495,000	2012	305,000	4.125	595,000	—	290,000	305,000
April 1, 2002	School Bonds	1,988,000	2012	238,000	4.125	488,000	—	250,000	238,000
March 15, 2003	BCIA Governmental Loan Revenue Bonds, Taxable Series 2003A (Pooled ERI Unfunded Liability)	11,894,000	2012	504,000	5.250				
			2013	595,000	5.250				
			2014	694,000	4.700				
			2015	799,000	4.750				
			2016	914,000	4.800				
			2017	1,040,000	4.850				
			2018	1,178,000	4.900				
			2019	1,331,000	5.350				
			2020	1,501,000	5.350				
			2021	1,686,000	5.350				
			2022	7,000	5.350				
			2023	10,000	5.350	10,680,000	—	421,000	10,259,000
March 15, 2003	BCIA Governmental Loan Revenue Bonds, Taxable Series 2003A (Pooled ERI Unfunded Liability)	1,054,000	2012	35,000	5.250				
			2013	43,000	5.250				
			2014	51,000	4.700				
			2015	59,000	4.750				
			2016	68,000	4.800				
			2017	79,000	4.850				
			2018	90,000	4.900				
			2019	102,000	5.350				
			2020	116,000	5.350				
			2021	131,000	5.350				
			2022	87,000	5.350				
			2023	98,000	5.350	988,000	—	29,000	959,000

(Continued)

COUNTY OF BERGEN

Schedule of General Serial Bonds

General Capital Fund

Year ended December 31, 2011

Date of Issue	Purpose	Original Issue	Maturity of Bonds Outstanding		Interest Rate	Balance, Dec. 31, 2010	Bonds Issued	Bonds paid	Balance, Dec. 31, 2011
			Date	Amount					
March 15, 2003	BCIA Governmental Loan Revenue Bonds, Taxable Series 2003A (Pooled ERI Unfunded Liability)	\$ 2,851,000	2012	\$ 237,000	5.250	\$ 1,536,000	—	225,000	1,311,000
			2013	249,000	5.250				
			2014	262,000	4.700				
			2015	275,000	4.750				
			2016	288,000	4.800				
Sept. 1, 2003	General Improvement Bonds	32,656,000	2012	3,050,000	3.750	25,481,000	—	2,900,000	22,581,000
			2013	3,150,000	4.000				
			2014	3,200,000	4.000				
			2015	3,200,000	4.125				
			2016	3,300,000	4.250				
			2017	3,325,000	4.300				
			2018	3,356,000	4.500				
Sept. 1, 2003	School Bonds	7,164,000	2012	475,000	3.750	3,839,000	—	475,000	3,364,000
			2013	475,000	4.000				
			2014	475,000	4.000				
			2015	475,000	4.125				
			2016	475,000	4.250				
			2017	475,000	4.300				
			2018	514,000	4.500				
Sept. 1, 2003	College Bonds	508,000	2012	50,000	3.750	158,000	—	50,000	108,000
			2013	58,000	4.000				
Oct. 1, 2003	General Obligation Refunding Bonds	14,680,000	2012	1,575,000	3.250	7,750,000	—	1,600,000	6,150,000
			2013	1,550,000	3.500				
			2014	1,525,000	3.625				
			2015	1,500,000	3.625				
Oct. 15, 2004	General Improvement Bonds	26,511,000	2012	1,700,000	3.200	22,511,000	—	1,400,000	21,111,000
			2013	2,000,000	3.375				
			2014	2,200,000	3.500				
			2015	2,400,000	3.750				
			2016	2,600,000	3.750				
			2017	2,800,000	3.800				
			2018	3,500,000	4.000				
			2019	3,911,000	4.000				

(Continued)

COUNTY OF BERGEN
 Schedule of General Serial Bonds
 General Capital Fund
 Year ended December 31, 2011

Date of Issue	Purpose	Original Issue	Maturity of Bonds Outstanding		Interest Rate	Balance, Dec. 31, 2010	Bonds Issued	Bonds paid	Balance, Dec. 31, 2011
			Date	Amount					
Oct. 15, 2004	School Bonds	\$ 12,000,000	2012	\$ 800,000	3.200				
			2013	900,000	3.375				
			2014	1,000,000	3.500				
			2015	1,100,000	3.750				
			2016	1,200,000	3.750				
			2017	1,300,000	3.800				
			2018	1,400,000	4.000				
			2019	1,500,000	4.000	\$ 9,900,000	—	700,000	9,200,000
Oct. 15, 2004	County College Bonds	5,744,500	2012	385,000	3.200				
			2013	385,000	3.375				
			2014	385,000	3.500				
			2015	385,000	3.750				
			2016	385,000	3.750				
			2017	385,000	3.800				
			2018	385,000	4.000				
			2019	354,500	4.000	3,434,500	—	385,000	3,049,500
Oct. 15, 2004	County College Bonds (County College Bond Act, P.L. 1971 c72)	5,744,500	2012	385,000	3.200				
			2013	385,000	3.375				
			2014	385,000	3.500				
			2015	385,000	3.750				
			2016	385,000	3.750				
			2017	385,000	3.800				
			2018	385,000	4.000				
			2019	354,500	4.000	3,434,500	—	385,000	3,049,500
Nov. 15, 2005	General Improvement Bonds	40,295,000	2012	2,750,000	4.000				
			2013	2,100,000	4.000				
			2014	3,300,000	4.000				
			2015	4,400,000	4.000				
			2016	4,500,000	4.000				
			2017	4,600,000	4.125				
			2018	4,700,000	4.125				
			2019	4,745,000	4.250	34,595,000	—	2,500,000	32,095,000
Nov. 15, 2005	Special Services/Vocational School Bonds (New Jersey School Bond Reserve Act, P.L. 1980, c72)	4,705,000	2012	550,000	4.000				
			2013	600,000	4.000				
			2014	650,000	4.000				
			2015	700,000	4.000				
					3,000,000	—	500,000	2,500,000	

(Continued)

COUNTY OF BERGEN

Schedule of General Serial Bonds

General Capital Fund

Year ended December 31, 2011

Date of Issue	Purpose	Original Issue	Maturity of Bonds Outstanding			Balance, Dec. 31, 2010	Bonds Issued	Bonds paid	Balance, Dec. 31, 2011				
			Date	Amount	Interest Rate								
Oct. 15, 2006	General Improvement Bonds	\$ 37,349,000	2012	\$ 2,000,000	3.625								
			2013	2,250,000	3.625								
			2014	2,500,000	3.750								
			2015	2,750,000	3.750								
			2016	3,000,000	3.875								
			2017	3,250,000	4.000								
			2018	3,500,000	4.000								
			2019	3,750,000	4.000								
			2020	4,500,000	4.000								
			2021	4,949,000	4.125					\$ 34,199,000	—	1,750,000	32,449,000
Oct. 15, 2006	Special Services/Vocational School Bonds (New Jersey School Bond Reserve Act, P.L. 1980, c72)	9,086,000	2012	550,000	3.625								
			2013	575,000	3.625								
			2014	600,000	3.750								
			2015	625,000	3.750								
			2016	650,000	3.875								
			2017	675,000	4.000								
			2018	700,000	4.000								
			2019	725,000	4.000								
			2020	750,000	4.000								
			2021	851,000	4.125					7,226,000	—	525,000	6,701,000
Oct. 15, 2007	General Improvement Bonds	46,905,000	2012	2,400,000	3.750								
			2013	2,600,000	3.750								
			2014	2,750,000	4.000								
			2015	2,850,000	4.000								
			2016	2,950,000	4.000								
			2017	3,100,000	4.000								
			2018	3,200,000	4.000								
			2019	3,350,000	4.000								
			2020	3,500,000	4.000								
			2021	3,650,000	4.000								
			2022	3,750,000	4.000								
			2023	3,805,000	4.000					40,255,000	—	2,350,000	37,905,000

(Continued)

COUNTY OF BERGEN

Schedule of General Serial Bonds

General Capital Fund

Year ended December 31, 2011

Date of Issue	Purpose	Original Issue	Maturity of Bonds Outstanding			Balance, Dec. 31, 2010	Bonds Issued	Bonds paid	Balance, Dec. 31, 2011
			Date	Amount	Interest Rate				
Oct. 15, 2007	Special Services/Vocational School Bonds	\$ 10,095,000	2012	\$ 585,000	3.750				
			2013	610,000	3.750				
			2014	635,000	4.000				
			2015	665,000	4.000				
			2016	690,000	4.000				
			2017	715,000	4.000				
			2018	745,000	4.000				
			2019	775,000	4.000				
			2020	815,000	4.000				
			2021	835,000	4.000				
				2022	960,000				
Oct. 15, 2007	County College Bonds	6,000,000	2012	450,000	3.750				
			2013	475,000	3.750				
			2014	500,000	4.000				
			2015	525,000	4.000				
			2016	550,000	4.000				
			2017	575,000	4.000				
			2018	610,000	4.000				
			2019	700,000	4.000				
Oct. 15, 2007	State Aid County College Bonds	6,000,000	2012	450,000	3.750				
			2013	475,000	3.750				
			2014	500,000	4.000				
			2015	525,000	4.000				
			2016	550,000	4.000				
			2017	575,000	4.000				
			2018	610,000	4.000				
			2019	700,000	4.000				
Dec. 21, 2007	Mini-Bonds	650,000	2017	650,000	4.350	650,000	—	—	650,000
Nov. 1, 2008	General Improvement Bonds	44,583,000	2012	2,750,000	4.000				
			2013	2,800,000	4.000				
			2014	3,000,000	4.250				
			2015	3,150,000	4.250				
			2016	3,300,000	4.250				
			2017	3,400,000	4.250				
			2018	3,500,000	4.250				
			2019	3,600,000	4.375				
			2020	3,700,000	4.500				
			2021	3,800,000	4.625				
			2022	4,050,000	4.750				
				2023	4,533,000				

(Continued)

COUNTY OF BERGEN

Schedule of General Serial Bonds

General Capital Fund

Year ended December 31, 2011

Date of Issue	Purpose	Original Issue	Maturity of Bonds Outstanding			Balance, Dec. 31, 2010	Bonds Issued	Bonds paid	Balance, Dec. 31, 2011				
			Date	Amount	Interest Rate								
Nov. 1, 2008	School Bonds	\$ 17,512,000	2012	\$ 1,050,000	4.000								
			2013	1,150,000	4.000								
			2014	1,200,000	4.250								
			2015	1,250,000	4.250								
			2016	1,275,000	4.250								
			2017	1,300,000	4.250								
			2018	1,325,000	4.250								
			2019	1,350,000	4.375								
			2020	1,375,000	4.500								
			2021	1,400,000	4.625								
			2022	1,500,000	4.750								
			2023	1,537,000	4.750					\$ 16,512,000	—	800,000	15,712,000
			Nov. 1, 2008	County College Bonds	3,000,000					2012	230,000	4.000	
2013	240,000	4.000											
2014	250,000	4.250											
2015	260,000	4.250											
2016	270,000	4.250											
2017	280,000	4.250											
2018	290,000	4.250											
2019	300,000	4.375											
2020	305,000	4.500				2,635,000	—	210,000	2,425,000				
Nov. 1, 2008	State Aid County College Bonds	3,000,000				2012	230,000	4.000					
			2013	240,000	4.000								
			2014	250,000	4.250								
			2015	260,000	4.250								
			2016	270,000	4.250								
			2017	280,000	4.250								
			2018	290,000	4.250								
			2019	300,000	4.375								
			2020	305,000	4.500	2,635,000	—	210,000					2,425,000
			Nov. 1, 2008	Hospital Bonds	11,726,000	2012	775,000	5.750					
2013	800,000	5.750											
2014	825,000	5.750											
2015	850,000	6.000											
2016	875,000	6.000											
2017	900,000	6.000											
2018	925,000	6.000											
2019	950,000	6.000											
2020	975,000	6.125											
2021	1,000,000	6.250											
2022	1,050,000	6.625											
2023	1,076,000	6.750				11,276,000	—	275,000	11,001,000				

(Continued)

COUNTY OF BERGEN
 Schedule of General Serial Bonds
 General Capital Fund
 Year ended December 31, 2011

Date of Issue	Purpose	Original Issue	Maturity of Bonds Outstanding		Interest Rate	Balance, Dec. 31, 2010	Bonds Issued	Bonds paid	Balance, Dec. 31, 2011
			Date	Amount					
Dec. 12, 2008	Mini-Bonds	\$ 610,000	2018	\$ 610,000	5.000	\$ 610,000	--	--	610,000
Nov. 1, 2009	General Improvement Bonds	77,852,000	2012	3,050,000	3.250	77,602,000	--	2,800,000	74,802,000
			2013	3,300,000	3.250				
			2014	3,575,000	3.250				
			2015	2,150,000	3.250				
			2016	4,250,000	3.250				
			2017	3,950,000	3.250				
			2018	3,900,000	3.250				
			2019	4,800,000	3.250				
			2020	5,800,000	3.250				
			2021	6,150,000	3.250				
			2022	6,375,000	3.750				
			2023	6,675,000	3.750				
			2024	6,850,000	3.875				
2025	6,950,000	4.000							
2026	7,027,000	4.000							
Nov. 1, 2009	Special Services/Vocational School Bonds	6,348,000	2012	300,000	3.250	6,098,000	--	275,000	5,823,000
			2013	325,000	3.250				
			2014	350,000	3.250				
			2015	375,000	3.250				
			2016	400,000	3.250				
			2017	425,000	3.250				
			2018	450,000	3.250				
			2019	475,000	3.250				
			2020	500,000	3.250				
			2021	525,000	3.250				
			2022	550,000	3.750				
			2023	575,000	3.750				
			2024	573,000	3.875				
Nov. 1, 2009	County Hospital Bonds	4,313,000	2012	225,000	2.750	4,108,000	--	215,000	3,893,000
			2013	235,000	3.000				
			2014	245,000	3.500				
			2015	255,000	3.750				
			2016	265,000	4.000				
			2017	280,000	4.250				
			2018	295,000	4.250				
			2019	310,000	4.500				
			2020	325,000	4.750				
			2021	340,000	4.850				
			2022	355,000	5.000				
			2023	375,000	5.150				
			2024	388,000	5.300				

(Continued)

COUNTY OF BERGEN

Schedule of General Serial Bonds

General Capital Fund

Year ended December 31, 2011

Date of Issue	Purpose	Original Issue	Maturity of Bonds Outstanding		Interest Rate	Balance, Dec. 31, 2010	Bonds Issued	Bonds paid	Balance, Dec. 31, 2011
			Date	Amount					
Nov. 11, 2010	General Improvement Bonds	\$ 47,465,000	2012	\$ 1,900,000	2.500				
			2013	2,100,000	2.500				
			2014	1,900,000	2.500				
			2015	1,900,000	2.500				
			2016	1,900,000	3.000				
			2017	1,900,000	3.000				
			2018	1,900,000	3.000				
			2019	2,800,000	3.000				
			2020	3,000,000	3.000				
			2021	3,700,000	3.000				
			2022	3,700,000	3.000				
			2023	3,700,000	3.000				
			2024	3,800,000	3.250				
			2025	3,800,000	3.250				
			2026	3,800,000	3.375				
			2027	3,765,000	3.375				
Nov. 1, 2010	Special Services/Vocational School Bonds	5,147,000	2012	300,000	2.500				
			2013	310,000	2.500				
			2014	320,000	2.500				
			2015	335,000	2.500				
			2016	355,000	3.000				
			2017	370,000	3.000				
			2018	380,000	3.000				
			2019	395,000	3.000				
			2020	405,000	3.000				
			2021	420,000	3.000				
			2022	415,000	3.000				
			2023	425,000	3.000				
			2024	427,000	3.250				
Nov. 1, 2010	County College Bonds	1,177,000	2012	100,000	2.500				
			2013	105,000	2.500				
			2014	110,000	2.500				
			2015	115,000	2.500				
			2016	120,000	3.000				
			2017	125,000	3.000				
			2018	130,000	3.000				
			2019	135,000	3.000				
			2020	142,000	3.000				

(Continued)

COUNTY OF BERGEN

Schedule of General Serial Bonds

General Capital Fund

Year ended December 31, 2011

Date of Issue	Purpose	Original Issue	Maturity of Bonds Outstanding		Interest Rate	Balance, Dec. 31, 2010	Bonds Issued	Bonds paid	Balance, Dec. 31, 2011							
			Date	Amount												
Nov. 1, 2010	State Aid County College Bonds	\$ 1,176,000	2012	\$ 100,000	2.500											
			2013	105,000	2.500											
			2014	110,000	2.500											
			2015	115,000	2.500											
			2016	120,000	3.000											
			2017	125,000	3.000											
			2018	130,000	3.000											
			2019	135,000	3.000											
			2020	141,000	3.000					\$ 1,176,000	—	95,000	1,081,000			
			Nov. 1, 2010	Series B - Taxable County Bonds	14,217,000					2012	1,270,000	2.000				
2013	1,370,000	2.375														
2014	1,470,000	2.500														
2015	1,570,000	2.500														
2016	1,670,000	2.600														
2017	1,775,000	2.600														
2018	1,875,000	3.000														
2019	2,117,000	3.400				14,217,000	—	1,100,000	13,117,000							
Dec. 1, 2011	Series A General Improvement Bonds	43,048,000				2012	1,600,000	2.000								
						2013	1,600,000	2.000								
			2014	1,800,000	2.000											
			2015	1,800,000	2.000											
			2016	2,200,000	2.000											
			2017	2,200,000	2.000											
			2018	2,500,000	2.000											
			2019	2,500,000	2.000											
			2020	2,800,000	2.000											
			2021	3,000,000	2.250											
			2022	3,000,000	2.500											
			2023	3,000,000	3.000											
			2024	3,000,000	3.000											
			2025	3,000,000	3.000											
			2026	3,000,000	3.000											
			2027	3,000,000	3.125											
			2028	3,048,000	3.250	—	43,048,000	—					43,048,000			

(Continued)

COUNTY OF BERGEN

Schedule of General Serial Bonds

General Capital Fund

Year ended December 31, 2011

Date of Issue	Purpose	Original Issue	Maturity of Bonds Outstanding		Interest Rate	Balance, Dec. 31, 2010	Bonds Issued	Bonds paid	Balance, Dec. 31, 2011		
			Date	Amount							
Dec. 1, 2011	Series A - Special Services/ Vocational School Bonds	\$ 3,025,000	2012	\$ 150,000							
			2013	150,000							
			2014	150,000							
			2015	200,000							
			2016	200,000							
			2017	250,000							
			2018	250,000							
			2019	250,000							
			2020	250,000							
			2021	275,000							
			2022	300,000							
			2023	300,000							
			2024	300,000			\$ —	3,025,000	—	3,025,000	
Dec. 1, 2011	Series B County Taxable Bonds	2,332,000	2012	300,000							
			2013	300,000							
			2014	300,000							
			2015	300,000							
			2016	350,000							
			2017	350,000							
			2018	432,000				—	2,332,000	—	2,332,000
								\$ 473,629,000	48,405,000	35,353,000	486,681,000
Analysis of Balance											
Serial Bonds						\$ 472,369,000	48,405,000	35,353,000	485,421,000		
Mini-Bonds						1,260,000	—	—	1,260,000		
						\$ 473,629,000	48,405,000	35,353,000	486,681,000		

COUNTY OF BERGEN

Schedule of Bonds and Notes Authorized but not Issued

General Capital Fund

Year ended December 31, 2011

Ordinance		Description	Balance,	2011	Funded	Cancellation/ Reappropriated	Balance,
Date	No.		Dec. 31, 2010	authori- zations			Dec. 31, 2011
11/29/1988	88-68	Acquisition of New Data System	\$ 43,765	—	—	42,882	883
9/9/1988	88-41	Acquisition of Various Equipment & Improvements	135,770	—	—	10,770	125,000
5/16/1988	88-22	Road Resurfacing and Various Improvements	238,764	—	—	55	238,709
6/13/1988	88-24	Various Road, Bridge and Drainage Improvements	375	—	—	—	375
6/13/1988	88-26	Building Improvements & Equipment - Bergen Pines	7,625	—	—	—	7,625
7/18/1989	89-22	Removal of Asbestos from Various County Buildings	173,880	—	—	173,880	—
7/18/1989	89-25	Park Construction	12,845	—	—	—	12,845
6/20/1990	90-29	Police and Fire Supplemental	190	—	—	190	—
7/11/1990	90-35	Parks - Improvements and Recreation	25,997	—	—	25,997	—
7/11/1990	90-35	Parks - Vehicles and Equipment	24	—	—	—	24
8/1/1990	90-38	Human Services - Renovations	10,000	—	—	—	10,000
10/3/1990	90-43	Various Equipment	4,248	—	—	4,248	—
8/7/1991	91-21	Acquisition of Various Improvement	93	—	—	93	—
8/7/1991	91-22	DPW-Acquisition of Various Improvements	0	—	—	—	—
8/21/1991	91-26	County Park Improvements	4,527	—	—	4,527	—
9/4/1991	91-28	Acquisition of Improvements - Law Enforcement	228	—	—	228	—
1/15/1992	92-03	Norwood East Hill	2,193	—	—	2,193	—
4/15/1992	92-08	DPW Improvements and Equipment	192	—	—	192	—
7/1/1992	92-25	Prosecutor	1,489	—	—	1,489	—
5/20/1992	92-13	Public Safety	62	—	—	62	—
6/30/1992	92-15	Park Improvements	6,000	—	—	—	6,000
7/1/1992	92-24	Health Department	1,333	—	—	1,333	—
9/2/1992	92-27	Various	227	—	—	227	—
10/8/1992	92-34	Planning & Economic Development	675	—	—	675	—
12/16/1992	92-43	Acquisition of Borough's Woods - 1993	7,820	—	—	7,820	—
5/19/1993	93-21	DPW Improvements and Equipment	46,445	—	31,546	6,736	8,163
6/16/1993	93-25	Park Improvements and Equipment	2	—	—	—	2
8/4/1993	93-30	Jail Construction	34,438	—	—	—	34,438
9/15/1993	93-41	Special Services	8,398	—	—	8,398	—
9/15/1993	93-43	Public Safety - County Police	862	—	—	862	—
10/6/1993	93-45	Bergen Pines	6,739	—	—	6,739	—
10/20/1993	93-46	Various Improvements	840	—	—	840	—
2/2/1994	94-02	Planning & Economic Development	421,607	—	—	401,607	20,000
3/16/1994	94-07	Public Works	53,015	—	10,387	42,628	—
6/1/1994	94-20	Special Services School District	27,602	—	—	27,602	—
6/1/1994	94-21	Public Safety	3,946	—	—	2,175	1,771

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COUNTY OF BERGEN

Schedule of Bonds and Notes Authorized but not Issued

General Capital Fund

Year ended December 31, 2011

Ordinance		Description	Balance,	2011 authori- zations	Funded	Cancellation/ Reappropriated	Balance,
Date	No.		Dec. 31, 2010				Dec. 31, 2011
6/1/1994	94-22	Human Services - Renovations	\$ 62	—	—	62	—
6/1/1994	94-23	Planning & Economic Development	159,855	—	—	159,855	—
7/7/1994	94-19	Equipment & Renovations - Superior Court	4,029	—	—	4,029	—
6/22/1994	94-33	Various Equipment & Renovations	7	—	—	7	—
7/6/1994	94-38	Various Equipment - County Depts.	112	—	—	112	—
5/3/1995	95-17	Parks - Acquisition of Equipment & Improvements	3,769	—	3,769	—	—
5/3/1995	95-18	Planning & Economic Development	1,512,891	—	—	189,852	1,323,039
5/3/1995	95-20	DPW Improvements & Equipment	-34,669	—	—	18,662	16,007
12/6/1995	95-42	Elections	61,750	—	—	61,750	—
3/20/1996	96-04	Road Resurfacing Project	73,706	—	10,625	63,081	—
5/15/1996	96-10	Superintendent of Elections	166,209	—	—	166,209	—
6/19/1996	96-15	Public Works	287,101	—	23,751	184,950	78,400
7/3/1996	96-20	Department of Planning	335,398	—	5,600	—	329,798
7/3/1996	96-16	Acquisition & Improvements to Parks	3,542	—	3,037	505	—
8/14/1996	96-19	Renovation Police & Fire Academy	31,285	—	—	31,285	—
8/28/1996	96-32	Acquisition of Land and Space	12,692	—	—	12,692	—
4/16/1997	97-10	Various Road Improvements	194,099	—	81,357	54,727	58,015
4/16/1997	97-11	DPW Improvements & Equipment	609,123	—	36,498	546,604	26,021
5/7/1997	97-20	County Jail Renovations & Improvements	2,313	—	—	2,313	—
5/21/1997	97-21	Vocational & Technical School Improvements	10,102	—	—	10,102	—
6/4/1997	97-22	County Park Improvements	40	—	—	40	—
6/4/1997	97-23	Various County Renovation & Improvements	2,740	—	—	2,290	450
7/2/1997	97-37	County College Improvements	12,269	—	—	12,269	—
7/2/1997	97-39	Planning and Economic Development Improvements	294,449	—	—	294,449	—
4/1/1998	98-19	Public Works Improvement & Purchase of Equipment	1,991,531	—	949,524	528,245	513,762
5/6/1998	98-22	Park Improvement and Equipment	7,093	—	—	7,093	—
5/6/1998	98-23	Various Improvements and Equipment	18,953	—	—	18,945	8
5/6/1998	98-24	Vocational School Improvements	26,531	—	—	26,531	—
5/6/1998	98-25	Special Services Schools Improvements	10,736	—	—	10,736	—
6/3/1998	98-26	Department of Public Safety Improvements	24,215	—	—	24,215	—
7/1/1998	98-27	County College	1	—	—	—	1
8/12/1998	98-28	Law Enforcement	50,088	—	—	50,088	—
10/7/1998	98-29	Planning and Economic Development Improvements	381,847	—	—	11,719	370,128
4/7/1999	99-16	Vocational Technical Schools	41,426	—	—	426	41,000
4/7/1999	99-17	Special Service School Equipment and Improvements	19,830	—	—	19,830	—
6/2/1999	99-20	Parks Improvements	1,242	—	—	1,242	—
6/2/1999	99-21	Health Department Improvements	102,154	—	—	62,154	40,000

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COUNTY OF BERGEN

Schedule of Bonds and Notes Authorized but not Issued

General Capital Fund

Year ended December 31, 2011

Ordinance		Description	Balance,	2011 authori- zations	Funded	Cancellation/ Reappropriated	Balance,
Date	No.		Dec. 31, 2010				Dec. 31, 2011
6/2/1999	99-19	Golf Course Resrotation	\$ 113,033	—	—	113,033	—
6/23/1999	99-23	Various County Improvements	85,267	—	—	51,294	33,973
7/7/1999	99-27	Various Department Improvements	101,853	—	—	95,851	6,002
7/7/1999		Planning and Economic Development Improvements	70,641	—	—	70,641	—
7/21/1999	99-31	Various Department Improvements - Law Enforcement	9,800	—	—	9,800	—
9/8/1999	99-33	Vocational School Improvements	100	—	—	100	—
9/8/1999	99-34	Special Service School Improvements	1,050	—	—	1,050	—
3/15/2000	00-05	DPW Road Improvements & Equipment	1,009,074	—	150,459	395,073	463,542
5/17/2000	00-16	Department of Administration Improvements	158,593	—	—	158,593	—
5/3/2000	00-10	DPW Improvements	435,467	—	15,142	411,708	8,617
5/3/2000	00-11	Open Space Acquisition	363,928	—	—	—	363,928
5/17/2000	00-14	Park Improvements	201,076	—	—	1,074	200,002
6/7/2000	00-15	Department of Health & Human Services	128,918	—	—	48,379	80,539
6/7/2000	00-21	Bergen Community College	1,418	—	—	—	1,418
9/27/2000	00-29	Prosecutor's Building Acqisition & Improvements	32,827	—	—	—	32,827
9/27/2000	00-28	Law Enforcement Improvements	72,172	—	—	1,184	70,988
10/24/2000	00-32	Equipment Acquisition - Various County Depts	18,250	—	11,327	—	6,923
11/8/2000	00-24	Park Improvements	9,800	—	—	—	9,800
5/2/2001	01-14	DPW Improvements and Equipment	954,848	—	54,230	266,464	634,154
6/6/2001	01-17	Opne Space	496,879	—	—	55,200	441,679
6/6/2001	01-19	Vocational School	859	—	859	—	—
6/20/2001	01-22	Health and Human Services Improvement	328,510	—	19,169	28,630	280,711
8/8/2001	01-24	Administration and Finance Equipment	98,452	—	791	45,588	52,073
8/8/2001	01-25	Public Safety, Police & Sheriff - Equipment	3,880	—	—	3,880	—
8/8/2001	01-27	Bergen Community College Equipment	7,451	—	—	—	7,451
9/5/001	01-29	Park Improvements	304	—	—	304	—
9/19/2001	01-32	Prosecutor's Equipment	47,577	—	—	33,396	14,181
10/3/2001	01-34	Park's Department Sports Facilities	246	—	—	—	246
3/6/2002	02-04	Public Works Improvements and Equipment	752,937	—	675,521	23,788	53,628
5/1/2002	02-08	Various Deparment Improvements/Fiannce & Admin	214,808	—	17,668	148,403	48,737
6/5/2002	02-14	Special Services Schools Improvement & Equipment	19,803	—	—	—	19,803
6/19/2002	02-17	BC College Equipment	51,778	—	—	—	51,778
9/4/2002	02-23	Public Safety Improvements	19,856	—	—	9,229	10,627
9/4/2002	02-24	Health & Human Services Improvements & Equipment	66,227	—	20,036	26,878	19,313
9/18/002	02-28	Planning & Econ Dev - Rail Network	279,161	—	—	—	279,161
9/18/2002	02-25	Park Improvements	526	—	361	165	—
11/13/2002	02-31	Prosecutor Equipment	41,132	—	2,297	4,920	33,915

(continued)

COUNTY OF BERGEN

Schedule of Bonds and Notes Authorized but not Issued

General Capital Fund

Year ended December 31, 2011

Ordinance		Description	Balance,	2011	Funded	Cancellation/ Reappropriated	Balance,
Date	No.		Dec. 31, 2010				authori- zations
11/13/2002	02-32	Open Spaces	\$ 12,050	—	—	12,050	—
2/5/2003	03-01	Social Service Pension Bonds	106,000	—	—	106,000	—
2/5/2003	03-02	Vocational/Special Service Pension Bonds	144,000	—	—	144,000	—
2/5/2003	03-03	Bergen County Pension Bonds	156,000	—	—	156,000	—
2/5/2003	03-04	Open Space - Various Municipalities	2,584,077	—	—	50,000	2,534,077
4/2/2003	03-08	Open Space - Various Municipalities	444,972	—	201,779	51,041	192,152
9/3/2003	03-25	Public Works - Various Improvements	702,156	—	19,505	42,397	640,254
9/3/2003	03-26	Bergen Community College Equipment	6,000	—	—	—	6,000
9/3/2003	03-28	Special Services School Various Improvements	4,183	—	—	—	4,183
9/3/2003	03-29	Vocational School Various Improvements	9,205	—	9,205	—	—
9/3/2003	03-30	Various Improvements Law Enforcement Equipment	32,483	—	—	25,600	6,883
9/3/2003	03-32	Bergen County Justice Center	2,640,802	—	208,074	—	2,432,728
9/17/2003	03-34	Park Improvements	22,118	—	11,353	10,765	—
9/17/2003	03-35	Planning and Economic Development	933,219	—	98,433	—	834,786
9/17/2003	03-36	Various Departments Equipment	97,521	—	—	31,003	66,518
9/17/2003	03-37	Health and Human Services	943,399	—	1,559	365,822	576,018
11/25/2003	03-40	Judgements	46,420	—	—	46,420	—
4/21/2004	04-08	Open Space	266,000	—	—	266,000	—
5/5/2004	04-11	Trunked Radio System	23,110	—	—	23,110	—
5/19/2004	04-12	DPW Various Improvements	707,048	—	139,511	71,792	495,745
7/7/2004	04-18	Park Improvements and Equipment	158,678	—	43,199	2,919	112,560
7/7/2004	04-19	Cogeneration Plan	199,460	—	—	—	199,460
7/7/2004	04-21	Law Enforcement Improvements	337,468	—	204,624	25,155	107,689
8/4/2004	04-22	Health & Human Services Improvements	308,185	—	7,260	112,596	188,329
8/4/2004	04-23	Various County Department Improvements	327,805	—	63,885	1,914	262,006
8/4/2004	04-24	Planning and Economic Development Improvements	1,147,729	—	—	1,385	1,146,344
9/22/2004	04-30	Special Service School Improvements	145	—	—	—	145
9/22/2004	04-32	College Equipment and Improvements	75,738	—	26,944	—	48,794
11/3/2004	04-33	Vocational School Improvements	3,958,143	—	—	—	3,958,143
4/6/2005	05-04	Park Improvements	597,550	—	—	—	597,550
6/1/2005	05-09	Health and Human Services	703,265	—	160,064	31,959	511,242
6/1/2005	05-10	Park Improvements	713,810	—	31,356	5,393	677,061
6/1/2005	05-11	Law Enforcement Improvements	1,145,520	—	298,821	483,412	363,287
6/1/2005	05-12	Public Works Improvements	2,659,398	—	283,190	20,933	2,355,275
6/1/2005	05-13	Various County Department Improvements	197,326	—	158,977	6,577	31,772
6/1/2005	05-14	Justice Center Improvements	682,841	—	77,916	—	604,925
6/22/2005	05-17	Special Service School Improvements	207	—	—	—	207

(continued)

COUNTY OF BERGEN

Schedule of Bonds and Notes Authorized but not Issued

General Capital Fund

Year ended December 31, 2011

Ordinance		Description	Balance,	2011	Funded	Cancellation/ Reappropriated	Balance,
Date	No.		Dec. 31, 2010	authori- zations			Dec. 31, 2011
7/13/2005	05-18	Vocational Technical Schools Improvements	\$ 177,624	—	154,304	—	23,320
7/13/2005	05-20	College Improvements	436	—	—	—	436
7/13/2005	05-21	Park Improvements	200,396	—	—	793	199,603
7/13/2005	05-22	Homeless Shelter Property Acquisition	7,896	—	676	1,297	5,923
10/19/2005	05-33	Open Space Improvements	203,161	—	83,648	109,161	10,352
11/22/2005	05-36	DPW Drainage Improvements	8,631,938	—	451,462	958	8,179,518
4/5/2006	06-06	Public Safety Improvements	541,369	—	27,229	14,140	500,000
5/3/2006	06-09	DPW Various Improvements	1,083,936	—	243,283	12,622	828,031
5/3/2006	06-10	Parks Improvements	708,975	—	94,967	3,972	610,036
5/3/2006	06-16	Health and Human Services	1,345,300	—	21,755	281,905	1,041,640
4/19/2006	06-15	Law Enforcement Various Improvements	2,682,412	—	1,983,326	226,955	472,131
5/17/2006	06-17	Various County Improvements	251,332	—	2,250	2,323	246,759
6/7/2006	06-20	Voc-Tech School Improvements	774,497	—	28,807	—	745,690
6/7/2006	06-21	Special Service School Improvements	335,158	—	34,521	—	300,637
6/22/2006	06-22	Planning and Economic Development Improvements	2,285,668	—	192,645	7,810	2,085,213
7/19/2006	06-24	Bergen County Community college	16,802	—	16,802	—	—
9/6/2006	06-26	Voc-Tech School Improvements	10,017	—	—	—	10,017
9/6/2006	06-27	Special Services School Improvements	1,420,000	—	—	—	1,420,000
9/6/2006	06-29	DPW Roads and Bridges	2,760,759	—	453,030	—	2,307,729
12/20/2006	06-34	Homeless Shelter Property Acquisition	5,584	—	—	—	5,584
12/20/2006	06-35	Overpeck Landfill	1,620,125	—	863,623	—	756,502
4/4/2007	07-12	Various DPW Improvements	2,387,793	—	1,886,777	905	500,111
4/4/2007	07-10	Parks Golf Course Improvements	2,773,789	—	942,226	—	1,831,563
4/4/2007	07-11	Law Enforcement Improvements	3,301,944	—	627,566	265,251	2,409,127
4/4/2007	07-13	Park Improvements	975,505	—	156,354	1,688	817,463
4/4/2007	07-14	Health and Human Services	791,142	—	22,360	26,848	741,934
4/18/2007	07-22	Trunked Radio System	6,652,955	—	4,675,650	—	1,977,305
6/6/2007	07-28	Justice Center Improvements	935,108	—	160,074	—	775,034
6/6/2007	07-29	Special Services School Improvements	1,021,230	—	318,760	—	702,470
6/20/2007	07-30	Vocational School Improvements	2,105,995	—	592,352	—	1,513,643
6/20/2007	07-31	Bergen Community College Improvements	36,558	—	36,558	—	—
7/11/2007	07-33	Planning Improvements	2,299,000	—	—	—	2,299,000
7/11/2007	07-34	Various County Department Improvements	443,278	—	29,950	33,746	379,582
7/11/2007	07-35	Bergen Regional Medical Center	225,126	—	131,192	—	93,934
7/11/2007	07-36	Equestrian Center Improvements	50,000	—	—	—	50,000
9/5/2007	07-39	Vocational School Improvements	20,268	—	5,390	—	14,878
11/7/2007	07-43	Overpeck Landfill	1,874,206	—	226,832	—	1,647,374

(continued)

COUNTY OF BERGEN

Schedule of Bonds and Notes Authorized but not Issued

General Capital Fund

Year ended December 31, 2011

Ordinance		Description	Balance,	2011	Funded	Cancellation/ Reappropriated	Balance,
Date	No.		Dec. 31, 2010	authori- zations			Dec. 31, 2011
4/16/2008	08-12	Sheriff's Office Improvements	\$ 7,203,654	—	414,521	—	6,789,133
5/21/2008	08-13	Public Works Improvements	3,094,390	—	905,149	—	2,189,241
5/21/2008	08-15	Planning & Economic Development Improvements	2,145,000	—	896,000	—	1,249,000
5/7/2008	08-14	Various County Improvements	396,341	—	5,031	3,000	388,310
5/21/2008	08-16	Parks Improvements	1,690,063	—	533,561	—	1,156,502
5/21/2008	08-17	Health and Human Services Improvement	1,824,000	—	987,438	—	836,562
6/4/2008	08-19	Communications Center	5,573,419	—	3,730,306	—	1,843,113
6/4/2008	08-20	Renovations to Golf Courses	3,042,632	—	25,562	—	3,017,070
6/4/2008	08-36	Juvenile Detention Center Phase I	1,273,876	—	417,253	—	856,623
6/4/2008	08-37	Various Parks Improvements	4,106,227	—	398,424	—	3,707,803
6/18/2008	08-38	Various Law Enforcement Improvements	3,645,000	—	—	—	3,645,000
8/13/2008	08-39	Bergen Regional Medical Center Improvements	752,550	—	344,051	—	408,499
8/13/2008	08-40	County Special Services School District Improv	4,161,744	—	214,155	—	3,947,589
8/13/2008	08-41	Bergen County Technical Schools	5,737,978	—	1,124,912	—	4,613,066
8/13/2008	08-42	Bergen County Community College	3,000,000	—	—	—	3,000,000
8/13/2008	08-43	Public Works Improvements	4,940,000	—	—	—	4,940,000
9/17/2008	08-48	Overpeck Park and Equestrian Center Improvements	156,945	—	—	—	156,945
11/25/2008	08-56	Property Acquisition & Infrastructure Improvements	2,926,900	—	849,837	—	2,077,063
2/18/2009	09-01	Juvenile Detention Center	1,581,673	—	801,467	—	780,206
3/4/2009	09-03	Self Insurance Reserves	7,352,720	—	1,700,000	—	5,652,720
3/18/2009	09-04	Planning & Economic Development Improvements	1,875,000	—	—	—	1,875,000
4/1/2009	09-07	Administration/Finance Improvements	1,261,094	—	—	—	1,261,094
5/6/2009	09-11	Parks Improvements	3,131,431	—	481,560	—	2,649,871
5/6/2009	09-12	Health and Human Services Improvements	2,016,000	—	188,665	—	1,827,335
6/24/2009	09-16	Improvements to Bergen Regional Medical Center	434,704	—	—	—	434,704
6/24/2009	09-17	Parks Improvements	6,134,000	—	—	—	6,134,000
6/24/2009	09-18	Golf Course Improvements	2,852,000	—	—	—	2,852,000
6/24/2009	09-19	Law Enforcement Improvements	5,487,000	—	1,815,770	—	3,671,230
6/24/2009	09-20	Public Works Improvements	7,804,000	—	2,730,263	—	5,073,737
7/15/2009	09-22	Public Works Improvements	3,919,000	—	55,846	—	3,863,154
8/12/2009	09-25	Juvenile Detention center	25,042,000	—	7,846,560	—	17,195,440
11/4/2009	09-30	College Improvements	2,610,000	—	1,623,622	—	986,378
2/3/2010	10-01	Paris Avenue Bridge Improvements	200,000	—	—	—	200,000
2/3/2010	10-02	Court Street Bridge Improvements	16,711,579	—	11,833,657	—	4,877,922
7/7/2010	10-12	Park Improvements	3,988,000	—	326,779	—	3,661,221
7/7/2010	10-13	Admin & Finance Improvements	1,596,000	—	89,671	—	1,506,329
7/7/2010	10-14	Planning & Economic Development	620,000	—	—	—	620,000

(continued)

COUNTY OF BERGEN

Schedule of Bonds and Notes Authorized but not Issued

General Capital Fund

Year ended December 31, 2011

Ordinance			Balance, Dec. 31, 2010	2011 authori- zations	Funded	Cancellation/ Reappropriated	Balance, Dec. 31, 2011
Date	No.	Description					
7/7/2010	10-15	Health & Human Services Improvements	\$ 2,565,000	—	—	—	2,565,000
7/7/2010	10-16	Overpeck Phase II Improvements	6,855,865	—	—	—	6,855,865
7/7/2010	10-17	Department of Public Works Improvements	8,276,000	—	—	—	8,276,000
7/7/2010	10-18	BCC College Improvements	1,700,000	—	566,127	—	1,133,873
8/4/2010	10-19	Special Services School District Improvements	1,867,500	—	467,033	—	1,400,467
7/7/2010	10-20	Voc-Tech School Improvements	2,033,000	—	65,043	—	1,967,957
8/4/2010	10-21	County Law Enforcement	8,937,600	—	—	—	8,937,600
8/4/2010	10-23	BRMC Improvements	8,893,000	—	156,757	—	8,736,243
12/1/2010	10-28	Special Services School District Improvements	1,950,000	—	—	—	1,950,000
12/1/2010	10-29	Voc-Tech School Improvements	2,750,000	—	9,659	—	2,740,341
12/1/2010	10-30	BCC College Improvements	3,121,531	—	—	—	3,121,531
9/7/2011	11-1	Various Capital Park Improvements	—	2,425,000	—	—	2,425,000
9/7/2011	11-2	Various Improvements Dept. Health and Human Services	—	1,073,500	—	—	1,073,500
9/7/2011	11-3	Various Improvements Depts. Planning and Administration	—	921,500	—	—	921,500
9/7/2011	11-4	Various Dept. Public Works Improvements	—	5,386,000	—	—	5,386,000
9/7/2011	11-5	Various Improvements Bergen County Technical Schools	—	750,000	—	—	750,000
9/7/2011	11-6	Various Improvements Special Services School District	—	500,000	—	—	500,000
9/7/2011	11-7	BCC College Improvements	—	8,500,000	—	—	8,500,000
9/21/2011	11-8	Various Dept. Public Works Improvements	—	3,705,000	—	—	3,705,000
10/5/2011	11-9	Various Dept. Public Works Improvements	—	2,185,000	—	—	2,185,000
12/7/2011	11-10	BCC College Improvements	—	800,000	—	—	800,000
12/21/2011	11-11	Improvements to Justice Center Complex	—	3,420,000	—	—	3,420,000
			<u>\$ 287,256,305</u>	<u>29,666,000</u>	<u>60,238,657</u>	<u>8,443,759</u>	<u>248,239,889</u>
				Bonded	\$ 48,405,000		
				Grant received	<u>11,833,657</u>		
					<u>\$ 60,238,657</u>		

COUNTY OF BERGEN

Schedule of NJDOT Transportation Trust Receivable

General Capital Fund

Year ended December 31, 2011

Balance, December 31, 2010	\$	—
Increased by		<u>8,103,000</u>
Balance, December 31, 2011	\$	<u><u>8,103,000</u></u>

COUNTY OF BERGEN

Schedule of Green Trust Loan Payable

General Capital Fund

Year ended December 31, 2011

Date of Issue	Purpose	Original Issues	Maturity of Bonds Outstanding			Balance, Dec. 31, 2010	Decreased	Balance, Dec. 31, 2011
			Date	Amount	Interest Rate			
Various	Various	\$ 5,527,670	2012	288,615	2.000	\$ 1,650,343	299,730	1,350,613
			2013	294,416	2.000			
			2014	300,334	2.000			
			2015	306,370	2.000			
			2016	158,169	2.000			
			2017	2,709	2.000			

Detail of Green Trust Loans Payable

Belmont Park	\$ 28,367
Borg's Woods	369,167
Norwood Conservation	953,079
	\$ 1,350,613

COUNTY OF BERGEN

Schedule of Reserve for Interest for Arbitrage Rebate

General Capital Fund

Year ended December 31, 2011

Balance, December 31, 2010	\$	333,043
Decreased by interest transferred on arbitrage rebate		<u>2,796</u>
Balance, December 31, 2011	\$	<u><u>330,247</u></u>

COUNTY OF BERGEN

Schedule of Environmental Infrastructure Trust Loan Receivable

General Capital Fund

Year ended December 31, 2011

Balance, December 31, 2010	\$ <u>873,351</u>
Balance, December 31, 2011	\$ <u>873,351</u>

COUNTY OF BERGEN

Schedule of Reserve for Preliminary Costs

General Capital Fund

Year ended December 31, 2011

Balance, December 31, 2010	\$ <u>1,434</u>
Balance, December 31, 2011	\$ <u>1,434</u>

COUNTY OF BERGEN

Schedule of Environmental Infrastructure Trust Loan Payable

General Capital Fund

Year ended December 31, 2011

<u>Date of Issue</u>	<u>Original Issue</u>	<u>Date</u>	<u>Trust Loan Interest Rate</u>	<u>Trust Loan Principal</u>	<u>Fund Loan Principal</u>	<u>Balance, Dec. 31, 2010</u>	<u>Bonds paid</u>	<u>Balance, Dec. 31, 2011</u>
Oct. 2007	\$ 7,383,149	2012	3.500	\$ 225,000	257,976			
		2013	3.600	230,000	256,084			
		2014	5.000	240,000	257,476			
		2015	5.000	250,000	258,447			
		2016	5.000	260,000	256,663			
		2017	5.000	275,000	258,090			
		2018	5.000	290,000	258,983			
		2019	4.000	305,000	259,339			
		2020	4.000	315,000	257,769			
		2021	5.000	325,000	255,913			
		2022	5.000	345,000	258,590			
						<u>6,368,841</u>	<u>473,511</u>	<u>5,895,330</u>

COUNTY OF BERGEN

Schedule of Changes in General Fixed Assets

General Fixed Assets Account Group

Year Ended December 31, 2011

Category	Balance Dec. 31, 2010	Additions	Deletions	Balance Dec. 31, 2011
Land	\$ 523,807,509	—	—	523,807,509
Improvements	291,199,118	—	—	291,199,118
Equipment	90,100,740	1,352,659	—	91,453,399
	<u>\$ 59,684,756</u>	<u>1,352,659</u>	<u>—</u>	<u>906,460,026</u>

COUNTY OF BERGEN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2011

Federal Department and Program	Federal CFDA Number	State Account Number/ Program Code	Program or Award Amount	Funds Received fye 12/31/11	Funds Available 12/31/2010	Encumbrances 12/31/2010	Adjusted	Current Year Appropriations	Net Current Year Disbursements	Program Income Reprogrammed/ Cancellations/ Transfers	Funds Available 12/31/2011	(Unaudited) Total Expenditures	Grant Period	
							Funds Available 12/31/2011						From	To
US Department of Housing and Urban Development														
Community Development Block Grant	14.218		11,761,289	9,919,817	2,783,405	—	2,783,405	—	2,783,405	—	—	11,761,289	7/1/2010	6/30/2011
Community Development Block Grant	14.218		9,878,918	—	—	—	—	9,878,918	6,845,453	—	3,033,465	2,831,564	7/1/2011	6/30/2012
			<u>21,640,207</u>	<u>147,738</u>	<u>2,783,405</u>	<u>—</u>	<u>2,783,405</u>	<u>9,878,918</u>	<u>9,628,858</u>	<u>—</u>	<u>3,033,465</u>	<u>14,592,852</u>		
Community Development Block Grant (ARRA)	14.253		2,831,564	147,738	147,738	—	147,738	—	147,738	—	—	2,831,564	7/10/2009	7/10/2012
Homelessness Prevention and Rapid Re-Housing Program (ARRA)														
Emergency Shelter	14.231		662,070	—	—	—	662,070	—	—	—	662,070	—	7/1/2011	6/30/2012
Emergency Shelter	14.231		464,609	476,637	465,217	—	465,217	—	465,217	—	—	464,609	7/1/2009	6/30/2010
Emergency Shelter	14.231		471,974	—	471,974	—	471,974	—	11,420	—	460,554	11,420	7/1/2010	6/30/2011
			<u>1,598,653</u>	<u>476,637</u>	<u>937,191</u>	<u>—</u>	<u>937,191</u>	<u>662,070</u>	<u>476,637</u>	<u>—</u>	<u>1,123,624</u>	<u>476,029</u>		
Home Investment Program	14.239		3,230,832	—	369,381	—	369,381	—	369,381	—	—	3,230,832	7/1/2008	6/30/2009
Home Investment Program	14.239		3,572,092	—	3,138,366	—	3,138,366	—	2,677,441	—	460,925	3,111,167	7/1/2009	6/30/2010
Home Investment Program	14.239		3,545,460	—	3,545,460	—	3,545,460	—	—	—	3,545,460	—	7/1/2010	6/30/2011
			<u>3,137,812</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>3,137,812</u>	<u>—</u>	<u>—</u>	<u>3,137,812</u>	<u>—</u>		
			<u>13,486,196</u>	<u>—</u>	<u>7,053,207</u>	<u>—</u>	<u>7,053,207</u>	<u>3,137,812</u>	<u>3,046,822</u>	<u>—</u>	<u>7,144,197</u>	<u>6,341,999</u>		
Supportive Housing Program	14.235		85,900	1,598	1,598	—	1,598	—	1,598	—	—	85,900	1/1/2010	12/31/2010
Supportive Housing Program	14.235		21,475	4,134	52	—	52	—	52	—	—	21,475	1/1/2010	12/31/2010
Supportive Housing Program	14.235		21,475	6,082	—	—	—	21,475	21,035	—	440	21,035	1/1/2011	12/31/2011
Supportive Housing Program	14.235		93,068	24,707	24,707	—	24,707	—	24,707	—	—	93,068	5/1/2009	4/30/2010
Supportive Housing Program	14.235		93,068	93,068	93,068	—	93,068	—	93,068	—	—	93,068	5/1/2010	4/30/2011
Supportive Housing Program	14.235		85,900	84,140	—	—	—	85,900	84,040	—	1,860	84,040	1/1/2011	12/31/2011
Supportive Housing Program	14.235		93,068	22,767	—	—	—	93,068	—	—	93,068	—	5/1/2011	4/30/2012
			<u>493,954</u>	<u>236,796</u>	<u>119,425</u>	<u>—</u>	<u>119,425</u>	<u>107,375</u>	<u>224,500</u>	<u>—</u>	<u>95,368</u>	<u>398,586</u>		
Total US Department of Housing and Urban Development			44,384,461	2,902,279	13,500,028	—	13,500,028	13,786,175	15,406,415	—	11,972,856	28,397,716		
US Department of Health and Human Services														
Passed Through the State of New Jersey Department of Health and Senior Services														
Aging Cluster														
Area Plan on Aging - Title III	93.044*	4275-100-262	6,887,639	—	399	—	399	—	—	(399)	—	6,887,639	1/1/2009	12/31/2009
Area Plan on Aging - Title III	93.044*	4275-100-262	6,322,306	1,416,890	550,962	107,104	658,066	—	390,153	(267,913)	—	6,322,306	1/1/2010	12/31/2010
Area Plan on Aging - Title III	93.044*	4275-100-228	6,264,501	6,029,706	—	—	—	6,264,501	5,504,154	—	760,347	5,504,154	1/1/2011	12/31/2011
Area Plan on Aging - Title III	93.044*	4275-100-228	65,472	62,988	—	—	—	65,472	62,953	—	2,519	62,953	1/1/2011	12/31/2011
Area Plan on Aging - Title III	93.044*	4275-100-228	65,472	3,353	4,507	—	4,507	—	—	—	—	—	1/1/2010	12/31/2010
			<u>19,605,410</u>	<u>7,513,137</u>	<u>555,868</u>	<u>107,104</u>	<u>662,972</u>	<u>6,329,973</u>	<u>5,961,767</u>	<u>(268,312)</u>	<u>762,866</u>	<u>18,777,072</u>		
Centers for Medicare & Medicaid Services	93.779	4275-100-056	31,000	15,500	—	—	—	31,000	24,065	—	6,935	1,234,918	1/1/2011	12/31/2011
HIV Care Formula Grants	93.917	4245-100-056	106,863	27,172	—	—	—	106,863	59,061	—	47,802	59,061	7/1/2011	6/30/2012
HIV Care Formula Grants	93.917	4245-100-056	106,864	106,864	—	—	—	106,864	106,864	—	—	106,864	7/1/2010	6/30/2011
			<u>213,727</u>	<u>134,036</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>213,727</u>	<u>165,925</u>	<u>—</u>	<u>47,802</u>	<u>165,925</u>		
Public Health Emergency Preparedness	93.069	4230-100-360	125,000	—	308	95	403	—	—	—	—	125,000	10/1/2006	9/30/2007
Public Health Emergency Preparedness	93.069	4230-100-360	125,000	—	53,494	28,288	81,782	—	31,481	—	50,301	74,699	1/1/2007	12/31/2007
Public Health Emergency Preparedness	93.069	4230-100-360	496,608	(39,329)	39,329	23,543	62,872	—	23,543	(39,329)	—	496,608	1/1/2009	12/31/2009
Public Health Emergency Preparedness	93.069	4230-100-360	570,852	347,698	148,356	724	149,080	—	721	(148,357)	—	570,852	8/10/2009	8/9/2010
Public Health Emergency Preparedness	93.069	4230-100-360	496,608	420,345	364,333	—	364,333	—	288,070	—	76,263	420,345	8/10/2010	8/9/2011
Public Health Emergency Preparedness	93.069	4230-100-360	80,000	—	—	—	—	80,000	—	—	80,000	—	8/10/2010	8/9/2011
Public Health Emergency Preparedness	93.069	4230-100-360	383,521	—	—	—	—	383,521	68,062	—	315,459	68,062	8/10/2011	8/9/2011
			<u>2,277,589</u>	<u>728,714</u>	<u>605,820</u>	<u>52,650</u>	<u>658,470</u>	<u>463,521</u>	<u>412,282</u>	<u>(187,686)</u>	<u>522,023</u>	<u>1,755,366</u>		
Maternal and Child Health Services Block Grant to States	93.994	4220-100-129	128,162	128,162	—	—	—	128,162	128,162	—	—	128,162	1/1/2011	12/31/2011
Maternal and Child Health Services Block Grant to States	93.994	4220-100-129	128,162	29,056	—	—	—	128,162	64,629	—	63,533	64,629	7/1/2011	6/30/2012
			<u>256,324</u>	<u>157,218</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>256,324</u>	<u>192,791</u>	<u>—</u>	<u>63,533</u>	<u>192,791</u>		
Illusion Assistance to Individuals with Disabilities	93.617	1421-100-018	110,263	—	110,263	110,263	110,263	—	—	—	110,263	—	7/1/2009	12/31/2010
Block Grants for Prevention and Treatment of Substance Abuse	93.959	7700-100-158	1,186,142	347,164	14,406	1,320	15,726	—	1,449	(14,277)	—	1,186,142	1/1/2010	12/31/2010
Block Grants for Prevention and Treatment of Substance Abuse	93.959	7700-100-158	61,185	41,863	—	—	—	61,185	59,163	—	2,022	59,163	1/1/2011	12/31/2011
Block Grants for Prevention and Treatment of Substance Abuse	93.959	7700-100-158	1,093,478	505,737	—	—	—	1,093,478	988,687	—	104,791	988,687	1/1/2011	12/31/2011
			<u>2,340,805</u>	<u>895,064</u>	<u>14,406</u>	<u>1,320</u>	<u>15,726</u>	<u>1,154,663</u>	<u>1,049,299</u>	<u>(14,277)</u>	<u>106,813</u>	<u>2,233,992</u>		
Centers for Disease Control & Prevention - Investigations & Technical	93.283	4220-100-421	260,000	—	—	216	216	—	216	—	—	260,000	—	—
Centers for Disease Control & Prevention - Investigations & Technical	93.283	4220-100-421	283,911	283,911	—	—	—	283,911	283,911	—	—	283,911	7/1/2010	6/30/2011
Centers for Disease Control & Prevention - Investigations & Technical	93.283	4220-100-421	273,890	25,086	—	—	—	273,890	82,165	—	191,725	82,165	7/1/2011	6/30/2012
			<u>817,801</u>	<u>308,997</u>	<u>—</u>	<u>216</u>	<u>216</u>	<u>557,801</u>	<u>366,292</u>	<u>—</u>	<u>191,725</u>	<u>626,076</u>		
Chronic Disease Self- MGMT Prog - ARRA	93.725	4275-100-396	13,000	11,500	9,583	9,583	9,583	—	7,582	—	2,001	10,999	5/1/2010	3/31/2011

* This program passed through the State of New Jersey has combined heading from CFDA #93.044, #93.045, #93.052 & #93.053

(continued)

**COUNTY OF BERGEN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2011**

Federal CFDA Number	Federal Department and Program	State Account Number/Program Code	Program or Award Amount	Funds Received by 12/31/11	Funds Available 12/31/2010	Encumbrances 12/31/2010	Adjusted Funds Available 12/31/2010	Current Year Appropriations	Net Current Year Disbursements	Program Income Reimbursement/ Cancellation/ Transfer	Funds (Unaudited)		Grant Period From To
											12/31/2011	Total Expenditures 12/31/2011	
93 563	Passed Through the State of New Jersey Department of Human Services Child Support Enforcement	9823-100-006	1,241,853	197,353	1,212,653	---	1,212,653	849,006	168,152	(1,044,501)	787,006	1,241,853	10/1/2010 9/30/2011
93 563	Child Support Enforcement	9823-100-006	2,950,857	197,353	1,212,653	---	1,212,653	849,006	620,000	(1,044,501)	787,006	1,309,853	10/1/2010 9/30/2012
93 558**	Passed Through the State of New Jersey Department of Labor and Workforce Development Unified Child Care	7550-100-various	7,883,179	106,943	107,012	71	107,012	---	343,654	(107,012)	---	7,883,179	10/1/2009 9/30/2010
93 558**	Unified Child Care	7550-100-various	562,980	128,105	471,755	---	471,755	---	877,536	(128,105)	---	562,980	10/1/2009 9/30/2011
93 558**	Unified Child Care	7550-100-various	2,488,166	---	---	---	---	1,148,843	166,370	---	371,307	2,166,859	10/1/2010 9/30/2012
93 558**	Unified Child Care	7550-100-various	202,520	---	---	---	---	202,520	5,003,144	---	541,847	6,551,444	10/1/2010 9/30/2011
93 558**	Unified Child Care	7550-100-various	114,461	---	---	---	---	114,461	1,465,823	---	156,841	1,738,323	7/1/2011 6/30/2012
93 558**	Unified Child Care	7550-100-293	18,344,597	7,225,263	6,123,643	2,119	6,123,643	1,465,823	6,400,104	(235,117)	956,965	17,388,323	7/1/2011 6/30/2012
93 713	Child Care and Development Block Grant - ABRA	7550-100-various	29,380	28,608	---	---	---	29,380	28,608	---	772	28,608	8/1/2011 9/30/2012
93 671	Passed Through the State of New Jersey Department of Children and Families Family Violence Prevention and Services	1630-100-014026	430,465	---	6,609	---	6,609	---	6,609	---	---	430,465	1/1/2009 12/31/2009
93 671	Family Violence Prevention and Services	1630-100-014026	431,913	431,913	12,644	---	20,963	---	20,963	(5,866)	---	437,779	1/1/2010 12/31/2010
93 671	Family Violence Prevention and Services	1630-100-014026	431,913	431,913	12,644	---	20,963	431,913	416,868	(5,866)	---	416,868	1/1/2011 12/31/2011
			1,294,291	426,047	14,928	12,644	27,572	431,913	441,440	(5,866)	9,179	1,285,112	
			47,425,046	17,641,437	8,647,164	295,899	8,893,217	11,788,132	15,283,307	(1,255,759)	3,567,283	45,003,144	
	Total US Department of Health and Human Services												
	US Department of Transportation												
	Passed Through the State of New Jersey Department of Law and Public Safety Highway Safety Cluster												
20 600	State and Community Highway Safety	1160-100-047	20,000	20,000	---	---	---	20,000	20,000	---	---	20,000	1/1/2011 12/31/2011
20 600	State and Community Highway Safety	1160-100-017	75,000	67,906	---	---	---	75,000	67,906	---	---	75,000	10/1/2010 9/30/2011
20 600	State and Community Highway Safety	1160-100-017	70,000	---	---	---	---	70,000	---	---	---	70,000	10/1/2011 9/30/2012
20 600	Community Development Project/Traffic Safety	1160-100-047/030800	75,000	4,672	4,672	---	4,672	---	---	---	68,188	75,000	10/1/2010 9/30/2012
20 601	Alcohol Impaired Driving Countermeasures Incentive Grants	1160-100-047	37,000	8,830	---	---	---	37,000	8,830	(28,170)	---	37,000	1/1/2011 12/31/2011
			277,000	96,736	4,672	---	4,672	202,000	103,220	(35,264)	68,188	208,812	
	Passed Through New Jersey Transit Transit Services Programs Cluster												
20 316	Jobs Access Reverse Commute	1160-100-142	30,793	5,377	5,377	---	5,377	---	5,377	---	---	30,793	1/1/2009 12/31/2011
20 316	Jobs Access Reverse Commute	1160-100-142	30,830	---	---	---	---	---	---	---	---	---	1/1/2009 12/31/2009
20 316	Jobs Access Reverse Commute	1160-100-142	110,000	28,130	---	---	---	110,000	110,000	---	---	110,000	1/1/2011 12/31/2012
20 316	Jobs Access Reverse Commute	1160-100-142	50,000	48,928	---	---	---	50,000	50,000	---	---	50,000	1/1/2010 12/31/2012
			490,793	138,681	5,377	---	5,377	160,000	165,377	---	---	190,793	
	Passed Through State of New Jersey Department of Transportation Highway Planning and Construction Cluster												
20 205	Highway Planning and Construction	6300-480-Various	9,650	8,586	1,064	---	1,064	---	1,064	(1,064)	---	10,714	7/1/2010 6/30/2011
20 205	Highway Planning and Construction	6300-480-Various	184,000	184,000	---	---	184,000	---	---	---	184,000	184,000	7/1/2009 6/30/2010
20 205	Highway Planning and Construction	6300-480-Various	171,917	90,729	132,809	---	90,729	90,729	45,154	---	83,675	177,917	7/1/2010 6/30/2010
20 205	Highway Planning and Construction	6300-480-Various	167,885	39,866	---	---	---	---	---	---	---	164,000	7/1/2011 6/30/2012
20 205	Highway Planning and Construction	6300-480-Various	171,917	---	---	---	---	184,000	86,311	---	91,686	86,311	7/1/2011 6/30/2012
20 205	Highway Planning and Construction	6300-480-Various	15,000	---	---	---	---	15,000	2,700	---	12,300	2,700	7/1/2011 6/30/2012
20 205	Highway Planning and Construction	6300-480-EC2	310,257	209,884	116,095	---	150,000	209,884	100,573	---	209,884	209,884	1/1/2009 12/31/2009
20 205	Highway Planning and Construction	6300-480-F61	1,900,000	---	---	---	---	1,500,000	---	---	---	1,410,332	1/1/2010 12/31/2011
20 205	Highway Planning and Construction	6300-480-ALC	1,465,830	589,539	746,475	---	699,977	---	---	---	589,539	746,475	7/1/2008 7/1/2008
20 205	Highway Planning and Construction	6300-480-Various	8,414,000	369,687	151,569	---	424,065	---	---	---	369,687	7,988,370	7/1/2008 7/1/2008
20 205	Highway Planning and Construction	6300-480-Various	201,827	201,827	---	---	---	---	---	---	---	201,827	7/1/2009 6/30/2010
20 205	Highway Planning and Construction	6300-480-Various	7,166,500	---	---	---	---	---	---	---	---	7,166,500	7/1/2011 6/30/2012
20 205	Highway Planning and Construction	6300-480-Various	8,145,000	2,622,557	1,942,453	---	3,565,010	---	---	---	5,849,243	7,013,811	7/1/2009 6/30/2010
20 205	Highway Planning and Construction	6300-480-Various	8,145,000	1,832,639	5,771,667	---	7,604,306	---	---	---	3,006,563	5,138,455	7/1/2009 6/30/2010
20 205	Highway Planning and Construction	6300-480-Various	8,103,000	---	---	---	---	---	---	---	---	4,976,170	4/21/2010 8/23/2011
20 205	Highway Planning and Construction	6300-480-Various	10,225,000	10,225,000	---	---	---	8,103,000	---	---	8,103,000	8,103,000	7/1/2010 6/30/2011
20 205	Highway Planning and Construction	6300-480-FAT	79,249,956	12,859,446	22,792,106	24,105,421	46,897,527	9,979,917	21,257,468	(1,064)	35,618,912	43,631,044	12/18/2010 5/1/2012
			80,017,749	13,094,803	22,802,155	24,105,421	46,947,376	10,341,917	21,526,065	(136,328)	35,637,100	44,030,649	
	Total US Department of Transportation												
	US Department of Justice												
	Passed Through the State of New Jersey Department of Law and Public Safety JAG Cluster												
16 738	Edward Byrne Mem. Justice Assist Grant Program	1020-100-364	11,405	2,849	475	---	475	---	---	---	---	11,405	1/1/2011 1/1/2011
16 738	Edward Byrne Mem. Justice Assist Grant Program	1020-100-417	8,715	---	---	---	---	11,620	11,316	---	484	11,316	1/1/2011 1/1/2012
16 738	Edward Byrne Mem. Justice Assist Grant Program (ARRA)	1020-100-364	81,691	34,040	---	---	---	81,691	40,848	---	40,843	40,848	7/1/2011 6/30/2012
16 738	Edward Byrne Mem. Justice Assist Grant Program (ARRA)	1020-100-421	95,033	47,513	---	---	---	47,513	95,033	---	---	95,033	7/1/2010 6/30/2011
16 738	Edward Byrne Mem. Justice Assist Grant Program (ARRA)	1020-100-421	500,000	18,872	225,000	---	---	---	---	---	---	41,185	10/1/2009 9/30/2010
	Housing Works Project		693,749	159,509	547,988	---	547,988	93,311	141,157	---	500,142	199,607	

** This program passed through the State of New Jersey has combined funding from CFDA #93.558 and #93.596

(continued)

COUNTY OF BERGEN
 SCHEDULE ON EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED DECEMBER 31, 2011

Federal CFDA Number	Federal Department and Program	State Account Number/ Program Code	Program or Award Number	Funds Received for 12/31/11	Funds Available 12/31/2010	Expenditures 12/31/2010	Applied Projects 12/31/2010	Current Year Appropriations	Net Current Year Disbursements	Program Income/ Repayments/ Transfers	Funds Available 12/31/2011	(Unallocated) Residuals/ Expenditures	Grant Period		
													From	To	
	US Department of Education														
	Passed Through the State of New Jersey Department of Health and Human Services														
84-181	Special Education - Grants for Infants and Families	4220-100-233		105,642	15,453	--	15,453	--	--	(15,453)	--	285,549	7/1/2008	6/30/2010	
84-181	Special Education - Grants for Infants and Families	4220-100-460		1,195,186	719,131	--	719,131	716,074	622,831	(4,057)	--	1,095,186	7/1/2010	6/30/2011	
84-181	Special Education - Grants for Infants and Families	4220-100-233		295,118	--	--	--	1,298,924	1,338,903	--	676,093	622,831	7/1/2011	6/30/2012	
	Total US Department of Education			1,682,889	734,584	--	734,584	1,298,924	1,338,903	(18,510)	676,093	2,103,566			
	US Department of Agriculture														
	Passed Through the State of New Jersey Department of Health and Senior Services:														
	Senior Farmers Market Nutrition Program		10-576	3,000	--	--	--	3,000	3,000	--	--	3,000	6/1/2011	9/30/2011	
	Total US Department of Agriculture			3,000	--	--	--	3,000	3,000	--	--	3,000			
	Total Federal Awards			39,534,174	59,830,707	27,336,314	87,047,175	39,767,539	59,645,373	(1,084,804)	65,277,603	131,580,570			

See accompanying notes to the schedules of expenditures of federal awards and state financial assistance

COUNTY OF BERGEN
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2011

State Department of Program	State Identification Number	Program or Award Amount	Funds Received FYE 12/31/2011	Funds Available 12/31/2010	Encumbrances 12/31/2010	Adjusted Funds Available 12/31/2010	Current Year Appropriations	Net Current Year Disbursements and Charges	Program Income Reprogrammed/ Cancellations/ Transfers	Funds Available 12/31/2011	(Unaudited) Total Expenditures	Grant Period	
												From	To
Department of Health and Senior Services													
Implementation of Comprehensive Cancer Control Program	4230-100-434	65,000	4,499	18	—	18	—	18	—	—	65,000	1/1/2009	12/31/2009
Implementation of Comprehensive Cancer Control Program	4230-100-434	50,000	42,800	29,538	—	29,538	—	22,338	(7,200)	—	50,000	7/1/2010	6/30/2011
Implementation of Comprehensive Cancer Control Program	4230-100-434	50,000	5,966	—	—	—	50,000	12,158	—	37,842	12,158	7/1/2011	6/30/2012
				29,556	—	29,556	50,000	34,514	(7,200)	37,842	127,158		
Community Tobacco Program/Anti-Smoking	4230-100-411	76,000	—	1,083	—	1,083	—	1,083	—	—	76,000	1/1/2009	12/31/2010
Demonstration Adult Day Care Center Program	4275-491-081	70,000	—	1,265	—	1,265	—	1,265	—	—	70,000	1/1/2009	12/31/2009
Demonstration Adult Day Care Center Program	4275-491-081	75,000	31,026	51,195	—	51,195	—	34,081	(17,114)	—	75,000	7/1/2010	6/30/2011
Demonstration Adult Day Care Center Program	4275-491-081	75,000	29,838	—	—	—	75,000	28,250	—	46,750	28,250	7/1/2011	6/30/2012
				52,460	—	52,460	75,000	63,596	(17,114)	46,750	173,250		
Respite Care for the Elderly	4275-491-082	571,696	(32,949)	133,280	4,705	137,985	—	47,668	(90,317)	—	571,696	1/1/2010	12/31/2010
Respite Care for the Elderly	4275-491-082	563,227	516,291	—	—	—	563,227	477,953	—	85,274	477,953	1/1/2011	12/31/2011
				133,280	4,705	137,985	563,227	525,621	(90,317)	85,274	1,049,649		
Tuberculosis Services	4230-100-080	223,659	223,659	223,537	—	223,537	—	223,537	—	—	223,659	7/1/2010	6/30/2011
Tuberculosis Services	4230-100-080	223,658	49,796	—	—	—	223,658	107,948	—	115,710	107,948	7/1/2011	6/30/2012
				223,537	—	223,537	223,658	331,485	—	115,710	331,607		
Worker and Community Right to Know	4230-100-105	21,869	21,869	—	—	—	21,869	21,869	—	—	21,869	7/1/2010	6/30/2011
Worker and Community Right to Know	4230-100-105	21,869	—	—	—	—	21,869	10,935	—	10,934	10,935	7/1/2011	6/30/2012
				—	—	—	43,738	32,804	—	10,934	32,804		
Total Department of Health and Senior Services			459,916	4,705	444,621	955,623	955,623	989,103	(114,631)	296,510	1,790,468		
Department of Human Services													
Purchase of Social Services	1610-100-039	66,073	—	22	1,325	1,347	—	1,347	—	—	66,073	1/1/2010	12/31/2010
Purchase of Social Services	1610-100-039	66,073	66,073	—	—	—	66,073	64,049	—	2,024	64,049	1/1/2011	12/31/2011
				22	1,325	1,347	66,073	65,396	—	2,024	130,122		
Social Services for the Homeless	7550-100-072	399,421	30,776	67,548	16,480	84,028	—	84,028	—	—	399,421	1/1/2010	12/31/2010
Social Services for the Homeless	7550-100-072	636,721	589,421	—	—	—	636,721	498,689	(7,417)	130,615	506,106	1/1/2011	12/31/2011
				67,548	16,480	84,028	636,721	582,717	(7,417)	130,615	905,527		
Community Care	7700-100-029	12,000	12,000	6,000	—	6,000	—	6,000	—	—	12,000	7/1/2010	6/30/2011
Community Care	7700-100-029	6,000	—	3,137	—	3,137	—	—	—	3,137	2,863	7/1/2009	6/30/2010
Community Care	7700-100-029	252,596	123,450	10,146	—	10,146	—	4,449	(5,697)	—	252,596	1/1/2010	12/31/2010
Community Care	7700-100-029	246,898	—	—	—	—	246,898	239,346	—	7,552	239,346	1/1/2011	12/31/2011
				19,283	—	19,283	246,898	249,795	(5,697)	10,689	506,805		
Personal Assistance Services	7543-100-005	717,097	(83,196)	57,103	8,750	65,853	—	—	(65,853)	—	717,097	1/1/2010	12/31/2010
Personal Assistance Services	7543-100-005	860,486	761,279	—	—	—	860,486	682,744	—	177,742	682,744	1/1/2011	12/13/2011
Personal Assistance Services	7543-100-005	241,627	241,627	—	—	—	241,627	212,224	—	29,403	212,224	1/1/2011	12/31/2011
				57,103	8,750	65,853	1,102,113	894,968	(65,853)	207,145	1,612,065		
Total Department of Human Services			143,956	26,555	170,511	2,051,805	1,792,876	(78,967)	350,473	3,154,519			
Department of Environmental Protection													
County Environmental Health Act	4855-100-075	234,168	—	9,946	—	9,946	—	9,946	—	—	234,168	1/1/2010	12/31/2010
County Environmental Health Act	4855-100-075	270,556	121,668	—	—	—	—	—	—	—	—	1/1/2009	12/31/2009
County Environmental Health Act	4855-100-075	40,030	494	—	—	—	40,030	40,030	—	—	40,030	10/1/2010	12/13/2011
County Environmental Health Act	4855-100-075	263,485	—	—	—	—	263,485	234,523	—	28,962	234,523	1/1/2011	12/31/2011
				9,946	—	9,946	303,515	284,499	—	28,962	508,721		
Clean Communities Program/County Grant	4900-765-005	113,599	—	3,024	43,955	46,979	—	46,979	—	—	113,599	1/1/2009	12/31/2009
Clean Communities Program/County Grant	4900-765-005	117,375	—	86,894	—	86,894	—	39,721	—	47,173	70,202	1/1/2010	6/30/2011
Clean Communities Program/County Grant	4900-765-005	116,019	116,019	—	—	—	116,019	40,000	—	76,019	40,000	1/1/2011	6/30/2012
				89,918	43,955	133,873	116,019	126,700	—	123,192	223,801		

(continued)

COUNTY OF BERGEN
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2011

State Department of Program	State Identification Number	Program or Award Amount	Funds Received FYE 12/31/2011	Funds Available 12/31/2010	Encumbrances 12/31/2010	Adjusted Funds Available 12/31/2010	Current Year Appropriations	Net Current Year Disbursements and Charges	Program Income Reprogrammed/ Cancellations/ Transfers	Funds Available 12/31/2011	(Unaudited) Total Expenditures	Grant Period	
												From	To
Green Acres Program - Westvale Park Development		123,461	—	—	—	—	123,461	—	—	123,461	—	4/1/2011	12/31/2011
Green Acres Program - Improvements to Westvale Park		500,000	144,737	340,379	—	340,379	—	—	—	340,379	159,621	3/24/2010	3/23/2011
				340,379	—	340,379	123,461	—	—	463,840	159,621		
Hazardous Discharge Site Remediation Fund	4800-566-003	175,089	—	—	14,955	14,955	—	6,122	—	8,833	166,256	1/16/2008	1/15/2009
ADA - Overpeck Park Improvement Grant	4800-566-003	400,000	80,000	—	—	—	—	—	—	—	—	1/1/2006	12/31/2006
Total Department of Environmental Protection				440,243	58,910	499,153	542,995	417,321	—	624,827	1,058,399		
<u>Department of Community Affairs</u>													
Smart Growth		250,000	—	1,854	7,973	9,827	—	7,973	—	1,854	248,146	6/30/2003	6/30/2005
Regional Efficiency Development Incentive Grant Program	8030-100-658	300,000	38,023	48,782	—	48,782	—	32,966	(15,816)	—	300,000	1/1/2007	12/31/2007
Recreation for the Handicapped	8050-100-035	44,520	—	3,726	3,050	6,776	—	1,111	(5,665)	—	44,520	1/1/2009	12/31/2009
Recreation for the Handicapped	8050-100-035	30,900	26,126	7,079	1,806	8,885	—	8,429	(456)	—	30,900	1/1/2010	12/31/2010
Recreation for the Handicapped	8050-100-035	30,900	—	—	—	—	30,900	9,847	—	21,053	9,847	1/1/2011	12/31/2011
				10,805	4,856	15,661	30,900	19,387	(6,121)	21,053	85,267		
Total Department of Community Affairs				61,441	12,829	74,270	30,900	60,326	(21,937)	22,907	633,415		
<u>Department of Law and Public Safety</u>													
Prosecutor's Police Body Armor Replacement Grant	1020-718-001	3,430	—	3,430	—	3,430	—	3,430	—	—	3,430	1/1/2010	12/31/2010
County Police Body Armor Replacement	1020-718-001	8,871	—	—	3,109	3,109	—	3,109	—	—	8,871	1/1/2007	12/31/2007
County Police Body Armor Replacement	1020-718-001	2,795	—	—	2,795	2,795	—	2,795	—	—	2,795	1/1/2010	12/31/2010
County Police Body Armor Replacement	1020-718-001	8,511	—	—	1,795	1,795	—	1,795	—	—	8,511	1/1/2005	12/31/2005
County Police Body Armor Replacement	1020-718-001	8,022	—	—	8,022	8,022	—	8,022	—	—	8,022	1/1/2006	12/31/2006
Prosecutor's Police Body Armor Replacement Grant	1020-718-001	9,962	9,962	—	—	—	9,962	145	—	9,817	145	1/1/2011	12/31/2011
Sheriff's Police Body Armor Replacement Grant	1020-718-001	44,831	—	35,403	—	35,403	—	—	—	35,403	9,428	1/1/2009	12/31/2009
Sheriff's Police Body Armor Replacement Grant	1020-718-001	11,415	—	11,415	—	11,415	—	—	—	11,415	—	10/1/2010	12/31/2010
Sheriff's Police Body Armor Replacement Grant	1020-718-001	35,745	35,745	—	—	—	35,745	—	—	35,745	—	1/1/2011	12/31/2011
County Police Body Armor Replacement	1020-718-001	7,912	7,912	—	—	—	7,912	7,912	—	—	7,912	1/1/2011	12/31/2011
				50,248	15,721	65,969	53,619	27,208	—	92,380	49,114		
State Community partnership	1500-100-007	850,429	437,648	4,462	123,157	127,619	—	117,956	(9,663)	—	850,429	1/1/2010	12/31/2010
State Community partnership	1500-100-007	850,429	407,210	—	—	—	850,429	743,564	—	106,865	743,564	1/1/2011	12/31/2011
				4,462	123,157	127,619	850,429	861,520	(9,663)	106,865	1,593,993		
Juvenile Detention Alternative Initiative	1500-100-237	80,000	—	11	6,656	6,667	—	6,667	—	—	80,000	10/1/2009	9/30/2010
Juvenile Detention Alternative Initiative	1500-100-237	120,000	120,000	—	—	—	120,000	74,967	—	45,033	74,967	1/1/2011	12/31/2011
				11	6,656	6,667	120,000	81,634	—	45,033	154,967		
Juvenile Community Programs/Detention Education	1500-100-032	27,000	—	27,000	—	27,000	—	—	—	27,000	—	9/1/2010	8/31/2010
Juvenile Justice Commission Innovation Program		80,000	—	7,075	11,090	18,165	—	15,366	—	2,799	77,201	1/1/2010	12/31/2010
Drunk Driving Enforcement Fund		11,921	—	4,186	—	4,186	—	—	—	4,186	7,735	7/1/2009	6/30/2010
				38,261	11,090	49,351	—	15,366	—	33,985	84,936		
Total Department of Law and Public Safety				92,982	156,624	249,606	1,024,048	985,728	(9,663)	278,263	1,883,010		
<u>Governor's Council on Alcohol & Drug Abuse</u>													
Municipal Alliance	2000-100-044	875,974	517,443	614,304	3,885	618,189	—	323,851	(294,338)	—	875,974	1/1/2010	12/31/2010
Municipal Alliance	2000-100-044	875,974	176,930	—	—	—	875,974	254,470	—	621,504	254,470	1/1/2011	12/31/2011
				614,304	3,885	618,189	875,974	578,321	(294,338)	621,504	1,130,444		
Total Governor's Council on Alcohol & Drug Abuse				614,304	3,885	618,189	875,974	578,321	(294,338)	621,504	1,130,444		
<u>State Agriculture Development</u>													
Right to Farm Activities Grant	2540-100-105	4,516	—	5,731	—	5,731	—	—	—	5,731	(1,215)	7/1/2001	6/30/2002
Total State Agriculture Development				5,731	—	5,731	—	—	—	5,731	(1,215)		

(continued)

COUNTY OF BERGEN
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2011

State Department of Program	State Identification Number	Program or Award Amount	Funds Received FYE 12/31/2011	Funds Available 12/31/2010	Encumbrances 12/31/2010	Adjusted Funds Available 12/31/2010	Current Year Appropriations	Net Current Year Disbursements and Charges	Program Income Reprogrammed/ Cancellations/ Transfers	Funds Available 12/31/2011	(Unaudited) Total Expenditures	Grant Period From To
Department of State												
NJ Historical Commission	2540-100-105	21,580	—	447	—	447	—	447	—	—	21,580	6/1/2008 5/31/2009
NJ Historical Commission	2540-100-105	17,264	3,453	8,189	—	8,189	—	2,150	—	6,039	11,225	7/1/2009 6/30/2010
NJ Historical Commission	2540-100-105	750,000	—	629,456	48,124	677,580	—	—	—	677,580	72,420	1/1/2006 12/31/2009
NJ Historical Commission	2540-100-105	19,875	19,875	—	—	—	19,875	3,862	—	16,013	3,862	7/1/2010 6/30/2011
				638,092	48,124	686,216	19,875	6,459	—	699,632	109,087	
Local Arts Program	2530-100-032	91,299	77,605	—	—	—	91,299	74,104	—	17,195	74,104	1/1/2011 12/31/2011
Local Arts Program	2530-100-032	84,536	—	20,036	—	20,036	—	16,335	—	3,701	80,835	1/1/2010 12/31/2010
				20,036	—	20,036	91,299	90,439	—	20,896	154,939	
Public Archives & Records Infrastructure Support (PARIS)	2545-100-033	1,166,307	(9,367)	117,293	900	118,193	—	—	(118,193)	—	1,166,307	1/1/2006 12/31/2006
Public Archives & Records Infrastructure Support (PARIS)	2545-100-033	1,018,340	(88,995)	73,690	60,645	134,335	—	—	(134,335)	—	1,018,340	1/1/2007 12/31/2007
Public Archives & Records Infrastructure Support (PARIS)	2545-100-033	800,000	—	72,820	622,928	695,748	—	401,609	—	294,139	505,861	1/1/2009 12/31/2009
Public Archives & Records Infrastructure Support (PARIS)	2445-100-033	1,091,455	—	—	22,047	22,047	—	—	(22,047)	—	1,091,455	1/1/2005 12/31/2005
Public Archives & Records Infrastructure Support (PARIS)	2545-100-033	905,127	226,282	53,389	52,364	105,753	—	52,364	—	53,389	851,738	1/1/2009 12/31/2009
				317,192	758,884	1,076,076	—	453,973	(274,575)	347,528	4,633,701	
Total Department of State				975,320	807,008	1,782,328	111,174	550,871	(274,575)	1,068,056	4,897,727	
Department of Transportation												
Local Bridge Bond 1999	6220-572-002	9,208,500	—	4,593,258	2,033,785	6,627,043	—	602,629	—	6,024,414	3,184,086	1/1/2000 12/31/2000
Total Department of Transportation				4,593,258	2,033,785	6,627,043	—	602,629	—	6,024,414	3,184,086	
Office of Information Technology												
Enhanced 911/County 911 Coordinator	2034-100-050	25,000	—	451	—	451	—	—	—	451	24,549	1/1/2007 12/31/2007
Enhanced 911/County 911 Coordinator	2034-100-050	25,000	—	130	—	130	—	—	—	130	24,870	1/1/2008 12/31/2008
Enhanced 911/County 911 Coordinator	2034-100-081	25,000	—	23,604	—	23,604	—	16,222	—	7,382	17,618	1/1/2009 12/31/2009
2005 Enhanced 911 Equipment Grant	2034-100-081	597,999	—	—	13,074	13,074	—	—	—	13,074	584,025	1/1/2005 12/31/2005
2007 Enhanced 911 General Assistance	2034-100-081	154,933	—	7,129	18,932	26,061	—	—	13,742	39,803	115,130	1/1/2007 12/31/2007
2006 Enhanced 911 Consolidation Grant	2034-100-081	509,221	—	5	23,150	23,155	—	—	—	23,155	486,066	1/1/2006 12/31/2006
2006 Enhanced 911 General Assistance	2034-100-081	150,392	—	—	18,392	18,392	—	—	—	18,392	132,000	1/1/2006 12/31/2006
2006 Enhanced 911 General Assistance	2034-100-081	308,800	—	—	48,071	48,071	—	48,071	—	—	308,800	1/1/2006 12/31/2006
2008 911 General Assistance	2034-100-081	154,933	—	994	—	994	—	—	—	994	153,939	1/1/2008 12/31/2008
				32,313	121,619	153,932	—	64,293	13,742	103,381	1,846,997	
Total of Office Information Technology				32,313	121,619	153,932	—	64,293	13,742	103,381	1,846,997	
Department of Children and Families												
Independent Living and Shelter Care	1610-100-021	168,083	—	—	—	—	168,083	168,083	—	—	168,083	1/1/2011 12/31/2011
Youth Incentive Program	1620-100-013	36,874	36,874	—	—	—	36,874	36,874	—	—	36,874	1/1/2011 12/31/2011
Total Department of Children and Families				—	—	—	204,957	204,957	—	—	204,957	
Military and Veterans Affairs												
Veterans Transportation	3610-100-058	26,000	26,000	—	—	—	26,000	26,000	—	—	26,000	1/1/2011 12/31/2011
Veterans Transportation	3610-100-058	26,000	—	—	—	—	26,000	10,944	—	15,056	10,944	7/1/2011 6/30/2012
				—	—	—	52,000	36,944	—	15,056	36,944	
Total Military and Veterans Affairs				—	—	—	52,000	36,944	—	15,056	36,944	
Total State Financial Assistance				7,399,464	3,225,920	10,625,384	5,849,476	6,283,369	(780,369)	9,411,122	19,819,749	

See accompanying notes to the schedules of expenditures of federal awards and state financial assistance

COUNTY OF BERGEN

Notes to Schedules of Expenditures of Awards

December 31, 2011

(1) General

The accompanying schedules of expenditures of Federal and State of New Jersey awards present the activity of Federal and State of New Jersey awards programs of the County of Bergen. The County is defined in Note 1 to the County's financial statements. Federal awards received directly from Federal agencies, as well as Federal awards passed through other government agencies are included on the schedule of expenditures of Federal awards.

(2) Basis of Accounting

The accompanying schedules of expenditures awards are presented using the budgetary basis of accounting. The basis of accounting is described in Note 1 to the County's financial statements.

(3) Relationship to General Purpose Financial Statements

Amounts reported in the accompanying schedules agree with or are reconcilable to amounts reported in the County's financial statements. Expenditures of awards are reported in the County's financial statements as follows:

	<u>Federal</u>	<u>State</u>
Current/ Grant Fund	\$23,917,129	\$5,680,740
Trust Fund	15,406,415	—
General Capital	<u>20,321,831</u>	<u>602,629</u>
	\$59,645,375	\$6,283,369

(4) Relationship to Federal and State of New Jersey 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 amounts 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.

(5) Subrecipient programs

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

COUNTY OF BERGEN

General Comments and Recommendations

Year ended December 31, 2011

COUNTY OF BERGEN

General Comments

December 31, 2011

Contracts and Agreements Required to be Advertised for N.J.S.A. 40A:11-4

N.J.S.A. 40A:-11-4 states "Every contract or agreement, for the performance of any work or the furnishing or hiring of any materials or supplies, the cost or the contract price whereof is to be paid with or out of public funds not included within the terms of Section 3 of this act, shall be made or awarded only after public advertising for bids and bidding therefore, except as is provided otherwise in this act or specifically by any other law."

The governing body of the County has the responsibility of determining whether the expenditures in any category will exceed the statutory bid limit, within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the County Attorney's opinion should be sought before a commitment is made.

The minutes indicate that resolutions were adopted and advertised authorizing the awarding of contracts or agreements that exceeded the bid threshold, that may have been negotiated and awarded without public advertising for bids and bidding per N.J.S.A. 40A:11-5.

Inasmuch as the system of records did not provide for an accumulation of payments by 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 violations existed.

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

Status of Prior Year Comments

All resolved

Comments and Recommendations

- A. Bank reconciliations are performed monthly for all county bank accounts. However, there are stale checks and various reconciling items that are not reviewed for disposition.

That bank reconciliations be reviewed by a supervisor to insure that stale checks and reconciling items are cleared.

(Continued)

COUNTY OF BERGEN

General Comments

December 31, 2011

- B. A fixed asset listing is maintained by the County. The listing for the past two years includes additions to the fixed assets and no deletions.

Written asset policies and procedures should be prepared to include a method of capturing dispositions of fixed assets, a reconciliation to capital expenditures, identification of funding source and a distribution of lists to department heads for verification of the listed fixed asset at least once every two years.

- C. Payroll changes are authorized by form M-I 1 approved by the department and personnel directors and the county administrator. Previously the M-I 1 forms were submitted to the payroll supervisor to be implemented in the payroll system. Currently the M-I 1 forms are consolidated on form C-1 which is transmitted to the payroll supervisor for implementation.

The payroll change form C-1 should be approved by the personnel director in writing to document that the C-1 form is supported by completed M-I-1 forms.

- D. The balances for deductions for PERS and PFRS were compared to the subsequent disbursements to the State with positive and negative variances noted.

Variances between PERS and PFRS withholdings and remittances to the state be reviewed for cause.

- E. One former employee remained on the list of administrative charges filed by the third party health insurance administrator. There were no health insurance claims filed for this individual.

A process be implemented that compares notices provided to the third party administrator for changes in the employees added or deleted to the health benefit plan to subsequent lists provided by the third party administrator for proper recording.

- F. It is the county policy to maintain an overpayment status in the federal withholding account of the IRS.

The overpayment status in the federal withholding payments should be set at a specific amount.